

City of Quinlan, Texas



FY 2023–2024 Annual Budget

Preliminary Proposed
Filed 7-28-2023

Mayor

Jacky Goleman

Mayor Pro-Tem

Michelle Mayberry, Place 4

Council Members

Dwayne Bowman, Place 1

Bill Slaughter, Place 2

Tommy Underwood, Place 3

Miguel Serrano, Place 5

City Administrator

John Adel

City Secretary

Laura Kennemer

City Council Recorded Vote:

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

For:

Against:

Absent:

**Filed Preliminary
Proposed Budget**

*Received and Filed
July 28, 2023*

Signature on File

Laura Kennemer, City Secretary

Tax Rate Information	FY 22-23	<i>FY 23-24 Preliminary</i>
Property Tax Rate	.454000	<i>.444000</i>
*Debt Rate	.072486	<i>.109000</i>
No New Revenue M&O Tax Rate	.354773	<i>.311174</i>
No New Revenue Tax Rate	.427259	<i>.420174</i>
Voter-Approval Tax Rate	.438542	<i>.431066</i>
De Minimis Tax Rate	.774209	<i>.704051</i>

**The total amount of municipal debt obligation secured by property taxes for the City of Quinlan is \$2,335,000. In FY 23-24, the Debt Rate portion of the Property Tax Rate secures \$198,403 for annual debt service payments.*

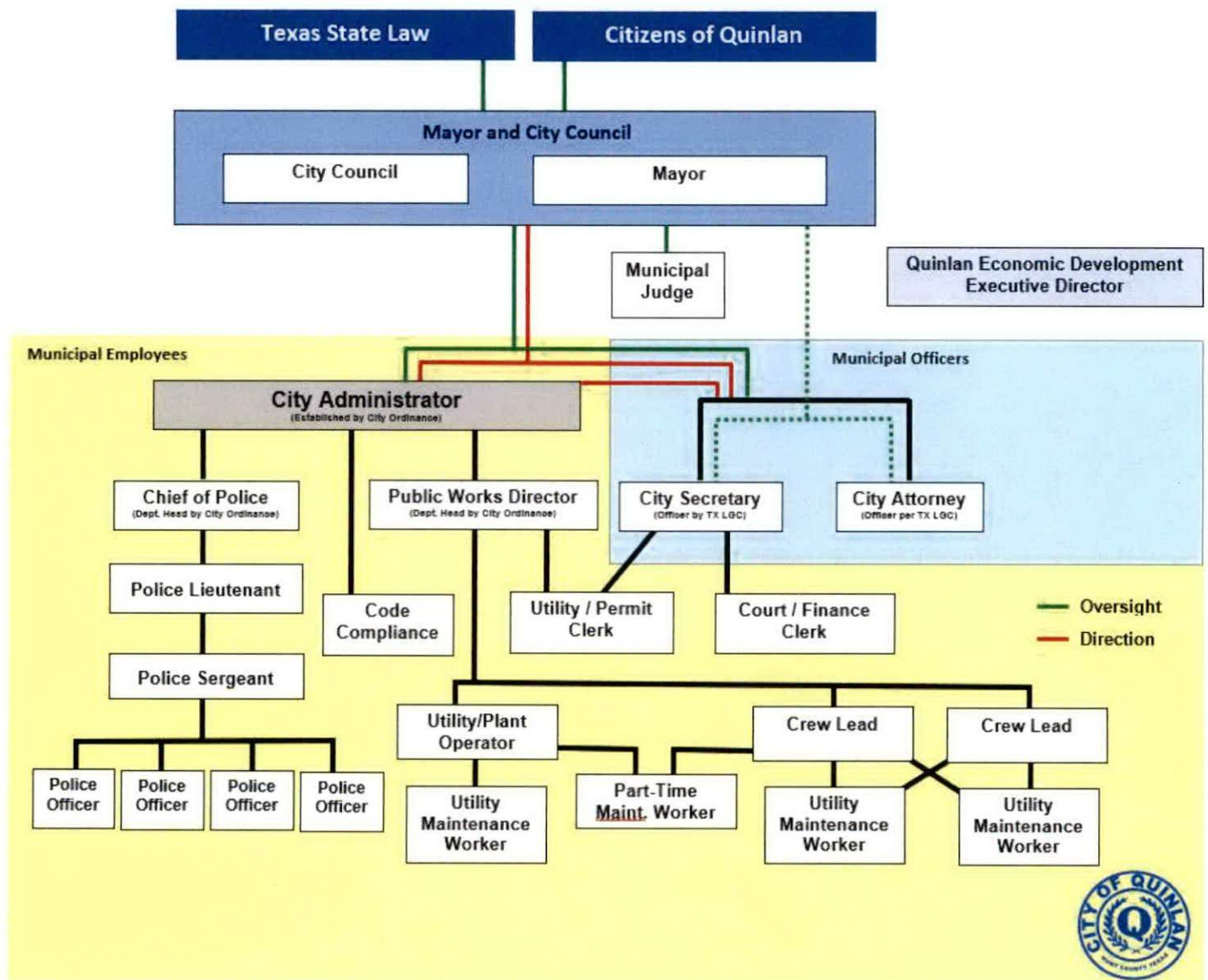
This budget will raise more total property taxes than last year's budget by \$153,250 (23.5%), and of that amount, \$23,434 is property tax revenue to be raised from new property added to the tax roll this year.

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City of Quinlan Organization

The City of Quinlan operates as a General Law city, as regulated under the Texas Local Government Code. The City has a total 19 full time employees and 1 part time employee working in various departments of the City, including City Administration, Police, Municipal Court, Code Compliance, Economic Development and Public Works / Public Utilities. The City's organizational chart is shown below. The chart shows all positions for which the City has approved a job description and authorized pay range. Lists of authorized positions for each department are included in subsequent sections of this budget document.

Organizational Chart



The annual budget is organized by Funds. The Funds are utilized to better classify the financial characteristics of the operations in each fund. The General Fund primarily accounts for the day-to-day activities of the City (excluding utility operations) and is primarily supported by the M&O portion of the tax rate, sales tax, fees and fines. The Utility Fund is set up as a proprietary fund, which accounts for the business activities of the City's utility operations. The Sanitation Fund is a proprietary fund for solid waste operations. The Court Security Fund, Local Truancy and Prevention Diversion Fund, Municipal Jury Fund, Time Payment Reimbursement Fund, Court Technology Fund, and Seized Assets Fund include several of the City's "restricted" funds that can only be used for specified expenditures. The Interest & Sinking (I&S) Fund includes debt service which is funded by the I&S (Debt) portion of the property tax rate. The General Fund Capital Projects Fund includes capital projects for Parks, Streets & Drainage and Buildings & Facilities. The Utility Capital Improvements Fund includes Water and Wastewater projects. The Capital Equipment Fund includes capital purchases and is often used as a set-aside for future purchases. The Grant Fund includes financial activities related to grant-funded projects.

Below is the list of Funds included in the FY 23-24 Annual Budget (no changes proposed):

100 General Fund

- 100 City Administration
- 200 Police, 201 Municipal Court & 202 Code Compliance
- 300 Economic Development
- 400 Public Works (Streets, Drainage, Facilities)

120 Court Security Fund

121 Local Truancy and Prevention Diversion Fund

122 Municipal Jury Fund

123 Time Payment Reimbursement Fee Fund

125 Court Technology Fund

140 Seized Assess Fund

170 General Fund Capital Improvements

- Park & Open Spaces Capital Improvements
- Street & Drainage Capital Improvements
- Building & Facility Capital Improvements

200 Utility Fund

- Utility Operations (Water & Wastewater)

210 Sanitation Fund

270 Utility Fund Capital Projects

- Water System Capital Improvements
- Wastewater System Capital Improvements

450 Capital Equipment Fund

- Vehicles
- Equipment
- Heavy Equipment
- Technology

500 Grants Fund

700 I & S (Debt Service) Fund

*This Discussion Section
Not Yet Included In
Preliminary Budget*

*This Discussion Section
Not Yet Included In
Preliminary Budget*



Hunt County Appraisal District

Certification of Appraisal Roll for

CITY OF QUINLAN

The Appraisal Review Board has approved
the appraisal records for property located within
Hunt County Appraisal District for Tax Year 2023

I, Brent South, Chief Appraiser for Hunt County Appraisal District, solemnly
certify that the value listed below is that portion of the Hunt County
Appraisal District Roll taxable by the City of Quinlan.

NUMBER OF CERTIFIED ACCOUNTS.....	1,204
NUMBER OF ACCOUNTS UNDER PROTEST.....	0
TOTAL NUMBER OF ACCOUNTS.....	1,204
CERTIFIED NET TAXABLE.....	181,410,811
NEW VALUE TAXABLE.....	5,277,860
2023 AVERAGE MARKET VALUE OF SINGLE FAMILY RESIDENCE.....	170,622
2023 AVERAGE TAXABLE VALUE (AFTER HOMESTEAD EXEMPTION) OF SINGLE FAMILY RESIDENCE.....	143,736

Signed

Date

July 24, 2023



Tax Roll Summary of Market Value Changes (Including Total TAV) 2022 to 2023

Category	2022 Count	2022 Mkt Value	2023 Count	2023 New Value	2023 Mkt Value
Single Family Residence	501	\$ 62,372,990	503	\$ 3,306,710	\$ 73,600,715
Commercial Real Property	122	\$ 47,830,430	122	\$ 1,586,340	\$ 59,961,544
Commercial Personal Property	176	\$ 16,742,860	177		\$ 19,818,535
Totally Exempt Property	88	\$ 42,468,744	123		\$ 46,323,063
All other Property	328	\$ 23,421,249	305	\$ 384,810	\$ 27,152,805
Total Market Value	1,242	\$ 195,664,790	1,230	\$ 5,277,860	\$ 240,287,507
Total Net Taxable Assessed Value		\$ 143,659,397			\$ 181,410,811
Average Single-Family Home Market Value		\$ 145,902			\$ 170,622

City of Quinlan 2023 Tax Information

2023 Net Taxable Assessed Value (TAV)	\$ 181,410,811
2023 Tax Rate per \$100 TAV	0.444000 <i>(Preliminary)</i>
Gross Revenue (Total Tax Levy)	\$ 805,464 <i>(Preliminary)</i>
General Fund Tax Rate (M&O Rate)	0.335000 <i>(Preliminary)</i>
General Fund Distribution	\$ 607,762 <i>(Preliminary)</i>
Interest and Sinking Fund Rate (Debt Rate)	0.109000 <i>(Preliminary)</i>
Interest and Sinking Fund Distribution	\$ 197,738 <i>(Preliminary)</i>

2023 *(Preliminary)* Calculated Rates

2023 No New Revenue Tax Rate	0.420174
2023 Voter-Approval Tax Rate (3.5% increase)	0.431066
2023 8% Voter-Approval Tax Rate Calculated as if City was a special taxing unit	0.445068
2023 De Minimis Tax Rate <i>(rate that would generate \$500,000 more than previous year)</i>	0.704051

2023 Tax Rate *(Preliminary Proposed)* **0.444000**

A property tax rate of 0.444000 per \$100 of Taxable Assessed Value exceeds the 3.5% Voter-Approval Rate but is less than De Minimis Rate and less than the 8% Voter-Approval Rate applicable to a special taxing unit and therefore, would not be subject to a roll-back election. Rate calculations that include the De Minimis Rate are limited to cities with a population of less than 30,000.

Proposed Tax Rate Impact

The tax rate represents a tax rate decrease of 0.01 (1 cent) per \$100 of taxable assessed value (TAV). This represents a \$10.00 decrease per \$100,000 of TAV. The average TAV for a single-family home in Quinlan (after homestead exemption) has increased \$18,084, from \$125,652 in 2022 to \$143,736 in 2023. The tax rate decrease, along with this avg. valuation increase, would result in a tax levy increase of \$67.73, on average, per single family home compared to last fiscal year.

	<u>2022 TAV</u>	<u>2022 Tax Levy</u>	<u>2023 TAV</u>	<u>2023 Tax Levy</u>	<u>Tax Levy Change</u>
Per \$100,000 TAV	\$100,000	\$ 454.00	\$100,000	\$ 444.00	- \$ 10.00
Avg. Single-Family Res.	\$125,652	\$ 570.46	\$143,736	\$ 638.19	+ \$ 67.73

Overall, FY 23-24 Budget will raise \$153,250 or 23.5%, more in total property tax revenue than last year's budget, and of that amount, \$23,434 is property tax revenue to be raised from new property added to the tax roll this year.

Current Investments

In addition to cash balances in the City's bank accounts, the City holds approximately \$115,145 in Certificates of Deposit. The amounts are shown below:

General Ledger (G/L) Fund Balance	FY 23-24 Estimated Beginning Balance	FY 23-24 Estimated Ending Balance
Investment Accounts		
Certificate of Deposit (1st Conv. Bank)	115,145	115,650
Total Investments	115,145	115,650

Interest Earnings on Cash Balances

The City of Quinlan currently maintains two bank accounts - a pooled-cash operating account and a dedicated funds bank account. The City's accounting software maintains the General Ledger, which manages the transactions of all of the different Funds. The cash balance of these two accounts at any given time ranges from \$3.8M to \$4.5M, but may fluctuate from year to year due to activity related to grants and capital projects. In FY 18-19, the City updated the depository agreement with the bank, which includes an interest earnings on the account balances in these accounts. Under this new agreement the City has realized actual interest earnings in these accounts. This will provide interest revenue of approximately \$700 in FY 23-24. Interest rates declined significantly in FY 19-20 and have remained relatively low since that time.

General Fund Summary

Below is a summary of the General Fund activity proposed for FY 23-24, including the estimated beginning and ending fund balances and proposed revenue and expenditures.

100 GENERAL FUND

Est. Beginning Fund Balance			2,570,831		2,570,831		2,661,147	
Administrative Revenues			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
			Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account Category								
Taxes and Franchise			1,454,590	1,630,199	1,960,500	1,960,500	1,864,805	1,997,862
Fees and Fines			68,617	125,214	92,200	92,200	67,543	81,800
Misc.			15,028	10,000	5,200	5,200	5,717	5,050
Rentals			8,410	8,630	12,300	12,300	17,754	12,300
Donations and Reimbursements			74,154	129,503	86,701	86,701	94,734	86,701
Auctions and Sales			0	1,048	0	0	0	0
Administrative Revenues			1,620,800	1,904,593	2,156,901	2,156,901	2,054,054	2,183,713
Est. Available Fund Resources			4,727,732			4,624,886		4,844,860
Administrative Expenditures			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
Personnel			298,570	316,232	353,133	353,133	351,532	378,815
Services & Contracts			242,964	285,555	263,675	263,675	209,792	336,400
Supplies			7,078	5,844	8,450	8,450	8,054	8,500
Misc.			368	112	0	0	0	0
Administrative Expenditures Total			548,980	607,743	625,258	625,258	569,378	768,715
PD Expenditures			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
Personnel			336,313	324,811	438,815	438,815	422,975	477,029
Services & Contracts			45,783	81,161	84,900	85,154	60,473	74,750
Supplies			17,781	16,943	38,400	38,400	25,060	37,400
Capital Outlay / Equipment			6,148	6,602	5,500	5,500	4,831	5,500
PD Expenditures Total			406,025	429,518	569,115	609,769	556,890	620,179
Court Expenditures			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
Services & Contracts			6,766	7,493	13,165	13,165	12,934	13,165
Supplies			321	295	500	500	400	500
Court Expenditures Total			7,087	7,788	13,665	13,665	13,335	13,665
Code Compliance Expenditures			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
Services & Contracts			3,301	1,780	112,200	112,200	47,749	112,500
Supplies			685	959	9,050	9,050	3,622	9,050
Code Compliance Expenditures Total			3,986	2,739	121,250	121,250	51,372	121,550
Economic Development Expenditures			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
Personnel					64,701	64,701	64,843	70,022
Economic Development Expenditures Total					64,701	64,701	64,843	70,022
PW Expenditures			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
Personnel			147,845	155,725	212,346	212,346	202,888	228,935
Services & Contracts			46,108	45,655	65,700	65,700	57,297	65,400
Supplies			39,036	55,202	61,200	61,200	54,540	66,335
PW Expenditures Total			232,989	256,582	339,246	494,246	441,410	495,670
Transfer Out Expenditures			FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
Transfer Out From General			150,000	132,000	219,512	266,512	266,512	60,000
Transfer Out Expenditures Total			150,000	132,000	219,512	266,512	266,512	60,000
Total General Fund Expenditures			1,349,068	1,436,369	1,952,747	2,195,401	1,963,739	2,149,801
Est. Ending Fund Balance			2,774,986			2,661,147		2,695,059
FY Fund Increase (Decrease)			204,154			90,316		33,912

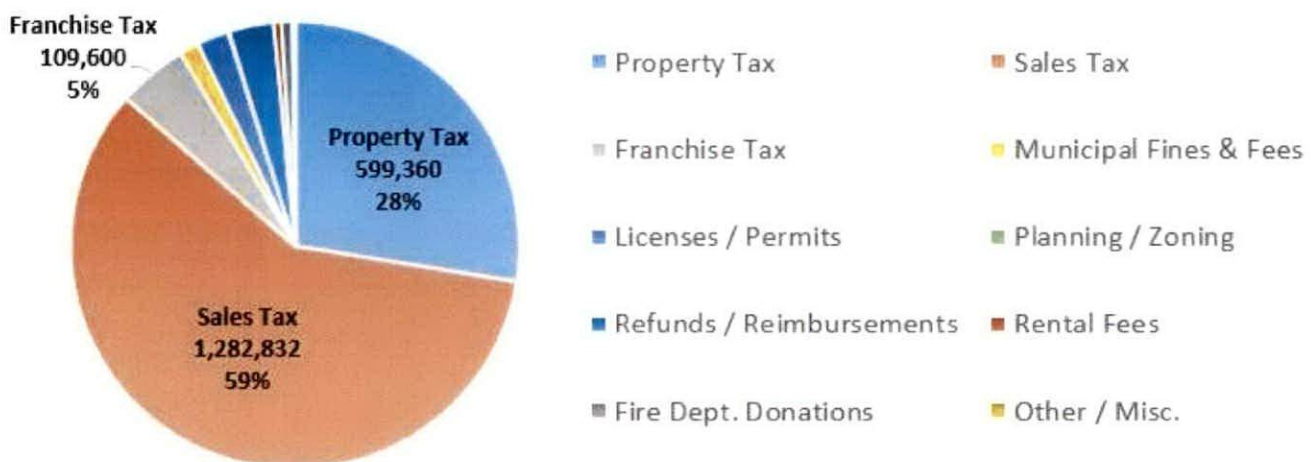
General Fund Revenue

In recent years, the General Fund revenue has increased steadily from year to year. The Sales Tax revenue shown below does not include the Quinlan Economic Development Corporation's portion (1/2 cent) of local sales tax collection.

100 GENERAL FUND

<i>Est. Beginning Fund Balance</i>		<i>2,570,831</i>		<i>2,570,831</i>		<i>2,661,147</i>	
Administrative Revenues		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name						
100-4002	Property Tax	447,767	475,649	548,000	548,000	527,760	600,930
100-4003	Property Tax Delinquent & Penalt	3,726	4,506	4,500	4,500	3,390	4,500
100-4030	Sales Tax	901,944	1,050,781	1,300,000	1,300,000	1,224,018	1,282,832
100-4040	Franchise Fees	101,153	99,264	108,000	108,000	109,637	109,600
100-4063	Municipal Court Fines	19,140	23,370	36,000	36,000	30,275	30,000
100-4064	Judicial & Court Training Fees	0	0	100	100	0	100
100-4065	Child Safety Collected	104	104	100	100	104	100
100-4100	Licenses & Permits	47,227	100,309	55,000	55,000	34,968	50,000
100-4150	Planning/Zoning Fees	2,250	1,535	1,200	1,200	2,300	1,800
100-4205	State Training Revenue	963	889	900	900	776	750
100-4232	Miscellaneous Revenue	2,397	7,402	3,600	3,600	4,106	3,600
100-4925	Refunds & Reimbursements	57,367	112,795	69,701	69,701	76,863	69,701
100-4960	Auction/Sales Proceeds	0	1,048	0	0	0	0
100-4965	PD Auction/Sales Proceeds	0	0	0	0	3,500	0
100-4228	Interest Earned	11,564	1,605	500	500	731	500
100-4400	Rental Fees	8,410	8,630	12,300	12,300	17,754	12,300
100-4525	Fire Department Donations	16,788	16,708	17,000	17,000	17,871	17,000
Administrative Revenues		1,620,800	1,904,593	2,156,901	2,156,901	2,054,054	2,183,713
<i>Est. Available Fund Resources</i>				<i>4,727,732</i>		<i>4,624,886</i>	
						<i>4,844,860</i>	

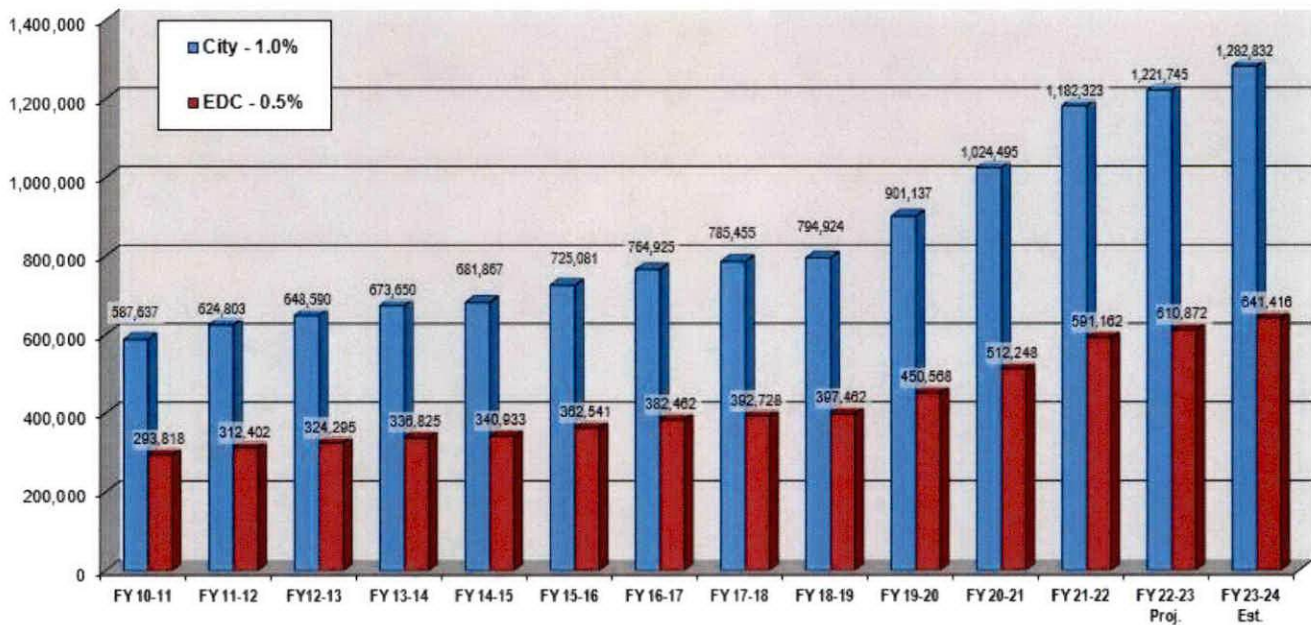
General Fund Revenue Sources



Sales Tax Collection

The local sales tax rate for Quinlan is 1.5%. Historic sales tax revenue, by fiscal year, is shown below. For FY 23-24, sales tax revenue was budgeted assuming a 5% annual increase over FY22-23, at an estimated \$1.92 M. The City's 2/3 portion (1%) of this projected revenue would be approx. \$1.28M with the remaining \$641,416 transferred to the Quinlan Economic Development Corporation (.5%). The table below shows the sales tax collection trends. Sales Tax represents 60% of the General Fund's revenue.

Sales Tax Revenues City/EDC by Fiscal Year

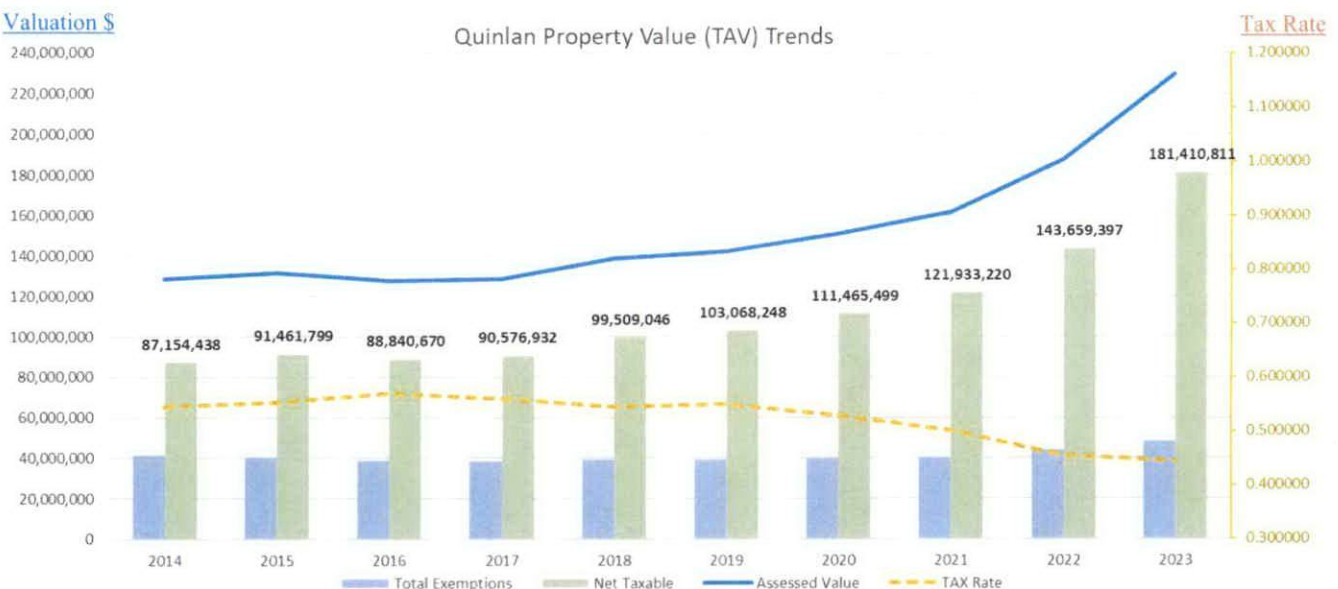


Property Taxes

Since 2013, property values have generally grown steadily from \$82M TAV in 2013 to \$181M in 2023. In 2023, the Net TAV saw a significant increase of \$37,751,414 over 2022. In FY 22-23, the General Fund is expected to receive approximately \$601,000 from property taxes, based on the proposed M&O rate of 0.3335000 and an assumed 99% collection rate. Property Taxes is the general fund's 2nd largest revenue source. As a result of rising property values, the City's tax rate has been steadily decreasing.

Valuation \$

Quinlan Property Value (TAV) Trends



General Fund – Administration Department

The Administration Department includes a variety of functions at City Hall that manage the day to day business activities of the City of Quinlan. This includes finance/accounting, budgeting, purchasing, human resources, payroll, records, zoning, permitting, code compliance, grant administration, customer services, boards & commissions, public meetings, public information, special events and a variety of administrative functions related to coordination with area agencies and jurisdictions, engineers, consultants, vendors, etc.

Staffing includes 5 full time positions:

- City Administrator – Full Time
- City Secretary – Full Time
- Code Compliance Officer – Full Time
- Court Clerk – Full Time (includes special events, accounting and website duties)

FY 22-23 Administrative Accomplishments:



1. Record Retention – Continued compliance in progress
2. Continued Timely Posting of Approved Meeting Minutes
3. Continued Timely Completion of Bank Reconciliations
4. Continued to Improve Communications with Public – Website, Other
5. Improve Effectiveness & Efficiency of Code Compliance Efforts.
 - Code Enforcement, Permits, Inspections, Development Processes.
6. Continued Grant Application Submittals

FY 23-24 Administrative Goals:



1. Continue Record Retention Process
2. Continue Timely Posting of Approved Meeting Minutes
3. Continue Timely Completion of Bank Reconciliations
4. Continue To Improve Communications with Public – Website, Other.
5. Improve Effectiveness & Efficiency of Code Compliance Efforts.
 - Code Enforcement, Permits, Inspections, Development Processes.
6. Continue Strategies to Strengthen Fund Balances.
7. Develop Volunteer-Based Community Enhancement Efforts.
8. Begin More Comprehensive Effort to Update Code of Ordinances.
 - Including Zoning Ordinance, Subdivision Regs, Engineering/Design Standards, etc.
9. Evaluate/Improve Ability to Attract and Retain Quality Workforce
 - Review Pay Scales, Benefits, etc.

General Fund Expenses – Administration Department

Below are the FY 23-24 proposed expenditures for the Administration Department.

Administrative Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
100		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name	.	.	.	.	.	.
100-100-5001	Regular Pay	236,892	252,156	270,134	270,134	271,799	289,164
100-100-5020	Overtime Pay	803	1,218	2,000	2,000	1,529	2,000
100-100-5021	Certification Pay	600	1,150	3,600	3,600	2,446	3,600
100-100-5201	Social Security	13,863	14,624	17,170	17,170	16,910	18,350
100-100-5202	Medicare	3,242	3,485	4,016	4,016	3,947	4,292
100-100-5203	Health Benefits	15,751	13,868	24,514	24,514	23,968	27,853
100-100-5204	Workers Compensation	1,345	855	1,000	1,000	934	1,000
100-100-5205	Unemployment	582	1,310	828	828	40	828
100-100-5220	TMRS	24,291	25,329	28,671	28,671	28,759	30,528
100-100-5230	Employee Allowance	1,200	2,238	1,200	1,200	1,200	1,200
100-100-5304	Computer Hardware/Software	19,537	14,219	30,000	30,000	29,907	30,000
100-100-5307	Prop & Liability Insurance	2,545	2,953	4,500	4,500	3,995	4,500
100-100-5309	Hunt County Fees & Charges	14,384	18,075	23,500	23,500	15,052	20,000
100-100-5321	Telephone/Internet Charges	5,907	5,835	7,000	7,000	4,746	7,000
100-100-5322	Utility Charges	7,267	7,883	5,000	5,000	4,645	5,500
100-100-5328	Legal Fees	20,999	42,740	50,000	50,000	13,698	48,000
100-100-5329	IT Tech Support	6,000	6,000	6,000	6,000	6,000	6,000
100-100-5331	Postage & Freight	1,042	1,504	1,500	1,500	1,500	1,500
100-100-5332	Copier Charges	4,271	3,596	4,000	4,000	4,000	4,000
100-100-5333	Books & Reference Supplies	610	137	500	500	250	500
100-100-5334	Furniture & Office Equipment	481	600	1,000	1,000	0	1,500
100-100-5344	Facility Maintenance	5,901	63,634	10,000	10,000	5,145	10,000
100-100-5351	Business Meals	137	90	300	300	100	300
100-100-5352	Travel & Training	6,091	3,966	8,000	8,000	8,000	9,000
100-100-5354	Special Events	24,401	20,988	44,975	44,975	44,975	45,000
100-100-5360	Professional Services	90,837	60,237	34,000	34,000	33,954	154,000
100-100-5361	Fire Department Donations	16,553	16,801	17,000	17,000	17,773	17,500
100-100-5368	Postage Meter Rental	1,251	1,502	1,200	1,200	888	900
100-100-5370	Community Services	13,797	13,797	14,000	14,000	14,000	15,000
100-100-5375	Memberships & Subscriptions	952	998	1,200	1,200	1,165	1,200
100-100-5401	Office Supplies	5,047	3,632	5,000	5,000	5,000	5,000
100-100-5402	Meeting Supplies	19	0	200	200	100	200
100-100-5403	Printed Materials	130	58	100	100	0	100
100-100-5404	Computer Supplies	269	122	400	400	300	400
100-100-5407	Copier Paper	290	385	500	500	500	500
100-100-5409	Uniform & Apparel	364	158	300	300	254	300
100-100-5410	Janitorial Supplies	959	1,356	1,700	1,700	1,700	1,700
100-100-5480	Minor Tools & Equipment	0	133	250	250	200	300
100-100-7100	Refunds to Customers	368	112	0	0	0	0
Administrative Expenditures Total		548,980	607,743	625,258	625,258	569,378	768,715

General Fund – Police Department

The Quinlan Police Department manages the law enforcement functions of the City, which include traffic patrol, criminal investigations, public outreach, responding to law enforcement calls, complaints from the public. It covers all aspects of criminal investigations and case management related to crimes against property, crimes against people, illegal drugs, and a variety of other criminal/illegal activities. The Police Department provides 24-hr police/patrol coverage and operates a short term holding facility.

Staffing includes 6 full time commissioned officers and up to 4 reserve officers as followed:

- Police Chief – Full Time (1)
- Sergeant – Full Time (1)
- Patrol Officer – Full Time (4)
- Reserve Officers (up to 4) – Volunteer/PT

FY 22-23 Accomplishments:



1. Participated in the Texas DPS child safety seat program
2. Acquisitioned televisions and training media for the training room/council room
3. Participated in NNO during Harvest Quinfest
4. Maintained Police present at all public city functions (Forth of July, Quinfest, Halloween, Ect.)
5. Acquired 3 new patrol vehicle

FY 23-24 Goals:

1. Maintain 24hr coverage for an entire fiscal year. (Consider a New Officer Position to help accomplish this.)
2. Build a sense of security for the residents of Quinlan
3. Prevent and control crime
4. Continue to build community policing relationships
5. Continue NNO and Implement More Community Policing Programs
6. Host a Child Safety Seat Public Information Event
7. Continue Vehicle Replacement Program as budget allows



General Fund Expenses – Police Department

Below are the FY 23-24 proposed expenditures for the Police Department.

PD Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
200		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name						
100-200-5001	Regular Pay	247,379	239,533	319,209	319,209	312,419	346,902
100-200-5020	Overtime Pay	1,651	3,266	5,000	5,000	4,995	5,500
100-200-5021	Certification Pay	4,200	5,200	6,600	6,600	3,925	6,600
100-200-5201	Social Security	15,630	15,342	20,510	20,510	20,012	22,259
100-200-5202	Medicare	3,655	3,548	4,797	4,797	4,657	5,206
100-200-5203	Health Benefits	28,249	23,638	37,634	37,634	34,610	42,392
100-200-5204	Workers Compensation	9,590	7,874	10,000	10,000	8,968	10,000
100-200-5205	Unemployment	944	2,044	1,334	1,334	69	1,656
100-200-5220	TMRS	25,014	24,365	33,731	33,731	33,321	36,514
100-200-5304	Computer Hardware/Software	13,607	15,756	17,000	17,000	7,520	12,000
100-200-5306	State Training Expense	220	979	950	1,204	1,771	1,000
100-200-5307	Prop & Liability Insurance	7,822	11,368	12,000	12,000	11,270	12,000
100-200-5321	Telephone & Internet Charges	3,442	4,524	4,700	4,700	4,310	4,700
100-200-5322	Utility Charges	0	0	7,000	40,400	5,052	7,800
100-200-5329	IT Tech Support	0	0	0	5,500	42,050	24,000
100-200-5330	Cell Phone Charges	4,223	4,642	5,500	7,000	4,593	5,500
100-200-5331	Postage & Freight	0	18	100	100	100	100
100-200-5332	Copier Charges	1,840	1,859	2,000	2,000	1,763	2,000
100-200-5344	Facility Maintenance	2,695	17,104	5,000	5,000	4,803	5,000
100-200-5352	Travel & Training	1,233	2,659	6,000	6,000	3,025	6,000
100-200-5354	Special Events	116	752	750	750	500	750
100-200-5360	Professional Services	0	0	1,000	1,000	269	1,000
100-200-5375	Memberships & Subscriptions	1,181	331	900	900	340	900
100-200-5376	Instruments & Apparatus	721	607	1,000	1,000	1,000	1,000
100-200-5380	Motor Vehicle Repairs	8,683	20,562	21,000	21,000	14,157	15,000
100-200-5401	Office Supplies	593	584	700	700	883	700
100-200-5403	Printed Materials	224	59	300	300	0	300
100-200-5404	Computer Supplies	78	272	400	400	400	400
100-200-5407	Copier Paper	205	0	300	300	300	300
100-200-5409	Uniform & Apparel	3,020	1,447	3,500	3,500	2,481	3,500
100-200-5410	Janitorial Supplies	300	385	500	500	500	500
100-200-5445	Motor Vehicle Fuel	11,123	11,955	30,000	30,000	20,196	30,000
100-200-5460	Ammunition	1,952	1,956	2,000	2,000	0	1,000
100-200-5469	Medical Supplies	286	285	700	700	300	700
100-200-5570	Special Equipment	5,648	6,443	5,000	5,000	4,831	5,000
100-200-5575	Furniture & Office Equipment	500	44	500	500	0	5,000
100-200-5580	Radio & Communications	0	0	1,500	1,500	1,500	500
100-200-7100	Refunds to Customers	0	115	0	0	0	0
PD Expenditures Total		406,025	429,518	569,115	609,769	556,890	623,679

General Fund – Municipal Court

Municipal Court manages all aspects of municipal court functions for the City, include monthly municipal court with the municipal judge and all related notices, invoicing, payments, municipal court case management, public reports, state reporting and other related activities. Municipal Court staff is also assigned other duties at City Hall related to accounting, customer assistance, special events and the City's website.

Staffing (professional services) includes the following positions:

- Municipal Judge – Appointed, PT/Contracted
- Municipal Prosecutor – PT/Contracted
- Municipal Clerk - Full Time (1) - Position is included in the Administration Department's budget

FY 22-23 Accomplishments:



1. Oversee daily court operations, budge and financial analysis.
2. Created catalog and destruction system for Warrant, Omni and Collection cases from 2013 up to 2022.
3. Reconciled court records for FY '17-'18 destruction
4. Added security key pad for staff entrance at front foyer in City Hall
5. Prepared and filed the FY '22 Court Records for Destruction
6. Completed Juror input into Fundview Software
7. Assisted with coordination of municipal election
8. Provided administrative services in areas of meetings, issuing Oaths, boards and commissions, creating and proof reading: awards, proclamations, meeting minutes, time sheets and other documents, employee recognition
9. Continued building success with community events

FY 23-24 Goals:

1. Consider Adding FT Court Clerk or re-organization of personnel/duties to create an Administrative Assistant position to provide support to City Secretary and City Administrator; and to add/enhance Community Event activities
2. Implement Software Court Notifications and Violator Portal
3. Train and assist in preparations and recording of notices, agendas and minutes



General Fund Expenses – Municipal Court

Below are the FY 23-24 proposed expenditures for the Municipal Court Department.

Court Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
201		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name	.	.	.	.	.	.
100-201-5303	Judicial & Court Training Fees	40	0	100	100	0	100
100-201-5304	Computer Hardware/Software	1,175	998	2,200	2,200	1,724	2,200
100-201-5307	Prop & Liability Insurance	100	128	200	200	0	200
100-201-5324	Municipal Judge	3,000	3,300	4,200	4,200	4,550	4,200
100-201-5325	Municipal Prosecutor	1,600	2,400	3,000	3,000	3,250	3,000
100-201-5333	Books & Reference Supplies	0	0	240	240	240	240
100-201-5352	Travel & Training	534	486	3,015	3,015	3,015	3,015
100-201-5363	OmniBase	120	126	100	100	100	100
100-201-5375	Memberships & Subscriptions	197	55	110	110	55	110
100-201-5401	Office Supplies	269	243	400	400	400	400
100-201-5421	Child Safety Seat	52	52	100	100	0	100
Court Expenditures Total		7,087	7,788	13,665	13,665	13,335	13,665

The Code Compliance Department provides services related to public awareness and enforcement of the Quinlan's Code of Ordinances that are generally related to maintaining and improving properties. Specifically, this would include property maintenance, substandard structures, building permits and inspections and zoning compliance. Activities may also include playing a key role in community events that are focused on beautification, community clean-up, building & property safety, etc.

Staffing includes 1 full time position:

- Code Enforcement Officer – Full Time (1) - Position is included in the Administration Department's budget

FY 22-23 Code Compliance Accomplishments:



1. Improved officer presence within neighborhoods and Local businesses
2. Updated City Code cycle to the 2018 version
3. Removal of sub-standard Properties
4. Attained ICC certifications/ licenses
5. Expanded Property Maintenance inspections
6. Ameliorated Property Conditions inside the City Of Quinlan
7. Improved Permit & Inspections Compliance

FY 23-24 Code Compliance Goals:



1. Improve the appearance of Awesome Town USA
2. Update code of ordinances (some pending)
3. Sub-dividing and Platting training
4. Attain a flood plain administrator certificate
5. Continue to attain ICC training/ certifications, to work toward Certified Building Official certification
6. Assist & Support Community Clean-up Event

General Fund Expenses – Code Compliance

Code Compliance was added as a new “Department” under the general fund with the FY21-22 budget. These expenditures were included within the Administration Department in prior annual budgets. Below are the FY 23-24 proposed expenditures for the Code Compliance Department.

Code Compliance Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
202		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name	.	.	.	.	.	.
100-202-5304	Computer Hardware/Software	0	0	2,800	2,800	2,786	2,800
100-202-5309	Hunt County Fees & Charges	0	0	1,000	1,000	553	1,000
100-202-5330	Cell Phone Charges	506	539	600	600	541	600
100-202-5333	Books & Reference Supplies	0	0	600	600	100	600
100-202-5334	Furniture & Office Equipment	0	0	0	0	0	0
100-202-5345	Demolition/Clean-Up	2,741	1,140	50,000	50,000	17,617	50,000
100-202-5352	Travel & Training	0	0	4,000	4,000	2,880	4,000
100-202-5360	Professional Services	0	0	50,000	50,000	22,764	50,000
100-202-5370	Community Services	0	0	2,500	2,500	0	2,500
100-202-5375	Memberships & Subscriptions	0	0	200	200	0	200
100-202-5380	Motor Vehicle Repairs	55	101	500	500	507	800
100-202-5401	Office Supplies	0	0	1,000	1,000	1,000	1,000
100-202-5403	Printed Materials	0	0	5,000	5,000	0	5,000
100-202-5404	Computer Supplies	0	0	100	100	0	100
100-202-5409	Uniform & Apparel	0	0	300	300	105	300
100-202-5445	Motor Vehicle Fuel	685	959	2,400	2,400	2,468	2,400
100-202-5480	Minor Tools & Equipment	0	0	250	250	50	250
Code Compliance Expenditures Total		3,986	2,739	121,250	121,250	51,372	121,550

General Fund – Economic Development

Economic Development Department was also added as a new “Department” under the general fund with the FY 21-22 year. It primarily funds staffing for the Quinlan Economic Development Corporation, funded through an interlocal agreement with the QEDC. Below are the FY 23-24 proposed expenditures for the Economic Development Department.

Economic Development Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
300		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name	.	.	.	.	.	.
100-300-5001	Regular Pay	0	0	45,090	45,090	45,182	48,300
100-300-5020	Overtime Pay	0	0	0	0	0	0
100-300-5021	Certification Pay	0	0	0	0	0	0
100-300-5201	Social Security	0	0	3,056	3,056	3,061	3,255
100-300-5202	Medicare	0	0	715	715	716	762
100-300-5203	Health Benefits	0	0	6,330	6,330	6,330	7,432
100-300-5204	Workers Compensation	0	0	0	0	396	450
100-300-5205	Unemployment	0	0	207	207	9	207
100-300-5220	TMRS	0	0	5,103	5,103	4,949	5,416
100-300-5230	Employee Allowance	0	0	4,200	4,200	4,200	4,200
Economic Development Expenditures Total		0	0	64,701	64,701	64,843	70,022

The Quinlan Public Works Department includes a variety of operations related to streets, drainage, right-of-way and landscape management, facility maintenance, fleet and equipment maintenance and provides support for special projects and special events.

Public Works is budgeted for 8 full time employees and 1 part time position and shares the following staff with the Public Utilities Department:

- Public Works Director – Full Time (1)
- Public Works Utilities Supervisor - Part Time(1)
- Utility Operator (Supervisor) – Full Time (1)
- Crew Leader (Supervisor) – Full Time (2)
- Utility Clerk – (Also assists w/ accounting, permits, code compliance) – Full Time (1)
- Public Works Maintenance Worker – Full Time (3)



FY 22-23 Accomplishments:

1. Began work with Texas Drainage to begin cleaning the worst maintained portions of the bar ditches in town.
2. Had Pavement Doctor come out and coat three sections of road to preserve the better portions of our City streets.
3. Improved facility conditions in records room, county barn, brush lot, and WWTP.
4. Had Pavement Doctor come out and coat three sections of road to preserve the better portions of our City streets.
5. Had fence placed around brush lot to stop illegal dumping.
6. Alleviated four areas of poor drainage that had numerous complaints and had been long-standing issues.

FY 23-24 Goals:

1. Complete paving project for CR 3605
2. Trim all ROW trees back 3 feet from the road 12 feet above the road
3. Remove debris piles from Brush lot
4. Continue to clean and organize Edward Storage Facility
5. Correct remaining areas with severe drainage issues (Laura, Kirby, and Second St)
6. Continue to seek methods to pave Seay Ln.
7. Continue to pavement rejuvenation program
8. Continue ditch maintenance program



General Fund Expenses – Public Works Department

Below are the FY 23-24 proposed expenditures for the Public Works Department. Personnel costs are split with the Utility Fund, 60% to Public Utility and 40% to Public Works. Other costs, including fuel, are also split with Public Utility at the same ratio.

PW Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
400		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name						
100-400-5001	Regular Pay	106,665	113,621	147,278	147,278	144,513	159,214
100-400-5020	Overtime Pay	4,411	5,156	7,800	7,800	6,095	7,800
100-400-5021	Certification Pay	0	0	2,880	2,880	720	2,880
100-400-5201	Social Security	6,640	7,308	9,793	9,793	9,355	10,534
100-400-5202	Medicare	1,553	1,700	2,290	2,290	2,185	2,464
100-400-5203	Health Benefits	12,352	11,695	20,006	20,006	19,190	22,573
100-400-5204	Workers Compensation	4,550	3,428	5,200	5,200	5,085	5,200
100-400-5205	Unemployment	482	915	745	745	58	746
100-400-5220	TMRS	11,193	11,901	16,354	16,354	15,687	17,524
100-400-5307	Prop & Liability Insurance	4,716	5,434	6,000	6,000	6,000	6,200
100-400-5322	Utility Charges	25,099	25,297	36,000	36,000	30,360	36,000
100-400-5323	Park Utilities	1,858	2,987	3,500	3,500	3,026	3,500
100-400-5330	Cell Phone Charges	1,935	1,561	2,200	2,200	1,805	2,200
100-400-5344	Facility Maintenance	8,802	7,672	9,000	9,000	7,407	7,500
100-400-5354	Special Events	450	15	500	500	500	500
100-400-5366	Rentals/Leases	0	0	3,500	3,500	3,000	3,000
100-400-5375	Memberships & Subscriptions	212	0	2,000	2,000	1,832	2,000
100-400-5380	Motor Vehicle Repairs	3,035	2,690	3,000	3,000	3,368	4,500
100-400-5401	Office Supplies	236	76	250	250	212	250
100-400-5403	Printed Materials	0	0	100	100	0	100
100-400-5404	Computer Supplies	33	0	150	150	100	150
100-400-5409	Uniform & Apparel	3,107	3,358	4,000	4,000	3,960	5,000
100-400-5410	Janitorial Supplies	182	411	500	500	343	500
100-400-5445	Motor Vehicle Fuel	3,354	3,668	9,200	9,200	7,689	9,335
100-400-5468	Safety Supplies	304	75	1,000	1,000	917	1,000
100-400-5470	Botanical Supplies	0	0	500	500	0	500
100-400-5480	Minor Tools & Equipment	3,059	2,641	3,000	3,000	3,055	3,000
100-400-5485	Machines Tools & Implements	1,030	348	2,500	2,500	2,250	2,500
100-400-5489	Park Maintenance	4,590	16,604	10,000	10,000	10,000	14,000
100-400-5491	Maintenance-Street Alley ROV	14,022	17,921	20,000	20,000	16,910	20,000
100-400-5491-0101	Drainage Contract Projects	0	0	0	45,000	42,000	50,000
100-400-5491-0102	Drainage - Culverts & Maint.	0	0	0	15,000	14,943	15,000
100-400-5491-0201	Streets - Patch & Repairs	0	0	0	40,000	17,872	20,000
100-400-5491-0202	Streets - Surface Rehab/Maint.	0	0	0	45,000	43,000	40,000
100-400-5491-0301	Street Signs	0	0	0	5,000	4,644	5,000
100-400-5491-0401	ROW/Alley Mowing & Trimming	0	0	0	5,000	4,225	5,000
100-400-5492	Maintenance-Grounds	9,120	10,101	10,000	10,000	9,103	10,000
PW Expenditures Total		232,989	256,582	339,246	494,246	441,410	495,670

Other General Fund Expenditures (Transfers):

This year's budget includes \$60,000 in transfers from the General Fund to the Capital Project. See page 3 for detailed transfer amounts.

Transfer Out Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
700		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name						
100-700-7001	Transfer Out From General	150,000	132,000	219,512	266,512	266,512	60,000
Transfer Out Expenditures Total		150,000	132,000	219,512	266,512	266,512	60,000

Utility Fund Summary

Below is a summary of the Utility Fund activities proposed for FY 23-24, including estimated beginning and ending fund balances and proposed revenue and expenditures. Personnel Costs reflect a split with the General Fund, 60% to Public Utility Dept. and 40% to Public Works Dept.

200 UTILITY FUND

Beginning Fund Balance		557,900		557,900		461,840
Utility Fund Revenues	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account Category						
Misc.	3,564	954	150	150	56	150
Business & Franchise	755,966	828,986	824,620	824,620	844,518	872,120
Refunds & Reimbursements	9	0	0	0	341	0
Auctions & Sales	0	0	0	0	22	0
Utility Revenues Total	759,538	829,940	824,770	824,770	844,936	872,270
Available Fund Resources		1,382,670		1,402,836		1,334,110
Utility Fund Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account Category						
Personnel	221,782	227,414	316,719	316,719	302,701	341,601
Services & Contracts	419,887	420,839	457,694	457,694	472,066	533,747
Supplies	119,520	98,380	185,500	185,500	166,229	192,250
Utility Fund Expenditures Total	761,189	746,633	959,914	959,914	940,996	1,067,598
Ending Fund Balance		422,756		461,840		266,512
<i>FY Fund Increase (Decrease)</i>		<i>(135,144)</i>		<i>(96,060)</i>		<i>(195,328)</i>

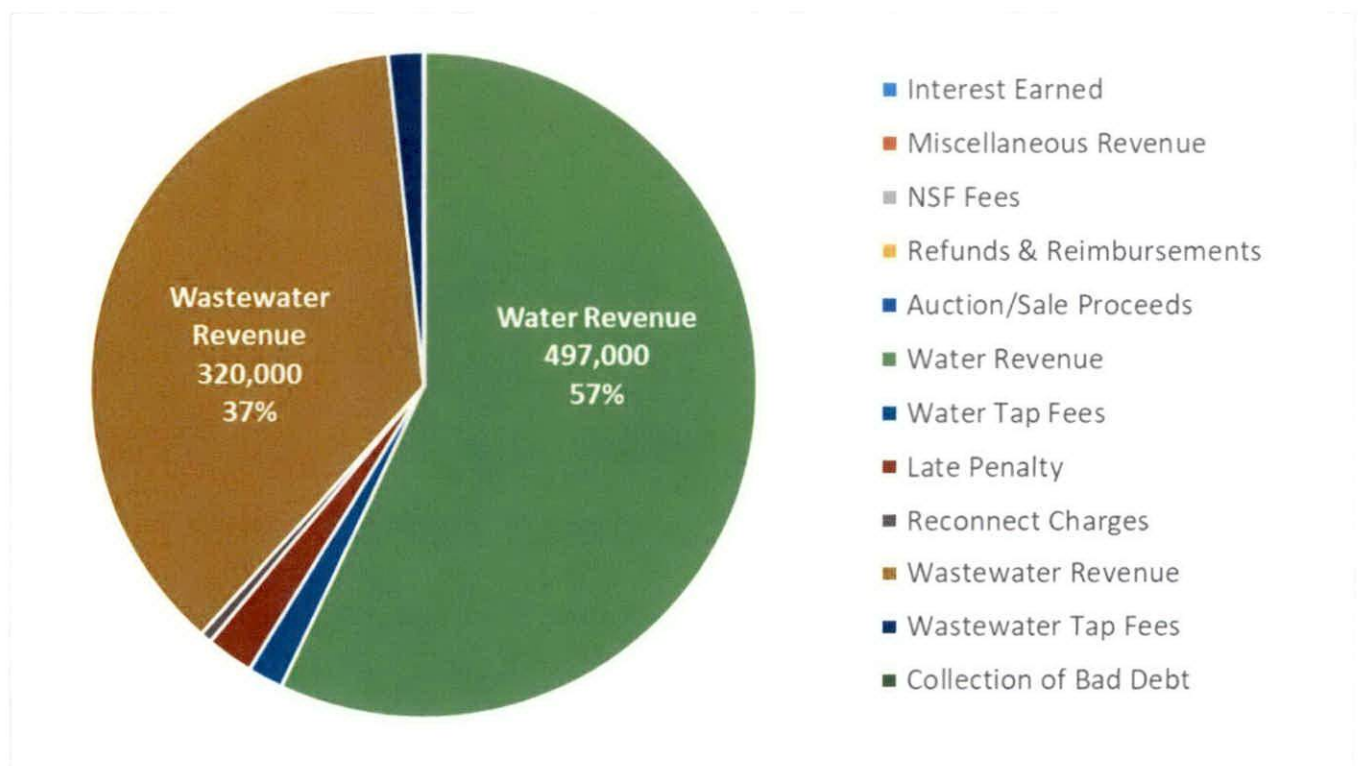
Utility Fund Revenue

Below is the Utility Fund Revenue proposed for the FY 23-24 proposed annual budget. Water and Wastewater revenue is the Fund's largest source source of revenue.

200 UTILITY FUND

Beginning Fund Balance		557,900		557,900		461,840	
Utility Fund Revenues		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name						
200-4228	Interest Earned	2,019	192	50	50	56	50
200-4232	Miscellaneous Revenue	1,545	630	100	100	0	100
200-4233	NSF Fees	120	30	120	120	60	120
200-4925	Refunds & Reimbursements	421,224	466,712	0	0	341	0
200-4960	Auction/Sale Proceeds	30,000	30,000	0	0	22	0
200-4812	Water Revenue	17,966	17,987	475,000	475,000	497,647	497,000
200-4818	Water Tap Fees	3,985	5,633	20,000	20,000	2,475	15,000
200-4822	Late Penalty	257,670	281,125	20,000	20,000	20,106	20,000
200-4824	Reconnect Charges	25,000	27,500	4,500	4,500	6,702	5,000
200-4828	Wastewater Revenue	9	0	285,000	285,000	312,529	320,000
200-4830	Wastewater Tap Fees	0	0	20,000	20,000	5,000	15,000
200-8010	Collection of Bad Debt	0	132	0	0	0	0
Utility Revenues Total		759,538	829,940	824,770	824,770	844,936	872,270
Available Fund Resources		1,382,670		1,402,836		1,334,110	

Utility Fund Revenue Sources



The Quinlan Public Utilities Department includes all aspects of managing the City's water and sanitary sewer operations, including water storage and distribution, sanitary sewer collection and treatment, regulatory reporting and compliance, meter reading, utility billing, line repairs, etc.

Public Utilities is budgeted for 8 full time employees and 1 part time position and shares the following staff with the Public Utilities Department:

- Public Works Director – Full Time (1)
- Public Works Utilities Supervisor - Part Time(1)
- Utility Operator (Supervisor) – Full Time (1)
- Crew Leader (Supervisor) – Full Time (2)
- Utility Clerk – (Also assists w/ accounting, permits, code compliance) – Full Time (1)
- Public Works Maintenance Worker – Full Time (3)

FY 22-23 Accomplishments:

1. Increased the safety and security at the WWTP with a new fence around the property and a keeping the building secure with new keypad entry.
2. Have greatly reduced the inflow and infiltration into the WWTP with fewer high levels and less overflows at lift stations.
3. Have 80% of long-term employees licensed at the required level of their job descriptions
4. Consistent in-permit treatment levels at the WWTP
5. Rehabbed the skating rink lift station (projected – in progress)
6. Acquired two new PW trucks.
7. Making strides in mapping out water lines that have been seen when repairing leaks.
8. Successfully using drying beds to lower excess amounts of sludge within the WWTPs.
9. Cleaned up lots of old trash, debris, and chemical drums from the WWTP.



FY 23-24 Goals:

1. Provide more adequate water flow and fire protection to the homes on N Fifth St.
2. Provide backup power for lift stations
3. Find a new long-term solution for outdated SCADA System that is going to need a full re-write if current system fails
4. Complete Seay Ln water line installation
5. Correct long-standing water leaks
6. Increase the safety precautions used in utility field work
7. Complete the new fill-line to Gin pump station
8. Adopt design/engineering specifications
9. Consider budgeting for consulting City Engineer services.



Utility Fund Expenses

Below are the Utility Fund expenditures included in the FY 23-24 proposed annual budget. Personnel Costs are split with the General Fund, with 60% to Public Utility and 40% to Public Works.

Utility Fund Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Name	.	.	.	.	.	.
200-900-5001	Regular Pay	159,998	170,064	220,917	220,917	215,872	238,821
200-900-5020	Overtime Pay	6,617	8,491	11,700	11,700	10,250	11,700
200-900-5021	Certification Pay	0	600	4,320	4,320	1,080	4,320
200-900-5201	Social Security	9,959	10,811	14,690	14,690	14,232	15,801
200-900-5202	Medicare	2,329	2,514	3,436	3,436	3,288	3,696
200-900-5203	Health Benefits	18,543	18,528	30,009	30,009	28,793	33,859
200-900-5204	Workers Compensation	6,824	5,142	6,000	6,000	5,509	6,000
200-900-5205	Unemployment	724	1,372	1,118	1,118	75	1,118
200-900-5220	TMRS	16,789	9,892	24,530	24,530	23,601	26,286
200-900-5304	Computer Hardware/Software	1,540	4,028	11,000	11,000	11,000	12,000
200-900-5307	Prop & Liability Insurance	6,500	7,239	10,000	10,000	9,271	10,000
200-900-5321	Telephone/Internet Charges	600	600	1,000	1,000	1,200	1,200
200-900-5322	Utility Charges	44,582	43,237	55,000	55,000	57,547	58,000
200-900-5330	Cell Phone Charges	1,998	2,341	2,800	2,800	2,777	3,400
200-900-5331	Postage & Freight	3,215	3,271	4,500	4,500	4,009	4,500
200-900-5344	Facility Maintenance	5,416	6,218	10,000	10,000	8,263	7,500
200-900-5350	Equipment Repairs	828	6,009	6,000	6,000	7,294	21,000
200-900-5352	Travel & Training	364	1,409	6,000	6,000	4,657	5,000
200-900-5355	Permits & Fees	4,228	5,994	5,500	5,500	500	2,500
200-900-5356	Sludge Disposal	4,864	6,657	7,500	7,500	10,246	10,000
200-900-5360	Professional Services	2,150	1,995	5,000	5,000	0	5,000
200-900-5364	Laboratory Services	8,829	8,117	9,500	9,500	8,459	10,000
200-900-5366	Rentals/Leases	1,156	158	2,500	2,500	0	2,500
200-900-5376	Instruments & Apparatus	727	12	1,000	1,000	1,000	4,500
200-900-5380	Motor Vehicle Repairs	2,181	1,642	2,000	2,000	1,999	3,500
200-900-5389	Contract Labor	0	0	1,000	1,000	0	0
200-900-5390	Water Contract - Cash Cont.	330,710	321,912	312,394	312,394	338,843	368,147
200-900-5391	Water Contract - Combined Cor	0	0	5,000	5,000	5,000	5,000
200-900-5401	Office Supplies	600	601	600	600	487	500
200-900-5403	Printed Materials	548	1,033	1,500	1,500	159	1,500
200-900-5404	Computer Supplies	0	0	100	100	100	250
200-900-5445	Motor Vehicle Fuel	6,248	7,280	13,800	13,800	12,218	14,000
200-900-5467	Testing Supplies	1,299	760	4,000	4,000	3,738	4,000
200-900-5468	Safety Supplies	339	708	2,000	2,000	2,108	18,000
200-900-5480	Minor Tools & Equipment	994	512	3,500	3,500	3,517	3,500
200-900-5485	Machines Tools & Implements	1,366	1,625	4,500	4,500	1,360	2,500
200-900-5486	Meters	13,815	7,730	14,000	14,000	15,497	25,000
200-900-5490	Hydrants	41	106	10,000	10,000	9,000	10,000
200-900-5493	Water System	40,571	43,387	30,000	30,000	30,186	46,000
200-900-5494	Sewer Treatment Plant Maint.	28,703	15,101	43,500	43,500	45,958	38,000
200-900-5495	Sanitary Sewer	4,848	3,013	7,000	7,000	4,187	7,000
200-900-5497	Lift Stations	11,441	13,033	45,000	45,000	33,572	20,000
200-900-5498	Sewer SSO Program	28	0	0	0	0	0
200-900-5499	Shady Oaks	8,678	3,492	6,000	6,000	4,141	2,000
Utility Fund Expenditures Total		761,189	746,633	959,914	959,914	940,996	1,067,598

Sanitation Fund

Sanitation services are contracted through a private solid waste collection services provider and billed through the City's utility billing operations. A Summary of the proposed activities for the Sanitation Fund are shown below. The budget includes a transfer of \$50,000 from the Sanitation Fund to the Capital Equipment Fund for future vehicle and equipment purchases.

210 - SANITATION FUND

Beginning Fund Balance		91,801		91,801		71,366
Sanitation Fund Revenues	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
210-4200 Sanitation Revenue	340,033	336,955	380,000	380,000	363,124	370,000
210-8001 Transfer In	0	0	0	0	0	0
210-8010 Collection of Bad Debt	0	0	0	0	0	0
Sanitation Fund Revenues Total	340,033	336,955	380,000	380,000	363,124	370,000
Available Fund Resources		471,801		454,925		441,366
Sanitation Fund Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
210-700-7001 Transfer Out From Sanitation	50,000	50,000	75,000	75,000	75,000	50,000
210-800-5378 Refuse Contract-Sanitation Sol.	273,369	278,054	320,000	320,000	308,559	315,000
Sanitation Fund Expenditures Total	323,369	328,054	395,000	395,000	383,559	365,000
Ending Fund Balance		76,801		71,366		76,366
<i>FY Fund Increase (Decrease)</i>		<i>(15,000)</i>		<i>(20,435)</i>		<i>5,000</i>

Special Funds

The following 2 pages provides summaries of the Special Funds for the FY 23-24 proposed budget.

120 - COURT SECURITY FUND

Est. Beginning Fund Balance		3,736		3,736		4,410
Court Security Fund Revenues	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
120-4201 Court Security Fees	511	888	800	800	674	600
Court Security Fund Revenues Total	511	888	800	800	674	600
Est. Available Fund Resources		4,536		4,410		5,010
Court Security Fund Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
120-201-53 Court Security Expense	1,922	0	550	550	0	500
120-201-54 Court Security Supplies	0	0	110	110	0	100
Court Security Fund Expenditures Total	1,922	0	660	660	0	600
Ending Fund Balance		3,876		4,410		4,410
<i>FY Fund Increase (Decrease)</i>		140		674		0

121 - LOCAL TRUANCY AND PREVENTION DIVERSION FUND

Est. Beginning Fund Balance		2,042		2,042		2,713
Local Truancy and Prevention Revenue	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
121-4208 Local Truancy & Pre. Div. Rev.	165	791	600	600	670	600
Local Truancy and Prevention Revenues Total	165	791	600	600	670	600
Est. Available Fund Resources		2,642		2,713		3,313
Local Truancy and Prevention Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
121-201-54 Local Truancy & Pre. Div. Exp.	0	0	0	0	0	600
Local Truancy and Prevention Expenditures T	0	0	0	0	0	600
Ending Fund Balance		2,642		2,713		2,713
<i>FY Fund Increase (Decrease)</i>		600		670		0

122 - MUNICIPAL JURY FUND

Est. Beginning Fund Balance		41		41		54
Municipal Jury Revenue	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
122-4209 Municipal Jury Fund	3	16	20	20	13	20
Municipal Jury Revenues Total	3	16	20	20	13	20
Est. Available Fund Resources		61		54		74
Municipal Jury Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Name						
122-201-54 Account Category	0	0	0	0	0	54
Municipal Jury Expenditures Total	0	0	0	0	0	54
Ending Fund Balance		61		54		20
<i>FY Fund Increase (Decrease)</i>		20		13		(34)

Special Funds (continued)

123 - TIME PAYMENT REIMBURSEMENT FEE FUND

Est. Beginning Fund Balance		558		558		780
Time Payment Reimb. Revenue	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category	.	.	.	.	.	.
123-4210 Time Payment Reim. Fee Rev.	60	240	250	250	222	250
Time Payment Reimb. Revenues Total	60	240	250	250	222	250
Est. Available Fund Resources		808		780		1,030
Time Payment Reimb. Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category	.	.	.	.	.	.
123-201-54 Time Payment Reim. Fee Exp.	0	0	0	0	0	250
Time Payment Reimb. Expenditures Total	0	0	0	0	0	250
Ending Fund Balance		808		780		780
FY Fund Increase (Decrease)		250		222		0

125 - COURT TECHNOLOGY FUND

Beginning Fund Balance		916		916		552
Court Technology Fund Revenues	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category	.	.	.	.	.	.
125-4202 Court Technology Fees	598	783	800	800	559	600
Court Technology Fund Revenues Total	598	783	800	800	559	600
Available Fund Resources		1,716		1,475		1,152
Court Technology Fund Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category	.	.	.	.	.	.
125-201-53 Court Technology Expenses	1,000	849	1,500	1,500	923	1,000
125-201-54 Court Technology Supplies	0	0	0	0	0	0
Court Technology Fund Expenditures Total	1,000	849	1,500	1,500	923	1,000
Ending Fund Balance		216		552		152
FY Fund Increase (Decrease)		(700)		(364)		(400)

140 - SEIZED ASSETS FUND

Beginning Fund Balance		2,442		2,442		0
Seized Assets Fund Revenues	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category	.	.	.	.	.	.
140-4204 Seized Assets Revenue	2,430	0	500	500	0	500
Seized Assets Fund Revenues Total	2,430	0	500	500	0	500
Available Fund Resources		2,942		2,442		500
Seized Assets Fund Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category	.	.	.	.	.	.
140-200-54 Seized Assets Expense	0	0	2,442	2,442	2,442	500
Seized Assets Fund Expenditures Total	0	0	2,442	2,442	2,442	500
Ending Fund Balance		500		0		0
FY Fund Increase (Decrease)		(1,942)		(2,442)		0

GF Capital Improvements Fund

Below is a summary of the General Fund Capital Improvements, including estimated starting and ending fund balances and proposed revenue and expenditures for FY-23-24.

170 - GF CAPITAL IMPROVEMENTS

Beginning Fund Balance		324,691		324,691		369,282	
GF Capital Improvements Fund Revenues		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Category	.	.	.	.	.	.
170-8001	Transfer In	40,000	0	110,000	110,000	110,000	60,000
GF Capital Improvements Fund Revenues To		40,000	0	110,000	110,000	110,000	60,000
Available Fund Resources		434,691		434,691		429,282	
GF Capital Improvements Fund Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Category	.	.	.	.	.	.
170-400-5328	Legal Fees	0	0	0	0	0	0
170-400-5360	Professional Services	5,057	0	0	0	0	0
170-401-5502	Park - Ph 3	0	0	50,000	50,000	0	110,000
170-402-5503	Street Repair Projects	0	0	0	0	0	0
170-402-5503	Seay Ln Paving	0	0	75,000	95,000	23,700	0
170-402-5503	College/Clardy Paving	0	0	50,000	50,000	0	25,000
170-402-5503	CR 3605 Paving	0	0	45,000	45,000	0	70,000
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
170-402-55	Drainage Improvements	0	0	0	0	0	35,000
GF Capital Improvements Fund Expenditures		5,057	0	360,000	382,000	65,409	340,000
Ending Fund Balance		74,691		369,282		89,282	
FY Fund Increase (Decrease)		(250,000)		44,591		(280,000)	

Utility Capital Projects Fund

Below are the Utility Capital Projects Fund revenue and expenditures for FY 23-24, including estimated starting and ending fund balance.

270 - UTILITY CAPITAL PROJECTS FUND

Beginning Fund Balance		232,479		232,479		238,889	
Utility Capital Projects Fund Revenues		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Category	.	.	.	.	.	.
270-4228	Interest Earned TWDB Only	82	395	0	0	7	0
270-4501	TWDB CWSRF 73759-Sewer Imp.	1,233,847	0	0	0	19,950	0
270-4925	Refunds and Reimbursements	28,263	19,744	0	0	0	0
270-8001	Transfer In	60,000	92,000	50,000	50,000	50,000	0
Utility Capital Projects Revenues Total		1,322,191	112,139	50,000	50,000	69,957	0

Available Fund Resources		282,479		302,437		238,889	
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Utility Capital Projects Fund Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Category	.	.	.	.	.	.
Previous Projects		0	374,620	0	0	0	
270-900-53	Legal Fees	0	0	0	0	0	
270-900-53	Professional Services	11,617	0	5,000	5,000	0	5,000
270-901-55 Water System							
270-901-55	Seay Ln. Water Imp.	47,794	39,246	5,000	5,000	5,000	
270-901-55	Downtown Water Imp.	0	0	25,000	25,000	0	
270-901-55	Fill Lines	0	0	0	0	0	0
270-901-55	N. Edward Improvements	0	0	50,000	50,000	0	50,000
270-902-55 Sewer System		0	0	0	0	0	0
270-902-55	TWDB - CWSRF 73759-Sewer Imp.	49,409	249,497	0	0	0	0
270-902-55	Downtown Sewer Imp.	131,349	0	10,000	10,000	0	10,000
270-902-55	Seay Ln. Sewer Imp.	0	544	14,456	9,456	5,000	5,000
270-902-55	Lift Station Imp.-SR Lift Sta	0	0	20,000	25,000	24,853	0
270-902-55	Elm St. Sewer Project	0	18,000	0	0	0	0
270-902-55	WWTP fence	0	0	32,000	30,000	28,695	
Utility Capital Projects Fund Expenditures Tot		240,170	681,907	161,456	159,456	63,548	95,000

Ending Fund Balance		121,023		238,889		143,889	
FY Fund Increase (Decrease)		(111,456)		6,410		(95,000)	

*This Discussion Section
Not Yet Included In
Preliminary Budget*

Capital Equipment Fund

Below are the fund activities included in the FY 23-24 annual budget for the Capital Equipment Fund, including estimated starting and ending fund balances and proposed revenue and expenditures. Funds are placed into this fund every year in order to build up a fund balance for future purchases. Due to purchases planned for this year, the fund balance will see a net decrease. This is normal, as this fund was created in order to set funds aside some years, and then expend those funds other years.

450 - CAPITAL EQUIPMENT FUND

Beginning Fund Balance				70,647			70,647	3,259
Capital Equipment Fund Revenues		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24	
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed	
Account #	Account Category	.	.	.	.	.	.	
450-8001	Transfer In	100,000	50,000	99,512	146,512	146,512	50,000	
Capital Equipment Fund Revenues Total		100,000	50,000	99,512	146,512	146,512	50,000	
Available Fund Resources				170,159			217,159	53,259
Capital Equipment Fund Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24	
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed	
Account #	Account Category	.	.	.	.	.	.	
450-400-5531	Vehicle Purchases	119,153	0	210,000	207,000	207,000	0	
450-400-5532	Heavy Equipment Purchase	0	0	0	0	0	0	
450-400-5533	Light Equipment Purchase	0	0	7,500	7,500	6,900	15,000	
450-400-5534	Technology Purchase	0	0	0	0	0	0	
Capital Equipment Fund Expenditures Total		119,153	0	217,500	214,500	213,900	15,000	
Ending Fund Balance				-47,341			3,259	38,259
<i>FY Fund Increase (Decrease)</i>				<i>(117,988)</i>			<i>(67,388)</i>	<i>35,000</i>

FY 23-24 Capital Equipment Purchases

*This Table Not
Yet Included In
Preliminary Budget*

Grants Fund

Below are the fund activities included in the FY 23-24 annual budget for the Grants Fund, including estimated starting and ending fund balances and proposed revenue and expenditures.

500 - GRANT FUND

Beginning Fund Balance			456,989		456,989	349,465
Grant Fund Revenues	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
Previous General Grants	0	0	0	0	0	0
Previous UT Grants	317,760	0	0	0	0	0
500-4601-1 Grant Funds-Utility Misc.	0	0	0	0	0	0
500-4601.2 TPWD Grant - Park Imp.	0	0	0	0	0	150,000
500-4601.2 TDHCA HOME Program	0	0	460,000	460,000	460,000	460,000
500-4601.2 ARPA-CLFRF2021 Fire St. Grant	0	0	0	0	0	0
500-4601.2 TxCDBG CDV21-0361-Water Pump	0	0	350,000	350,000	33,785	350,000
500-4601.1 Grant Funds - Police Misc.	174,130	0	0	0	0	0
500-4602 Grant Funds - Other Sources	0	213,961	0	0	0	0
500-8001 Transfer In	0	40,000	35,000	35,000	35,000	0
Grant Fund Revenues Total	491,890	253,961	845,000	845,000	528,785	1,160,000
Available Fund Resources			1,301,989		985,774	1,509,465
Grant Fund Expenditures	FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
	Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account # Account Category						
Previous General Grants	428,630	0	0	0	0	0
Previous UT Grants	81,440	0	0	0	0	0
500-100-53 Grant Services/Match Funds	0	0	0	0	0	0
500-100-50 Grant Projects	0	0	0	0	0	0
500-100-50 Grant Project Exp. Police Misc.	0	3,966	0	0	0	0
500-100-50 TDHCA HOME Program	0	0	460,000	460,000	460,000	460,000
500-100-55 TPWD Grant - Park Imp.	0	0	0	0	0	460,000
500-100-55 TxCDBG CDV21-0361-Water Pump	0	0	385,000	385,000	22,159	362,841
500-900-55 ARPA-CLFRF2021 Fire St. Grant	0	0	375,374	378,372	154,150	224,000
Grant Fund Expenditures Total	510,070	3,966	1,220,374	1,223,372	636,309	1,506,841
Ending Fund Balance			81,615		349,465	2,624
<i>FY Fund Increase (Decrease)</i>			<i>(375,374)</i>		<i>(107,524)</i>	<i>(346,841)</i>

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I&S (Debt) Fund

Below are the fund activities included in the FY 23-24 annual budget for the Interest & Sinking (I&S) Fund, including estimated starting and ending fund balances, and proposed revenue and expenditures. This fund is used exclusively for tax-supported municipal debt and is funded by the I&S (Debt) portion of the City's property tax rate.

700 - I&S FUND							
Beginning Fund Balance		76,438		76,438		82,018	
I&S Fund Revenues		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Category	.	.	.	.	.	.
700-4002	Property Tax	104,878	104,000	104,132	104,132	97,684	197,803
700-4003	Property Tax Delinquent & Penalty	895	1,070	0	0	429	800
700-4925	Refunds & Reimbursements	0	0	0	0	0	0
I&S Fund Revenues Total		105,774	105,070	104,132	104,132	98,113	198,603
Available Fund Resources		180,570		174,551		280,621	
I&S Fund Expenditures		FY 19-20	FY 20-21	FY 22-23	FY 22-23	FY 22-23	FY 23-24
		Actual	Actual	Approved	As Amended	Projected	Prelim Proposed
Account #	Account Category	.	.	.	.	.	.
	Previous Debt Services	18,153	0	0	0	0	0
	2023 Tax Notes	0	0	0	0	0	94,262
700-950-60	CWSRF 73759-Sewer Imp.	86,153	105,818	104,714	104,714	92,533	104,434
I&S Fund Expenditures Total		104,306	105,818	104,714	104,714	92,533	198,696
Ending Fund Balance		75,856		82,018		81,925	
FY Fund Increase (Decrease)		(582)		5,580		(93)	

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