

City of Parker

Fiscal Year 2024–2025

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$477,850, which is an 8.66 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$186,518.

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

FOR:	Randy Kercho	Buddy Pilgrim
	Amanda Noe	Jim Reed

AGAINST:

PRESENT and not voting:	Lee Pettie
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ABSENT:	Todd Fecht
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Property Tax Rate Comparison

	2024–2025	2023–2024
Property Tax Rate:	\$0.310439/100	\$0.322680/100
No-New-Revenue Tax Rate:	\$0.294324/100	\$0.298320/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.276853/100	\$0.273548/100
Voter-Approval Tax Rate:	\$0.294237/100	\$0.302824/100
Debt Rate:	\$0.007695/100	\$0.019702/100

Total debt obligation for City of Parker secured by property taxes:
\$612,431



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

GENERAL FUND

REVENUES:

	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	FY2023-24 vs FY2024-25
Taxes						
Property (current)	\$ 3,692,256	\$ 4,055,959	\$ 4,401,756	\$ 5,095,872	\$ 5,788,032	13.6%
Property (delinquent)	21,220	88,582	49,796	53,906	61,473	14.0%
Sales & Use	361,880	410,537	380,799	383,000	364,300	-4.9%
Franchise Fees	313,579	338,312	343,117	302,000	338,000	11.9%
Licenses, Fees & Permits	851,282	366,428	420,748	210,000	335,500	59.8%
Investment Income	48,718	36,084	360,156	319,000	650,000	103.8%
Fines, Warrants & Seizures	217,792	215,717	181,585	215,000	225,000	4.7%
Miscellaneous	265,558	116,022	86,483	18,100	19,100	5.5%
Total Revenues	\$ 5,772,285	\$ 5,627,641	\$ 6,224,441	\$ 6,596,878	\$ 7,781,405	18.0%

EXPENDITURES:

Current:						
Administration	\$ 679,396	\$ 833,241	\$ 831,616	\$ 1,000,427	\$ 1,111,665	11.1%
Police	1,234,255	1,199,519	992,250	1,574,405	1,700,559	8.0%
Fire	794,826	857,242	908,392	1,015,151	1,035,190	2.0%
Public Works	509,354	544,291	497,211	623,822	896,445	43.7%
Non-Department	439,427	496,662	517,865	599,381	555,220	-7.4%
Total Expenditures	\$ 3,657,257	\$ 3,930,955	\$ 3,747,333	\$ 4,813,185	\$ 5,299,079	10.1%

Net Change in Fund Balance - Excess (Deficit) \$ 2,115,028 \$ 1,696,686 \$ 2,477,107 \$ 1,783,693 \$ 2,482,326

Transfer from Water/Wastewater Fund	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	0.0%
Transfer to Capital Project Funds	(850,000)	(950,000)	(895,000)	(1,370,000)	(1,533,614)	11.9%
Transfer to Parks Fund	(5,000)	(2,500)	(2,500)	(12,500)	(40,000)	220.0%
Transfer to Other Funds	(8,505)	-	-	-	-	
Transfer to Technology Replacement Fund	-	(50,000)	(50,000)	(100,000)	(150,000)	50.0%
Transfer to Equipment Replacement Fund	(250,000)	(250,000)	(250,000)	(350,000)	(721,000)	106.0%
Other Financing Sources	\$ (1,065,921)	\$ (1,202,500)	\$ (1,147,500)	\$ (1,782,500)	\$ (2,394,614)	34.3%

Net Change in Fund Balance \$ 1,049,107 \$ 494,186 \$ 1,329,607 \$ 1,193 \$ 87,712

COMBINED BUDGET SUMMARY - ALL FUNDS

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	7,743,693	87,712	7,198,607
03	Water/Wastewater Fund	6,246,454	5,653,925	5,434,349	219,576	6,466,030	5,945,200	5,913,246	31,954	6,497,984
05	Solid Waste Fund	98,780	533,500	627,000	(93,500)	5,280	567,500	567,500	0	5,280
21	Law Enforcement Fund	4,917	0	0	0	4,917	0	4,917	(4,917)	0
22	Equipment Replacement Fund	708,004	400,000	97,500	302,500	1,010,504	821,000	762,650	58,350	1,068,854
23	Court Security Fund	53,652	5,500	0	5,500	59,152	5,000	5,000	0	59,152
24	Court Technology Fund	7,658	4,900	2,948	1,952	9,610	4,500	4,500	0	9,610
25	Child Safety Fund	10,117	6,500	0	6,500	16,617	6,000	6,000	0	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	0	73,997	155,000	155,000	0	73,997
29	Parks Fund	16,691	13,678	17,985	(4,307)	12,384	45,000	45,000	0	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	0	556,478	556,478	0	0	554,172	554,172	0	0
60	Utility Impact Fee Fund	2,024,621	320,000	24,368	295,632	2,320,253	150,000	0	150,000	2,470,253
61	Street Construction Fund	1,290,937	1,334,000	810,000	524,000	1,814,937	1,494,614	3,309,551	(1,814,937)	0
62	Utility Construction Fund	566,188	0	252,000	(252,000)	314,188	1,568,773	1,882,961	(314,188)	0
63	Drainage Improvement Fund	313,239	100,000	0	100,000	413,239	100,000	513,239	(413,239)	0
65	Facilities Improvement Fund	976,635	300,000	0	300,000	1,276,635	300,000	300,000	0	1,276,635
		19,632,729	16,676,985	15,034,925	1,627,060	21,259,788	19,702,778	22,128,953	(2,426,175)	18,833,613

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

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
GENERAL FUND REVENUES								
01-000-4100	Property Tax - Current (\$1,931,168,576/100 x 0.302744 tax rate x 99% collection rate)	5,788,032	3,692,256	4,055,959	4,401,756	5,095,872	5,788,032	14%
01-000-4102	Property Tax - Delinquent (\$1,698,917,381/100 x 0.302978 tax rate x 1% collection rate)	51,473	8,620	67,385	34,946	43,906	51,473	17%
01-000-4104	Penalty & Interest		12,601	21,197	14,850	10,000	10,000	0%
01-000-4200	Sales Tax		358,488	406,982	376,562	380,000	361,000	-5%
01-000-4202	Mixed Drink Tax		3,393	3,555	4,237	3,000	3,300	10%
01-000-4300	Franchise Fees - Electric		227,019	226,012	224,664	200,000	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	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	40,000	-5%
	Charter	21,000						
	Frontier	19,000						
		40,000						
01-000-4400	Building Permits		767,427	283,477	252,199	150,000	150,000	0%
01-000-4404	Special Use Permits		300	600	300	500	500	0%
01-000-4406	Alarm Permits		10,200	11,465	12,025	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	1,100	0%
01-000-4602	Platting Fees		73,305	70,886	156,224	50,000	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	12,000	9%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
01-000-4700	Court Fines		217,792	215,717	181,585	215,000	225,000	5%
01-000-4800	Interest		48,718	36,084	360,156	319,000	650,000	104%
	TexSTAR	300,000						
	CDARS	350,000						
		650,000						
01-000-4900	Donations		-	500	-	-	-	
01-000-4902	Cash Over & Short		(67)	-	30	-	-	
01-000-4906	Misc Reimbursements		250	37,541	844	-	-	
01-000-4910	Sale of City Property		943	-	-	-	-	
01-000-4912	Other Income		93,039	1,432	2,179	4,000	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	2,000	0%
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		22,584	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	7,831,405	18%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
GENERAL FUND EXPENDITURES								
City Council								
	Supplies							
01-100-8101	Office Supplies		-	67	131	500	500	0%
01-100-8103	Food		2,803	1,253	1,616	2,500	2,500	0%
01-100-8109	Reproduction Outside		1,235	93	1,598	1,250	1,250	0%
	Business Cards, Name Badges, Recognition Plaques	1,250						
Total Supplies			4,038	1,413	3,345	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	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	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	13,000	0%
	Municode	7,000						
	Consulting Services	6,000						
		13,000						
01-100-8614	Publications		1,418	4,588	337	2,500	2,500	0%
	Quarterly Newsletter							
01-100-8622	Special Events		1,201	738	-	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	36,900	1%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
	Capital (Items over \$5,000)							
01-100-8902	Hardware/Software		-	-	-	-	-	
	Total Capital		-	-	-	-	-	
Total Expenditures - City Council			13,986	14,970	14,521	40,750	41,150	1%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Administration								
Salary & Benefits								
01-120-8001	Salary		225,819	300,964	305,599	346,680	372,519	7%
01-120-8003	Hourly		26,047	60,765	63,755	66,923	113,894	70%
01-120-8007	Car Allowance		3,657	3,614	3,600	3,600	3,600	0%
01-120-8009	Insurance Stipend		3,739	3,694	3,680	3,681	3,681	0%
01-120-8013	Overtime		54	-	-	1,500	1,500	0%
01-120-8018	Longevity Pay		-	-	-	792	990	25%
01-120-8019	Medicare		3,196	5,151	5,260	6,136	7,195	17%
01-120-8021	Social Security		-	-	-	-	-	
01-120-8023	TMRS		34,646	51,763	51,597	67,269	81,176	21%
01-120-8025	Health Insurance		43,621	69,721	71,919	89,229	75,649	-15%
01-120-8027	Dental Insurance		1,848	2,692	2,965	3,203	3,960	24%
01-120-8029	Life Insurance		226	519	526	565	937	66%
01-120-8031	Unemployment		837	38	40	360	585	63%
Total Salary & Benefits			343,691	498,921	508,942	589,939	665,686	13%
Supplies								
01-120-8101	Office Supplies		5,906	6,014	7,452	7,500	9,000	20%
01-120-8103	Food		800	1,027	945	1,700	2,000	18%
	Holiday Luncheon	1,500						
	Water	500						
		2,000						
01-120-8104	Uniforms		-	-	-	500	500	0%
01-120-8108	Postage		3,964	3,100	3,291	4,500	4,000	-11%
01-120-8109	Reproduction Outside		1,006	3,064	103	1,400	1,400	0%
01-120-8113	Computer Hardware/Software		1,645	-	1,439	-	-	
01-120-8116	Furniture, Fixture & Office Equipment		696	978	119	1,500	1,500	0%
	File Cabinets, Chair Replacements	1,500						
Total Supplies			14,017	14,182	13,348	17,100	18,400	8%
Maintenance								
01-120-8402	Machinery, Tools & Equipment Maintenance		4,105	3,222	2,420	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	30,500	53%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
	Tyler Technology Maint Agreement	27,500						
	DocuNav Support Agreement - Laserfiche	3,000						
		30,500						
Total Maintenance			25,371	16,674	29,889	22,965	34,365	50%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
	Services/Sundry							
01-120-8603	Travel/Training		1,680	3,742	5,465	13,250	11,750	-11%
01-120-8604	Associations		2,333	2,518	1,139	3,405	2,995	-12%
01-120-8605	Professional Services		64,269	49,935	62,193	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	250	25%
	Pre-Employment Drug Testing/Physicals	250						
01-120-8614	Publications		12,085	22,584	4,054	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	3,000	0%
	Total Services/Sundry		82,032	80,625	75,098	110,655	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	830,796	12%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Municipal Court								
	Salary & Benefits							
01-130-8003	Hourly		61,779	62,631	61,287	64,200	67,410	5%
01-130-8013	Overtime		-	-	-	200	200	0%
01-130-8018	Longevity Pay		-	-	-	1,440	1,200	-17%
01-130-8019	Medicare		814	893	871	955	998	5%
01-130-8023	TMRS		8,294	8,858	8,394	10,440	11,257	8%
01-130-8025	Health Insurance		16,140	18,342	16,658	22,001	12,607	-43%
01-130-8027	Dental Insurance		597	624	676	801	792	-1%
01-130-8029	Life Insurance		68	126	128	141	187	33%
01-130-8031	Unemployment		201	31	9	90	117	30%
	Total Salary & Benefits		87,894	91,505	88,023	100,268	94,768	-5%
	Supplies							
01-130-8101	Office Supplies		205	163	73	500	500	0%
01-130-8103	Food		-	-	-	150	150	0%
01-130-8109	Reproduction Outside		29	42	-	125	125	0%
	Total Supplies		234	205	73	775	775	0%
	Maintenance							
01-130-8404	Software Maintenance		-	2,378	2,449	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	3,000	0%
	Services/Sundry							
01-130-8603	Travel/Training		100	100	150	500	500	0%
01-130-8604	Associations		277	130	130	275	275	0%
01-130-8605	Professional Services		111,792	111,049	98,992	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	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	239,718	9%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Police								
	Salary & Benefits							
01-200-8001	Salary		250,971	206,635	171,270	267,459	279,978	5%
01-200-8003	Hourly		533,198	555,917	439,009	670,609	700,291	4%
01-200-8013	Overtime		10,063	10,229	14,678	15,000	15,000	0%
01-200-8015	Certification Pay		-	-	9,325	15,136	15,136	0%
01-200-8018	Longevity Pay		-	-	-	2,600	2,632	1%
01-200-8019	Medicare		10,333	10,681	8,699	14,077	14,733	5%
01-200-8021	Social Security		-	-	179	-	-	
01-200-8023	TMRS		104,926	109,558	86,916	154,307	166,224	8%
01-200-8025	Health Insurance		109,382	119,608	92,297	169,015	185,590	10%
01-200-8027	Dental Insurance		6,914	6,815	5,819	9,610	9,504	-1%
01-200-8029	Life Insurance		783	1,382	1,090	1,695	2,249	33%
01-200-8031	Unemployment		2,924	270	83	1,080	1,404	30%
	Total Salary & Benefits		1,029,493	1,021,095	829,365	1,320,588	1,392,741	5%
	Supplies (Items under \$5,000)							
01-200-8101	Office Supplies		2,995	2,171	2,214	3,500	3,500	0%
01-200-8103	Food		96	136	178	250	250	0%
01-200-8104	Uniforms		2,841	6,428	4,920	10,000	6,500	-35%
01-200-8105	Protective Clothing		2,319	1,174	-	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	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	400	0%
01-200-8111	Fuel		36,721	36,833	27,751	45,500	40,000	-12%
01-200-8113	Computer Hardware/Software		5,245	1,317	3,138	4,000	4,000	0%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
01-200-8115	Communication Supplies		8,302	-	356	3,600	3,600	0%
01-200-8116	Furniture, Fixture & Office Equipment		807	185	-	1,500	1,500	0%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
01-200-8118	Public Safety		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		734	882	-	1,000	1,000	0%
	General CSI Supplies	1,000						
01-200-8120	Crime Prevention		1,784	2,121	1,973	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	88,450	-13%
Maintenance								
01-200-8401	Vehicle Maintenance		22,984	29,738	18,244	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	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	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	56,020	3%
Services/Sundry								
01-200-8602	Communications Services		35,842	37,645	37,470	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	13,000	0%
01-200-8604	Associations		750	701	705	1,025	865	-16%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
01-200-8605	Professional Services		24,209	21,783	24,619	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	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	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	4,150	-12%
01-200-8625	Tuition Reimbursement		-	-	-	1,500	1,500	0%
Total Services/Sundry			81,271	79,170	77,513	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	1,700,559	8%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Fire								
	Salary & Benefits							
01-250-8005	Part-Time		481,082	526,261	555,383	567,330	592,290	4%
01-250-8019	Medicare		6,867	7,946	8,060	8,226	8,588	4%
01-250-8021	Social Security		29,364	33,978	34,459	35,174	36,722	4%
01-250-8029	Life Insurance		6,307	6,307	-	7,500	-	-100%
01-250-8031	Unemployment		9,388	1,426	363	4,050	5,850	44%
	Total Salary & Benefits		533,008	575,918	598,266	622,281	643,450	3%
	Supplies (Items under \$5,000)							
01-250-8101	Office Supplies		3,795	728	1,250	1,000	1,000	0%
01-250-8102	Janitorial Supplies		763	1,045	1,283	2,000	2,000	0%
01-250-8103	Food		622	268	-	1,500	1,500	0%
01-250-8104	Uniforms		7,798	8,333	9,529	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	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	5,000	0%
	EMS Supplies							
01-250-8107	Minor Tools & Equipment		13,306	590	5,025	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	0%
01-250-8111	Fuel		8,029	11,064	10,869	18,550	12,000	-35%
01-250-8113	Computer Hardware/Software		599	856	-	1,000	1,000	0%
	Total Supplies		75,029	36,034	68,031	124,550	87,000	-30%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
	Maintenance							
01-250-8401	Vehicle Maintenance		21,183	68,604	42,650	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	18,000	0%
	Lifepak 15 Cardiac Defibrillator - Annual Maint	8,000						
	SCBA Mask Fit Test	1,000						
	SCBA Hydrotest	500						
	Compressor Maintenance	500						
	Hydraulic Tool Service	1,500						
	LP 15 Annual Maintenance (Defibrillator)	2,000						
	Generator Maint Contract	2,000						
	Hose Testing	2,000						
	Gas Monitor	500						
		18,000						
01-250-8403	Buildings & Structures Maintenance		3,044	1,638	580	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	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	83,600	4%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
	Services/Sundry							
01-250-8602	Communications Services		91,618	111,387	110,033	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	13,000	0%
01-250-8604	Associations		1,539	1,700	747	1,500	1,500	0%
01-250-8605	Professional Services		18,402	18,172	15,980	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	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	4,900	-16%
01-250-8620	Utilities - Cell Phone / Aircards		2,441	2,363	2,363	2,400	2,400	0%
01-250-8621	Utilities - Other		1,237	1,270	1,379	1,320	1,320	0%
Total Services/Sundry			133,855	149,489	146,400	187,920	221,140	18%
	Capital (Items over \$5,000)							
01-250-8904	Machines, Tools & Implements		-	-	28,000	-	-	
Total Capital			-	-	28,000	-	-	
Total Expenditures - Fire			794,826	857,242	908,392	1,015,151	1,035,190	2%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Development Services - Inspections & Code								
	Salary & Benefits							
01-300-8001	Salary		48,805	55,188	57,012	60,025	63,626	6%
01-300-8003	Hourly		87,174	85,224	81,635	84,028	85,269	1%
01-300-8013	Overtime		2,128	4,322	1,804	5,000	5,000	0%
01-300-8018	Longevity Pay		-	-	-	842	848	1%
01-300-8019	Medicare		1,762	2,017	1,946	2,173	2,244	3%
01-300-8023	TMRS		18,580	20,527	19,303	23,817	25,316	6%
01-300-8025	Health Insurance		23,164	23,712	20,447	25,521	36,695	44%
01-300-8027	Dental Insurance		1,195	1,271	1,394	1,602	1,584	-1%
01-300-8029	Life Insurance		136	258	257	282	375	33%
01-300-8031	Unemployment		459	(367)	18	180	234	30%
Total Salary & Benefits			183,402	192,152	183,817	203,470	221,191	9%
	Supplies (Items under \$5,000)							
01-300-8101	Office Supplies		488	241	124	400	500	25%
01-300-8103	Food		932	1,044	20	1,500	1,500	0%
01-300-8104	Uniforms		-	308	916	1,400	1,400	0%
01-300-8107	Minor Tools & Equipment		269	198	-	200	200	0%
01-300-8109	Reproduction Outside		670	1,534	669	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	2,500	-21%
01-300-8113	Computer Hardware/Software		-	-	-	-	-	
Total Supplies			3,718	5,143	3,298	9,150	8,600	-6%
	Maintenance							
01-300-8401	Vehicle Maintenance		1,153	3,069	1,361	3,500	3,500	0%
01-300-8404	Software Maintenance		7,242	11,751	15,783	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	16,700	9%
	Services/Sundry							
01-300-8603	Travel/Training		260	1,384	-	2,650	2,650	0%
01-300-8604	Associations		332	625	421	1,195	1,195	0%
01-300-8607	Medical		341	183	521	200	250	25%
	Pre-Employment Drug Testing/Physicals	250						

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
01-300-8620	Utilities - Cell Phone		526	600	477	660	550	-17%
Total Services/Sundry			1,458	2,792	1,420	4,705	4,645	-1%
Total Expenditures - Development Services - Inspections & Code			196,973	214,906	205,679	232,625	251,136	8%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Public Works - Building Operations								
Salary & Benefits								
01-310-8003	Hourly		108,019	110,507	109,441	115,077	115,524	0%
01-310-8013	Overtime		4,413	9,512	4,644	7,500	7,500	0%
01-310-8018	Longevity Pay		-	-	-	636	562	-12%
01-310-8019	Medicare		1,438	1,712	1,602	1,787	1,792	0%
01-310-8023	TMRS		14,882	17,059	15,607	19,579	20,219	3%
01-310-8025	Health Insurance		21,128	20,960	17,751	23,237	30,719	32%
01-310-8027	Dental Insurance		1,195	1,270	1,394	2,002	1,584	-21%
01-310-8029	Life Insurance		135	257	256	353	375	6%
01-310-8031	Unemployment		596	213	18	225	234	4%
Total Salary & Benefits			151,806	161,490	150,714	170,396	178,509	5%
Supplies (Items under \$5,000)								
01-310-8101	Office Supplies		66	71	-	200	200	0%
01-310-8103	Food		293	200	-	-	-	
01-310-8104	Uniforms		-	-	531	1,400	1,400	0%
01-310-8107	Minor Tools & Equipment		20,273	10,472	8,478	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	12,000	-14%
Total Supplies			27,893	23,216	19,395	41,600	38,600	-7%
Maintenance								
01-310-8401	Vehicle Maintenance		1,059	944	1,685	2,000	2,000	0%
	Oil changes, tires							
01-310-8402	Machinery, Tools & Equipment Maintenance		12,428	6,168	5,951	6,000	6,000	0%
01-310-8405	Land Maintenance		13	176	851	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	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	355,000	114%
	Median Fertilizing	15,000						
	Median Mowing	65,000						
	Road Repairs	50,000						

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
	Engineering Services	225,000						
		355,000						
01-310-8606	Rental Fees		-	-	-	-	10,000	
	Street Equipment	10,000						
01-310-8610	Utilities - Phone/Internet		-	-	-	200	200	0%
	Cellular Service for Cameras	200						
Total Services/Sundry			119,182	130,491	112,936	166,200	365,200	120%
Capital (Items over \$5,000)								
01-310-8903	Motor Vehicles		-	-	-	-	-	
01-310-8904	Machines, Tools & Implements		-	6,900	-	-	-	
Total Capital			-	6,900	-	-	-	
Total Expenditures - Public Works - Building Operations			312,381	329,385	291,532	391,196	645,309	65%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Non-Department								
Supplies								
01-900-8102	Janitorial Supplies		2,808	1,586	1,513	4,500	3,000	-33%
Total Supplies			2,808	1,586	1,513	4,500	3,000	-33%
Maintenance								
01-900-8403	Buildings & Structures Maintenance		34,041	24,276	31,937	45,161	45,000	0%
	Repairs at Municipal Buildings	45,000						
01-900-8404	Software Maintenance		1,944	-	-	550	-	-100%
Total Maintenance			35,985	24,276	31,937	45,711	45,000	-2%
Services/Sundry								
01-900-8601	IT Services		50,207	54,633	60,059	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	0%
	Citywide Training (Cybersecurity, Safety, Sexual Harassment)							
01-900-8605	Professional Services		277,022	332,684	333,630	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						

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
01-900-8609	Utilities - Electric		32,835	39,925	44,875	55,000	55,000	0%
01-900-8610	Utilities - Phone/Internet		11,126	11,086	15,537	22,800	24,300	7%
	Phone (\$825 x 12)	9,900						
	Internet (\$1,200 x 12)	14,400						
		24,300						
01-900-8621	Utilities - Other		411	410	410	420	420	0%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
01-900-8640	Building Rental (Purchased in FY2023-24))		29,031	32,061	29,906	30,000	-	-100%
Total Services/Sundry			400,634	470,800	484,415	549,170	507,220	-8%
Transfers to Other Funds								
01-900-8822	Transfer to Equipment Replacement Fund		250,000	250,000	250,000	350,000	721,000	106%
	Supplemental							
	Payoff Leased Vehicles	171,000						
01-900-8826	Transfer to PD Donations Fund		8,505	-	-	-	-	
01-900-8828	Transfer to Technology Replacement Fund		-	50,000	50,000	100,000	150,000	50%
01-900-8829	Transfer to Parks Fund		5,000	2,500	2,500	12,500	40,000	220%
	Supplemental							
	Portable Modular Stage	10,000						
	Public Address Sound Equipment	20,000						
		30,000						
01-900-8861	Transfer to Street Construction Fund		400,000	500,000	500,000	970,000	1,133,614	17%
	Supplemental							
	Surplus Funds	633,614						
01-900-8863	Transfer to Drainage Improvement Fund		100,000	100,000	95,000	100,000	100,000	0%
01-900-8865	Transfer to Facility Improvement Fund		350,000	350,000	300,000	300,000	300,000	0%
Total Transfers to Other Funds			1,113,505	1,252,500	1,197,500	1,832,500	2,444,614	33%
Capital								
01-900-8902	Hardware/Software		98,148	-	-	-	-	
01-900-8930	Buildings & Structures - Buildings		-	-	-	-	-	
Total Capital			-	-	-	-	-	
Total Expenditures - Non-Department			1,552,932	1,749,162	1,715,365	2,431,881	2,999,834	23%
Total Expenditures - General Fund			4,803,478	5,183,455	4,944,833	6,645,685	7,743,693	17%
Total General Fund Surplus/(Deficit)			1,016,391	494,186	1,329,607	1,193	87,712	7253%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	5,060,000	10%
03-000-4622	Meter Set Fee		207,630	117,500	88,000	50,000	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	5,000	-17%
03-000-4626	Reconnect Fee		100	-	300	200	200	0%
03-000-4628	Utility Impact Fee		3,939	-	-	-	-	
03-000-4630	Sewer Service		401,701	416,385	443,926	600,000	560,000	-7%
03-000-4632	Sewer Tap		14,000	18,000	11,000	10,000	10,000	0%
03-000-4800	Interest		331	32,821	234,988	150,000	240,000	60%
	TexSTAR	240,000						
03-000-4904	Late Fees		650	20,778	35,604	15,000	20,000	33%
03-000-4912	Other Income		4,250	750	-	1,000	-	-100%
03-000-4914	Returned Check Fee		-	125	50	-	-	
03-000-4917	Water Rebate		47,242	-	-	-	-	
Total Revenues - Water/Wastewater Fund			3,698,719	4,729,414	5,894,236	5,432,200	5,945,200	9%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	324,573	8%
03-600-8003	Hourly		165,831	188,882	197,389	236,303	304,421	29%
03-600-8007	Car Allowance		3,647	3,614	3,600	3,600	3,600	0%
03-600-8009	Insurance Stipend		3,728	3,694	3,680	3,681	3,681	0%
03-600-8013	Overtime		3,568	8,851	4,443	7,500	7,500	0%
03-600-8017	On Call		-	-	-	10,400	10,400	0%
03-600-8018	Longevity Pay		-	-	-	1,448	1,740	20%
03-600-8019	Medicare		4,633	6,347	6,595	8,162	9,511	17%
03-600-8023	TMRS		47,448	63,813	109,355	89,368	107,308	20%
03-600-8025	Health Insurance		54,632	70,986	74,280	99,470	128,890	30%
03-600-8027	Dental Insurance		3,109	3,811	4,309	5,205	5,940	14%
03-600-8029	Life Insurance		371	738	760	918	1,406	53%
03-600-8031	Unemployment		1,253	1,311	70	585	878	50%
Total Salary & Benefits			459,928	617,502	665,313	766,577	909,847	19%
	Supplies (Items under \$5,000)							
03-600-8101	Office Supplies		583	311	70	1,000	1,000	0%
03-600-8103	Food		332	-	199	500	500	0%
03-600-8104	Uniforms		-	584	1,153	2,800	2,800	0%
03-600-8107	Minor Tools & Equipment		468	2,517	6,040	3,500	10,000	186%
03-600-8108	Postage		3,833	3,100	3,291	3,500	3,000	-14%
03-600-8109	Reproduction Outside		11,773	14,189	13,635	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	12,000	-14%
03-600-8113	Computer Hardware/Software		-	-	-	-	-	
03-600-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	
Total Supplies			26,841	30,917	34,562	42,400	47,900	13%
	Maintenance							
03-600-8401	Vehicle Maintenance		3,114	2,082	1,056	3,000	3,000	0%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
03-600-8402	Machinery, Tools & Equipment Maintenance		8,362	6,802	3,323	4,412	5,650	28%
	Generator Maint Contract	1,500						
	Generator Repairs	1,500						
	Vac-Truck Maint/Repairs	2,500						
	Check Scanner Maint Agreement	150						
		5,650						
03-600-8404	Software Maintenance		41,528	50,016	49,573	63,300	117,000	85%
	Beacon Meter Cellular Service	30,000						
	Aqua-Metric Sensus Annual Maint & Support	25,000						
	Tyler Technology UB Maint	12,000						
	Sensus Software Upgrade	50,000						
		117,000						
03-600-8406	Water Mains		10,331	19,377	26,482	15,000	15,000	0%
03-600-8407	Plant, Towers, Wells, Pumps		3,260	9,692	14,478	15,000	70,000	367%
03-600-8408	Meter/Meter Box		55,882	45,731	98,805	167,500	168,000	0%
	1" Meter Replacements (\$400 x 330)	132,000						
	3/4" Meter Replacements (\$360 x 100)	36,000						
		168,000						
03-600-8409	Service Lines		6,922	5,208	3,762	7,500	10,000	33%
Total Maintenance			129,401	138,908	197,479	275,712	388,650	41%
	Services/Sundry							
03-600-8603	Travel/Training		2,520	3,790	1,961	4,200	4,200	0%
03-600-8604	Associations		-	114	-	1,410	1,410	0%
03-600-8605	Professional Services		5,715	7,345	7,656	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		-	-	-	-	-	
03-600-8608	Water Purchase		1,779,590	1,810,117	2,225,015	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	0%
	Service at Central Pump Station							
03-600-8615	Utilities - Electric		43,100	60,662	80,802	80,000	86,000	8%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
03-600-8620	Utilities - Cell Phone		4,883	4,932	4,000	5,400	4,800	-11%
	Total Services/Sundry		1,835,808	1,886,960	2,319,434	2,866,510	2,952,578	3%
	Capital (Items over \$5,000)							
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	4,298,975	9%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Wastewater								
Salary & Benefits								
03-610-8003	Hourly		16,607	18,979	22,049	23,189	21,616	-7%
03-610-8013	Overtime		749	1,611	797	2,000	2,000	0%
03-610-8018	Longevity Pay		-	-	-	58	-	-100%
03-610-8019	Medicare		231	303	331	366	342	-6%
03-610-8023	TMRS		2,275	2,913	5,490	4,013	3,864	-4%
03-610-8025	Health Insurance		3,940	4,707	4,623	5,661	7,008	24%
03-610-8027	Dental Insurance		299	312	338	400	396	-1%
03-610-8029	Life Insurance		34	63	64	71	94	33%
03-610-8031	Unemployment		209	(109)	4	45	59	30%
Total Salary & Benefits			24,342	28,779	33,694	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	-	-	
03-610-8407	Plant, Towers, Wells, Pumps		-	-	-	2,500	10,000	300%
Total Maintenance			-	-	132	2,500	10,000	300%
Services/Sundry								
03-610-8609	Wastewater Treatment		313,806	278,977	475,934	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	7,500	150%
Total Services/Sundry			316,270	280,722	478,707	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	552,878	-14%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
Non-Department								
Maintenance								
03-900-8402	Machinery, Tools & Equipment Maintenance		3,602	2,718	2,292	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	3,865	30%
Services/Sundry								
03-900-8605	Professional Services		70,237	99,803	119,224	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	120,000	1%
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	5,000	0%
03-900-8841	Transfer to Revenue Bond I&S Fund		554,702	555,826	551,563	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		-	-	-	-	328,355	
	Supplemental							
	Surplus Funds	328,355						
Total Transfers			604,702	610,826	606,563	611,478	937,527	53%
Total Expenditures - Non-Department			678,541	713,348	728,078	733,693	1,061,392	45%
Total Expenditures - Water/Wastewater Fund			3,485,074	3,725,066	4,457,399	5,326,195	5,913,246	11%
Total Water/Wastewater Fund Surplus/(Deficit)			213,645	1,004,347	1,436,837	106,005	31,954	-70%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
SOLID WASTE FUND REVENUES								
05-000-4640	Solid Waste Fee		458,456	475,823	496,382	576,000	565,000	-2%
05-000-4642	Recycling Fee		-	-	-	-	-	
05-000-4904	Late Fees		-	1,782	3,704	-	2,500	
05-000-4912	Other Income		-	-	-	-	-	
Total Revenues - Solid Waste Fund			458,456	477,606	500,086	576,000	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	542,500	-2%
	Garbage Collection Services							
Total Services/Sundry			409,680	441,275	479,357	551,000	542,500	-2%
Transfers								
05-620-8801	Transfer to General Fund		22,584	25,000	25,000	25,000	25,000	0%
	G&A Expenses							
Total Transfers			22,584	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	567,500	-1%
Total Solid Waste Fund Surplus/(Deficit)			26,192	11,331	(4,271)	-	-	

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
EQUIPMENT REPLACEMENT FUND REVENUES								
22-000-4910	Sale of City Property		26,007	11,815	-	140,000	75,000	-46%
22-000-5001	Transfer from General Fund		250,000	250,000	250,000	350,000	721,000	106%
22-000-5003	Transfer from Water/Wastewater Fund		25,000	25,000	25,000	25,000	25,000	0%
Total Revenues - Equipment Replacement Fund			301,007	286,815	275,000	515,000	821,000	59%
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	246,000	105%
	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	516,650	139%
	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	762,650	127%
Total Expenditures - Equipment Replacement Fund			62,210	66,149	258,542	336,500	762,650	127%
Total Equipment Replacement Fund Surplus/(Deficit)			238,797	220,666	16,458	178,500	58,350	-67%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
COURT SECURITY FUND REVENUES								
23-000-4702	Security Fee		4,630	4,783	3,968	4,500	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	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						
		<u>4,500</u>						
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			-	-	-	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)	-	-100%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
COURT TECHNOLOGY FUND REVENUES								
24-000-4704	Technology Fee		3,889	3,916	3,255	4,000	4,500	13%
24-000-5001	Transfer from General Fund		-	-	-	-	-	
Total Revenues - Court Technology Fund			3,889	3,916	3,255	4,000	4,500	13%
COURT TECHNOLOGY FUND EXPENDITURES								
Supplies (items under \$5,000)								
24-900-8101	Office Supplies	200	-	142	169	200	300	50%
	Thermal Paper for ticket writers							
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	1,500	650%
Maintenance								
24-900-8402	Machinery, Tools & Equipment Maintenance	3,000	-	-	-	-	-	
24-900-8404	Software Maintenance		4,554	2,843	2,687	2,750	3,000	9%
	Tyler - Ticket Writers Maint (BRAZOS)							
Total Maintenance			4,554	2,843	2,687	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	4,500	53%
Total Court Technology Fund Surplus/(Deficit)			(665)	662	399	1,050	-	-100%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
CHILD SAFETY FUND REVENUES								
25-000-4706	Child Safety Fee		5,927	6,144	4,794	6,000	6,000	0%
25-000-4912	Other Income		-	-	-	-	-	
Total Revenues - Child Safety Fund			5,927	6,144	4,794	6,000	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	-	-	

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
POLICE DONATIONS FUND REVENUES								
26-000-4900	Donations		2,000	2,625	345	1,000	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	1,000	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	2,500	0%
Total Supplies			4,096	356	761	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	2,500	0%
Total Police Donations Fund Surplus/(Deficit)			6,409	2,269	(416)	(1,500)	(1,500)	0%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	2,000	0%
27-000-4912	Other Income		-	-	-	-	-	
Total Revenues - Fire Donations Fund			3,142	27,687	917	2,150	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	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	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	54,200	0%
Total Fire Donations Fund Surplus/(Deficit)			(25,534)	5,064	(22,756)	(52,050)	(52,050)	0%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	150,000	50%
28-000-5003	Transfer from Water/Wastewater Fund		-	5,000	5,000	5,000	5,000	0%
Total Revenues - Equipment Replacement Fund			-	55,000	55,000	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	155,000	48%
	Radio Replacements	120,000						
	Servers	20,000						
	Computer Replacements	15,000						
		155,000						
Total Capital			-	19,419	16,584	105,000	155,000	48%
Total Expenditures - Technology Replacement Fund			-	19,419	16,584	105,000	155,000	48%
Total Technology Replacement Fund Surplus/(Deficit)			-	35,581	38,416	-	-	

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
PARKS FUND REVENUES								
29-000-4900	Donations		750	15,000	10,339	5,000	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	40,000	220%
Total Revenues - Parks Fund			5,750	17,605	13,259	17,500	45,000	157%
PARKS FUND EXPENDITURES								
Supplies (items under \$5,000)								
29-320-8103	Food		-	-	-	300	-	-100%
29-320-8107	Minor Tools & Equipment		-	-	7,252	-	-	
Total Supplies			-	-	7,252	300	-	-100%
Maintenance								
29-320-8405	Land Maintenance		-	-	373	1,000	-	-100%
Total Maintenance			-	-	373	1,000	-	-100%
Services/Sundry								
29-320-8604	Associations		175	-	200	200	-	-100%
29-320-8622	Special Events		2,000	5,297	5,125	16,000	15,000	-6%
Total Services/Sundry			2,175	5,297	5,325	16,200	15,000	-7%
Capital (items over \$5,000)								
29-320-8904	Machines, Tools & Implements		-	-	-	-	30,000	
Supplemental								
	Portable Modular Stage	10,000						
	Public Address Sound Equipment	20,000						
		30,000						
Total Capital			-	-	-	-	30,000	
Total Expenditures - Parks Fund			2,175	5,297	12,950	17,500	45,000	157%
Total Parks Fund Surplus/(Deficit)			3,575	12,308	309	-	-	

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
GENERAL OBLIGATION DEBT SERVICE FUND REVENUES								
40-000-4100	Property Tax - Current (\$1,931,168,576/100 x 0.007695 x 99%)	147,117	407,971	416,836	411,479	331,373	147,117	-56%
40-000-4102	Property Tax - Delinquent (\$1,698,917,381/100 x 0.019702 x 1%)	3,347	1,559	12,483	4,828	4,105	3,347	-18%
40-000-4104	Penalty & Interest		1,622	3,270	1,430	1,000	1,000	0%
40-000-4912	Other Income		8,442	-	-	-	-	
Total Revenues - Water/Wastewater Fund			419,595	432,590	417,737	336,478	151,464	-55%
GENERAL OBLIGATION DEBT SERVICE FUND EXPENDITURES								
40-900-8701	Principal		369,725	379,895	390,235	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	12,490	-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	0%
Total Expenditures - GO Debt Service Fund			419,076	419,267	419,565	335,738	304,825	-9%
Total GO Debt Service Fund Surplus/(Deficit)			518	13,322	(1,828)	740	(153,361)	-20824%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	554,172	0%
Total Revenues - Revenue Bond I&S Fund			554,702	555,826	551,563	556,478	554,172	0%
REVENUE BOND I&S FUND EXPENDITURES								
41-900-8701	Principal		285,275	295,105	299,765	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	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	1,500	0%
Total Expenditures - Revenue Bond I&S Fund			552,716	553,927	549,537	556,478	554,172	0%
Total Revenue Bond I&S Fund Surplus/(Deficit)			1,986	1,899	2,026	-	-	

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	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	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		-	-	-	-	-	
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)			370,261	216,642	153,619	75,000	150,000	100%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted Budget FY2024-25	% Change FY24/FY25
STREET CONSTRUCTION FUND REVENUES								
61-000-4200	Sales Tax		-	-	-	380,000	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	1,133,614	17%
Total Revenues - Street Construction Fund			400,000	500,000	500,000	1,350,000	1,494,614	11%
STREET CONSTRUCTION FUND EXPENDITURES								
Maintenance								
61-900-8414	Maint-Streets & Alleys		4,039	2,240	-	50,000	50,000	0%
Total Maintenance			4,039	2,240	-	50,000	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	3,209,551	35%
Total Capital			291,596	-	21,579	2,370,000	3,209,551	35%
Total Expenditures - Street Construction Fund			326,877	5,634	51,006	2,470,000	3,309,551	34%
Total Street Construction Fund Surplus/(Deficit)			73,123	494,366	448,994	(1,120,000)	(1,814,937)	62%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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		-	-	-	-	328,355	
Total Revenues - Utility Construction Fund			2,830	15,365	-	-	1,568,773	#DIV/0!
UTILITY CONSTRUCTION FUND EXPENDITURES								
Services/Sundry								
62-900-8605	Professional Services		103,444	14,073	59,923	15,000	-	-100%
	Engineering Fees							
Total Services/Sundry			103,444	14,073	59,923	15,000	-	-100%
Capital (items over \$5,000)								
62-900-8931	Buildings & Structures - Utility Construction		3,242,840	1,269,595	27,346	190,000	1,882,961	891%
Total Capital			3,242,840	1,269,595	27,346	190,000	1,882,961	891%
Total Expenditures - Utility Construction Fund			3,346,283	1,283,668	87,268	205,000	1,882,961	819%
Total Utility Construction Fund Surplus/(Deficit)			(3,343,453)	(1,268,303)	(87,268)	(205,000)	(314,188)	53%

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	0%
Total Revenues - Drainage Improvement Fund			100,000	100,000	95,000	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	-	(413,239)	

Account Number	Account Description	Itemized Amount	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Budget FY2023-24	Adopted 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	0%
Total Revenues - Facilities Improvement Fund			350,000	350,000	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	-	-	

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Parker

972-442-6811

Taxing Unit Name

Phone (area code and number)

5700 E. Parker Road, Parker, TX 75002

www.parkertexas.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,705,961,071
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,705,961,071
4.	Prior year total adopted tax rate.	\$ 0.322680 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 1,225,888 B. Prior year disputed value: - \$ 160,959 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 1,064,929
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,064,929

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,707,026,000
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 17,922</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,137,683</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,155,605
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,155,605
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,703,870,395
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,498,048
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 9,019
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,507,067
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 1,812,502,761</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,812,502,761

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 118,665,815 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 118,665,815
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,931,168,576
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 60,082,151
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 60,082,151
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,871,086,425
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.294324 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.302978 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,707,026,000

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 5,171,913
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year..... + \$ 8,246 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 8,246 E. Add Line 30 to 31D.	\$ 5,180,159
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,871,086,425
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.276853 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.276853 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.276853 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.286542 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 304,325 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 149,988 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 154,337
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 154,337
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 104.89 % C. Enter the 2022 actual collection rate. 104.24 % D. Enter the 2021 actual collection rate. 103.85 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	103.85 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 148,615
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,931,168,576
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.007695 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.294237 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,931,168,576
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.294324 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.294324 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.294237 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.294237 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,931,168,576
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.294237 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.302824 /\$100 \$ 0.000000 /\$100 \$ 0.302824 /\$100 \$ 0.322680 /\$100 \$ -0.019856 /\$100 \$ 1.698.917.381 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.329289 /\$100 \$ 0.000000 /\$100 \$ 0.329289 /\$100 \$ 0.329289 /\$100 \$ 0.000000 /\$100 \$ 1.458.020.342 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.360290 /\$100 \$ 0.000000 /\$100 \$ 0.360290 /\$100 \$ 0.365984 /\$100 \$ -0.005694 /\$100 \$ 1.227.321.349 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.294237 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.276853
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,931,168,576
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.025891 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.007695 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.310439 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.322680 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,703,870,395
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,871,086,425
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.294237 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.294324 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.294237 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.310439 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Jayna Dean

Printed Name of Taxing Unit Representative

**sign
here** ➡

Jayna Dean

Taxing Unit Representative

7/29/2024

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

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