

CITY OF LUCAS

PROPOSED BUDGET



Fiscal Year 2024-2025

	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	3,666,911	3,860,109	3,881,088	4,307,172
OTHER TAXES	2,360,524	2,320,342	2,320,342	2,320,342
FINES & FORFEITURES	5,824	91	91	91
LICENSES & PERMITS	500,258	597,120	577,705	532,220
FIRE DEPARTMENT REVENUE	1,267,398	1,340,252	1,375,854	1,453,134
FEES & SERVICE CHARGES	78,939	55,200	55,200	65,000
MISCELLANEOUS REVENUES	1,139,608	763,375	940,249	1,122,669
GF RESERVE FUNDING (USE OF)	-	1,850,963	2,760,181	-
TOTAL GENERAL FUND REVENUE	9,019,462	10,787,452	11,910,710	9,800,628
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	7,500,815	6,549,344	6,549,344	6,965,580
MISCELLANEOUS REVENUES	489,882	300,000	593,157	540,000
TOTAL WATER UTILITIES FUND REVENUE	7,990,697	6,849,344	7,142,501	7,505,580
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,413,854	1,355,483	1,569,584	1,354,008
TOTAL DEBT SERVICE FUND REVENUE	1,413,854	1,355,483	1,569,584	1,354,008
OTHER FINANCIAL RESOURCES				
ARPA FUNDING	-	-	2,123,502	-
TOTAL OTHER FINANCIAL RESOURCES	-	-	2,123,502	-
COMBINED REVENUE OPERATIONS	18,424,013	18,992,279	20,622,795	18,660,216
COMBINED OTHER FINANCIAL RESOURCES - ARPA FUNDING			2,123,502	
COMBINED REVENUE AND OTHER FINANCIAL RESOURCES	18,424,013	18,992,279	22,746,297	18,660,216
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	32,447	35,330	41,430	55,310
CITY SEC	178,010	272,139	286,594	196,919
ADMIN/FINANCE	769,105	763,654	847,472	961,379
DEVELOPMENT SERVICES	442,665	530,761	590,800	660,011
PUBLIC WORKS - ENGINEERING	1,734,545	1,353,979	1,581,701	1,477,591
PUBLIC WORKS	595,111	445,125	539,063	484,244
PARKS	210,687	348,000	348,000	237,500
FIRE	3,324,356	4,718,338	5,664,283	4,383,744
NON-DEPARTMENTAL	887,412	1,844,842	1,694,570	1,272,167
TOTAL GENERAL FUND EXPENDITURES	8,174,340	10,312,168	11,593,913	9,728,865
WATER UTILITIES FUND				
WATER UTILITIES	4,950,199	5,577,259	5,627,576	5,970,785
WATER - ENGINEERING	203,063	208,694	236,880	223,630
TOTAL WATER FUND EXPENDITURES	5,153,262	5,785,953	5,864,456	6,194,415
DEBT SERVICE				
WATER UTILITIES	570,149	560,112	560,112	559,699
GENERAL FUND	1,360,608	1,355,483	1,355,483	1,354,008
TOTAL DEBT SERVICE	1,930,756	1,915,595	1,915,595	1,913,706
TOTAL EXPENDITURES OPERATING	15,258,358	18,013,716	19,373,963	17,836,986
NET REVENUE LESS EXPENDITURES - OPERATING	3,165,656	978,563	1,248,832	823,229
OTHER FINANCIAL RESOURCES - ARPA FUNDING			2,123,502	
TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES	3,165,656	978,563	3,372,334	823,229

2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET
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SUMMARY BY FUND

GENERAL FUND				
REVENUE	9,019,462	10,787,452	11,910,710	9,800,628
EXPENDITURES	8,174,340	10,312,168	11,593,913	9,728,865
NET REVENUE LESS EXPENDITURES	845,123	475,284	316,797	71,763
WATER UTILITIES FUND				
REVENUE	7,990,697	6,849,344	7,142,501	7,505,580
EXPENDITURES	5,153,262	5,785,953	5,864,456	6,194,415
DEBT SERVICE	570,149	560,112	560,112	559,699
NET REVENUE LESS EXPENDITURES	2,267,286	503,279	717,933	751,466
DEBT SERVICE FUND-GENERAL				
REVENUE	1,413,854	1,355,483	1,569,584	1,354,008
EXPENDITURES	1,360,608	1,355,483	1,355,483	1,354,008
NET REVENUE LESS EXPENDITURES	53,247	-	214,101	-
NET REVENUE LESS EXPENDITURES - OPERATING	3,165,656	978,563	1,248,832	823,229
OTHER FINANCIAL RESOURCES:				
ARPA FUNDING			2,123,502	
TOTAL OTHER FINANACIAL RESOURCES			2,123,502	
TOTAL NET REVENUE AND OTHER FINANCIAL RESOURCES	3,165,656	978,563	3,372,334	\$ 823,229

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 (LOGAN FORD/5 OAKS)	IMPACT FEES	TOTAL GOVERNMENTAL
	9,319,650	1,627,991	6,373,610	31,464	149,600	1,525,571	19,027,886
PROPERTY TAXES	4,307,172	1,178,673					5,485,845
OTHER TAXES	2,320,342						2,320,342
FINES & FORFEITURES	91						91
LICENSES & PERMITS	532,220						532,220
FIRE DEPARTMENT REVENUE	1,453,134						1,453,134
FEES & SERVICE CHARGES	65,000						65,000
MISCELLANEOUS REVENUES	1,122,669		330,000	-			1,452,669
IMPACT FEE REVENUE (11-4500)						120,000	120,000
TRANSFER IN RESTRICTED RESERVES	-		-				-
TOTAL REVENUES	9,800,628	1,178,673	330,000	-	-	120,000	11,429,301
EXPENDITURES							
CITY COUNCIL	55,310						55,310
CITY SEC	196,919						196,919
ADMIN/FINANCE	961,379						961,379
DEVELOPMENT SERVICES	660,011						660,011
PUBLIC WORKS	484,244						484,244
PUBLIC WORKS - ENGINEERING	1,477,591						1,477,591
PARKS	237,500						237,500
FIRE	4,383,744						4,383,744
NON-DEPARTMENTAL	1,272,167						1,272,167
DEBT SERVICE PRINCIPAL		985,000					985,000
DEBT SERVICE INTEREST/BOND EXP		369,008					369,008
BROCKDALE ROAD MAINT.							-
CAPITAL ROADWAY PROJECTS							-
TOTAL EXPENDITURES	9,728,865	1,354,008	-	-	-	-	11,082,873
NET CHANGE IN FUND BALANCE	71,763	(175,335)	330,000	-	-	120,000	346,429
ENDING FUND BALANCE	9,391,413	1,452,656	6,703,610	31,464	149,600	1,645,571	19,374,315
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,645,571)	(1,645,571)
BROCKDALE ROAD IMPROVEMENTS				(31,464)			(31,464)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(1,452,656)					(1,452,656)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(149,600)		(149,600)
CAPITAL IMPROVEMENT PROJECTS			(6,703,610)				(6,703,610)
UNASSIGNED FUND BALANCE	9,391,413	-	-	-	-	-	9,391,414
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	9,391,413	-	-	-	-	-	9,391,414
AMOUNT IN DAYS OPERATING COST	348						348
AMOUNT IN MONTHS OPERATING COST	11.6						11.6
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(4,864,433)						(4,864,433)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	4,526,981	-	-	-	-	-	4,526,981
AMOUNT IN DAYS OPERATING COST	168						168
AMOUNT IN MONTHS OPERATING COST	5.6						5.6

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	\$ 10,229,315	\$ 430,000	\$ 295,600		230,651	11,185,566
WATER REVENUE	5,993,580					5,993,580
WASTE WATER REVENUE	82,000					82,000
TRASH REVENUE	890,000					890,000
MISCELLANEOUS REVENUES	540,000					540,000
DEVELOPERS FEES - SEWER						-
IMPACT FEES						-
TOTAL REVENUES	7,505,580					7,505,580
EXPENDITURES						
WATER	5,078,996					5,078,996
TRASH	816,000					816,000
WASTEWATER	75,789					75,789
DEBT SERVICE PRINCIPAL	430,000					430,000
DEBT SERVICE INTEREST/BOND EXP	129,699					129,699
WATER - ENGINEERING	223,630					223,630
TRANSFER OUT TO FUND WATER PROJECT						-
CAPITAL PROJECTS WF						-
TOTAL EXPENDITURES	6,754,114					6,754,114
NET CHANGE IN BALANCE	751,466					751,466
ENDING BALANCE	10,980,781	430,000	295,600		230,651	11,937,032
MINUS RESTRICTED FOR:						
DEBT SERVICE PAYMENTS		(430,000)				(430,000)
CUSTOMER DEPOSITS			(295,600)			(295,600)
CAPITAL IMPROVEMENTS - PROJECTS - SEWER					(208,651)	(208,651)
LAKEVIEW DOWNS IMPACT FEES					(22,000)	(22,000)
UNASSIGNED FUND BALANCE	10,980,781	-	-	-	-	10,980,781
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	10,980,781					10,980,781
AMOUNT IN DAYS OPERATING COST	625					625
AMOUNT IN MONTHS OPERATING COST	21					21
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN WATER FUND)	(3,162,057)					(3,162,057)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	7,818,724					7,818,724
AMOUNT IN DAYS OPERATING COST	445					445
AMOUNT IN MONTHS OPERATING COST	15					15

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

TOTAL WF PROJECTS FY 24/25		0
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PROJECT FUNDING - WATER:

TOTAL WATER PROJECT FUNDING		0
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CAPITAL ROADWAY AND GF PROJECTS:

TOTAL GF PROJECTS FY 24/25**		0
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PROJECT FUNDING - GENERAL FUND:

TOTAL GENERAL FUND PROJECT FUNDING		0
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TOTAL CAPITAL PROJECTS FY 24/25**		0
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****NOTE:**

Ongoing Capital Project Budget Balances from FY 2023-2024 will be brought to Council for reallocation after the completion of the FY 2023-2024 audit to properly reflect outstanding budget balances to carry forward for FY 2024-2025.

	2022-2023 <u>ACTUAL</u>	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET
Impact/Development Fee Summary			
GENERAL FUND:			
Beginning Balance General Fund (Restricted)	1,756,377	1,913,124	1,706,635
Revenue			
Roadway Impact Fees(11-4500)	156,747	100,000	120,000
Roadway Fees Improv Brockdale(11-4989)	-	-	-
Total Revenues	156,747	100,000	120,000
Expenditures			
Capital Projects Roadways		306,489	-
Blondy Jhune Rd Alignment			-
Total Expenditures	-	306,489	-
Total General Fund Restricted Impact Fees & 3rd Party	1,913,124	1,706,635	1,826,635
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		
Total 3rd Party Restricted	487,553	181,064	181,064
General Fund Ending Bal Impact Fees (Restricted for Roads)	1,425,571	1,525,571	1,645,571
Total General Fund Restricted Impact Fees & 3rd Party	1,913,124	1,706,635	1,826,635
WATER FUND:			
Beginning Balance - Water Fund	(5,442,900)	(5,442,900)	(5,134,249)
Revenue			
Water Impact Fees (51-4500)		100,000	120,000
Development Fees-Sewer Osage Ln Lift Station (Hunt) 51-4510		263,051	
Restricted for Capital Projects		-	
Restricted for Lakeview Downs			
Total Revenues	-	363,051	120,000
Expenditures			
Capital Projects- Water		54,400	-
Total Expenditures	-	54,400	-
Revenues less Expenditures		308,651	120,000
Water Fund ending balance to apply toward impact fees	(5,442,900)	(5,134,249)	(5,014,249)
Restricted			
Restricted for Capital Projects	618,050		
Restricted for Lakeview Downs	22,000	22,000	
Sewer - Osage Lane Lift Station (remaining escrow funding)		208,651	
Total Restricted	640,050	230,651	-

CITY OF LUCAS PROPERTY TAX RATES

Property tax is by far the largest source of revenue in the City of Lucas General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is budgeted at a rate of **.256758** for 2024. This tax rate is the existing rate - below is a table depicting the recent history of the City of Lucas property tax rate.

Tax Year	M&O	I&S	Total
2009	0.252040	0.122137	0.374177
2010	0.247231	0.126946	0.374177
2011	0.257723	0.116454	0.374177
2012	0.261218	0.112959	0.374177
2013	0.254005	0.101611	0.355616
2014	0.233068	0.087593	0.320661
2015	0.215514	0.105147	0.320661
2016	0.230371	0.087577	0.317948
2017	0.198695	0.119253	0.317948
2018	0.202346	0.100870	0.303216
2019	0.184515	0.118701	0.303216
2020	0.190846	0.108949	0.299795
2021	0.185743	0.102654	0.288397
2022	0.195821	0.072195	0.268016
2023	0.185402	0.071356	0.256758
2024	0.198118	0.058640	0.256758

Projected

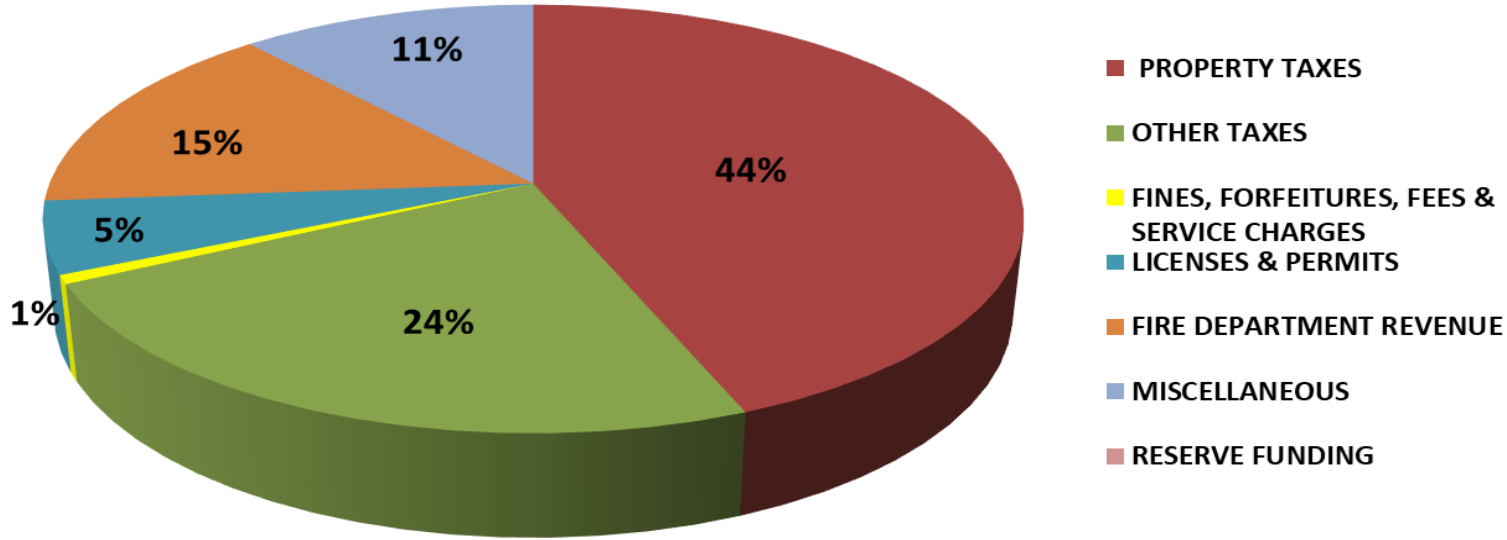
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

Fiscal Year 2023 Tax Rates

City	M&O	I&S	Total
Sachse	0.456209	0.194207	0.650416
Farmersville	0.463946	0.248454	0.712400
Wylie	0.398412	0.140470	0.538882
Princeton	0.260863	0.179363	0.440226
Celina	0.315878	0.296276	0.612154
Melissa	0.327056	0.127672	0.454728
Anna	0.365930	0.144787	0.510717
Prosper	0.332742	0.177258	0.510000
Murphy	0.281360	0.126686	0.408046
Allen	0.323150	0.097350	0.420500
Parker	0.302978	0.019702	0.322680
Fairview	0.234200	0.077483	0.311683
Lucas	0.185402	0.071356	0.256758

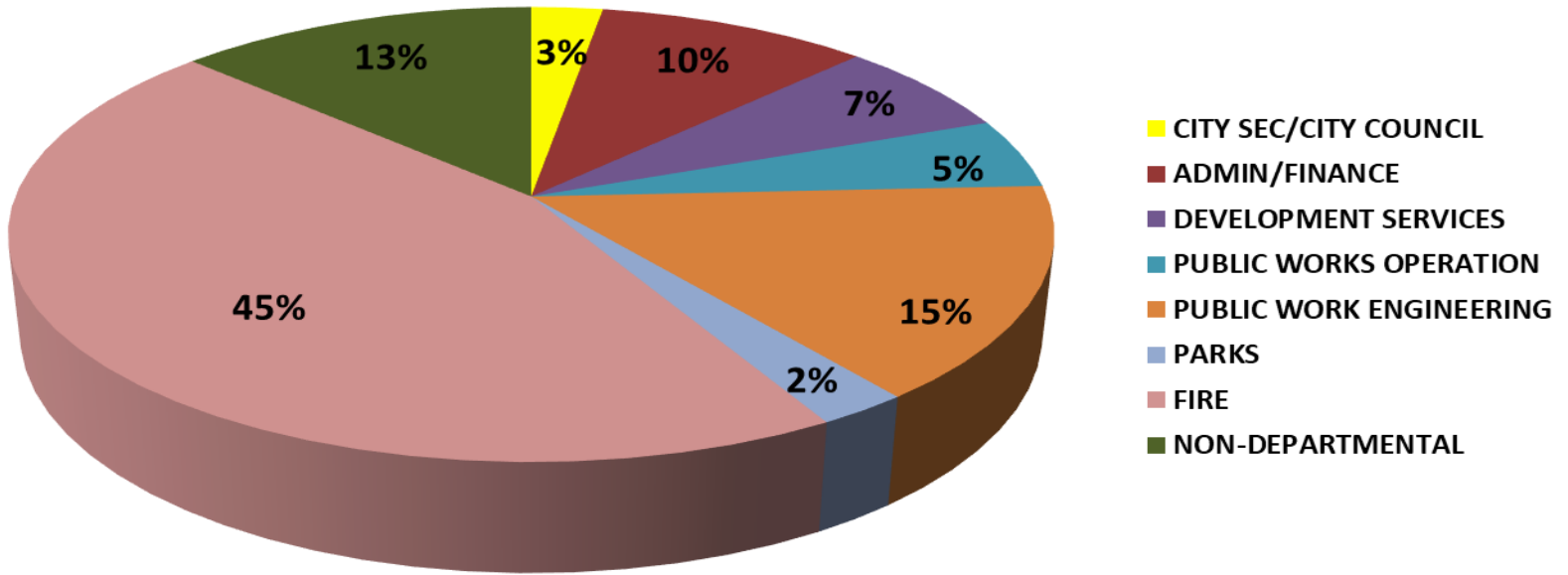
General Fund Revenue FY 24/25

Total \$9,800,628



General Fund Expenditures by Department FY 24/25

Total \$9,728,865



11 -GENERAL FUND

		2022-2023	2023-2024	2023-2024	2024-2025	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4011	PROPERTY TAXES	3,632,843	3,845,109	3,845,109	4,307,172	(Existing Tax Rate M&O .198118)
4012	PROPERTY TAXES-DEL.	22,175	5,000	25,979		
4015	PROPERTY TAXES-P&I	11,893	10,000	10,000		
TOTAL PROPERTY TAXES		3,666,911	3,860,109	3,881,088	4,307,172	
OTHER TAXES						
4101	SALES TAX	1,269,424	1,250,000	1,250,000	1,250,000	
4101-100	SALES TAX STREETS	636,618	625,400	625,400	625,400	
4102	FRANCHISE-ELECTRICAL	379,859	375,000	375,000	375,000	
4103	FRANCHISE-TELEPHONE	648	-	-		
4104	FRANCHISE-CABLE	20,427	20,442	20,442	20,442	
4105	FRANCHISE-GAS	51,025	47,000	47,000	47,000	
4106	FRANCHISE-CABLE PEG	2,523	2,500	2,500	2,500	
TOTAL OTHER TAXES		2,360,524	2,320,342	2,320,342	2,320,342	
FINES & FORFEITURES						
4202	COURT TECHNOLOGY FUND	44	4	4	4	
4203	COURT SECURITY FUND	54	5	5	5	
4204	COURT COST-CITY	55	5	5	5	
4205	FINES	4,933	10	10	10	
4206	COURT COST-STATE	682	62	62	62	
4220	OTHER COURT FINES & FEES	56	5	5	5	
TOTAL FINES & FORFEITURES		5,824	91	91	91	
LICENSES & PERMITS						
4301	GEN CONTRACTOR REG.	14,715	20,000	585	-	Contractor Fee Registration Elimination
4361	ZONING REQUEST	900	2,000	2,000	2,000	
4362	SPECIFIC USE PERMITS	1,350	2,000	2,000	2,000	
4363	VARIANCE REQUEST	900	900	900	900	
4365	BLDG PERMITS-RESIDENTIAL	275,412	305,000	305,000	280,000	
4367	BLDG PERMITS-ACC.	36,373	20,000	20,000	30,000	
4368	BLDG PERMITS-REMODEL	13,096	9,000	9,000	12,000	
4369	BLDG PERMITS-COMM.	19,012	60,000	60,000	30,000	
4371	ELECTRICAL PERMITS	8,120	4,200	4,200	8,000	
4372	PLUMBING PERMITS	11,750	5,200	5,200	8,000	
4373	HEATING & A/C PERMITS	2,580	1,800	1,800	2,000	
4374	FENCE PERMITS	5,610	7,200	7,200	7,200	
4375	SWIMMING POOL PERMITS	17,400	28,500	28,500	24,000	
4376	WEIGHT LIMIT PERMITS	49,000	66,000	66,000	60,000	
4377	ROOF PERMITS	1,200	2,200	2,200	2,000	
4378	SPRINKLER SYST PERMITS	6,675	8,000	8,000	8,000	
4379	DRIVEWAY PERMIT	2,400	800	800	800	
4380	SIGN PERMIT	1,475	3,000	3,000	3,000	
4382	STORM WATER MGMT PERMIT	3,060	9,000	9,000	9,000	
4384	SOLICITATION PERMIT	50	120	120	120	
4390	PLANNED DEVELOPMENT	1,110	-	-		
4395	HEALTH SERVICE PERMITS	6,300	9,000	9,000	10,000	
4398	MISC LICENSES & PERMITS	1,020	1,200	1,200	1,200	
4611	FIRE SPRINKLER PERMIT	20,750	32,000	32,000	32,000	
TOTAL LICENSES & PERMITS		500,258	597,120	577,705	532,220	
FIRE DEPARTMENT REVENUE						
4612	COUNTY FIRE DISTRICT	3,800	-	3,602		
4613	SEIS LAGOS INTERLOCAL	489,812	598,602	598,602	679,484	
4614	AMBULANCE SERVICES	149,680	118,000	150,000	150,000	
4615	LISD EMS SERVICE	2,106	1,650	1,650	1,650	
4999	FIRE DISTRICT TRANSFER IN	622,000	622,000	622,000	622,000	
TOTAL FIRE DEPARTMENT REVENUE		1,267,398	1,340,252	1,375,854	1,453,134	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	10,559	9,000	9,000	10,000	
4425	RE-INSPECTION FEES	5,400	7,000	7,000	7,000	
4426	FEES-BUILDING PROJECTS	220	7,200	7,200	12,000	
4427	PUBLIC IMPRV/3% INSPEC	62,761	32,000	32,000	36,000	
TOTAL FEES & SERVICE CHARGES		78,939	55,200	55,200	65,000	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	364,513	200,000	359,500	550,000	Moved compensating balance to LOGIC
4914	INSURANCE CLAIM REIMB	47,654	-	14,066		
4915	CHILD SAFETY INCOME	10,014	8,000	8,028	8,000	
4916	CREDIT CARD REVENUE	54,006	48,000	48,000	48,000	
4918	PERMIT FEE BEER & WINE	-	-	-		
4919	OPIOID ABATEMENT TRUS	-	-	-		
4920	FARMER MARKET EVENT FEE	7,901	5,200	5,200	5,200	

11 -GENERAL FUND

		2022-2023	2023-2024	2023-2024	2024-2025	
		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
REVENUE		ACTUAL	BUDGET	BUDGET	BUDGET	DESCRIPTION
4931	RENTAL INCOME	99,320	97,920	97,920	97,920	
4980	PARK DEDICATION FEES	46,000	60,000	60,000	45,000	
4981	FACILITY RENTAL	675	-	-	-	
4985	GRANT REVENUES	73,467	12,500	15,780	15,000	
4991	STREET ASSESSMENTS	789	-	-	-	
4992	SALE OF ASSETS	51,079	-	-	-	
4997	MISCELLANEOUS	3,214	-	-	-	
4998	PILOT TRANSFER IN	380,975	331,755	331,755	353,549	
TOTAL MISCELLANEOUS REVENUE		1,139,608	763,375	940,249	1,122,669	
RESERVES						
4996	GF RESERVES (USE OF)	-	1,850,963	2,760,181	-	
TOTAL REVENUES		9,019,462	10,787,452	11,910,710	9,800,628	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6100-112	WORKERS' COMPENSATION	69	70	70	70	
6100-127	MEDICARE	135	220	220	220	
6100-468	CITY COUNCIL FEES	9,300	9,000	10,350	9,000	
TOTAL PERSONNEL SERVICES		9,504	9,290	10,640	9,290	
<u>MATERIALS & SUPPLIES</u>						
6100-201	OFFICE SUPPLIES	1,005	1,000	1,000	1,000	
6100-204	FOOD/BEVERAGE	1,832	1,500	4,000	4,000	
6100-205	LOGO/UNIFORM	38	1,750	2,500	3,500	
6100-210	COMPUTER SUPPLIES		350	350	350	
6100-222	AUDIO/VISUAL		1,000	1,000	10,000	See Detail Listing & IT Schedule
TOTAL MATERIALS & SUPPLIES		2,875	5,600	8,850	18,850	
<u>PURCHASED SERVICES:</u>						
6100-307	TRAINING & TRAVEL	2,487	3,500	3,500	7,000	\$1K per person
TOTAL PURCHASED SERVICES		2,487	3,500	3,500	7,000	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6100-441	APPRECIATION/AWARDS	5,641	5,000	6,500	6,500	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		5,641	5,000	6,500	6,500	
<u>NON-CAPITAL EXPENSE</u>						
6100-451	SOFTWARE, BOOKS, & CDS	11,940	11,940	11,940	13,670	See Detail Listing & IT Schedule
TOTAL NON-CAPITAL EXPENSE		11,940	11,940	11,940	13,670	
TOTAL CITY COUNCIL		32,447	35,330	41,430	55,310	

11 - GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	97,383	145,000	150,134	84,000	Recl Communications Specialist to Admin (6200)
6110-112	WORKERS' COMPENSATION	408	450	450	257	
6110-113	LONGEVITY PAY	84	100	100	100	
6110-122	TMRS	12,127	18,200	18,837	11,103	Rate increase from 12.41% to 13.34%
6110-123	GROUP INSURANCE	20,094	26,160	26,160	13,080	
6110-127	MEDICARE	1,317	2,105	2,180	1,218	
6110-129	LT DISABILITY	213	435	435	252	
6110-133	TELEPHONE ALLOWANCE	900	1,200	600	-	
TOTAL PERSONNEL SERVICES		132,525	193,650	198,896	110,010	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	1,795	1,700	1,700	1,700	
6110-204	FOOD/BEVERAGE	112	100	100	100	
6110-205	LOGO/UNIFORM				200	
6110-210	COMPUTER SUPPLIES	-	100	100	300	
6110-238	PRINTING & COPYING	12,124	22,800	22,800	22,800	
6110-239	RECORDS MANAGEMENT	7,079	10,000	15,779	15,779	
TOTAL MATERIALS & SUPPLIES		21,110	34,700	40,479	40,879	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	7,871	8,480	8,480	9,000	\$5K Laserfiche/\$4K Granicus (PIR Software Gov QA)
6110-306	PUBLIC NOTICES	5,822	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	1,997	4,929	4,929	3,775	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	6,934	6,000	6,000	6,000	Codification - Franklin
6110-323	CELL PHONE			600	600	
6110-349	FILING FEES	384	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES		23,007	35,909	36,509	35,875	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	380	780	780	225	See detail Listing
6110-445	ELECTIONS	106	6,000	8,830	8,830	See detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	712	1,100	1,100	1,100	
TOTAL GENERAL & ADMIN SERVICES		1,198	7,880	10,710	10,155	
NON-CAPITAL EXPENSE						
6110-411	FURNITURE & FIXTURES	170	-	-	-	
TOTAL NON-CAPITAL EXPENSE		170	-	-	-	
TOTAL CITY SECRETARY		178,010	272,139	286,594	196,919	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	335,406	285,612	321,869	392,533	Communications Specialist from CS (6110) City Manager, Finance Director, Asst. City Manager (Split 50/50 with Water Fund)
6200-102	SALARIES - NON-EXEMPT	107,172	107,025	116,457	120,191	
6200-103	SALARIES - TEMPORARY		15,600	15,600	15,600	20 hrs. per wk. @\$15 per hour (intern)
6200-111	OVERTIME	331	1,900	1,900	1,900	
6200-112	WORKERS' COMP	1,210	1,250	1,250	1,650	
6200-113	LONGEVITY PAY	2,024	2,142	2,142	2,550	
6200-122	TMRS	55,354	51,810	57,480	70,630	Rate increase from 12.41% to 13.34%
6200-123	GROUP INSURANCE	58,938	58,860	58,860	71,940	
6200-127	MEDICARE	6,442	5,950	6,613	7,688	
6200-129	LT DISABILITY	805	1,180	1,180	1,538	
6200-133	TELEPHONE ALLOWANCE	2,100	2,100	2,100	2,700	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		572,182	535,829	587,851	691,320	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	4,607	6,000	6,700	6,000	
6200-202	POSTAGE	1,023	1,700	1,700	1,700	Split 50/50 between water and general funds
6200-204	FOOD/BEVERAGE	2,152	2,200	2,200	2,200	
6200-205	LOGO/UNIFORM ALLOWANCE		800	800	800	
6200-210	COMPUTER SUPPLIES		350	350	350	
TOTAL MATERIALS & SUPPLIES		7,782	11,050	11,750	11,050	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	12,844	16,000	20,000	21,000	Includes \$10K for Single Audit (50/50 split with WF)
6200-305	SOFTWARE SUPPORT/MAINT	23,554	29,914	29,914	31,400	\$10K HR Software/\$21.4K Incode Software Maint.
6200-307	TRAINING & TRAVEL	13,482	8,530	19,280	13,885	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	2,250	3,000	3,750	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,659	6,660	6,660	6,816	Konica Copier (Split 50/50 water fund)
6200-318	TAX COLLECTION	2,453	3,000	3,000	3,000	
6200-319	CENTRAL APPRAISAL FEE	33,595	36,700	38,200	45,688	Increase in property appraised
6200-321	STATE COMPTROLLER (COURT FEES)	112	300	502	502	
6200-322	CONTRACTS	3,600	7,600	7,600	7,600	Cost Municipal Judge
6200-323	CELL PHONE	530	600	600	600	
6200-324	INMATE BOARDING	35,910	750	750	750	
6200-325	LIABILITY INSURANCE		45,581	47,175	52,672	Increase in rate & coverage
TOTAL PURCHASED SERVICES		133,989	158,635	177,431	186,913	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	3,122	4,400	6,400	4,900	See Detail Listing
6200-442	TML MEMBERSHIP DUES	2,169	2,400	2,400	2,600	
6200-443	DUES/LICENSES	4,484	5,090	5,090	5,846	See Detail Listing
6200-444	EMPLOYMENT SCREENING	602	1,250	1,250	1,750	
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-496	BANK FEES				12,000	Moved compensating balance to LOGIC investment
6200-497	CREDIT CARD FEES	44,775	45,000	45,000	45,000	
TOTAL GENERAL & ADMIN SERVICES		55,152	58,140	60,140	72,096	
NON-CAPITAL EXPENSE						
6200-411	FURNITURE			10,300		
TOTAL NON-CAPITAL EXPENSE		-	-	10,300	-	
TOTAL ADMINISTRATION & FINANCE		769,105	763,654	847,472	961,379	

11 - GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6209-101	SALARIES - EXEMPT	98,849	98,862	125,901	106,364	Public Works Director & CIP Manager (Positions Split 50/50 with Water Fund)
6209-103	SALARIES - TEMPORARY	4,635	15,600	15,600	15,600	20 hrs. per wk. @\$15 per hour (intern)
6209-112	WORKERS' COMPENSATION	314	350	350	375	
6209-113	LONGEVITY	66	122	122	170	
6209-122	TMRS	12,207	14,381	15,136	16,070	Rate increase from 12.41% to 13.34%
6209-123	GROUP INSURANCE	11,770	13,080	13,080	13,080	
6209-127	MEDICARE	1,504	1,660	2,052	1,737	
6209-129	LT DISABILITY	192	297	297	325	
6209-133	TELEPHONE ALLOWANCE	200	300	300		
TOTAL PERSONNEL SERVICES		129,738	144,652	172,838	153,721	
MATERIALS & SUPPLIES						
6209-201	OFFICE SUPPLIES	234	250	250	265	
6209-208	MINOR APPARATUS	-	500	500	525	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	694	2,100	2,100	2,210	See Detail Listing
6209-210	COMPUTER SUPPLIES		500	500	525	
TOTAL MATERIALS & SUPPLIES		927	3,350	3,350	3,525	
MAINTENANCE & REPAIR						
6209-232	VEHICLE MAINTENANCE	424	1,000	1,000	1,100	See Detail Listing
TOTAL MAINTENANCE & REPAIR		424	1,000	1,000	1,100	
PURCHASED SERVICES						
6209-307	TRAVEL/TRAINING	560	2,000	2,000	2,420	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS	-	1,500	1,500	1,650	
6209-309	PROFESSIONAL SERVICES	123,515	230,400	215,400	230,000	See Detail Listing
6209-323	CELL PHONE	965	900	900	1,000	
6209-334	STREET LIGHTING	1,621	5,000	5,000	5,000	
TOTAL PURCHASED SERVICES		126,661	239,800	224,800	240,070	
GENERAL & ADMINISTRATIVE SERVICES						
6209-443	DUES/LICENSES	395	472	472	575	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		395	472	472	575	
NON-CAPITAL EXPENSE						
6209-411	FURNITURE & FIXTURES	5,041	-	-		
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-433	SIGNS & MARKINGS	4,684	10,000	10,000	12,000	Regulatory Signage
6209-451	SOFTWARE	2,448	3,705	3,705	3,600	See Detail Listing
6209-452	HARDWARE		500	500	500	
TOTAL NON-CAPITAL EXPENSE		12,173	14,705	14,705	16,600	
CAPITAL OUTLAY						
8209-301	IMPROVEMENTS ROADS	628,034	750,000	794,374	862,000	
8209-302	CULVERT MAINTENANCE	44,720	100,000	270,162	100,000	
8209-303	DRAINAGE	791,474	100,000	100,000	100,000	
TOTAL CAPITAL OUTLAY		1,464,227	950,000	1,164,536	1,062,000	
TOTAL PUBLIC WORKS - ENGINEERING		1,734,545	1,353,979	1,581,701	1,477,591	

11 -GENERAL FUND PUBLIC WORKS - OPERATIONS		2022-2023 FISCAL YEAR	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
PERSONNEL SERVICES						
6210-102	SALARIES - NON-EXEMPT	166,349	179,213	191,004	196,957	
6210-111	OVERTIME	13,217	4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	5,714	6,240	6,240	6,857	
6210-113	LONGEVITY	800	1,056	1,056	1,244	
6210-122	TMRS	22,214	22,809	24,272	26,442	Rate increase from 12.41% to 13.34%
6210-123	GROUP INSURANCE	35,756	52,320	52,320	52,320	
6210-127	MEDICARE	2,394	2,742	2,913	2,921	
6210-129	LT DISABILITY	441	538	538	591	
TOTAL PERSONNEL SERVICES		246,884	269,418	282,843	291,832	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	366	700	700	735	
6210-204	FOOD/BEVERAGE	935	1,000	1,000	1,050	
6210-206	FUEL & LUBRICANTS	12,903	25,000	25,000	26,250	
6210-208	MINOR APPARATUS	5,254	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	7,974	9,295	9,295	9,925	See Detail Listing
6210-210	COMPUTER SUPPLIES	65	250	250	265	
6210-211	MEDICAL SUPPLIES	-	250	250	265	
6210-214	CLEANING SUPPLIES	-	1,500	1,500	1,575	
6210-223	SAND/DIRT	186	3,000	3,000	3,150	
6210-224	ASPHALT/BASE/CONC/CULVERT	15,011	32,000	32,000	33,600	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		42,694	77,995	77,995	81,815	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	7,521	7,500	7,500	7,850	See Detail Listing
6210-232	VEHICLE MAINTENANCE	6,076	7,700	7,700	7,850	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	9,050	9,600	9,600	10,080	See Detail Listing
6210-234	WASTE DISPOSAL	1,523	5,100	5,100	5,355	
6210-298	MAINTENANCE & PARTS - MISC	2,723	3,000	3,000	3,150	
TOTAL MAINTENANCE & REPAIR		26,893	32,900	32,900	34,285	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	-	3,850	3,850	2,150	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	19,900	35,000	35,000	45,000	\$5K Surveying/\$40K Tree Trimming
6210-323	CELL PHONE	2,524	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	5,864	6,000	6,000	7,200	
6210-346	EQUIPMENT RENTAL	1,558	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		29,846	52,350	52,350	61,850	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	-	462	462	462	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		-	462	462	462	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES	1,980	-	-	-	
6210-433	SIGNS & MARKINGS	5,488	12,000	12,000	14,000	Street Signs
TOTAL NON-CAPITAL EXPENSE		7,467	12,000	12,000	14,000	
CAPITAL OUTLAY						
8210-420	EQUIPMENT	206,839	-	-	-	
8210-421	VEHICLES	34,487	-	80,513	-	
TOTAL CAPITAL OUTLAY		241,326	-	80,513	-	
TOTAL PUBLIC WORKS		595,111	445,125	539,063	484,244	

11 - GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
<u>MAINTENANCE & REPAIR</u>						
6211-231	FACILITIES MAINTENANCE	5,121	4,500	4,500	5,000	See Detail Listing
6211-233	EQUIPMENT MAINTENANCE	3,917	4,500	4,500	5,000	Small landscaping Equipment
TOTAL MAINTENANCE & REPAIR		9,038	9,000	9,000	10,000	
<u>PURCHASED SERVICES</u>						
6211-322	CONTRACTS	65,020	100,500	100,500	102,500	See Detail Listing
6211-331	UTILITIES, ELECTRIC	1,670	2,000	2,000	3,500	
6211-333	UTILITIES, WATER	10,471	10,000	10,000	11,000	
TOTAL PURCHASED SERVICES		77,161	112,500	112,500	117,000	
<u>SPECIAL EVENTS</u>						
6211-444	FOUNDERS DAY	27,224	25,000	25,000	25,000	
6211-445	SERVICE TREE PROGRAM	4,202	7,000	7,000	7,000	
6211-446	KEEP LUCAS BEAUTIFUL	2,179	5,000	5,000	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	13,846	15,000	15,000	15,000	
6211-448	PARK EVENTS	16,080	5,000	5,000	5,000	See Detail Listing
6211-449	LUCAS FARMERS MARKET	-	8,500	8,500	8,500	See Detail Listing
6211-450	LUCAS CAR SHOW	-	5,000	5,000	5,000	See Detail Listing
TOTAL SPECIAL EVENTS		63,530	70,500	70,500	70,500	
<u>NON-CAPITAL OUTLAY</u>						
6211-417	PARK IMPROVEMENTS	29,100	30,000	30,000	40,000	
TOTAL NON- CAPITAL OUTLAY		29,100	30,000	30,000	40,000	
<u>CAPITAL OUTLAY</u>						
8211-417	PARK IMPROVEMENTS	31,858	126,000	126,000	-	
TOTAL CAPITAL OUTLAY		31,858	126,000	126,000	-	
TOTAL PARKS		210,687	348,000	348,000	237,500	

11 - GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	66,701	66,711	103,758	138,548	Devl. Serv. Director Split 50/50 with Water Fund/Incl Dev. Coordinator Pos
6212-102	SALARIES - NON-EXEMPT	219,493	248,860	261,569	269,401	
6212-111	OVERTIME	10,663	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	2,158	2,200	2,425	2,612	
6212-113	LONGEVITY PAY	2,010	1,898	1,922	2,068	
6212-122	TMRS	36,831	40,947	47,122	55,015	Rate increase from 12.41% to 13.34%
6212-123	GROUP INSURANCE	46,527	58,860	65,400	71,940	
6212-127	MEDICARE	4,190	4,738	5,459	6,078	
6212-129	LT DISABILITY	579	947	1,045	1,224	
TOTAL PERSONNEL SERVICES		389,153	436,361	499,900	558,086	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	4,098	5,500	5,500	5,775	
6212-203	SUBSCRIPTIONS	-	350	350	370	
6212-204	FOOD/BEVERAGE	357	600	600	630	
6212-205	LOGO/UNIFORM ALLOWANCE	2,141	2,700	2,700	2,850	
6212-206	FUEL & LUBRICANTS	8,158	12,000	12,000	12,600	
6212-210	COMPUTER SUPPLIES		500	500	\$525	
TOTAL MATERIALS & SUPPLIES		14,754	21,650	21,650	22,750	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	5,318	7,300	7,300	8,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		5,318	7,300	7,300	8,300	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	6,133	13,155	13,155	13,822	\$11.5K Insite online/\$2.3K Incode
6212-307	TRAINING & TRAVEL	2,310	13,226	9,726	14,428	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	9,580	18,000	18,000	20,500	See Detail Listing
6212-323	CELL PHONE	3,953	6,400	6,400	6,400	
TOTAL PURCHASED SERVICES		21,975	50,781	47,281	55,150	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	547	3,069	3,069	3,545	See Detail Listing
6212-451	SOFTWARE, BOOKS & CD'S	3,700	2,600	2,600	2,730	\$1.6K see comprehensive IT schedule \$1.13K - Code Books
6212-452	STORM WATER EXPENSE	7,218	9,000	9,000	9,450	Includes \$6.95K supplies/eqp for Two cleanup events/\$2.5K Education Exp
TOTAL GENERAL & ADMINISTRATION SERVICES		11,465	14,669	14,669	15,725	
CAPITAL OUTLAY						
8212-451	COMPUTER SOFTWARE			-	-	
TOTAL CAPITAL OUTLAY		-	-	-	-	
TOTAL DEVELOPMENT SERVICES		442,665	530,761	590,800	660,011	

11 - GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	370,659	370,663	395,932	408,658	
6300-102	SALARIES - NON EXEMPT FF/EMS	1,215,071	1,225,317	1,307,886	1,345,251	
6300-103	SAL - NON EXEMPT TEMP	3,495	3,600	3,600	3,600	Emerg. Mgt. Intern
6300-106	CERTIFICATION FEES	5,640	12,600	12,600	16,560	See Detail Listing
6300-111	SALARIES - OVERTIME	222,096	227,932	227,932	280,245	See Detail Listing
6300-112	WORKERS' COMPENSATION	58,459	65,872	70,124	73,228	
6300-113	LONGEVITY PAY	3,936	5,572	5,572	5,744	
6300-122	TMRS	223,904	232,548	245,931	269,240	Rate increase from 12.41% to 13.34%
6300-123	GROUP INSURANCE	222,626	248,520	248,520	248,520	
6300-127	MEDICARE	26,178	27,203	28,767	29,788	
6300-128	OTHER RETIREMENT	6,339	13,000	297,802		LOSAP Liquidation
6300-129	LT DISABILITY	3,108	4,788	4,788	5,262	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		2,362,109	2,438,215	2,850,054	2,686,696	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	1,663	2,100	2,100	2,100	
6300-202	POSTAGE	407	375	375	375	
6300-204	FOOD/BEVERAGE	5,620	5,950	5,950	6,210	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	32,854	23,200	23,200	24,680	See Detail Listing
6300-206	FUEL & LUBRICANTS	26,839	36,180	36,180	36,180	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,535	2,100	2,100	2,250	
6300-208	MINOR APPARATUS	9,533	14,120	16,204	16,005	See Detail Listing
6300-209	PROTECTIVE CLOTHING	36,837	27,550	27,550	24,025	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,299	1,900	1,900	1,900	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	36,773	38,765	42,045	41,866	See Detail Listing
6300-214	SUPPLIES - FD	9,076	9,320	9,320	5,795	See Detail Listing
6300-215	DISPOSABLE MATERIALS	15,157	15,450	15,450	19,250	See Detail Listing
6300-227	PREVENTION ACTIVITIES	6,009	5,575	5,575	5,575	See Detail Listing
TOTAL MATERIALS & SUPPLIES		183,603	182,585	187,949	186,211	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	25,373	43,190	43,190	33,790	See Detail Listing
6300-232	VEHICLE MAINTENANCE	143,738	82,390	95,035	101,890	See Detail Listing
6300-233	EQUIPMENT MAINT	15,696	15,570	15,570	16,215	See Detail Listing
TOTAL MAINTENANCE & REPAIR		184,807	141,150	153,795	151,895	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	16,970	26,000	26,000	10,989	See Detail Listing
6300-302.1	LISD GAME COVERAGE	300	800	800	800	See Detail Listing
6300-303	TELEPHONE	5,160	5,610	5,610	6,171	
6300-304	INTERNET	6,600	6,930	6,930	7,623	
6300-307	TRAINING & TRAVEL	43,206	54,595	54,595	62,724	See Detail Listing
6300-309	PROFESSIONAL SERVICES	110,200	144,825	159,825	174,356	See Detail Listing
6300-310	SCBA	12,745	12,500	12,500	11,100	See Detail Listing
6300-313	MAINTENANCE AGREEMENTS	17,186	18,820	18,820	20,360	See Detail Listing
6300-316	911 DISPATCH	90,449	92,111	92,111	95,889	Wylie Dispatch
6300-323	CELL PHONE	10,427	11,100	11,100	11,100	See Detail Listing
6300-325	LIABILITY INSURANCE	22,890	30,388	31,485	35,263	
6300-331	UTILITIES, ELECTRIC	25,627	27,000	27,000	30,000	
6300-333	UTILITIES, WATER	5,324	4,750	4,750	9,600	
6300-337	PAGER SERVICE	750	800	800	800	Active 911 Notification System
6300-346	EQUIPMENT RENTAL	506	550	550	550	
TOTAL PURCHASED SERVICES		368,339	436,779	452,876	477,325	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	3,544	5,375	5,375	5,375	See Detail Listing
6300-443	DUES/LICENSES	3,961	6,695	6,695	6,785	See Detail Listing
6300-445	CHILD SAFETY	-	-	-	-	
6300-447	EMERGENCY MANAGEMENT SERV	9,909	9,689	9,689	9,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	419	950	950	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	3,498	3,850	3,850	3,870	See Detail Listing
TOTAL GENERAL & ADMINISTRATIVE SERVICES		21,330	26,559	26,559	26,669	
NON-CAPITALIZED EXPENSE						
6300-411	FURNITURE & FIXTURES	-	-	-	10,020	See Detail Listing
6300-420	EQUIPMENT	5,830	6,900	6,900	4,900	See Detail Listing
6300-452	HARDWARE & TELECOM	13,356	15,050	15,050	17,450	See Detail Listing
TOTAL NON-CAPITALIZED EXPENSE		19,186	21,950	21,950	32,370	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS	-	-	-	616,678	Storage Building
8300-420	EQUIPMENT	124,565	293,846	293,846	33,800	See Detail Listing
8300-421	VEHICLES	30,016	1,147,254	1,647,254	140,000	See Detail Listing
8300-452	HARDWARE & TELECOM	30,402	30,000	30,000	32,100	See Comprehensive IT Schedule
TOTAL CAPITAL OUTLAY		184,983	1,471,100	1,971,100	822,578	
TOTAL FIRE		3,324,356	4,718,338	5,664,283	4,383,744	

11 -GENERAL FUND GENERAL ADMINISTRATION - NON-DEPT. DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6999-110	PERFORMANCE/INCENTIVE	-	150,272	-	102,000	Three percent
TOTAL PERSONNEL SERVICES		-	150,272	-	102,000	
MAINT & SUPPLIES						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	24,669	31,800	31,800	33,000	Includes \$300 Security Monitoring See Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES		26,169	33,300	33,300	34,500	
PURCHASED SERVICES						
6999-303	TELEPHONE	12,000	12,870	12,870	14,157	
6999-305	IT SUPPORT/MAINT	74,696	76,679	76,679	79,299	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	20,400	12,826	12,826	10,670	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	23,652	27,400	27,400	29,400	\$27K Cleaning \$2.4K Pest Control
6999-309	PROFESSIONAL SERVICES	4,521	4,246	4,246	4,246	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	122,584	200,000	200,000	200,000	Legislative Changes & Ordinance Revision
6999-323	STREAKER RESTORATION	-	50,000	50,000	-	
6999-326	LAW ENFORCEMENT	226,053	1,050,963	1,050,963	700,000	See Detail Listing
6999-331	ELECTRICITY	8,108	8,400	8,400	9,500	
6999-333	WATER	905	1,200	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	36,000	
TOTAL PURCHASED SERVICES		526,918	1,479,584	1,479,584	1,084,472	
NON-CAPITAL EXPENSE						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	21,153	32,467	32,467	39,995	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	21,843	10,500	10,500	11,200	See Comprehensive IT Schedule
TOTAL NON-CAPITALIZED EXPENSE		42,995	42,967	42,967	51,195	
CAPITAL OUTLAY						
8999-200	BUILDING IMPROVEMENTS	250,158	138,719	138,719	-	
8999-420	EQUIPMENT	41,172	-	-	-	
8999-451	SOFTWARE	-	-	-	-	
8999-452	HARDWARE, TELECOM	-	-	-	-	
TOTAL CAPITAL OUTLAY		291,330	138,719	138,719	-	
TOTAL NON-DEPARTMENTAL		887,412	1,844,842	1,694,570	1,272,167	

21 - CAPITAL IMPROVEMENTS

	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES					
<u>FEES & SERVICE CHARGES</u>					
4404 INTERGOV/3RD PARTY REV		-		-	
TOTAL FEES & SERVICE CHARGES	-	-	-	-	
<u>MISCELLANEOUS REVENUE</u>					
4911 INTEREST INCOME	339,422	180,000	330,000	330,000	
4914 INSURANCE PROCEEDS	-	-	-		
TOTAL MISCELLANEOUS REVENUE	339,422	180,000	330,000	330,000	
TOTAL OPERATING REVENUE	339,422	180,000	330,000	330,000	
<u>OTHER FINANCIAL SOURCES (USES)</u>					
4800 BOND PROCEEDS					
4810 BOND ISSUE PREMIUM					
4996 TRANSFER IN FROM GF RESTRICTED RESERVES					
TOTAL OTHER FIN. SOURCES (USES)	-	-	-	-	

21 - CAPITAL IMPROVEMENTS
 PUBLIC WORKS
 DEPARTMENTAL EXPENDITURES

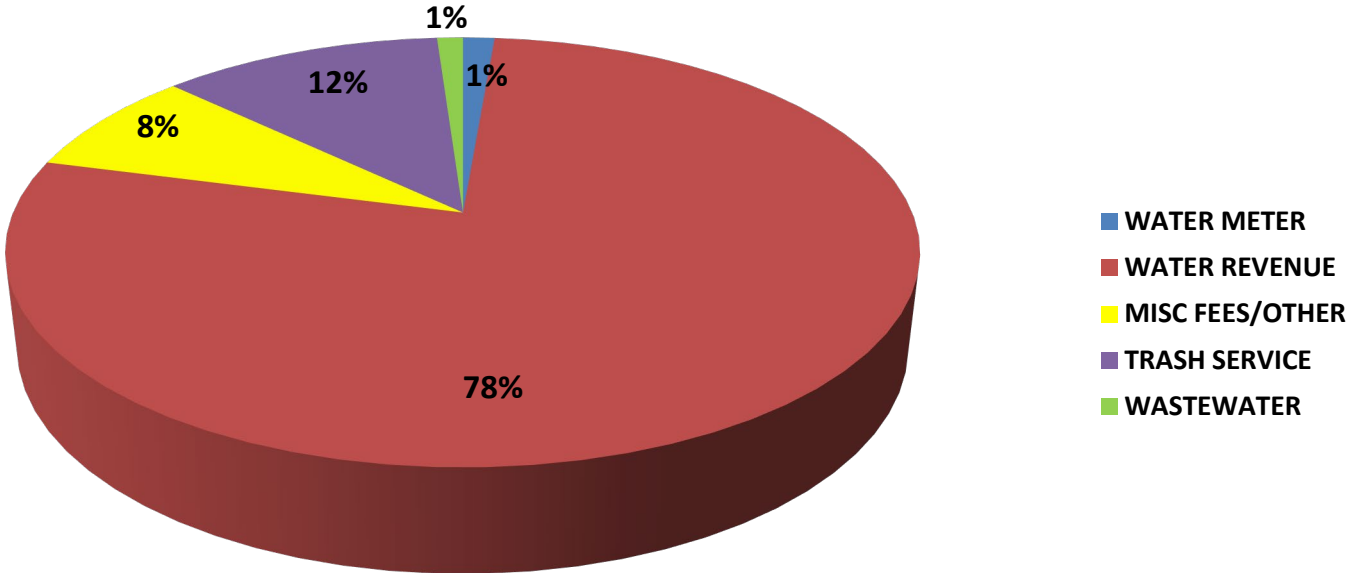
	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
CAPITAL OUTLAY					
7900-298					BOND ISSUE COSTS
8210-490-125	195,700	-	5,145,616		ELEVATED WATER TOWER
8210-490-129	1,288,143	-			BAIT SHOP WATERLINE RELOCATION
8210-490-131	-		128,900		OSAGE LANE LIFT STATION (HUNT)
8210-491-134	13,090	-			STISON RD / MUDDY CREEK BRIDGE
8210-491-136	38,220	-	2,655,550		WEST LUCAS RD PROJECT
8210-491-300		-	306,489		BLONDY JHUNE RD ALIGNMENT
8210-491-500		-			BROCKDALE RD REHABILITATION
8211-501	-	-	358,012		TRINITY TRAIL CONNECT PHASE 1
TOTAL CAPITAL OUTLAY	1,535,153	-	8,594,567	-	
TOTAL PUBLIC WORKS	1,535,153	0	8,594,567	0	

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2023-2024 will be brought to Council for reallocation after the completion of the FY 2023-2024 audit to properly reflect outstanding budget balances to carry forward for FY 2024-2025.

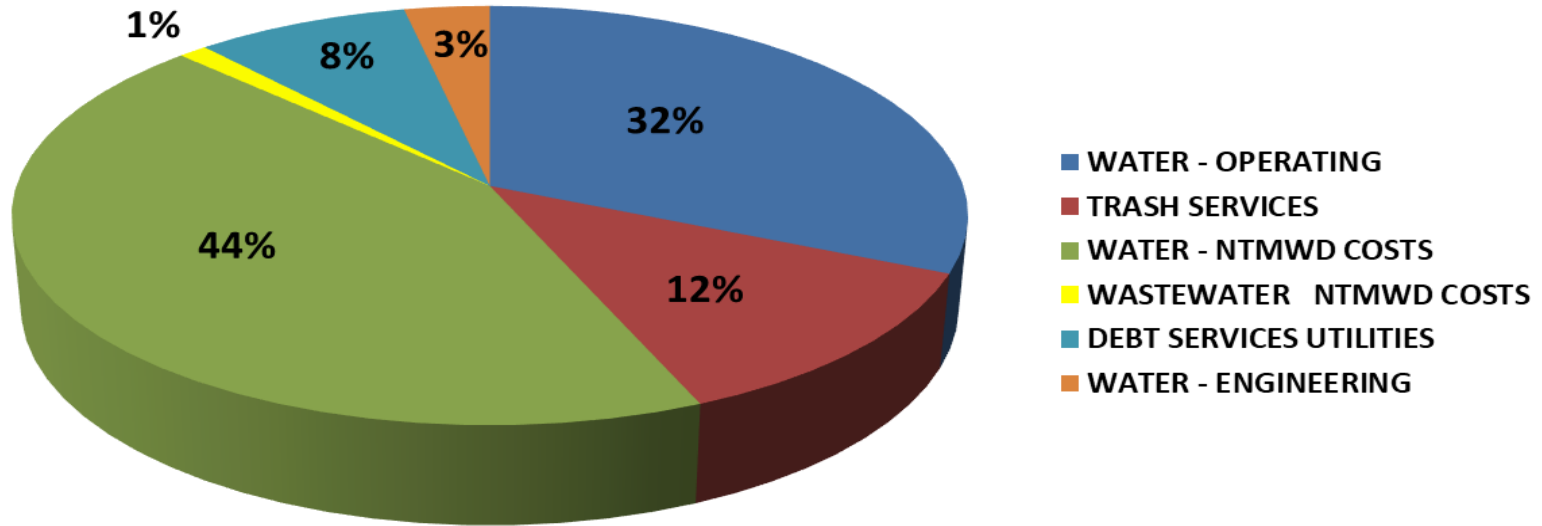
Water Fund Revenue FY 24/25

Total \$7,505,580



Water Fund Expenditures FY 24/25

Total \$6,754,114



51 - WATER UTILITIES FUND

		2022-2023	2023-2024	2023-2024	2024-2025	
		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
REVENUES		ACTUAL	BUDGET	BUDGET	BUDGET	DESCRIPTION
FEES & SERVICE CHARGES						
4461	WATER REVENUE	6,328,382	5,438,244	5,438,244	5,833,980	
4462	WATER TAPS & BORES		3,000	3,000	14,000	
4463	PENALTY & INTEREST	42,545	35,000	35,000	35,000	
4467	WATER METER	132,300	100,000	100,000	100,000	
4468	WATER METER REPAIRS	4,865	6,000	6,000	6,000	
4469	WASTEWATER FEES	97,226	80,500	80,500	82,000	
4470	REREAD/CHARTING	50	100	100	100	
4478	TRASH SERVICE	889,047	882,000	882,000	890,000	
4497	FH METER RENTAL INC	6,400	4,500	4,500	4,500	
TOTAL FEES & SERVICE CHARGES		7,500,815	6,549,344	6,549,344	6,965,580	
OTHER FINANCIAL SOURCES - ARPA FUNDING						
4987	AMERIC RECOVERY PLAN ACT			2,123,502		FY 23-24 ARPA Funding Recognition
		-	-	2,123,502	-	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	486,369	300,000	540,000	540,000	
4912	RETURN CHECK CHARGE	600	-	-	-	
4913	NTMWD REFUND	-	-	-	-	
4915	MISC REV -SALES TAX DISC	313	-	-	-	
4995	REIMBURSEMENTS	-	-	-	-	
4996	WF RESERVE FUNDING (USE OF)	-	-	53,157	-	FY 22-23 Carryover Restrict Reserves
4997	MISCELLANEOUS	2,600	-	-	-	
TOTAL MISCELLANEOUS REVENUE		489,882	300,000	593,157	540,000	
TOTAL REV & OTHER FINANCIAL SOURCES		7,990,697	6,849,344	9,266,003	7,505,580	

51 - WATER FUND- Public Works

		2022-2023	2023-2024	2023-2024	2024-2025	
		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6400-101	SALARIES - EXEMPT	223,461	284,431	313,895	310,087	City Manager, Finance Director, Development Services Director, and Assistant City Manager Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	313,436	318,479	339,124	349,181	
6400-106	CERTIFICATION FEES	7,880	6,300	9,180	9,180	
6400-110	PERFORMANCE/INCENTIVE PAY	-	34,608	-	22,922	Three Percent
6400-111	OVERTIME	43,749	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	10,497	11,744	11,744	12,676	
6400-113	LONGEVITY PAY	3,150	3,856	3,856	3,118	
6400-122	TMRS	73,161	83,282	89,560	95,052	Rate increase from 12.41% to 13.34%
6400-123	GROUP INSURANCE	89,532	104,640	104,640	91,560	
6400-127	MEDICARE	8,492	9,580	10,314	10,443	
6400-129	LT DISABILITY	1,103	1,811	1,811	1,985	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		776,860	912,857	938,250	960,330	
MATERIALS & SUPPLIES						
6400-201	OFFICE SUPPLIES	275	800	800	840	
6400-202	POSTAGE	866	2,000	2,000	2,100	
6400-204	FOOD/BEVERAGE	837	1,000	1,000	1,050	
6400-206	FUEL & LUBRICANTS	16,150	35,000	35,000	36,750	Increase in Fuel Costs
6400-207	FUEL - PROPANE/(NATURALGAS)	2,617	14,000	14,000	14,700	
6400-208	MINOR APPARATUS	1,177	3,500	3,500	3,500	
6400-209	PROTEC CLOTHING/UNIFORMS	7,149	9,375	9,375	9,925	See Detail Listing
6400-210	COMPUTER SUPPLIES	-	450	450	473	
6400-211	MEDICAL SUPPLIES	-	250	250	265	
6400-212	CHEMICALS	5,223	7,500	7,500	10,000	Water Testing Materials
6400-223	SAND/DIRT	-	3,000	3,000	3,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	-	6,500	6,500	6,500	
TOTAL MATERIALS & SUPPLIES		34,295	83,375	83,375	89,103	
MAINTENANCE & REPAIR						
6400-230	REPAIRS & MAINT. - EQUIP.	-	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	3,469	12,000	12,000	7,500	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	7,908	8,200	8,200	8,600	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	225,822	315,000	368,157	370,000	See Detail Listing - Includes \$120K for Valve & Hydrant Maint.
TOTAL MAINTENANCE & REPAIR		237,200	337,700	390,857	388,600	
PURCHASED SERVICES:						
6400-237	TRASH SERVICES	774,303	807,300	807,300	816,000	
6400-302	AUDITING & ACCOUNTING	12,384	16,000	20,000	21,000	Split 50/50 with General Fund
6400-303	TELEPHONE	7,200	7,590	7,590	8,349	
6400-304	UB PROCESSING	30,872	30,000	30,000	33,000	
6400-305	SOFTWARE SUPPORT/MAINT	24,919	32,500	32,500	34,125	
6400-306	METER SOFTWARE/HARDWARE MAINT	8,824	9,800	9,800	12,000	Neptune Software and Hardware Maint.
6400-307	TRAINING & TRAVEL	3,096	8,378	18,378	10,198	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	48,767	59,800	94,800	66,000	See Detail Listing
6400-310	LEGAL SERVICES	6,995	5,000	5,000	5,000	
6400-313	MAINTENANCE AGREEMENTS	5,659	6,660	6,660	6,816	Konica Copier (Split 50/50 general fund)
6400-315	WATER - NTMWD	2,422,301	2,747,150	2,663,520	2,944,630	Est. 6% increase/\$3.95 per 1,000 gallons
6400-316	WASTEWATER NTMWD	54,433	60,110	65,410	75,789	Est Regional WW system 11% increase/Upper East Fork Interceptor East Fork Interceptor System Increase 8%
6400-323	CELL PHONE	7,221	8,700	8,700	8,700	
6400-325	LIABILITY INSURANCE	22,890	30,388	31,485	35,263	Increase in rates & coverage
6400-331	ELECTRICITY	88,330	75,000	75,000	95,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		3,518,193	3,908,376	3,880,143	4,175,870	
GENERAL & ADMIN SERVICES/TRANSFERS						
6400-443	DUES/LICENSES	-	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	380,975	331,755	331,755	353,549	
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		380,975	332,088	332,088	353,882	
NON-CAPITAL EXPENSE						
6400-411	FURNITURE	-	-	-	-	
6400-451	SOFTWARE	2,675	2,863	2,863	3,000	See Comprehensive IT Schedule
TOTAL NON-CAPITAL EXPENSE		2,675	2,863	2,863	3,000	
TOTAL WATER UTILITIES PUBLIC WORKS		4,950,199	5,577,259	5,627,576	5,970,785	

51 - WATER FUND- Engineering

		2022-2023	2023-2024	2023-2024	2024-2025	
DEPARTMENTAL EXPENDITURES		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
PERSONNEL SERVICES						
6409-101	SALARIES - EXEMPT	98,849	98,862	125,901	106,364	Public Works Director & CIP Manager positions Split 50/50 with General Fund
6409-112	WORKERS' COMPENSATION	285	303	303	325	
6409-113	LONGEVITY PAY	66	122	122	170	
6409-122	TMRS	12,207	12,426	13,181	14,000	Rate increase from 12.41% to 13.34%
6409-123	GROUP INSURANCE	11,769	13,080	13,080	13,080	
6409-127	MEDICARE	1,437	1,434	1,826	1,542	
6409-129	LT DISABILITY	192	297	297	319	
6409-133	TELEPHONE ALLOWANCE	200	300	300	-	
TOTAL PERSONNEL SERVICES		125,005	126,824	155,010	135,800	
MATERIALS & SUPPLIES						
6409-201	OFFICE SUPPLIES	1,000	1,000	1,000	1,050	
6409-204	FOOD/BEVERAGE	12	500	500	525	
6409-208	MINOR APPARATUS	500	500	500	525	
6409-209	PROTEC CLOTHING/UNIFORMS	288	1,485	1,485	1,595	See Detail Listing
6409-210	COMPUTER SUPPLIES	87	500	500	525	
TOTAL MATERIALS & SUPPLIES		1,887	3,985	3,985	4,220	
MAINTENANCE & REPAIR						
6409-232	VEHICLE MAINTENANCE	-	500	500	525	See Detail Listing
TOTAL MAINTENANCE & REPAIR		-	500	500	525	
PURCHASED SERVICES:						
6409-305	SOFTWARE SUPPORT & MAINT	-	1,050	1,050	1,650	See Detail Listing
6409-307	TRAINING & TRAVEL	1,197	2,300	2,300	2,300	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	73,690	72,000	72,000	77,000	See Detail Listing
6409-323	CELL PHONE	482	900	900	1,000	
TOTAL PURCHASED SERVICES		75,369	76,250	76,250	81,950	
GENERAL & ADMIN SERVICES/TRANSFERS						
6409-443	DUES/LICENSES	802	1,135	1,135	1,135	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFI		802	1,135	1,135	1,135	
TOTAL WATER UTILITIES ENG.		203,063	208,694	236,880	223,630	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	125,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	23,906	18,594	18,594	13,281	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	125,000	130,000	130,000	135,000	
7900-223	2017 CERT OF OBLIG-INTEREST	68,475	64,650	64,650	60,675	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	55,000	55,000	55,000	60,000	
7900-225	2019 CERT OF OBLIG-INTEREST	38,668	35,918	35,918	33,043	
7900-226	2020 CERT OF OBLIG-PRINCIPAL	105,000	105,000	105,000	110,000	
7900-227	2020 CERT OF OBLIG-INTEREST	28,500	25,350	25,350	22,100	
7900-298	BOND ISSUE COSTS	600	600	600	600	
TOTAL DEBT SERVICE		570,149	560,112	560,112	559,699	
TOTAL DEBT SERVICE WATER		570,149	560,112	560,112	559,699	

59 - DEBT SERVICES FUND

DEPARTMENTAL EXPENDITURES	2022-2023 FISCAL YEAR ACTUAL	2023-2024 ORIGINAL BUDGET	2023-2024 AMENDED BUDGET	2024-2025 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES					
PROPERTY TAXES					
4011 PROPERTY TAXES	1,339,606	1,355,483	1,477,634	1,178,673	
4012 PROPERTY TAXES-DELINQUENT	12,816	-	17,296		
4015 PROPERTY TAXES-P&I	4,002	-	1,654		
4911 INTEREST INCOME	57,430	-	73,000		
TOTAL PROPERTY TAXES	1,413,854	1,355,483	1,569,584	1,178,673	
4996 RESERVE FUNDING (USE OF)	-			175,335	FY 23-24 Excess Tax Collections
TOTAL REVENUES	1,413,854	1,355,483	1,569,584	1,354,008	

EXPENDITURES

DEBT SERVICE

7900-214 2007 CERT OF OBLIG-PRINCIPAL	100,000	100,000	100,000	100,000	
7900-215 2007 CERT OF OBLIG-INTEREST	19,125	14,875	14,875	10,625	
7900-220 2015 CERT OF OBLIG-PRINCIPAL	130,000	130,000	130,000	135,000	
7900-221 2015 CERT OF OBLIG-INTEREST	32,400	28,500	28,500	24,525	
7900-222 2017 CERT OF OBLIG-PRINCIPAL	250,000	260,000	260,000	265,000	
7900-223 2017 CERT OF OBLIG-INTEREST	137,100	129,450	129,450	121,575	
7900-224 2019 CERT OF OBLIG-PRINCIPAL	285,000	300,000	300,000	315,000	
7900-225 2019 CERT OF OBLIG-INTEREST	208,283	193,658	193,658	178,283	
7900-226 2020 GO REFUNDING-PRINCIPAL	155,000	160,000	160,000	170,000	
7900-227 2020 GO REFUNDING-INTEREST	42,700	38,000	38,000	33,000	
7900-298 BOND ISSUE COSTS	1,000	1,000	1,000	1,000	
TOTAL DEBT SERVICE	1,360,608	1,355,483	1,355,483	1,354,008	