CITY OF PARKER

MINUTES
CITY COUNCIL MEETING
JULY 30, 2024

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 1:00 p.m. Mayor Pro Tem Jim Reed, and Councilmembers Randy Kercho and Buddy Pilgrim were present. Councilmembers Todd Fecht and Amanda Noe were absent.

Mayor Lee Pettle recessed the meeting at 1:01 p.m., due to a lack of a super quorum, stating she would try to reconvene at 2:00 p.m.

Mayor Lee Pettle reconvened the meeting at 2:05 p.m. Mayor Pro Tem Jim Reed, and Councilmembers Randy Kercho, Amanda Noe, and Buddy Pilgrim were present. Councilmember Todd Fecht was absent

Staff Present: City Administrator Luke Olson, Asst. City Administrator/City Secretary Patti Scott Grey, Finance/Human Resources Director Grant Savage, Public Works Director Gary Machado (arrived at 3:35 p.m.), Fire Chief Mike Sheff (arrived at 2:30 p.m.), Assistant Fire Chief Justin Miller (arrived at 2:30 p.m.), Fire Division Chief (Admin) Jeff Kendrick (arrived at 2:30 p.m.), and Police Chief Kenneth Price (arrived at 2:30 p.m. and left at 3:00 p.m.)

PLEDGE OF ALLEGIANCE

Mayor Pettle dispensed with the pledges.

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

1. BUDGET WORKSHOP

Mayor Pettle turned the meeting over to Finance/Human Resources Director Savage, who updated the proposed Budget Workshop Itinerary, noting the following changes:

2:30 p.m.	Police Department
3:00 p.m.	Fire Department
3:30 p.m.	Public Works Department

and continued by reviewing the City of Parker, Texas Proposed Budget and Supplemental Requests. He stated the first document is a proposed line-item budget for all funds and the second document is a list of all supplementals that have been requested, noting the supplementals are not included in the line-item budget.

Mr. Savage said he received the certified totals from Collin County Appraisal District on Wednesday, July 24th. The certified totals increased by $131,168,576 over the certified estimates they provided in April. As a result of the large increase, the city's de minimis tax rate has been calculated at $0.310439. Since this is the max rate the city can adopt without having an election, we will have to reduce our current tax rate by $0.019856. The attached proposed budget was prepared using the de minimis rate of $0.310439. [***See Exhibit 1 – Proposed Budget Workshop Itinerary,*** **City of Parker, Texas Proposed Budget FY 24-25 and Supplemental Requests,** ***dated Tuesday, July 30, 2024.]***

Mr. Savage responded to questions from the City Council and said he would incorporate the suggestions made today by City Councilmembers in the 2nd Budget Workshop and Proposed Tax Rate Workshop on August 6, 2024. He encouraged everyone to contact him as soon as possible with any questions, comments and/or concerns.

ADJOURN

Mayor Lee Pettle adjourned the meeting at 5:00 p.m.

CITY OF PARKER
COLLIN COUNTY, TEXAS

APPROVED:

Lee Pettle

Mayor Lee Pettle

Approved on the 6th day of August, 2024.

ATTESTED:

Patti Scott Grey

Patti Scott Grey, City Secretary

Exhibit 1

Budget Workshop

7/30/2024

1:00 PM – 5:00 PM

1:00 – 1:30	General Fund Overview & Fund Balance Review (pg 1-2)
1:30 – 2:00	Fire Line-Item & Supplemental Review (pg 13-15, 35)
2:00 – 2:30	Police Line-Item & Supplemental Review (pg 10-12, 29, 34)
2:30 – 3:00	Council, Admin, Court, Non-Dept Line-Item & Supplemental Review (pg 5-9, 20-21)
3:00 – 3:30	Public Works Line-Item & Supplemental Review (pg 16-19)
3:30 – 4:00	Water Fund Revenue & Expense Line-Item Review (pg 22-27)
4:00 – 4:30	Equipment Replacement Fund Review (pg 30 & Replacement Schedule Handout)
4:30 – 5:00	Other Funds Review (pg 28, 31-33, 36-44)

CITY OF PARKER
Uniquely Country

City of Parker
Fiscal Year 2024-25 Budget
General Fund Summary

	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Y-T-D Actual 5/31/24	Proposed Budget FY2024-25	FY2023-24 vs FY2024-25
GENERAL FUND							
REVENUES:							
Taxes							
Property (current)	$ 3,692,256	$ 4,055,959	$ 4,401,756	$ 5,095,872	$ 4,778,566	$ 5,788,032	13.6%
Property (delinquent)	21,220	88,582	49,796	53,906	12,657	61,473	14.0%
Sales & Use	361,880	410,537	380,799	383,000	251,040	364,300	-4.9%
Franchise Fees	313,579	338,312	343,117	302,000	248,816	338,000	11.9%
Licenses, Fees & Permits	851,282	366,428	420,748	210,000	446,465	335,500	59.8%
Investment Income	48,718	36,084	360,156	319,000	237,842	650,000	103.8%
Fines, Warrants & Seizures	217,792	215,717	181,585	215,000	154,538	225,000	4.7%
Miscellaneous	265,558	116,022	86,483	18,100	18,300	19,100	5.5%
Total Revenues	**$ 5,772,285**	**$ 5,627,641**	**$ 6,224,441**	**$ 6,596,878**	**$ 6,148,225**	**$ 7,781,405**	**18.0%**
EXPENDITURES:							
Current:							
Administration	$ 679,396	$ 833,241	$ 831,616	$ 1,000,427	$ 552,958	$ 1,111,665	11.1%
Police	1,234,255	1,199,519	992,250	1,574,405	807,093	1,700,558	8.0%
Fire	794,826	857,242	908,392	1,015,151	616,478	1,035,190	2.0%
Public Works	509,354	544,291	497,211	623,822	341,860	896,445	43.7%
Non-Department	439,427	496,662	517,865	599,381	482,375	555,220	-7.4%
Total Expenditures	**$ 3,657,257**	**$ 3,930,955**	**$ 3,747,333**	**$ 4,813,185**	**$ 2,800,764**	**$ 5,299,078**	**10.1%**
Net Change in Fund Balance - Excess (Deficit)	**$ 2,115,028**	**$ 1,696,686**	**$ 2,477,107**	**$ 1,783,693**	**$ 3,347,461**	**$ 2,482,327**	
Transfer from Water/Wastewater Fund	25,000	25,000	25,000	25,000	25,000	25,000	0.0%
Transfer from Solid Waste Fund	22,584	25,000	25,000	25,000	25,000	25,000	0.0%
Transfer to Capital Project Funds	(850,000)	(950,000)	(895,000)	(1,370,000)	(1,370,000)	(900,000)	-34.3%
Transfer to Parks Fund	(5,000)	(2,500)	(2,500)	(12,500)	(12,500)	(12,500)	0.0%
Transfer to Other Funds	(8,505)	-	-	-	-	-	
Transfer to Technology Replacement Fund	-	(50,000)	(50,000)	(100,000)	(100,000)	(150,000)	50.0%
Transfer to Equipment Replacement Fund	(250,000)	(250,000)	(250,000)	(350,000)	(350,000)	(550,000)	57.1%
Other Financing Sources	**$ (1,065,921)**	**$ (1,202,500)**	**$ (1,147,500)**	**$ (1,782,500)**	**$ (1,670,000)**	**$ (1,562,500)**	**-12.3%**
Net Change in Fund Balance	**$ 1,049,107**	**$ 494,186**	**$ 1,329,607**	**$ 1,193**	**$ 1,677,461**	**$ 919,827**	

COMBINED BUDGET SUMMARY - ALL FUNDS

		FY 2023-24 (EOY Estimates)					FY 2024-25 (Proposed Budget)			
Fund	Fund Title	Audited Fund Balance 9/30/23	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/24	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/25
01	General Fund	6,871,839	7,022,895	6,783,839	239,056	7,110,895	7,831,405	6,911,578	919,827	8,030,722
03	Water/Wastewater Fund	6,246,454	5,653,925	5,434,349	219,576	6,466,030	5,945,200	5,534,390	410,810	6,876,840
05	Solid Waste Fund	98,780	533,500	627,000	(93,500)	5,280	567,500	567,500	-	5,280
21	Law Enforcement Fund	4,917	-	-	-	4,917	-	4,917	(4,917)	-
22	Equipment Replacement Fund	708,004	400,000	97,500	302,500	1,010,504	650,000	75,000	575,000	1,585,504
23	Court Security Fund	53,652	5,500	-	5,500	59,152	5,000	5,000	-	59,152
24	Court Technology Fund	7,658	4,900	2,948	1,952	9,610	4,500	4,500	-	9,610
25	Child Safety Fund	10,117	6,500	-	6,500	16,617	6,000	6,000	-	16,617
26	Police Donations Fund	8,482	1,730	2,500	(770)	7,712	1,000	2,500	(1,500)	6,212
27	Fire Donations Fund	101,765	2,579	220	2,359	104,124	2,150	54,200	(52,050)	52,074
28	Technology Replacement Fund	73,997	105,000	90,000	-	73,997	155,000	155,000	-	73,997
29	Parks Fund	16,691	13,678	17,985	(4,307)	12,384	15,000	15,000	-	12,384
40	General Obligations Debt Service Fund	258,753	316,300	335,738	(19,438)	239,315	151,464	304,825	(153,361)	85,954
41	Revenue Bond I&S Fund	-	556,478	556,478	-	-	554,172	554,172	-	-
60	Utility Impact Fee Fund	2,024,621	320,000	24,368	295,632	2,320,253	150,000	-	150,000	2,470,253
61	Street Construction Fund	1,290,937	1,334,000	810,000	524,000	1,814,937	861,000	2,675,937	(1,814,937)	-
62	Utility Construction Fund	566,188	-	252,000	(252,000)	314,188	1,240,418	1,554,606	(314,188)	-
63	Drainage Improvement Fund	313,239	100,000	-	100,000	413,239	100,000	513,239	(413,239)	-
65	Facilities Improvement Fund	976,635	300,000	-	300,000	1,276,635	300,000	300,000	-	1,276,635
		19,632,729	16,676,985	15,034,925	1,627,060	21,259,788				

City of Parker
Fiscal Year 2024 - 2025
Line-Item Budget

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
GENERAL FUND REVENUES										
01-000-4100	Property Tax - Current		3,692,256	4,055,959	4,401,756	5,095,872	4,778,566	4,850,000	5,788,032	14%
	($1,931,168,576/100 x 0.302744 tax rate x 99% collection rate)	5,788,032								
01-000-4102	Property Tax - Delinquent		8,620	67,385	34,946	43,906	(4,054)	-	51,473	17%
	($1,698,917,381/100 x 0.302978 tax rate x 1% collection rate)	51,473								
01-000-4104	Penalty & Interest		12,601	21,197	14,850	10,000	16,712	17,000	10,000	0%
01-000-4200	Sales Tax		358,488	406,982	376,562	380,000	247,787	364,000	361,000	-5%
01-000-4202	Mixed Drink Tax		3,393	3,555	4,237	3,000	3,254	3,500	3,300	10%
01-000-4300	Franchise Fees - Electric		227,019	226,012	224,664	200,000	160,838	220,000	220,000	10%
	Oncor	62,000								
	Grayson-Collin	115,000								
	Farmers	43,000								
		220,000								
01-000-4302	Franchise Fees - Gas		42,782	64,513	79,139	60,000	67,798	75,000	78,000	30%
	Atmos	30,000								
	CoServ	48,000								
		78,000								
01-000-4304	Franchise Fees - Communications		43,778	47,787	39,314	42,000	20,181	40,000	40,000	-5%
	Charter	21,000								
	Frontier	19,000								
		40,000								
01-000-4400	Building Permits		767,427	283,477	252,199	150,000	231,486	275,000	150,000	0%
01-000-4404	Special Use Permits		300	600	300	500	200	300	500	0%
01-000-4406	Alarm Permits		10,200	11,465	12,025	9,500	8,930	9,500	10,000	5%
01-000-4500	Federal Grants		164,538	61,770	58,955	-	-	-	-	
01-000-4530	State Grants		1,136	983	986	1,100	2,512	2,512	1,100	0%
01-000-4602	Platting Fees		73,305	70,886	156,224	50,000	205,849	205,849	175,000	250%
	King's Crossing Phase VI & VII	125,000								
	Whitestone Ph IV	50,000								
		175,000								
01-000-4604	Filing Fees		50	-	-	-	-	-	-	
01-000-4606	False Alarm Fee		4,800	11,725	21,300	11,000	7,225	11,600	12,000	9%
01-000-4700	Court Fines		217,792	215,717	181,585	215,000	154,538	245,000	225,000	5%
01-000-4800	Interest		48,718	36,084	360,156	319,000	237,842	645,000	650,000	104%
	TexSTAR	300,000								
	CDARS	350,000								
		650,000								
01-000-4900	Donations		-	500	-	-	-	-	-	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
01-000-4902	Cash Over & Short		(67)	-	30	-	-	-	-	
01-000-4906	Misc Reimbursements		250	37,541	844	-	4,679	4,679	-	
01-000-4910	Sale of City Property		943	-	-	-	-	-	-	
01-000-4912	Other Income		93,039	1,432	2,179	4,000	2,926	2,555	4,000	0%
	Living Legacy Tree Program (Matches Expense 01-100-8622)	4,000								
01-000-4920	Credit Card Fees		919	2,071	2,189	2,000	957	1,400	2,000	0%
01-000-5003	Transfer from Water/Wastewater Fund		25,000	25,000	25,000	25,000	25,000	25,000	25,000	0%
01-000-5005	Transfer from Solid Waste Fund		22,584	25,000	25,000	25,000	25,000	25,000	25,000	0%
Total General Fund Revenues			5,819,869	5,677,641	6,274,441	6,646,878	6,198,225	7,022,895	7,831,405	18%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
GENERAL FUND EXPENDITURES										
City Council										
	Supplies									
01-100-8101	Office Supplies		-	67	131	500	204	500	500	0%
01-100-8103	Food		2,803	1,253	1,616	2,500	1,337	2,500	2,500	0%
01-100-8109	Reproduction Outside		1,235	93	1,598	1,250	518	1,250	1,250	0%
	Business Cards, Name Badges, Recognition Plaques	1,250								
	Total Supplies		**4,038**	**1,413**	**3,345**	**4,250**	**2,059**	**4,250**	**4,250**	**0%**
	Maintenance									
01-100-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
	Total Maintenance		-	-	-	-	-	-	-	
	Services/Sundry									
01-100-8603	Travel/Training		1,420	-	2,227	6,000	485	6,000	6,000	0%
	TML	2,000								
	PFIA	1,500								
	Newly Elected Officials	2,500								
		6,000								
01-100-8604	Associations		2,508	4,831	5,212	6,000	5,363	6,000	6,400	7%
	ATMOS Gas Steering Committee	400								
	ONCOR Cities Steering Committee	800								
	NCTCOG Membership & Emergency Preparedness	3,000								
	TCEQ Stormwater Permit	100								
	ERCOT Annual Membership	100								
	Keep Texas Beautiful	200								
	TML Member Service Fee (Based on population)	2,000								
		6,600								
01-100-8605	Professional Services		3,400	3,400	3,400	13,000	13	13,000	13,000	0%
	Municode	7,000								
	Consulting Services	6,000								
		13,000								
01-100-8614	Publications		1,418	4,588	337	2,500	-	2,500	2,500	0%
	Quarterly Newsletter									
01-100-8622	Special Events		1,201	738	-	9,000	823	9,000	9,000	0%
	Living Legacy Tree Program	4,000								
	Misc Events	5,000								
		9,000								
	Total Services/Sundry		**9,948**	**13,557**	**11,176**	**36,500**	**6,683**	**36,500**	**36,900**	**1%**
	Capital (Items over $5,000)									
01-100-8902	Hardware/Software		-	-	-	-	-	-	-	
	Total Capital		-	-	-	-	-	-	-	
Total Expenditures - City Council			13,986	14,970	14,521	40,750	8,742	40,750	41,150	1%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Administration										
	Salary & Benefits									
01-120-8001	Salary		225,819	300,964	305,599	346,680	218,391	348,910	372,519	7%
01-120-8003	Hourly		26,047	60,765	63,755	66,923	43,321	84,423	113,894	70%
01-120-8007	Car Allowance		3,657	3,614	3,600	3,600	2,285	3,600	3,600	0%
01-120-8009	Insurance Stipend		3,739	3,694	3,680	3,681	2,336	3,681	3,681	0%
01-120-8013	Overtime		54	-	-	1,500	-	1,500	1,500	0%
01-120-8018	Longevity Pay		-	-	-	792	790	792	990	25%
01-120-8019	Medicare		3,196	5,151	5,260	6,136	3,862	6,390	7,195	17%
01-120-8021	Social Security		-	-	-	-	-	-	-	
01-120-8023	TMRS		34,646	51,763	51,597	67,269	43,836	70,279	81,176	21%
01-120-8025	Health Insurance		43,621	69,721	71,919	89,229	41,177	95,229	75,649	-15%
01-120-8027	Dental Insurance		1,848	2,692	2,965	3,203	1,984	3,553	3,960	24%
01-120-8029	Life Insurance		226	519	526	565	533	685	937	66%
01-120-8031	Unemployment		837	38	40	360	36	450	585	63%
	Total Salary & Benefits		**343,691**	**498,921**	**508,942**	**589,939**	**358,551**	**619,493**	**665,686**	**13%**
	Supplies									
01-120-8101	Office Supplies		5,906	6,014	7,452	7,500	7,435	7,500	9,000	20%
01-120-8103	Food		800	1,027	945	1,700	1,181	1,700	2,000	18%
	Holiday Luncheon	1,500								
	Water	500								
		2,000								
01-120-8104	Uniforms		-	-	-	500	-	500	500	0%
01-120-8108	Postage		3,964	3,100	3,291	4,500	1,140	4,500	4,000	-11%
01-120-8109	Reproduction Outside		1,006	3,064	103	1,400	505	1,400	1,400	0%
	Business Cards, Envelopes	1,400								
01-120-8113	Computer Hardware/Software		1,645	-	1,439	-	-	1,500	-	
01-120-8116	Furniture, Fixture & Office Equipment		696	978	119	1,500	-	2,500	1,500	0%
	File Cabinets, Chair Replacements	1,500								
	Total Supplies		**14,017**	**14,182**	**13,348**	**17,100**	**10,260**	**19,600**	**18,400**	**8%**
	Maintenance									
01-120-8402	Machinery, Tools & Equipment Maintenance		4,105	3,222	2,420	2,965	2,429	2,965	3,865	30%
	Postage Meter Rental	315								
	Postage Machine Annual Maint	350								
	Copier Maint Agreement ($200 x 12 months x 50%)	1,200								
	Copier Overages	2,000								
		3,865								
01-120-8404	Software Maintenance		21,265	13,451	27,469	20,000	3,354	20,000	30,500	53%
	Tyler Technology Maint Agreement	27,500								
	DocuNav Support Agreement - Laserfiche	3,000								
		30,500								
	Total Maintenance		**25,371**	**16,674**	**29,889**	**22,965**	**5,783**	**22,965**	**34,365**	**50%**

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	Services/Sundry									
01-120-8603	Travel/Training		1,680	3,742	5,465	13,250	1,011	13,250	11,750	-11%
	TCMA - Luke	2,050								
	ICMA - Luke	2,200								
	TCAA Conference - Attorney	2,000								
	GFOAT Conference - Grant	2,000								
	TMCCP Seminars - Patti	1,500								
	PFIA	1,000								
	HR Training	1,000								
		11,750								
01-120-8604	Associations		2,333	2,518	1,139	3,405	1,782	3,405	2,995	-12%
	GFOAT - Grant	100								
	TCMA - Luke	550								
	ICMA - Luke	1,200								
	TMCCP - Patti	100								
	Notary - Patti	90								
	State Bar - Attorney	285								
	NAP - Attorney	110								
	TCAA - Attorney	70								
	Costco	180								
	Amazon Prime	200								
	Election Law	60								
	Texas Municipal Clerks	50								
		2,995								
01-120-8605	Professional Services		64,269	49,935	62,193	72,000	45,511	72,000	76,600	6%
	Property Tax Collection Fees	4,000								
	Collin Central Appraisal District	39,000								
	Election Fees	10,000								
	Filing Fees	1,000								
	TASC - COBRA Administration	1,500								
	TASC - FSA/HSA Administration	2,000								
	New Benefits	3,100								
	Employee Assistance Program (EAP)	2,500								
	Continuing Disclosure	3,500								
	Lexis Nexis - Legal	3,000								
	Shredding Services	2,000								
	Consulting Services	5,000								
		76,600								
01-120-8607	Medical		225	79	213	200	-	300	250	25%
	Pre-Employment Drug Testing/Physicals	250								

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01-120-8614	Publications		12,085	22,584	4,054	18,800	2,774	18,800	17,750	-6%
	Legal Notice Advertisement	15,000								
	Code of Ordinances	2,500								
	Tx Local Gov't Code Books	250								
		17,750								
01-120-8620	Utilities - Cell Phone		1,441	1,767	2,033	3,000	1,508	3,000	3,000	0%
	L. Olson ($55 x 12)	660								
	P. Grey ($50 x 12)	600								
	Attorney ($55 x 12)	660								
	iPad ($45 x 12 x 2)	1,080								
		3,000								
	Total Services/Sundry		**82,032**	**80,625**	**75,098**	**110,655**	**52,586**	**110,755**	**112,345**	**2%**
	Capital (Items over $5,000)									
01-120-8902	Hardware/Software		-	2,503	-	-	-	-	-	
01-120-8906	Furniture/Fixtures		-	-	-	-	-	-	-	
	Total Capital		**-**	**2,503**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Administration			**465,112**	**612,904**	**627,277**	**740,659**	**427,180**	**772,813**	**830,796**	**12%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Municipal Court										
	Salary & Benefits									
01-130-8003	Hourly		61,779	62,631	61,287	64,200	40,037	64,200	67,410	5%
01-130-8013	Overtime		-	-	-	200	-	200	200	0%
01-130-8018	Longevity Pay		-	-	-	1,440	1,436	1,440	1,200	-17%
01-130-8019	Medicare		814	893	871	955	607	955	998	5%
01-130-8023	TMRS		8,294	8,858	8,394	10,440	6,775	10,440	11,257	8%
01-130-8025	Health Insurance		16,140	18,342	16,658	22,001	9,133	22,001	12,607	-43%
01-130-8027	Dental Insurance		597	624	676	801	437	801	792	-1%
01-130-8029	Life Insurance		68	126	128	141	130	141	187	33%
01-130-8031	Unemployment		201	31	9	90	9	90	117	30%
	Total Salary & Benefits		**87,894**	**91,505**	**88,023**	**100,268**	**58,565**	**100,268**	**94,769**	**-5%**
	Supplies									
01-130-8101	Office Supplies		205	163	73	500	-	500	500	0%
01-130-8103	Food		-	-	-	150	-	150	150	0%
01-130-8109	Reproduction Outside		29	42	-	125	116	125	125	0%
	Total Supplies		**234**	**205**	**73**	**775**	**116**	**775**	**775**	**0%**
	Maintenance									
01-130-8404	Software Maintenance		-	2,378	2,449	3,000	2,523	3,000	3,000	0%
	MCRS - Court Software Support	2,000								
	MCRS - Jury Module	1,000								
		3,000								
	Total Maintenance		**-**	**2,378**	**2,449**	**3,000**	**2,523**	**3,000**	**3,000**	**0%**
	Services/Sundry									
01-130-8603	Travel/Training		100	100	150	500	150	500	500	0%
	TCCA Conference - L. Newton	250								
	TMCEC Regional Conference - L. Newton	250								
		500								
01-130-8604	Associations		277	130	130	275	55	275	275	0%
01-130-8605	Professional Services		111,792	111,049	98,992	114,200	55,628	114,200	140,400	23%
	Judge Services ($600x12)	7,200								
	Prosecutor Services ($600x12)	7,200								
	Jury Fees	1,000								
	State Court Costs	125,000								
		140,400								
	Total Services/Sundry		**112,170**	**111,279**	**99,272**	**114,975**	**55,833**	**114,975**	**141,175**	**23%**
	Capital (Items over $5,000)									
01-130-8906	Furniture/Fixtures		-	-	-	-	-	-	-	
	Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Municipal Court			**200,298**	**205,367**	**189,817**	**219,018**	**117,037**	**219,018**	**239,719**	**9%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Police										
	Salary & Benefits									
01-200-8001	Salary		250,971	206,635	171,270	267,459	103,485	267,459	279,978	5%
01-200-8003	Hourly		533,198	555,917	439,009	670,609	324,573	670,609	700,291	4%
01-200-8013	Overtime		10,063	10,229	14,678	15,000	17,788	15,000	15,000	0%
01-200-8015	Certification Pay		-	-	9,325	15,136	6,737	15,136	15,136	0%
01-200-8018	Longevity Pay		-	-	-	2,600	2,248	2,600	2,632	1%
01-200-8019	Medicare		10,333	10,681	8,699	14,077	6,497	14,077	14,733	5%
01-200-8021	Social Security		-	-	179	-	743	-	-	
01-200-8023	TMRS		104,926	109,558	86,916	154,307	73,165	154,307	166,224	8%
01-200-8025	Health Insurance		109,382	119,608	92,297	169,015	74,163	169,015	185,590	10%
01-200-8027	Dental Insurance		6,914	6,815	5,819	9,610	3,886	9,610	9,504	-1%
01-200-8029	Life Insurance		783	1,382	1,090	1,695	1,160	1,695	2,249	33%
01-200-8031	Unemployment		2,924	270	83	1,080	175	1,080	1,404	30%
	Total Salary & Benefits		**1,029,493**	**1,021,095**	**829,365**	**1,320,588**	**614,620**	**1,320,588**	**1,392,740**	**5%**
	Supplies (Items under $5,000)									
01-200-8101	Office Supplies		2,995	2,171	2,214	3,500	2,931	3,500	3,500	0%
01-200-8103	Food		96	136	178	250	47	250	250	0%
01-200-8104	Uniforms		2,841	6,428	4,920	10,000	4,451	10,000	6,500	-35%
01-200-8105	Protective Clothing		2,319	1,174	-	8,750	4,939	8,750	6,500	-26%
	(3) Replacement Bulletproof Vests	3,900								
	(2) Bulletproof Vest - New Hires	2,600								
		6,500								
01-200-8107	Minor Tools & Equipment		14,085	10,942	7,240	15,000	2,310	15,000	12,700	-15%
	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								
	Blue 360	700								
		12,700								
01-200-8109	Reproduction Outside		54	131	74	400	56	400	400	0%
01-200-8111	Fuel		36,721	36,833	27,751	45,500	15,682	45,500	40,000	-12%
01-200-8113	Computer Hardware/Software		5,245	1,317	3,138	4,000	-	4,000	4,000	0%
01-200-8115	Communication Supplies		8,302	-	356	3,600	1,788	3,600	3,600	0%
01-200-8116	Furniture, Fixture & Office Equipment		807	185	-	1,500	-	1,500	1,500	0%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
01-200-8118	Public Safety		4,242	2,400	-	6,500	57,578	6,500	6,500	0%
	Ammunition	5,000								
	Range Fees	1,000								
	Targets, misc supplies	500								
		6,500								
01-200-8119	Investigation Supplies		734	882	-	1,000	1,123	1,000	1,000	0%
	General CSI Supplies	1,000								
01-200-8120	Crime Prevention		1,784	2,121	1,973	2,000	1,646	2,000	2,000	0%
	National Night Out	400								
	General Supplies	1,600								
		2,000								
	Total Supplies		**80,224**	**64,722**	**47,843**	**102,000**	**92,550**	**102,000**	**88,450**	**-13%**
	Maintenance									
01-200-8401	Vehicle Maintenance		22,984	29,738	18,244	30,000	11,817	30,000	30,000	0%
	Tires, repairs	26,000								
	Oil Changes / Car Washes	4,000								
		30,000								
01-200-8402	Machinery, Tools & Equipment Maintenance		2,012	2,138	1,469	3,917	-	3,917	2,520	-36%
	Copier Maint Contract ($150 x 12 months)	1,800								
	Copier Overages ($60 x 12 months)	720								
		2,520								
01-200-8403	Buildings & Structures Maintenance		295	-	-	-	-	-	-	
01-200-8404	Software Maintenance		17,976	1,062	17,816	20,500	19,181	20,500	23,500	15%
	FortiCare	1,500								
	Fortigate Firewall	2,000								
	Cradle Point Annual Service	3,000								
	ICS Records Management System	17,000								
		23,500								
	Total Maintenance		**43,266**	**32,939**	**37,529**	**54,417**	**30,998**	**54,417**	**56,020**	**3%**
	Services/Sundry									
01-200-8602	Communications Services		35,842	37,645	37,470	41,000	38,952	41,000	56,276	37%
	City of Murphy Dispatch Services	48,276								
	City of Plano Joint Radio Operations	8,000								
		56,276								
01-200-8603	Travel/Training		10,122	10,483	5,392	13,000	3,915	13,000	13,000	0%
	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								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
01-200-8604	Associations		750	701	705	1,025	380	1,025	865	-16%
	North Texas Police Chief's Association	25								
	Texas SmartBuy Program	100								
	TLERA - Hsieh	150								
	IACP Membership - Price	190								
	Texas Police Chief's Association - Price	400								
		865								
01-200-8605	Professional Services		24,209	21,783	24,619	27,005	20,030	27,005	77,657	188%
	Lexis Nexis ($215 x 12 months)	2,580								
	City of Murphy Animal Control Services	8,000								
	Leads Online	3,000								
	Child Abuse Task Force Agreement	2,500								
	Inmate Boarding	4,000								
	Axon Enterprise - Officer Safety Plan Bundle	57,577								
		77,657								
01-200-8607	Medical		697	621	558	1,500	793	1,500	1,500	0%
	Pre-Employment Drug Testing/Physicals	1,500								
01-200-8620	Utilities - Cell Phone / Aircards		7,151	6,961	6,617	7,680	4,855	7,680	8,400	9%
	Cell Phones/Aircards ($700 x 12 months)	8,400								
01-200-8624	Training - State LEOSE Funds		2,500	975	2,152	4,690	-	4,690	4,150	-12%
01-200-8625	Tuition Reimbursement		-	-	-	1,500	-	1,500	1,500	0%
	Total Services/Sundry		**81,271**	**79,170**	**77,513**	**97,400**	**68,925**	**97,400**	**163,348**	**68%**
	Capital (Items over $5,000)									
01-200-8901	Radio/Communications		-	-	-	-	-	-	-	
01-200-8904	Machines, Tools & Implements		-	1,593	-	-	-	-	-	
	Total Capital		-	**1,593**	-	-	-	-	-	
Total Expenditures - Police			1,234,255	1,199,519	992,250	1,574,405	807,093	1,574,405	1,700,558	8%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Fire										
	Salary & Benefits									
01-250-8005	Part-Time		481,082	526,261	555,383	567,330	351,247	567,330	592,290	4%
	J. Miller ($31.25 x 20 x 52)	32,500								
	Salary Adjustment	14,560								
	J. Kendrick ($28.25 x 20 x 52)	29,380								
	Salary Adjustment	10,400								
	Captain ($22 x 24 x 365) x 25%	48,180								
	Lieutenant ($21 x 24 x 365) x 75%	137,970								
	Driver ($19 x 24 x 365)	166,440								
	Firefighter ($17 x 24 x 365)	148,920								
	Emergency Staffing ($20 x 72hrs)	1,440								
	Emergency Management Coordinator	2,500								
		592,290								
01-250-8019	Medicare		6,867	7,946	8,060	8,226	5,248	8,226	8,588	4%
01-250-8021	Social Security		29,364	33,978	34,459	35,174	22,438	35,174	36,722	4%
01-250-8029	Life Insurance		6,307	6,307	-	7,500	-	7,500	-	-100%
01-250-8031	Unemployment		9,388	1,426	363	4,050	1,356	4,050	5,850	44%
	Total Salary & Benefits		**533,008**	**575,918**	**598,266**	**622,281**	**380,289**	**622,281**	**643,450**	**3%**
	Supplies (Items under $5,000)									
01-250-8101	Office Supplies		3,795	728	1,250	1,000	397	1,000	1,000	0%
01-250-8102	Janitorial Supplies		763	1,045	1,283	2,000	449	2,000	2,000	0%
01-250-8103	Food		622	268	-	1,500	-	1,500	1,500	0%
01-250-8104	Uniforms		7,798	8,333	9,529	10,500	5,071	10,500	11,500	10%
	Tshirts/Shorts/Hats	3,800								
	Nomex Class B Uniform	4,700								
	Uniform	3,000								
		11,500								
01-250-8105	Protective Clothing		32,949	6,233	35,210	42,900	11,418	42,900	42,900	0%
	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		7,168	6,919	4,864	5,000	2,479	5,000	5,000	0%
	EMS Supplies									
01-250-8107	Minor Tools & Equipment		13,306	590	5,025	42,000	38,019	42,000	10,000	-76%
	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								
01-250-8109	Reproduction Outside		-	-	-	100	-	100	100	0%
01-250-8111	Fuel		8,029	11,064	10,869	18,550	6,233	18,550	12,000	-35%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
01-250-8113	Computer Hardware/Software		599	856	-	1,000	-	1,000	1,000	0%
01-250-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		**75,029**	**36,034**	**68,031**	**124,550**	**64,065**	**124,550**	**87,000**	**-30%**
	Maintenance									
01-250-8401	Vehicle Maintenance		21,183	68,604	42,650	40,000	21,204	40,000	40,000	0%
	Scheduled Maint - Ladder & Pump testing, OEM scheduled PM	25,000								
	Unscheduled repairs	15,000								
		40,000								
01-250-8402	Machinery, Tools & Equipment Maintenance		14,643	10,894	10,359	18,000	7,296	18,000	18,000	0%
	Lifepak 15 Cardiac Defibrillator - Annual Maint	8,000								
	SCBA Mask Fit Test	1,000								
	SCBA Hydrotest	500								
	Compressor Maintenance	500								
	Hydraulic Tool Service	1,500								
	LP 15 Annual Maintenance (Defillibrator)	2,000								
	Generator Maint Contract	2,000								
	Hose Testing	2,000								
	Gas Monitor	500								
		18,000								
01-250-8403	Buildings & Structures Maintenance		3,044	1,638	580	7,800	1,687	7,800	9,500	22%
	Fire Station Door Access System	4,000								
	Misc Repairs	5,500								
		9,500								
01-250-8404	Software Maintenance		14,064	14,666	14,107	14,600	-	14,600	16,100	10%
	ESO - CAD & Reports	9,000								
	Industrial Network - Peplink	500								
	Active 911 - Call notifications	550								
	ICS - System Dispatch	6,050								
		16,100								
	Total Maintenance		**52,935**	**95,801**	**67,696**	**80,400**	**30,187**	**80,400**	**83,600**	**4%**
	Services/Sundry									
01-250-8602	Communications Services		91,618	111,387	110,033	116,500	115,433	116,500	117,220	1%
	Wylie Dispatch Services	92,500								
	Joint Radio System Operations (Increase by Plano)	21,115								
	Station Alerting System Annual Contract	3,605								
		117,220								
01-250-8603	Travel/Training		5,960	9,338	11,085	13,000	6,880	13,000	13,000	0%
	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 FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
01-250-8604	Associations		1,539	1,700	747	1,500	-	1,500	1,500	0%
	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		18,402	18,172	15,980	46,200	12,338	46,200	78,800	71%
	Medical Director	2,000								
	Ambulance Services	76,800								
		78,800								
01-250-8607	Medical		2,584	1,196	1,292	1,200	1,528	1,200	2,000	67%
	Pre-Employment Drug Testing/Physicals	2,000								
01-250-8611	Stipend		6,480	(180)	-	-	-	-	-	
01-250-8616	Utilities - Gas		3,595	4,242	3,521	5,800	3,314	5,800	4,900	-16%
01-250-8620	Utilities - Cell Phone / Aircards		2,441	2,363	2,363	2,400	1,576	2,400	2,400	0%
	Aircards ($200 x 12)	2,400								
01-250-8621	Utilities - TV		1,237	1,270	1,379	1,320	868	1,320	1,320	0%
	$110 x 12	1,320								
	Total Services/Sundry		**133,855**	**149,489**	**146,400**	**187,920**	**141,937**	**187,920**	**221,140**	**18%**
	Capital (Items over $5,000)									
01-250-8901	Radio/Communications		-	-	-	-	-	-	-	
01-250-8904	Machines, Tools & Implements		-	-	28,000	-	-	-	-	
	Total Capital		**-**	**-**	**28,000**	**-**	**-**	**-**	**-**	
Total Expenditures - Fire			**794,826**	**857,242**	**908,392**	**1,015,151**	**616,478**	**1,015,151**	**1,035,190**	**2%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Development Services - Inspections & Code										
	Salary & Benefits									
01-300-8001	Salary		48,805	55,188	57,012	60,025	37,672	60,025	63,626	6%
01-300-8003	Hourly		87,174	85,224	81,635	84,028	51,415	84,028	85,269	1%
01-300-8013	Overtime		2,128	4,322	1,804	5,000	493	5,000	5,000	0%
01-300-8018	Longevity Pay		-	-	-	842	840	842	848	1%
01-300-8019	Medicare		1,762	2,017	1,946	2,173	1,299	2,173	2,244	3%
01-300-8023	TMRS		18,580	20,527	19,303	23,817	14,774	23,817	25,316	6%
01-300-8025	Health Insurance		23,164	23,712	20,447	25,521	19,212	25,521	36,695	44%
01-300-8027	Dental Insurance		1,195	1,271	1,394	1,602	864	1,602	1,584	-1%
01-300-8029	Life Insurance		136	258	257	282	253	282	375	33%
01-300-8031	Unemployment		459	(367)	18	180	18	180	234	30%
	Total Salary & Benefits		**183,402**	**192,152**	**183,817**	**203,470**	**126,841**	**203,470**	**221,191**	**9%**
	Supplies (Items under $5,000)									
01-300-8101	Office Supplies		488	241	124	400	484	400	500	25%
01-300-8103	Food		932	1,044	20	1,500	20	1,500	1,500	0%
	Coffee, Water, Gatorade									
01-300-8104	Uniforms		-	308	916	1,400	369	1,400	1,400	0%
	Boots (2 x $200)	400								
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000								
		1,400								
01-300-8107	Minor Tools & Equipment		269	198	-	200	-	200	200	0%
01-300-8109	Reproduction Outside		670	1,534	669	2,500	321	2,500	2,500	0%
	Inspection Reports	1,500								
	Maps, Plats	1,000								
		2,500								
01-300-8111	Fuel		1,359	1,818	1,569	3,150	932	3,150	2,500	-21%
01-300-8113	Computer Hardware/Software		-	-	-	-	-	-	-	
	Total Supplies		**3,718**	**5,143**	**3,298**	**9,150**	**2,126**	**9,150**	**8,600**	**-6%**
	Maintenance									
01-300-8401	Vehicle Maintenance		1,153	3,069	1,361	3,500	1,292	3,500	3,500	0%
	Oil Changes, tires									
01-300-8404	Software Maintenance		7,242	11,751	15,783	11,800	4,800	11,800	13,200	12%
	ENERGOV	6,000								
	Roktech GIS ($600 x 12)	7,200								
		13,200								
	Total Maintenance		**8,395**	**14,819**	**17,144**	**15,300**	**6,092**	**15,300**	**16,700**	**9%**

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
	Services/Sundry									
01-300-8603	Travel/Training		260	1,384	-	2,650	320	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 - W. Walker	150								
		2,650								
01-300-8604	Associations		332	625	421	1,195	186	1,195	1,195	0%
	TSBPE License Renewal - G. Machado	200								
	TSBPE License Renewal - D. Morrissette	200								
	Code Enforcement Renewal - W. Walker	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 - W. Walker / G. Machado	100								
	TCEQ Renewal - G. Machado	150								
		1,195								
01-300-8607	Medical		341	183	521	200	213	200	250	25%
	Pre-Employment Drug Testing/Physicals	250								
01-300-8620	Utilities - Cell Phone		526	600	477	660	335	660	550	-17%
	Total Services/Sundry		1,458	2,792	1,420	4,705	1,054	4,705	4,645	-1%
Total Expenditures - Development Services - Inspections & Code			196,973	214,906	205,679	232,625	136,113	232,625	251,136	8%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Public Works - Building Operations										
	Salary & Benefits									
01-310-8003	Hourly		108,019	110,507	109,441	115,077	67,633	115,077	115,524	0%
01-310-8013	Overtime		4,413	9,512	4,644	7,500	1,745	7,500	7,500	0%
01-310-8018	Longevity Pay		-	-	-	636	636	636	562	-12%
01-310-8019	Medicare		1,438	1,712	1,602	1,787	1,015	1,787	1,792	0%
01-310-8023	TMRS		14,882	17,059	15,607	19,579	11,443	19,579	20,219	3%
01-310-8025	Health Insurance		21,128	20,960	17,751	23,237	14,806	23,237	30,719	32%
01-310-8027	Dental Insurance		1,195	1,270	1,394	2,002	822	2,002	1,584	-21%
01-310-8029	Life Insurance		135	257	256	353	234	353	375	6%
01-310-8031	Unemployment		596	213	18	225	18	225	234	4%
	Total Salary & Benefits		**151,806**	**161,490**	**150,714**	**170,396**	**98,352**	**170,396**	**178,508**	**5%**
	Supplies (Items under $5,000)									
01-310-8101	Office Supplies		66	71	-	200	53	200	200	0%
01-310-8103	Food		293	200	-	-	-	-	-	
01-310-8104	Uniforms		-	-	531	1,400	393	1,400	1,400	0%
	Boots (2 x $200)	400								
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000								
		1,400								
01-310-8107	Minor Tools & Equipment		20,273	10,472	8,478	26,000	16,866	26,000	25,000	-4%
	Misc shop tools	15,000								
	Road Signs	10,000								
		25,000								
01-310-8111	Fuel		7,261	12,472	10,386	14,000	4,695	14,000	12,000	-14%
	Total Supplies		**27,893**	**23,216**	**19,395**	**41,600**	**22,007**	**41,600**	**38,600**	**-7%**
	Maintenance									
01-310-8401	Vehicle Maintenance		1,059	944	1,685	2,000	1,028	2,000	2,000	0%
	Oil changes, tires									
01-310-8402	Machinery, Tools & Equipment Maintenance		12,428	6,168	5,951	6,000	5,023	6,000	6,000	0%
01-310-8405	Land Maintenance		13	176	851	5,000	-	5,000	5,000	0%
	Trail Repairs (Rock/Concrete)	5,000								
01-310-8414	Streets & Alleys		-	-	-	-	-	-	50,000	
	Cold Patch, Sand, Rock	50,000								
	Total Maintenance		**13,500**	**7,288**	**8,487**	**13,000**	**6,051**	**13,000**	**63,000**	**385%**
	Services/Sundry									
01-310-8603	Travel/Training		-	7	3	-	-	-	-	
01-310-8605	Professional Services		119,182	130,484	112,933	166,000	73,822	166,000	355,000	114%
	Median Fertilizing	15,000								
	Median Mowing	65,000								
	Road Repairs	50,000								
	Engineering Services	225,000								
		355,000								

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
01-310-8606	Rental Fees		-	-	-	-	-	-	10,000	
	Street Equipment	10,000								
01-310-8610	Utilities - Phone/Internet		-	-	-	200	-	200	200	0%
	Cellular Service for Cameras	200								
	Total Services/Sundry		**119,182**	**130,491**	**112,936**	**166,200**	**73,822**	**166,200**	**365,200**	**120%**
	Capital (Items over $5,000)									
01-310-8903	Motor Vehicles		-	-	-	-	-	-	-	
01-310-8904	Machines, Tools & Implements		-	6,900	-	-	5,514	6,000	-	
	Total Capital		**-**	**6,900**	**-**	**-**	**5,514**	**6,000**	**-**	
Total Expenditures - Public Works - Building Operations			312,381	329,385	291,532	391,196	205,746	397,196	645,308	65%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Non-Department										
	Supplies									
01-900-8102	Janitorial Supplies		2,808	1,586	1,513	4,500	-	4,500	3,000	-33%
	Total Supplies		**2,808**	**1,586**	**1,513**	**4,500**	**-**	**4,500**	**3,000**	**-33%**
	Maintenance									
01-900-8403	Buildings & Structures Maintenance		34,041	24,276	31,937	45,161	9,900	45,161	45,000	0%
	Repairs at Municipal Buildings	45,000								
01-900-8404	Software Maintenance		1,944	-	-	550	-	550	-	-100%
	Total Maintenance		**35,985**	**24,276**	**31,937**	**45,711**	**9,900**	**45,711**	**45,000**	**-2%**
	Services/Sundry									
01-900-8601	IT Services		50,207	54,633	60,059	91,500	72,229	91,500	88,300	-3%
	CivicPlus - Annual Renewal	10,000								
	Office 365 ($1,000 x 12 months)	12,000								
	ProofPoint Essentials	4,800								
	Remote Monitoring	7,500								
	Backup Storage	15,000								
	Trend Micro	6,600								
	Windows 11 Pro Upgrade License	2,400								
	IT Maintenance	30,000								
		88,300								
01-900-8603	Travel/Training		-	-	-	2,000	-	2,000	2,000	0%
	Citywide Training (Cybersecurity, Safety, Sexual Harassment)									
01-900-8605	Professional Services		277,022	332,684	333,630	347,450	223,437	347,450	337,200	-3%
	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	25,000								
	Legal Fees	75,000								
	Everbridge	13,500								
	Swagit	32,000								
	Audit	15,000								
	Long-Term Disability	7,500								
	Fleet Management	1,200								
		337,200								
01-900-8609	Utilities - Electric		32,835	39,925	44,875	55,000	32,167	55,000	55,000	0%
01-900-8610	Utilities - Phone/Internet		11,126	11,086	15,537	22,800	16,881	22,800	24,300	7%
	Phone ($825 x 12)	9,900								
	Internet ($1,200 x 12)	14,400								
		24,300								
01-900-8621	Utilities - TV		411	410	410	420	276	420	420	0%

Account Number	Account Description	FY23 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
01-900-8640	Building Rental		29,031	32,061	29,906	30,000	13,108	15,622	-	-100%
	(Purchased in FY2023-24))									
	Total Services/Sundry		**400,634**	**470,800**	**484,415**	**549,170**	**358,097**	**534,792**	**507,220**	**-8%**
	Transfers to Other Funds									
01-900-8822	Transfer to Equipment Replacement Fund		250,000	250,000	250,000	350,000	350,000	350,000	550,000	57%
01-900-8826	Transfer to PD Donations Fund		8,505	-	-	-	-	-	-	
01-900-8828	Transfer to Technology Replacement Fund		-	50,000	50,000	100,000	100,000	100,000	150,000	50%
01-900-8829	Transfer to Parks Fund		5,000	2,500	2,500	12,500	12,500	12,500	12,500	0%
01-900-8861	Transfer to Street Construction Fund		400,000	500,000	500,000	970,000	970,000	970,000	500,000	-48%
01-900-8863	Transfer to Drainage Improvement Fund		100,000	100,000	95,000	100,000	100,000	100,000	100,000	0%
01-900-8865	Transfer to Facility Improvement Fund		350,000	350,000	300,000	300,000	300,000	300,000	300,000	0%
	Total Transfers to Other Funds		**1,113,505**	**1,252,500**	**1,197,500**	**1,832,500**	**1,832,500**	**1,832,500**	**1,612,500**	**-12%**
	Capital									
01-900-8902	Hardware/Software		98,148	-	-	-	-	-	-	
01-900-8930	Buildings & Structures - Buildings		-	-	-	-	114,378	114,378	-	
	Total Capital		**-**	**-**	**-**	**-**	**114,378**	**114,378**	**-**	
Total Expenditures - Non-Department			**1,552,932**	**1,749,162**	**1,715,365**	**2,431,881**	**2,314,875**	**2,531,881**	**2,167,720**	**-11%**
Total Expenditures - General Fund			**4,803,478**	**5,183,455**	**4,944,833**	**6,645,685**	**4,633,264**	**6,783,839**	**6,911,578**	**4%**
Total General Fund Surplus/(Deficit)			**1,016,391**	**494,186**	**1,329,607**	**1,193**	**1,564,961**	**239,056**	**919,827**	**77012%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
WATER/WASTEWATER FUND REVENUES										
03-000-4530	State Grants		1,898	739	-	-	-	-	-	
03-000-4620	Water Sales		3,004,178	4,108,815	5,070,519	4,600,000	2,623,085	4,700,000	5,060,000	10%
03-000-4622	Meter Set Fee		207,630	117,500	88,000	50,000	88,500	105,000	50,000	0%
03-000-4623	Meter/Radio Replacement Fee		-	1,000	-	-	-	-	-	
03-000-4624	Account Set Up Fees		12,800	12,500	9,850	6,000	5,350	8,000	5,000	-17%
03-000-4626	Reconnect Fee		100	-	300	200	650	750	200	0%
03-000-4628	Utility Impact Fee		3,939	-	-	-	-	-	-	
03-000-4630	Sewer Service		401,701	416,385	443,926	600,000	344,084	520,000	560,000	-7%
03-000-4632	Sewer Tap		14,000	18,000	11,000	10,000	2,000	3,000	10,000	0%
03-000-4800	Interest		331	32,821	234,988	150,000	191,778	285,000	240,000	60%
	TexSTAR	240,000								
03-000-4904	Late Fees		650	20,778	35,604	15,000	23,992	32,000	20,000	33%
03-000-4912	Other Income		4,250	750	-	1,000	-	-	-	-100%
03-000-4914	Returned Check Fee		-	125	50	-	175	175	-	
03-000-4917	Water Rebate		47,242	-	-	-	-	-	-	
Total Revenues - Water/Wastewater Fund			3,698,719	4,729,414	5,894,236	5,432,200	3,279,614	5,653,925	5,945,200	9%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
WATER/WASTEWATER FUND EXPENDITURES										
Water										
	Salary & Benefits									
03-600-8001	Salary		171,707	265,455	260,832	299,937	189,975	302,167	324,573	8%
03-600-8003	Hourly		165,831	188,882	197,389	236,303	140,110	253,803	304,421	29%
03-600-8007	Car Allowance		3,647	3,614	3,600	3,600	2,285	3,600	3,600	0%
03-600-8009	Insurance Stipend		3,728	3,694	3,680	3,681	2,335	3,681	3,681	0%
03-600-8013	Overtime		3,568	8,851	4,443	7,500	3,427	7,500	7,500	0%
03-600-8017	On Call		-	-	-	10,400	6,600	10,400	10,400	0%
03-600-8018	Longevity Pay		-	-	-	1,448	1,444	1,448	1,740	20%
03-600-8019	Medicare		4,633	6,347	6,595	8,162	5,022	8,416	9,511	17%
03-600-8023	TMRS		47,448	63,813	109,355	89,368	56,630	92,378	107,308	20%
03-600-8025	Health Insurance		54,632	70,986	74,280	99,470	64,557	105,470	128,890	30%
03-600-8027	Dental Insurance		3,109	3,811	4,309	5,205	2,955	5,555	5,940	14%
03-600-8029	Life Insurance		371	738	760	918	803	1,038	1,406	53%
03-600-8031	Unemployment		1,253	1,311	70	585	58	675	878	50%
	Total Salary & Benefits		**459,928**	**617,502**	**665,313**	**766,577**	**476,203**	**796,131**	**909,847**	**19%**
	Supplies (Items under $5,000)									
03-600-8101	Office Supplies		583	311	70	1,000	1,073	1,000	1,000	0%
03-600-8103	Food		332	-	199	500	-	500	500	0%
03-600-8104	Uniforms		-	584	1,153	2,800	717	2,800	2,800	0%
	Boots (4 x $200)	800								
	Jeans, Shirts, Jacket, Hats, Gloves, etc	2,000								
		2,800								
03-600-8107	Minor Tools & Equipment		468	2,517	6,040	3,500	391	3,500	10,000	186%
03-600-8108	Postage		3,833	3,100	3,291	3,500	1,008	3,500	3,000	-14%
03-600-8109	Reproduction Outside		11,773	14,189	13,635	17,100	7,081	17,100	18,600	9%
	eBilling	12,000								
	CCR Water Report	6,500								
	Business Cards	100								
		18,600								
03-600-8111	Fuel		9,853	10,216	10,173	14,000	7,064	14,000	12,000	-14%
	(4,000 gallons x $3.50/gallon)									
03-600-8113	Computer Hardware/Software		-	-	-	-	-	1,500	-	
03-600-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	1,000	-	
	Total Supplies		**26,841**	**30,917**	**34,562**	**42,400**	**17,334**	**44,900**	**47,900**	**13%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
	Maintenance									
03-600-8401	Vehicle Maintenance		3,114	2,082	1,056	3,000	76	3,000	3,000	0%
	Oil changes, tires, etc.									
03-600-8402	Machinery, Tools & Equipment Maintenance		8,362	6,802	3,323	4,412	4,987	4,412	5,650	28%
	Generator Maint Contract	1,500								
	Generator Repairs	1,000								
	Vac-Truck Maint/Repairs	2,500								
	Small pump repairs	500								
	Check Scanner Maint Agreement	150								
		5,650								
03-600-8404	Software Maintenance		41,528	50,016	49,573	63,300	17,415	63,300	67,000	6%
	Beacon Meter Cellular Service	30,000								
	Aqua-Metric Sensus Annual Maint & Support	25,000								
	Tyler Technology UB Maint	12,000								
		67,000								
03-600-8406	Water Mains		10,331	19,377	26,482	15,000	5,967	15,000	15,000	0%
03-600-8407	Plant, Towers, Wells, Pumps		3,260	9,692	14,478	15,000	15,549	91,000	70,000	367%
03-600-8408	Meter/Meter Box		55,882	45,731	98,805	167,500	100,241	167,500	167,500	0%
	1" Meter Replacements ($350 x 350)	122,500								
	2" Meter Replacements ($1,500 x 30)	45,000								
		167,500								
03-600-8409	Service Lines		6,922	5,208	3,762	7,500	152	7,500	10,000	33%
03-600-8412	Lift Station		-	-	-	-	-	-	-	
	Total Maintenance		**129,401**	**138,908**	**197,479**	**275,712**	**144,385**	**351,712**	**338,150**	**23%**
	Services/Sundry									
03-600-8603	Travel/Training		2,520	3,790	1,961	4,200	-	4,200	4,200	0%
	TEEX C Water Cert Program - K. Ogden	600								
	TEEX C Water Cert Program - H. Boles	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 - Vacant	600								
	TEEX C Water Cert Program - A. Barber	600								
		4,200								
03-600-8604	Associations		-	114	-	1,410	-	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 FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
03-600-8605	Professional Services		5,715	7,345	7,656	8,200	6,296	8,200	9,400	15%
	Water Testing ($500/Quarter)	2,000								
	Ground Tank/Water Tower Annual Inspection	2,000								
	TCEQ Water System Annual Fee	5,400								
		9,400								
03-600-8607	Medical		-	-	-	-	-	100	-	
	Pre-Employment Drug Testing/Physicals									
03-600-8608	Water Purchase		1,779,590	1,810,117	2,225,015	2,762,300	1,690,489	2,762,300	2,841,768	3%
	NTMWD ($222,814 x 12)	2,676,768								
	NTMWD Overages	150,000								
	Rita Smith Elem School/Gateway Church	15,000								
		2,841,768								
03-600-8610	Utilities - Internet		-	-	-	5,000	-	5,000	5,000	0%
	Service at Central Pump Station									
03-600-8615	Utilities - Electric		43,100	60,662	80,802	80,000	48,709	80,000	86,000	8%
03-600-8620	Utilities - Cell Phone		4,883	4,932	4,000	5,400	2,994	5,400	4,800	-11%
	Cell Phones/Aircards ($400 x 12)	4,800								
	Total Services/Sundry		**1,835,808**	**1,886,960**	**2,319,434**	**2,866,510**	**1,748,489**	**2,866,610**	**2,952,578**	**3%**
	Capital (Items over $5,000)									
03-600-8931	Building & Structures - Utilities		-	-	-	-	-	-	-	
03-600-8935	Meter/Meter Boxes		13,943	27,932	-	-	-	-	-	
	Total Capital		**13,943**	**27,932**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures - Water			2,465,921	2,702,219	3,216,788	3,951,199	2,386,411	4,059,353	4,248,475	8%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Wastewater										
	Salary & Benefits									
03-610-8003	Hourly		16,607	18,979	22,049	23,189	10,044	23,189	21,616	-7%
03-610-8013	Overtime		749	1,611	797	2,000	205	2,000	2,000	0%
03-610-8018	Longevity Pay		-	-	-	58	58	58	-	-100%
03-610-8019	Medicare		231	303	331	366	155	366	342	-6%
03-610-8023	TMRS		2,275	2,913	5,490	4,013	1,653	4,013	3,864	-4%
03-610-8025	Health Insurance		3,940	4,707	4,623	5,661	2,494	5,661	7,008	24%
03-610-8027	Dental Insurance		299	312	338	400	151	400	396	-1%
03-610-8029	Life Insurance		34	63	64	71	43	71	94	33%
03-610-8031	Unemployment		209	(109)	4	45	4	45	59	30%
	Total Salary & Benefits		**24,342**	**28,779**	**33,694**	**35,803**	**14,807**	**35,803**	**35,378**	**-1%**
	Supplies (Items under $5,000)									
03-610-8107	Minor Tools & Equipment		-	-	-	-	-	-	-	
	Total Supplies		-	-	-	-	-	-	-	
	Maintenance									
03-610-8402	Machinery, Tools & Equipment Maintenance		-	-	132	-	197	-	-	
03-610-8407	Plant, Towers, Wells, Pumps		-	-	-	2,500	12,434	2,500	10,000	300%
	Total Maintenance		-	-	**132**	**2,500**	**12,631**	**2,500**	**10,000**	**300%**
	Services/Sundry									
03-610-8609	Wastewater Treatment		313,806	278,977	475,934	600,000	368,409	600,000	500,000	-17%
	Transportation	200,000								
	Wastewater Treatment	300,000								
		500,000								
03-610-8615	Utilities - Electric		2,463	1,745	2,773	3,000	3,162	3,000	7,500	150%
	Total Services/Sundry		**316,270**	**280,722**	**478,707**	**603,000**	**371,571**	**603,000**	**507,500**	**-16%**
	Capital (Items over $5,000)									
03-610-8902	Hardware/Software		-	-	-	-	-	-	-	
	Total Capital		-	-	-	-	-	-	-	
Total Expenditures - Wastewater			**340,612**	**309,500**	**512,533**	**641,303**	**399,009**	**641,303**	**552,878**	**-14%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
Non-Department										
	Maintenance									
03-900-8402	Machinery, Tools & Equipment Maintenance		3,602	2,718	2,292	2,965	2,429	2,965	3,865	30%
	Postage Meter Rental	315								
	Postage Machine Annual Maint	350								
	Copier Maint Agreement ($200 x 12 months x 50%)	1,200								
	Copier Overages	2,000								
		3,865								
	Total Maintenance		**3,602**	**2,718**	**2,292**	**2,965**	**2,429**	**2,965**	**3,865**	**30%**
	Services/Sundry									
03-900-8605	Professional Services		70,237	99,803	119,224	119,250	50,596	119,250	120,000	1%
	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	15,000								
	Legal Fees	75,000								
		120,000								
	Total Services/Sundry		**70,237**	**99,803**	**119,224**	**119,250**	**50,596**	**119,250**	**120,000**	**1%**
	Transfers									
03-900-8801	Transfer to General Fund		25,000	25,000	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	25,000	25,000	0%
03-900-8828	Transfer to Technology Replacement Fund		-	5,000	5,000	5,000	5,000	5,000	5,000	0%
03-900-8841	Transfer to Revenue Bond I&S Fund		554,702	555,826	551,563	556,478	556,478	556,478	554,172	0%
	Paying Agent Fees	1,500								
	2019 Refunding Bonds	133,272								
	2018 CO Bonds	419,400								
		554,172								
03-900-8862	Transfer to Utility Construction Fund		-	-	-	-	-	-	-	
	Total Transfers		**604,702**	**610,826**	**606,563**	**611,478**	**611,478**	**611,478**	**609,172**	**0%**
Total Expenditures - Non-Department			678,541	713,348	728,078	733,693	664,503	733,693	733,037	0%
Total Expenditures - Water/Wastewater Fund			3,485,074	3,725,066	4,457,399	5,326,195	3,449,922	5,434,349	5,534,390	4%
Total Water/Wastewater Fund Surplus/(Deficit)			213,645	1,004,347	1,436,837	106,005	(170,308)	219,576	410,810	288%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
SOLID WASTE FUND REVENUES										
05-000-4640	Solid Waste Fee		458,456	475,823	496,382	576,000	348,954	530,000	565,000	-2%
05-000-4642	Recycling Fee		-	-	-	-	-	-	-	
05-000-4904	Late Fees		-	1,782	3,704	-	2,749	3,500	2,500	
05-000-4912	Other Income		-	-	-	-	-	-	-	
Total Revenues - Solid Waste Fund			**458,456**	**477,606**	**500,086**	**576,000**	**351,703**	**533,500**	**567,500**	**-1%**
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		409,680	441,275	479,357	551,000	342,299	602,000	542,500	-2%
	Garbage Collection Services									
	Total Services/Sundry		**409,680**	**441,275**	**479,357**	**551,000**	**342,299**	**602,000**	**542,500**	**-2%**
	Transfers									
05-620-8801	Transfer to General Fund		22,584	25,000	25,000	25,000	25,000	25,000	25,000	0%
	G&A Expenses									
	Total Transfers		**22,584**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**0%**
	Capital									
05-620-8901	Radio/Communications		-	-	-	-	-	-	-	
	Total Capital		-	-	-	-	-	-	-	
Total Expenditures - Solid Waste			**432,264**	**466,275**	**504,357**	**576,000**	**367,299**	**627,000**	**567,500**	**-1%**
Total Solid Waste Fund Surplus/(Deficit)			**26,192**	**11,331**	**(4,271)**	**-**	**(15,596)**	**(93,500)**	**-**	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
LAW ENFORCEMENT FUND REVENUES										
21-000-4912	Other Income		416	-	-	-	-	-	-	
	Awarded money from seized assets									
21-000-5001	Transfer from General Fund		-	-	-	-	-	-	-	
Total Revenues - Law Enforcement Fund			416	-	-	-	-	-	-	
LAW ENFORCEMENT FUND EXPENDITURES										
	Supplies (items under $5,000)									
21-220-8107	Minor Tools & Equipment		-	-	-	4,917	-	-	4,917	0%
	Total Supplies		-	-	-	**4,917**	-	-	**4,917**	**0%**
	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			-	-	-	4,917	-	-	4,917	0%
Total Law Enforcement Fund Surplus/(Deficit)			416	-	-	(4,917)	-	-	(4,917)	0%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
EQUIPMENT REPLACEMENT FUND REVENUES										
22-000-4910	Sale of City Property		26,007	11,815	-	140,000	-	25,000	75,000	-46%
22-000-5001	Transfer from General Fund		250,000	250,000	250,000	350,000	350,000	350,000	550,000	57%
22-000-5003	Transfer from Water/Wastewater Fund		25,000	25,000	25,000	25,000	25,000	25,000	25,000	0%
Total Revenues - Equipment Replacement Fund			301,007	286,815	275,000	515,000	375,000	400,000	650,000	26%
EQUIPMENT REPLACEMENT FUND EXPENDITURES										
	Capital (items over $5,000)									
22-900-8902	Computer Hardware/Software		-	-	-	-	-	-	-	
22-900-8903	Motor Vehicles		62,210	66,149	78,307	120,000	29,625	77,500	75,000	-38%
	Enterprise Lease Payment	75,000								
	Enterprise Payoff									
	2022 Ford Explorer	32,000								
	2022 Chevy Tahoe	27,000								
	2023 Ford F-150	57,000								
	2023 Ford F-150	60,000								
	2024 Ford Expedition	70,000								
		246,000								
22-900-8904	Machines, Tools & Implements		-	-	180,235	216,500	-	20,000	-	-100%
	Replace Unit #15-330 (2015 New Holland Backhoe)	150,000								
	Replace Unit #16-310 (2016 F-150 Ext Cab 4x4)	55,000								
	Replace Unit #16-311 (2016 F-150 Crew Cab)	60,000								
	Replace Unit #14-811 (2014 Fire Tahoe)	71,650								
	Replace Unit #10-811 (2010 F-750 Brush Truck)	180,000								
		516,650								
22-900-8905	Instruments/Apparatus		-	-	-	-	-	-	-	
	Total Capital		62,210	66,149	258,542	336,500	29,625	97,500	75,000	-78%
Total Expenditures - Equipment Replacement Fund			62,210	66,149	258,542	336,500	29,625	97,500	75,000	-78%
Total Equipment Replacement Fund Surplus/(Deficit)			238,797	220,666	16,458	178,500	345,375	302,500	575,000	222%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
COURT SECURITY FUND REVENUES										
23-000-4702	Security Fee		4,630	4,783	3,968	4,500	3,498	5,500	5,000	11%
23-000-4912	Other Income		-	-	-	-	-	-	-	
23-000-5001	Transfer from General Fund		-	-	-	-	-	-	-	
Total Revenues - Court Security Fund			4,630	4,783	3,968	4,500	3,498	5,500	5,000	11%
COURT SECURITY FUND EXPENDITURES										
	Supplies (items under $5,000)									
23-900-8107	Minor Tools & Equipment		-	-	-	4,000	-	-	4,500	13%
	Police Officer Equipment	2,500								
	City Hall Panic Buttons	2,000								
		4,500								
23-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		-	-	-	4,000	-	-	4,500	13%
	Maintenance									
23-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
	Total Maintenance		-	-	-	-	-	-	-	
	Services/Sundry									
23-900-8603	Travel/Training		-	-	-	1,000	-	-	500	-50%
	Bailiff Training	500								
23-900-8604	Associations		-	-	-	-	-	-	-	
23-900-8605	Professional Services		-	-	-	-	-	-	-	
	Total Services/Sundry		[illegible]	-	-	1,000	-	-	500	-50%
	Capital (items over $5,000)									
23-900-8904	Machines, Tools & Implements		-	-	-	-	-	-	-	
	Total Capital		-	-	-	-	-	-	-	
Total Expenditures - Court Security Fund			-	-	-	5,000	-	-	5,000	0%
Total Court Security Fund Surplus/(Deficit)			4,630	4,783	3,968	(500)	3,498	5,500	-	-100%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
COURT TECHNOLOGY FUND REVENUES										
24-000-4704	Technology Fee		3,889	3,916	3,255	4,000	2,864	4,900	4,500	13%
24-000-5001	Transfer from General Fund		-	-	-	-	-	-	-	
Total Revenues - Court Technology Fund			**3,889**	**3,916**	**3,255**	**4,000**	**2,864**	**4,900**	**4,500**	**13%**
COURT TECHNOLOGY FUND EXPENDITURES										
	Supplies (items under $5,000)									
24-900-8101	Office Supplies		-	142	169	200	198	198	300	50%
	Thermal Paper for ticket writers	200								
24-900-8107	Minor Tools & Equipment		-	-	-	-	-	-	1,200	
24-900-8113	Computer Hardware/Software		-	270	-	-	-	-	-	
24-900-8115	Communication Supplies		-	-	-	-	-	-	-	
24-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		**-**	**412**	**169**	**200**	**198**	**198**	**1,500**	**650%**
	Maintenance									
24-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
24-900-8404	Software Maintenance		4,554	2,843	2,687	2,750	2,550	2,750	3,000	9%
	Tyler - Ticket Writers Maint (BRAZOS)	3,000								
	Total Maintenance		**4,554**	**2,843**	**2,687**	**2,750**	**2,550**	**2,750**	**3,000**	**9%**
	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			**4,554**	**3,255**	**2,856**	**2,950**	**2,748**	**2,948**	**4,500**	**53%**
Total Court Technology Fund Surplus/(Deficit)			**(665)**	**662**	**399**	**1,050**	**116**	**1,952**	**-**	**-100%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
CHILD SAFETY FUND REVENUES										
25-000-4706	Child Safety Fee		5,927	6,144	4,794	6,000	5,014	6,500	6,000	0%
25-000-4912	Other Income		-	-	-	-	-	-	-	
Total Revenues - Child Safety Fund			**5,927**	**6,144**	**4,794**	**6,000**	**5,014**	**6,500**	**6,000**	**0%**
CHILD SAFETY FUND EXPENDITURES										
	Supplies (items under $5,000)									
25-900-8107	Minor Tools & Equipment		-	-	210	6,000	-	-	6,000	0%
25-900-8113	Computer Hardware/Software		-	-	-	-	-	-	-	
25-900-8115	Communication Supplies		-	-	-	-	-	-	-	
	Total Supplies		**-**	**-**	**210**	**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		-	-	1,595	-	-	-	-	
	Total Services/Sundry		**-**	**-**	**1,595**	**-**	**-**	**-**	**-**	
	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			**-**	**8,700**	**1,805**	**6,000**	**-**	**-**	**6,000**	**0%**
Total Child Safety Fund Surplus/(Deficit)			**5,927**	**(2,556)**	**2,989**	**-**	**5,014**	**6,500**	**-**	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
POLICE DONATIONS FUND REVENUES										
26-000-4900	Donations		2,000	2,625	345	1,000	1,730	1,730	1,000	0%
26-000-4912	Other Income		-	-	-	-	-	-	-	
26-000-5001	Transfer from General Fund		8,505	-	-	-	-	-	-	
Total Revenues - Police Donations Fund			10,505	2,625	345	1,000	1,730	1,730	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	604	2,500	130	2,500	2,500	0%
	Total Supplies		**4,096**	**356**	**761**	**2,500**	**130**	**2,500**	**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	761	2,500	130	2,500	2,500	0%
Total Police Donations Fund Surplus/(Deficit)			6,409	2,269	(416)	(1,500)	1,600	(770)	(1,500)	0%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
FIRE DONATIONS FUND REVENUES										
27-000-4560	Local Grants		-	16,592	-	-	-	-	-	
27-000-4800	Interest		542	290	472	150	-	-	150	0%
27-000-4900	Donations		2,600	10,805	445	2,000	2,579	2,579	2,000	0%
27-000-4912	Other Income		-	-	-	-	-	-	-	
Total Revenues - Fire Donations Fund			**3,142**	**27,687**	**917**	**2,150**	**2,579**	**2,579**	**2,150**	**0%**
FIRE DONATIONS FUND EXPENDITURES										
	Supplies (items under $5,000)									
27-280-8103	Food		-	-	-	-	-	-	-	
27-280-8104	Uniforms		-	-	2,148	-	-	-	-	
27-280-8105	Protective Clothing		-	-	-	14,200	220	220	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		10	500	-	5,000	-	-	5,000	0%
27-280-8113	Computer Hardware/Software		-	-	-	-	-	-	-	
27-280-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	-	
	Total Supplies		**10**	**500**	**2,148**	**19,200**	**220**	**220**	**19,200**	**0%**
	Maintenance									
27-280-8402	Machinery, Tools & Equipment Maintenance		12,183	-	-	5,000	-	-	5,000	0%
27-280-8404	Software Maintenance		-	-	-	-	-	-	-	
	Total Maintenance		**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		16,483	22,123	21,525	30,000	-	-	30,000	0%
	Replace SCBA Units (Over 10 yrs old)									
	Fire Hose Replacement	30,000								
	Total Capital		**16,483**	**22,123**	**21,525**	**30,000**	**-**	**-**	**30,000**	**0%**
Total Expenditures - Fire Donations Fund			**28,676**	**22,623**	**23,672**	**54,200**	**220**	**220**	**54,200**	**0%**
Total Fire Donations Fund Surplus/(Deficit)			**(25,534)**	**5,064**	**(22,756)**	**(52,050)**	**2,360**	**2,359**	**(52,050)**	**0%**

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
TECHNOLOGY REPLACEMENT FUND REVENUES										
28-000-4910	Sale of City Property		-	-	-	-	-	-	-	
28-000-5001	Transfer from General Fund		-	50,000	50,000	100,000	100,000	100,000	150,000	50%
28-000-5003	Transfer from Water/Wastewater Fund		-	5,000	5,000	5,000	5,000	5,000	5,000	0%
Total Revenues - Equipment Replacement Fund			-	55,000	55,000	105,000	105,000	105,000	155,000	48%
TECHNOLOGY REPLACEMENT FUND EXPENDITURES										
	Capital (items over $5,000)									
28-900-8902	Computer Hardware/Software		-	19,419	16,584	105,000	3,526	90,000	155,000	48%
	Radio Replacements	120,000								
	Servers	20,000								
	Computer Replacements	15,000								
		155,000								
	Total Capital		-	19,419	16,584	105,000	3,526	90,000	155,000	48%
Total Expenditures - Technology Replacement Fund			-	19,419	16,584	105,000	3,526	90,000	155,000	48%
Total Technology Replacement Fund Surplus/(Deficit)			-	35,581	38,416	-	101,474	15,000	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
PARKS FUND REVENUES										
29-000-4900	Donations		750	15,000	10,339	5,000	1,178	1,178	5,000	0%
29-000-4912	Other Income		-	105	420	-	-	-	-	
29-000-5001	Transfer from General Fund		5,000	2,500	2,500	12,500	12,500	12,500	10,000	-20%
Total Revenues - Parks Fund			5,750	17,605	13,259	17,500	13,678	13,678	15,000	-14%
PARKS FUND EXPENDITURES										
	Supplies (items under $5,000)									
29-320-8103	Food		-	-	-	300	-	-	-	-100%
29-320-8107	Minor Tools & Equipment		-	-	7,252	-	6,281	6,281	-	
	Total Supplies		-	-	7,252	300	6,281	6,281	-	-100%
	Maintenance									
29-320-8405	Land Maintenance		-	-	373	1,000	250	251	-	-100%
	Total Maintenance		-	-	373	1,000	250	251	-	-100%
	Services/Sundry									
29-320-8604	Associations		175	-	200	200	200	200	-	-100%
29-320-8622	Special Events		2,000	5,297	5,125	16,000	11,253	11,253	15,000	-6%
	Total Services/Sundry		2,175	5,297	5,325	16,200	11,453	11,453	15,000	-7%
	Capital (items over $5,000)									
29-320-8904	Machines, Tools & Implements		-	-	-	-	-	-	-	
	Total Capital		-	-	-	-	-	-	-	
Total Expenditures - Parks Fund			2,175	5,297	12,950	17,500	17,985	17,985	15,000	-14%
Total Parks Fund Surplus/(Deficit)			3,575	12,308	309	-	(4,307)	(4,307)	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
GENERAL OBLIGATION DEBT SERVICE FUND REVENUES										
40-000-4100	Property Tax - Current		407,971	416,836	411,479	331,373	310,648	315,000	147,117	-56%
	($1,931,168,576/100 x 0.007695 x 99%)	147,117								
40-000-4102	Property Tax - Delinquent		1,559	12,483	4,828	4,105	(368)	-	3,347	-18%
	($1,698,917,381/100 x 0.019702 x 1%)	3,347								
40-000-4104	Penalty & Interest		1,622	3,270	1,430	1,000	1,139	1,300	1,000	0%
40-000-4912	Other Income		8,442	-	-	-	-	-	-	
Total Revenues - Water/Wastewater Fund			419,595	432,590	417,737	336,478	311,419	316,300	151,464	-55%
GENERAL OBLIGATION DEBT SERVICE FUND EXPENDITURES										
40-900-8701	Principal		369,725	379,895	390,235	315,100	315,100	315,100	291,835	-7%
	2019 Refunding Bonds (51.7%)	131,835								
	2015 CO - Streets (100%)	160,000								
		291,835								
40-900-8703	Interest		49,222	39,372	29,205	20,138	12,068	20,138	12,490	-38%
	2019 Refunding Bonds (51.7%)	10,818								
	2015 CO - Streets (100%)	1,672								
		12,490								
40-900-8705	Paying Agent Fees		129	-	125	500	-	500	500	0%
Total Expenditures - GO Debt Service Fund			419,076	419,267	419,565	335,738	327,168	335,738	304,825	-9%
Total GO Debt Service Fund Surplus/(Deficit)			518	13,322	(1,828)	740	(15,749)	(19,438)	(153,361)	-20824%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
REVENUE BOND I&S FUND REVENUES										
41-000-5003	Transfer from Water/Wastewater Fund		554,702	555,826	551,563	556,478	556,478	556,478	554,172	0%
Total Revenues - Revenue Bond I&S Fund			554,702	555,826	551,563	556,478	556,478	556,478	554,172	0%
REVENUE BOND I&S FUND EXPENDITURES										
41-900-8701	Principal		285,275	295,105	299,765	314,900	314,900	314,900	323,165	3%
	2019 Refunding Bonds (48.3%)	123,165								
	2018 CO - Bonds (100%)	200,000								
		323,165								
41-900-8703	Interest		266,970	258,222	249,297	240,078	122,401	240,078	229,507	-4%
	2019 Refunding Bonds (48.3%)	10,107								
	2018 CO - Bonds (100%)	219,400								
		229,507								
41-900-8705	Paying Agent Fees		471	600	475	1,500	125	1,500	1,500	0%
Total Expenditures - Revenue Bond I&S Fund			552,716	553,927	549,537	556,478	437,426	556,478	554,172	0%
Total Revenue Bond I&S Fund Surplus/(Deficit)			1,986	1,899	2,026	-	119,052	-	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
UTILITY IMPACT FEE FUND REVENUES										
60-000-4628	Utility Impact Fee		370,261	216,642	153,619	75,000	261,092	320,000	150,000	100%
60-000-5003	Transfer from Water/Wastewater Fund		-	-	-	-	-	-	-	
Total Revenues - Utility Impact Fee Fund			370,261	216,642	153,619	75,000	261,092	320,000	150,000	100%
UTILITY IMPACT FEE FUND EXPENDITURES										
	Maintenance									
60-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	-	
	Total Maintenance		-	-	-	-	-	-	-	
	Services/Sundry									
60-900-8605	Professional Services		-	-	-	-	11,738	24,368	-	
	Total Services/Sundry		-	-	-	-	11,738	24,368	-	
	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			-	-	-	-	11,738	24,368	-	
Total Utility Impact Fee Fund Surplus/(Deficit)			370,261	216,642	153,619	75,000	249,354	295,632	150,000	100%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
STREET CONSTRUCTION FUND REVENUES										
61-000-4200	Sales Tax		-	-	-	380,000	189,609	364,000	361,000	-5%
	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	500,000	500,000	970,000	970,000	970,000	500,000	-48%
Total Revenues - Street Construction Fund			400,000	500,000	500,000	1,350,000	1,159,609	1,334,000	861,000	-36%
STREET CONSTRUCTION FUND EXPENDITURES										
	Maintenance									
61-900-8414	Maint-Streets & Alleys		4,039	2,240	-	50,000	4,506	10,000	50,000	0%
	Total Maintenance		4,039	2,240	-	50,000	4,506	10,000	50,000	0%
	Services/Sundry									
61-900-8605	Professional Services		31,241	3,394	29,427	50,000	-	-	50,000	0%
	Engineering Services									
	Total Services/Sundry		31,241	3,394	29,427	50,000	-	-	50,000	0%
	Capital (items over $5,000)									
61-900-8932	Buildings & Structures - Streets & Alleys		291,596	-	21,579	2,370,000	-	800,000	2,575,937	9%
	Total Capital		291,596	-	21,579	2,370,000	-	800,000	2,575,937	9%
Total Expenditures - Street Construction Fund			326,877	5,634	51,006	2,470,000	4,506	810,000	2,675,937	8%
Total Street Construction Fund Surplus/(Deficit)			73,123	494,366	448,994	(1,120,000)	1,155,103	524,000	(1,814,937)	62%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
UTILITY CONSTRUCTION FUND REVENUES										
62-000-4530	State Grant		-	-	-	-	-	-	1,240,418	
62-000-4800	Interest		2,830	15,365	-	-	-	-	-	
62-000-4940	Bond Proceeds		-	-	-	-	-	-	-	
62-000-5003	Transfer from Water/Wastewater Fund		-	-	-	-	-	-	-	
Total Revenues - Utility Construction Fund			2,830	15,365	-	-	-	-	1,240,418	#DIV/0!
UTILITY CONSTRUCTION FUND EXPENDITURES										
	Services/Sundry									
62-900-8605	Professional Services		103,444	14,073	59,923	15,000	3,800	252,000	-	-100%
	Engineering Fees									
	Total Services/Sundry		103,444	14,073	59,923	15,000	3,800	252,000	-	-100%
	Capital (items over $5,000)									
62-900-8931	Buildings & Structures - Utility Construction		3,242,840	1,269,595	27,346	190,000	-	-	1,554,606	718%
	Total Capital		3,242,840	1,269,595	27,346	190,000	-	-	1,554,606	718%
Total Expenditures - Utility Construction Fund			3,346,283	1,283,668	87,268	205,000	3,800	252,000	1,554,606	658%
Total Utility Construction Fund Surplus/(Deficit)			(3,343,453)	(1,268,303)	(87,268)	(205,000)	(3,800)	(252,000)	(314,188)	53%

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
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	95,000	100,000	100,000	100,000	100,000	0%
Total Revenues - Drainage Improvement Fund			100,000	100,000	95,000	100,000	100,000	100,000	100,000	0%
DRAINAGE IMPROVEMENT FUND EXPENDITURES										
	Services/Sundry									
63-900-8605	Professional Services		2,126	-	-	100,000	-	-	100,000	0%
	Total Services/Sundry		**2,126**	**-**	**-**	**100,000**	**-**	**-**	**100,000**	**0%**
	Capital (items over $5,000)									
63-900-8938	Buildings & Structures - Other		-	22,763	-	-	-	-	413,239	
	Total Capital		**-**	**22,763**	**-**	**-**	**-**	**-**	**413,239**	
Total Expenditures - Drainage Improvement Fund			2,126	22,763	-	100,000	-	-	513,239	413%
Total Drainage Improvement Fund Surplus/(Deficit)			97,874	77,237	95,000	-	100,000	100,000	(413,239)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Actual as of 5/31/24	EOY Estimate FY2023-24	Proposed Budget FY2024-25	% Change FY24/FY25
FACILITIES IMPROVEMENT FUND REVENUES										
65-000-4912	Other Income		-	-	-	-	-	-	-	
65-000-4940	Bond Proceeds		-	-	-	-	-	-	-	
65-000-5001	Transfer from General Fund		350,000	350,000	300,000	300,000	300,000	300,000	300,000	0%
Total Revenues - Facilities Improvement Fund			350,000	350,000	300,000	300,000	300,000	300,000	300,000	0%
FACILITIES IMPROVEMENT FUND EXPENDITURES										
	Services/Sundry									
65-900-8605	Professional Services		50,485	18,839	25,198	300,000	-	-	300,000	0%
	Total Services/Sundry		**50,485**	**18,839**	**25,198**	**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			50,541	18,896	25,198	300,000	-	-	300,000	0%
Total Facilities Improvement Fund Surplus/(Deficit)			299,459	331,104	274,802	-	300,000	300,000	-	

CITY OF PARKER
Supplemental Ranking Sheet
FY 2024-25

Fund: **General Fund**

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	Various	TMRS - Cost of Living Adjustment	107,096	107,096	0
2	Non-Department	Transfer to Equipment Replacement Fund - Payoff Leased Vehic	171,000	0	171,000
3	Non-Department	Transfer to Street Construction Fund	500,000	0	500,000
4					
5					
6					
		TOTAL:	$ 778,096	$ 107,096	$ 671,000

CITY OF PARKER
Supplemental Request
FY 2024-25

DEPARTMENT: Various

ITEM / POSITION REQUESTED:

TMRS - Cost of Living Adjustment

WHY IS GOAL IMPORTANT?

Each of the following cities currently have COLA included in their TMRS plan designs; Allen, Fairview, Lucas, McKinney, Murphy, Plano, Sachse and Wylie. With the addition of this benefit the City of Parker will have the same retirement plan design as all of the surrounding cities.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xx-xxx-xxxx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments
01-XXX-8023	TMRS		107,096	Addition of COLA to TMRS
03-XXX-8023	TMRS		39,702	Addition of COLA to TMRS
	SUBTOTAL	**$ -**	**$ 146,798**	
	TOTAL		**$ 146,798**	**(One-Time + Recurring)**

CITY OF PARKER
Supplemental Request
FY 2024-25

DEPARTMENT: Non-Departmental

ITEM / POSITION REQUESTED:

Cancel Enterprise Program and payoff leased vehicles

WHY IS GOAL IMPORTANT?

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xx-xxx-xxxx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments
01-900-8822	Transfer to Equip Repl Fund	171,000	0	Payoff leased vehicles ($246,000 - $75,000)
				Cost to payoff vehicles - $246,000
				Amound budgeted for lease payments - $75,000
	SUBTOTAL	$ 171,000	$ -	
	TOTAL		$ 171,000	(One-Time + Recurring)

CITY OF PARKER
Supplemental Request
FY 2024-25

DEPARTMENT: Non-Departmental

ITEM / POSITION REQUESTED:

Transfer to Street Construction Fund

WHY IS GOAL IMPORTANT?

Provide additional funding for Street Projects in CIP

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xx-xxx-xxxx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments
01-900-8861	Transfer to Street Fund	500,000	0	Transfer GF Surplus to Street Fund
	SUBTOTAL	$ 500,000	$ -	
	TOTAL		$ 500,000	(One-Time + Recurring)

CITY OF PARKER
Supplemental Ranking Sheet
FY 2024-25

Department: **Water**

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	Water	Transfer to Utility Construction Fund	300,000	300,000	-
2	Water	TMRS - Cost of Living Adjustment	39,702	39,702	-
3					
4					
5					
6					
		TOTAL:	**$ 339,702**	**$ 339,702**	**$ -**

CITY OF PARKER
Supplemental Request
FY 2024-25

DEPARTMENT: Water

ITEM / POSITION REQUESTED:

Transfer to Utility Construction Fund

WHY IS GOAL IMPORTANT?

During the last Water Rate Study, rates were increased to help fund future capital water projects. This transfer moves funds out of the water fund and restricts those funds for CIP.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xx-xxx-xxxx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments
03-900-8862	Transfer to Util Const Fund		300,000	Transfer to Utility Construction Fund
	SUBTOTAL	**$ -**	**$ 300,000**	
	TOTAL		**$ 300,000**	**(One-Time + Recurring)**

CITY OF PARKER
Supplemental Request
FY 2024-25

DEPARTMENT: City-Wide

ITEM / POSITION REQUESTED:

TMRS - Cost of Living Adjustment

WHY IS GOAL IMPORTANT?

Each of the following cities currently have COLA included in their TMRS plan designs; Allen, Fairview, Lucas, McKinney, Murphy, Plano, Sachse and Wylie. With the addition of this benefit the City of Parker will have the same retirement plan design as all of the surrounding cities.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xx-xxx-xxxx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments
01-XXX-8023	TMRS		107,096	Addition of COLA to TMRS
03-XXX-8023	TMRS		39,702	Addition of COLA to TMRS
	SUBTOTAL	**$ -**	**$ 146,798**	
	TOTAL		**$ 146,798**	**(One-Time + Recurring)**

CITY OF PARKER
Supplemental Ranking Sheet
FY 2024-25

Department: **Equipment Replacement Fund**

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	Fire	Replace Unit #14-811 (2014 Chevy Tahoe Command Veh)	71,650	0	71,650
2	Public Works	Replace Unit #15-330 (2015 New Holland Backhoe)	150,000	0	150,000
3	Public Works	Replace Unit #16-310 (2016 F-150 Ext Cab 4x4)	55,000	0	55,000
4	Public Works	Replace Unit #16-311 (2016 F-150 Crew Cab)	60,000	0	60,000
5	Police	Payoff Leased Vehicles	171,000	0	171,000
6					
		TOTAL:	**$ 507,650**	**$ -**	**$ 507,650**

CITY OF PARKER
Supplemental Ranking Sheet
FY 2024-25

Department: **Parks & Recreation**

Item	Department Name	Supplemental Description (Short Name)	Cost	Reoccurring Cost	One-time Cost
1	Parks	Portable Modular Stage	10,000	0	10,000
2	Parks	Public Address Sound Equipment	20,000	0	20,000
3	Parks	Multi-Use Pavilion	150,000	0	150,000
4	Parks	Restroom Facility	80,000	0	80,000
5					
6					
		TOTAL:	**$ 260,000**	**$ -**	**$ 260,000**

CITY OF PARKER
Supplemental Request
FY 2024-25

DEPARTMENT: Parks and Recreation Commission

ITEM / POSITION REQUESTED:

Support and assets for public events held on city park premises

WHY IS GOAL IMPORTANT?

The City, through its Parks and Recreation Commission, offers public events such as Parkerfest that serve to unify the community. Certain key assets, once acquired, will greatly enhance the execution of those events and in some cases lessen some of their recurring costs. We have also identified a couple of larger goals that are candidates for up to 50% reimbursal through either Collin County or Texas state grant money.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xx-xxx-xxxx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments
	Portable Modular Stage	10,000		24-ft x 16-ft stage, place a band anywhere in the park instead of the parking lot
	Public Address Sound Equipment	20,000		Performers need not charge extra to bring their own public address system
	Multi-Use Pavilion	150,000		60-ft x 40-ft covered space for park visitors and picnic tables, candidate for 50% grant reimbursement
	Restroom Facility	80,000		Adjacent to proposed pavilion, candidate for 50% grant reimbursement
	SUBTOTAL	**$ 260,000**	**$ -**	
	TOTAL		**$ 260,000**	**(One-Time + Recurring)**