

**Town of Fairview, Texas**  
*Proposed Annual Budget*  
*Fiscal Year 2023-2024*  
*July 27, 2023*





## **PROPOSED FY 2023-2024 BUDGET**

Section 102.005 of the Texas Local Government Code requires that the following statement be placed on the cover page of the proposed budget:

**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$883,741, WHICH IS A 10.55% INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$193,711.**

# Budget Goals

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- ❑ The goal for the FY23-24 budget is to maintain existing Town services with adequate resources, address personnel, pay and benefits as appropriate, and maintain a tax rate no higher than the current tax rate.



# Budget Highlights: General Fund

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- Proposed Tax Rate, \$0.311683 a reduction of \$0.009894 from FY23
- Includes an additional firefighter funded for ½ year and a fire administrative assistant position.
- Funds personnel items discussed in FY22-23 including TMRS COLA of 50%, 2% market adjustment, and education pay for public safety
- Includes additional street repair funds



# Budget Highlights: Utility Fund Rates

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- The estimated rate increase in water rates for FY23-24 is 11.05%. A 6% increase is proposed to pass on to customers. Sewer rates for transport and treatment are estimated to increase over 26% and that is proposed to pass through to customers
- The water budget includes an additional maintenance worker and an administrative assistant position
- Significant transfers in FY22-23 to the Replacement fund and the Utility construction fund for equipment replacement and continuation funding for AMI project
- The minimum from NTMWD will be increased with water usage in FY22-23



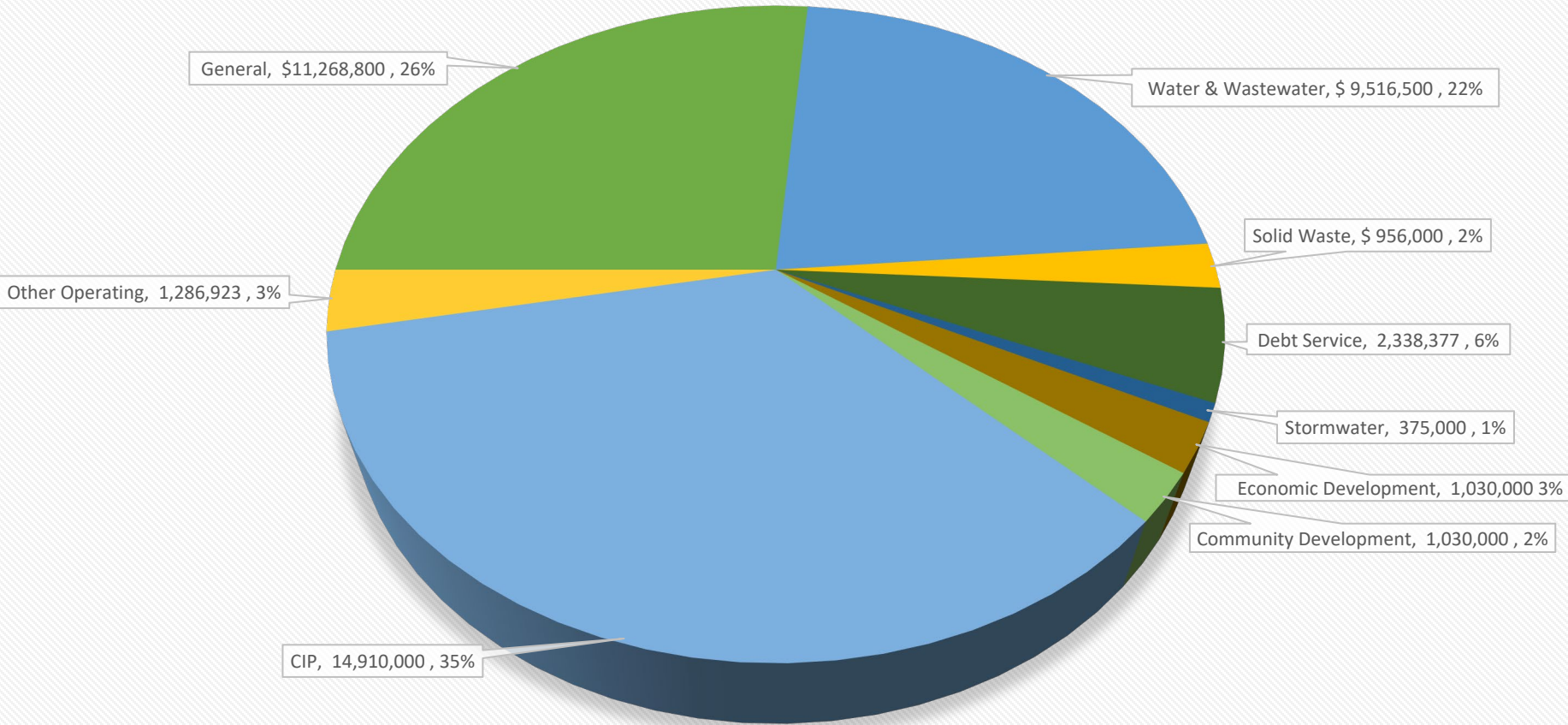
# FY 2023-24: Total Revenues and Expenditures

Fund	Revenues	Expenses
General	\$ 11,268,800	\$ 11,268,075
Water & Wastewater	9,516,500	9,679,682
Solid Waste	956,000	953,450
Debt Service	2,338,377	2,235,364
Stormwater	375,000	368,631
Economic Development	1,030,000	936,300
Community Development	1,030,000	892,200
CIP	14,910,000	15,732,300
Other Operating	1,286,923	1,037,275
Subtotal	\$ 42,711,600	\$ 43,103,277
Internal Transfers	(1,313,900)	(1,313,900)
Total	\$ 41,397,700	\$ 41,789,377



# FY2023-24 Total Revenues

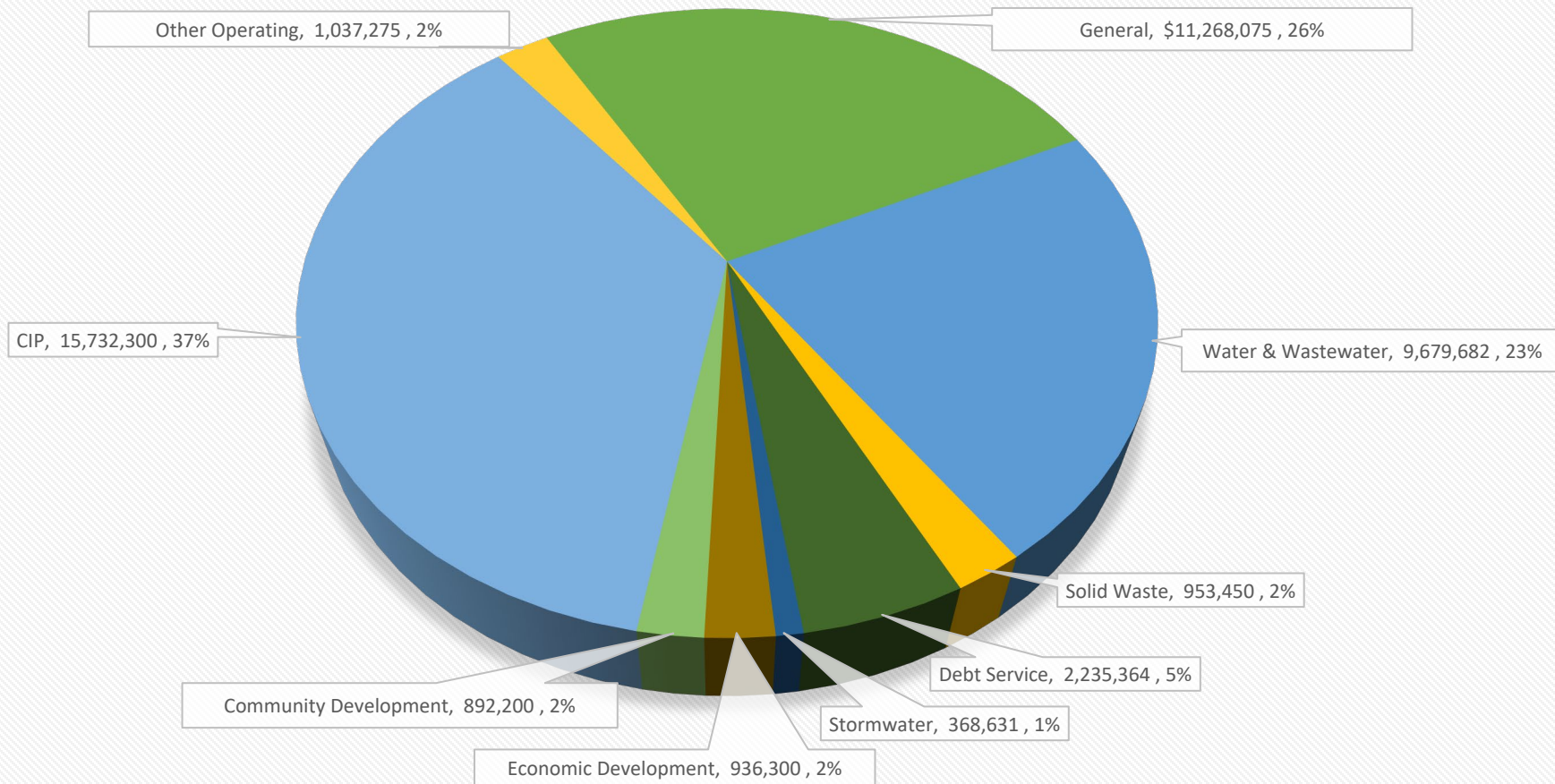
FY 2023-24 Total Revenues \$42,711,600



■ General ■ Water & Wastewater ■ Solid Waste ■ Debt Service ■ Stormwater ■ Economic Development ■ Community Development ■ CIP ■ Other Operating

# FY2023-24 Total Expenditures

FY 2023-24 Total Expenditures \$43,103,277



■ General ■ Water & Wastewater ■ Solid Waste ■ Debt Service ■ Stormwater ■ Economic Development ■ Community Development ■ CIP ■ Other Operating



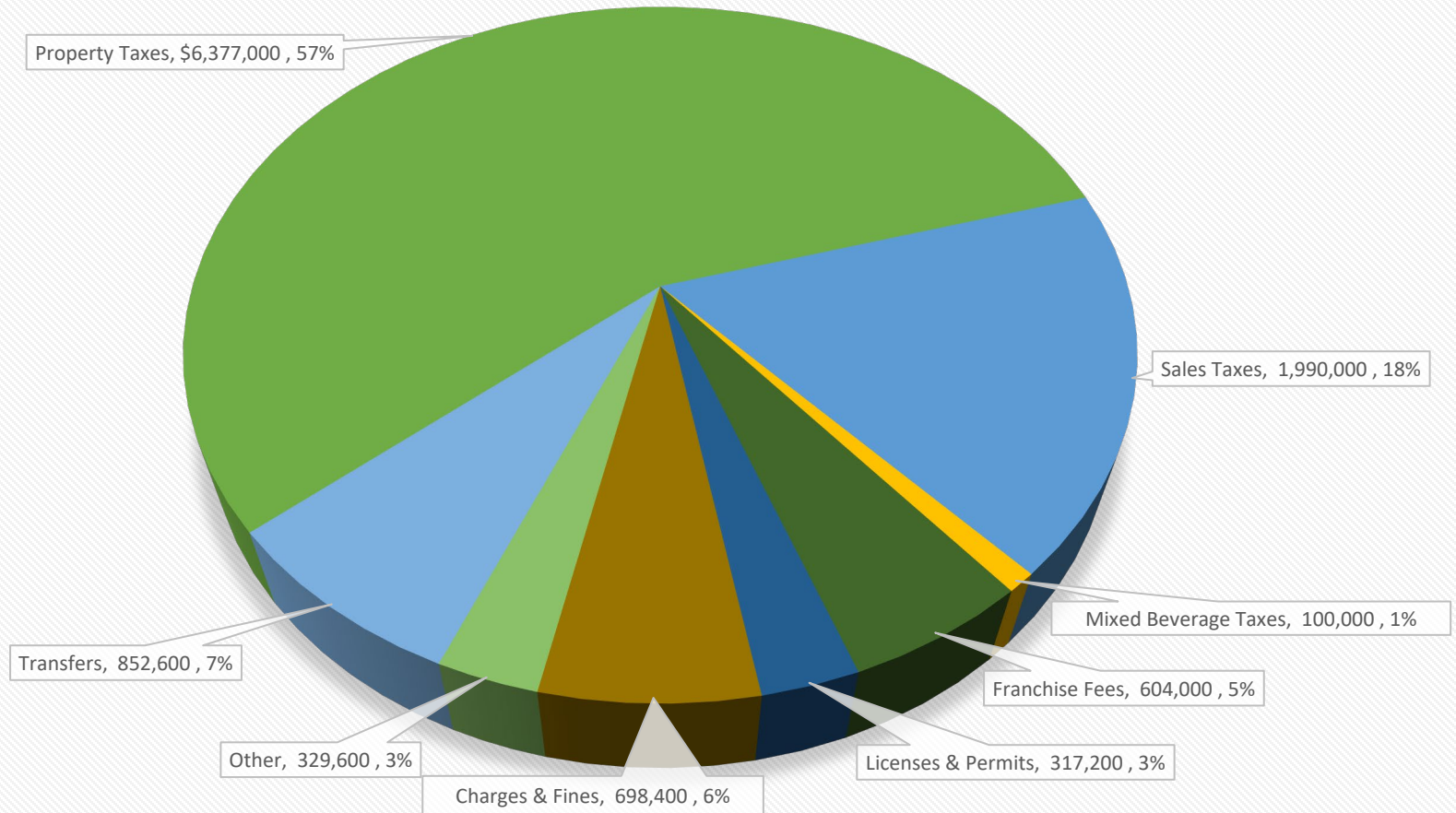
# General Fund Revenues

General Fund Revenues	Actual	Adopted	EOY Estimate	Proposed	Change-EOY Estimate to Proposed	
	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	Amount	Percent
Property Taxes	\$5,134,533	\$5,705,419	\$5,711,400	\$6,377,000	\$665,600	11.65%
Sales Taxes	1,948,848	1,900,000	2,097,000	1,990,000	(107,000)	-5.10%
Mixed Beverage Taxes	102,851	90,000	97,000	100,000	3,000	3.09%
Franchise Fees	690,791	608,000	712,500	604,000	(108,500)	-15.23%
Licenses & Permits	428,594	355,805	720,065	317,200	(402,865)	-55.95%
Charges & Fines	823,194	716,200	704,300	698,400	(5,900)	-0.84%
Other	270,072	169,682	514,200	329,600	(184,600)	-35.90%
Transfers	847,600	1,052,600	852,600	852,600	-	0.00%
Use of Reserves	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 10,246,484</b>	<b>\$ 10,597,706</b>	<b>\$ 11,409,065</b>	<b>\$ 11,268,800</b>	<b>\$ (140,265)</b>	<b>-1%</b>



# General Fund Revenues

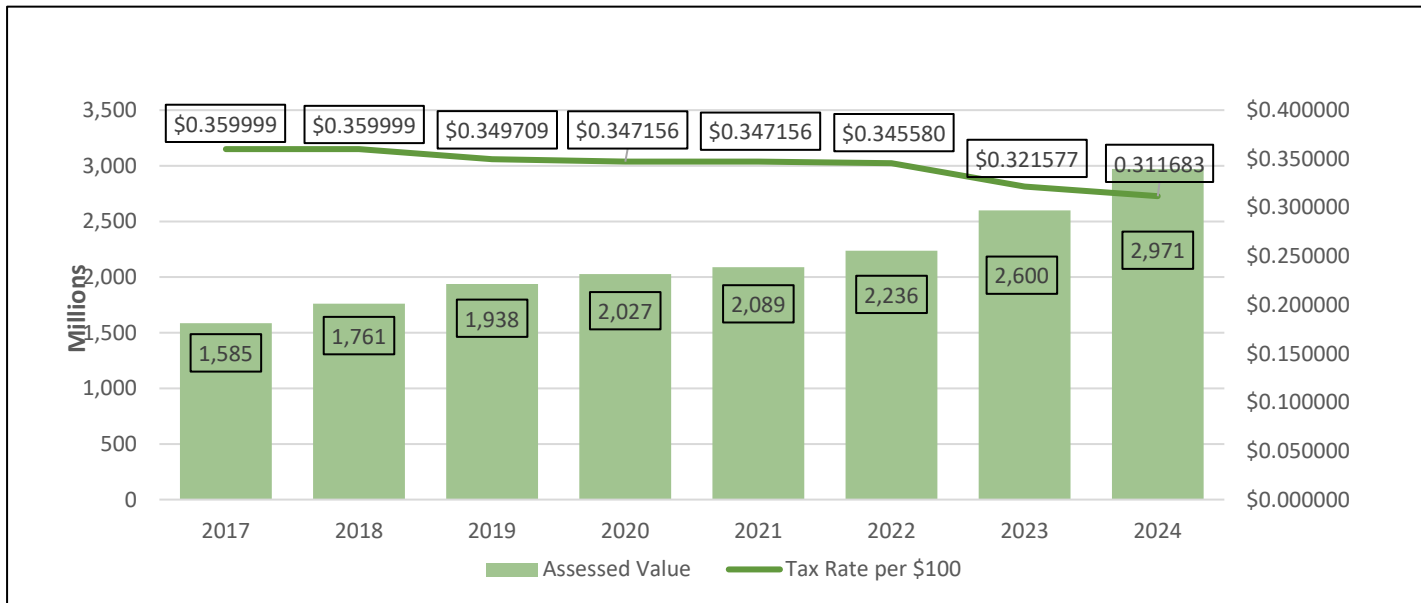
## FY 2023-24 General Fund Revenues \$11,268,800



■ Property Taxes ■ Sales Taxes ■ Mixed Beverage Taxes ■ Franchise Fees ■ Licenses & Permits ■ Charges & Fines ■ Other ■ Transfers

# Property Values and Tax Rates

Fiscal Year	Assessed Valuation	Percent of Increase	Average Home Value	M&O Rate per \$100	I&S Rate per \$100	Tax Rate per \$100	Average Property Tax
2016-17	1,586,604,271	10.43%	462,770	0.227856	0.132143	0.359999	1,665.97
2017-18	1,761,451,183	11.02%	493,150	0.231409	0.128590	0.359999	1,775.34
2018-19	1,939,288,515	10.10%	520,479	0.227424	0.122285	0.349709	1,820.16
2019-20	2,026,829,906	4.51%	541,564	0.230180	0.116976	0.347156	1,880.07
2020-21	2,088,883,132	3.06%	533,000	0.240342	0.106814	0.347156	1,850.34
2021-22	2,236,478,486	7.07%	571,719	0.245536	0.100044	0.345580	1,975.75
2022-23	2,599,765,328	16.24%	722,630	0.238407	0.083170	0.321577	2,323.81
2023-24	2,971,150,228	14.29%	728,192	0.234200	0.077483	0.311683	2,269.65



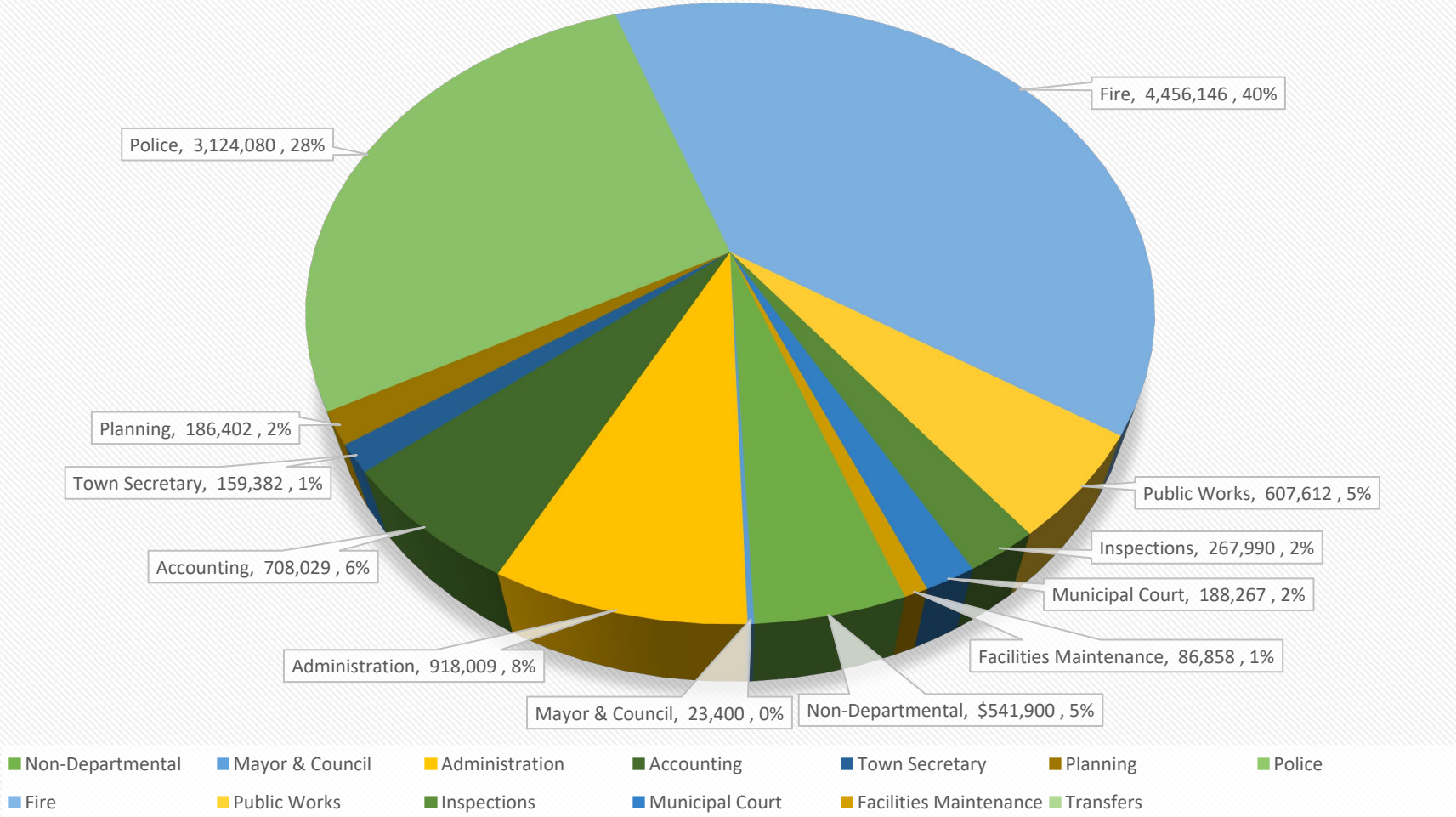
# General Fund Expenditures

General Fund Expenditures	Actual	Adopted	EOY Estimate	Proposed	Change-EOY Estimate to Proposed	
	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	Amount	Percent
Non-Departmental	\$ 550,927	\$ 1,025,931	\$ 509,369	\$ 541,900	\$ 32,531	6.39%
Mayor & Council	15,639	21,800	22,100	23,400	1,300	5.88%
Administration	624,221	680,362	823,708	918,009	94,301	11.45%
Accounting	635,306	667,227	680,489	708,029	27,539	4.05%
Town Secretary	147,972	148,019	146,376	159,382	13,006	8.89%
Planning	160,390	164,310	174,096	186,402	12,306	7.07%
Police	2,473,213	2,800,827	2,730,462	3,124,080	393,618	14.42%
Fire	3,974,850	3,839,445	4,212,656	4,456,146	243,490	5.78%
Public Works	512,289	526,699	536,006	607,612	71,606	13.36%
Inspections	237,129	246,017	274,408	267,990	(6,418)	-2.34%
Municipal Court	184,670	181,511	185,317	188,267	2,950	1.59%
Facilities Maintenance	142,791	195,559	141,630	86,858	(54,772)	-38.67%
Transfers	832,500	100,000	617,500	-	(617,500)	-100.00%
<b>Total Expenditures</b>	<b>\$ 10,491,896</b>	<b>\$ 10,597,706</b>	<b>\$ 11,054,117</b>	<b>\$ 11,268,075</b>	<b>\$ 213,958</b>	<b>2%</b>



# General Fund Expenditures

FY 2023-24 General Fund Expenditures \$11,268,075



# General Fund Balance

General Fund Summary & Fund Balance	Actual	Adopted	EOY Estimate	Proposed
	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
Beginning Fund Balance	\$6,051,719	\$5,639,074	\$5,806,306	\$6,161,254
Total Revenues	\$10,246,484	\$10,597,706	\$11,409,065	\$11,268,800
Total Expenditures	\$10,491,896	\$10,597,706	\$11,054,117	\$11,268,075
Surplus (Deficit)	(\$245,413)	(\$0)	\$354,948	\$725
Audit Adjustments				
Unassigned Ending Fund Balance	\$5,806,306	\$5,639,074	\$6,161,254	\$6,161,979
90-Day Expenditure Requirement	\$2,622,974	\$2,649,427	\$2,763,529	\$2,817,019
Percentage of Fund Balance	55%	53%	56%	55%



# Water Rate Structure

## 6% Increase Proposed for Water Rates

Gallons Used	Current	Proposed
<b>Residential</b>		
Base Rate: 0 - 2,000	\$26.76	\$28.37
2,001 - 10,000	\$5.84	\$6.19
10,001 - 20,000	\$7.29	\$7.72
20,001 - 30,000	\$9.12	\$9.67
30,001 - 40,000	\$10.04	\$10.64
40,001 - 50,000	\$11.03	\$11.70
Over 50,000	\$14.64	\$15.52
<b>Residential-Special</b>		
Detached & Attached single family homes in which HOA provides, maintains & manages irrigation of all common areas & exterior lots. Rate Structure for Residential-Special will be same as Residential above except the top-tier is over 40,000 gallons.		
<b>Commercial</b>		
Base Rate: 0 - 1,000	\$32.11	\$35.66
1,001 - 30,000	\$7.30	\$8.11
30,001 - 40,000	\$9.27	\$10.29
Over 40,000	\$14.63	\$16.25



# Wastewater Rate Structure

26.59% Increase Proposed for Sewer Rates

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Gallons Used	Current	Proposed
<b>Residential</b>		
Base Rate: 0 - 1,000	\$35.59	\$45.05
1,001 - 10,000	\$5.95	\$7.54
<b>Residential w/o Town water service</b>	\$102.48	\$129.73
<b>Commercial</b>		
Base Rate: 0 - 1,000	\$52.94	\$67.02
Each 1,000	\$5.95	\$7.54





# Water & Wastewater Average Bill

Effective October 1, 2023*				
<b>Average Residential Water Usage: 10,000 gallons</b>				
<b>Water Rates</b>	<b>Current Rates</b>	<b>Monthly Cost</b>	<b>6% Increase</b>	
Base Rate up to 2,000 gal	\$26.76	\$26.76	\$28.37	\$28.37
2,001 - 10,000 gal	\$5.84/1,000	46.71	\$6.19/1,000	49.52
		<u>\$73.47</u>		<u>\$77.88</u>
<b>Monthly Water Increase</b>				<u><b>\$4.41</b></u>
<b>Sewer Rates</b>	<b>Current Rates</b>	<b>Monthly Cost</b>	<b>26.59% Increase</b>	
Base Rate up to 1,000 gal	\$35.59	\$35.59	\$45.05	\$45.05
1,001 - 10,000 gal	\$5.95/1,000	53.58	\$7.54/1,000	67.83
		<u>\$89.17</u>		<u>\$112.88</u>
<b>Monthly Sewer Increase</b>				<u><b>\$23.71</b></u>
<b>Total Monthly Charges</b>		<u><b>\$ 162.64</b></u>	<b>\$</b>	<u><b>190.76</b></u>
<b>Total Monthly Increase</b>			<b>\$</b>	<u><b>28.12</b></u>

\*If approved



# Water & Wastewater Fund Revenues

Water & Wastewater Fund Revenues	Actual	Adopted	EOY Estimate	Proposed	Change-EOY Estimate to Proposed	
	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	Amount	Percent
Water Sales	\$7,432,344	\$6,240,000	\$7,000,000	\$7,200,000	\$200,000	2.86%
Sewer Charges	1,570,435	1,600,000	1,859,067	2,000,000	140,933	7.58%
Lease/Rental Income	200,300	200,500	200,500	200,500	-	0.00%
Miscellaneous Income	172,911	77,500	93,100	86,000	(7,100)	-7.63%
Interest Income	4,005	1,300	24,000	10,000	(14,000)	-58.33%
Transfers	20,000	20,000	20,000	20,000	-	0.00%
<b>Total Revenues</b>	<b>\$9,399,994</b>	<b>\$8,139,300</b>	<b>\$9,196,667</b>	<b>\$9,516,500</b>	<b>\$319,833</b>	<b>3.48%</b>



# Water & Wastewater Fund Expenses

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Water & Wastewater Fund Expenses	Actual	Adopted	EOY Estimate	Proposed	Change-EOY Estimate to Proposed	
	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	Amount	Percent
Non-Departmental	\$2,603,246	\$2,078,402	\$2,685,898	\$1,826,203	(\$859,695)	-32.01%
Water Distribution	4,197,709	4,398,227	5,085,817	5,670,429	584,612	11.49%
Utility Billing	190,655	200,808	203,033	252,607	49,574	24.42%
Wastewater	1,080,586	1,464,792	1,234,302	1,930,443	696,141	56.40%
<b>Total Expenses</b>	<b>\$8,072,196</b>	<b>\$8,142,229</b>	<b>\$9,209,050</b>	<b>\$9,679,682</b>	<b>\$470,632</b>	<b>5.11%</b>



# Water & Wastewater Fund Cash & Investments

Water & Wastewater Fund Cash & Investment Balance	Actual	Adopted	EOY Estimate	Proposed
	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
<b>Beginning Cash &amp; Investments</b>	<b>3,527,236</b>	<b>3,547,736</b>	<b>4,855,033</b>	<b>4,842,650</b>
<b>Total Revenues</b>	<b>9,399,994</b>	<b>8,139,300</b>	<b>9,196,667</b>	<b>9,516,500</b>
<b>Total Expenses</b>	<b>8,072,197</b>	<b>8,142,230</b>	<b>9,209,050</b>	<b>9,679,682</b>
<b>Net Income (Loss)</b>	<b>\$1,327,797</b>	<b>(\$2,930)</b>	<b>(\$12,383)</b>	<b>(\$163,182)</b>
<b>Non-Cash Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Cash &amp; Investments</b>	<b>\$4,855,033</b>	<b>\$3,544,806</b>	<b>\$4,842,650</b>	<b>\$4,679,468</b>
<b>60 Days Cash Expenses</b>	<b>\$1,345,366</b>	<b>\$1,357,038</b>	<b>\$1,534,842</b>	<b>\$1,613,280</b>
<b>Excess</b>	<b>\$3,509,667</b>	<b>\$2,187,768</b>	<b>\$3,307,808</b>	<b>\$3,066,187</b>
<b>Number Days Excess</b>	<b>157</b>	<b>97</b>	<b>129</b>	<b>114</b>



# Other Operating Funds

Other Operating Funds	Fund Balance 10/1/2023	FY 2023-24 Revenues	FY 2023-24 Expenditures	Fund Balance 9/30/2024
Solid Waste	\$75,522	\$956,000	\$953,450	\$78,072
Debt Service	447,775	2,338,377	2,235,364	550,788
Vehicle Replacement Fund	1,099,387	175,000	595,275	679,112
Stormwater	993,442	375,000	368,631	999,811
Economic Development	1,662,422	1,030,000	936,300	1,756,122
Community Development	1,511,643	1,030,000	892,200	1,649,443
Court	239,981	34,300	27,500	246,781
Technology	223,415	76,500	190,600	109,315
Fire Donation	93,725	39,500	24,200	109,025
Hotel / Motel	307,589	215,000	118,700	403,889
Fairview TIRZ #1	1,190,304	746,623	75,000	1,861,927
Relief Fund	2,265,354	0	6,000	2,259,354



# Trash Rate Structure

## 3.5% Increase Proposed for Solid Waste Services

Republic Services Trash Services	Current	Proposed
<b>Residential</b>		
Regular Trash Collection Services	\$11.73	\$12.14
Senior Trash Collection Services	\$10.28	\$10.64
Carry Out - Handicapped Services	\$11.73	\$12.14
Carry Out - Non-Handicapped Services	\$23.99	\$24.83
Recycling Services	\$5.89	\$6.10
Brush/bulk Services	\$2.05	\$2.12
Town Administrative Fee	\$1.80	\$1.80
Extra Cart	\$8.28	\$8.57
Extra Cart (Carry Out)	\$10.37	\$10.73
<b>Monthly Garbage Bill</b>	\$21.47	\$22.15
<b>Monthly Senior Garbage Bill</b>	\$20.02	\$20.65
<b>Monthly Handicapped Garbage Bill</b>	\$21.47	\$22.15
<b>Monthly Non-Handicapped Garbage Bill</b>	\$33.73	\$34.85



# Funded Supplemental Items

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<b>Fund</b>	<b>Requested</b>	<b>Funded</b>	<b>Unfunded</b>
<b>General</b>	<b>\$108,000</b>	<b>\$108,000</b>	-
<b>Utility</b>	<b>89,326</b>	<b>89,326</b>	-
<b>Capital Projects</b>	<b>20,000</b>	<b>20,000</b>	-
<b>Park Construction</b>	<b>147,500</b>	<b>147,500</b>	-
<b>Vehicle/Capital Replacement</b>	<b>595,275</b>	<b>595,275</b>	-
<b>Technology</b>	<b>36,400</b>	<b>36,400</b>	-
<b>Total</b>	<b>\$996,501</b>	<b>\$996,501</b>	-



# Supplemental – Fire Department

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## ❑ Supplemental Requests:

- Tahoe - \$93,100
- CPR Device - \$21,595
- Firefighter Paramedic - \$52,000 (partially funded)
- Administrative Assistant - \$56,000
- Swift Water Rescue Equipment Trailer - \$17,380

## ❑ Supplemental Requests Funded:

- All items



# Supplemental – Police Department

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- ❑ **Supplemental Requests:**

- Tahoe x 2 - \$210,000

- ❑ **Supplemental Requests Funded:**

- All items

# Supplemental – Capital Projects Fund

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- ❑ **Supplemental Requests:**
  - Electronic Document Management System - \$20,000
  
- ❑ **Supplemental Requests Funded:**
  - All items

# Supplemental – Park Construction Fund

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## ❑ Supplemental Requests:

- Artificial Turf - \$55,000
- Basketball Court Resurfacing - \$13,200
- Park Improvements - \$79,300

## ❑ Supplemental Requests Funded:

- All items

# Supplemental – Public Works Department

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## ❑ Supplemental Requests:

- Tracked Skid Steer Loader - \$80,000
- Trailer (Parks landscaping) - \$7,200
- Equipment Trailer - \$13,000
- Message Board - \$23,000
- 1-Ton Diesel Truck - \$80,000

## ❑ Supplemental Requests Funded:

- All items

# Supplemental – Water/Sewer Department

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## ❑ Supplemental Requests:

- Maintenance Worker - \$39,820
- Administrative Assistant - \$40,506
- ½ Ton Truck - \$50,000
- Sewer Line Camera - \$9,000

## ❑ Supplemental Requests Funded:

- All items

# Supplemental – Technology Fund

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## □ Supplemental Requests:

- Conference Room Tech - \$1,600
- Cloud based phone system - \$26,800
- Town website migration - \$8,000

## □ Supplemental Requests Funded:

- All items

# Next Steps:

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Record vote on proposed tax rate.

Tuesday August 1<sup>st</sup> (7:30 p.m.)

Public Hearing on Budget and Tax Rate

Tuesday August 22<sup>nd</sup> (6:00 p.m.)