



FY 2024-2025 PROPOSED ANNUAL BUDGET



As submitted to the City Council on July 25, 2024



CITY OF JARRELL, TEXAS
ANNUAL BUDGET
FOR FISCAL YEAR 2025

This budget will raise more total property taxes than last year's budget by \$308,573 (11.71%), and of that amount \$135,198 is tax revenue to be raised from new property added to the tax roll this year.

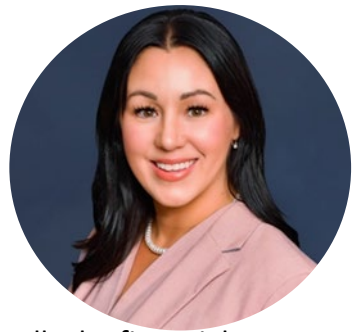
Statement required by Texas Local Government Code, Chapter 102. Municipal Budget, Section 102.005.



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Message from the City Manager



It is my privilege to present the 2024-2025 budget for the City of Jarrell. The financial principles contained herein continue to advance our fiscal sustainability by ensuring everyone (municipal utility districts) pays their fair share and that growth (especially out-of-city growth), is not subsidized by our residents.

While developing this budget, it was impossible not to reflect on all the work done over the past year and how much we have accomplished. Perhaps most notably, we hired a new auditor and were able to correct prior year financial discrepancies, so we now know exactly what our fund balances are. We passed Proposition A with almost 75% voting in favor, ensuring that we will be economically resilient and not wholly dependent on sales tax in the future.

This budget reflects a 2-cent property tax rate reduction with the knowledge that our future property tax revenue is protected from drastic reductions. This reduction, along with a slight decrease in property valuations, means that most residents will see a decrease in their property tax bills this year. We did this while adding 7 new staff positions in the current fiscal year and have budgeted for 9 new positions in the upcoming fiscal year. This will allow us to offer a higher level of service for our residents and help our police officers get ahead of the increased calls for service that inevitably come with growth.

Our new Police Department headquarters is waiting on finishing touches before move-in. With this additional space, we will welcome new officers in the upcoming fiscal year. With six new police vehicles on order, and new uniforms in the budget, you might even have a hard time recognizing our officers!

An existing City-owned property was cleared out to create a park with funds in the proposed budget to add amenities. If you haven't seen our new scoreboards at Memorial Park, be sure to head out there to see this investment in our youth. This budget includes new field lighting to complete the field transformations. We are also working with developers to donate park land and amenities to enhance the quality of life in our community, in a fiscally responsible way.

Speaking of quality of life, the first annual Very Merry Jarrell event was a huge success, and our beautiful tree will light up the downtown for decades to come. We hope this will become a cherished tradition in our community. The Independence Day fireworks show was especially unforgettable due to some dramatic weather, which only added to the ambiance.

Several capital projects were either completed this year or are in the final stages of construction. The completion of the FM 487 Regional Lift Station marked the end of costly pump and haul wastewater operations which were costing the City \$1,000 to \$2,000 per day. We also successfully re-negotiated a development agreement, after refusing to take on these costs once again for an out-of-city MUD. The Donahoe Creek Parallel Trunk Main project is nearing completion, which opens the opportunity for additional development.

The City is purchasing water rights to our existing Town Center well to help keep our water costs down in the future, and we will soon close on a property to be used as a future water well site. We are awaiting final approval from TCEQ to begin using our full water supply, which will blend well water and surface water. This will help us to meet our peak demand times. We are also in negotiations for an additional water source to ensure we can meet our current and future needs.

We are finalizing our first Utility Rate Study, ensuring that our out-of-city customers are paying the true cost of service and not subsidized by our property taxes. This study will provide the timeline and the framework to fully end this subsidy. In the meantime, we continue to make progress. In fiscal year 2023, 70% of property taxes were used to pay for utility debt. In fiscal year 2024, we decreased this to 54%, and this budget proposes an additional 17% decrease.

Growth is inevitable, and the City needs to ensure we have the right kind of growth. We are working closely with the Retail Coach to make sure we are attracting the type of retailers our residents want to see. We have several exciting prospects that we hope to share in the upcoming year. To prepare for this growth, our zoning codes and future land use map have been updated. Our development fees have been updated to ensure that development pays for itself.

I am incredibly grateful to our City Staff. Without them, none of this would have been possible. They are some of the most talented individuals I have had the pleasure of working with, and I am humbled by the opportunity to serve alongside them. This budget includes a 5% salary increase for all City Staff. We have also implemented more flexible working conditions to help retain our talented workforce.

In my budget message last year, I outlined several pressing matters that needed attention. All of these items have been addressed and are in the final stages of implementation. My intention in taking this job was to set up our City for long-term financial success and sustainability. I believe I have accomplished that. I am grateful for those who came before me and for their fiscally conservative acumen. They made my task incredibly easy. They may not always agree with my quality-of-life initiatives, but I suspect that they would respect my tax rate cuts.

I have been reflecting on my time as City Manager, and I recall that in my interview for this position, I told the Council that I did not need this job and that I would do it correctly or I would not do it at all. I also said that I had been fired for standing up for what is right before, and that I was willing to do that again. During my interview, I was also asked several times if I had a backbone, and I laughed while assuring them that having a backbone would not be an issue. I have been accused of many things in the past year, but not once have I been accused of backing down. Those of you who knew me before I took this role are not surprised by this. I wasn't expecting this to be tested three times in one year, but through it all I have continued to hold steady in charting the right path for this City. What I know for certain is that I came in and did exactly what I said I would do and have been exactly who I said I was.

This month marks 50 years since my family moved to Jarrell. I know it was not easy for my grandparents to move across the country, leaving the family and the community they knew. I am sure they could not have anticipated the generations that would follow to make Jarrell their home and the community that waited for them here. To that end, I am forever grateful for my family and the unwavering support from this community. It is my sincere hope that the work we have done in the past year will be the foundation of a positive future.

Sincerely,



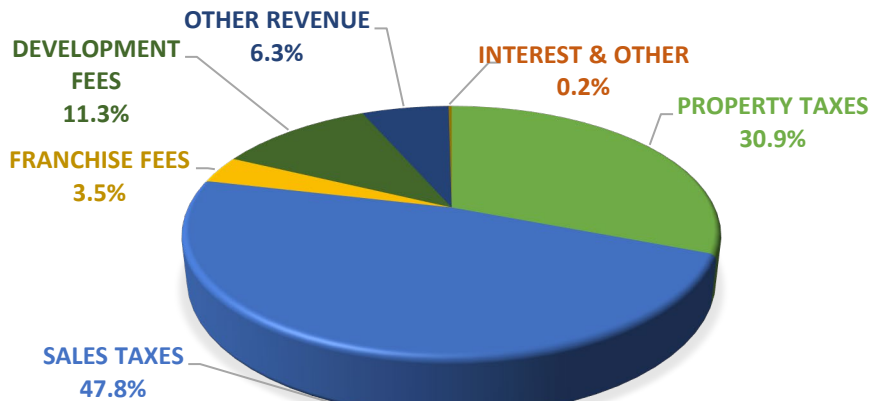


General Fund



General Fund Summary

	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Revenues							
PROPERTY TAXES	339,332	581,798	1,260,351	1,285,637	1,878,102	-	1,878,102
SALES TAXES	2,265,724	2,899,594	2,918,706	2,874,014	2,907,754	-	2,907,754
FRANCHISE FEES	197,729	191,668	180,000	203,695	213,880	-	213,880
DEVELOPMENT FEES	459,309	616,355	656,535	522,384	686,824	-	686,824
COURT FINES & FEES	21,855	35,068	6,200	39,713	40,507	-	40,507
OTHER REVENUE	439,660	291,058	302,336	264,610	251,357	132,022	383,379
INTEREST & OTHER	6,479	22,569	7,500	26,886	13,443	-	13,443
Total Revenues	3,730,087	4,638,110	5,331,629	5,216,939	5,991,866	132,022	6,123,888
Expenditures							
CITY ADMINISTRATION	2,714,036	3,278,073	4,650,674	4,303,358	3,789,130	1,030,519	4,819,649
DEVELOPMENT SERVICES	-	-	-	-	365,685	15,108	380,793
PUBLIC WORKS	44,662	31,581	300,734	215,184	207,434	65,000	272,434
PUBLIC SAFETY	138,948	246,605	308,922	313,936	512,967	110,545	623,512
NON-DEPARTMENTAL	26,068	26,742	28,021	28,271	27,500	-	27,500
Total Expenditures	2,923,714	3,583,000	5,288,351	4,860,749	4,902,716	1,221,172	6,123,888
Other Financial Sources							
TRANSFERS IN	-	-	-	-	-	-	-
TRANSFERS OUT	(1,154,392)	-	-	-	-	(1,250,000)	(1,250,000)
Total Other Financial Sources	(1,154,392)	-	-	-	-	(1,250,000)	(1,250,000)
AUDIT RECONCILIATION	(475,677)						
NET CHANGE IN FUND BALANCE	(823,696)	1,055,109	43,278	356,189	1,089,150		(1,250,000)
Beginning Fund Balance	-	3,558,426	4,795,306	4,795,306	5,151,496	-	5,151,496
Ending Fund Balance	-	4,795,306	4,838,584	5,151,496	6,240,645	-	3,901,496
Contingency Reserves	-	895,750	1,322,088	1,215,187	1,225,679	-	1,530,972
Unreserved Ending Funding Balance	-	3,717,785	3,516,496	3,936,308	5,014,966	-	2,370,524





General Fund

Revenues

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
PROPERTY TAXES								
Property Taxes Current	01-100-5111	336,828	578,938	1,257,951	1,273,453	1,875,702	-	1,875,702
Property Taxes - Delinquent	01-100-5112	1,243	85	1,200	4,866	1,200	-	1,200
Property Taxes - P&I	01-100-5113	1,261	2,775	1,200	7,318	1,200	-	1,200
Total Property Taxes		339,332	581,798	1,260,351	1,285,637	1,878,102	-	1,878,102
SALES TAXES								
Sales Tax O&M - 50%	01-100-5120	1,526,161	1,929,974	1,945,804	1,916,009	-	-	-
Sales Tax Ad Valorem 25%	01-100-5123	739,563	964,872	972,902	958,005	-	-	-
Sales Tax O & M		-	-	-	-	2,902,754	-	2,902,754
Mixed Beverage Tax	01-100-5125	-	4,749	-	-	5,000	-	5,000
Total Sales Taxes		2,265,724	2,899,594	2,918,706	2,874,014	2,907,754	-	2,907,754
FRANCHISE FEES								
Franchise Tax	01-100-5171	197,729	191,668	180,000	203,695	213,880	-	213,880
Total Franchise Fees		197,729	191,668	180,000	203,695	213,880	-	213,880
DEVELOPMENT FEES								
Building Permits	01-105-5221	220,015	229,274	240,371	252,636	303,163	-	303,163
Building Permit Review Fees	01-105-5222	55,194	58,372	63,865	66,417	79,700	-	79,700
Building Permit Inspections Fees	01-105-5223	184,101	327,557	352,000	199,252	249,064	-	249,064
Development Fees	01-105-5224	-	-	-	-	50,000	-	50,000
Building Permit Technology Fees	01-105-5229	-	1,152	299	4,080	4,896	-	4,896
Total Development Fees		459,309	616,355	656,535	522,384	686,824	-	686,824
COURT FINES & FEES								
Fines & Forfeits	01-110-5511	19,298	30,755	6,000	38,559	39,330	-	39,330
Court Technology Fee	01-110-5512	150	(669)	100	557	568	-	568
Court Security Fees	01-110-5513	113	(502)	100	597	609	-	609
Court Time Payment Reimbursement Fee	01-110-5514	2,294	5,484	-	-	-	-	-
Total Court Fines & Fees		21,855	35,068	6,200	39,713	40,507	-	40,507
OTHER REVENUE								
Youth Sports W/E Reimbursement	01-115-5475	5,924	-	-	-	-	-	-
SRO Salary/Expense Reimbursement	01-125-5470	-	60,157	-	-	-	-	-
Other Income	01-125-5700	278,457	20,321	45,000	62,483	30,000	-	30,000
Copy Fees	01-125-5701	1,663	979	316	716	950	-	950
EDC Admin Fees	01-125-5702	116,170	111,218	221,720	159,100	181,100	-	181,100
Billboard Lease Revenue	01-125-5703	10,000	10,000	10,000	10,000	10,000	-	10,000
Sonterra Deannexation Agreement	01-125-5704	12,500	12,500	12,500	12,500	12,500	-	12,500
Police Donations	01-125-5706	-	-	-	3,805	-	-	-
Grants Income	01-130-5900	-	60,913	-	-	-	-	-
Community Center Rental	01-135-5479	14,945	14,970	12,800	16,007	16,807	-	16,807
Utility Admin Fees		-	-	-	-	-	132,022	132,022
Total Other Revenue		439,660	291,058	302,336	264,610	251,357	132,022	383,379
INTEREST & OTHER								
Interest Earned	01-120-5611	6,479	22,569	7,500	26,886	13,443	-	13,443
Total Interest & Other Income		6,479	22,569	7,500	26,886	13,443	-	13,443
TOTAL GENERAL FUND REVENUES		3,730,087	4,638,110	5,331,629	5,216,939	5,991,866	132,022	6,123,888
OTHER FINANCING SOURCES:								
Transfer from General Fund Reserves	01-130-5725	-	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	-	-	-	-
TOTAL REVENUE & OTHER FINANCING SOURCES		3,730,087	4,638,110	5,331,629	5,216,939	5,991,866	132,022	6,123,888



General Fund

General Government

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Salaries & Benefits								
Salaries	01-210-6110	1,086,883	1,175,945	1,985,369	1,983,020	2,122,353	659,980	2,782,333
Salaries Overtime	01-210-6111	-	27,884	45,708	30,975	50,000	-	50,000
Salaries Stipends	01-210-6112	-	22,185	49,336	6,712	-	-	-
Longevity Pay	01-210-6150	-	2,994	6,287	-	-	-	-
Health Insurance	01-210-6210	106,533	136,413	175,987	211,790	250,787	83,596	334,383
Life Insurance	01-210-6211	1,315	2,335	3,187	2,025	3,360	1,120	4,480
Social Security	01-210-6220	64,370	73,975	122,417	115,657	131,586	40,919	172,505
Medicare	01-210-6221	15,054	15,502	28,630	27,016	30,774	9,570	40,344
401K Match	01-210-6230	52,111	31,799	-	-	-	-	-
TMRS City Contribution	01-210-6231	-	31,452	145,123	208,909	169,275	52,798	222,073
SUTA	01-210-6250	4,401	182	5,000	1,103	5,000	-	5,000
Total Salaries & Benefits		1,330,667	1,520,667	2,567,045	2,587,207	2,763,135	847,983	3,611,118
Supplies & Materials								
IT License	01-210-6437	18,704	25,195	32,483	20,956	16,052	-	16,052
ERP Installation/First Year Contract	01-210-6442	54,718	103,354	92,810	67,748	74,522	-	74,522
Telephone Main Service	01-210-6530	8,468	7,488	10,000	7,217	7,938	-	7,938
Equipment Rental	01-210-6640	5,644	5,970	6,098	7,701	8,471	-	8,471
Postage	01-210-6650	2,741	3,195	3,500	2,600	3,500	-	3,500
Office Expense - City Hall	01-210-6661	16,117	14,416	21,000	19,023	15,425	-	15,425
Furniture & Fixtures		-	-	20,000	20,000	7,000	-	7,000
IT Equipment		-	-	25,000	32,251	15,000	-	15,000
Total Supplies & Materials		106,393	159,618	210,890	177,495	147,908	-	147,908
Repair and Maintenance								
Maintenance/Buildings	01-210-6431	7,330	43,387	51,000	70,931	42,024	-	42,024
Facilities Maintenance	01-210-6433	4,132	7,202	10,000	10,000	11,000	-	11,000
Total Repair and Maintenance		11,462	50,589	61,000	80,931	53,024	-	53,024
Contracted Services								
Contract Labor - General Contracts	01-210-6312	125,638	89,112	87,068	133,455	100,000	-	100,000
Contract Labor - Engineering	01-210-6320	364,310	777,770	653,376	470,626	-	-	-
Contract Labor - Auditor	01-210-6321	18,000	20,000	105,000	24,500	24,500	-	24,500
Legal Fees	01-210-6330	158,190	95,062	300,000	100,000	150,000	-	150,000
Contract Labor - Inspections	01-210-6340	211,161	233,776	275,000	196,472	-	-	-
Contract Labor - Technology	01-210-6350	82,123	51,822	62,817	94,917	82,886	-	82,886
Landscape Maintenance	01-210-6365	48,605	73,038	67,528	84,662	93,128	-	93,128
Codification	01-210-6366	1,095	2,336	3,427	7,000	7,700	-	7,700
Elections	01-210-6584	1,524	428	2,750	4,182	5,018	-	5,018
Total Contracted Services		1,010,645	1,343,345	1,556,965	1,115,813	463,233	-	463,233
Miscellaneous Expenses								
Travel/Training	01-210-6260	45,431	12,337	25,000	20,000	20,000	-	20,000
Dues/Subscriptions	01-210-6270	5,972	10,108	7,200	7,375	6,000	-	6,000
Taxes WCAD Fees	01-210-6360	6,591	10,152	12,182	15,915	17,507	-	17,507
Bank Fees	01-210-6520	13,916	10,909	15,767	15,000	15,000	-	15,000
Insurance Liability	01-210-6521	13,656	15,237	18,284	31,828	25,000	-	25,000
Insurance Property	01-210-6522	77,060	70,835	85,002	115,557	127,113	-	127,113
Insurance Workers Comp	01-210-6523	19,482	15,121	23,400	42,207	46,427	-	46,427
Advertising - Ordinance/Resolutions	01-210-6540	3,226	2,812	4,500	3,000	4,000	-	4,000
Electricity	01-210-6622	23,610	28,636	33,000	62,530	68,783	-	68,783
Jarrell Community Library Donation	01-210-6667	9,000	10,500	10,500	10,500	10,500	-	10,500
Contingency		-	-	-	-	-	182,536	182,536
Total Miscellaneous Expenses		217,944	186,647	234,836	323,913	340,330	182,536	522,866
Division Total		2,677,110	3,260,866	4,630,736	4,285,358	3,767,630	1,030,519	4,798,149



General Fund



Development Services

	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Supplies & Materials							
IT License	-	-	-	-	7,794	7,608	15,402
Equipment Rental	-	-	-	-	-	-	-
Postage	-	-	-	-	5,000	-	5,000
Office Expense - City Hall	-	-	-	-	5,500	-	5,500
Furniture & Fixtures	-	-	-	-	-	2,500	2,500
IT Equipment	-	-	-	-	20,000	-	20,000
Tools and Equipment	-	-	-	-	15,000	-	15,000
Gas/Oil	-	-	-	-	15,000	-	15,000
Personal Protective Equipment	-	-	-	-	15,655	-	15,655
Total Supplies & Materials	-	-	-	-	83,949	10,108	94,057
Repair & Maintenance							
Facilities Maintenance	-	-	-	-	-	5,000	5,000
Auto Repair	-	-	-	-	5,000	-	5,000
Total Repair & Maintenance	-	-	-	-	5,000	5,000	10,000
Contracted Services							
Contract Labor - General Contracts	-	-	-	-	10,000	-	10,000
Contract Labor - Engineering	-	-	-	-	200,000	-	200,000
Contract Labor - Inspections	-	-	-	-	50,000	-	50,000
Total Contracted Services	-	-	-	-	260,000	-	260,000
Miscellaneous Expenses							
Travel/Training	-	-	-	-	10,500	-	10,500
Dues/Subscriptions	-	-	-	-	6,236	-	6,236
Total Miscellaneous Expenses	-	-	-	-	16,736	-	16,736
Division Total	-	-	-	-	365,685	15,108	380,793

Enhancements

- Development Services has been separated out from the General Government Budget
- Addition of a Planner, a Construction Inspector, and a second Building Inspector
- Development Services offices will be moved to the former PD offices





General Fund



Police Department

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Supplies & Materials								
Telephone Service	01-220-6530	-	-	-	-	4,200	-	4,200
Cell Phones	01-220-6531	7,681	10,131	10,394	8,227	10,394	-	10,394
Police Radios	01-220-6589	5,710	17,774	10,523	6,763	10,523	-	10,523
Police Software	01-220-6597	8,596	11,628	10,304	10,869	10,304	-	10,304
Video Upgrades	01-220-6598	-	-	-	-	-	-	-
Uniforms	01-220-6615	12,261	3,469	10,500	11,793	10,000	27,000	37,000
Officer Equipment	01-220-6616	-	69,001	62,685	5,738	12,000	-	12,000
Gas/Oil	01-220-6626	32,502	33,159	42,000	32,646	36,260	-	36,260
Office Expenses	01-220-6661	-	-	-	-	2,500	-	2,500
Supplies	01-220-6665	6,140	9,332	10,500	8,521	11,275	-	11,275
Cameras		-	-	-	-	6,938	-	6,938
Total Supplies & Materials		72,888	154,495	156,905	84,557	114,394	27,000	141,394
Repair and Maintenance								
Auto Repair	01-220-6430	29,161	30,382	34,698	73,538	47,500	-	47,500
Maintenance/Buildings	01-220-6431	-	-	-	-	5,000	-	5,000
Facilities Maintenance	01-220-6433	-	-	-	-	5,700	-	5,700
Taser Annual Maintenance	01-220-6599	-	3,708	5,508	752	50,685	-	50,685
Total Repair and Maintenance		29,161	34,090	40,206	74,290	108,885	-	108,885
Contracted Services								
New Hire Screening	01-220-6627	6,800	2,900	8,400	100	10,000	-	10,000
PD Contract Labor	01-220-6312	-	-	64,023	128,998	155,000	35,451	190,451
Contract Labor - Technology	01-220-6350	-	-	-	-	28,457	48,094	76,551
Total Contracted Services		6,800	2,900	72,423	129,098	193,457	83,545	277,002
Miscellaneous Expenses								
Travel & Training	01-220-6260	-	24,033	25,000	15,000	25,000	-	25,000
Dues/Subscriptions	01-220-6270	1,023	8,358	8,629	2,242	2,000	-	2,000
Reference Materials	01-220-62xx	-	-	-	-	1,000	-	1,000
Electricity	01-220-6622	-	-	-	-	15,000	-	15,000
Community Policing	01-220-6705	1,556	4,028	5,760	8,749	10,000	-	10,000
Building Rent		-	-	-	-	36,000	-	36,000
Internet		-	-	-	-	6,231	-	6,231
Community Partnerships		-	-	-	-	1,000	-	1,000
Total Miscellaneous Expenses		2,578	36,419	39,389	25,992	96,231	-	96,231
Division Total		111,428	227,904	308,922	313,936	512,967	110,545	623,512

Enhancements

- Police Sergeant and additional officers
- Ticket writers with printers, supplies, and software
- New Uniforms
- IT infrastructure
- Additional Williamson County dispatch expenses based on increased call volume and scheduled increase
- Partnership with Williamson County Children’s Advocacy Center



General Fund



Emergency Management

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Contracted Services								
Emergency Management Contract Salary	01-225-6721	24,036	17,306	-	-	-	-	-
Total Contracted Services		24,036	17,306	-	-	-	-	-
Miscellaneous Expenses								
Emergency Management Expenses	01-225-6722	3,484	1,395	-	-	-	-	-
Total Miscellaneous Expenses		3,484	1,395	-	-	-	-	-
Division Total		27,520	18,701	-	-	-	-	-

Considerations

- The Emergency Management Department was absorbed by the Police Department in FY 24





General Fund



Municipal Court

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Contracted Services								
Legal Fees	01-230-6330	5,636	6,443	8,500	8,500	11,050	-	11,050
Court Warrant Services	01-230-6370	-	-	-	-	-	-	-
Total Contracted Services		5,636	6,443	8,500	8,500	11,050	-	11,050
Miscellaneous Expenses								
Court Security Fund	01-230-6371	-	-	100	-	-	-	-
Court Fee Payment	01-230-6372	31,290	9,528	9,507	9,500	10,450	-	10,450
Court Printing	01-230-6550	-	1,236	1,731	-	-	-	-
Court Technology Fund	01-230-6583	-	-	100	-	-	-	-
Child Safety Seat & Seat Belt Fund	01-230-6591	-	-	-	-	-	-	-
Total Miscellaneous Expenses		31,290	10,764	11,438	9,500	10,450	-	10,450
Division Total		36,926	17,207	19,938	18,000	21,500	-	21,500

No enhancements or considerations





General Fund



Parks and Open Space

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Supplies & Materials								
Signs		-	-	20,000	20,000	-	-	-
Tools & Equipment		-	-	-	-	-	15,000	15,000
Total Supplies & Materials		-	-	20,000	20,000	-	15,000	15,000
Repair & Maintenance								
Pond Maintenance	01-240-6364	-	-	75,000	-	-	-	-
Landscape Maintenance	01-240-6365	0	0	50,000	60,760	66,835	-	66,835
Facilities Maintenance		-	-	-	-	-	50,000	50,000
Total Repair & Maintenance		-	-	125,000	60,760	66,835	50,000	116,835
Miscellaneous Expenses								
Water	01-240-6410	793	909	1,260	1,139	1,423	-	1,423
Electricity	01-240-6622	7,675	6,367	7,424	7,680	8,448	-	8,448
Total Miscellaneous Expenses		8,468	7,276	8,684	8,819	9,871	-	9,871
Division Total		8,468	7,276	153,684	89,578	76,707	65,000	141,707

Enhancements

- Addition of a Facilities Manager and a Maintenance Tech
- Zero Turn Mower
- Irrigation updates





General Fund



Community Center

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Repair and Maintenance								
Grounds	01-250-6400	5,273	891	7,875	5,000	5,000	-	5,000
Facilities Maintenance	01-250-6433	12,816	4,723	15,750	14,027	17,534	-	17,534
Total Repair and Maintenance		18,089	5,614	23,625	19,027	22,534	-	22,534
Contracted Services								
Trash Services	01-250-6405	964	1,631	1,575	2,039	2,243	-	2,243
Facilities Cleaning	01-250-6432	4,974	5,290	8,400	5,827	7,283	-	7,283
Total Contracted Services		5,937	6,921	9,975	7,865	9,526	-	9,526
Miscellaneous Expenses								
Water	01-250-6410	2,453	2,891	2,625	3,186	3,504	-	3,504
Electricity	01-250-6622	5,628	5,606	6,825	6,778	7,455	-	7,455
Total Miscellaneous Expenses		8,081	8,498	9,450	9,963	10,960	-	10,960
Division Total		32,107	21,032	43,050	36,856	43,019	-	43,019

No Enhancements or Considerations





General Fund



Events

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Supplies & Materials								
Christmas	01-260-6691	554	-	50,000	54,470	50,000	-	50,000
Total Supplies & Materials		554	-	50,000	54,470	50,000	-	50,000
Contracted Services								
Beautification Day	01-260-6690	3,310	3,273	4,000	5,780	6,357	-	6,357
Cleanup	01-260-6693	223	-	-	-	-	-	-
Independence Day	01-260-6692	-	-	50,000	28,500	31,350	-	31,350
Total Contracted Services		3,533	3,273	54,000	34,280	37,707	-	37,707
Division Total		4,087	3,273	104,000	88,750	87,707	-	87,707

No enhancements or considerations





General Fund



Non-Departmental

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Other Services and Charges								
Sonterra Devlop (Shared Tax)	01-200-6825	24,000	24,000	24,000	24,000	24,000	-	24,000
Tax Rebates	01-201-6828	2,068	2,742	4,021	4,271	3,500	-	3,500
Total Other Services and charges		26,068	26,742	28,021	28,271	27,500	-	27,500
Total Non-Departmental Expense		26,068	26,742	28,021	28,271	27,500	-	27,500
Transfers Out								
Transfer to Fund 09 (CP)	01-202-6913	1,154,392	-	-	-	-	1,250,000	1,250,000
Total Transfers		(1,154,392)	-	-	-	-	(1,250,000)	(1,250,000)

Enhancements

- Fund Balance transfer to the Capital Projects Fund:
 - 3 vehicles for additional positions
 - Tractor with trailer for mowing rights-of-way and open space
 - Parks Improvements
 - Memorial Park softball/baseball field lighting
 - Pavement Conditions Index Study for street maintenance plan
 - Police Radios





Utility Fund

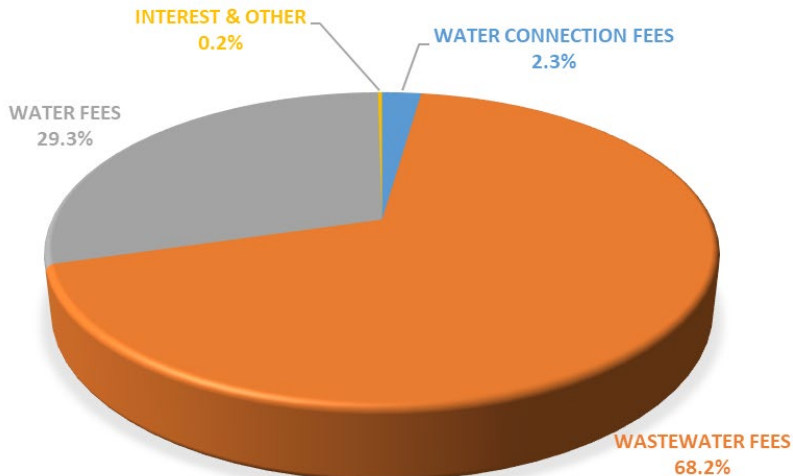


Utility Fund Summary



	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
REVENUES							
CONNECTION FEES	30,471	83,776	72,494	137,918	100,000	-	100,000
WASTEWATER FEES	2,249,754	2,712,849	2,681,269	2,866,728	3,010,097	-	3,010,097
WATER FEES	704,516	852,482	692,247	1,232,492	1,294,116	-	1,294,116
INTEREST & OTHER	5,424	21,728	5,500	26,767	10,000	-	10,000
Total Revenues	2,990,166	3,670,835	3,451,510	4,263,905	4,414,213	-	4,414,213
EXPENDITURES							
Administration	-	92,705	75,000	75,000	-	169,652	169,652
Water Services	724,401	497,578	936,189	914,845	1,382,163	-	1,382,163
Wastewater Services	893,775	1,742,932	1,797,729	2,252,599	2,224,496	-	2,224,496
Total Expenditures	1,618,177	2,333,215	2,808,918	3,242,444	3,606,658	169,652	3,776,310
OTHER FINANCING SOURCES(USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(300,000)	108,953	(2,750,000)	(2,750,000)	(637,903)	(500,000)	(1,137,903)
Total Other Financial Sources	(300,000)	108,953	(2,750,000)	(2,750,000)	(637,903)	(500,000)	(1,137,903)
NET CHANGE IN FUND BALANCE	1,071,989	1,446,573	(2,107,408)	(1,728,539)	169,652		(500,000)
Beginning Fund Balance	-	3,168,118	4,614,691	4,614,691	2,886,152	-	2,886,152
Ending Fund Balance	-	4,614,691	2,507,283	2,886,152	3,055,803	-	2,386,151
Contingency Reserves	-	583,304	702,230	810,611	901,665	-	944,078
Unreserved Ending Funding Balance	-	4,031,387	1,805,054	2,075,541	2,154,139	-	1,442,074

UTILITY FUND REVENUES





Utility Fund Revenues



		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
CONNECTION FEES								
Building Permit Water Meter Fees	02-105-5225	25,270	83,776	72,494	137,918	100,000	-	100,000
Building Permit Sewer Tap Fees	02-105-5226	5,201	-	-	-	-	-	-
TOTAL CONNECTION FEES		30,471	83,776	72,494	137,918	100,000	-	100,000
WASTEWATER FEES								
Retail Fee	02-150-4002	442,596	606,347	519,750	747,240	784,602	-	784,602
Sonterra Wholesale Fee	02-150-4004	1,682,724	1,941,876	2,056,003	1,980,613	2,079,644	-	2,079,644
Late Fee	02-150-4005	3,917	23,740	3,500	8,249	8,662	-	8,662
Disconnection Fee	02-150-4007	350	350	500	-	-	-	-
NSF Bank Fee	02-150-4008	-	135	-	445	500	-	500
CLL MUD Wholesale Fee	02-150-4010	120,167	140,402	101,516	130,180	136,689	-	136,689
TOTAL WASTEWATER FEES		2,249,754	2,712,849	2,681,269	2,866,728	3,010,097	-	3,010,097
WATER FEES								
Retail Fee	02-160-4002	545,422	671,466	563,751	975,753	1,024,541	-	1,024,541
Late Fee	02-160-4005	3,673	24,197	3,000	8,777	9,216	-	9,216
JSWSC Customer Revenue	02-160-4009	97,332	113,252	95,000	122,878	129,022	-	129,022
CL&L Reimbursement Costs	02-160-5476	58,089	43,567	30,497	125,083	131,337	-	131,337
TOTAL WATER FEES		704,516	852,482	692,247	1,232,492	1,294,116	-	1,294,116
INTEREST & OTHER								
Interest Earned	02-120-5611	5,424	21,728	5,500	26,767	10,000	-	10,000
Insurance Claim Proceeds	02-140-5706	-	-	-	-	-	-	-
CDBG Grant Income	02-149-5900	-	-	-	-	-	-	-
TOTAL INTEREST & OTHER INCOME		5,424	21,728	5,500	26,767	10,000	-	10,000
TOTAL UTILITY FUND REVENUES		2,990,166	3,670,835	3,451,510	4,263,905	4,414,213	-	4,414,213
OTHER FINANCING SOURCES:								
Transfer from Reserves	02-130-5721	-	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	-	-	-	-
TOTAL REVENUE & OTHER SOURCES		2,990,166	3,670,835	3,451,510	4,263,905	4,414,213	-	4,414,213

Considerations

- Upon completion of the Utility Rate Study, rates will likely need to be increased
- 37% of property taxes collected are used to subsidize the Utility Fund
- The City has not increased rates for Sonterra since we began providing service in 2009





Utility Fund



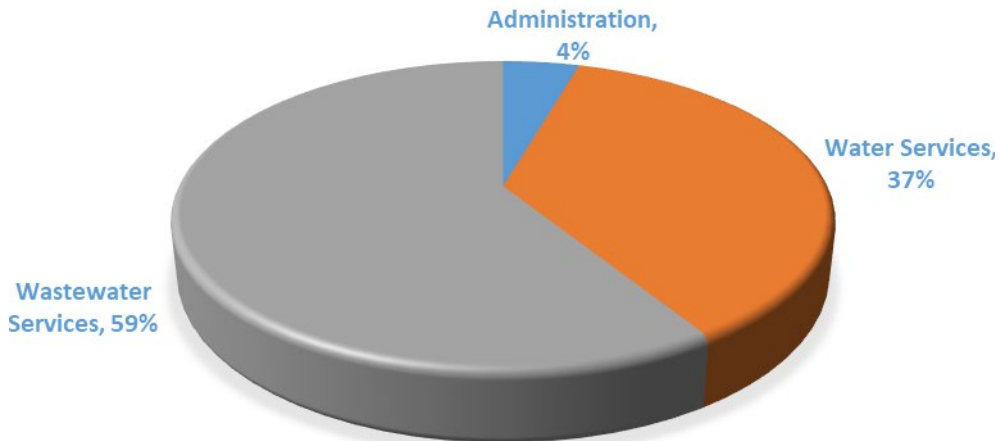
Administration

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Contracted Services								
Professional Services	02-300-6312	-	-	75,000	75,000	-	-	-
Administrative Services		-	-	-	-	-	132,022	132,022
Total Contracted Services		-	-	75,000	75,000	-	132,022	132,022
Miscellaneous Expenses								
Interest	02-400-9100	-	-	-	-	-	-	-
Bond Issuance Costs	02-400-9200	-	92,705	-	-	-	-	-
Contingency		-	-	-	-	-	37,630	37,630
Total Miscellaneous Expenses		-	92,705	-	-	-	37,630	37,630
Division Total		-	92,705	75,000	75,000	-	169,652	169,652
Transfers Out								
Transfer to Debt Service Fund (07)	02-300-6906	300,000	800,000	1,000,000	1,000,000	637,903	-	637,903
Transfer to CPF	02-300-6907	-	-	1,750,000	1,750,000	-	500,000	500,000
Transfer to Utility Fund Reserves	02-300-6914	-	(908,953)	-	-	-	-	-
Total Transfers		(300,000)	108,953	(2,750,000)	(2,750,000)	(637,903)	(500,000)	(1,137,903)

Enhancements

- Administrative Services will reimburse the General Fund for the salary and benefits of a water and wastewater operator

UTILITY FUND EXPENSES





Utility Fund



Wastewater Services

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Supplies & Materials								
Telephone Main Service	02-300-6530	2,466	2,919	3,150	3,547	3,902	-	3,902
Postage	02-300-6650	7,141	9,755	8,694	9,708	10,679	-	10,679
Supplies	02-300-6665	2,869	337	3,012	1,000	3,000	-	3,000
Chemicals	02-300-6801	10,000	-	25,000	64,659	71,125	-	71,125
Equipment Replacement	02-300-6810	5,104	-	10,000	-	25,000	-	25,000
Total Supplies & Materials		27,580	13,011	49,856	78,914	113,705	-	113,705
Repair & Maintenance								
Equipment Repairs	02-300-6803	128,353	148,443	200,000	294,237	300,000	-	300,000
Wastewater Infrastructure	02-300-6814	-	-	200,000	451,457	500,000	-	500,000
Total Repair & Maintenance		128,353	148,443	400,000	745,694	800,000	-	800,000
Contracted Services								
Contract Labor	02-300-6324	367,946	1,103,953	760,000	760,000	575,000	-	575,000
Disconnect/Reconnect Expense	02-300-6666	140	630	1,008	-	1,000	-	1,000
Lab Testing	02-300-6800	31,650	35,495	42,624	53,404	58,745	-	58,745
Sludge Disposal	02-300-6802	132,316	88,226	158,779	227,875	250,662	-	250,662
Non-Sludge Disposal	02-300-6803	1,863	106	3,150	5,227	5,750	-	5,750
Total Contracted Services		533,915	1,228,410	965,561	1,046,507	891,157	-	891,157
Miscellaneous Expenses								
Water	02-300-6410	54,705	36,777	50,541	12,407	13,648	-	13,648
Bank Fees	02-300-6520	14,091	37,580	25,796	25,000	27,500	-	27,500
Electricity	02-300-6622	116,312	270,221	275,975	324,409	356,850	-	356,850
Permits	02-300-6805	18,819	8,489	30,000	19,668	21,635	-	21,635
Total Miscellaneous Expenses		203,927	353,067	382,312	381,484	419,633	-	419,633
Division Total		893,775	1,742,932	1,797,729	2,252,599	2,224,496	-	2,224,496

Considerations

- Over the next several years, water and wastewater operations should be transitioned from contract labor to in-house staff to reduce costs





Utility Fund



Water Services

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Supplies & Materials								
Telephone Main Service	02-400-6530	2,966	2,907	3,000	2,963	3,259	-	3,259
Supplies	02-400-6665	4,589	798	6,000	2,000	6,000	-	6,000
Chemicals	02-400-6801	20,896	66,156	63,151	25,703	70,000	-	70,000
Water Meters	02-400-6811	249,671	9,220	80,000	80,000	88,000	-	88,000
Total Supplies & Materials		278,122	79,080	152,151	110,666	167,259	-	167,259
Repair & Maintenance								
Equipment Repairs	02-400-6804	126,877	97,319	100,000	113,280	120,000	-	120,000
Water Infrastructure	02-400-6814	-	-	100,000	144,831	150,000	-	150,000
Total Repair & Maintenance		126,877	97,319	200,000	258,111	270,000	-	270,000
Contracted Services								
Disconnect/Reconnect Expense	02-400-6666	-	-	-	-	-	-	-
Lab Testing	02-400-6800	10,597	1,207	12,717	5,667	6,234	-	6,234
Raw Water Purchase	02-400-6807	49,902	49,166	75,000	-	-	-	-
LSRWA Operating	02-400-6808	10,000	-	22,000	22,000	24,200	-	24,200
LSRWA Water Line Costs	02-400-6813	193,969	198,473	226,800	225,673	610,337	-	610,337
Contract Labor	02-400-6324	-	-	180,000	220,790	225,000	-	225,000
Total Contracted Services		264,468	248,845	516,517	474,130	865,771	-	865,771
Miscellaneous Expenses								
Electricity	02-400-6622	54,253	71,851	66,521	70,939	78,032	-	78,032
Permit Renewal	02-400-6805	683	483	1,000	1,000	1,100	-	1,100
Total Miscellaneous Expenses		54,935	72,333	67,521	71,939	79,132	-	79,132
Division Total		724,401	497,578	936,189	914,845	1,382,163	-	1,382,163

Considerations

- Raw water purchase for the Town Center Well has been eliminated as the City purchased water rights





Street Fund



Street Fund

Summary

	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Revenues							
SALES TAX	369,782	482,436	486,451	479,002	483,792	-	483,792
INTEREST	2,397	8,949	3,936	15,406	7,703	-	7,703
Total Revenues	372,178	491,385	490,387	494,408	491,495	-	491,495
Expenditures							
STREET MAINTENANCE	105,864	113,667	26,788	43,812	60,000	800,000	860,000
Total Expenditures	105,864	113,667	26,788	43,812	60,000	800,000	860,000
Other Financial Sources							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financial Sources	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	266,314	377,718	463,599	450,596	431,495	(800,000)	(368,505)
Beginning Fund Balance	-	1,178,948	1,619,683	1,619,683	2,070,279	-	2,070,279
Ending Fund Balance	-	1,619,683	2,083,282	2,070,279	2,501,774	-	1,701,774
Reserved for Planned Projects	-	-	-	-	610,000	460,000	1,070,000
Unreserved Ending Funding Balance	-	1,556,666	2,083,282	2,070,279	1,891,774	-	631,774

STREET FUND REVENUES





Street Fund



Revenues

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
SALES TAX								
Sales Tax Streets 12.5%	03-100-5122	369,782	482,436	486,451	479,002	483,792	-	483,792
SALES TAX TOTAL		369,782	482,436	486,451	479,002	483,792	-	483,792
INTEREST								
Interest Earned	03-120-5611	2,397	8,949	3,936	15,406	7,703	-	7,703
INTEREST TOTAL		2,397	8,949	3,936	15,406	7,703	-	7,703
TOTAL STREET FUND REVENUES		372,178	491,385	490,387	494,408	491,495	-	491,495
OTHER FINANCING SOURCES:								
Transfer from Fund		-	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	-	-	-	-
TOTAL REVENUE & OTHER FINANCING SOURCES		372,178	491,385	490,387	494,408	491,495	-	491,495

Considerations

- A sales tax election is required in November 2024 to continue collecting sales tax for street maintenance
- After several years of high sales tax growth, revenues have leveled out state-wide





Street Fund

Expenses

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
STREET MAINTENANCE								
Maintenance & Streets	03-270-6434	16,802	24,605	26,788	43,812	60,000	200,000	260,000
Interlocal County for Street Repairs	03-270-6439	89,062	89,062	-	-	-	600,000	600,000
STREET MAINTENANCE TOTAL		105,864	113,667	26,788	43,812	60,000	800,000	860,000
TOTAL STREET FUND EXPENSES		105,864	113,667	26,788	43,812	60,000	800,000	860,000
TRANSFERS OUT:								
Transfer to Fund		-	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	-	-	-	-
TOTAL EXPENSES & TRANSFERS		105,864	113,667	26,788	43,812	60,000	800,000	860,000

Enhancements

- The City entered into an interlocal agreement with Williamson County to provide for maintenance and repairs for Ronald Reagan Boulevard
- A pavement condition index study is proposed for FY25, this study will ensure that the correct pavement maintenance measures are performed for each street and will provide a prioritized list
 - \$200,000 is proposed for maintenance for local streets
- Williamson County is preparing plans for the repair and expansion of County 305. The City has pledged \$460,000 towards the replacement of existing pavement. This amount has been reserved in the fund balance for future allocation (see Street Fund Summary)





EDC Fund



EDC Fund

Summary

	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Revenues							
SALES TAXES	369,782	482,436	491,700	479,002	483,792	-	483,792
INTEREST	580	666	990	1,292	1,163	-	1,163
Total Revenues	370,362	483,101	492,690	480,294	484,955	-	484,955
Expenditures							
ADMINISTRATION	125,000	111,218	315,300	150,000	172,000	-	172,000
SUPPLIES & MATERIALS	3,812	1,732	38,100	8,497	18,600	-	18,600
CONTRACTED SERVICES	10,340	1,573	117,200	17,674	88,100	10,000	98,100
MISCELLANEOUS EXPENSES	3,749	17,987	62,500	50,000	88,650	-	88,650
BUSINESS EXPENSES	42,206	26,928	154,500	9,911	4,750	102,000	106,750
Total Expenditures	185,107	159,439	687,600	236,082	372,100	112,000	484,100
Other Financial Sources							
TRANSFERS IN	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-
Total Other Financial Sources	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	185,254	323,663	(194,910)	244,212	112,855	(112,000)	855
Prior Audit Adjustment		67,249					
Beginning Fund Balance	490,825	676,079	1,066,991	1,066,991	1,311,203	-	1,311,203
Ending Fund Balance	676,079	1,066,991	872,081	1,311,203	1,424,058	-	1,312,058
Contingency Reserves	-	-	-	-	-	-	121,025
Reserved for Approved Projects	-	-	-	-	-	-	500,000
Unreserved Ending Funding Balance	676,079	999,742	872,081	1,311,203	1,424,058	-	691,033





EDC Fund



Revenue

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
SALES TAX								
Sales Tax Dut to 4A 12.5%	05-100-5121	369,782	482,436	491,700	479,002	483,792	-	483,792
SALES TAX TOTAL		369,782	482,436	491,700	479,002	483,792	-	483,792
INTEREST								
Interest Earned	05-120-5611	580	666	990	1,292	1,163	-	1,163
INTEREST TOTAL		580	666	990	1,292	1,163	-	1,163
TOTAL EDC FUND REVENUES		370,362	483,101	492,690	480,294	484,955	-	484,955
TOTAL REVENUE & OTHER FINANCING SOURCES		370,362	483,101	492,690	480,294	484,955	-	484,955





EDC Fund



Expenses

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Administration								
Building Expenses	05-500-6701	-	-	89,300	-	-	-	-
Administration	05-500-6903	125,000	111,218	226,000	150,000	172,000	-	172,000
Administration Total		125,000	111,218	315,300	150,000	172,000	-	172,000
Supplies & Materials								
Postage	05-500-6650	-	-	-	100	500	-	500
Office Expense - Boards	05-500-6663	3,812	1,732	38,100	8,397	8,100	-	8,100
Office Expense	05-500-xxxx	-	-	-	-	2,500	-	2,500
Computers & Equipment	05-500-xxxx	-	-	-	-	7,500	-	7,500
Furniture & Fixtures	05-500-xxxx	-	-	-	-	-	-	-
Total Supplies & Materials		3,812	1,732	38,100	8,497	18,600	-	18,600
Contracted Services								
Contract Labor - General Contracts	05-500-6312	-	-	-	-	-	-	-
Contract Labor - Engineering	05-500-6320	-	-	100,000	-	74,000	-	74,000
Contract Labor- Auditor	05-500-6321	-	-	3,000	3,000	3,000	-	3,000
Contract Labor-Admin	05-500-6322	-	-	9,100	9,674	6,100	-	6,100
Legal Fees	05-500-6330	-	825	5,000	5,000	5,000	10,000	15,000
Contract Labor - Technology	05-500-6350	-	128	100	-	-	-	-
Contract Marketing	05-500-6367	10,340	620	-	-	-	-	-
Total Contracted Services		10,340	1,573	117,200	17,674	88,100	10,000	98,100
Miscellaneous Expenses								
Travel/Training	05-500-6260	2,352	16,318	20,500	20,000	41,750	-	41,750
Dues/Subscriptions	05-500-6270	1,398	1,669	42,000	22,000	36,400	-	36,400
Community Outreach	05-500-xxxx	-	-	-	-	2,500	-	2,500
Sponsorships	05-500-xxxx	-	-	-	8,000	8,000	-	8,000
Total Miscellaneous Expenses		3,749	17,987	62,500	50,000	88,650	-	88,650
Business Expenses								
Jarrell Community Library	05-500-6667	-	-	-	-	-	10,000	10,000
Website	05-500-6694	3,000	246	-	3,500	3,500	-	3,500
Marketing	05-500-6695	21,120	25,300	14,500	3,500	-	34,500	34,500
Promotion	05-500-6696	2,750	-	35,000	1,911	-	-	-
Meeting Expense	05-500-6697	650	1,382	5,000	1,000	1,250	-	1,250
Projects	05-500-6698	14,686	-	100,000	-	-	-	-
Business Retention & Expansion	05-500-xxxx	-	-	-	-	-	7,500	7,500
Incentives	05-500-xxxx	-	-	-	-	-	-	-
Small Business Programs	05-500-xxxx	-	-	-	-	-	50,000	50,000
Total Business Expenses		42,206	26,928	154,500	9,911	4,750	102,000	106,750
TOTAL EXPENSES		185,107	159,439	687,600	236,082	372,100	112,000	484,100

This budget reflects modifications recommended by the Economic Development Corporation Board.

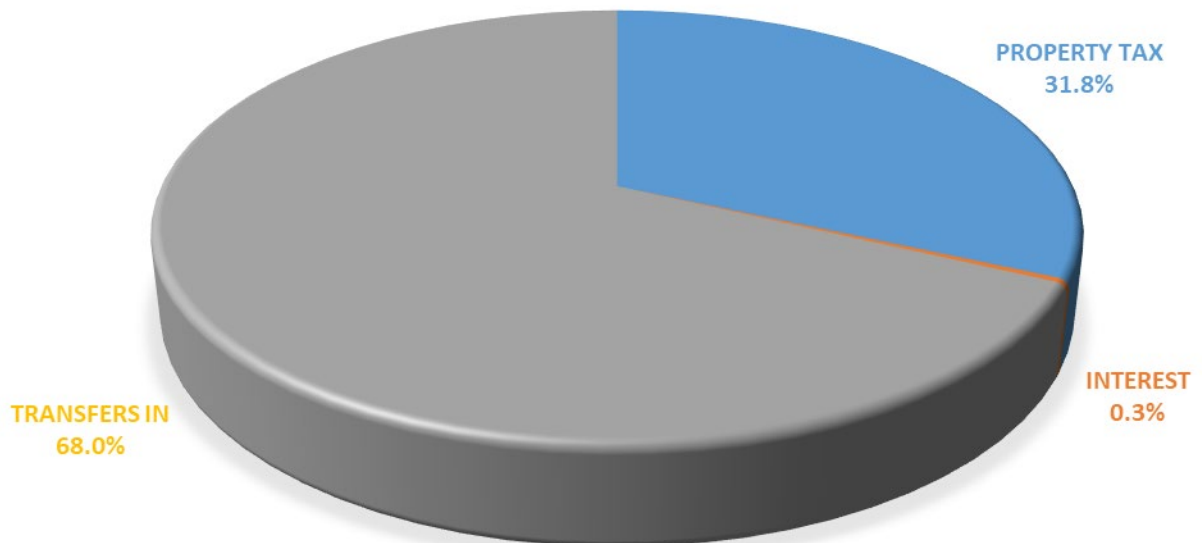


Debt Fund

Debt Fund Summary

	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Revenues							
PROPERTY TAX	899,864	1,388,797	1,331,503	1,430,679	1,046,054	-	1,046,054
INTEREST	2,015	9,377	4,508	12,479	9,359	-	9,359
REIMBURSEMENTS	93,214	83,474	73,884	76,937	-	-	-
Total Revenues	995,094	1,481,647	1,409,895	1,520,096	1,055,413	-	1,055,413
Expenditures							
ADMINISTRATIVE	3,150	2,150	3,500	3,500	4,000	-	4,000
DEBT SERVICE	2,265,866	2,404,006	3,262,422	3,262,423	3,286,698	-	3,286,698
LONE STAR REGIONAL	233,366	275,492	320,000	359,734	-	-	-
Total Expenditures	2,502,382	2,681,648	3,585,922	3,625,657	3,290,698	-	3,290,698
Other Financial Sources							
TRANSFERS IN	1,598,750	1,300,000	2,213,133	2,213,133	2,237,903	-	2,237,903
TRANSFERS OUT	-	-	-	-	-	-	-
Total Other Financial Sources	1,598,750	1,300,000	2,213,133	2,213,133	2,237,903	-	2,237,903
NET CHANGE IN FUND BALANCE	91,462	99,999	37,106	107,572	2,619	-	2,619
Beginning Fund Balance	-	33,525	133,524	133,524	241,096	-	241,096
Ending Fund Balance	-	133,524	170,630	241,096	243,715	-	243,715

DEBT SERVICE REVENUES





Debt Fund Revenues



		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
PROPERTY TAX								
Property Taxes Current	07-100-5111	890,982	1,378,749	1,323,203	1,415,545	1,037,754	-	1,037,754
Property Taxes - Delinquent	07-100-5112	4,323	398	4,300	6,464	4,300	-	4,300
Property Taxes - P&I	07-100-5113	4,559	9,649	4,000	8,671	4,000	-	4,000
PROPERTY TAX TOTAL		899,864	1,388,797	1,331,503	1,430,679	1,046,054	-	1,046,054
INTEREST								
Interest Earned	07-120-5611	2,015	9,377	4,508	12,479	9,359	-	9,359
INTEREST TOTAL		2,015	9,377	4,508	12,479	9,359	-	9,359
REIMBURSEMENTS								
CC&L Reimbursement	07-140-5476	93,214	83,474	73,884	76,937	-	-	-
REIMBURSEMENTS TOTAL		93,214	83,474	73,884	76,937	-	-	-
TOTAL DEBT SERVICE FUND REVENUES		995,094	1,481,647	1,409,895	1,520,096	1,055,413	-	1,055,413
OTHER FINANCING SOURCES								
TRANSFER FROM UTILITY FUND (02)	07-130-5713	300,000	800,000	1,000,000	1,000,000	637,903	-	637,903
TRANSFER FROM CAPITAL RECOVERY	07-130-5722	1,298,750	500,000	1,213,133	1,213,133	1,600,000	-	1,600,000
OTHER FINANCING SOURCES TOTAL		1,598,750	1,300,000	2,213,133	2,213,133	2,237,903	-	2,237,903
TOTAL REVENUE & OTHER FINANCING SOURCES		2,593,844	2,781,647	3,623,028	3,733,229	3,293,316	-	3,293,316

Considerations

- Utility Debt is being subsidized by property taxes, once right-sized by the Utility Rate Study, the City should consider issuing debt for General Governmental Projects
 - These can include street reconstructions with sidewalk, drainage, and lighting improvements; park improvements; or other public facilities and amenities





Debt Fund Expenses

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCE	BUDGET
ADMINISTRATIVE								
Debt Admin Fees	07-700-7100	3,150	2,150	3,500	3,500	4,000	-	4,000
ADMINISTRATIVE TOTAL		3,150	2,150	3,500	3,500	4,000	-	4,000
DEBT SERVICE								
2006 TR Principal	07-701-7201	600,000	625,000	650,000	650,000	670,000	-	670,000
2008 TR Principal	07-702-7202	30,000	30,000	30,000	30,000	30,000	-	30,000
2015 TR Principal	07-708-7207	130,000	176,119	140,000	140,000	145,000	-	145,000
2015 TR Interest	07-708-7305	86,138	41,119	78,188	78,188	73,988	-	73,988
2017 Tax and Surplus CO Principal/Interest	07-713-7403	607,960	605,750	607,333	607,333	608,592	-	608,592
2018 CTRCO August Payment	07-717-7404	127,563	130,063	127,313	127,313	129,563	-	129,563
Jarrell CTRCO Series 2020 Principal/Interest	07-718-7405	684,206	795,956	796,456	796,456	795,956	-	795,956
2023 Series Jarrell CTRCO Principal/Interest	07-719-7406	-	-	833,133	833,133	833,600	-	833,600
DEBT SERVICE TOTAL		2,265,866	2,404,006	3,262,422	3,262,423	3,286,698	-	3,286,698
LONE STAR REGIONAL								
Lone Star Regional Water Transmission Line	07-709-7214	233,366	275,492	320,000	359,734	-	-	-
LONE STAR REGIONAL TOTAL		233,366	275,492	320,000	359,734	-	-	-
TOTAL DEBT SERVICE FUND EXPENSES		2,502,382	2,681,648	3,585,922	3,625,657	3,290,698	-	3,290,698

Considerations

- Payments for the Lone Star Regional Transmission Line were transferred to the Utility Fund per the audit





Capital Projects Fund



Capital Projects Fund



Summary

	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Revenues							
SALES TAX	-	-	-	-	-	-	-
BOND RECEIVABLES	-	11,512,623	-	-	-	-	-
CDBG GRANT	26,223	586,820	1,044,660	1,044,660	-	-	-
INTEREST & OTHER	381,535	54,363	23,634	30,126	-	-	-
Total Revenues	407,758	12,153,806	1,068,294	1,074,786	-	-	-
Expenditures							
CDBG GRANT	26,213	711,666	1,044,660	1,044,660	-	-	-
WASTEWATER PROJECTS	3,541,506	12,123,814	8,776,083	8,421,611	-	1,750,000	1,750,000
WATER PROJECTS	42,463	1,097,703	4,568,900	4,568,900	-	-	-
GOVERNMENTAL PROJECTS	171,426	-	-	-	-	875,000	875,000
OTHER EXPENSES	147,803	23,398	539,892	539,892	-	365,000	365,000
Total Expenditures	3,929,411	13,956,581	14,929,534	14,575,063	-	2,990,000	2,990,000
Other Financial Sources							
Transfers In	3,651,592	-	3,414,400	3,414,400	-	3,000,000	3,000,000
Transfers Out	-	-	-	-	-	-	-
Total Other Financial Sources	3,651,592	-	3,414,400	3,414,400	-	3,000,000	3,000,000
NET CHANGE IN FUND BALANCE	129,939	(1,802,776)	(10,446,840)	(10,085,877)		10,000	
Beginning Fund Balance	-	-	-	10,198,581	112,704	-	112,704
Ending Fund Balance	-	10,198,581	-	112,704	112,704	-	122,704



Capital Projects Fund

Revenues

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
SALES TAX								
Sales Tax Ad Valorem 25%	09-100-5123	-	-	-	-	-	-	-
SALES TAX TOTAL		-	-	-	-	-	-	-
BOND RECEIVABLES								
Bonds Receivable	09-146-5806	-	11,512,623	-	-	-	-	-
BOND RECEIVABLES TOTAL		-	11,512,623	-	-	-	-	-
CDBG GRANT								
CDBG Grant Income	09-149-5900	26,223	586,820	1,044,660	1,044,660	-	-	-
CDBG GRANT TOTAL		26,223	586,820	1,044,660	1,044,660	-	-	-
INTEREST & OTHER								
Interest Earned	09-120-5611	19,695	54,221	23,634	30,126	-	-	-
Miscellaneous Revenue	09-125-5705	361,840	142	-	-	-	-	-
Total Interest & Other Income		381,535	54,363	23,634	30,126	-	-	-
CAPITAL PROJECT FUND REVENUES		407,758	12,153,806	1,068,294	1,074,786	-	-	-
OTHER FINANCING SOURCES:								
Transfer from C.R. Agreements Fund	09-130-5710	2,397,200	-	1,664,400	1,664,400	-	1,250,000	1,250,000
Transfer from Reserve	09-130-5721	100,000	-	-	-	-	-	-
Transfer from General Fund Reserve	09-130-5725	1,154,392	-	-	-	-	1,250,000	1,250,000
Transfer from Utility Fund		-	-	1,750,000	1,750,000	-	500,000	500,000
Total Other Financing Sources		3,651,592	-	3,414,400	3,414,400	-	3,000,000	3,000,000
TOTAL REVENUE & OTHER FINANCING SOURCES		4,059,350	12,153,806	4,482,694	4,489,186	-	3,000,000	3,000,000

Considerations

- Transfers from the Capital Recovery Fund, General Fund, and Utility Fund are used to fund associated projects
- After completion of an updated Water & Wastewater Master Plan, debt issuance will need to be considered to fund projects
 - Additional water wells will be required in the near term





Capital Projects Fund



Expenses

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
CDBG GRANT								
CDBG Contract Labor Construction	09-901-6326	26,213	711,666	1,044,660	1,044,660	-	-	-
CDBG GRANT TOTAL		26,213	711,666	1,044,660	1,044,660	-	-	-
WASTEWATER PROJECTS								
Easement Acquisition	09-925-6331	55,909	153,097	84,664	4,274	-	-	-
2025-P3 WW Line B Willis Creek WWTP Phase 1	09-961-6865	-	21,904	-	5,691	-	-	-
2025-I2 Willis Creek Interceptor-Phase 1	09-962-6866	50,440	-	-	-	-	-	-
S-22 LIFT STATION 1 MRB 1st St. Lift Station	09-977-6320	212,293	1,289,011	381,165	242,086	-	-	-
2025-I1 Donahoe Creek Parallel Collector	09-987-6851	316,996	3,273,983	6,574,558	6,298,098	-	-	-
2025-LS1 FM 487 W New Lift Station	09-988-6852	512,625	7,111,043	1,735,696	1,871,463	-	-	-
1ST STREET LIFT STATION WWTP Phase 2	09-997-6862	2,393,243	274,777	-	-	-	-	-
Westside WWTP (design)		-	-	-	-	-	1,500,000	1,500,000
Water & Wastewater Master Plan		-	-	-	-	-	250,000	250,000
WASTEWATER PROJECTS TOTAL		3,541,506	12,123,814	8,776,083	8,421,611	-	1,750,000	1,750,000
WATER PROJECTS								
Wilco Waterfield Project	09-975-6873	-	663,600	1,568,900	1,568,900	-	-	-
CR 305 Water Line Extension	09-994-6859	23,292	434,103	-	-	-	-	-
LSRWA Ground Water Project	09-999-6872	8,000	-	-	-	-	-	-
LAS Facility	09-996-6861	8,385	-	-	-	-	-	-
Water Supply		-	-	1,750,000	1,750,000	-	-	-
Land Acquisition	09-985-6855	2,785	-	1,250,000	1,250,000	-	-	-
WATER PROJECTS TOTAL		42,463	1,097,703	4,568,900	4,568,900	-	-	-
GOVERNMENTAL PROJECTS								
Monument (Welcome to Jarrell)	09-966-6870	-	-	-	-	-	-	-
487-305 Rd	09-980-6843	-	-	-	-	-	-	-
Community Park Upgrades	09-964-6868	171,426	-	-	-	-	575,000	575,000
Old Town Master Plan		-	-	-	-	-	250,000	250,000
Pavement Condition Index		-	-	-	-	-	50,000	50,000
GOVERNMENTAL PROJECTS		171,426	-	-	-	-	875,000	875,000
OTHER EXPENSES								
SRO Capital Expenditures	09-929-6798	13,560	23,398	-	-	-	-	-
Police Video Upgrades	09-933-6600	115,823	-	-	-	-	-	-
Police Vehicle	09-933-6799	18,420	-	539,892	539,892	-	-	-
Vehicles & Equipment		-	-	-	-	-	275,000	275,000
Police Equipment		-	-	-	-	-	90,000	90,000
OTHER EXPENSES TOTAL		147,803	23,398	539,892	539,892	-	365,000	365,000
TOTAL CAPITAL PROJECT FUND EXPENSES		3,929,411	13,956,581	14,929,534	14,575,063	-	2,990,000	2,990,000
TOTAL EXPENSES & TRANSFERS		3,929,411	13,956,581	14,929,534	14,575,063	-	2,990,000	2,990,000

Enhancements

- 3 vehicles for additional positions
- Tractor with trailer for mowing rights-of-way and open space
- Parks Improvements
- Memorial Park softball/baseball field lighting
- Pavement Conditions Index Study for street maintenance plan
- Old Town Master Plan
- Police Radios
- Design of a Westside WWTP
- Water & Wastewater Master Plan



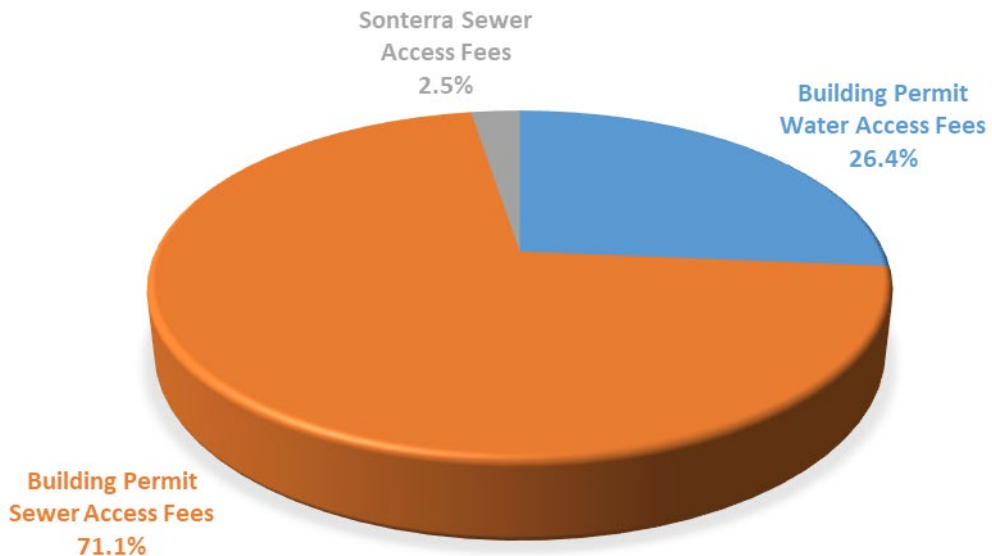
Capital Recovery Fund

Capital Recovery Fund

Summary

	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Revenues								
UTILITY ACCESS FEES	3,856,260	2,044,718	1,776,328	1,776,328	2,097,077	1,963,694	-	1,963,694
INTEREST	2,707	11,911	4,828	4,828	17,942	12,784	-	12,784
TRAFFIC IMPACT FEES	195,000	-	-	-	-	-	-	-
Total Revenues	4,053,967	2,056,628	1,781,156	1,781,156	2,115,019	1,976,477	-	1,976,477
Expenditures								
AGREEMENT EXPENDITURES	137,160	-	330,300	330,300	195,000	-	-	-
Total Expenditures	137,160	-	330,300	330,300	195,000	-	-	-
Other Financial Sources								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	3,695,950	500,000	1,213,133	2,877,533	2,877,533	1,600,000	1,250,000	2,850,000
Total Other Financial Sources	(3,695,950)	(500,000)	(1,213,133)	(2,877,533)	(2,877,533)	(1,600,000)	(1,250,000)	(2,850,000)
NET CHANGE IN FUND BALANCE	220,857	1,556,628	237,723	(1,426,677)	(957,514)	376,477		(873,523)
Beginning Fund Balance	1,335,772	1,782,519	3,339,147	3,339,147	3,339,147	2,381,633	-	2,381,633
Ending Fund Balance	1,556,628	3,339,147	3,576,870	1,912,470	2,381,633	2,758,110	-	1,508,110
Contingency Reserves	-	-	-	-	-	-	-	400,000
Unreserved Ending Fund Balance	1,556,628	3,339,147	3,576,870	1,912,470	2,381,633	2,758,110	-	1,108,110

UTILITY ACCESS FEES



Capital Recovery Fund

Revenues



	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCE	BUDGET
UTILITY ACCESS FEES								
Building Permit Water Access Fees 10-105-5227	143,200	556,420	483,420	483,420	492,800	517,440	-	517,440
Building Permit Sewer Access Fees 10-105-5228	904,300	1,065,778	870,388	870,388	1,329,765	1,396,254	-	1,396,254
Sonterra Sewer Access Fees 10-150-4003	2,808,760	422,520	422,520	422,520	274,512	50,000	-	50,000
UTILITY ACCESS FEES TOTAL	3,856,260	2,044,718	1,776,328	1,776,328	2,097,077	1,963,694	-	1,963,694
INTEREST								
Interest Earned 10-120-5611	2,707	11,911	4,828	4,828	17,942	12,784	-	12,784
INTEREST TOTAL	2,707	11,911	4,828	4,828	17,942	12,784	-	12,784
TRAFFIC IMPACT FEES								
Restricted Development Agreement 10-106-5230	195,000	-	-	-	-	-	-	-
TRAFFIC IMPACT FEES TOTAL	195,000	-	-	-	-	-	-	-
C.R. AGREEMENT FUND REVENUES	4,053,967	2,056,628	1,781,156	1,781,156	2,115,019	1,976,477	-	1,976,477
OTHER FINANCING SOURCES:								
Transfer from CP Fund	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-	-	-
TOTAL REVENUE & OTHER FINANCING SOURCES	4,053,967	2,056,628	1,781,156	1,781,156	2,115,019	1,976,477	-	1,976,477

Considerations

- An Impact Fee Study is underway to update fees





Capital Recovery Fund

Expenses

		2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
AGREEMENT EXPENDITURES									
Home Place Dev Agreement (Sewer)	10-200-6829	10,800	-	9,000	9,000	-	-	-	-
Reverse Impact Fees	10-203-6900	126,360	-	126,300	126,300	-	-	-	-
Traffic Impact Mitigation		-	-	195,000	195,000	195,000	-	-	-
AGREEMENT EXPENSES TOTAL		137,160	-	330,300	330,300	195,000	-	-	-
TOTAL C.R. AGREEMENTS EXPENSES		137,160	-	330,300	330,300	195,000	-	-	-
TRANSFERS OUT									
Transfer to Debt Service Fund (07)	10-202-6906	1,298,750	500,000	1,213,133	1,213,133	1,213,133	1,600,000	-	1,600,000
Transfer to Capital Projects Fund (09)	10-202-6907	2,397,200	-	-	1,664,400	1,664,400	-	1,250,000	1,250,000
TOTAL TRANSFERS OUT		3,695,950	500,000	1,213,133	2,877,533	2,877,533	1,600,000	1,250,000	2,850,000
TOTAL EXPENSES & TRANSFERS		3,833,110	500,000	1,543,433	3,207,833	3,072,533	1,600,000	1,250,000	2,850,000

Enhancements

- Fund balance is being transferred to the Capital Projects Fund to provide funding for a Water and Wastewater Master Plan and the design of a Westside WWTP
 - Additional funds for the design of the WWTP are provided by the Utility Fund





Police Department Assets Fund



Police Department Assets Fund



Summary

	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
Revenues							
ASSET FORFEITURES	254	-	-	-	-	-	-
Total Revenues	254	-	-	-	-	-	-
Expenditures							
EXPENDITURES	1,517	-	-	-	-	-	-
Total Expenditures	1,517	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,264)	-	-	-	-	-	-
Beginning Fund Balance	3,124	1,860	1,860	1,860	1,860	-	1,860
Ending Fund Balance	1,860	1,860	1,860	1,860	1,860	-	1,860

Considerations

- These funds are the result of Police Asset Seizures





Police Department Assets Fund



Revenues

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
ASSET FORFEITURES								
PD Asset Forfeitures	12-128-5520	254	-	-	-	-	-	-
ASSET FORFEITURES TOTAL		254	-	-	-	-	-	-
TOTAL P.D. ASSET FORFEITURES FUND REVENUES		254	-	-	-	-	-	-



Expenses

		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
		ACTUAL	ACTUAL	BUDGET + AMENDMENTS	PROJECTED	BASE	ENHANCEMENT	BUDGET
EXPENDITURES								
JPD Asset Expenses	12-220-6706	1,517	-	-	-	-	-	-
EXPENDITURES TOTAL		1,517	-	-	-	-	-	-
TOTAL P.D. ASSET FORFEITURE FUND EXPENSES		1,517	-	-	-	-	-	-

