



ADOPTED BUDGET FY 2023–2024

August 15, 2023 by
Ordinance No. 2023–31



Loc Gov't Code 102.005 of the Texas Local Government Code requires that the following information be included as the cover page for the adopted budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$243,609, which is a 6.6% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,045.

Members of City Council voted on the 2023-2024 Fiscal Year Budget as follows:

FOR: Tia Baker, Alderman 2, Mayor Pro Tem
Kurt Kopczynski, Alderman 4
David Mertins, Alderman 1
Kelle Mills, Alderman 3
Rick Staigle, Alderman 5

AGAINST: None

PRESENT and not Voting: Mayor Charles D. Jessup IV

ABSENT: None

Property and Property Tax Rate Comparison

<u>Description</u>	<u>FY 2022-2023</u>	<u>FY 2023-2024</u>	<u>Change</u>
Property Tax Rate (Proposed)	\$ 0.806000/100	\$0.799610/100	(\$ 0.00639) decrease
No New Revenue Tax Rate	\$ 0.747656/100	\$ 0.772608/100	\$ 0.024952 increase
Voter Approval Tax Rate	\$ 0.795684/100	\$ 0.802361/100	\$ 0.006677 increase
De Minimus Tax Rate	\$ 0.858789/100	\$ 0.873238/100	\$ 0.014449 increase
Adopted Maintenance & Operations Rate	\$ 0.806000/100	TBD	
Adopted Debt Rate	\$ 0.000000/100	\$ 0.000000/100	\$ 0.0000 no change
Average Homestead Taxable Value	\$ 241,465	\$ 264,679	\$ 23,214 or 9.61% increase
Tax on Average Homestead (proposed)	\$ 1,557	\$ 1,693	\$ 136 or 8.74% increase
Tax levy on all properties (adjusted values)	\$ 3,912,694	\$ 4,046,918	\$ 134,224 or 3.43% increase

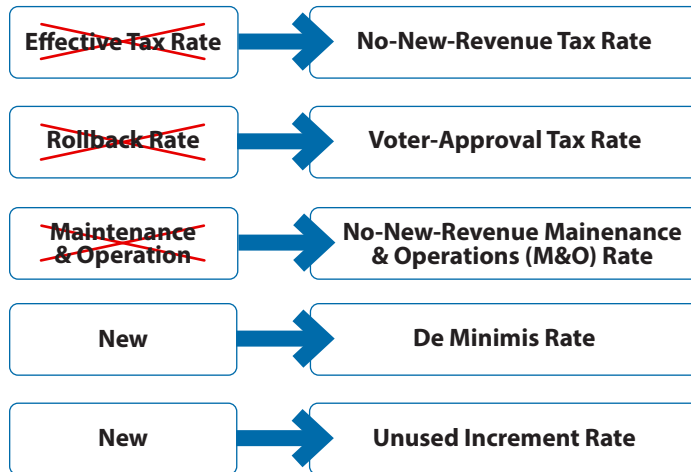
Total debt obligation for City of Meadows Place secured by property taxes: \$ 0.00

Truth-In-Taxation (TNT) Basics

(For Taxing Units Other Than School Districts)

Terminology and Calculations for Taxing Units

Senate Bill 2, 86th Legislative Session made several significant changes to the truth-in-taxation process. Below is new terminology and calculations from this legislation.



What adopted tax rates trigger an election or petition

ADOPTED TAX RATE IS:

BELOW voter-approval tax rate	No election required
ABOVE voter-approval tax rate but BELOW de minimis rate	Voters may petition for an election*
ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required**
ABOVE voter-approval tax rate and ABOVE the de minimis rate	Election required

* The election trigger in a municipality with a population of less than 30,000 that does not meet the definition of a special taxing unit may differ. See Tax Code Secs. 26.063 and 26.075 for details on when voters may petition for an election.

** See Water Code Secs. 49.23601, 49.23602, and 49.23603 for details on election requirements for water districts.

The calculations are:

(1) "No-New-Revenue Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to the following formula:

$$\frac{\text{NO-NEW-REVENUE} = (\text{LAST YEAR'S LEVY} - \text{LOST PROPERTY LEVY})}{(\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})}$$

(2) "Voter-Approval Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to one of the following applicable formulas:

(A) For a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.08) + \text{CURRENT DEBT}$$

(B) For a taxing unit other than a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.035) + \text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE}$$

Revenue Threshold in Voter-Approval Tax Rate

(or threshold over which voters must approve tax increases)

Taxing Unit	Voter-Approval Tax Rate
Cities / Counties	3.5%
Special Taxing Units*	8%

* Hospitals, Junior Colleges and Special Districts with M&O tax rate of 2.5 cents or less

Where can I find more information?

Information is typically obtained from the resources below, but may be different for your taxing unit.

What information is available from my appraisal district?

1. Certified taxable values
2. Property value under protest
3. New real property and improvement value
4. Value of property lost
5. Captured appraisal values for tax increment financing (TIFs)
6. Property known, but not certified
7. Property with tax ceiling

What information is available from my governing body?

1. Debt information
2. Unencumbered fund balance
3. TIF payments
4. Amount if transferring a function
5. Sales tax spent for no-new-revenue maintenance and operations
6. Enhanced indigent health care information
7. Criminal justice mandate information

What information is available from Texas Comptroller of Public Accounts?

1. Railroad rolling stock value
2. Sales tax information (if applicable)

What information is available from collectors?

1. Refund information
2. Excess collections

Terms and Definitions

No-new-revenue tax rate

(Last year's levy minus lost property levy) divided by (current total value minus new property value).

Voter-approval tax rate for a special taxing unit

Voter-approval tax rate equals (no-new-revenue maintenance and operations tax rate times 1.08) plus current debt rate.

Voter-approval tax rate for a taxing unit other than a special taxing unit

(No-new-revenue maintenance and operations tax rate times 1.035) plus current debt plus unused increment rate.

No-new-revenue maintenance and operations rate

(Last year's levy minus last year's debt minus last year's junior college levy) divided by (current total value minus new property value).

De minimis rate

The rate is equal to the sum of:

- (A) a taxing unit's no-new-revenue maintenance and operations rate;
- (B) the rate that when applied to a taxing current total value, will impose an amount of taxes equal to \$500,000, and
- (C) a taxing unit's current debt rate.

Unused increment rate

A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1080
March 2022

FISCAL YEAR 2023 – 2024

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Overview

As Mayor, I am proud to present the adopted budget for the ***City of Meadows Place*** for Fiscal Year (FY) **2023-2024**. This budget is the result of input from Citizens, Council, Department Heads and Staff. It represents long hours of hard work and the dedication of many. Late Spring signals the time to begin the annual budget process which carries on throughout the summer. This is done to determine and prioritize the needs of the City. Budget requests are based on the obligations, programs and priorities that the City Council has discussed or committed to in the past. A recommended budget is formed based on the projected revenue and is then submitted to the citizens and the City Council. Council works with both the Mayor and Department heads in a collaborative effort to determine the most effective use of our tax dollars. After input from the public, the Council has the opportunity to revise the budget to conform with its objectives.

More than ever, the budget is a planning tool, providing guidance and direction to city staff throughout the budget year. It addresses the goals and objectives set by City Council, meets the criteria of the Meadows Place Vision Statement, and maintains the safety standards set forth by our citizens.

The ***City of Meadows Place*** has adopted budget that was developed using a conservative approach as has been our practice in years past yet is able to assure city services and continued progress.

The Budget Process

Each Department Head worked diligently to prepare this budget.

There were multiple departmental budget meetings. All budget line item were examined, scrutinized and justified to see how we could make the budget requests meet the city's vision and still fit within the projected revenue forecasts.

The Budget Timeline

<u>DATE</u>	<u>ACTIVITY</u>
June 20, 2023	Council Budget Workshop
July 11, 2023	Council Budget Workshop
July 21, 2023	File Proposed Budget with City Secretary
Late July 2023	Receive Certified Taxable Values and Tax Rate Calculations from Ft. Bend County Tax Assessor Collector Office
August 8, 2023	Record Vote on Proposed Tax Rate
August 15, 2023	Public Hearing and Adopt Budget
August 22, 2023	Public Hearing on Tax Rate and Tax Rate Adoption

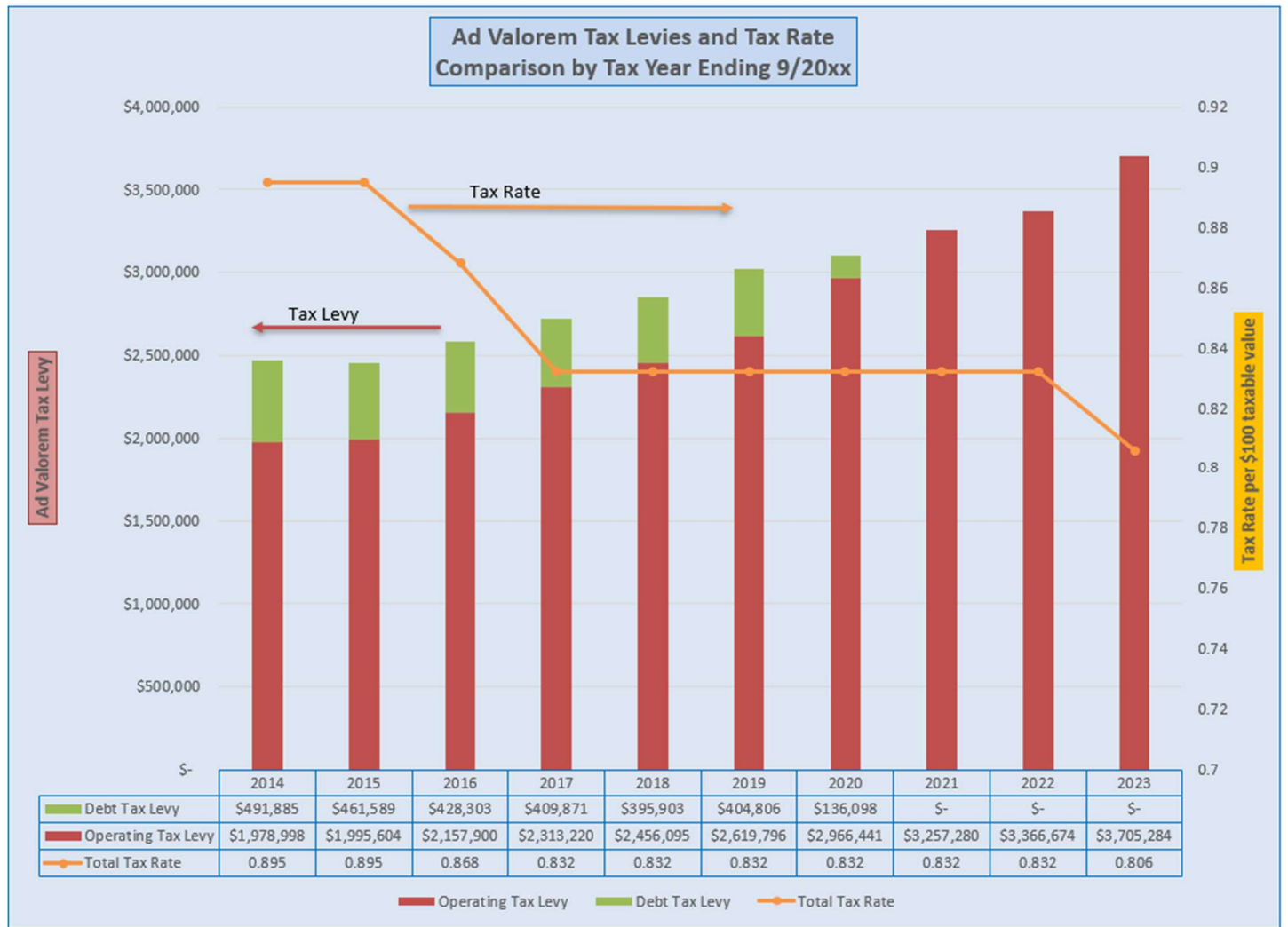
The adopted budget is posted on the City's web site for the public to review and is also available for viewing in the City Secretary's office.

CITY GENERAL OPERATING BUDGET
FY 2023 – 2024



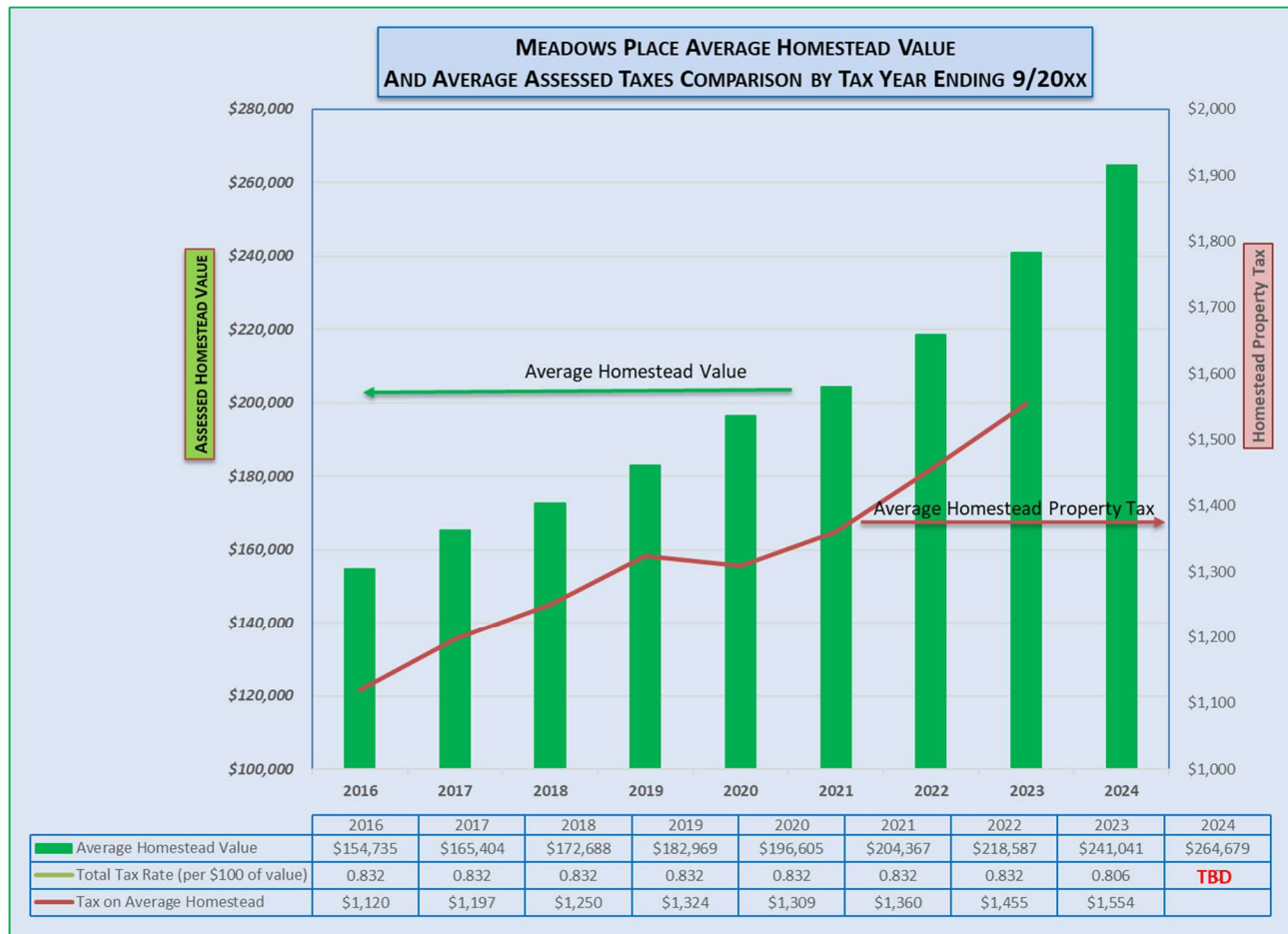
Property Tax and Tax Rate Historical Trends

The following chart shows the Property Tax Levy and tax rates for the last ten fiscal years.



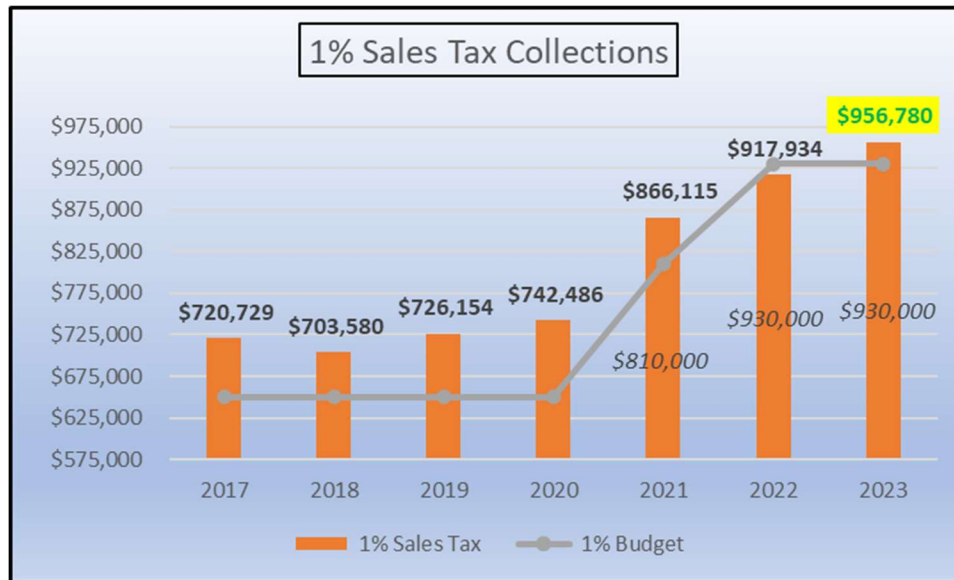
Homestead Property Historical Trends

The following chart shows ten years of average homestead assessed values in Meadows Place. Homestead assessed values have increased every year. Average homestead property values increased by 55% while the average property tax increase was 38% for the fiscal year ending 2023.

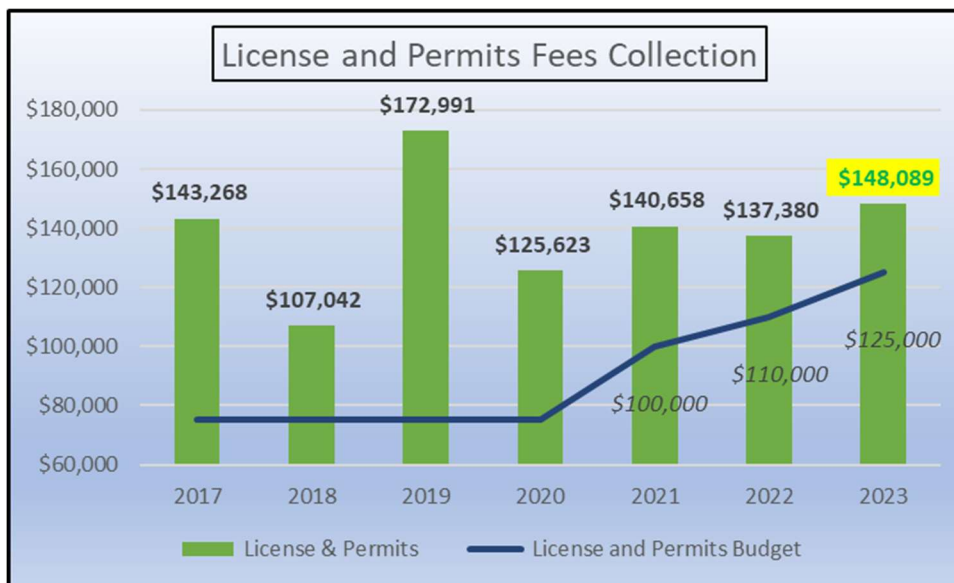


City Revenue Historical Trends and Budget

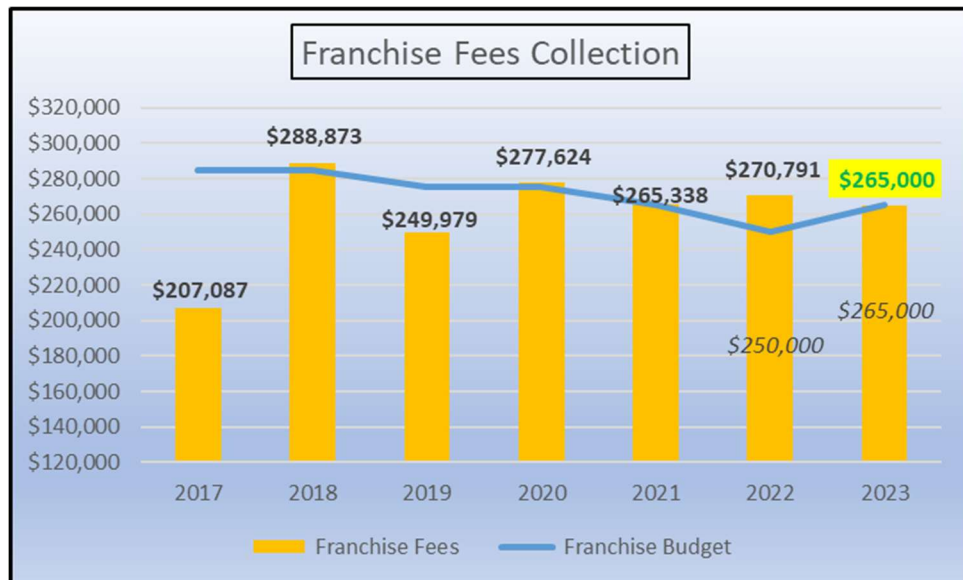
The following charts are revenue trends for the past six fiscal years and the projected revenue for the current fiscal year 2023. The chart includes the budgeted 1% sales tax collection for the City for each fiscal year. The fiscal year ending September 2023 is a projected fiscal year revenue based on monthly average through May 2023.



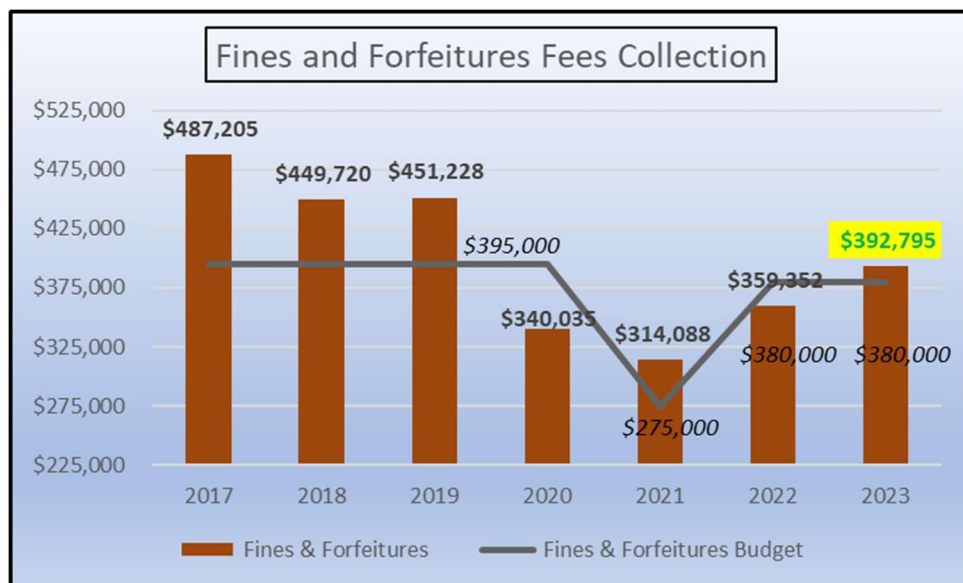
License and permit fees have been strong for the last few years allowing the City to increase revenue projections. While license and permit fees account for less than 2% of City revenue it is a good indication of continued activity by residents to reinvest in their properties.



Franchise fees come from utility, cable and phone providers that provide services within the City. Centerpoint Electric represents the largest contributor to franchise fees at about 61%. Franchise fees have remained relatively level for the last few years, any differences in annual collections being due to year end allocation to current or prior year.



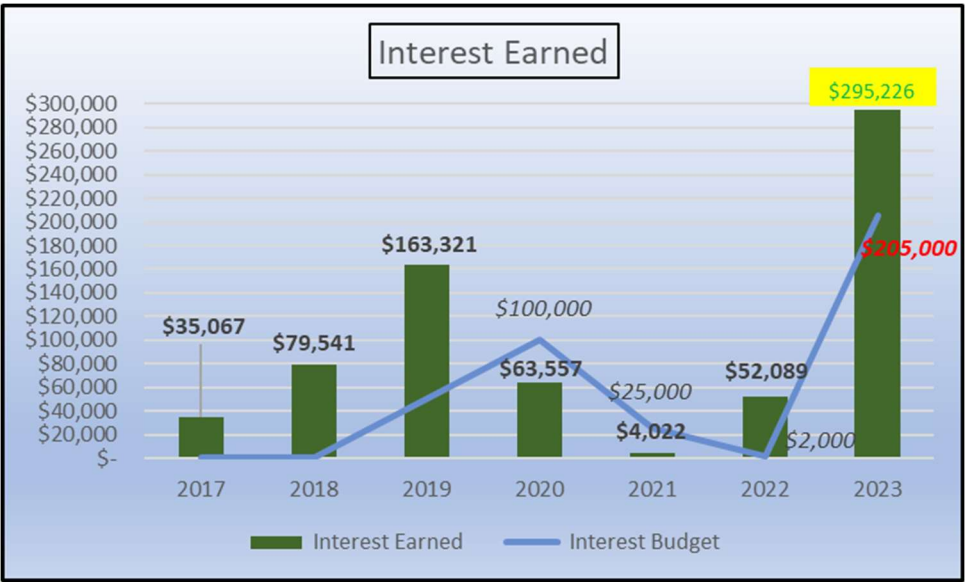
Fines and forfeitures fees come from traffic violations. There was a decline in collections during the pandemic but have now begun to level off.



Parks and recreation programs have rebounded since a low in 2020 when the pandemic required cancelling many programs and rentals. The projection for parks revenue for fiscal year 2023 is expected to now exceed \$

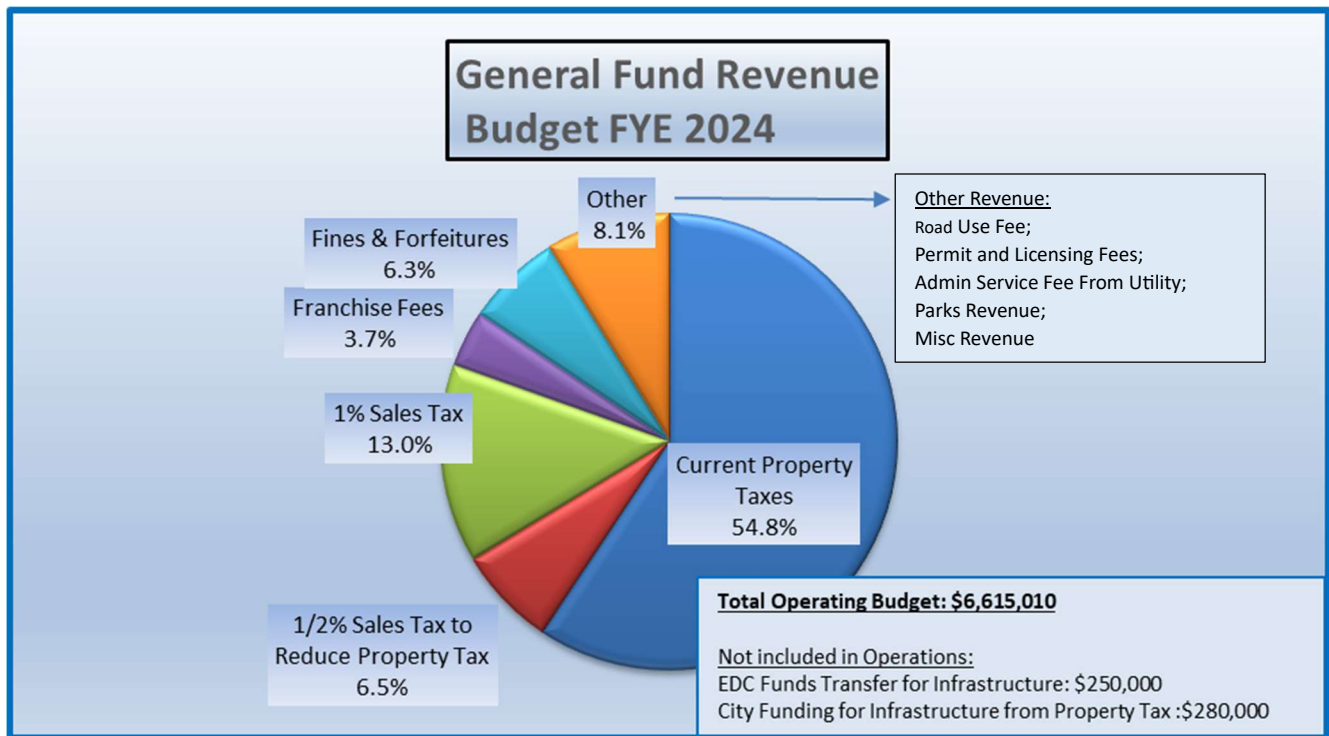


Interest earned on City funds is a direct indicator of federal reserve rates. Over 90% of City funds are held in government investment pools either TexPool or Lonestar. The pools provide security for and access to City funds. The City has benefited by higher interest rates in the past year due to the increase in the federal reserve rates. The City expects high interest rates to continue through fiscal year 2024.



FYE Adopted 2024 Budget for City Operating Revenue

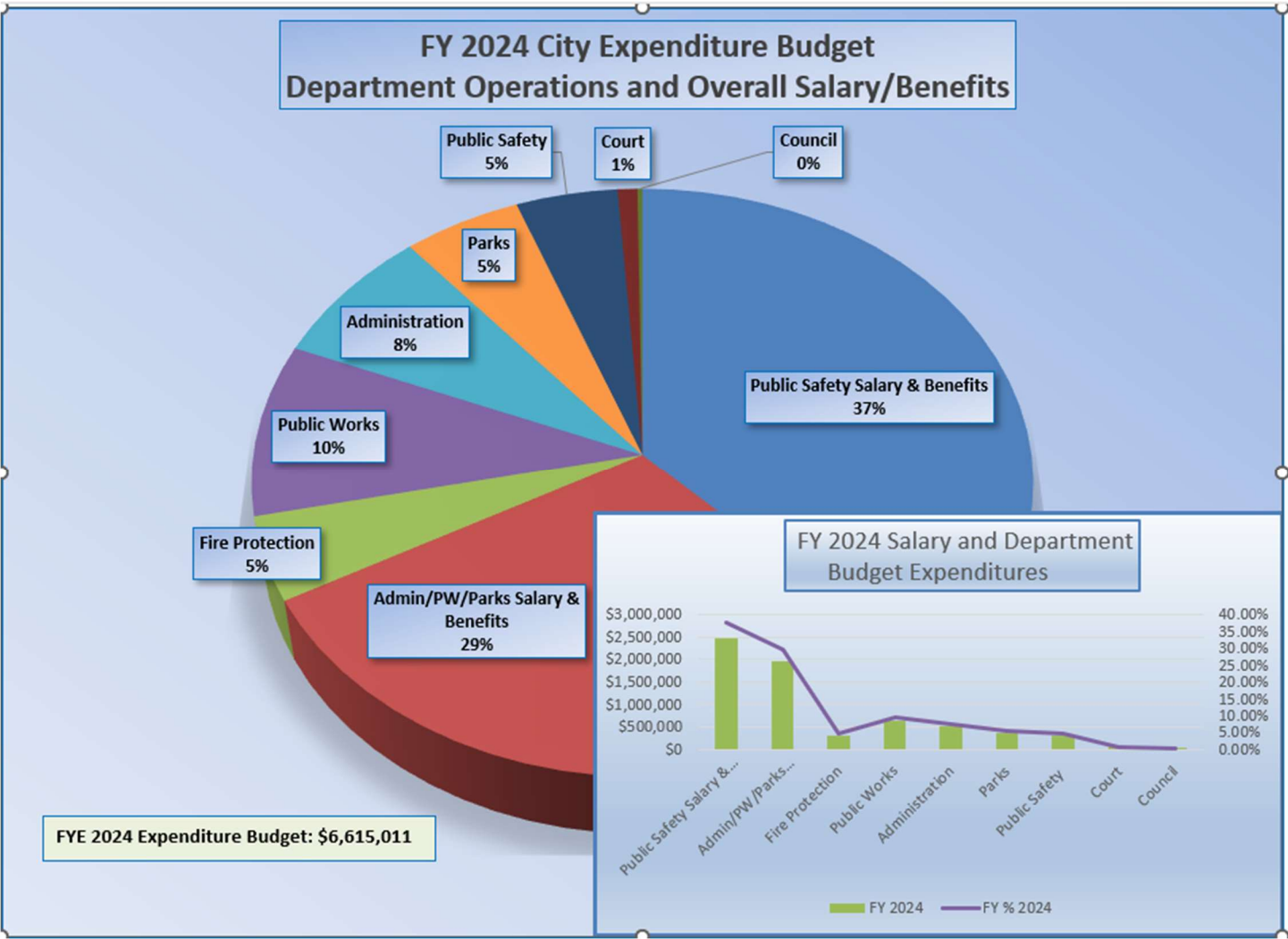
The adopted 2024 Budget for Revenues is based on historical revenue trends while remaining fiscally conservative. The largest revenue sources are property tax followed by sales tax collections. Property tax and sales tax revenues have both seen significant increases in the last several years due to rising property values and a robust economy. The sales tax rate within the City is 8.25% with 6.25% going to the State, 1.0% adding to the City General operating budget, 0.5% used to reduce the property tax rate and 0.5% being the revenue source for the City of Meadows Place Economic Development Corporation (EDC). The following chart shows the distribution of revenue sources in the adopted 2024 Budget. Included in the budget, but not showing in the distribution of revenue sources are interfund transfers from EDC for Capital Infrastructure Road projects within the City. Also included in the budget but not shown in the chart is \$280,000 Funding from Property taxes for Infrastructure for Road projects.



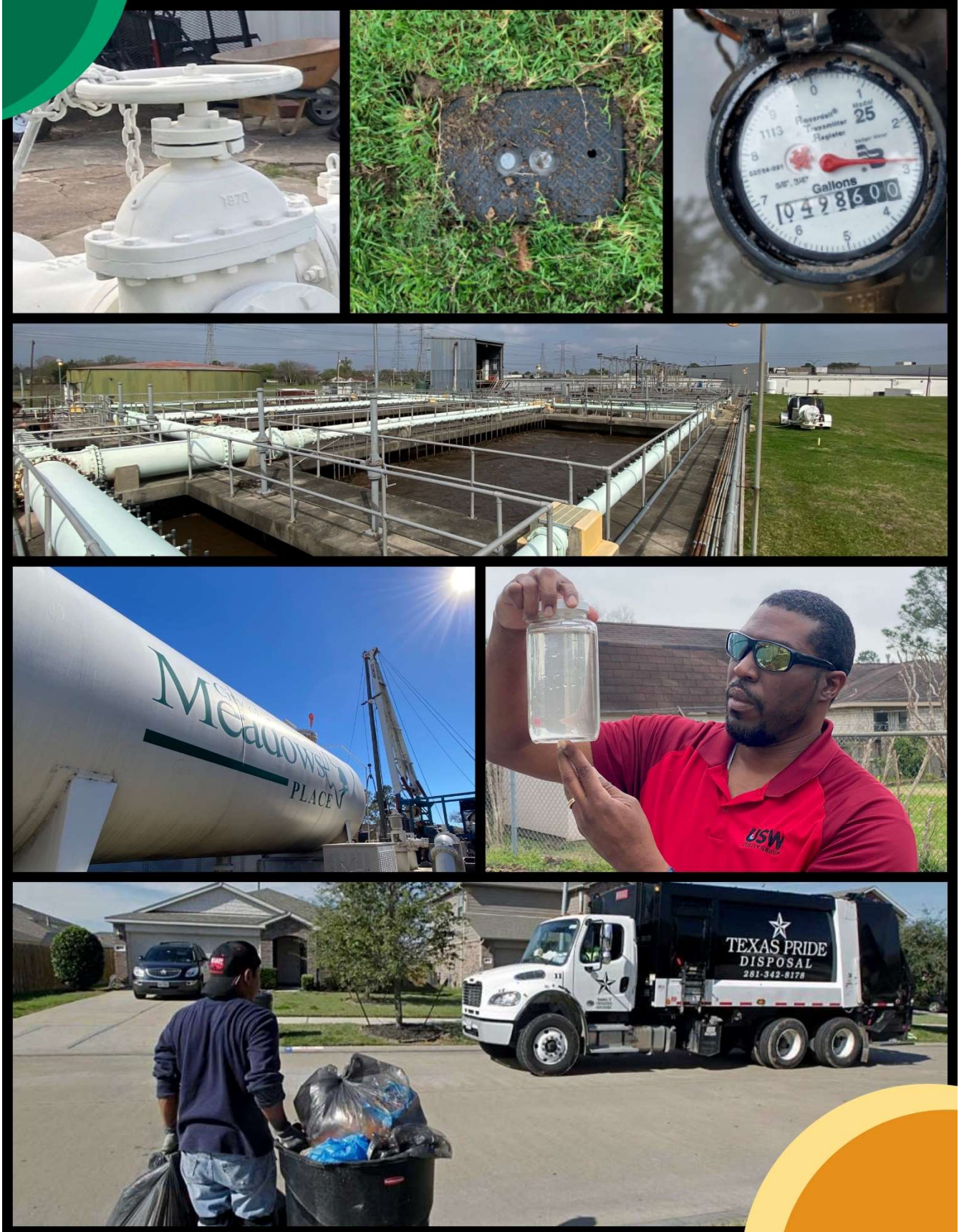
FYE Adopted 2024 City General Operating Expenditures

The adopted FY 2024 City expenditure budget is designed to maintain services in the City while being fiscally responsible for tax payer dollars. As a public service organization, the largest component of the budget is personnel salaries and benefits. The City employs 37 full-time employees, 6 part-time employees and 36 seasonal summer employees. Built into this year’s adopted budget is a 5% cost of living allowance and enhanced certificate pay policy. Since the City does not adjust salaries based on merit, the cost of living adjustment is the only salary adjustment made to salary except for a change in position responsibilities. Last year’s adjustment was 2% - 4%. The certificate pay policy which has been in effect for 20 or more years was enhanced and updated with this budget. The City contributes to the Texas Municipal Retirement System (TMRS) on behalf of its employees and not Social Security. The City contribution TMRS rate for 2024 will be 13.92% while the employee contribution rate remains at 7%. Health benefit premiums will see a 10% increase in FY 2024 for both employees and the City. The City pays 97% of health benefit premiums.

The following chart shows a breakdown of expenditures within the adopted budget.



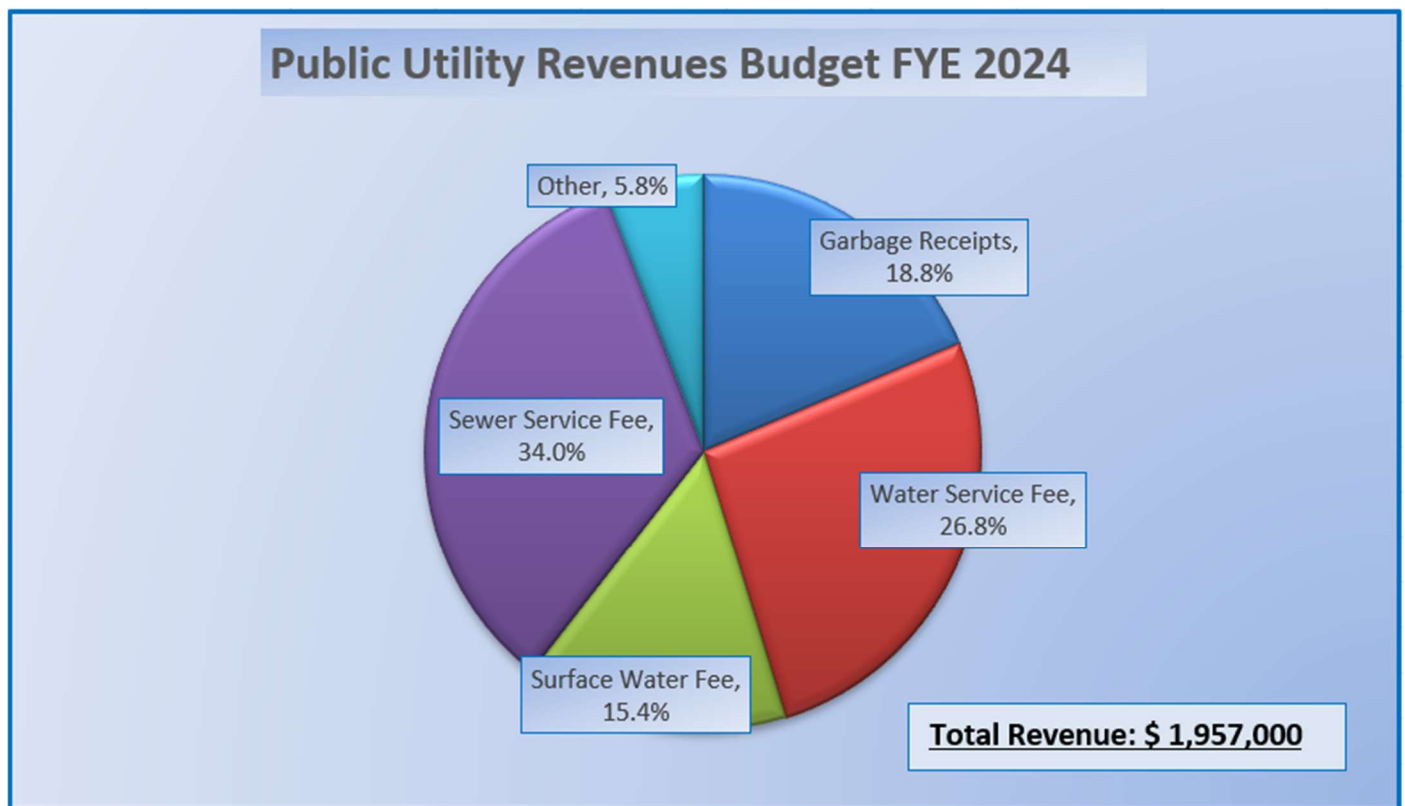
UTILITY OPERATING BUDGET
FY 2023 – 2024



FYE Adopted 2024 Budget for Utility Operations Revenue

The City Utility Operations as an enterprise fund is meant to be funded by usage fees and not property or sales taxes. These fees include water and sewer fees in addition to a garbage collection fee. Included in the Utility bill received by residents and commercial users is a Road Use Fee and a Surface Water Fee. The Road Use Fee of \$10/month-user is transferred to City Operations to be used for Road repair work within the City. The Road Use Fee is not used for new road construction capital projects. The Surface Water Fee is a State Mandated fee that the City collects and remits to WCID#2 as part of participation in a Groundwater Reduction program. The garbage collection fee remains unchanged from last fiscal year at \$20/month-user. Trash collection for residents is twice weekly along with a weekly recycle pickup.

Water and sewer service fees will increase 10% as part of City Council's Utility five year plan. This is the second year of the plan to raise rates to meet increased operating costs.



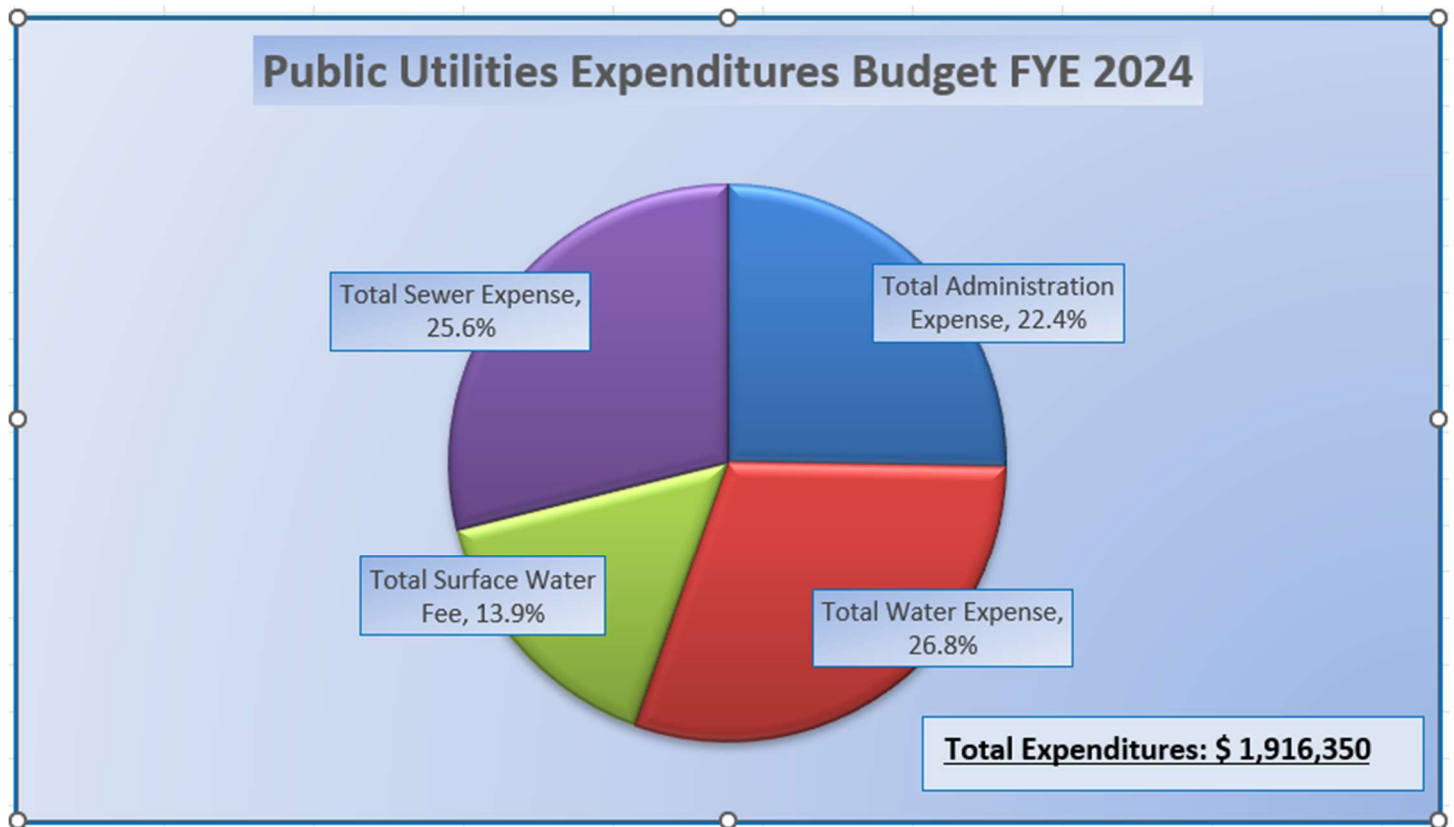
Five Year Utility Rate Plan

The following chart was the adopted and accepted Utility Rate Plan by City Council in July 2022 during the fiscal year 2023 budget planning process. A 10% annual increase to utility rates was determined to be needed to cover utility operating costs and begin to build a surplus for utility infrastructure projects. A noticeable surplus is not anticipated to be seen until fiscal year ending 2027.



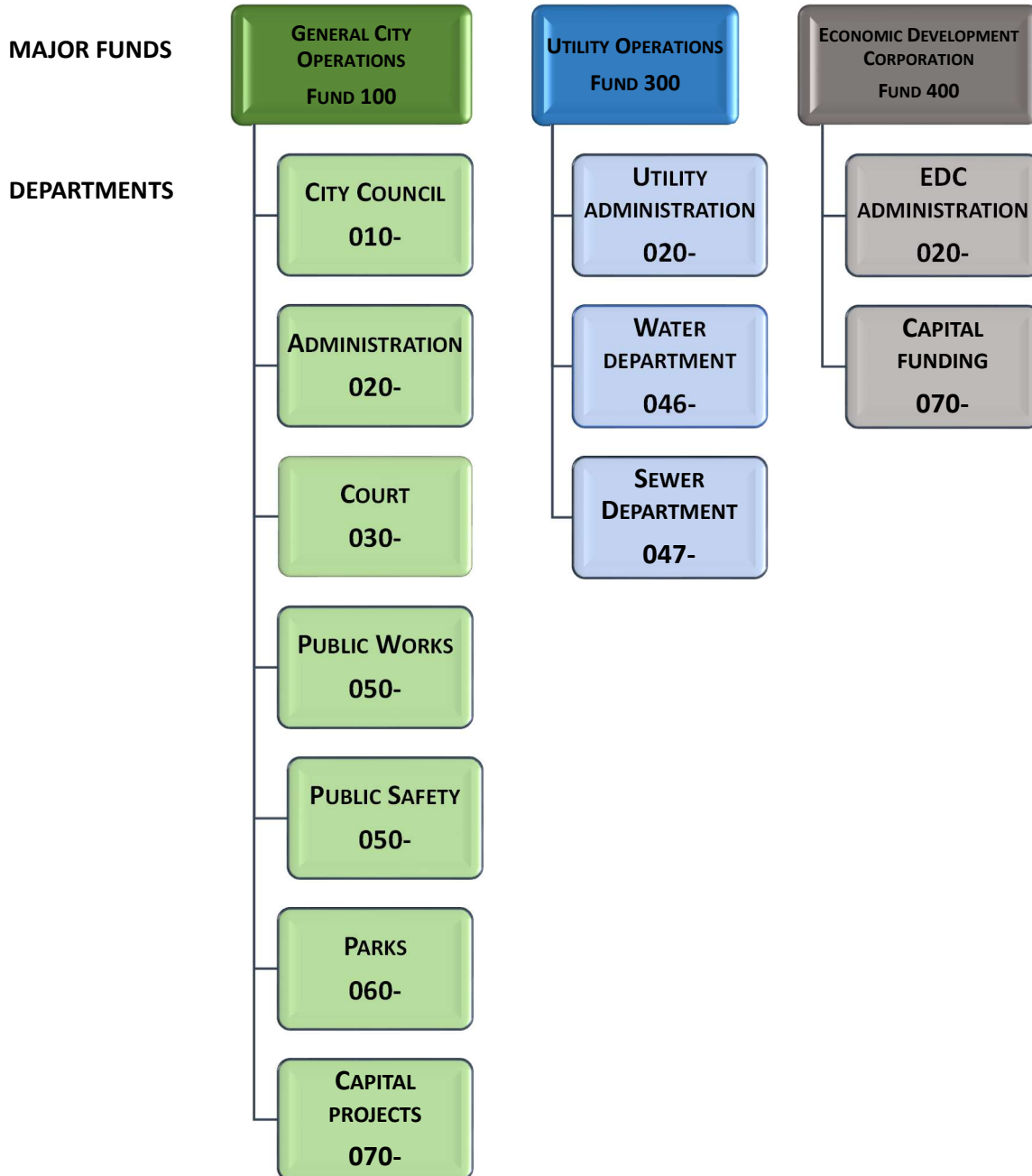
FYE Adopted 2024 Budget for Utility Operations Expenditures

The expenditure budget for Utility Operations is based on CPI increases of 4% for garbage collection and 5% for water and sewer operations. The US Water Utility Group manages the waste water treatment plant and water operations for the City. They also fix water line breaks and handle maintenance and repair concerns with water, sewer and treatment facility equipment.



CITY OPERATING AND UTILITY BUDGET DETAILS

Governmental Funds Structure



<u>General Fund Revenue</u>		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
414000	Current Valorem Taxes	\$ 3,681,901	\$ -	\$ 3,681,901	\$ 3,925,510	\$ 243,609
414100	1/2 Ad Valorem Sales Taxes	\$ 465,000	\$ -	\$ 465,000	\$ 465,000	\$ -
414500	Delinquent Taxes	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
414600	Penalties & Interest	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
414700	Delinquent Tax Atty Fees	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
415000	1% Sales Tax	\$ 930,000	\$ -	\$ 930,000	\$ 930,000	\$ -
415100	Sales Tax Offset	\$ 120,000	\$ -	\$ 120,000	\$ 30,000	\$ (90,000)
415500	Mixed Beverage Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
415600	Intermodal Tax	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
425000	License & Permits	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ -
426000	Franchise Fees	\$ 265,000	\$ -	\$ 265,000	\$ 265,000	\$ -
431000	Fines & Forfeitures	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	\$ -
441500	News Letter Advertising	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
441600	Miscellaneous Revenue	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
441650	Administrative Service Fee	\$ 138,000	\$ -	\$ 138,000	\$ 144,000	\$ 6,000
441700	Return Check Fee	\$ 100	\$ -	\$ 100	\$ 100	\$ -
451001	Recreational Center Rentals	\$ 12,000	\$ -	\$ 12,000	\$ 14,000	\$ 2,000
451002	Pool Rentals	\$ 500	\$ -	\$ 500	\$ 500	\$ -
451005	Pool Passes	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
451006	Tennis Court Passes	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
451100	Discovery Center Rentals	\$ 1,500	\$ -	\$ 1,500	\$ 3,000	\$ 1,500
451102	Nature Center Admissions	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
451501	Special Event Cleaning	\$ 5,400	\$ -	\$ 5,400	\$ 5,400	\$ -
452000	Programs	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
452001	Summer Camp Fees	\$ 20,000	\$ -	\$ 20,000	\$ 30,000	\$ 10,000
452002	Field Usage / Rental	\$ -	\$ -	\$ -	\$ -	\$ -
471000	Road Use Fee	\$ 189,000	\$ -	\$ 189,000	\$ 189,000	\$ -
481000	Interest Earned	\$ 5,000	\$ 200,000	\$ 205,000	\$ 250,000	\$ 45,000
491000	Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
495000	Grant Revenue-Police	\$ -	\$ -	\$ -	\$ -	\$ -
495005	Grant Revenue-Police Uniforms	\$ -	\$ 46,185	\$ 46,185	\$ -	\$ (46,185)
495015	Grant Revenue-Police Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
495024	Police Training Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
497000	Grant Rev- Capital Improvements	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)
498010	Other Funding Sources (ie County)	\$ -	\$ 196,476	\$ 196,476	\$ -	\$ (196,476)
499000	Funds Transfer In (EDC)	\$ 187,500	\$ 150,000	\$ 337,500	\$ 250,000	\$ (87,500)
499010	Funds Transfer Out (Infrastructure Fund)	\$ -	\$ -	\$ -	\$ (530,000)	\$ (530,000)
Total Revenue		\$ 6,664,401	\$ 742,661	\$ 7,407,062	\$ 6,615,010	\$ (792,052)

Funds Transfer In will include \$250,000 from EDC to fund Infrastructure Work on Dorrance FY 2024

Funds Transfer out will include the \$250,000 EDC funding and \$280,000 from the City for Capital Infrastructure Road work.

Dept 010 Council		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
010-510100	Salaries	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -
010-511305	TWC Expense	\$ 399	\$ -	\$ 399	\$ 399	\$ -
010-511306	Medicare Expense	\$ 348	\$ -	\$ 348	\$ 348	\$ -
010-511307	Social Security Expense	\$ 1,488	\$ -	\$ 1,488	\$ 1,488	\$ -
010-512000	Worker's Compensation	\$ 51	\$ -	\$ 51	\$ 51	\$ -
010-541000	Dues & Subscriptions	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
010-542000	Training & Travel	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
010-548500	Discretionary Expense	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ -
Total Council 010 Expense		\$ 40,886	\$ -	\$ 40,886	\$ 40,886	\$ -

<u>Dept 020 Administration</u>		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description	FYE 2023	FYE 2023	FYE 2023	FYE 2024	(2024 - 2023)
020-510100	Salaries	\$ 568,138	\$ -	\$ 568,138	\$ 603,048	\$ 34,909
020-510200	Overtime Earnings	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
020-510300	Longevity	\$ 1,380	\$ -	\$ 1,380	\$ 1,560	\$ 180
020-510500	Education/Incentive Pay	\$ 600	\$ -	\$ 600	\$ 6,300	\$ 5,700
020-511305	TWC Expense	\$ 1,368	\$ -	\$ 1,368	\$ 1,368	\$ -
020-511306	Medicare Expense	\$ 8,287	\$ -	\$ 8,287	\$ 8,887	\$ 600
020-511307	Social Security Expense	\$ -	\$ -	\$ -	\$ -	\$ -
020-512000	Worker's Compensation	\$ 1,593	\$ -	\$ 1,593	\$ 1,588	\$ (5)
020-512005	Employee Benefits	\$ 135,497	\$ -	\$ 135,497	\$ 148,525	\$ 13,028
020-512010	TMRS Contributions	\$ 67,052	\$ -	\$ 67,052	\$ 85,317	\$ 18,264
020-521000	Audit Fee	\$ 33,000	\$ -	\$ 33,000	\$ 34,500	\$ 1,500
020-521025	Legal	\$ 80,000	\$ -	\$ 80,000	\$ 70,000	\$ (10,000)
020-521026	Delinquent Tax Atty Fees	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
020-521040	Financial Services	\$ 3,300	\$ -	\$ 3,300	\$ 3,300	\$ -
020-521400	Communications & Marketing	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
020-521500	Inspector Fees	\$ 50,000	\$ -	\$ 50,000	\$ 60,000	\$ 10,000
020-522000	Tax Collector & Roll Exp	\$ 30,818	\$ -	\$ 30,818	\$ 36,000	\$ 5,182
020-522010	General Liability Insurance	\$ 350	\$ -	\$ 350	\$ 350	\$ -
020-522011	E & O Insurance	\$ 900	\$ -	\$ 900	\$ 900	\$ -
020-522012	Real & Personal Prop Ins	\$ 8,600	\$ -	\$ 8,600	\$ 10,000	\$ 1,400
020-531000	Postage	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
020-531500	Misc	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
020-532000	Office Supplies/Equipment	\$ 10,000	\$ -	\$ 10,000	\$ 12,000	\$ 2,000
020-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
020-533005	Computer Hardware	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
020-533007	Computer Services/Support	\$ 22,500	\$ -	\$ 22,500	\$ 22,500	\$ -
020-533008	City-Wide Software	\$ 66,000	\$ 3,000	\$ 69,000	\$ 76,000	\$ 7,000
020-533009	City-Wide Computers/Servers	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
020-541000	Dues & Subscriptions	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
020-541500	Records Management	\$ 5,500	\$ -	\$ 5,500	\$ 7,500	\$ 2,000
020-541600	Abatement	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
020-542000	Employee Training & Travel	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ -
020-542001	Employee Relations	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
020-542003	TML Rep Travel	\$ 1,250	\$ -	\$ 1,250	\$ 1,250	\$ -
020-545000	Legal Publications	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
020-545500	Newsletter Printing	\$ 34,000	\$ -	\$ 34,000	\$ 34,000	\$ -
020-545501	Newsletter Delivery	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
020-546000	Utilities	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
020-546002	Telephone and Cell Phone	\$ 42,000	\$ -	\$ 42,000	\$ 42,000	\$ -
020-547000	Election Exp	\$ 15,000	\$ (3,000)	\$ 12,000	\$ 10,000	\$ (2,000)
020-548500	Discretionary Expense	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
020-580000	Capital Projects- Admin	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dept 020 Expense		\$ 1,278,934	\$ -	\$ 1,278,934	\$ 1,368,693	\$ 89,759

<u>Dept 030 Courts</u>		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
030-510100	Salaries	\$ 109,124	\$ -	\$ 109,124	\$ 113,032	\$ 3,908
030-510111	Judges	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	\$ -
030-510112	Prosecutors	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	\$ -
030-510200	Overtime Earnings	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
030-510300	Longevity	\$ 420	\$ -	\$ 420	\$ 480	\$ 60
030-510500	Education/Incentive Pay	\$ 300	\$ -	\$ 300	\$ 600	\$ 300
030-511305	TWC Expense	\$ 342	\$ -	\$ 342	\$ 342	\$ -
030-511306	Medicare Expense	\$ 1,494	\$ -	\$ 1,494	\$ 1,552	\$ 58
030-512000	Worker's Compensation	\$ 386	\$ -	\$ 386	\$ 305	\$ (82)
030-512005	Employee Benefits	\$ 57,445	\$ -	\$ 57,445	\$ 63,050	\$ 5,605
030-512010	TMRS Contributions	\$ 12,112	\$ -	\$ 12,112	\$ 14,980	\$ 2,868
030-522010	General Liability Insurance	\$ 60	\$ -	\$ 60	\$ 60	\$ -
030-522011	E & O Insurance	\$ 200	\$ -	\$ 200	\$ 200	\$ -
030-523100	Collection Agency Fee	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
030-531000	Postage	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
030-531500	Misc	\$ 200	\$ -	\$ 200	\$ 200	\$ -
030-532000	Office Supplies/Equipment	\$ 4,000	\$ -	\$ 4,000	\$ 5,000	\$ 1,000
030-541000	Dues & Subscriptions	\$ 300	\$ -	\$ 300	\$ 300	\$ -
030-542000	Employee Training & Travel	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
030-547500	Juror Exp	\$ 150	\$ -	\$ 150	\$ 150	\$ -
030-549500	Credit Card Fee & Disc	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dept 030 Expense		\$ 279,533	\$ -	\$ 279,533	\$ 293,250	\$ 13,717

City of Meadows Place
Adopted Budget
FYE Sept 30, 2024

08.15.2023

Dept 040 Public Works		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
040-510100	Salaries	\$ 177,506	\$ -	\$ 177,506	\$ 186,382	\$ 8,877
040-510200	Overtime Earnings	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
040-510300	Longevity	\$ 420	\$ -	\$ 420	\$ 420	\$ -
040-510500	Education/Incentive Pay	\$ 300	\$ -	\$ 300	\$ 2,800	\$ 2,500
040-511305	TWC Expense	\$ 513	\$ -	\$ 513	\$ 513	\$ -
040-511306	Medicare Expense	\$ 2,652	\$ -	\$ 2,652	\$ 2,781	\$ 130
040-511307	Social Security Expense	\$ -	\$ -	\$ -	\$ -	\$ -
040-512000	Worker's Compensation	\$ 3,402	\$ -	\$ 3,402	\$ 3,702	\$ 300
040-512005	Employee Benefits	\$ 38,229	\$ -	\$ 38,229	\$ 52,912	\$ 14,683
040-512010	TMRS Contributions	\$ 21,432	\$ -	\$ 21,432	\$ 27,089	\$ 5,657
040-520500	Vehicle Liability Insurance	\$ 3,000	\$ -	\$ 3,000	\$ 3,500	\$ 500
040-520501	Vehicle Physical Dmg Ins	\$ 1,200	\$ -	\$ 1,200	\$ 1,350	\$ 150
040-520510	Vehicle Purchase	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)
040-522010	General Liability Insurance	\$ 850	\$ -	\$ 850	\$ 900	\$ 50
040-522011	E & O Insurance	\$ 1,650	\$ -	\$ 1,650	\$ 1,750	\$ 100
040-522012	Real & Personal Prop Ins	\$ 500	\$ -	\$ 500	\$ 550	\$ 50
040-523005	Fire Protection	\$ 295,000	\$ -	\$ 295,000	\$ 305,000	\$ 10,000
040-523010	Animal Control	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
040-523020	Mosquito Control	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
040-531500	Misc	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
040-532000	Office Supplies/Equipment	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
040-532003	Building Custodial Supplies	\$ 1,500	\$ -	\$ 1,500	\$ 3,500	\$ 2,000
040-532005	Tool & Equipment	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
040-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
040-533005	Computer Hardware	\$ 750	\$ -	\$ 750	\$ 750	\$ -
040-533500	Uniforms	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
040-534005	Fuel	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
040-541000	Dues & Subscriptions	\$ 600	\$ -	\$ 600	\$ 600	\$ -
040-542000	Employee Training & Travel	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
040-542007	EMS/ Kirkwood	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
040-542010	Firestation	\$ 18,300	\$ -	\$ 18,300	\$ 18,300	\$ -
040-542013	EOC / TTC W. Airport	\$ 16,000	\$ -	\$ 16,000	\$ 16,000	\$ -
040-542030	Bldg Custodial Services	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
040-544010	GIS	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
040-546000	Utilities	\$ 700	\$ -	\$ 700	\$ 700	\$ -
040-546001	Street Lights Electricity	\$ 68,000	\$ -	\$ 68,000	\$ 68,000	\$ -
040-546004	Traffic Light Electricity	\$ 700	\$ -	\$ 700	\$ 700	\$ -
040-549500	Credit Card Fees & Disc	\$ -	\$ -	\$ -	\$ -	\$ -
040-561500	Street Repair	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
040-561501	Road Fee Funded Street Repair	\$ 185,000	\$ -	\$ 185,000	\$ 185,000	\$ -
040-561502	Sidewalk Repair	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -
040-561503	Traffic Signal Mainenance	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
040-562004	City Hall Maintenance	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -
040-562006	Equipment Maint/Repair	\$ 3,700	\$ -	\$ 3,700	\$ 3,700	\$ -
040-563000	Vehicle Maint/Repair	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
040-565000	Grounds Maint/Landscape	\$ -	\$ 5,200	\$ 5,200	\$ 5,500	\$ 300
040-566000	Sprinkler Sys Maint	\$ 80,000	\$ 21,710	\$ 101,710	\$ 74,500	\$ (27,210)
040-566100	Lake Irrigation Maintenance	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -
040-566500	Storm Water Maint/Permit	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
040-580000	Capital Projects	\$ -	\$ 197,476	\$ 197,476	\$ -	\$ (197,476)
040-598001	Emergency Management	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
Total Dept 040 Expense		\$ 1,172,702	\$ 269,386	\$ 1,442,088	\$ 1,217,699	\$ (224,389)

Dept 050 Police		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
050-510100	Salaries	\$ 1,499,890	\$ -	\$ 1,499,890	\$ 1,632,377	\$ 132,486
050-510200	Overtime Earnings	\$ 50,000	\$ -	\$ 50,000	\$ 60,000	\$ 10,000
050-510300	Longevity	\$ 9,720	\$ -	\$ 9,720	\$ 9,480	\$ (240)
050-510500	Education/Incentive Pay	\$ 17,700	\$ -	\$ 17,700	\$ 40,700	\$ 23,000
050-510600	Vacation	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
050-510700	Sick Leave	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
050-511305	TWC Expense	\$ 4,175	\$ -	\$ 4,175	\$ 4,348	\$ 173
050-511306	Medicare Expense	\$ 22,603	\$ -	\$ 22,603	\$ 25,217	\$ 2,614
050-511307	Social Security Expense	\$ 9,273	\$ -	\$ 9,273	\$ 11,800	\$ 2,527
050-512000	Worker's Compensation	\$ 55,955	\$ -	\$ 55,955	\$ 61,666	\$ 5,711
050-512005	Employee Benefits	\$ 421,167	\$ -	\$ 421,167	\$ 416,748	\$ (4,419)
050-512010	TMRS Contributions	\$ 168,304	\$ -	\$ 168,304	\$ 216,918	\$ 48,615
050-520500	Vehicle Liability Insurance	\$ 12,200	\$ -	\$ 12,200	\$ 13,500	\$ 1,300
050-520501	Vehicle Physical Dmg Ins	\$ 4,500	\$ -	\$ 4,500	\$ 7,500	\$ 3,000
050-520510	Vehicle Purchase	\$ -	\$ 83,000	\$ 83,000	\$ -	\$ (83,000)
050-522004	Police Liability Insurance	\$ 13,000	\$ -	\$ 13,000	\$ 14,500	\$ 1,500
050-523025	Prisoner Housing	\$ -	\$ -	\$ -	\$ -	\$ -
050-523030	Police Dept Consultant	\$ 6,350	\$ -	\$ 6,350	\$ 6,350	\$ -
050-531000	Postage	\$ 750	\$ -	\$ 750	\$ 750	\$ -
050-531500	Misc	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
050-532000	Office Supplies/Equipment	\$ 14,600	\$ -	\$ 14,600	\$ 14,600	\$ -
050-533000	Computer Software	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
050-533005	Computer/Cellphone Hardware	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
050-533010	Security Cameras	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
050-533500	Uniforms	\$ 19,000	\$ -	\$ 19,000	\$ 20,000	\$ 1,000
050-533505	Grant Funded Uniforms	\$ -	\$ 46,185	\$ 46,185	\$ -	\$ (46,185)
050-534005	Fuel	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -
050-541000	Dues & Subscriptions	\$ 13,500	\$ -	\$ 13,500	\$ 14,000	\$ 500
050-542000	Employee Training & Travel	\$ 19,000	\$ -	\$ 19,000	\$ 19,000	\$ -
050-542010	Grant Funded Training	\$ -	\$ -	\$ -	\$ -	\$ -
050-542500	Special Operation	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
050-542510	Forensic & Technical	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
050-542600	Grant Funded Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
050-542700	Radio Equip & Maint	\$ 16,000	\$ -	\$ 16,000	\$ 16,000	\$ -
050-542710	Grant Funded Radio Equip	\$ -	\$ -	\$ -	\$ -	\$ -
050-542800	Vehicle Equipment	\$ 6,000	\$ -	\$ 6,000	\$ 7,000	\$ 1,000
050-542810	Grant funded Vehicle Equip	\$ -	\$ -	\$ -	\$ -	\$ -
050-544010	GIS	\$ -	\$ -	\$ -	\$ -	\$ -
050-545050	Community Service	\$ 2,500	\$ -	\$ 2,500	\$ 4,000	\$ 1,500
050-548500	Discretionary Expense	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
050-563000	Vehicle Repair & Maint	\$ 25,000	\$ -	\$ 25,000	\$ 28,000	\$ 3,000
050-580000	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
050-598000	Contingency Funds	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
050-598001	Emergency Management	\$ 22,000	\$ -	\$ 22,000	\$ 21,000	\$ (1,000)
Total Dept 050 Expense		\$ 2,556,687	\$ 129,185	\$ 2,685,872	\$ 2,788,953	\$ 103,081

Dept 060 Parks & Recreation		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
060-510100	Salaries	\$ 368,569	\$ -	\$ 368,569	\$ 387,638	\$ 19,070
060-510200	Overtime earnings	\$ 5,000	\$ -	\$ 5,000	\$ 7,000	\$ 2,000
060-510300	Longevity	\$ 1,560	\$ -	\$ 1,560	\$ 1,740	\$ 180
060-510200	Education/Incentive Pay	\$ 1,800	\$ -	\$ 1,800	\$ 7,900	\$ 6,100
060-511305	TWC Expense	\$ 2,153	\$ -	\$ 2,153	\$ 2,194	\$ 41
060-511306	Medicare Expense	\$ 5,439	\$ -	\$ 5,439	\$ 5,862	\$ 423
060-511307	Social Security Expense	\$ 3,487	\$ -	\$ 3,487	\$ 3,640	\$ 153
060-512000	Worker's Compensation	\$ 6,476	\$ -	\$ 6,476	\$ 2,246	\$ (4,229)
060-512005	Employee Benefits	\$ 87,115	\$ -	\$ 87,115	\$ 84,856	\$ (2,260)
060-512010	TMRS Contributions	\$ 37,584	\$ -	\$ 37,584	\$ 48,104	\$ 10,519
060-522010	General Liability Insurance	\$ 450	\$ -	\$ 450	\$ 450	\$ -
060-522011	E & O Insurance	\$ 950	\$ -	\$ 950	\$ 1,000	\$ 50
060-522012	Real & Personal Prop Ins	\$ 100	\$ -	\$ 100	\$ 100	\$ -
060-531000	Postage	\$ -	\$ -	\$ -	\$ -	\$ -
060-531500	Misc	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
060-532000	Office Supplies/Equipment	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ -
060-532005	Tools & Equipment	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ -
060-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
060-533005	Computer Hardware	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
060-533500	Uniforms	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
060-534005	Fuel	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -
060-541000	Dues & Subscriptions	\$ 300	\$ -	\$ 300	\$ 300	\$ -
060-542000	Employee Training & Travel	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
060-54950	Credit Card Fee & Disc	\$ 200	\$ -	\$ 200	\$ 200	\$ -
060-563000	Vehicle Repair & Maint	\$ 2,000	\$ -	\$ 2,000	\$ 3,000	\$ 1,000
060-565000	Fall/Granite Surface Materials	\$ 5,000	\$ -	\$ 5,000	\$ 7,000	\$ 2,000
060-565001	Mowing & Landscaping	\$ 94,000	\$ -	\$ 94,000	\$ 72,400	\$ (21,600)
060-570501	McDonald Park Maintenance	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
060-570502	Tennis Courts Equip/Maint	\$ 6,800	\$ -	\$ 6,800	\$ 3,800	\$ (3,000)
060-570504	Tennis Court Electricity	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
060-570699	Pool Management	\$ 3,700	\$ -	\$ 3,700	\$ 3,700	\$ -
060-571001	Pool Equipment/Maint	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
060-571003	Pool Chemicals	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
060-571004	Pool/Rec Center Electricity	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -
060-571005	Pool/Aquatic Expenses	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ -
060-571007	Pool/CC Telephone/Internet	\$ 1,700	\$ -	\$ 1,700	\$ 1,700	\$ -
060-571009	Pool Misc	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -
060-571011	Comm Center Equip/Maint Supply	\$ 6,500	\$ 3,300	\$ 9,800	\$ 6,500	\$ (3,300)
060-571201	Nature Center Maintenance & Repair	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -
060-571202	Nature Center Utilities	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -
060-571203	Nature Center Animal Care & Supplies	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ -
060-571204	Nature Center Program Suplies	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -
060-571501	Special Event Cleaning	\$ 5,400	\$ -	\$ 5,400	\$ 5,400	\$ -
060-571505	Instructors/Exp	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
060-571510	Programming Expenses	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
060-571520	Summer Camp Expenses	\$ 10,000	\$ -	\$ 10,000	\$ 20,000	\$ 10,000
060-571601	Christmas Memories	\$ 18,000	\$ -	\$ 18,000	\$ 22,200	\$ 4,200
060-571602	Splash Day	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -
060-571603	July 4th Parade	\$ 6,500	\$ -	\$ 6,500	\$ 18,500	\$ 12,000
060-571604	Music Memories	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
060-571605	Kid Fish	\$ 500	\$ -	\$ 500	\$ 500	\$ -
060-571615	Other Events	\$ 5,200	\$ -	\$ 5,200	\$ 12,600	\$ 7,400
060-572000	Lake Maintenance	\$ 6,600	\$ -	\$ 6,600	\$ 6,600	\$ -
060-572001	Grounds Maintenance	\$ 14,000	\$ -	\$ 14,000	\$ 14,000	\$ -
060-572002	Grounds/Lake Electricity	\$ 12,500	\$ -	\$ 12,500	\$ 12,500	\$ -
060-572010	Parking Lot Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
060-572011	Centerpoint Leases	\$ 2,100	\$ -	\$ 2,100	\$ 2,100	\$ -
060-572016	Facilities M&O	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
060-580000	Capital Improvements-Parks	\$ -	\$ 240,000	\$ 240,000	\$ -	\$ (240,000)
060-598001	Emergency Management	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dept 060 Expense		\$ 861,483	\$ 243,300	\$ 1,104,783	\$ 905,529	\$ (199,254)

Dept 070 Capital Projects		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
070-584060	Infrastructure	\$ 286,676	\$ -	\$ 286,676	\$ -	\$ (286,676)
070-584065	MP-Stafford Mobility Project	\$ 187,500	\$ -	\$ 187,500	\$ -	\$ (187,500)
Total Expenses		\$ 6,664,401	\$ 641,871	\$ 7,306,272	\$ 6,615,011	\$ (691,261)
		Yes		Yes		Yes

Fund 100 City General Operating Revenue						
Over/Under (-) Expenses		\$ (0)	\$ 0	\$ 100,790	\$ (1)	
		Yes		No		Yes

<u>Public Utilities Revenue</u>		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description	FYE 2023	FYE 2023	FYE 2023	FYE 2024	(2024 - 2023)
450050	Garbage Receipts	\$ 365,000	\$ -	\$ 365,000	\$ 365,000	\$ -
450060	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
450070	Utility Infrastructure Fee	\$ -	\$ -	\$ -	\$ -	\$ -
453001	Residential Service Fee/Water	\$ 477,000	\$ -	\$ 477,000	\$ 520,000	\$ 43,000
453004	Reconnect Fee	\$ -	\$ -	\$ -	\$ -	\$ -
453005	Water Tap Connection Fee	\$ -	\$ -	\$ -	\$ -	\$ -
453006	Surface Water Fee	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
453101	Sewer Res Service Fee	\$ 607,000	\$ -	\$ 607,000	\$ 660,000	\$ 53,000
453103	City of Houston	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
454100	Late Fees	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	\$ -
481000	Interest Earned	\$ 2,000	\$ -	\$ 100,000	\$ 40,000	\$ (60,000)
498000	Gain/Loss on Disposal Asset	\$ -	\$ -	\$ -	\$ -	\$ -
499000	Fund Transfers	\$ 21,550	\$ -	\$ 21,550	\$ -	\$ (21,550)
Total Revenue		\$ 1,844,550	\$ -	\$ 1,942,550	\$ 1,957,000	\$ 14,450

<u>Dept 20 Administration</u>		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description					
020-521040	Financial Services	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
020-522010	General Liability Insurance	\$ 250	\$ -	\$ 250	\$ 250	\$ -
020-523000	Garbage Collection	\$ 320,000	\$ -	\$ 320,000	\$ 338,000	\$ 18,000
020-531000	Postage	\$ 1,500	\$ -	\$ 1,500	\$ 2,300	\$ 800
020-531500	Misc	\$ 250	\$ -	\$ 250	\$ 250	\$ -
020-532000	Office Supplies/Equipment	\$ 1,500	\$ -	\$ 1,500	\$ 2,500	\$ 1,000
020-533000	Computer Software	\$ 7,000	\$ -	\$ 7,000	\$ 10,000	\$ 3,000
020-533005	Computer Hardware	\$ 300	\$ -	\$ 300	\$ 300	\$ -
020-542000	Employee Training	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
020-542010	Administrative Expense	\$ 118,000	\$ -	\$ 118,000	\$ 124,000	\$ 6,000
020-546002	Telephone and Cell Phone	\$ 3,000	\$ -	\$ 3,000	\$ 3,500	\$ 500
020-549500	Credit Card Fee	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -
020-580000	Capital Projects	\$ -	\$ 316,000	\$ 316,000	\$ -	\$ (316,000)
Total Dept 020 Expense		\$ 455,000	\$ 316,000	\$ 771,000	\$ 484,300	\$ (286,700)

<u>Dept 46 Water Service</u>		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description	FYE 2023	FYE 2023	FYE 2023	FYE 2024	(2024 - 2023)
046-522010	General Liability Insurance	\$ 500	\$ -	\$ 500	\$ 550	\$ 50
046-522011	E & O Insurance	\$ 1,350	\$ -	\$ 1,350	\$ 1,400	\$ 50
046-522012	Real & Personal Prop Ins	\$ 7,200	\$ -	\$ 7,200	\$ 8,500	\$ 1,300
046-531000	Postage	\$ 6,700	\$ -	\$ 6,700	\$ 6,700	\$ -
046-531500	Misc	\$ 500	\$ -	\$ 500	\$ 500	\$ -
046-533000	Computer Software	\$ 500	\$ -	\$ 500	\$ 500	\$ -
046-534015	Chemicals	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -
046-542000	Employee Training&Travel	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -
046-544005	Permit Fees	\$ 4,400	\$ -	\$ 4,400	\$ 4,400	\$ -
046-544008	Lab Work	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
046-544010	GIS	\$ 600	\$ -	\$ 600	\$ 600	\$ -
046-546000	Electricity/Utilities	\$ 52,500	\$ -	\$ 52,500	\$ 52,500	\$ -
046-546905	Surface Water Fee	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	\$ -
046-567000	Maintenance & Repairs	\$ 463,000	\$ 337,155	\$ 800,155	\$ 486,000	\$ (314,155)
046-598001	Emergency Management	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
Total Dept 046 Expense		\$ 853,750	\$ 337,155	\$ 1,190,905	\$ 878,150	\$ (312,755)

<u>Dept 47 Sewer Plant</u>		Adopted Budget 8/19/2022 FYE 2023	Budget Amendments FYE 2023	Amended Budget FYE 2023	Adopted Budget FYE 2024	Difference from prior year Amended Budget (2024 - 2023)
Account No	Description	FYE 2023	FYE 2023	FYE 2023	FYE 2024	(2024 - 2023)
047-522010	General Liability Insurance	\$ 300	\$ -	\$ 300	\$ 350	\$ 50
047-522011	E & O Insurance	\$ 850	\$ -	\$ 850	\$ 900	\$ 50
047-522012	Real & Personal Prop Ins	\$ 9,000	\$ -	\$ 9,000	\$ 10,000	\$ 1,000
047-526000	Sludge Haul Box	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
047-531000	Postage	\$ 6,700	\$ -	\$ 6,700	\$ 6,700	\$ -
047-531500	Misc	\$ 300	\$ -	\$ 300	\$ 300	\$ -
047-533000	Computer Software	\$ 300	\$ -	\$ 300	\$ 300	\$ -
047-534015	Chemicals	\$ 55,000	\$ -	\$ 55,000	\$ 55,000	\$ -
047-542000	Employee Training&Travel	\$ 750	\$ -	\$ 750	\$ 750	\$ -
047-544005	Permit Fees	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
047-544008	Lab Work	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
047-544010	GIS	\$ 600	\$ -	\$ 600	\$ 600	\$ -
047-546000	Electricity/Utilities	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -
047-567000	Maintenance & Repairs	\$ 334,000	\$ -	\$ 334,000	\$ 351,000	\$ 17,000
047-598001	Emergency Management	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -
Total Dept 047 Expense		\$ 535,800	\$ -	\$ 535,800	\$ 553,900	\$ 18,100
Total Utility Expenses		\$ 1,844,550	\$ 653,155	\$ 2,497,705	\$ 1,916,350	\$ (581,355)
Fund 300 Utility Revenue						
Over/Under (-) Expenses		\$ -	\$ -	\$ (555,155)	\$ 40,650	
Summary City and Utility Dept						
Total Revenue		\$ 8,508,951	\$ 742,661	\$ 9,349,612	\$ 8,572,010	\$ (777,602)
Total Expense		\$ 8,535,861	\$ 1,295,026	\$ 9,803,977	\$ 8,531,361	\$ (1,272,616)