

CITY OF NEW FAIRVIEW FY 2024-2025 OPERATING AND CAPITAL BUDGET

Newfairview.org



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Fiscal Year (FY) 2024-2025 Budget Memo
Submitted to: The Mayor and City Council on August 9, 2024.
The following statement is provided in accordance with Texas
Local Government Code 102.005:

2024 Tax Rate Calculations:

Property Tax Rate:	\$.310000/100
Maintenance & Operation Rate:	\$.206973/100
Interest & Sinking Rate:	\$.103027/100
No New Revenue Rate:	\$.0366382/100
No New M & O Rate:	\$.216396/100
Voter Approved Rate:	\$.329731/100
City Debt Obligations secured by Property Taxes	\$ 366,975

2023 Tax Rate Calculations:

Property Tax Rate:	\$.258013/100
Maintenance & Operation Rate:	\$.151455/100
Interest & Sinking Rate:	\$.106558/100
No New Revenue Rate:	\$.1781641/100
No New M & O Rate:	\$.0716061/100
Voter Approved Rate:	\$.258013/100
City Debt Obligations secured by Property Taxes	\$ 361,278

This budget will raise more revenue from property taxes than last year’s budget by \$2,047 which is a .23% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$88,080.

Prepared by:

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City Administrator

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City Secretary

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Elected Officials

John R Taylor, Mayor
Terms Expires: May 2025
John.Taylor@newfairview.org

Harvey Burger, Place 1
Term Expires: May 2026
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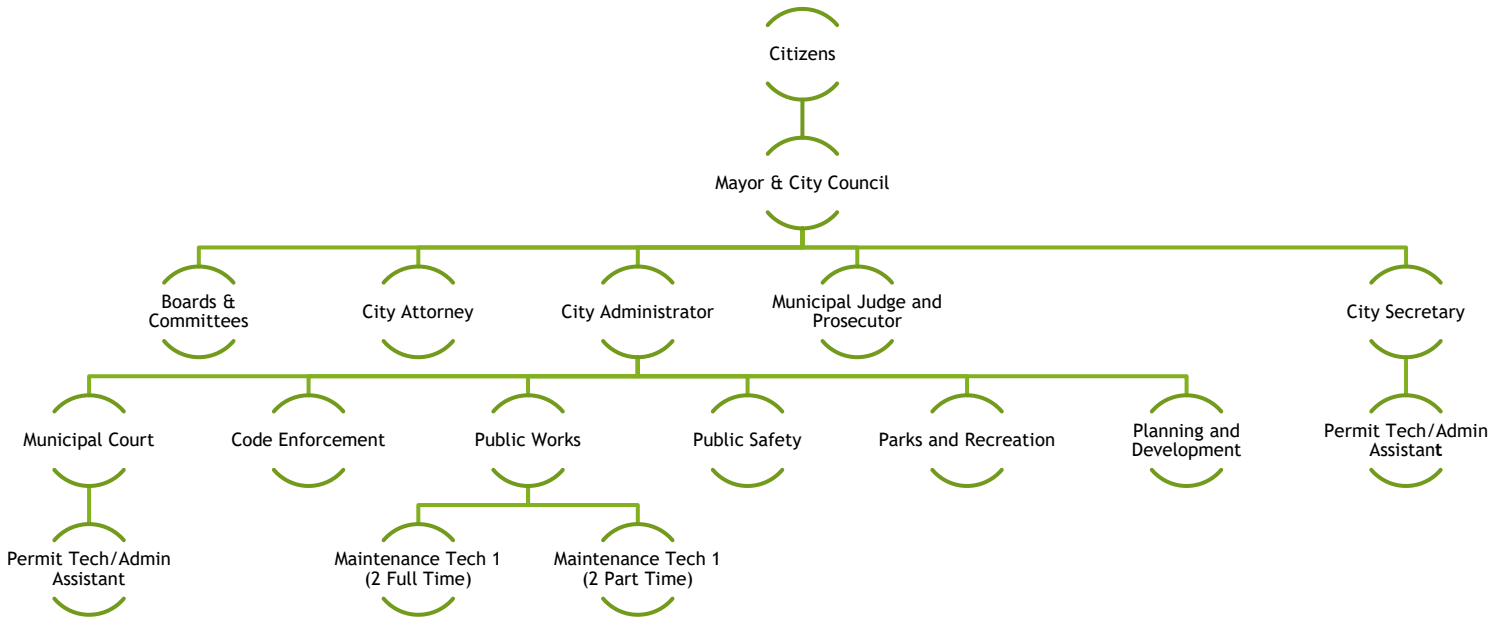
Peter Kozlowski, Place 2
Term Expires: May 2025
Peter.Kozlowski@newfairview.org

Sarah Adams, Place 3
Term Expires: May 2026
Sarah.Adams@newfairview.org

Steven King, Mayor Pro Tem, Place 4
Term Expires: May 2025
Steven.King@newfairview.org

Alisa Scheps, Place 5
Term Expires: May 2026
Alisa.Scheps@newfairview.org

Organizational Chart for FY 2024-2025



Boards and Commissions

Planning & Zoning Commission

The Planning and Zoning Commission is an advisory body to the City Council that makes recommendations regarding the administration of the zoning ordinance, and the development of the comprehensive plan for the physical development of the city. Other duties include regulating zoning and ordinance amendments and plating.

Parks and Recreation Board

The members of the Parks and Recreation Board serve as an advisory board to the City Council and staff regarding the recreational needs of the community including developing plans to meet the needs for future recreation programs, facilities, and areas; recommending policies to carry out recreational programs and initiatives; reviewing maintenance of recreation facilities; informing the public of recreation opportunities or needs; similar and related activities.

Keep New Fairview Beautiful Committee

The Keep New Fairview Beautiful Committee is an advisory board to the City Council and staff regarding issues related to community appearance, beautification, the environment, and main entrances into the city. They educate and engage residents to take responsibility for improving our community; they help to organize local cleanup events, recycling programs, and environmental education programs.

FY 2024 – 2025 Budget Message

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

Introduction

As required by the Texas Local Government Code, I respectfully submit to you for your consideration the annual operating and capital budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025. This budget has been developed to allocate available resources to accomplish the goals and objectives of the City Council and City's Boards and Commissions. This year's budget focuses specifically on addressing the City Council Strategic Goals and Objectives that were adopted on March 20, 2023, and reconfirmed May 20, 2024. The Strategic Goals and Objectives include infrastructure, public safety, code enforcement, managing growth, parks and beautification, and fiscal responsibility.

The budget addresses the operational impact of taking on the City of Boyd's Municipal Court operations through the Interlocal Agreement (ILA) approved in July 2023. This includes the department operational costs, and projected revenue growth based on the significant rise in court activity. Boyd Police Department has added more peace officers to their department so the increased court activity should mean about \$130,000 in revenues paid to the City for operating Boyd's Municipal Court.

The budget also has a significant increase to address public safety. East Wise Fire Rescue requested an increase of \$43,200 to an annual amount of \$96,000 for fire protection services. The additional amount is supposed to go toward the debt they have incurred in purchasing new command vehicles and brush trucks. Justin Community Volunteer Fire Department also requested a \$3,000 increase for an annual total of \$24,000 for fire protection and emergency medical services. It also reflects an increase in the number of hours per week that Boyd Police Department will provide law enforcement services in the city per the ILA approved in September 2023. The hours are increasing from an average of 15 hours to 20 hours per week for an annual approximate total of 1,040 hours. The ILA agreed to hourly rate of \$136 per hour translates to approximately \$141,440 in cost for this service. However, it is estimated that Boyd PD should generate approximately \$195,000 in court fines, which include the state fees and special court funds.

There are no new Full Time Equivalents (FTE) requested with this budget, so the total number of FTE remains at nine (9). However, the budget also contains a salary adjustment of a three percent (3%) Cost of Living Adjustment for all employees to keep City positions competitive with surrounding communities and help with retention and recruitment.

The budget takes into account the loss of taxable value of almost \$72 million from the previous year. This is mainly due to the significant loss in mineral values to the Wise County side of the city. There are over 400 natural gas wells located within the city limits so any loss in valuation of mineral values has a significant impact to the city. On a positive note, the construction activity in the Paloma Ranch subdivision has raised taxable value on the Denton County side of the city, but we are still being negatively affected by the taxable values lost due to the dis-annexation of the

Falcon Ridge subdivision in November 2022.

The budget also includes the additional debt service payments resulting from the \$3.5 million in Certificates of Obligation issued on August 7, 2023. As part of that issuance, \$75,000 will be transferred from the Transportation Impact Fee Special Revenue Fund (Fund 05) to the Debt Service Special Revenue Fund (Fund 04) to cover the debt service payment for Graham Road improvements. Between the 2021 CO, and 2023 CO Bonds, the debt service payments this year will total \$442,400.

The city continues to grow, and according to 2024 Population Estimates from the North Central Texas Council of Government (NCTCOG) we increased by 52 people or 1.2% growing from 2,119 to 2,171. The budget includes funding to work with a consultant to update our zoning ordinance and subdivision regulations. This will occur after the adoption of the Comprehensive Plan anticipated to occur in September 2024. We have included funds for the continued work in connecting to the City of Justin's water and wastewater infrastructure, and purchase drinking water from Upper Trinity Regional Water District for two planned developments on the Denton County side of our community. The city is also applying for a low interest loan from the Texas Water Development Board under the Clean Water State Revolving Fund and will enter into funding agreements with the two developers to reimburse the city for their proportional costs.

The budget also contains funds to assist with some grants that have been recently awarded. In November 2023, the Texas Department of Agriculture notified the City that our 2023-2024 Texas Community Development Block Grant (TxCDBG) application was awarded for \$500,000. This is for the reconstruction of approximately two thousand and seven hundred (2700) linear feet of Latham Lane. In August 2024, the City Council awarded the roadway reconstruction project to the low bidder for \$590,660, so the overage will be covered by the City. In May 2024, the City was awarded a Green Ribbon project for \$376,000 from the Texas Department of Transportation (TxDOT). The city must cover the cost for the engineer designed plans that will be submitted and reviewed by TxDOT. In May 2024, the city was awarded a Rainwater Harvesting grant from the Upper Trinity Groundwater Conservation District (UTGCD) for \$30,000. The City contracted with Rain Ranchers to install the system at the municipal complex, and the city will be responsible for about \$10,000 in overages to get this project completed.

Formation of the Budget

The proposed budget was developed through an extensive process of meetings with department heads, reviewing of requests received by city departments, and then prioritizing those requests in a manner that utilizes resources effectively, within fiscal constraints, while working to achieve the City's strategic goals and objectives. A budget calendar was implemented to ensure numerous discussions with the City Council to seek input, and to make sure that statutorily required dates are met for public notices, public hearings public, and tax rate and budget adoption. Below is the calendar that was followed for this proposed budget.

- June 3 Budget Workshop at Regular Council Meeting
- June 17 Budget Workshop at Regular Council Meeting
- July 1 Budget Workshop at Regular Council Meeting

- July 15 Budget Workshop at Regular Council Meeting
- July 25 Tax Rolls Due to City
- July 26 Submit Truth and Taxation to the County
- August 5 Budget Workshop at Regular Council Meeting
- August 6 Send notice of Public Hearing to the Paper for the Budget and the Tax Rate
- August 9 File Proposed Budget online and submit to City Council
- August 15 Publish Notice of Budget & Tax Hearing in the Newspaper
- August 15 Internet Notice of Tax Rate Hearing
- September 10 Public Hearing on Tax Rate and Budget at Special Called Council Meeting
- September 10 Adoption of Tax Rate and Budget at Special Called Council Meeting
- September 16 Back up Adoption Date: Must adopted within 7 days of Public Hearing
- September 29 Final Date to adopt a Budget

Proposed Tax Rate

This budget is based on a proposed tax rate of \$0.310000/\$100. This rate is lower than the Voter-approval tax rate (\$0.329731/\$100), the No-new revenue tax rate (\$0.366382/\$100), and the De minimis rate (\$0.508118/\$100).

No-new revenue tax rate – Will provide the city with about the same amount of revenue it received in the year before on property taxed. If the property values rise, the No-new revenue rate will go down and vice versa.

Voter-approved tax rate – A calculated maximum rate allowed by law without voter approval.

De minimis tax rate – A rate that is equal to the total of the No new revenue’s M&O rate, plus a rate that when applied to the City’s current total value will create a levy of \$500,000, plus the current debt rate.

The tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities, and day-to-day operations. The proposed M&O Tax Rate is \$.206973/100.
- Debt Rate (Interest & Sinking (I&S)): The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue. The proposed I&S Tax Rate is \$.103027/100.

This proposed tax rate is \$0.310000/\$100, which is a \$.051987/\$100 increase from the current

\$.258013/100 tax rate.

Funds

City departments operate out of the General Fund, which provides what most citizens consider to be basic city services. This budget contains the following departments: City Council, Administration, City Secretary, Municipal Court, Planning and Development, Public Works, Code Enforcement/Health, Public Safety, and Parks & Recreation.

The budget also contains several Special Revenue Funds including the Debt Services Fund; Transportation Impact Fee Fund; Court Security Fund; Local Truancy Prevention Diversion Fund; Jury Fund; Court Technology Fund; Parks Grant Fund; and Capital Improvement Projects Fund.

Budget Highlights

On March 20, 2023, the City Council adopted a Strategic Plan with six Strategic Goals and seventeen (17) Strategic Objectives aligned with the City's mission and vision statements. Many hours were invested in the creation of this Strategic Plan, including the creation, implementation, and results tabulation of a New Fairview Citizen Survey. The Strategic Plan is an all-encompassing systematic approach that permits the current and future City Councils the ability to best allocate the resources entrusted to the City by our citizens. It gives the City the ability to prioritize the actions that have to be taken in order to meet the overall goals that we need to fulfill in order to generate the results that the citizens expect and deserve. The Strategic Plan is also used in daily operations and in budget discussions. On May 20, 2024, the City Council held a workshop discussion on the Strategic Plan and no changes were made to the goals or objectives.

The budget focuses on several City Council goals and objectives including the following items that are found in the budget.

Strategic Goal 1 – Protect the Public

Objective 1.2 – Improve Code Enforcement: The use of the Code Enforcement module in Fund View has assisted the Code Enforcement Officer (CEO) with the ability to better track code violations and do more enforcement activity. With the addition of another fleet truck last fiscal year, the CEO has been able to use the old fleet truck for code enforcement activity and is now dedicating one day a week to code enforcement activity. This has resulted in an increase in properties coming into code compliance, mostly on a voluntary basis.

Objective 1.3 – Grow Public Safety Services: There is an increase in the Public Safety Department budget for the amounts paid to both East Wise Fire Rescue (EWFR) and Justin Community Volunteer Fire Department for the annual fire protection contracts (\$120,000). The budget also addresses the increase in activity by the Boyd Police Department for law enforcements services (\$141,440). There are also funds to replace the

remaining three Multipurpose Building bay door openers for EWFR, Public Works, and/or Wise County EMS (\$6,000).

Strategic Goal 2 – Invest in Infrastructure.

Objective 2.1 – Better Roads and Drainage: We continue to fund road maintenance (\$40,000) at the same level as last year. The budget also contains funds in the Capital Improvement Project (Special Revenue Fund 11) left from the \$3.5 million 2023 Certificates of Obligation (CO) for the reconstruction of Graham Road. There are also funds in there to help with the Texas Community Development Block Grant (\$500,000) awarded to the City for the reconstruction of Latham Lane.

Strategic Goal 3 – Manage our Growth.

Objective 3.1 – Respect for our rural heritage: The Code Enforcement/Health Department budget has funds (\$42,700) for the Keep New Fairview Beautiful (KNFB) Committee’s awarded Green Ribbon Project from the Texas Department of Transportation (TxDOT). The funds are for the drafting of plans for this project for TxDOT review and approval.

Objective 3.3 – Update the Zoning Map: With the anticipated adoption of the Comprehensive Plan in September 2024, the updating of the Zoning Ordinance and Subdivision Regulations is needed. There are funds (\$65,000) in the Planning and Development Department to contract a consultant to assist us with this update.

Strategic Goal 4 – Exercise Fiscal Responsibility.

Objective 4.1 – Sustain a low Property Tax Rate: The budget has a proposed tax rate (\$0.310000/\$100) that is lower than the Voter-approval tax rate (\$0.329731/\$100), the No-new revenue tax rate (\$0.366382/\$100), and the De minimis tax rate (\$0.508118/\$100). This tax rate is a \$.051987/\$100 increase from the current \$.258013/100 tax rate. The increase in the proposed tax rate is needed due to the significant loss in property values, especially for mineral values.

Objective 4.2 – Seek grant opportunities: The City was awarded another Texas Community Block Grant (TxCDBG) for \$500,000 that will be used for the road and drainage reconstruction of Latham Lane. The low bid for this project came in at \$590,660, so the overage will be covered by the City from the Capital Improvement Project Special Revenue Fund (Fund -11). The City received a Green Ribbon Program grant (\$376,000) from the Texas Department of Transportation (TxDOT) for a beautification project along US 287 and FM 407. The City was also awarded a Rainwater Harvest Grant from the Upper Trinity Groundwater Conservation District for \$30,000. This will cover the installation of a 10,000 gallon tank and the City has funds in the Public Works Department budget to cover the overage costs for this project.

Objective 4.3 – Seek interlocal opportunities: The Interlocal Agreement (ILA) with the

City of Boyd to operate their Municipal Court operations is having a positive impact on our revenues with \$130,000 projected for the coming fiscal year. The ILA with the City of Boyd for law enforcement service will have an increase from 15 hours to 20 hours of service on average per week. This means that we anticipate paying Boyd \$141,440 for this service, but with increased traffic enforcement we project \$195,000 in court fines for our municipal court. Also, the Joint Resolution and Memorandum of Understanding with four other cities and Wise County has given us the ability to contract with a law firm to help draft language for a Texas legislative bill to create a regional water district for Wise County. The Joint Resolution with the City of Justin to pursue regional water and wastewater services, and the funding agreement with two developers are helping towards the ability to purchase water from Upper Trinity Regional Water District for the service needs for our two large developments on the Denton County side of the city.

Strategic Goal 5 – Parks and Beautification.

Objective 5.1 – Develop and enhance Community Events: There are funds in the Parks Department (\$7,000) for special events including Trunk or Treat, Christmas with Santa, Easter Egg Hunt, and a Back to School event. Approximately \$16,000 is expected to be spent on these special events, but most of this cost is covered by event sponsorship's obtained from private entities.

Objective 5.2 – Enhance the beautification of the community: The Code Enforcement/Health Department budget has funds (\$2,700) for the rental of additional roll-off dumpster as part of the quarterly Free Clean Up events to help keep private properties and our bar ditches clear of bulky items. The Parks and Recreation budget has funds for platting the remaining four acers of park land (\$4,000), a tree planting event (\$4,000), and for the installation of solar lights at the park (\$5,000). There are also funds for a joint flower bed project (\$5,000) with the Upper Trinity Groundwater Conservation District.

Strategic Goal 6 – Advance our Interests.

Objective 6.1 – Improve Communication: There are no funds in the budget for making improvements to the City website. However, staff are in discussions with our Technology Services contractor since they have already been paid for making changes to the website. The City is also utilizing our social media platform more often, and we plan to reactivate the “Country Buzz” community newsletter.

Objective 6.3 – Develop an Economic Development Plan: There are no specific funds in the proposed budget, but staff will continue to work with commercial developers to try to get some economic development accomplished.

Conclusion

In summary, the Fiscal Year 2024-2025 budget reflects the City Council Strategic Goals and Objectives. There is a slight increase in property tax, sales tax, court fines and other revenue projections, but there is a slight decrease projected for franchise fees and construction permit revenue.

I would like to extend my thanks to our City Secretary, Susan Greenwood, Public Works Director, Joshua Barnwell, Municipal Court Administrator, Renee O'Neill, and our contract Finance Director, Michele Sanchez, for all their work on the preparation of this budget.

I also want to thank the City Council and the residents of New Fairview for the honor and privilege of serving as the City Administrator. I appreciate the trust and confidence that has been bestowed on me and I look forward to implementing this budget to the best of my abilities.

FY 2024-2025 Budget Overview General Fund

Reserve Fund Balance

The importance of cash reserves, generally identified as Reserve Fund Balance, cannot be stressed enough in any governmental function. The ability to overcome unexpected disasters or to be able to fund an unbudgeted expenditure that may be significant to the City requires available but unencumbered funds. The estimated reserve balance at the end of FY 2024-25 is estimated to be \$1,060.669.

The table below provides a listing of the ending reserve fund balances for the previous fiscal year, budgeted and projected ending fund balance for FY 2023-2024, and the proposed ending fund balance for FY 2024-2025. City Management will continue to monitor our financial performance and make appropriate expenditure and/or revenue adjustments as necessary to manage the reserve fund balance.

Fund Balance				
Description	FY 2021-2022 Actual	FY2022-2023 Adopted	FY2022-2023 Projected	FY 2023-2024 Proposed
Starting Fund Balance	\$3,004,009.00	\$748,920.57	\$748,920.57	\$1,056,776.77
Ending Fund Balance	\$748,920.57	\$698,974.73	\$1,056,776.77	\$1,060,668.56
Fund Balance as % of Expenditures	\$0.18	\$0.35	\$0.53	\$0.49

Bond Rating

The City continues to have a Standard and Poor’s Global Rating (S&P) ’A+’ rating with a “positive” outlook. The positive outlook reflects their view of the city’s economic growth that they expect will continue during the outlook period as well as greater diversification and stability in the city’s revenue sources from the implementation of a property tax a few years ago that will help offset rising operational and capital expenses stemming from substantial growth.

Ratings agencies consider all the economic characteristics of the City and the bond issue in assigning a rating. They evaluate the economic well-being of the City including: the median income, the community’s dependence on certain employers or industries, the diversity of the tax base, the rate of population growth, tax revenue trends, tax rates, and reserve fund balance.

Revenues

Property Tax

This year, property tax is the largest revenue source in the General Fund. Approximately 26.8% of the total General Fund revenue is generated from ad valorem taxes. The certified taxable value for FY 2024 – 2025 is \$281,527,481, which is down from \$353,435,453 for the previous year. This is a decrease of almost \$72 million is due to the significant loss in mineral values. Keep in mind that there are over 440 natural gas wells located within the city limits so any change in mineral values has an impact on our total taxable value.

The FY 2024-2025 Budget includes an increase in the overall tax rate of \$0.310000/\$100, which is a \$0.051987/\$100 increase from the current \$0.258013/\$100 tax rate. The proposed tax rate is lower than the Voter-approval tax rate (\$0.329731/\$100), the No-new revenue tax rate (\$0.366382/\$100), and the De minimis tax rate (\$0.508118/\$100). The increase in the proposed tax rate is needed due to the significant loss in total taxable value, especially for mineral values. Of the proposed tax rate \$0.206973/\$100 is provided for Maintenance and Operations (M&O), and \$0.103027 is provided for the Interest and Sinking (I&S) or debt service.

Sales Tax

The second largest revenue source in the General Fund is sales tax. The FY 2023-2024 year-end estimate of \$515,867 is \$75,867 above the budgeted amount. The FY 2024-2025 Budget projects that sales tax revenues are going to be around \$553,800.

Permits

Permits are projected to be the third largest revenue source in the General Fund. These include building, septic, and contractor registrations. The FY 2023-2024 year-end estimate of \$424,800 is \$96,600 below budgeted amount. This is due to a couple of developments that did not begin last fiscal year as anticipated but have begun now and will require several permits during the next fiscal year. The FY 2024-2025 Budget projects that permits will increase slightly to \$448,165 due to an anticipated increase in residential home construction next year.

Franchise Fees

These are the fees that are collected from utility providers as a form of “rent” for the utilities to use city rights-of-ways. The FY 2023-2024 year-end estimate of \$67,424 is \$12,576 below the budgeted amount. The FY 2024-2025 Budget projects there will be no significant change in franchise fees so \$68,000 is projected.

Fines and Fees

This covers the Municipal Court fines and fees assessed. The FY 2023-2024 year-end estimate of \$146,000 is \$4,000 below the budget amount. The FY 2024-2025 Budget projects there will be a significant increase to traffic citations due to the increase in hours worked by Boyd PD through the Interlocal Agreement with the City of Boyd for law enforcement services. It is projected that by increasing the number of hours worked from an average of 15 hours to 20 hours per week, the municipal court should collect \$195,000 in fines.

Other Revenue

When we receive unanticipated funds, such as refunds or sponsorships, any loans and grants all get placed into Other Revenue. The FY 2023-24 year-end estimate of \$508,908 is \$283,908 greater than budgeted, mainly due to a reimbursement from Fairview Meadows development for the Pioneer Road project. The FY 2024-2025 Budget projects there will be \$336,000 that includes \$150,000 in outstanding invoices to certain developers. It also includes an increase in the amount (\$130,000) that will be paid by the City of Boyd for us to operate their municipal court. The FY 2022-23 column is highlighted in red to indicate that these numbers have not been confirmed by the auditor because the fiscal audit has not been completed.

General Fund

Revenues/Expenses Balance Sheet					
	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2032-2024 Current (June)	FY 2023-2024 Projected	FY 2024-2025 Proposed
Property Tax Revenue Total	\$657,147.54	\$513,495.16	\$628,650.01	\$628,650.01	\$582,685.87
Sales and Mixed Beverage	\$465,445.45	\$440,000.00	\$384,125.75	\$515,867.00	\$553,800.00
Franchise Fees Total	\$78,246.76	\$80,000.00	\$62,010.70	\$67,424.00	\$68,000.00
Permits Total	\$423,854.19	\$521,400.00	\$249,917.05	\$424,800.00	\$448,165.00
Fine and Fees Total	\$21,501.18	\$150,000.00	\$65,940.00	\$146,000.00	\$195,000.00
Other Revenue	\$268,959.15	\$225,000.00	\$506,296.49	\$508,908.00	\$341,000.00
Revenues Total	\$1,915,154.27	\$1,929,895.16	\$1,896,940.00	\$2,291,649.01	\$2,188,650.87
City Council	\$25,690.71	\$24,620.00	\$14,142.68	\$22,845.92	\$34,210.00
Administration	\$467,190.06	\$402,940.05	\$317,798.81	\$467,003.25	\$422,358.86
City Secretary	\$120,272.69	\$151,879.02	\$99,596.72	\$142,185.88	\$210,653.02
Municipal Court	\$123,021.46	\$224,613.69	\$167,104.09	\$230,543.48	\$239,550.22
Planning & Development	\$230,501.84	\$335,250.00	\$267,397.34	\$389,977.82	\$365,858.85
Public Works	\$627,403.71	\$580,949.24	\$379,559.26	\$506,323.02	\$549,889.81
Code Enforcement	\$10,761.81	\$31,275.00	\$10,990.04	\$16,117.50	\$57,660.00
Public Safety	\$106,795.52	\$176,849.00	\$119,138.53	\$172,264.14	\$274,940.00
Parks and Recreation	\$22,340.90	\$51,465.00	\$22,258.40	\$36,531.80	\$32,750.00
Capital Outlay	\$2,436,264.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenses Total	\$4,170,242.70	\$1,979,841.00	\$1,397,985.87	\$1,983,792.81	\$2,187,870.77
Revenues - Expenses	-\$2,255,088.43	-\$49,945.84	\$498,954.13	\$307,856.20	\$780.11
Draw Down from Fund	\$0.00	\$49,945.84	\$0.00	\$0.00	\$0.00
Adjusted Revenues -	\$0.00	\$0.00	\$498,954.13	\$307,856.20	\$780.11
Starting Fund Balance	\$3,004,009.00	\$748,920.57	\$748,920.57	\$748,920.57	\$1,056,776.77
Changes to Fund Balance	-\$2,255,088.43	-\$49,945.84	\$498,954.13	\$307,856.20	\$780.11
Ending Fund Balance	\$748,920.57	\$698,974.73	\$1,247,874.70	\$1,056,776.77	\$1,057,556.88
Fund Balance as % of Expenditures	0.18	0.35	0.89	0.53	0.48

Personnel

The proposed budget does not add any full-time equivalents (FTE) so we will remain at 9 FTE's.

Personnel Full Time Equivalents (FTE)				
Department	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual	FY 2024-2025 Proposed
Administration	1	1	1	1
City Secretary	1	1	1.5	1.5
Municipal Court	1	1	2	2
Public Works	1	3	4	4
TOTAL	4	6	9	9

Chapter 380 Agreements

The City of New Fairview has one (1) Chapter 380 Economic Development Agreement with Sunrise, LLC. The City agrees to pay Sunrise an amount equal to fifty percent (50%) of the sales tax revenues paid by Sunrise for operation on the property. The sales tax revenues will be paid at the end of each calendar quarter for a three (3) year period, or until Sunrise has been reimbursed for the cost of the Graham Road Improvements required under the Agreement. The Agreement was amended on June 6, 2022, and among other things the start of the three (3) year window that Sunrise has to recoup the costs for the public infrastructure improvements was reset to this new effective date. On February 23, 2023, the City accepted the Graham Road improvements. The total cost for the public infrastructure improvements submitted by Sunrise, which have been approved by the City, totals \$579,071.28. The first reimbursement to Sunrise covered the months of June through December 2022, and the amount for this seven-month period was \$52,128.86. The table below shows the payments made thus far.

SUNRISE Payments - New Fairview		
Period	Amount	Remaining Balance
Total Cost of Public Improvements		\$579,071.28
June - Dec. 2022	\$52,128.86	\$526,942.42
Jan. - Mar. 2023	\$12,460.09	\$514,482.33
Apr.- Jun. 2023	\$21,440.53	\$493,041.80
July - Sept. 2023	\$34,653.12	\$458,388.68
Oct. - Dec. 2023	\$27,733.50	\$430,655.18
Jan. - Mar. 2024	\$35,604.50	\$395,050.68
Apr.- Jun. 2024	\$32,238.50	\$362,812.18
July - Sept. 2024		\$362,812.18
Oct. - Dec. 2024		\$362,812.18
Jan. - Mar. 2025		\$362,812.18
Apr.- Jun. 2025		\$362,812.18
TOTAL:	\$216,259.10	

For the FY 2024-2025 it is projected that \$79,851 in sales tax will be remitted back to Sunrise, LLC, based on the project sales tax collections for the fiscal year. This takes into account that the last payment will be for June 2025.

Department Expenditures Information
General Fund
Fund- 01

<u>Department Number</u>	<u>Department Name</u>
2001	City Council
2002	Administration
2003	City Secretary
2007	Municipal Court
2008	Planning & Development
2009	Public Works
2010	Code Enforcement
2011	Public Safety
2013	Parks and Recreation

**City Council
General Fund
Department 2001**

The purpose of the City Council Department is to provide funding to cover expenditures for the elected officials of the city. This includes legal costs, supplies, travel and training, expenses to hold an election, and software costs. The city council meets twice a month to discuss City business, and reports to the citizens of New Fairview.

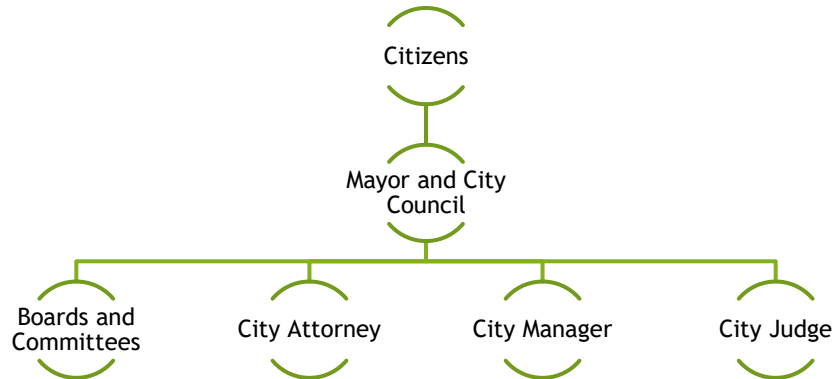
Changes to the City Council Budget:

- Increased legal expenses.
- Increased Election Expense.
- Increased training budget since this is legislative session year, more travel will be needed.

2001-City Council Budget						
Account Number	Account Description	FY 2022-2023 Actual	FY2023-2024 Adopted	FY 2023-2024 (June 2024)	FY2023-2024 Projected	FY 2024-2025 Proposed
01-2001-5108	Legal Expenses	\$14,038.50	\$10,000.00	\$9,798.50	\$14,798.00	\$15,000.00
	Contract Labor Total	\$14,038.50	\$10,000.00	\$9,798.50	\$14,798.00	\$15,000.00
01-2001-5201	Office Supplies	\$244.36	\$1,500.00	\$182.46	\$1,500.00	\$1,500.00
01-2001-5299	Miscellaneous Supplies	\$388.13	\$500.00	\$375.07	\$362.08	\$500.00
	Supplies Total	\$632.49	\$2,000.00	\$557.53	\$1,862.08	\$2,000.00
01-2001-5307	Election Expense	\$3,790.95	\$3,000.00	\$0.00	\$0.00	\$4,000.00
01-2001-5310	Software	\$108.24	\$120.00	\$159.90	\$159.00	\$160.00
01-2001-5322	Training/ Dues	\$5,600.03	\$8,000.00	\$1,374.91	\$3,775.00	\$11,000.00
01-2001-5323	Membership	\$1,520.50	\$1,500.00	\$1,539.50	\$1,539.50	\$1,550.00
01-2001-5355	Miscellaneous Expense	\$0.00	\$0.00	\$712.34	\$712.34	\$500.00
	Services Total	\$11,019.72	\$12,620.00	\$3,786.65	\$6,185.84	\$17,210.00
	Total	\$25,690.71	\$24,620.00	\$14,142.68	\$22,845.92	\$34,210.00

**Administration Department
General Fund
Department 2002**

The purpose of the Administration Department is to provide leadership necessary for the implementation of City Council policy direction, administration of the organization, and delivery of service to the citizens of New Fairview. The department is responsible for overseeing the management of day-to-day operations of the city and is comprised of the City Manager.



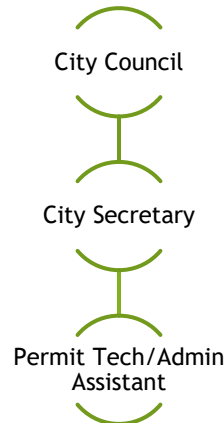
Changes to the Administrative Services Budget:

- Slight increase in software.
- Decrease in equipment rental.
- Decrease to Internet/Telephone.
- Increase for the Annual Audit.
- Increase in property tax collection costs.
- Addition of credit card fees (this is a pass through expense).
- Decrease of Chapter 380 reimbursement.

2002 City Administration						
Account Number	Account Description	FY 2022-2023 Actual	FY2023-2024 Adopted	FY 2023-2024 (June 2024)	FY2023-2024 Projected	FY 2024-2025 Proposed
01-2002-5001	Salaries	\$155,710.15	\$126,000.00	\$92,735.37	\$122,980.00	\$ 123,600.00
01-2002-5004	Longevity Pay	\$100.00	\$136.00	\$136.00	\$136.00	\$ 172.00
01-2002-5005	TMRS	\$385.57	\$10,557.58	\$7,045.93	\$9,497.00	\$ 9,542.90
01-2002-5006	Health Insurance	\$12,474.16	\$10,813.32	\$8,362.01	\$10,285.00	\$12,601.44
01-2002-5007	FICA - Payroll Taxes	\$3,888.08	\$9,649.40	\$6,968.82	\$9,210.00	\$9,468.64
01-2002-5008	Worker's Comp	\$17.87	\$517.16	\$990.87	\$330.00	\$ 507.47
01-2002-5010	Unemployment	\$309.57	\$3,780.00	\$0.00	\$1,100.00	\$ 117.00
01-2002-5011	Deferred Compensation	\$0.00	\$8,000.00	\$461.55	\$8,000.00	\$8,000.00
01-2002-5012	LTD, STD and Life	\$2,055.93	\$2,411.58	\$3,501.40	\$1,998.00	\$1,503.42
	Salaries & Payroll	\$174,941.33	\$171,865.04	\$120,201.95	\$163,536.00	\$165,512.86
01-2002-5101	Contract Labor	\$6,960.00	\$8,400.00	\$5,440.00	\$7,200.00	\$7,900.00
01-2002-5108	Legal Expenses	\$58,525.69	\$55,000.00	\$24,455.50	\$59,450.00	\$55,000.00
01-2002-5111	Information Technology	\$7,547.66	\$7,265.00	\$4,447.52	\$7,008.96	\$7,700.00
	Contract Labor Total	\$73,033.35	\$70,665.00	\$34,343.02	\$73,658.96	\$70,600.00
01-2002-5201	Office Supplies	\$2,356.76	\$2,000.00	\$2,428.44	\$2,000.00	\$2,000.00
01-2002-5202	Equipment	\$1,673.61	\$0.00	\$0.00	\$0.00	\$0.00
01-2002-5207	Postage	\$42.15	\$0.00	\$0.00	\$0.00	\$0.00
01-2002-5299	Miscellaneous Supplies	\$298.91	\$500.00	\$1,746.80	\$828.80	\$500.00
	Supplies Total	\$4,371.43	\$2,500.00	\$4,175.24	\$2,828.80	\$2,500.00
01-2002-5310	Software	\$13,449.75	\$11,000.00	\$11,983.17	\$12,123.40	\$12,400.00
01-2002-5315	Electric / Trash	\$1,423.89	\$1,700.00	\$1,121.38	\$1,975.26	\$2,000.00
01-2002-5320	Equipment Rental	\$1,660.47	\$6,500.00	\$720.99	\$3,150.00	\$5,600.00
01-2002-5322	Training/ Dues	\$5,364.52	\$4,260.00	\$3,862.08	\$6,401.00	\$4,700.00
01-2002-5323	Membership	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2002-5335	Internet/Telephone	\$1,560.99	\$1,500.00	\$1,041.57	\$1,328.00	\$900.00
01-2002-5340	Auditor	\$23,000.00	\$16,500.00	\$0.00	\$16,500.00	\$18,500.00
01-2002-5350	Professional Services	\$3,191.40	\$5,000.00	\$862.01	\$5,000.00	\$6,000.00
01-2002-5355	Miscellaneous Expense	\$35,424.03	\$2,000.00	\$1,758.25	\$1,987.00	\$2,350.00
01-2002-5360	Prop Tax Collection	\$17,458.77	\$11,200.00	\$15,652.40	\$20,692.00	\$17,562.00
01-2002-5361	Credit Card Fees	\$6,133.87	\$0.00	\$8,992.42	\$12,500.00	\$20,000.00
01-2002-5365	Penalties Expense	\$0.00	\$0.00	\$2,358.85	\$2,358.85	\$0.00
01-2002-5375	Chapter 380	\$86,029.48	\$85,000.00	\$97,991.12	\$130,229.62	\$79,851.00
01-2002-5380	TML Insurance	\$20,076.78	\$13,250.00	\$12,734.36	\$12,734.36	\$13,883.00
	Services Total	\$214,843.95	\$157,910.00	\$159,078.60	\$226,979.49	\$183,746.00
	Total	\$467,190.06	\$402,940.04	\$317,798.81	\$467,003.25	\$422,358.86

**City Secretary
General Fund
Department 2003**

The City Secretary Department is responsible for managing and posting all agendas, managing, and posting elections, and assisting with financial matters in the City.



Changes to City Secretary:

- Increase in personnel salaries due to two FTE's in the department and salary adjustment per the City Secretary contract.
- Addition of certification pay
- Decrease in legal expenses.
- Increase in training and dues to cover two FTE's.
- Increase in equipment rental for the office printer.
- Decrease in membership.

2003-City Secretary

Account Number	Account Description	FY 2022-2023 Actual	FY2023-2024 Adopted	FY 2023-2043 (June 2024)	FY2023-2024 Projected	FY 2024-2025 Proposed
01-2003-5001	Salaries	\$61,880.71	\$65,637.50	\$53,952.68	\$86,018.07	\$132,540.40
01-2003-5002	Part-time	\$2,399.51	\$20,000.00	\$4,019.80	\$4,019.80	\$0.00
01-2003-5004	Longevity Pay	\$208.00	\$244.00	\$244.00	\$244.00	\$172.00
01-2003-5005	TMRS	\$4,911.32	\$7,188.28	\$3,997.57	\$5,775.00	\$6,948.41
01-2003-5006	Health Insurance	\$12,475.38	\$10,813.32	\$8,910.52	\$9,310.00	\$12,601.44
01-2003-5007	FICA - Payroll Taxes	\$4,923.96	\$6,569.93	\$3,830.06	\$5,672.00	\$8,549.02
01-2003-5008	Worker's Comp	\$17.89	\$352.11	\$1,618.17	\$363.00	\$553.96
01-2003-5010	Unemployment	\$309.57	\$2,569.13	\$0.00	\$0.00	\$234.00
01-2003-5012	LTD, STD and Life	\$601.51	\$1,266.75	\$1,007.97	\$1,347.00	\$1,080.11
01-2003-5013	Certification Pay	\$0.00	\$0.00	\$0.00	\$416.00	\$2,400.00
	Salaries & Payroll Total	\$87,727.85	\$114,641.02	\$77,580.77	\$113,164.87	\$165,079.34
01-2003-5108	Legal Expenses	\$5,121.00	\$6,000.00	\$1,995.00	\$3,000.00	\$6,000.00
	Contract Labor Total	\$5,121.00	\$6,000.00	\$1,995.00	\$3,000.00	\$6,000.00
01-2003-5201	Office Supplies	\$907.25	\$1,500.00	\$1,047.52	\$1,500.00	\$1,500.00
01-2003-5202	Equipment	\$849.99	\$500.00	\$0.00	\$549.00	\$500.00
01-2003-5203	Uniforms	\$32.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2003-5207	Postage	\$32.40	\$400.00	\$66.00	\$250.00	\$400.00
01-2003-5299	Miscellaneous Supplies	\$42.50	\$500.00	\$20.57	\$500.00	\$500.00
	Supplies Total	\$1,864.14	\$2,900.00	\$1,134.09	\$2,799.00	\$2,900.00
01-2003-5305	Legal Notices	\$2,083.40	\$1,500.00	\$0.00	\$350.00	\$1,500.00
01-2003-5310	Software	\$11,872.80	\$12,278.00	\$11,444.80	\$12,000.00	\$12,170.00
01-2003-5315	Electric / Trash	\$1,423.81	\$2,000.00	\$1,121.28	\$1,975.26	\$2,000.00
01-2002-5320	Equipment Rental	\$1,308.46	\$6,000.00	\$368.99	\$1,000.00	\$5,072.00
01-2003-5322	Training/ Dues	\$7,124.53	\$4,300.00	\$4,478.59	\$6,500.00	\$11,290.00
01-2003-5323	Membership	\$199.00	\$1,260.00	\$609.00	\$319.00	\$380.00
01-2003-5335	Internet/Telephone	\$809.67	\$1,000.00	\$718.45	\$932.00	\$1,000.00
01-2003-5350	Professional Services	\$23.95	\$0.00	\$0.00	\$0.00	\$0.00
01-2003-5355	Miscellaneous Expense	\$714.08	\$0.00	\$145.75	\$145.75	\$150.00
	Services Total	\$25,559.70	\$28,338.00	\$18,886.86	\$23,222.01	\$33,562.00
	Total	\$120,272.69	\$151,879.02	\$99,596.72	\$142,185.88	\$207,541.34

**Municipal Court
General Fund
Department 2007**

The mission of The New Fairview Municipal Court is to serve all citizens in a courteous, efficient, and professional manner. Our service delivery provides case resolution through the judicial process, including enforcement. The court is dedicated to principles of fair and impartial justice administered with respect and equality. The Municipal Court is responsible for collecting fines, holding trials, and processing defensive driving, deferred dispositions, payment plans, and warrants. The Municipal Court is also responsible for the operation of the City of Boyd Municipal Court.



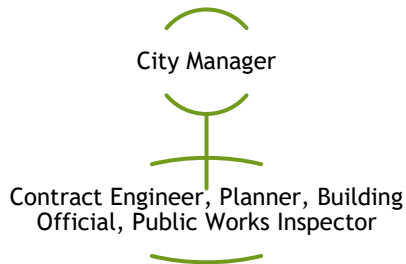
Changes for Municipal Court Budget

- Increase in salaries and payroll due to the COLA.
- Decrease to Municipal Judge and Municipal Prosecutor resulting from the Boyd ILA.
- Decrease in software because this cost will be paid out of the Court Technology Special Revenue Fund.
- Decrease in membership.
- Increase for miscellaneous expense (this is a pass through for court fee that must be remitted to the state).
- Addition of transfer out – special revenue (this shows where the special revenue fees are being paid from the general fund).

2007-Municipal Court						
Account Number	Account#	FY 2022-2023 Actual	FY2023-2024 Adopted	FY 2023-2024 (June 2024)	FY2023-2024 Projected	FY 2024-2025 Proposed
01-2007-5001	Salaries	\$57,655.43	\$105,125.52	\$75,622.52	\$103,496.00	\$112,414.20
01-2007-5002	Part-time	\$7,394.04	\$0.00	\$5,304.23	\$5,394.23	\$0.00
01-2007-5003	Overtime	\$5,801.86	\$1,500.00	\$748.43	\$1,050.00	\$1,500.00
01-2007-5004	Longevity Pay	\$100.00	\$236.00	\$136.00	\$136.00	\$0.00
01-2007-5005	TMRS	\$4,567.39	\$8,818.76	\$5,940.55	\$8,431.00	\$8,713.39
01-2007-5006	Health Insurance	\$10,717.43	\$21,626.64	\$13,920.79	\$19,073.00	\$25,260.00
01-2007-5007	FICA - Payroll Taxes	\$2,690.89	\$8,060.16	\$6,470.30	\$13,421.00	\$8,645.59
01-2007-5008	Worker's Comp	\$17.86	\$431.98	\$1,976.83	\$722.00	\$463.36
01-2007-5010	Unemployment	\$309.57	\$3,153.77	\$0.00	\$0.00	\$234.00
01-2007-5012	LTD, STD and Life	\$1,174.21	\$2,032.87	\$1,236.42	\$2,646.00	\$1,354.68
01-2007-5013	Certification Pay	\$0.00	\$0.00	\$0.00	\$161.94	\$600.00
	Salaries & Payroll Total	\$90,428.68	\$150,985.70	\$111,356.07	\$154,531.17	\$159,185.22
01-2007-5106	Municipal Judge	\$3,270.00	\$9,600.00	\$4,800.00	\$6,600.00	\$7,200.00
01-2007-5108	Legal Expenses	\$6,388.50	\$10,800.00	\$5,130.00	\$7,130.00	\$7,500.00
01-2007-5114	Prosecutor	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2007-5115	Boyd Court	\$3,485.20	\$1,500.00	\$832.68	\$1,100.00	\$1,500.00
	Contract Labor Total	\$13,243.70	\$21,900.00	\$10,762.68	\$14,830.00	\$16,200.00
01-2007-5201	Office Supplies	\$451.16	\$2,500.00	\$1,567.21	\$1,700.00	\$2,250.00
01-2007-5202	Equipment	\$447.99	\$0.00	\$1,175.95	\$1,975.00	\$0.00
01-2007-5203	Uniforms	\$32.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2007-5207	Postage	\$63.81	\$1,000.00	\$521.67	\$800.00	\$1,000.00
01-2007-5222	Signs	\$0.00	\$0.00	\$171.67	\$171.67	\$0.00
01-2007-5299	Miscellaneous Supplies	\$472.26	\$500.00	\$0.00	\$250.00	\$500.00
	Supplies Total	\$1,467.22	\$4,000.00	\$3,436.50	\$4,896.67	\$3,750.00
01-2007-5310	Software	\$3,030.00	\$5,513.00	\$7,711.64	\$7,798.64	\$0.00
01-2007-5315	Electric / Trash	\$1,423.76	\$2,000.00	\$1,121.28	\$1,600.18	\$2,000.00
01-2007-5320	Equipment Rental	\$1,308.46	\$6,000.00	\$368.99	\$1,368.99	\$5,000.00
01-2007-5322	Training/ Dues	\$1,481.19	\$4,215.00	\$1,912.61	\$1,913.00	\$4,975.00
01-2022-5323	Membership	\$114.95	\$1,000.00	\$499.00	\$499.00	\$0.00
01-2007-5335	Internet/Telephone	\$809.63	\$1,000.00	\$500.71	\$786.83	\$1,000.00
01-2007-5350	Professional Services	\$617.65	\$3,000.00	\$994.50	\$2,500.00	\$3,240.00
01-2007-5355	Miscellaneous Expense	\$9,096.22	\$25,000.00	\$25,744.43	\$35,744.00	\$39,000.00
	Services Total	\$17,881.86	\$47,728.00	\$38,853.16	\$52,210.64	\$55,215.00
01-2007-7185	Transfer Out - Special Revenue	\$0.00	\$0.00	\$2,695.68	\$4,075.00	\$5,200.00
	Transfers Total	\$0.00	\$0.00	\$2,695.68	\$4,075.00	\$5,200.00
	Grand Total	\$123,021.46	\$224,613.70	\$167,104.09	\$230,543.48	\$239,550.22

**Planning and Development
General Fund
Department 2008**

Planning and Development are responsible for coordinating land and building development throughout the city. In partnership with other City Departments, planning and development helps homeowners, business owners, and those in the commercial industry plan and execute development projects. This department does not have any City Employees, and all expenses are related to contract work.



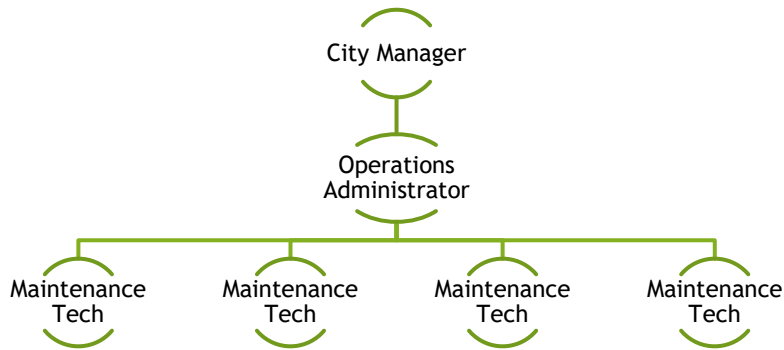
Changes to Permits and Development Services Budget:

- Significant decrease in building inspector cost due to anticipated decrease in new home building permit filings.
- Decrease in city planner.
- Significant increase to professional services to pay for consultant to assist with the zoning ordinance update.
- Addition of transfer out – special revenue (this shows where the transportation fees are being paid from the general fund).

2008- Planning & Development						
Account Number	Account Description	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
01-2008-5102	Public Infrastructure	\$625.00	\$0.00	\$100.00	\$0.00	\$0.00
01-2008-5105	Building Inspector	\$135,495.00	\$260,000.00	\$132,165.39	\$210,000.00	\$131,351.35
01-2008-5109	City Engineer	\$25,196.55	\$25,000.00	\$18,142.88	\$23,200.00	\$25,000.00
01-2008-5110	City Planner	\$35,769.76	\$35,000.00	\$10,425.41	\$22,500.00	\$25,000.00
	Contract Labor Total	\$197,086.31	\$320,000.00	\$160,833.68	\$255,700.00	\$181,351.35
01-2008-5201	Office Supplies	\$801.17	\$500.00	\$637.82	\$637.82	\$500.00
	Supplies Total	\$801.17	\$500.00	\$637.82	\$637.82	\$500.00
01-2008-5305	Legal Notices	\$1,031.25	\$500.00	\$0.00	\$0.00	\$500.00
01-2008-5310	Software	\$1,000.00	\$4,250.00	\$5,375.00	\$5,375.00	\$3,937.50
01-2008-5350	Professional Services	\$5,524.00	\$10,000.00	\$5,202.50	\$10,000.00	\$65,000.00
01-2008-5355	Miscellaneous Expense	\$25,059.11	\$0.00	\$0.00	\$0.00	\$0.00
	Services Total	\$32,614.36	\$14,750.00	\$10,577.50	\$15,375.00	\$69,437.50
01-2008-7185	Transfer Out - Special Revenue	\$0.00	\$0.00	\$95,348.34	\$118,265.00	\$114,570.00
	Transfers Total	\$0.00	\$0.00	\$95,348.34	\$118,265.00	\$114,570.00
	Total	\$230,501.84	\$335,250.00	\$267,397.34	\$389,977.82	\$365,858.85

**Public Works Department
General Fund
Department 2009**

The Public Works Department is responsible for ensuring city streets are maintained and clear of debris. They perform street repair and maintenance such as patching and filling potholes. They also assist in creating a safe and efficient street system by placing or maintaining street signs, signals, striping, painting, or other control mechanisms. The department also maintains public drainageways, public facilities, parks, and all city owned property.



Changes to Public Works Department Budget:

- Decrease in equipment.
- Increase in fuel.
- Increase in tractor/truck repairs.
- Significant increase in software.
- Increase in electric/trash.
- Increase in street lights.
- Increase in miscellaneous expense due to addition of TCEQ fees.
- Decrease in city projects for CCN/Water and Rainwater Harvest.
- Decrease in vehicle capital.
- Decrease in building capital.
- Increase in principal and interest payments for vehicle loans.

2009-Public Works						
Account Number	Account Description	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
01-2009-5001	Salaries	\$132,449.50	\$153,262.72	\$85,142.18	\$113,765.00	\$159,780.19
01-2009-5002	Part-time	\$13,525.54	\$40,425.00	\$31,213.01	\$44,000.00	\$40,118.50
01-2009-5003	Overtime	\$8,736.65	\$5,000.00	\$1,244.24	\$2,000.00	\$5,000.00
01-2009-5004	Longevity Pay	\$136.00	\$272.00	\$272.00	\$272.00	\$244.00
01-2009-5005	TMRS	\$8,655.32	\$16,652.93	\$6,487.85	\$9,118.00	\$12,407.26
01-2009-5006	Health Insurance	\$20,467.64	\$32,439.96	\$15,921.05	\$22,343.00	\$37,804.32
01-2009-5007	FICA - Payroll Taxes	\$5,211.24	\$15,220.42	\$8,682.82	\$11,886.00	\$15,379.77
01-2009-5008	Worker's Comp	\$28.45	\$11,823.78	\$4,573.09	\$4,000.00	\$12,255.56
01-2009-5010	Unemployment	\$647.29	\$5,810.63	\$0.00	\$4,200.00	\$585.00
01-2009-5012	LTD, STD and Life	\$882.01	\$2,963.16	\$1,079.26	\$1,700.00	\$1,928.68
01-2007-5013	Certification Pay	\$0.00	\$0.00	\$0.00	\$260.00	\$900.00
	Salaries & Payroll	\$190,739.64	\$283,870.60	\$154,615.50	\$213,284.00	\$286,403.28
01-2009-5102	Public Infrastructure	\$375.00	\$0.00	\$225.00	\$225.00	\$0.00
01-2009-5108	Legal Expenses	\$0.00	\$0.00	\$105.00	\$105.00	\$0.00
	Contract Labor Total	\$375.00	\$0.00	\$330.00	\$330.00	\$0.00
01-2009-5201	Office Supplies	\$318.68	\$1,000.00	\$983.39	\$1,000.00	\$1,000.00
01-2009-5202	Equipment	\$5,656.94	\$5,500.00	\$4,902.23	\$5,500.00	\$3,500.00
01-2009-5203	Uniforms	\$3,097.94	\$3,500.00	\$910.42	\$1,800.00	\$4,000.00
01-2009-5207	Postage	\$8.80	\$0.00	\$17.46	\$17.46	\$0.00
01-2009-5222	Signs	\$9,732.60	\$6,000.00	\$4,435.76	\$5,000.00	\$5,000.00
01-2009-5299	Miscellaneous Supplies	\$2,629.17	\$3,500.00	\$1,941.77	\$3,500.00	\$3,500.00
	Supplies Total	\$21,444.13	\$19,500.00	\$13,191.03	\$16,817.46	\$17,000.00
01-2009-5301	Fuel	\$10,123.00	\$11,000.00	\$7,657.00	\$13,000.00	\$15,000.00
01-2009-5302	Tractor/ Truck Repairs	\$6,108.06	\$7,000.00	\$9,559.12	\$10,500.00	\$10,000.00
01-2009-5303	Tolls	\$183.16	\$200.00	\$46.65	\$100.00	\$100.00
01-2009-5305	Legal Notices	\$158.25	\$175.00	\$158.25	\$158.25	\$160.00
01-2009-5310	Software	\$336.25	\$125.00	\$7,167.97	\$7,400.00	\$9,700.00
01-2009-5315	Electric / Trash	\$9,722.77	\$10,500.00	\$7,899.02	\$11,235.00	\$13,000.00
01-2009-5320	Equipment Rental	\$6,478.66	\$9,200.00	\$335.25	\$6,700.00	\$9,650.00
01-2009-5322	Training/Dues	\$2,659.19	\$5,000.00	\$2,191.91	\$4,500.00	\$6,100.00
01-2009-5335	Internet/Telephone	\$0.00	\$360.00	\$0.00	\$240.00	\$720.00
01-2009-5345	Street Lights	\$5,387.58	\$6,000.00	\$4,554.84	\$6,300.00	\$7,500.00
01-2009-5355	Miscellaneous Expense	\$989.37	\$0.00	\$851.27	\$1,000.00	\$2,000.00
01-2009-5361	Credit Card Fees	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2009-5385	Building Repairs	\$23,958.69	\$13,000.00	\$11,922.40	\$13,050.00	\$13,000.00
01-2009-5395	Road Maintenance	\$29,517.98	\$40,000.00	\$32,133.71	\$40,000.00	\$40,000.00
	Services Total	\$95,626.96	\$102,560.00	\$84,477.39	\$114,183.25	\$126,930.00
01-2009-5630	TDLR	\$10,709.50	\$0.00	\$0.00	\$0.00	\$0.00
01-2009-5635	CR4717	\$22,624.90	\$0.00	\$0.00	\$0.00	\$0.00
01-2009-5670	CCN/Water	\$0.00	\$0.00	\$8,700.00	\$12,980.00	\$40,000.00
01-2009-5671	Rainwater Harvest	\$0.00	\$0.00	\$0.00	\$5,136.25	\$9,000.00
01-2009-5690	Water Project	\$0.00	\$0.00	-\$2,601.25	-\$2,601.25	\$0.00
	City Projects Total	\$33,334.40	\$0.00	\$6,098.75	\$15,515.00	\$49,000.00
01-2009-6010	Vehicles - Capital	\$64,207.75	\$85,000.00	\$80,236.00	\$80,736.00	\$0.00
01-2009-6020	Equipment - Capital	\$105,718.35	\$0.00	\$1,624.47	\$3,625.00	\$0.00
01-2009-6030	Buildings - Capital	\$30,957.48	\$54,800.00	\$3,853.81	\$26,700.00	\$3,300.00
01-2009-6040	Street - Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2009-7010	Prinicpal	\$0.00	\$28,004.28	\$28,409.85	\$28,409.85	\$56,423.08
01-2009-7020	Interest	\$0.00	\$7,214.36	\$6,722.46	\$6,722.46	\$10,833.45
	Capital Outlay Total	\$200,883.58	\$175,018.64	\$120,846.59	\$146,193.31	\$70,556.53
01-2009-9000	Transfer Out	\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Transfer Total	\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$627,403.71	\$580,949.24	\$379,559.26	\$506,323.02	\$549,889.81

**Code Enforcement/Health
General Fund
Department 2010**

Code Enforcement/Health oversees inspection, improvement, and rehabilitation of environmental hazards in public and private premises by determining the presence of fire or health hazards, nuisance violations, unsafe building conditions, and violations of any fire, health, or building regulation, statute, or ordinance. It contains funds for contracted septic inspections, and animal control services. Also, the Keep New Fairview Beautiful Committee projects are located in this department.



Changes to the Code Compliance Budget

- Increase in septic inspector.
- Decrease in legal expenses.
- Decrease in abatement contract cost.
- Decrease in Keep New Fairview Beautiful (KNFB) project costs.
- Significant increase to professional services for engineer design cost for the Green Ribbon project.

2010-Code Enforcement/Health						
Account Number	Account Description	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
01-2010-5103	Septic Inspector	\$3,850.00	\$2,500.00	\$422.50	\$2,422.50	\$4,000.00
01-2010-5104	Animal Control	\$550.00	\$700.00	\$415.00	\$540.00	\$700.00
01-2010-5108	Legal Expenses	\$2,914.00	\$1,000.00	\$147.00	\$500.00	\$500.00
01-2010-5112	Abatement	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
	Contract Labor Total	\$7,314.00	\$6,200.00	\$984.50	\$3,462.50	\$5,200.00
01-2010-5201	Office Supplies	\$201.76	\$500.00	\$31.74	\$350.00	\$800.00
01-2010-5207	Postage	\$190.92	\$500.00	\$44.61	\$300.00	\$700.00
01-2010-5222	Signs	\$121.98	\$0.00	\$0.00	\$0.00	\$0.00
01-2010-5299	Miscellaneous	\$106.95	\$200.00	\$251.03	\$270.00	\$350.00
	Supplies Total	\$621.61	\$1,200.00	\$327.38	\$920.00	\$1,850.00
01-2010-5300	KNFB	\$0.00	\$5,000.00	\$34.16	\$500.00	\$1,000.00
01-2010-5310	Software	\$0.00	\$2,100.00	\$2,500.00	\$2,500.00	\$2,175.00
01-2010-5322	Training/Dues	\$800.00	\$1,875.00	\$0.00	\$335.00	\$1,835.00
01-2010-5323	Membership	\$260.00	\$200.00	\$0.00	\$200.00	\$200.00
01-2010-5350	Professional Services	\$0.00	\$12,000.00	\$6,800.00	\$6,800.00	\$42,700.00
01-2010-5390	Cleanup Days	\$1,766.20	\$2,700.00	\$344.00	\$1,400.00	\$2,700.00
	Services Total	\$2,826.20	\$23,875.00	\$9,678.16	\$11,735.00	\$50,610.00
	Total	\$10,761.81	\$31,275.00	\$10,990.04	\$16,117.50	\$57,660.00

**Public Safety Department
General Fund
Department 2011**

The City of New Fairview contracts for Police, Fire, and EMS Services. They are responsible for protecting the citizens and visitors from the violent acts of others and protecting their property. This mission is accomplished through several strategies that include the prevention of crime whenever possible, the investigation of crime that has occurred, and the arrest of suspects including the preparation of case files to assist in the prosecution of the offender.



Changes for Public Safety Budget

- Significant increase to the contract with East Wise Fire Rescue (\$96,000) and slight increase to the contract with Justin Community Volunteer Fire Department (\$24,000).
- Decrease to the contract deputies.
- Significant increase to Boyd Law Enforcement (\$141,440).
- Decrease to software.
- Decrease to buildings – capital.
- Eliminated funds for extractor since this project is complete.

2011-Public Safety						
Account Number	Account Description	FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
01-2011-5101	Contract Labor	\$35,900.00	\$73,800.00	\$59,750.00	\$73,850.00	\$120,000.00
01-2011-5107	Contract Deputies	\$13,683.00	\$12,000.00	\$333.83	\$3,850.00	\$5,000.00
01-2011-5116	Boyd Law Enforcement	\$0.00	\$70,000.00	\$47,776.80	\$78,000.00	\$141,440.00
	Contract Labor Total	\$49,583.00	\$155,800.00	\$107,860.63	\$155,700.00	\$266,440.00
01-2011-5201	Office Supplies	\$179.92	\$0.00	\$0.00	\$0.00	\$0.00
01-2011-5202	Equipment	\$200.95	\$0.00	\$0.00	\$0.00	\$0.00
	Supplies Total	\$380.87	\$0.00	\$0.00	\$0.00	\$0.00
01-2011-5310	Software	\$17,098.00	\$2,049.00	\$0.00	\$0.00	\$0.00
01-2011-5322	Training/Dues	\$2,635.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2011-5323	Membership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2011-5350	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-2011-5355	Miscellaneous Expense	\$0.00	\$0.00	\$54.97	\$54.97	\$0.00
01-2011-5385	Building Repairs	\$2,791.19	\$2,500.00	\$2,140.63	\$2,200.00	\$2,500.00
	Services Total	\$22,524.19	\$4,549.00	\$2,195.60	\$2,254.97	\$2,500.00
01-2011-5645	EMS Buildout	\$100.66	\$0.00	\$0.00	\$0.00	\$0.00
	City Projects Total	\$100.66	\$0.00	\$0.00	\$0.00	\$0.00
01-2011-6020	Equipment - Capital	\$7,493.92	\$0.00	\$1,073.13	\$0.00	\$0.00
01-2011-6030	Buildings - Capital	\$5,600.00	\$16,500.00	\$8,009.17	\$14,309.17	\$6,000.00
01-2011-6060	Buildings - Extractor	\$21,112.88	\$0.00	\$0.00	\$0.00	\$0.00
	Capital Outlay Total	\$34,206.80	\$16,500.00	\$9,082.30	\$14,309.17	\$6,000.00
	Total	\$106,795.52	\$176,849.00	\$119,138.53	\$172,264.14	\$274,940.00

**Parks & Recreation Department
General Fund
Department 2013**

This department provides the maintenance and operations of the City’s parks and recreation services.



Changes to the Parks Budget:

- Increase water for the city park.
- Decrease training/dues.
- Significant decrease to professional services.
- Decrease to miscellaneous expense.
- Increase to building repairs to cover an UTGCD project.
- Decrease to equipment – capital.

2013-Parks & Recreation						
Account Number	Account Description	FY 2022-2023 Actual	FY2023-2024 Adopted	FY 2023-2024 (June 2024)	FY2023-2024 Projected	FY 2024-2025 Proposed
01-2013-5201	Office Supplies	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00
01-2013-5202	Equipment	\$1,039.26	\$1,000.00	\$238.58	\$1,000.00	\$1,000.00
01-2013-5299	Miscellaneous	\$152.97	\$0.00	\$83.57	\$83.57	\$0.00
	Supplies Total	\$1,192.23	\$1,250.00	\$322.15	\$1,333.57	\$1,250.00
01-2013-5304	Special Events	\$15,375.28	\$7,000.00	\$16,045.61	\$16,024.23	\$7,000.00
01-2013-5316	Water	\$815.00	\$600.00	\$886.68	\$1,161.00	\$1,500.00
01-2013-5320	Equipment Rental	\$1,735.94	\$3,500.00	\$1,548.04	\$3,500.00	\$3,500.00
01-2013-5322	Training/Dues	\$1,095.00	\$2,815.00	\$531.91	\$713.00	\$1,000.00
01-2013-5323	Membership	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
01-2013-5350	Professional Services	\$0.00	\$20,000.00	\$0.00	\$0.00	\$4,000.00
01-2013-5355	Miscellaneous Expense	\$1,610.94	\$4,000.00	\$1,714.01	\$1,500.00	\$2,000.00
01-2013-5385	Building Repairs	\$16.51	\$4,500.00	\$150.10	\$4,500.00	\$7,000.00
	Services Total	\$21,148.67	\$42,915.00	\$20,876.35	\$27,898.23	\$26,500.00
01-2013-6020	Equipment - Capital	\$0.00	\$7,300.00	\$1,059.90	\$7,300.00	\$5,000.00
	Capital Outlay Total	\$0.00	\$7,300.00	\$1,059.90	\$7,300.00	\$5,000.00
	Total	\$22,340.90	\$51,465.00	\$22,258.40	\$36,531.80	\$32,750.00

Debt Service Fund

The Debt Service Fund provides for principal and interest payments for the City’s General Obligation bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments. Resources include an applicable portion of the ad valorem tax levy and related income.

For FY 2024-2025 debt service is budgeted at \$442,400. This includes the principal and interest payments for the 2021 CO’s (\$175,775), and for the 2023 CO’s (\$266,200).

Fund 04-Debt Service						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$0.00	(\$152,425.00)	(\$152,425.00)	(\$152,425.00)	\$23,821.49
	REVENUES					
04-4101	Property Taxes-Current	\$0.00	\$361,275.74	\$375,721.92	\$376,000.00	\$290,049.32
04-4102	Property Taxes-Delinquent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
04-4800	Interest Income	\$0.00	\$4,000.00	\$2,543.36	\$2,900.00	\$1,000.00
04-4104	Pro Rate Amount from Denton County for Falcon Ridge	\$0.00	\$90,660.60	\$91,428.23	\$91,426.49	\$95,892.00
04-8100	Transfer in from Impact Fees	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00
	Total Revenues	\$0.00	\$530,936.33	\$469,693.51	\$545,326.49	\$461,941.32
	EXPENDITURES					
04-7030	Paying Agent Fees	\$350.00	\$0.00	\$0.00	\$425.00	\$425.00
04-7010	2021 CO Bond Principal	\$95,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$125,000.00
04-7020	2021 CO Bond Interest	\$57,075.00	\$54,225.00	\$54,225.00	\$54,225.00	\$50,775.00
04-7040	2023 CO Bond Principal	\$0.00	\$115,000.00	\$118,455.00	\$118,455.00	\$110,000.00
04-7050	2023 CO Bond Interest	\$0.00	\$152,053.06	\$27,287.50	\$80,975.00	\$156,200.00
	Total Expenditures	\$152,425.00	\$436,278.06	\$314,967.50	\$369,080.00	\$442,400.00
	Net Change in Fund Balance	(\$152,425.00)	\$94,658.27	\$154,726.01	\$176,246.49	\$19,541.32
	Fund Balance, Ending	(\$152,425.00)	(\$57,766.73)	\$2,301.01	\$23,821.49	\$43,362.81

2021 CO Bond Debt Service

Date	Principle	Interest	Total
2/15/2024	0.00	27,112.50	27,112.50
8/15/2024	115,000.00	27,112.50	142,112.50
Period Ending	115,000.00	54,225.00	169,225.00
2/15/2025	0.00	25,387.50	25,387.50
8/15/2025	125,000.00	25,387.50	150,387.50
Period Ending	125,000.00	50,775.00	175,775.00
2/15/2026	0.00	23,512.50	23,512.50
8/15/2026	130,000.00	23,512.50	153,512.50
Period Ending	130,000.00	47,025.00	177,025.00
2/15/2027	0.00	21,562.50	21,562.50
8/15/2027	135,000.00	21,562.50	156,562.50
Period Ending	135,000.00	43,125.00	178,125.00
2/15/2028	0.00	19,537.50	19,537.50
8/15/2028	140,000.00	19,537.50	159,537.50
Period Ending	140,000.00	39,075.00	179,075.00
2/15/2029	0.00	17,437.50	17,437.50
8/15/2029	145,000.00	17,437.50	162,437.50
Period Ending	145,000.00	34,875.00	179,875.00
2/15/2030	0.00	15,262.50	15,262.50
8/15/2030	150,000.00	15,262.50	165,262.50
Period Ending	150,000.00	30,525.00	180,525.00
2031-2040	1,695,000.00	144,635.00	1,839,635.00
Grand Total	2,635,000.00	444,260.00	3,079,260.00

2023 CO Bond Debt Service

	Principle	Interest	Total
2/15/2024	0.00	71,078.06	71,078.06
8/15/2024	115,000.00	80,975.00	195,975.00
Period Ending	115,000.00	152,053.06	267,053.06
2/15/2025	0.00	78,100.00	78,100.00
8/15/2025	110,000.00	78,100.00	188,100.00
Period Ending	110,000.00	156,200.00	266,200.00
2/15/2026	0.00	75,350.00	75,350.00
8/15/2026	115,000.00	75,350.00	190,350.00
Period Ending	115,000.00	150,700.00	265,700.00
2/15/2027	0.00	72,475.00	72,475.00
8/15/2027	125,000.00	72,475.00	197,475.00
Period Ending	125,000.00	144,950.00	269,950.00
2/15/2028	0.00	69,350.00	69,350.00
8/15/2028	130,000.00	69,350.00	199,350.00
Period Ending	130,000.00	138,700.00	268,700.00
2/15/2029	0.00	66,100.00	66,100.00
8/15/2029	135,000.00	66,100.00	201,100.00
Period Ending	135,000.00	132,200.00	267,200.00
2/15/2030	0.00	62,725.00	62,725.00
8/15/2030	140,000.00	62,725.00	202,725.00
Period Ending	140,000.00	125,450.00	265,450.00
2031-2040	2,585,000.00	865,900.00	3,450,900.00
Grand Total	3,455,000.00	1,886,153.06	5,341,153.06

SPECIAL REVENUE FUNDS

Fund Number	Name of Fund
04	Debt Service Fund
05	Impact Fees
06	Building Security Fund
07	Juvenile Case Manger
08	Jury Fund
09	Court Technology Fund
10	Parks Grant Fund
11	Capital Projects Fund

Debt Service Fund Fund 04

General

The Debt Service Fund is dedicated to the payment of bonds that the City has issued. All revenues from the I&S portion of the City Tax Rate are accounted for in this dedicated fund independent of the City's General Fund.

Policy

The Debt Service Fund is funded by Property Tax Revenue. This fund will be utilized to pay for a predetermined debt schedule. It is a combination of all Property Tax backed debt that the City of New Fairview currently has.

Condition

Presently, the Debt Service Fund shows a positive balance (\$23,821.49) upon closing out FY 2023-24. As a result of the dis-annexation of the Falcon Ridge subdivision, state law requires that those property owners continue to pay their portion of any debt that was issued while they were part of the city. Based on legal opinion, those property owners will be assessed the I&S rate of the property tax rate adopted by the City Council. This fiscal year it is estimated to be \$95,892. There is also a \$75,000 transfer in from the Transportation Impact Fee Special Revenue Fund to cover the debt service payment for 2023 CO Bond issuance portion for Graham Road.

Fund 04-Debt Service						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$0.00	(\$152,425.00)	(\$152,425.00)	(\$152,425.00)	\$23,821.49
	REVENUES					
04-4101	Property Taxes-Current	\$0.00	\$361,275.74	\$375,721.92	\$376,000.00	\$290,049.32
04-4102	Property Taxes-Delinquent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
04-4800	Interest Income	\$0.00	\$4,000.00	\$2,543.36	\$2,900.00	\$1,000.00
04-4104	Pro Rate Amount from Denton County for Falcon Ridge	\$0.00	\$90,660.60	\$91,428.23	\$91,426.49	\$95,892.00
04-8100	Transfer in from Impact Fees	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00
	Total Revenues	\$0.00	\$530,936.33	\$469,693.51	\$545,326.49	\$461,941.32
	EXPENDITURES					
04-7030	Paying Agent Fees	\$350.00	\$0.00	\$0.00	\$425.00	\$425.00
04-7010	2021 CO Bond Principal	\$95,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$125,000.00
04-7020	2021 CO Bond Interest	\$57,075.00	\$54,225.00	\$54,225.00	\$54,225.00	\$50,775.00
04-7040	2023 CO Bond Principal	\$0.00	\$115,000.00	\$118,455.00	\$118,455.00	\$110,000.00
04-7050	2023 CO Bond Interest	\$0.00	\$152,053.06	\$27,287.50	\$80,975.00	\$156,200.00
	Total Expenditures	\$152,425.00	\$436,278.06	\$314,967.50	\$369,080.00	\$442,400.00
	Net Change in Fund Balance	(\$152,425.00)	\$94,658.27	\$154,726.01	\$176,246.49	\$19,541.32
	Fund Balance, Ending	(\$152,425.00)	(\$57,766.73)	\$2,301.01	\$23,821.49	\$43,362.81

**Transportation Impact Fee Fund
Fund-05**

General

A transportation impact fee is an assessment imposed against new developments to generate revenue for funding, or recovering, the costs of capital improvements or facility expansions necessitated by the new development. Transportation impact fee revenues must be used for the roads in the Capital Improvement Plan, and projects or costs associated with projects that are resulting from new growth. The revenues from the fee and expenditures for approved projects are recorded in a dedicated fund independent of the City’s General Fund.

Policy

Any property that has not been platted before the passage of impact fees are required to pay the fee now. Any properties that had been platted before the adoption of impact fees have one year grace period. Impact fees will be paid at the time the building permit is pulled.

Condition

Presently, the Fund shows a healthy balance estimated to be \$275,456.22 by the end of FY 2023-24. With the anticipated new home building permits for FY 2024-25 due to growth, an additional \$152,665 is estimated to be added into this Fund. The City Council approved the reconstruction of Graham Road, and the cost of this project was included in the 2023 CO Bond issuance on August 7, 2023. As a result, \$75,000 will be transferred out of this Fund each year into the Debt Service Special Revenue Fund to cover the debt service payment for Graham Road.

Fund 05 - Transportation Impact Fee						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$132,363.12	\$245,613.14	\$245,613.14	\$245,613.14	\$275,456.22
	REVENUES					
05-4405	Transportation Impact Fees	\$107,494.02	\$367,743.00	\$95,348.34	\$102,140.73	\$133,665.00
05-4800	Interest Income	\$8,584.79	\$14,400.00	\$12,554.48	\$17,472.00	\$19,000.00
	Total Revenues	\$116,078.81	\$382,143.00	\$107,902.82	\$119,612.73	\$152,665.00
	EXPENDITURES					
05-5305	Legal Notice	\$0.00	\$0.00	\$0.00	\$378.45	\$0.00
05-5109	City Engineer	\$0.00	\$15,000.00	\$0.00	\$14,391.20	\$0.00
05-6040	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
05-9100	Transfer Out 2023 CO Bond Principal	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00
05-5355	Misc Expense	\$2,828.79				
	Total Expenditures	\$2,828.79	\$90,000.00	\$0.00	\$89,769.65	\$75,000.00
	Net Change in Fund Balance	\$113,250.02	\$292,143.00	\$107,902.82	\$29,843.08	\$77,665.00
	Fund Balance, Ending	\$245,613.14	\$537,756.14	\$353,515.96	\$275,456.22	\$353,121.22

**Court Building Security Fund
Fund-06**

General

The Court Building Security Fund is dedicated and may only be spent on certain, statutorily defined purposes. This fund accounts for all applicable revenue and related expenditures and are placed into this dedicated fund independent of the City’s General Fund.

Policy

The Court Building Security Fund is dedicated and may only be spent on dedicated expenses for security personnel, services, and items related to buildings that house operation of municipal court.

Condition

Presently, the Fund is projected to close the FY 2022-24 with a balance of \$5,804. There are court security improvements that are planned for FY 2024-25 including the installation of ballistic resistant glass at the ticket counter for municipal court. We will be sharing the cost of these improvements with the City of Boyd since we now operate their municipal court. It is not known how much will be needed from this Fund to help pay for those improvements, but \$7,000 has been put int as a place holder.

Fund 06- Court Building Security						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$5,310.75	\$3,694.79	\$3,694.79	\$3,694.79	\$5,804.79
	REVENUES					
06-4515	Court Security Fee	\$369.94	\$2,513.00	\$1,530.49	\$1,867.00	\$2,513.00
06-4800	Interest Income	\$197.37	\$210.00	\$182.46	\$243.00	\$250.00
	Total Revenues	\$567.31	\$2,723.00	\$1,712.95	\$2,110.00	\$2,763.00
	EXPENDITURES					
06-5107	Contract Deputies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
06-5202	Equipment	\$2,182.97	\$10,000.00	\$0.00	\$0.00	\$7,000.00
	Total Expenditures	\$2,182.97	\$10,000.00	\$0.00	\$0.00	\$7,000.00
	Net Change in Fund Balance	(\$1,615.66)	(\$7,277.00)	\$1,712.95	\$2,110.00	-\$4,237.00
	Fund Balance, Ending	\$3,695.09	(\$3,582.21)	\$5,407.74	\$5,804.79	\$1,567.79

**Juvenile Case Manager Fund
Fund-07**

General

The Juvenile Case Manager Fund is dedicated and may only be spent on certain, statutorily defined purposes. All applicable revenue and related expenditures are placed into this dedicated fund independent of the City’s General Fund.

Policy

The Juvenile case manager fund is restricted, and expenses must relate to juvenile case management.

Condition

Presently, the Fund is projected to close FY 2022-23 with a balance of \$4,701. Due to the ILA with the City of Boyd for law enforcement services, approximately \$3,200 in revenues are projected for FY 2024-25. No expenditure is anticipated out of this Fund.

Fund 07- Juv Case Manager						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$1,386.50	\$1,833.50	\$1,844.42	\$1,844.42	\$4,701.42
	REVENUES					
07-4504	Juv Case Manager Fee	\$377.20	\$2,569.00	\$1,561.72	\$2,659.00	\$3,200.00
07-4800	Interest Income	\$76.10	\$120.00	\$156.16	\$198.00	\$230.00
	Total Revenues	\$453.30	\$2,689.00	\$1,717.88	\$2,857.00	\$3,430.00
	EXPENDITURES					
07-5350	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Change in Fund Balance	\$453.30	\$2,689.00	\$1,717.88	\$2,857.00	\$3,430.00
	Fund Balance, Ending	\$1,839.80	\$4,522.50	\$3,562.30	\$4,701.42	\$8,131.42

**Jury Fund
Fund-08**

General

The Jury Fund is dedicated and may only be spent on certain, statutorily defined purposes. All applicable revenue and related expenditures are located in this dedicated fund independent of the City’s General Fund.

Policy

The Jury fund is restricted, and all expenses must be related to pulling a jury pool, and jury payments.

Condition

Presently, the Fund is projected to close FY 2022-23 at \$66.59. Due to the ILA with the City of Boyd for law enforcement services, approximately \$60.00 in revenues are projected for FY 2024-25. No expenditure is anticipated out of this Fund.

Fund 08- Jury Fund						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$16.54	\$25.79	\$24.58	\$25.79	\$66.59
	REVENUES					
08-4502	Court Jury Fee	\$7.56	\$60.00	\$31.23	\$39.00	\$60.00
08-4800	Interest Income	\$0.48	\$1.00	\$1.65	\$1.80	\$4.00
	Total Revenues	\$8.04	\$61.00	\$32.88	\$40.80	\$64.00
	EXPENDITURES					
08-5324	Juror Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Change in Fund Balance	\$8.04	\$61.00	\$32.88	\$40.80	\$64.00
	Fund Balance, Ending	\$24.58	\$86.79	\$57.46	\$66.59	\$130.59

Court Technology Fund-09

General

The Court Technology is dedicated and may only be spent on certain, statutorily defined purposes. All applicable revenue and related expenditures are located in this dedicated fund independent of the City's General Fund.

Policy

The Court Technology Fund is restricted, and all expenses must be utilized to purchase or maintain technological enhancements for the municipal court or the municipal court of record.

Condition

Presently, the Fund is projected to close FY 2023-24 at \$4,077. Due to the ILA with the City of Boyd for law enforcement services, approximately \$2,051 in revenues are projected for FY 2024-25. Also, the cost of the court software (\$6,697) will be paid for from this Fund.

Fund 09- Court Technology Fund						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$6,659.37	\$2,040.37	\$2,438.51	\$2,438.51	\$4,077.51
	REVENUES					
09-4506	Court Technology Fee	\$301.64	\$2,051.00	\$1,249.38	\$1,489.00	\$2,051.00
09-4800	Interest Income	\$177.37	\$100.00	\$124.71	\$150.00	\$100.00
	Total Revenues	\$479.01	\$2,151.00	\$1,374.09	\$1,639.00	\$2,151.00
	EXPENDITURES					
09-5205	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09-5310	Software	\$4,700.00	\$5,250.00	\$0.00	\$0.00	\$6,697.18
	Total Expenditures	\$4,700.00	\$5,250.00	\$0.00	\$0.00	\$6,697.18
	Net Change in Fund Balance	(\$4,220.99)	(\$3,099.00)	\$1,374.09	\$1,639.00	(\$468.67)
	Fund Balance, Ending	\$2,438.38	(\$1,058.63)	\$3,812.60	\$4,077.51	-\$468.67

**Parks Grant Fund
Fund-10**

General

The Parks Grant Fund tracks any grants, sponsorships, or revenues to assist with the building or major improvements of city parks. All applicable revenue and related expenditures are located in this dedicated fund independent of the City’s General Fund.

Policy

All grant revenue related to the park is accounted for in this Fund and must be utilized for approved projects.

Condition

Presently, the Fund is projected to close FY 2023-24 at \$7,777. There are no anticipated revenues other than interest earned. There are \$7,000 in expenditures that have been earmarked for solar lights, water fountain, bench, table, trees, or other project recommended by the Parks and Recreation Board for FY 2024-25.

Fund 10 - Parks Grant Fund						
Account Number		FY 2022-2023 Actual	FY 2023-2024 Adopted	FY 2023-2024 (June 2024)	FY 2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$0.00	\$149,278.37	\$149,278.37	\$149,278.73	\$7,777.23
	REVENUES					
10-4905	TPWD Grant	\$123,596.50	\$0.00	\$0.00	\$26,403.50	\$0.00
10-4906	Sponsorships	\$0.00	\$0.00	\$0.00	\$71,132.50	\$0.00
10-4800	Interest Income	\$826.87	\$5.00	\$6,278.88	\$8,348.00	\$150.00
10-8100	Transfer In	\$272,048.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenues	\$396,471.37	\$5.00	\$6,278.88	\$105,884.00	\$150.00
	EXPENDITURES					
10-6050	Buildings - Park Project	\$247,193.00	\$0.00	\$0.00	\$0.00	\$7,000.00
10-5350	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-9100	Transfer out to General Fund	\$0.00	\$0.00	\$0.00	\$247,385.50	\$0.00
	Total Expenditures	\$247,193.00	\$0.00	\$0.00	\$247,385.50	\$7,000.00
	Net Change in Fund Balance	\$149,278.37	\$5.00	\$6,278.88	-\$141,501.50	-\$6,850.00
	Fund Balance, Ending	\$149,278.37	\$149,283.37	\$155,557.25	\$7,777.23	\$927.23

Capital Improvements Project Fund Fund-11

General

The Capital Improvement Projects Fund is dedicated to projects that are paid for from bond proceeds or grants for roads, drainage, facility, or other major capital project. All applicable revenue and related expenditures are located in this dedicated fund independent of the City's General Fund.

Policy

The Capital Improvement Projects Fund is funded by bond proceeds from debt that City of New Fairview issued, or by transfers in from the General Fund. The projects paid for from this Fund will have been predetermined and approved by the New Fairview City Council.

Condition

Presently, the Fund is projected to close FY 2023-24 at \$1,094,478. Several projects were completed during this fiscal year so there was a significant draw down on the Fund. The City was awarded a Texas Community Development Block Grant (\$500,000) for the reconstruction of Latham Lane. There are two road reconstruction projects, Graham Road, and Lathan Lane, planned for FY 2024-25.

Fund 11 - Capital Improvements Project Fund						
Account Number		FY 2022-2023 Actual	FY2023-2024 Adopted	FY 2023-2024 (June 2024)	FY2023-2024 Projected	FY 2024-2025 Proposed
	Starting Fund Balance	\$120,199.07	\$3,732,765.57	\$3,745,856.68	\$3,745,856.68	\$1,094,478.57
	REVENUES					
11-4904	2021 CO Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-4904	2023 CO Bond	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00
11-8100	Transfer from Gen Fund	\$688,819.05	\$0.00	\$0.00	\$0.00	\$0.00
11-4905	CDBG Grant	\$216,299.80	\$0.00	\$93,769.95	\$93,769.95	\$500,000.00
11-4800	Interest Income	\$15,973.53	\$88,500.00	\$154,039.55	\$190,402.55	\$70,000.00
	TOTAL REVENUES	\$4,421,092.38	\$88,500.00	\$247,809.50	\$284,172.50	\$570,000.00
	EXPENDITURES					
11-5654	Chisolm Hills Road Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11-5655	CDBG Road Project	\$669,476.93	\$0.00	\$104,904.44	\$104,904.44	\$0.00
11-5656	CDBG II Road Project	\$64,138.25	\$0.00	\$48,002.51	\$52,311.51	\$590,660.26
11-6070	Chisolm Hills Road Project II	\$0.00	\$2,259,350.00	\$1,516,508.33	\$2,590,184.16	\$0.00
11-6040	Pavement Maintenance	\$74,910.70	\$75,000.00	\$8,311.00	\$57,624.50	\$0.00
11-5665	Graham Road	\$0.00	\$729,600.00	\$0.00	\$0.00	\$729,600.00
11-6041	Pioneer Road	\$0.00	\$0.00	\$0.00	\$130,526.00	\$0.00
11-9100	Transfer out to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL EXPENDITURES	\$808,525.88	\$3,063,950.00	\$1,677,726.28	\$2,935,550.61	\$1,320,260.26
	Net Change in Fund Balance	\$3,612,566.50	-\$2,975,450.00	-\$1,429,916.78	-\$2,651,378.11	-\$750,260.26
	Fund Balance, Ending	\$3,732,765.57	\$757,315.57	\$2,315,939.90	\$1,094,478.57	\$344,218.31

Ordinance by City Council Adopting the Budget