

Budget Draft

• FY23-24 •

“Planning for Today and Tomorrow”
Managing the Impact of Growth

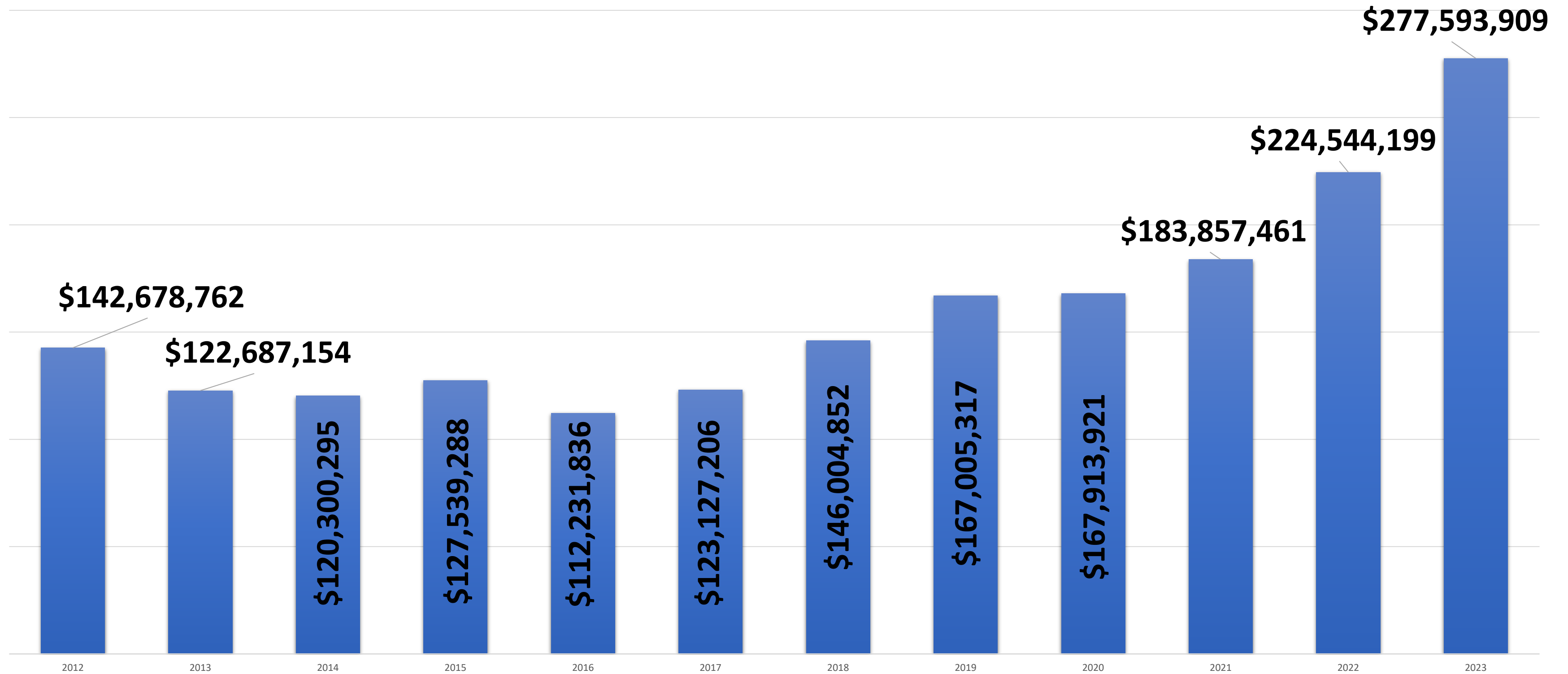
Certified Values – Last Three Years

	FY 2021-2022	FY 2022-2023	FY 2023-2024
Certified Taxable Value	\$183,857,461	\$224,544,199	\$273,593,909
New Improvements	\$4,668,600	\$814,041	

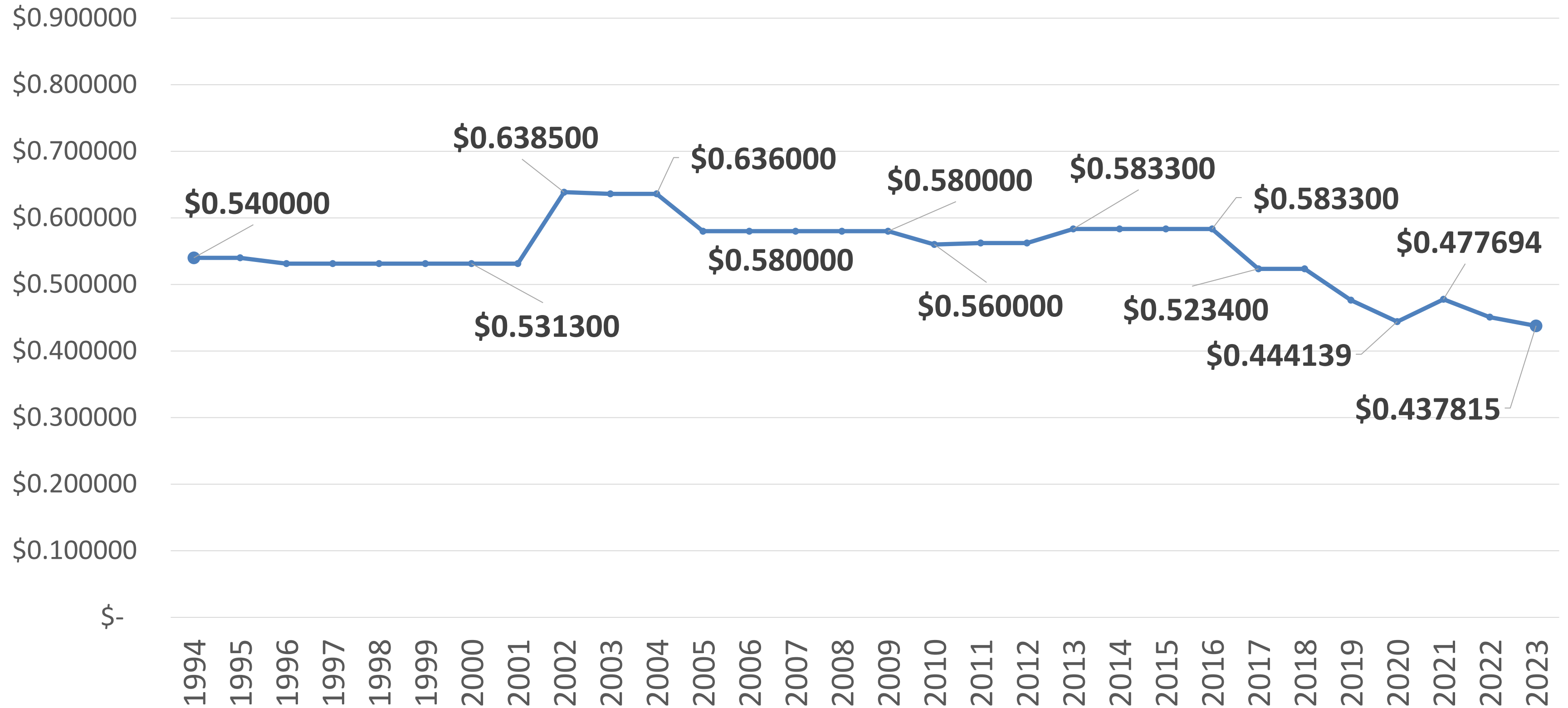
What is a local tax base?

For our budget purposes, the certified taxable value (with new improvements) is our local tax base. The **certified taxable value (with new improvements)** is multiplied by the **tax rate** set by the municipality.

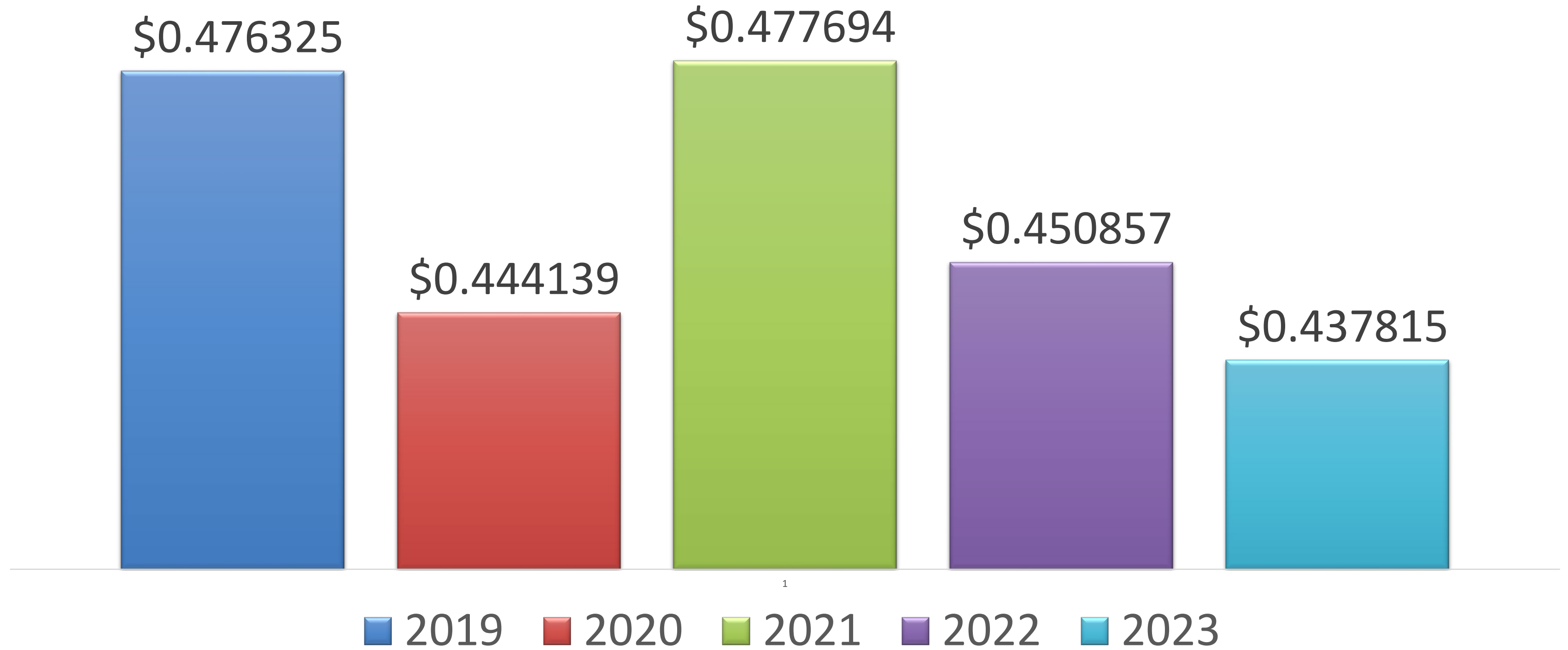
Tax Base – Certified Taxable Values



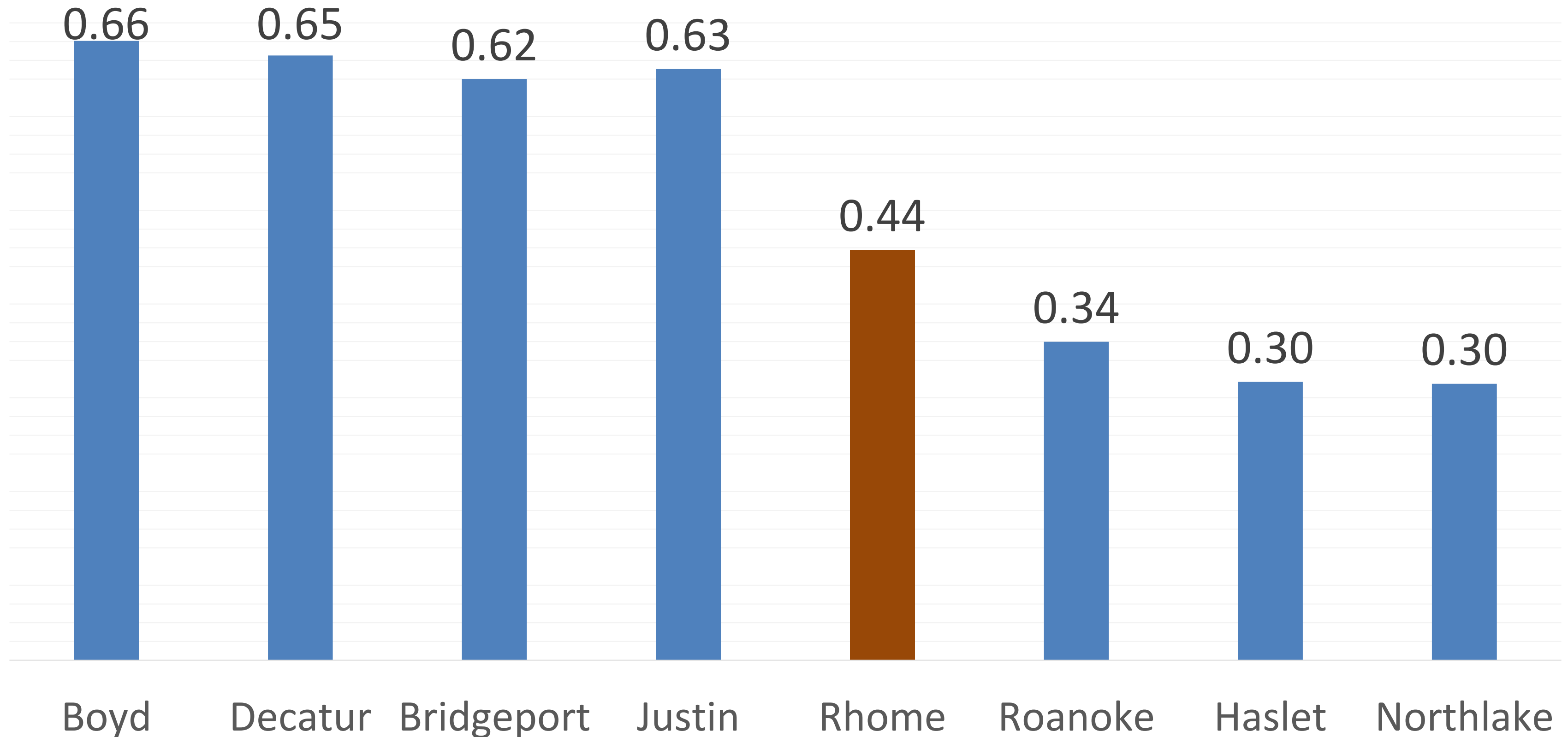
Tax Rate History – 1994 to 2023



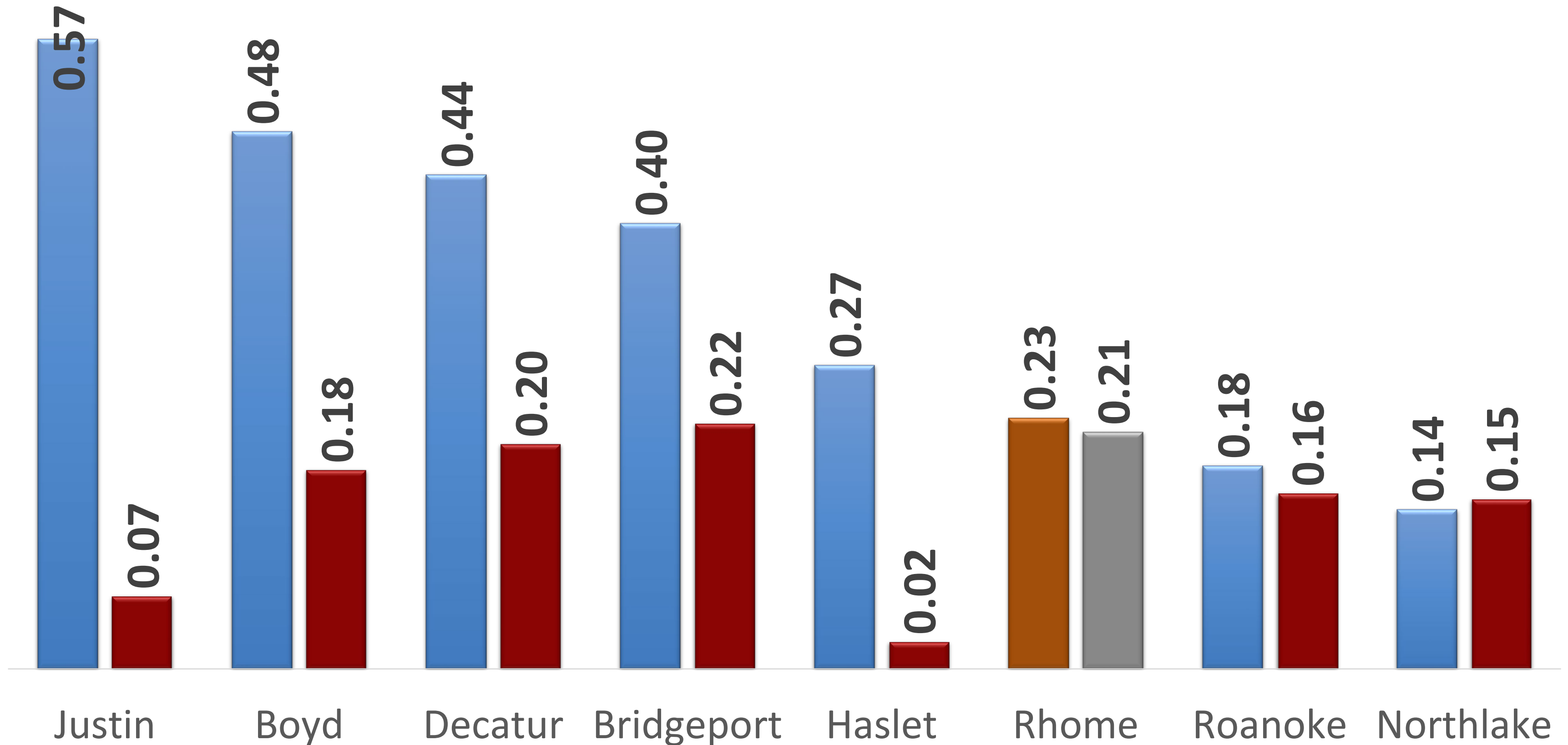
Tax Rate History – Five Years



Tax Rate Comparison – FY 22-23 Data



Tax Rate Comparison – M&O and I&S



Main Fund Types

General Fund

- ✓ Administration
- ✓ Building & Development
- ✓ Court
- ✓ Police

Hotel Motel Tax Fund

Rhome Beautification Fund

Grants Fund

Court Security

Court Technology

Fire Dept. Fund

Parks & Rec Dept. Fund

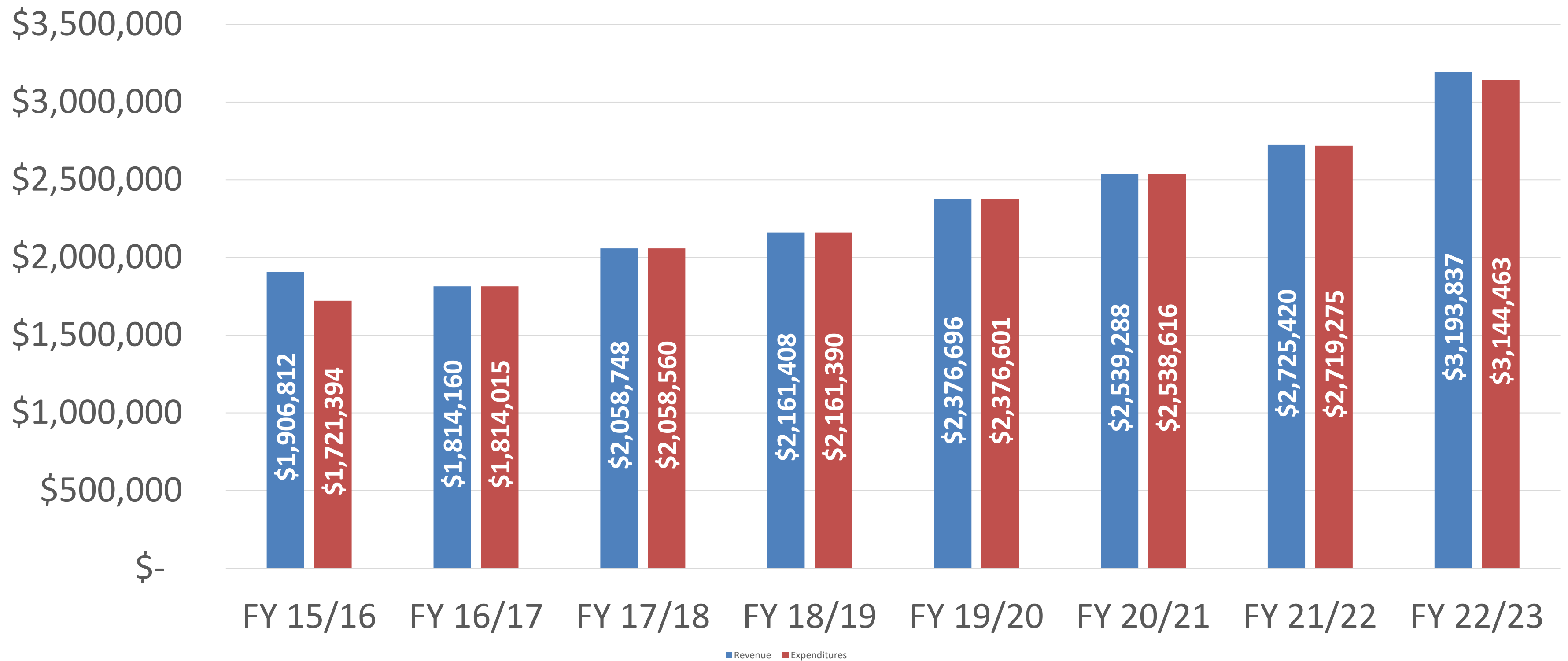
Consolidated Cash

Utility Fund

- ✓ Water & Sewer

Fund Overviews

General Fund History (Revenue & Expenditures)



Budget Assumptions

- Base Budget does not include any payroll or insurance adjustments as of today's discussion
- Tax rate information is not available as of today – should have next meeting
- Building maintenance funds reverted to \$1,000 per facility
- No use of fund balance in base budget projections
- Fund balance for general fund (reserves) still being calculated with pre-audit accounting team
- Budget neutral revenues/expenditures in base budget; however won't be spent if not received (i.e., grant funds)
- No capital improvements/infrastructure in base budget numbers
- Every department had an increase in worker compensation insurance rates (factored in to base budget numbers)

General Fund

Administration	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Rhome Beautification Fund	\$ -	\$ -	\$ -	\$ -	
Franchise Fees	\$ 77,000	\$ 77,000	\$ 75,000	\$ (2,000)	-3%
Property Tax M & O	\$ 485,956	\$ 457,932	\$ 460,000	\$ 2,068	0.5%
Property Tax I&S Debt Service	\$ 318,333	\$ 432,412	\$ 435,000	\$ 2,588	0.6%
Sales Tax	\$ 895,000	\$ 1,150,000	\$ 1,250,000	\$ 100,000	9%
Sales Tax I&S Debt Service	\$ 80,379	\$ 80,379	\$ 80,379	\$ -	0%
Miscellaneous Revenue	\$ 2,000	\$ 2,000	\$ 5,000	\$ 3,000	150%
Interest Revenue	\$ 110	\$ 200	\$ 1,000	\$ 800	400%
Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
TOTAL REVENUE	\$ 1,858,778	\$ 2,199,923	\$ 2,306,379	\$ 106,456	5%

Expenditures & Other Uses (Administration)	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 208,500	\$ 250,984	\$ 254,135	\$ 3,151	3%
<i>Insurance</i>	\$ 37,922	\$ 42,473	\$ 42,473	\$ -	0%
<i>Taxes</i>	\$ 16,807	\$ 19,068	\$ 19,068	\$ -	0%
<i>Retirement</i>	\$ 15,012	\$ 17,447	\$ 17,447	\$ -	0%
<i>Other</i>	\$ 4,000	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 282,241	\$ 329,972	\$ 333,123	\$ 3,151	3.0%
Supplies and Materials	\$ 46,450	\$ 9,650	\$ 9,350	\$ (300)	-0.03
Dues/Training/Subs/Memberships		\$ 43,000	\$ 52,000	\$ 9,000	0.21
Lease/Mtce. of Buildings & Structures	\$ 23,228	\$ 40,825	\$ 9,350	\$ (31,475)	-0.77
Maintenance of Equipment & Machines	\$ -	\$ -	\$ -	\$ -	0
Utilities	\$ 24,500	\$ 30,600	\$ 30,750	\$ 150	0.005
Contractual Services	\$ 48,807	\$ 169,500	\$ 62,500	\$ (107,000)	-0.63
Technology, Telephone, & Internet	\$ 16,500	\$ 16,500	\$ 16,500	\$ -	0
Legal	\$ 104,000	\$ 108,300	\$ 108,300	\$ -	0
Notes & Debt Service	\$ 3,349	\$ 3,349	\$ 3,349	\$ -	0
Total Operating & Maintenance	\$ 266,834	\$ 421,724	\$ 292,099	\$ (129,625)	-31%
Capital Outlay	\$ -	\$ 319,138	\$ 319,138	\$ -	0
Capital Projects	\$ -	\$ -	\$ -	\$ -	0
Total Capital	\$ -	\$ 319,138	\$ 319,138	\$ -	0
Transfers Out	\$ 155,732	\$ 154,505	\$ 154,505	\$ -	0
Other Uses	\$ 600	\$ 600	\$ 600	\$ -	0
Total Other Uses	\$ 156,332	\$ 155,105	\$ 155,105	\$ -	0
Total Expenditures & Other Sources	\$ 705,407	\$ 1,225,938	\$ 1,099,465	\$ (126,474)	-9%

Police Department	Actual FY 21-22		Adopted FY 22-23		Base FY 23-24		Base FY 23-24 vs. Adopted FY 22-23		Difference
Revenue									
Impound Lot Revenue	\$	-	\$	-	\$	-	\$	-	0%
Sponsor Revenue – NNO	\$	-	\$	3,000	\$	3,000	\$	-	0%
Donations	\$	500	\$	-	\$	-	\$	-	0%
Auction Proceeds	\$	-	\$	12,000	\$	-	\$	(12,000)	100%
Miscellaneous Revenue	\$	-	\$	500	\$	500	\$	-	0%
Grant Revenue	\$	1,500	\$	900	\$	900	\$	-	0%
Other Revenue	\$	-	\$	-	\$	-	\$	-	0%
RVR Contract Revenue	\$	29,489	\$	290,343	\$	95,557	\$	(70,000)	0%
Aurora Contract Revenue	\$	-	\$	50,000	\$	50,000	\$	-	0%
Total Revenue		31,489.25	\$	254,357	\$	172,357	\$	(82,000)	-7%

Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 496,070	\$ 566,841	\$ 566,841	\$ -	0%
<i>Insurance</i>	\$ 81,680	\$ 84,058	\$ 84,058	\$ -	0%
<i>Taxes</i>	\$ 38,813	\$ 40,110	\$ 40,110	\$ -	0%
<i>Retirement</i>	\$ 35,972	\$ 36,648	\$ 36,648	\$ -	0%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 652,535	\$ 727,656	\$ 727,657	\$ -	0%
Supplies and Materials	\$ 11,100	\$ 14,300	\$ 14,300	\$ -	0%
Dues, Training, Subscriptions, & Memberships	\$ 14,992	\$ 17,000	\$ 17,000	\$ -	0%
Lease/Mtce. of Buildings & Structures	\$ 23,240	\$ 39,913	\$ 30,420	\$ (9,493)	-24%
Maintenance of Equipment & Machines	\$ 118,000	\$ 41,500	\$ 45,500	\$ 4,000	7%
Utilities	\$ 4,000	\$ 4,150	\$ 4,300	\$ 150	4%
Contractual Services	\$ 1,500	\$ 900	\$ 900	\$ -	0%
Technology, Telephone, & Internet	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ 27,328	\$ 77,328	\$ 77,328	\$ -	0%
Total Operating & Maintenance	\$ 210,160	\$ 205,091	\$ 199,748	\$ (5,343)	-3%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 862,695	\$ 932,747	\$ 927,405	\$ (5,343)	-0.6%

Municipal Court	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Court Fines Revenue	\$ 415,000	\$ 430,000	\$ 430,000	\$ -	0%
Credit Card Convenience Fee	\$ -	\$ -	\$ -	\$ -	0%
Building & Security Revenue	\$ 1,350	\$ 16,000	\$ 16,000	\$ -	0%
Court Technology Revenue	\$ 5,500	\$ 7,000	\$ 7,000	\$ -	0%
TOTAL REVENUE	\$ 421,850	\$ 453,000	\$ 453,000	\$ -	0%

Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 47,884	\$ 51,251	\$ 52,251	\$ 1,000	2%
<i>Insurance</i>	\$ 11,669	\$ 13,068	\$ 13,068	\$ -	0%
<i>Taxes</i>	\$ 3,914	\$ 4,101	\$ 4,101	\$ -	0%
<i>Retirement</i>	\$ 3,570	\$ 3,732	\$ 3,732	\$ -	0%
<i>Other</i>	\$ 1,200	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 68,237	\$ 72,152	\$ 73,152	\$ 1,000	2%
Supplies and Materials	\$ 3,000	\$ 2,600	\$ 3,300	\$ 700	27%
Dues, Training, Subscriptions, & Memberships	\$ 1,500	\$ 2,300	\$ 2,300	\$ -	0%
Court - Building & Security Expenditures	\$ 1,350	\$ 16,000	\$ 6,000	\$ (10,000)	-63%
Court - Technology Expenditures	\$ 5,500	\$ 8,200	\$ 6,500	\$ (1,700)	-27%
Court - Collection Fees	\$ 32,000	\$ 40,000	\$ 40,000	\$ -	0%
Court - State Fees/Taxes	\$ 124,500	\$ 127,500	\$ 145,000	\$ 17,500	14%
Contractual Services	\$ 11,700	\$ 12,200	\$ 12,200	\$ -	0%
Technology, Telephone, & Internet	\$ -	\$ -	\$ -	\$ -	0%
Legal	\$ 12,000	\$ 10,000	\$ 12,000	\$ 2,000	20%
Notes & Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Total Operating & Maintenance	\$ 191,550	\$ 218,800	\$ 227,300	\$ 8,500	4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 259,787	\$ 290,952	\$ 300,452	\$ 9,500	3%

Development & Code Compliance Revenue	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
Code Revenue	\$ -	\$ -	\$ 1,500	\$ 1,500	100%
Health Permit Revenue	\$ 13,000	\$ 8,000	\$ 8,000	\$ -	0%
Hotel Occupancy Tax Revenue	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0%
Animal Registration Revenue	\$ 1,800	\$ 1,200	\$ 200	\$ (1,000)	-84%
Permits / Plats/ Site Plan	\$ 125,000	\$ 100,000	\$ 100,000	\$ -	0%
Other Revenue	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUE	157,800.00	\$ 127,200	\$ 127,700	\$ -	0.4%

Expenditures & Other Uses	Actual 21-22	FY 22-23	FY 23-24	Base 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 14,061	\$ -	\$ -	\$ -	-	0%
<i>Insurance</i>	\$ 2,917	\$ -	\$ -	\$ -	-	0%
<i>Taxes</i>	\$ 1,139	\$ -	\$ -	\$ -	-	0%
<i>Retirement</i>	\$ 1,058	\$ -	\$ -	\$ -	-	0%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	-	0%
Total Payroll	\$ 19,175	\$ -	\$ -	\$ -	-	0%
Supplies and Materials	\$ 5,850	\$ 5,550	\$ 5,550	\$ -	-	0%
Lease/Mtce. of Buildings & Structures	\$ -	\$ -	\$ -	\$ -	-	0%
Maintenance of Streets, Equip. & Machines	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	-	0%
Utilities	\$ -	\$ -	\$ -	\$ -	-	0%
Contractual Services	\$ 92,100	\$ 73,200	\$ 52,200	\$ (21,000)	-27%	
Technology, Telephone, & Internet	\$ -	\$ -	\$ -	\$ -	-	0%
Legal	\$ -	\$ -	\$ -	\$ -	-	0%
Notes & Debt Service	\$ -	\$ -	\$ -	\$ -	-	0%
Total Operating & Maintenance	\$ 217,950	\$ 198,750	\$ 177,750	\$ (21,000)	-27%	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	-	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	-	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	-	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	-	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	-	0%
Total Expenditures & Other Sources	\$ 237,125	\$ 198,750	\$ 177,750	\$ (21,000)	-11%	

Fire Department Fund

Fire - EMS	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Donations	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Fundraisers	\$ 18,000	\$ 18,000	\$ 9,000	\$ (9,000)	50%
Transfer from General Fund	\$ 134,682	\$ 136,505	\$ 136,505	\$ -	0%
Tarrant County Contract	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0%
RD - CPR Initiative Sponsored	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
RD - CPR Initiative Class Fees	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	0%
Wise County Contract	\$ 52,000	\$ 52,000	\$ 60,000	\$ 8,000	15%
Cost Recovery	\$ 16,650	\$ 16,650	\$ 10,000	\$ (6,650)	-40%
RVR Funding for FF Position	\$ -	\$ 81,089	\$ 81,089	\$ -	0%
Grant Revenue	\$ 28,500	\$ 29,000	\$ 5,000	\$ (24,000)	-83%
Proceeds from Sales/Auctions	\$ -	\$ -	\$ -	\$ -	0%
Total Revenue	\$ 266,992	\$ 350,404	\$ 318,754	\$ (31,650)	-9%

Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 1,000	\$ 127,671	\$ 169,171	\$ 41,500	33%
<i>Insurance</i>	\$ 3,738	\$ 27,500	\$ 27,500	\$ -	0%
<i>Taxes</i>	\$ 2,675	\$ 9,810	\$ 9,810	\$ -	0%
<i>Retirement</i>	\$ 2,361	\$ 8,960	\$ 8,960	\$ -	0%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 9,773	\$ 173,941	\$ 215,441	\$ 41,500	24%
Supplies and Materials	\$ 51,160	\$ 43,500	\$ 43,500	\$ -	0%
Dues/Training/Subs/Memberships	\$ 13,000	\$ 16,253	\$ 16,255	\$ 2	0.01%
Lease/Mtce. of Buildings & Structures	\$ 13,829	\$ 16,311	\$ 19,120	\$ 2,809	17%
Purchase/Mtce of Equip. & Machines	\$ 85,850	\$ 73,400	\$ 84,000	\$ 10,600	15%
Utilities	\$ 3,500	\$ 4,000	\$ 4,250	\$ 250	6%
Contractual Services	\$ 60,700	\$ 41,500	\$ -	\$ (41,500)	-100%
Technology, Telephone, & Internet	\$ 6,500	\$ 5,308	\$ 5,300	\$ (8)	-0.01%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ 49,702	\$ 49,702	\$ 49,702	\$ -	0%
Total Operating & Maintenance	\$ 284,241	\$ 249,974	\$ 222,127	\$ (27,847)	-11%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 294,014	\$ 423,916	\$ 437,568	\$ 13,653	3%

Parks & Recreation Fund

Parks & Recreation	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
REVENUE					
Fundraisers	\$ -	\$ -	\$ -	\$ -	
Transfer from General Fund	\$ 21,050	\$ 48,000	\$ 18,000	\$ (30,000)	-63%
TOTAL REVENUE	\$ 21,050	\$ 48,000	\$ 18,000	\$ (30,000)	-63%
Expenditures & Other Uses					
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0
Insurance	\$ -	\$ -	\$ -	\$ -	0
Taxes	\$ -	\$ -	\$ -	\$ -	0
Retirement	\$ -	\$ -	\$ -	\$ -	0
Other	\$ 21,050	\$ 48,000	\$ 18,000	\$ (30,000)	-63%
Total Payroll	\$ 21,050	\$ 48,000	\$ 18,000	\$ (30,000)	-63%
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	0%
Lease/Mtce. of Buildings & Structures	\$ -	\$ -	\$ -	\$ -	0%
Purchase/Mtce of Parks, & Equip.	\$ 11,000	\$ 38,700	\$ 6,200	\$ (32,500)	-84%
Utilities	\$ 6,050	\$ 5,300	\$ 6,800	\$ 1,500	28%
Contractual Services	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
Technology, Telephone, & Internet	\$ -	\$ -	\$ -	\$ -	0%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Total Operating & Maintenance	\$ 19,050	\$ 46,000	\$ 15,000	\$ (31,000)	-67%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
Total Expenditures & Other Sources	\$ 42,100	\$ 96,000	\$ 35,000	\$ (61,000)	-64%

Utility Fund Overview

Utility System

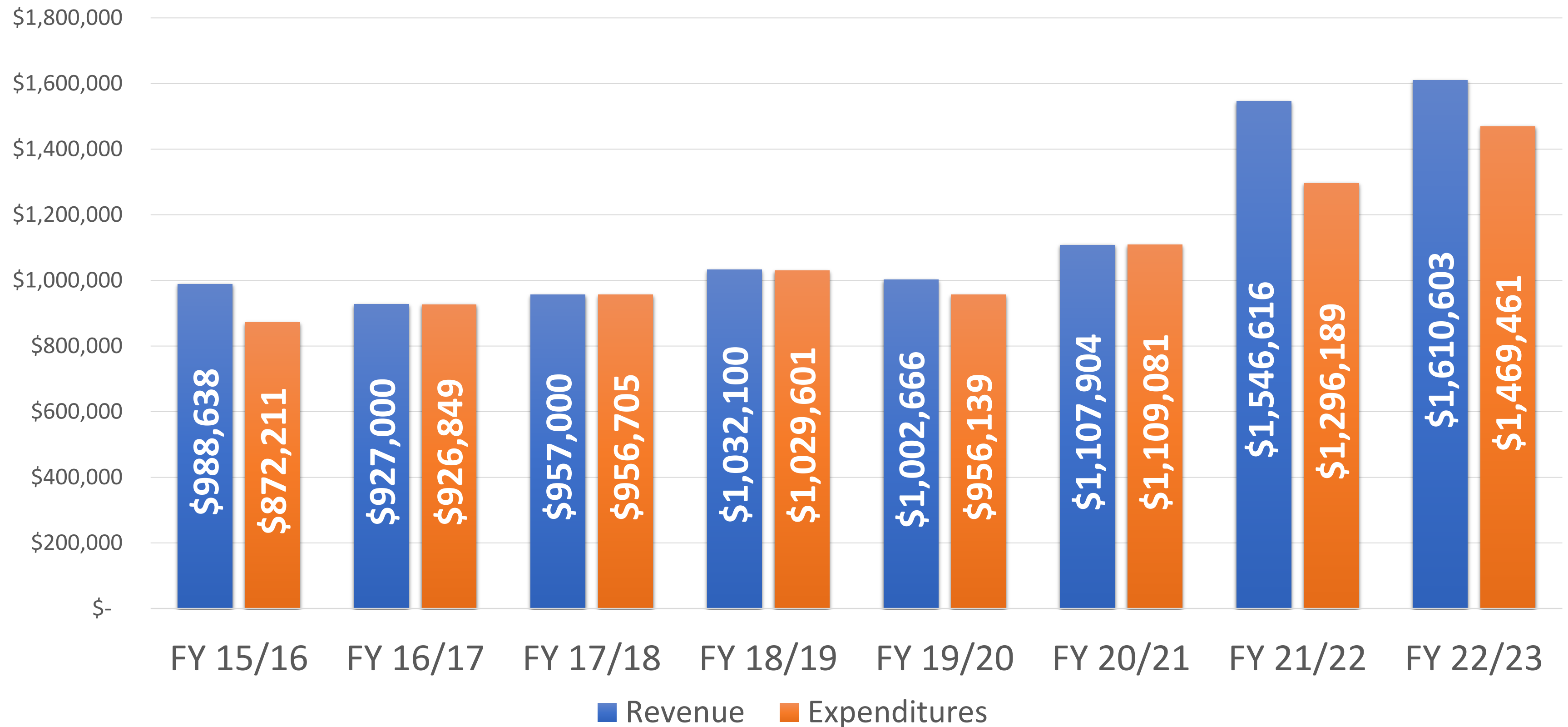
- Water System = 17 ½ miles of line
- Well Water Storage Tanks = 5 ground storage tanks
- Wells (#3-#6) = 4 groundwater wells
- Elevated Tank = 1 tower (1 million gallons)
- FM 3433 = Large ground storage tank and booster station
- Bobo Plant = Inlet from WCSUD and booster station
- SCADA System = Monitoring and alarm system
- Lift stations = 3 (one at Love's, and one at each plant)

East Wastewater Treatment Plant – original 1967 Imhoff lagoons; upgraded to package plant in 2011

West Wastewater Treatment Plant – original 1998 package plant

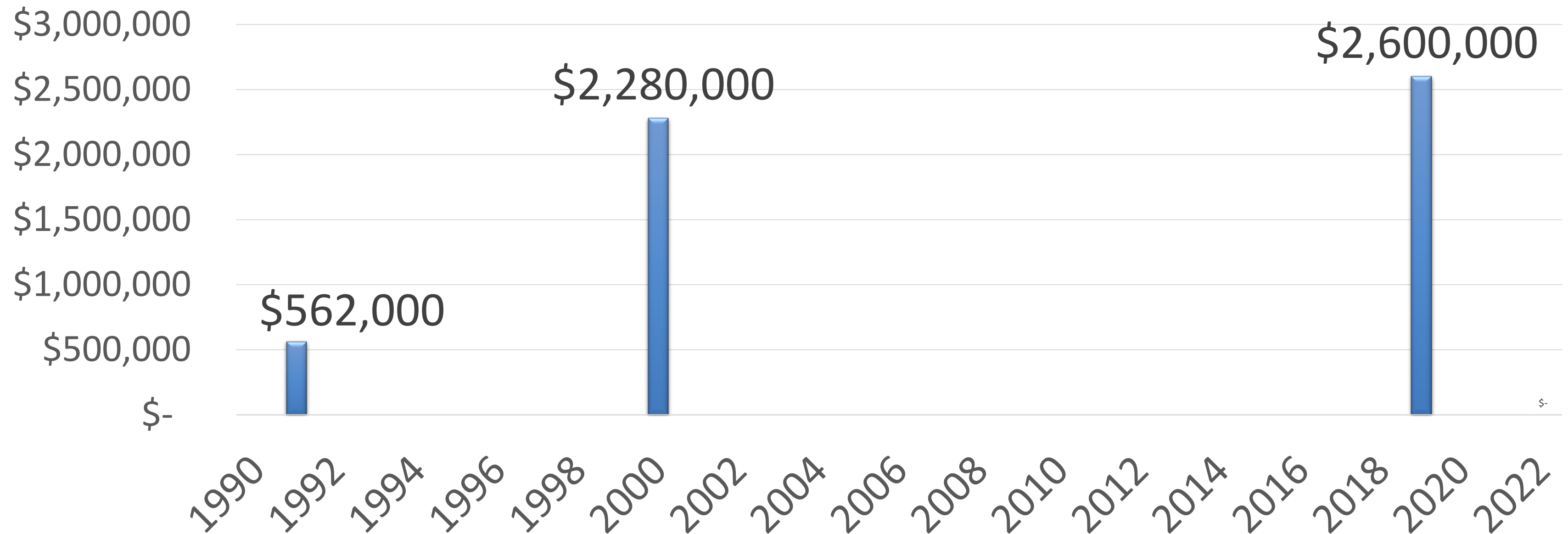
Utility Fund History

(Revenue & Expenditures)



Utility Fund History

(Revenue & Expenditures)



Utility Fund (Enterprise Fund)

Utility Fund - Public Works	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Credit Card Convenience Fee	\$ -	\$ -	\$ -	\$ -	0%
Meter Deposits (income)	\$ -	\$ -	\$ -	\$ -	0%
Tap Fees	\$ 30,000	\$ 30,000	\$ 10,000	\$ (20,000)	-67%
Water Revenue	\$ 950,000	\$ 950,000	\$ 900,000	\$ (50,000)	-5%
Water Tower Lease	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0%
Miscellaneous Revenue	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
Interest Revenue	\$ 100	\$ 100	\$ 100	\$ -	0%
Sewer Revenue	\$ 506,293	\$ 506,293	\$ 475,000	\$ (31,293)	-6%
Garbage Revenue	\$ 107,210	\$ 107,210	\$ 112,000	\$ 4,790	5%
TOTAL REVENUE	\$ 1,610,603	\$ 1,610,603	\$ 1,514,100	\$ (96,503)	-6%

Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 280,522	\$ 312,365	\$ 318,379	\$ 6,014	1%
<i>Insurance</i>	\$ 49,576	\$ 54,639	\$ 54,639	\$ -	0%
<i>Taxes</i>	\$ 17,147	\$ 24,050	\$ 24,050	\$ -	0%
<i>Retirement</i>	\$ 15,576	\$ 22,019	\$ 22,019	\$ -	0%
<i>Other</i>	\$ 2,500	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 365,321	\$ 413,073	\$ 419,087	\$ 6,014	2%
Supplies and Materials	\$ 21,550	\$ 17,175	\$ 17,675	\$ 500	3%
Dues/Training/Subs/Memberships	\$ 11,500	\$ 11,500	\$ 14,500	\$ 3,000	26%
Lease/Mtce. of Buildings & Structures	\$ 31,450	\$ 27,412	\$ 29,412	\$ 2,000	7%
Mtce. of Equipment & Machines	\$ 31,000	\$ 30,500	\$ 51,500	\$ 21,000	69%
Utility Projects	\$ -	\$ 30,000	\$ 10,000	\$ (20,000)	-67%
Utilities	\$ 36,500	\$ 53,543	\$ 50,750	\$ (2,793)	-5%
Contractual Services	\$ -	\$ 200	\$ 500	\$ 300	150%
Technology, Telephone, & Internet	\$ 22,800	\$ 8,900	\$ 16,400	\$ 7,500	-84%
Engineering	\$ 40,000	\$ 52,000	\$ 50,000	\$ (2,000)	-4%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ 5,673	\$ 43,363	\$ 43,363	\$ -	0%
Total Operating & Maintenance	\$ 200,473	\$ 274,593	\$ 284,100	\$ 9,507	3.50%

	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
Walnut Creek SUD Purchases	\$ 691,379	\$ 405,000	\$ 405,000	\$ -	0%
Groundwater Production Fee	\$ 11,471	\$ 15,358	\$ 15,358	\$ -	0%
Water Testing	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0%
Water Chemicals	\$ 3,300	\$ 7,600	\$ 8,360	\$ 760	10%
Water Line Maintenance	\$ 4,000	\$ 4,500	\$ 6,000	\$ 1,500	33%
AMR Cell Fee Per Connection	\$ 6,500	\$ 6,600	\$ 6,600	\$ -	0%
Water Meter/Trensmmitter	\$ 9,400	\$ 6,600	\$ 6,600	\$ -	0%
Well/Tank/Meter Vault Mtce.	\$ 9,000	\$ 13,300	\$ 13,300	\$ -	0%
Tap Expenses	\$ -	\$ -	\$ -	\$ -	0%
Total Water Operating & Maintenance	\$ 744,550	\$ 468,458	\$ 470,718	\$ 2,260	-1%
Sewer Chemicals	\$ 15,683	\$ 10,000	\$ 14,000	\$ 4,000	40%
Sewer Line Maintenance	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	0%
Sewer Testing	\$ 11,683	\$ 12,852	\$ 20,000	\$ -	0%
Plant and Lift Station Maintenance	\$ 10,000	\$ 12,000	\$ 12,000	\$ -	0%
Total Sewer Operating & Maintenance	\$ 39,366	\$ 37,352	\$ 48,500	\$ 4,000	31%

	Actual FY 21-22	Adopted FY 22-23	Base FY 23-24	Base FY 23-24 vs. Adopted FY 22-23	Difference
Trash/Solid Waste Contract	\$ 103,173	\$ 107,210	\$ 107,210	\$ -	0%
Total Trash/Solid Waste	\$ 103,173	\$ 107,210	\$ 107,210	\$ -	0%
Capital Outlay	\$ 171,026	\$ 168,776	\$ 170,000	\$ 1,224	1%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ 171,026	\$ 168,776	\$ 170,000	\$ 1,224	1%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 1,623,908	\$ 1,469,462	\$ 1,499,615	\$ 23,005	2%

2022 W/WW Revenue Bond

- **2019/2020** - The Water/Wastewater Master Plans identified several short and long-term capital improvement projects
- **2021** - Staff/consultants developed three projects to submit to Texas Water Development Board for low interest rate loans:
 - Short-term Wastewater project (s) (\$3,875,906) – Not selected
 - Short-term Water project (s) (\$1,945,650) – Not selected
 - Long-term Water projects (\$26,545,000) - Selected. However, it was discovered that pre-planning was not included and was required (project needed to be shovel ready and under contract with Upper Trinity) to accept so we weren't able to utilize.
- **2021** – Council approved a W/WW Revenue Bond for the (2) Short-term Water/Wastewater projects
- **2021** – Applied for and received a Texas Department of Agriculture CDBG that will fund bringing Well #6 back online.
- **2022** – Revenue bond approved (not issued at this time) for West Plant minimum upgrades

Capital Improvement Plan Overview

Capital Improvement Plan (CIP) Overview

Utility Fund

- Replace West Plant (existing)
- Clay tile lines (existing)
- Water wells (new)
- Rehab or replace ground storage tanks (existing)
- Lead and Copper Mandate
- Secondary water source or other options for future needs (new)

General Fund

- Facilities (general replacement or rebuild)
- Senior Center rehab
- Street Repairs (need to inventory and prioritize)
- Apparatus Replacement for Fire-EMS

Recommendations beyond Base Budget

Utility Fund

- Replace West Plant with more capacity (existing)
- Replace old clay tile lines (existing)
- Water wells (new)
- Rehab or replace ground storage tanks (existing)
- Lead and Copper Mandate
- Secondary water source or other options for future needs (new)

General Fund

- Payroll adjustments for current staff
- Hiring of two (2) new firefighters and moving one PT to FT for police admin. coverage
- Street Repairs (need to inventory and prioritize)
- Apparatus Replacement for Fire-EMS

Future Planning & Needs

Community Related/Communication

- ✓ Community event planning
- ✓ Parks expansion
- ✓ Upgrade website platform (allows for email communications)
- ✓ Revamp and print/email community newsletter
- ✓ Historical preservation
- ✓ Upgrade technology system/vendor for public meeting viewing
- ✓ Electronic signs (similar to Boyd) to help inform residents of city issues
- ✓ General City clean-up (dilapidated buildings, trash, junk vehicles)

Financial Stewardship

- ✓ Review the ½ percent local sales and use tax
- ✓ Evaluate the ½ percent county sales and use tax
- ✓ Texas Municipal Retirement System enhancements

Future Planning & Needs, cont.

Public Safety

- ✓ Future police dispatching service needs
- ✓ Plan and budget for Fire and Police staffing needs
- ✓ Consider funding Code Enforcement Officer position
- ✓ Extrication Tools for Fire Department use
- ✓ Emergency Management plan and coordination with County
- ✓ Generator for Fire Department
- ✓ Records Management system for Police – Handheld ticket writers
- ✓ CAD in vehicles
- ✓ Body cameras (in-vehicle and worn)

Utility System

- ✓ Stock replacement parts for water/sewer emergencies
- ✓ Generator for Public Works

Future Planning & Needs, cont.

Additional Staffing Related

- ✓ Review and adjust current pay plan for staff
- ✓ Review the use of take home vehicles for select positions
- ✓ Consider funding part-time position to flex in court and utility billing
- ✓ Title change for utility billing position
- ✓ City cell phones for police sergeants
- ✓ Texas Municipal Retirement System enhancements

Debt / Loans / Bond Rating = A+

Series	Original Amount	Outstanding as of Jan. 2023	Purposes (as described in legal documents)
1991 GO Bonds	\$ 325,000	-	Water system improvements
2000 Combo CO's	\$2,285,000	-	Improvement to water supply/collection system; rehab wastewater collection system
2005 Combo CO's	\$1,550,000	-	Water, sewer, and street improvements
2007 Tax Notes	\$ 435,000	-	Complete construction of elevated storage tank
2007 GO Refunding	\$2,085,000	-	Refunded 1991 (\$120K) and 2000 CO (\$1.7M)
2010 Tax Notes	\$ 580,000	-	Improvements to water/sewer system
2016 GO Refunding	\$ 1,617,000	\$ 577,000	Refunded 2007 GO Refunding
2017 Tax Notes	\$ 699,000	\$ 146,000	City Hall renovations, auto meter readers, warning sirens, improvements to water/wastewater system, removal of asbestos & demo Old City Hall
2019 GO Bonds	\$2,620,000	<u>\$2,475,000</u>	Water/sewer system improvements (E-WWTP)
	TOTAL	\$3,198,000	