



## General Fund FY 22-23 Budget Highlights

### REVENUES

Tax Rates are based on Tarrant Appraisal Reports dated 6/22/22 (not certified)  
The FY 22/23 Budget reflects the Voter Approval Rate defined below:

No-New Revenue Rate	<u>\$.636925</u>
M&O No-New Revenue Rate	\$.553476
	<u>X 1.035</u>
M&O Voter-Approval Rate at 1.035%	\$.572848
2022 Unused Increment Rate	\$.020328
Debt Rate	<u>\$.092017</u>
<b>Voter Approval Rate</b>	<b><u>\$.685193</u></b>
De Minimis Rate	<u>\$.825757</u>

FY 21/22 projections reflect receipt of the 2<sup>nd</sup> payment from ARPA for CLSFRF funds of \$294,207 and is shown as restricted from fund balance.

FY 21/22 projections for Gas Royalties reflect a \$45K retro adjustment. Jun-Aug reflect \$0 revenue based on projected revenue estimates to offset the adjustment. This reduced the transfer to the Fire Truck fund by \$6,250.

### EXPENSES

- (1) PSO position frozen (all-inclusive wages & benefits \$105K)
- Added part-time FF pool \$28K
- Temp PW during summer months
- 6% COLA increase + merit increase for finance assistant
- 13% TML Health Insurance increase, effective Jan 1, 2023
- .82% TMRS increase effective Jan 1, 2023
- The majority of expenses are recurring in nature and reflect any known vendor increases.
- Projected transfer of \$100K to fund the DPS Complex in FY 21/22
- No capital projections in FY 22/23 Budget
- FY 21/22 capital budget of \$41,672 for (4) In-Car Camera Systems was reclassified to Transfer to CCPD, with an additional \$17,000. This will help fund the \$105K In-Car Camera and Body Cameras shown as capital in the CCPD Fund.

### FUND BALANCE

FY 22/23 190 Days

FY 21/22 197 Days

# 110-GENERAL FUND SUMMARY

Beginning Fund Balance	741,192	1,369,771		1,369,771	1,684,644
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REVENUE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 9 months Oct - Jun Actual	FY 21/22 3 months Jul-Sep Projected	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget
Property Tax	1,870,062	1,945,243	1,939,478	14,700	1,954,178	2,140,123
Sales & Use Tax	560,931	539,734	436,451	157,540	593,991	594,016
Franchise Fees	312,868	301,892	275,667	7,370	283,037	284,147
Licenses & Permits	63,449	37,450	45,689	5,945	51,634	38,350
Fines & Fees	375,586	387,970	251,974	73,840	325,814	350,000
Service Charges & Fees	84,713	87,220	61,200	20,075	81,275	83,350
Other Revenue	353,451	311,957	12,342	308,056	320,399	24,650
Gas Royalties	149,714	96,000	125,003	10,000	135,003	144,000
Other Financing Sources	19,021	20,000	18,391	15,000	33,391	10,000
<b>TOTAL REVENUE</b>	<b>3,789,794</b>	<b>3,727,466</b>	<b>3,166,197</b>	<b>612,526</b>	<b>3,778,723</b>	<b>3,668,636</b>

84%                      16%

EXPENDITURE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 9 months Oct - Jun Actual	FY 21/22 3 months Jul-Sep Projected	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget
Personnel Salary & Wages	1,449,474	1,672,399	1,098,154	371,027	1,469,181	1,749,630
Personnel Taxes & Benefits	638,744	660,178	445,648	147,220	592,868	726,462
Training & Travel	25,180	104,941	14,635	75,285	89,919	60,689
Materials & Supplies	147,043	191,167	66,209	132,862	199,071	210,121
Utilities	66,584	77,930	48,848	19,125	67,974	71,106
Maintenance	69,454	112,573	58,849	59,991	118,840	121,587
Consultants	171,485	211,476	150,818	71,732	222,550	185,900
Contractual	248,922	271,173	198,694	69,986	268,680	274,254
Other Expenses	112,923	107,054	80,988	19,205	100,193	106,758
Capital Outlay	68,645	56,372	14,700	-	14,700	-
Transfer to CCPD	-	20,000	9,200	75,672	84,872	-
Transfer to DPS Complex	-	-	-	100,000	100,000	-
Transfer to Gas Reserve	137,762	71,000	108,336	7,917	116,253	119,000
Transfer to Fire Truck Fund	25,000	25,000	16,667	2,083	18,750	25,000
<b>TOTAL EXPENDITURES</b>	<b>3,161,215</b>	<b>3,581,263</b>	<b>2,311,746</b>	<b>1,152,105</b>	<b>3,463,850</b>	<b>3,650,506</b>

67%                      33%                      100%

<b>REVENUE OVER EXPENDITURES</b>	<b>628,579</b>	<b>146,204</b>	<b>854,451</b>	<b>(539,578)</b>	<b>314,872</b>	<b>18,130</b>
<i>CSLFRF (ARPA) FUNDS RESTRICTED</i>	<i>(293,626)</i>	<i>(294,207)</i>	<i>(580)</i>	<i>(293,626)</i>	<i>(294,207)</i>	<i>0</i>
<b>REVENUE OVER EXPENDITURES ADJUSTED FOR CSLFRF (ARPA)</b>	<b>334,953</b>	<b>(148,003)</b>	<b>853,870</b>	<b>(833,205)</b>	<b>20,665</b>	<b>18,130</b>
<b>ENDING FUND BALANCE</b>	<b>1,369,771</b>	<b>1,515,975</b>	<b>854,451</b>	<b>(539,578)</b>	<b>1,684,644</b>	<b>1,702,774</b>

## Variance Calculations

FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
8,935	185,945	194,880	9%
54,257	25	54,282	9%
(18,855)	1,110	(17,745)	-6%
14,184	(13,284)	900	2%
(62,156)	24,186	(37,970)	-11%
(5,945)	2,075	(3,870)	-5%
8,442	(295,749)	(287,307)	-1166%
39,003	8,997	48,000	33%
13,391	(23,391)	(10,000)	-100%
<b>51,257</b>	<b>(110,087)</b>	<b>(58,830)</b>	<b>-2%</b>

FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
(203,218)	280,449	77,231	4%
(67,310)	133,595	66,284	9%
(15,022)	(29,231)	(44,253)	-73%
7,904	11,049	18,953	9%
(9,956)	3,132	(6,824)	-10%
6,266	2,747	9,014	7%
11,074	(36,650)	(25,576)	-14%
(2,493)	5,574	3,081	1%
(6,861)	6,565	(296)	0%
(41,672)	(14,700)	(56,372)	
64,872	(84,872)	(20,000)	
100,000	(100,000)	-	
45,253	2,747	48,000	40%
(6,250)	6,250	-	0%
<b>(117,412)</b>	<b>186,655</b>	<b>69,243</b>	<b>2%</b>

<b>168,669</b>	<b>(296,742)</b>	<b>(128,073)</b>	<b>-706%</b>
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## 120-ENTERPRISE FUND SUMMARY

Working Capital Beginning Balance	154,835	518,100	597,890	Variance Calculations				
REVENUE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget	FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
Water/Sewer Sales & Fees	1,737,297	1,748,900	1,953,243	1,854,214	204,343	(99,029)	105,314	5.7%
Charges for Services	190,306	197,331	193,216	197,056	(4,114)	3,839	(275)	-0.1%
Other Revenue	53,425	108,151	126,808	21,161	18,656	(105,647)	(86,991)	-411.1%
Other Sources	-	-	5,125	-	5,125	(5,125)	-	
<b>TOTAL REVENUE</b>	<b>1,981,028</b>	<b>2,054,382</b>	<b>2,278,392</b>	<b>2,072,430</b>	<b>224,010</b>	<b>(205,962)</b>	<b>18,048</b>	<b>0.9%</b>
EXPENSE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget	FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
Personnel Salary & Wages	277,046	303,716	281,741	318,093	(21,976)	36,353	14,377	4.5%
Personnel Taxes & Benefits	91,048	140,104	123,012	144,651	(17,092)	21,638	4,547	3.1%
Training & Travel	2,958	11,601	9,606	10,034	(1,996)	428	(1,568)	-15.6%
Materials & Supplies	39,729	35,073	39,998	35,090	4,926	(4,909)	17	0.0%
Utilities	35,694	35,707	28,851	29,802	(6,856)	951	(5,905)	-19.8%
Maintenance	45,224	121,374	123,169	106,326	1,795	(16,843)	(15,049)	-14.2%
Consultants	15,646	68,506	73,254	12,005	4,748	(61,249)	(56,501)	-470.6%
Contractual	1,064,745	1,068,932	1,167,595	1,137,367	98,663	(30,228)	68,435	6.0%
Debt	91,852	91,792	91,767	91,792	(25)	25	0	0.0%
Other Expenses	68,659	70,557	71,073	70,141	515	(932)	(417)	-0.6%
Other Uses	-	-	-	-	-	-	-	
Capital Outlay	45,811	208,893	189,536	-	(19,358)	(189,536)	(208,893)	
<b>TOTAL EXPENSES</b>	<b>1,778,411</b>	<b>2,156,256</b>	<b>2,199,602</b>	<b>1,955,299</b>	<b>43,346</b>	<b>(244,303)</b>	<b>(200,957)</b>	<b>-10.3%</b>
<b>REVENUE OVER EXPENSES</b>	<b>202,617</b>	<b>(101,874)</b>	<b>78,790</b>	<b>117,131</b>	<b>180,664</b>	<b>38,341</b>	<b>219,005</b>	<b>187.0%</b>
Depreciation	198,082				-	-	-	
<b>Revenue over Expenses including depreciation coverage</b>	<b>4,535</b>	<b>(101,874)</b>	<b>78,790</b>	<b>117,131</b>	<b>180,664</b>	<b>38,341</b>	<b>219,005</b>	<b>187.0%</b>

### RECONCILIATION TO WORKING CAPITAL

Add Back Depreciation	198,082	-	-
Adjustment for changes to OPEB and pension (non-WC)	(37,419)	1,000	1,000
Adjustment for change in compensated absences (non-WC)	(803)		
Reclass of restricted cash from py to unrestricted	198,869		
<b>Working Capital</b>	<b>518,100</b>	<b>597,890</b>	<b>716,021</b>
	0		
Operating Expenses (less capital and transfers)	1,732,600	2,010,067	1,955,299
Daily Reserve	4,747	5,507	5,357
90 Day Target	427,216	495,633	482,129
<b>Working Capital Days</b>	<b>109</b>	<b>109</b>	<b>134</b>

# 180-PRFDC FUND SUMMARY

<b>Beginning Fund Balance</b>	<b>581,220</b>	<b>675,759</b>	<b>675,759</b>	<b>601,798</b>
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<b>Variance Calculations</b>			
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REVENUE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget
Sales & Use Tax	139,042	133,584	147,203	147,203
Other Revenue	28,411	1,980	3,482	3,100
Other Sources	20,777	-	350	-
<b>TOTAL REVENUE</b>	<b>188,229</b>	<b>135,564</b>	<b>151,035</b>	<b>150,303</b>

FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
13,620	0	13,620	9%
1,502	(382)	1,120	36%
350	(350)	-	
<b>15,472</b>	<b>(732)</b>	<b>14,740</b>	<b>10%</b>

EXPENSE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget
Personnel Salary & Wages	30,841	42,022	34,696	42,454
Personnel Taxes & Benefits	12,362	23,264	16,607	20,385
Training & Travel	165	569	532	525
Materials & Supplies	3,297	7,004	5,750	4,139
Utilities	5,055	6,799	7,129	7,353
Maintenance	12,579	30,965	33,816	14,300
Consultants	4,103	53,000	53,477	1,605
Contractual	5,538	5,976	6,231	6,360
Other Expenses	4,587	10,500	10,004	6,830
Capital Outlay	15,163	50,000	56,755	-
Other Uses	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>93,690</b>	<b>230,099</b>	<b>224,997</b>	<b>103,950</b>

FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
(7,326)	7,758	432	1%
(6,657)	3,778	(2,879)	-14%
(37)	(7)	(44)	-8%
(1,254)	(1,611)	(2,865)	-69%
330	224	554	8%
2,850	(19,516)	(16,665)	-117%
477	(51,872)	(51,395)	-3202%
255	129	383	6%
(496)	(3,174)	(3,670)	-54%
6,755	(56,755)	(50,000)	
-	-	-	
<b>(5,102)</b>	<b>(121,047)</b>	<b>(126,149)</b>	<b>-121%</b>

<b>REVENUE OVER EXPENSES</b>	<b>94,539</b>	<b>(94,536)</b>	<b>(73,962)</b>	<b>46,353</b>
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<b>20,574</b>	<b>120,315</b>	<b>140,889</b>	<b>304%</b>
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<b>ENDING FUND BALANCE</b>	<b>675,759</b>	<b>581,223</b>	<b>601,798</b>	<b>648,151</b>
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Assigned Fund Balance for Park				
Playground Grant	33,025	33,025	33,225	0
Unassigned Fund Balance	642,734	548,198	568,572	648,151

# 185-CCPD FUND SUMMARY

<b>Beginning Fund Balance</b>	<b>88,043</b>	<b>202,438</b>	<b>202,438</b>	<b>41,450</b>
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<b>Variance Calculations</b>			
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REVENUE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget
Sales & Use Tax	276,653	267,167	292,280	292,280
Other Revenue	89	95	597	750
Other Sources	-	20,000	84,872	-
<b>TOTAL REVENUE</b>	<b>276,742</b>	<b>287,262</b>	<b>377,749</b>	<b>293,030</b>

FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
25,113	0	25,113	9%
502	153	655	87%
64,872	(84,872)	(20,000)	
<b>90,487</b>	<b>(84,719)</b>	<b>5,768</b>	<b>2%</b>

EXPENSE CATEGORY	FY 20/21 Actual	FY 21/22 Amended Budget	FY 21/22 TOTAL Actual plus Projected	FY 22/23 Proposed Budget
Personnel Salary & Wages	131,092	102,900	109,095	111,212
Personnel Taxes & Benefits	9,379	49,717	50,945	55,672
Materials & Supplies	56	18,962	-	-
Consultants	-	-	-	-
Contractual	-	5,000	5,000	5,000
Other Expenses	-	-	-	-
Capital Outlay	21,820	276,367	373,697	120,000
Other Uses	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>162,347</b>	<b>452,946</b>	<b>538,737</b>	<b>291,884</b>

FY 21/22 Projected Over/(Under) FY 21/22 Amended Budget	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Actual plus Projected	FY 22/23 Proposed Budget Over/(Under) FY 21/22 Amended Budget	
6,195	2,117	8,312	7%
1,228	4,727	5,955	11%
(18,962)	-	(18,962)	
-	-	-	
-	-	-	0%
-	-	-	
97,330	(253,697)	(156,367)	-130%
-	-	-	
<b>(11,539)</b>	<b>6,844</b>	<b>(161,062)</b>	<b>-55%</b>

<b>REVENUE OVER EXPENSES</b>	<b>114,395</b>	<b>(165,684)</b>	<b>(160,988)</b>	<b>1,146</b>
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<b>4,696</b>	<b>162,134</b>	<b>166,830</b>	<b>14559%</b>
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<b>ENDING FUND BALANCE</b>	<b>202,438</b>	<b>36,754</b>	<b>41,450</b>	<b>42,596</b>
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Operating Expenses	165,040	171,884
Daily Reserve	452	471
90 Day Target	40,695	42,382
Reserve Operating Days	92	90