



ORDINANCE # 2024-04-01001
[Amending FY 2023-2024 Budget]

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, AUTHORIZING CERTAIN BUDGET AMENDMENTS PERTAINING TO THE FISCAL YEAR 2023-2024 BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City is required by the City Charter to approve a budget amendment by ordinance and upon approval such amendment shall become an attachment to the original budget; and

WHEREAS, a budget amendment has been prepared for certain appropriations and expenditures in the 2023-2024 budget and submitted to the City Council for approval, a true and correct copy of which is attached as Exhibit A.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, THAT:

Section 1. Pursuant to the City Charter requirements of the City of Lucas, Texas, in the year 2023-2024, a budget amendment attached as Exhibit A is hereby authorized and approved.

Section 2. This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Lucas, and it is accordingly so ordained.

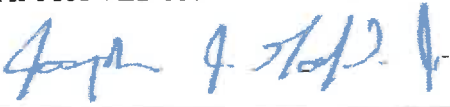
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 18TH DAY OF APRIL 2024.

APPROVED:



Jim Olk, Mayor

APPROVED AS TO FORM:



Joseph J. Gorfida, Jr., City Attorney

ATTEST:



Toshia Kimball



	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	3,860,109	20,979	3,881,088	3,871,756
OTHER TAXES	2,320,342	-	2,320,342	1,129,030
FINES & FORFEITURES	91	-	91	-
LICENSES & PERMITS	597,120	(19,415)	577,705	162,802
FIRE DEPARTMENT REVENUE	1,340,252	35,602	1,375,854	692,563
FEES & SERVICE CHARGES	55,200	-	55,200	51,095
MISCELLANEOUS REVENUES	763,375	165,925	929,300	305,662
GF RESERVE FUNDING (TRANSFER IN)	1,850,963	635,365	2,486,328	-
TOTAL GENERAL FUND REVENUE	10,787,452	838,456	11,625,908	6,212,908
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	6,549,344	-	6,549,344	3,015,531
MISCELLANEOUS REVENUES	300,000	293,157	593,157	296,405
TOTAL WATER UTILITIES FUND REVENUE	6,849,344	293,157	7,142,501	3,311,936
DEBT SERVICE FUND				
PROPERTY TAXES	1,355,483	214,101	1,569,584	1,539,433
TOTAL DEBT SERVICE FUND REVENUE	1,355,483	214,101	1,569,584	1,539,433
COMBINED REVENUE TOTALS	18,992,279	1,345,714	20,337,993	11,064,277
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	35,330	6,100	41,430	22,548
CITY SEC	272,139	11,740	283,879	129,346
ADMIN/FINANCE	763,654	51,983	815,637	383,329
DEVELOPMENT SERVICES	530,761	56,002	586,763	226,264
PUBLIC WORKS - ENGINEERING	1,353,979	6,067	1,360,046	135,660
PUBLIC WORKS	445,125	90,359	535,484	188,402
PARKS	348,000	-	348,000	73,246
FIRE	4,718,338	613,969	5,332,307	1,703,876
NON-DEPARTMENTAL	1,844,842	(150,272)	1,694,570	304,708
GENERAL FUND RESERVE (TRANSFER OUT)	-	-	-	-
TOTAL GENERAL FUND EXPENDITURES	10,312,168	685,948	10,998,116	3,167,379
WATER UTILITIES FUND				
WATER UTILITIES	5,577,259	(18,082)	5,559,177	2,420,661
WATER - ENGINEERING	208,694	6,067	214,761	68,030
TOTAL WATER FUND EXPENDITURES	5,785,953	(12,015)	5,773,938	2,488,691
DEBT SERVICE				
WATER UTILITIES	560,112	-	560,112	490,971
GENERAL FUND	1,355,482	-	1,355,482	1,161,179
TOTAL DEBT SERVICE	1,915,594	-	1,915,594	1,652,150
TOTAL EXPENDITURES	18,013,715	673,933	18,687,648	7,308,220
NET REVENUE LESS EXPENDITURES	978,564	671,781	1,650,345	3,756,057

2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024
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SUMMARY BY FUND

GENERAL FUND				
REVENUE	10,787,452	838,456	11,625,908	6,212,908
EXPENDITURES	10,312,168	685,948	10,998,116	3,167,379
NET REVENUE LESS EXPENDITURES	475,284	152,508	627,792	3,045,529
WATER UTILITIES FUND				
REVENUE	6,849,344	293,157	7,142,501	3,311,936
EXPENDITURES	5,785,953	(12,015)	5,773,938	2,488,691
DEBT SERVICE	560,112	-	560,112	490,971
NET REVENUE LESS EXPENDITURES	503,279	305,172	808,451	332,274
DEBT SERVICE FUND-GENERAL				
REVENUE	1,355,483	214,101	1,569,584	1,539,433
EXPENDITURES	1,355,483	-	1,355,482	1,161,179
NET REVENUE LESS EXPENDITURES	-	214,101	214,102	378,254
NET REVENUE LESS EXPENDITURES	978,563	671,781	1,650,345	3,756,057

FUND SUMMARIES - GOVERNMENTAL FUNDS

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL	DEBT SERVICE	CAPITAL IMPROVEMENTS	BROCKDALE ROAD IMPROV	DEVELOPERS IMPACT FEES (L FORD/LAKEVIEW/S OAKS)	IMPACT FEES	TOTAL GOVERNMENTAL
BEGINNING FUND BALANCE	9,360,865	1,413,890	9,029,160	31,464	456,089	1,425,571	21,717,039
PROPERTY TAXES	3,881,088						5,450,672
OTHER TAXES	2,320,342	1,569,584					2,320,342
FINES & FORFEITURES	91						91
LICENSES & PERMITS	577,705						577,705
FIRE DEPARTMENT REVENUE	1,375,854						1,375,854
FEES & SERVICE CHARGES	55,200						55,200
MISCELLANEOUS REVENUES	929,300						929,300
TRANSFER IN - RESTRICTED RESERVES	2,486,328						2,486,328
CC 11-2-23 RESERVES FOR TRINITY TRAIL CONNECT PHASE 1 PROJECT (TRANSFER IN)		358,012					358,012
TRANSFER IN RESTRICTED IMPACT FEES (11-1009)		306,489					306,489
TOTAL REVENUES	11,625,908	1,569,584	664,501	-	-	-	13,859,993
EXPENDITURES							
CITY COUNCIL	41,430						41,430
CITY SEC	283,879						283,879
ADMIN/FINANCE	815,637						815,637
DEVELOPMENT SERVICES	586,763						586,763
PUBLIC WORKS	535,484						535,484
PUBLIC WORKS - ENGINEERING	1,360,046						1,360,046
PARKS	348,000						348,000
FIRE	5,332,307	950,000					5,332,307
NON-DEPARTMENTAL	1,694,570	405,483					1,694,570
DEBT SERVICE PRINCIPAL							
DEBT SERVICE INTEREST/BOND EXP							
CAPITAL ROADWAY PROJECTS			3,320,051				3,320,051
TOTAL EXPENDITURES	10,998,116	1,355,483	3,320,051	-	306,489	-	15,980,139
NET CHANGE IN FUND BALANCE	627,792	214,101	(2,655,550)	-	(306,489)	-	(2,120,146)
ENDING FUND BALANCE	9,988,657	1,627,991	6,373,610	31,464	149,600	1,425,571	19,596,893
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,425,571)	(1,425,571)
BROCKDALE ROAD IMPROVEMENTS				(31,464)			(31,464)
CC 11-2-23 RESERVES FOR TRINITY TRAIL CONNECT PHASE 1 PROJECT	(358,012)						(358,012)
CC 1-4-24 RESERVES FOR CM SALARY ADJ (50/50) GF/WF	(5,181)						(5,181)
CC 3-7-24 RESERVES FOR DEVELOPMENT COORDINATOR POSITION	(43,892)						(43,892)
DEBT SERVICE PAYMENTS		(1,627,991)					(1,627,991)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/S OAKS)					(149,600)		(149,600)
CAPITAL IMPROVEMENT PROJECTS			(6,373,610)				(6,373,610)
UNASSIGNED FUND BALANCE	9,581,572						9,581,572
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	9,581,572	-	-	-	-	-	9,581,572
AMOUNT IN DAYS OPERATING COST	405						405
AMOUNT IN MONTHS OPERATING COST	14						14
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(4,255,894)						(4,255,894)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	5,325,678	-	-	-	-	-	5,325,678
AMOUNT IN DAYS OPERATING COST	225						225
AMOUNT IN MONTHS OPERATING COST	8						8

FUND SUMMARIES - PROPRIETARY

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	WATER DEBT SERVICE	CUSTOMER DEPOSITS	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
BEGINNING BALANCE RESTRICTED/UNRESTRICTED	9,707,570	415,000	295,600	4,270,620	640,050	15,328,840
WATER REVENUE	5,586,844					5,586,844
WASTE WATER REVENUE	80,500					80,500
TRASH REVENUE	882,000					882,000
DEVELOPMENT FEES - SEWER (OSAGE LIFT STATION ESCROW)				263,051		263,051
MISCELLANEOUS REVENUES	593,157					593,157
TRANSFER INTEREST EARNED CAPITAL PROJECT FUNDING				96,396		96,396
TRANSFER IN RESERVES 12-21-23 OSAGE LANE LIFT STATION				74,500		74,500
TRANSFER IN RESERVES WATER TOWER PROJECT 10-19-23				160,550		160,550
TRANSFER IN IMPACT FEES RESTRICTED				618,050	(618,050)	
TOTAL REVENUES	7,142,501			949,496	(354,999)	7,736,998
EXPENDITURES						
WATER	4,686,467					4,686,467
TRASH	807,300					807,300
WASTEWATER	65,410					65,410
DEBT SERVICE PRINCIPAL	415,000					415,000
DEBT SERVICE INTEREST/BOND EXP	145,112					145,112
WATER - ENGINEERING	214,761			5,220,116		5,434,877
CAPITAL PROJECTS WF						
TOTAL EXPENDITURES	6,334,050			5,220,116		11,554,166
NET CHANGE IN BALANCE	808,451			(4,270,620)	(354,999)	(3,817,168)
ENDING BALANCE	10,516,021	415,000	295,600		285,051	11,511,672
MINUS RESTRICTIONS AND TRANSFERS						
DEBT SERVICE PAYMENTS		(415,000)				(415,000)
CUSTOMER DEPOSITS			(295,600)			(295,600)
CC 1-4-24 RESERVES FOR CM SALARY ADJ (50/50) GF/WF	(5,181)					(5,181)
CC 10-19-23 Reserve Restriction for Water Tower Project	(256,946)					(256,946)
CC 12-21-23 Reserve Restriction Osage Lane Lift Station (Design)	(74,500)					(74,500)
LAKEVIEW DOWNS IMPACT FEES/OSAGE LANE LIFT STATION				(285,051)		(285,051)
UNASSIGNED FUND BALANCE	10,179,394					10,179,394
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	10,179,394					10,179,394
AMOUNT IN DAYS OPERATING COST	628					628
AMOUNT IN MONTHS OPERATING COST	21					21
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(2,959,525)					(2,959,525)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	7,219,869					7,219,869
AMOUNT IN DAYS OPERATING COST	445					445
AMOUNT IN MONTHS OPERATING COST	15					15

2023-2024

FISCAL YEAR BUDGET

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

ELEVATED WATER TOWER (21-8210-490-125)	5,145,616
OSAGE LANE LIFT STATION- (HUNT) (21-8210-490-131)	74,500
TOTAL WF PROJECTS FY 23/24	5,220,116

PROJECT FUNDING - WATER:

2017 CERTIFICATES OF OBLIGATION	(443,742)
2019 CERTIFICATES OF OBLIGATION	(1,591,657)
ARPA FUNDS	(2,210,638)
RESTRICTED IMPACT FEES CAPITAL PROJECTS	(618,050)
RESTRICTED RESERVES	(120,979)
2023-2024 WATER FUND RESERVES TRANSFER IN - OSAGE LANE LIFT STATION (HUNT)	(74,500)
2023-2024 WATER FUND RESERVES TRANSFER IN - WATER TOWER PROJECT	(160,550)
TOTAL WATER PROJECT FUNDING	(5,220,116)

CAPITAL ROADWAY AND GF PROJECTS:

WEST LUCAS ROAD PROJECT (21-8210-491-136)	2,655,550
BLONDY JHUNE RD ALIGNMENT (21-8210-491-300)	306,489
TRINITY TRAIL CONNECT PHASE 1	358,012
TOTAL GF PROJECTS FY 23/24	3,320,051

PROJECT FUNDING - GENERAL FUND:

WEST LUCAS ROAD FUNDING (COLLIN COUNTY)/2019 CO	(2,655,550)
GENERAL FUND RESERVES CC APPROVED ON 11-2-23	(358,012)
RESTRICTED IMPACT FEES (11-1009-10) LONE STAR BLONDY JHUNE REALIGNMENT	(306,489)
TOTAL GENERAL FUND PROJECT FUNDING	(3,320,051)

TOTAL CAPITAL PROJECTS FY 23/24	8,540,167
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	2022-2023 ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024
Impact/Development Fee Summary					
GENERAL FUND:					
Beginning Balance General Fund (Restricted)	1,756,377	1,913,124		1,913,124	
Revenue					
Roadway Impact Fees(11-4500)	156,747	300,000	(200,000)	100,000	26,967
Roadway Fees Brockdale(11-4989) Improv					
Contrib. Roadway Maint. Brockdale(11-4990)					
Total Revenues	156,747	300,000	(200,000)	100,000	26,967
Expenditures					
Capital Projects Roadways (Blondy Jhune Rd Alignment)			306,489	306,489	
Total Expenditures	-	-	306,489	306,489	-
Total General Fund Restricted	1,913,124	2,213,124	(506,489)	1,706,635	26,967
Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs					
	149,600	149,600		149,600	
Restricted for Brockdale Road Maint.					
	31,464	31,464		31,464	
Restricted for Blondy Jhune Realignment					
	306,489	306,489	(306,489)	-	
Total 3rd Party Restricted	487,553	487,553	(306,489)	181,064	-
General Fund Ending Bal (Restricted for Roads)	1,425,571	1,725,571	(200,000)	1,525,571	-
Total General Fund Restricted	1,913,124	2,213,124	(506,489)	1,706,635	-
WATER FUND:					
Beginning Balance - Water Fund	(5,442,900)			(5,442,900)	
Revenue					
Water Impact Fees		250,000	(150,000)	100,000	38,500
Development Fees - Sewer Osage Lane Lift Station (Hunt)			263,051	263,051	
Restricted for Capital Projects					
Restricted for Lakeview Downs					
Total Revenues	-	250,000	113,051	363,051	38,500
Expenditures					
Capital Projects - Water					
Capital Projects- Sewer					
Total Expenditures	-	-	-	-	-
Revenues less Expenditures	-	250,000	113,051	363,051	38,500
Water Fund Ending Balance to apply toward impact fees	(5,442,900)	(5,192,900)		(5,079,849)	
Restricted:					
Lakeview Downs	22,000			22,000	
Capital Projects	618,050		(618,050)	-	
Sewer- Osage Lane Lift Station(remaining escrow) Hunt			263,051	263,051	
Total Restricted	640,050		(354,999)	285,051	-

11 -GENERAL FUND

		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
REVENUE						
PROPERTY TAXES						
4011	PROPERTY TAXES	3,845,109		3,845,109	3,839,312	Adjust for Actual
4012	PROPERTY TAXES-DEL.	5,000	20,979	25,979	25,979	Adjust for Actual
4015	PROPERTY TAXES-P&I	10,000		10,000	6,465	
TOTAL PROPERTY TAXES		3,860,109	20,979	3,881,088	3,871,756	
OTHER TAXES						
4101	SALES TAX	1,250,000		1,250,000	558,334	
4101-100	SALES TAX STREETS	625,400		625,400	280,005	
4102	FRANCHISE-ELECTRICAL	375,000		375,000	258,310	
4103	FRANCHISE-TELEPHONE	-		-	-	
4104	FRANCHISE-CABLE	20,442		20,442	10,452	
4105	FRANCHISE-GAS	47,000		47,000	20,746	
4106	FRANCHISE-CABLE PEG	2,500		2,500	1,183	
TOTAL OTHER TAXES		2,320,342	-	2,320,342	1,129,030	
FINES & FORFEITURES						
4202	COURT TECHNOLOGY FUND	4		4		
4203	COURT SECURITY FUND	5		5		
4204	COURT COST-CITY	5		5		
4205	FINES	10		10		
4206	COURT COST-STATE	62		62		
4208	STATE JURY FEE			-		
4212	JUDICIAL FEES-STATE			-		
4213	JUDICIAL FEES-CITY			-		
4218	INDIGENT DEFENSE FEE			-		
4220	OTHER COURT FINES/FEES	5		5		
TOTAL FINES & FORFEITURES		91	-	91	-	
LICENSES & PERMITS						
4301	GEN CONTRACTOR REG.	20,000	(19,415)	585	585	Contractor Registration Fee elimination
4361	ZONING REQUEST	2,000		2,000	450	
4362	SPECIFIC USE PERMITS	2,000		2,000		
4363	VARIANCE REQUEST	900		900	450	
4365	BLDG PERMITS-RESIDENTIAL	305,000		305,000	80,368	
4367	BLDG PERMITS-ACC.	20,000		20,000	9,404	
4368	BLDG PERMITS-REMODEL	9,000		9,000	8,580	
4369	BLDG PERMITS-COMM.	60,000		60,000	2,425	
4371	ELECTRICAL PERMITS	4,200		4,200	3,220	
4372	PLUMBING PERMITS	5,200		5,200	5,310	
4373	HEATING & A/C PERMITS	1,800		1,800	1,460	
4374	FENCE PERMITS	7,200		7,200	2,400	
4375	SWIMMING POOL PERMITS	28,500		28,500	10,050	
4376	WEIGHT LIMIT PERMITS	66,000		66,000	23,150	
4377	ROOF PERMITS	2,200		2,200	1,380	
4378	SPRINKLER SYST PERMITS	8,000		8,000	2,875	
4379	DRIVEWAY PERMIT	800		800	960	
4380	SIGN PERMIT	3,000		3,000	155	
4382	STORM WATER MGMT PERMIT	9,000		9,000	1,080	
4384	SOLICITATION PERMIT	120		120		
4390	PLANNED DEVELOPMENT	-		-	870	
4395	HEALTH SERVICE PERMITS	9,000		9,000	450	
4398	MISC LICENSES & PERMITS	1,200		1,200	180	
4611	FIRE SPRINKLER PERMIT	32,000		32,000	7,000	
TOTAL LICENSES & PERMITS		597,120	(19,415)	577,705	162,802	
FIRE DEPARTMENT REVENUE						
4612	COUNTY FIRE DISTRICT	-	3,602	3,602	1,801	FY 23-24 County Runs
4613	SEIS LAGOS INTER-LOCAL	598,602		598,602	598,602	
4614	AMBULANCE SERVICES	118,000	32,000	150,000	90,424	Adjust for trend
4615	LISD EMS SERVICE	1,650		1,650	1,736	
4999	FIRE DISTRICT TRANSFER IN	622,000		622,000		
TOTAL FIRE DEPARTMENT REVENUE		1,340,252	35,602	1,375,854	692,563	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	9,000		9,000	2,395	
4425	RE-INSPECTION FEES	7,000		7,000	1,800	

11 -GENERAL FUND

		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
REVENUE						
4426	FEES-BUILDING PROJECTS	7,200		7,200	6,800	
4427	PUBLIC IMPRV/3% INSPEC	32,000		32,000	40,100	
4497	PUBLIC INFO. REQUESTS			-		
4498	MISC. FEES & CHARGES	-		-		
TOTAL FEES & SERVICE CHARGES		55,200	-	55,200	51,095	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	200,000	150,000	350,000	203,998	Adjust for Trend
4914	INSURANCE CLAIM REIMB	-	12,645	12,645	5,641	FD - F250 Insurance Claim Reimbursement
4915	CHILD SAFETY INCOME	8,000		8,000	5,260	
4916	CREDIT CARD REVENUE	48,000		48,000	29,038	
4918	PERMIT FEE BEER & WINE	-		-	195	
4919	OPIOID ABATEMENT TRUST			-		
4920	FARMER MARKET EVENT FEE	5,200		5,200	500	
4931	RENTAL INCOME	97,920		97,920	44,160	
4980	PARK DEDICATION FEES	60,000		60,000	13,000	
4981	FACILITY RENTAL			-	550	
4985	GRANT REVENUES	12,500	3,280	15,780	3,320	NTTRAC EMS Pass-Thru
4991	STREET ASSESSMENTS			-		
4992	SALE OF ASSETS	-		-		
4997	MISCELLANEOUS	-		-		
4998	PILOT TRANSER IN	331,755		331,755		
TOTAL MISCELLANEOUS REVENUE		763,375	165,925	929,300	305,662	
4996	GF RESERVE FUNDING (RESTRICTED)	1,850,963	635,365	2,486,328		FY 22-23 Reallocations \$586,292 CC 1-4-24 CM Salary adjustment \$5,181 CC 3-7-24 Development Coordinator Position \$43,892 \$1.4M Fire Engine/\$450,963 CC Deputy Vehicles (3)
TOTAL REVENUES		10,787,452	838,456	11,625,908	6,212,908	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6100-112	WORKERS' COMPENSATION	70		70	70	
6100-127	MEDICARE	220		220	65	
6100-468	CITY COUNCIL FEES	9,000	1,350	10,350	4,500	Fees new members
TOTAL PERSONNEL SERVICES		9,290	1,350	10,640	4,635	
MATERIALS & SUPPLIES						
6100-201	OFFICE SUPPLIES	1,000		1,000	122	
6100-204	FOOD/BEVERAGE	1,500	2,500	4,000	1,272	Food for City Council meetings Reception for outgoing members
6100-205	LOGO/UNIFORM	1,750	750	2,500	660	Logos/Uniforms new council members
6100-210	COMPUTER SUPPLIES	350		350		
6100-222	AUDIO/VISUAL	1,000		1,000		
TOTAL MATERIALS & SUPPLIES		5,600	3,250	8,850	2,054	
PURCHASED SERVICES:						
6100-307	TRAINING & TRAVEL	3,500		3,500		
6100-309	PROFESSIONAL SERVICES	-		-		
TOTAL PURCHASED SERVICES		3,500	-	3,500	-	
GENERAL & ADMINISTRATIVE SERVICES						
6100-441	APPRECIATION/AWARDS	5,000	1,500	6,500	3,919	Reception for outgoing members
TOTAL GENERAL & ADMIN SERVICES		5,000	1,500	6,500	3,919	
NON-CAPITAL EXPENSE						
6100-451	SOFTWARE, BOOKS, & CDS	11,940		11,940	11,940	
6100-452	HARDWARE & TELECOM	-		-		
6100-411	FURNITURE & EQUIPMENT	-		-		
TOTAL NON-CAPITAL EXPENSE		11,940	-	11,940	11,940	
TOTAL CITY COUNCIL		35,330	6,100	41,430	22,548	

11 - GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	145,000	2,750	147,750	68,875	FY 23-24 COLA/Merit Allocation
6110-112	WORKERS' COMPENSATION	450		450	450	
6110-113	LONGEVITY PAY	100		100		
6110-122	TMRS	18,200	341	18,541	7,209	FY 23-24 COLA/Merit Allocation
6110-123	GROUP INSURANCE	26,160		26,160	11,052	
6110-127	MEDICARE	2,105	40	2,145	913	FY 23-24 COLA/Merit Allocation
6110-129	LT DISABILITY	435		435	127	
6110-133	TELEPHONE ALLOWANCE	1,200	(600)	600	300	Reclass to cell phone #323
TOTAL PERSONNEL SERVICES		193,650	2,531	196,181	88,926	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	1,700		1,700	721	
6110-204	FOOD/BEVERAGE	100		100	68	
6110-210	COMPUTER SUPPLIES	100		100		
6110-238	PRINTING & COPYING	22,800		22,800	12,460	
6110-239	RECORDS MANAGEMENT	10,000	5,779	15,779	7,231	FY 22-23 Re-allocated
TOTAL MATERIALS & SUPPLIES		34,700	5,779	40,479	20,480	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	8,480		8,480	4,620	
6110-306	ADVERTISING/PUBLIC NOTICES	14,300		14,300	1,376	
6110-307	TRAINING & TRAVEL	4,929		4,929	400	
6110-309	PROFESSIONAL SERVICES	6,000		6,000	3,250	
6110-323	CELL PHONE	-	600	600	291	Reclass from phone allow acct #133
6110-349	FILING FEES	2,200		2,200		
TOTAL PURCHASED SERVICES		35,909	600	36,509	9,937	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	780		780	611	
6110-445	ELECTIONS	6,000	2,830	8,830	8,830	Adjust to actual
6110-451	SOFTWARE, BOOKS & CD'S	1,100		1,100	562	
TOTAL GENERAL & ADMIN SERVICES		7,880	2,830	10,710	10,003	
NON-CAPITAL EXPENSE						
6110-411	FURNITURE & FIXTURES	-		-	-	
TOTAL NON-CAPITAL EXPENSE		-	-	-	-	
TOTAL CITY SECRETARY		272,139	11,740	283,879	129,346	

11 - GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	285,612	20,818	306,430	151,468	FY 23-24 COLA/Merit Allocation Promotion HR position CM Salary Adj - CC approved 1-4-24
6200-102	SALARIES - NON-EXEMPT	107,025	7,451	114,476	57,204	FY 23-24 COLA/Merit Allocation
6200-102	SALARIES - TEMPORARY	15,600		15,600		
6200-111	OVERTIME	1,900		1,900	872	
6200-112	WORKERS' COMP	1,250		1,250	1,250	
6200-113	LONGEVITY PAY	2,142		2,142	2,140	
6200-122	TMRS	51,810	3,508	55,318	22,242	FY 23-24 COLA/Merit Allocation CM Salary Adj - CC approved 1-4-24
6200-123	GROUP INSURANCE	58,860		58,860	25,691	
6200-127	MEDICARE	5,950	410	6,360	2,811	FY 23-24 COLA/Merit Allocation CM Salary Adj - CC approved 1-4-24
6200-129	LT DISABILITY	1,180		1,180	318	
6200-133	TELEPHONE ALLOWANCE	2,100		2,100	1,050	
6200-141	CAR ALLOWANCE	2,400		2,400	1,200	
TOTAL PERSONNEL SERVICES		535,829	32,187	568,016	266,246	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	6,000		6,000	2,087	
6200-202	POSTAGE	1,700		1,700	373	
6200-203	SUBSCRIPTIONS	-		-		
6200-204	FOOD/BEVERAGE	2,200		2,200	1,382	
6200-205	LOGO/UNIFORM ALLOWANCE	800		800	93	
6200-210	COMPUTER SUPPLIES	350		350		
TOTAL MATERIALS & SUPPLIES		11,050	-	11,050	3,935	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	16,000	4,000	20,000	8,506	Adjustment for ARPA single audit
6200-305	SOFTWARE SUPPORT/MAINT	29,914		29,914	4,025	
6200-307	TRAINING & TRAVEL	8,530	750	9,280	608	2-20-24 LIT to prof serv job advertising (\$750) 2-20-24 LIT from Devl Srv - training \$1500
6200-309	PROFESSIONAL SERVICES	3,000	750	3,750	2,250	2-20-24 LIT from training/ job advertising
6200-313	MAINTENANCE AGREEMENTS	6,660		6,660	2,653	
6200-318	TAX COLLECTION	3,000		3,000	2,481	
6200-319	CENTRAL APPRAISAL FEE	36,700	1,500	38,200	19,040	Adjust to actual
6200-321	STATE COMPTROLLER (CT FEES)	300	202	502	502	Adjust to actual
6200-322	CONTRACTS	7,600		7,600	1,400	
6200-323	CELL PHONE	600		600	241	
6200-324	INMATE BOARDING	750		750		
6200-325	LIABILITY INSURANCE	45,581	1,594	47,175	47,175	Adjust to actual
TOTAL PURCHASED SERVICES		158,635	8,796	167,431	88,881	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	4,400		4,400	474	
6200-442	TML MEMBERSHIP DUES	2,400		2,400		
6200-443	DUES/LICENSES	5,090		5,090	1,353	
6200-444	EMPLOYMENT SCREENING	1,250		1,250	460	
6200-445	CHILD SAFETY EXPENSE				-	
6200-497	CREDIT CARD FEES	45,000		45,000	21,980	
TOTAL GENERAL & ADMIN SERVICES		58,140	-	58,140	24,267	
NON-CAPITAL EXPENSE						
6200-411	FURNITURE & FIXTURES	-	11,000	11,000		Furniture for incoming City Manager
TOTAL NON-CAPITAL EXPENSE		-	11,000	11,000	-	
CAPITAL OUTLAY						
8200-451	SOFTWARE	-		-		
TOTAL CAPITAL OUTLAY		-	-	-	-	
TOTAL ADMINISTRATION		763,654	51,983	815,637	383,329	

11 - GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6209-101	SALARIES - EXEMPT	98,862	5,329	104,191	52,089	FY 23-24 COLA/Merit Allocation
6209-103	SALARIES - TEMPORARY	15,600		15,600		
6209-112	WORKERS' COMPENSATION	350		350	350	
6209-113	LONGEVITY	122		122	114	
6209-122	TMRS	14,381	661	15,042	5,443	FY 23-24 COLA/Merit Allocation
6209-123	GROUP INSURANCE	13,080		13,080	5,526	
6209-127	MEDICARE	1,660	77	1,737	699	FY 23-24 COLA/Merit Allocation
6209-129	LT DISABILITY	297		297	80	
6209-133	TELEPHONE ALLOWANCE	300		300		
TOTAL PERSONNEL SERVICES		144,652	6,067	150,719	64,301	
MATERIALS & SUPPLIES						
6209-201	OFFICE SUPPLIES	250		250	223	
6209-204	FOOD/BEVERAGE	-		-		
6209-208	MINOR APPARATUS	500		500		
6209-209	PROTECTIVE CLOTHING/UNIF	2,100		2,100		
6209-210	COMPUTER SUPPLIES	500		500		
TOTAL MATERIALS & SUPPLIES		3,350	-	3,350	223	
MAINTENANCE & REPAIR						
6209-232	VEHICLE MAINTENANCE	1,000	-	1,000	10	
TOTAL MAINTENANCE & REPAIR		1,000	-	1,000	10	
PURCHASED SERVICES						
6209-307	TRAVEL/TRAINING	2,000		2,000		
6200-313	MAINTENANCE AGREEMENT:	1,500		1,500		
6209-309	PROFESSIONAL SERVICES	230,400		230,400	16,072	
6209-323	CELL PHONE	900		900	483	
6209-333	UTILITIES - WATER			-		
6209-334	STREET LIGHTING	5,000		5,000	796	
TOTAL PURCHASED SERVICES		239,800	-	239,800	17,351	
GENERAL & ADMINISTRATIVE SERVICES						
6209-443	DUES/LICENSES	472		472	250	
TOTAL GENERAL & ADMIN SERVICES		472	-	472	250	
NON-CAPITAL EXPENSE						
6209-411	FURNITURE & FIXTURES	-		-		
6209-416	IMPLEMENTS & APPARATUS	500		500		
6209-433	SIGNS & MARKINGS	10,000		10,000		
6209-451	SOFTWARE	3,705		3,705	3,411	
6209-452	HARDWARE	500		500		
TOTAL NON-CAPITAL EXPENSE		14,705	-	14,705	3,411	
CAPITAL OUTLAY						
8209-301	IMPROVEMENTS ROADS	750,000		750,000	50,114	
8209-302	CULVERT MAINTENANCE	100,000		100,000		
8209-303	DRAINAGE	100,000		100,000		
8209-420	EQUIPMENT			-		
8209-421	VEHICLES			-		
TOTAL CAPITAL OUTLAY		950,000	-	950,000	50,114	
TOTAL PUBLIC WORKS - ENGINEERING		1,353,979	6,067	1,360,046	135,660	

11 - GENERAL FUND PUBLIC WORKS - OPERATIONS DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6210-102	SALARIES - NON-EXEMPT	179,213	8,648	187,861	85,683	FY 23-24 COLA/Merit Allocation
6210-111	OVERTIME	4,500		4,500	4,415	
6210-112	WORKERS' COMPENSATION	6,240		6,240	6,240	
6210-113	LONGEVITY	1,056		1,056	896	
6210-122	TMRS	22,809	1,073	23,882	9,462	FY 23-24 COLA/Merit Allocation
6210-123	GROUP INSURANCE	52,320		52,320	19,922	
6210-127	MEDICARE	2,742	125	2,867	1,193	FY 23-24 COLA/Merit Allocation
6210-129	LT DISABILITY	538		538	147	
TOTAL PERSONNEL SERVICES		269,418	9,846	279,264	127,958	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	700		700	167	
6210-204	FOOD/BEVERAGE	1,000		1,000	364	
6210-206	FUEL & LUBRICANTS	25,000		25,000	4,636	
6210-208	MINOR APPARATUS	5,000		5,000	1,722	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	9,295		9,295	4,710	
6210-210	COMPUTER SUPPLIES	250		250		
6210-211	MEDICAL SUPPLIES	250		250		
6210-214	CLEANING SUPPLIES	1,500		1,500		
6210-223	SAND/DIRT	3,000		3,000	311	
6210-224	ASPHALT/BASE/CONC/CULVERT	32,000		32,000	2,604	
TOTAL MATERIALS & SUPPLIES		77,995	-	77,995	14,514	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	7,500		7,500	3,845	
6210-232	VEHICLE MAINTENANCE	7,700		7,700	3,033	
6210-233	EQUIPMENT MAINTENANCE	9,600		9,600	4,148	
6210-234	WASTE DISPOSAL	5,100		5,100	160	
6210-298	MAINTENANCE & PARTS - MISC	3,000		3,000	773	
TOTAL MAINTENANCE & REPAIR		32,900	-	32,900	11,959	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	3,850		3,850	148	
6210-309	PROFESSIONAL SERVICES	35,000		35,000	22,757	
6210-323	CELL PHONE	3,500		3,500	722	
6210-331	UTILITIES, ELECTRIC	6,000		6,000	2,959	
6210-346	EQUIPMENT RENTAL	4,000		4,000	361	
TOTAL PURCHASED SERVICES		52,350	-	52,350	26,947	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	462		462		
TOTAL GENERAL & ADMIN SERVICES		462	-	462	-	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES	-		-		
6210-420	EQUIPMENT	-		-		
6210-433	SIGNS & MARKINGS	12,000		12,000	7,024	
TOTAL NON-CAPITAL EXPENSE		12,000	-	12,000	7,024	
CAPITAL OUTLAY						
8210-420	EQUIPMENT	-		-		
8210-421	VEHICLES	-	80,513	80,513		FY 22-23 Re-allocated
TOTAL CAPITAL OUTLAY		-	80,513	80,513	-	
TOTAL PUBLIC WORKS		445,125	90,359	535,484	188,402	

11 - GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGE ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
MAINTENANCE & REPAIR						
6211-231	FACILITY MAINTENANCE	4,500		4,500	3,782	
6211-233	EQUIPMENT MAINTENANCE	4,500		4,500	316	
TOTAL MAINTENANCE & REPAIR		9,000	-	9,000	4,098	
PURCHASED SERVICES						
6211-322	CONTRACTS (MOWING)	100,500		100,500	24,800	
6211-331	UTILITIES, ELECTRIC	2,000		2,000	1,334	
6211-333	UTILITIES, WATER	10,000		10,000	4,633	
TOTAL PURCHASED SERVICES		112,500	-	112,500	30,767	
SPECIAL EVENTS						
6211-444	FOUNDERS DAY	25,000		25,000	1,930	
6211-445	SERVICE TREE PROGRAM	7,000		7,000		
6211-446	KEEP LUCAS BEAUTIFUL	5,000		5,000	2,499	
6211-447	COUNTRY CHRISTMAS	15,000		15,000	16,781	
6211-448	PARK EVENTS	5,000		5,000	1,133	
6211-449	LUCAS FARMERS MARKET	8,500		8,500	618	
6211-450	LUCAS CAR SHOW	5,000		5,000		
TOTAL SPECIAL EVENTS		70,500	-	70,500	22,961	
NON-CAPITAL OUTLAY						
6211-417	PARK IMPROVEMENTS	30,000		30,000	13,456	
TOTAL NON- CAPITAL OUTLAY		30,000	-	30,000	13,456	
CAPITAL OUTLAY						
8211-417	PARK IMPROVEMENTS	126,000		126,000	1,964	
TOTAL CAPITAL OUTLAY		126,000	-	126,000	1,964	
TOTAL PARKS		348,000	-	348,000	73,246	

11 - GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	66,711	35,835	102,546	35,018	FY 23-24 COLA/Merit Allocation New Development Coord position
6212-102	SALARIES - NON-EXEMPT	248,860	8,619	257,479	119,388	FY 23-24 COLA/Merit Allocation
6212-111	OVERTIME	11,200		11,200	5,481	
6212-112	WORKERS' COMPENSATION	2,200	225	2,425	2,304	New Development Coord position
6212-113	LONGEVITY PAY	1,898	24	1,922	1,822	
6212-122	TMRS	40,947	5,517	46,464	16,912	FY 23-24 COLA/Merit Allocation
6212-123	GROUP INSURANCE	58,860	6,540	65,400	21,089	New Development Coord position
6212-127	MEDICARE	4,738	644	5,382	2,146	FY 23-24 COLA/Merit Allocation New Development Coord position
6212-129	LT DISABILITY	947	98	1,045	272	
TOTAL PERSONNEL SERVICES		436,361	57,502	493,863	204,432	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	5,500		5,500	914	
6212-203	SUBSCRIPTIONS	350		350		
6212-204	FOOD/BEVERAGE	600		600	22	
6212-205	LOGO/UNIFORM ALLOWANCE	2,700		2,700	340	
6212-206	FUEL & LUBRICANTS	12,000		12,000	1,997	
6212-210	COMPUTER SUPPLIES	500		500		
TOTAL MATERIALS & SUPPLIES		21,650	-	21,650	3,273	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	7,300		7,300	702	
TOTAL MAINTENANCE & REPAIR		7,300	-	7,300	702	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINTEN/	13,155		13,155		
6212-307	TRAINING & TRAVEL	13,226	(1,500)	11,726	1,270	2-20-24 LIT to Admin - training \$1500
6212-309	PROFESSIONAL SERVICES	18,000		18,000	6,300	
6212-323	CELL PHONE	6,400		6,400	1,877	
TOTAL PURCHASED SERVICES		50,781	(1,500)	49,281	9,447	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	3,069		3,069	14	
6212-450	COMPUTER HARDWARE	-		-		
6212-451	SOFTWARE, BOOKS & CD'S	2,600		2,600	1,330	
6212-452	STORM WATER MGMT EXPENSE	9,000		9,000	7,066	
TOTAL GENERAL & ADMINISTRATION SERV		14,669	-	14,669	8,410	
CAPITAL OUTLAY						
8212-420	EQUIPMENT			-		
8212-451	COMPUTER SOFTWARE			-		
8212-452	COMPUTERS			-		
8212-421	VEHICLES			-		
TOTAL CAPITAL OUTLAY		-	-	-	-	
TOTAL DEVELOPMENT SERVICES		530,761	56,002	586,763	226,264	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	370,663	18,533	389,196	194,595	FY 23-24 COLA/Merit Allocation
6300-102	SALARIES - NON EXEMPT FF/EMS	1,225,317	61,048	1,286,365	623,349	FY 23-24 COLA/Merit Allocation
6300-103	SAL - NON EXEMPT TEMP	3,600		3,600		
6300-106	CERTIFICATION FEES	12,600		12,600	2,940	
6300-111	SALARIES - OVERTIME	227,932		227,932	128,966	
6300-112	WORKERS' COMPENSATION	65,872	4,252	70,124	70,124	FY 22-23 WC Audit Adjustment
6300-113	LONGEVITY PAY	5,572		5,572	5,120	
6300-122	TMRS	232,548	9,876	242,424	98,368	FY 23-24 COLA/Merit Allocation
6300-123	GROUP INSURANCE	248,520		248,520	107,224	
6300-127	MEDICARE	27,203	1,154	28,357	12,548	FY 23-24 COLA/Merit Allocation
6300-128	OTHER RETIREMENT	13,000		13,000	8,600	
6300-129	LT DISABILITY	4,788		4,788	1,331	
6300-131	UNEMPLOYMENT				140	
6300-133	TELEPHONE ALLOWANCE	600		600	300	
TOTAL PERSONNEL SERVICES		2,438,215	94,863	2,533,078	1,253,605	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	2,100		2,100	598	
6300-202	POSTAGE	375		375		
6300-204	FOOD/BEVERAGE	5,950		5,950	3,286	
6300-205	LOGO/UNIFORM ALLOWANCE	23,200		23,200	12,248	
6300-206	FUEL & LUBRICANTS	36,180		36,180	7,951	
6300-207	FUEL - PROPANE/(natural gas)	2,100		2,100	841	
6300-208	MINOR APPARATUS	14,120	2,084	16,204	7,267	Nozzles and Accessories ordered prior yr
6300-209	PROTECTIVE CLOTHING	27,550		27,550	882	
6300-210	COMPUTER SUPPLIES	1,900		1,900	679	
6300-211	MEDICAL & SURGICAL SUPPL	38,765	3,280	42,045	10,957	NTTRAC EMS Pass-Thru
6300-214	SUPPLIES - FD	9,320		9,320	1,256	
6300-215	DISPOSABLE MATERIALS	15,450		15,450	276	
6300-227	PREVENTION ACTIVITIES	5,575		5,575	2,175	
TOTAL MATERIALS & SUPPLIES		182,585	5,364	187,949	48,416	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	43,190		43,190	8,079	
6300-232	VEHICLE MAINTENANCE	82,390	12,645	95,035	69,780	FD - F250 Insurance Claim Hail Damage Exp
6300-233	EQUIPMENT MAINT	15,570		15,570	9,071	
TOTAL MAINTENANCE & REPAIR		141,150	12,645	153,795	86,930	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	26,000		26,000	4,628	
6300-302.1	LISD GAME COVERAGE	800		800	100	
6300-303	TELEPHONE	5,610		5,610		
6300-304	INTERNET	6,930		6,930	2,850	
6300-307	TRAINING & TRAVEL	54,595		54,595	10,504	
6300-309	PROFESSIONAL SERVICES	144,825		144,825	66,741	
6300-310	SCBA	12,500		12,500	2,486	
6300-313	MAINTENANCE AGREEMENTS	18,820		18,820	14,078	
6300-316	911 DISPATCH	92,111		92,111	92,111	
6300-323	CELL PHONE	11,100		11,100	4,852	
6300-325	LIABILITY INSURANCE	30,388	1,097	31,485	31,485	Adjust to actual
6300-331	UTILITIES, ELECTRIC	27,000		27,000	11,400	
6300-333	UTILITIES, WATER	4,750		4,750	3,281	
6300-337	PAGER SERVICE	800		800		
6300-346	EQUIPMENT RENTAL	550		550		
TOTAL PURCHASED SERVICES		436,779	1,097	437,876	244,516	
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	5,375		5,375	2,297	
6300-443	DUES/LICENSES	6,695		6,695	3,598	
6300-447	EMERGENCY MANAGEMENT SERV	9,689		9,689	7,709	
6300-448	REHAB TRAINING & EQUIPMENT	950		950	84	
6300-451	SOFTWARE, BOOKS & CD'S	3,850		3,850	538	
TOTAL GENERAL & ADMINISTRATIVE SERVICE		26,559	-	26,559	14,226	
NON-CAPITALIZED EXPENSE						
6300-411	FURNITURE & FIXTURES					

11 -GENERAL FUND		2023-2024	2023-2024	2023-2024	2023-2024	
FIRE DEPARTMENT		ORIGINAL	MID-YR BUDGET	AMENDED	YTD ACTUAL	
DEPARTMENTAL EXPENDITURES		BUDGET	ADJUSTMENTS	BUDGET	AS OF 3/31/2024	DESCRIPTION
6300-420	EQUIPMENT	6,900		6,900	3,516	
6300-452	HARDWARE & TELECOM	15,050		15,050	4,282	
TOTAL NON-CAPITALIZED EXPENSE		21,950	-	21,950	7,798	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS			-		
8300-411	FURNITURE & FIXTURES			-		
8300-416	IMPLEMENTS & APPARATUS			-		
8300-420	EQUIPMENT	293,846		293,846	48,385	
8300-421	VEHICLES	1,147,254	500,000	1,647,254		FY 22-23 Re-allocated (Ambulance)
8300-452	HARDWARE & TELECOM	30,000		30,000		
TOTAL CAPITAL OUTLAY		1,471,100	500,000	1,971,100	48,385	
TOTAL FIRE		4,718,338	613,969	5,332,307	1,703,876	

11 - GENERAL FUND GENERAL ADMINISTRATION - NON-DEPT DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6999-110	PERFORMANCE/INCENTIVE PAY	150,272	(150,272)	-		FY 23-24 COLA/Merit Allocation \$145,829 1-30-24 LIT HR Promotion \$4,443
TOTAL PERSONNEL SERVICES		150,272	(150,272)	-	-	
MAINT & SUPPLIES						
6999-214	CLEANING SUPPLIES	1,500		1,500	603	
6999-231	FACILITY MAINT	31,800		31,800	18,861	
TOTAL MAINT & SUPPLIES		33,300	-	33,300	19,464	
PURCHASED SERVICES						
6999-303	TELEPHONE	12,870		12,870	5,669	
6999-305	IT SUPPORT/MAINT	76,679		76,679	31,950	
6999-306	SOFTWARE MAINTENANCE	12,826		12,826	5,564	
6999-308	CLEANING & PEST CONTROL	27,400		27,400	13,395	
6999-309	PROFESSIONAL SERVICES	4,246		4,246	4,219	
6999-310	LEGAL SERVICES	200,000		200,000	29,648	
6999-323	STREAKER RESTORATION	50,000		50,000	50,000	
6999-326	LAW ENFORCEMENT	1,050,963		1,050,963		
6999-331	ELECTRICITY	8,400		8,400	4,205	
6999-333	WATER	1,200		1,200	417	
6999-336	ANIMAL CONTROL	35,000		35,000	17,000	
TOTAL PURCHASED SERVICES		1,479,584	-	1,479,584	162,067	
NON-CAPITAL EXPENSE						
6999-451	SOFTWARE	32,467		32,467	11,627	
6999-452	HARDWARE, TELECOM	10,500		10,500	4,688	
TOTAL NON-CAPITALIZED EXPENSE		42,967	-	42,967	16,315	
CAPITAL OUTLAY						
8999-200	BUILDING IMPROVEMENTS	138,719		138,719	106,862	
8999-420	EQUIPMENT	-		-	-	
8999-451	SOFTWARE	-		-	-	
8999-452	HARDWARE/TELECOM	-		-	-	
TOTAL CAPITAL OUTLAY		138,719	-	138,719	106,862	
OTHER						
6999-998	TRANSFER OUT TO CAPITAL FUND	-		-	-	
TOTAL OTHER		-	-	-	-	
TOTAL NON-DEPARTMENTAL		1,844,842	(150,272)	1,694,570	304,708	

21 - CAPITAL IMPROVEMENTS	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
REVENUES					
MISCELLANEOUS REVENUE					
4911 INTEREST INCOME	180,000	150,000	330,000		Adjust for trend
TOTAL MISCELLANEOUS REV	180,000	150,000	330,000	-	
TRANSFERS FROM GENERAL FUND					
4996 TRANSFER FROM GF RESERVES				-	
TOTAL TRANSFERS	-	-	-	-	
TOTAL REVENUES	180,000	150,000	330,000	-	

21 - CAPITAL IMPROVEMENTS
 PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
<u>CAPITAL OUTLAY</u>					
8210-490-125 ELEVATED WATER TOWER		5,145,616	5,145,616	1,461,905	CC APPROV 10-19-23 \$5,027,616 FY 22-23 Re-allocated \$118,000
8210-490-131 OSAGE LANE LIFT STATION (HUNT)		74,500	74,500	745	CC APPROV 12-21-23
8210-491-136 WEST LUCAS RD PROJECT		2,655,550	2,655,550		FY 22-23 Re-allocated
8210-491-300 BLONDY JHUNE RD ALIGNMENT		306,489	306,489		FY 22-23 Re-allocated
8211-501 TRINITY TRAIL CONNECT PHASE 1		358,012	358,012		CC APPROV 11-2-23
TOTAL CAPITAL IMPROVEMENTS	-	8,540,167	8,540,167	1,462,650	
TOTAL CAPITAL IMPROVEMENTS	-	8,540,167	8,540,167	1,462,650	

51 - WATER UTILITIES FUND

		2023-2024	2023-2024	2023-2024	2023-2024	
REVENUES		ORIGINAL	MID-YR BUDGET	AMENDED	YTD ACTUAL	DESCRIPTION
		BUDGET	ADJUSTMENTS	BUDGET	AS OF 3/31/2024	
FEES & SERVICE CHARGES						
4461	WATER REVENUE	5,438,244		5,438,244	2,415,600	
4462	WATER TAPS & BORES	3,000		3,000		
4463	PENALTY & INTEREST	35,000		35,000	21,545	
4467	WATER METER	100,000		100,000	45,000	
4468	WATER METER REPAIRS	6,000		6,000	1,200	
4469	WASTEWATER FEES	80,500		80,500	52,573	
4470	REREAD/CHARTING	100		100	25	
4478	TRASH SERVICE	882,000		882,000	476,788	
4497	FH METER RENTAL INC	4,500		4,500	2,800	
4498	MISC. FEE AND CHARGES	-		-		
4499	WATER LINES/FEES DEVEL	-		-		
TOTAL FEES & SERVICE CHARGES		6,549,344	-	6,549,344	3,015,531	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	300,000	240,000	540,000	296,405	Adjust for trend
4912	RETURN CHECK CHARGE			-		
4913	NTMWD REFUND			-		
4914	INSURANCE CLAIM REIMB	-		-		
4915	MISC REV -SALES TAX DISC			-		
4992	SALE OF ASSETS	-		-		
4995	REIMBURSEMENTS			-		
4996	WF RESERVE FUNDING		53,157	53,157		FY 22-23 Re-allocated
4997	MISCELLANEOUS	-		-		
TOTAL MISCELLANEOUS REVENUE		300,000	293,157	593,157	296,405	
*** TOTAL REVENUES ***		6,849,344	293,157	7,142,501	3,311,936	

51 - WATER FUND- Operations

DEPARTMENTAL EXPENDITURES		2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES						
6400-101	SALARIES - EXEMPT	284,431	14,220	298,651	149,312	FY 23-24 COLA/Merit Allocation CM Salary Adj - CC approved 1-4-24
6400-102	SALARIES - NON-EXEMPT	318,479	15,338	333,817	167,232	FY 23-24 COLA/Merit Allocation
6400-105	SALARIES - COLA	-	-	-	-	
6400-106	CERTIFICATION FEES	6,300	2,880	9,180	4,140	Adjust to actual
6400-110	PERFORMANCE/INCENTIVE PAY	34,608	(34,608)	-	-	FY 23-24 COLA/Merit Allocation
6400-111	OVERTIME	51,726	-	51,726	18,756	
6400-112	WORKERS' COMPENSATION	11,744	-	11,744	11,744	
6400-113	LONGEVITY PAY	3,856	-	3,856	3,634	
6400-122	TMRS	83,282	3,728	87,010	35,924	FY 23-24 COLA/Merit Allocation
6400-123	GROUP INSURANCE	104,640	-	104,640	46,566	
6400-127	MEDICARE	9,580	436	10,016	4,499	FY 23-24 COLA/Merit Allocation
6400-129	LT DISABILITY	1,811	-	1,811	509	
6400-141	CAR ALLOWANCE	2,400	-	2,400	1,200	
TOTAL PERSONNEL SERVICES		912,857	1,994	914,851	443,516	
MATERIALS & SUPPLIES						
6400-201	OFFICE SUPPLIES	800	-	800	631	
6400-202	POSTAGE	2,000	-	2,000	225	
6400-204	FOOD/BEVERAGE	1,000	-	1,000	123	
6400-206	FUEL & LUBRICANTS	35,000	-	35,000	3,640	
6400-207	FUEL - PROPANE/(natural gas)	14,000	-	14,000	3,984	
6400-208	MINOR APPARATUS	3,500	-	3,500	-	
6400-209	PROTEC CLOTHING/UNIFORMS	9,375	-	9,375	3,983	
6400-210	COMPUTER SUPPLIES	450	-	450	-	
6400-211	MEDICAL SUPPLIES	250	-	250	-	
6400-212	CHEMICALS	7,500	-	7,500	3,017	
6400-223	SAND/DIRT	3,000	-	3,000	124	
6400-224	ASPHALT/FLEXBASE/CONCRETE	6,500	-	6,500	-	
TOTAL MATERIALS & SUPPLIES		83,375	-	83,375	15,727	
MAINTENANCE & REPAIR						
6400-230	REPAIRS & MAINT. - EQUIP.	2,500	-	2,500	-	
6400-231	FACILITY MAINTENANCE	12,000	-	12,000	1,213	
6400-232	VEHICLE/EQP MAINT.	8,200	-	8,200	3,539	
6400-233	REPAIR & MAINT WTR FACILITIES	315,000	53,157	368,157	59,344	FY 22-23 Re-allocated
TOTAL MAINTENANCE & REPAIR		337,700	53,157	390,857	64,096	
PURCHASED SERVICES:						
6400-237	TRASH SERVICES	807,300	-	807,300	404,852	
6400-302	AUDITING & ACCOUNTING	16,000	4,000	20,000	8,506	Adjustment for ARPA single audit
6400-303	TELEPHONE	7,590	-	7,590	3,475	
6400-304	UB PROCESSING	30,000	-	30,000	13,814	
6400-305	SOFTWARE SUPPORT/MAINT	32,500	-	32,500	2,823	
6400-306	METER SOFTWR/HARDWR MAINT	9,800	-	9,800	10,830	
6400-307	TRAINING & TRAVEL	8,378	-	8,378	1,629	
6400-309	PROFESSIONAL SERVICES	59,800	-	59,800	7,381	
6400-310	LEGAL SERVICES	5,000	-	5,000	595	
6400-313	MAINTENANCE AGREEMENTS	6,660	-	6,660	2,716	
6400-315	WATER - NTMWD	2,747,150	(83,630)	2,663,520	1,331,760	NTMWD FY 23-24 Final Budget \$3.74 per 1,000 gallons Volume 712,171
6400-316	WASTEWATER NTMWD	60,110	5,300	65,410	35,440	NTMWD FY 23-24 Final Budget
6400-323	CELL PHONE	8,700	-	8,700	4,428	
6400-325	LIABILITY INSURANCE	30,388	1,097	31,485	31,485	Adjust to actual
6400-331	ELECTRICITY	75,000	-	75,000	34,655	
6400-346	EQUIPMENT RENTAL	4,000	-	4,000	2,933	
TOTAL PURCHASED SERVICES		3,908,376	(73,233)	3,835,143	1,897,322	
GENERAL & ADMIN SERVICES/TRANSFERS						
6400-443	DUES/LICENSES	333	-	333	-	
6400-999	PILOT TRANSFER OUT	331,755	-	331,755	-	
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		332,088	-	332,088	-	
NON-CAPITAL EXPENSE						
6400-411	FURNITURE	-	-	-	-	
6400-416	IMPLEMENTS & APPARATUS	-	-	-	-	
6400-420	EQUIPMENT - WATER	-	-	-	-	
6400-451	SOFTWARE	2,863	-	2,863	-	
TOTAL NON-CAPITAL EXPENSE		2,863	-	2,863	-	
CAPITAL OUTLAY						
8400-420	EQUIPMENT - WATER	-	-	-	-	

51 - WATER FUND- Operations

	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
DEPARTMENTAL EXPENDITURES					
8400-421 VEHICLE	-	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	-	
TOTAL WATER UTILITIES	5,577,259	(18,082)	5,559,177	2,420,661	

51 - WATER FUND- Engineering

DEPARTMENTAL EXPENDITURES	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
PERSONNEL SERVICES					
6409-101 SALARIES - EXEMPT	98,862	5,329	104,191	52,089	FY 23-24 COLA/Merit Allocation
6409-112 WORKERS' COMPENSATION	303		303	303	
6409-113 LONGEVITY PAY	122		122	114	
6409-122 TMRS	12,426	661	13,087	5,443	FY 23-24 COLA/Merit Allocation
6409-123 GROUP INSURANCE	13,080		13,080	5,526	
6409-127 MEDICARE	1,434	77	1,511	699	FY 23-24 COLA/Merit Allocation
6409-129 LT DISABILITY	297		297	80	
6409-133 TELEPHONE ALLOWANCE	300		300		
TOTAL PERSONNEL SERVICES	126,824	6,067	132,891	64,254	
MATERIALS & SUPPLIES					
6409-201 OFFICE SUPPLIES	1,000		1,000	625	
6409-204 FOOD/BEVERAGE	500		500		
6409-208 MINOR APPARATUS	500		500		
6409-209 PROTEC CLOTHING/UNIFORMS	1,485		1,485		
6409-210 COMPUTER SUPPLIES	500		500		
TOTAL MATERIALS & SUPPLIES	3,985	-	3,985	625	
MAINTENANCE & REPAIR					
6409-232 VEHICLE MAINTENANCE	500	-	500		
TOTAL MAINTENANCE & REPAIR	500	-	500	-	
PURCHASED SERVICES:					
6409-305 SOFTWARE SUPPORT & MAINT	1,050		1,050		
6409-307 TRAINING & TRAVEL	2,300		2,300		
6409-309 PROFESSIONAL SERVICES	72,000		72,000	2,840	
6409-323 CELL PHONE	900		900	241	
TOTAL PURCHASED SERVICES	76,250	-	76,250	3,081	
GENERAL & ADMIN SERVICES/TRANSFERS					
6409-443 DUES/LICENSES	1,135		1,135	70	
TOTAL GENERAL & ADMIN SERVICES/TRANSF	1,135	-	1,135	70	
NON-CAPITAL EXPENSE					
6409-411 FURNITURE			-		
6409-416 IMPLEMENTS & APPARATUS			-		
6409-452 HARDWARE & TELECOM			-		
TOTAL NON-CAPITAL EXPENSE	-	-	-	-	
CAPITAL OUTLAY					
8400-452 HARDWARE & TELECOMM			-		
TOTAL CAPITAL OUTLAY	-	-	-	-	
TOTAL WATER UTILITIES	208,694	6,067	214,761	68,030	

51 - WATER UTILITIES FUND

DEPARTMENTAL EXPENDITURES	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
DEBT SERVICE					
7900-214 2007 CERT OF OBLIG-PRINCIPAL	125,000		125,000	125,000	
7900-215 2007 CERT OF OBLIG-INTEREST	18,594		18,594	10,625	
7900-222 2017 CERT OF OBLIG-PRINCIPAL	130,000		130,000	130,000	
7900-223 2017 CERT OF OBLIG-INTEREST	64,650		64,650	33,300	
7900-224 2019 CERT OF OBLIG-PRINCIPAL	55,000		55,000	55,000	
7900-225 2019 CERT OF OBLIG-INTEREST	35,918		35,918	18,646	
7900-226 2020 CERT OF OBLIG-PRINCIPAL	105,000		105,000	105,000	
7900-227 2020 CERT OF OBLIG-INTEREST	25,350		25,350	13,200	
7900-298 BOND ISSUE COSTS	600		600	200	
TOTAL DEBT SERVICE	560,112	-	560,112	490,971	
TOTAL DEBT SERVICE	560,112	-	560,112	490,971	

59 - DEBT SERVICES FUND

DEPARTMENTAL EXPENDITURES	2023-2024 ORIGINAL BUDGET	2023-2024 MID-YR BUDGET ADJUSTMENTS	2023-2024 AMENDED BUDGET	2023-2024 YTD ACTUAL AS OF 3/31/2024	DESCRIPTION
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REVENUES

PROPERTY TAXES

4011	PROPERTY TAXES	1,355,483	122,151	1,477,634	1,477,634	Adjust for actual
4012	PROPERTY TAXES-DELINQUENT	-	17,296	17,296	17,296	Adjust for actual
4015	PROPERTY TAXES-P&I		1,654	1,654	1,654	Adust for actual
4911	INTEREST INCOME		73,000	73,000	42,849	Adjust for Trend
TOTAL PROPERTY TAXES		1,355,483	214,101	1,569,584	1,539,433	
4996	RESERVE FUNDING (USE OF)			-		
TOTAL REVENUES		1,355,483	214,101	1,569,584	1,539,433	

EXPENDITURES

DEBT SERVICE

7900-214	2007 CERT OF OBLIG-PRINCIPAL	100,000		100,000	100,000	
7900-215	2007 CERT OF OBLIG-INTEREST	14,875		14,875	8,500	
7900-220	2015 CERT OF OBLIG-PRINCIPAL	130,000		130,000	130,000	
7900-221	2015 CERT OF OBLIG-INTEREST	28,500		28,500	15,225	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	260,000		260,000	260,000	
7900-223	2017 CERT OF OBLIG-INTEREST	129,450		129,450	66,675	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	300,000		300,000	300,000	
7900-225	2019 CERT OF OBLIG-INTEREST	193,658		193,658	100,579	
7900-226	2020 GO REFUNDING-PRINCIPAL	160,000		160,000	160,000	
7900-227	2020 GO REFUNDING-INTEREST	38,000		38,000	19,800	
7900-298	BOND SALE EXPENSES	1,000		1,000	400	
TOTAL DEBT SERVICE		1,355,482	-	1,355,482	1,161,179	