



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.



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 REQUESTED BUDGET	FY 23-24 PROPOSED BUDGET
10 - GENERAL FUND FINANCIAL SUMMARY					
BEGINNING FUND BALANCE	6,051,719	5,636,074	5,806,306	6,161,254	6,161,254
REVENUE SUMMARY					
TAXES	7,877,023	8,303,419	8,617,900	9,224,000	9,071,000
LICENSES & PERMITS	428,594	355,805	720,065	317,200	317,200
CHARGES FOR SERVICES	392,305	297,500	356,600	296,500	295,700
FINES & FORFEITURES	398,562	387,600	316,600	315,600	370,600
MISCELLANEOUS REVENUE	175,379	133,182	142,700	115,100	109,100
ENTERPRISE REVENUE	3,624	2,600	2,600	2,600	2,600
FISCAL REVENUE	970,995	1,117,600	1,252,600	1,102,600	1,102,600
TOTAL CURRENT REVENUES	10,246,484	10,597,706	11,409,065	11,373,600	11,268,800
USE OF RESERVES	-	-	-	-	-
TOTAL RESOURCES	10,246,484	10,597,706	11,409,065	11,373,600	11,268,800
EXPENDITURE SUMMARY					
NON-DEPARTMENTAL	1,383,427	1,125,931	1,126,869	427,900	541,900
MAYOR & COUNCIL	15,639	21,800	22,100	23,400	23,400
ADMINISTRATION	624,221	680,362	823,708	914,009	918,009
ACCOUNTING	635,306	667,227	680,489	708,029	708,029
TOWN SECRETARY	147,972	148,019	146,376	159,382	159,382
PLANNING	160,390	164,310	174,096	186,402	186,402
POLICE	2,473,213	2,800,827	2,730,462	3,104,580	3,124,080
FIRE DEPARTMENT	3,974,850	3,839,445	4,212,656	4,459,046	4,456,146
PUBLIC WORKS	512,289	526,699	536,006	607,612	607,612
INSPECTIONS	237,129	246,017	274,408	264,990	267,990
MUNICIPAL COURT	184,670	181,511	185,317	188,267	188,267
PARKS & RECREATION	142,791	195,559	141,630	86,858	86,858
TOTAL EXPENDITURES	10,491,897	10,597,707	11,054,117	11,130,475	11,268,075
REVENUES OVER/(UNDER) EXPENDITURES	(245,413)	(1)	354,948	243,125	725
ENDING FUND BALANCE	5,806,306	5,636,073	6,161,254	6,404,379	6,161,979



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
20-WATER & WASTEWATER FUND FINANCIAL SUMMARY				
BEGINNING CASH & INVESTMENTS	3,527,236	3,547,736	4,855,033	4,842,650
<u>REVENUE SUMMARY</u>				
FINES & FORFEITURES	43,728	34,500	45,000	40,000
MISCELLANEOUS REVENUES	60,438	-	300	-
ENTERPRISE REVENUES	9,271,823	8,083,500	9,107,367	10,046,500
FISCAL REVENUE	24,005	21,300	44,000	30,000
TOTAL REVENUES	9,399,994	8,139,300	9,196,667	10,116,500
<u>EXPENDITURE SUMMARY</u>				
NON-DEPARTMENTAL	2,603,247	2,078,403	2,685,898	1,826,203
WATER DISTRIBUTION	4,197,709	4,398,227	5,085,817	5,779,120
UTILITY BILLING	190,655	200,808	203,033	252,607
WASTEWATER	1,080,586	1,464,792	1,234,302	1,942,943
TOTAL EXPENDITURES	8,072,197	8,142,230	9,209,050	9,800,873
REVENUES OVER/(UNDER) EXPENDITURES	1,327,797	(2,930)	(12,383)	315,627
CASH ADJUSTEMENTS	-			
ENDING CASH & INVESTMENTS	4,855,033	3,544,806	4,842,650	5,158,277



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
25-SOLID WASTE FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	94,926	70,181	125,506	132,506
<u>REVENUE SUMMARY</u>				
CHARGES FOR SERVICES	910,195	921,150	930,000	956,000
TOTAL REVENUES	910,195	921,150	930,000	956,000
<u>EXPENDITURE SUMMARY</u>				
NON-DEPARTMENTAL	879,614	913,725	923,000	953,450
TOTAL EXPENDITURES	879,614	913,725	923,000	953,450
REVENUES OVER/(UNDER) EXPENDITURES	30,580	7,425	7,000	2,550
AUDIT ADJUSTMENTS	-			
ENDING FUND BALANCE	125,506	77,606	132,506	135,056



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
30-DEBT SERVICE FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	386,683	407,601	439,602	447,775
REVENUE SUMMARY				
TAXES / FISCAL REVENUE	2,424,921	2,325,603	2,330,300	2,464,115
TOTAL REVENUES	2,424,921	2,325,603	2,330,300	2,464,115
EXPENDITURE SUMMARY				
NON-DEPARTMENTAL	2,372,002	2,322,127	2,322,127	2,235,364
TOTAL EXPENDITURES	2,372,002	2,322,127	2,322,127	2,235,364
REVENUES OVER/(UNDER) EXPENDITURES	52,919	3,476	8,173	228,751
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	439,602	411,077	447,775	676,526



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
40-CAPITAL PROJECTS FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	1,048,802	1,078,646	1,034,664	789,664
REVENUE SUMMARY				
FISCAL REVENUE	506,422	-	-	-
TOTAL REVENUES	506,422	-	-	-
EXPENDITURE SUMMARY				
NON-DEPARTMENTAL	520,560	570,000	245,000	240,000
TOTAL EXPENDITURES	520,560	570,000	245,000	240,000
REVENUES OVER/(UNDER) EXPENDITURES	(14,138)	(570,000)	(245,000)	(240,000)
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	1,034,664	508,646	789,664	549,664



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
41-UTILITY CONSTRUCTION FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	236,975	616,675	616,675	1,287,675
<u>REVENUE SUMMARY</u>				
FISCAL REVENUE	400,000	300,000	700,000	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL REVENUES	400,000	300,000	700,000	-
<u>EXPENDITURE SUMMARY</u>				
PURCHASED SERVICES	20,300	-	-	-
TRANSFERS	-	-	-	-
CAPITAL OUTLAY	-	-	29,000	-
TOTAL EXPENDITURES	20,300	-	29,000	-
REVENUES OVER/(UNDER) EXPENDITURES	379,700	300,000	671,000	-
ENDING FUND BALANCE	616,675	916,675	1,287,675	1,287,675



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
42-ROADWAY IMPACT FEE FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	1,335,688	1,322,188	1,356,398	285,398
<u>REVENUE SUMMARY</u>				
CHARGES FOR SERVICES	144,210	100,000	167,000	100,000
TOTAL REVENUES	144,210	100,000	167,000	100,000
<u>EXPENDITURE SUMMARY</u>				
NON-DEPARTMENTAL	123,500	1,000,000	1,238,000	-
TOTAL EXPENDITURES	123,500	1,000,000	1,238,000	-
REVENUES OVER/(UNDER) EXPENDITURES	20,710	(900,000)	(1,071,000)	100,000
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	1,356,398	422,188	285,398	385,398



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
43-STREET CONSTRUCTION FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	2,245,679	2,152,679	2,010,197	1,617,197
<u>REVENUE SUMMARY</u>				
REVENUES	205,703	4,405,000	4,137,500	14,520,000
TOTAL REVENUES	205,703	4,405,000	4,137,500	14,520,000
<u>EXPENDITURE SUMMARY</u>				
EXPENDITURES	441,185	4,250,000	4,530,500	15,044,800
TOTAL EXPENDITURES	441,185	4,250,000	4,530,500	15,044,800
REVENUES OVER/(UNDER) EXPENDITURES	(235,482)	155,000	(393,000)	(524,800)
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	2,010,197	2,307,679	1,617,197	1,092,397



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
44-PARK CONSTRUCTION FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	406,998	705,744	651,882	527,382
REVENUE SUMMARY				
REVENUE	244,884	385,000	398,000	150,000
TOTAL REVENUES	244,884	385,000	398,000	150,000
EXPENDITURE SUMMARY				
EXPENDITURES	-	450,000	522,500	447,500
TOTAL EXPENDITURES	-	450,000	522,500	447,500
REVENUES OVER/(UNDER) EXPENDITURES	244,884	(65,000)	(124,500)	(297,500)
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	651,882	640,744	527,382	229,882



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
45-UTILITY IMPACT FEE FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	946,923	1,116,923	1,153,697	693,697
<u>REVENUE SUMMARY</u>				
CHARGES FOR SERVICES	206,773	140,000	220,000	140,000
TOTAL REVENUES	206,773	140,000	220,000	140,000
<u>EXPENDITURE SUMMARY</u>				
NON-DEPARTMENTAL	-	400,000	680,000	-
TOTAL EXPENDITURES	-	400,000	680,000	-
REVENUES OVER/(UNDER) EXPENDITURES	206,773	(260,000)	(460,000)	140,000
AUDIT ADJUSTMENTS	-	-	-	-
ENDING FUND BALANCE	1,153,697	856,923	693,697	833,697



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
46-VEHICLE/EQUIP REPLACEMENT FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	508,224	298,797	535,055	1,019,655
REVENUE SUMMARY				
MISC REVENUE	377,661	125,000	825,000	175,000
TOTAL REVENUES	377,661	125,000	825,000	175,000
EXPENDITURE SUMMARY				
CAPITAL EXPENSES	350,830	318,600	340,400	595,275
TOTAL EXPENDITURES	350,830	318,600	340,400	595,275
REVENUES OVER/(UNDER) EXPENDITURES	26,831	(193,600)	484,600	(420,275)
ENDING FUND BALANCE	535,055	105,197	1,019,655	599,380



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
50-STORMWATER FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	1,032,257	945,751	1,026,418	1,086,025
<u>REVENUE SUMMARY</u>				
ENTERPRISE REVENUES	376,043	362,000	418,500	375,000
TOTAL REVENUES	376,043	362,000	418,500	375,000
<u>EXPENDITURE SUMMARY</u>				
STORMWATER DEPT	381,882	366,670	358,894	368,631
TOTAL EXPENDITURES	381,882	366,670	358,894	368,631
REVENUES OVER/(UNDER) EXPENDITURES	(5,839)	(4,670)	59,606	6,369
ENDING FUND BALANCE	1,026,418	941,081	1,086,025	1,092,394



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
60-ECONOMIC DEVELOPMENT FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	\$ 1,401,497	\$ 1,406,600	\$ 1,504,722	\$ 1,662,422
REVENUE SUMMARY				
TAXES	974,424	760,000	1,000,000	1,000,000
FISCAL REVENUE	11,344	2,000	60,000	30,000
TOTAL REVENUES	985,768	762,000	1,060,000	1,030,000
EXPENDITURE SUMMARY				
ECONOMIC DEVELOPMENT	882,543	746,700	902,300	936,300
TOTAL EXPENDITURES	882,543	746,700	902,300	936,300
REVENUES OVER/(UNDER) EXPENDITURES	103,225	15,300	157,700	93,700
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	\$ 1,504,722	\$ 1,421,900	\$ 1,662,422	\$ 1,756,122



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
70-COMMUNITY DEVELOPMENT FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	\$ 1,340,819	\$ 1,258,976	\$ 1,459,343	\$ 1,511,643
REVENUE SUMMARY				
TAXES	974,424	760,000	1,000,000	1,000,000
MISCELLANEOUS	-	-	-	-
FISCAL REVENUE	11,330	2,000	60,000	30,000
TOTAL REVENUES	985,754	762,000	1,060,000	1,030,000
EXPENDITURE SUMMARY				
COMMUNITY DEVELOPMENT	867,230	712,400	1,007,700	892,200
TOTAL EXPENDITURES	867,230	712,400	1,007,700	892,200
REVENUES OVER/(UNDER) EXPENDITURES	118,524	49,600	52,300	137,800
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	\$ 1,459,343	\$ 1,308,576	\$ 1,511,643	\$ 1,649,443



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF-YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
80-COURT FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	227,643	240,923	239,281	239,981
REVENUE SUMMARY				
FINES & FORFEITURES	39,138	40,280	28,200	34,300
TOTAL REVENUES	39,138	40,280	28,200	34,300
EXPENDITURE SUMMARY				
COURT FUND	27,500	27,500	27,500	27,500
TOTAL EXPENDITURES	27,500	27,500	27,500	27,500
REVENUES OVER/(UNDER) EXPENDITURES	11,638	12,780	700	6,800
AUDIT ADJUSTMENTS				
ENDING FUND BALANCE	239,281	253,703	239,981	246,781



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
81-TECHNOLOGY FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	92,283	121,783	130,615	223,415
REVENUE SUMMARY				
FISCAL REVENUE	223,700	156,300	273,800	76,500
TOTAL REVENUES	223,700	156,300	273,800	76,500
EXPENDITURE SUMMARY				
TECHNOLOGY FUND	185,368	183,400	181,000	190,600
TOTAL EXPENDITURES	185,368	183,400	181,000	190,600
REVENUES OVER/(UNDER) EXPENDITURES	38,332	(27,100)	92,800	(114,100)
ENDING FUND BALANCE	130,615	94,683	223,415	109,315



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
82-FIRE DONATION FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	49,323	72,123	71,125	93,725
REVENUE SUMMARY				
FISCAL REVENUE	39,956	39,000	39,500	39,500
TOTAL REVENUES	39,956	39,000	39,500	39,500
EXPENDITURE SUMMARY				
FIRE EQUIPMENT	18,154	20,500	16,900	24,200
TOTAL EXPENDITURES	18,154	20,500	16,900	24,200
REVENUES OVER/(UNDER) EXPENDITURES	21,802	18,500	22,600	15,300
ENDING FUND BALANCE	71,125	90,623	93,725	109,025



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
83-HOTEL/MOTEL FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	129,911	201,711	207,589	307,589
REVENUE SUMMARY				
TAXES	205,837	200,000	210,000	215,000
TOTAL REVENUES	205,837	200,000	210,000	215,000
EXPENDITURE SUMMARY				
EXPENSES	128,160	134,200	110,000	118,700
TOTAL EXPENDITURES	128,160	134,200	110,000	118,700
REVENUES OVER/(UNDER) EXPENDITURES	77,677	65,800	100,000	96,300
ENDING FUND BALANCE	207,589	267,511	307,589	403,889



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
84-FAIRVIEW TAX REINVESTMENT ZONE (TIF) FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	1,151,301	1,572,283	1,572,283	1,190,304
<u>REVENUE SUMMARY</u>				
TAXES	495,982	604,559	624,521	734,032
TOTAL REVENUES	495,982	604,559	624,521	734,032
<u>EXPENDITURE SUMMARY</u>				
EXPENSES	75,000	75,000	1,006,500	75,000
TOTAL EXPENDITURES	75,000	75,000	1,006,500	75,000
REVENUES OVER/(UNDER) EXPENDITURES	420,982	529,559	(381,979)	659,032
ENDING FUND BALANCE	1,572,283	2,101,842	1,190,304	1,849,336



	FY 21-22 ACTUAL	FY 22-23 ADOPTED BUDGET	FY 22-23 END-OF- YEAR ESTIMATE	FY 23-24 PROPOSED BUDGET
85-COVID RELIEF FUND FINANCIAL SUMMARY				
BEGINNING FUND BALANCE	1,132,372	2,260,877	2,265,354	2,265,354
<u>REVENUE SUMMARY</u>				
REVENUE	1,136,982	-	-	-
TOTAL REVENUES	1,136,982	-	-	-
<u>EXPENDITURE SUMMARY</u>				
EXPENSE	4,000	260,000	-	6,000
TOTAL EXPENDITURES	4,000	260,000	-	6,000
REVENUES OVER/(UNDER) EXPENDITURES	1,132,982	(260,000)	-	(6,000)
ENDING FUND BALANCE	2,265,354	2,000,877	2,265,354	2,259,354