

Budget Work Session

Fiscal Year 2024-2025

July 23, 2024

Proposed General Fund Revenue Assumptions

Certified Total Estimated Value (Freeze Adjusted) as of April 30: \$7,271,454,376

Certified Estimated Value of New Construction as of April 30: \$211,652,279 (equates to \$1,128,382 in revenue)

Proposed Sales Tax Revenue is a 10% increase over FY 2024 Budgeted/Projected (6 month actuals at 53%)

Assumes an estimated voter approval rate of .580111 which includes the 3.5% revenue cap plus the full unused incremental rate

Includes \$1.5 million for EMS revenue

Includes reimbursement grants of \$1.9 million, offset by program expenditures

Items Included in Proposed Base Budget

	<u>Amount</u>
10% increase in health insurance	\$393,227
3% average merit increase for General Employees (effective January 2025)	\$309,819
5% pay plan adjustments for Police and Fire (effective Mid-Year 2025)	\$508,418
Public Safety step increase	<u>\$262,453</u>
Total General Fund	\$1,473,917
10% increase in health insurance	\$32,486
3% average merit increase for General Employees (effective January 2025)	<u>\$48,240</u>
Total 4B Sales Tax	\$80,726
10% increase in health insurance	\$53,928
3% average merit increase for General Employees (effective January 2025)	<u>\$86,553</u>
Total Utility Fund	\$140,481

Notable Change to Expenditures:

Reclassification of select positions from GF Parks to 4B Parks	(\$750,000)
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General Fund Summary

Estimated Beginning Fund Balance - 10/01/24	\$ 26,002,615 (a)
Proposed Revenues FY25 (@ .580111)	65,783,508
Proposed Expenditures Base Budget FY25	(64,091,604)
Recommended Requests (Recurring Expense)	(470,654)
New/Replacement Equipment (One-Time Uses)	(1,221,250)
Use of Fund Balance	(2,432,100)
Carryforward Expenditures	<u>(2,000,941)</u>
Estimated Ending Fund Balance 09/30/25	\$ 21,569,574 (b)

a) Assumes 2% of expenditures unspent in FY 2024 and carryforward expenditures are removed and placed in FY 2025 budget.

b) Estimated Ending Fund Balance is 33% of expenditures

New Recommendations - General Fund

Dept	Description	Amount
Personnel (Recurring)		
5132 - Facilities	Operations Support Technician	72,018
5211 - Police	Crossing Guard	19,523
5211 - Police	Records Clerk	63,245
5241 - Emergency Comm	Public Safety Data Analyst	83,104
5313 - Code Enforcement	Code Compliance Officer	76,634
5411 - Streets	Equipment Operator II (Traffic)	78,023
5411 - Streets	Equipment Operator II (Streets)	78,107
Total		\$ 470,654
New/Replacement Equipment (One-Time Uses)		
	Recommended Personnel one time expenses (computers, phone, etc.)	14,130
5132 - Facilities	Building Automation System Controls	125,000
5132 - Facilities	Repair Municipal Complex Doors for ADA Compliance	160,000
5211 - Police	Advanced Body Scan	58,200
5211 - Police	Replacement Vehicles	216,000
5211 - Police	Camera Replacement	300,000
5231 - Fire	Replacement Holmatro Extrication Tools	45,000
5313 - Code Enforcement	Code Compliance Officer Vehicle and other expenses	52,920
5411 - Streets	2023 HSIP Call For Projects - FM 544 Street Lighting and Signal Coordination	250,000
Total		\$ 1,221,250
Total Recommendations		\$ 1,691,904

* New Request

Use of Fund Balance - General Fund

Dept	Description	Amount
5211 - Police	Armored Vehicle	170,000
5211 - Police	Vehicle Equipment FY 23/24	662,000
5231 - Fire	Replace Fleet Unit #276	140,000
5231 - Fire	Replacement Fleet #285 - Support	110,000
5261 - EMS	Replacement Ambulance	450,000
5261 - EMS	Automated CPR Devices X 5	120,000
5251 - Animal Control	Animal Services Vehicle Replacement	91,100
5313 - Code Enforcement	Code Enforcement Vehicle Replacement (2)	74,000
5411 - Streets	15k Lb 2 Post Lift (Fleet)	16,000
5411 - Streets	Flashing Pedestrian Crossing at Hensley and Cornerstone	20,000
5411 - Streets	PTZ Camera (Stormwater)	60,000
5411 - Streets	Utility Truck (Traffic)	72,000
5411 - Streets	Skid Loader / Trailer (Stormwater)	75,000
5411 - Streets	6 Yard Dump Truck & Sander (Stormwater)	172,000
5411 - Streets	EECBG Street Light Retrofits	200,000 (a)
Total		\$ 2,432,100

a) Funded by \$200,000 grant revenue (budget neutral)

Utility Fund Summary

Estimated Beginning Fund Balance - 10/01/24	\$ 31,581,483	(a)
Proposed Revenues FY25	31,712,578	(b)
Proposed Expenditures Base Budget FY25	(29,416,278)	
Recommended Requests (Recurring Expense)	(336,584)	
New/Replacement Equipment (One-Time Uses)	(2,788,570)	
Carryforward Expenditures	(341,718)	
Estimated Ending Fund Balance 09/30/25	\$ 30,410,911	(c)

a) Carryforward items are taken out of projected 2024 expense and included in 2025 expense.

b) Assumes 5% water rate increase and 5.5% sewer rate increase per the 2023 rate study

c) Policy requirement is 90 days of operating expenditures. Estimated Ending Fund Balance is 390 days

New Recommendations - Utility Fund Personnel (Recurring)

Dept	Description	Amount
5711 - Utility Administration	Training Coordinator	87,542
5712 - Utilities - Water	GIS Analyst	93,646
5714 - Utilities - Sewer	Fleet Technician	72,370
5715 - Utility Billing	Utility Technician	83,026
Total		\$ 336,584

New Recommendations - Utility Fund

Dept	Description	Amount
New/Replacement Equipment (One-Time Uses)		
5711 - Utility Administration	Recommended Personnel one-time expenses (computers, phone, etc.)	7,810
5715 - Utility Billing	Utility Technician Vehicle and other expenses	60,260
5712 - Utilities - Water	Chlorine Analyzers	60,000
5712 - Utilities - Water	Concrete Saw	65,000
5712 - Utilities - Water	Water Quality Vehicle	66,000
5712 - Utilities - Water	On Call Replacement	72,500
5712 - Utilities - Water	Skid Steer Replacement	75,000
5712 - Utilities - Water	Air Compressor	80,000
5712 - Utilities - Water	Hilltop Land Waterline Replacement Design	100,000
5712 - Utilities - Water	Water Valve Exercise Trailer	130,000
5712 - Utilities - Water	Excavator Replacement	150,000
5712 - Utilities - Water	Dogwood Drive Waterline Replacement	1,500,000
5714 - Utilities - Sewer	315 Replacement	67,000
5714 - Utilities - Sewer	Skid Steer Replacement	75,000
5714 - Utilities - Sewer	Concrete Saw / Trailer	80,000
5714 - Utilities - Sewer	Bypass Pumping Infrastructure	200,000
Total		\$ 2,788,570
Total Recommendations		\$ 3,125,154

4B Sales Tax Fund Summary

Estimated Beginning Fund Balance - 10/01/24	\$ 5,080,360	(a)
Proposed Revenues FY25	6,214,492	(b)
Proposed Expenditures Base Budget FY25	(5,818,366)	
Recommended Requests (Recurring Expense)	(189,557)	
New/Replacement Equipment (One-Time Uses)	(2,723,490)	
Carryforward Expenditures	<u>\$ (444,493)</u>	
Estimated Ending Fund Balance 09/30/25	\$ 2,118,946	(c)

a) Carryforward items are taken out of projected 2024 expense and included in 2025 expense.

b) Total includes sales tax revenue and service fee revenues from the Recreation Center

c) Policy requirement is 25% of budgeted sales tax revenue ($\$4,990,217 \times 25\% = \$1,247,554$)

New Recommendations - 4B Sales Tax Fund Personnel (Recurring)

Dept	Description	Amount
5613 - 4B Community Park Center	Transition Part-Time GSS to Full-Time - CPC	39,867
5614 - 4B Parks	Equipment Operator I - Irrigation	69,918
5625 - 4B Recreation Center	Transition Part-Time GSS to Full-Time (A)	39,886
5625 - 4B Recreation Center	Transition Part-Time GSS to Full-Time (B)	39,886
Total		\$ 189,557

New Recommendations - 4B Sales Tax Fund

Dept	Description	Amount
5613 - 4B CPC	Ford Transit - CPC	75,000
5613 - 4B CPC	Upgrade - Part-Time GSS to Full-Time - CPC	750
5614 - 4B Parks	Equipment Operator I - Irrigation	2,240
5614 - 4B Parks	Ride On Broadcaster - Parks / Athletics	20,000
5614 - 4B Parks	Replace - Front Loader Tractor - Parks / Athletics	40,000
5614 - 4B Parks	Plans - Conceptual Drawings - Braddock Park	44,000
5614 - 4B Parks	Replace - Playground - Sage Creek Park	60,000
5614 - 4B Parks	Replace - One-ton Unit #278 - Parks / Athletics	70,000
5614 - 4B Parks	Replace - Playground - Riverway Park	70,000
5614 - 4B Parks	Parks and Public Works Master Plan	75,000
5614 - 4B Parks	Replace - Spray Rig - Parks / Athletics	80,000
5614 - 4B Parks	Plans - Parking - Community Park	120,000
5614 - 4B Parks	Plans - Parking - Founders Park/Pirate Cove	145,000
5614 - 4B Parks	Playground Shade - Founders Park / Pirate Cove	200,000
5614 - 4B Parks	Construction - Parking - Community Park / South	300,000
5614 - 4B Parks	Construction - Pickleball, Shade, Lights - Community Park	420,000
5614 - 4B Parks	Renovation - South Field Drainage and Irrigation - Founders Park / South Field	1,000,000
5625 - 4B Recreation Center	Upgrade - Part-Time GSS to Full-Time (2)	1,500
Total Equipment and One Time Uses		\$ 2,723,490
Total Requests		\$ 2,913,047

Carryforward Items

Fund	Dept.	Account Number	Description	Amount
100	Animal Services	100-5251-58910	Animal Shelter Remodel	800,000
100	Fire	100-5231-58510	Horton Model 623 Ambulance	467,344
100	Fire	100-5231-52250	EMS supplies	20,000
100	Fire	100-5231-5810	Ambulance Chassis only (2)	148,243
100	Fire	100-5231-52130	Training Pickup upfit	10,130
100	Fire	100-5231-52130	FM pickup upfit	9,715
100	Fire	100-5231-52130	Responder Gear	3,964
100	Fire	100-5231-52130	PPV Fans	9,722
100	Fire	100-5231-54910	Station 2 Door Repairs	23,000
100	Fire	100-5231-54510	Rebuild of motor for unit 301	25,000
100	Emergency Communications	100-5241-54650	Annual radio replacement	126,900
100	Emergency Communications	100-5241-56120	Adding Text-to-911 Recording	15,000
100	Streets	100-5411-58570	McCreary/Hensley Signal Design	16,121
100	Streets	100-5411-58570	Sachse Road and Creek Crossing Signal	25,850
100	Streets	100-5411-58810	On-Call Traffic Services	36,163
100	Streets	100-5411-56040	Stormwater General Permit Renewal 2024	37,404
100	Streets	100-5411-54210	Brown Street Railroad Project	124,630
100	Streets	100-5411-56040	3 Year Agreement for Pavement Condition Index	100,000
100	Streets	100-5411-56040	Brown Street Median	1,755
Total General Fund				2,000,941

Carryforward Items (continued)

Fund	Dept.	Account Number	Description	Amount
112	4B Parks	112-5614-58150	Brown House Restrooms	300,000
112	4B Parks	112-5614-58570	Splashpad and Dog Park Design	4,645
112	4B Parks	112-5614-56570	Brown House Design	26,000
112	4B Parks	112-5614-58150	Parks Unit 339	65,851
112	4B Parks	112-5614-58150	Library Pavilion	47,997
Total 4B Parks				444,493
611	Utility Admin	611-5711-56570	FM 544 & Country Club Road Utility Relocations.	18,455
611	Utility Admin	611-5711-58570	Woodbridge/Hensley lane Signal Design	14,050
611	Engineering	611-5713-58570	Dogwood Drive Waterline Replacement Design	61,545
611	Water	611-5712-58510	4X2 Dump Truck	121,760
611	Water	611-5712-56040	Lead Copper Rule Revision Ph. 3	72,820
611	Water	611-5712-56040	WCP/DCP	3,154
611	Water	611-5712-58850	SCADA Upgrades	49,934
Total Utility Fund				341,718
132	Fire Training Center	132-5642-58910	Concrete for Training Field	89,635
132	Fire Training Center	132-5642-58910	New Fire Training Tower	406,366
133	Fire Development	133-5643-56040	Emergency Services Study	55,000
175	Public Arts	175-5175-58150	Land Betterments	134,000
620	Sewer Repair/Replace	620-5730-58410	Manhole Rehab	73,368