

ADOPTED BUDGET

FY 2023-2024



Town of Flower Mound

FY 2023-2024 Adopted Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,887,950, which is a 4.91 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 \$1,527,586.

The members of the governing body voted on the adoption of the FY 2023-2024 Annual Budget as follows:

FOR:	Mayor Pro Tem Jim Engel Deputy Mayor Pro Tem Ann Martin Councilmember Adam Schiestel Councilmember Brian Taylor
AGAINST:	Councilmember Chris Drew
PRESENT and not voting:	Mayor Derek France
ABSENT:	None

	FY 2022-2023	FY 2023-2024
Property Tax Rate	0.405000 /\$100	0.387300 /\$100
No-New-Revenue Tax Rate	0.385619 /\$100	0.359022 /\$100
No-New-Revenue M&O Tax Rate	0.336176 /\$100	0.335103 /\$100
Voter-Approval Tax Rate	0.406682 /\$100	0.387327 /\$100
Debt Tax Rate	0.044127 /\$100	0.038956 /\$100
Municipal Debt Obligations	\$ 6,472,856	\$ 6,144,988

This page is included to comply with Local Government Code Section 102.007.

Town of Flower Mound Town Council

Derek France
Mayor

Adam Schiestel
Place 1

Chris Drew
Place 2

Brian Taylor
Place 3

Jim Engel
Mayor Pro Tem
Place 4

Ann Martin
Deputy Mayor Pro Tem
Place 5

Town Administration and Staff

James W. Childers
Town Manager

Tiffany Bruce
ATM/ Town Engineer

Tommy Dalton
Assistant Town Manager

Tammy Wilson
Chief Financial Officer

Theresa Scott
Town Secretary

Kay Wilkinson
Director of Budget Services

Brittini Barnett
Grants and Financial Analyst

Julie Taylor
Director of Treasury Services

Mary Huning
Director of Accounting Services

Brian Waltenburg
Assistant Director of Engineering



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Flower Mound
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

Adopted Budget Fiscal Year 2023-2024

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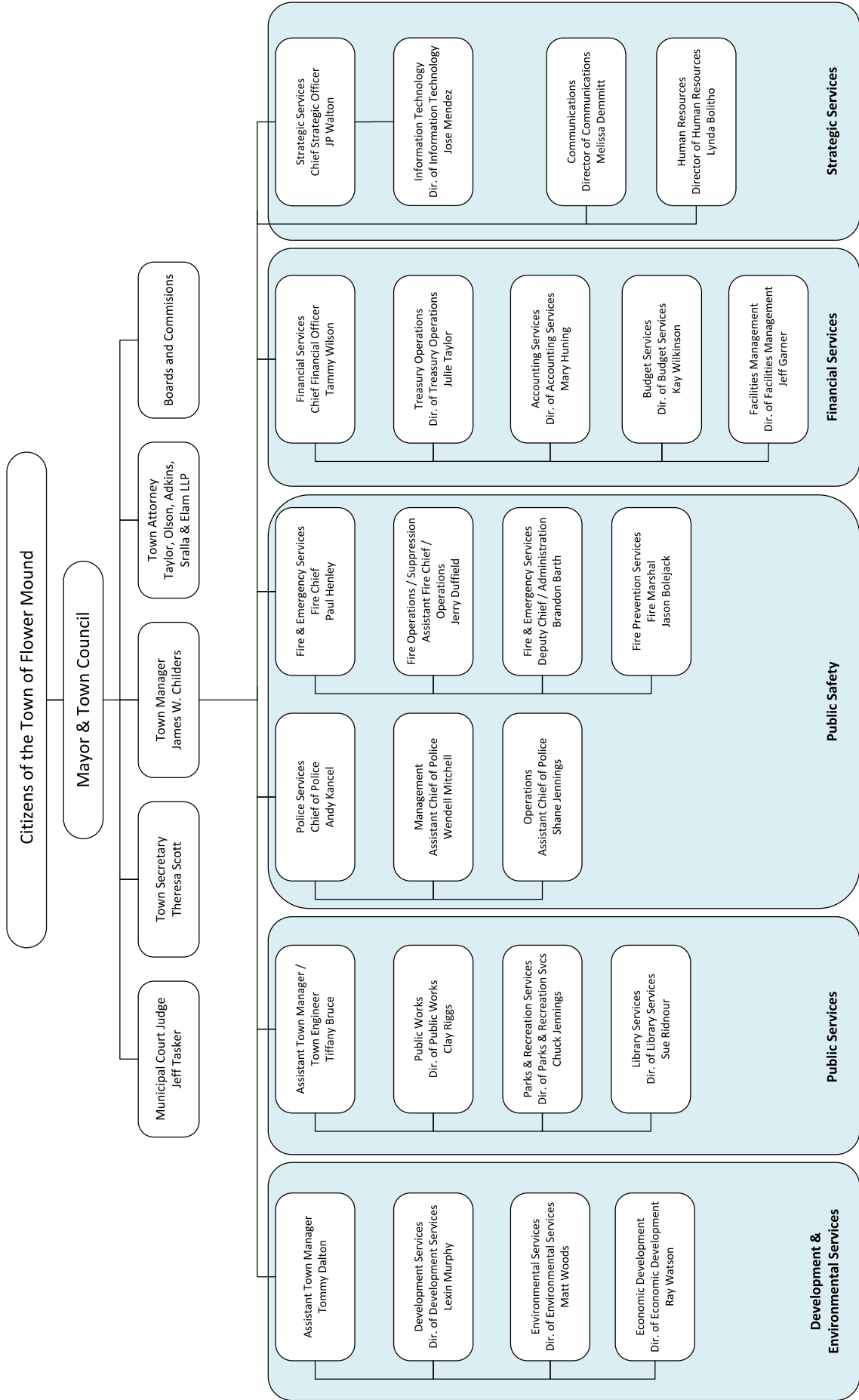
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Town of Flower Mound Organizational Chart



Communications: Customer Relations
Parks and Recreation Services: Community Activity Center, Senior Center
Police Services: Animal Services, School Crossing, Criminal Investigations, Patrol, Communications Center, Support Services
Public Works: Engineering Services, CIP Engineering
Development Services: Planning Services, Building Inspections



October 1, 2023

Honorable Mayor and Town Council:

INTRODUCTION

The adopted budget for the Town for FY 2023-2024, beginning October 1, 2023, and ending September 30, 2024, is presented as approved by the Town Council on September 18, 2023. The adopted budget is intended to serve as:

- A plan of financial operations embodying an estimate of proposed expenditures for the next fiscal year and the proposed means of financing same.
- An operational plan for the use and deployment of manpower, material, and other resources during the next fiscal year.

The FY 2023-2024 budget represents the Town's blueprint of the programs and services it will provide to the residents of our community. The budget process represents not only an exercise of balancing revenues and expenditures, but also an opportunity for the Town to evaluate its services and plan for improvements in the years to come. The process seeks to maintain the Town's fiscal integrity while addressing the Town Council's priorities and service level expectations. It is also a communication tool to inform Flower Mound residents of the issues and challenges confronting the community.

The adopted budget is a result of effort and input from the Town Council, citizens, and staff. The adopted budget includes increasing the homestead exemption from 10% to 12.5%, increasing the over 65 years/disabled exemption from \$100,000 to \$150,000, and lowering the Town's property tax rate to 0.3873. Priorities for fiscal year 2023-2024 include maintaining reserve levels per financial policies, providing an equitable compensation plan for Town employees, continuing capital improvements, maintaining infrastructure and providing quality municipal facilities and parks. The proposed budget also uses additional funding from excess fund balance for one-time decision packages to allow flexibility in future years.

BUDGET COMPONENTS

The total FY 2023-2024 adopted budget revenues are \$206,193,230 and the total expenditures are \$212,764,838. This is a difference of \$6,571,608. The FY 2023-2024 budget is a balanced budget, consistent with both the Town's Charter and state law requirements. Operating expenditures are funded with operating revenues. The difference between revenues and

expenses is due to spending balances that have been purposely accrued in the special revenue funds for capital projects.

	Revenue	Expenditures	Difference
General Fund	\$ 92,644,927	\$ 88,140,703	\$ 4,504,224
Utility Fund	58,192,923	59,956,084	(1,763,161)
Stormwater Utility Fund	1,865,650	1,727,128	138,522
Internal Service Funds	17,197,955	18,097,800	(899,845)
Special Revenue Funds	30,391,605	38,698,133	(8,306,528)
Debt Service Fund	5,900,170	6,144,990	(244,820)
Total	\$ 206,193,230	\$ 212,764,838	\$ (6,571,608)

The FY 2023-2024 budget consists of three major components. The first component is the base budget. The base budget provides each department and division with the same funding as the prior fiscal year, less any one-time costs.

The second component consists of non-discretionary requests. Non-discretionary requests are submitted for any proposal that will result in continued or enhanced service that is not optional. The Town simply must fund the non-discretionary requests due to federal or state statutes, ordinances or resolutions, Town Charter requirements, or to reflect best business practices. A list of the funded non-discretionary requests for all funds can be found in Attachment A following this letter.

The third component consists of decision package requests. Decision package requests are submitted for any proposal that will result in a change in the current level of service, the addition of a new program, and all capital items. Attachment A also contains a list of the adopted decision packages for all funds. A list of requests that were requested by a department but not funded can be found in the Appendix.

CHANGES FROM THE PROPOSED BUDGET

Changes that were made from the proposed budget are described below:

- Split the compensation package by division
- Added Planning Manager position
- Transferred \$4,500,000 from the Utility Fund to the CIP in order to meet the Town’s fund balance financial policy
- Allocated \$180,000 in ARPA grant funding to the Joint Fire Training Facility CIP project
- Change the funding of the Traffic Signal Analytics Cameras from debt to ARPA grant funding
- Changed \$1,000,000 of the funding for the Lakeside Parkway project from debt to impact fees

Both the proposed and adopted budgets are available for viewing at the Library, Town Hall, and on the internet at www.flower-mound.com. The Budget-In-Brief document, which summarizes

the Town's budget and tax rate, is also available at the Library, Town Hall, and on the internet. Town Staff is available for questions regarding the budget.

LONG-RANGE PLANNING

Long-term financial goals and issues are examined each year through the preparation of the budget and decisions for the upcoming year are made considering the long-term effects (Long-range planning, revenue, cost-saving strategies, and debt issuance are considered before property tax rate changes or utility rate changes are factored into the plan to balance the projected budgets.). An operating projection for the current year and a five-year capital improvement plan have been prepared simultaneously, requiring that the staff look into the future and project the "operational" needs and "capital" requirements of the Town beyond a 12-month period.

With this budget, resources are allocated according to the priorities of our citizens and Town Council, while maintaining the conservative fiscal approach that has allowed Flower Mound to attain and maintain a AAA bond rating. Town Council regularly updates the Town's strategic goals, which provide specific long-term direction for the Town. The strategic goals heavily influenced the priorities Council identified for the FY 2023-2024 budget and the decisions regarding which budget items receive funding. With the strategic goals as a guide, staff has developed objectives to help achieve each goal, and performance targets to indicate how the Town is performing in accomplishing these objectives. This information can be viewed in the section of the adopted budget titled Strategic Goals.

The remainder of this letter discusses the principal issues and priorities addressed in the adopted budget. The topics play a key role in the development of the budget and reflect the issues the Town considers when preparing the budget.

PRINCIPAL ISSUES AND PRIORITIES

Preparation of any budget requires the allocation of finite resources. Staff's role is to guide the process by creating and managing a budget that reflects the Town Council's and the community's highest priorities. Development of the budget was guided by the priorities outlined in the Town of Flower Mound's Strategic Plan. Every new effort and element of the Town's budget, including existing programs, is tied to one or more of the goals, strategies, and objectives in the Strategic Plan. The Plan is updated and approved by Council yearly. It can be found behind the Strategic Goals tab of the Adopted Budget Book.

The Town has focused on maintaining its high level of service for the many services already provided to residents and conducts a bi-annual citizen survey to ensure it is meeting this goal. Maintaining an aging infrastructure is also a primary concern, which is addressed in the Infrastructure Maintenance section that follows. Public safety continues to be one of the community's highest priorities and this budget maintains funding for the high level of services Flower Mound citizens expect. Finally, the Town is focusing on economic development efforts to increase commercial property and retail establishments, which would provide an enhanced balance between commercial and residential property.

I. General Fund Reserve Level – One measure of the Town’s financial strength is its level of reserves. The Town Charter requires minimum unreserved fund balance of 10%; however, the Town Council has traditionally maintained a higher fund balance. In addition, the Financial Policies require a balance of 20%. Between FY 2018-2019 and FY 2021-2022, the balance has ranged from a low of 33.09% to a high of 47.15%. The balance at the end of FY 2023-2024 is projected to be 37.59%. These reserves earn interest, bolster cash flow, and are available for unanticipated expenditures or emergencies. As a non-recurring revenue source, beginning fund balances are used to fund capital or other one-time expenses only. The fund balance has been higher than planned in recent years due to the various funding sources related to the COVID-19 pandemic that helped offset expenditures. Below is a listing of the unreserved fund balances for the past four years, a projected fund balance for the fiscal year that ends September 30, 2023, and the proposed fund balance for the fiscal year ending September 30, 2024.

	As of 9/30/19	As of 9/30/20	As of 9/30/21	As of 9/30/22	Estimated 9/30/23	Proposed 9/30/24
Fund Balance	\$ 21,335,177	\$ 22,608,695	\$ 27,661,176	\$ 34,983,172	\$ 34,055,945	\$ 38,560,169
% of Total Expenditures	33.09%	33.51%	41.03%	47.15%	37.59%	43.75%
Expenditures	64,473,887	67,460,935	67,417,754	74,194,199	90,596,690	88,140,703

II. Compensation – In FY 2022-2023, the Town conducted a Comprehensive Compensation and Classification Study to review internal equity (pay relationships between positions) and external competitiveness (pay relationships with labor market competitors). The results of the study were implemented in July 2023. The FY 2023-2024 budget includes a compensation decision package. This package will provide a 3% merit/step increase for all eligible employees. Employees at the top of their pay range will receive a one-time 3% lump-sum payment. Flower Mound strives to maintain salary ranges at or above the 65th percentile when compared to the Town’s benchmark cities. Because of this philosophy, the Town will continue to look at the market and adjust where needed.

III. Infrastructure Maintenance – One long-term concern has been providing enough funding each year to maintain the Town’s existing infrastructure, primarily streets. Many cities are facing challenges with aging infrastructure and will be forced to absorb large reconstruction costs in the future if annual maintenance was not sufficient in the years following original road construction. The importance of street maintenance is addressed in one of the Town’s financial policies, which set a goal to double street maintenance funding by September 30, 2020, by going from a level of \$680,000 to \$1,360,000. FY 2020-2021 was the tenth year Council approved additional money for street maintenance. As a result, the Town met this financial policy in FY 2020-2021. However, street maintenance and other critical infrastructure costs continue to rise. Additional funding will be needed to maintain similar levels of service to Town of Flower Mound residents as infrastructure continues to age.

IV. Property Tax – The second largest revenue source for the Town is the ad valorem tax. The biggest budgetary issue in preparing the annual budget is the setting of the property tax rate. Once the roll is received in late July, the tax rate is determined by the debt rate

needed to pay for the Town's bonded indebtedness and funds needed for maintenance and operation funding in the General Fund.

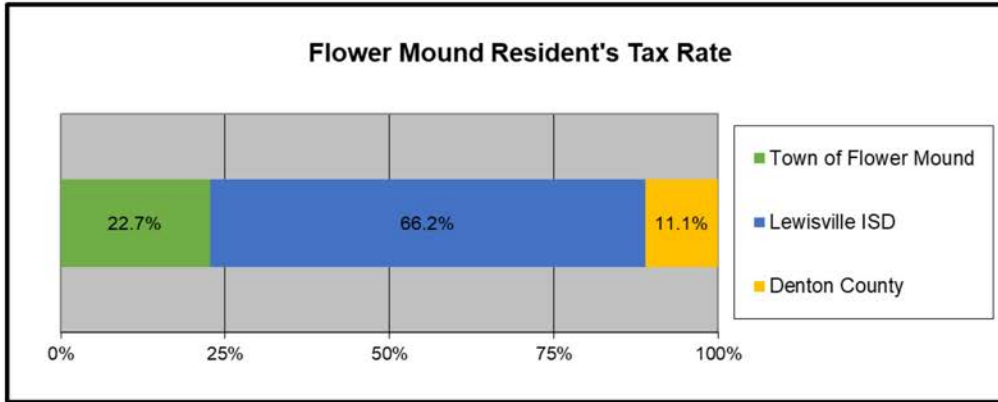
	Actual 2019-2020¹	Actual 2020-2021¹	Actual 2021-2022¹	Projected 2022-2023¹	Adopted 2023-2024¹
Taxable Valuation	\$10,900,644,826	\$11,511,503,457	\$12,013,914,912	\$13,127,365,829	\$14,279,514,081
General Fund (Tax Rate Per \$100)	\$0.354008	\$0.347797	\$0.350644	\$0.360873	\$0.348344
Debt Service Fund (Tax Rate Per \$100)	\$0.082492	\$0.088703	\$0.054356	\$0.044127	\$0.038956
Total Tax Rate (Per \$100)	\$0.436500	\$0.436500	\$0.405000	\$0.405000	\$0.387300

¹ Excludes additional value captured in TIRZ #1

The certified tax rolls submitted by Denton Central Appraisal District and Tarrant Appraisal District, excluding the Town's Tax Increment Reinvestment Zone #1 ("TIRZ #1"), show an overall increase of \$1,152,148,252 or 8.78% from the FY 2023 certified roll. This will result in an increase of \$2,394,854 in property tax revenue. The FY 2024 budget includes a property tax rate of \$0.387300 per \$100 value. The tax rate is comprised of an operating and maintenance rate of \$0.348344, and an interest and sinking rate of \$0.038956.

	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
General Fund Property Tax Revenue	\$ 38,582,599	\$ 39,452,950	\$ 41,820,723	\$ 47,100,000	\$ 49,493,065
Revenue % Change	N/A	2.3%	6.0%	12.6%	5.1%
Total Tax Rate	0.4365	0.4365	0.4050	0.4050	0.3873
Rate % Change	N/A	0.0%	-7.2%	0.0%	-4.4%

For Flower Mound residents living in Denton County and in Lewisville Independent School District, the total tax rate for 2023 is \$1.706885/100 valuation. The Town of Flower Mound tax rate is \$0.387300 or 22.7 percent of the total tax rate.



V. Overview of Capital Improvement Program – The Five-Year Capital Improvement Program reflects prioritization regarding the scheduling of projects, the related cost of the projects, and the funding of the projects. These priorities include adding new projects and modifying the scope, cost, schedule, and funding source of existing projects for the General Fund Projects (Streets, Street Reconstruction, Signals, Facilities, and Parks) and Utility Fund Projects (Water, Stormwater, and Wastewater). The 2023-2024 CIP budget is \$38,296,500, which includes several projects that are currently in progress. Of this amount, 48.8 percent is allocated for the construction and/or improvement of Town streets and traffic control devices, 2.4 percent is for Town facilities projects, 9.3 percent is for park projects, 18.5 percent will be used to extend and improve the water and wastewater systems, and 21.0 percent is allocated to stormwater system.

Project Type	Budget	Project Type	Budget
Streets	\$ 10,665,000	Water	\$ 6,476,500
Street Reconstruction	7,440,000	Wastewater	8,056,500
Signals	578,500	Stormwater	625,000
Facilities	900,000		
Parks	3,555,000		
General Fund Total:	\$ 23,138,500	Utility Fund Total:	\$ 15,158,000

VI. One-Time Decision Packages – In order to allow for flexibility in future years, approximately 35% of additional funding available in the FY 2023-2024 budget will be used for one-time decision packages. One-time decision packages only require funds in a single budget year and allow those funds to be available for reallocation to other priorities in the following fiscal year, whereas ongoing decision packages commit funds for a specific use for each year going forward. A list of decision packages included in the adopted budget can be found in the Attachment A following this letter.

General Fund			
Ongoing Revenue	Ongoing Expenditures	One-time Expenditures	Total Expenditures
\$ 92,644,927	\$ 83,853,018	\$ 4,287,685	\$ 88,140,703

Utility Fund			
Ongoing Revenue	Ongoing Expenditures	One-time Expenditures	Total Expenditures
\$ 58,192,923	\$ 59,695,364	\$ 260,720	\$ 59,956,084

Stormwater Utility Fund			
Ongoing Revenue	Ongoing Expenditures	One-time Expenditures	Total Expenditures
\$ 1,865,650	\$ 1,692,128	\$ 35,000	\$ 1,727,128

VII. Organizational Changes – In order to maintain quality service levels, multiple position changes are included in the budget and have been presented as supplemental packages. The changes are for an additional 10.5 FTE in the General Fund, 1.0 FTE in the Utility Fund, and 0.5 FTE in the Fire District- Sales Tax Fund.

Summary of FTEs

	FY 2021	FY 2022	FY 2023	FY 2024
General Fund	507.75	522.00	526.00	536.50
Utility Fund	88.00	93.00	94.00	95.00
Stormwater Utility Fund	13.00	13.00	13.00	13.00
Crime District	29.50	30.50	36.50	36.50
Fire District	22.50	22.50	22.50	23.00
Tree Preservation Fund	1.50	1.50	2.00	2.00
IRS Equitable Sharing Fund	1.00	-	-	-
Total	663.25	682.50	694.00	706.00

The Town maintains a relatively lean staff, with additions and changes only being made when absolutely necessary and fully justified through the budget process. Town staff carefully analyzed personnel needs and determined the internal service divisions needed additional staff to maintain service levels and increase efficiencies in the departments. Furthermore, this budget places an emphasis on school safety. With recent nationwide concerns regarding school safety, the Town has been working with Lewisville ISD to increase the number of School Resource Officers (SRO) on Flower Mound campuses. LISD pays the Town a portion of the SRO salary expenses. Additionally, LISD has agreed to add a SRO Lieutenant this fiscal year.

Below is a listing of the position changes and the departments affected.

General Fund:

- Planning Manager- Development Services (1.0 FTE)
- Senior Maintenance Worker- Parks and Recreation Services (1.0 FTE)
- Parks and Recreation Intern- Parks and Recreation Services (0.25 FTE)
- Temporary Librarian- Library Services (0.25 FTE)
- Public Safety Communication Officers- Police Services (1.0 FTE)
- School Resource Officer- Police Services (1.0 FTE)
- School Resource Lieutenant- Police Services (1.0 FTE)
- Kennel Technician- Police Services (1.0 FTE)
- Accountant- Financial Services (1.0 FTE)
- Fleet Services Supervisor- Financial Services (1.0 FTE)
- Senior Human Resources Generalist- Administrative Services (1.0 FTE)
- System Support Specialist- Administrative Services (1.0 FTE)

Utility Fund:

- Field Sample Technician- Public Works (1.0 FTE)

Fire District- Sales Tax Fund:

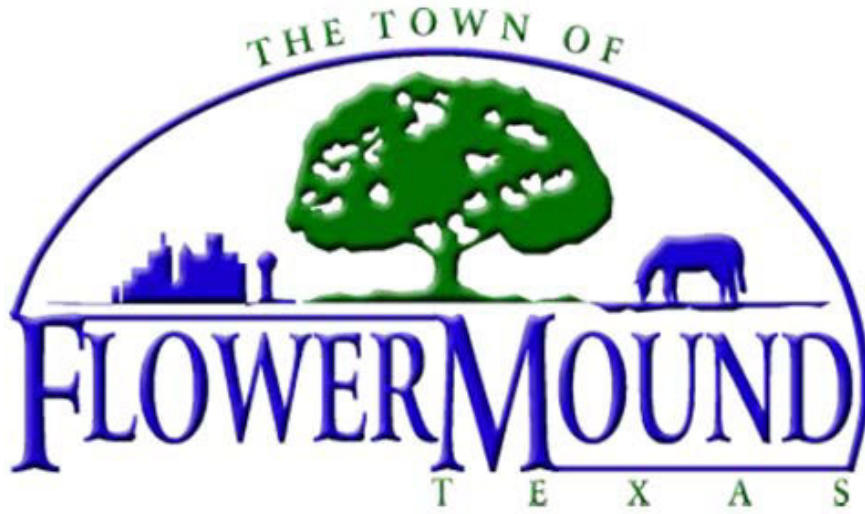
- Support Services Clerk (Reclass from Part-Time to Full-Time)- Fire and Emergency Services (0.5 FTE)

As always, due recognition and credit is given to all staff members and department heads that effectively contributed their time and energy toward preparation of the adopted budget. Please be assured that the same degree of care and effort will be devoted to the effective administration of the adopted budget. The staff is also highly appreciative of the leadership and guidance provided by the Mayor and Town Council during budget preparation. Staff thanks each of you for your support of the efforts to provide a comprehensive program of municipal operations and services, while remaining within a framework of conservative financial planning and responsible fiscal control.

Respectfully submitted,



James W. Childers
Town Manager



ATTACHMENT “A”

FY 2023-2024 NON-DISCRETIONARY PACKAGES

Department	Division	Package Title	One-Time Cost	Ongoing Cost	Revenue/Savings	Total Cost
General Fund						
Town Manager's Office	Town Manager's Office	Annual Survey Cost Increase	-	2,000	-	2,000
Town Manager's Office	Town Manager's Office	TIRZ Consulting and Legal Services	120,000	-	-	120,000
Town Manager's Office	Economic Development	ED One-Time Inventive Grants	231,850	-	-	231,850
Town Manager's Office	Non-Departmental	ED Incentive Fund	879,685	-	-	879,685
Legislative Services	Town Secretary's Office	Agenda Management Software	-	8,735	-	8,735
Legislative Services	Election Services	Election Services	600	10,225	-	10,825
Development Services	Planning Services	Planning Cost Increases	-	1,700	-	1,700
Parks and Recreation Services	Parks and Rec Admin	CDC Advertising	-	100	-	100
Parks and Recreation Services	Park Services	Lightning Detection System	-	7,000	-	7,000
Parks and Recreation Services	Park Services	Mowing Contract	-	92,300	-	92,300
Parks and Recreation Services	Park Services	Parks Line Item Increases	-	1,030	-	1,030
Parks and Recreation Services	Park Services	Parks Materials Increase	-	5,160	-	5,160
Parks and Recreation Services	Park Services	Tree Removal and Replacement	30,000	-	-	30,000
Parks and Recreation Services	Twin Coves Park	Carpet Replacement	6,300	-	-	6,300
Parks and Recreation Services	Twin Coves Park	Twin Coves Contractual Increase	-	15,600	-	15,600
Parks and Recreation Services	Twin Coves Park	Twin Coves Supplies Increase	-	3,500	-	3,500
Parks and Recreation Services	Twin Coves Park	Water Heater Replacement	8,000	-	-	8,000
Parks and Recreation Services	Community and Cultural Events	Bus Services Increase	-	2,000	-	2,000
Parks and Recreation Services	Community and Cultural Events	Concerts in the Park Increase	-	2,000	-	2,000
Parks and Recreation Services	Community and Cultural Events	Independence Fest Signage	10,500	-	-	10,500
Parks and Recreation Services	Community and Cultural Events	Snow Hill Cost Increase	-	3,000	-	3,000
Parks and Recreation Services	Community and Cultural Events	Traffic Signal Box Increase	-	1,775	-	1,775
Parks and Recreation Services	Community and Cultural Events	Veterans Day Celebration Enhancements	3,150	12,000	-	15,150
Parks and Recreation Services	Seniors in Motion	Fair Table Rentals	-	700	-	700
Parks and Recreation Services	Seniors in Motion	SIM Automotive Equipment	-	700	-	700
Parks and Recreation Services	Seniors in Motion	SIM Coffee Increase	-	2,500	-	2,500
Parks and Recreation Services	Seniors in Motion	SIM Lunches	-	17,500	(17,500)	-
Parks and Recreation Services	Seniors in Motion	SIM Merchant Card Fees	-	500	-	500
Parks and Recreation Services	CAC - Administration	CAC Admin Line Item Increases	-	17,700	(4,000)	13,700
Parks and Recreation Services	CAC - Administration	CAC Table Replacements	45,000	-	-	45,000
Parks and Recreation Services	CAC - Recreation Programs	Adventure Camp Van Rental	-	3,000	-	3,000
Parks and Recreation Services	CAC - Recreation Programs	CAC Contractor Increase	-	56,000	(80,000)	(24,000)
Parks and Recreation Services	CAC - Recreation Programs	Field Trip Bus Service	-	1,500	-	1,500
Parks and Recreation Services	CAC - Aquatic Programs	Aquatic Price Increases	-	10,500	-	10,500
Parks and Recreation Services	CAC - Aquatic Programs	Diving Board Replacement	8,000	-	-	8,000
Parks and Recreation Services	CAC - Aquatic Programs	Mannequins & AED Replacements	4,500	-	-	4,500
Parks and Recreation Services	CAC - Aquatic Programs	Outdoor Kiddie Slide Replacement	15,000	-	-	15,000
Library Services	Library Services	Library Increases	-	9,625	-	9,625

FY 2023-2024 NON-DISCRETIONARY PACKAGES

Department	Division	Package Title	One-Time Cost	Ongoing Cost	Revenue/Savings	Total Cost
Police Services	Operating Services	Axon Price Increase	-	73,010	-	73,010
Police Services	Operating Services	Police Equipment Replacement	2,720	1,500	-	4,220
Police Services	Operating Services	ICS Software	-	4,850	-	4,850
Police Services	Operating Services	Police Price Increases	-	13,400	-	13,400
Police Services	Operating Services	Promotional Programs Increase	-	2,500	-	2,500
Financial Services	Financial Services	Audit Services	-	1,960	-	1,960
Financial Services	Financial Services	Debt Book	-	9,750	-	9,750
Financial Services	Financial Services	Finance Copier Charges	-	3,000	-	3,000
Financial Services	Financial Services	Finance Equipment	1,200	-	-	1,200
Financial Services	Financial Services	Finance Travel and Training	-	10,765	-	10,765
Financial Services	Financial Services	Franchise Membership	-	2,250	-	2,250
Financial Services	Financial Services	Investment Safekeeping Fees	-	7,500	-	7,500
Financial Services	Financial Services	Timeclock Plus	-	5,700	-	5,700
Financial Services	Financial Services	Tyler Technology Maintenance	-	4,265	-	4,265
Financial Services	Tax Appraisal and Collection	Tax Appraisal and Collection Increase	-	32,275	-	32,275
Financial Services	Municipal Court	Court Operational Increase	-	10,730	-	10,730
Financial Services	Municipal Court	Judicial Staffing	-	4,000	-	4,000
Financial Services	Purchasing	E-Procurement System Fees	-	825	-	825
Financial Services	Fleet Services	Argon Rental	-	570	-	570
Financial Services	Fleet Services	Diagnostic Scan Tool Support	-	810	-	810
Financial Services	Fleet Services	Faster Support	-	165	-	165
Financial Services	Fleet Services	Fleet Chairs and Monitors	2,525	-	-	2,525
Administrative Services	Human Resources	HR Furniture and Monitor Replacement	4,600	-	-	4,600
Administrative Services	Human Resources	HR Operational Increases	-	3,885	-	3,885
Administrative Services	Human Resources	NeoGov Services	-	1,450	-	1,450
Administrative Services	IT- MIS	Computer Replacement	-	45,000	-	45,000
Administrative Services	IT- MIS	ICS SQL Cluster Implementation	16,055	-	-	16,055
Administrative Services	IT- GIS	GIS Travel Increase	-	1,700	-	1,700
Administrative Services	Facilities Management	Annual Testing of Backflow Devices	-	20,000	-	20,000
Administrative Services	Facilities Management	Facilities Price Increases	-	68,000	-	68,000
Administrative Services	Facilities Management	Fire System Replacement	80,000	-	-	80,000
Administrative Services	Facilities Management	Furniture Replacement	85,000	-	-	85,000
Administrative Services	Facilities Management	Seal Concrete Joints	-	20,000	-	20,000
Administrative Services	Facilities Management	Tree Trimming	-	20,000	-	20,000
Administrative Services	Facilities Management	UPS Battery Replacement	14,650	-	-	14,650
Administrative Services	Facilities Management	UPS Preventative Maintenance	-	6,000	-	6,000
Administrative Services	Facilities Management	Window Washing	-	20,000	-	20,000
Fire and Emergency Services	Fire Administration	First Arriving Communication Solutions	-	5,435	-	5,435
Fire and Emergency Services	Fire Administration	LMS and Staffing Solutions	-	25,040	-	25,040
Fire and Emergency Services	Emergency Medical Services	EMS Operational Increases	-	2,180	-	2,180
Fire and Emergency Services	Fire Suppression	Battery Program Increase	-	3,000	-	3,000
Fire and Emergency Services	Fire Suppression	Bunker Gear Maintenance	-	3,000	-	3,000

FY 2023-2024 NON-DISCRETIONARY PACKAGES

Department	Division	Package Title	One-Time Cost	Ongoing Cost	Revenue/Savings	Total Cost
Fire and Emergency Services	Fire Suppression	Equipment Compliance Testing	-	4,180	-	4,180
Fire and Emergency Services	Fire Suppression	Flashlight Replacement	-	500	-	500
Fire and Emergency Services	Fire Suppression	Hydration Supplies	-	3,100	-	3,100
Fire and Emergency Services	Fire Suppression	Rope Rescue Equipment	-	3,000	-	3,000
Fire and Emergency Services	Fire Suppression	Suppression Equipment Replacement	50,200	3,000	-	53,200
Fire and Emergency Services	Fire Suppression	Suppression Operational Increases	-	2,000	-	2,000
Fire and Emergency Services	Emergency Management	Emergency Management Cost Increases	-	1,050	-	1,050
Fire and Emergency Services	Fire Prevention	Axon Increase	-	2,360	-	2,360
Fire and Emergency Services	Fire Prevention	Blazestack Software Increase	-	600	-	600
Fire and Emergency Services	Fire Prevention	Prop Replacement	11,700	-	-	11,700
Communications	Communications	Civic Clerk Price Increase	-	3,220	-	3,220
Communications	Communications	Communications Price Increases	-	11,750	-	11,750
Non-Departmental	Non-Departmental	TML Insurance Cost Increase	-	112,000	-	112,000
Public Works	Pavement Maintenance	Hydraulic Jack Hammer for Bobcat Loader	19,000	-	-	19,000
Public Works	Pavement Maintenance	Street Material Cost Increase	-	21,900	-	21,900
Public Works	Transportation Services Management	Transportation Meals	-	250	-	250
Public Works	Signs & Markings	Signs & Markings Fund Increase	-	91,200	-	91,200
Public Works	Signs & Markings	Signs & Markings Line Item Increases	-	4,000	-	4,000
Public Works	Traffic Signals	Adaptive Signal System and Central Software	-	58,500	-	58,500
Public Works	Traffic Signals	Magnetic Drill Replacement	3,000	-	-	3,000
Public Works	Traffic Signals	Signals Line Item Increases	-	1,775	-	1,775
Public Works	Traffic Signals	Traffic Signal Funding Increase	-	44,055	-	44,055
Environmental Services	Environmental Services	ECC and Environmental Services Meals	-	400	-	400
			1,653,235	1,091,705	(101,500)	2,643,440
Utility Fund						
Financial Services	Utility Billing	Utility Billing Price Increases	-	100,950	-	100,950
Financial Services	Meter Services	Meter Reading Software	-	3,620	-	3,620
Non-Departmental	Non-Departmental	TML Insurance Cost Increase	-	44,000	-	44,000
Public Works	Engineering Services	Engineering Hotspots	-	455	-	455
Public Works	Public Works Administration	APWA Travel Re-Accreditation	4,600	-	-	4,600
Public Works	Public Works Administration	Public Works Meal Increase	-	500	-	500
Public Works	CIP Engineering	Engineering iPads	3,000	-	-	3,000
Public Works	CIP Engineering	Engineering Tools	140	1,200	-	1,340
Public Works	CIP Engineering	Printer Supplies	-	1,360	-	1,360
Public Works	CIP Engineering	Procure Software	-	3,800	-	3,800
Public Works	Utility Services Management	US Management Increases	-	8,115	-	8,115
Public Works	Utility Services Management	Utility Billing Insert Printing Increases	-	5,500	-	5,500
Public Works	Utility Services Maintenance	Lift Station Equipment Repair	-	15,000	-	15,000
Public Works	Utility Services Laboratory	Lab Safety Supplies	-	500	-	500
			7,740	185,000	-	192,740

FY 2023-2024 NON-DISCRETIONARY PACKAGES

Department	Division	Package Title	One-Time Cost	Ongoing Cost	Revenue/Savings	Total Cost
Stormwater Utility Fund						
Public Works	CIP Engineering - Stormwater	Inspector Business & Travel	-	850	-	850
Public Works	CIP Engineering - Stormwater	Inspector Memberships & Licenses	-	200	-	200
Public Works	Drainage and Right-of-Way	Street Sweeping Price Increase	-	3,770	-	3,770
			-	4,820	-	4,820
Fire District- Sales Tax						
Fire and Emergency Services	Fire Suppression	Ambulance Equipment	88,400	-	-	88,400
Fire and Emergency Services	Fire Suppression	Fitness Equipment Replacement	12,000	-	-	12,000
Fire and Emergency Services	Fire Suppression	Joint Training Facility Cost Increase	40,000	-	-	40,000
Fire and Emergency Services	Fire Suppression	Swiftwater Boat Motor	8,000	-	-	8,000
			148,400	-	-	148,400

FY 2023-2024 DECISION PACKAGES

Department	Division	Package Title	Rank	FTE	Funded One-Time	Funded Ongoing	Revenue/Savings	Total
General Fund								
Town Manager's Office	Economic Development	Economic Strategic Plan	2	-	160,000	-	-	160,000
Legislative Services	Town Council Support	TML Conference for Council	1	-	1,505	-	-	1,505
Legislative Services	Town Council Support	Mayor Expenses	2	-	945	-	-	945
Development Services	Planning Services	Planning Manager	1	1.00	2,260	116,055	-	118,315
Parks and Recreation Services	Park Services	Senior Maintenance Worker	1	1.00	330	62,600	-	62,930
Parks and Recreation Services	Park Services	Parks ATV	3	-	18,860	300	-	19,160
Parks and Recreation Services	Parks and Rec Admin	Parks and Rec Intern	4	0.25	330	7,495	-	7,825
Parks and Recreation Services	Seniors in Motion	Courtesy Desk Computer	6	-	1,250	-	-	1,250
Parks and Recreation Services	Seniors in Motion	Intergenerational Tea Party	7	-	2,500	-	(2,500)	-
Parks and Recreation Services	Twin Coves Park	New Events at Twin Coves	10	-	-	2,000	-	2,000
Parks and Recreation Services	Community and Cultural Events	Community Art Project	12	-	-	1,000	-	1,000
Library Services	Library Services	Temporary Librarians	1	0.25	-	13,455	-	13,455
Library Services	Library Services	Public Library Association Conference	3	-	8,000	-	-	8,000
Library Services	Library Services	AWE Workstations	5	-	7,500	-	-	7,500
Library Services	Library Services	Seed Library	7	-	950	250	-	1,200
Library Services	Library Services	Library Shelving	9	-	3,700	-	-	3,700
Library Services	Library Services	Photo Scanner	10	-	500	-	-	500
Library Services	Library Services	Inkjet Printer	13	-	400	200	(50)	550
Police Services	Operating Services	Public Safety Communications Officers	1	1.00	330	82,775	-	83,105
Police Services	Operating Services	School Resource Officer	3	1.00	24,685	116,370	(82,000)	59,055
Police Services	Operating Services	School Resource Lieutenant	4	1.00	24,680	167,370	(81,075)	110,975
Police Services	Animal Services	Kennel Technician	7	1.00	2,180	54,425	-	56,605
Police Services	Operating Services	Wellness Program	9	-	34,000	-	-	34,000
Police Services	Operating Services	Contract Background Investigations	10	-	15,000	-	-	15,000
Police Services	Operating Services	Wellness, CSO, and Instructor Training	11	-	15,000	12,000	-	27,000
Police Services	Operating Services	Clearview AI	12	-	-	8,495	-	8,495
Police Services	Operating Services	50th Anniversary Badges and Coins	14	-	15,000	-	-	15,000
Police Services	Operating Services	Simunition Training	16	-	14,600	400	-	15,000
Police Services	Operating Services	Axon Auto Tagging License	17	-	-	11,615	-	11,615
Police Services	School Crossing Guards	Crossing Guard Meals	19	-	-	750	-	750
Police Services	School Crossing Guards	Crossing Guard Promotional Supplies	20	-	1,000	-	-	1,000
Financial Services	Financial Services	Accountant	1	1.00	10,990	101,570	-	112,560
Financial Services	Fleet Services	Fleet Services Supervisor	2	1.00	6,995	80,450	-	87,445
Financial Services	Municipal Court	Court Training	3	-	1,500	-	-	1,500
Financial Services	Fleet Services	Diagnostic Scan Tool Support	4	-	-	2,600	(2,000)	600
Financial Services	Fleet Services	Dump Bed Support Locks	5	-	1,500	-	-	1,500
Financial Services	Financial Services	PCI Scan	6	-	4,520	5,000	-	9,520
Administrative Services	Human Resources	Senior HR Generalist	1	1.00	9,445	100,895	-	110,340
Administrative Services	IT- MIS	System Support Specialist	1	1.00	3,240	97,345	-	100,585
Administrative Services	IT- MIS	Professional Services	2	-	-	32,000	-	32,000

FY 2023-2024 DECISION PACKAGES

Department	Division	Package Title	Rank	FTE	Funded One-Time	Funded Ongoing	Revenue/Savings	Total
Administrative Services	Facilities Management	Renovations, Mnts and Improvements	2	-	1,531,500	-	-	1,531,500
Fire and Emergency Services	Emergency Medical Services	EMS Compliance Audit	1	-	41,000	-	-	41,000
Fire and Emergency Services	Emergency Medical Services	EMS Closet Cameras	3	-	11,820	-	-	11,820
Fire and Emergency Services	Fire Suppression	Upfit Equipment for F250 Replacement	6	-	18,175	540	-	18,715
Fire and Emergency Services	Fire Prevention	Prevention Drone	7	-	5,660	2,200	-	7,860
Fire and Emergency Services	Fire Prevention	Fire Extinguisher Props	8	-	23,400	-	-	23,400
Non-Departmental	GF Non-Departmental	Compensation Package	N/A	-	-	1,291,429	-	1,291,429
Non-Departmental	GF Non-Departmental	Reusable Coffee Cups	1	-	5,700	1,500	-	7,200
Public Works	Pavement Maintenance	Street Maintenance Funding	4	-	-	200,000	-	200,000
Public Works	Traffic Signals	ATMS Central Control Expansion	6	-	10,000	-	-	10,000
Public Works	Pavement Maintenance	Roadway Amenities	N/A	-	90,000	-	-	90,000
Public Works	Pavement Maintenance	Sidewalk Links	N/A	-	150,000	-	-	150,000
Public Works	Street Services Management	Street Light Request	N/A	-	75,000	-	-	75,000
Public Works	Traffic Signals	Traffic Detection Rehabilitation - CIP	N/A	-	190,000	-	-	190,000
Public Works	Traffic Signals	Traffic Signal Preemption Upgrade - CIP	N/A	-	88,500	-	-	88,500
			10.50		2,634,450	2,573,084	(167,625)	5,039,909

Utility Fund

Non-Departmental	UF Non-Departmental	Compensation Package	N/A	-	-	166,720	-	166,720
Public Works	Utility Services Laboratory	Field Sample Technician	1	1.00	46,330	65,755	-	112,085
Public Works	CIP Engineering	Alchemy to Laserfiche Migration	3	-	65,000	10,000	-	75,000
Public Works	ULM - Sewer Line	Portable Sewer Camera	5	-	97,650	-	-	97,650
Public Works	Public Works Administration	PW Staff Appreciation Meals	9	-	-	3,000	-	3,000
Public Works	Utility Services Operations	Sludge Level Indicators	11	-	30,000	-	-	30,000
Public Works	ULM - Sewer Line	Sanitary Sewer Overflow Trailer	16	-	14,000	-	-	14,000
			1.00		252,980	245,475	-	498,455

Stormwater Utility Fund

Public Works	Drainage & ROW	Compensation Package	N/A	-	-	21,791	-	21,791
Public Works	Drainage & ROW	GPS Surveying Package	8	-	26,000	-	-	26,000
Public Works	Drainage & ROW	Bobcat Brush Attachment	18	-	9,000	-	-	9,000
			-		35,000	21,791	-	56,791

Tree Preservation Fund

Tree Preservation	Tree Farm at Green Acres	Compensation Package	N/A	-	-	1,629	-	1,629
			-		-	1,629	-	1,629

FY 2023-2024 DECISION PACKAGES

Department	Division	Package Title	Rank	FTE	Funded One-Time	Funded Ongoing	Revenue/Savings	Total
Crime District- Sales Tax								
Police Services	Operating Services	Compensation Package	N/A	-	-	77,745	-	77,745
Police Services	Operating Services	Three Patrol Units	6	-	340,000	-	-	340,000
Police Services	Operating Services	Police Equipment	8	-	69,020	-	-	69,020
				-	409,020	77,745	-	486,765
Fire District- Sales Tax								
Fire and Emergency Services	Fire Suppression	Compensation Package	N/A	-	-	76,070	-	76,070
Fire and Emergency Services	Fire Suppression	Support Services Clerk ReClass	2	0.50	-	39,275	-	39,275
				0.50	-	115,345	-	115,345
ARPA Covid Grant								
Public Works	Pavement Maintenance	New Concrete Mixer Truck	2	-	230,000	-	-	230,000
Public Works	Traffic Signals	Wire Reel Trailer	12	-	30,000	-	-	30,000
Public Works	Pavement Maintenance	Portable Sander for Winter Weather	14	-	18,000	-	-	18,000
Public Works	ULM - Water Line	Hydro Excavator	10	-	326,500	-	-	326,500
Public Works	Drainage & ROW	Vac-Con Truck	15	-	500,000	-	-	500,000
				-	1,104,500	-	-	1,104,500



ABOUT FLOWER MOUND

History of the Town of Flower Mound

Flower Mound derives its name from the historical site located near the intersection of FM 2499 and FM 3040. This site, known as The Mound, rises nearly fifty feet above the plains and is home to more than 500 different varieties of wildflowers and native prairie grasses.

In the early 1800s, Wichita Indians were the main inhabitants of the area. The Native Americans protected The Mound, which they considered sacred ground. Today, The Mound is an official historic site preserved by a nonprofit organization called “The Mound Foundation.”

Government

Incorporated in 1961, the Town of Flower Mound has a Council-Manager form of government. Mayor Derek France heads a Council of five members who are elected at large and serve a staggered three-year term. Elected and appointed Town officials work with community and volunteer groups to make Flower Mound a great Town to live, work and play in. These efforts include a continuing commitment to well-trained, well-equipped public safety services, community support services, economic development, parks, and street improvements.

Location

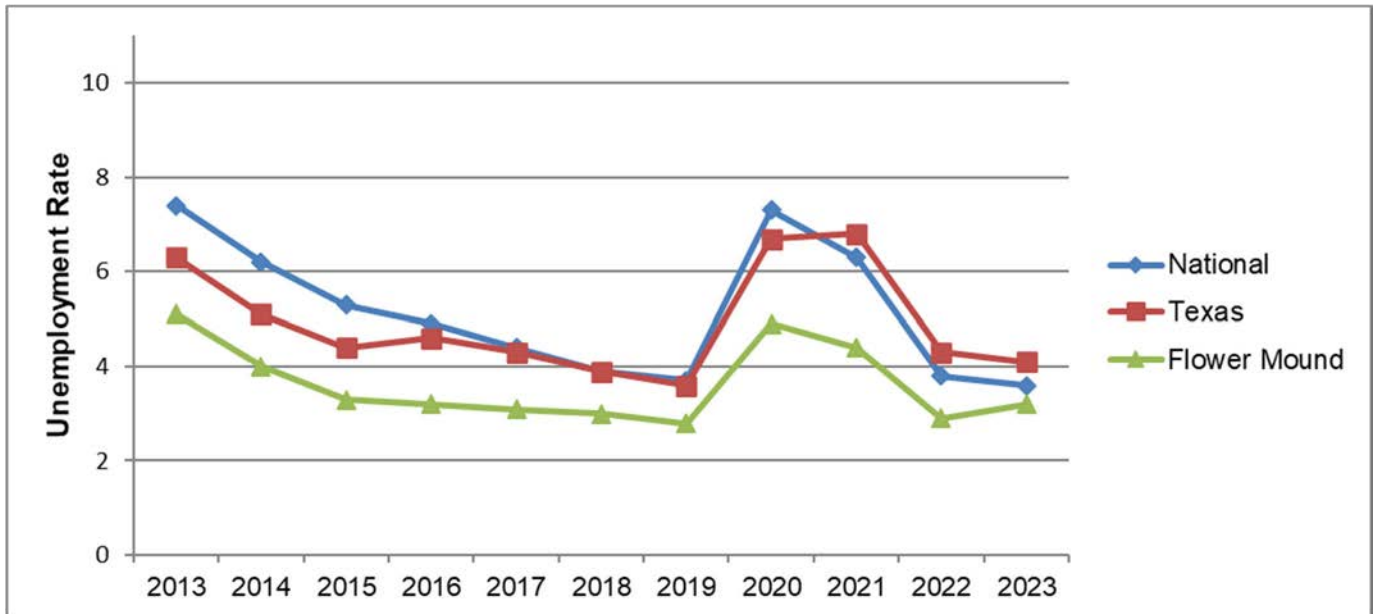
Flower Mound encompasses forty-five square miles in the heart of the Metroplex, and within the Town limits, 75.05% of the Town’s tax base is comprised of residential development while 22.34% is comprised of commercial development. Located in Southern Denton County, Texas, Flower Mound is just twenty-eight miles northwest of Dallas, twenty-five miles northeast of Fort Worth and three miles north of the Dallas/Fort Worth International Airport. Flower Mound is uniquely located between two large lakes, Lake Grapevine at the southern border and Lake Lewisville just minutes to the north.

Climate

The Flower Mound area has an average annual temperature of 70 degrees. Yearly highs average 94 degrees and lows average 45 degrees. The record high is 113 degrees, with a recorded low of eight degrees below zero. The Town receives annual rainfall of about 38 inches, with an average of 77 rainy days.

Demographics

Flower Mound’s population has grown from 15,527 in 1990 to an estimated 79,930 in 2023, making Flower Mound a rapidly growing community. Flower Mound’s median household income is \$145,926. Approximately 29.9% of Flower Mound residents are employed in professional occupations; 32.2% are employed in management, business, and finance; and 10.4% are employed in sales. Additionally, unemployment rates in Flower Mound remain consistently lower than national and state levels.



Comparative Unemployment Rates

In 2023, the estimated number of households was 26,917 with an average household size of 2.90 persons. The average home value in 2023 was approximately \$507,188 with 62.1% of homes estimated to be valued from \$200,000 to \$499,000. Also, in fiscal year 2022-2023, 117 new residential permits and 13 new commercial permits were issued.

Flower Mound has been noted for attracting high-earning management professionals who enjoy the large number of hike and bike trails and public parks in town, the top-notch schools and community programs available, and the assurance of living in safe neighborhoods. In fact, according to SafeWise, an online research group for all things safety and security, Flower Mound is the No. 13 “Safest City in Texas.” According to the report, Flower Mound was ranked highly thanks to its low violent and property crime rates, which SafeWise gathered using FBI crime statistics. Flower Mound was the only city in the top 15 with a population over 45,000.

Enticing to both residents and businesses, Flower Mound continues to enjoy one of the lowest tax rates in the Metroplex. For FY 2023-2024, Flower Mound’s tax rate was lowered to \$0.3873 per \$100 assessed valuation.

Lifestyle of Residents

Flower Mound experienced a population boom in the 1990s that led to the addition of approximately 30,000 new residents within a few short years. These new residents were attracted to the area because of the exceptional quality of life enjoyed here, the highly ranked local education systems, and the low property tax rates. The Town’s commitment to these ideals has led to its recognition as the No. 1 “Best Place to Live in the Southwest,” according to Livability, a research organization that uses education, sustainability, transportation, housing, and economic data to develop city rankings. Flower Mound’s high ranking in this latest list was attributed to its safe neighborhoods, excellent schools, low property taxes, great medical care, easy access to parks and recreation amenities, and more.

City	2023 Adopted Tax Rate (per \$100)
Allen	0.420500
Carrollton	0.553750
Colleyville	0.260991
Coppell	0.491818
Denton	0.560682
Flower Mound	0.387300
Frisco	0.432205
Grapevine	0.250560
Highland Village	0.501394
Keller	0.312000
Lewisville	0.419079
McKinney	0.427513
North Richland Hills	0.489389
Richardson	0.560950
Southlake	0.319000
Average	\$0.4258
Median	\$0.4275

Flower Mound takes pride in its ability to provide a wide variety of recreational options for residents. The Town offers 57 public parks occupying approximately 1,000 acres, 73 miles of hike and bike multi-purpose trails, and 11 miles of equestrian trails for residents and visitors to enjoy. In fact, Flower Mound received the Enjoy Outdoors America Award from the U.S. Department of the Interior for its establishment of its trail system. The Chinn Chapel Soccer Complex in northern Flower Mound features several soccer fields, a playground, and a concession stand. In addition to Chinn Chapel, Bakersfield and Gerault Parks offer softball, baseball, football, and Lacrosse fields for public, league, and athletic association use. The Texas Recreation and Park Society awarded the Town the Gold Medal Award for Excellence in Parks and Recreation Management in 2015.

In May of 2015, Flower Mound opened the doors to the Flower Mound Senior Center. This social and recreation hub for the Town's active seniors features administrative offices, activity rooms, a fitness room, computer room, game rooms, a library, a multi-purpose ball room, full-service kitchen and a stage - all oriented to take advantage of views of a courtyard while filling the building interior with natural light.

The Town also operates a state-of-the-art Library with a large selection of children’s books, several computers for internet research, and a large program room with projection equipment. The Library recently completed a remodel and expansion, which added an additional 15,000 sq. ft. to its existing 25,000 sq. ft. space and includes new features such as a dedicated children’s story time and program area, a quiet reading room, teen area, four additional study rooms, a second multipurpose room and a digital media lab with professional-level software. The expansion also includes increased parking, reading patios and a vending area.

The Town is located between two lakes, which offer a variety of fishing and boating activities. Lake Grapevine’s northern shore directly borders the Town to the south, while Lake Lewisville is only a few miles to the northeast. The Town opened the newly remodeled Twin Coves Park in July 2017. Twin Coves Park is located on a 243-acre site on the north shore of Lake Grapevine.

The Park has 19 furnished cabins, 22 RV slips and a variety of other amenities including a small craft launch with fishing pier, boat ramp, playground, and pavilions. Besides the many water sport activities residents can enjoy, the famous Tour 18 and Bridlewood Golf Courses are also both located in Flower Mound and offer guests challenging shots amid the 300-year-old live oak woodlands.

Flower Mound is home to one of the largest natural hardwood forests in the United States, known as the Cross Timbers Region. Once a rural area thriving on agricultural practices such as cotton, peach, corn farming, and cattle ranching, the Cross Timbers Region is an area that was thickly wooded with Post and Blackjack Oaks and a mixture of prairies. The Town has received the Tree City USA Award from the National Arbor Day Foundation for its commitment to environmental improvement and focus on preservative tree care for the past 20 years.

Over the past few years, Flower Mound's medical district, located in the River Walk at Central Park mixed-use development, has continued to grow and expand. Texas Health Presbyterian Hospital Flower Mound opened in 2010 and is the anchor of the mixed-use development. Since then, the hospital has completed a 25,000 square foot expansion that included 4 new operating rooms and 28 prep and recovery beds.

Residents of Flower Mound can also enjoy a healthy lifestyle by shopping at one of the community's whole-health, specialty grocery stores. Market Street offers a wide variety of fresh produce, bakery/deli items, a large wine selection, and much more for any culinary need. Salata, Prime Farm to Table, La Madeline, Wicked BOLD Vegan Kitchen, and Luna Grill are just a few of the restaurants offering natural and nutritional fare in Flower Mound, and many more are planned and on the way.

Education

Education is an important factor for Flower Mound businesses and residents. Approximately 87.2% of the adult population has some post-secondary education, and the Town's high-ranking school system provides top-quality instruction for the younger generation. Every school in Flower Mound is continuously rated "Exemplary" or "Recognized" by the Texas Education Agency.

The majority of Flower Mound is served by the Lewisville Independent School District (LISD). LISD encompasses 127 square miles and serves thirteen communities. Flower Mound is also served by Northwest, Argyle, and Denton School Districts. LISD is surrounded by approximately 28 major institutions of higher education including one of the largest public research universities in the United States, the University of North Texas and the nation's largest public university primarily for women, Texas Woman's University. Numerous community colleges are also within commuting distance.

North Central Texas College has a 32,000-square-foot campus in Flower Mound's Parker Square. NCTC began holding classes at the campus in January 2011 with more than 800 students and a handful of staff and faculty and has been growing ever since. NCTC's Flower Mound campus has a Small Business Development Center, which provides professional consulting at no cost to assist individuals starting or growing their small business. NCTC also provides programs to assist companies with employee training. Additionally, Midwestern State

University, a partner to NCTC, completed construction of a 30,000 square-foot campus in the same development, which allows students the opportunity to complete their four-year degree right here in Flower Mound.

Principal Employers

Principal Private Employers in Flower Mound and Current Approximate Employee Counts

<u>Employer</u>	<u>Employees</u>
Communication Test Design, Inc. (CTDI)	1,340
MI Windows & Doors	771
Texas Health Presbyterian Hospital Flower Mound	700
Stryker Communications	480
Likewise	400
Thirty-One Gifts	375
Best Buy Distribution Center	250
FUNimation Entertainment	250
HD Supply	200
Ivie & Associates	190
Total	4,956

Economic Development

With the rapid population growth that occurred in Flower Mound in the 1990s that resulted in an additional 30,000 new residents, new initiatives to moderate urbanization were developed in the Town. The Town's SMART Growth Program, Economic Development Strategic and Marketing Plan, and the Master Plan each address specific and integrated economic development elements. This coordinated approach to economic development and managed growth focuses on providing for adequate infrastructure, a diversified tax structure through development, and policies that better define what it means for the community to be "business friendly."

With continued population growth, an average household income of \$189,356 and several residential developments under construction or planned, Flower Mound is an ideal location for business to thrive. Nearly 600 restaurants and retailers are already located in Flower Mound.

The Town has continued to experience commercial growth and economic vitality throughout the past year. The heralded 1,500-acre Lakeside Business District, located at the southeastern border of Flower Mound, is a planned campus commercial, campus industrial, and mixed-use development that offers a variety of spaces for many business needs; from headquarter offices, to manufacturing and warehouse space. With its 3-mile proximity to the DFW Airport and major infrastructure it is in an ideal location to thrive. The Town of Flower Mound invested \$25 million in public improvements into the Lakeside Business District, including water and sewer extensions and new road construction. The Lakeside Business District is a diverse and in-demand location that ended last year with an occupancy rate of 97.2%. One of the driving

factors behind the sustained success of the business district is the Town's ability to engage interested property owners and developers in incentive agreements under the State's Chapter 380 provisions. These types of agreements help entice businesses to locate major offices in the community, providing substantial long-term benefit for the Town and its local economy.

Lakeside DFW, a 150-acre urban-style mixed-use development overlooking Lake Grapevine, has continued to evolve throughout the past year. Lakeside DFW is designed to provide a mix of retailers, lake-view restaurants, offices, and residential opportunities linked by trails, parks, and open spaces. The modern, vibrant character of the development has become iconic to the area: a mix of traditional community cohesiveness and an active lifestyle for residents wanting entertainment, dining, and shopping right at their fingertips. Casual and upscale restaurants and walkable retail are key components of the project, which is located along the northeast shore of Grapevine Lake, offering stunning views from friendly patios and resident balconies. There are almost 30 retailers and restaurants that are now operating in The Shops at Lakeside (in Lakeside DFW) including, Paradise Bistro & Coffee Co., Mio Nonno, Bottle & Bottega, Urban Vybe yoga studio, Epic Gelato, Majestic Nail Spa, Giant Bicycles, Mena's Tex-Mex Grill, The Lodge Barbershop, Bloom-A-Round florist and gifts, Starbucks, and more.

Housing options in Lakeside DFW include condos, apartments, townhomes, and single-family houses all within easy reach of shops, restaurants, and the upscale Moviehouse & Eatery, the Town's first movie theater. The completion of Lakeside DFW will pave the way for the developer to embark upon another endeavor; Lakeside Village, which is located immediately south of the existing Lakeside DFW. The developer broke ground on the project in 2020, commencing construction of the extensive infrastructure needed to support the project. This approx. 33-acre mixed use development on the north shore of Grapevine Lake will bring new residences of every kind, office, hotel, retail, and restaurant uses, as well as an amphitheater, community greens and trails.

The River Walk at Central Park is a 158-acre mixed-use development that integrates commercial, office, retail, dining, medical, and residential uses in a variety of building types. It is anchored by Texas Health Presbyterian Hospital Flower Mound and located along one of the major development corridors in Town, easily accessible from any part of the DFW Metroplex. The River Walk will offer walkable shopping, dining, art, entertainment, and more along a majestic flowing river. A restaurant row will feature unique and varied dining options, all with a shared patio right on the waterfront.

Amenities completed within The River Walk include sidewalks and pedestrian bridges, lighted waterfalls, a 100-foot water wall, shade structures, public art, a stone and iron clock tower, pavilion, farmers market, and more. The chapel and event center is open and operational as of January 2021. Primo's Tex-Mex Kitchen & Lounge and Sfereco restaurants were the first two restaurants to open at the end of 2021 within the Restaurant Row. The next phase of the development includes a 2,800-seat amphitheater, covered farmer's market, and splash pad. The Town's first hotel, a Courtyard by Marriott, has now been operational for more than four years and has become a community staple. Located at the north end of the River Walk development, the five-story, 146-room, upscale hotel features more than 6,000-square-feet in meeting and conference space, an upscale restaurant and bar, outdoor fire pits, and balconies overlooking the river and amphitheater. A public parking structure sits alongside the hotel, offering guests and visitors immediate access to the River Walk's future amenities. A second hotel,

Home2Suites hotel purchased land within the River Walk development and is now open. The almost 70,000 sq. ft. hotel includes 100 rooms, a small dining area, exercise room, pool, small meeting area and a small retail space.

To the west, Flower Mound has designated approximately 1,500 acres for mixed-use residential and commercial development. The Denton Creek District is located along I-35W, U.S. 377 and FM 1171. The Denton Creek District emphasizes high-quality, regional, commercial and industrial development, as well as mixed office, retail, and residential uses. The Town of Flower Mound has been working to provide water and wastewater infrastructure to this area.

Canyon Falls is a 1,242-acre master-planned community within the Denton Creek District, located in the Towns of Flower Mound, Northlake, and Argyle. Approximately 626 acres of the development is in Flower Mound. Tentative plans for the mixed-use residential community design include unique village types based on natural features prominent in the area. Commercial and retail space will be available toward the west and northwest part of the property near I-35W. Another recently opened development in the area is the Denton County Southwest Courthouse building at 6200 Canyon Falls Drive. The building serves as the central office for Precinct 4 and houses a variety of Denton County departments, bringing much-needed services to residents in the southwest portion of the county.

Residents are benefitting from a healthy economic climate in the Town of Flower Mound. The population is growing at a moderate rate, the average household income is approximately \$189,356, and the property tax rate is the lowest it has been in more than 30 years. Top-requested retailers and restaurants are opening monthly for consumers to enjoy. A diversified economy, low tax rates, availability of jobs and quality consumer options are just some of the ways that the Town of Flower Mound works to make this the best community in North Texas and beyond.

Top Ten Property Taxpayers

Taxpayer Name	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Elan Flower Mound Phase II Venture LLC	\$ 113,362,713	0.77%
Lisanti Foodservice of Texas	99,500,953	0.68%
Avalon Lakeside LP	99,500,000	0.68%
WOP 301 Flower Mound LLC	91,832,500	0.63%
CPF PC Riverwalk LLC	66,507,622	0.45%
WM Ci Dallas I LLC	63,500,000	0.43%
Flower Mound Hospital Partners LLC	61,640,000	0.42%
IPT Dallas Distribution Portfolio	54,907,842	0.37%
LIT HW 1 LP/LIT LP	54,477,810	0.37%
Duke Realty LP	51,398,000	0.35%
Total	\$ 756,627,440	5.15%

Source: Denton Central Appraisal District; Tarrant Appraisal District

Infrastructure and Utilities

Flower Mound's rapid growth has been enhanced by its infrastructure development including a superior water supply and quality roads. The utility companies serving Flower Mound include Oncor Electric, Atmos Energy (Gas), and CoServ Electric and Gas; the four cable franchises include Time Warner, Frontier, AT&T, and Grande Communications; and the two incumbent telecommunication service providers include Frontier and AT&T. Water and sewer services are provided by the Town of Flower Mound.

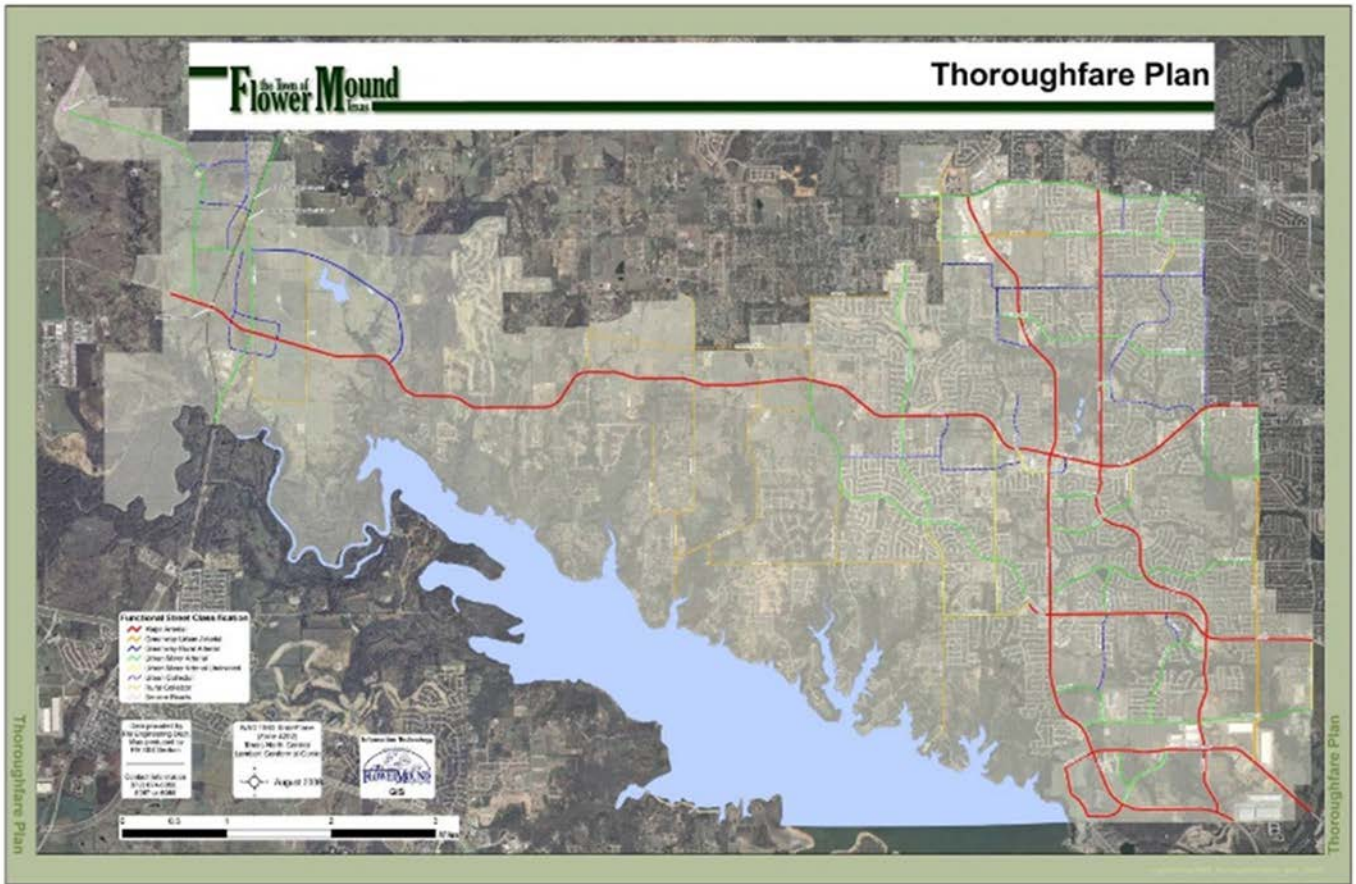
Roads and Airports

The main north/south corridor in Flower Mound is International Parkway/Long Prairie/FM 2499 which is the primary route to both downtown Dallas and Fort Worth, and connects to State Highways 635, 121, and 114. This major artery is planned to continue north from DFW Airport, through Flower Mound to Denton.

The main east/west corridor is Cross Timbers Road/FM 1171, and is a six-lane divided roadway with curbs and medians from the Flower Mound/Lewisville border to I-35W. The other east/west corridor, FM 3040, is a six-lane roadway from Lewisville to FM 2499/International Parkway.

Flower Mound also has access to two internationally renowned airports. DFW International Airport, just three miles south of Flower Mound, is currently ranked the 2nd busiest airport in the world by passenger traffic, accommodating more than 73 million passengers in 2022 and able to access every major city in the continental United States within four hours fly time. DFW International Airport is a leader in the aviation industry and a major economic generator for North Texas.

Alliance Airport, located ten miles southwest of Flower Mound, is the world's first industrial airport, anchoring a bustling 9,600-acre master planned development in the surrounding area. The convergence of air, rail, and highway all in one central location ensures the maximum efficiency of cost and time for carrying freight. This public airport exclusively serves the needs of industrial, business, and general aviation users, leaving the mass transportation of passengers to commercial airlines nearby, such as DFW International Airport. Alliance Airport operates 24 hours a day year-round and offers direct taxiway access to nearby business facilities to enhance professional utilization of their services.



Town of Flower Mound, Texas
Financial Policies
Last Updated September 19, 2022

Accounting, Budgeting, and Financial Planning

1. The Annual Operating Budget shall be prepared such that current revenues plus net operating transfers and one-time use of excess reserves will be sufficient to support budgeted expenditures.
2. One-time revenues or drawdown of excess reserves will not be used to fund on-going expenditures. These one-time funding sources shall only be used to fund capital improvements, capital equipment or other one-time expenditures.
3. The Town's Vehicle Equipment Replacement Fund will be funded annually based on the average life span of the Town's fleet adjusted for inflation. Additionally, the Fund will be reviewed annually to ensure future contributions are sufficient to replace existing fleet based on replacement criteria.
4. Charges for services and other revenues will be examined annually during the budget process and adjusted as deemed necessary to respond to cost increases or any other changing circumstances.
5. A minimum of a three-year financial forecast shall be prepared annually projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget.
6. The Town shall annually submit the Annual Operating Budget to the Government Finance Officers Association (GFOA) for the purpose of earning the Distinguished Budget Presentation Award.
7. The Town shall annually submit the Annual Comprehensive Financial Report (ACFR) to the GFOA for the purpose of earning the Certificate of Achievement for Excellence in Financial Reporting.
8. The Town's ACFR and annual budget shall be made available to Town citizens and the general public upon request and available on the Town's website. The Town shall strive to maintain full transparency and accountability of all of its financial resources and assets.
9. The Town will establish accounting practices that conform to generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.
10. An independent certified public accounting firm will perform an annual audit and a ACFR shall be issued no later than six months following year-end.
11. The Town's general funded budget for street maintenance shall be maintained at a minimum of \$1,500,000.
12. The Town shall use 75% of the additional General Fund revenue from the expiration of TIRZ #1 (anticipated to begin in FY 2024-2025) to fund street maintenance.

13. The Town shall continue to use funds received and budgeted from park development fees and park dedication fees for the completion of the Town's park and trail system.

General and Debt Service Fund Reserves

1. The Town's fund balance in the General Fund shall be maintained at a minimum level of 20.0% of annual General Fund expenditures.
2. The Town's fund balance in the Debt Service Fund shall be maintained at a minimum level of 4.0% of annual debt service expenditures.

Property Tax Supported Debt

1. The ratio of net debt (total outstanding tax supported debt less debt paid by the Utility Fund) to total taxable assessed valuation shall be targeted to maintain a level of 1.75% or below. This excludes debt of overlapping jurisdictions.
2. The ratio of debt service fund expenditures to total expenditures (general fund operating expenditures and debt service combined) shall be targeted to maintain a level of 20% or below.
3. The Town's goal is to maintain the debt service tax rate at 12.00 cents or lower. The reduced rate can be shifted to the General Fund tax rate to fund operating costs.

Water and Wastewater Utility

1. The Town will operate the water and wastewater utility as an enterprise fund with rates and charges supporting the full cost of all expenses and operations.
2. The Town shall conduct an annual rate study of water and wastewater charges. Rates will be determined based on "**normalized year**" water consumption. The rates will pass-through, subject to final Town Council approval, to its ratepayers any rate adjustments pertaining to contracts with its wholesale providers of treated water purchases or wastewater treatment.
3. The Town's goal is to maintain a coverage factor in the setting of water and wastewater rates (based on normalized year assumptions) of at least 1.25 times coverage of all utility paid debt service for rates.
4. The Town's goal is to maintain a working capital reserve equal to a minimum of 60 days (16.7%) of the annual expenses. Revenues collected that would bring the reserve in excess of a 90-day level (25.0%) will be used for capital replacement or expansion expenditures in lieu of issuing debt.

Stormwater Utility

1. The Town will operate the stormwater utility as an enterprise fund with rates and charges supporting the full costs of all expenses and operations.
2. The Town shall conduct a rate review of stormwater charges a minimum of every three years. The rates will be set, subject to final Town Council approval, to cover the required costs of the Town's stormwater management program and necessary drainage improvements.

3. The Town's goal is to maintain working capital equal to a minimum of 30 days (8.3%) of the annual expenses. Revenues collected that would bring the reserve in excess of a 60-day level (16.7%) will be used for one-time expenditures.

Debt Management

1. Debt financing which includes general obligation bonds, permanent improvement bonds, revenue bonds, certificates of obligation, lease/purchase agreements and other obligations allowed under Texas law shall be used to acquire or construct land and improvements that cannot be funded by current revenues. The term of debt shall not exceed the expected useful life of the capital asset being financed.
2. Each year the Town will adopt a capital improvement plan. The plan will recommend specific funding of projects for the following two fiscal years and will identify projects for further consideration in years three through five.
3. The Town is committed to providing continuing disclosure of certain financial and operating data and material event notices, see as required by Securities and Exchange Commission (SEC) Rule 15c2-12. The Financial Services Department shall be responsible for the preparation of all annual disclosure documents and timely releases required under Rule 15c2-12 to the Municipal Securities Rulemaking Board (the "MSRB") which is available from the MSRB's Electronic Municipal Market Access ("EMMA") System at www.emma.msrb.org. All filings will be documented and maintained in the Financial Services Department.

a. Annual Reports

1. The Town will provide certain updated financial information and operating data to the MSRB annually. The information to be updated includes all quantitative financial information and operating data with respect to the Town.
2. The updated information will include audited financial statements. If audited financial statements are not available by the required time, the Town will provide unaudited financial information and operating data of the general type required by the Town's undertaking under the Rule by the required time, and audited financial statements when and if the audit report becomes available.
3. The Town will update and provide this information within six months after the end of each fiscal year end. If the Town changes its fiscal year, it will notify the MSRB of the change.

b. Notice of Certain Events

The Town will also provide timely notices of certain events to the MSRB. The Town will provide notice of any of the following events with respect to the Certificates to the MSRB in a timely manner (but not in excess of ten business days after the occurrence of the event):

1. Principal and interest payment delinquencies;
2. Non-payment related defaults, if material;
3. Unscheduled draws on debt service reserves reflecting financial difficulties;
4. Unscheduled draws on credit enhancements reflecting financial difficulties;

5. Substitution of credit or liquidity providers, or their failure to perform;
 6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices or determinations with respect to the tax status of the Certificates, or other material events affecting the tax status of the Certificates;
 7. Modifications to rights of holders of the Certificates, if material;
 8. Bond calls, if material, and tender offers;
 9. Defeasances;
 10. Release, substitution, or sale of property securing repayment of the Certificates, if material;
 11. Rating changes;
 12. Bankruptcy, insolvency, receivership, or similar event of the Town, which shall occur as described below;
 13. The consummation of a merger, consolidation, or acquisition involving the Town or the sale of all or substantially all of its assets, other than in the ordinary course of business, the entry into of a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
 14. Appointment of a successor or additional trustee or the change of name of a trustee, if material. In addition, the Town will provide timely notice of any failure by the Town to provide annual financial information in accordance with their agreement in the official statement of an issuance;
 15. Incurrence of a debt obligation or derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation of the Town, or a guarantee of any such debt obligation or derivative instrument, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of any such financial obligation of the Town, any of which affect security holders, if material; and
 16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of any such financial obligation of the Town, any of which reflect financial difficulties.
4. A good faith deposit of 2.0% of the par amount of the bond sale for a competitively-bid issue or 1.0% of the par amount of the bond sale for a negotiated issue shall be presented by the underwriter in the form of a check or surety acceptable to the Town and bond counsel prior to the approval of the bonds by the Mayor and Town Council.
 5. The Town shall use a competitive bidding process in the sale of debt unless the use of a negotiated process is warranted due to adverse market conditions, such as a high degree of volatility in the bond market, market timing requirements (refunding), or a unique pledge or debt structure. The Town will award competitively issued debt on a true interest cost (TIC) basis.
 6. The Town welcomes ideas and proposals from investment bankers and will seek to give first consideration to those firms that submit unique and innovative ideas that benefit the Town. Unsolicited proposals should be submitted to the Town's Financial Services Department and the Town's financial advisor.
 7. The selection of an underwriter or group of underwriters for a negotiated sale shall be based on the following factors:
 - a. Participation in the Town's competitive sales;
 - b. Submission of unique or creative proposals;

- c. Qualifications of a firm, including their capital position; and
 - d. Size and geographic distribution of their sales staff.
8. An advance refunding of outstanding debt shall only be considered when present value savings of at least 3.50% of the principal amount of the refunded bonds are produced, unless a debt restructuring or bond covenant revisions are necessary. Savings from refundings will be distributed evenly over the life of the refunded bonds unless special circumstances warrant another savings structure.
 9. The use of reimbursement resolutions shall be encouraged as a cash management tool for debt funded projects. Reimbursement resolutions may be used for any project that has been approved in the Town's Capital Budget.

Investments

1. Investments shall be made in conformance with the Town's Investment Policy, with the primary objectives of:
 - a. Safety – preservation of capital in the investment portfolio;
 - b. Liquidity – portfolio remains sufficiently liquid to meet operating requirements; and
 - c. Yield – goal of rate of return above the higher of the three-month United States Treasury bill yield or the Federal Funds rate.

Grants

1. The Town will aggressively pursue all available grant opportunities. Each grant shall be evaluated on the long-term financial impact to the Town. The Town will only accept grants for one-time or capital items or when the continued funding of the program can be incorporated into the Town's future budgets.
2. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.

Tax Collection

1. The Town shall encourage the Denton County Tax Assessor-Collector to follow an aggressive policy of collecting property tax revenues. The Town will contract with a tax collection firm as allowed by state law to take necessary legal action to collect delinquent taxes. An average collection rate of at least 98.5% of current levy shall be maintained.

Self-Insurance and Retirement Funds

1. All retirement and self-insurance funds will be examined annually to ensure that adequate balances and funding progress are maintained. Unfunded actuarial liabilities in a retirement program are to be amortized over a 30-year period, or less.



GUIDE TO USING THE FY 2023-2024 ADOPTED BUDGET DOCUMENT

The Town of Flower Mound's FY 2023-2024 Annual Budget is the result of many hours of deliberation as well as responses to both internal and external forces that have imposed fiscal constraints in its preparation. The "Annual Budget" provides information on all aspects of the Town's financial operations. The Annual Budget document is organized logically and is designed to help the reader locate information, both financial and non-financial, with ease. The FY 2023-2024 Annual Budget document contains important information that helps the reader to better understand the structure of the Town of Flower Mound, and the issues it faces. The discussion that follows sets forth and summarizes the contents of this document.

Overview discusses major initiatives, concerns, and issues considered in developing the Adopted Budget. In addition, the Overview contains demographic and statistical information about the Town of Flower Mound.

Executive Summary contains information on all revenues and expenditures, and a statistical analysis explaining the revenue assumptions for FY 2023-2024. It also includes a "Fund-by-Fund" and "Department-by-Department" synopsis of expenditure changes. The "Fund-by-Fund" analysis allows one to get a general feel for overall changes and provides information that assists in assessing significant changes between years.

Strategic Goals outlines the goals and priorities of the Town as directed by the Town Council. There are eight strategic goals with associated objectives and action items.

General Fund contains the General Fund Summary of Revenues and Expenditures, department organizational charts, a description of all General Fund departments/ divisions, expenditure summaries, personnel summary, and summaries of the decision packages.

Utility Fund contains the Utility Fund Summary of Revenues and Expenditures, department organizational charts, expenditure summaries, personnel summary, and summaries of the decision packages.

Stormwater Utility Fund contains the Stormwater Utility Fund Summary of Revenues and Expenditures, department organizational charts, expenditure summaries, personnel summary, and summaries of the decision packages.

Internal Service Funds contain information on the Vehicle and Equipment Replacement Fund, Technology Replacement Fund, Small Equipment Replacement Fund, and Health/ Flex Fund.

Special Revenue Funds include information on all Special Revenue Funds, including the Town's Library Development Fund, TIRZ Fund, Park Development Fund, Tree Preservation Fund, Public Information Government (PEG) Fund, Street Maintenance- Sales Tax, 4B Parks- Sales Tax, Crime District- Sales Tax, Fire District- Sales Tax, Flower Mound Log Cabin Fund, Police Seizure Fund, IRD Equitable Sharing Fund, Justice Seizures Fund, Chapter 59 Seizure Fund, Animal Care Fund, Opioid Settlement Fund, SAFER Grant Fund, Community Development Block Grant Fund, Grants Fund, Neighborhood Improvement Fund, COVID-19 Fund, Hotel Occupancy Tax Fund, Municipal Court Security Fund, Municipal Court Technology Fund, Municipal Court Jury Fund, and the Municipal Court Truancy Prevention Fund. This section also includes a summary of revenues and expenditures, and information similar to that included in the General Fund and the Enterprise Funds.

Debt Service Fund contains a summary of all debt service revenues and expenditures, and a detailed listing of the General Debt Service Fund, and General Debt Service requirements.

Capital Improvement Program Funds include all Capital Improvement Program (CIP) projects and an explanation of each project's adopted funding sources.

Appendix includes information supporting the Adopted Budget information, including the pay plans, glossary of terms, and chart of accounts.

OVERVIEW OF THE BUDGET PROCESS

The Town of Flower Mound's budget process is the mechanism that changes taxpayer requests and resources into government services and expenditures. The budget serves as a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided to the residents of the Town, based on established budgetary policies. The Town Charter establishes that the Town's fiscal year shall begin on the first day of October and end on the last day of September of each calendar year. Below is an overview of the budget process of the Town. The budget calendar is attached for additional detail regarding the current year's budget process.

PREPARATION

The process of developing and preparing the Annual Budget of the Town begins during March of each year, at which time an initial operating and capital budget kickoff meeting is held with all department heads and administrative budget staff. On the day of the kickoff meeting, the budget calendar, budget preparation manual, and divisional base budget target numbers are posted on the Town's intranet for use by the departments. Departments work with Budget Staff to create budget submittals for the upcoming fiscal year. The departmental submittal includes base budget, non-discretionary packages, and decision packages and is submitted at the end of April.

The departmental budgets are reviewed and verified by Budget Staff. The departments meet with the CFO and Budget Staff to discuss budget submittals and any necessary changes are made. After this review, the Town Manager and CFO evaluate the non-discretionary packages and decision packages for consideration in the Proposed Budget. The Proposed Budget is discussed at the Budget Work Session in August and can result in changes that will be included in the Adopted Budget.

Multi-year projections using historical trends and growth assumptions are created to provide projections of the Town's future fiscal position. The multi-year projections identify any potential problems in matching projected revenues with anticipated growth in expenditures. The multi-year projections allow the Town to look at alternative funding and expenditure strategies to assist in balancing future budgets. In addition, the projections help determine when tax-supported bonds can be sold without affecting the tax rate, therefore, drawing together the operating budgets and the Capital Improvement Program.

PROPOSED BUDGET

By July 25, the Appraisal Districts provide the Town with the certified property tax rolls which are used to project property tax revenue. After review of the property tax revenue projection and revised multi-year projections, Budget Staff can determine the level of funding that is available for the upcoming fiscal year. A proposed budget is created that accounts for the updated revenue projections and uses the Town Manager decision package rankings as a funding guide.

State Law requires that the Town must calculate the no-new-revenue and voter-approval property tax rates. The no-new-revenue tax rate is the tax rate required to raise the same amount of property tax revenue as the current fiscal year based upon the new certified roll. The voter-approval rate is essentially 1.035 times the no-new-revenue maintenance and operations rate plus the required debt

rate. If the proposed tax rate is higher than the voter-approval rate, the taxing authority must order an election to approve the tax rate no later than the 78th day before the November uniform election date.

By Town Charter Section 9.02, the Town Manager shall, between sixty and ninety days prior to the beginning of each fiscal year, submit to the Town Council a Proposed Budget, which shall provide a complete financial plan for the fiscal year, and shall contain, but not be limited to the following:

- A budget message that shall consist of an outline explaining the proposed financial policies of the Town for the upcoming fiscal year, and that shall set forth the reasons for changes from the previous year in expenditures and revenue items, and that shall explain any major changes in financial policy.
- A consolidated statement of anticipated receipts and proposed expenditures of all funds.
- An analysis of property valuations, the tax rate and tax levies and collections by years for at least five (5) years.
- General Fund resources in detail and special revenue fund resources in detail.
- Summary of proposed expenditures and detailed estimates of expenditures by function, department, and activity.
- A revenue and expense statement for all service funds.
- A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding.
- A schedule of requirements for the principal and interest of each issue of bonds.
- The appropriation ordinance and the tax levying ordinance.
- A comparative schedule showing the amount of bonded debt at the beginning of the fiscal year and projected at the end of the fiscal year based on the approved capital budget.

In addition to being given to Town Council, the proposed budget is available at Town Hall and at the library. This allows Council and citizens time to review the proposed budget prior to the Budget Work Session.

ADOPTION

A Town Council Work Session is held in August to discuss the Proposed Budget with Town Council, the Town Manager, and Town staff. The workshop allows staff to describe the functions, activities, and goals that will be funded by the proposed revenues and expenditures. In addition, the Work Session allows Council to review the budget to see how it addresses council and citizen priorities. Council may direct staff to change or modify the Proposed Budget to better address the needs of the Town. The Work Session includes a review of the proposed decision packages, and Council may direct staff to add, modify or remove decision packages. Any Council recommended changes or modifications will be discussed at the Public Hearing on the budget and reflected in the Adopted Budget once approved.

After the Budget Work Session, public notice is posted at both Town Hall and published in the newspaper of record to notify the general public of the time and location of the required public hearings on the Proposed Budget and Tax Rate. The hearings give all interested persons an opportunity to be heard, for or against, any expenditure amount or revenue estimate and the proposed tax rate. After the public hearing, Council may choose to amend the Proposed Budget

before it becomes adopted. The Town Council, by ordinance, adopts the Proposed Budget with any modifications from either the Budget Work Session or Public Hearing and then adopts the tax rate by ordinance. State law requires that the budget be adopted prior to the tax rate. If a budget is not adopted by October 1, then the current year's budget becomes effective until Council can adopt a budget. If a tax rate is not adopted by September 30, then by state law, the lower of the no-new-revenue tax rate or current tax rate is implemented as the tax rate, and this cannot be changed.

IMPLEMENTATION

On October 1 of the fiscal year, the budget is loaded into the accounting software system. Departments must operate within their adopted budgets. Budgetary control is established and maintained after adoption of the budget by the preparation of monthly revenue and expenditure statements, which provide monthly and year-to-date amounts and percentages of budgeted appropriations expended by fund, department, and division. These monthly statements are distributed to the Mayor and Town Council and posted on the Town's website.

If necessary, a transfer or amendment can be approved in order to better match funding with actual expenditures. Transfers can be processed between line items in a division and between divisions in a department in the same fund. A transfer cannot change the total budget for a department, only line-item allocations. Amendments can be made to transfer funds which can change the total budget. Section 9.14 of the Town Charter provides Town Council the authority to amend the budget and reads:

During the fiscal year, the Town Council shall have the power to transfer funds allocated by the budget from one department to another department, and to re-estimate revenues and expenditures. If the Town Council determines it is in the best interest of the Town to apply for and accept a private, county, state or federal grant of funds for a particular purpose, the Council's action in accepting the award of said grant and any corresponding expenditures shall constitute a budget appropriation in the amount of said grant funds.

BUDGETARY CONTROL

The source of budgetary control is at the category and department level budget in the General Fund, Utility Fund, and Stormwater Utility Fund, and at the fund level in all other funds. When budget adjustments between department, and/or funds are necessary, they must be approved by the Town Council, and must meet other requirements as outlined in the Town Charter.

Budget transfers within a department may be made with approval of the CFO unless the transfers involve salaries or capital expenditures, which must also be approved by the Town Manager. Transfers between departments will be allowed only by Town Council approval.

Department heads will be responsible and accountable for the budget of their respective divisions. Each department head will prepare his/her budget with diligent effort and foresight to provide the residents of Flower Mound with the most cost efficient and effective services. Each individual department head will review the budgeted expenditures to determine if the level of service, as determined by Town Council, can be maintained with the budgeted funds.

FY 2023-2024 Budget Preparation Calendar

	Date	Activity	Participants
January	Early January	Prepare budget calendar.	Director of Budget Services
	Late January	Market Survey sent to Benchmark Cities.	Director of Human Resources
February	Wednesday, February 15, 2023	Memorandum to Departments requesting completed JDQs, New Position Request Forms, and/or Reclassification Forms.	Director of Human Resources
	Mid February	Provide CFO with Target numbers for review. Finalize Budget Preparation Manual.	Director of Budget Services
March	Wednesday, March 1, 2023	Budget Kickoff meeting 1:30 - 3:00.	Town Manager, CFO, Director of Budget Services, Department/ Division Heads, Support Staff
	March 1 - 21, 2023	Departments/ Divisions create budgets.	All Departments/ Divisions
	Monday, March 6, 2023	Deadline for Departments/ Divisions to submit completed JDQs, New Position Request Forms and/or Reclassification Forms to HR.	All Departments/ Divisions
	March 7 - 10, 2023	HR analysis of positions & market data.	Director of Human Resources
	Mid March	Director of Human Resources meets with Town Manager to discuss each request for new positions and reclassifications.	Town Manager, Director of Human Resources
	Friday, March 17, 2023	Human Resources provides documentation to the Financial Services Department regarding new position requests. Decisions regarding reclassifications will be given to Departments no later than the adoption of the FY 23-24 Budget.	Director of Human Resources
	Tuesday, March 21, 2023	Budget Submittals due to Director of Budget Services by 4:00 PM.	All Departments/ Divisions
	Thursday, March 30, 2023	Town Council Budget Priorities Work Session	Town Council, Town Manager, CFO, Director of Budget Services
April	March 21- April 24, 2023	Budget Submittal Reviews.	Director of Budget Services, CFO, Grants and Financial Analyst
	Monday, April 10, 2023	Proposed CIP Project Summary Sheets due to CIP.	CIP Manager, Department/ Division heads
	Monday, April 24, 2023	Provide Town Manager and CFO copies of Departmental Budget Submittals. Create departmental summary sheets.	Director of Budget Services
	April 25 - 28, 2023	Department VERF Meetings.	Director of Budget Services, CFO, Fleet Services Manager, Department/ Division representatives
May	Monday, May 1, 2023	Submissions due from Community Support Organizations	Director of Budget Services, Grants and Financial Analyst
	May 8 - 19, 2023	Department Budget Meetings with Town Manager and Budget Staff.	Town Manager, CFO, Director of Budget Services, Grants and Financial Analyst, Strategic Services Manager, Director of Human Resources, Department/ Division Heads, Support Staff
	Monday, May 15, 2023	Preliminary Appraisal Roll due from Denton Central Appraisal District and Tarrant County Appraisal District.	Denton Central Appraisal District, Tarrant Appraisal District
June	Early June	Community Support Committee Meeting to discuss Community Support applications and funding recommendations.	Community Support Committee
	Thursday, June 15, 2023	Community Support presentations.	Town Council, Town Manager, CFO, Director of Budget Services, Grants and Financial Analyst
	Late June	Meet with Town Manager to discuss rankings and Proposed Budget.	Town Manager, CFO, Director of Budget Services

FY 2023-2024 Budget Preparation Calendar

	Date	Activity	Participants
July	Early July	CIP Budget Meeting.	CFO, Director of Budget Services, Director of Treasury, Director of Accounting, CIP Manager, ATM/ Town Engineer, Assistant Director of Engineering, Director of Public Works
	Monday, July 17, 2023	Present Community Support funding recommendations to Town Council.	Town Council, Town Manager, CFO, Director of Budget Services, Grants and Financial Analyst, Community Support Committee
	Tuesday, July 25, 2023	Chief Appraiser certifies appraisal roll. Calculate the No-New-Revenue Tax Rate and Voter Approval Rate.	Chief Appraisers, DCAD and TAD CFO, Denton County Tax Assessor/ Collector
	Monday, July 31, 2023	Proposed Budget placed on file. (Charter Requirement, 9.02., L.G.C., 102.005a).	Director of Budget Services
August	Monday, August 7, 2023	Vote to consider a maximum tax rate and vote to schedule a Public Hearing on September 18, 2023. Vote to schedule a Public Hearing for the Town Budget, Crime District, and Fire District on August 21, 2023. (Charter Requirement 9.06 and L.G.C. 102.006) (10 day publishing notice).	Town Council, Town Manager, CFO, Director of Budget Services Town Council, Town Manager, CFO, Director of Budget Services
		Submission of no-new-revenue and voter-approval tax rates to Town Council. Submission of certified collection rate. Approval of appraisal roll (P.T.C. 26.04).	Town Council, Town Manager, CFO, Director of Budget Services
	Saturday, August 12, 2023	Publish "Notice of Hearing on Budget" (after delivery to Town Council, but at least 10 days prior to the public hearing) (Charter requirement 9.06, L.G.C. 102.0065).	Director of Budget Services
	Thursday, August 17, 2023	Town Council Budget Work Session	Town Council, Town Manager, CFO, Director of Budget Services
	Monday, August 21, 2023	Public Hearing on the Town budget, Crime District, and Fire District. Hearing must be held at least 15 days after the budget is filed with the Town Secretary, but before the tax rate is adopted (L.G.C. 102.006(b)).	Town Council, Town Manager, CFO, Director of Budget Services
September	Saturday, September 9, 2023	Publish Notice of 2023 Tax Year Proposed Property Tax Rate for Town of Flower Mound (includes Notice of Public Hearings) (to be published after proposed budget submission to the Town Council). (P.T.C. 26.06)	CFO, Denton County Tax Assessor/Collector
	Monday, September 18, 2023	Public Hearing on tax increase. Vote on adoption of Crime District and Fire District Budgets by resolution. Vote on adoption of Budget by ordinance.	Town Council, Town Manager, CFO, Director of Budget Services Town Council, Town Manager, CFO, Director of Budget Services Town Council, Town Manager, CFO, Director of Budget Services
		Vote on adoption of 2023 Tax Rate. Vote to approve ordinance adopting the 2023 tax rolls for the Town of Flower Mound.	Town Council, Town Manager, CFO, Director of Budget Services
October	Sunday, October 1, 2023	Fiscal year begins.	N/A
	Friday, October 6, 2023	Distribute the "Budget-In-Brief" Document.	Director of Budget Services
November	Within 6 weeks of adoption	Rough copy of adopted budget book to CFO.	Director of Budget Services
	Wednesday, November 22, 2023	Send adopted budget book to printer.	Director of Budget Services
December	Early December	Receive and distribute Adopted Budget book.	Director of Budget Services
	Sunday, December 17, 2023	Adopted Budget due to GFOA by this date (90 days after adoption).	Director of Budget Services
	Monday, December 18, 2023	FY 2022-2023 Year-End Budget Amendment Ordinance (Regular Council Meeting).	CFO, Director of Budget Services



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Consolidated Budget Summary by Fund FY 2023-2024

	General Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	General Debt Service	Total
Revenues:						
Property Taxes	\$ 49,743,065	\$ -	\$ -	\$ 8,467,780	\$ 5,579,970	\$ 63,790,815
Utility Franchise Fees	7,269,584	-	-	125,000	-	7,394,584
Sales Tax Collections	19,723,285	-	-	19,610,370	-	39,333,655
Other Taxes	335,780	-	-	460,000	-	795,780
Charges for Current Services	5,322,810	-	12,836,000	75,150	-	18,233,960
Licenses and Permits	2,076,875	-	-	-	-	2,076,875
Fines and Forfeitures	1,100,125	-	-	101,200	-	1,201,325
Investment Earnings	500,000	355,000	370,000	1,250,250	50,000	2,525,250
Intergovernmental Revenue	2,294,642	-	-	278,855	-	2,573,497
Other Revenue	549,239	59,703,573	3,991,955	23,000	270,200	64,537,967
Interfund Transfer	3,729,522	-	-	-	-	3,729,522
Total Revenues	\$ 92,644,927	\$ 60,058,573	\$ 17,197,955	\$ 30,391,605	\$ 5,900,170	\$ 206,193,230
Beginning Fund Balances	34,055,945	16,115,174	13,567,893	19,988,498	891,258	84,618,768
Total Available Resources	\$ 126,700,872	\$ 76,173,747	\$ 30,765,848	\$ 50,380,103	\$ 6,791,428	\$ 290,811,998

	General Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	General Debt Service	Total
Expenditures:						
General Government	\$ 23,236,445	\$ 20,404,230	\$ 18,097,800	\$ 16,562,039	\$ -	\$ 78,300,514
Public Safety	39,973,635	-	-	8,554,233	-	48,527,868
Community Development	4,286,770	98,643	-	1,417,087	-	5,802,500
Public Works	7,287,310	41,180,339	-	6,612,321	-	55,079,970
Culture and Recreation	13,356,543	-	-	5,552,453	-	18,908,996
Debt Service	-	-	-	-	6,144,990	6,144,990
Total Expenditures	\$ 88,140,703	\$ 61,683,212	\$ 18,097,800	\$ 38,698,133	\$ 6,144,990	\$ 212,764,838
Ending Fund Balances	38,560,169	14,490,535	12,668,048	11,681,970	646,438	78,047,160
Total Fund Commitments/ Fund Balance	\$ 126,700,872	\$ 76,173,747	\$ 30,765,848	\$ 50,380,103	\$ 6,791,428	\$ 290,811,998
Change in Fund Balance (Percent Change)	4,504,224 13.2%	(1,624,639) -10.1%	(899,845) -6.6%	(8,306,528) -41.6%	(244,820) -27.5%	(6,571,608) -7.8%

Explanation of Fund Balance Changes Over 10%:

1. General Fund- The fund balance in the General Fund is higher than anticipated due to unexpected increases in revenue. For example, sales tax revenue in Flower Mound has exceeded what was budgeted for the last two fiscal years. Despite this, sales tax revenue was budgeted conservatively in FY 22-23 due to the unknown economic outlook. As anticipated, in March 2023, sales tax revenue started trending down toward budgeted revenue numbers. Additionally, investment earnings exceeded FY 22-23 budgeted amounts due to higher interest rates and more liquid capital available to invest.
2. Enterprise Funds- Per the Financial Policies, revenues collected in excess of 25% in the Utility Fund and 16.7% in the Stormwater Utility Fund will be used for capital expenditures in lieu of issuing debt. In FY 23-24, \$4,500,000 was budgeted in the Utility Fund and \$100,000 was budgeted in the Stormwater Utility Fund to transfer to the CIP.
3. Special Revenue Funds- A number of special revenue funds such as the Library Development Fund, Park Development Fund, Tree Preservation Fund, and the PEG Fund will spend a large portion of fund balance. These special revenue funds collect revenues one year, allow those revenues to become fund balance, and then budget the fund balance to be spent in following years for the purposes designated for each fund.
4. General Debt Service Fund- Due to changes from the 2019 Legislative session, the debt tax rate calculation does not include payment from the debt fund to the Tax Increment Financing Reinvestment Zone (TIRZ) which causes the ending fund balance to decrease. The budgeted payment to TIRZ has been adjusted and re-calculated to alleviate the discrepancy going forward.

Major Funds (10% or more of Revenues or Expenditures):

General Fund
Utility Fund

3-Year Fund Summary

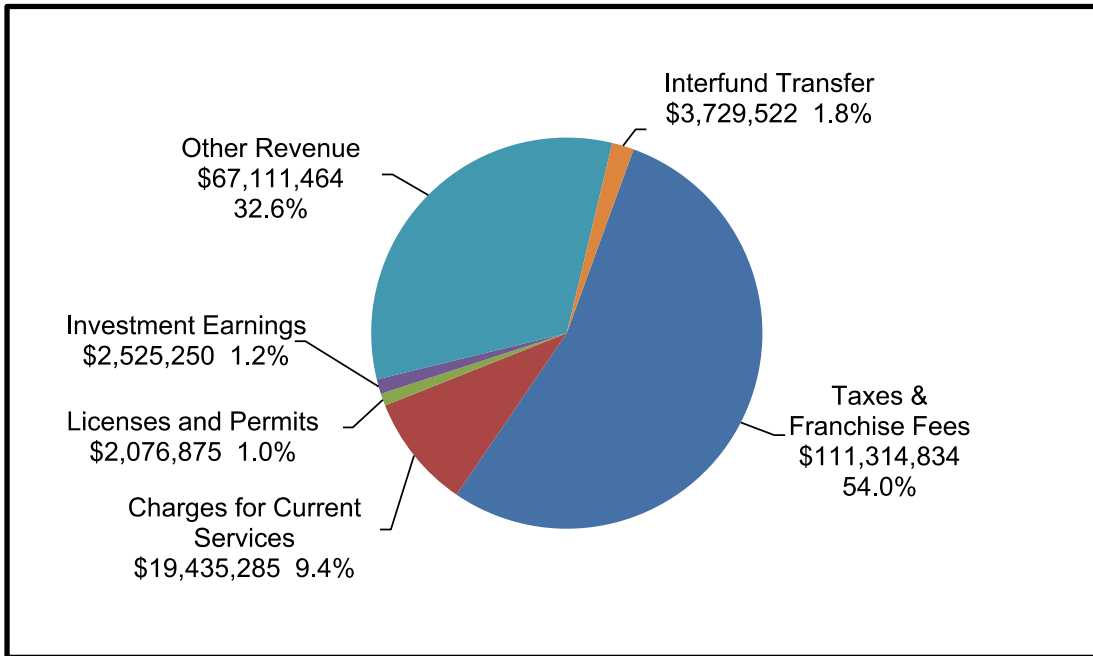
Revenues

	FY 2021-2022 Actuals	FY 2022-2023 Budget	FY 2022-2023 Estimates	FY 2023-2024 Budget
General Fund	\$ 81,516,194	\$ 84,274,630	\$ 89,669,463	\$ 92,644,927
Utility Fund	56,518,898	52,298,325	54,259,930	58,192,923
Stormwater Utility Fund	1,822,976	1,861,650	1,830,885	1,865,650
Internal Service Funds	14,364,187	13,645,300	15,444,555	17,197,955
Special Revenue Funds	31,707,527	25,781,718	37,114,746	30,391,605
General Debt Service	6,808,432	6,089,699	6,214,005	5,900,170
Total Revenues	\$ 192,738,214	\$ 183,951,322	\$ 204,533,584	\$ 206,193,230

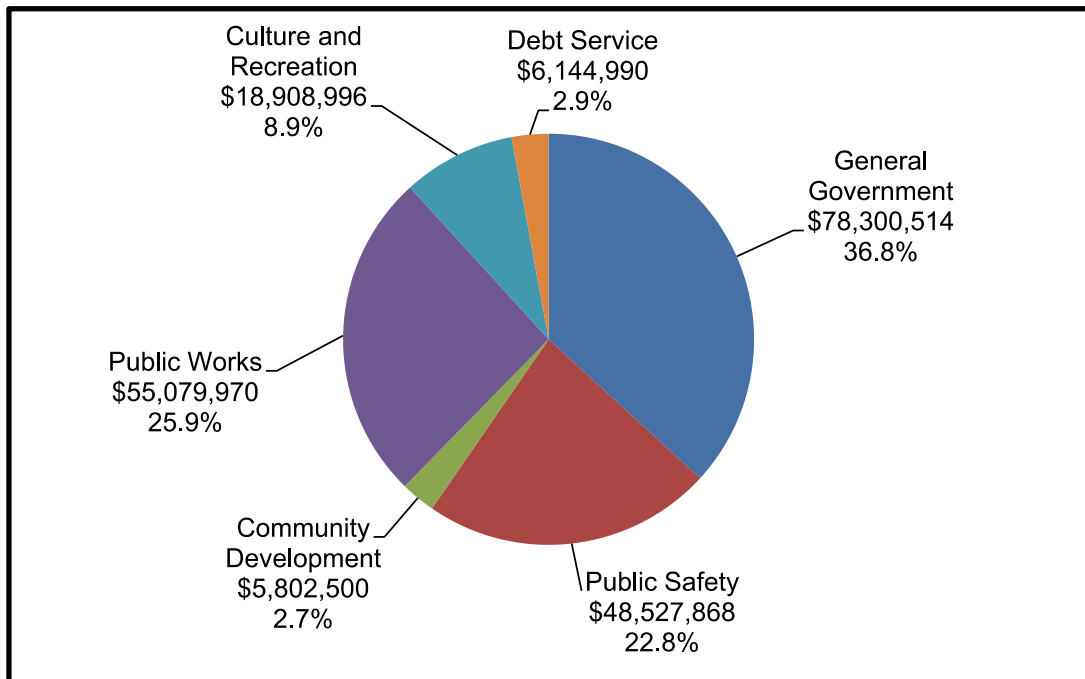
Expenditures

	FY 2021-2022 Actuals	FY 2022-2023 Budget	FY 2022-2023 Estimates	FY 2023-2024 Budget
General Fund	\$ 74,194,200	\$ 90,616,833	\$ 90,146,690	\$ 88,140,703
Utility Fund	56,159,488	52,410,880	50,702,240	59,956,084
Stormwater Utility Fund	1,777,485	2,218,108	2,212,193	1,727,128
Internal Service Funds	13,411,477	17,355,351	18,133,601	18,097,800
Special Revenue Funds	25,424,928	75,930,326	70,861,336	38,698,133
General Debt Service	7,721,890	6,740,310	6,739,710	6,144,990
Total Expenditures	\$ 178,689,468	\$ 245,271,808	\$ 238,795,770	\$ 212,764,838

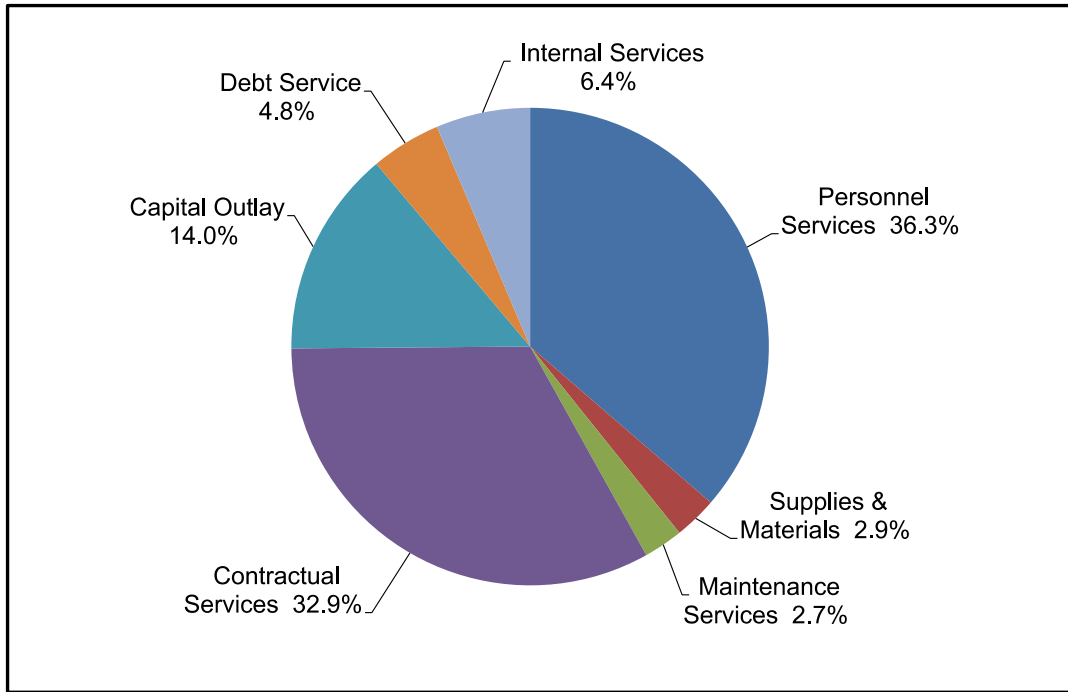
Consolidated Summary of Revenues by Source



Consolidated Summary of Expenditures by Function



Consolidated Budget Summary Expenditures by Object Code Category



	Personnel Services	Supplies & Materials	Maintenance Services	Contractual Services	Capital Outlay	Debt Service	Internal Services	Totals
General Fund	\$ 59,452,913	\$ 3,155,375	\$ 4,549,585	\$ 19,324,420	\$ 1,658,410	\$ -	\$ -	\$ 88,140,703
Utility Fund	8,786,521	1,156,815	1,065,460	38,672,233	157,650	10,117,405	-	59,956,084
Stormwater Utility Fund	1,021,868	61,410	54,550	554,300	35,000	-	-	1,727,128
Internal Services Fund	-	825,000	-	67,300	3,650,000	-	13,555,500	18,097,800
Special Revenue Funds	7,963,621	986,306	500	5,521,901	24,225,805	-	-	38,698,133
Debt Service Funds	-	-	-	6,144,990	-	-	-	6,144,990
TOTAL ALL FUNDS	\$ 77,224,923	\$ 6,184,906	\$ 5,670,095	\$ 70,285,144	\$ 29,726,865	\$ 10,117,405	\$ 13,555,500	\$ 212,764,838

STATISTICAL ANALYSIS OF THE FY 2023-2024 ADOPTED BUDGET

This statistical analysis summarizes the FY 2023-2024 Adopted Budget by providing a summary of the revenues and expenditures of the Town’s various funds. The revenue sources discussed for the General Fund, Utility Fund, Stormwater Utility Fund, and the General Debt Service Fund represent 76.8 percent of all revenues for the Town. This analysis also provides a retrospective comparison to the FY 2022-2023 budget and year-end projections. It also includes a three-year forecast of major revenue sources and expenditure categories based on historical trends. Please note that forecasting is meant to be a tool to help with preparing for future funding needs and is not intended to be a guarantee of the future budget numbers. General Fund and Enterprise Fund (made up of the Utility Fund and Stormwater Utility Fund) expenditures will be analyzed in three formats: Personnel and Non-Personnel Expenditures, Expenditures by Account Category, and Expenditures by Function.

GENERAL FUND

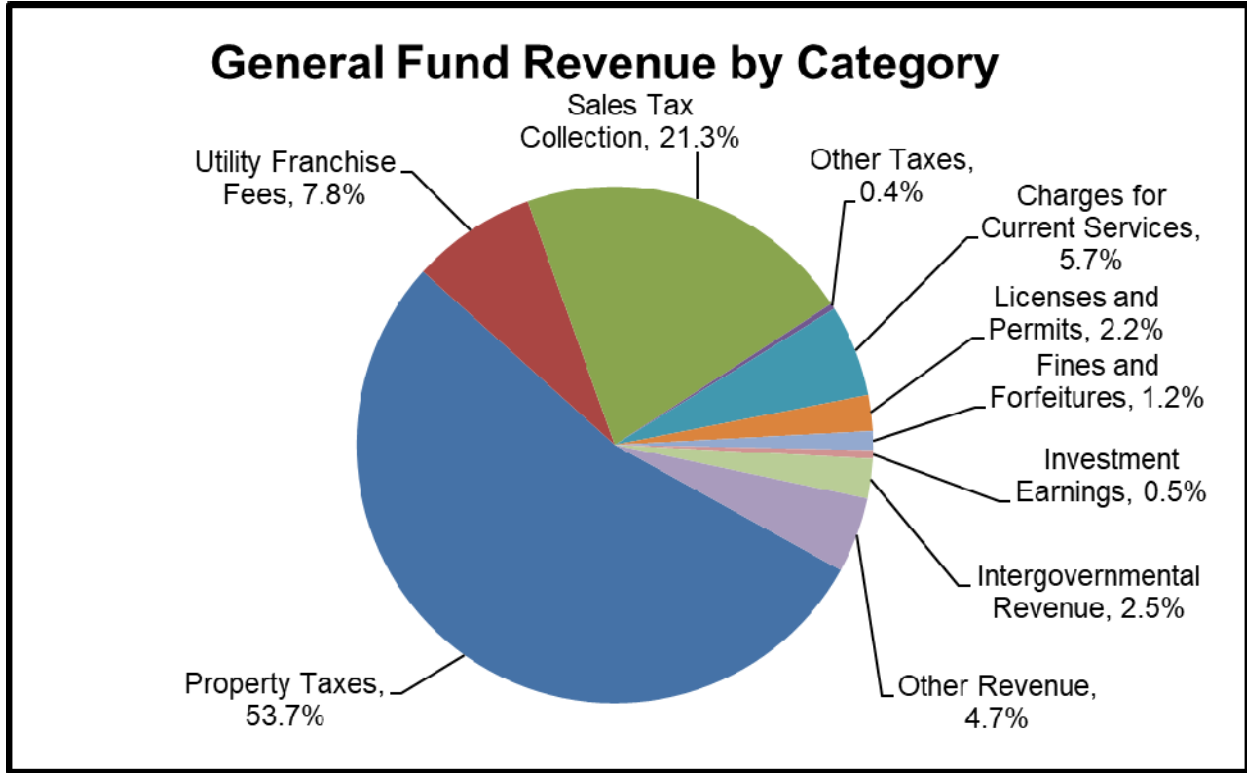
The General Fund is the general operating fund of the Town and is used to account for all transactions and operations of governmental units which are not accounted for in another fund and/or which are financed from taxes or other general revenues.

GENERAL FUND REVENUES

Revenue Assumptions:

The budget assumes a cautious approach in dealing with revenues. Proposed revenues for FY 2023-2024 of \$92,644,927 assume an overall increase of 3.3 percent over FY 2022-2023 year-end projections. The Town’s General Fund is comprised of ten categories. Each of these categories is detailed regarding projections and the graph that follows shows the revenue percentage breakdown by category. Forecasts and trends are shown for Property Tax, Sales and Other Taxes, and Utility Franchise Fees as they comprise 83.2 percent of FY 2023-2024 General Fund anticipated revenues. General Fund revenues make up 44.9 percent of all revenues for the Town.

	2022-2023 Year End Estimate	2023-2024 Adopted Budget	Dollar Variance	Percent Variance	Percent of Fund
GENERAL FUND REVENUES					
Property Taxes	\$ 47,375,000	\$ 49,743,065	\$ 2,368,065	5.0%	53.7%
Utility Franchise Fees	7,189,298	7,269,584	80,286	1.1%	7.8%
Sales Tax Collection	18,964,700	19,723,285	758,585	4.0%	21.3%
Other Taxes	326,000	335,780	9,780	3.0%	0.4%
Charges for Current Services	4,910,953	5,322,810	411,857	8.4%	5.7%
Licenses and Permits	2,128,710	2,076,875	(51,835)	-2.4%	2.2%
Fines and Forfeitures	1,099,925	1,100,125	200	0.0%	1.2%
Investment Earnings	1,750,000	500,000	(1,250,000)	-71.4%	0.5%
Intergovernmental Revenue	2,000,000	2,294,642	294,642	14.7%	2.5%
Other Revenue	3,924,877	4,278,761	353,884	9.0%	4.7%
TOTAL	\$ 89,669,463	\$ 92,644,927	\$ 2,975,464	3.3%	100.0%



Property Taxes: \$49,743,065 (up \$2,368,065 or 5.0 percent)

The largest revenue source of the General Fund is the ad valorem tax. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1, for all real and personal property located within the Town. Assessed values represent the appraised value less applicable exemptions authorized by the Town Council. Flower Mound benefits from a strong residential base, which helps mitigate the negative effects of economic fluctuations. Flower Mound has experienced tremendous growth in the last several years. Certified property valuations, which are provided by Denton Central Appraisal District and Tarrant Appraisal District, increased 8.8 percent from the previous year. The Certified Tax Roll of \$14,279,514,081 (net of \$1,639,374,893 TIRZ value) marks an increase of \$1,152,148,252 over the previous year's certified roll.

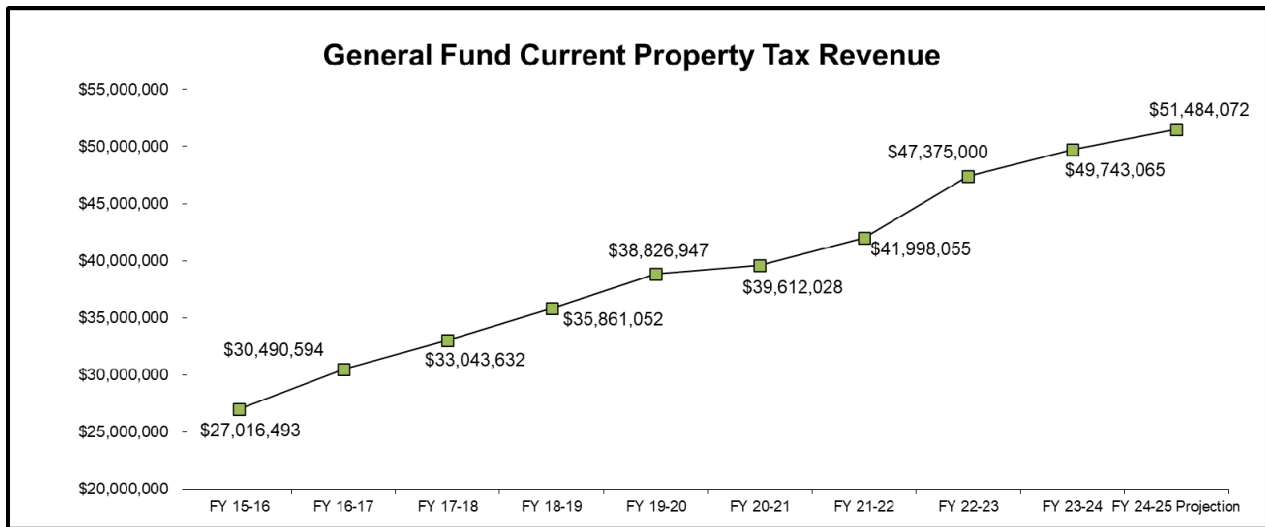
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
General Fund Property Tax Revenue	\$35,861,052	\$38,826,947	\$39,612,028	\$41,998,055	\$47,375,000	\$49,743,065
Total Tax Rate	\$ 0.4390	\$ 0.4365	\$ 0.4365	\$ 0.4050	\$ 0.4050	\$ 0.3873
% Change	8.5%	8.3%	2.0%	6.0%	12.8%	5.0%

One of the Town Council's highest priorities is minimizing the tax burden of the citizens. As such, careful consideration is given to the amount of revenue (and associated tax rate) needed, as opposed to simply maintaining a tax rate that brings in ever increasing amounts of revenue due to

rising property values. This fiscal year, Council voted to lower the property tax rate from \$0.4050 to \$0.3873. Council also increased the homestead exemption from 10.0% to 12.5% and increased the over 65/ disabled exemption from \$100,000 to \$150,000.

In addition to current property taxes, the property tax calculation includes projections for delinquent property tax as well as penalties and interest. Historically, the Town’s collection rate is over 99 percent resulting in minimal revenue projections for late or no payment fees. Property Taxes account for 53.7 percent of all General Fund revenues.

Between FY 2015-2016 and FY 2023-2024, the current property tax revenue has grown on average at 7.9 percent. The graph below shows the growth of the General Fund Current Property Tax. The forecast for future years assumes a 3.5 percent annual growth rate in assessed valuation. This is a conservative projection which has been increased from the two percent annual growth rate projected in years past due to the Town’s renewed focus on economic development. However, the Town’s assessed valuation is still significantly affected by changes in home values, since the majority of the Town’s properties are residential.

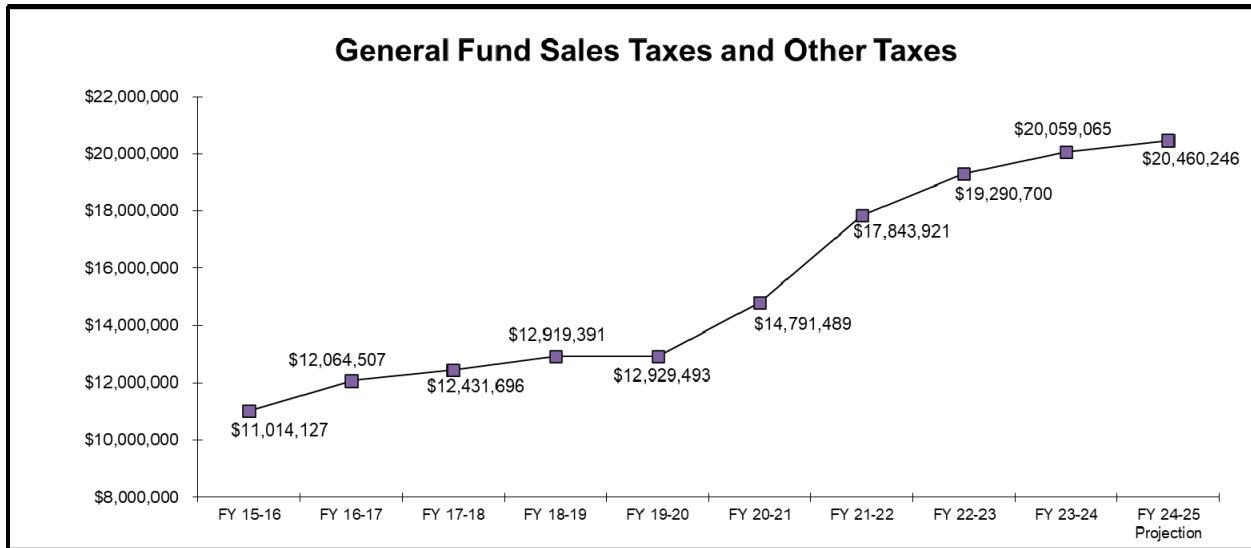


Sales Tax and Other Tax Collections: \$20,059,065 (up \$768,365 or 4.0 percent)

Sales tax receipts are the result of a tax levy on the sale of goods and services within the Town as authorized by the State of Texas. The current sales tax rate for the Town of Flower Mound is two cents per dollar (\$0.02) on all goods and services deemed taxable, where one cent (\$0.01) is for the Town’s General Fund and the other cent (\$0.01) is for four quarter-cent dedicated sales taxes. When combined with the State’s sales tax rate of six and one-quarter cents per dollar (\$0.0625), the total sales tax paid in Flower Mound is eight and one-quarter cents per dollar (\$0.0825). In addition, the Town also collects a liquor consumption tax for beverages sold at locations for on-site consumption. Prior to January 1, 2014, the state levied a fourteen percent gross receipts tax on mixed beverage sales. However, effective January 1, 2014, the gross receipts tax was lowered to 6.7 percent and an 8.25 percent mixed beverage sales tax was added to the price of each mixed beverage sold, for a combined total rate of 14.95 percent. This use tax makes up only a small amount of Town revenue; however, it continues to grow as new restaurants are recruited and opened in the Town. Sales and use taxes constitute the second largest revenue source for the General Fund. This revenue source accounts for 21.7 percent of all General Fund revenues.

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Sales Tax Collections	\$12,673,854	\$12,712,513	\$14,469,038	\$17,505,884	\$18,964,700	\$19,723,285
Other Taxes	\$ 245,537	\$ 216,980	\$ 322,451	\$ 338,037	\$ 326,000	\$ 335,780
Total	\$12,919,391	\$12,929,493	\$14,791,489	\$17,843,921	\$19,290,700	\$20,059,065
% Change	3.9%	0.1%	14.4%	20.6%	8.1%	4.0%

Between FY 2015-2016 and FY 2023-2024, the average growth for this revenue source has been 7.7 percent. In recent years, revenue has been projected to grow at 2 percent annually. The Town is committed to bringing more businesses to our community and helping the current businesses thrive. The following graph shows the growth of the sales and use taxes.

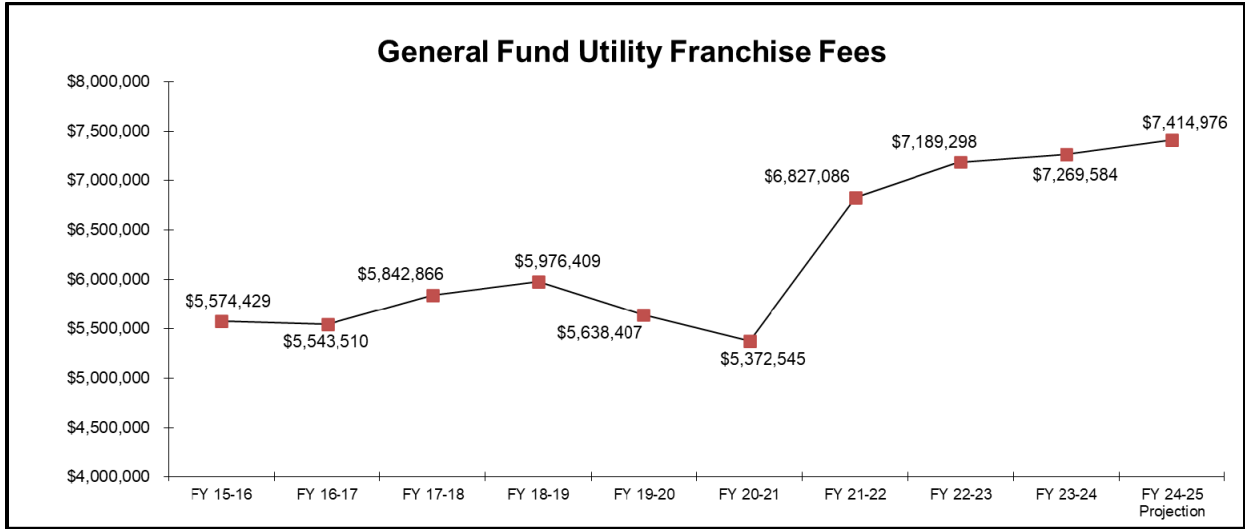


Utility Franchise Fees: \$7,269,584 (up \$80,286 or 1.1 percent)

Franchise fees represent those revenues collected from utilities operating within the Town’s right-of-way to conduct their business (i.e., Waste Management Services, Atmos Gas, Oncor Electric, CoServ, Charter, Grande Communications, and Frontier). Utility Franchise Fees account for 7.8 percent of all General Fund revenues. Growth in future years is expected to be negligible as population growth and slow increases in utility customers are offset by lower electricity and natural gas prices and consumer cutbacks in usage. Furthermore, Franchise Fees for gas and electricity are often correlated with weather due to higher usage of electricity during hot summers and gas during cold winters.

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Franchise Fees	\$ 5,976,409	\$ 5,638,407	\$ 5,372,545	\$ 6,827,086	\$ 7,189,298	\$ 7,269,584
% Change	2.3%	-5.7%	-4.7%	27.1%	5.31%	1.12%

The current average growth rate for the utility franchise tax rate is 2.6 percent. A conservative growth rate of 2 percent has been used to make future projections for all franchise fees except for phone and gas lines based on historical growth rates and the expectations for growth described above. Franchise Fees are budgeted conservatively because influencing factors like weather are unpredictable. The following graph shows the growth of the Utility Franchise Tax.



Charges for Current Services: \$5,322,810 (up \$411,857 or 8.4 percent)

This revenue category accounts for funds earned by the Town in exchange for specific types of services provided. Examples of services include zoning and platting fees, inspection fees, and fees charged at the Community Activity Center and Twin Coves Park. Charges for Current Services account for 5.7 percent of General Fund revenues.

Licenses and Permits: \$2,076,875 (down \$51,835 or -2.4 percent)

This revenue category includes license and permit revenue fees charged by the Town for certain types of operator licenses and permits for construction and other items regulated by Town ordinances. Projections estimate revenue at a slightly decreased level when compared to FY 2022-2023 year-end projections. Licenses and Permits account for 2.2 percent of all General Fund revenues.

Fines and Forfeitures: \$1,100,125 (up \$200 or 0.0 percent)

Fines and forfeitures represent revenue generated from the municipal court and other punitive actions such as animal control fees and library fines. This revenue category has remained flat or slightly increased over the last several years and has been budgeted at levels to reflect this trend. This revenue source accounts for 1.2 percent of General Fund revenues.

Investment Earnings: \$500,000 (down \$1,250,000 or -71.4 percent)

The Town conservatively invests available funds in the order of safety, liquidity, and yield. Investment earnings are projected to be minimal due to the current market conditions and lower available interest rates. This fiscal year, Investment Earnings are budgeted to account for 0.5 percent of General Fund revenues.

Intergovernmental Revenue: \$2,294,642 (up \$294,642 or 14.7 percent)

Intergovernmental revenues are the result of contracts with Denton County for the provision of library, fire, and ambulance services to the unincorporated areas of the county; with Lewisville ISD for a portion of the cost for School Resource Officers; and with the U.S. Army Corp of Engineers for the provision of security for Corp property adjacent to Lake Grapevine. Intergovernmental Revenues account for 2.5 percent of General Fund revenues.

Other Revenue: \$4,278,761 (up \$353,884 or 9.0 percent)

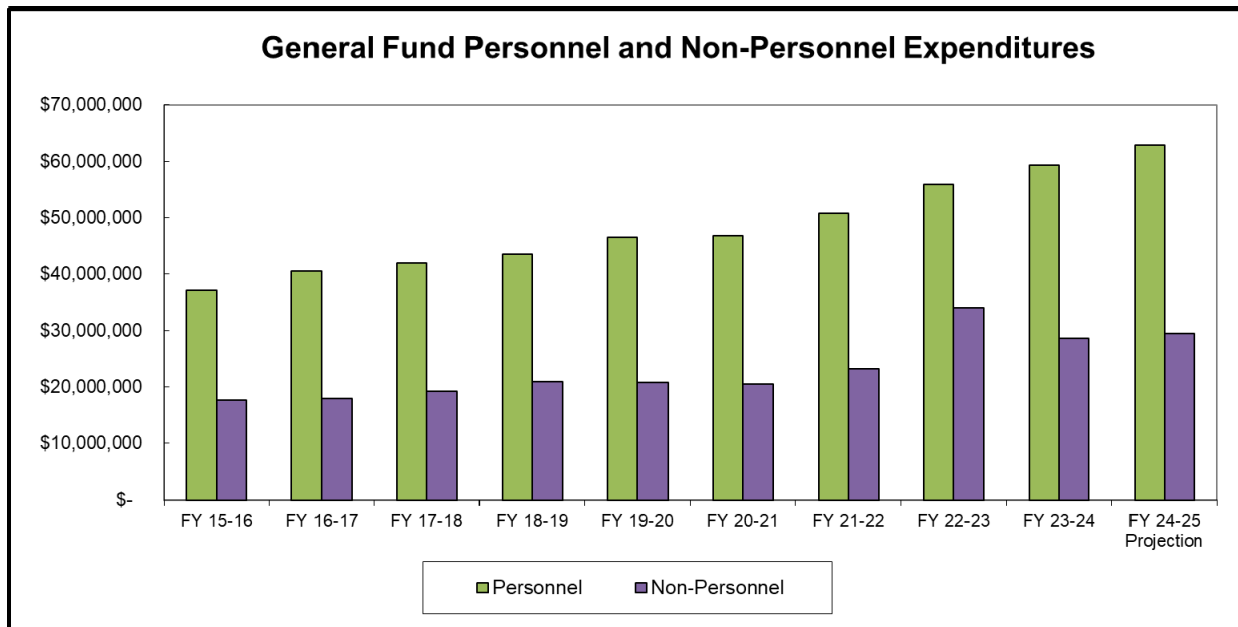
The remaining revenue sources in the General Fund include contractual-based income for ambulance service, interfund transfers, and other miscellaneous revenues. This revenue category varies greatly year-to-year. The Other Revenue category accounts for 4.7 percent of General Fund revenues.

GENERAL FUND EXPENDITURES

The General Fund expenditures total \$88,140,703 for FY 2023-2024, which is a decrease of \$2,005,987 or -2.2 percent from FY 2022-2023 year-end estimates. Average growth for expenditures between FY 2015-2016 and FY 2023-2024 is 6.4 percent. Costs other than personnel are based on the previous year's funding level minus any one-time costs budgeted in that year. For departments to receive an increase in funding, either a non-discretionary or decision package must be approved by Town Council.

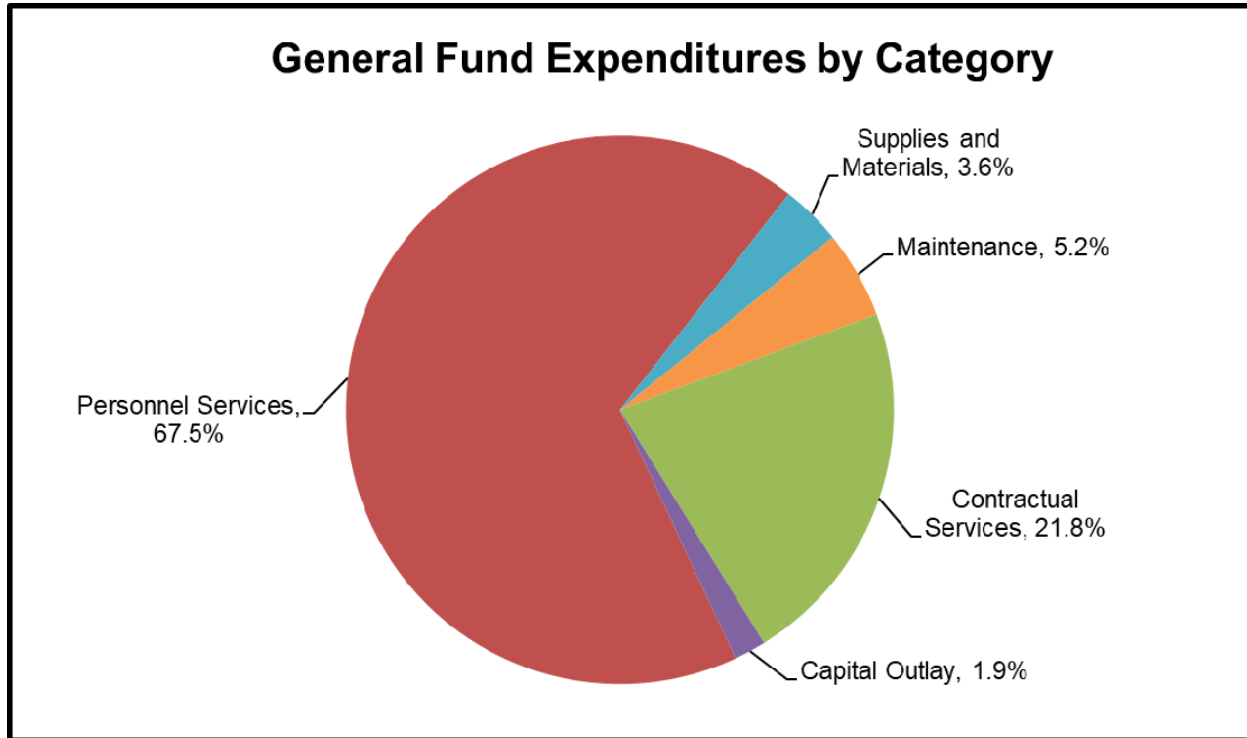
PERSONNEL AND NON-PERSONNEL EXPENDITURES

General Fund expenditure growth is shown in two categories: personnel and non-personnel. Average growth for personnel costs is 6.4 percent. The Town is assuming an average increase of 6 percent per year for personnel costs related to benefits and insurance costs. Decisions on annual compensation packages and employee reclassifications will be made by Council during the budget process. Personnel accounts for 67.5 percent of total General Fund expenditures.



Within non-personnel expenditures, the costs vary due to the number of one-time costs that are approved. The average growth for non-personnel expenditures is 7.0 percent. In FY 2023-2024, non-personnel expenditures are higher than normal in an attempt to lower the General Fund's fund balance and avoid issuing debt for CIP projects. The Town is projecting a 3 percent growth in non-personnel expenditures to cover non-discretionary costs in future years.

EXPENDITURES BY ACCOUNT CATEGORY



Personnel Services: \$59,452,913 (up \$3,422,742 or 6.1 percent)

Personnel costs include all salaries and benefits for Town employees and represent the single largest expenditure category. Personnel costs account for 67.5 percent of total General Fund expenditures. A 3 percent merit/ step increase was included for all eligible employees. Eligible employees at the top of their pay range received a 3 percent lump sum check. The Town of Flower Mound strives to ensure that salaries are at or above the 65th percentile when compared to benchmark cities. For this reason, the Town completed a Comprehensive Compensation and Classification Study in FY 2022-2023. Results from that study were implemented in July 2023. In order to maintain quality service levels, multiple position changes are included in the budget and have been presented as supplemental packages. More information about the new positions can be found in the Budget Message.

Supplies and Materials: \$3,155,375 (down \$7,930 or -0.3 percent)

These object classifications are for expendable materials and operating supplies necessary to conduct departmental activities. The decrease in this category is due to supplies and materials costs related to FY 2022-2023 non-discretionary and decision packages. Supplies and Materials account for 3.6 percent of total General Fund expenditures.

Maintenance Services: \$4,549,585 (down \$505,950 or -10.0 percent)

These object classifications are for upkeep of physical properties and tangible property of a more or less permanent nature which is used in carrying out operations. The variance in expenditures is associated with needed building maintenance of existing facilities and one-time maintenance-related decision packages. Maintenance Services account for 5.2 percent of total General Fund expenditures.

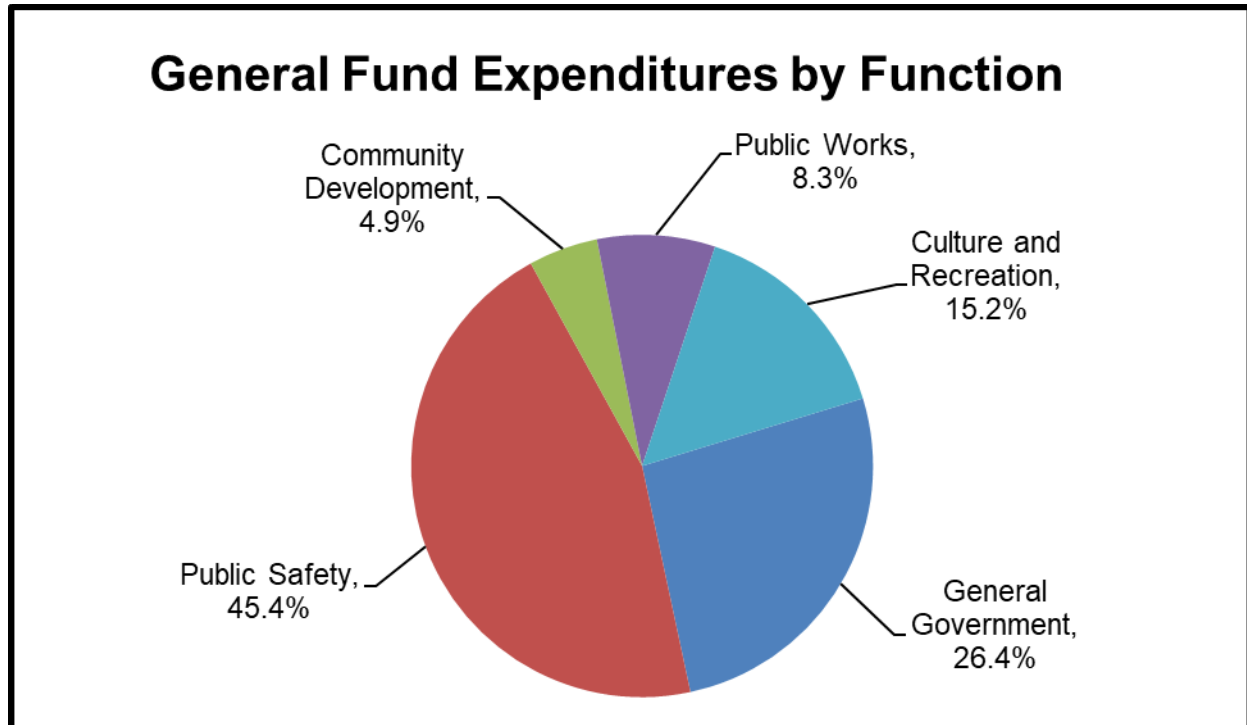
Contractual Services: \$19,324,420 (down \$156,129 or -0.8 percent)

These object classifications are for obligations resulting in services rendered to Town activities by either private firms or other Town departments. The increase in this category for FY 2023-2024 is due to one-time non-discretionary and decision packages. Contractual Services account for 21.8 percent of total General Fund expenditures.

Capital Outlay: \$1,658,410 (down \$4,758,720 or -74.2 percent)

Capital outlay expenditures are those that are large one-time purchases for an item that is expected to have a usefulness span of over a year. A decision package must be approved by Town Council as part of the budget adoption process to receive funding for capital items. Because the funding is one-time, the costs will vary significantly from year-to-year. Capital Outlay accounts for 1.9 percent of total General Fund expenditures.

EXPENDITURES BY FUNCTION



General Government: \$23,236,445 (down \$566,128 or -2.4 percent)

This function handles the administrative, internal service, and financial functions of the Town and is comprised of the following departments: Town Manager's Office, Legislative Services, Financial Services, Administrative Services, Communications, and Non-Departmental.

Public Safety: \$39,973,635 (down \$1,608,594 or -3.9 percent)

The Public Safety function handles all aspects related to citizen protection and is made up of the Police Services and Fire and Emergency Medical Services departments.

Community Development: \$4,286,770 (up \$326,466 or 8.2 percent)

The Community Development function handles both commercial and residential development through the stages of planning and building inspections. The function is comprised of the Development Services and Environmental Services departments.

Public Works: \$7,287,310 (down \$715,843 or -8.9 percent)

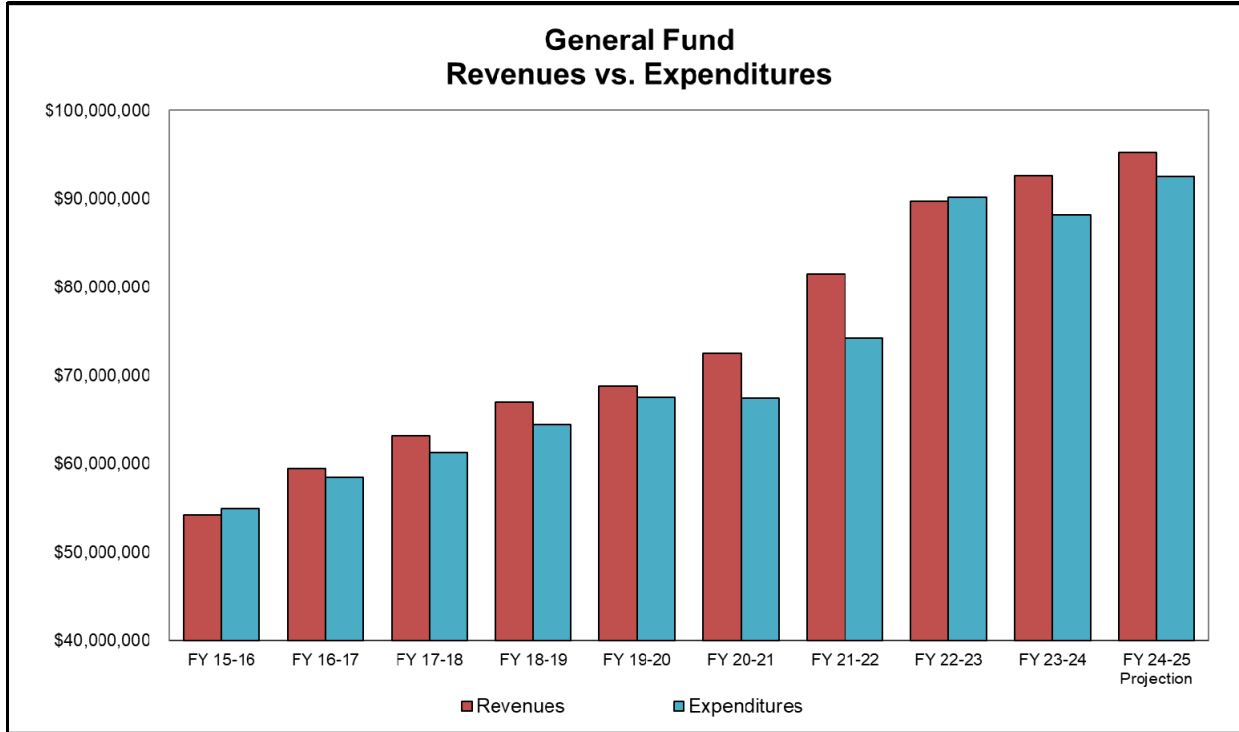
In the General fund, the Public Works function is responsible for street maintenance, pavement maintenance, and traffic control. It is exclusively comprised of the Public Works department.

Culture and Recreation: \$13,356,543 (up \$558,112 or 4.4 percent)

The culture and recreation function maintains the parks, library, and various recreation programs that the Town offers and is comprised of the Parks and Recreation Services and Library Services departments.

GENERAL FUND REVENUES VS. EXPENDITURES

Generally, the Town budgets revenues to either match or exceed expenditures to allow for fund balance to increase and have additional funds for any unforeseen expenditures. In some years, higher spending levels are planned to decrease the fund balance and allow staff to make one-time purchases for capital equipment. The FY 2023-2024 budgeted revenues are greater than budgeted expenditures, a difference of \$4,504,224. The following graph shows the comparison between the revenues and expenditures.



UTILITY FUND

The Utility Fund is one of the Town’s two Enterprise Funds, which are those funds that fully support their own administration, acquisition of facilities, operation, and maintenance through the collection of user charges such as the sale of water.

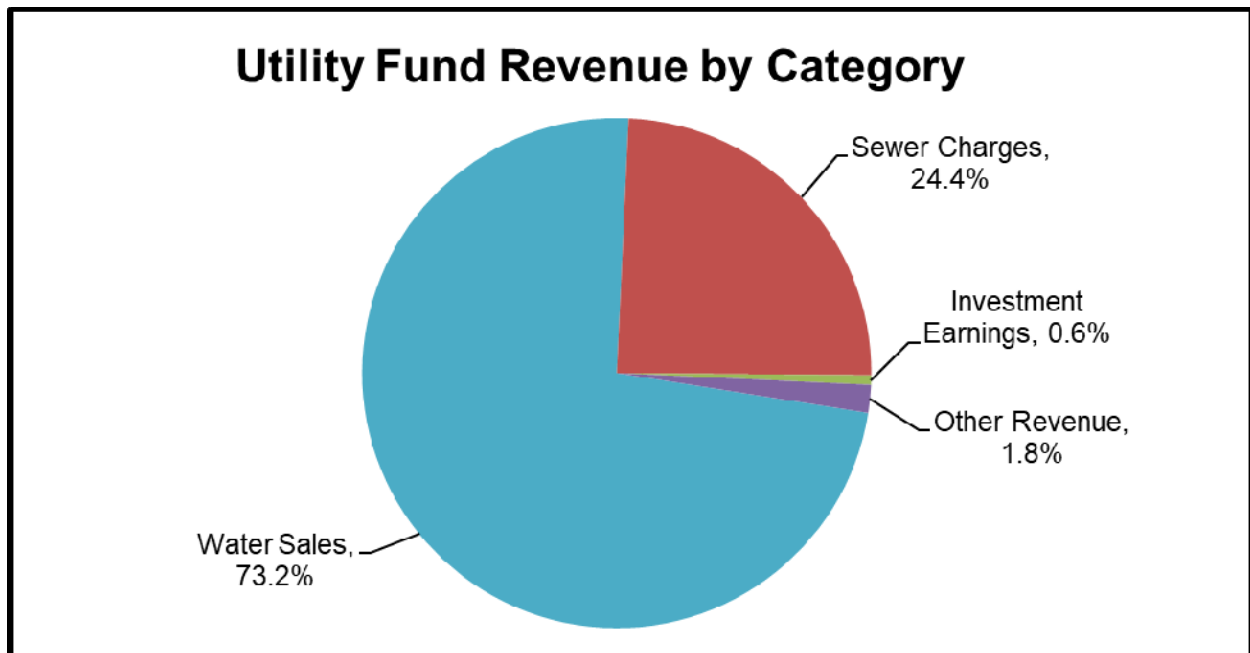
UTILITY FUND REVENUES

Revenue Assumptions:

The Utility Fund revenues for FY 2023-2024 of \$58,192,923 are an increase of 7.2 percent over FY 2022-2023 year-end projections of \$54,259,930.

	2022-2023 Year End Estimate	2023-2024 Adopted Budget	Dollar Variance	Percent Variance	Percent of Fund
UTILITY FUND REVENUES					
Water Sales	\$ 40,000,000	\$ 42,624,522	\$ 2,624,522	6.6%	73.2%
Sewer Charges	12,817,165	14,194,606	1,377,441	10.7%	24.4%
Investment Earnings	500,000	350,000	(150,000)	-30.0%	0.6%
Other Revenue	942,765	1,023,795	81,030	8.6%	1.8%
REVENUES	\$ 54,259,930	\$ 58,192,923	\$ 3,932,993	7.2%	100.0%

In the Utility Fund, there are four major revenue categories which include Water Sales, Sewer Charges, Investment Earnings, and Other Revenue. Revenues in the Utility Fund comprise 28.2 percent of all Town revenues. Following is a breakdown of each revenue category for the Utility Fund and a brief description of how the estimated amounts differ from the previous year.



Water Sales: \$42,624,522 (up \$2,624,522 or 6.6 percent)

Water Sales are the largest revenue source for the Utility Fund and annually account for approximately 73.2 percent of the total Utility Fund revenue. The demand for water is tied to weather conditions and therefore can be variable. Revenues have increased steadily since FY 2015-2016 at an average rate of 5.7 percent.

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Water Sales	\$ 29,299,403	\$ 33,156,941	\$ 33,796,482	\$ 40,452,064	\$ 40,000,000	\$ 42,624,522
% Change	-10.9%	13.2%	1.9%	19.7%	-1.1%	6.6%

In order to minimize future expenditure losses, the Town proposes incremental rate adjustments on an annual basis to cover the utility systems' fixed costs. This practice helps match revenues to increases in wholesale water costs. The Town adopted a three-year utility rate adjustment in FY 2022-2023 to account for these increases. Because of success in paying off debt, the Town is not forced to pass on the entire increase in wholesale water cost to the consumer. Growth is expected to increase due to slight increases in demand and annual incremental rate adjustments.

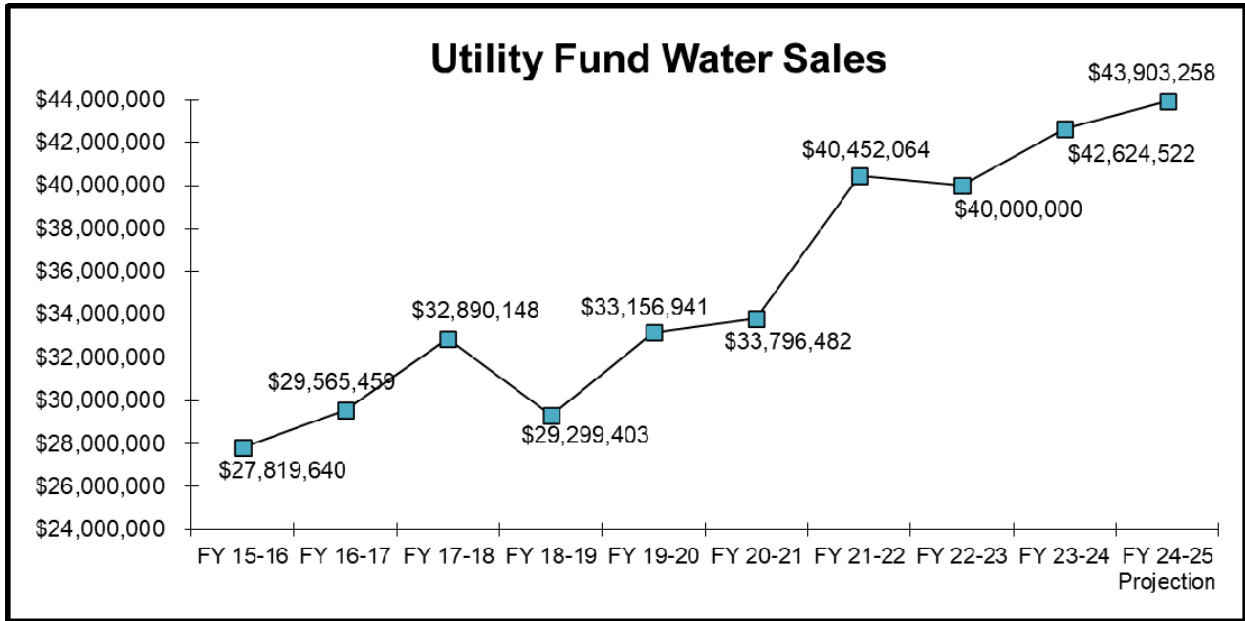
	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Water</u>			
Minimum Bill*	\$ 40.29	\$ 42.10	\$ 43.99
2,001-10,000	\$ 4.58	\$ 4.79	\$ 5.01
10,001-15,000	\$ 6.20	\$ 6.48	\$ 6.78
15,001-50,000	\$ 7.05	\$ 7.37	\$ 7.71
over 50,000	\$ 7.91	\$ 8.27	\$ 8.65

<u>Sewer</u>			
Minimum Bill - Residential	\$ 22.82	\$ 23.85	\$ 24.92
Minimum Bill - Commercial	\$ 22.82	\$ 23.85	\$ 24.92
over 2,000 - Residential	\$ 4.64	\$ 4.85	\$ 5.07
over 2,000 - Commercial	\$ 5.11	\$ 5.34	\$ 5.58

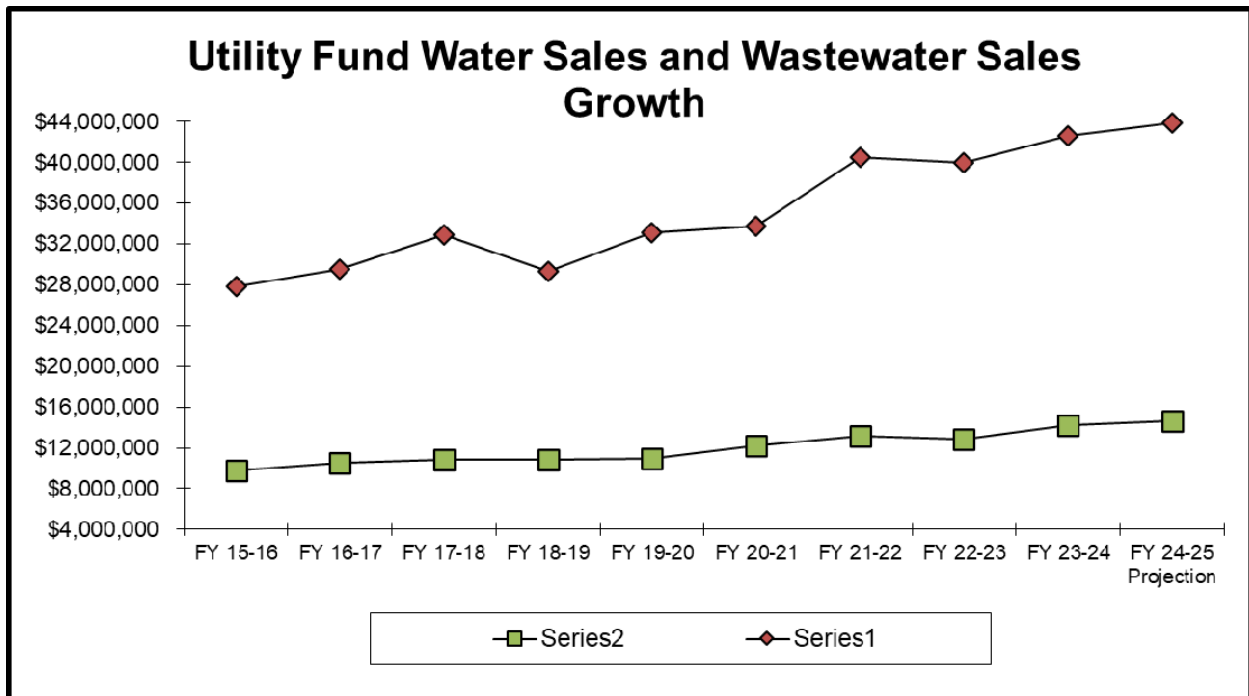
* For residential 3/4 inch meter. All other minimum bills will increase in same proportion.

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Average Bill</u>			
Water: 15,000 gallons	\$107.93	\$112.82	\$117.97
Wastewater: 8,000 gallons**	\$ 50.66	\$ 52.95	\$ 55.34
	<u>\$158.59</u>	<u>\$165.77</u>	<u>\$173.31</u>

The following graphs shows the growth of water sales revenue.



The following graph shows the correlation between water sales and sewer charges and projected growth patterns.



Sewer Charges: \$14,194,606 (up \$1,377,441 or 10.7 percent)

Sewer Charges account for 24.4 percent of all Utility Fund revenues. The Town assesses a sewer use charge based upon the amount of water used on a property by averaging water usage in the months of December, January, and February. Even though the winter usage is more stable, the anticipated revenue is still subject to weather conditions. Due to increases in the projected water usage and rate adjustments, wastewater charges are expected to increase by three percent in FY 2023-2024 from the prior year and are expected to continue increasing in future years. Revenues have increased steadily since FY 2015-2016 at an average rate of 5.0 percent.

	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Sewer Charges	\$ 10,811,008	\$ 10,992,317	\$ 12,256,073	\$ 13,204,992	\$ 12,817,165	\$ 14,194,606
% Change	-0.4%	1.7%	11.5%	7.7%	-2.9%	10.7%

Investment Earnings: \$350,000 (down \$150,000 or -30.0 percent)

The Town conservatively invests available funds in the order of safety, liquidity, and yield. Investment Earnings has increased the last few fiscal years with the FY 2022-2023 year-end estimate totaling \$450,000 over the budget of \$50,000. Investment earnings for next year is conservatively budgeted and accounts for 0.6 percent of Utility Fund revenues.

Other Revenue: \$1,023,795 (up \$81,030 or 8.6 percent)

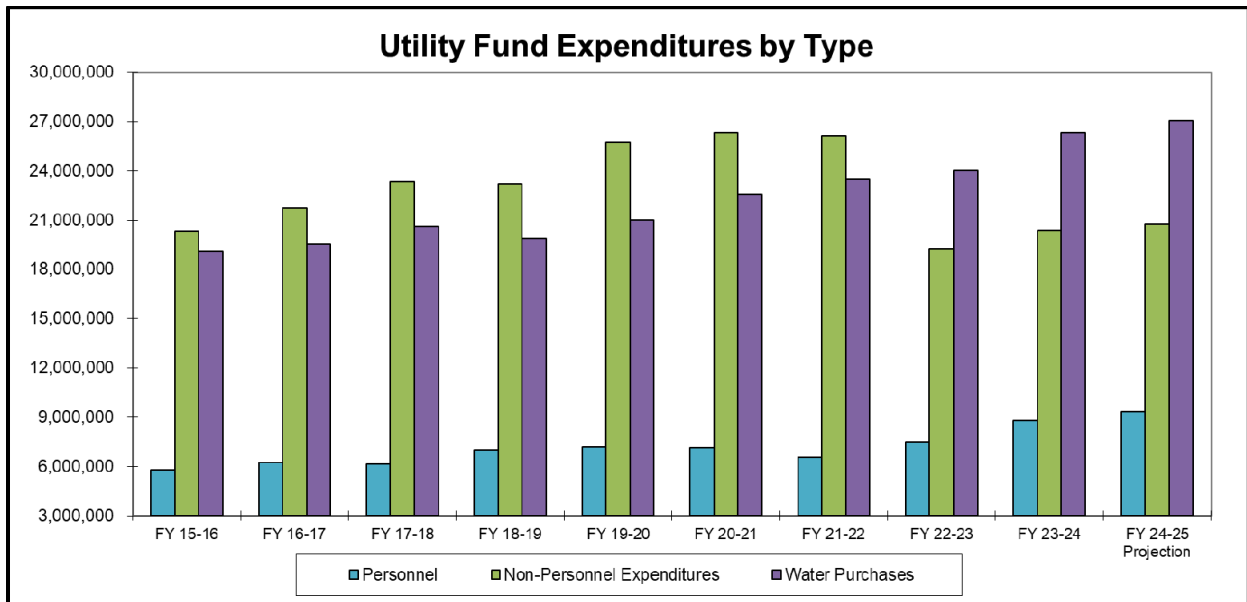
All additional revenues are combined to create the Other Revenue category which includes tap and connection fees, solid waste collection, interfund transfers, and late payment penalties. Other Revenue accounts for 1.8 percent of the Utility Fund revenues.

UTILITY FUND EXPENDITURES

The Utility Fund expenditures total \$59,956,084 for FY 2023-2024, which is an increase of \$9,253,844 or 18.3 percent from FY 2022-2023 year-end projections.

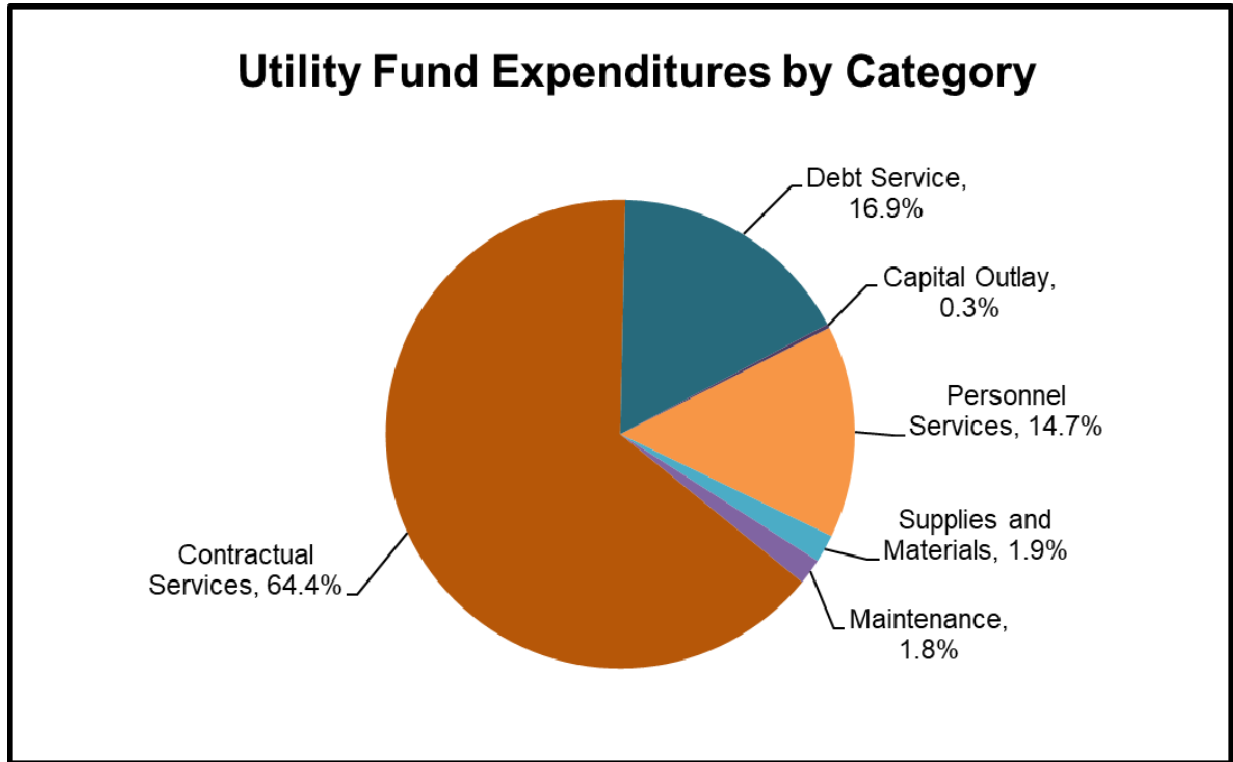
PERSONNEL AND NON-PERSONNEL EXPENDITURES

Expenditures are shown below in three categories: Personnel, Non-Personnel Expenditures excluding Water Purchases, and Water Purchases. Water Purchases comprise approximately 43.8 percent of the Utility Fund budget.



The average growth for personnel between FY 2015-2016 and FY 2023-2024 is 6.6 percent. A 3 percent merit/ step increase was included for all eligible employees. Eligible employees at the top of their pay range received a 3 percent lump sum check. The Town of Flower Mound strives to ensure that salaries are at or above the 65th percentile when compared to benchmark cities. For this reason, the Town completed a Comprehensive Compensation and Classification Study in FY 2022-2023. Results from that study were implemented in July 2023. Going forward, the Town is assuming an average increase of six percent per year for personnel costs related to benefits and insurance costs. Decisions on annual compensation packages and employee reclassifications will be made by Council during the budget process.

EXPENDITURES BY ACCOUNT CATEGORY



Personnel Services: \$8,786,521 (up \$1,314,877 or 17.6 percent)

Personnel costs include all salaries and benefits for Town employees and represent the third largest expenditure category in the Utility Fund. A 3 percent merit increase was included for all eligible employees. Eligible employees at the top of their pay range received a 3 percent lump sum check. The Town of Flower Mound strives to ensure that salaries are at or above the 65th percentile when compared to benchmark cities. For this reason, the Town completed a Comprehensive Compensation and Classification Study in FY 2022-2023. Results from that study were implemented in July 2023.

Supplies and Materials: \$1,156,815 (down \$49,995 or -4.1 percent)

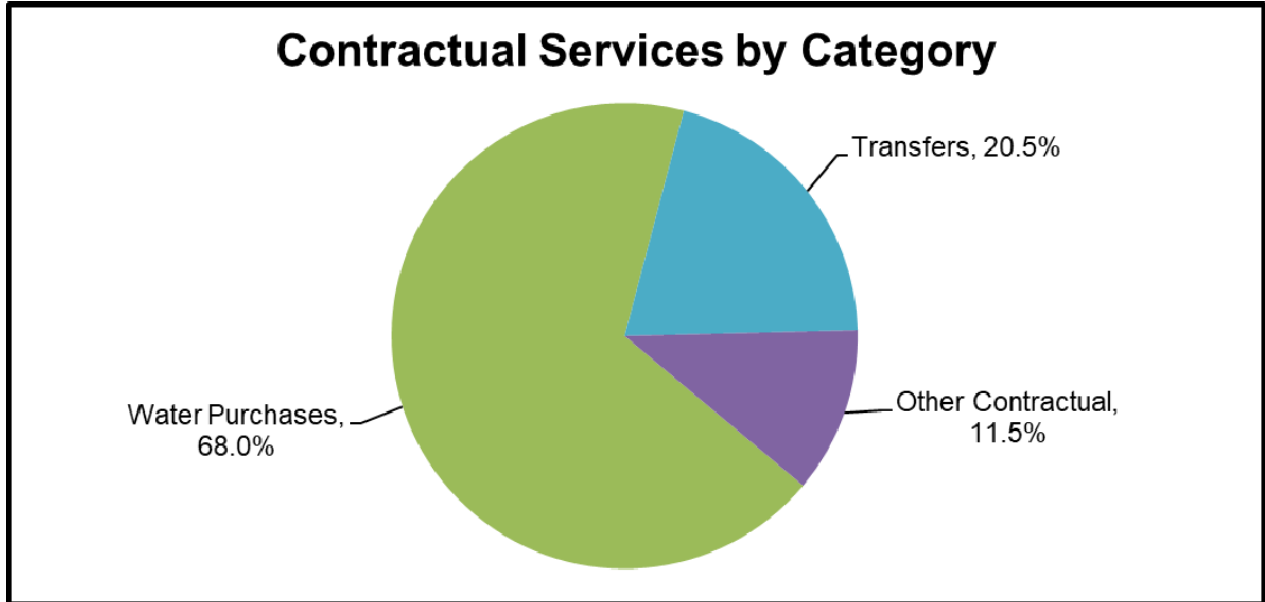
These object classifications are for expendable materials and operating supplies necessary to conduct departmental activities. The decrease in expenditures in FY 2023-2024 is due to removing one-time FY 2022-2023 decision packages.

Maintenance Services: \$1,065,460 (down \$89,847 or -7.8 percent)

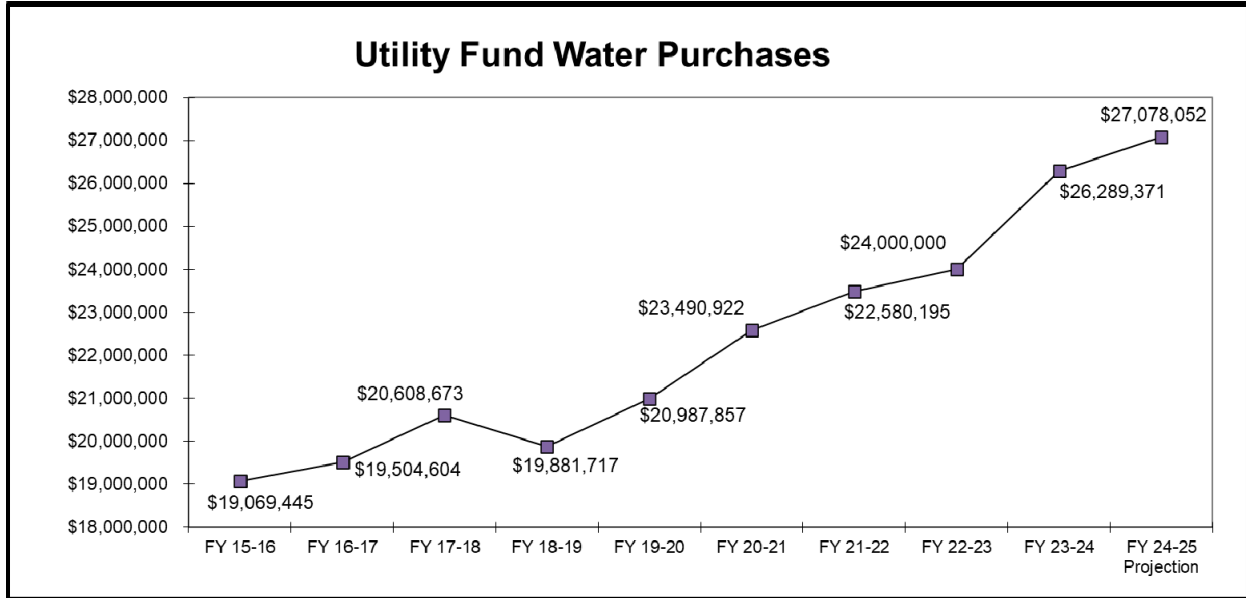
These object classifications are for upkeep of physical properties in condition for use or occupancy and tangible property of a more or less permanent nature, which is useful in carrying out operations. The decrease in expenditures in FY 2023-2024 is due to removing FY 2022-2023 one-time decision packages.

Contractual Services: \$38,672,233 (up \$7,851,064 or 25.5 percent)

This is the largest expenditure category in the Utility Fund and accounts for 64.4 percent of the total Utility Fund expenditures. The single largest budgeted expenditure is for water, which the Town purchases from Dallas Water Utilities and the Upper Trinity Regional Water District. Water purchases total \$26,289,371 in FY 2023-2024. This amount accounts for 68.0 percent of contractual services expenditures and 43.8 percent of the total Utility Fund budget. The amount of water the Town will purchase in FY 2023-2024 is directly related to demand, contractual agreements with the above entities, and projected population growth.



A water-rate consultant worked with the Town to determine the level of purchase that the Town will need over the next few years. Expenditures for water purchases are expected to increase as a result of proposed rate increases by the Town's water suppliers. In addition, transfers out of the fund account for 20.5 percent of the contractual services expenditures. These transfers include an administrative transfer of \$3,160,852, a transfer to the CIP of \$4,500,000 to meet the Town's financial policy, and a transfer to the Vehicle and Equipment Replacement Fund of \$271,495.



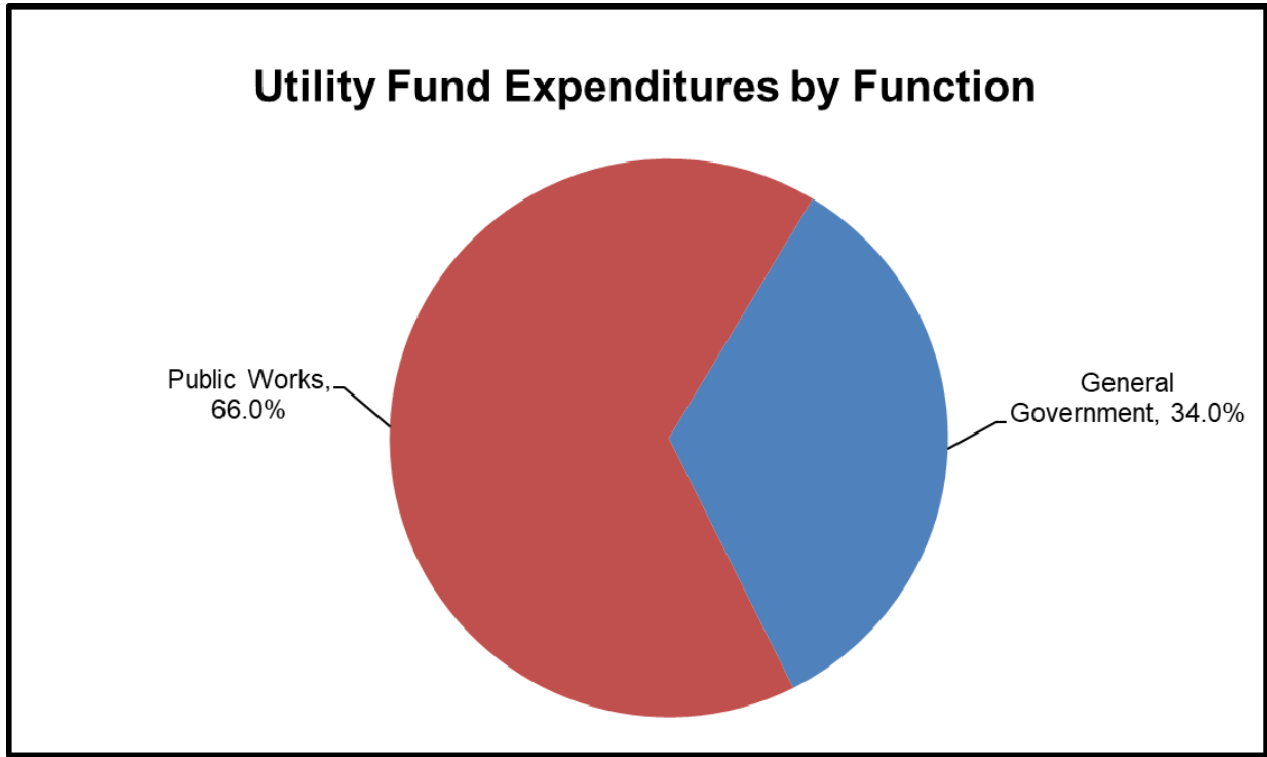
Capital Outlay: \$157,650 (down \$338,520 or -68.2 percent)

Capital outlay expenditures are those that are large one-time purchases for an item that is expected to have a usefulness span of over a year. Departments must submit a decision package request to receive capital outlay expenditures and the request must be approved by Town Council as part of the budget adoption process. Capital Outlay expenditures vary greatly from one year to the next based on the capital needs of the departments. Capital Outlay expenditures for FY 2023-2024 account for 0.3 percent of all Utility Fund expenditures.

Debt Service: \$10,117,405 (up \$566,265 or 5.9 percent)

These object classifications include funds necessary to retire outstanding indebtedness of the Utility Fund.

EXPENDITURES BY FUNCTION



General Government: \$20,404,230 (up \$5,652,820 or 38.3 percent)

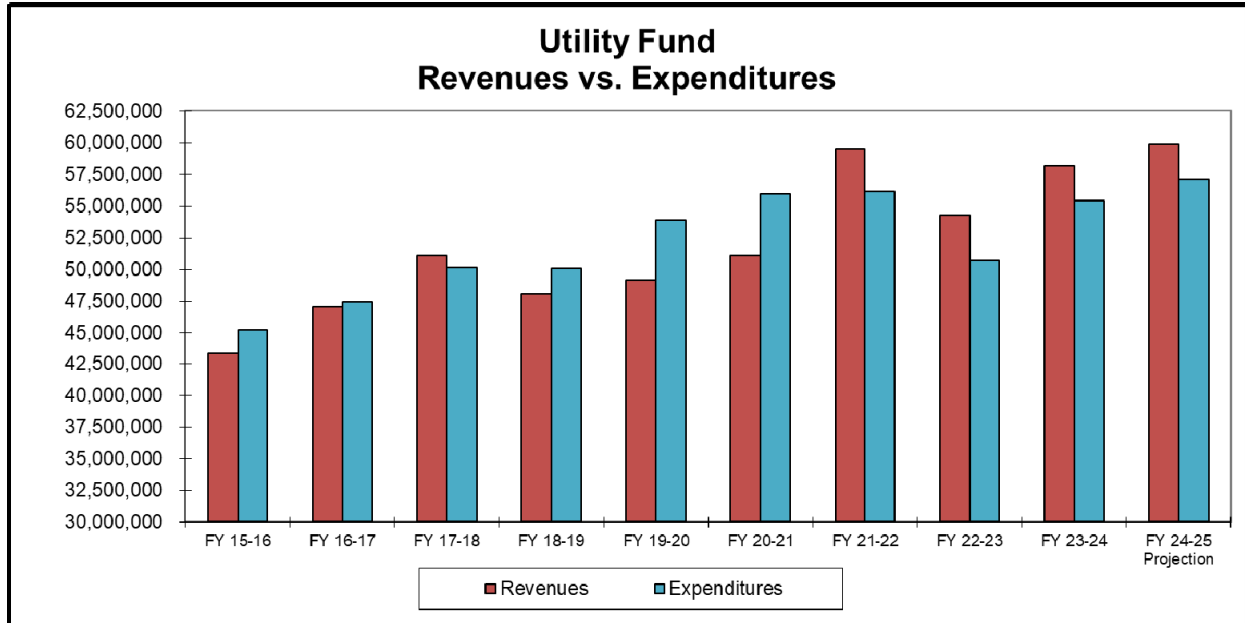
This function handles the administrative, internal service, and financial functions of the Town and is comprised of the Financial Services and Non-Departmental departments. For FY 2023-2024, general government accounts for 34.0 percent of the Utility Fund budget.

Public Works: \$39,551,854 (up \$3,601,024 or 10.0 percent)

In the Utility Fund, the public works function is responsible for water and sewer line maintenance, engineering services, water distribution and collection, utility services maintenance and operations, utility services laboratory, CIP engineering and public works administration. The function is 66.0 percent of the Utility Fund expenditures. As stated in the account category analysis, water purchases are a significant portion of the Utility Fund costs and accounts for more than half of the Utility Fund public works function. Water purchases are the main reason for the increase in costs in the public works function.

UTILITY FUND REVENUE VS. EXPENDITURES

In FY 2022-2023, the Town adopted a three-year utility rate adjustment that will allow revenues to absorb the cost of the wholesale water cost increases. FY 2023-2024 is year two of the three-year ordinance. The Town charter requires the fund to have a balance of at least ten percent of expenditures, however, a balance of between seventeen and twenty-five percent is a recommended best practice of the Government Finance Officers Association. The following graph shows the revenues and expenditures and includes estimated rate adjustments.



STORMWATER UTILITY FUND

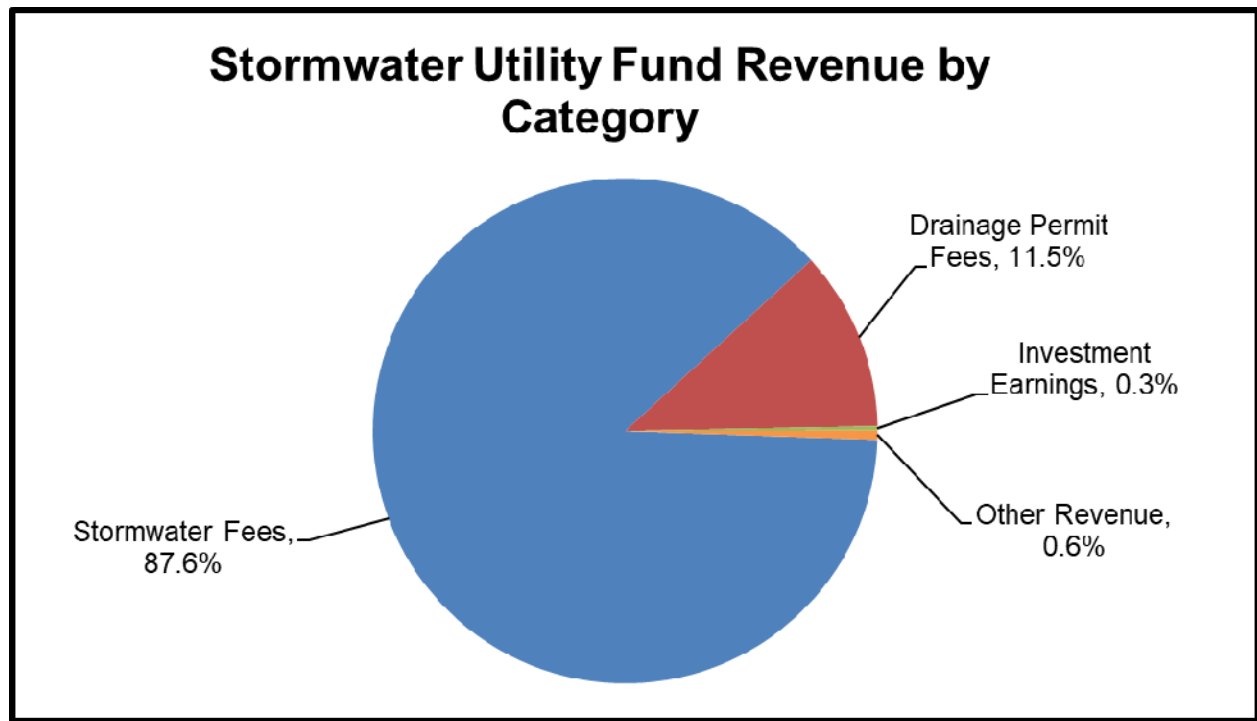
The Stormwater Utility Fund is the second of the Town’s two Enterprise Funds and remains self-supporting primarily through the collection of stormwater fees.

STORMWATER UTILITY FUND REVENUES

Revenue Assumptions:

In the Stormwater Utility Fund, there are four major revenue categories, which include Stormwater Fees, Drainage Permit Fees, Interest Income, and Other Revenue. Stormwater Utility Fund revenues comprise 0.9 percent of all Town revenues. Stormwater Utility Fund revenues are budgeted at \$1,865,650, an increase of 1.9 percent from FY 2022-2023 year-end estimates. Forecasts and trends are shown for Stormwater Fees and Drainage Permit Fees as they together comprise 99.1 percent of FY 2023-2024 Stormwater Utility Fund anticipated revenues.

	2022-2023 Year End Estimate	2023-2024 Adopted Budget	Dollar Variance	Percent Variance	Percent of Fund
STORMWATER FUND REVENUES					
Stormwater Fees	\$ 1,611,480	\$ 1,634,650	\$ 23,170	1.4%	87.6%
Drainage Permit Fees	200,000	215,000	15,000	7.5%	11.5%
Investment Earnings	8,000	5,000	(3,000)	-37.5%	0.3%
Other Revenue	11,405	11,000	(405)	-3.6%	0.6%
TOTAL	\$ 1,830,885	\$ 1,865,650	\$ 34,765	1.9%	100.0%

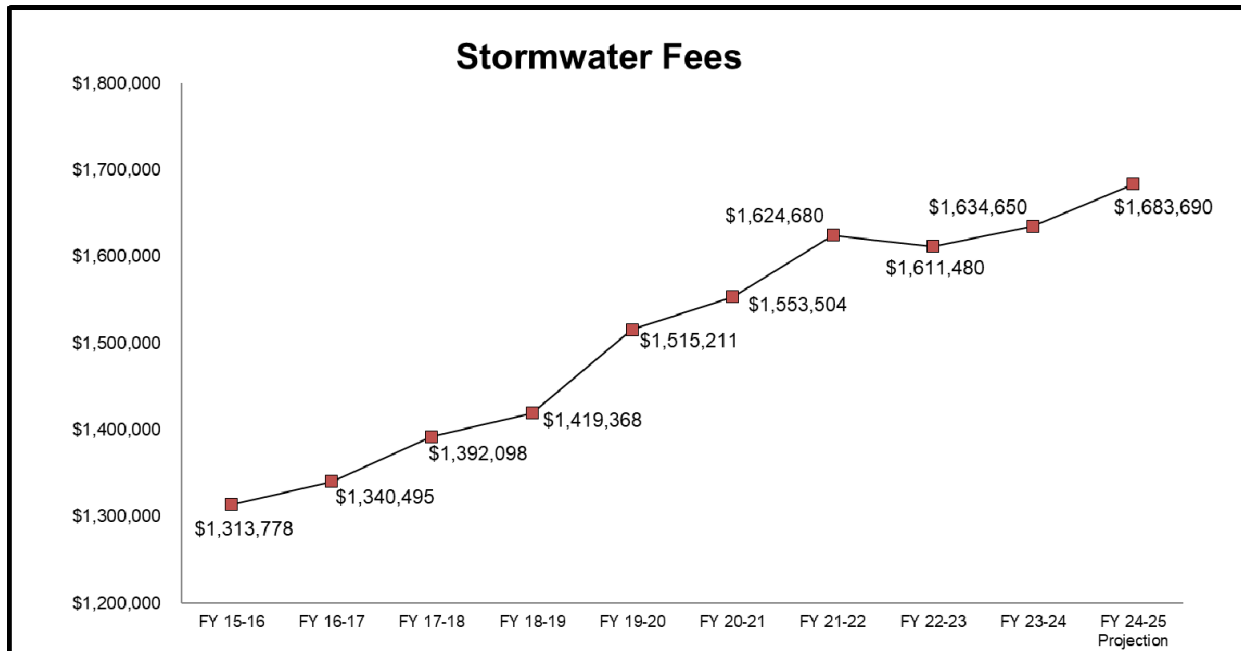


Stormwater Fees: \$1,634,650 (up \$23,170 or 1.4 percent)

In FY 2002-2003, in order to meet the Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater requirements, the Town created a Stormwater Utility Fund. Stormwater fees are assessed based upon property size, property type and water detention measures. Revenues from stormwater fees account for 87.6 percent of all Stormwater Utility Fund revenue.

In FY 2006-2007, the Town implemented the EPA Phase II Stormwater Regulatory Requirements which required the Stormwater Rate fees to be adjusted. Fee adjustments will be made every other year based on the national rate of inflation. The rate was adjusted 3.13 percent in FY 2021-2022 using the Consumer Price Index. In FY 2022-2023, a decision package was included in the budget for a stormwater rate study. The rate study will determine how the fees are increased in future years and will be implemented in FY 2024-2025.

The following chart demonstrates the growth of stormwater fee revenues.

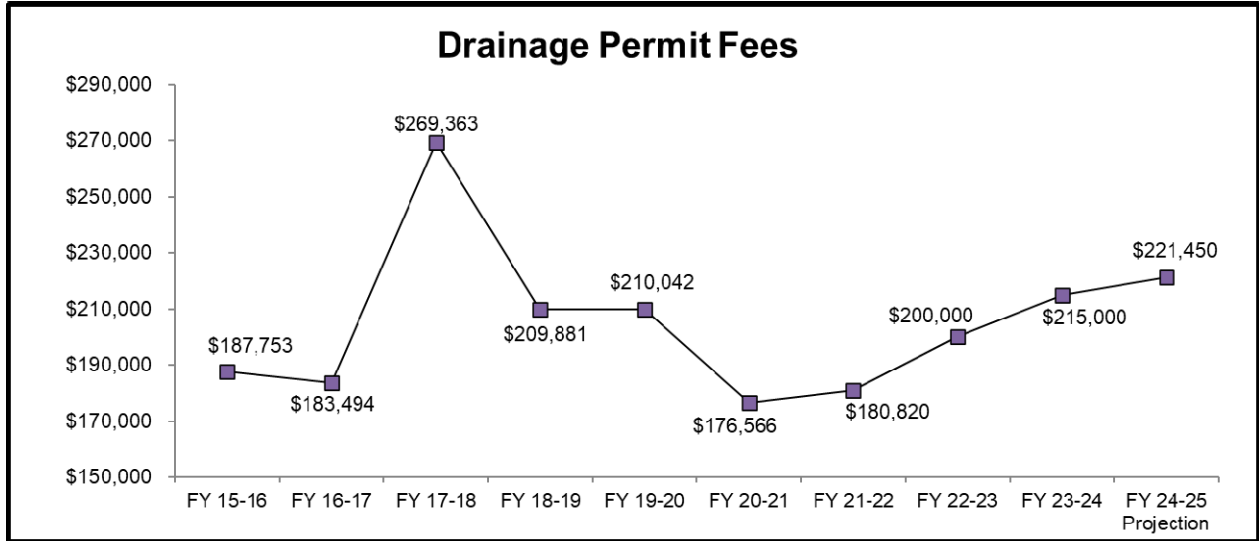


	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Stormwater Fees	\$ 1,419,368	\$ 1,515,211	\$ 1,553,504	\$ 1,624,680	\$ 1,611,480	\$ 1,634,650
% Change	2.0%	6.8%	2.5%	4.6%	-0.8%	1.4%

Drainage Permit Fees: \$215,000 (up \$15,000 or 7.5 percent)

Drainage Permit Fees are also a part of the stormwater program and are charged for drainage-related inspections conducted during the development process. This revenue is the second largest revenue source for the Stormwater Utility Fund and will account for 11.5 percent of all Stormwater Utility Fund revenues.

Drainage Permit Fees for FY 2023-2024 are budgeted conservatively, at a slight increase from the prior year level. The graph and chart below show the changes in the Drainage Permit Fees.



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Drainage Permit Fees	\$ 209,881	\$ 210,042	\$ 176,566	\$ 180,820	\$ 200,000	\$ 215,000
% Change	-22.1%	0.1%	-15.9%	2.4%	10.6%	7.5%

Investment Earnings: \$5,000 (down \$3,000 or -37.5 percent)

The Town conservatively invests available funds in the order of safety, liquidity, and yield. Investment Earnings is projected to be minimal due to the current market conditions and lower available interest rates. It accounts for 0.3 percent of all Stormwater Utility Fund revenues.

Other Revenue: \$11,000 (down \$405 or -3.6 percent)

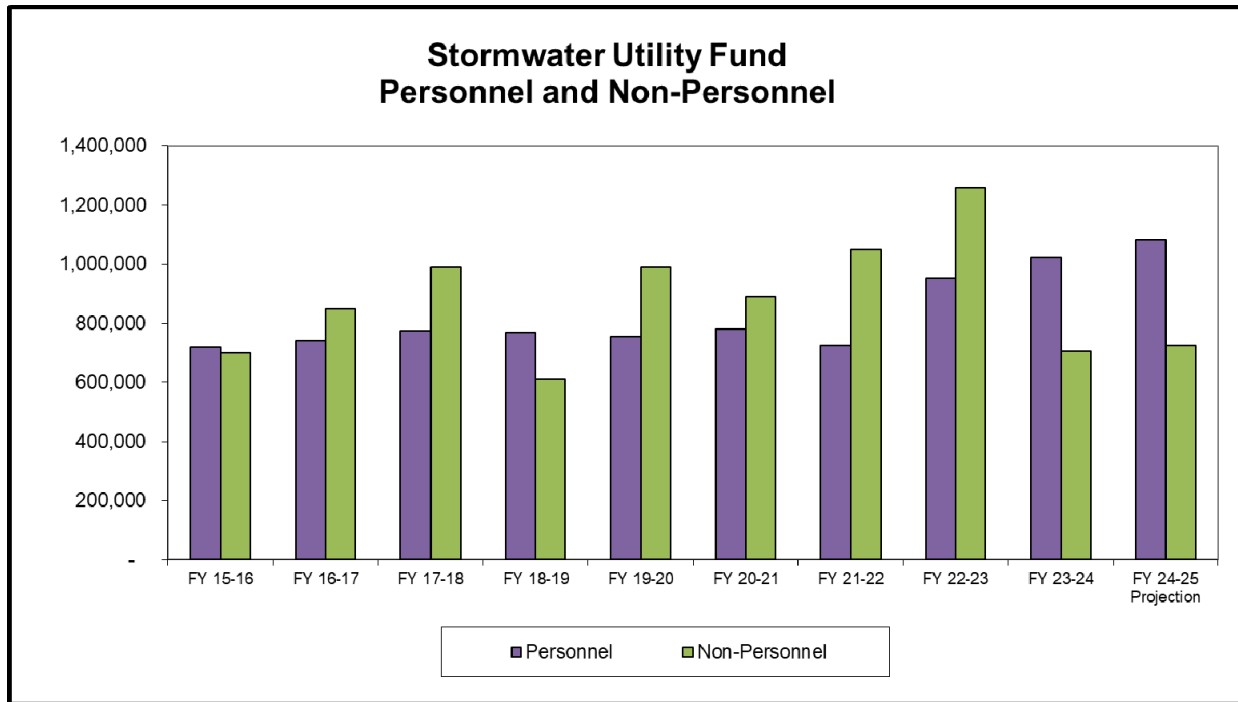
All additional revenues are combined to create the Other Revenue category which includes penalties for late payment. Other Revenue accounts for 0.6 percent of the Stormwater Utility Fund revenues.

STORMWATER UTILITY FUND EXPENDITURES

The Stormwater Utility Fund expenditures total \$1,727,128 for FY 2023-2024, which is a decrease of \$485,065 or -21.9 percent from the FY 2022-2023 year-end estimates. A breakdown and description of the Stormwater Utility Fund expenditures by account category and by function is provided below. For forecasting purposes, expenditures are grouped as either personnel or non-personnel related.

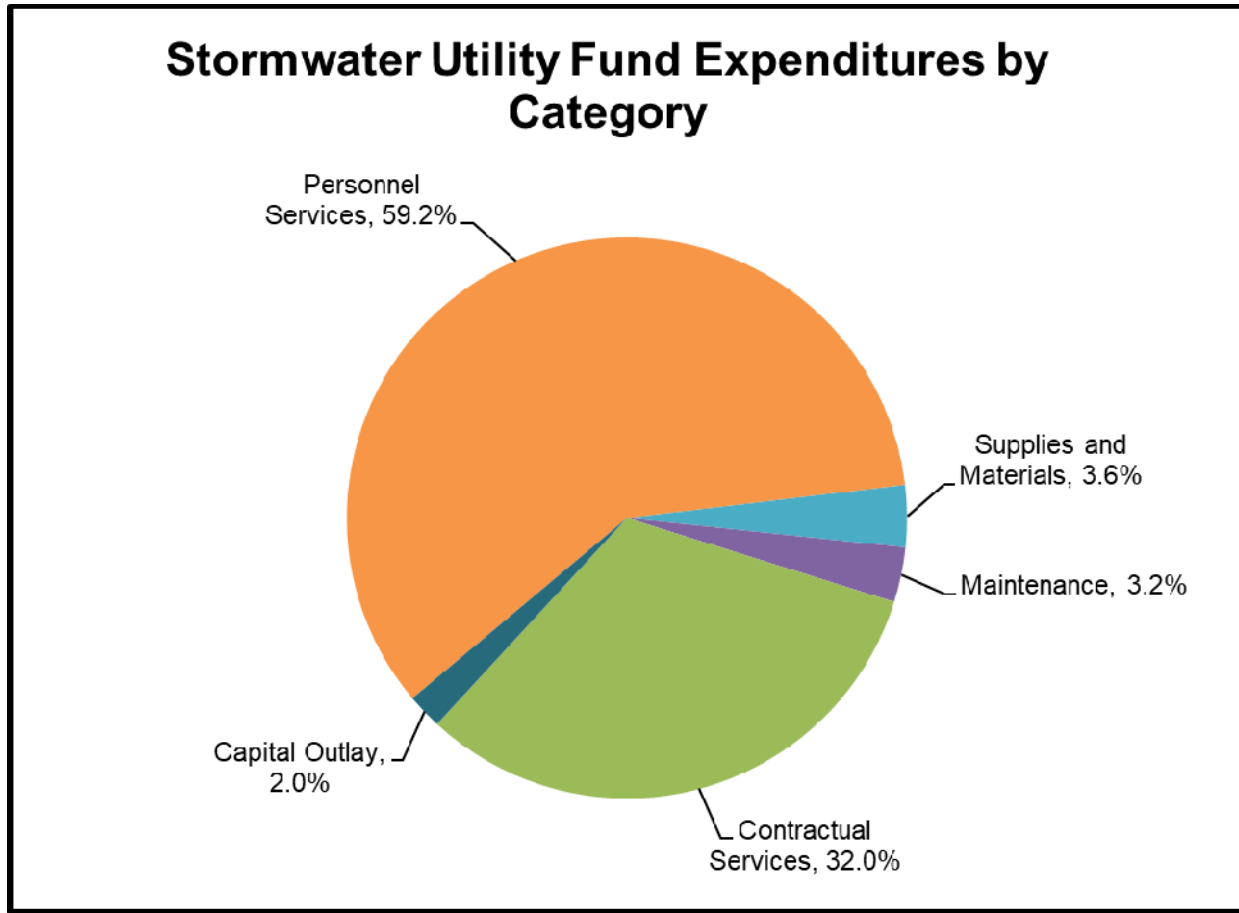
PERSONNEL AND NON-PERSONNEL EXPENDITURES

The average growth in the personnel category has been 6.1 percent over the last nine years. The Town is assuming a 6 percent growth rate for personnel for the Stormwater Utility Fund for the next fiscal year. The following chart shows the growth of the personnel expenditures.



Non-personnel expenditures are expected to increase by 3 percent annually. Expenditure amounts may vary on an annual basis due to the Capital Improvement Projects transfer for drainage projects. The amount transferred is based on the amount of revenue collected in the prior fiscal year.

EXPENDITURES BY ACCOUNT CATEGORY



Personnel Services: \$1,021,868 (up \$67,657 or 7.1 percent)

Personnel costs include all salaries and benefits for Town employees and is the largest expenditure category. Personnel costs account for 59.2 percent of Stormwater Utility Fund expenditures.

Supplies and Materials: \$61,410 (up \$1,545 or 2.6 percent)

These object classifications are for expendable materials and operating supplies necessary to conduct departmental activities. The increase in FY 2023-2024 is due to non-discretionary and decision packages. Supplies and Materials account for 3.6 percent of Stormwater Utility Fund expenditures.

Maintenance Services: \$54,550 (down \$560 or -1.0 percent)

These object classifications are for expendable upkeep of physical properties in condition for use or occupancy and tangible property of a more or less permanent nature which is used in carrying out operations. Maintenance Services account for 3.2 percent of Stormwater Utility Fund expenditures.

Contractual Services: \$554,300 (down \$526,262 or -48.7 percent)

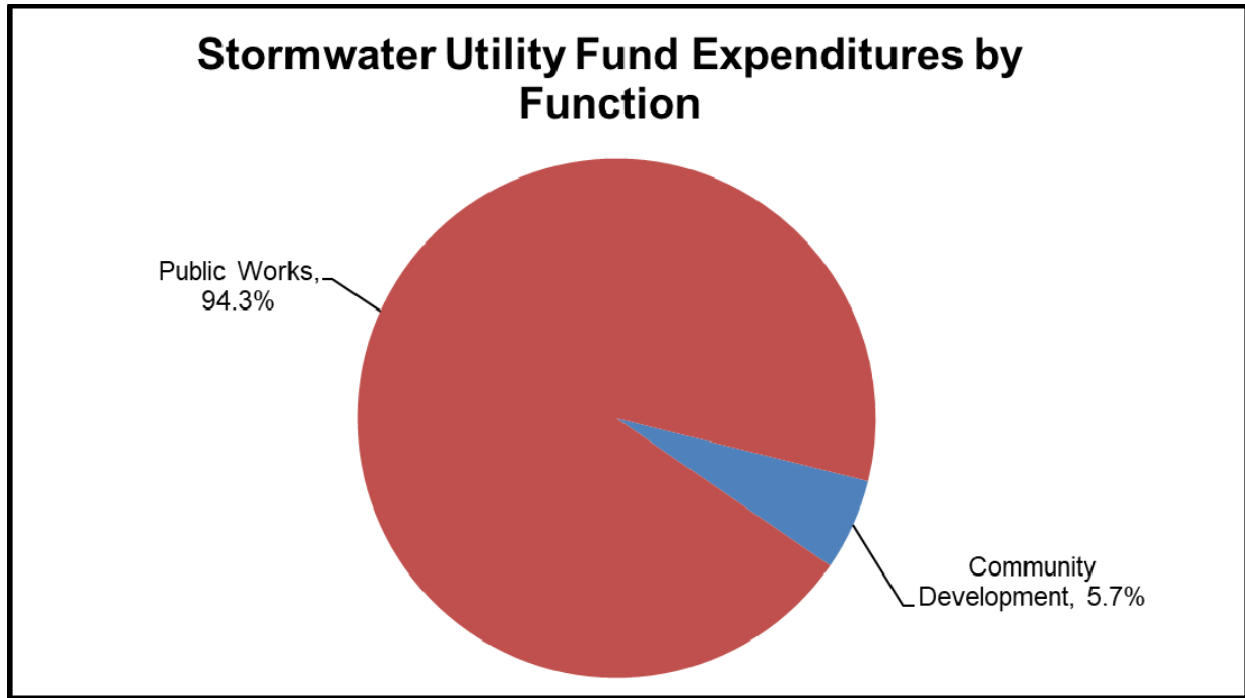
These object classifications are for obligations resulting in services rendered to Town activities by either private firms or other Town departments. With the addition of a transfer to a capital project

fund for drainage projects, this category has become the second largest category for the Stormwater Utility Fund. Funds are transferred as needed for Stormwater drainage projects, which makes the budget very volatile. Contractual Services accounts for 32.0 percent of Stormwater Utility Fund expenditures.

Capital Outlay: \$35,000 (down \$27,445 or -44.0 percent)

Capital outlay expenditures are those that are large one-time purchases for an item that is expected to have a usefulness span of over a year. Departments must submit a decision package requesting capital outlay expenditures and the request must be approved by Town Council as part of the budget adoption process. Because the funding is one-time, the costs will vary significantly from year to year.

EXPENDITURES BY FUNCTION



Community Development: \$98,643 (up \$2,808 or 2.9 percent)

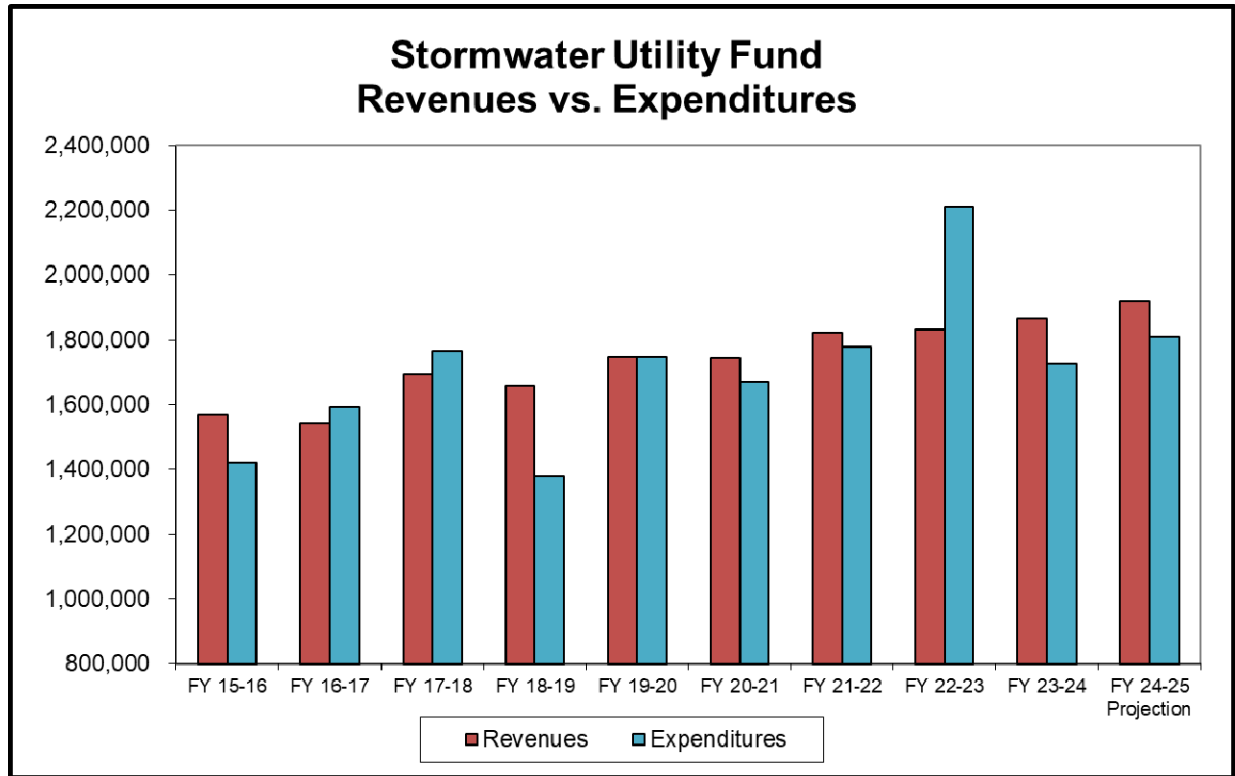
The Stormwater Utility Fund Community Development function helps control the level of contaminated stormwater drainage the Town has. This function is handled by the Environmental Services department.

Public Works: \$1,628,485 (down \$487,873 or -23.1 percent)

In the Stormwater Utility Fund, the public works function is responsible for engineering and maintaining the Town's drainage system. The public works function transfers funds annually to the Capital Improvement Program for drainage engineering projects.

STORMWATER UTILITY FUND REVENUE VS. EXPENDITURES

In the Stormwater Utility Fund, revenues are projected to be slightly higher than expenditures, a difference of \$138,522 in FY 2023-2024. The following graph shows the variance between the revenues and expenditures and indicates the net gain.



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of special revenue sources other than expendable trusts or major capital projects. The Special Revenue Funds include, but are not limited to, the Town's Library Development Fund, Park Development Fund, Tree Preservation Fund, Animal Care Fund, IRS Equitable Sharing Fund, Community Development Block Grant Fund (CDBG), Municipal Court Security Fund, Municipal Court Technology Fund, Dedicated Sales Tax Funds, and other grant funds. An analysis of the changes from the projected year-end to the adopted budget is available under the Special Revenue section of the budget.

GENERAL DEBT SERVICE FUND

The General Debt Service Fund provides the funds necessary to retire the outstanding tax-supported bonded indebtedness of the Town. Debt in this category primarily consists of general obligation bonds and certificates of obligation that are used to pay the cost of various public improvements such as streets, land acquisitions, and the construction of facilities. Revenues are generated for the repayment of the bonds and certificates primarily through ad valorem property taxes. Revenues in the General Debt Service Fund represent 2.9 percent of all revenues for the Town.

Other revenue includes funding from the 4B Parks sales tax for Twin Coves.

General Debt Service Revenues:	2022-2023	2023-2024	% Change
Property Taxes	5,818,055	5,579,970	-4.1%
Investment Earnings	125,000	50,000	-60.0%
Other Revenue	270,950	270,200	-0.3%
Total Revenues:	\$6,214,005	\$5,900,170	
General Debt Service Expenditures:	\$6,739,710	\$ 6,144,990	-8.8%



STRATEGIC PLAN

TOWN OF FLOWER MOUND

FY 2023-2024

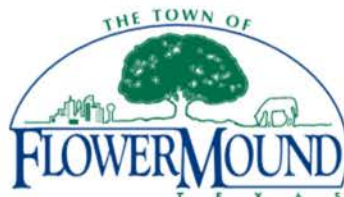


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Acknowledgments

*"Thank you to Town Council, Town Staff,
and most of all the Flower Mound Community,
for your input and hard work
during our strategic planning process!"
- FM Strategic Services Team*

Flower Mound Town Council

Brian Taylor
Place 3

Ann Martin
Deputy Mayor Pro Tem
Place 5

Derek France
Mayor

Adam Schiestel
Place 1

Chris Drew
Place 2

Jim Engel
Mayor Pro Tem
Place 4



EXECUTIVE SUMMARY

The Town of Flower Mound's Strategic Plan is more than just a document—it's a comprehensive vision for our community. Developed in collaboration with Town Council, department leaders, and residents, the plan provides a roadmap to guide our priorities, processes, and decision-making over the next several years. The Strategic Plan ensures that the Town provides effective, efficient, and innovative services to our community. Goals are developed under eight strategic priority areas that align with the Town's mission, vision, and values.

MISSION VISION

The vision of Flower Mound is to preserve our unique country atmosphere, heritage, and quality of life while cultivating a dynamic economic environment.

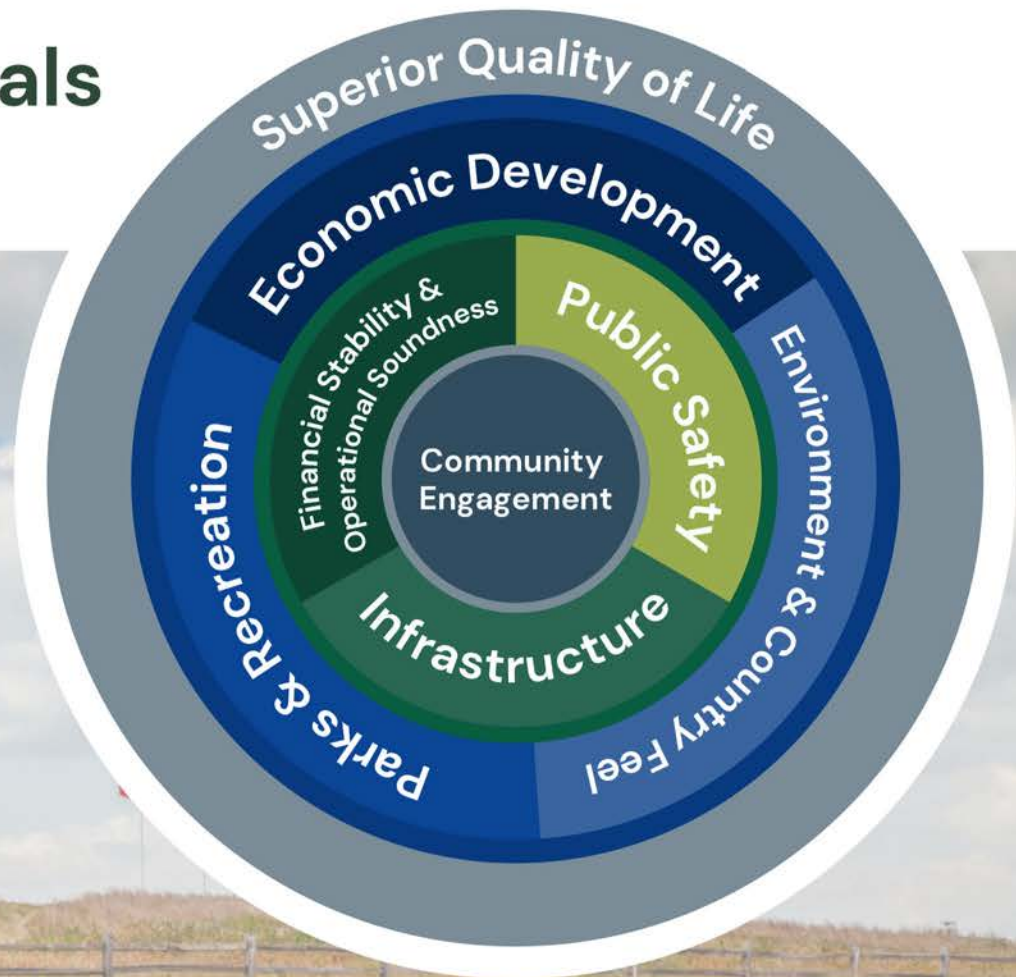
CORE VALUES

- Authentic
- Dedicated
- Exceptional
- Family

We Own It!

Strategic Goals

Focus areas for the Town

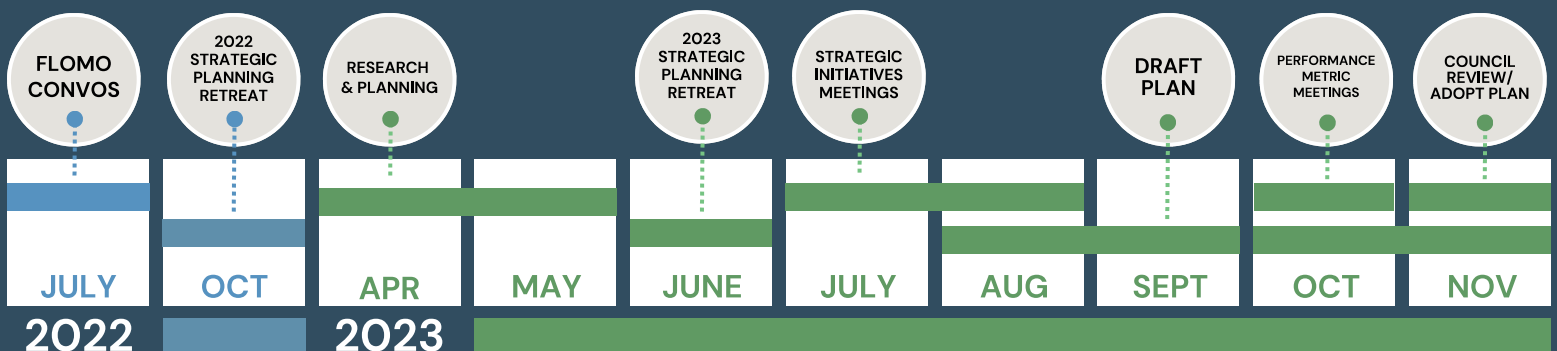


THE PROCESS

In October of 2022, Flower Mound Town Council attended a strategic retreat to take a comprehensive review and re-imagination of the strategic plan, including an evaluation of the Town’s current mission/vision, strategic goals, objectives, and initiatives. In June of 2023, Town Council attended another strategic retreat, to further build upon the previous retreat’s foundational work and to include more specific initiatives for FY 23–24. During these retreats, Town Council reaffirmed the Town’s mission/vision, reset the Town’s strategic goals, and identified strategic objectives and initiatives to focus on over the next several years.

Flower Mound's Strategic Plan is a collaborative process that involves the entire community. In July of 2022, the Town launched the FloMo Convos community engagement initiative. Residents and community stakeholders shared their vision for the Town through multiple community meetings to better understand how the Town can serve the community’s needs. The valuable feedback received from these community meetings assisted Town Council and staff to create a Strategic Plan that meets the needs of the community and matches its vision of Flower Mound both now and in the future. Additionally, in the Summer of 2023, the Town of Flower Mound performed a Resident Survey through Polco/NRC. The results from the 2023 Resident Survey help to create a baseline measurement in which the Town can grade its success in achieving its Strategic Goals in future years.

PLAN DEVELOPMENT TIMELINE JULY 2022 THROUGH NOVEMBER 2023



PUBLIC INPUT

FloMo Convos

FloMo Convos is an engagement initiative designed to solicit feedback from the Flower Mound community. In July of 2022, the Town held four, one-hour engagement sessions, at different locations throughout the Town. These engagement sessions included live surveys, facilitated group discussions, and interactive activities. The feedback received from FloMo Convos assisted staff and Town Council to identify strategic goals, objectives, and initiatives that align with the needs of the community.

“My hope is that we can use this model to engage residents on specific topics in the future. Community outreach is mission critical. It’s important that when we make decisions, we understand how our residents feel about them.”

— **James W. Childers**
Town Manager

During the 2022 FloMo Convos engagement initiative, participants identified the following focus areas for the Town over the next 5 years:

- Safety/Great Place to Raise a Family
- Parks & Recreation
- Traffic/Walkability/Bikeability
- Conservation of Open Space/Tree Preservation
- Amenities/Entertainment/Shopping & Dining



PUBLIC INPUT

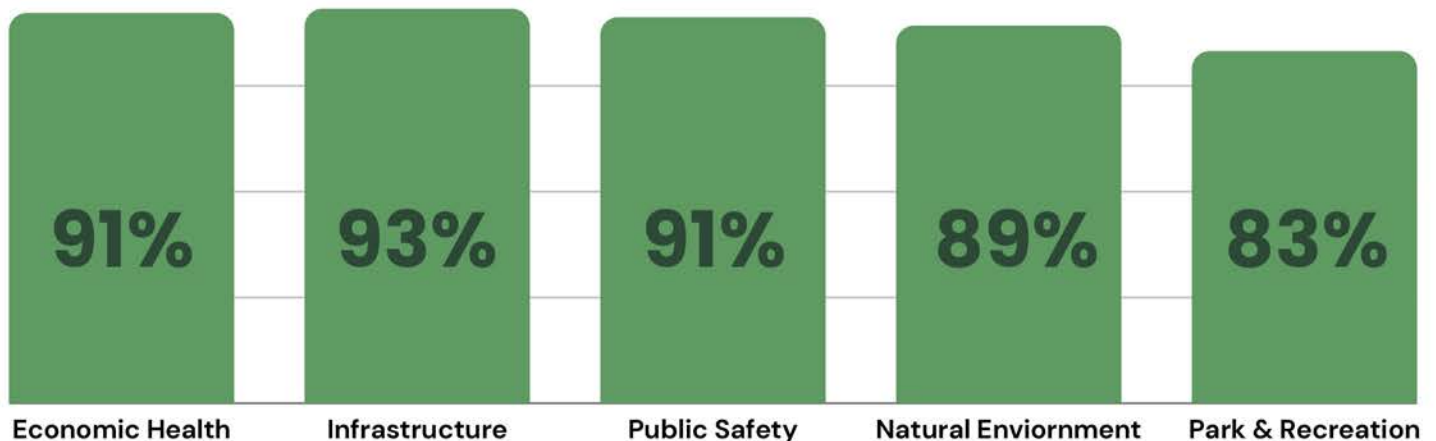
Resident Survey

In June/July of 2023, the Town of Flower Mound conducted the 2023 Resident Survey. Flower Mound residents shared their thoughts on the Town's current state and future direction. The full report can be found at: <https://www.flower-mound.com/332/Resident-Survey-Results>

The responses from the community regarding focus areas over the next two years aligned with the Town's Strategic Goals. Additionally, these areas of focus were reaffirmed during the Town's FloMo Convos engagement initiative. Results from the resident survey, conducted every two years, assists the Town in measuring success toward strategic goals, objectives, and initiatives.



“Rate how important you think it is for the Flower Mound community to focus on each of the following in the coming two years”



STRATEGIC FLOW

During the 2022 and 2023 Strategic Planning Retreat, Town Council re-evaluated the Town’s Strategic Goals. The Town’s 8 Strategic Goals fall under the following 4 categories. These categories are important to understand what the Town is trying to achieve, where the process begins, and outlines how the Town can achieve its desired outcome.

DESIRED OUTCOME

The desired outcome for the Town of Flower Mound is to achieve a **Superior Quality of Life** for its residents, business owners, and community. Every goal, objective, and initiative should ultimately result in a superior quality of life for the Flower Mound community.

FOUNDATIONAL GOAL

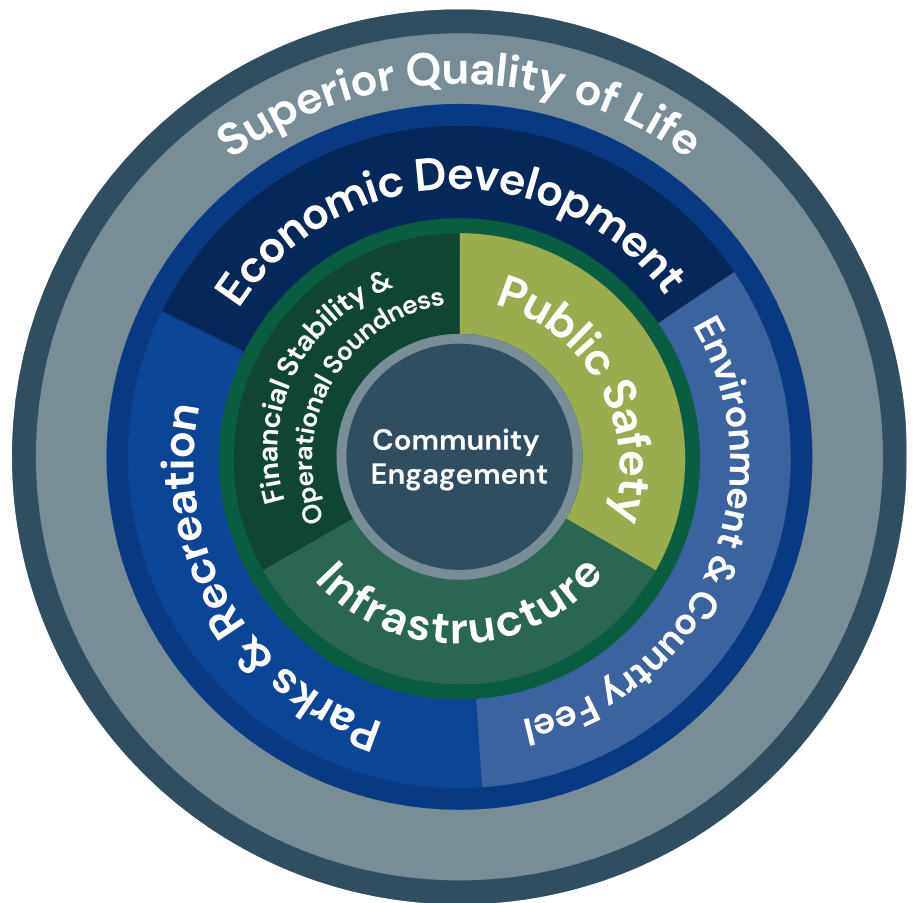
In order to achieve the desired outcome of superior quality of life, we must first start with the foundational goal of **Community Engagement**. All Town goals, objectives, and initiatives should be based on feedback from the community.

CORE GOALS

Core goals are found in almost every municipalities strategic plan. These goals are essential in order to achieve the Town’s desired outcome. **Public Safety, Infrastructure, and Financial Stability and Operational Soundness** are all core goals to achieving a superior quality of life.

COMMUNITY GOALS

Community goals are specific areas that are unique to Flower Mound. These areas can be described as focus areas for the Town that can change over time. Flower Mound’s community goals are **Parks & Recreation, Economic Development, and Environment & Country Feel**.



STRATEGIC GOALS

The Mayor and Town Council have identified eight areas to help guide the work of Town government:



Goal 1

Superior Quality of Life

Flower Mound's foremost objective is to provide its residents, business owners, and community with a superior quality of life. This overarching goal serves as the Town's Desired Outcome for all other strategic goals. It emphasizes the importance of creating an environment where people can thrive, enjoy, and find fulfillment.



Goal 2

Public Safety

Ensuring the public safety of Flower Mound's residents and businesses is a top priority. This is a Core Goal that focuses on implementing measures and strategies to keep Flower Mound safe. Public safety is a fundamental component in creating an environment where people can live, work, and play securely.



Goal 3

Infrastructure

Infrastructure is a Core Goal which focuses on maintaining and enhancing the Town's most essential services like water, sewer, drainage, transportation, and connectivity. A robust and well-maintained infrastructure is essential to support the Town's growth, provide essential services, and ensure the overall well-being of the community.



Goal 4

Financial Stability & Operational Soundness

Achieving financial stability and operational soundness is crucial for the long-term success of the Town. This Core Goal focuses on managing the Town's finances efficiently and ensuring operational sustainability. It involves responsible budgeting, resource allocation, and strategic planning to meet the needs of the community in the most efficient manner.



Goal 5

Environment & County Feel

Flower Mound is committed to preserving its natural environment and maintaining its country feel. This Community Goal seeks to protect green spaces, maintain its rural charm, and promote tree preservation to contribute to a high quality of life and a unique community character.



Goal 6

Parks & Recreation

Flower Mound recognizes that the availability of parks and recreation contributes to the well-being and the overall quality of life of its residents. This Community Goal is aimed at providing residents with diverse recreational opportunities to promote well-being and to provide opportunities to connect with nature.



Goal 7

Economic Development

Economic development is a Community Goal that seeks to stimulate the local economy, attract new businesses, and create job opportunities. By fostering a dynamic economic environment, Flower Mound aims to enhance its residents' prosperity and the overall economic vitality of the community.



Goal 8

Community Engagement

Community engagement is a continuous process that shapes and guides the Town's actions and decision-making. This Foundational Goal emphasizes the importance of active participation and feedback from the community to ensure that all objectives align with the desires and needs of the community.

STRATEGIC OBJECTIVES, INITIATIVES, AND PERFORMANCE METRICS

OBJECTIVE

1

Protect and Expand the Town’s Tree Canopy



Initiatives

Performance Metrics

1.1 Promote Environmental Education Programs/Events and Tree Planting Events

Continue to promote Town environmental education programs/events and tree planting events.

- # of trees given away
- # of Environmental Education Programs/Events
- # of Town-Wide Environmental Education Events

1.2 Evaluate Public Areas for Tree Planting

Recommend 5 locations for public tree planting on Town property and present options to TC with accompanying costs.

- Present to TC by June 2024
- # of trees planted

1.3 Increase Awareness of the Town’s Tree Species Selection List

Create marketing materials for the Town’s tree species selection list and a stand-alone webpage for landscaping and tree species.

- Complete by June 2024
- # of visits to the Town Landscape and Tree Species webpage

OBJECTIVE

2

Increase Open Space, Parkland, and Recreational Opportunities



Initiatives	Performance Metrics
<p>2.1 Acquire Additional Town Parkland Identify and assess potential land acquisition opportunities for parks and recreation to maintain the current number of Town park acres per 1,000 people.</p>	<ul style="list-style-type: none"> • # of Town park acres added in FY 23-24 • # of Town park acres per 1,000 people
<p>2.2 Plan and Present Options for a Town Signature Festival Create a proposal to host a Town Signature Festival in Fall of 2025 and present options to TC.</p>	<ul style="list-style-type: none"> • Create a Decision Package in the FY 24/25 Budget for a Town Signature Festival in Fall of 2025
<p>2.3 Incentivize Open Space Dedication Increase the amount of preserved open space and privately maintained–publicly accessible open space.</p>	<ul style="list-style-type: none"> • # of acres of preserved open space added in FY 23-24 • # of acres of privately maintained–publicly accessible open space added in FY 23-24

OBJECTIVE

3

Adopt a Comprehensive and Strategic Economic Development Plan



Initiatives	Performance Metrics
<p>3.1 Create a Comprehensive Economic Development Strategic Plan Develop a comprehensive economic development plan that outlines the Town's future economic goals and objectives.</p>	<ul style="list-style-type: none"> • Present to TC by June 2024
<p>3.2 Increase the Amount of Sales Tax collected by the Town Provide a detailed analysis of sales tax by industry and provide to TC.</p>	<ul style="list-style-type: none"> • Complete analysis and provide to TC by June 2024

OBJECTIVE

4

Implement Innovative Traffic Solutions



Initiatives	Performance Metrics
<p>4.1 Prioritize Intersection Improvements in CIP Prioritize current CIP intersection improvements, provide TC options to move future CIP intersection improvements forward, and provide additional CIP Intersection Improvements.</p>	<ul style="list-style-type: none"> • # of CIP Intersection Improvement Projects • % of Total CIP spent on Intersection Improvements
<p>4.2 Collaborate with TxDOT on West FM Transportation Collaborate with TxDOT to pre-plan and implement traffic solutions on the west side of FM.</p>	<ul style="list-style-type: none"> • # of hours of TxDOT collaboration
<p>4.3 Research Alternative Funding for Transportation Projects and Traffic Solutions Research and apply for all applicable alternative funding opportunities related to transportation projects and traffic solutions.</p>	<ul style="list-style-type: none"> • # of applications submitted for alternative funding in FY 23-24 • # of applications accepted for alternative funding in FY 23-24 • Amount of alternative funding awarded in FY 23-24

OBJECTIVE

5

Adopt a Future Facilities Strategy



Initiatives	Performance Metrics
<p>5.1 Future Facilities Needs Assessment Complete a Future Facilities Needs Assessment based on Town build-out and a Town Hall Office Space Plan.</p>	<ul style="list-style-type: none"> • Complete the Facilities Needs Assessment and present to TC by September 2024 • Complete the Town Hall Office Space Plan and present to TC by June 2024
<p>5.2 Internal Land Acquisition Committee Create an internal land acquisition committee that analyzes park land acquisition and future facility needs against current land opportunities and current infill properties.</p>	<ul style="list-style-type: none"> • # of land acquisition committee meetings in FY 23-24 • # of acres of land acquisition in FY 23-24

OBJECTIVE

6

Adopt a Long-Range Financial Strategy



Initiatives	Performance Metrics
<p>6.1 Increase the Homestead Exemption in Future Years Increase the Homestead Exemption to 20% by the FY 28–29 budget.</p>	<ul style="list-style-type: none"> • % increase in the Homestead Exemption
<p>6.2 Public Education on Municipal Finance and Debt Better educate Town Council and the public on municipal finance and how municipal debt works.</p>	<ul style="list-style-type: none"> • Hold public work session(s) on municipal finance and debt by June 2024
<p>6.3 Maintain the Town’s I&S Rate to Fund CIP Projects that Maintain Current LOS Utilize debt to fund CIP projects that maintain current levels of service.</p>	<ul style="list-style-type: none"> • I&S tax rate

OBJECTIVE

7

Recruit and Retain High-Quality Staff



Initiatives	Performance Metrics
<p>7.1 Bring Forward a Mid-Year Market Adjustment Analyze the current compensation market adjustment needs and present a mid-year market adjustment to TC.</p>	<ul style="list-style-type: none"> • Bring forward a mid-year market adjustment by February 2024
<p>7.2 Annual Compensation and Classification Analysis Hire a full-time Senior Human Resources Generalist to perform annual Compensation and Classification Analysis to be presented as a part of the annual budget.</p>	<ul style="list-style-type: none"> • Complete the Compensation and Classification Analysis, present to TC, and include corresponding market adjustments in the FY 24–25 Budget.

OBJECTIVE

8

Maintain Operational Continuity and Resiliency



Initiatives

Performance Metrics

8.1 Public Works Critical Infrastructure Security

Perform upgrades as outlined by the 5-year critical infrastructure security initiative to meet DOH guidelines, as recommended by the Town’s Water System Risk & Resiliency Assessment.

- Install recommended security enhancements at 4 locations by September 2024

8.2 Conduct a Town-wide Cybersecurity Risk Assessment

Conduct a Town-wide Cybersecurity Risk Assessment in FY 23-24.

- Perform risk assessment by September 2024

8.3 Conduct Annual Risk Assessments and Response Plans

Conduct 1 Full Scale Emergency Operations Exercise in FY 23-24

- Conduct Emergency Operations Exercise by September 2024

OBJECTIVE

9

Promote Transparency and Public Engagement



Initiatives

Performance Metrics

9.1 Regularly Update the Town’s Website

Create a monthly webpage update schedule to ensure review of every webpage on the Town’s website is updated at least once a year.

- # of webpages updated

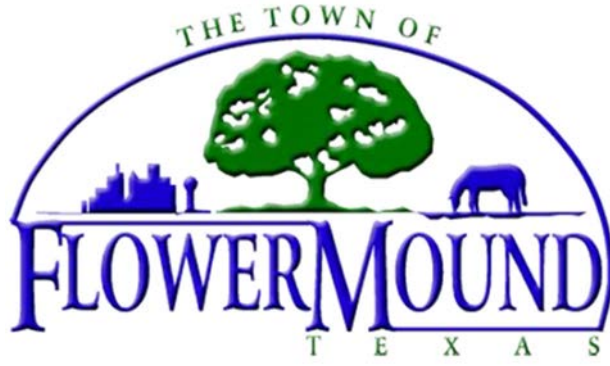
9.2 Continue to Expand FloMo Convos

Perform 2 separate FloMo Convos sessions in FY 23-24.

- # of FloMo Convos sessions conducted

GENERAL FUND REVENUES

	FY 21-22 Actual	FY 22-23 Revised Budget	FY 22-23 Projected	% Change 22-23 Bud. To 22-23 Proj.	FY 23-24 Base Budget	Non- Discretionary Packages	Decision Packages	FY 23-24 Adopted Budget	% Change 22-23 Proj. to 23-24 Adopted
Property Taxes	\$41,998,055	\$47,383,753	\$47,375,000	-0.02%	\$49,743,065	\$ -	\$ -	\$49,743,065	5.00%
Utility Franchise Fees	6,827,086	5,615,500	7,189,298	28.03%	7,269,584	-	-	7,269,584	1.12%
Sales Tax Collections	17,505,884	16,876,550	18,964,700	12.37%	19,723,285	-	-	19,723,285	4.00%
Other Taxes	338,037	324,450	326,000	0.48%	335,780	-	-	335,780	3.00%
Charges for Current Services	4,656,384	4,568,900	4,910,953	7.49%	5,218,760	101,500	2,550	5,322,810	8.39%
Licenses and Permits	3,238,852	2,718,360	2,128,710	-21.69%	2,076,875	-	-	2,076,875	-2.44%
Fines and Forfeitures	1,139,842	745,950	1,099,925	47.45%	1,100,125	-	-	1,100,125	0.02%
Investment Earnings	271,883	200,000	1,750,000	775.00%	500,000	-	-	500,000	-71.43%
Intergovernmental Revenue	1,747,483	2,184,271	2,000,000	-8.44%	2,131,567	-	163,075	2,294,642	14.73%
Interfund Transfer	3,273,012	3,091,837	3,273,010	5.86%	3,729,522	-	-	3,729,522	13.95%
Other Revenue	519,677	565,059	651,867	15.36%	549,239	-	-	549,239	-15.74%
TOTAL GENERAL FUND REVENUES	\$ 81,516,194	\$ 84,274,630	\$ 89,669,463	6.40%	\$ 92,377,802	\$ 101,500	\$ 165,625	\$ 92,644,927	3.32%



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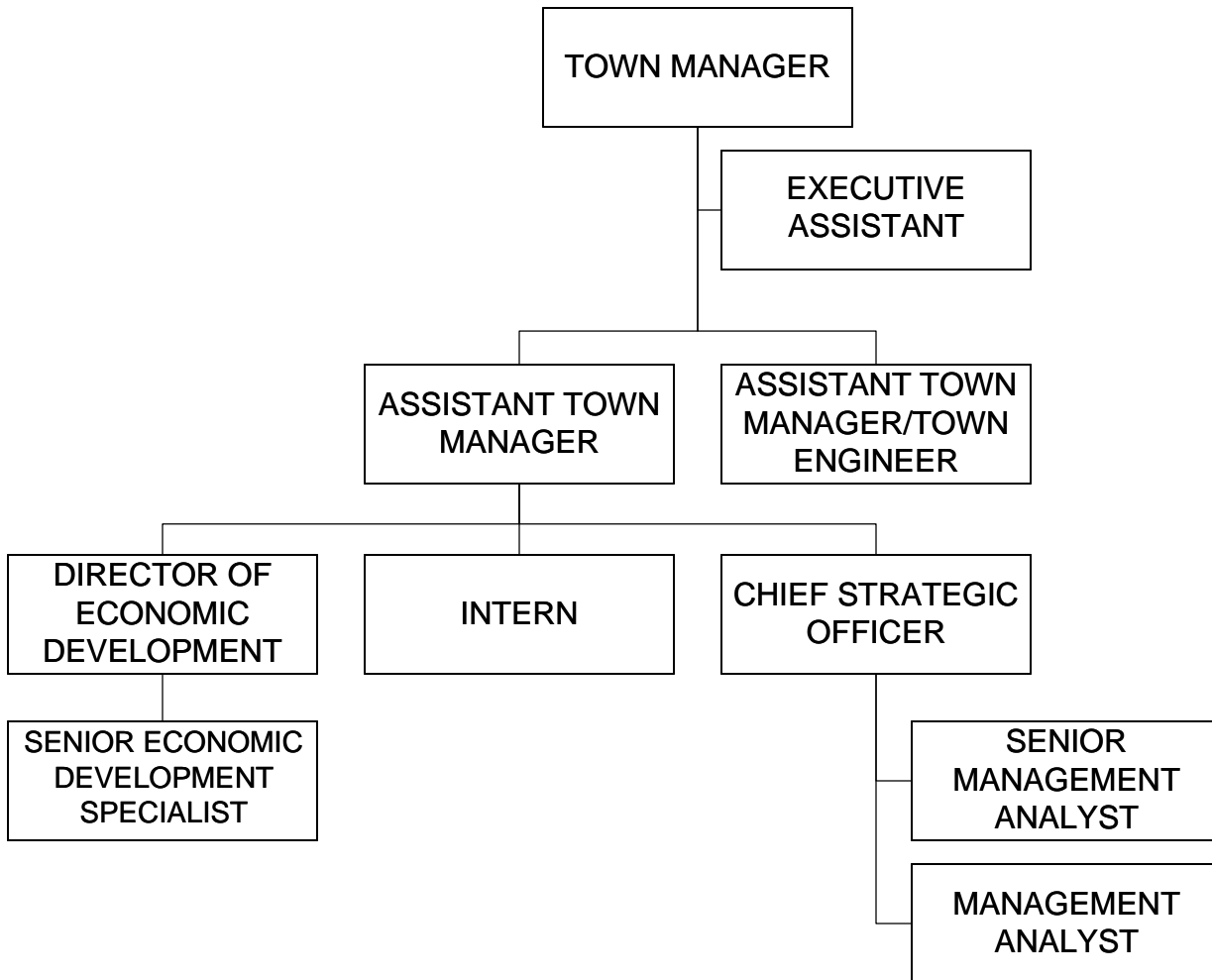
GENERAL FUND EXPENDITURES

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Adopted Base Budget	Non- Discretionary Packages	Decision Packages	FY 23-24 Adopted Budget	% Change 22-23 Proj. to 23-24 Adopted
Town Manager's Office								
Town Manager's Office	1,089,884	1,214,480	1,320,852	1,493,252	122,000	-	1,615,252	22.29%
Economic Development	507,292	704,392	687,781	498,014	231,850	160,000	889,864	29.38%
Non-Departmental	281,051	1,754,455	1,754,455	-	879,685	-	879,685	-49.86%
Total Town Manager's Office	\$ 1,878,227	\$ 3,673,327	\$ 3,763,088	\$ 1,991,266	\$ 1,233,535	\$ 160,000	\$ 3,384,801	-10.05%
Legislative Services								
Town Secretary	467,463	471,745	475,219	490,818	8,735	-	499,553	5.12%
Town Council Support	31,597	37,520	37,560	37,120	-	2,450	39,570	5.35%
Election Services	14,163	94,045	114,725	14,805	10,825	-	25,630	-77.66%
Total Legislative Services	\$ 513,223	\$ 603,310	\$ 627,504	\$ 542,743	\$ 19,560	\$ 2,450	\$ 564,753	-10.00%
Development Services								
Building Inspections	1,434,960	1,592,229	1,597,512	1,716,996	-	-	1,716,996	7.48%
Planning Services	777,936	789,041	821,229	839,021	1,700	118,315	959,036	16.78%
Total Development Services	\$ 2,212,896	\$ 2,381,270	\$ 2,418,741	\$ 2,556,017	\$ 1,700	\$ 118,315	\$ 2,676,032	10.64%
Parks and Recreation Services								
Parks and Recreation Services Administration	285,649	299,261	310,857	329,844	100	7,825	337,769	8.66%
Park Services	4,125,064	4,598,842	4,578,769	4,549,815	135,490	82,090	4,767,395	4.12%
Twin Coves Park	449,475	609,029	568,635	590,333	33,400	2,000	625,733	10.04%
Recreation & Leisure Services Management	405,040	415,107	356,625	435,243	-	-	435,243	22.05%
Community and Cultural Events	504,286	614,888	617,330	620,912	34,425	1,000	656,337	6.32%
Gibson- Grant Historical Log Cabin	9,626	40,550	19,835	23,000	-	-	23,000	15.96%
Seniors in Motion	683,031	760,023	784,706	693,753	21,900	3,750	719,403	-8.32%
CAC - Administration	1,238,880	1,591,641	1,554,286	1,536,920	62,700	-	1,599,620	2.92%
CAC - Recreation Programs	424,546	406,055	456,024	412,039	60,500	-	472,539	3.62%
CAC - Aquatics Programs	709,234	1,256,032	1,128,164	1,139,236	38,000	-	1,177,236	4.35%
CAC - Special Events	32,405	42,430	39,110	41,930	-	-	41,930	7.21%
CAC- Athletics	29,753	31,750	31,750	31,750	-	-	31,750	0.00%
Sports Leagues	61,607	59,175	58,325	59,125	-	-	59,125	1.37%
Tennis	142,616	150,500	150,500	150,500	-	-	150,500	0.00%
Total Parks and Recreation Services	\$ 9,101,212	\$ 10,875,283	\$ 10,654,916	\$ 10,614,400	\$ 386,515	\$ 96,665	\$ 11,097,580	4.15%
Library Services								
Library Services	2,079,638	2,150,113	2,143,515	2,214,383	9,625	34,955	2,258,963	5.39%
Total Library Services	\$ 2,079,638	\$ 2,150,113	\$ 2,143,515	\$ 2,214,383	\$ 9,625	\$ 34,955	\$ 2,258,963	5.39%
Police Services								
Animal Services	707,997	756,339	774,819	795,162	-	56,605	851,767	9.93%
Operating Services	16,009,763	17,985,529	18,142,145	17,354,297	97,980	542,320	17,994,597	-0.81%
School Crossing Guards	510,692	617,943	600,965	562,246	-	1,750	563,996	-6.15%
Total Police Services	\$ 17,228,452	\$ 19,359,811	\$ 19,517,929	\$ 18,711,705	\$ 97,980	\$ 600,675	\$ 19,410,360	-0.55%
Financial Services								
Financial Services	1,599,246	1,732,507	1,723,836	1,755,465	46,390	122,080	1,923,935	11.61%
Tax Appraisal and Collection	346,470	394,315	394,315	394,315	32,275	-	426,590	8.19%
Community Support	126,125	116,125	116,125	225,800	-	-	225,800	94.45%
Municipal Court	616,189	871,185	862,641	710,427	14,730	1,500	726,657	-15.76%
Purchasing	266,282	302,685	286,629	326,415	825	-	327,240	14.17%
Fleet Services	597,929	865,340	843,657	837,831	4,070	89,545	931,446	10.41%
Total Financial Services	\$ 3,552,241	\$ 4,282,157	\$ 4,227,203	\$ 4,250,253	\$ 98,290	\$ 213,125	\$ 4,561,668	7.91%
Administrative Services								
Human Resources	724,052	885,720	896,318	855,873	9,935	110,340	976,148	8.91%
Information Technology - MIS	1,621,005	1,655,133	1,661,366	1,747,283	61,055	132,585	1,940,923	16.83%
Information Technology - GIS	428,494	500,774	511,721	511,267	1,700	-	512,967	0.24%
Facilities Management	3,738,621	5,440,305	5,420,564	3,252,847	333,650	1,531,500	5,117,997	-5.58%
Total Administrative Services	\$ 6,512,172	\$ 8,481,932	\$ 8,489,969	\$ 6,367,270	\$ 406,340	\$ 1,774,425	\$ 8,548,035	0.68%

GENERAL FUND EXPENDITURES

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Adopted Base Budget	Non- Discretionary Packages	Decision Packages	FY 23-24 Adopted Budget	% Change 22-23 Proj. to 23-24 Adopted
Fire & Emergency Services								
Fire & Emergency Services Administration	587,587	587,717	641,116	630,104	30,475	-	660,579	3.04%
EMS	777,800	835,920	854,218	864,480	2,180	52,820	919,480	7.64%
Fire Training	363,186	404,398	383,604	417,296	-	-	417,296	8.78%
Fire Suppression	15,322,224	18,906,288	18,867,154	17,306,681	71,980	18,715	17,397,376	-7.79%
Emergency Management	234,612	264,773	241,223	199,052	1,050	-	200,102	-17.05%
Fire Prevention Services	867,076	984,708	1,076,985	922,522	14,660	31,260	968,442	-10.08%
Total Fire & Emergency Services	\$ 18,152,485	\$ 21,983,804	\$ 22,064,300	\$ 20,340,135	\$ 120,345	\$ 102,795	\$ 20,563,275	-6.80%
Communications								
Communications	697,477	843,595	845,110	872,548	14,970	-	887,518	5.02%
Total Communications	\$ 697,477	\$ 843,595	\$ 845,110	\$ 872,548	\$ 14,970	\$ -	\$ 887,518	5.02%
Non-Departmental Services								
General Fund Transfers	2,380,584	2,558,614	2,558,614	3,625,750	-	-	3,625,750	41.71%
General Fund Non-Departmental	1,855,575	3,840,220	3,291,085	1,544,720	112,000	7,200	1,663,920	-49.44%
Total Non-Departmental Services	\$ 4,236,159	\$ 6,398,834	\$ 5,849,699	\$ 5,170,470	\$ 112,000	\$ 7,200	\$ 5,289,670	-9.57%
Public Works								
Construction Planning & Management	76,981	108,605	112,115	116,885	-	-	116,885	4.25%
Street Services Management	1,030,864	1,019,376	1,061,599	979,887	-	75,000	1,054,887	-0.63%
Pavement Maintenance	3,278,554	3,112,515	3,076,263	2,836,146	40,900	440,000	3,317,046	7.83%
Transportation Services Management	143,033	154,980	157,189	152,133	250	-	152,383	-3.06%
Signs & Markings	893,350	1,142,530	1,127,092	1,126,391	95,200	-	1,221,591	8.38%
Traffic Signals	1,126,640	2,429,770	2,468,895	1,028,688	107,330	288,500	1,424,518	-42.30%
Total Public Works	\$ 6,549,422	\$ 7,967,776	\$ 8,003,153	\$ 6,240,130	\$ 243,680	\$ 803,500	\$ 7,287,310	-8.94%
Environmental Services								
Environmental Services	1,480,596	1,615,621	1,541,563	1,610,338	400	-	1,610,738	4.49%
Total Environmental Services	\$ 1,480,596	\$ 1,615,621	\$ 1,541,563	\$ 1,610,338	\$ 400	\$ -	\$ 1,610,738	4.49%
TOTAL GENERAL FUND EXPENDITURES	\$ 74,194,200	\$ 90,616,833	\$ 90,146,690	\$ 81,481,658	\$ 2,744,940	\$ 3,914,105	\$ 88,140,703	-2.23%
NET CHANGE	\$ 7,321,994	\$ (6,342,203)	\$ (477,227)				\$ 4,504,224	

TOWN MANAGER'S OFFICE



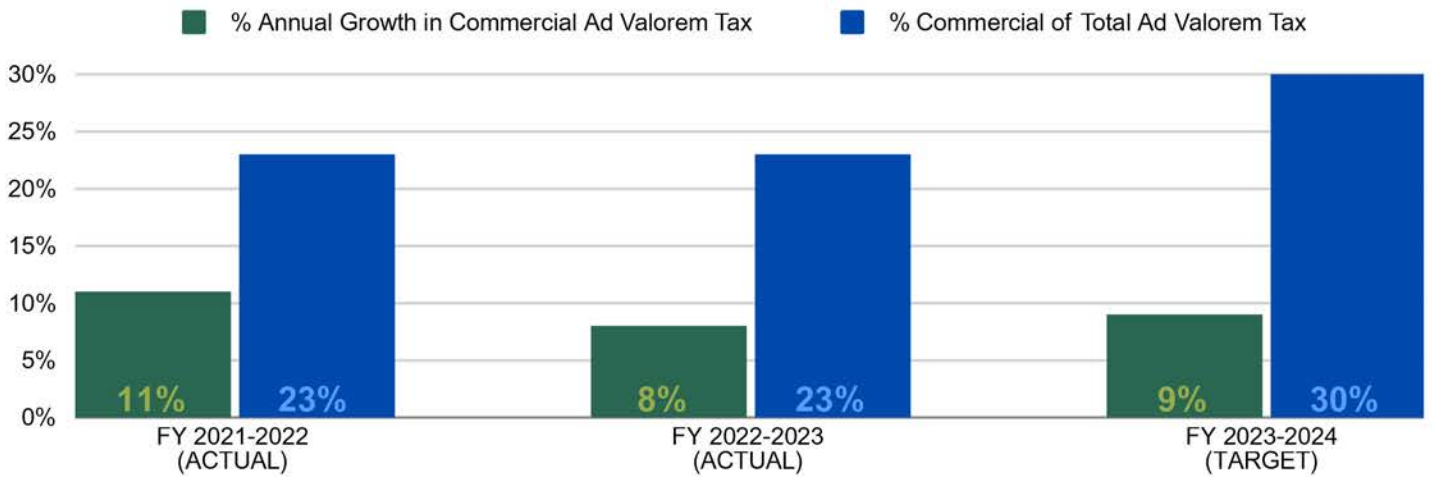


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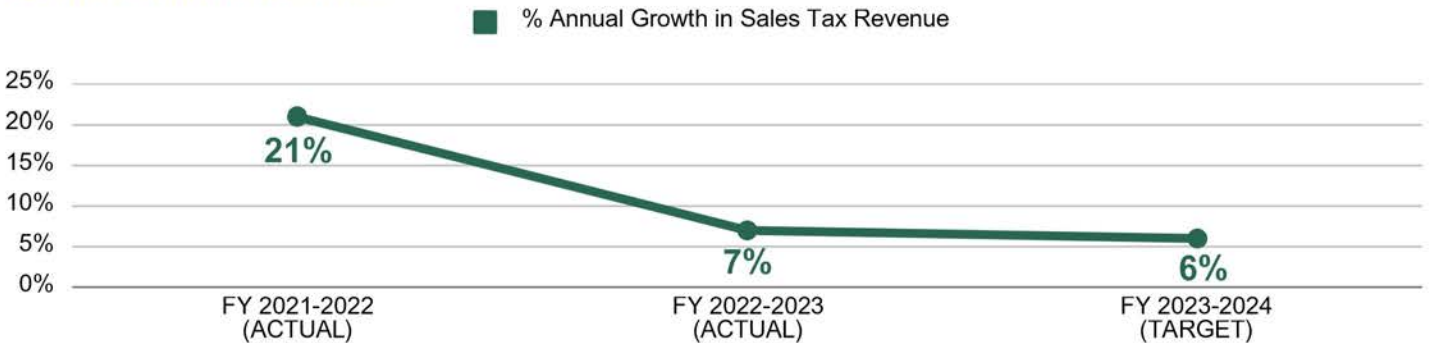
TOWN MANAGERS OFFICE

Performance Measures

Commercial Ad Valorem Tax



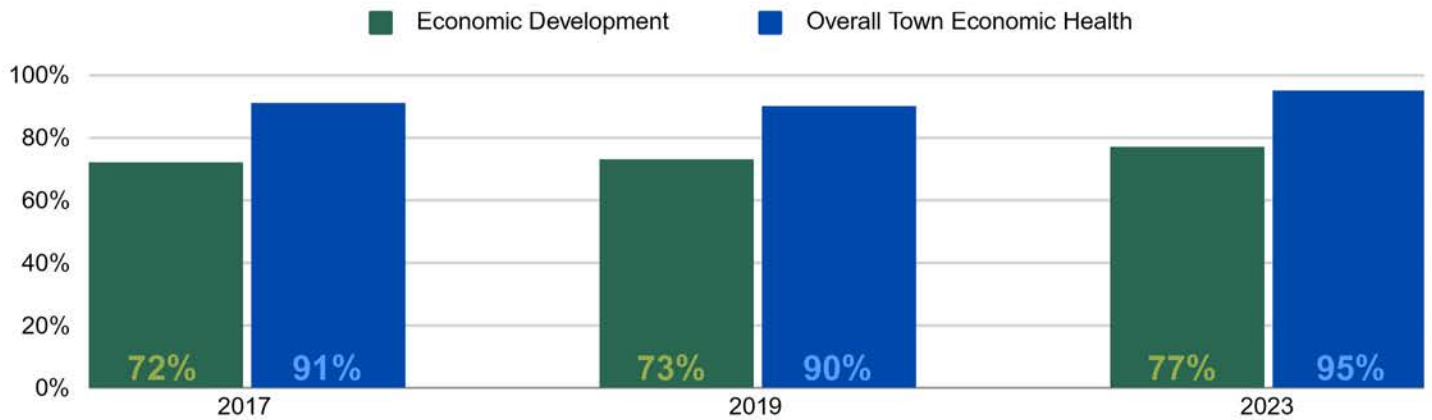
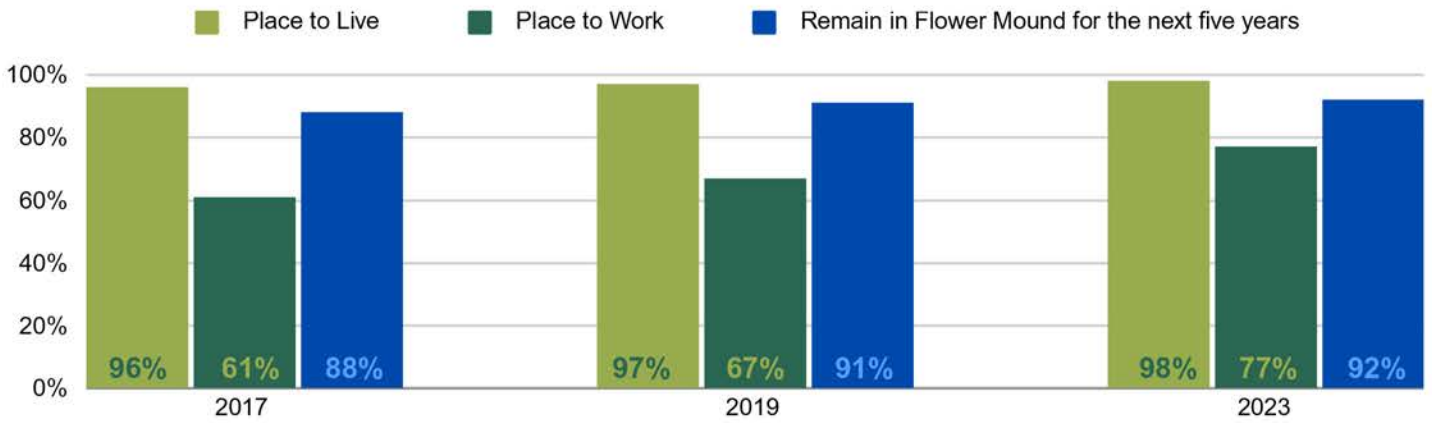
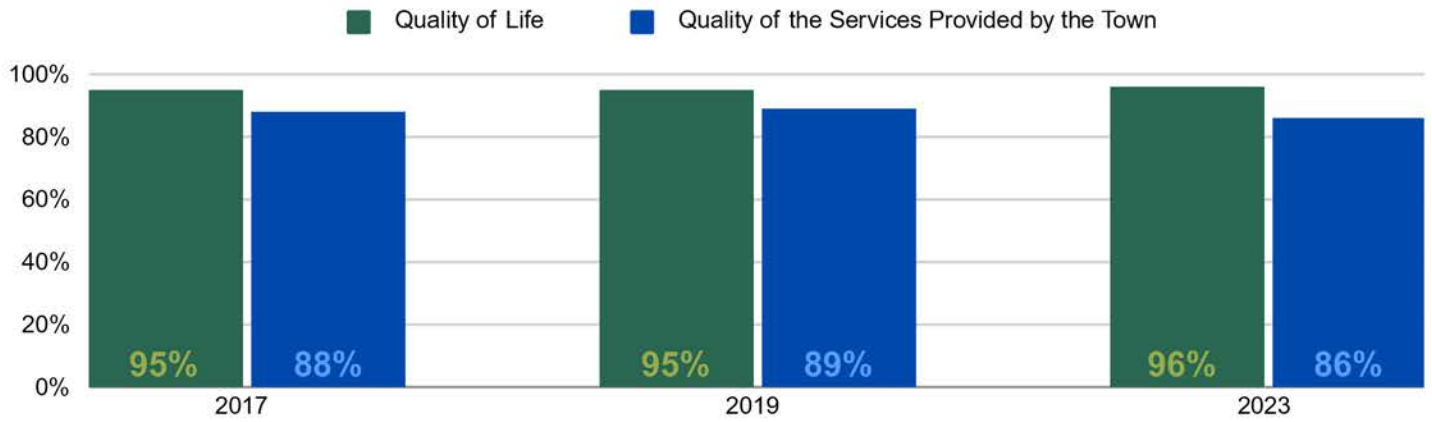
Sales Tax Revenue



Occupancy Rate



Resident Survey (% Excellent or Good)



FUND:	GENERAL FUND
DEPARTMENT:	TOWN MANAGER'S OFFICE
DIVISION / SUBDIVISION:	ALL

The Town Manager's Office oversees all community functions and services by directing and motivating the various departments of the Town. The Town Manager and Executive Team serve as liaisons between the Town Council, citizens, and staff, in order to: communicate and accomplish Town Council policies and initiatives; cultivate a strong and dynamic future for Flower Mound; and better serve our community by providing exceptional customer service and promoting lasting success.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,253,668	\$ 1,308,103	\$ 1,414,353	\$ 1,618,566	\$ -	\$ 1,618,566
SUPPLIES AND MATERIALS	17,317	3,050	3,080	2,900	-	2,900
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	607,242	2,362,174	2,345,655	369,800	1,393,535	1,763,335
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,878,227	\$ 3,673,327	\$ 3,763,088	\$ 1,991,266	\$ 1,393,535	\$ 3,384,801

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Town Manager's Office	5.5	7.5	7.5	-	7.5
Economic Development	2.0	2.0	2.0	-	2.0
General Fund Non- Departmental	-	-	-	-	-
TOTAL Department FTEs	7.5	9.5	9.5	-	9.5

FUND:	GENERAL FUND
DEPARTMENT:	TOWN MANAGER'S OFFICE
DIVISION / SUBDIVISION:	TOWN MANAGER'S OFFICE

The Town Manager's office oversees all community functions and services by directing and motivating the various departments of the Town. The Town Manager and Executive Team serve as liaisons between the Town Council, citizens, and staff, in order to: communicate and accomplish Town Council policies and initiatives; cultivate a strong and dynamic future for Flower Mound; and better serve our community by providing exceptional customer service and promoting lasting success.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,027,036	\$ 1,073,780	\$ 1,170,287	\$ 1,367,102	\$ -	\$ 1,367,102
SUPPLIES AND MATERIALS	10,322	1,450	1,515	1,300	-	1,300
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	52,526	139,250	149,050	124,850	122,000	246,850
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,089,884	\$ 1,214,480	\$ 1,320,852	\$ 1,493,252	\$ 122,000	\$ 1,615,252

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ANNUAL SURVEY COST INCREASE	\$ 2,000
TIRZ CONSULTING AND LEGAL SERVICES	120,000
TOTAL	\$ 122,000

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	TOWN MANAGER'S OFFICE
DIVISION / SUBDIVISION:	ECONOMIC DEVELOPMENT

The purpose of the Economic Development Division is to expand the commercial tax base and increase sales tax revenue in a way that supports community character and quality of life objectives, promotes a diversified and regionally competitive economy that creates professional employment opportunities for our citizens, and ensures Flower Mound's long-term financial ability to provide quality service to new and existing development without placing a disproportionate tax burden on homeowners.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 226,632	\$ 234,323	\$ 244,066	\$ 251,464	\$ -	\$ 251,464
SUPPLIES AND MATERIALS	6,995	1,600	1,565	1,600	-	1,600
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	273,665	468,469	442,150	244,950	391,850	636,800
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 507,292	\$ 704,392	\$ 687,781	\$ 498,014	\$ 391,850	\$ 889,864

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ED ONE-TIME INCENTIVE GRANTS	\$ 231,850
TOTAL	\$ 231,850

DECISION PACKAGE REQUESTS

TITLE	COST
ECONOMIC STRATEGIC PLAN	\$ 160,000
TOTAL	\$ 160,000

FUND:	GENERAL FUND
DEPARTMENT:	TOWN MANAGER'S OFFICE
DIVISION / SUBDIVISION:	GENERAL FUND NON-DEPARTMENTAL

Non-Departmental services funds Economic Development incentives offered to local businesses.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	281,051	1,754,455	1,754,455	-	879,685	879,685
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 281,051	\$ 1,754,455	\$ 1,754,455	\$ -	\$ 879,685	\$ 879,685

SUPPLEMENTAL BUDGET SUMMARY

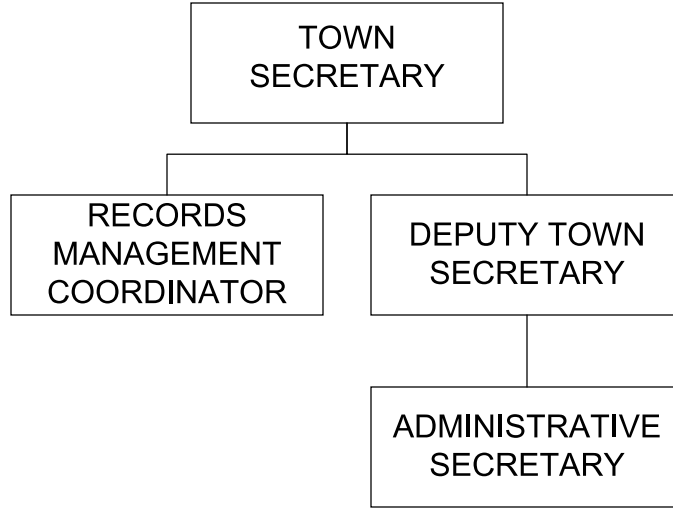
NON-DISCRETIONARY REQUESTS

TITLE	COST
ED INCENTIVE FUND	\$ 879,685
TOTAL	\$ 879,685

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

LEGISLATIVE SERVICES



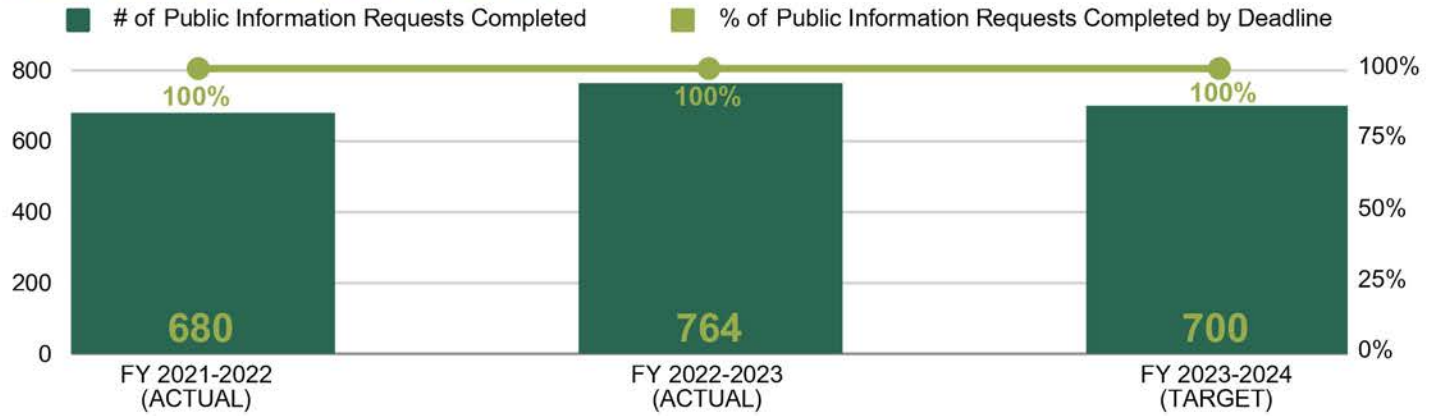


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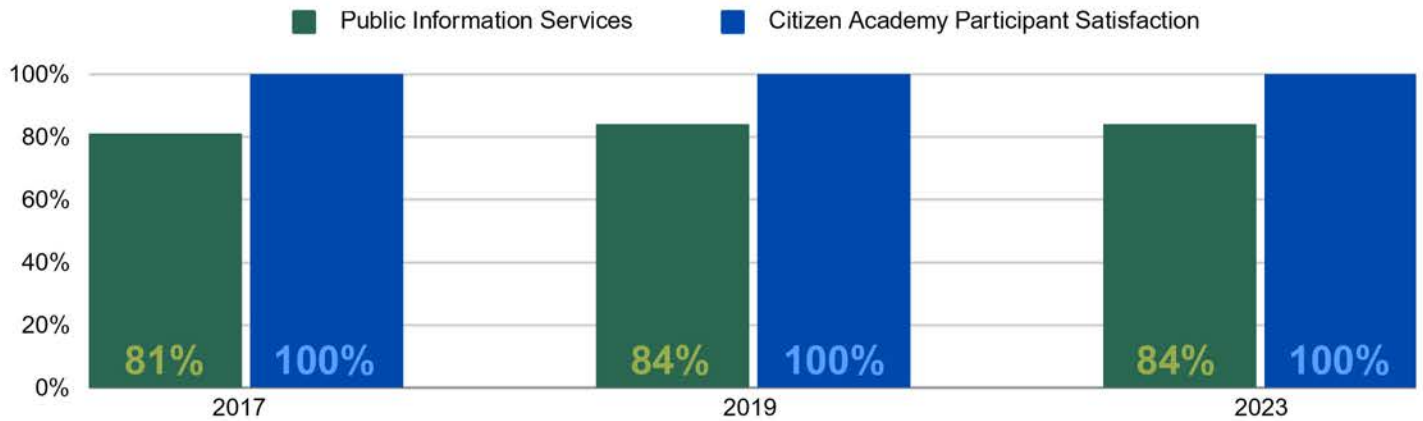
LEGISLATIVE SERVICES

Performance Measures

Public Information Requests



Resident Survey (% Excellent or Good)





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FUND:	GENERAL FUND
DEPARTMENT:	LEGISLATIVE SERVICES
DIVISION / SUBDIVISION:	ALL

The Town Secretary's Office communicates with and provides excellent service to all customers – citizens, Council, staff and visitors with professionalism and efficiency. This Department serves the citizens of today and tomorrow while preserving the records of the past.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 402,994	\$ 413,450	\$ 418,424	\$ 433,023	\$ -	\$ 433,023
SUPPLIES AND MATERIALS	22,200	15,790	16,470	15,790	450	16,240
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	88,029	174,070	192,610	93,930	21,560	115,490
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 513,223	\$ 603,310	\$ 627,504	\$ 542,743	\$ 22,010	\$ 564,753

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Town Secretary's Office	4.0	4.0	4.0	-	4.0
Town Council Support	-	-	-	-	-
Election Services	-	-	-	-	-
TOTAL Department FTEs	4.0	4.0	4.0	-	4.0

FUND:	GENERAL FUND
DEPARTMENT:	LEGISLATIVE SERVICES
DIVISION / SUBDIVISION:	TOWN SECRETARY

Responsibilities of the Legislative Services Division include providing administrative support to the Mayor and Town Council; coordinating and scheduling Town Council meetings; maintaining and preserving the permanent actions taken by Council; publishing legal notices; and coordinating the appointment process for the Town's boards, commissions and committees. Additional responsibilities include administering oaths of office to elected and appointed officials, implementing the Town's Records Management program, and conducting all municipal elections.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 402,994	\$ 413,450	\$ 418,424	\$ 433,023	\$ -	433,023
SUPPLIES AND MATERIALS	9,706	5,010	4,925	4,510	-	4,510
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	54,763	53,285	51,870	53,285	8,735	62,020
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 467,463	\$ 471,745	\$ 475,219	\$ 490,818	\$ 8,735	\$ 499,553

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AGENDA MANAGEMENT SOFTWARE	\$ 8,735
TOTAL	\$ 8,735

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	LEGISLATIVE SERVICES
DIVISION / SUBDIVISION:	TOWN COUNCIL SUPPORT

The Town Council Support Division is responsible for supporting the Town's elected officials.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	12,394	10,730	11,495	11,230	450	11,680
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	19,203	26,790	26,065	25,890	2,000	27,890
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 31,597	\$ 37,520	\$ 37,560	\$ 37,120	\$ 2,450	\$ 39,570

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DESCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
TML CONFERENCE FOR COUNCIL	\$ 1,505
MAYOR EXPENSES	945
TOTAL	\$ 2,450

FUND:	GENERAL FUND
DEPARTMENT:	LEGISLATIVE SERVICES
DIVISION / SUBDIVISION:	ELECTION SERVICES

The Election Services Division conducts all aspects of all municipal elections.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	100	50	50	50	-	50
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	14,063	93,995	114,675	14,755	10,825	25,580
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 14,163	\$ 94,045	\$ 114,725	\$ 14,805	\$ 10,825	\$ 25,630

SUPPLEMENTAL BUDGET SUMMARY

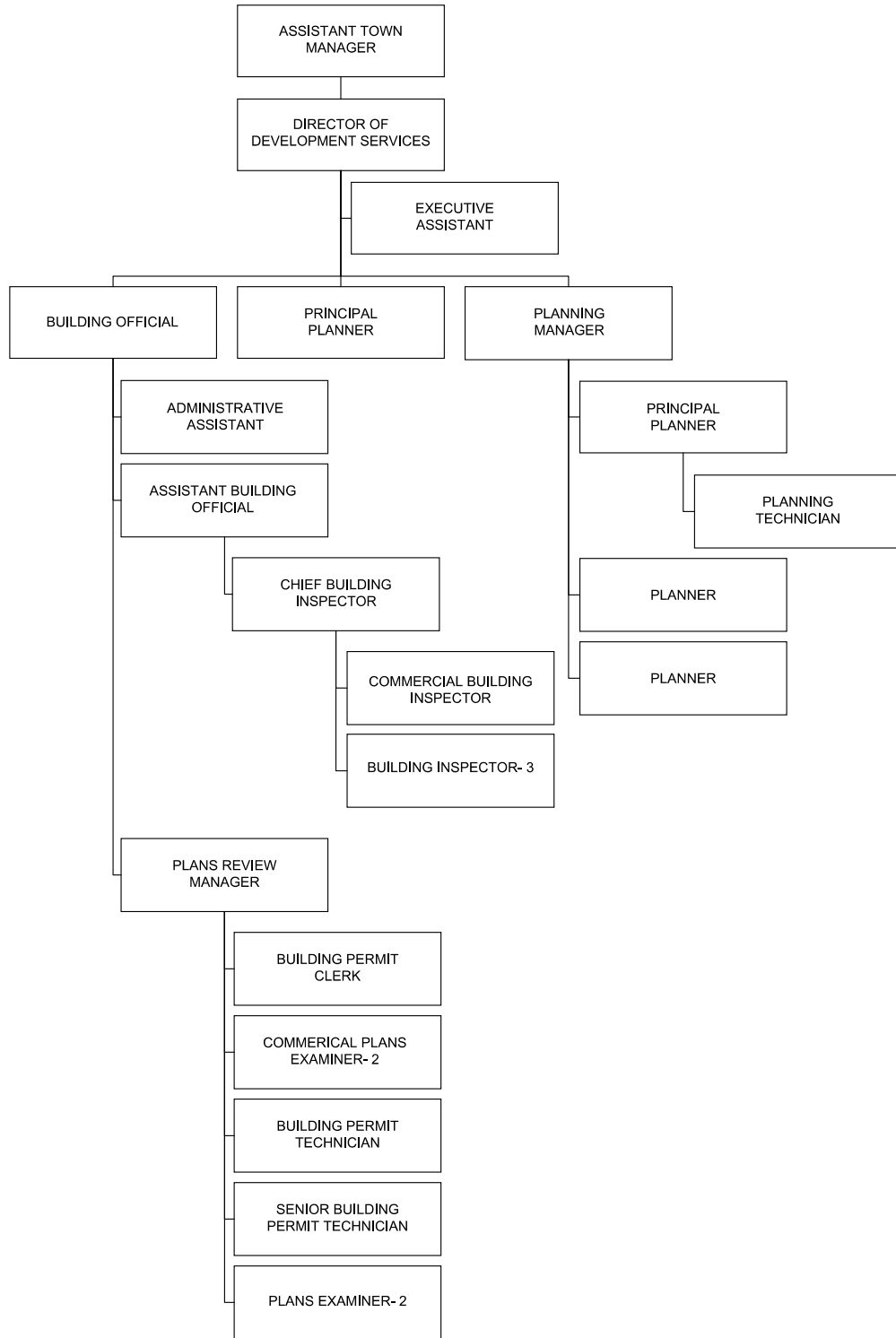
NON-DISCRETIONARY REQUESTS

TITLE	COST
ELECTION SERVICES	\$ 10,825
TOTAL	\$ 10,825

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

DEVELOPMENT SERVICES



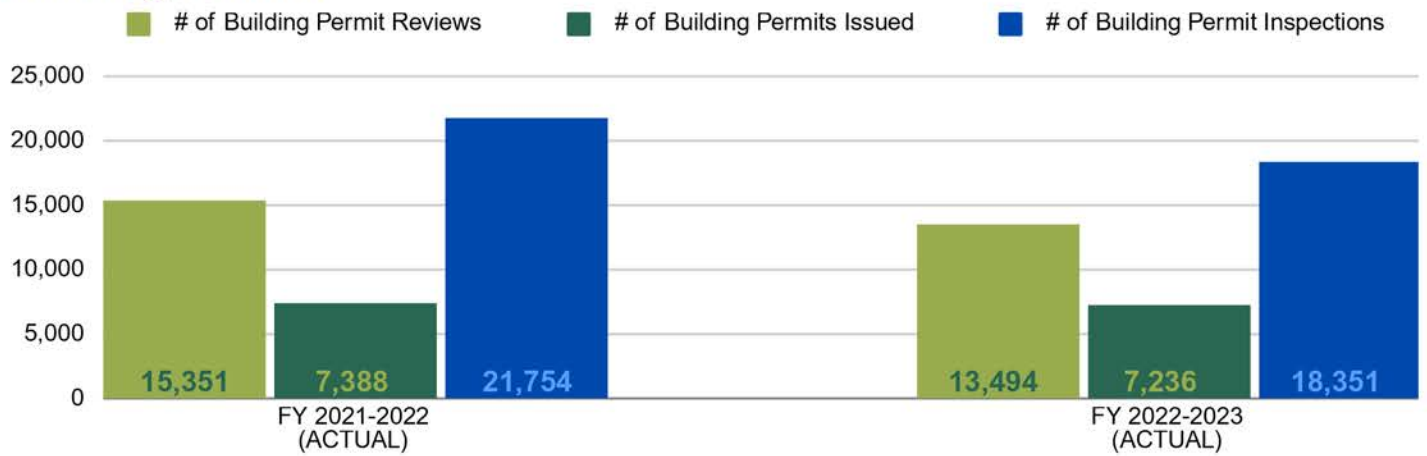


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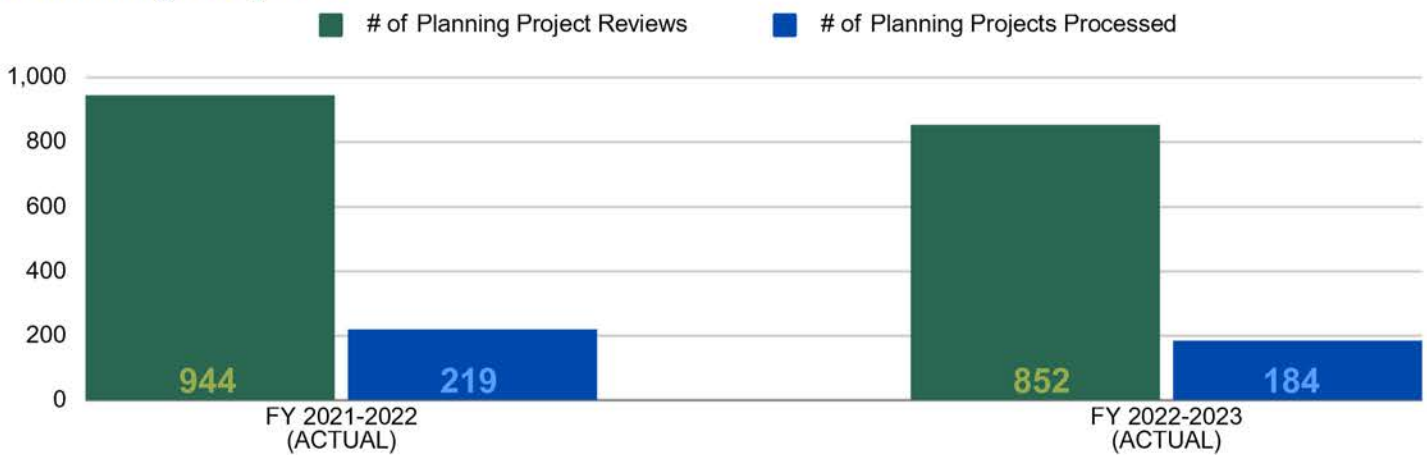
DEVELOPMENT SERVICES

Performance Measures

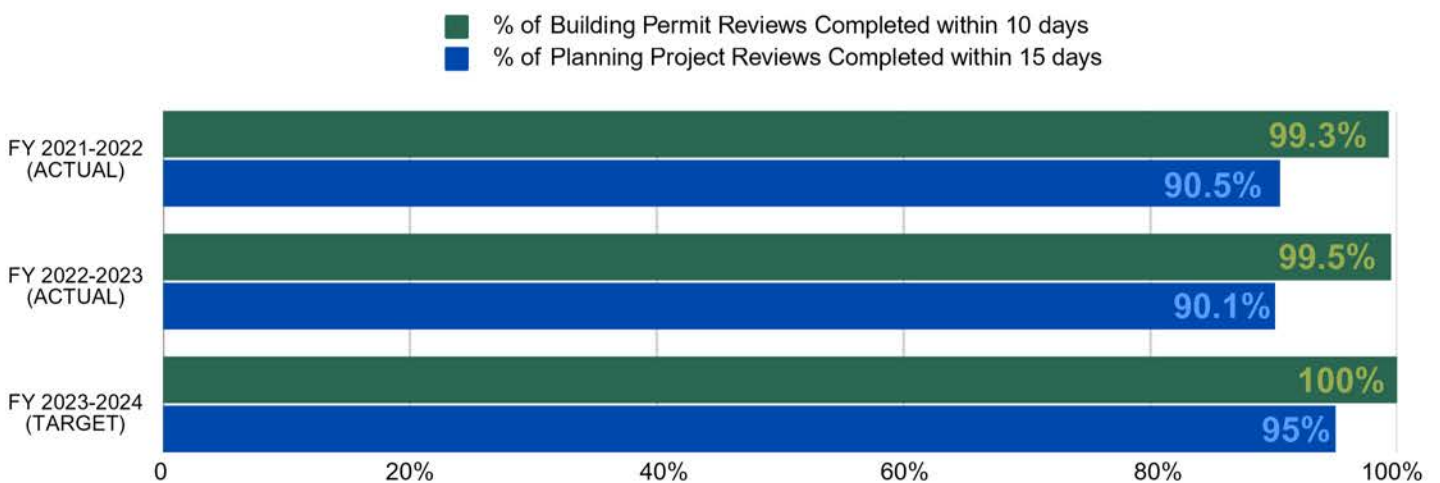
Building Permits



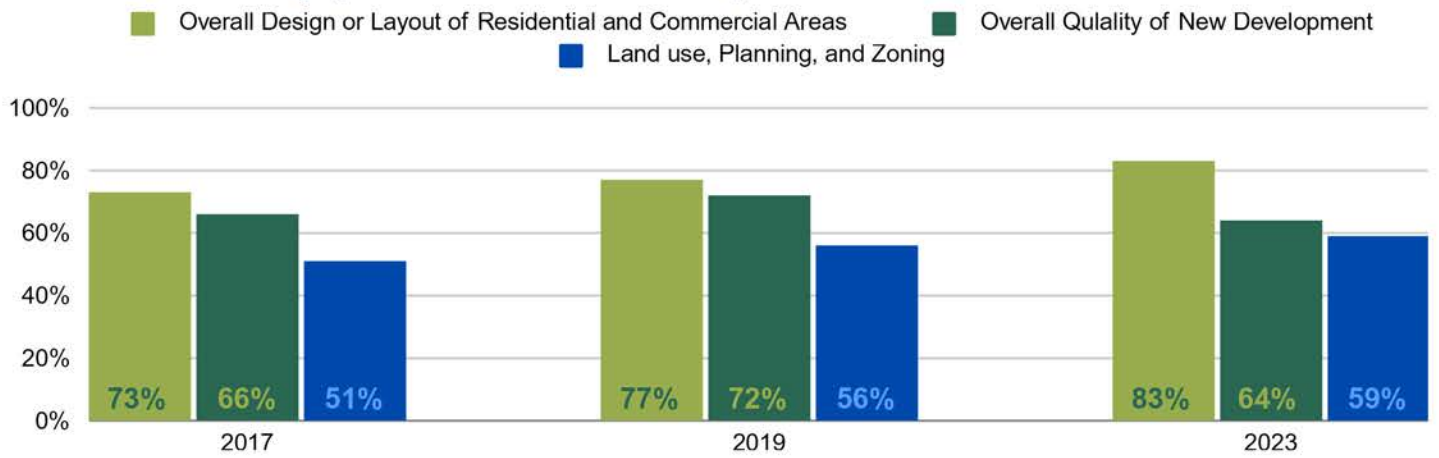
Planning Projects



Development Review Completion



Resident Survey (% Excellent or Good)



FUND:	GENERAL FUND
DEPARTMENT:	DEVELOPMENT SERVICES
DIVISION / SUBDIVISION:	ALL

The Development Services Department provides efficient and professional assistance to ensure responsible development and building practices that implement the Town's Master Plan, Development Regulations and Building Codes. Divisions for the Development Services Department include Building Inspections and Planning Services.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,971,636	\$ 2,105,137	\$ 2,155,971	\$ 2,286,832	\$ 115,055	\$ 2,401,887
SUPPLIES AND MATERIALS	30,450	33,878	32,480	31,330	3,010	34,340
MAINTENANCE	2,266	4,000	3,500	4,000	-	4,000
CONTRACTUAL SERVICES	208,544	238,255	226,790	233,855	1,950	235,805
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 2,212,896	\$ 2,381,270	\$ 2,418,741	\$ 2,556,017	\$ 120,015	\$ 2,676,032

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Building Inspections	16.0	16.0	16.0	-	16.0
Planning Services	7.0	7.0	7.0	1.0	8.0
TOTAL Department FTEs	23.0	23.0	23.0	1.0	24.0

FUND:	GENERAL FUND
DEPARTMENT:	DEVELOPMENT SERVICES
DIVISION / SUBDIVISION:	BUILDING INSPECTIONS

The Building Inspections Division provides reviews and inspections to ensure life, health, safety, and welfare. It verifies compliance with plumbing, electrical, mechanical, energy, and building codes, while also enforcing Town ordinances to protect the citizens of Flower Mound.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,244,905	\$ 1,359,086	\$ 1,373,032	\$ 1,486,901	\$ -	\$ 1,486,901
SUPPLIES AND MATERIALS	21,340	25,178	24,030	22,630	-	22,630
MAINTENANCE	2,266	4,000	3,500	4,000	-	4,000
CONTRACTUAL SERVICES	166,449	203,965	196,950	203,465	-	203,465
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,434,960	\$ 1,592,229	\$ 1,597,512	\$ 1,716,996	\$ -	\$ 1,716,996

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	DEVELOPMENT SERVICES
DIVISION / SUBDIVISION:	PLANNING SERVICES

The Planning Services Division is committed to promoting the SMARTGrowth Management Plan, while working toward positive growth and sensitive development that enhances the rural flavor and natural environment of the Town of Flower Mound, and maintains the rich uniqueness of the community through use of the planning management tools encompassed within the Town's Master Plan.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 726,731	\$ 746,051	\$ 782,939	\$ 799,931	\$ 115,055	\$ 914,986
SUPPLIES AND MATERIALS	9,110	8,700	8,450	8,700	3,010	11,710
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	42,095	34,290	29,840	30,390	1,950	32,340
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 777,936	\$ 789,041	\$ 821,229	\$ 839,021	\$ 120,015	\$ 959,036

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
PLANNING COST INCREASES	\$ 1,700
TOTAL	\$ 1,700

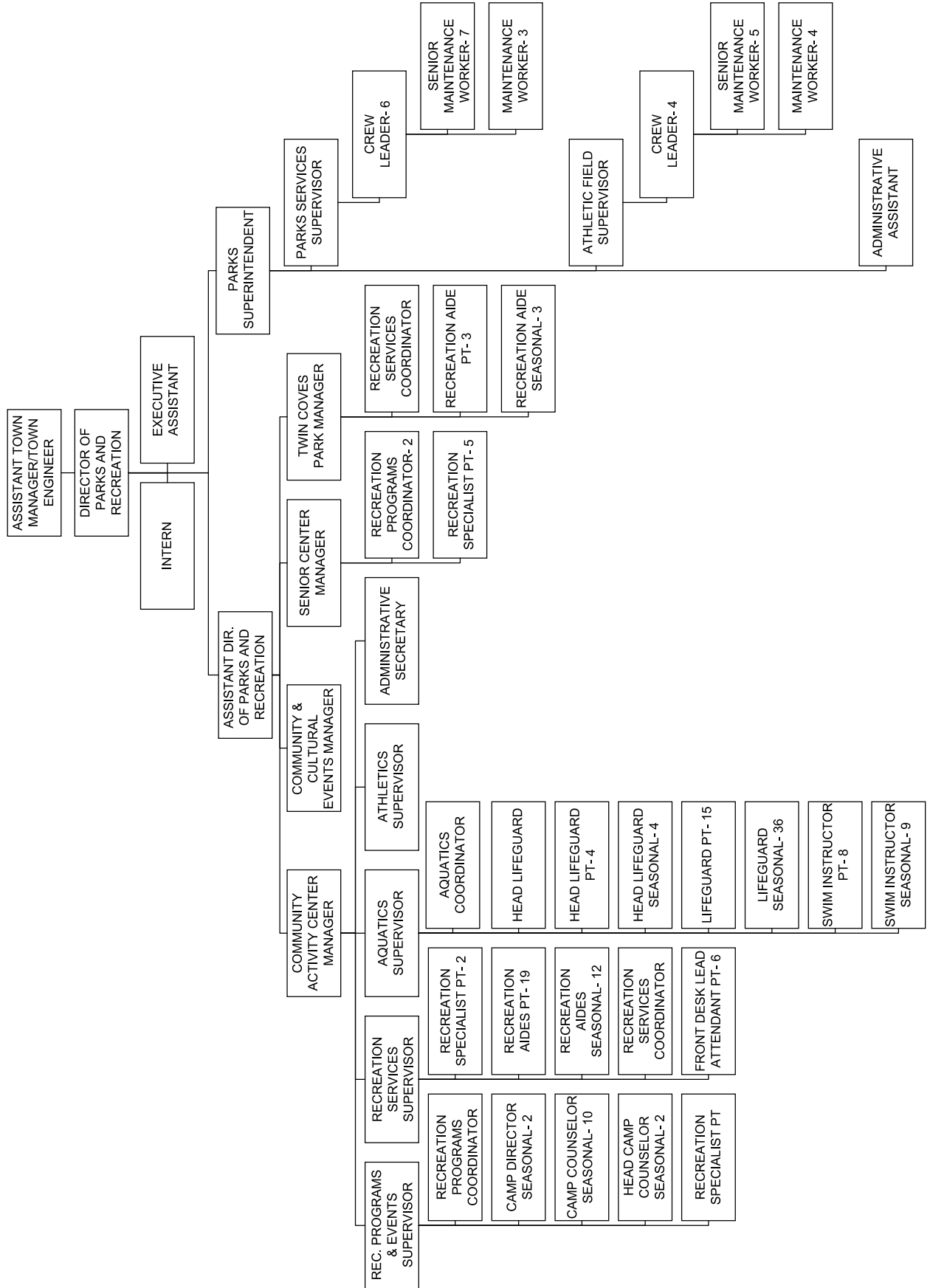
DECISION PACKAGE REQUESTS

TITLE	COST
PLANNING MANAGER	\$ 118,315
TOTAL	\$ 118,315



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PARKS & RECREATION SERVICES



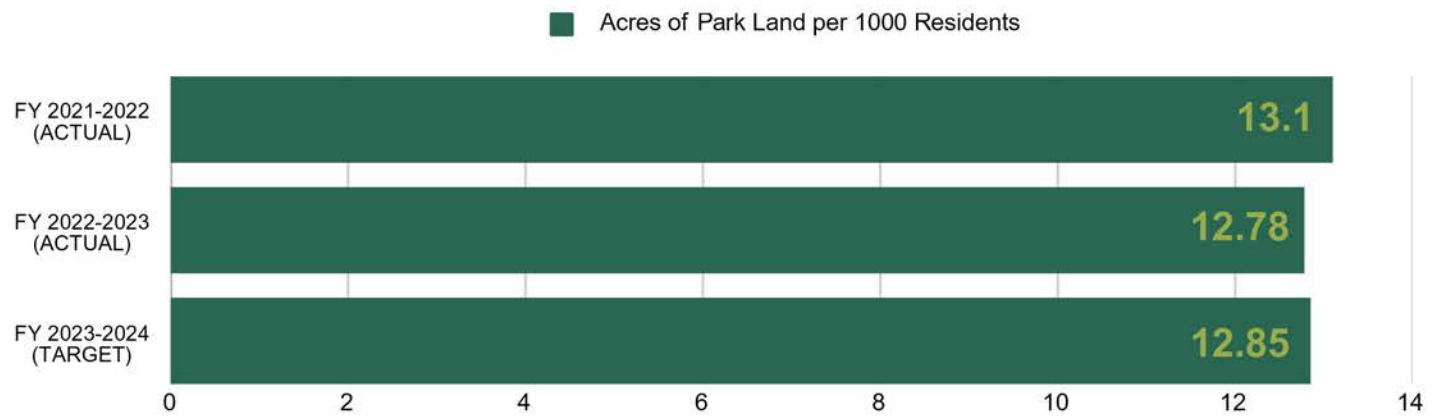


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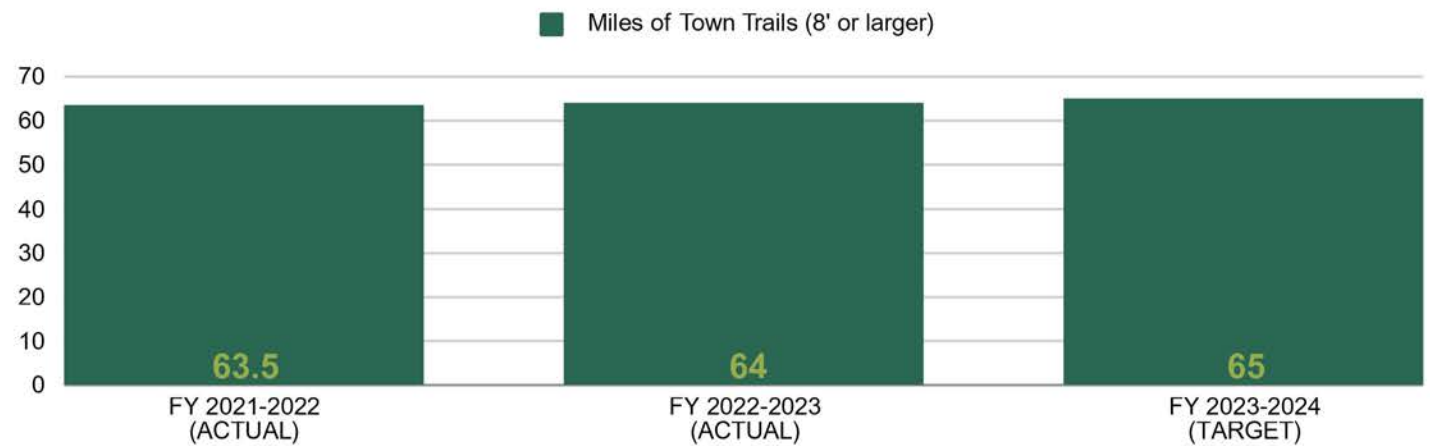
PARKS & RECREATION

Performance Measures

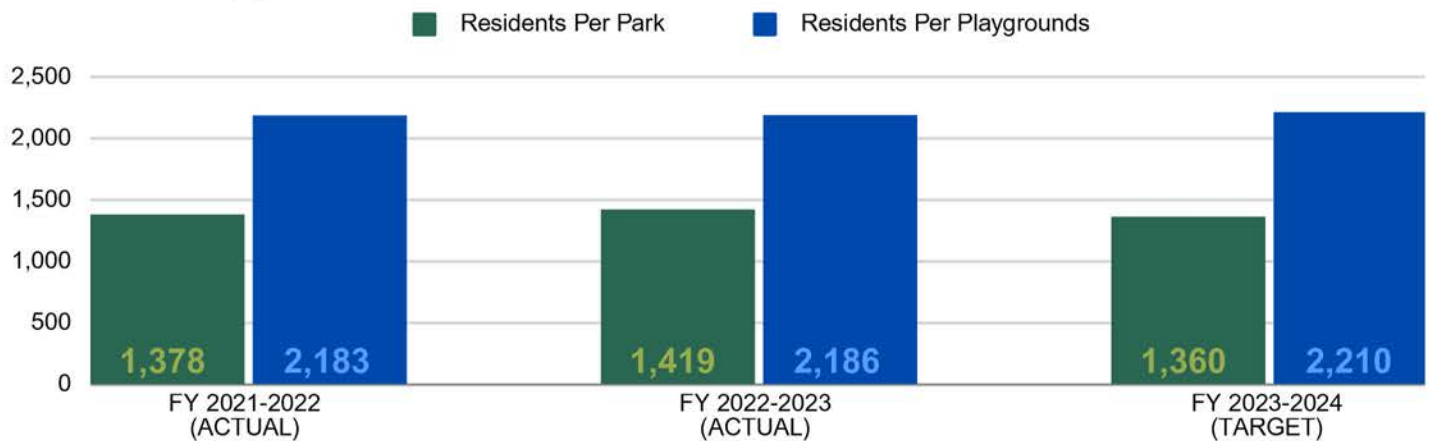
Park Land



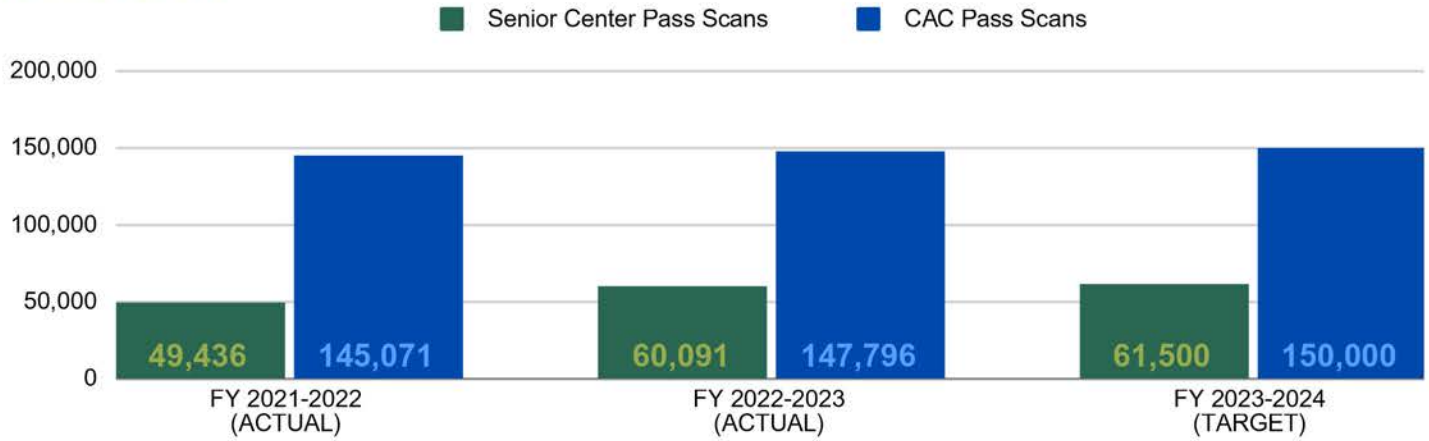
Town Trails



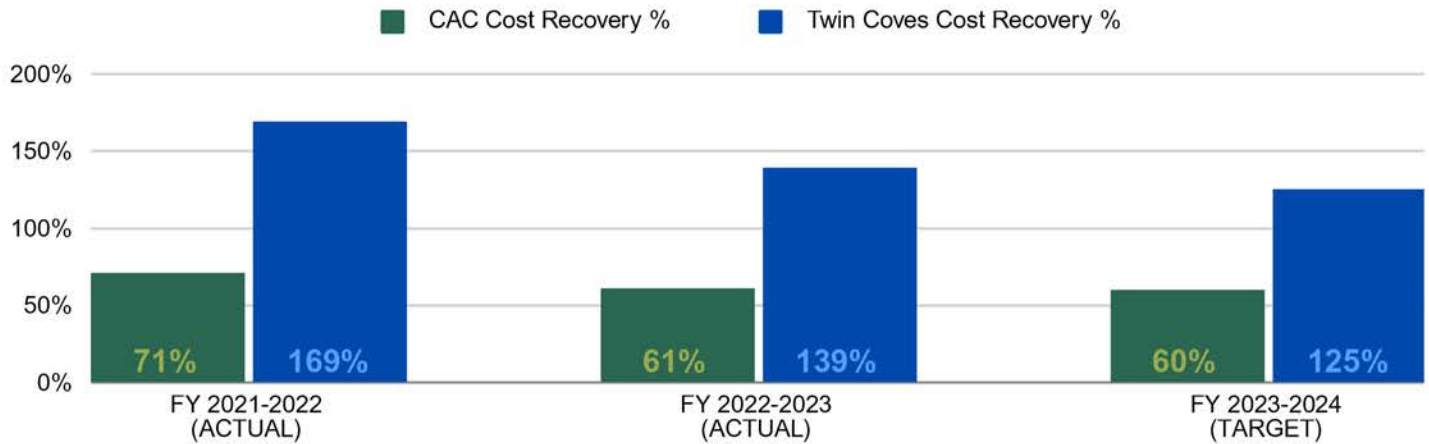
Parks & Playgrounds



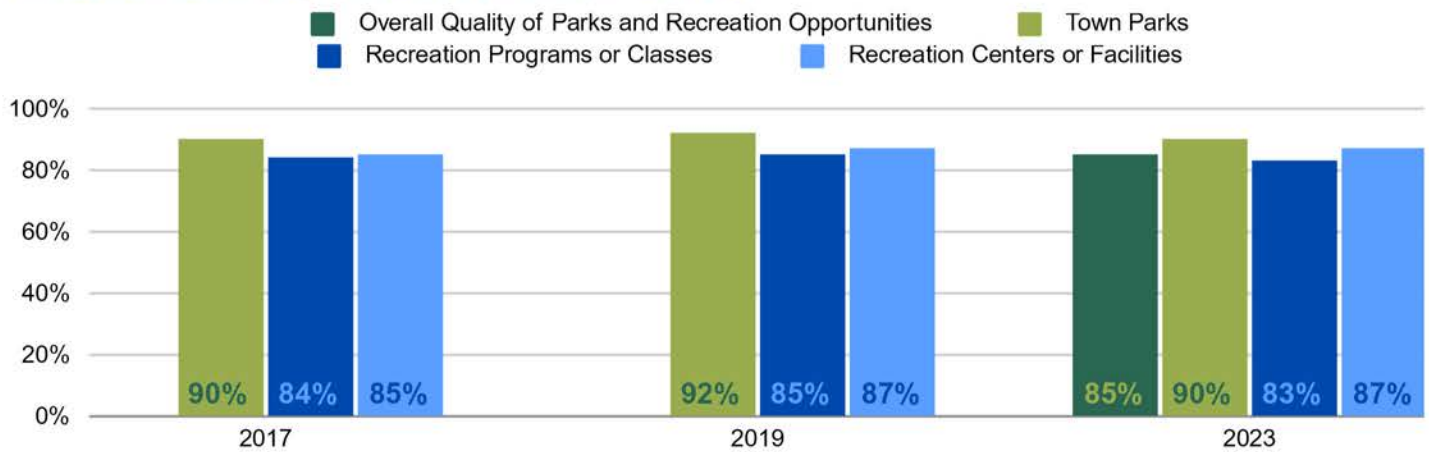
Pass Scans



Cost Recovery



Resident Survey (% Excellent or Good)



FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	ALL

The Parks and Recreation Services Department is committed to to enhance the quality of life for the residents of Flower Mound by providing cultural arts, multi-generational athletic facilities, nature trails, outstanding customer service, parks, and Recreational services.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 4,615,893	\$ 5,699,395	\$ 5,317,361	\$ 5,920,470	\$ 69,295	\$ 5,989,765
SUPPLIES AND MATERIALS	526,568	801,925	824,015	539,925	98,580	638,505
MAINTENANCE	146,640	211,200	210,920	142,650	7,060	149,710
CONTRACTUAL SERVICES	3,765,162	4,048,458	4,192,130	4,011,355	266,385	4,277,740
CAPITAL OUTLAY	46,949	114,305	110,490	-	41,860	41,860
TOTAL	\$ 9,101,212	\$ 10,875,283	\$ 10,654,916	\$ 10,614,400	\$ 483,180	\$ 11,097,580

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Parks and Recreation Services Administration	2.00	2.00	2.00	0.25	2.25
Park Services	31.00	31.00	31.00	1.00	32.00
Twin Coves Park	3.25	4.25	4.25	-	4.25
Recreation & Leisure Services Management	4.00	4.00	4.00	-	4.00
Community and Cultural Events	1.00	1.00	1.00	-	1.00
Gibson-Grant Historical Log Cabin	-	-	-	-	-
Seniors In Motion	5.50	5.50	5.50	-	5.50
CAC- Administration	21.00	21.00	21.00	-	21.00
CAC-Recreation Programs	3.50	3.50	3.50	-	3.50
CAC- Aquatic Programs	28.75	28.75	28.75	-	28.75
CAC- Special Events	-	-	-	-	-
CAC- Athletics	-	-	-	-	-
Sports Leagues	-	-	-	-	-
Tennis	-	-	-	-	-
TOTAL Department FTEs	100.00	101.00	101.00	1.25	102.25

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	PARKS AND RECREATION SERVICES ADMINISTRATION

Parks and Recreation Services Administration provides oversight and direction for the Parks and Recreation Services Department that includes the divisions of Parks and Recreation.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 278,128	\$ 290,636	\$ 302,632	\$ 321,219	\$ 7,445	\$ 328,664
SUPPLIES AND MATERIALS	722	1,250	1,230	1,250	50	1,300
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	6,799	7,375	6,995	7,375	430	7,805
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 285,649	\$ 299,261	\$ 310,857	\$ 329,844	\$ 7,925	\$ 337,769

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CDC ADVERTISING	\$ 100
TOTAL	\$ 100

DECISION PACKAGE REQUESTS

TITLE	COST
PARKS AND REC INTERN	\$ 7,825
TOTAL	\$ 7,825

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	PARK SERVICES

The Park Services Team provides safe, quality, well-maintained park areas, playgrounds and trails for the citizens of Flower Mound and their guests by utilization of available resources, interdepartmental cooperation and staff commitment to unbridled excellence.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,997,220	\$ 2,264,399	\$ 2,228,979	\$ 2,347,095	\$ 61,850	\$ 2,408,945
SUPPLIES AND MATERIALS	170,170	185,805	186,755	181,150	1,730	182,880
MAINTENANCE	124,267	191,850	191,850	124,750	5,360	130,110
CONTRACTUAL SERVICES	1,823,435	1,913,623	1,931,835	1,896,820	129,780	2,026,600
CAPITAL OUTLAY	9,972	43,165	39,350	-	18,860	18,860
TOTAL	\$ 4,125,064	\$ 4,598,842	\$ 4,578,769	\$ 4,549,815	\$ 217,580	\$ 4,767,395

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
LIGHTNING DETECTION SYSTEM	\$ 7,000
MOWING CONTRACT	92,300
PARKS LINE ITEM INCREASES	1,030
PARKS MATERIALS INCREASE	5,160
TREE REMOVAL AND REPLACEMENT	30,000
TOTAL	\$ 135,490

DECISION PACKAGE REQUESTS

TITLE	COST
SENIOR MAINTENANCE WORKER - PARK SERVICES	\$ 62,930
PARKS ATV	19,160
TOTAL	\$ 82,090

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	TWIN COVES PARK

The Twin Coves Park Division provides safe, quality, well-maintained park areas at Twin Coves Park for the citizens of Flower Mound and their guests by utilization of available resources, interdepartmental cooperation and staff commitment to unbridled excellence.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 132,142	\$ 223,739	\$ 185,305	\$ 234,923	\$ -	\$ 234,923
SUPPLIES AND MATERIALS	49,636	67,855	68,185	41,775	5,500	47,275
MAINTENANCE	12,476	8,600	8,050	8,600	-	8,600
CONTRACTUAL SERVICES	255,221	308,835	307,095	305,035	29,900	334,935
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 449,475	\$ 609,029	\$ 568,635	\$ 590,333	\$ 35,400	\$ 625,733

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CARPET REPLACEMENT	\$ 6,300
TWIN COVES CONTRACTUAL INCREASE	15,600
TWIN COVES SUPPLIES INCREASE	3,500
WATER HEATER REPLACEMENT	8,000
TOTAL	\$ 33,400

DECISION PACKAGE REQUESTS

TITLE	COST
NEW EVENTS AT TWIN COVES	2,000
TOTAL	\$ 2,000

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	RECREATION & LEISURE SERVICES MANAGEMENT

The Recreation & Leisure Services Division provides multi-generational athletic and recreational programming, special events and outstanding guest services through the collaboration of citizen boards, interdivisional cooperation and staff commitment to unbridled excellence.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 400,113	\$ 410,182	\$ 353,050	\$ 430,268	\$ -	\$ 430,268
SUPPLIES AND MATERIALS	682	850	825	900	-	900
MAINTENANCE	44	150	150	150	-	150
CONTRACTUAL SERVICES	4,201	3,925	2,600	3,925	-	3,925
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 405,040	\$ 415,107	\$ 356,625	\$ 435,243	\$ -	\$ 435,243

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	COMMUNITY AND CULTURAL EVENTS

The Community and Cultural Events Division promotes culturally rewarding experiences and activities emphasizing the Arts for the citizens of Flower Mound to enhance the overall quality of life for the community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 64,430	\$ 82,498	\$ 84,880	\$ 87,922	\$ -	\$ 87,922
SUPPLIES AND MATERIALS	27,990	18,650	18,740	19,050	14,350	33,400
MAINTENANCE	8	100	570	300	-	300
CONTRACTUAL SERVICES	411,858	513,640	513,140	513,640	21,075	534,715
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 504,286	\$ 614,888	\$ 617,330	\$ 620,912	\$ 35,425	\$ 656,337

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BUS SERVICES INCREASE	\$ 2,000
CONCERTS IN THE PARK INCREASE	2,000
INDEPENDENCE FEST SIGNAGE	10,500
SNOW HILL COST INCREASE	3,000
TRAFFIC SIGNAL BOX INCREASE	1,775
VETERANS DAY CELEBRATION ENHANCEMENTS	15,150
TOTAL	\$ 34,425

DECISION PACKAGE REQUESTS

TITLE	COST
COMMUNITY ART PROJECT	1,000
TOTAL	\$ 1,000

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	GIBSON-GRANT HISTORICAL LOG CABIN

The Gibson-Grant Log House provides visitors with the unique opportunity to travel back in time, experience life on the Texas frontier, and get a glimpse into how some of Denton County's earliest settlers lived.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	1,773	4,200	4,285	4,650	-	4,650
MAINTENANCE	1,715	8,000	7,000	5,000	-	5,000
CONTRACTUAL SERVICES	6,138	28,350	8,550	13,350	-	13,350
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 9,626	\$ 40,550	\$ 19,835	\$ 23,000	\$ -	\$ 23,000

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	SENIORS IN MOTION

The Seniors In Motion senior citizen program provides social activities, recreational classes, special events and field trips for Flower Mound senior citizens through the collaboration of citizen boards, interdivisional cooperation and staff commitment to excellence.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 354,540	\$ 355,503	\$ 359,151	\$ 367,493	\$ -	\$ 367,493
SUPPLIES AND MATERIALS	67,545	73,570	76,170	64,950	6,250	71,200
MAINTENANCE	3,149	1,000	2,000	2,500	700	3,200
CONTRACTUAL SERVICES	253,081	258,810	276,245	258,810	18,700	277,510
CAPITAL OUTLAY	4,716	71,140	71,140	-	-	-
TOTAL	\$ 683,031	\$ 760,023	\$ 784,706	\$ 693,753	\$ 25,650	\$ 719,403

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
FAIR TABLE RENTALS	\$ 700
SIM AUTOMOTIVE EQUIPMENT	700
SIM COFFEE INCREASE	2,500
SIM LUNCHESES	17,500
SIM MERCHANT CARD FEES	500
TOTAL	\$ 21,900

DECISION PACKAGE REQUESTS

TITLE	COST
COURTESY DESK COMPUTER	\$ 1,250
INTERGENERATIONAL TEA PARTY	2,500
TOTAL	\$ 3,750

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	CAC - ADMINISTRATION

The Town's Community Activity Center was constructed in 2008 and includes an indoor natatorium, outdoor family water park, gymnasium, fitness area, indoor jogging track, senior room, meeting rooms and a teen room.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 687,736	\$ 907,011	\$ 783,936	\$ 939,435	\$ -	\$ 939,435
SUPPLIES AND MATERIALS	120,594	306,110	317,185	133,615	56,700	190,315
MAINTENANCE	260	500	300	350		350
CONTRACTUAL SERVICES	430,290	378,020	452,865	463,520	6,000	469,520
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,238,880	\$ 1,591,641	\$ 1,554,286	\$ 1,536,920	\$ 62,700	\$ 1,599,620

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CAC ADMIN LINE ITEM INCREASES	\$ 17,700
CAC TABLE REPLACEMENTS	45,000
TOTAL	\$ 62,700

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	CAC - RECREATION PROGRAMS

The Town's Community Activity Center was constructed in 2008 and includes an indoor natatorium, outdoor family water park, gymnasium, fitness area, indoor jogging track, senior room, meeting rooms and a teen room.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 90,802	\$ 125,705	\$ 115,374	\$ 131,689	\$ -	\$ 131,689
SUPPLIES AND MATERIALS	8,574	9,900	9,700	9,900	-	9,900
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	325,170	270,450	330,950	270,450	60,500	330,950
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 424,546	\$ 406,055	\$ 456,024	\$ 412,039	\$ 60,500	\$ 472,539

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ADVENTURE CAMP VAN RENTAL	\$ 3,000
CAC CONTRACTOR INCREASE	56,000
FIELD TRIP BUS SERVICE	1,500
TOTAL	\$ 60,500

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	CAC - AQUATIC PROGRAMS

The Town's Community Activity Center was constructed in 2008 and includes an indoor natatorium, outdoor family water park, gymnasium, fitness area, indoor jogging track, senior room, meeting rooms and a teen room.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 610,782	\$ 1,039,722	\$ 904,054	\$ 1,060,426	\$ -	\$ 1,060,426
SUPPLIES AND MATERIALS	46,645	102,210	111,765	51,210	14,000	65,210
MAINTENANCE	2,999	1,000	1,000	1,000	1,000	2,000
CONTRACTUAL SERVICES	16,547	113,100	111,345	26,600	-	26,600
CAPITAL OUTLAY	32,261	-	-	-	23,000	23,000
TOTAL	\$ 709,234	\$ 1,256,032	\$ 1,128,164	\$ 1,139,236	\$ 38,000	\$ 1,177,236

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AQUATIC PRICE INCREASES	\$ 10,500
DIVING BOARD REPLACEMENT	8,000
MANNEQUINS & AED REPLACEMENTS	4,500
OUTDOOR KIDDIE SLIDE REPLACEMENT	15,000
TOTAL	\$ 38,000

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	CAC - SPECIAL EVENTS

The Town's Community Activity Center was constructed in 2008 and includes an indoor natatorium, outdoor family water park, gymnasium, fitness area, indoor jogging track, senior room, meeting rooms and a teen room.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	16,388	17,850	15,500	17,850	-	17,850
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	16,017	24,580	23,610	24,080	-	24,080
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 32,405	\$ 42,430	\$ 39,110	\$ 41,930	\$ -	\$ 41,930

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	CAC - ATHLETICS

The Town's Community Activity Center was constructed in 2008 and includes an indoor natatorium, outdoor family water park, gymnasium, fitness area, indoor jogging track, senior room, meeting rooms and a teen room.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	4,162	3,000	3,000	3,000	-	3,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	25,591	28,750	28,750	28,750	-	28,750
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 29,753	\$ 31,750	\$ 31,750	\$ 31,750	\$ -	\$ 31,750

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	SPORTS LEAGUES

The Sports Leagues Division provides expenses associated with proceeds derived from adult sports leagues.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	11,172	10,175	10,175	10,125	-	10,125
MAINTENANCE	435	-	-	-	-	-
CONTRACTUAL SERVICES	50,000	49,000	48,150	49,000	-	49,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 61,607	\$ 59,175	\$ 58,325	\$ 59,125	\$ -	\$ 59,125

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PARKS AND RECREATION SERVICES
DIVISION / SUBDIVISION:	TENNIS

The Tennis Division provides expenses associated with proceeds derived from the Town's tennis program.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	515	500	500	500	-	500
MAINTENANCE	1,287	-	-	-	-	-
CONTRACTUAL SERVICES	140,814	150,000	150,000	150,000	-	150,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 142,616	\$ 150,500	\$ 150,500	\$ 150,500	\$ -	\$ 150,500

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

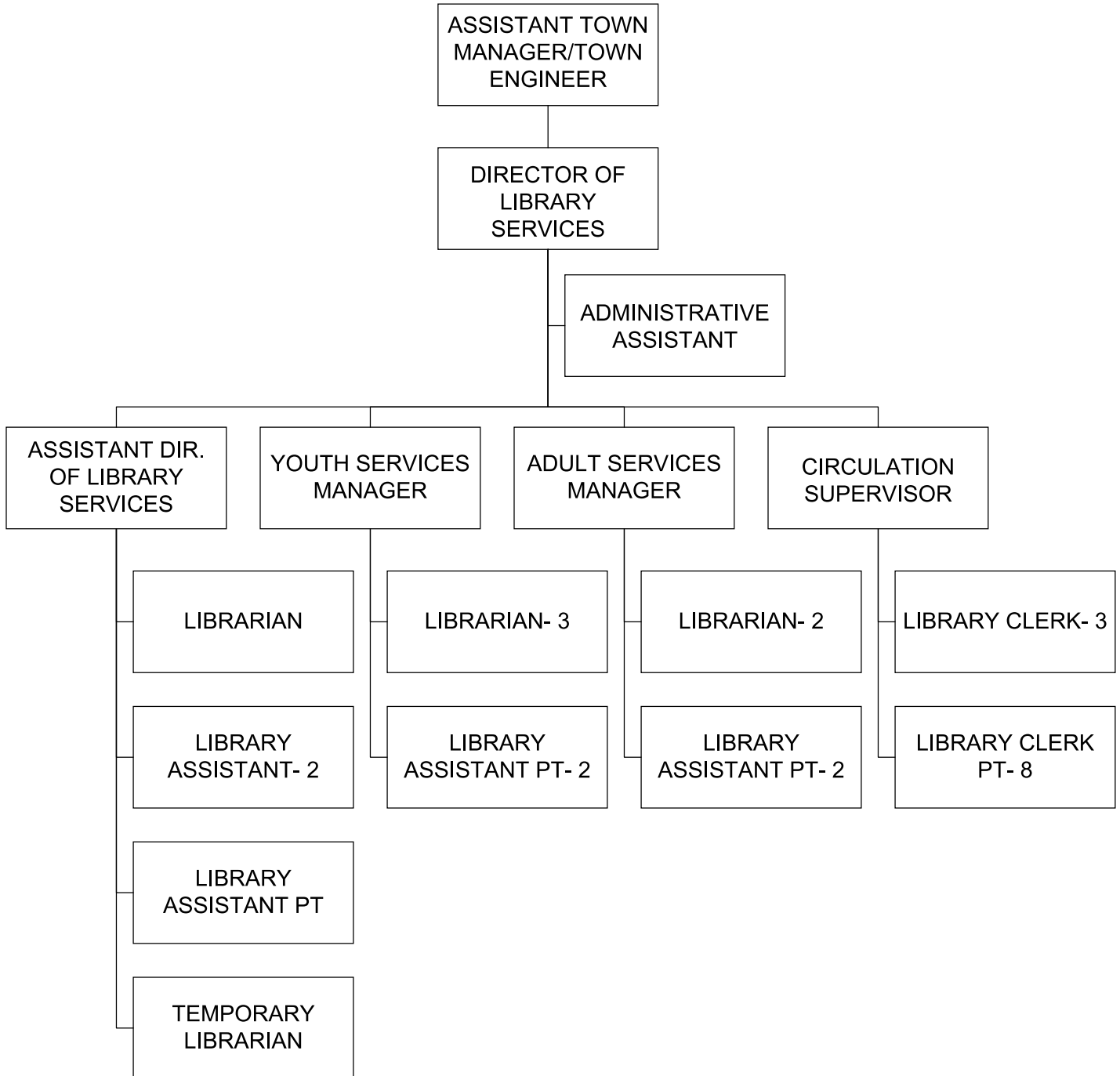
DECISION PACKAGE REQUESTS

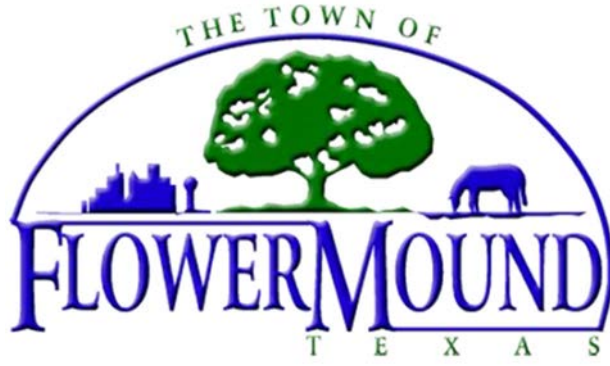
NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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LIBRARY SERVICES



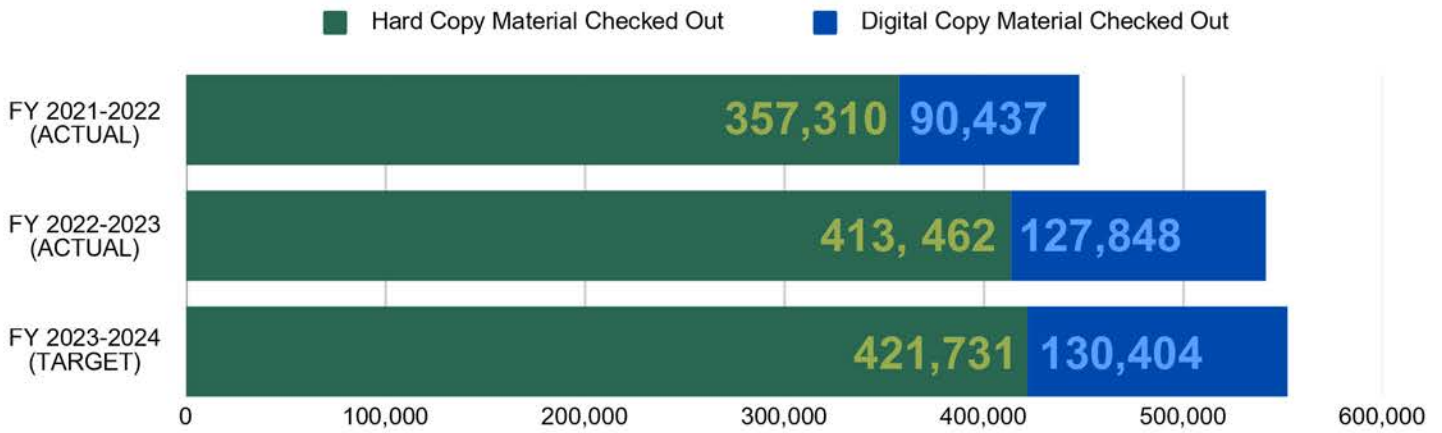


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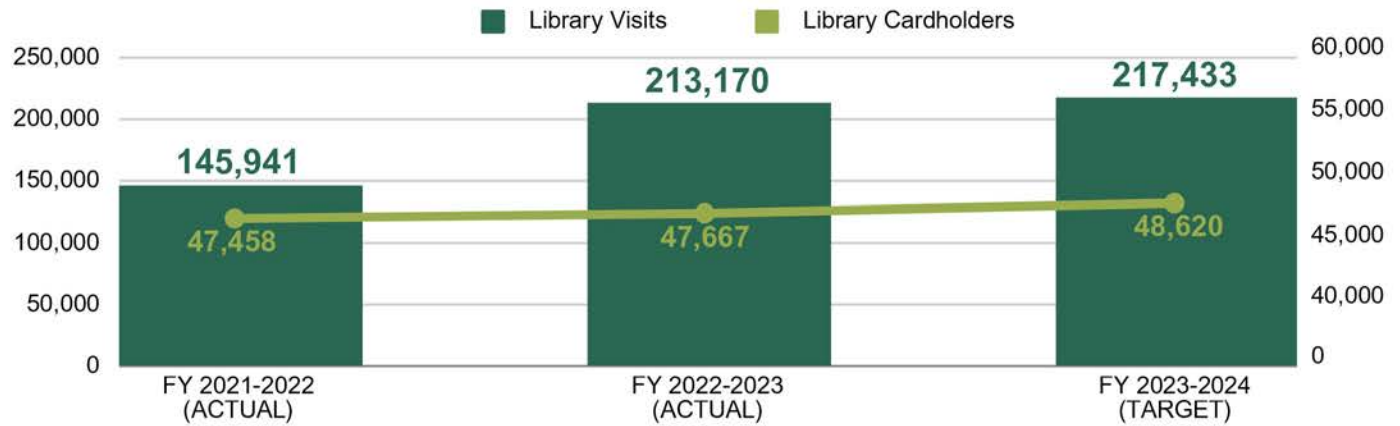
LIBRARY SERVICES

Performance Measures

Library Checkouts

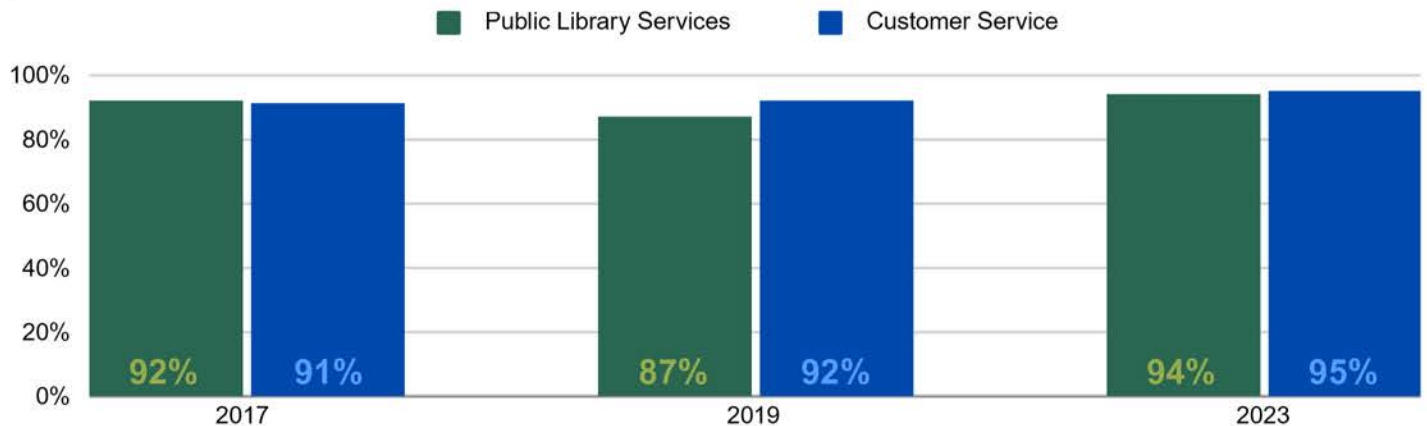


Library Cardholders and Visits



Resident Survey (% Excellent or Good)

To maintain consistency with other survey measures, customer service ratings have been changed from a 5-point scale to a 100% scale.





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FUND:	GENERAL FUND
DEPARTMENT:	LIBRARY SERVICES
DIVISION / SUBDIVISION:	ALL

The Flower Mound Public Library supports education in the community by providing access to information, creating young readers, fostering success in school, and facilitating lifelong learning. The Library contributes to quality of life in Flower Mound by stimulating imagination, celebrating diversity, and encouraging creativity in a space that meets the needs of the community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,626,451	\$ 1,710,851	\$ 1,704,605	\$ 1,790,823	\$ 13,455	\$ 1,804,278
SUPPLIES AND MATERIALS	39,657	42,922	43,255	27,600	15,500	43,100
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	413,530	396,340	395,655	263,960	12,350	276,310
CAPITAL OUTLAY	-	-	-	132,000	3,275	135,275
TOTAL	\$ 2,079,638	\$ 2,150,113	\$ 2,143,515	\$ 2,214,383	\$ 44,580	\$ 2,258,963

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Library Services	23.0	23.5	23.5	0.25	23.75
TOTAL Department FTEs	23.0	23.5	23.5	0.25	23.75

FUND:	GENERAL FUND
DEPARTMENT:	LIBRARY SERVICES
DIVISION / SUBDIVISION:	LIBRARY SERVICES

The Flower Mound Public Library supports education in the community by providing access to information, creating young readers, fostering success in school, and facilitating lifelong learning. The Library contributes to quality of life in Flower Mound by stimulating imagination, celebrating diversity, and encouraging creativity in a space that meets the needs of the community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,626,451	\$ 1,710,851	\$ 1,704,605	\$ 1,790,823	\$ 13,455	\$ 1,804,278
SUPPLIES AND MATERIALS	39,657	42,922	43,255	27,600	15,500	43,100
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	413,530	396,340	395,655	263,960	12,350	276,310
CAPITAL OUTLAY	-	-	-	132,000	3,275	135,275
TOTAL	\$ 2,079,638	\$ 2,150,113	\$ 2,143,515	\$ 2,214,383	\$ 44,580	\$ 2,258,963

SUPPLEMENTAL BUDGET SUMMARY

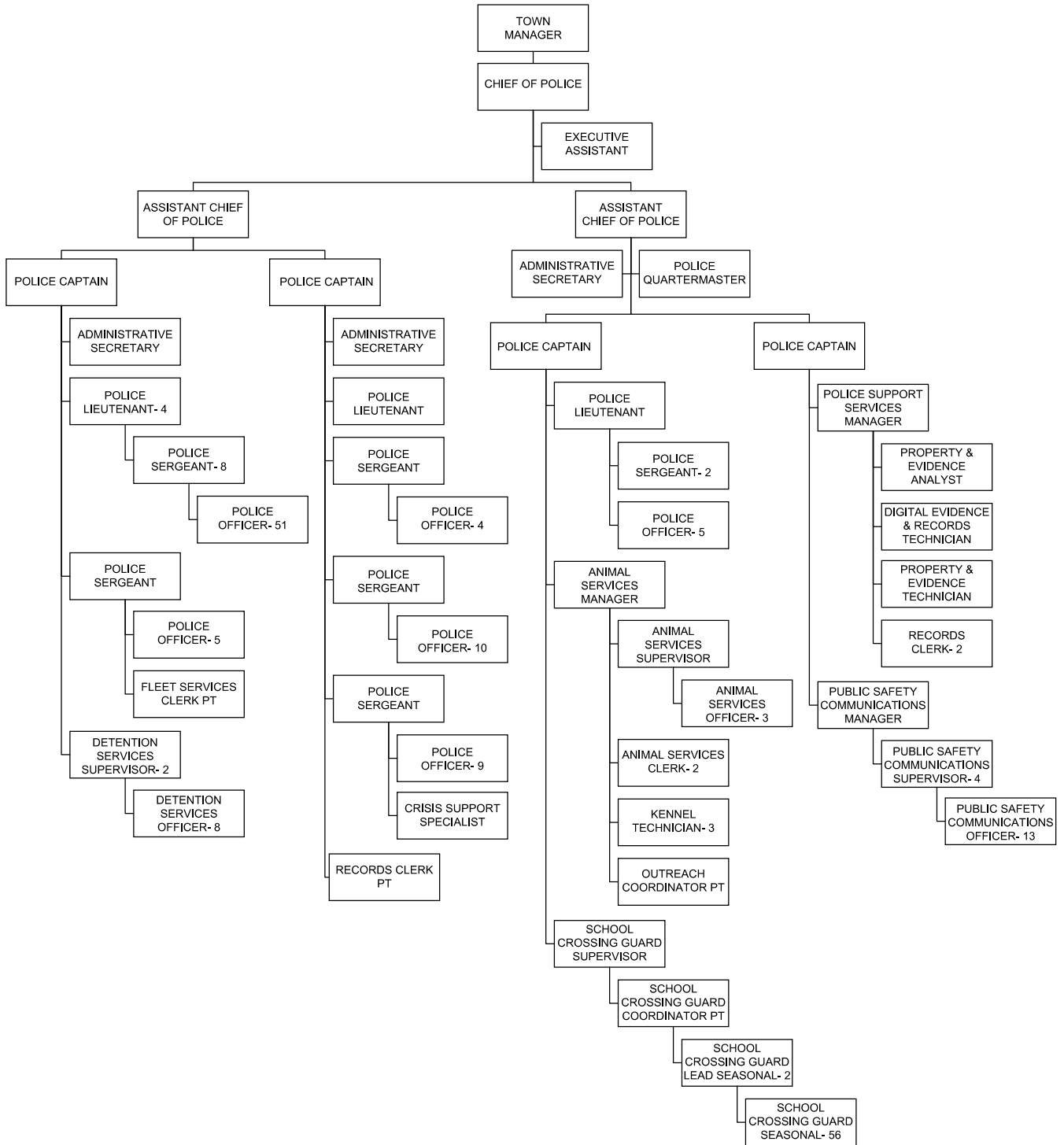
NON-DISCRETIONARY REQUESTS

TITLE	COST
LIBRARY INCREASES	\$ 9,625
TOTAL	\$ 9,625

DECISION PACKAGE REQUESTS

TITLE	COST
TEMPORARY LIBRARIANS	\$ 13,455
PUBLIC LIBRARY ASSOCIATION CONFERENCE	8,000
AWE WORKSTATIONS	7,500
SEED LIBRARY	1,200
LIBRARY SHELVING	3,700
PHOTO SCANNER	500
INKJET PRINTER	600
TOTAL	\$ 34,955

POLICE SERVICES



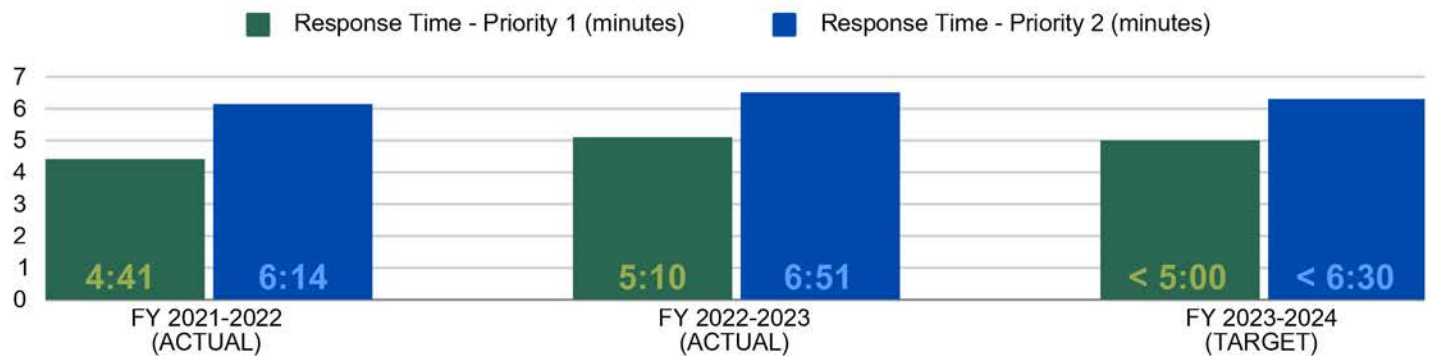


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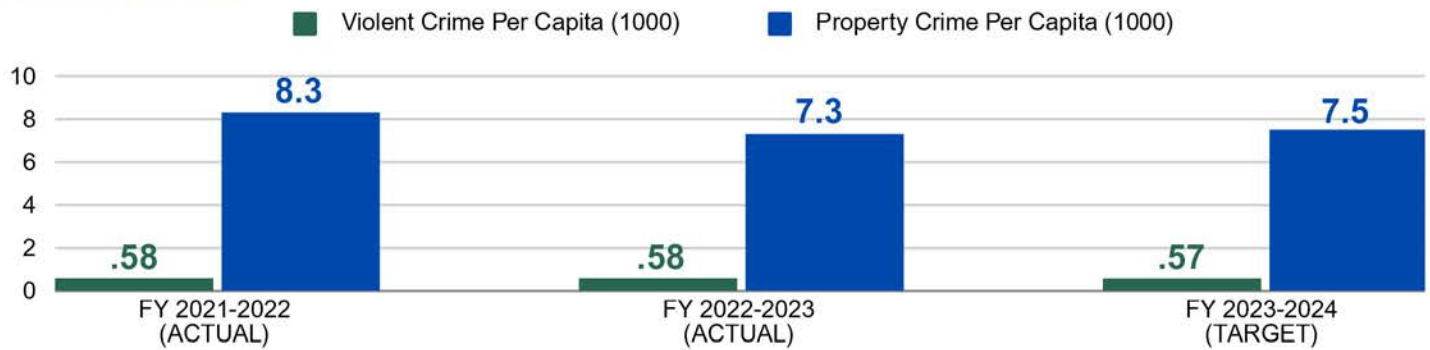
POLICE SERVICES

Performance Measures

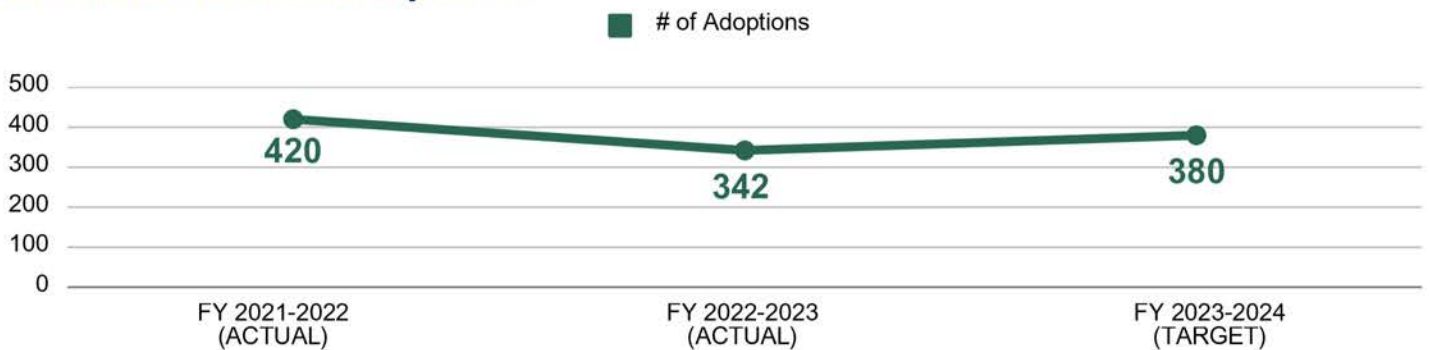
Response Times



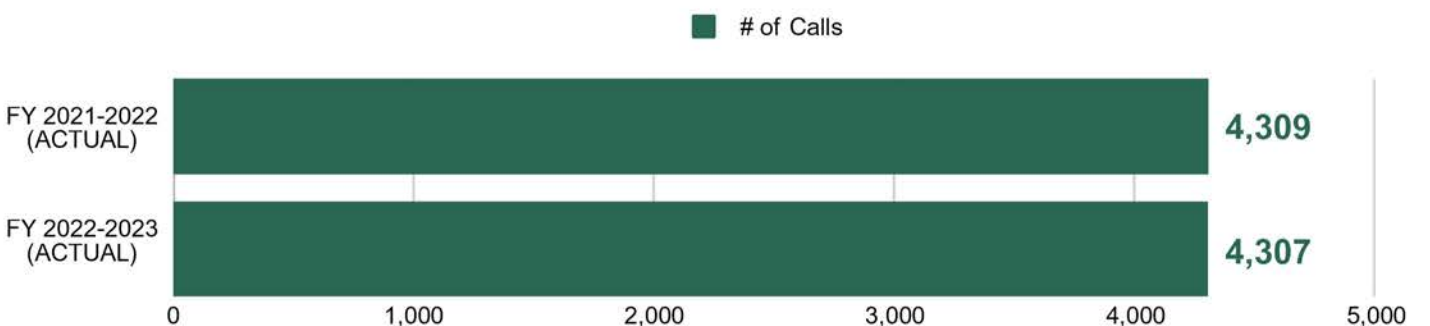
Crime Rates



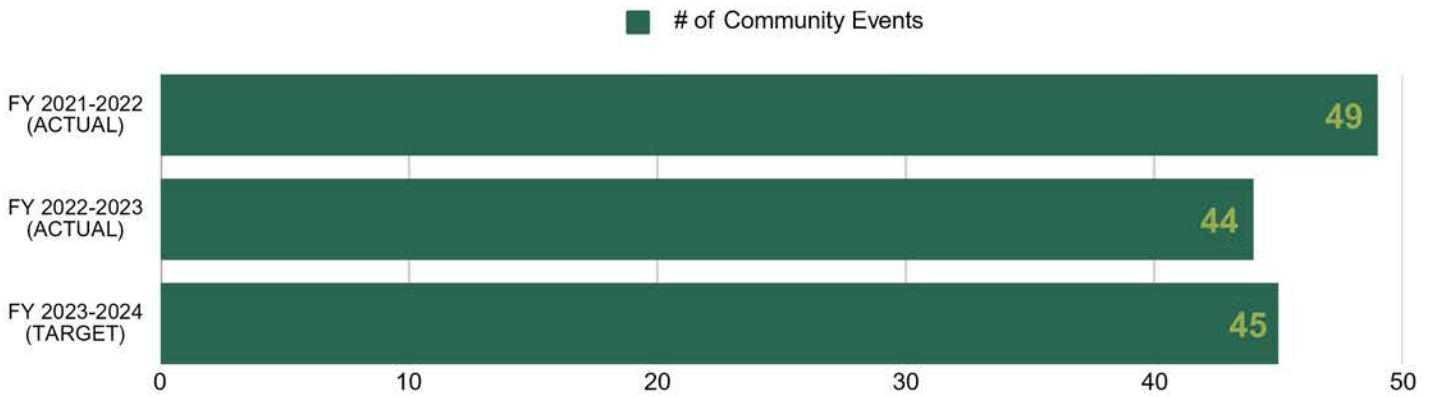
Animal Services Adoptions



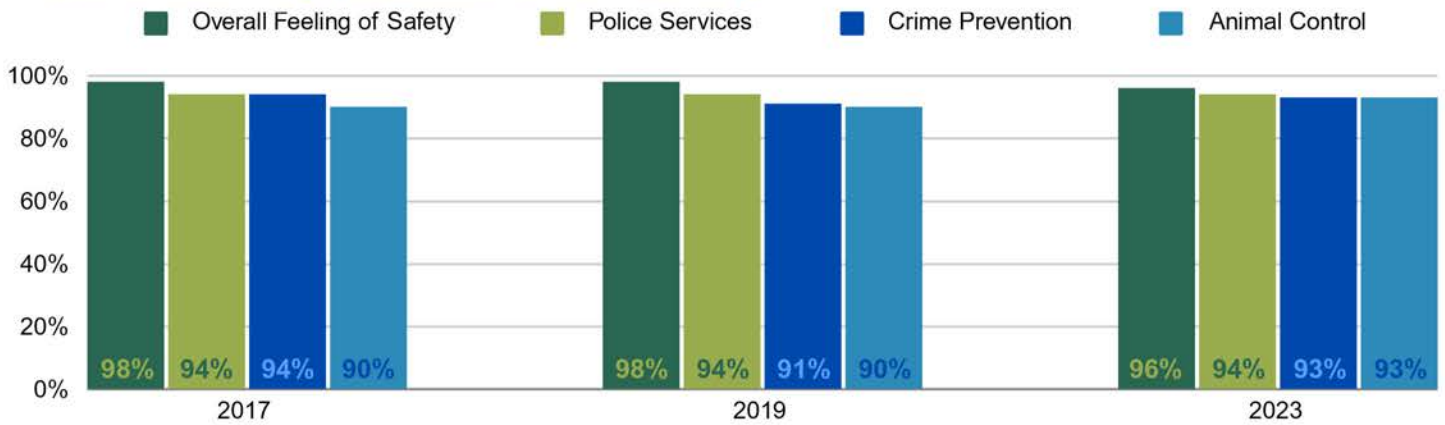
Animal Services - Calls for Service



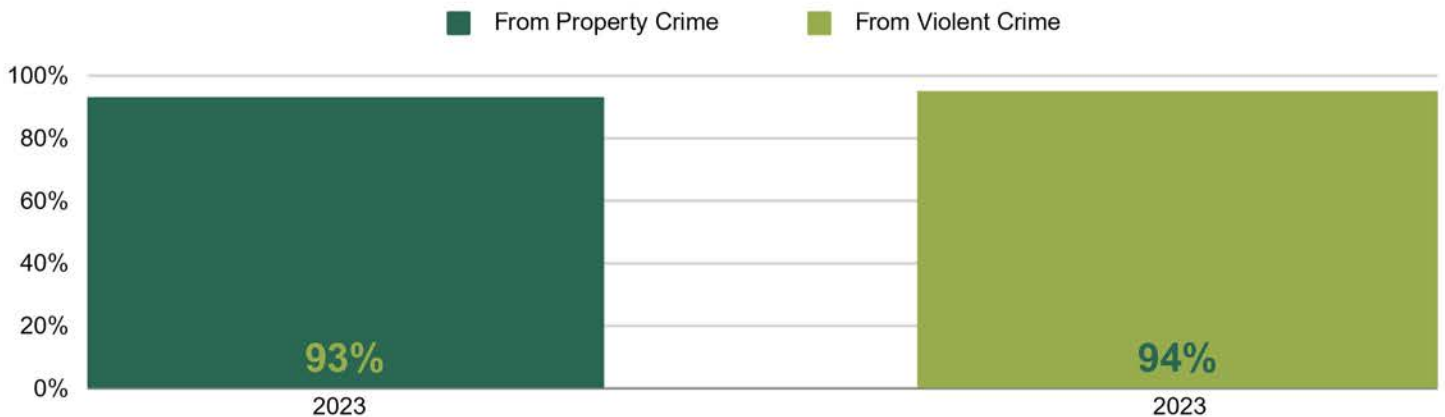
Animal Services Community Events



Resident Survey (% Excellent or Good)



Resident Survey (% Very or Somewhat Safe)



FUND:	GENERAL FUND
DEPARTMENT:	POLICE SERVICES
DIVISION / SUBDIVISION:	ALL

The mission of the Flower Mound Police Department is to deliver excellent police services with integrity, in partnership with our community, to instill trust and promote a safe and secure environment that enhances Flower Mound's distinctive quality of life. The Police Department includes animal services, criminal investigations, special services, support services, and uniformed services.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 15,857,992	\$ 16,268,395	\$ 16,480,581	\$ 17,062,165	\$ 409,500	\$ 17,471,665
SUPPLIES AND MATERIALS	493,333	665,920	659,040	624,900	99,385	724,285
MAINTENANCE	98,503	262,938	228,500	165,705	-	165,705
CONTRACTUAL SERVICES	764,779	1,026,725	1,013,760	858,935	189,770	1,048,705
CAPITAL OUTLAY	13,845	1,135,833	1,136,048	-	-	-
TOTAL	\$ 17,228,452	\$ 19,359,811	\$ 19,517,929	\$ 18,711,705	\$ 698,655	\$ 19,410,360

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Animal Services	9.50	9.50	9.50	1.00	10.50
Operating Services	116.50	112.50	112.50	3.00	115.50
School Crossing Guards	16.00	16.00	16.00	-	16.00
TOTAL Department FTEs	142.00	138.00	138.00	4.00	142.00

FUND:	GENERAL FUND
DEPARTMENT:	POLICE SERVICES
DIVISION / SUBDIVISION:	ANIMAL SERVICES

Flower Mound Animal Services is dedicated to ensuring the safety of the community through proactive support of responsible pet ownership and animal welfare, by means of education and the promotion of compassionate wildlife management practices.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 632,890	\$ 685,764	\$ 699,839	\$ 734,012	\$ 54,325	\$ 788,337
SUPPLIES AND MATERIALS	30,020	26,450	25,230	31,425	1,950	33,375
MAINTENANCE	3,863	5,100	12,500	10,000	-	10,000
CONTRACTUAL SERVICES	33,000	39,025	37,250	19,725	330	20,055
CAPITAL OUTLAY	8,224	-	-	-	-	-
TOTAL	\$ 707,997	\$ 756,339	\$ 774,819	\$ 795,162	\$ 56,605	\$ 851,767

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
KENNEL TECHNICIAN	\$ 56,605
TOTAL	\$ 56,605

FUND:	GENERAL FUND
DEPARTMENT:	POLICE SERVICES
DIVISION / SUBDIVISION:	OPERATING SERVICES

The mission of the Flower Mound Police Department is to deliver excellent police services with integrity, in partnership with our community, to instill trust and promote a safe and secure environment that enhances Flower Mound's distinctive quality of life.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 14,729,423	\$ 14,983,708	\$ 15,195,132	\$ 15,781,627	\$ 355,175	\$ 16,136,802
SUPPLIES AND MATERIALS	454,032	631,820	626,050	585,825	95,685	681,510
MAINTENANCE	94,640	257,838	216,000	155,705	-	155,705
CONTRACTUAL SERVICES	726,047	976,330	968,915	831,140	189,440	1,020,580
CAPITAL OUTLAY	5,621	1,135,833	1,136,048	-	-	-
TOTAL	\$ 16,009,763	\$ 17,985,529	\$ 18,142,145	\$ 17,354,297	\$ 640,300	\$ 17,994,597

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AXON PRICE INCREASE	\$ 73,010
POLICE EQUIPMENT REPLACEMENT	4,220
ICS SOFTWARE	4,850
POLICE PRICE INCREASES	13,400
PROMOTIONAL PROGRAMS INCREASE	2,500
TOTAL	\$ 97,980

DECISION PACKAGE REQUESTS

TITLE	COST
PUBLIC SAFETY COMMUNICATIONS OFFICER	\$ 83,105
SCHOOL RESOURCE OFFICER	141,055
SCHOOL RESOURCE LIEUTENANT	192,050
WELLNESS PROGRAM	34,000
CONTRACT BACKGROUND INVESTIGATIONS	15,000
WELLNES, CSO, AND INSTRUCTOR TRAINING	27,000
CLEARVIEW AI	8,495
50TH ANNIVERSARY BADGES AND COINS	15,000
SIMUNITION TRAINING	15,000
AXON AUTO TAGGING LICENSE	11,615
TOTAL	\$ 542,320

FUND:	GENERAL FUND
DEPARTMENT:	POLICE SERVICES
DIVISION / SUBDIVISION:	SCHOOL CROSSING GUARDS

The mission of the Flower Mound Police Department is to deliver excellent police services with integrity, in partnership with our community, to instill trust and promote a safe and secure environment that enhances Flower Mound's distinctive quality of life.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 495,679	\$ 598,923	\$ 585,610	\$ 546,526	\$ -	\$ 546,526
SUPPLIES AND MATERIALS	9,281	7,650	7,760	7,650	1,750	9,400
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	5,732	11,370	7,595	8,070	-	8,070
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 510,692	\$ 617,943	\$ 600,965	\$ 562,246	\$ 1,750	\$ 563,996

SUPPLEMENTAL BUDGET SUMMARY

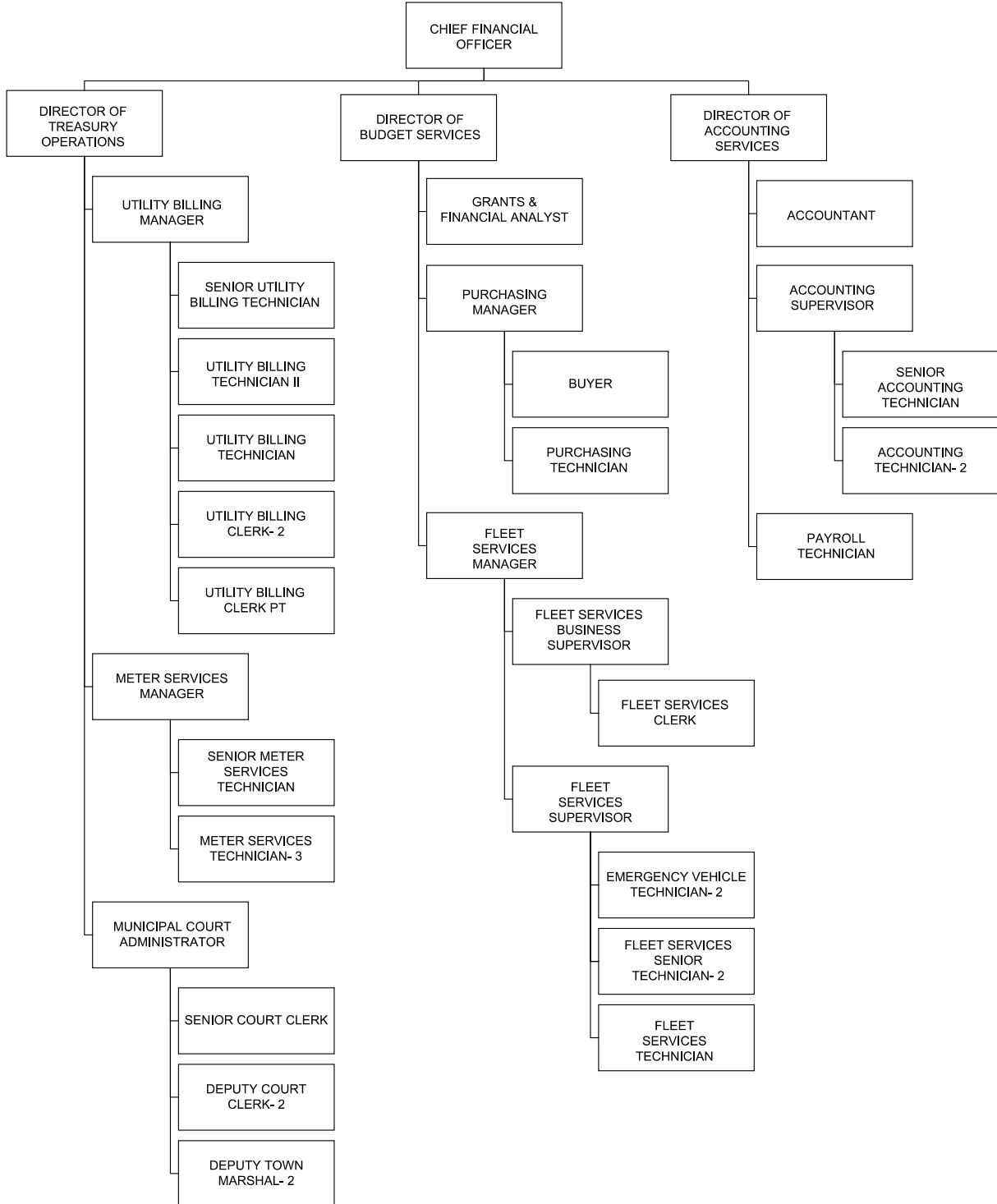
NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
CROSSING GUARD PROMOTIONAL SUPPLIES	\$ 1,000
CORSSING GUARD MEALS	750
TOTAL	\$ 1,750

FINANCIAL SERVICES





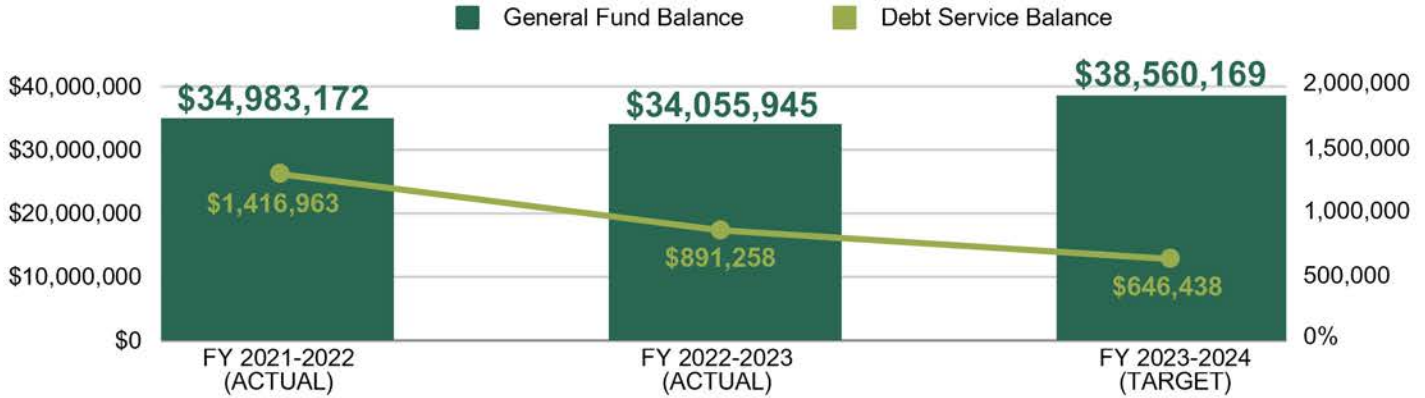
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FINANCIAL SERVICES

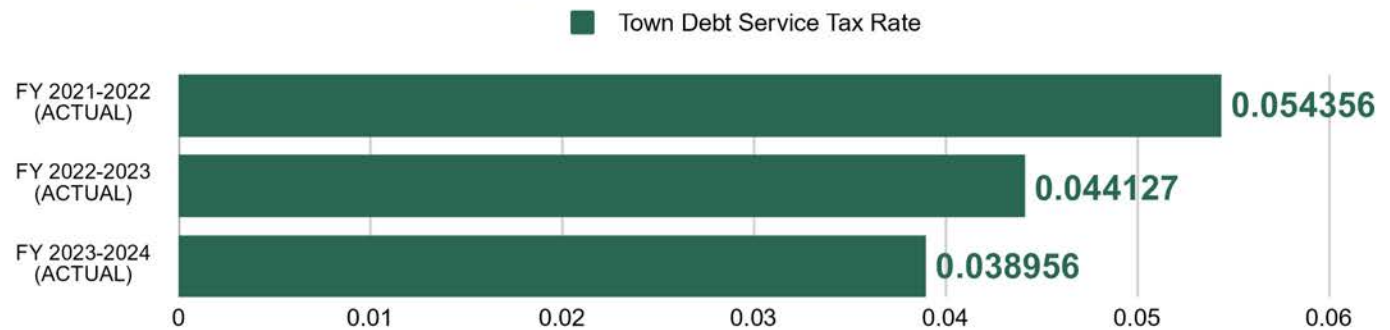
Performance Measures

Fund Balances

FY 2022-2023 actual numbers are budget estimates. The final fund balance actual numbers will be available in March 2024, when the annual audit of financial statements is complete.



Town Debt Service Tax Rate



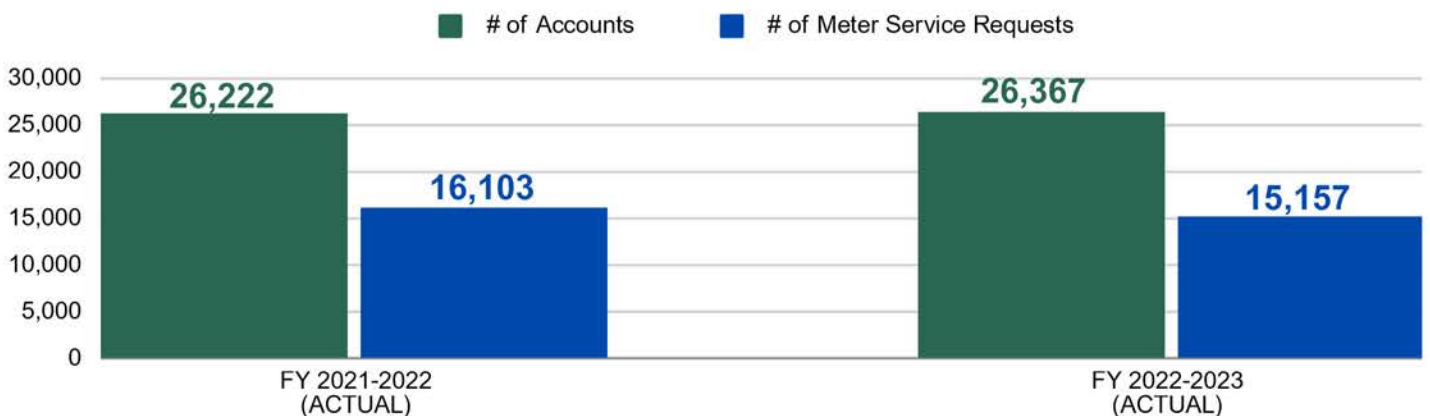
Bond Rating

There are 2 rating agencies, Standard & Poor Global, Inc (S&P) and Fitch Ratings (Fitch).

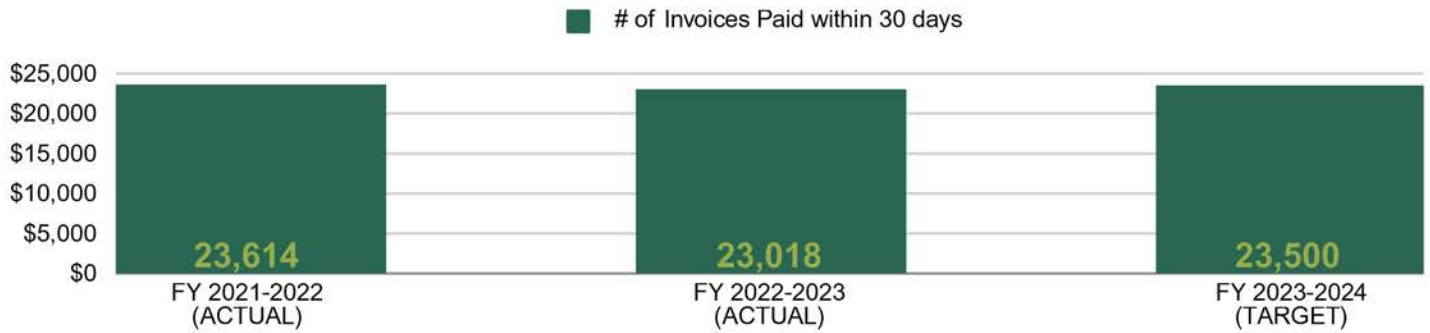


Utility Billing

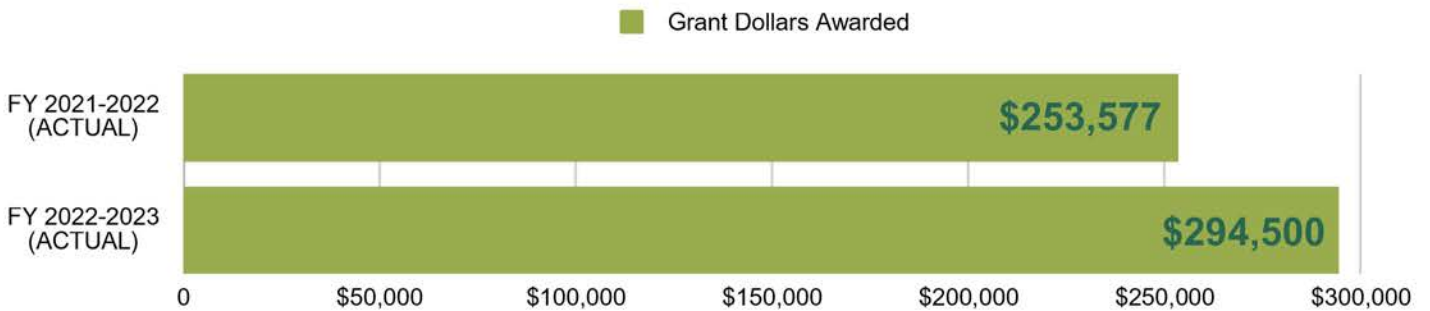
The accounts provided are water accounts only. There are few sewer accounts due to septic systems, etc.



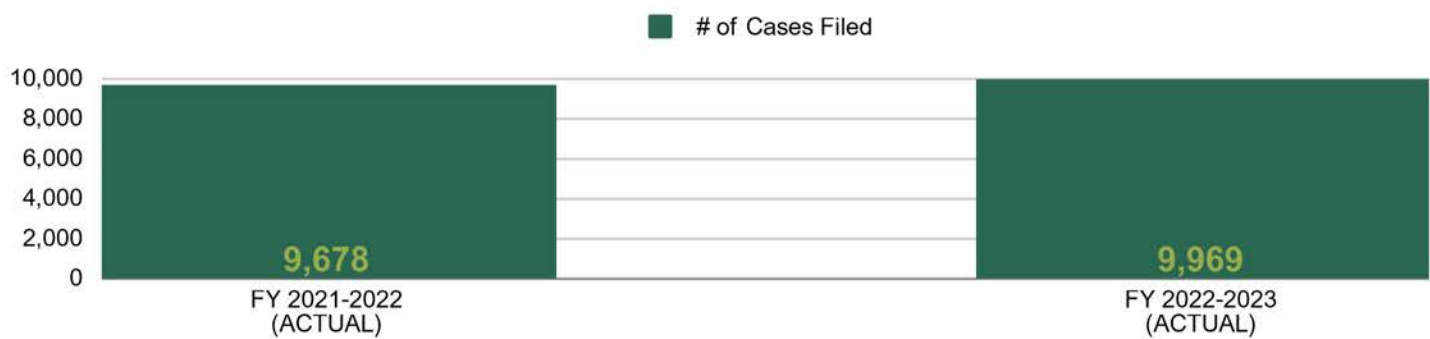
Accounting



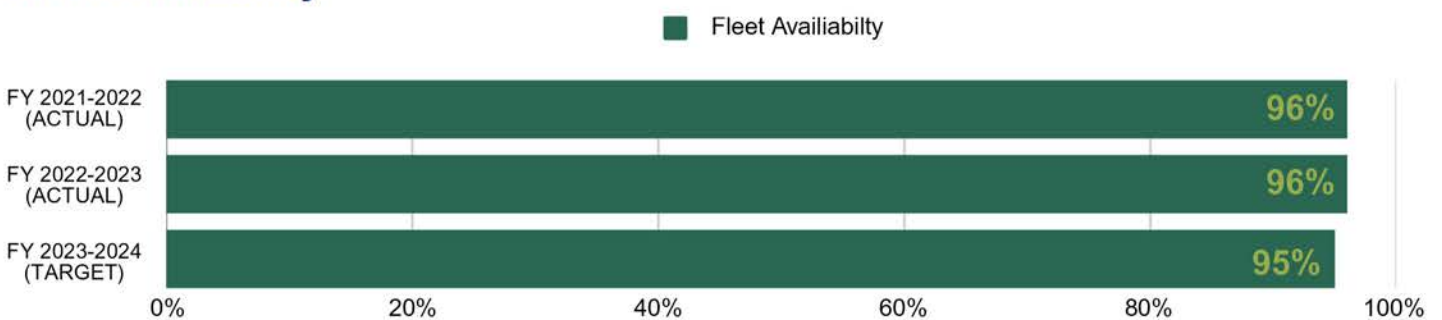
Grants



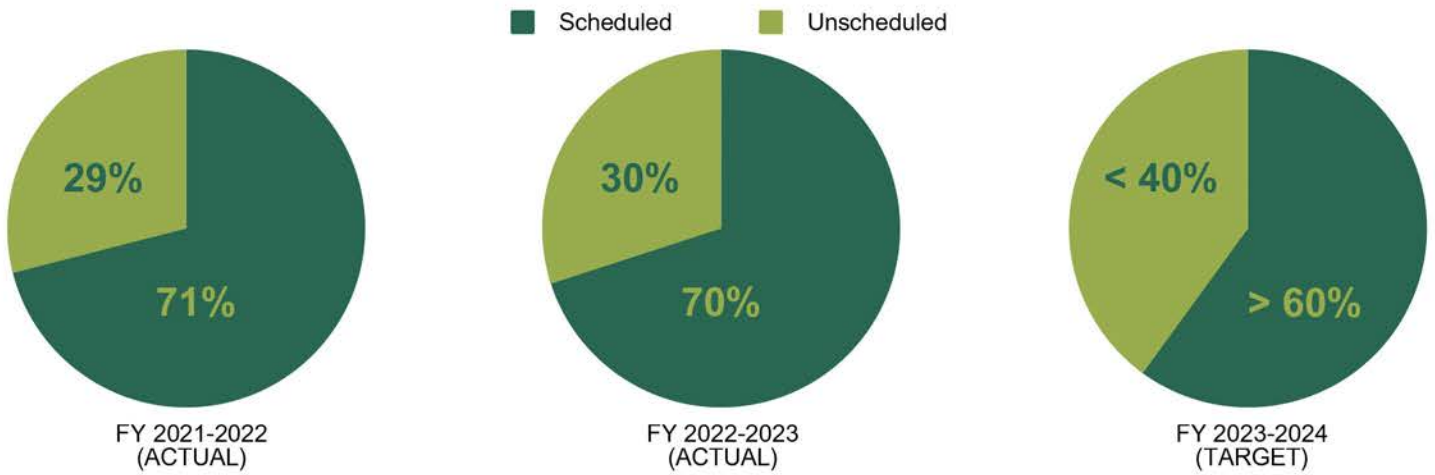
Municipal Court



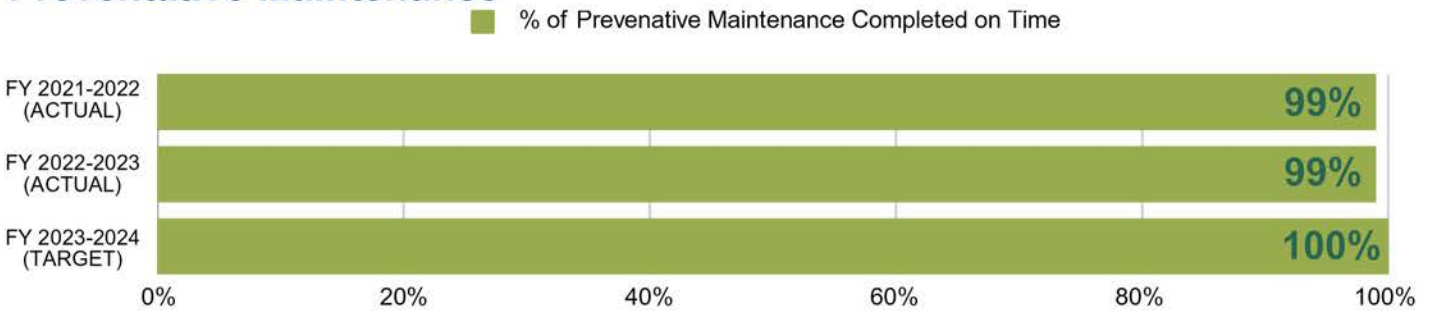
Fleet Availability



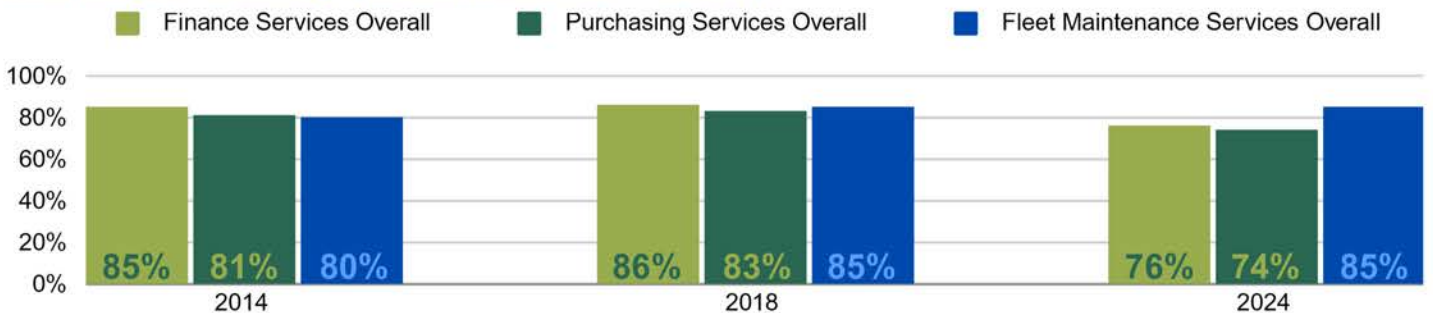
Fleet Services Labor Hours



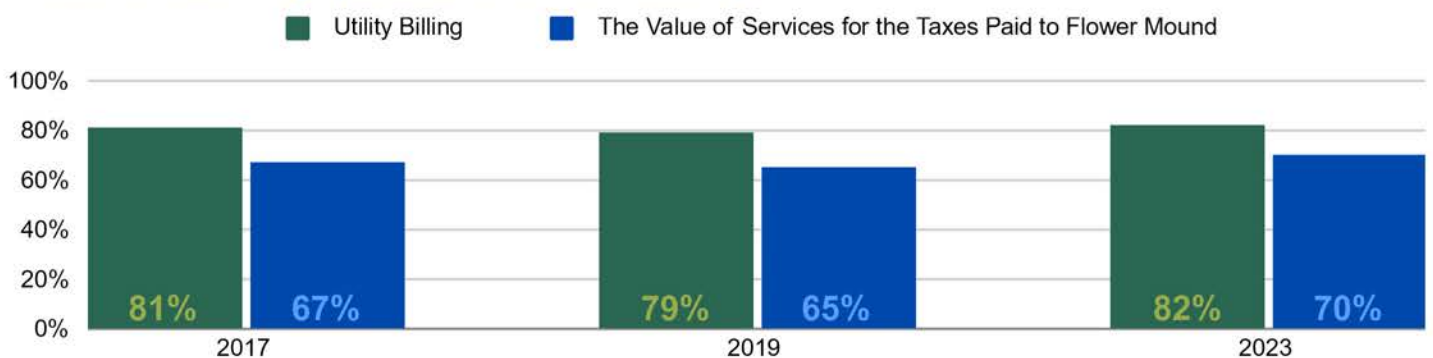
Preventative Maintenance



Employee Survey (% Excellent or Good)



Resident Survey (% Excellent or Good)





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FUND:	GENERAL FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	ALL

The Financial Services Department is dedicated to meeting the needs of internal and external customers with integrity while providing fiscal accountability. This quality service is accomplished through communication, innovation and cooperation for the betterment of the Town.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 2,440,459	\$ 2,709,676	\$ 2,673,858	\$ 2,852,498	\$ 177,640	\$ 3,030,138
SUPPLIES AND MATERIALS	37,233	39,040	40,505	18,755	22,865	41,620
MAINTENANCE	7,373	6,500	6,000	6,500	-	6,500
CONTRACTUAL SERVICES	1,057,282	1,476,941	1,456,845	1,372,500	110,910	1,483,410
CAPITAL OUTLAY	9,894	50,000	49,995	-	-	-
TOTAL	\$ 3,552,241	\$ 4,282,157	\$ 4,227,203	\$ 4,250,253	\$ 311,415	\$ 4,561,668

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Financial Services	10.0	10.0	10.0	1.0	11.0
Tax Appraisal & Collection	-	-	-	-	-
Community Support	-	-	-	-	-
Municipal Court	6.0	6.0	6.0	-	6.0
Purchasing	3.0	3.0	3.0	-	3.0
Fleet Services	7.0	8.0	8.0	1.0	9.0
TOTAL Department FTEs	26.0	27.0	27.0	2.0	29.0

FUND:	GENERAL FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	FINANCIAL SERVICES

Financial Services is responsible for collecting, recording, and reporting the results of all financial transactions within the Town's operations, including the preparation of the annual budget and the Annual Comprehensive Financial Report (ACFR). These responsibilities include accounts payable, accounts receivable, payroll, fixed asset management, grants management, debt management, and financial statement preparation. This division also manages and oversees the Town's leases and franchise utilities in the areas of gas, telephone, electric services and wireless communication. This includes monitoring franchise agreements, making recommendations to Council regarding rate increases submitted by utility companies, and negotiating new agreements. This Division also provides leadership and support for the resolution of financial concerns of the Town and various boards and commissions.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,173,300	\$ 1,240,922	\$ 1,252,876	\$ 1,288,880	\$ 99,240	\$ 1,388,120
SUPPLIES AND MATERIALS	16,430	4,265	4,220	4,265	11,460	15,725
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	409,516	487,320	466,740	462,320	57,770	520,090
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,599,246	\$ 1,732,507	\$ 1,723,836	\$ 1,755,465	\$ 168,470	\$ 1,923,935

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AUDIT SERVICES	\$ 1,960
DEBT BOOK	9,750
FINANCE COPIER CHARGES	3,000
FINANCE EQUIPMENT	1,200
FINANCE TRAVEL AND TRAINING	10,765
FRANCHISE MEMBERSHIP	2,250
INVESTMENT SAFEKEEPING FEES	7,500
TIMECLOCK PLUS	5,700
TYLER TECHNOLOGY MAINTENANCE	4,265
TOTAL	\$ 46,390

DECISION PACKAGE REQUESTS

TITLE	COST
ACCOUNTANT	\$ 112,560
PCI SCAN	9,520
TOTAL	\$ 122,080

FUND:	GENERAL FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	TAX APPRAISAL AND COLLECTION

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	346,470	394,315	394,315	394,315	32,275	426,590
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 346,470	\$ 394,315	\$ 394,315	\$ 394,315	\$ 32,275	\$ 426,590
SUPPLEMENTAL BUDGET SUMMARY						

NON-DISCRETIONARY REQUESTS

TITLE	COST
TAX APPRAISAL AND COLLECTION INCREASE	\$ 32,275
TOTAL	\$ 32,275

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	COMMUNITY SUPPORT

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	126,125	116,125	116,125	225,800	-	225,800
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 126,125	\$ 116,125	\$ 116,125	\$ 225,800	\$ -	\$ 225,800
SUPPLEMENTAL BUDGET SUMMARY						

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	MUNICIPAL COURT

Municipal Court provides disposition of violations of Town ordinances and state law resulting from citizen complaints, code violations, traffic citations, and misdemeanor arrests. Municipal Court's activities include: processing and recording violations and complaints, preparing dockets, accepting pleas and payments of fines, processing driving safety applications and completions, issuing violation of promise to appear and failure to appear warrants, scheduling of trials, jury processing, and trial administration.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 479,746	\$ 514,915	\$ 503,881	\$ 548,207	\$ -	\$ 548,207
SUPPLIES AND MATERIALS	4,172	10,375	9,460	3,625	-	3,625
MAINTENANCE	261	800	300	800	-	800
CONTRACTUAL SERVICES	132,010	345,095	349,000	157,795	16,230	174,025
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 616,189	\$ 871,185	\$ 862,641	\$ 710,427	\$ 16,230	\$ 726,657

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
COURT OPERATIONAL INCREASE	\$ 10,730
JUDICIAL STAFFING	4,000
TOTAL	\$ 14,730

DECISION PACKAGE REQUESTS

TITLE	COST
COURT TRAINING	\$ 1,500
TOTAL	\$ 1,500

FUND:	GENERAL FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	PURCHASING

The Purchasing Division provides timely service with regards to the acquisition of supplies, equipment and services for all administrative and operating functions of the Town by using the optimal balance of cost, quantity, quality and utility and doing so within all applicable legal constraints.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 246,115	\$ 280,865	\$ 265,804	\$ 304,595	\$ -	\$ 304,595
SUPPLIES AND MATERIALS	656	700	1,900	700	-	700
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	19,511	21,120	18,925	21,120	825	21,945
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 266,282	\$ 302,685	\$ 286,629	\$ 326,415	\$ 825	\$ 327,240

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
E-PROCUREMENT SYSTEM FEES	\$ 825
TOTAL	\$ 825

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	FLEET SERVICES

Fleet Services provides service and maintenance for the Town's fleet, including vehicle and equipment acquisition and disposal.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 541,298	\$ 672,974	\$ 651,297	\$ 710,816	\$ 78,400	\$ 789,216
SUPPLIES AND MATERIALS	15,975	23,700	24,925	10,165	11,405	21,570
MAINTENANCE	7,112	5,700	5,700	5,700	-	5,700
CONTRACTUAL SERVICES	23,650	112,966	111,740	111,150	3,810	114,960
CAPITAL OUTLAY	9,894	50,000	49,995	-	-	-
TOTAL	\$ 597,929	\$ 865,340	\$ 843,657	\$ 837,831	\$ 93,615	\$ 931,446

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ARGON RENTAL	\$ 570
DIAGNOSTIC SCAN TOOL SUPPORT	810
FASTER SUPPORT	165
FLEET CHAIRS AND MONITORS	2,525
TOTAL	\$ 4,070

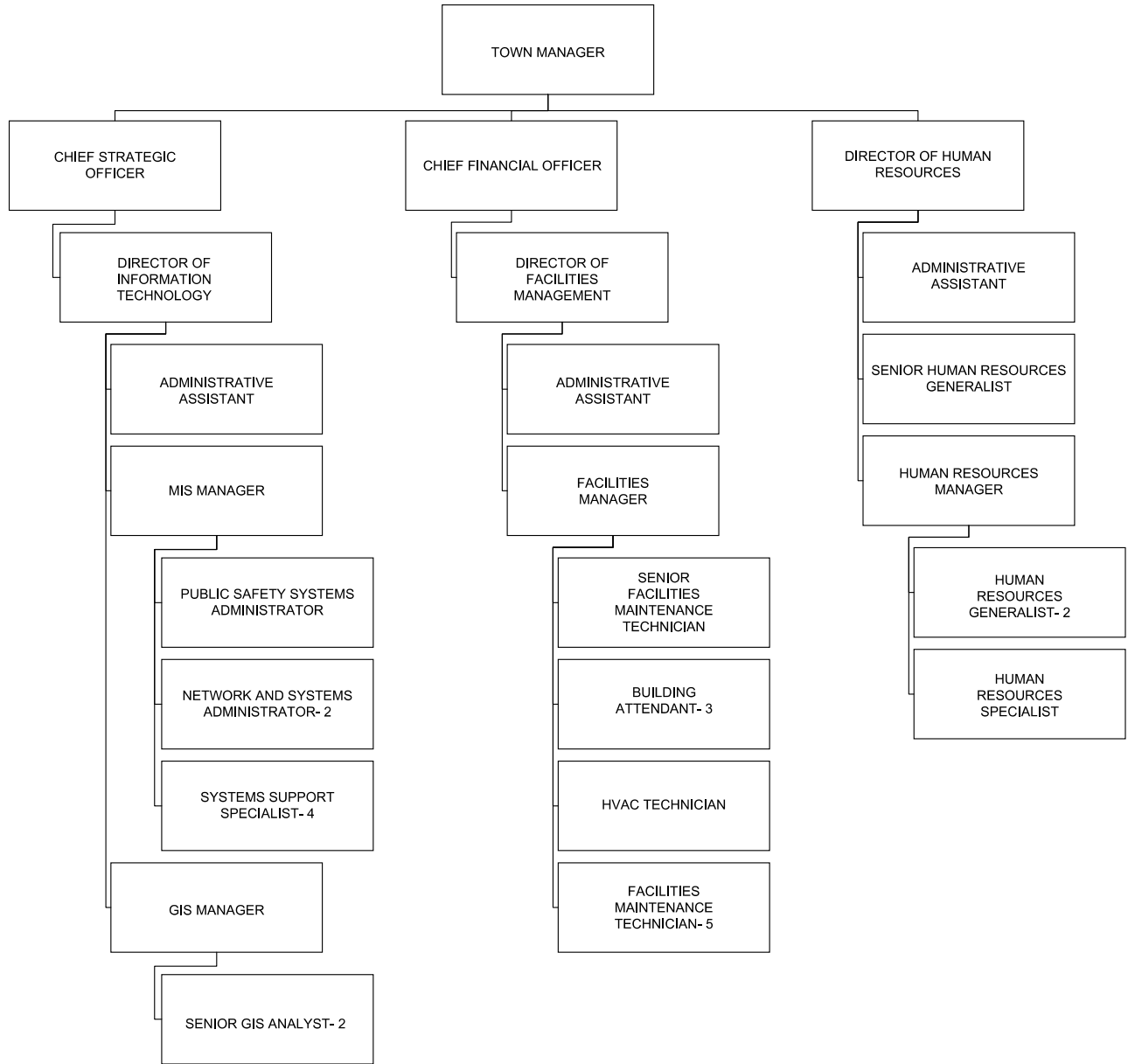
DECISION PACKAGE REQUESTS

TITLE	COST
FLEET SERVICES SUPERVISOR	\$ 87,445
DIAGNOSTIC SCAN TOOL SUPPORT	600
DUMP BED SUPPORT LOCKS	1,500
TOTAL	\$ 89,545



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ADMINISTRATIVE SERVICES



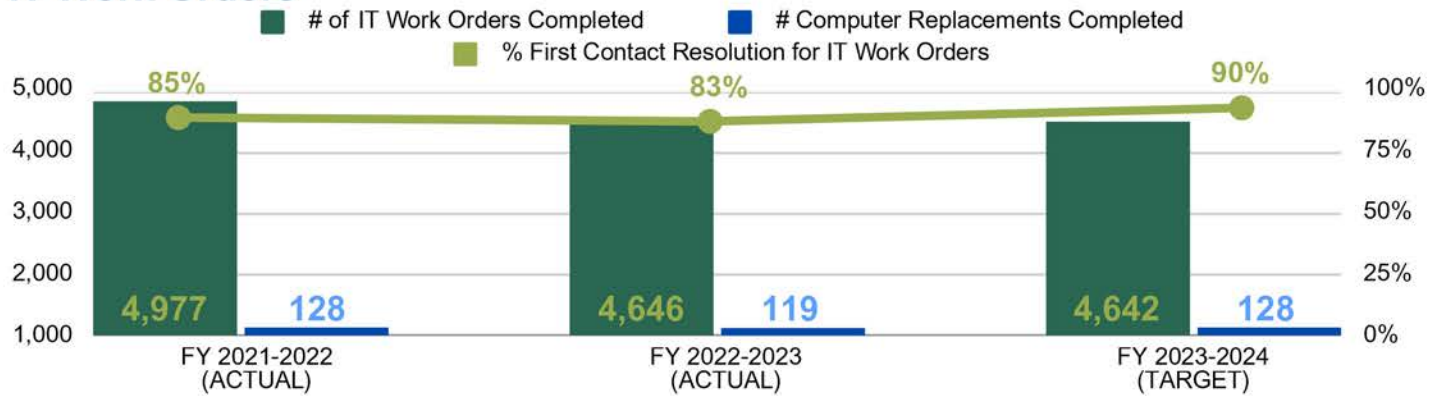


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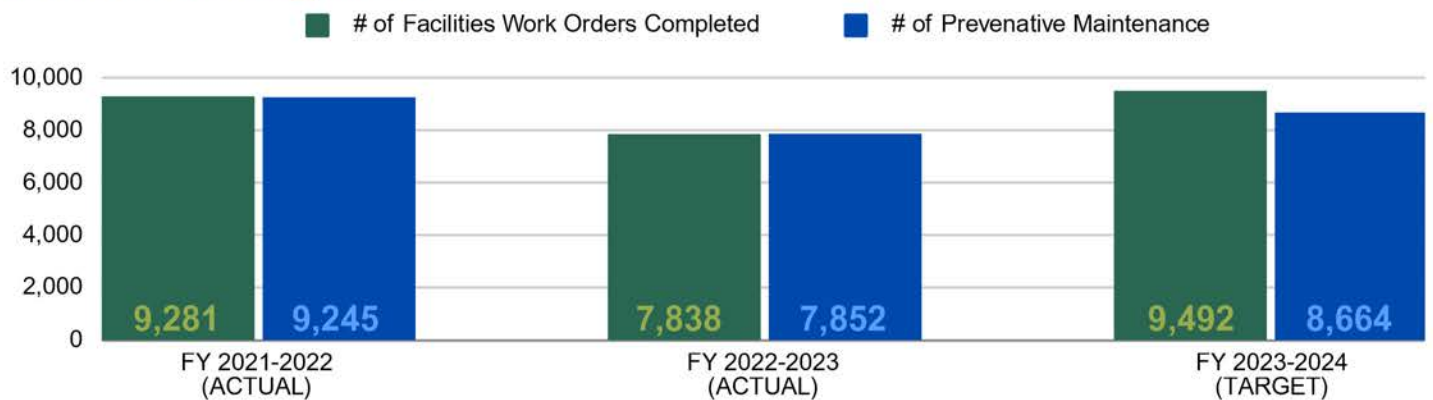
ADMINISTRATIVE SERVICES

Performance Measures

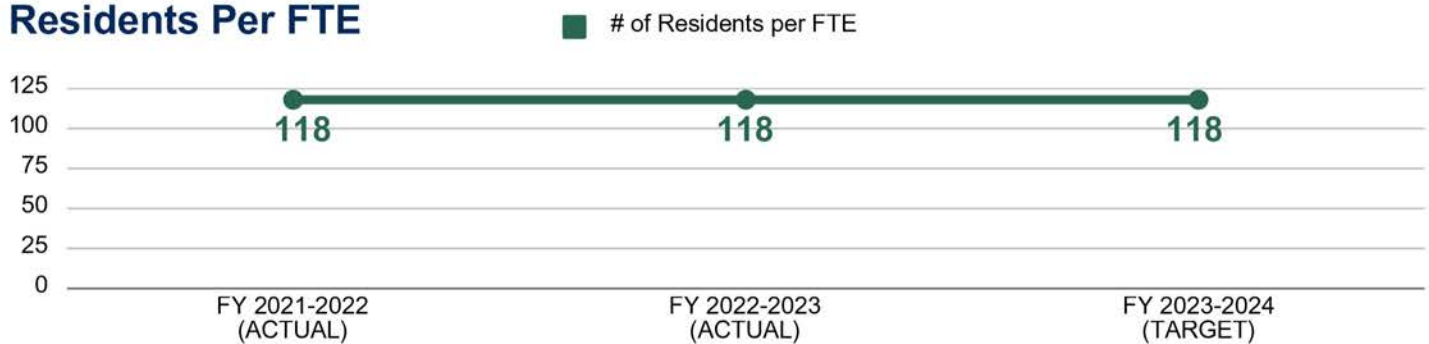
IT Work Orders



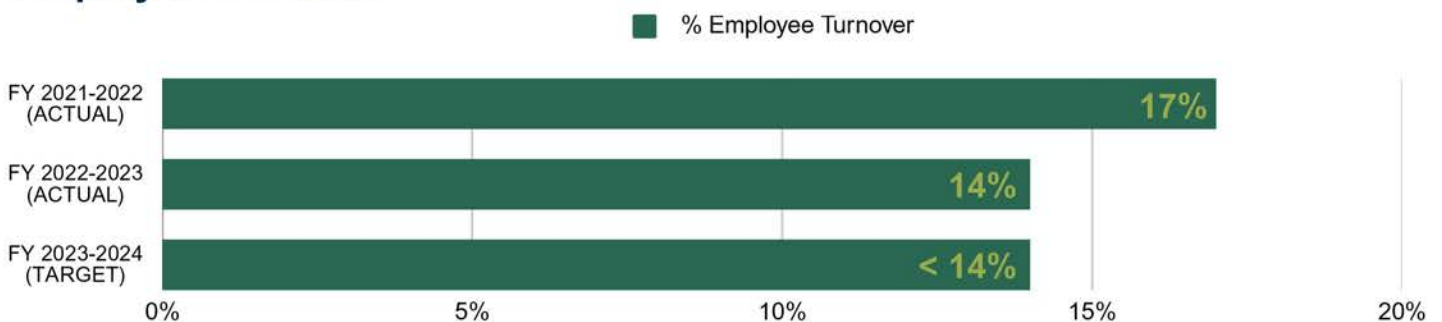
Facilities Management



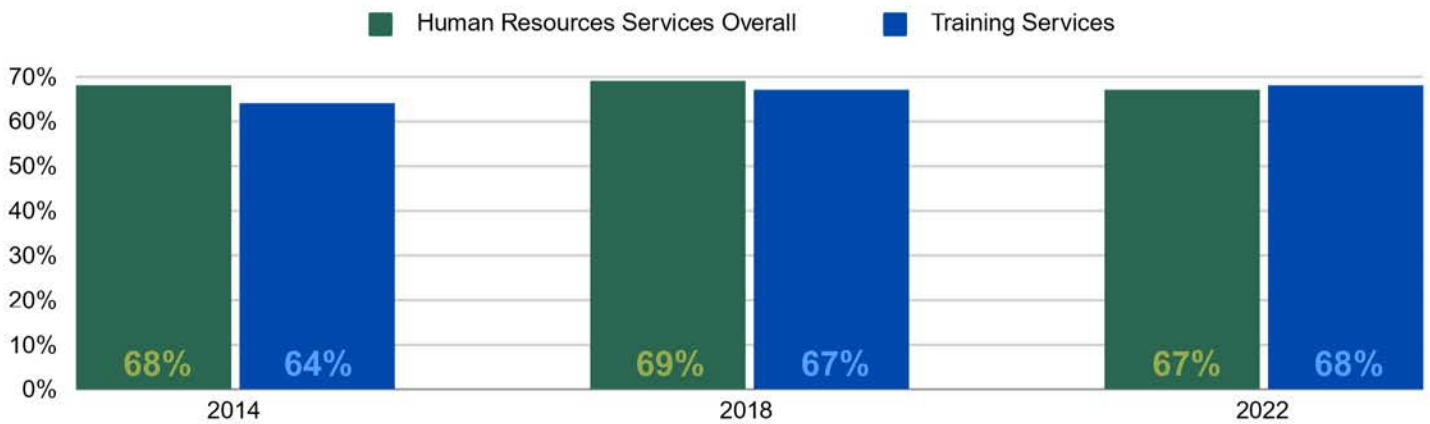
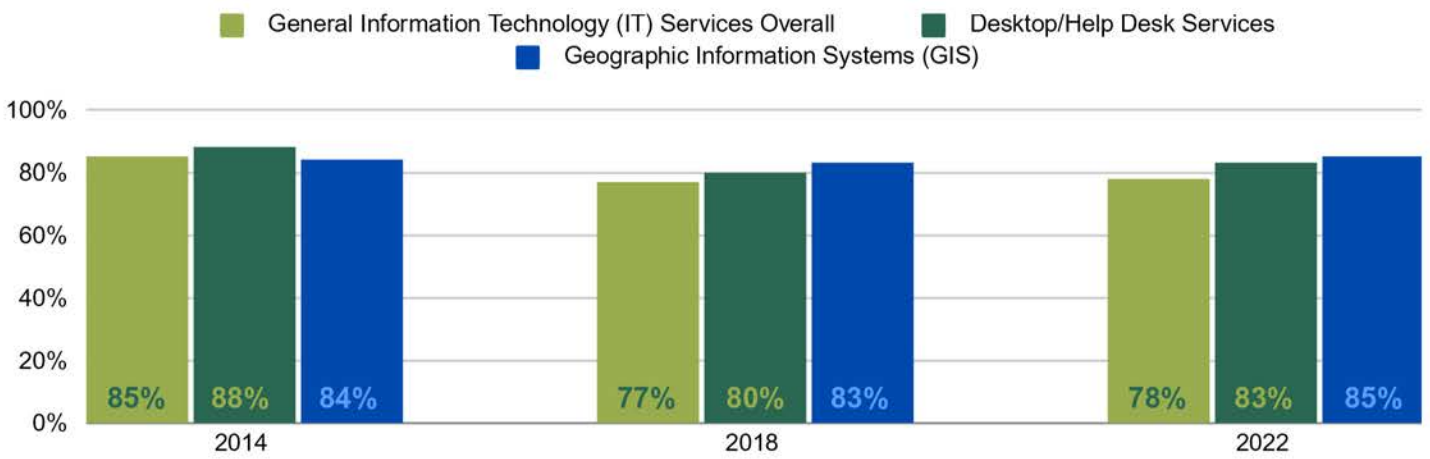
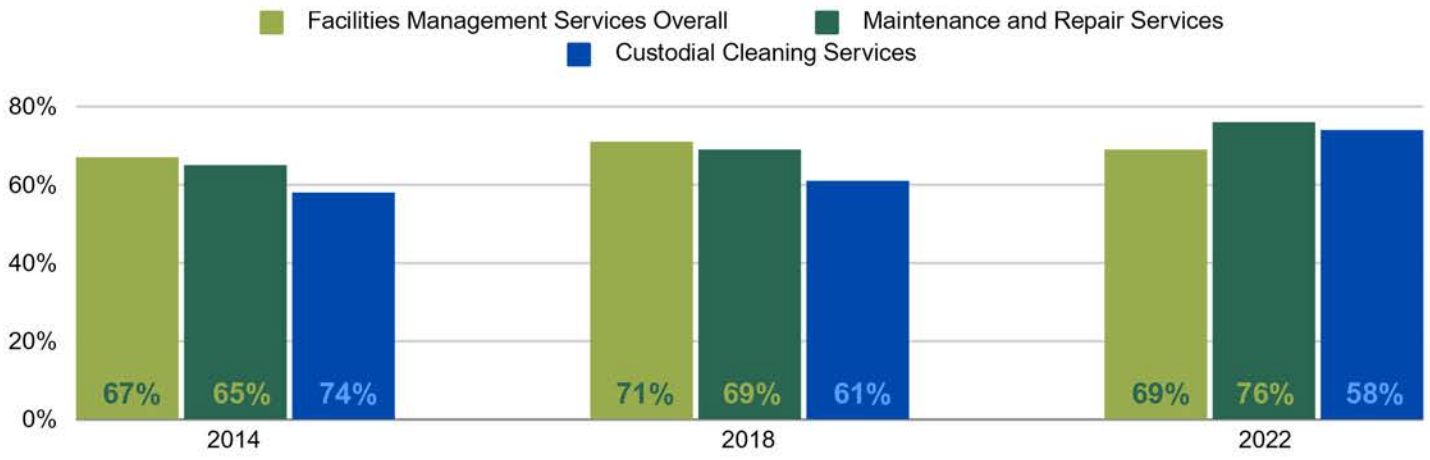
Residents Per FTE



Employee Turnover



Employee Survey (% Excellent or Good)



FUND:	GENERAL FUND
DEPARTMENT:	ADMINISTRATIVE SERVICES
DIVISION / SUBDIVISION:	ALL

The Administrative Services Department is dedicated to meeting the needs of internal and external customers with integrity. This quality service is accomplished through communication, innovation and cooperation for the betterment of the Town.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 2,817,493	\$ 3,004,345	\$ 3,010,034	\$ 3,260,625	\$ 194,165	\$ 3,454,790
SUPPLIES AND MATERIALS	593,529	492,000	541,040	428,370	175,155	603,525
MAINTENANCE	774,133	1,274,729	1,231,680	376,535	174,000	550,535
CONTRACTUAL SERVICES	2,228,343	2,484,109	2,491,015	2,301,740	272,445	2,574,185
CAPITAL OUTLAY	98,674	1,226,749	1,216,200	-	1,365,000	1,365,000
TOTAL	\$ 6,512,172	\$ 8,481,932	\$ 8,489,969	\$ 6,367,270	\$ 2,180,765	\$ 8,548,035

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Human Resources	6.0	6.0	6.0	1.0	7.0
Information Technology- MIS	9.0	9.0	9.0	1.0	10.0
Information Technology- GIS	3.0	3.0	3.0	-	3.0
Facilities Management	13.0	13.0	13.0	-	13.0
TOTAL Department FTEs	31.0	31.0	31.0	2.0	33.0

FUND:	GENERAL FUND
DEPARTMENT:	ADMINISTRATIVE SERVICES
DIVISION / SUBDIVISION:	HUMAN RESOURCES

The Human Resources Division provides programs and consultation in the areas of recruitment and selection; employment; compensation and benefits; training and development; employee relations; and employee safety involving internal customers, external customers, outside agencies, and vendors. It does this by means of its dedication to ethical and quality service, which is characterized by teamwork, responsiveness and efficiency.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 607,961	\$ 637,890	\$ 641,428	\$ 707,268	\$ 98,320	\$ 805,588
SUPPLIES AND MATERIALS	8,923	8,210	10,190	9,120	13,915	23,035
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	107,168	239,620	244,700	139,485	8,040	147,525
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 724,052	\$ 885,720	\$ 896,318	\$ 855,873	\$ 120,275	\$ 976,148

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
HR FURNITURE AND MONITOR REPLACEMENT	\$ 4,600
HR OPERATIONAL INCREASES	3,885
NEOGOV SERVICES	1,450
TOTAL	\$ 9,935

DECISION PACKAGE REQUESTS

TITLE	COST
SENIOR HUMAN RESOURCES GENERALIST	\$ 110,340
TOTAL	\$ 110,340

FUND:	GENERAL FUND
DEPARTMENT:	ADMINISTRATIVE SERVICES
DIVISION / SUBDIVISION:	INFORMATION TECHNOLOGY - MIS

The mission of the Information Technology Division is to provide computers, systems, software and telecommunication services in support of the Town's mission while adhering to high standards of ethics, performance, and financial responsibility.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 870,044	\$ 949,793	\$ 942,866	\$ 1,050,258	\$ 95,845	\$ 1,146,103
SUPPLIES AND MATERIALS	313,300	246,525	246,525	195,400	48,240	243,640
MAINTENANCE	56	800	800	500	-	500
CONTRACTUAL SERVICES	437,605	458,015	471,175	501,125	49,555	550,680
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,621,005	\$ 1,655,133	\$ 1,661,366	\$ 1,747,283	\$ 193,640	\$ 1,940,923

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
COMPUTER REPLACEMENT	\$ 45,000
ICS SQL CLUSTER IMPLEMENTATION	16,055
TOTAL	\$ 61,055

DECISION PACKAGE REQUESTS

TITLE	COST
SYSTEM SUPPORT SPECIALIST	\$ 100,585
PROFESSIONAL SERVICES	32,000
TOTAL	\$ 132,585

FUND:	GENERAL FUND
DEPARTMENT:	ADMINISTRATIVE SERVICES
DIVISION / SUBDIVISION:	INFORMATION TECHNOLOGY - GIS

The mission of the Information Technology Division is to provide computers, systems, software and telecommunication services in support of the Town's mission while adhering to high standards of ethics, performance, and financial responsibility.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 342,134	\$ 352,714	\$ 363,661	\$ 371,757	\$ -	\$ 371,757
SUPPLIES AND MATERIALS	1,914	1,050	1,050	1,050	-	1,050
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	84,446	147,010	147,010	138,460	1,700	140,160
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 428,494	\$ 500,774	\$ 511,721	\$ 511,267	\$ 1,700	\$ 512,967

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
GIS TRAVEL INCREASE	\$ 1,700
TOTAL	\$ 1,700

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	ADMINISTRATIVE SERVICES
DIVISION / SUBDIVISION:	FACILITIES MANAGEMENT

The Facilities Management Division is dedicated to maintaining Town-owned buildings in an attractive, like new condition utilizing proactive maintenance planning techniques. The Division employs highly motivated, qualified, and trained technicians to accomplish this mission. The Division is committed to providing excellent customer service through teamwork to fulfill the goals of the organizational mission as set forth by the Town Council. Preventative maintenance of real property and systems equipment is planned in such a way as to ensure that their life cycles are maximized. This helps assure citizens that their tax dollars are properly utilized and protects the investment that they have made.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 997,354	\$ 1,063,948	\$ 1,062,079	\$ 1,131,342	\$ -	\$ 1,131,342
SUPPLIES AND MATERIALS	269,392	236,215	283,275	222,800	113,000	335,800
MAINTENANCE	774,077	1,273,929	1,230,880	376,035	174,000	550,035
CONTRACTUAL SERVICES	1,599,124	1,639,464	1,628,130	1,522,670	213,150	1,735,820
CAPITAL OUTLAY	98,674	1,226,749	1,216,200	-	1,365,000	1,365,000
TOTAL	\$ 3,738,621	\$ 5,440,305	\$ 5,420,564	\$ 3,252,847	\$ 1,865,150	\$ 5,117,997

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ANNUAL TESTING OF BACKFLOW DEVICES	\$ 20,000
FACILITIES PRICE INCREASES	68,000
FIRE SYSTEM REPLACEMENT	80,000
FURNITURE REPLACEMENT	85,000
SEAL CONCRETE JOINTS	20,000
TREE TRIMMING	20,000
UPS BATTERY REPLACEMENT	14,650
UPS PREVENTATIVE MAINTENANCE	6,000
WINDOW WASHING	20,000
TOTAL	\$ 333,650

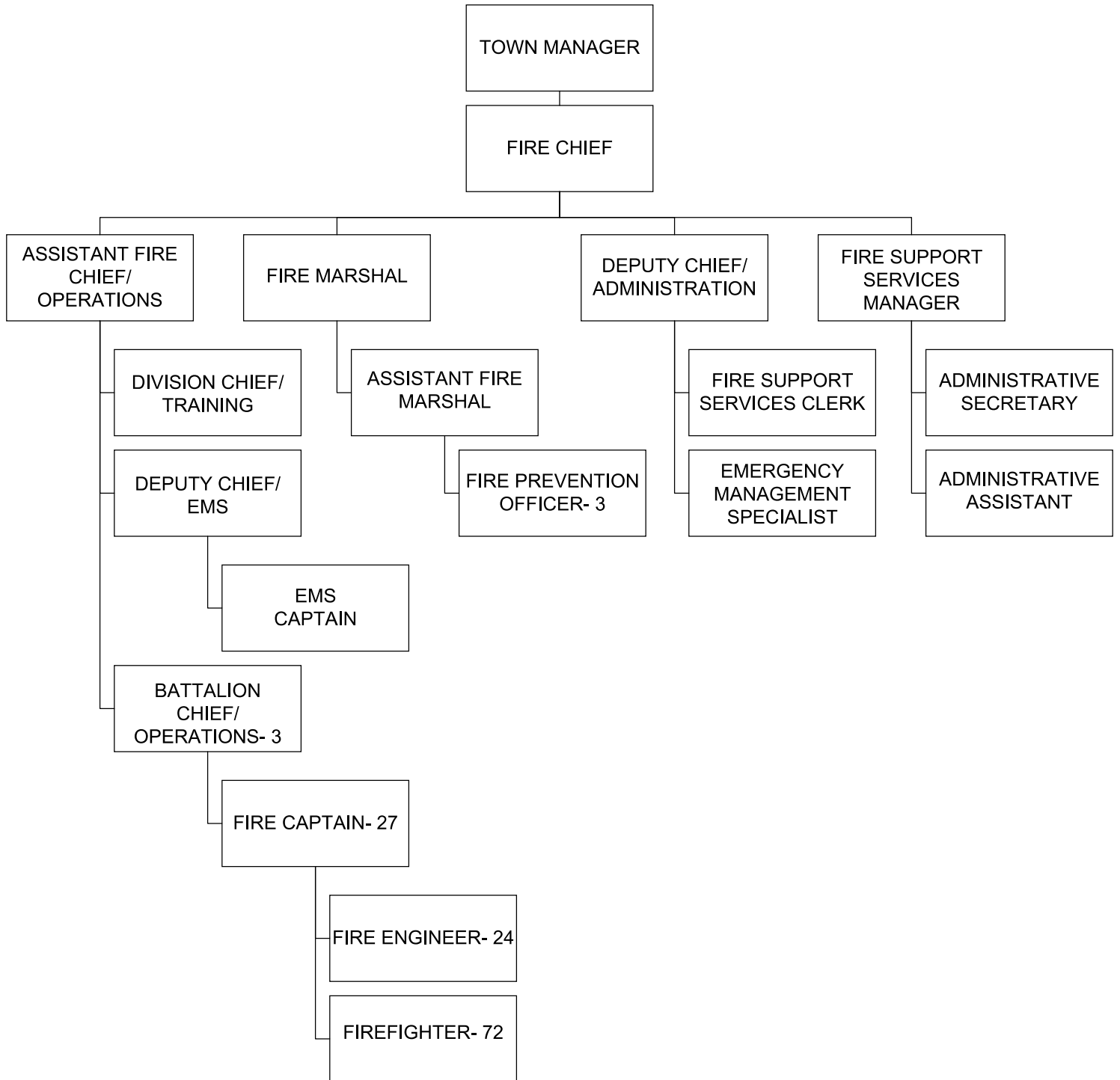
DECISION PACKAGE REQUESTS

TITLE	COST
FACILITIES RENOVATIONS, MAINTENANCE, AND IMPROVEMENTS	\$ 1,531,500
TOTAL	\$ 1,531,500



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FIRE AND EMERGENCY SERVICES



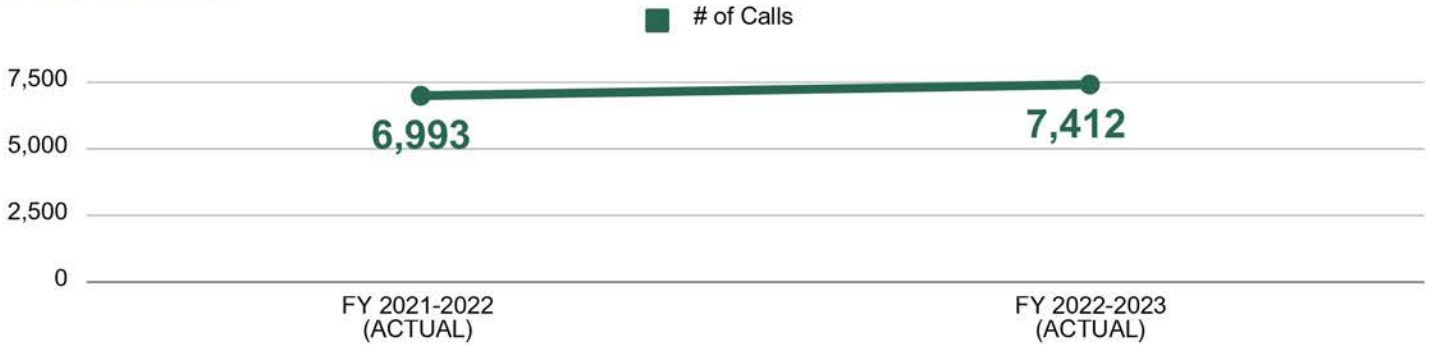


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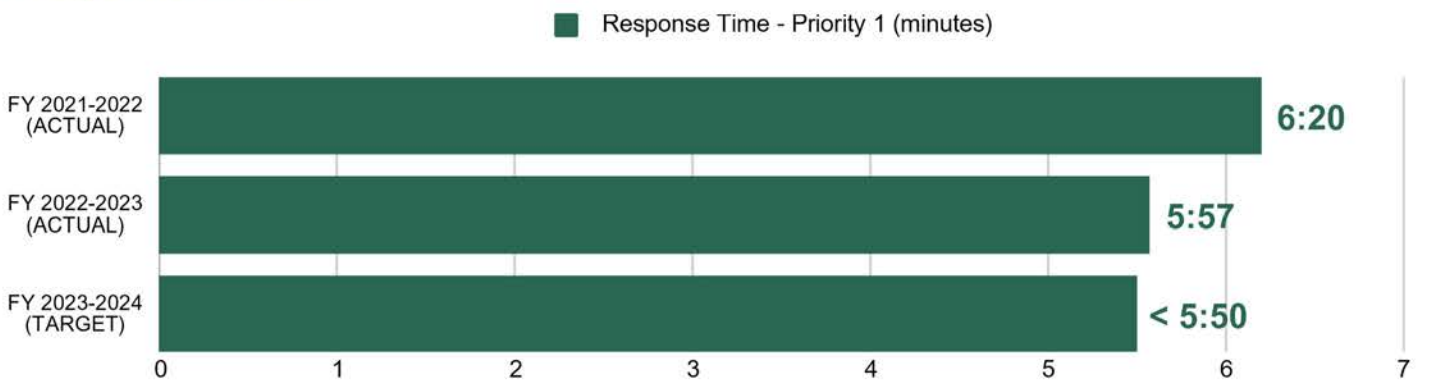
FIRE SERVICES

Performance Measures

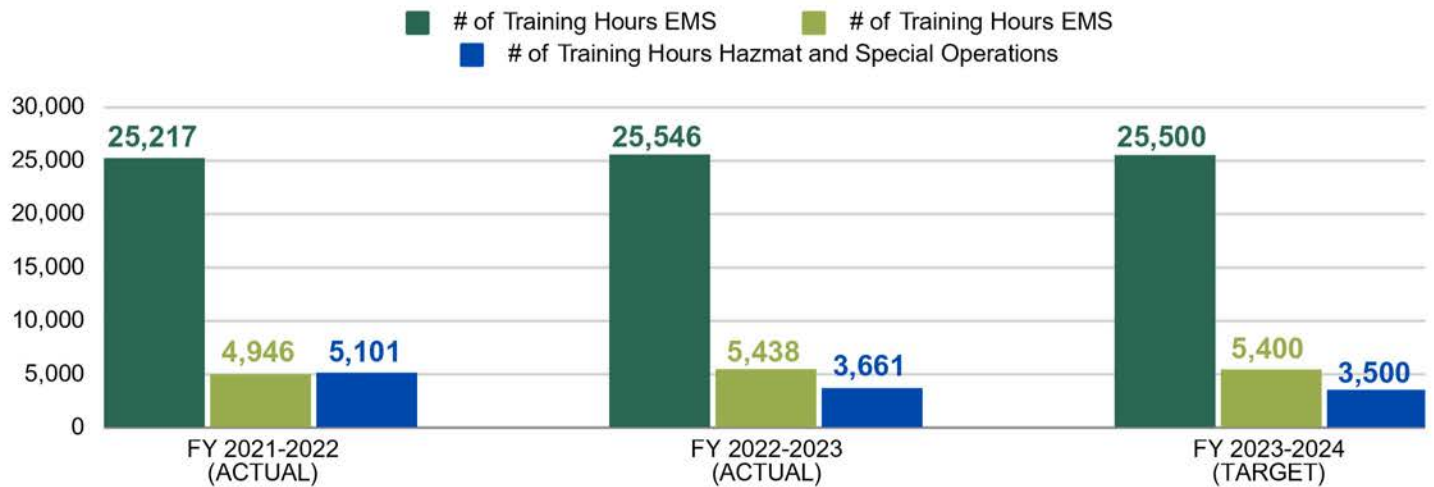
Call Volume



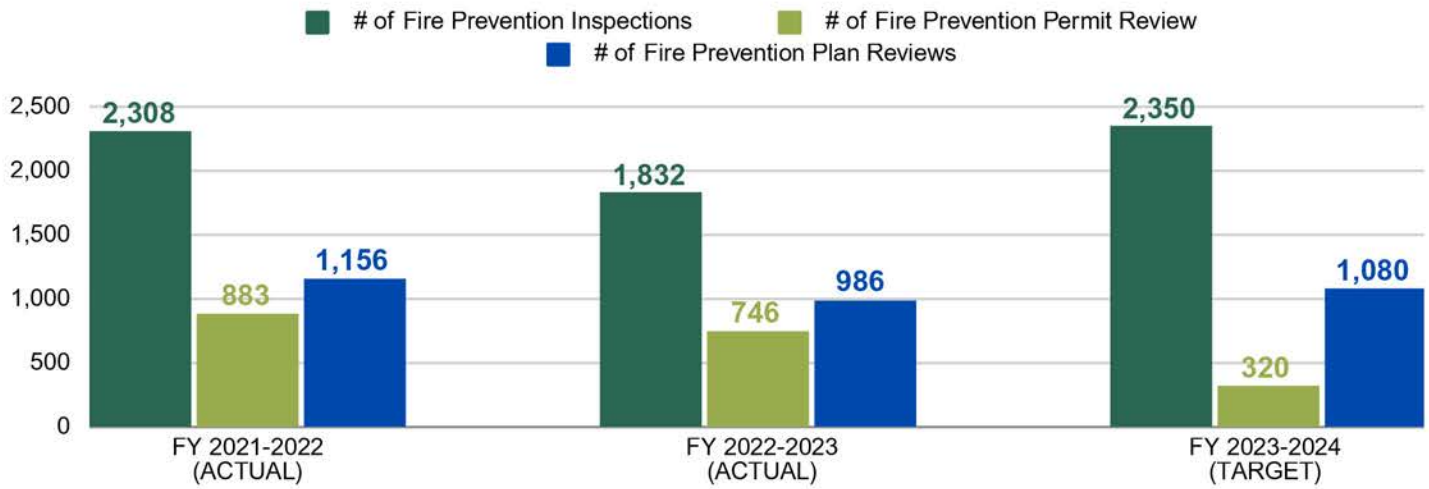
Response Times



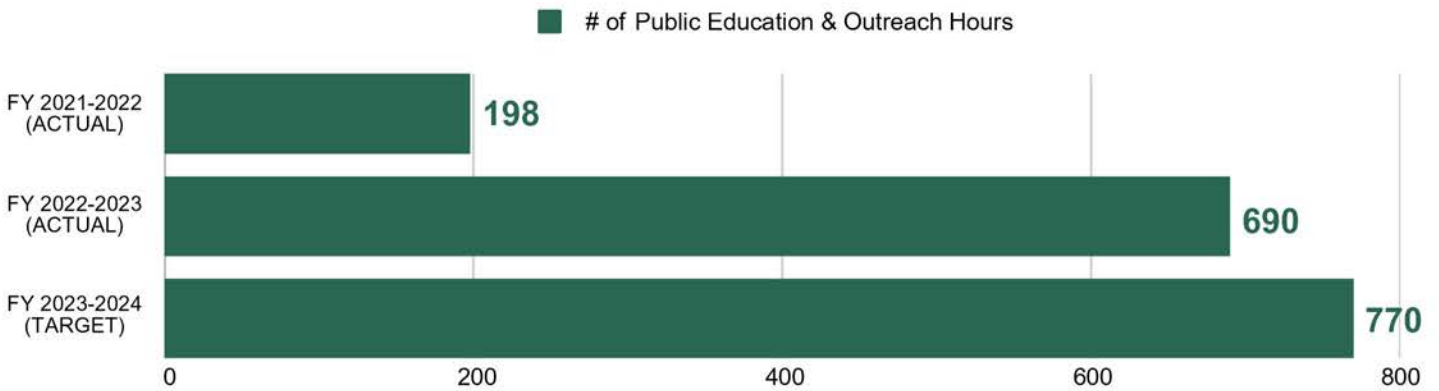
Training Hours



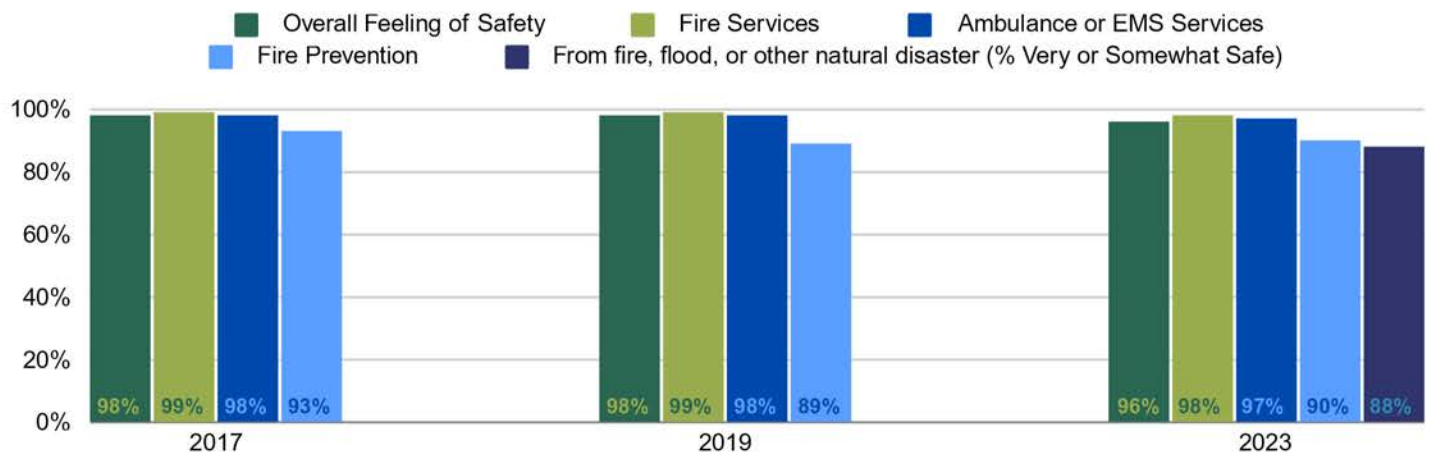
Fire Prevention



Public Education & Outreach



Resident Survey (% Excellent or Good)



FUND:	GENERAL FUND
DEPARTMENT:	FIRE & EMERGENCY SERVICES
DIVISION / SUBDIVISION:	ALL

The Fire and Emergency Services Department's mission is to proudly provide respectful, professional and courteous services to the Flower Mound community. The Fire and Emergency Services Department includes the following divisions: Fire Administration, EMS, Training, Fire Suppression, Emergency Management Services and Fire Prevention Services.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 16,102,833	\$ 18,512,572	\$ 18,538,553	\$ 18,717,505	\$ -	\$ 18,717,505
SUPPLIES AND MATERIALS	899,209	782,803	791,530	797,180	37,380	834,560
MAINTENANCE	458,502	339,452	386,625	330,275	8,435	338,710
CONTRACTUAL SERVICES	471,438	607,905	606,520	495,175	80,050	575,225
CAPITAL OUTLAY	220,503	1,741,072	1,741,072	-	97,275	97,275
TOTAL	\$ 18,152,485	\$ 21,983,804	\$ 22,064,300	\$ 20,340,135	\$ 223,140	\$ 20,563,275

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Fire & Emergency Services Administration	3.0	3.0	3.0	-	3.0
EMS	3.0	3.0	3.0	-	3.0
Fire Training	1.0	1.0	1.0	-	1.0
Fire Suppression	103.0	106.0	106.0	-	106.0
Emergency Management	1.0	1.0	1.0	-	1.0
Fire Prevention Services	5.0	5.0	5.0	-	5.0
TOTAL Department FTEs	116.0	119.0	119.0	-	119.0

FUND:	GENERAL FUND
DEPARTMENT:	FIRE & EMERGENCY SERVICES
DIVISION / SUBDIVISION:	FIRE & EMERGENCY SERVICES ADMINISTRATION

The Fire and Emergency Services Department's mission is to proudly provide respectful, professional and courteous services to the Flower Mound community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 502,817	\$ 521,750	\$ 568,906	\$ 586,904	\$ -	\$ 586,904
SUPPLIES AND MATERIALS	12,244	5,750	9,900	10,700	-	10,700
MAINTENANCE	9,026	7,527	10,930	4,500	5,435	9,935
CONTRACTUAL SERVICES	12,559	52,690	51,380	28,000	25,040	53,040
CAPITAL OUTLAY	50,941	-	-	-	-	-
TOTAL	\$ 587,587	\$ 587,717	\$ 641,116	\$ 630,104	\$ 30,475	\$ 660,579

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
FIRST ARRIVING COMMUNICATION SOLUTIONS	\$ 5,435
LMS AND STAFFING SOLUTIONS	25,040
TOTAL	\$ 30,475

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	FIRE & EMERGENCY SERVICES
DIVISION / SUBDIVISION:	EMS

The Fire and Emergency Services Department's mission is to proudly provide respectful, professional and courteous services to the Flower Mound community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 293,377	\$ 454,045	\$ 476,958	\$ 485,895	\$ -	\$ 485,895
SUPPLIES AND MATERIALS	203,139	209,830	204,340	208,940	11,820	220,760
MAINTENANCE	133,383	78,170	78,500	76,500	-	76,500
CONTRACTUAL SERVICES	99,254	93,875	94,420	93,145	43,180	136,325
CAPITAL OUTLAY	48,647	-	-	-	-	-
TOTAL	\$ 777,800	\$ 835,920	\$ 854,218	\$ 864,480	\$ 55,000	\$ 919,480

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
EMS OPERATIONAL INCREASES	\$ 2,180
TOTAL	\$ 2,180

DECISION PACKAGE REQUESTS

TITLE	COST
EMS COMPLIANCE AUDIT	\$ 41,000
EMS CLOSET CAMERAS	11,820
TOTAL	\$ 52,820

FUND:	GENERAL FUND
DEPARTMENT:	FIRE & EMERGENCY SERVICES
DIVISION / SUBDIVISION:	FIRE TRAINING

The Fire and Emergency Services Department's mission is to proudly provide respectful, professional and courteous services to the Flower Mound community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 187,213	\$ 197,073	\$ 181,224	\$ 209,631	\$ -	\$ 209,631
SUPPLIES AND MATERIALS	14,192	13,940	12,940	14,280	-	14,280
MAINTENANCE	2,225	1,300	1,000	1,300	-	1,300
CONTRACTUAL SERVICES	159,556	192,085	188,440	192,085	-	192,085
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 363,186	\$ 404,398	\$ 383,604	\$ 417,296	\$ -	\$ 417,296

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS
 NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS
 NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	FIRE & EMERGENCY SERVICES
DIVISION / SUBDIVISION:	FIRE SUPPRESSION

The Fire and Emergency Services Department's mission is to proudly provide respectful, professional and courteous services to the Flower Mound community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 14,294,510	\$ 16,365,921	\$ 16,310,427	\$ 16,494,941	\$ -	\$ 16,494,941
SUPPLIES AND MATERIALS	575,335	491,520	508,990	504,710	19,400	524,110
MAINTENANCE	280,155	220,325	218,565	215,845	3,000	218,845
CONTRACTUAL SERVICES	101,424	146,185	146,835	91,185	6,120	97,305
CAPITAL OUTLAY	70,800	1,682,337	1,682,337	-	62,175	62,175
TOTAL	\$ 15,322,224	\$ 18,906,288	\$ 18,867,154	\$ 17,306,681	\$ 90,695	\$ 17,397,376

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BATTERY PROGRAM INCREASE	\$ 3,000
BUNKER GEAR MAINTENANCE	3,000
EQUIPMENT COMPLIANCE TESTING	4,180
FLASHLIGHT REPLACEMENT	500
HYDRATION SUPPLIES	3,100
ROPE RESCUE EQUIPMENT	3,000
SUPPRESSION EQUIPMENT REPLACEMENT	53,200
SUPPRESSION OPERATIONAL INCREASES	2,000
TOTAL	\$ 71,980

DECISION PACKAGE REQUESTS

TITLE	COST
UPFIT EQUIPMENT FOR 250 REPLACEMENT	\$ 18,715
TOTAL	\$ 18,715

FUND:	GENERAL FUND
DEPARTMENT:	FIRE & EMERGENCY SERVICES
DIVISION / SUBDIVISION:	EMERGENCY MANAGEMENT

The Fire and Emergency Services Department's mission is to proudly provide respectful, professional and courteous services to the Flower Mound community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 29,653	\$ 172,360	\$ 104,868	\$ 108,202	\$ -	\$ 108,202
SUPPLIES AND MATERIALS	54,736	8,938	7,415	7,225	-	7,225
MAINTENANCE	30,263	29,630	75,130	29,630	-	29,630
CONTRACTUAL SERVICES	70,158	53,845	53,810	53,995	1,050	55,045
CAPITAL OUTLAY	49,802	-	-	-	-	-
TOTAL	\$ 234,612	\$ 264,773	\$ 241,223	\$ 199,052	\$ 1,050	\$ 200,102

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
EMERGENCY MANAGEMENT COST INCREASES	\$ 1,050
TOTAL	\$ 1,050

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	FIRE & EMERGENCY SERVICES
DIVISION / SUBDIVISION:	FIRE PREVENTION SERVICES

The Fire and Emergency Services Department's mission is to proudly provide respectful, professional and courteous services to the Flower Mound community.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 795,263	\$ 801,423	\$ 896,170	\$ 831,932	\$ -	\$ 831,932
SUPPLIES AND MATERIALS	39,563	52,825	47,945	51,325	6,160	57,485
MAINTENANCE	3,450	2,500	2,500	2,500	-	2,500
CONTRACTUAL SERVICES	28,487	69,225	71,635	36,765	4,660	41,425
CAPITAL OUTLAY	313	58,735	58,735	-	35,100	35,100
TOTAL	\$ 867,076	\$ 984,708	\$ 1,076,985	\$ 922,522	\$ 45,920	\$ 968,442

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AXON INCREASE	\$ 2,360
BLAZESTACK SOFTWARE INCREASE	600
PROP REPLACEMENT	11,700
	TOTAL \$ 14,660

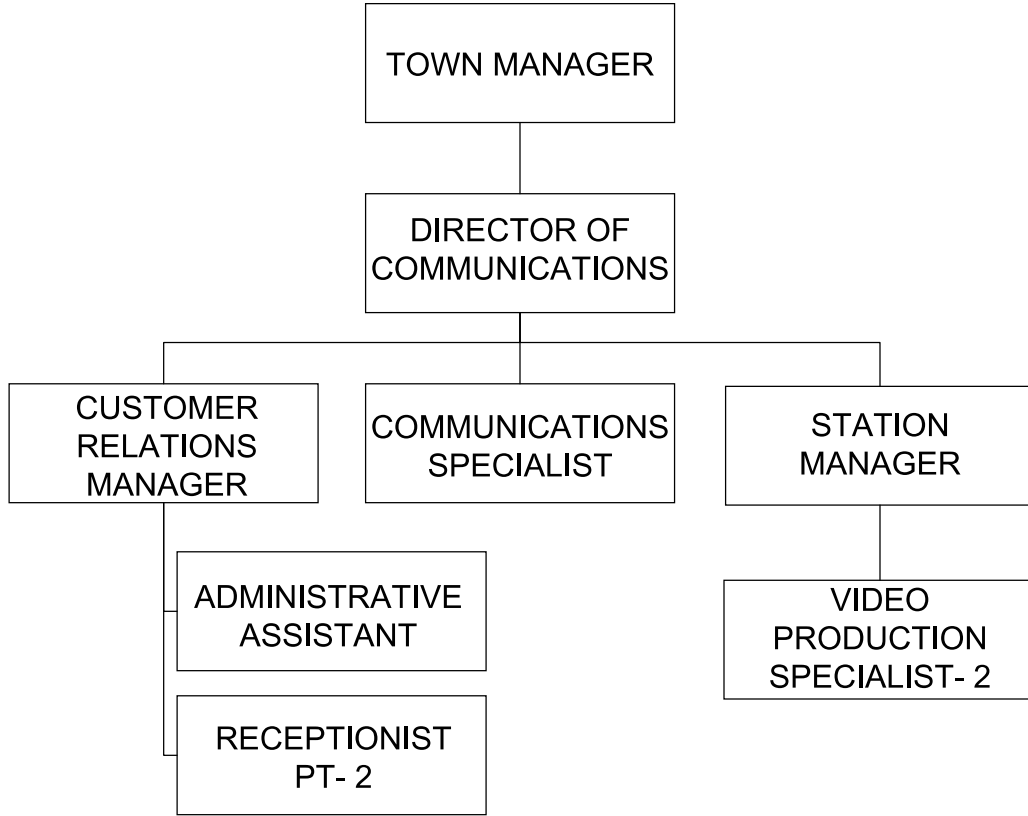
DECISION PACKAGE REQUESTS

TITLE	COST
PREVENTION DRONE	\$ 7,860
FIRE EXTINGUISHER PROPS	23,400
	TOTAL \$ 31,260



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COMMUNICATIONS



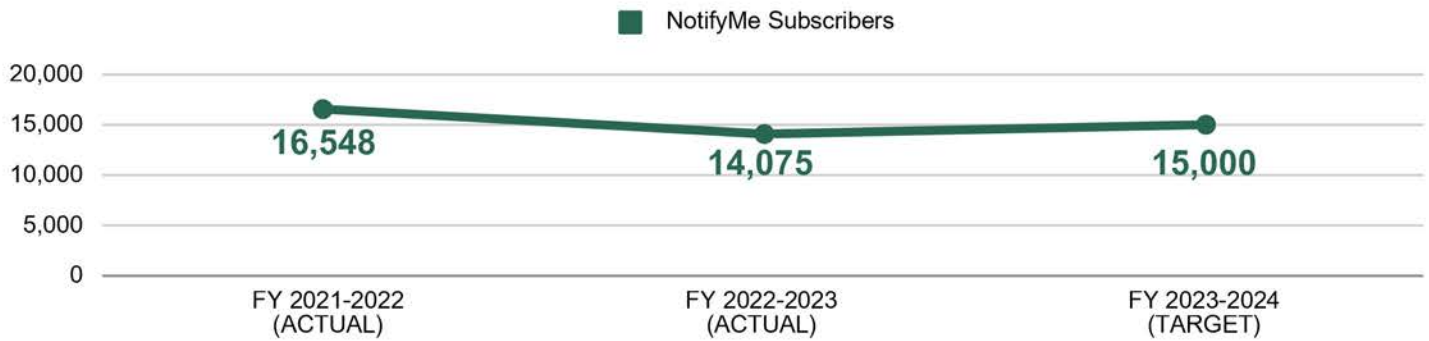


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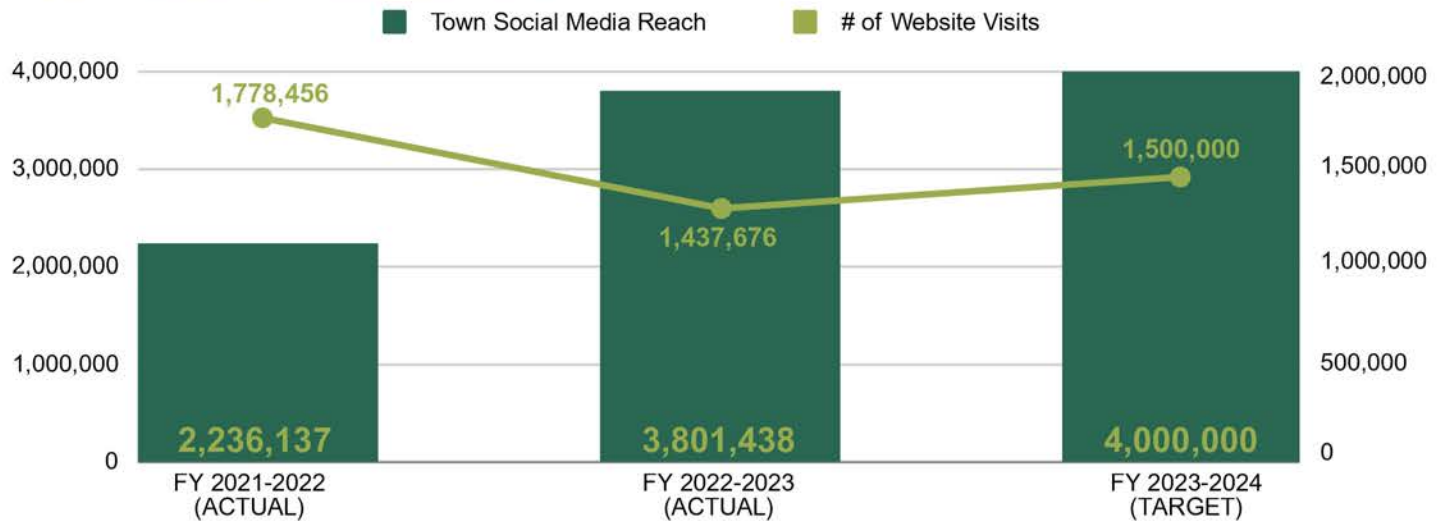
COMMUNICATIONS

Performance Measures

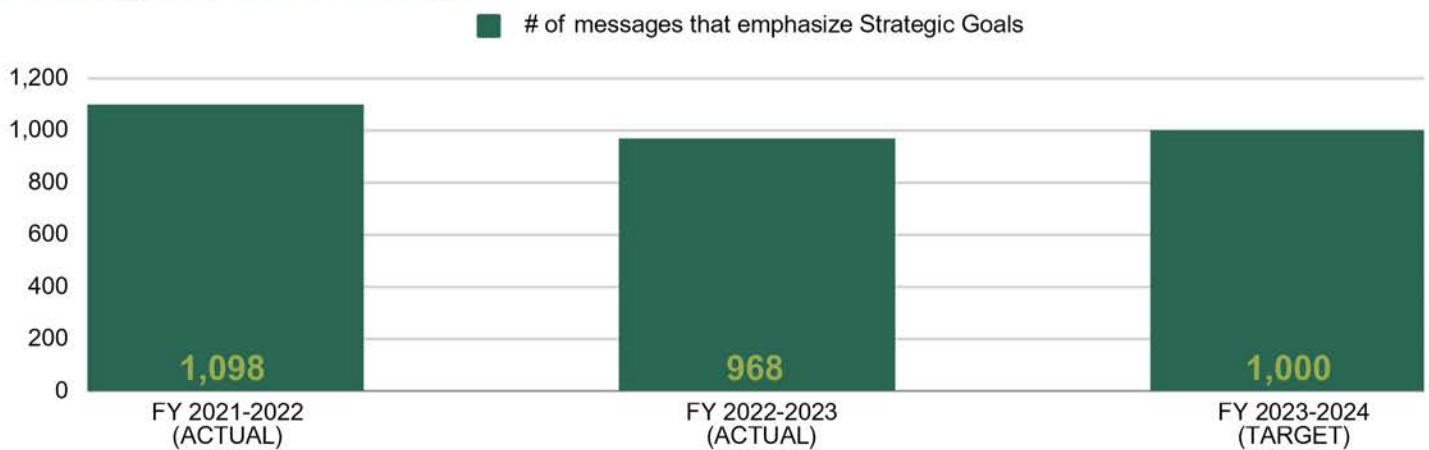
NotifyMe Subscribers



Town Reach & Website Visits

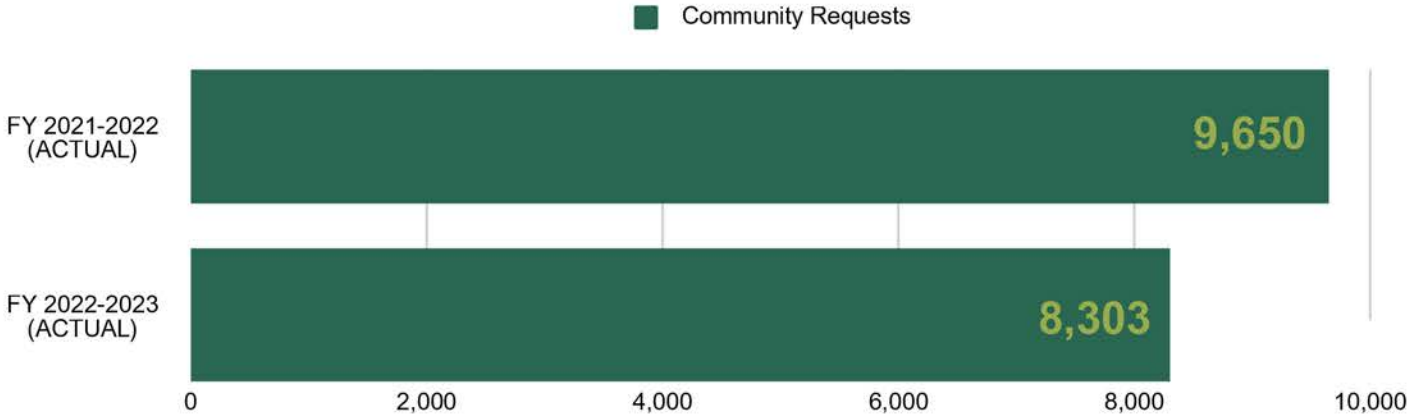


Strategic Goals Messages



Community Requests

Community requests are any calls or emails that are received about the maintenance and upkeep of the community. This includes requests for trash collection, recycling, container replacement/repairs, street lighting, road repair, tree trimming, service provider issues, water and sewer leaks, and other general maintenance. Since community requests come from residents, there is not a target number for the number of requests that should be received each month.



FUND:	GENERAL FUND
DEPARTMENT:	COMMUNICATIONS
DIVISION / SUBDIVISION:	ALL

Flower Mound's Communications Department provides timely information promoting awareness of Town services, major projects, and community events through the use of print, broadcast, and electronic communication media.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 609,331	\$ 715,515	\$ 725,185	\$ 752,673	\$ -	\$ 752,673
SUPPLIES AND MATERIALS	3,053	3,725	1,415	2,240	750	2,990
MAINTENANCE	157	50	50	50	-	50
CONTRACTUAL SERVICES	84,936	124,305	118,460	117,585	14,220	131,805
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 697,477	\$ 843,595	\$ 845,110	\$ 872,548	\$ 14,970	\$ 887,518

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Communications	7.5	8.0	8.0	-	8.0
TOTAL Department FTEs	7.5	8.0	8.0	-	8.0

FUND:	GENERAL FUND
DEPARTMENT:	COMMUNICATIONS
DIVISION / SUBDIVISION:	COMMUNICATIONS

Flower Mound's Communications Division provides timely information promoting awareness of Town services, major projects, and community events through the use of print, broadcast, and electronic communication media. The Division manages Flower Mound's government access cable television channel (FMTV), social media outlets, and the Town's official website. In FY 22-23, the Customer Relations division was combined with the Communications division.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 609,331	\$ 715,515	\$ 725,185	\$ 752,673	\$ -	\$ 752,673
SUPPLIES AND MATERIALS	3,053	3,725	1,415	2,240	750	2,990
MAINTENANCE	157	50	50	50	-	50
CONTRACTUAL SERVICES	84,936	124,305	118,460	117,585	14,220	131,805
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 697,477	\$ 843,595	\$ 845,110	\$ 872,548	\$ 14,970	\$ 887,518

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CIVIC CLERK PRICE INCREASE	\$ 3,220
COMMUNICATIONS PRICE INCREASES	11,750
TOTAL	\$ 14,970

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	NON-DEPARTMENTAL SERVICES
DIVISION / SUBDIVISION:	ALL

Non-Departmental Services includes expenditures that do not directly benefit a single department in the General Fund. All expenses incurred are for the benefit and function of the Town as a whole.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	11,151	25,000	20,950	25,000	-	25,000
CONTRACTUAL SERVICES	4,225,008	4,073,834	3,978,749	5,145,470	119,200	5,264,670
CAPITAL OUTLAY	-	1,850,000	1,850,000	-	-	-
TOTAL	\$ 4,236,159	\$ 5,948,834	\$ 5,849,699	\$ 5,170,470	\$ 119,200	5,289,670

PERSONNEL SUMMARY

NO PERSONNEL ARE INCLUDED FOR THIS DEPARTMENT.

FUND:	GENERAL FUND
DEPARTMENT:	NON-DEPARTMENTAL SERVICES
DIVISION / SUBDIVISION:	GENERAL FUND TRANSFERS

General Fund Transfers includes transfers from the General Fund to other funds for items such as vehicle and technology replacement costs.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES	2,380,584	2,558,614	2,558,614	3,625,750	-	3,625,750
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 2,380,584	\$ 2,558,614	\$ 2,558,614	\$ 3,625,750	\$ -	3,625,750

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	NON-DEPARTMENTAL SERVICES
DIVISION / SUBDIVISION:	GENERAL FUND NON-DEPARTMENTAL

General Fund Non-Departmental funds items such as legislative consulting services and the Town's insurance.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	11,151	25,000	20,950	25,000	-	25,000
CONTRACTUAL SERVICES	1,844,424	1,515,220	1,420,135	1,519,720	119,200	1,638,920
CAPITAL OUTLAY		1,850,000	1,850,000	-	-	-
TOTAL	\$ 1,855,575	\$ 3,390,220	\$ 3,291,085	\$ 1,544,720	\$ 119,200	1,663,920

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TML INSURANCE COST INCREASE	\$ 112,000
TOTAL	\$ 112,000

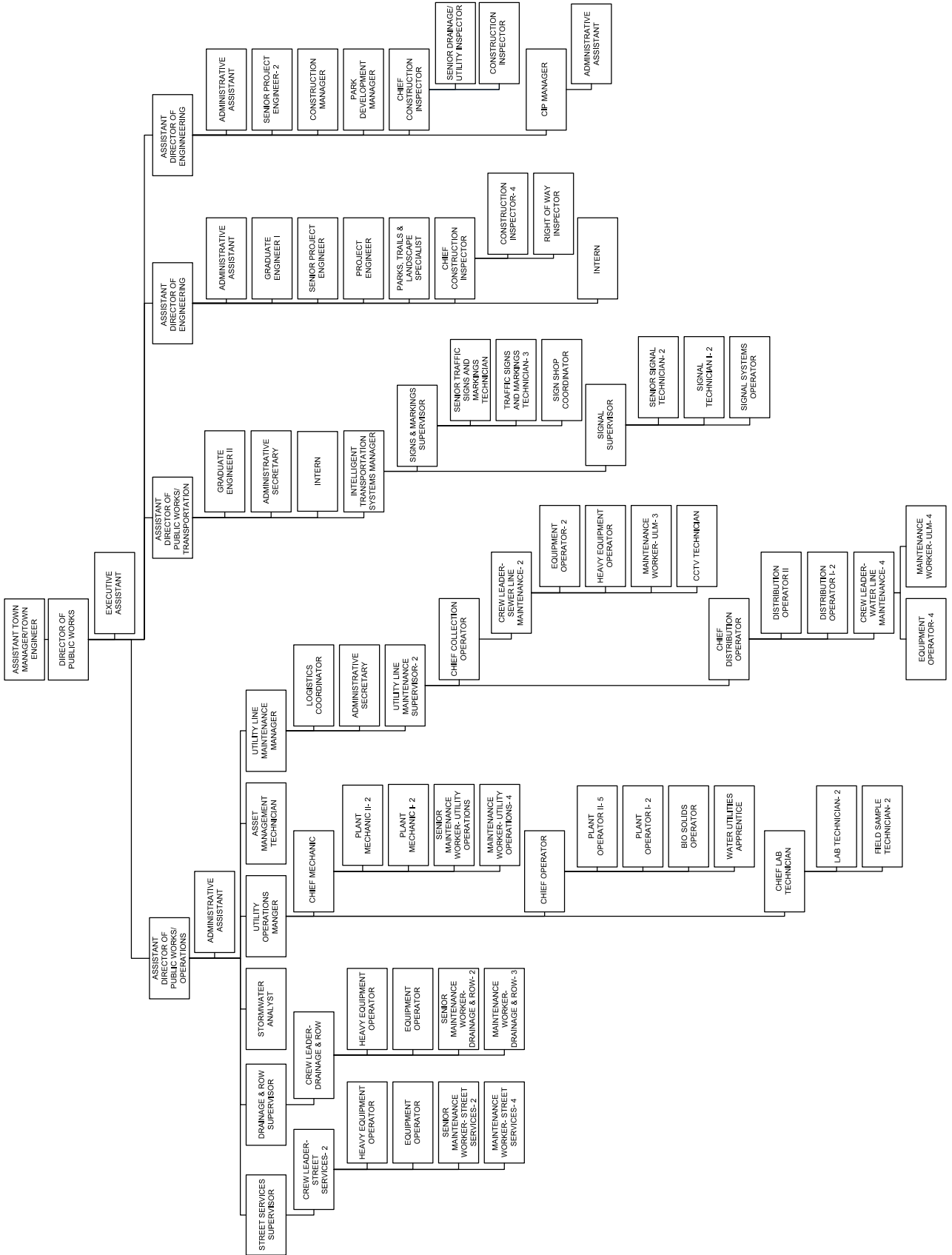
DECISION PACKAGE REQUESTS

TITLE	COST
REUSEABLE COFFEE CUPS	\$ 7,200
TOTAL	\$ 7,200



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PUBLIC WORKS



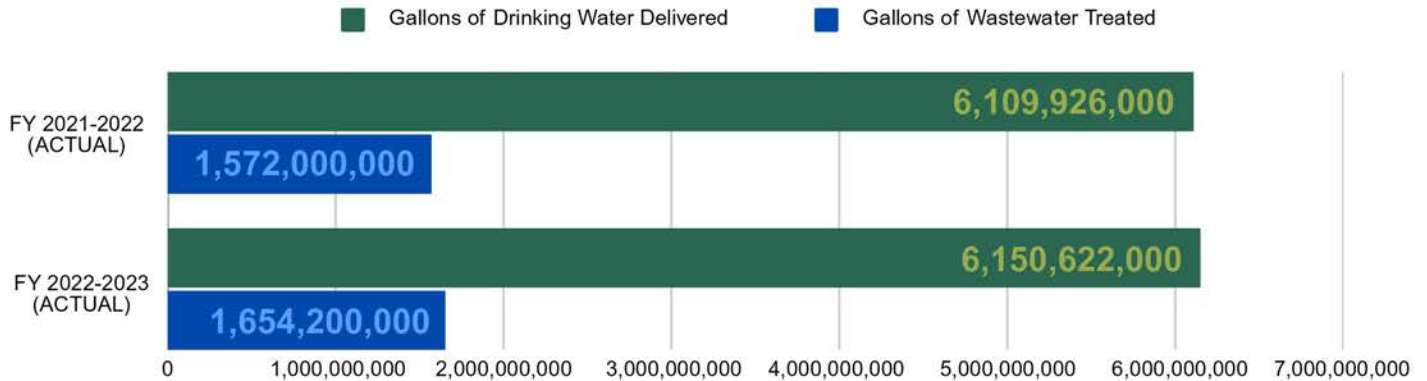


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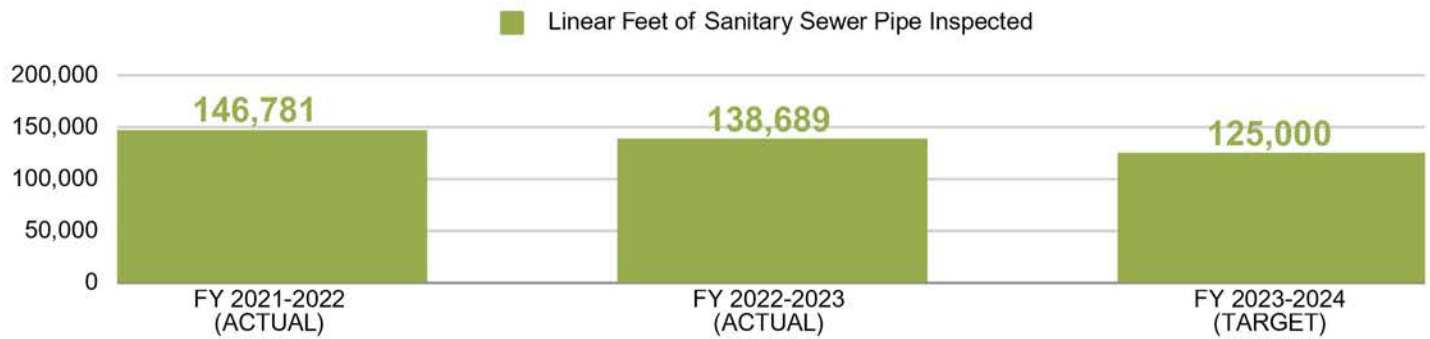
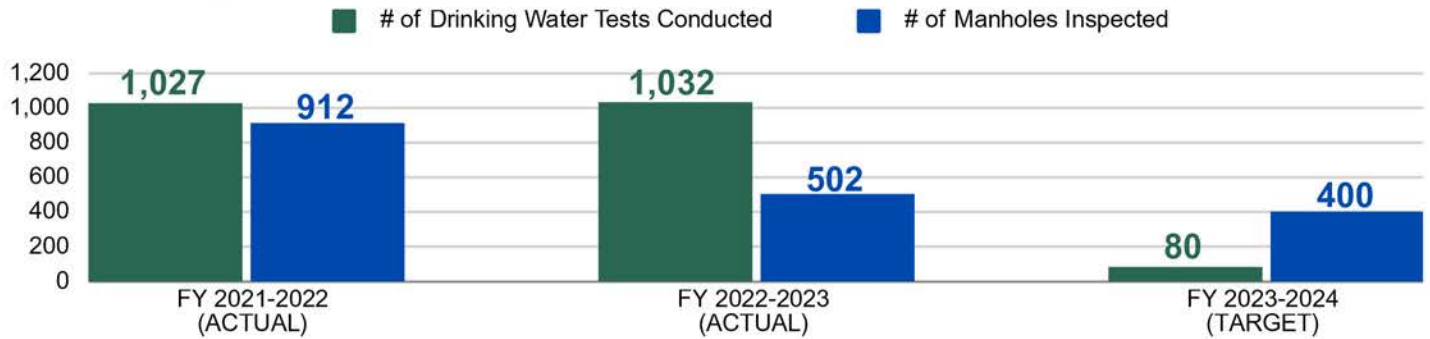
PUBLIC WORKS

Performance Measures

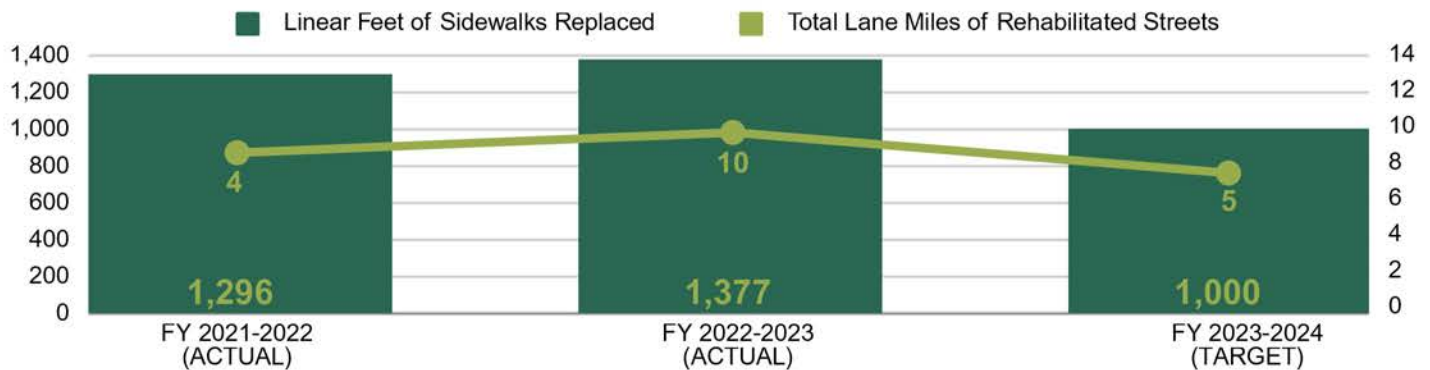
Water



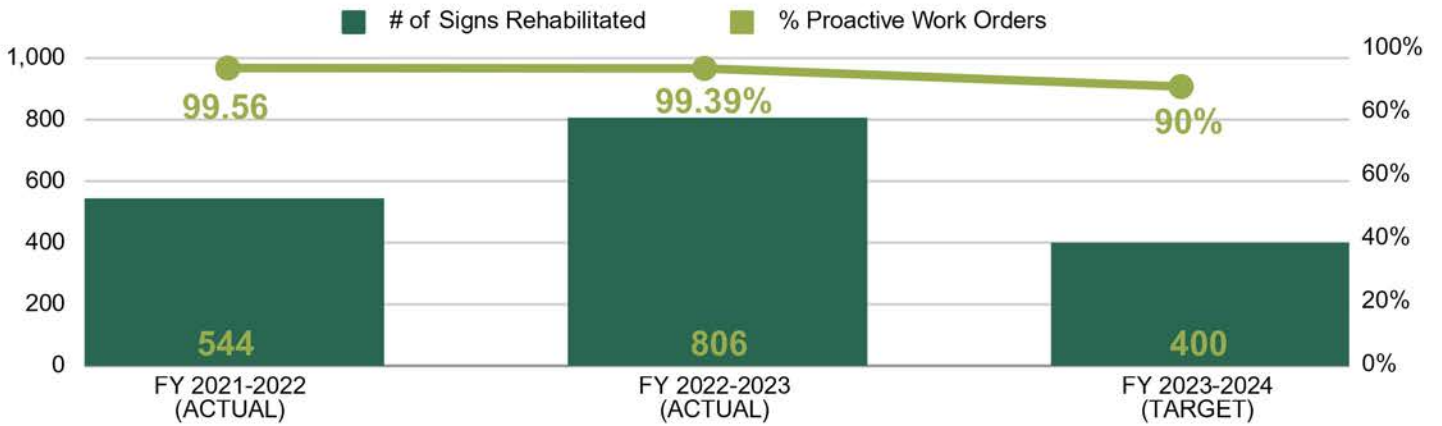
Tests & Inspections



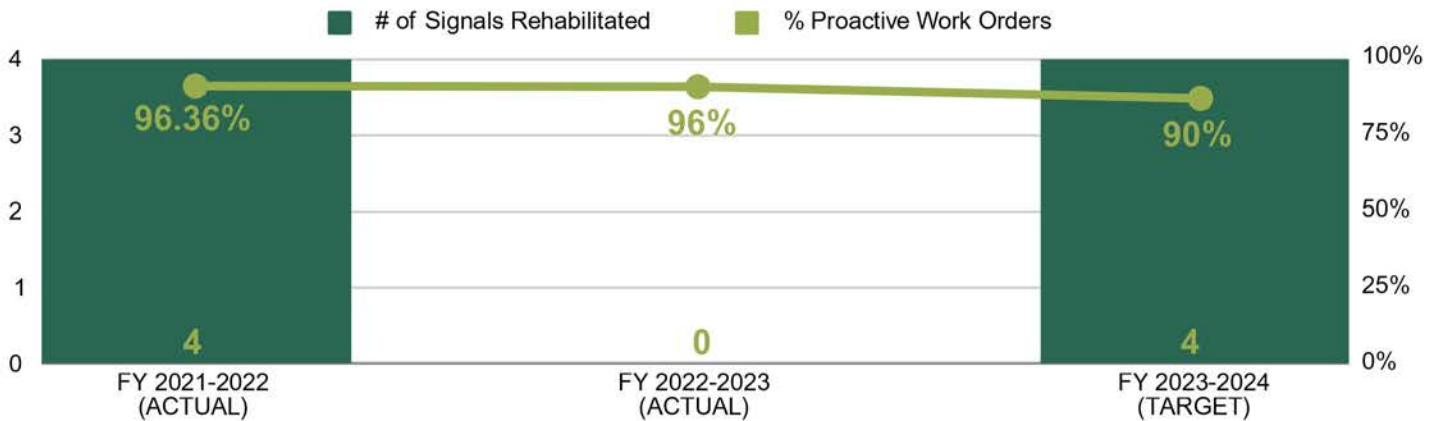
Streets



Signs and Markings



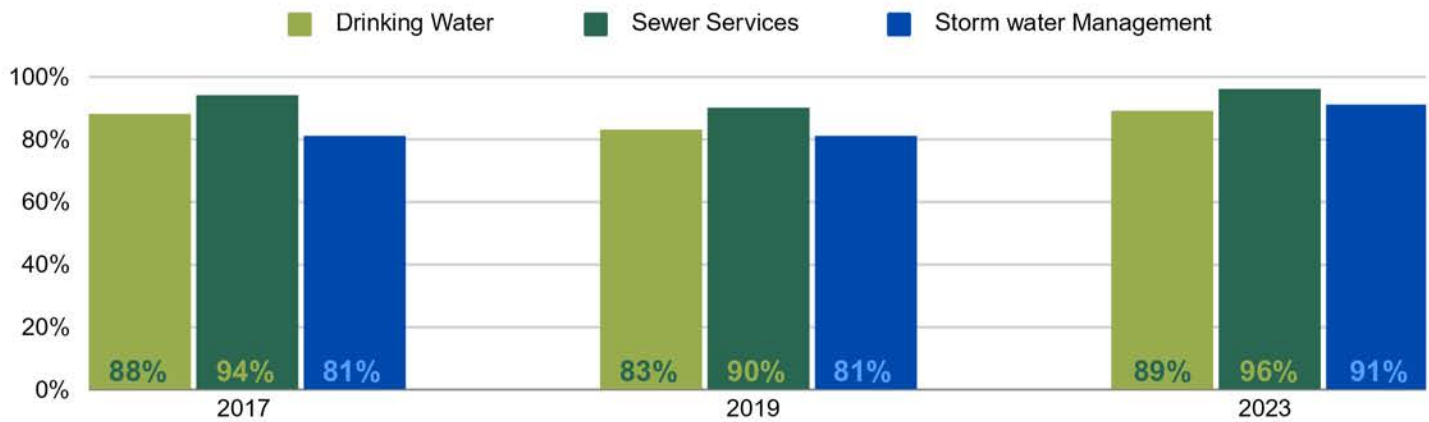
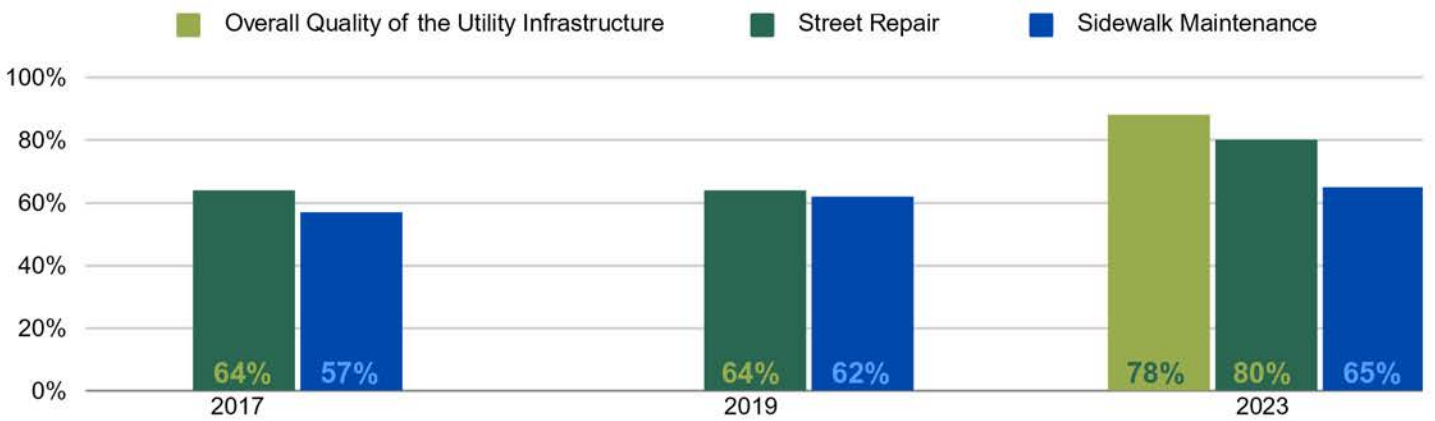
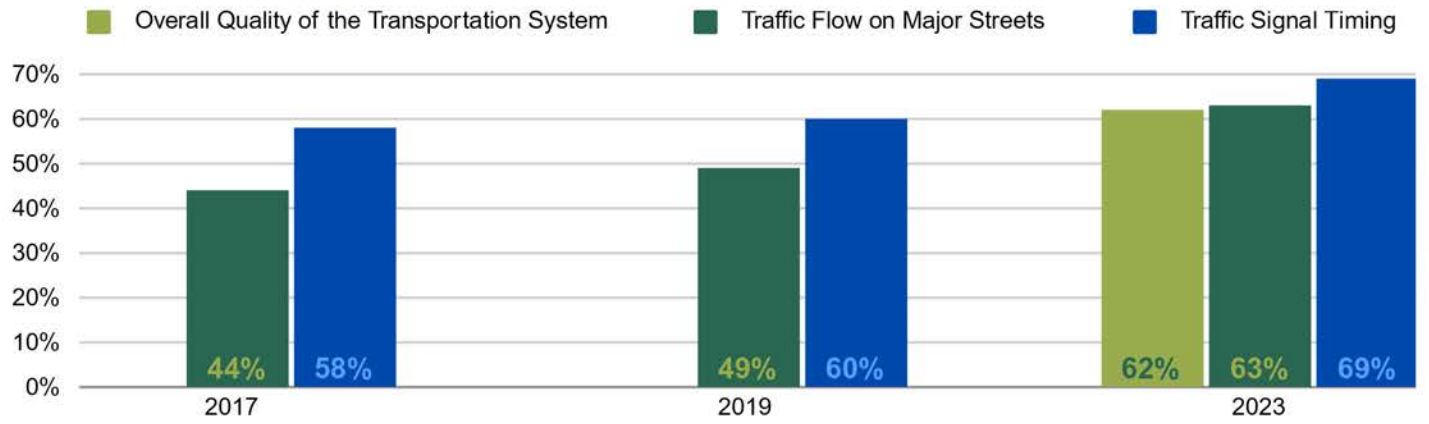
Signals



Development Engineering



Resident Survey (% Excellent or Good)





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FUND:	GENERAL FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	ALL

The Public Works Department safeguards the health, safety, and welfare of the citizens of the Town of Flower Mound through the administration of engineering-related involvement. This includes the design and review of construction drawings for land development and capital improvement projects, monitoring of construction related activities, identification and resolution of hazardous situations, and master planning and implementation to expand the Town's roadway and utility infrastructure systems.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,888,119	\$ 2,247,631	\$ 2,236,343	\$ 2,362,295	\$ -	\$ 2,362,295
SUPPLIES AND MATERIALS	139,895	150,390	153,595	138,755	12,125	150,880
MAINTENANCE	2,421,838	2,988,801	2,984,510	2,972,470	357,155	3,329,625
CONTRACTUAL SERVICES	1,929,303	2,301,800	2,315,380	766,610	658,900	1,425,510
CAPITAL OUTLAY	170,267	279,154	313,325	-	19,000	19,000
TOTAL	\$ 6,549,422	\$ 7,967,776	\$ 8,003,153	\$ 6,240,130	\$ 1,047,180	\$ 7,287,310

PERSONNEL SUMMARY						
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET	
Construction Planning & Management	1.0	1.0	1.0	-	1.0	
Street Services Management	3.0	3.0	3.0	-	3.0	
Pavement Maintenance	10.0	10.0	10.0	-	10.0	
Transportation Services Management	1.0	1.0	1.0	-	1.0	
Signs & Markings	6.0	6.0	6.0	-	6.0	
Traffic Signals	6.0	6.0	6.0	-	6.0	
TOTAL Department FTEs	27.0	27.0	27.0	-	27.0	

FUND:	GENERAL FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	CONSTRUCTION PLANNING & MANAGEMENT

The Construction Planning & Management Division safeguards the health, safety, and welfare of the citizens of the Town of Flower Mound through the administration of engineering-related involvement. This includes the design and review of construction drawings for land development and capital improvement projects, monitoring of construction related activities, identification and resolution of hazardous situations, and master planning and implementation to expand the Town's roadway and utility infrastructure systems.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 73,468	\$ 104,540	\$ 107,075	\$ 112,360	\$ -	\$ 112,360
SUPPLIES AND MATERIALS	640	550	1,525	1,175	-	1,175
MAINTENANCE	28	100	100	100	-	100
CONTRACTUAL SERVICES	2,845	3,415	3,415	3,250	-	3,250
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 76,981	\$ 108,605	\$ 112,115	\$ 116,885	\$ -	\$ 116,885

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	STREET SERVICES MANAGEMENT

The Street Services Management Division provides safe and convenient public thoroughfares and storm water control to the Town by utilizing the resources dedicated to the maintenance of streets and drainage-ways.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 272,132	\$ 327,251	\$ 349,484	\$ 333,127	\$ -	\$ 333,127
SUPPLIES AND MATERIALS	7,707	8,465	11,085	8,600	-	8,600
MAINTENANCE	1,607	2,300	1,310	1,800	-	1,800
CONTRACTUAL SERVICES	749,418	681,360	699,720	636,360	75,000	711,360
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,030,864	\$ 1,019,376	\$ 1,061,599	\$ 979,887	\$ 75,000	\$ 1,054,887

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
STREET LIGHT REQUEST	\$ 75,000
TOTAL	\$ 75,000

FUND:	GENERAL FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	PAVEMENT MAINTENANCE

The Pavement Maintenance Division provides safe and convenient public thoroughfares and storm water control to the Town by utilizing the resources dedicated to the maintenance of streets and drainage-ways.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 507,115	\$ 673,681	\$ 634,178	\$ 722,466	\$ -	\$ 722,466
SUPPLIES AND MATERIALS	50,290	60,480	66,910	55,980	-	55,980
MAINTENANCE	1,870,991	2,057,900	2,051,520	2,052,900	221,900	2,274,800
CONTRACTUAL SERVICES	697,093	244,800	248,000	4,800	240,000	244,800
CAPITAL OUTLAY	153,065	75,654	75,655	-	19,000	19,000
TOTAL	\$ 3,278,554	\$ 3,112,515	\$ 3,076,263	\$ 2,836,146	\$ 480,900	\$ 3,317,046

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
HYDRAULIC JACK HAMMER FOR BOBCAT LOADER	\$ 19,000
STREET MATERIAL COST INCREASE	21,900
TOTAL	\$ 40,900

DECISION PACKAGE REQUESTS

TITLE	COST
ROADWAY AMENITIES	\$ 90,000
SIDEWALK LINKS	150,000
STREET MAINTENANCE FUNDING	200,000
TOTAL	\$ 440,000

FUND:	GENERAL FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	TRANSPORTATION SERVICES MANAGEMENT

The Traffic Control Team provides for the safety of vehicular and pedestrian traffic on Town thoroughfares through the installation, maintenance, and repair of Town traffic control devices.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 129,471	\$ 132,320	\$ 135,924	\$ 135,883	\$ -	\$ 135,883
SUPPLIES AND MATERIALS	3,583	10,085	9,945	4,000	250	4,250
MAINTENANCE	744	600	300	300	-	300
CONTRACTUAL SERVICES	9,235	11,975	11,020	11,950	-	11,950
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 143,033	\$ 154,980	\$ 157,189	\$ 152,133	\$ 250	\$ 152,383

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TRANSPORTATION MEALS	\$ 250
TOTAL	\$ 250

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	SIGNS & MARKINGS

The Traffic Control Team provides for the safety of vehicular and pedestrian traffic on Town thoroughfares through the installation, maintenance, and repair of Town traffic control devices.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 409,473	\$ 470,820	\$ 458,657	\$ 488,661	\$ -	\$ 488,661
SUPPLIES AND MATERIALS	41,567	38,180	34,865	37,800	1,100	38,900
MAINTENANCE	421,948	575,750	577,730	577,150	91,200	668,350
CONTRACTUAL SERVICES	20,362	22,780	22,210	22,780	2,900	25,680
CAPITAL OUTLAY	-	35,000	33,630	-	-	-
TOTAL	\$ 893,350	\$ 1,142,530	\$ 1,127,092	\$ 1,126,391	\$ 95,200	\$ 1,221,591

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
SIGNS & MARKINGS FUND INCREASE	\$ 91,200
SIGNS & MARKINGS LINE ITEM INCREASES	4,000
TOTAL	\$ 95,200

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	GENERAL FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	TRAFFIC SIGNALS

The Traffic Control Team provides for the safety of vehicular and pedestrian traffic on Town thoroughfares through the installation, maintenance, and repair of Town traffic control devices.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 496,460	\$ 539,019	\$ 551,025	\$ 569,798	\$ -	\$ 569,798
SUPPLIES AND MATERIALS	36,108	32,630	29,265	31,200	10,775	41,975
MAINTENANCE	126,520	352,151	353,550	340,220	44,055	384,275
CONTRACTUAL SERVICES	450,350	1,337,470	1,331,015	87,470	341,000	428,470
CAPITAL OUTLAY	17,202	168,500	204,040	-	-	-
TOTAL	\$ 1,126,640	\$ 2,429,770	\$ 2,468,895	\$ 1,028,688	\$ 395,830	\$ 1,424,518

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ADAPTIVE SIGNAL SYSTEM AND CENTRAL SOFTWARE	\$ 58,500
MAGNETIC DRILL REPLACEMENT	3,000
SIGNALS LINE ITEM INCREASES	1,775
TRAFFIC SIGNAL FUNDING INCREASE	44,055
TOTAL	\$ 107,330

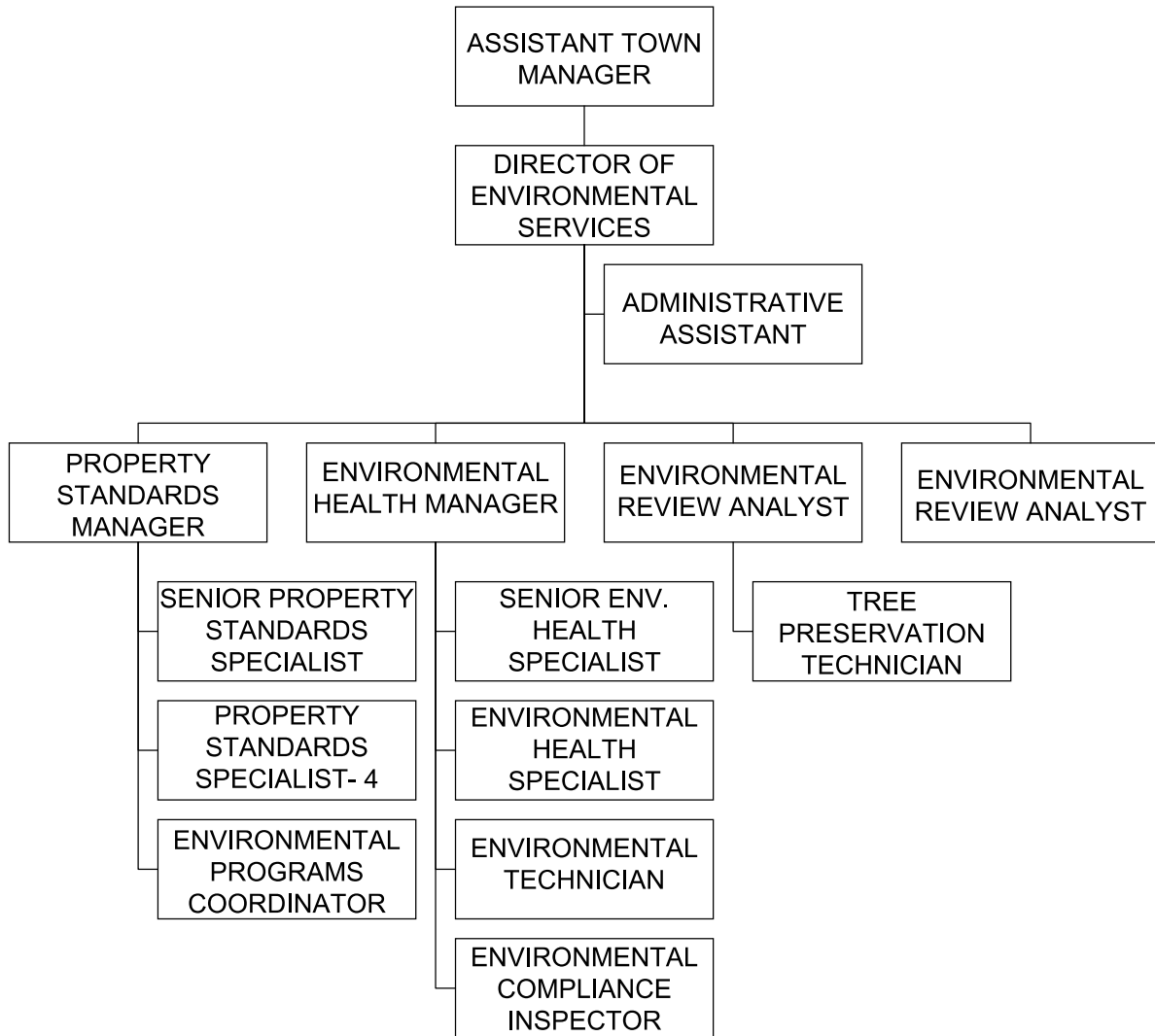
DECISION PACKAGE REQUESTS

TITLE	COST
TRAFFIC DETECTION REHABILITATION - CIP	\$ 190,000
TRAFFIC SIGNAL PREEMPTION UPGRADE PROJECT - CIP	88,500
ATMS CENTRAL CONTROL EXPANSION	10,000
TOTAL	\$ 288,500



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ENVIRONMENTAL SERVICES



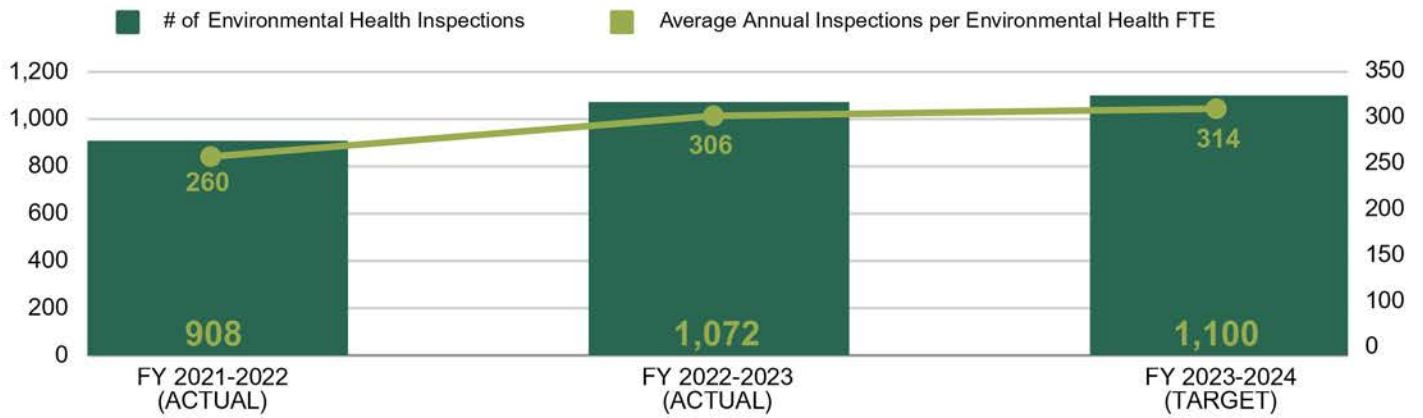


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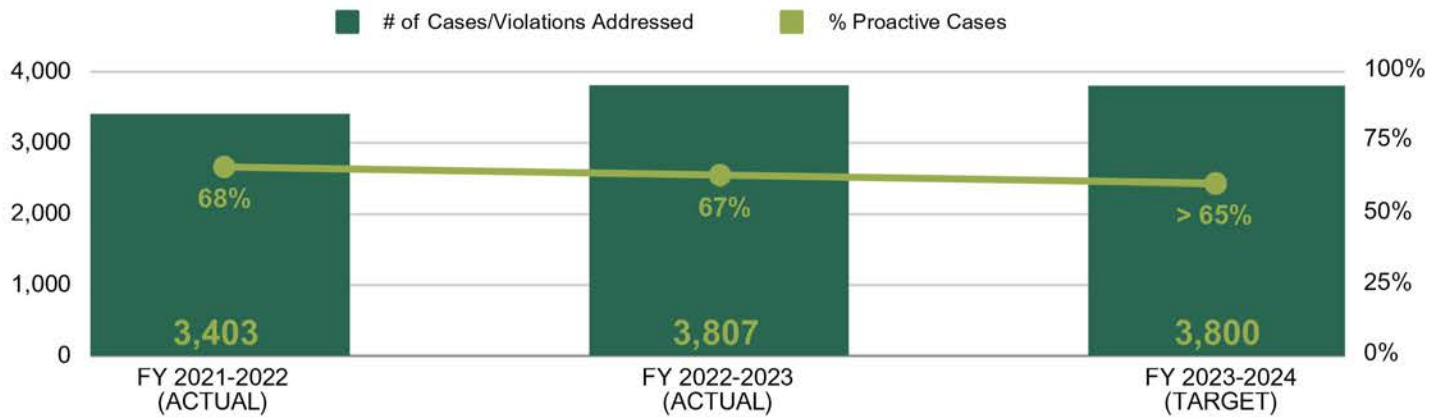
ENVIRONMENTAL SERVICES

Performance Measures

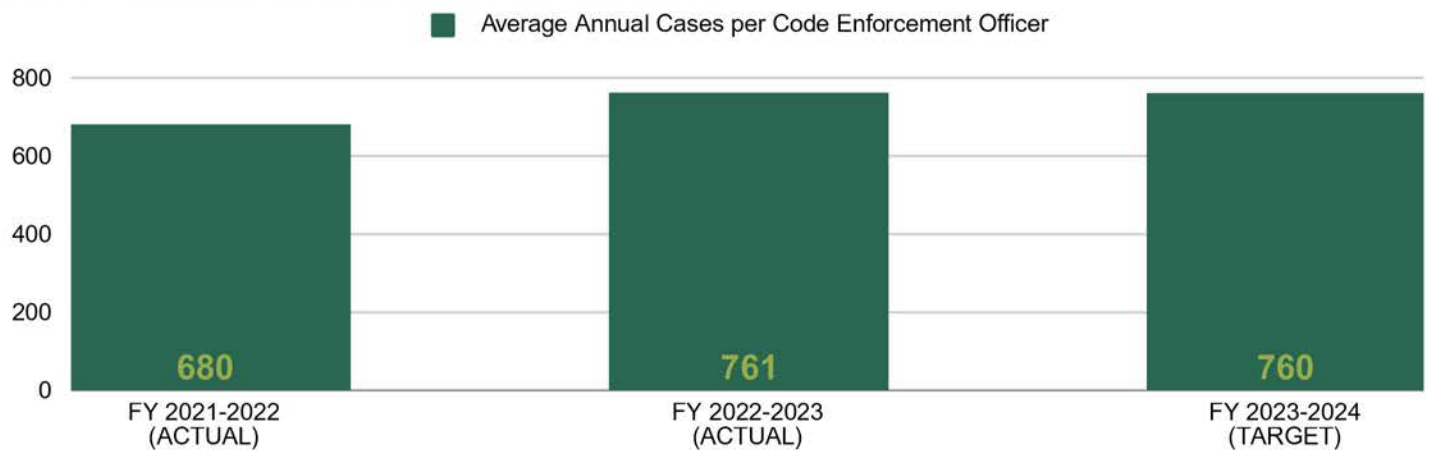
Environmental Health Inspections



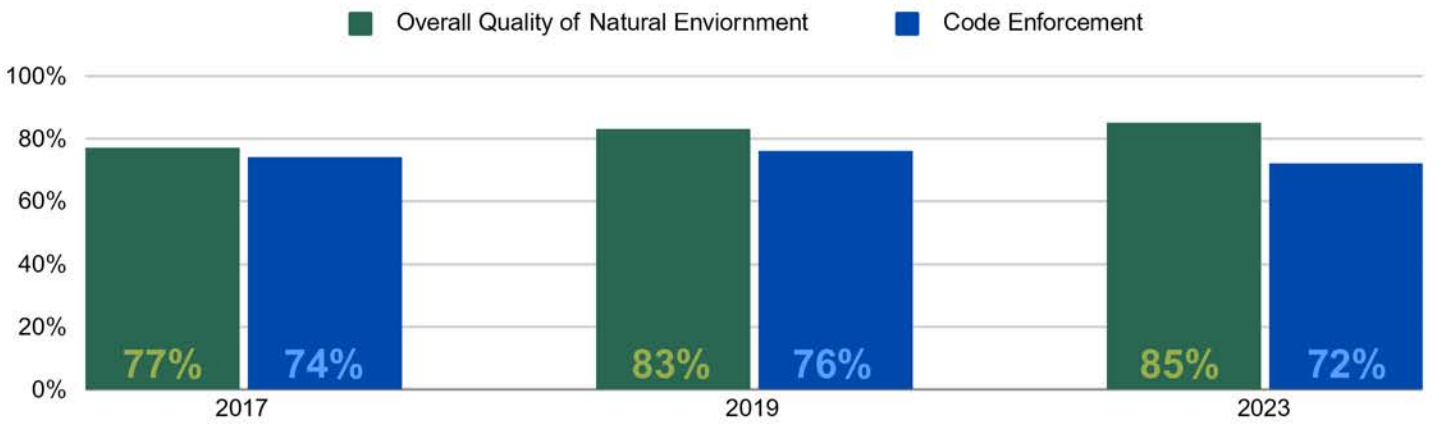
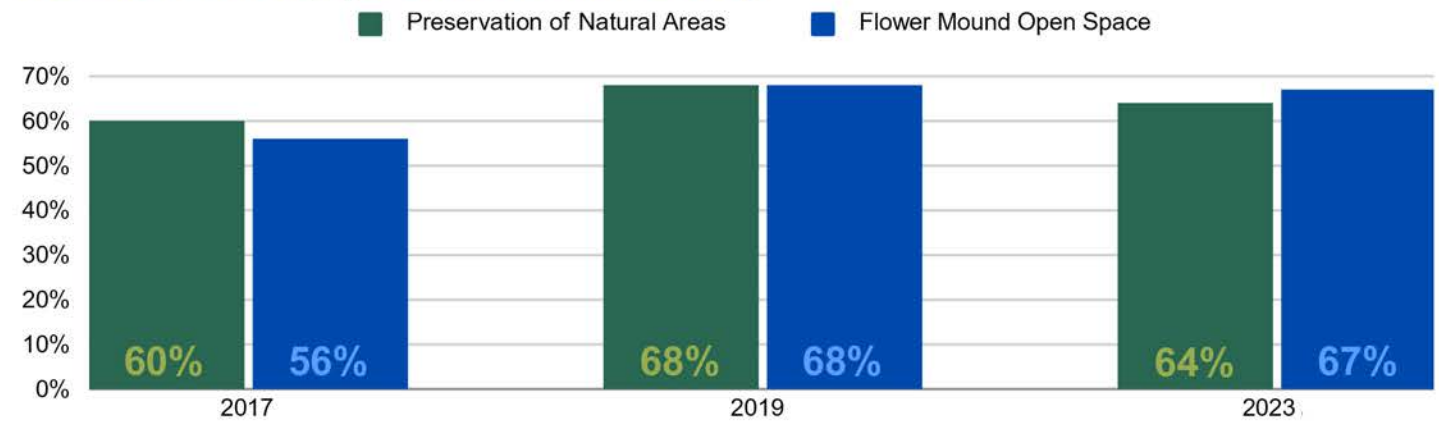
Code Enforcement Cases



Code Enforcement Officer Case Load



Resident Survey (% Excellent or Good)



FUND:	GENERAL FUND
DEPARTMENT:	ENVIRONMENTAL SERVICES
DIVISION / SUBDIVISION:	ALL

The mission of the Environmental Services Department is to provide quality services to the community for the protection and promotion of the health, safety, welfare, property values and environment of the Town of Flower Mound. The Department focuses on public education in an effort to gain compliance, by administering the Town's Code and State Laws relevant to nuisance, zoning, environmental health and consumer health standards; advances and supports sustainable development through comprehensive environmental protection, conservation, and effective resource management; implements federal, state, and local environmental statutes and regulations; and fosters and ensures continuous public involvement and appreciation for the Town's unique and invaluable natural surroundings.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,311,918	\$ 1,397,611	\$ 1,354,903	\$ 1,416,328	\$ -	\$ 1,416,328
SUPPLIES AND MATERIALS	36,633	30,030	35,930	37,030	400	37,430
MAINTENANCE	4,344	3,750	3,750	4,750	-	4,750
CONTRACTUAL SERVICES	127,701	184,230	146,980	152,230	-	152,230
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,480,596	\$ 1,615,621	\$ 1,541,563	\$ 1,610,338	\$ 400	\$ 1,610,738

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Environmental Services	15.0	15.0	15.0	-	15.0
TOTAL Department FTEs	15.0	15.0	15.0	-	15.0

FUND:	GENERAL FUND
DEPARTMENT:	ENVIRONMENTAL SERVICES
DIVISION / SUBDIVISION:	ENVIRONMENTAL SERVICES

The mission of the Environmental Services Division is to provide quality services to the community for the protection and promotion of the health, safety, welfare, property values and environment of the Town of Flower Mound. The Division focuses on public education in an effort to gain compliance, by administering the Town's Code and State Laws relevant to nuisance, zoning, environmental health and consumer health standards; advances and supports sustainable development through comprehensive environmental protection, conservation, and effective resource management; implements federal, state, and local environmental statutes and regulations; and fosters and ensures continuous public involvement and appreciation for the Town's unique and invaluable natural surroundings.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,311,918	\$ 1,397,611	\$ 1,354,903	\$ 1,416,328	\$ -	\$ 1,416,328
SUPPLIES AND MATERIALS	36,633	30,030	35,930	37,030	400	37,430
MAINTENANCE	4,344	3,750	3,750	4,750	-	4,750
CONTRACTUAL SERVICES	127,701	184,230	146,980	152,230	-	152,230
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,480,596	\$ 1,615,621	\$ 1,541,563	\$ 1,610,338	\$ 400	\$ 1,610,738

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ECC AND ENVIRONMENTAL SERVICES MEALS	\$ 400
	TOTAL \$ 400

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

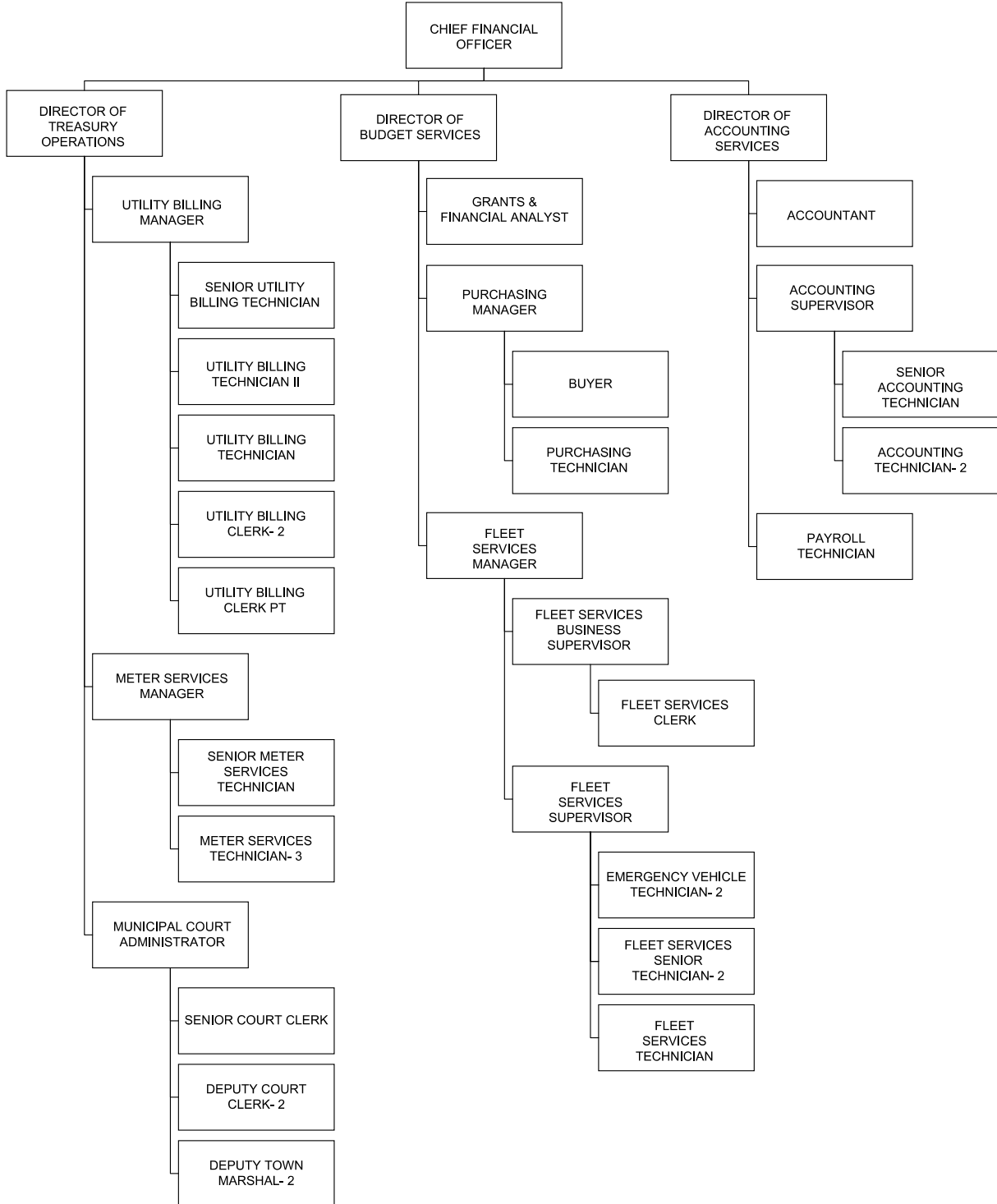
UTILITY FUND REVENUES

	FY 21-22 Actual	FY 22-23 Revised Budget	FY 22-23 Projected	% Change 22-23 Bud. To 22-23 Proj.	FY 23-24 Adopted Budget	% Change 22-23 Proj. to 23-24 Adopted
Water Sales	\$ 40,452,064	\$ 38,032,850	\$ 40,000,000	5.17%	\$ 42,624,522	6.56%
Sewer Charges	13,204,992	13,201,680	12,817,165	-2.91%	14,194,606	10.75%
Meter and Connect Fees	228,878	280,000	370,000	32.14%	280,000	-24.32%
Solid Waste Collection	162,473	164,795	161,565	-1.96%	164,795	2.00%
Penalties - Utility Billing	407,635	350,000	170,000	-51.43%	350,000	105.88%
Investment Earnings	77,597	50,000	500,000	900.00%	350,000	-30.00%
Other Revenue	4,985,259	219,000	241,200	10.14%	229,000	-5.06%
TOTAL UTILITY FUND REVENUES	\$ 59,518,898	\$ 52,298,325	\$ 54,259,930	3.75%	\$ 58,192,923	7.25%

UTILITY FUND EXPENDITURES

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Adopted Base Budget	Non- Discretionary Packages	Decision Packages	FY 23-24 Adopted Budget	% Change 22-23 Proj. to 23-24 Adopted
Financial Services								
Utility Billing	846,697	897,253	920,230	877,989	100,950	-	978,939	6.38%
Meter Services	1,053,738	1,085,587	1,090,721	1,021,239	3,620	-	1,024,859	-6.04%
Total Financial Services	\$ 1,900,435	\$ 1,982,840	\$ 2,010,951	\$ 1,899,228	\$ 104,570	\$ -	\$ 2,003,798	-0.36%
Non-Departmental Services								
Utility Fund Transfers	2,925,466	2,884,841	2,884,841	7,932,347	-	-	7,932,347	174.97%
Utility Fund Non-Departmental	9,346,855	321,680	304,478	306,680	44,000	-	350,680	15.17%
Debt Service	8,210,545	9,566,278	9,551,140	10,117,405	-	-	10,117,405	5.93%
Total Non-Departmental Services	\$ 20,482,866	\$ 12,772,799	\$ 12,740,459	\$ 18,356,432	\$ 44,000	\$ -	\$ 18,400,432	44.43%
Public Works								
Public Works Administration	662,359	804,698	771,899	812,721	5,100	3,000	820,821	6.34%
Engineering Services	990,312	1,197,974	1,112,243	1,154,297	455	-	1,154,752	3.82%
CIP Engineering	917,877	1,168,954	1,076,087	1,200,608	9,500	75,000	1,285,108	19.42%
Utility Services Management	516,724	670,145	766,145	692,087	13,615	-	705,702	-7.89%
Utility Services Maintenance	1,202,888	1,480,970	1,241,953	1,434,567	15,000	-	1,449,567	16.72%
Utility Services Operations	776,898	1,052,824	1,004,632	1,067,313	-	30,000	1,097,313	9.23%
Utility Services Laboratory	409,959	458,460	460,923	444,289	500	112,085	556,874	20.82%
Utility Services Distribution and Collection	26,175,932	27,587,221	26,784,510	29,458,026	-	-	29,458,026	9.98%
Utility Line Maintenance- Water Line	1,322,572	2,191,480	1,743,157	1,823,041	-	-	1,823,041	4.58%
Utility Line Maintenance- Sewer Line	800,666	1,042,515	989,281	1,089,000	-	111,650	1,200,650	21.37%
Total Public Works	\$ 33,776,187	\$ 37,655,241	\$ 35,950,830	\$ 39,175,949	\$ 44,170	\$ 331,735	\$ 39,551,854	10.02%
TOTAL UTILITY FUND EXPENDITURES	\$ 56,159,488	\$ 52,410,880	\$ 50,702,240	\$ 59,431,609	\$ 192,740	\$ 331,735	\$ 59,956,084	18.25%
NET CHANGE	\$ 3,359,410	\$ (112,555)	\$ 3,557,690	\$ (1,238,686)			\$ (1,763,161)	

FINANCIAL SERVICES





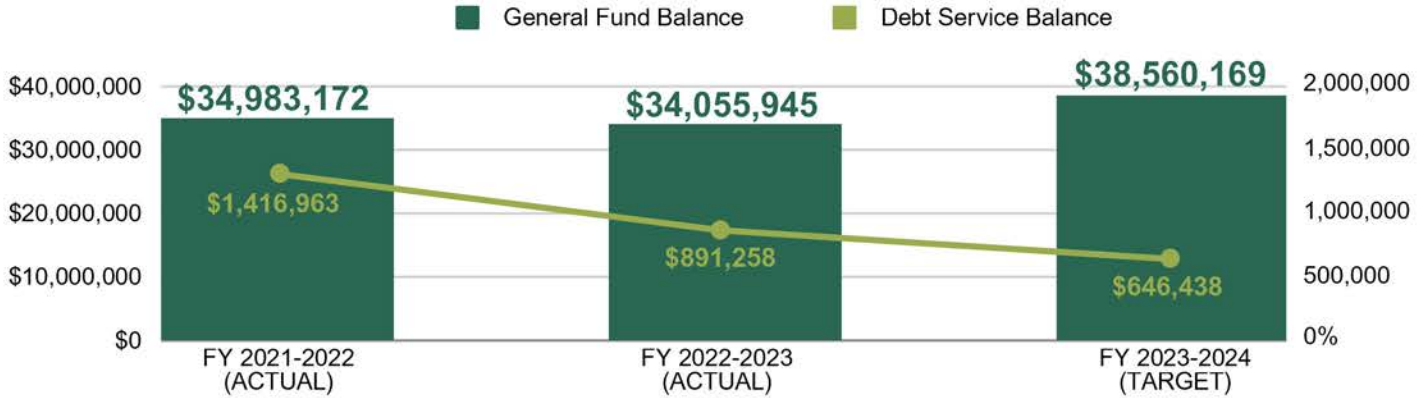
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FINANCIAL SERVICES

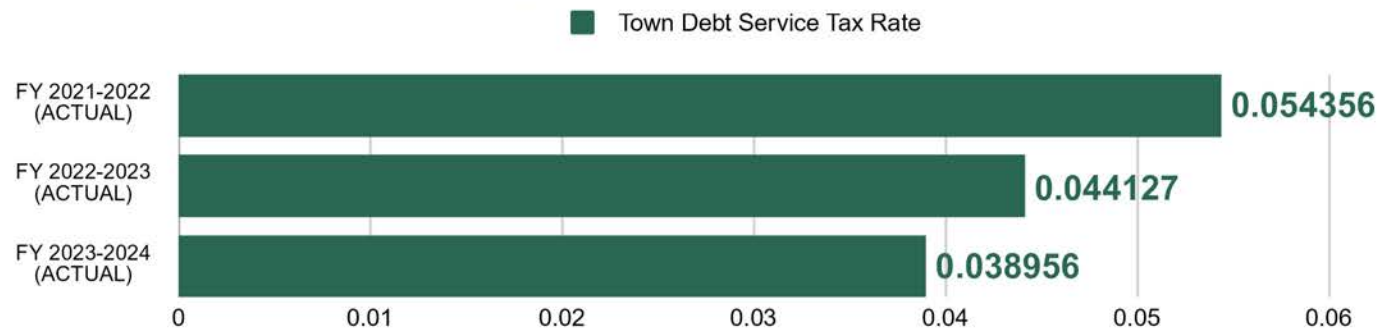
Performance Measures

Fund Balances

FY 2022-2023 actual numbers are budget estimates. The final fund balance actual numbers will be available in March 2024, when the annual audit of financial statements is complete.



Town Debt Service Tax Rate



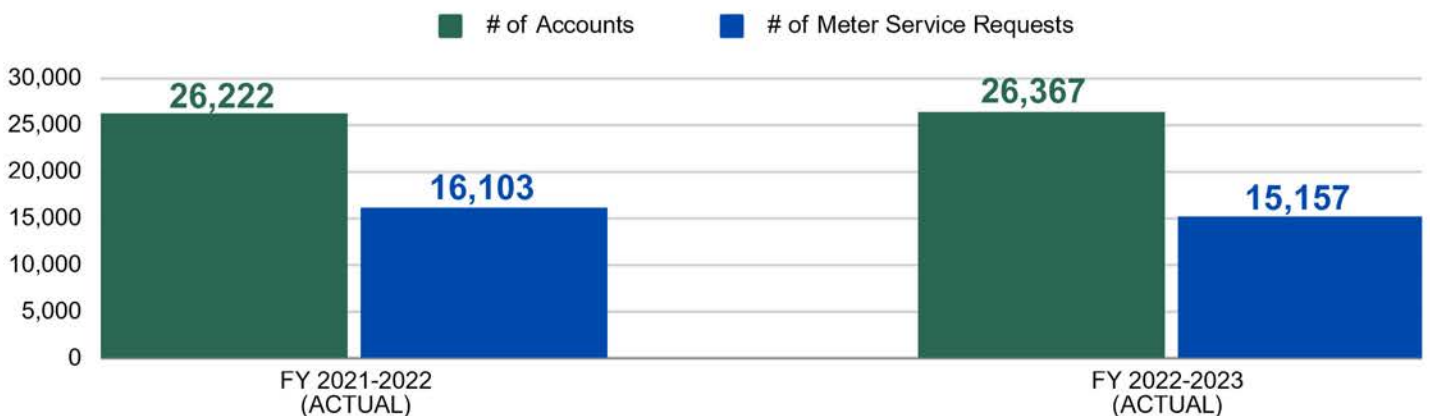
Bond Rating

There are 2 rating agencies, Standard & Poor Global, Inc (S&P) and Fitch Ratings (Fitch).

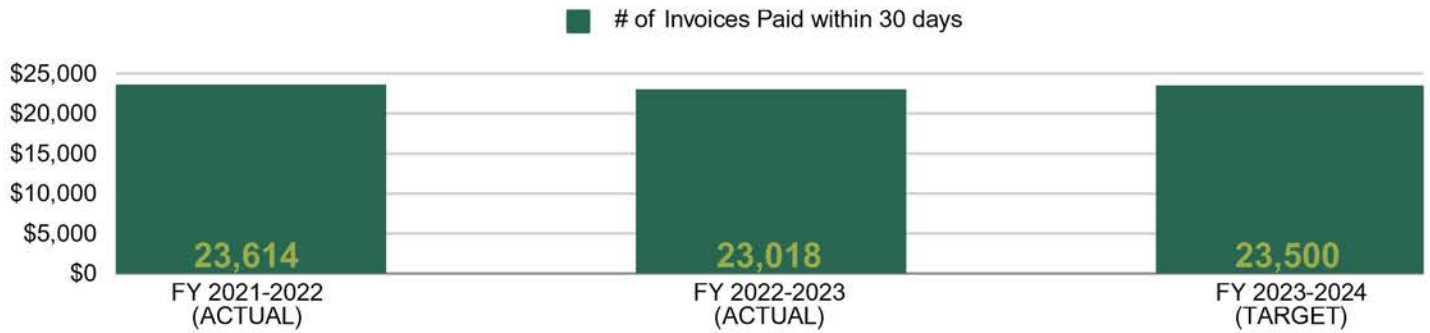


Utility Billing

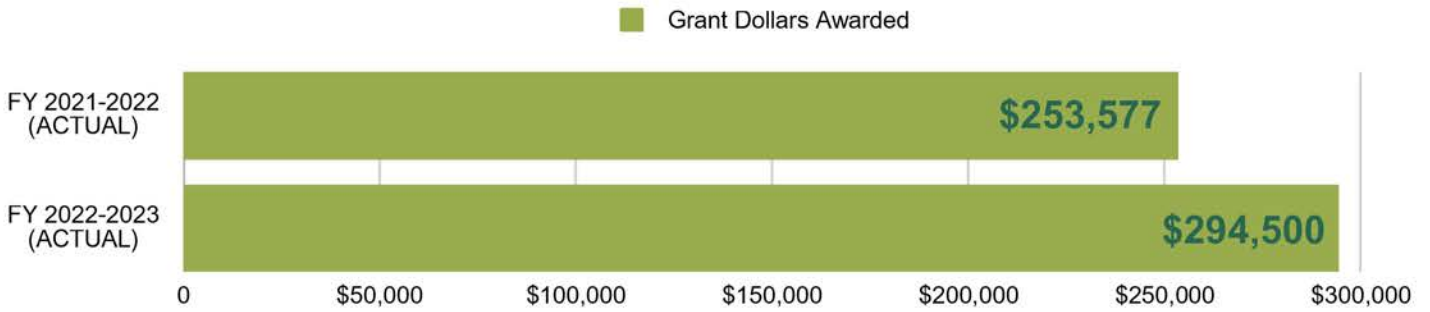
The accounts provided are water accounts only. There are few sewer accounts due to septic systems, etc.



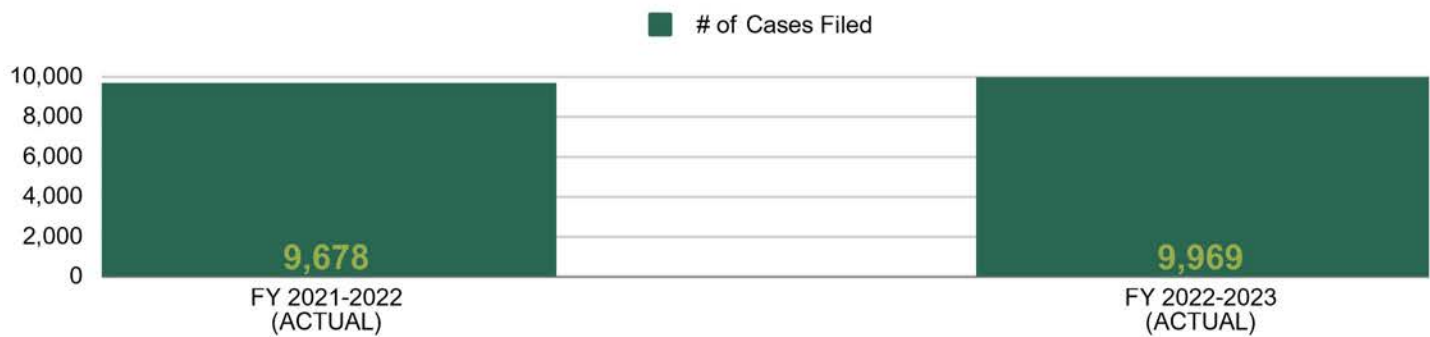
Accounting



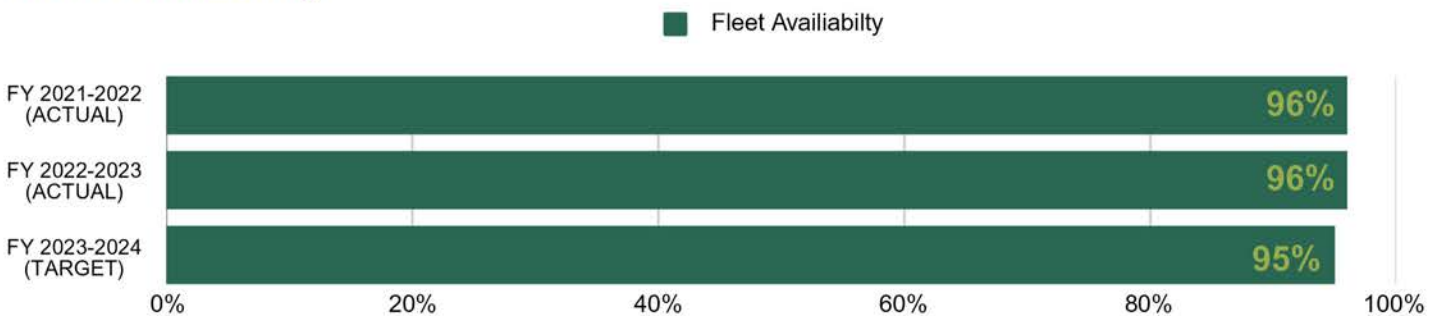
Grants



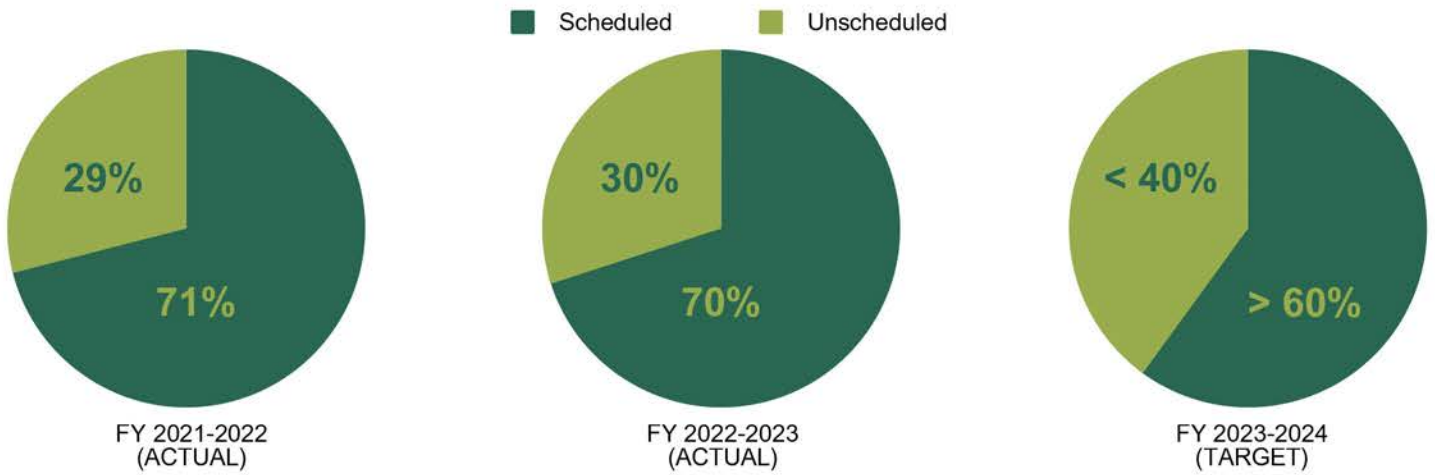
Municipal Court



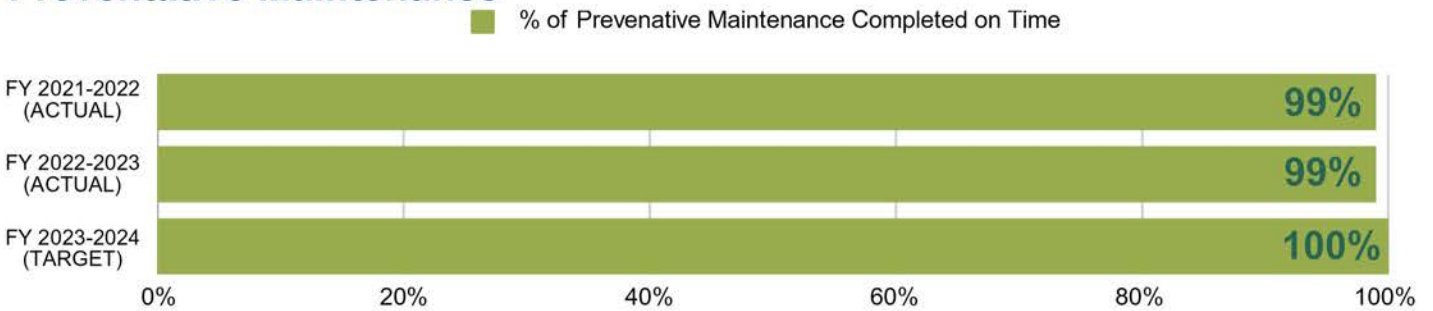
Fleet Availability



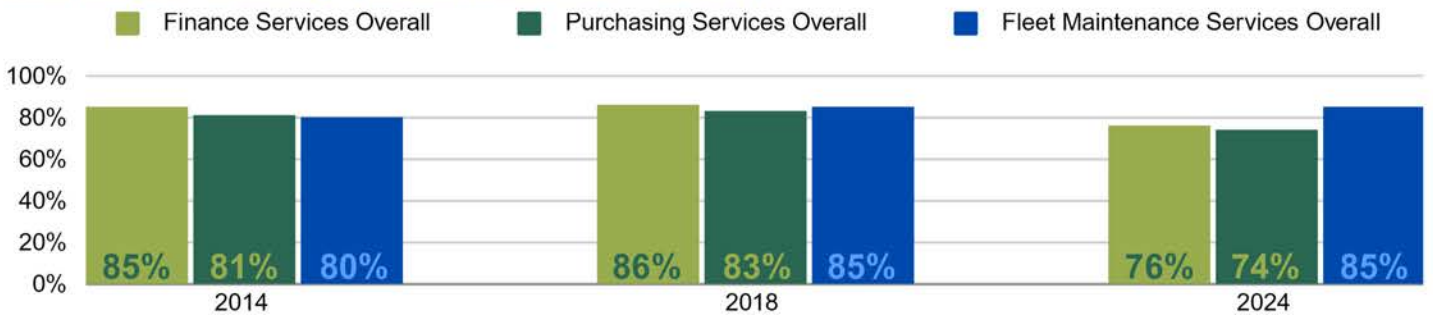
Fleet Services Labor Hours



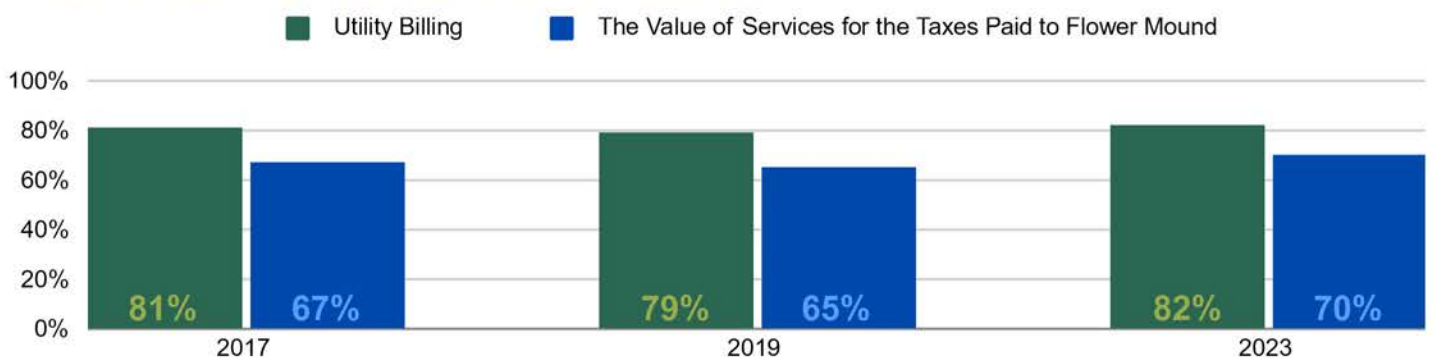
Preventative Maintenance



Employee Survey (% Excellent or Good)



Resident Survey (% Excellent or Good)





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FUND:	UTILITY FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	ALL

The Financial Services Department is dedicated to meeting the needs of internal and external customers with integrity while providing fiscal accountability. This quality service is accomplished through communication, innovation and cooperation for the betterment of the Town.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 808,488	\$ 869,839	\$ 824,466	\$ 855,693	\$ -	855,693
SUPPLIES AND MATERIALS	586,971	656,726	655,415	587,310	-	587,310
MAINTENANCE	103,291	33,000	30,840	33,000	-	33,000
CONTRACTUAL SERVICES	401,685	423,275	500,230	423,225	104,570	527,795
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,900,435	\$ 1,982,840	\$ 2,010,951	\$ 1,899,228	\$ 104,570	\$ 2,003,798

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Utility Billing	6.5	6.5	6.5	-	6.5
Meter Services	5.0	5.0	5.0	-	5.0
TOTAL Department FTEs	11.5	11.5	11.5	-	11.5

FUND:	UTILITY FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	UTILITY BILLING

Utility Billing's mission is to ensure accuracy and efficiency in the collection and assessment of user charges; maintain professional and responsive service; answer inquiries from customers; provide accurate and timely billings through progressive and innovative systems; and ensure a positive attitude toward Town Hall by newcomers, visitors, and residents through a pleasant first experience, whether by phone or in person.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 415,303	\$ 449,893	\$ 394,340	\$ 430,629	\$ -	\$ 430,629
SUPPLIES AND MATERIALS	96,978	96,635	97,965	96,635	-	96,635
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	334,416	350,725	427,925	350,725	100,950	451,675
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 846,697	\$ 897,253	\$ 920,230	\$ 877,989	\$ 100,950	\$ 978,939

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
UTILITY BILLING PRICE INCREASES	\$ 100,950
TOTAL	\$ 100,950

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	FINANCIAL SERVICES
DIVISION / SUBDIVISION:	METER SERVICES

Meter Services mission is to provide the highest level of customer service by providing the accurate and timely reading of water meters and billing of utility customers, controlling optimum collections, maintaining accurate financial and customer records, and ensuring positive public relations.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 393,185	\$ 419,946	\$ 430,126	\$ 425,064	\$ -	\$ 425,064
SUPPLIES AND MATERIALS	489,993	560,091	557,450	490,675	-	490,675
MAINTENANCE	103,291	33,000	30,840	33,000	-	33,000
CONTRACTUAL SERVICES	67,269	72,550	72,305	72,500	3,620	76,120
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,053,738	\$ 1,085,587	\$ 1,090,721	\$ 1,021,239	\$ 3,620	\$ 1,024,859

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
METER READING SOFTWARE	\$ 3,620
TOTAL	\$ 3,620

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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FUND:	UTILITY FUND
DEPARTMENT:	NON-DEPARTMENTAL SERVICES
DIVISION / SUBDIVISION:	ALL

Non-Departmental Services includes expenditures that do not directly benefit a single department in the Utility Fund. All expenses incurred are for the benefit and function of the Town as a whole.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	1,835	4,000	2,070	4,000	-	4,000
CONTRACTUAL SERVICES	12,270,486	3,202,521	3,187,249	8,235,027	44,000	8,279,027
DEBT SERVICE	8,210,545	9,566,278	9,551,140	10,117,405	-	10,117,405
TOTAL	\$ 20,482,866	\$ 12,772,799	\$ 12,740,459	\$ 18,356,432	\$ 44,000	\$ 18,400,432

PERSONNEL SUMMARY

NO PERSONNEL ARE INCLUDED FOR THIS DEPARTMENT.

FUND:	UTILITY FUND
DEPARTMENT:	NON-DEPARTMENTAL SERVICES
DIVISION / SUBDIVISION:	UTILITY FUND TRANSFERS

The Utility Fund Transfers Division includes all transfers from the Utility Fund to other funds and the transfers to reimburse the General Fund for the cost of administrative support of the Utility Fund.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES	2,925,466	2,884,841	2,884,841	7,932,347	-	7,932,347
DEBT SERVICE	-	-	-	-	-	-
TOTAL	\$ 2,925,466	\$ 2,884,841	\$ 2,884,841	\$ 7,932,347	\$ -	\$ 7,932,347

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	NON-DEPARTMENTAL SERVICES
DIVISION / SUBDIVISION:	UTILITY FUND NON-DEPARTMENTAL

The Utility Fund Non-Departmental Division funds items such as legislative consulting services, the Town's insurance, and the Town Manager's contingency.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	1,835	4,000	2,070	4,000	-	4,000
CONTRACTUAL SERVICES	9,345,020	317,680	302,408	302,680	44,000	346,680
DEBT SERVICE	-	-	-	-	-	-
TOTAL	\$ 9,346,855	\$ 321,680	\$ 304,478	\$ 306,680	\$ 44,000	\$ 350,680

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TML INSURANCE COST INCREASE	\$ 44,000
TOTAL	\$ 44,000

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	NON-DEPARTMENTAL SERVICES
DIVISION / SUBDIVISION:	DEBT SERVICE

The Debt Service Division includes principal, interest, and paying agent fees for outstanding Utility Fund debt.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
DEBT SERVICE	8,210,545	9,566,278	9,551,140	10,117,405	-	10,117,405
TOTAL	\$ 8,210,545	\$ 9,566,278	\$ 9,551,140	\$ 10,117,405	\$ -	\$ 10,117,405

SUPPLEMENTAL BUDGET SUMMARY

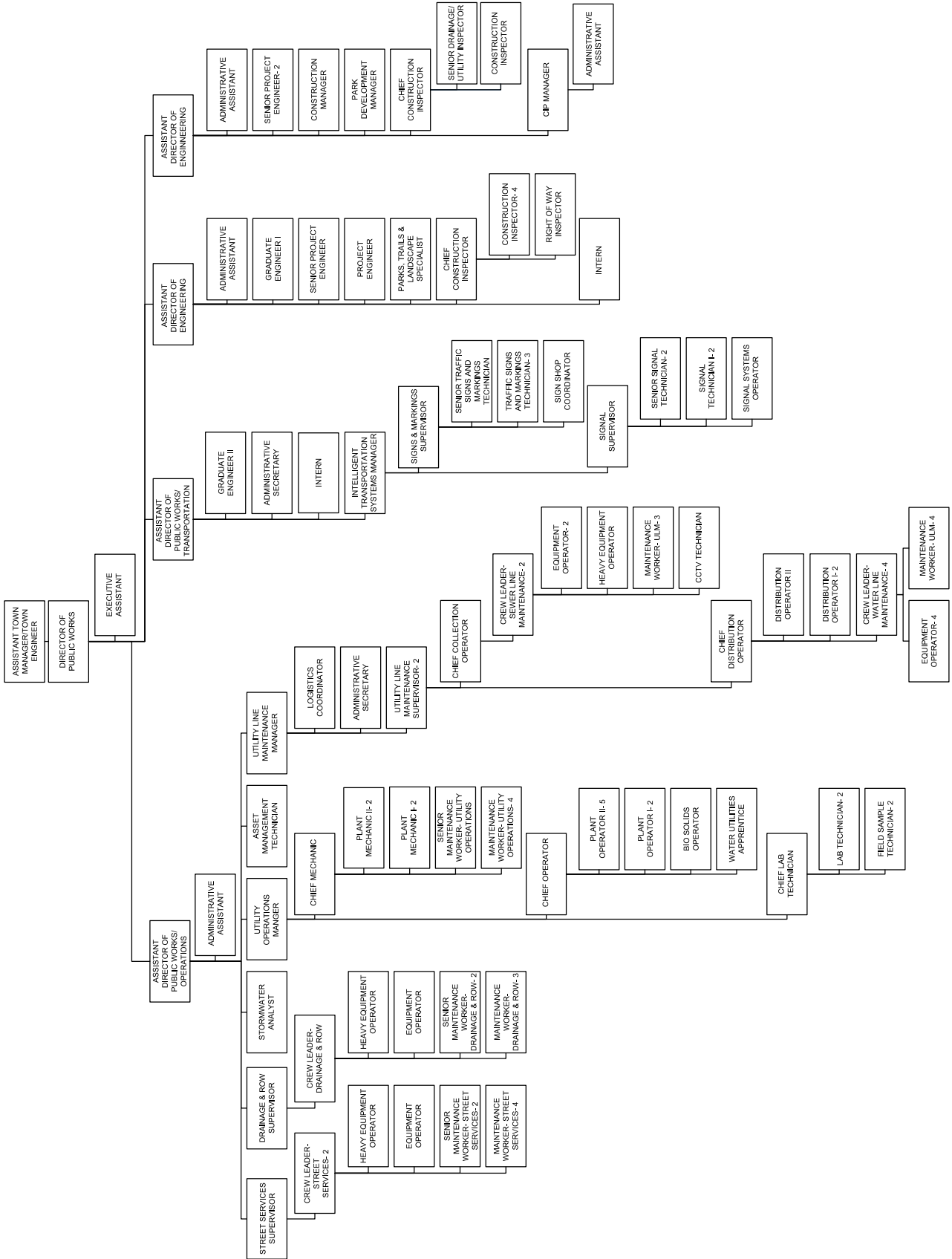
NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

PUBLIC WORKS



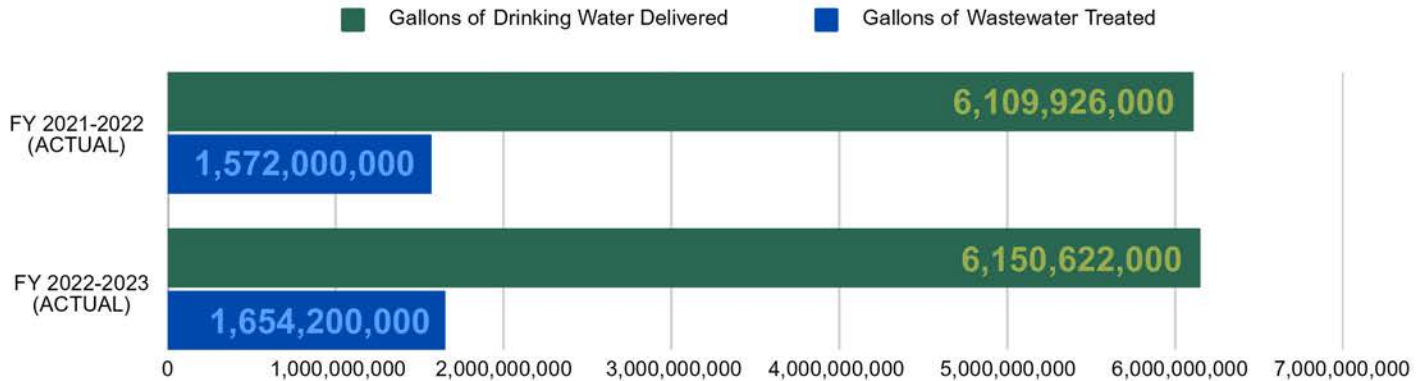


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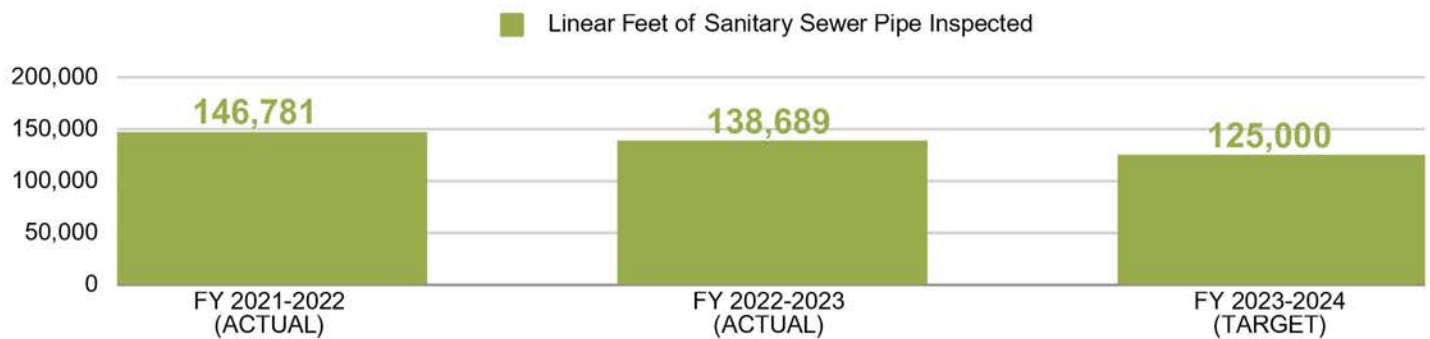
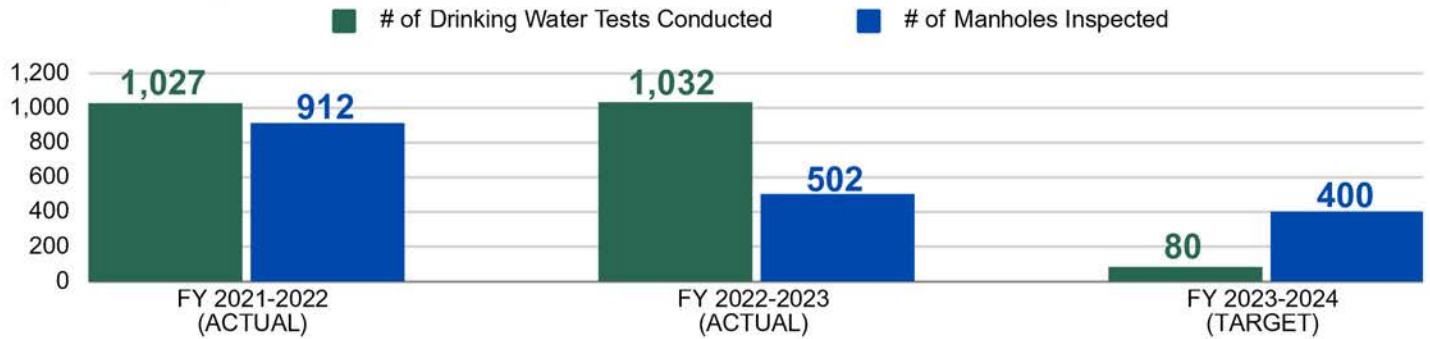
PUBLIC WORKS

Performance Measures

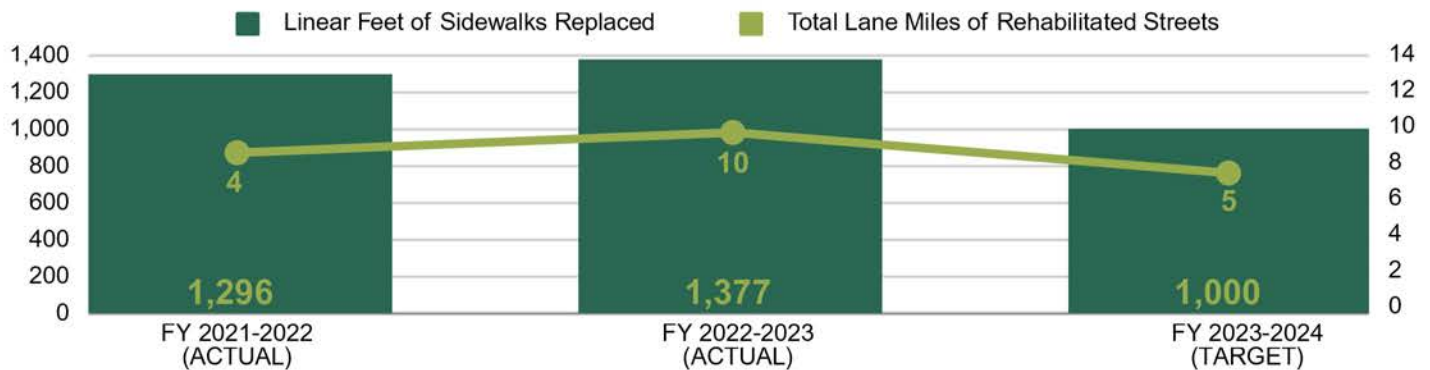
Water



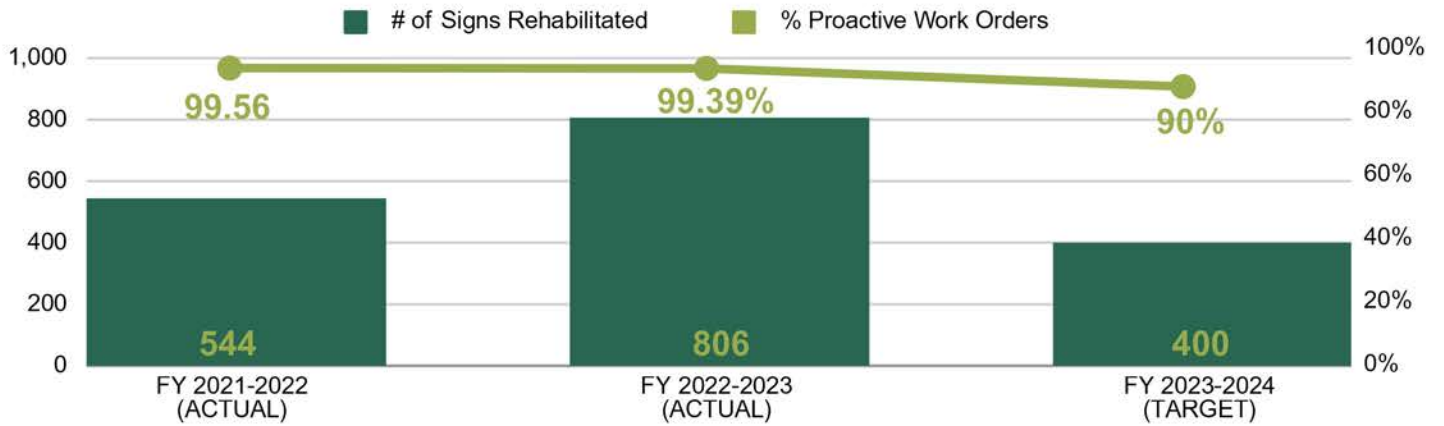
Tests & Inspections



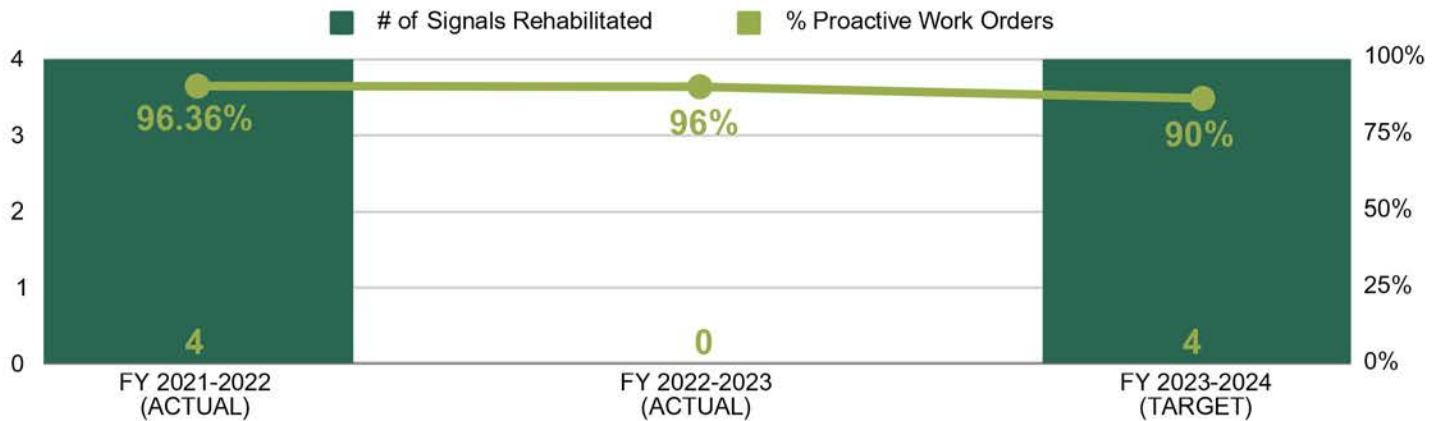
Streets



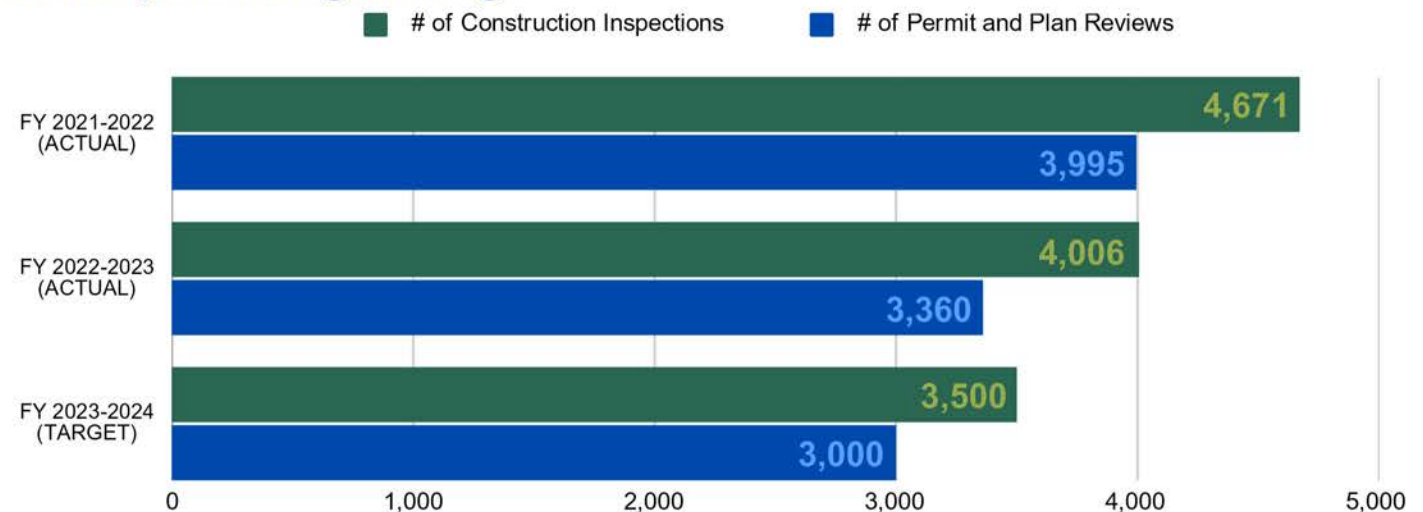
Signs and Markings



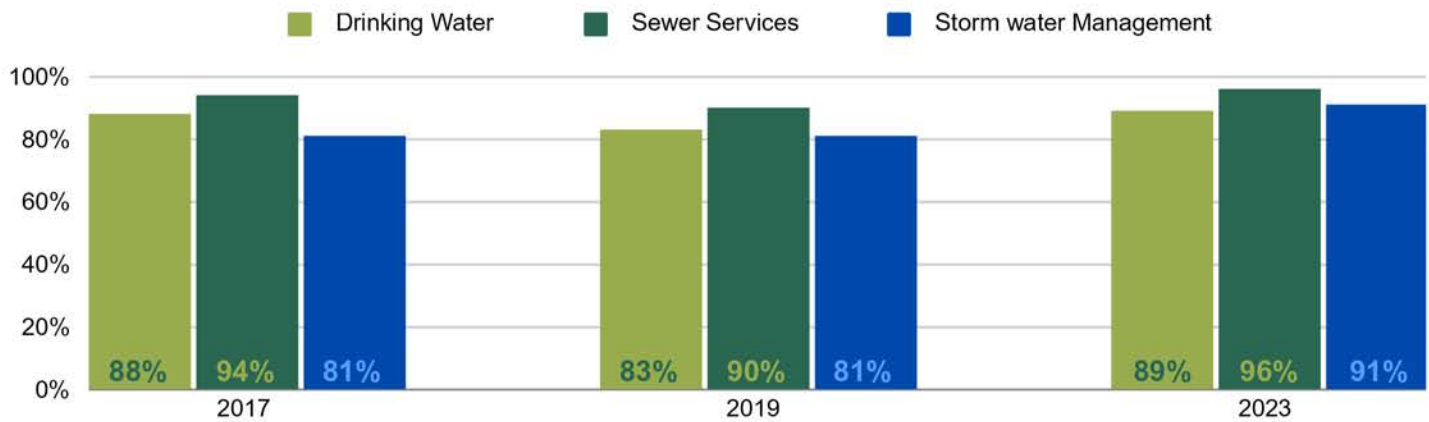
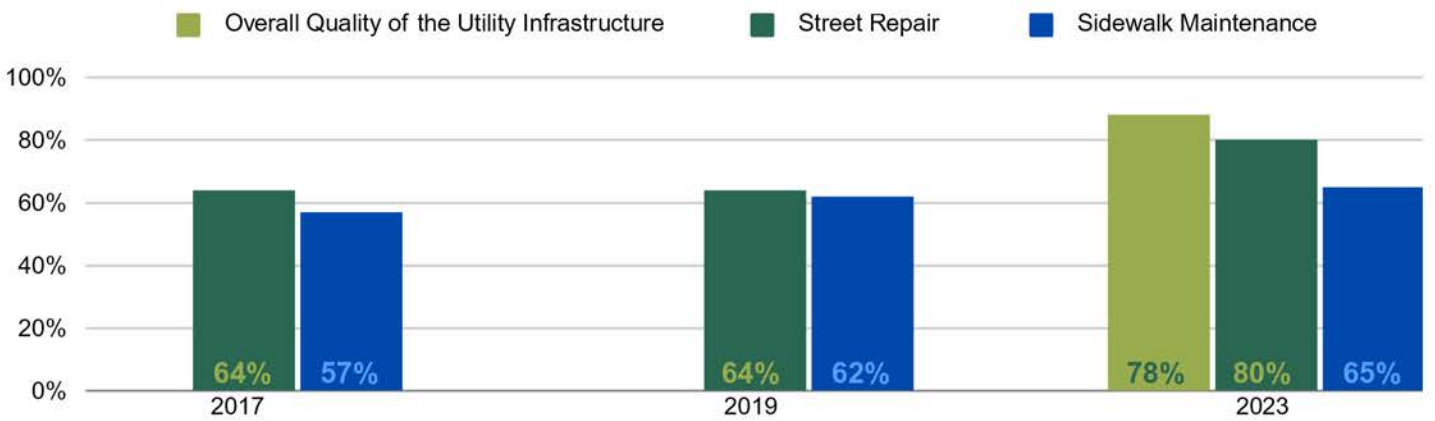
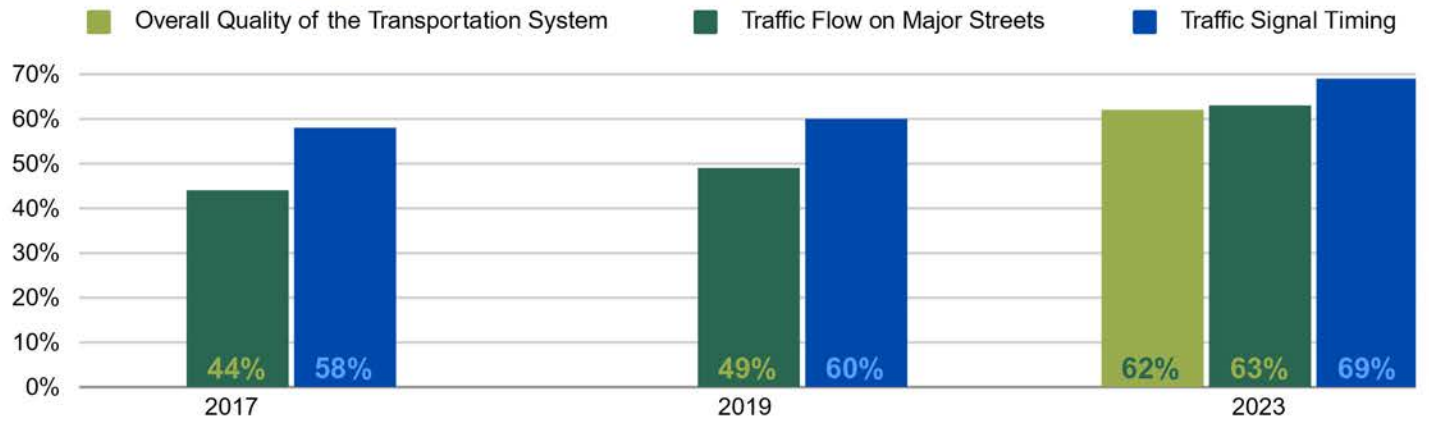
Signals



Development Engineering



Resident Survey (% Excellent or Good)





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FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	ALL

The Public Works Department exists to safeguard the health, safety, and welfare of the citizens of the Town of Flower Mound through the administration of engineering-related involvement. This includes the design and review of construction drawings for land development and capital improvement projects, monitoring of construction related activities, identification and resolution of hazardous situations, and master planning and implementation to expand the Town's roadway and utility infrastructure systems.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 5,743,582	\$ 7,557,452	\$ 6,647,178	\$ 7,866,373	\$ 64,455	\$ 7,930,828
SUPPLIES AND MATERIALS	486,202	580,134	549,325	555,280	10,225	565,505
MAINTENANCE	1,067,775	1,096,086	1,124,467	987,460	45,000	1,032,460
CONTRACTUAL SERVICES	26,468,953	27,921,902	27,133,690	29,766,836	98,575	29,865,411
CAPITAL OUTLAY	9,675	499,667	496,170	-	157,650	157,650
TOTAL	\$ 33,776,187	\$ 37,655,241	\$ 35,950,830	\$ 39,175,949	\$ 375,905	\$ 39,551,854

PERSONNEL SUMMARY						
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET	
Public Works Administration	7.0	7.25	7.25	-	7.25	7.25
Engineering Services	10.25	10.25	10.25	-	10.25	10.25
CIP Engineering	9.25	9.00	9.0	-	9.0	9.0
Utility Services Management	6.0	6.0	6.0	-	6.0	6.0
Utility Services Maintenance	10.0	10.0	10.0	-	10.0	10.0
Utility Services Operations	9.0	10.0	10.0	-	10.0	10.0
Utility Services Laboratory	4.0	4.0	4.0	1.0	5.0	5.0
Utility Services Distribution & Collection	-	-	-	-	-	-
Utility Line Maintenance- Water Line	16.0	16.0	16.0	-	16.0	16.0
Utility Line Maintenance- Sewer Line	10.0	10.0	10.0	-	10.0	10.0
TOTAL Department FTEs	81.5	82.5	82.5	1.0	83.5	

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	PUBLIC WORKS ADMINISTRATION

The Public Works Administration Division manages current resources dedicated to the provision of water utilities and the maintenance of streets and drainage, while always planning for the future.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 620,467	\$ 761,148	\$ 728,909	\$ 769,671	\$ -	\$ 769,671
SUPPLIES AND MATERIALS	4,631	6,515	9,735	6,215	3,500	9,715
MAINTENANCE	248	200	125	100	-	100
CONTRACTUAL SERVICES	37,013	36,835	33,130	36,735	4,600	41,335
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 662,359	\$ 804,698	\$ 771,899	\$ 812,721	\$ 8,100	\$ 820,821

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

APWA TRAVEL RE-ACCREDITATION	\$	4,600
PUBLIC WORKS MEAL INCREASE		500
TOTAL	\$	5,100

DECISION PACKAGE REQUESTS

PW STAFF APPRECIATION MEALS	\$	3,000
TOTAL	\$	3,000

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	ENGINEERING SERVICES

It is the responsibility of the Engineering Services Division to safeguard the health, safety, and welfare of the citizens of the Town of Flower Mound through engineering-related involvement. This includes the design and review of construction drawings for land development and capital improvement projects, monitoring of construction related activities, identification and resolution of hazardous situations, and master planning and implementation to expand the Town's roadways and utility infrastructure systems.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 958,533	\$ 1,088,984	\$ 977,133	\$ 1,124,427	\$ -	\$ 1,124,427
SUPPLIES AND MATERIALS	21,513	20,105	19,955	19,305	-	19,305
MAINTENANCE	2,279	2,000	2,000	2,000	-	2,000
CONTRACTUAL SERVICES	7,987	8,885	38,805	8,565	455	9,020
CAPITAL OUTLAY	-	78,000	74,350	-	-	-
TOTAL	\$ 990,312	\$ 1,197,974	\$ 1,112,243	\$ 1,154,297	\$ 455	\$ 1,154,752

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ENGINEERING HOTSPOTS	\$ 455
TOTAL	\$ 455

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	CIP ENGINEERING

The CIP Engineering Division is charged with the implementation of policies established by the Town Council. This includes the provision of general administrative support services for those departments and operations of the Town that are financed from revenues from the Town's Utility System and implementation of the Capital Improvement Program.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 852,598	\$ 1,069,449	\$ 977,572	\$ 1,130,773	\$ -	\$ 1,130,773
SUPPLIES AND MATERIALS	15,920	11,984	10,890	9,960	5,700	15,660
MAINTENANCE	1,147	1,000	1,000	1,000	-	1,000
CONTRACTUAL SERVICES	48,212	56,766	56,285	58,875	78,800	137,675
CAPITAL OUTLAY	-	29,755	30,340	-	-	-
TOTAL	\$ 917,877	\$ 1,168,954	\$ 1,076,087	\$ 1,200,608	\$ 84,500	\$ 1,285,108

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ENGINEERING IPADS	\$ 3,000
ENGINEERING TOOLS	1,340
PRINTER SUPPLIES	1,360
PROCORE SOFTWARE	3,800
TOTAL	\$ 9,500

DECISION PACKAGE REQUESTS

TITLE	COST
ALCHEMY TO LASERFICHE MIGRATION	\$ 75,000
TOTAL	\$ 75,000

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	UTILITY SERVICES MANAGEMENT

The Utility Services Management Team provides a safe and adequate supply of drinking water and treats wastewater for the citizens of the Town by utilizing resources dedicated to the operation of water pumping and storage facilities and the wastewater treatment plant, in compliance with state and federal regulations.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 451,726	\$ 557,640	\$ 648,440	\$ 621,532	\$ -	\$ 621,532
SUPPLIES AND MATERIALS	14,839	15,200	13,245	14,850	-	14,850
MAINTENANCE	807	39,050	36,550	5,000	-	5,000
CONTRACTUAL SERVICES	49,352	50,755	64,935	50,705	13,615	64,320
CAPITAL OUTLAY	-	7,500	2,975	-	-	-
TOTAL	\$ 516,724	\$ 670,145	\$ 766,145	\$ 692,087	\$ 13,615	\$ 705,702

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
US MANAGEMENT INCREASES	\$ 8,115
UTILITY BILLING INSERT PRINTING INCREASES	5,500
TOTAL	\$ 13,615

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	UTILITY SERVICES MAINTENANCE

The Utility Services Operations Team provides a safe and adequate supply of drinking water and treats wastewater for the citizens of the Town by utilizing resources dedicated to the operation of water pumping and storage facilities and the wastewater treatment plant, in compliance with state and federal regulations.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 507,668	\$ 792,859	\$ 556,341	\$ 806,677	\$ -	\$ 806,677
SUPPLIES AND MATERIALS	64,362	80,685	71,200	79,200	-	79,200
MAINTENANCE	613,669	575,166	607,587	522,560	15,000	537,560
CONTRACTUAL SERVICES	17,189	32,260	6,825	26,130	-	26,130
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,202,888	\$ 1,480,970	\$ 1,241,953	\$ 1,434,567	\$ 15,000	\$ 1,449,567

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
LIFT STATION EQUIPMENT REPAIR	\$ 15,000
	TOTAL \$ 15,000

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	UTILITY SERVICES OPERATIONS

The Utility Services Operations Team provides a safe and adequate supply of drinking water and treats wastewater for the citizens of the Town by utilizing resources dedicated to the operation of water pumping and storage facilities and the wastewater treatment plant, in compliance with state and federal regulations.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 689,223	\$ 873,154	\$ 824,452	\$ 904,593	\$ -	\$ 904,593
SUPPLIES AND MATERIALS	52,677	102,575	103,120	102,575	-	102,575
MAINTENANCE	26,079	66,920	66,420	50,300	30,000	80,300
CONTRACTUAL SERVICES	8,919	10,175	10,640	9,845	-	9,845
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 776,898	\$ 1,052,824	\$ 1,004,632	\$ 1,067,313	\$ 30,000	\$ 1,097,313

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
SLUDGE LEVEL INDICATORS	\$ 30,000
TOTAL	\$ 30,000

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	UTILITY SERVICES LABORATORY

The Utility Services Operations Team provides a safe and adequate supply of drinking water and treats wastewater for the citizens of the Town by utilizing resources dedicated to the operation of water pumping and storage facilities and the wastewater treatment plant, in compliance with state and federal regulations.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 291,888	\$ 299,030	\$ 303,053	\$ 310,889	\$ 64,455	\$ 375,344
SUPPLIES AND MATERIALS	79,037	94,985	95,885	87,205	1,025	88,230
MAINTENANCE	67	350	350	100	-	100
CONTRACTUAL SERVICES	38,967	64,095	61,635	46,095	1,105	47,200
CAPITAL OUTLAY	-	-	-	-	46,000	46,000
TOTAL	\$ 409,959	\$ 458,460	\$ 460,923	\$ 444,289	\$ 112,585	\$ 556,874

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
LAB SAFETY SUPPLIES	\$ 500
TOTAL	\$ 500

DECISION PACKAGE REQUESTS

TITLE	COST
FIELD SAMPLE TECHNICIAN	\$ 112,085
TOTAL	\$ 112,085

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	UTILITY SERVICES DISTRIBUTION AND COLLECTION

The Utility Services Operations Team provides a safe and adequate supply of drinking water and treats wastewater for the citizens of the Town by utilizing resources dedicated to the operation of water pumping and storage facilities and the wastewater treatment plant, in compliance with state and federal regulations.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	10,692	10,000	11,000	10,000	-	10,000
CONTRACTUAL SERVICES	26,165,240	27,577,221	26,773,510	29,448,026	-	29,448,026
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 26,175,932	\$ 27,587,221	\$ 26,784,510	\$ 29,458,026	\$ -	\$ 29,458,026

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	UTILITY LINE MAINTENANCE- WATER LINE

The Water Line Maintenance Team provides safe distribution of water to the citizens of the Town by utilizing resources dedicated to the preventative maintenance and repair of the utility infrastructure.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 812,291	\$ 1,302,453	\$ 871,777	\$ 1,318,226	\$ -	\$ 1,318,226
SUPPLIES AND MATERIALS	155,206	163,965	140,925	158,365	-	158,365
MAINTENANCE	310,765	300,500	298,535	300,500	-	300,500
CONTRACTUAL SERVICES	44,310	45,950	49,215	45,950	-	45,950
CAPITAL OUTLAY	-	378,612	382,705	-	-	-
TOTAL	\$ 1,322,572	\$ 2,191,480	\$ 1,743,157	\$ 1,823,041	\$ -	\$ 1,823,041

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	UTILITY LINE MAINTENANCE- SEWER LINE

The Sewer Line Maintenance Team provides safe collection of wastewater for the citizens of the Town by utilizing resources dedicated to the preventative maintenance and repair of the utility infrastructure.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 559,188	\$ 812,735	\$ 759,501	\$ 879,585	\$ -	\$ 879,585
SUPPLIES AND MATERIALS	78,017	84,120	84,370	77,605	-	77,605
MAINTENANCE	102,022	100,900	100,900	95,900	-	95,900
CONTRACTUAL SERVICES	51,764	38,960	38,710	35,910	-	35,910
CAPITAL OUTLAY	9,675	5,800	5,800	-	111,650	111,650
TOTAL	\$ 800,666	\$ 1,042,515	\$ 989,281	\$ 1,089,000	\$ 111,650	\$ 1,200,650

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
PORTABLE SEWER CAMERA	\$ 97,650
SANITARY SEWER OVERFLOW RESPONSE TRAILER	14,000
TOTAL	\$ 111,650



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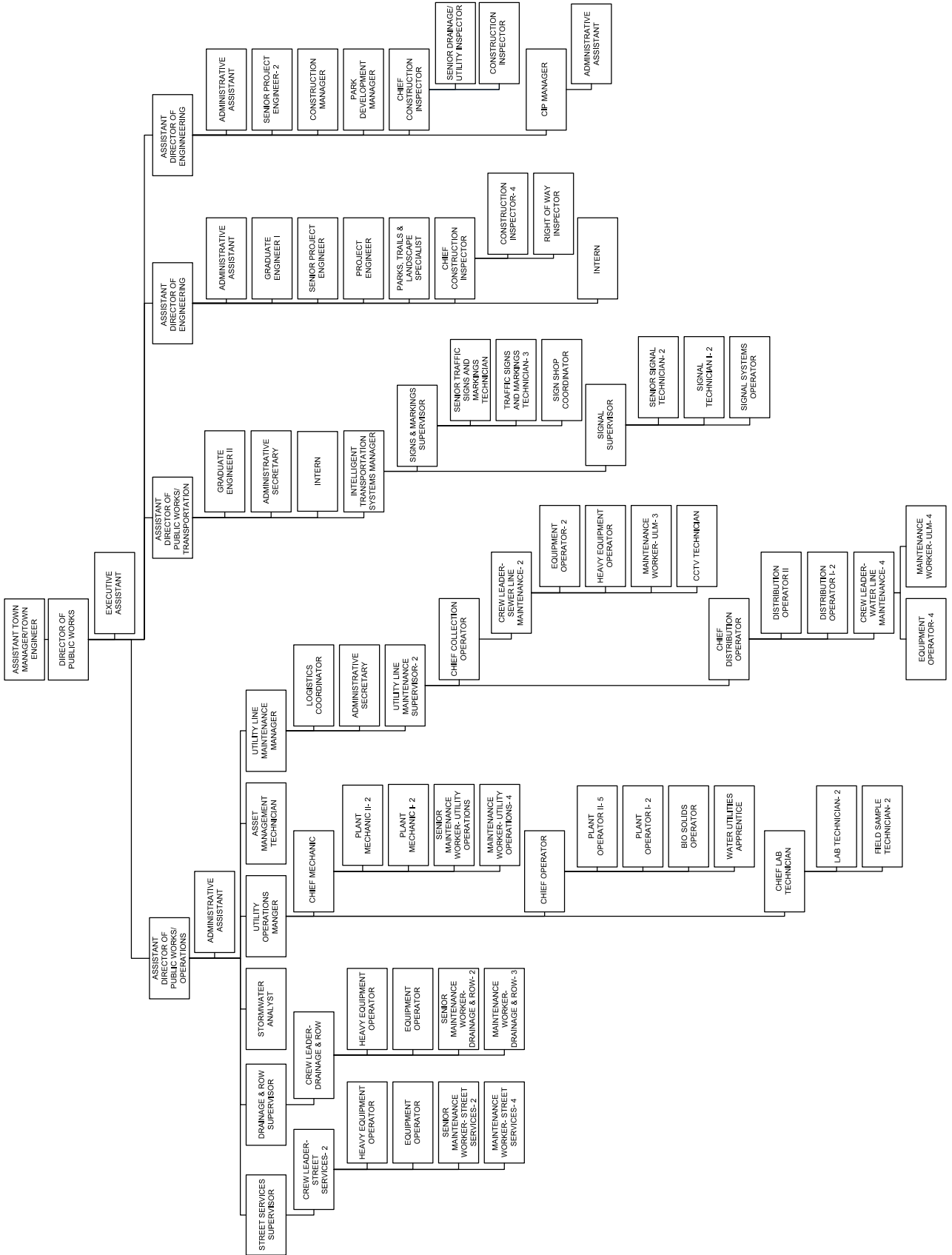
STORMWATER UTILITY FUND REVENUES

	FY 21-22 Actual	FY 22-23 Revised Budget	FY 22-23 Projected	% Change 22-23 Bud. To 22-23 Proj.	FY 23-24 Adopted Budget	% Change 22-23 Proj. to 23-24 Adopted
Penalties - Utility Billing	\$ 12,252	\$ 11,000	\$ 11,405	3.68%	\$ 11,000	-3.55%
Stormwater Fees	1,624,680	1,634,650	1,611,480	-1.42%	1,634,650	1.44%
Drainage Permit Fees	180,820	215,000	200,000	-6.98%	215,000	7.50%
Investment Earnings	4,532	1,000	8,000	700.00%	5,000	-37.50%
Miscellaneous Revenues	692	-	-	N/A	-	N/A
TOTAL STORMWATER UTILITY FUND REVENUES	\$ 1,822,976	\$ 1,861,650	\$ 1,830,885	-1.65%	\$ 1,865,650	1.90%

STORMWATER UTILITY EXPENDITURES

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Adopted Base Budget	Non- Discretionary Packages	Decision Packages	FY 23-24 Adopted Budget	% Change 22-23 Proj. to 23-24 Adopted
Public Works								
CIP Engineering- Stormwater	84,017	98,509	100,341	99,844	1,050	-	100,894	0.55%
Drainage and Right of Way	1,488,005	1,871,540	1,847,666	1,317,525	3,770	35,000	1,356,295	-26.59%
Engineering Services- Stormwater	128,448	161,944	168,351	171,296	-	-	171,296	1.75%
Total Public Works	1,700,470	2,131,993	2,116,358	1,588,665	4,820	35,000	1,628,485	-24.29%
Environmental Services								
Environmental Services - Stormwater	77,015	86,115	95,835	98,643	-	-	98,643	2.93%
Total Environmental Services	\$ 77,015	\$ 86,115	\$ 95,835	\$ 98,643	\$ -	\$ -	\$ 98,643	2.93%
TOTAL STORMWATER UTILITY FUND EXPENDITURES	\$ 1,777,485	\$ 2,218,108	\$ 2,212,193	\$ 1,687,308	\$ 4,820	\$ 35,000	\$ 1,727,128	-21.93%
NET CHANGE	\$ 45,491	\$ (356,458)	\$ (381,308)				\$ 138,522	

PUBLIC WORKS



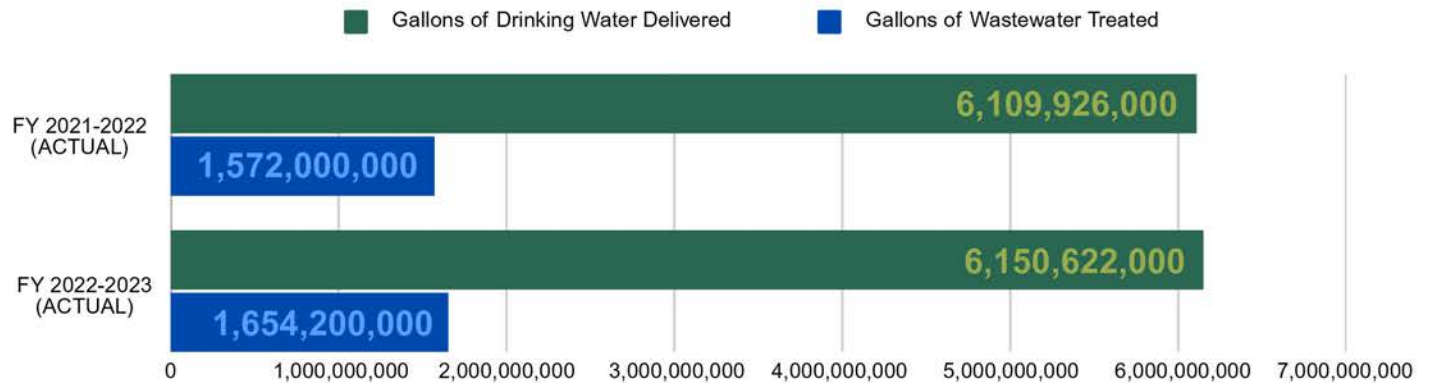


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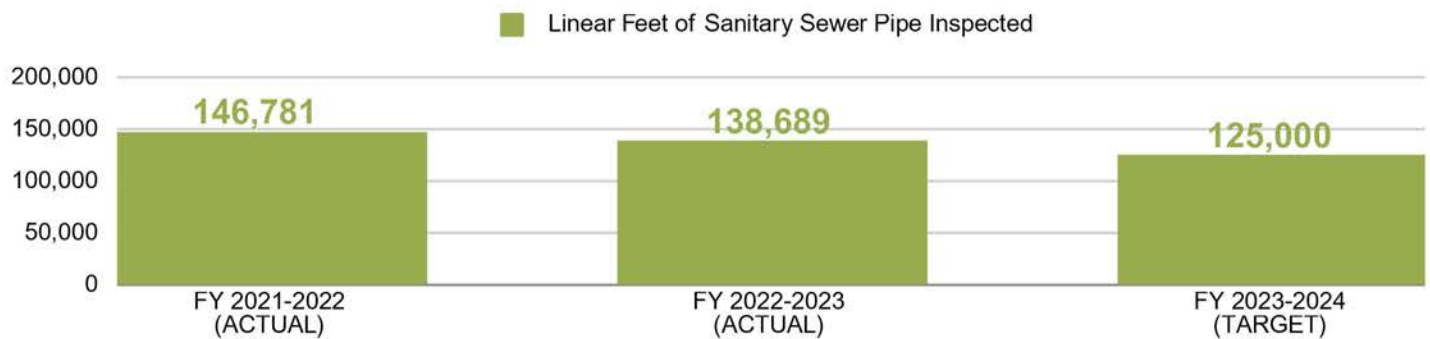
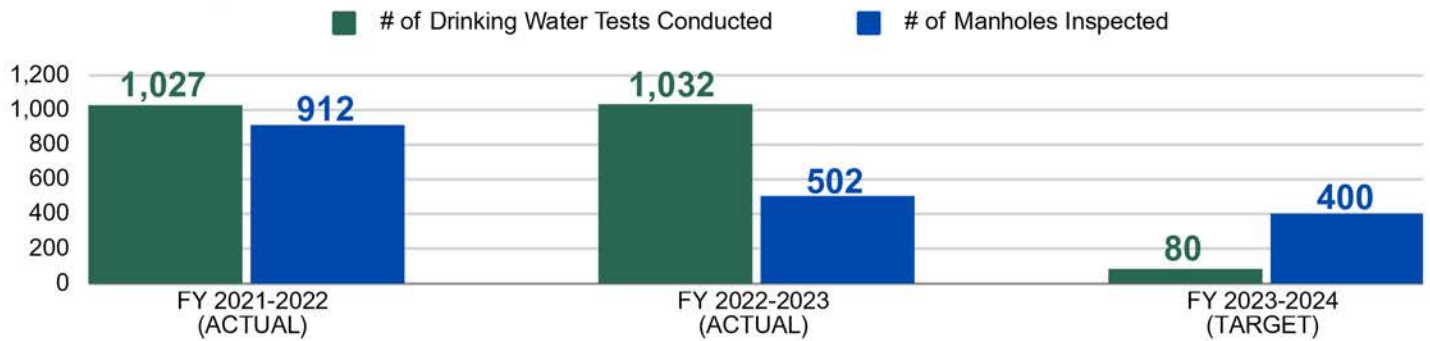
PUBLIC WORKS

Performance Measures

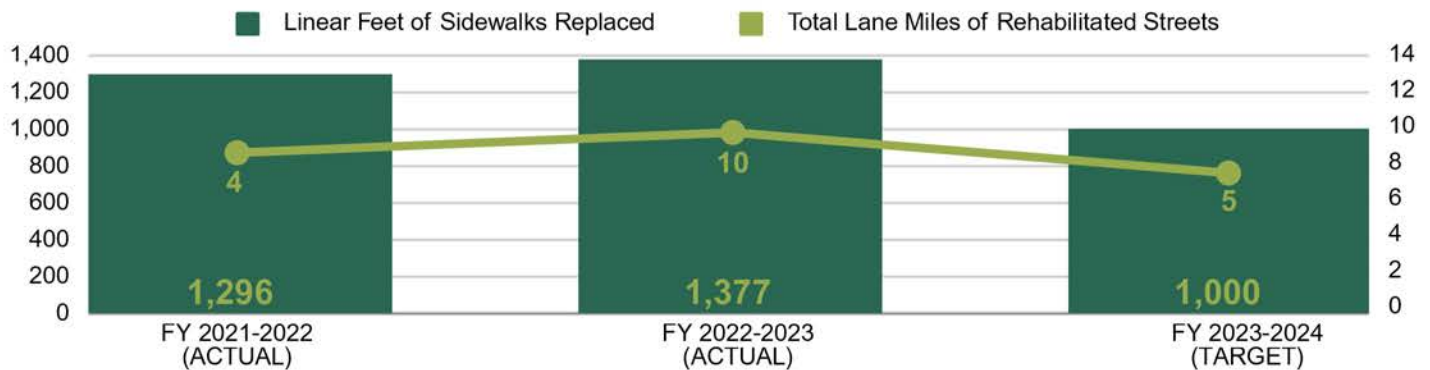
Water



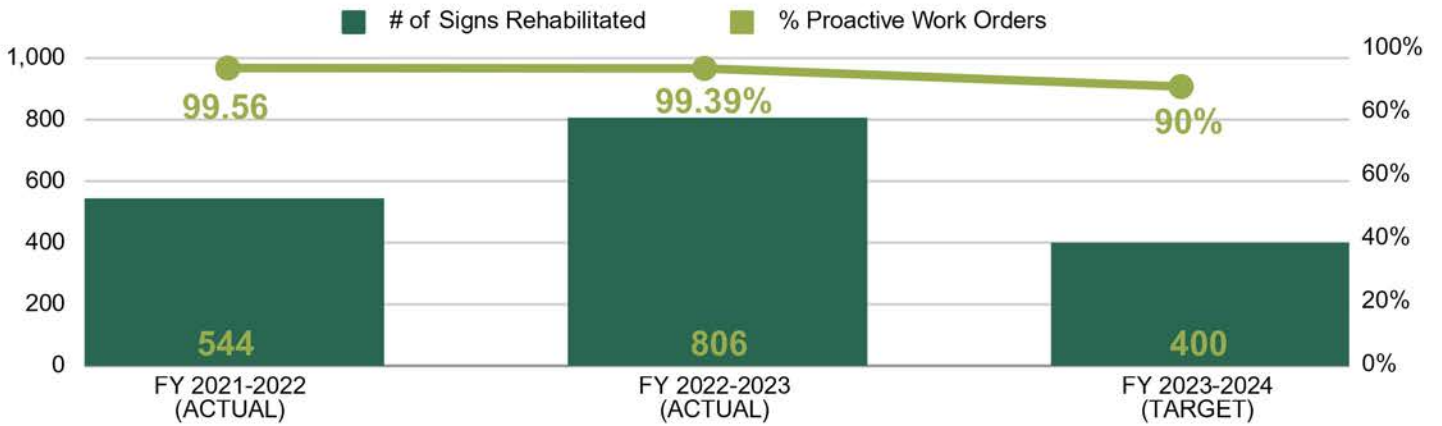
Tests & Inspections



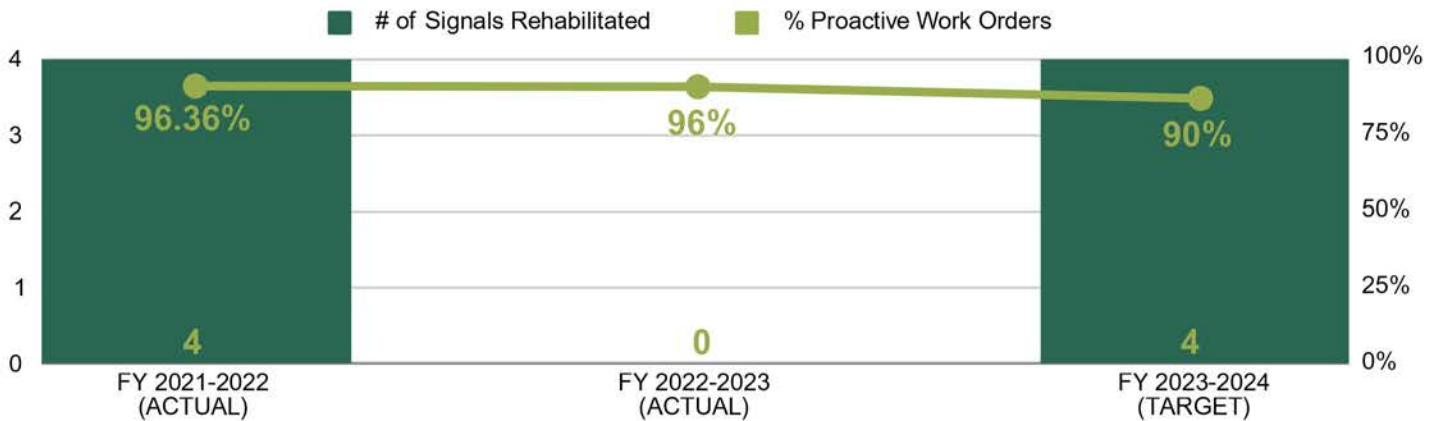
Streets



Signs and Markings



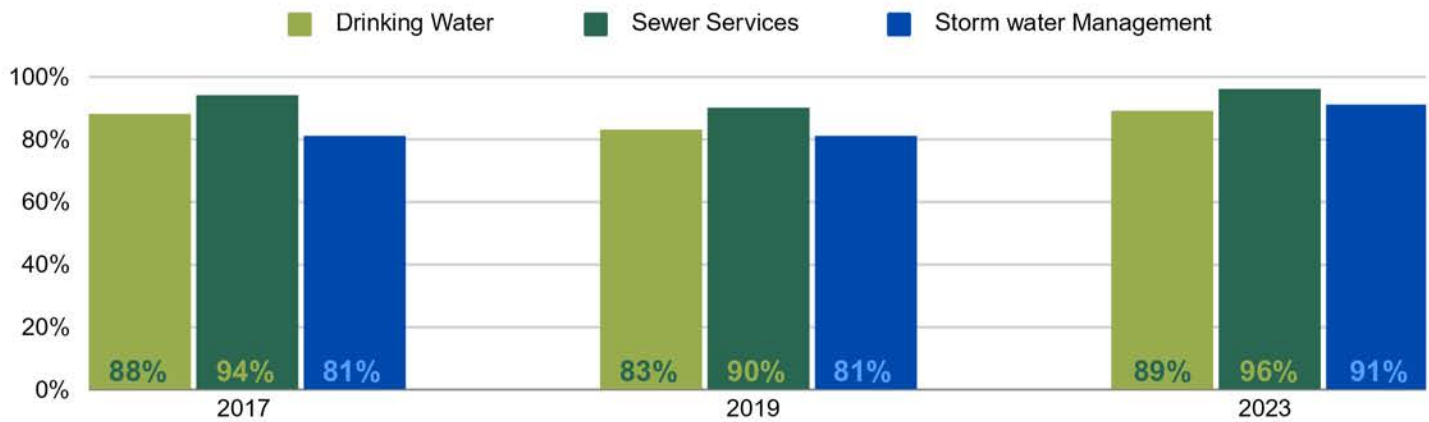
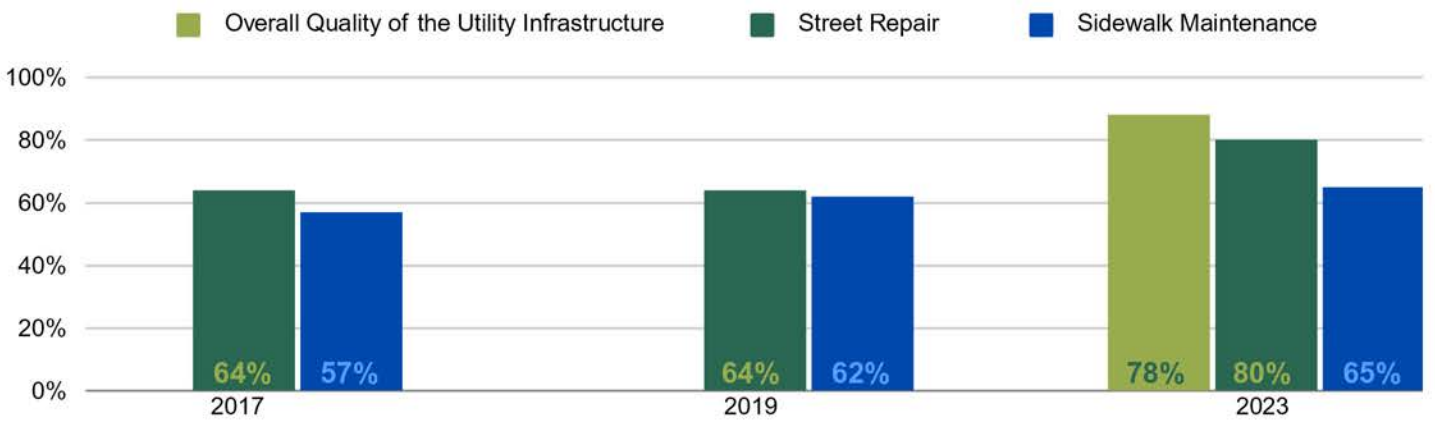
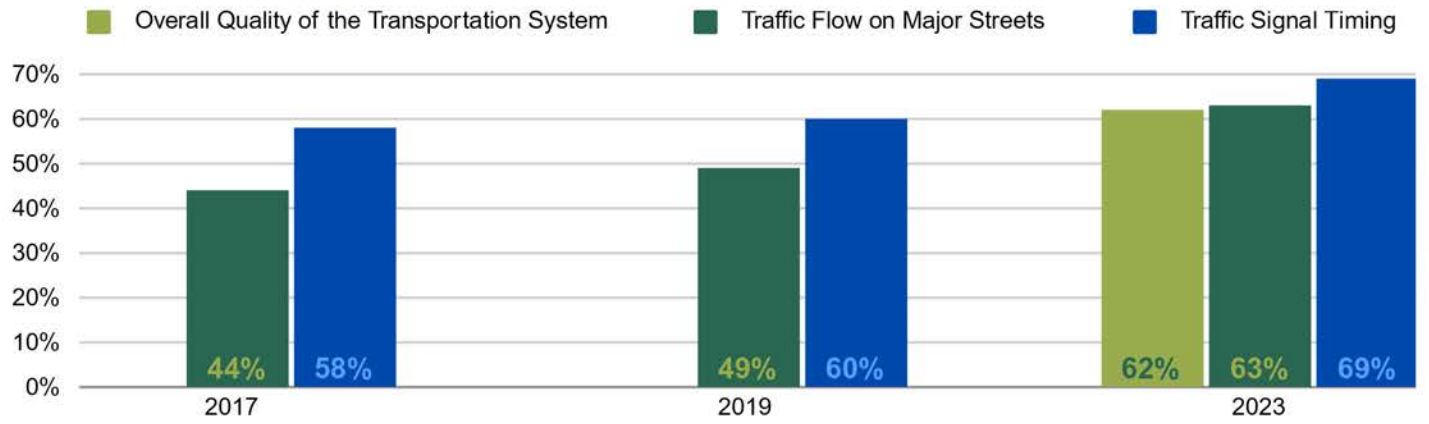
Signals



Development Engineering



Resident Survey (% Excellent or Good)





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FUND:	STORMWATER UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	ALL

The Public Works Department exists to safeguard the health, safety, and welfare of the citizens of the Town of Flower Mound through the administration of engineering-related involvement. This includes the design and review of construction drawings for land development and capital improvement projects, monitoring of construction related activities, identification and resolution of hazardous situations, and master planning and implementation to expand the Town's roadway and utility infrastructure systems.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 655,195	\$ 883,678	\$ 868,421	\$ 933,470	\$ -	\$ 933,470
SUPPLIES AND MATERIALS	51,904	57,151	57,615	58,910	-	58,910
MAINTENANCE	56,128	54,050	54,560	54,050	-	54,050
CONTRACTUAL SERVICES	930,596	1,074,667	1,073,317	542,235	4,820	547,055
CAPITAL OUTLAY	6,647	62,447	62,445	-	35,000	35,000
TOTAL	\$ 1,700,470	\$ 2,131,993	\$ 2,116,358	\$ 1,588,665	\$ 39,820	\$ 1,628,485

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
CIP Engineering- Stormwater	1.0	1.0	1.0	-	1.0
Drainage and Right of Way	9.0	9.0	9.0	-	9.0
Engineering Services- Stormwater	2.0	2.0	2.0	-	2.0
TOTAL Department FTEs	12.0	12.0	12.0	-	12.0

FUND:	STORMWATER UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	CIP ENGINEERING- STORMWATER

It is the CIP Engineering Division's responsibility to safeguard the health, safety, and welfare of the citizens of the Town of Flower Mound through engineering-related involvement. This includes the design and review of construction drawings for capital improvement projects, monitoring of construction related activities, identification and resolution of hazardous situations, review and determination of localized drainage issues and concerns, and master planning and implementation to expand the Town's roadways and utility infrastructure system.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 81,649	\$ 93,819	\$ 96,921	\$ 96,324	\$ -	\$ 96,324
SUPPLIES AND MATERIALS	2,174	3,670	2,400	2,500	-	2,500
MAINTENANCE	83	500	500	500	-	500
CONTRACTUAL SERVICES	111	520	520	520	1,050	1,570
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 84,017	\$ 98,509	\$ 100,341	\$ 99,844	\$ 1,050	\$ 100,894

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
INSPECTOR BUSINESS & TRAVEL	\$ 850
INSPECTOR MEMBERSHIPS & LICENSES	200
TOTAL	\$ 1,050

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	STORMWATER UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	DRAINAGE AND RIGHT OF WAY

The mission of the Drainage and Right-of-Way Division is to provide stormwater control to the Town through the maintenance of drainage ways. The Division is responsible for the operation and maintenance of public drainage systems and rights-of-ways within Flower Mound, with the exception of those within dedicated private or homeowner association-maintained drainage easements, or under the jurisdiction of the Corp of Engineers or the Texas Department of Transportation.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 445,098	\$ 627,915	\$ 603,149	\$ 665,850	\$ -	\$ 665,850
SUPPLIES AND MATERIALS	49,730	53,481	55,215	56,410	-	56,410
MAINTENANCE	56,045	53,550	54,060	53,550	-	53,550
CONTRACTUAL SERVICES	930,485	1,074,147	1,072,797	541,715	3,770	545,485
CAPITAL OUTLAY	6,647	62,447	62,445	-	35,000	35,000
TOTAL	\$ 1,488,005	\$ 1,871,540	\$ 1,847,666	\$ 1,317,525	\$ 38,770	\$ 1,356,295

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
STREET SWEEPING PRICE INCREASE	\$ 3,770
TOTAL	\$ 3,770

DECISION PACKAGE REQUESTS

TITLE	COST
GPS SURVEYING PACKAGE	\$ 26,000
BOBCAT BRUSH ATTACHMENT	9,000
TOTAL	\$ 35,000

FUND:	STORMWATER UTILITY FUND
DEPARTMENT:	PUBLIC WORKS
DIVISION / SUBDIVISION:	ENGINEERING SERVICES- STORMWATER

It is the Engineering Services Division's responsibility is to safeguard the health, safety, and welfare of the citizens of the Town of Flower Mound through engineering-related involvement. This includes the design and review of construction drawings for land development and capital improvement projects, monitoring of construction related activities, identification and resolution of hazardous situations, and master planning and implementation to expand the Town's roadways and utility infrastructure system.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 128,448	\$ 161,944	\$ 168,351	\$ 171,296	\$ -	\$ 171,296
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 128,448	\$ 161,944	\$ 168,351	\$ 171,296	\$ -	\$ 171,296

SUPPLEMENTAL BUDGET SUMMARY

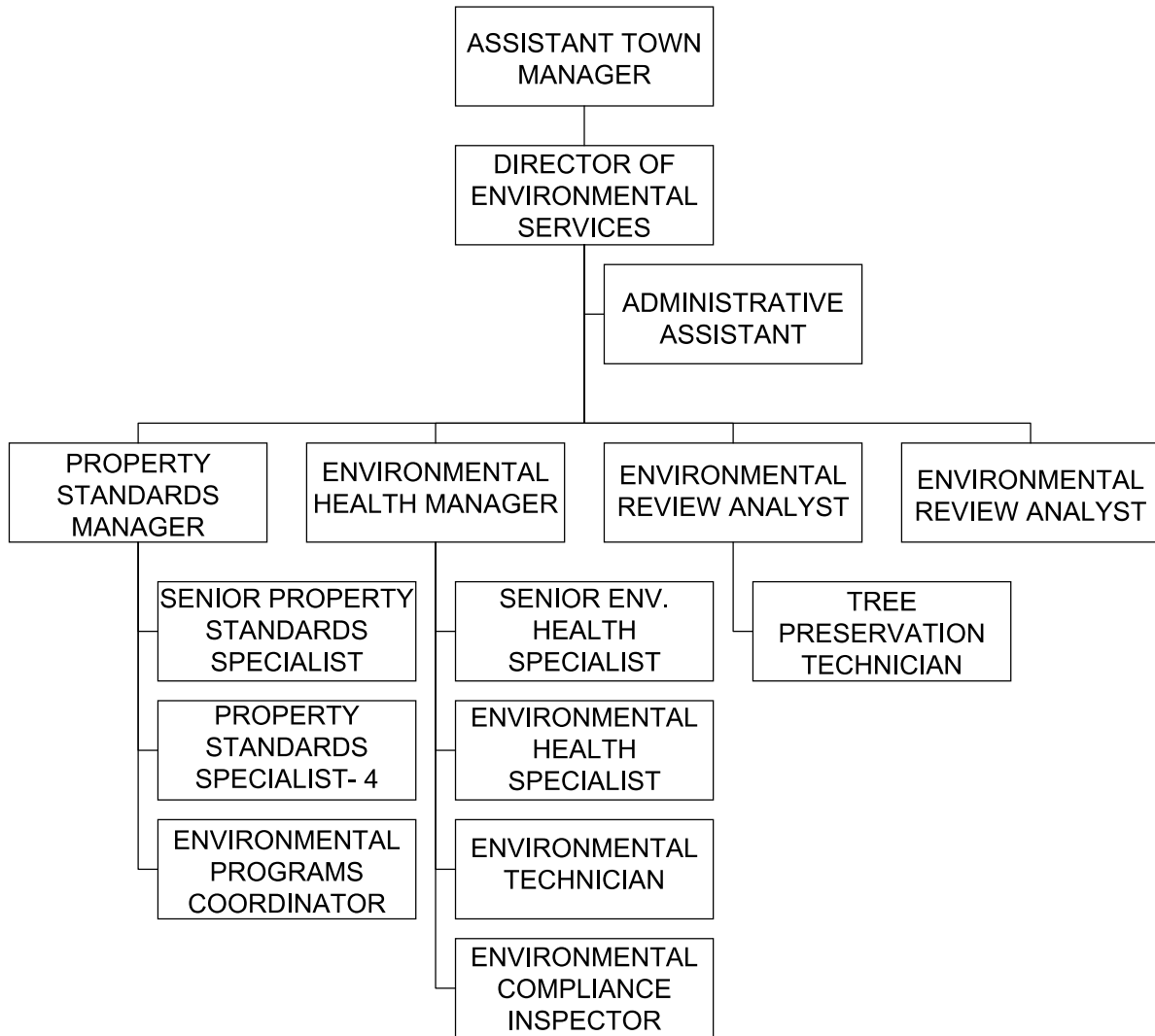
NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGES ARE INCLUDED FOR THIS DIVISION.

ENVIRONMENTAL SERVICES



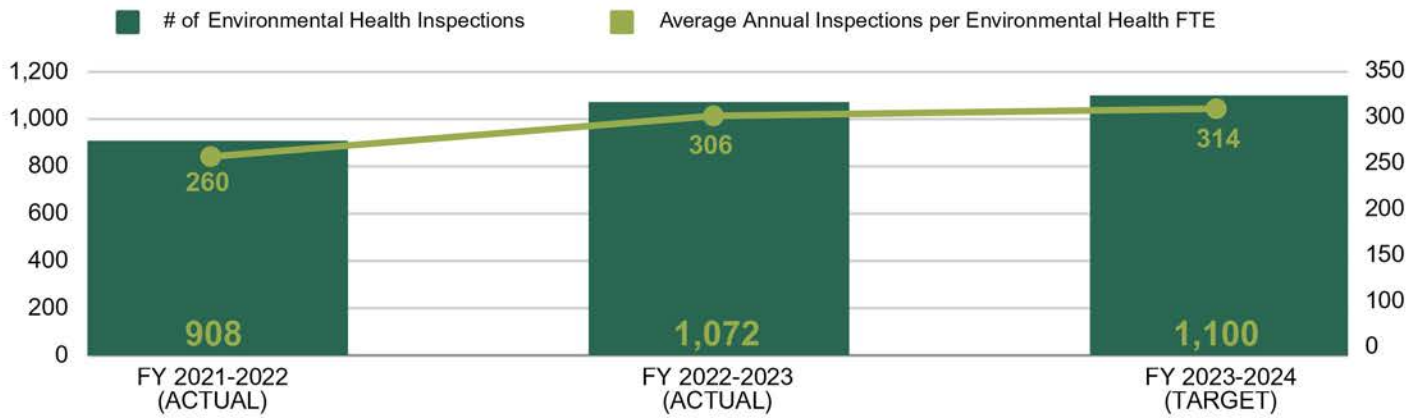


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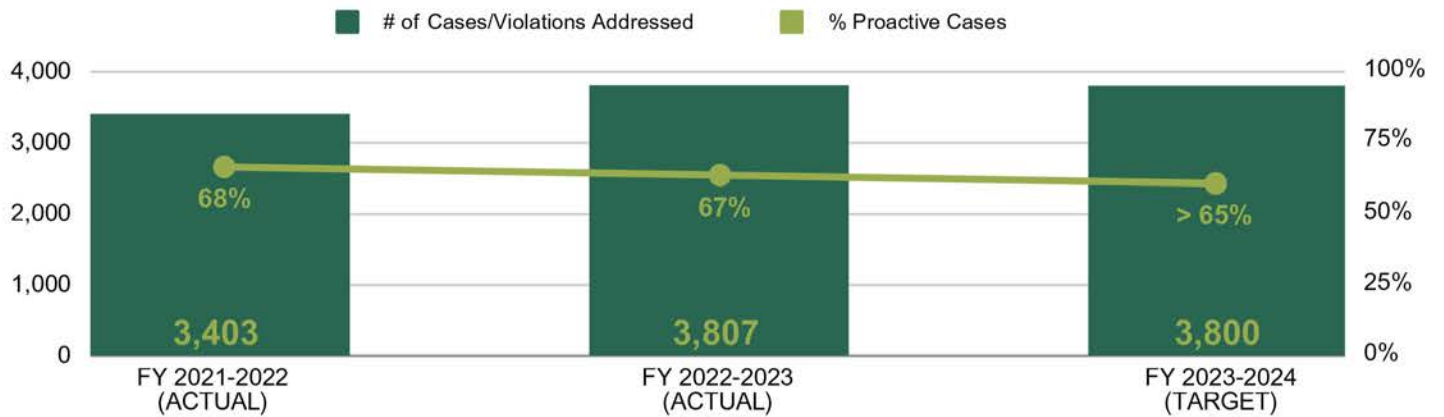
ENVIRONMENTAL SERVICES

Performance Measures

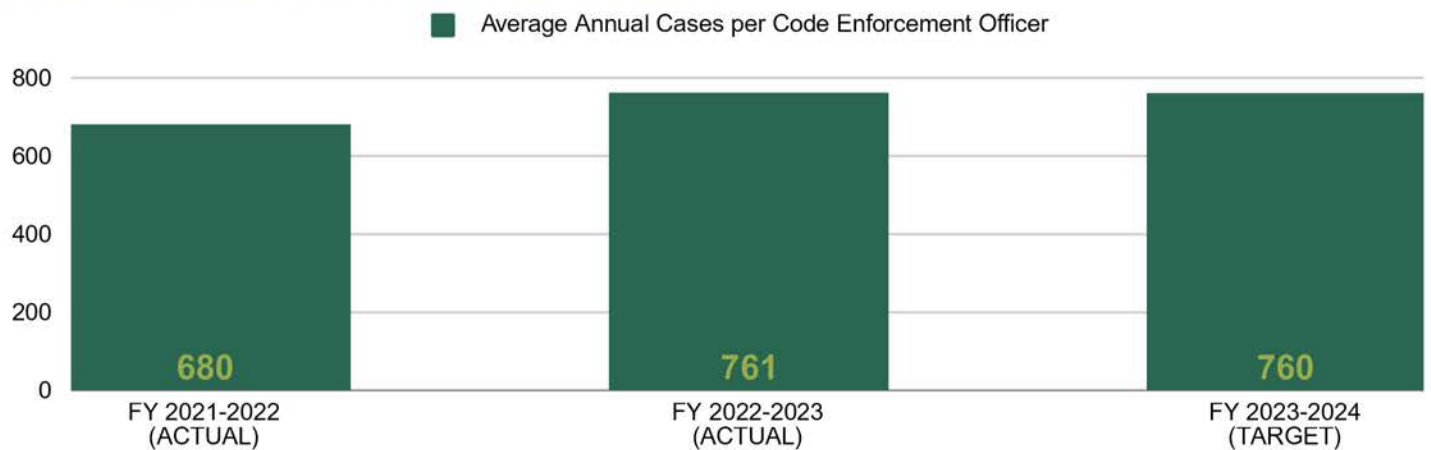
Environmental Health Inspections



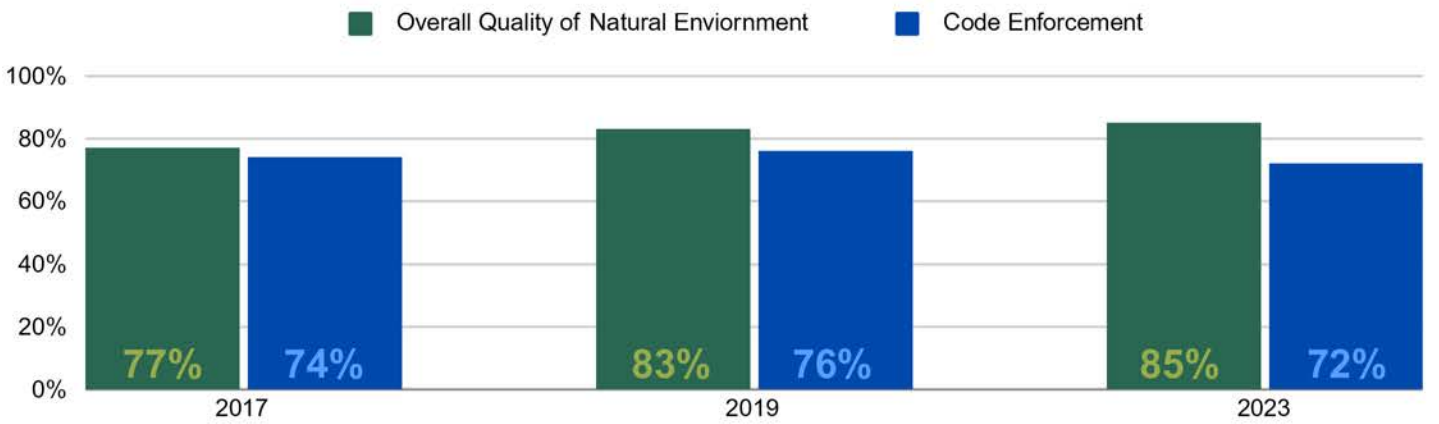
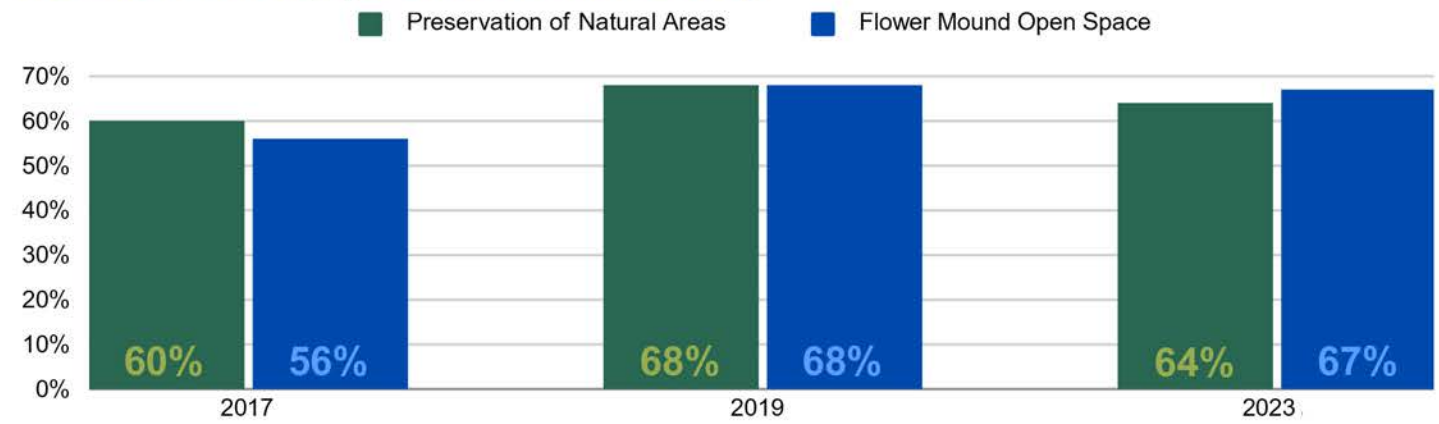
Code Enforcement Cases



Code Enforcement Officer Case Load



Resident Survey (% Excellent or Good)



FUND:	STORMWATER UTILITY FUND
DEPARTMENT:	ENVIRONMENTAL SERVICES
DIVISION / SUBDIVISION:	ALL

The mission of the Environmental Services Department is to provide quality services to the community for the protection and promotion of the health, safety, welfare, property values and environment of the Town of Flower Mound; focus on public education to gain compliance by administering the Towns Code and State Laws relevant to nuisance, zoning, environmental health and consumer health standards; advance and support sustainable development through comprehensive environmental protection, conservation, and effective resource management; implement federal, state, and local environmental statutes and regulations; and foster and ensure continuous public involvement and appreciation for the Towns unique and invaluable natural surroundings.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 69,748	\$ 74,820	\$ 85,790	\$ 88,398	\$ -	\$ 88,398
SUPPLIES AND MATERIALS	2,091	2,500	2,250	2,500	-	2,500
MAINTENANCE	445	1,550	550	500	-	500
CONTRACTUAL SERVICES	4,731	7,245	7,245	7,245	-	7,245
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 77,015	\$ 86,115	\$ 95,835	\$ 98,643	\$ -	\$ 98,643

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Environmental Services- Stormwater	1.0	1.0	1.0	-	1.0
TOTAL Department FTEs	1.0	1.0	1.0	-	1.0

FUND:	STORMWATER UTILITY FUND
DEPARTMENT:	ENVIRONMENTAL SERVICES
DIVISION / SUBDIVISION:	ENVIRONMENTAL SERVICES - STORMWATER

The mission of the Environmental Services Stormwater Program is to provide continuing public education and training related to stormwater and water quality issues, and support watershed protection and monitoring initiatives through sound environmental science, resource conservation, and sustainable development and planning.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 69,748	\$ 74,820	\$ 85,790	\$ 88,398	\$ -	\$ 88,398
SUPPLIES AND MATERIALS	2,091	2,500	2,250	2,500	-	2,500
MAINTENANCE	445	1,550	550	500	-	500
CONTRACTUAL SERVICES	4,731	7,245	7,245	7,245	-	7,245
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 77,015	\$ 86,115	\$ 95,835	\$ 98,643	\$ -	\$ 98,643

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Vehicle & Equipment Replacement Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Fleet Services

DESCRIPTION

This fund is used to manage the purchase of Town vehicles in a manner that does not create the burden of high expenditures during any single year. Departments provide annual lease payments to the fund based on the number and types of vehicles, the average life expectancy, and the projected replacement cost of the vehicles. Vehicles are then replaced on a schedule in order to maintain a safe fleet of Town vehicles for public service.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	81,576	20,000	375,000	250,000	-	250,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE*	2,679,493	2,400,000	2,400,000	2,237,500	-	2,237,500
TOTAL	\$ 2,761,069	\$ 2,420,000	\$ 2,775,000	\$ 2,487,500	\$ -	\$ 2,487,500

*** Other Revenue**

VERF Transfer from:

General Fund	\$ 1,870,295
Utility Fund	271,495
Stormwater Utility Fund	95,145
Tree Preservation Fund	565
	<u>\$ 2,237,500</u>

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	16,203	-	696,165	-	-	-
CAPITAL OUTLAY	1,090,562	4,973,621	4,277,456	3,650,000	-	3,650,000
TOTAL	\$ 1,106,765	\$ 4,973,621	\$ 4,973,621	\$ 3,650,000	\$ -	\$ 3,650,000

PROJECTED FUND BALANCE 10/1/23	\$ 10,563,053
REVENUE	2,487,500
EXPENDITURE	3,650,000
PROJECTED FUND BALANCE 09/30/24	<u>\$ 9,400,553</u>

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS
NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS
NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Technology Replacement Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Information Technology

DESCRIPTION

This fund is used to manage the Town's technology infrastructure in a manner that does not create the burden of high expenditures during any single year.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	6,550	2,000	30,000	20,000	-	20,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	488,548	548,300	548,300	600,250	-	600,250
TOTAL	\$ 495,098	\$ 550,300	\$ 578,300	\$ 620,250	\$ -	\$ 620,250

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	453,536	697,730	548,300	825,000	-	825,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 453,536	\$ 697,730	\$ 548,300	\$ 825,000	\$ -	\$ 825,000

PROJECTED FUND BALANCE 10/1/23	\$ 1,046,202
REVENUE	620,250
EXPENDITURE	825,000
PROJECTED FUND BALANCE 09/30/24	\$ 841,452

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Small Equipment Replacement Fund
DEPARTMENT:	Public Safety
DIVISION/SUBDIVISION:	Public Safety

DESCRIPTION

This fund is used to manage the Town's small equipment such as radios and SCBA's in a manner that does not create the burden of high expenditures during any single year.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	404,205	-	404,205
TOTAL	\$ -	\$ -	\$ -	\$ 404,205	\$ -	\$ 404,205

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE 10/1/23	\$ -
REVENUE	404,205
EXPENDITURE	-
PROJECTED FUND BALANCE 09/30/24	\$ 404,205

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS
NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS
NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Health/Flex Fund
DEPARTMENT:	Internal Services
DIVISION/SUBDIVISION:	Health Insurance/Flex Accounts

DESCRIPTION

The purpose of the Health/Flex Fund is to account for the Town's health insurance program and flexible benefit accounts for medical and childcare costs.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	10,808,592	10,665,000	11,991,025	12,836,000	-	12,836,000
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	24,428	10,000	100,230	100,000	-	100,000
HEALTH INSURANCE	-	-	-	-	-	-
OTHER REVENUE	275,000	-	-	750,000	-	750,000
TOTAL	\$ 11,108,020	\$ 10,675,000	\$ 12,091,255	\$ 13,686,000	\$ -	\$ 13,686,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	64,041	70,000	63,925	67,300	-	67,300
CAPITAL OUTLAY	-	-	-	-	-	-
INTERNAL SERVICES	11,787,135	11,614,000	12,547,755	13,555,500	-	13,555,500
TOTAL	\$ 11,851,176	\$ 11,684,000	\$ 12,611,680	\$ 13,622,800	\$ -	\$ 13,622,800

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

Special Revenue Funds Summary

REVENUES

	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 PROJECTED	FY 23-24 ADOPTED	% CHANGE PROJECTED TO ADOPTED
Library Development Fund	\$ 4,310	\$ 15,060	\$ 65,200	\$ 18,000	-72.39%
TIRZ Fund	7,158,733	7,841,370	8,992,146	8,867,780	-1.38%
Park Development Fund	1,194,656	8,000	404,503	150,000	-62.92%
Tree Preservation Fund	488,813	4,000	301,750	150,000	-50.29%
Public Education Government (PEG) Fund	146,338	146,000	150,000	140,000	-6.67%
Street Maintenance - Sales Tax	4,451,436	4,239,135	5,091,175	5,230,820	2.74%
4B Parks - Sales Tax	4,421,680	4,231,635	4,941,175	5,080,820	2.83%
Crime District - Sales Tax	4,356,409	4,201,405	4,766,865	4,909,545	2.99%
Fire District - Sales Tax	4,334,748	4,177,710	4,711,910	4,889,185	3.76%
Flower Mound Log Cabin	233,366	-	-	-	N/A
Police Seizure Fund	3,447	50	1,100	-	-100.00%
IRS Equitable Sharing Fund	768	-	-	-	N/A
Justice Seizures Fund	34,209	30	68,950	500	-99.27%
Chapter 59 Seizure Fund	48,241	-	24,802	-	-100.00%
Animal Care Fund	12,809	8,150	10,200	9,000	-11.76%
Opioid Settlement Fund	-	-	67,573	-	-100.00%
SAFER Grant Fund	1,583,618	-	768,021	-	-100.00%
Community Development Block Grant Fund	285,810	229,923	548,879	278,855	-49.20%
Grants Fund	146,858	47,570	2,166,356	-	-100.00%
Neighborhood Improvement Fund	71,769	80,450	105,025	76,150	-27.49%
COVID-19 Fund	2,209,688	6,000	3,362,916	20,000	-99.41%
Hotel Occupancy Tax Fund	420,416	450,500	458,000	465,000	1.53%
Municipal Court Security Fund	35,404	33,360	39,020	38,020	-2.56%
Municipal Court Technology Fund	28,957	27,600	31,775	30,775	-3.15%
Municipal Court Jury Fund	683	660	715	715	0.00%
Municipal Court Truancy Prevention Fund	34,361	33,110	36,690	36,440	-0.68%
TOTAL RESOURCES	\$ 31,707,527	\$ 25,781,718	\$ 37,114,746	\$ 30,391,605	-18.11%

EXPENDITURES

EXPENDITURES	FY 21-22 ACTUAL	FY 22-23 BUDGET	FY 22-23 PROJECTED	FY 23-24 ADOPTED	% CHANGE PROJECTED TO ADOPTED
Library Development Fund	\$ -	\$ 56,376	\$ 36,436	\$ 20,000	-45.11%
TIRZ Fund	5,763,233	23,061,607	23,061,607	13,822,591	-40.06%
Park Development Fund	1,354,882	6,758,883	5,769,446	451,633	-92.17%
Tree Preservation Fund	138,465	244,658	219,306	244,582	11.53%
Public Education Government (PEG) Fund	26,752	763,650	90,600	763,650	742.88%
Street Maintenance - Sales Tax	1,991,172	16,492,813	16,492,813	6,612,321	-59.91%
4B Parks - Sales Tax	4,462,656	13,380,062	12,337,676	5,080,820	-58.82%
Crime District - Sales Tax	3,227,394	4,161,529	3,781,918	4,622,212	22.22%
Fire District - Sales Tax	3,293,378	3,407,020	3,630,200	3,709,197	2.18%
Flower Mound Log Cabin	233,101	11,354	-	-	N/A
Police Seizure Fund	-	-	-	-	N/A
IRS Equitable Sharing Fund	107,671	61,374	61,374	2,292	-96.27%
Justice Seizures Fund	-	28,645	28,645	75,014	161.87%
Chapter 59 Seizure Fund	14,995	80,000	80,000	48,445	-39.44%
Animal Care Fund	6,793	30,000	5,000	29,500	490.00%
Opioid Settlement Fund	-	-	-	67,573	N/A
SAFER Grant Fund	1,583,618	768,021	768,021	-	-100.00%
Community Development Block Grant Fund	285,811	548,879	548,879	278,855	-49.20%
Grants Fund	146,857	2,166,356	2,166,356	-	-100.00%
Neighborhood Improvement Fund	145,954	130,000	100,000	130,000	30.00%
COVID-19 Fund	2,186,841	3,263,084	1,203,084	2,202,848	83.10%
Hotel Occupancy Tax Fund	370,821	400,000	400,000	415,000	3.75%
Municipal Court Security Fund	32,327	45,100	32,925	51,100	55.20%
Municipal Court Technology Fund	25,243	35,415	29,565	34,750	17.54%
Municipal Court Jury Fund	1,200	500	-	750	N/A
Municipal Court Truancy Prevention Fund	25,764	35,000	17,485	35,000	100.17%
TOTAL EXPENDITURES	\$ 25,424,928	\$ 75,930,326	\$ 70,861,336	\$ 38,698,133	-45.39%



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FUND:	Library Development Fund
DEPARTMENT:	Community Services
DIVISION/SUBDIVISION:	Library Services/Library Development

DESCRIPTION

The Library Development Fund accepts monetary donations from individuals and organizations for specific library purchases and for the purchase of library books and other materials.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	254	60	3,200	3,000	-	3,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	4,056	15,000	62,000	15,000	-	15,000
TOTAL	\$ 4,310	\$ 15,060	\$ 65,200	\$ 18,000	\$ -	\$ 18,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	10,000	60	10,000	-	10,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	10,000	-	10,000	-	10,000
CAPITAL OUTLAY	-	36,376	36,376	-	-	-
TOTAL	\$ -	\$ 56,376	\$ 36,436	\$ 20,000	\$ -	\$ 20,000

FUND BALANCE SUMMARY

PROJECTED FUND BALANCE 10/1/23	\$ 72,534
REVENUE	18,000
EXPENDITURE	20,000
PROJECTED FUND BALANCE 09/30/24	\$ 70,534

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	TIRZ Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Financial Services Administration

DESCRIPTION

The Tax Increment Financing Reinvestment Zone (TIRZ) was established in September 2005. The TIRZ Fund accounts for the all Tax Increments within the TIRZ. The board of directors will make recommendations to the Town Council concerning the administration of the TIRZ.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 7,023,502	\$ 7,816,370	\$ 8,467,146	\$ 8,467,780	\$ -	\$ 8,467,780
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	135,231	25,000	525,000	400,000	-	400,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 7,158,733	\$ 7,841,370	\$ 8,992,146	\$ 8,867,780	\$ -	\$ 8,867,780

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	3,118,058	20,421,932	20,421,932	11,181,941	-	11,181,941
DEBT SERVICE	2,645,175	2,639,675	2,639,675	2,640,650	-	2,640,650
TOTAL	\$ 5,763,233	\$ 23,061,607	\$ 23,061,607	\$ 13,822,591	\$ -	\$ 13,822,591

PROJECTED FUND BALANCE 10/1/23	\$ 4,954,811
REVENUE	8,867,780
EXPENDITURE	13,822,591
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Park Development Fund
DEPARTMENT:	Community Services
DIVISION/SUBDIVISION:	Park Development

DESCRIPTION

The Park Development Fund accounts for all monetary contributions and payments to the Town of Flower Mound by developers in lieu of the dedication of actual parkland. Per Section 90-446 of Chapter 90 of the Town's Code of Ordinances: The park dedication fee (or the fee-in-lieu of land) is an amount equivalent to the fair market value of the amount of land that would have otherwise been required to be dedicated within the proposed development. The park development fee is \$1,388 per residential unit to ensure that new neighborhood parks are provided with minimum, standard amenities, based upon the amenity cost for a typical 5.0 acre neighborhood park.

REVENUE SUMMARY

OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	1,153,315	-	198,703	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	39,733	8,000	200,000	150,000	-	150,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	1,608	-	5,800	-	-	-
TOTAL	\$ 1,194,656	\$ 8,000	\$ 404,503	\$ 150,000	\$ -	\$ 150,000

EXPENDITURE SUMMARY

OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	1,354,882	6,758,883	5,769,446	451,633	-	451,633
TOTAL	\$ 1,354,882	\$ 6,758,883	\$ 5,769,446	\$ 451,633	\$ -	\$ 451,633

PROJECTED FUND BALANCE 10/1/23	\$ 301,633
REVENUE	150,000
EXPENDITURE	451,633
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Tree Preservation Fund
DEPARTMENT:	Environmental Services
DIVISION/SUBDIVISION:	Environmental Resources/Tree Preservation

DESCRIPTION

Funds in this account have been paid to the Town of Flower Mound and are used by the Town to provide and/or support supplemental landscape plantings in public areas of Flower Mound, and/or to support the administration and enforcement of the Town's tree preservation regulations.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	475,383	-	111,750	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	13,430	4,000	190,000	150,000	-	150,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 488,813	\$ 4,000	\$ 301,750	\$ 150,000	\$ -	\$ 150,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 54,463	\$ 124,838	\$ 99,486	\$ 123,003	\$ 1,629	\$ 124,632
SUPPLIES AND MATERIALS	5,903	11,685	11,685	11,685	-	11,685
MAINTENANCE	394	500	500	500	-	500
CONTRACTUAL SERVICES	77,705	107,635	107,635	107,765	-	107,765
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 138,465	\$ 244,658	\$ 219,306	\$ 242,953	\$ 1,629	\$ 244,582

PROJECTED FUND BALANCE 10/1/23	\$ 2,131,978
REVENUE	150,000
EXPENDITURE	244,582
PROJECTED FUND BALANCE 09/30/24	\$ 2,037,396

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
COMPENSATION PACKAGE	\$ 1,629
TOTAL	\$ 1,629

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Environmental Services	0.5	1.0	1.0	-	1.0
Park Services	1.0	1.0	1.0	-	1.0
TOTAL Department FTEs	1.5	2.0	2.0	-	2.0

FUND:	Public-Education-Government (PEG) Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Information Technology

DESCRIPTION

Since all cable providers in Flower Mound are under state franchises, they must pay the Town a 1% of gross revenues fee per Section 66-006 of the Texas Utilities Code (PEG fee).

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 141,963	\$ 145,000	\$ 130,000	\$ 125,000	\$ -	\$ 125,000
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	4,375	1,000	20,000	15,000	-	15,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 146,338	\$ 146,000	\$ 150,000	\$ 140,000	\$ -	\$ 140,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	24,877	91,400	57,500	760,650	-	760,650
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,875	4,000	3,000	3,000	-	3,000
CAPITAL OUTLAY	-	668,250	30,100	-	-	-
TOTAL	\$ 26,752	\$ 763,650	\$ 90,600	\$ 763,650	\$ -	\$ 763,650

PROJECTED FUND BALANCE 10/1/23	\$ 790,631
REVENUE	140,000
EXPENDITURE	763,650
PROJECTED FUND BALANCE 09/30/24	\$ 166,981

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Street Maintenance - Sales Tax
DEPARTMENT:	Infrastructure Services
DIVISION/SUBDIVISION:	Street Services

DESCRIPTION

A Street Maintenance dedicated sales tax was initially approved by the voters in November 2007 for one-fourth of one percent. The sales tax will be used to fund reconstruction or rehabilitation of street projects.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 4,376,097	\$ 4,219,135	\$ 4,741,175	\$ 4,930,820	\$ -	\$ 4,930,820
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	75,339	20,000	350,000	300,000	-	300,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 4,451,436	\$ 4,239,135	\$ 5,091,175	\$ 5,230,820	\$ -	\$ 5,230,820

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	1,991,172	16,492,813	16,492,813	6,612,321	-	6,612,321
TOTAL	\$ 1,991,172	\$ 16,492,813	\$ 16,492,813	\$ 6,612,321	\$ -	\$ 6,612,321

PROJECTED FUND BALANCE 10/1/23	\$ 1,381,501
REVENUE	5,230,820
EXPENDITURE	6,612,321
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	4B Parks - Sales Tax
DEPARTMENT:	Community Services
DIVISION/SUBDIVISION:	Recreation & Leisure Services

DESCRIPTION

A Section 4B dedicated sales tax was approved by the voters in November 2007 for one-fourth of one percent. The sales tax will be used to fund for park and recreation improvements such as amphitheaters, arboretum, community garden, irrigation, meeting facilities, multi-purpose and equestrian trail expansion and trailheads, museum, natural amenities including ponds and wildflower plantings, new park development, new park equipment, parking improvements, pavilion, playground equipment replacement, practice field improvements and sports fields.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 4,376,097	\$ 4,219,135	\$ 4,741,175	\$ 4,930,820	\$ -	\$ 4,930,820
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	45,583	12,500	200,000	150,000	-	150,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 4,421,680	\$ 4,231,635	\$ 4,941,175	\$ 5,080,820	\$ -	\$ 5,080,820

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	548,250	545,950	545,950	570,200	-	570,200
CAPITAL OUTLAY	3,914,406	12,834,112	11,791,726	4,510,620	-	4,510,620
TOTAL	\$ 4,462,656	\$ 13,380,062	\$ 12,337,676	\$ 5,080,820	\$ -	\$ 5,080,820

PROJECTED FUND BALANCE 10/1/23	\$	-
REVENUE		5,080,820
EXPENDITURE		<u>5,080,820</u>
PROJECTED FUND BALANCE 09/30/24	\$	-

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Crime District - Sales Tax
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Operating Services- Crime District

DESCRIPTION

A Crime Control and Prevention District dedicated sales tax was approved by the voters in November 2007 and reauthorized in November 2011 for one-fourth of one percent. The sales tax initially established two new beats and continues to be used for police department operations.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 4,341,850	\$ 4,197,905	\$ 4,691,865	\$ 4,879,545	\$ -	\$ 4,879,545
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	14,559	3,500	75,000	30,000	-	30,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 4,356,409	\$ 4,201,405	\$ 4,766,865	\$ 4,909,545	\$ -	\$ 4,909,545

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 2,917,630	\$ 4,061,839	\$ 3,682,178	\$ 4,135,447	\$ 77,745	\$ 4,213,192
SUPPLIES AND MATERIALS	139,723	9,784	9,834	-	76,120	76,120
MAINTENANCE	39,971	-	-	-	-	-
CONTRACTUAL SERVICES	130,070	-	-	-	63,600	63,600
CAPITAL OUTLAY	-	89,906	89,906	-	269,300	269,300
TOTAL	\$ 3,227,394	\$ 4,161,529	\$ 3,781,918	\$ 4,135,447	\$ 486,765	\$ 4,622,212

PROJECTED FUND BALANCE 10/1/23	\$ 4,268,461
REVENUE	4,909,545
EXPENDITURE	4,622,212
PROJECTED FUND BALANCE 09/30/24	\$ 4,555,794

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
COMPENSATION PACKAGE	\$ 77,745
THREE PATROL UNITS	340,000
POLICE EQUIPMENT	69,020
TOTAL	\$ 486,765

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Operating Services	30.5	36.5	36.5	-	36.5
TOTAL Department FTEs	30.5	36.5	36.5	-	36.5

FUND:	Fire District - Sales Tax
DEPARTMENT:	Fire & Emergency Services
DIVISION/SUBDIVISION:	Fire Suppression Services- Fire District

DESCRIPTION

A Fire Control, Prevention and Emergency Medical District dedicated sales tax was approved by the voters in November 2007 and reauthorized in November 2011 for one-fourth of one percent. The sales tax was initially used to establish two new stations and continues to be used for fire and emergency services operations.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 4,329,572	\$ 4,176,810	\$ 4,681,910	\$ 4,869,185	\$ -	4,869,185
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	5,176	900	30,000	20,000	-	20,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 4,334,748	\$ 4,177,710	\$ 4,711,910	\$ 4,889,185	\$ -	\$ 4,889,185

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 3,293,378	\$ 3,350,920	\$ 3,574,100	\$ 3,445,452	\$ 115,345	\$ 3,560,797
SUPPLIES AND MATERIALS	-	27,000	27,000	-	12,000	12,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	40,000	40,000
CAPITAL OUTLAY	-	29,100	29,100	-	96,400	96,400
TOTAL	\$ 3,293,378	\$ 3,407,020	\$ 3,630,200	\$ 3,445,452	\$ 263,745	\$ 3,709,197

PROJECTED FUND BALANCE 10/1/23	\$ 2,882,882
REVENUE	4,889,185
EXPENDITURE	3,709,197
PROJECTED FUND BALANCE 09/30/24	\$ 4,062,870

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
JOINT TRAINING FACILITY COST INCREASE	\$ 40,000
AMBULANCE EQUIPMENT	88,400
FITNESS EQUIPMENT REPLACEMENT	12,000
SWIFTWATER BOAT MOTOR	8,000
TOTAL	\$ 148,400

DECISION PACKAGE REQUESTS

TITLE	COST
COMPENSATION PACKAGE	\$ 76,070
SUPPORT SERVICES CLERK RECLASS- PT to FT	39,275
TOTAL	\$ 115,345

PERSONNEL SUMMARY					
FTEs per Division	FY 2021-2022 ACTUAL	FY 2022-2023 MODIFIED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
Fire Suppression Services	22.5	22.5	22.5	0.5	23.0
TOTAL Department FTEs	22.5	22.5	22.5	0.5	23.0

FUND:	Flower Mound Log Cabin
DEPARTMENT:	Community Services
DIVISION/SUBDIVISION:	Log Cabin Park/Restoration

DESCRIPTION

The Town purchased and received a property of historical significance on January 4, 2016, described as the Gibson-Grant Long Prairie Log Cabin Site. An agreement with Denton County, through the Office of History and Culture, will provide the Town with assistance for the restoration phase of the cabin and the interpretative phase of the project. The Flower Mound Log Cabin fund will be used to collect donations and account for expenditures related to the restoration, maintenance, or repair of the cabin site and/or exhibits.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	265	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	233,101	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 233,366	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	233,101	11,354	-	-	-	-
TOTAL	\$ 233,101	\$ 11,354	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE 10/1/23	\$ 18,150
REVENUE	-
EXPENDITURE	-
PROJECTED FUND BALANCE 09/30/24	\$ 18,150

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Police Seizure Fund
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Support Services/Police Seizure

DESCRIPTION

The Police Seizure Fund accounts for all monies and property seized by the Flower Mound Police Department while involved in or used in the commission of certain types of drug and criminal activities and subsequently awarded by court order to the Police Services Department for law enforcement purposes. Monies from this fund will provide additional support for the Narcotics Section of the Police Services Department.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	3,198	-	100	-	-	-
INVESTMENT EARNINGS	249	50	1,000	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 3,447	\$ 50	\$ 1,100	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE 10/1/23	\$ 22,290
REVENUE	-
EXPENDITURE	-
PROJECTED FUND BALANCE 09/30/24	\$ 22,290

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	IRS Equitable Sharing Fund
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Operating Services/Police Seizure

DESCRIPTION

The mission of the IRS Equitable Sharing task force is to develop and assist with criminal investigations and asset forfeitures of illegal activities in the North Texas area. The emphasis of the task force is to pursue investigations on individuals and organizations that will result in criminal prosecutions and large asset forfeitures. Monies from this fund will provide additional support for the Police Department.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	768	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 768	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	51,449	14,002	14,002	2,292	-	2,292
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	55,822	47,372	47,372	-	-	-
TOTAL	\$ 107,671	\$ 61,374	\$ 61,374	\$ 2,292	\$ -	\$ 2,292

PROJECTED FUND BALANCE 10/1/23	\$ 2,292
REVENUE	-
EXPENDITURE	2,292
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS
NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS
NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Justice Seizures Fund
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Support Services/Police Seizure

DESCRIPTION

The Justice Seizures fund accounts for funds received from the DEA, the DOJ, and the US Federal Marshal's office.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	34,029	-	66,950	-	-	-
INVESTMENT EARNINGS	180	30	2,000	500	-	500
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 34,209	\$ 30	\$ 68,950	\$ 500	\$ -	\$ 500

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	28,645	28,645	75,014	-	75,014
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ 28,645	\$ 28,645	\$ 75,014	\$ -	\$ 75,014

PROJECTED FUND BALANCE 10/1/23	\$ 74,514
REVENUE	500
EXPENDITURE	75,014
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Chapter 59 Seizure Fund
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Support Services/Police Seizure

DESCRIPTION

The Chapter 59 Seizure Fund accounts for funds that are being pursued in the state-level courts and are held until they are awarded as forfeiture or denied.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	36,495	-	1,802	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	11,746	-	23,000	-	-	-
TOTAL	\$ 48,241	\$ -	\$ 24,802	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 11,588	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
SUPPLIES AND MATERIALS	2,158	25,000	25,500	13,445	-	13,445
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,249	-	2,700	-	-	-
CAPITAL OUTLAY	-	20,000	16,800	-	-	-
TOTAL	\$ 14,995	\$ 80,000	\$ 80,000	\$ 48,445	\$ -	\$ 48,445

PROJECTED FUND BALANCE 10/1/23	\$ 48,445
REVENUE	-
EXPENDITURE	48,445
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Animal Care Fund
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Animal Services/Animal Care

DESCRIPTION

The Animal Care Fund accounts for all monies donated for use by the Town's Animal Shelter and for conducting animal protection and adoption activities.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	589	150	2,500	1,000	-	1,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	12,220	8,000	7,700	8,000	-	8,000
TOTAL	\$ 12,809	\$ 8,150	\$ 10,200	\$ 9,000	\$ -	\$ 9,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	9,000	-	8,500	-	8,500
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	6,793	21,000	5,000	21,000	-	21,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 6,793	\$ 30,000	\$ 5,000	\$ 29,500	\$ -	\$ 29,500

PROJECTED FUND BALANCE 10/1/23	\$ 97,428
REVENUE	9,000
EXPENDITURE	29,500
PROJECTED FUND BALANCE 09/30/24	\$ 76,928

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Opioid Settlement Fund
DEPARTMENT:	Public Safety
DIVISION/SUBDIVISION:	Public Safety

DESCRIPTION

The Opioid Settlement Fund accounts for allocations from the State of Texas, through the Office of the Attorney General for the allocation of opioid settlement funds.

OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	67,573	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 67,573	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY

OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	67,573	-	67,573
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ 67,573	\$ -	\$ 67,573

PROJECTED FUND BALANCE 10/1/23	\$ 67,573
REVENUE	-
EXPENDITURE	67,573
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	SAFER Grant
DEPARTMENT:	Fire & Emergency Services
DIVISION/SUBDIVISION:	Fire Suppression

DESCRIPTION

This grant awarded by the U.S. Department of Homeland Security will be used to fund fifteen additional firefighters for a three-year period.

OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	835,440	-	268,807	-	-	-
OTHER REVENUE	748,178	-	499,214	-	-	-
TOTAL	\$ 1,583,618	\$ -	\$ 768,021	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,583,618	\$ 768,021	\$ 768,021	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,583,618	\$ 768,021	\$ 768,021	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE 10/1/23	\$ -
REVENUE	-
EXPENDITURE	-
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Community Development Block Grant Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Financial Services

DESCRIPTION

The Financial Services Division provides timely information promoting awareness of Town services, major projects and community events, in addition to managing special events, coordinating intergovernmental activities, and identifying and pursuing opportunities for grant funding. The Community Development Block Grant (CDBG), administered by the Financial Services Division, is a federally funded program designed to improve communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	247,597	229,923	536,449	278,855	-	278,855
OTHER REVENUE	38,213	-	12,430	-	-	-
TOTAL	\$ 285,810	\$ 229,923	\$ 548,879	\$ 278,855	\$ -	\$ 278,855

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	285,811	548,879	548,879	278,855	-	278,855
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 285,811	\$ 548,879	\$ 548,879	\$ 278,855	\$ -	\$ 278,855

PROJECTED FUND BALANCE 10/1/23	\$ -
REVENUE	278,855
EXPENDITURE	278,855
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS
NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS
NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Grants Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Financial Services

DESCRIPTION

The Town's Grants fund accounts for revenues derived from various granting agencies. The funds are expended for grant-related purposes.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	133,152	43,143	2,161,570	-	-	-
OTHER REVENUE	13,706	4,427	4,786	-	-	-
TOTAL	\$ 146,858	\$ 47,570	\$ 2,166,356	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	27,411	9,571	9,571	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	65,196	2,156,785	2,156,785	-	-	-
CAPITAL OUTLAY	54,250	-	-	-	-	-
TOTAL	\$ 146,857	\$ 2,166,356	\$ 2,166,356	\$ -	\$ -	\$ -

FUND BALANCE SUMMARY

PROJECTED FUND BALANCE 10/1/23	\$ -
REVENUE	-
EXPENDITURE	-
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Neighborhood Improvement Fund
DEPARTMENT:	Community Services
DIVISION/SUBDIVISION:	Sidewalk and Fence Replacement/Neighborhood Enhancements

DESCRIPTION

The purpose of this fund is to promote reinvestment in neighborhoods to maintain property values through the Town-sponsored sidewalk repair and replacement program and the fence replacement program. The sidewalk program encourages proper sidewalk maintenance to protect the safety and welfare of the citizens and improves resident's quality of life by encouraging a pedestrian-friendly environment. The fence replacement program provides a mechanism to assist residents with perimeter fence replacement for wood fencing adjacent to the Town's thoroughfares.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	70,665	80,150	101,025	75,150	-	75,150
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	1,104	300	4,000	1,000	-	1,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 71,769	\$ 80,450	\$ 105,025	\$ 76,150	\$ -	\$ 76,150

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	145,954	130,000	100,000	130,000	-	130,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 145,954	\$ 130,000	\$ 100,000	\$ 130,000	\$ -	\$ 130,000

PROJECTED FUND BALANCE 10/1/23	\$ 143,581
REVENUE	76,150
EXPENDITURE	130,000
PROJECTED FUND BALANCE 09/30/24	\$ 89,731

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	COVID-19 Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Financial Services

DESCRIPTION

The Town's COVID-19 fund accounts for revenues derived from US Government, FEMA, Denton County, and Tarrant County. The funds are expended for COVID-19 purposes.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	22,848	6,000	110,000	20,000	-	20,000
INTERGOVERNMENTAL REVENUE	2,186,840	-	3,252,916	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 2,209,688	\$ 6,000	\$ 3,362,916	\$ 20,000	\$ -	\$ 20,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	27,145	-	-	-	1,000	1,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	275,000	10,168	10,168	1,098,258	-	1,098,258
CAPITAL OUTLAY	1,884,696	3,252,916	1,192,916	-	1,103,590	1,103,590
TOTAL	\$ 2,186,841	\$ 3,263,084	\$ 1,203,084	\$ 1,098,258	\$ 1,104,590	\$ 2,202,848

PROJECTED FUND BALANCE 10/1/23	\$ 2,182,848
REVENUE	20,000
EXPENDITURE	<u>2,202,848</u>
PROJECTED FUND BALANCE 09/30/24	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS
NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
CONCRETE MIXER TRUCK	\$ 230,000
WIRE REEL TRAILER	30,000
PORTABLE SANDER FOR WINTER WEATHER	18,000
HYDRO EXCAVATOR	326,590
VAC-CON TRUCK	500,000
TOTAL	\$ 1,104,590

FUND:	Hotel Occupancy Tax Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Financial Services Administration

DESCRIPTION

The Hotel Occupancy Tax Fund accounts for the accumulation of resources from the Hotel/Motel tax assessment levied by the Town. These monies are to be spent to promote the progress, development or growth of the Town within the guidelines set forth in the Texas Hotel Occupancy Tax Act.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 419,080	\$ 450,000	\$ 450,000	\$ 460,000	\$ -	\$ 460,000
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	1,336	500	8,000	5,000	-	5,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 420,416	\$ 450,500	\$ 458,000	\$ 465,000	\$ -	\$ 465,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	370,821	400,000	400,000	415,000	-	415,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 370,821	\$ 400,000	\$ 400,000	\$ 415,000	\$ -	\$ 415,000

PROJECTED FUND BALANCE 10/1/23	\$ 268,829
REVENUE	465,000
EXPENDITURE	415,000
PROJECTED FUND BALANCE 09/30/24	\$ 318,829

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Municipal Court Security Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Security

DESCRIPTION

The Municipal Court Security Fund accounts for a specified portion of revenues collected through security fees and court costs collected from defendants convicted at trial for a misdemeanor offense in a county court, county-at-law, or a district court. This account is used only to finance security services for buildings housing a district, county, or municipal court.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	34,225	33,110	35,520	35,520	-	35,520
INVESTMENT EARNINGS	779	250	3,500	2,500	-	2,500
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	400	-	-	-	-	-
TOTAL	\$ 35,404	\$ 33,360	\$ 39,020	\$ 38,020	\$ -	\$ 38,020

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ 22,445	\$ 25,500	\$ 25,000	\$ 30,000	\$ -	\$ 30,000
SUPPLIES AND MATERIALS	2,854	10,600	1,995	10,600	-	10,600
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	7,028	9,000	5,930	10,500	-	10,500
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 32,327	\$ 45,100	\$ 32,925	\$ 51,100	\$ -	\$ 51,100

PROJECTED FUND BALANCE 10/1/23	\$ 124,896
REVENUE	38,020
EXPENDITURE	51,100
PROJECTED FUND BALANCE 09/30/24	\$ 111,816

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Municipal Court Technology Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Technology

DESCRIPTION

The Municipal Court Technology Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance the purchase of technological enhancements for a municipal court.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	28,330	27,400	29,275	29,275	-	29,275
INVESTMENT EARNINGS	627	200	2,500	1,500	-	1,500
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 28,957	\$ 27,600	\$ 31,775	\$ 30,775	\$ -	\$ 30,775

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	1,672	6,500	2,180	5,000	-	5,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	23,571	28,915	27,385	29,750	-	29,750
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 25,243	\$ 35,415	\$ 29,565	\$ 34,750	\$ -	\$ 34,750

PROJECTED FUND BALANCE 10/1/23	\$	92,038
REVENUE		30,775
EXPENDITURE		34,750
PROJECTED FUND BALANCE 09/30/24	\$	88,063

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Municipal Court Jury Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Jury

DESCRIPTION

The Municipal Court Jury Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance jury services.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	683	660	715	715	-	715
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 683	\$ 660	\$ 715	\$ 715	\$ -	\$ 715

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,200	500	-	750	-	750
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,200	\$ 500	\$ -	\$ 750	\$ -	\$ 750

PROJECTED FUND BALANCE 10/1/23	\$	847
REVENUE		715
EXPENDITURE		750
PROJECTED FUND BALANCE 09/30/24	\$	812

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Municipal Court Truancy Prevention Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Truancy Prevention

DESCRIPTION

The Municipal Court Truancy Prevention Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance expenses relating to the position of juvenile case manager.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	34,151	33,050	35,690	35,690	-	35,690
INVESTMENT EARNINGS	210	60	1,000	750	-	750
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 34,361	\$ 33,110	\$ 36,690	\$ 36,440	\$ -	\$ 36,440

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	25,764	35,000	17,485	35,000	-	35,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 25,764	\$ 35,000	\$ 17,485	\$ 35,000	\$ -	\$ 35,000

PROJECTED FUND BALANCE 10/1/23	\$ 60,336
REVENUE	36,440
EXPENDITURE	35,000
PROJECTED FUND BALANCE 09/30/24	\$ 61,776

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	General Debt Service
DEPARTMENT:	General Debt Service
DIVISION/SUBDIVISION:	General Debt Service

DESCRIPTION

The General Debt Service Fund accounts for the accumulation and payment of the principal and interest payments on long-term debt secured by the general taxing powers of the jurisdiction. Debt Service Funds are expendable each fiscal year to handle debt service payments to offset that year's debt obligation.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
TAXES	\$ 6,518,701	\$ 5,808,749	\$ 5,818,055	\$ 5,579,970	\$ -	\$ 5,579,970
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	16,481	10,000	125,000	50,000	-	50,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	273,250	270,950	270,950	270,200	-	270,200
TOTAL	\$ 6,808,432	\$ 6,089,699	\$ 6,214,005	\$ 5,900,170	\$ -	\$ 5,900,170

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2021-2022 ACTUAL	FY 2022-2023 BUDGET	FY 2022-2023 PROJECTED	FY 2023-2024 BASE BUDGET	FY 2023-2024 SUPPLEMENTAL	FY 2023-2024 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	7,721,890	6,740,310	6,739,710	6,144,990	-	6,144,990
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 7,721,890	\$ 6,740,310	\$ 6,739,710	\$ 6,144,990	\$ -	\$ 6,144,990

FUND BALANCE SUMMARY

PROJECTED FUND BALANCE 10/1/23	\$ 891,258
REVENUE	5,900,170
EXPENDITURE	6,144,990
PROJECTED FUND BALANCE 09/30/24	<u>\$ 646,438</u>

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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**GENERAL DEBT SERVICE FUND
DEBT SERVICE REQUIREMENTS
TOTAL AND NET TAX-SUPPORTED DEBT**

ALL SERIES

YEAR ENDING SEPT. 30	TAX SUPPORTED DEBT			LESS SELF-SUPPORTING DEBT*		NET-TAX SUPPORTED DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024	\$ 13,415,000	\$ 5,729,843	\$ 19,144,843	\$ 8,905,000	\$ 4,104,854	\$ 4,510,000	\$ 1,624,989	\$ 6,134,989
2025	13,195,000	5,091,550	18,286,550	8,880,000	3,685,031	4,315,000	1,406,519	5,721,519
2026	12,975,000	4,561,134	17,536,134	9,130,000	3,345,222	3,845,000	1,215,912	5,060,912
2027	9,825,000	4,033,700	13,858,700	6,740,000	2,975,256	3,085,000	1,058,444	4,143,444
2028	8,635,000	3,650,006	12,285,006	6,375,000	2,711,563	2,260,000	938,443	3,198,443
2029	8,480,000	3,291,503	11,771,503	6,245,000	2,454,725	2,235,000	836,778	3,071,778
2030	8,655,000	2,933,219	11,588,219	6,505,000	2,195,244	2,150,000	737,975	2,887,975
2031	8,425,000	2,569,119	10,994,119	6,340,000	1,928,175	2,085,000	640,944	2,725,944
2032	8,570,000	2,198,625	10,768,625	6,390,000	1,654,088	2,180,000	544,537	2,724,537
2033	8,490,000	1,833,113	10,323,113	6,205,000	1,385,650	2,285,000	447,463	2,732,463
2034	8,010,000	1,480,475	9,490,475	5,845,000	1,129,175	2,165,000	351,300	2,516,300
2035	7,305,000	1,161,550	8,466,550	5,075,000	902,775	2,230,000	258,775	2,488,775
2036	6,720,000	872,800	7,592,800	4,700,000	705,150	2,020,000	167,650	2,187,650
2037	6,085,000	616,225	6,701,225	4,260,000	532,950	1,825,000	83,275	1,908,275
2038	4,645,000	418,225	5,063,225	3,770,000	389,650	875,000	28,575	903,575
2039	4,045,000	272,050	4,317,050	3,605,000	265,450	440,000	6,600	446,600
2040	2,195,000	168,100	2,363,100	2,195,000	168,100	-	-	-
2041	1,710,000	98,750	1,808,750	1,710,000	98,750	-	-	-
2042	1,140,000	44,800	1,184,800	1,140,000	44,800	-	-	-
2043	550,000	11,000	561,000	550,000	11,000	-	-	-
TOTAL	\$ 143,070,000	\$ 41,035,787	\$ 184,105,787	\$ 104,565,000	\$ 30,687,608	\$ 38,505,000	\$ 10,348,179	\$ 48,853,179

*The Town of Flower Mound (Town) has \$135,252,608 in tax supported debt which is funded by the revenues of the Utility System (\$125,443,608), the Parks 4B Sales Tax Fund (\$1,898,500) and the Tax Increment Reinvestment Zone (TIRZ) (\$7,910,500). During Fiscal Year 22-2023 the Town refunded \$6,995,000 in outstanding certificates of obligation, of which \$1,780,000 was tax supported, resulting in a net present value savings of approximately 3.83%.

**UTILITY DEBT SERVICE FUND
TOTAL DEBT SERVICE REQUIREMENTS**

ALL SERIES

YEAR ENDING SEPT. 30	TAX-SUPPORTED *		
	PRINCIPAL	INTEREST	TOTAL
2024	\$ 6,305,000	\$ 3,796,904	\$ 10,101,904
2025	6,200,000	3,457,431	9,657,431
2026	6,360,000	3,209,547	9,569,547
2027	6,495,000	2,948,181	9,443,181
2028	6,125,000	2,691,913	8,816,913
2029	5,985,000	2,442,725	8,427,725
2030	6,235,000	2,191,194	8,426,194
2031	6,340,000	1,928,175	8,268,175
2032	6,390,000	1,654,088	8,044,088
2033	6,205,000	1,385,650	7,590,650
2034	5,845,000	1,129,175	6,974,175
2035	5,075,000	902,775	5,977,775
2036	4,700,000	705,150	5,405,150
2037	4,260,000	532,950	4,792,950
2038	3,770,000	389,650	4,159,650
2039	3,605,000	265,450	3,870,450
2040	2,195,000	168,100	2,363,100
2041	1,710,000	98,750	1,808,750
2042	1,140,000	44,800	1,184,800
2043	550,000	11,000	561,000
TOTAL	<u>\$ 95,490,000</u>	<u>\$ 29,953,608</u>	<u>\$ 125,443,608</u>

*The Town of Flower Mound (Town) has \$125,443,608 in tax supported debt which is funded by the revenues of the Utility System.

The Town issued \$7,370,000 debt during Fiscal Year 22-2023 for purposes of constructing waterworks and sewer system improvements and extensions. In addition, the Town refunded \$6,995,000 in outstanding certificates of obligation, of which \$5,215,000 was self-supported by the Utility Fund, resulting in a net present value savings of approximately 3.83%.

**4B DEBT SERVICE FUND
 TOTAL DEBT SERVICE REQUIREMENTS**

ALL SERIES

YEAR ENDING SEPT. 30	TAX-SUPPORTED		
	PRINCIPAL	INTEREST	TOTAL
2024	\$ 220,000	\$ 50,200	\$ 270,200
2025	230,000	41,250	271,250
2026	235,000	34,275	269,275
2027	245,000	27,075	272,075
2028	250,000	19,650	269,650
2029	260,000	12,000	272,000
2030	270,000	4,050	274,050
TOTAL	<u>\$ 1,710,000</u>	<u>\$ 188,500</u>	<u>\$ 1,898,500</u>

The Town issued \$3,015,000 debt during the 2014-2015 fiscal year for purposes of constructing, improving and equipping the Twin Coves Park facilities, streets, drainage and water and sewer improvements within the park. No future debt is planned.

**TAX INCREMENT REINVESTMENT ZONE (TIRZ) DEBT SERVICE FUND
 TOTAL DEBT SERVICE REQUIREMENTS**

ALL SERIES

YEAR ENDING SEPT. 30	TAX-SUPPORTED		
	PRINCIPAL	INTEREST	TOTAL
2024	\$ 2,380,000	\$ 257,750	\$ 2,637,750
2025	2,450,000	186,350	2,636,350
2026	2,535,000	101,400	2,636,400
TOTAL	<u>\$ 7,365,000</u>	<u>\$ 545,500</u>	<u>\$ 7,910,500</u>

The Town issued \$9,640,000 in debt during the 2016-2017 fiscal year for purposes of constructing and equipping a new Town Hall and the demolition of the current Town Hall. During fiscal year 2017-2018, \$10,505,000 was issued for constructing, equipping and improving Town library services . No future debt is planned.

TOWN OF FLOWER MOUND CAPITAL IMPROVEMENT PROGRAM

The Town of Flower Mound believes that effective financial management of the Town's resources requires that the budgetary plans for any one fiscal year be consistent with intermediate and long-range plans, especially since capital acquisitions and programs usually require a consistent application of effort and funds over a span of years. The Capital Improvement Program (CIP) is a process by which the Town develops a multi-year plan for major capital expenditures that matches available resources and satisfies the Town's tax rate stabilization objectives. The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities, such as land or equipment, over a considerable period of time. The Capital Project Fund only attempts to identify and plan for major capital needs. Funds listed in the CIP also identify capital needs not covered in the operating budget capital outlay category. All operating capital projects are listed as decision packages in the related department's budget. Current or operating expenditures are generally for an item or service that is used for a short time. Moreover, capital expenditures are usually relatively large when compared with items in the annual operating budget. Capital budgeting is therefore based upon distinctions between expenditures that have only short-term or current benefits and those that have long-term benefits.

The Town's CIP is a five-year plan that identifies projected capital expenditures necessary to accomplish the Town's long-range objectives and work program. As such, it sets forth each project, item, or other contemplated expenditure in which the Town is to have a part and specifies the resources or funds estimated to be required and available to finance that projected expenditure. In relation to the CIP, the Town's Capital Budget is a plan of proposed capital outlays or expenditures and the means of financing them, for the current fiscal year. As such, it is included in the operating budget of the current fiscal year and represents the first year of the CIP. As projects in the Capital Project Funds are approved for financing by the Town Council, they are removed from the Proposed Future Projects for Debt Financing section and inserted into the funded summary section.

The Town's Five-Year CIP is separated into General Fund project initiatives and Utility Fund project initiatives. Under the General Fund, project categories include Streets, Street Reconstruction, Traffic Signals, Facilities, and Parks. Under the Utility Fund, project categories include Water, Stormwater, and Wastewater projects.



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Town of Flower Mound, Texas
Capital Improvement Program Budgeting
Source: PARM
Revised 8/03/2010

Development of Capital Improvement Program

Although simple in theory, capital expenditure and public investment decision making is not very simple in practice. Many of the benefits of a capital project or expenditure are often of an intangible nature and are not readily quantifiable; their value is common or social, involving the whole municipality, and usually is not easily ascertainable in money terms. This factor of common value and the lack of quantifiable benefits are the very reasons many such projects or activities are assumed by the public sector.

The Town of Flower Mound's Five-Year Capital Improvement Program consists of a comprehensive listing of carefully selected and coordinated capital improvements and expenditures which have been identified as necessary to accomplish the Town's long-range objectives and work program and which the Town can afford to implement. Development of the Capital Improvement Program is an annual process which includes identifying an inventory of needed projects, developing appropriate financing plans, and obtaining Town Council and community input to establish project priorities.

Development of the Capital Improvement Program begins in March of each fiscal year when Town department heads are required to submit to the Infrastructure Services staff an individual project listing of capital improvements and expenditures contemplated for the next five fiscal years. This project listing is generally based on the expenditure's urgency, capital and operating costs, a general assessment of projected benefits, and the expenditure's contribution to the accomplishment of the Town's long-range objectives and work program. Requests for consideration of capital improvements and expenditures often originate with diverse groups, including the Town's operating departments and administrative staff, the Planning and Zoning Commission and other citizen advisory boards, and Town Council and interested citizens.

Following development of the initial inventory of contemplated capital expenditures, the Infrastructure Services and Financial Services staff conduct a preliminary economic and financial evaluation of the requested improvements and expenditures. This evaluation includes an assessment of the Town's fiscal capacity for the ensuing five-year period for the purpose of establishing, as accurately as possible, the funds which will be available for proposed capital expenditures during each year of the Capital Improvement Program and for ensuring that additional funds for increased operating expenses will be available, if necessary.

During the Town's annual budget preparation process, the initial inventory of contemplated capital expenditures is preliminarily evaluated and ranked by priority before submission to the Town Council. This phase of development of the Capital

Improvement Program is usually completed by Town staff with significant input from the Town Council, the Planning and Zoning Commission, and other citizen advisory boards, and the Town Engineer. Upon completion of this review process, a recommended Five-Year Capital Improvement Program is submitted to the Town Council for adoption.

The ultimate objective of this process is the development of a practical Five-Year Capital Improvement Program that is both financially possible and acceptable to the community. Additionally, at the end of each fiscal year, the Capital Improvement Program is again reviewed, and the development process starts over. Priorities may be revised, with new capital improvements and expenditures added to the Capital Improvement Program as necessary, while others which are no longer justified are eliminated. Each year an additional year is added to replace the year just completed, ensuring that the Capital Improvement Program will always cover a full five-year period. With this development process, a long-range Capital Improvement Program is always available and current, but with only one year thereof actually committed as a part of the Town's capital budget for the ensuing fiscal year.

Relationship of Capital Budget to Annual Operating Budget

During development of the Town's Capital Improvement Program and capital budget, an evaluation of how capital expenditure decisions will affect annual operations and the Town's operating budget must be made. Such an evaluation for recurrent capital expenditures for plant, equipment, and motor vehicles is usually not difficult, as the appropriations for such recurrent expenditures generally represent a relatively consistent proportion or percentage of the Town's annual operating budget and can be financed on a "pay-as-you-go" basis from operating funds.

Evaluating the impact of large, non-recurrent capital expenditures on the Town's operating budget and annual operations is more difficult, as such expenditures generally require additional funding over and beyond the fiscal capacity of the Town's annual operating budget. However, evaluation of such non-recurrent capital expenditures is also more critical to the financial health and stability of the Town for the following reasons:

- A. Due to their relatively larger cost and longer life, capital expenditures for long-range public improvements may have to be financed on a "pay-as-you-use" basis through the issuance of long-term debt that coincides with the projected life of the improvement.
- B. Such capital expenditures, therefore, may require a consistent application of effort and funds over a span of years.
- C. The political and economic impacts of investments in long-range capital improvements extend far into the future.
- D. Decisions to invest in long-range capital improvements are often irreversible, except at considerable financial and managerial costs to the Town.
- E. Such capital investment decisions may significantly alter or influence the Town's ability to grow and prosper.

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

	STREET PROJECTS	PRIOR FISCAL YEARS	2023-	2024-	2025-	2026-	2027-	2028-	TOTAL PROJECT COSTS
			2024	2025	2026	2027	2028	2023	
	Aberdeen Drive Phase II (2 additional Lanes FM 2499 to 700 ft. North of Spinks) **	1,376,000	-	-	-	-	-	-	1,376,000
	ADA Transition Plan and Implementation **	1,598,000	-	150,000	150,000	150,000	150,000	-	2,198,000
	Cowboy Lane **	-	-	-	-	-	-	433,337	433,337
	Denton Creek Boulevard (I-35W to FM 1171) **	-	-	-	-	-	-	31,038,000	31,038,000
	Denton Creek Boulevard Bridge (Graham Branch crossing) **	7,057,000	-	-	-	-	-	-	7,057,000
	Dixon Lane at 2499 Intersection Improvement **	-	-	560,000	-	-	-	-	560,000
	FM 1171 at FM 2499 Westbound Right Turn Lane **	358,331	-	-	-	-	-	-	358,331
	FM 2499 at FM 3040 Intersection Improvements **	3,000,000	-	-	-	-	-	-	3,000,000
	FM 2499 at FM 407 Intersection Improvements **	300,000	-	-	-	-	-	-	300,000
	Greenway Rural Arterial Connector 1 (US 377 to FM 1171) **	-	-	-	-	-	-	22,005,000	22,005,000
	Karnes Road **	830,000	-	-	-	-	-	-	830,000
	Kirkpatrick Lane Phase III (South of FM 1171) **	-	-	12,418,000	-	-	-	-	12,418,000
	Lakeside Parkway Capacity Improvements **	1,160,000	9,950,000	-	-	-	-	-	11,110,000
	Lusk Lane / Red Rock Lane East-West Connector	-	-	-	-	-	-	14,401,000	14,401,000
	Retaining Wall at the Mound **	375,000	-	-	-	-	-	-	375,000
	Rippy Road (Waketon to FM 2499)**	8,500,000	-	-	-	-	-	-	8,500,000
	Roadway Amenities	953,083	90,000	90,000	90,000	90,000	90,000	-	1,403,083
	Rural Connector (Dunham Road to Greenway Rural Arterial Connector 1)	-	-	-	-	-	-	9,933,000	9,933,000
	Scenic Road (Walsingham Drive to FM 1171)	-	400,000	2,000,000	-	-	-	-	2,400,000
	Sidewalk Links **	1,711,000	150,000	150,000	150,000	150,000	150,000	-	2,461,000
	Stonecrest Road (FM 1171 to Canyon Falls Boulevard)	-	-	-	-	-	-	8,574,000	8,574,000
	Street Light Improvements	420,000	75,000	-	-	-	-	-	495,000
	Urban Collector Loop (Stonecrest Road to FM 1171)	-	-	-	-	-	-	15,572,000	15,572,000
	Urban Minor Arterial with Bike Lane 1 (US 377 to Denton Creek Boulevard)	-	-	-	-	-	-	4,444,000	4,444,000
	Urban Minor Arterial with Bike Lane 2 (Denton Creek Boulevard to West Town Limit)	-	-	-	-	-	-	3,512,000	3,512,000
	US 377 Overpass at FM 1171 (Rock Cladding)	350,000	-	-	-	-	-	-	350,000
	Waketon/College Connector **	-	-	-	-	-	-	1,353,000	1,353,000
	Walsingham Drive (Scenic / Flower Mound Road Connector)	-	-	2,300,000	-	-	-	-	2,300,000
	SUBTOTAL	\$ 27,988,414	\$ 10,665,000	\$ 17,668,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 111,265,337	\$ 168,756,751

	SIGNAL PROJECTS	PRIOR FISCAL YEARS	2023-	2024-	2025-	2026-	2027-	2028-	TOTAL PROJECT COSTS
			2024	2025	2026	2027	2028	2023	
	Adaptive Traffic Signal Upgrade	1,000,000	-	-	1,300,000	-	-	2,600,000	4,900,000
	Bruton Orand Boulevard at Kenwood Drive **	-	-	-	-	-	-	500,000	500,000
	Bruton Orand Boulevard at Quail Run Road**	-	-	-	-	-	-	500,000	500,000
	Denton Creek Boulevard (I-35 W)	-	-	-	-	-	-	1,000,000	1,000,000
	FM 1171 at Canyon Falls Drive **	450,000	-	-	-	-	-	-	450,000
	FM 2499 at Northshore Boulevard **	-	-	-	-	500,000	-	-	500,000
	Garden Ridge Boulevard at Forest Vista Drive **	530,000	-	-	-	-	-	-	530,000
	Garden Ridge Boulevard at Kirkpatrick Lane **	-	-	500,000	-	-	-	-	500,000
	Gerault Road at Old Gerault Road **	-	-	-	-	-	-	500,000	500,000
	Lakeside Parkway at Silveron Boulevard **	-	-	-	-	-	-	500,000	500,000
	Morriss Road at Eaton **	-	-	-	-	-	500,000	-	500,000
	Peters Colony Road at Churchill Drive**	-	-	-	-	-	-	500,000	500,000
	Signal Rehabilitation - FM2499 at Firewheel Drive	360,000	-	-	-	-	-	-	360,000
	Traffic Detection Rehabilitation **	1,215,000	190,000	190,000	190,000	190,000	190,000	-	2,165,000
	Traffic Signal Preemption Upgrade	82,500	88,500	88,500	88,500	59,000	-	-	407,000
	Traffic Signal Analytics Cameras	-	300,000	-	-	-	-	-	300,000
	US 377 at Canyon Falls Drive **	730,000	-	-	300,000	-	-	-	1,030,000
	SUBTOTAL	\$ 4,367,500	\$ 578,500	\$ 778,500	\$ 1,878,500	\$ 749,000	\$ 690,000	\$ 6,100,000	\$ 15,142,000

*General Obligation Bonds
** Project Includes ADA Improvements

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-	
			2024	2025	2026	2027	2028	2023	
1,376,000	0,1,2	-	-	-	-	-	-	-	
450,000	2,5	1,148,000	600,000	-	150,000	150,000	150,000	150,000	
193,337	3	-	240,000	-	-	-	-	240,000	
26,477,022	0	-	4,560,978	-	-	-	-	4,560,978	
7,057,000	0,1,2	-	-	-	-	-	-	-	
-	-	-	560,000	-	560,000	-	-	-	
358,331	7	-	-	-	-	-	-	-	
3,000,000	0,2	-	-	-	-	-	-	-	
300,000	2	-	-	-	-	-	-	-	
11,005,000	0	-	11,000,000	-	-	-	-	11,000,000	
830,000	7	-	-	-	-	-	-	-	
12,418,000	0,1	-	-	-	-	-	-	-	
9,910,000	0,1,2	-	-	-	-	-	-	-	
2,300,000	0,2	-	12,101,000	-	-	-	-	12,101,000	
375,000	2	-	-	-	-	-	-	-	
8,500,000	7	-	-	-	-	-	-	-	
758,083	2,4	285,000	360,000	-	90,000	90,000	90,000	90,000	
4,000,000	0	-	5,933,000	-	-	-	-	5,933,000	
-	-	-	2,400,000	400,000	2,000,000	-	-	-	
1,861,000	2,4	-	600,000	-	150,000	150,000	150,000	150,000	
74,000	0	-	8,500,000	-	-	-	-	8,500,000	
495,000	4	-	-	-	-	-	-	-	
8,572,000	0	-	7,000,000	-	-	-	-	7,000,000	
2,444,000	0	-	2,000,000	-	-	-	-	2,000,000	
1,512,000	0	-	2,000,000	-	-	-	-	2,000,000	
350,000	4	-	-	-	-	-	-	-	
553,000	0	-	800,000	-	-	-	-	800,000	
560,000	0	-	1,740,000	-	1,740,000	-	-	-	
\$ 105,728,773		\$ 1,433,000	\$ 60,394,978	\$ 400,000	\$ 4,690,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 54,134,978

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-	
			2024	2025	2026	2027	2028	2023	
1,000,000	4,7	-	3,900,000	-	-	1,300,000	-	-	
500,000	0,4	-	-	-	-	-	-	-	
500,000	0,4	-	-	-	-	-	-	-	
500,000	1	-	500,000	-	-	-	-	500,000	
450,000	0,1	-	-	-	-	-	-	-	
500,000	4	-	-	-	-	-	-	-	
530,000	0,1	-	-	-	-	-	-	-	
500,000	0,4	-	-	-	-	-	-	-	
500,000	0,4	-	-	-	-	-	-	-	
500,000	0,4,5	-	-	-	-	-	-	-	
500,000	4	-	-	-	-	-	-	-	
500,000	0,4	-	-	-	-	-	-	-	
360,000	4	-	-	-	-	-	-	-	
780,000	2,4	625,000	760,000	-	190,000	190,000	190,000	190,000	
171,000	4	-	236,000	-	88,500	88,500	59,000	-	
300,000	1	-	-	-	-	-	-	-	
1,030,000	0,1,2,4,9	-	-	-	-	-	-	-	
\$ 9,121,000		\$ 625,000	\$ 5,396,000	\$ -	\$ 278,500	\$ 1,578,500	\$ 249,000	\$ 190,000	\$ 3,100,000

Other Sources

- 0. Impact Fees
- 1. Grant and Interlocal Funds
- 2. Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)
- 3. Escrow
- 4. Decision Package
- 5. Developer Agreement(s)
- 6. Park Development Fund
- 7. Tax Increment Reinvestment Zone (TIRZ)
- 8. Dedicated Sales Tax
- 9. SH 121 Regional Toll Revenue (RTR)

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

	STREET RECONSTRUCTION PROJECTS	PRIOR FISCAL YEARS							TOTAL PROJECT COSTS
			2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2033	
Amhearth Lane Reconstruction (Bershire Drive and Lake Forest Boulevard)	-	-	-	1,250,000	-	-	-	-	1,250,000
Bennington Avenue and Bentley Drive Reconstruction	-	-	-	-	-	-	1,900,000	-	1,900,000
Bluestem Street and Buckthorn Court Reconstruction	-	-	-	-	-	-	-	1,120,000	1,120,000
Bordeaux Way Reconstruction	-	950,000	-	-	-	-	-	-	950,000
Buckner Court Reconstruction	-	-	-	-	-	800,000	-	-	800,000
Coker Drive Panel Replacement	-	-	-	-	1,200,000	-	-	-	1,200,000
Covington Drive and Warrington Avenue Reconstruction	-	-	-	-	-	1,630,000	-	-	1,630,000
Danley Court Reconstruction	-	-	-	-	-	900,000	-	-	900,000
Dickens Lane Reconstruction (Commonwealth Drive to Crossbow Lane)	-	-	-	600,000	-	-	-	-	600,000
Flower Mound Road Panel Replacement (Long Prairie to Quail Run Road)	-	-	3,900,000	-	-	-	-	-	3,900,000
Hallford Court Reconstruction	-	-	800,000	-	-	-	-	-	800,000
Harvard Drive Panel Replacement	-	-	-	1,200,000	-	-	-	-	1,200,000
Hillside Lane Reconstruction	1,500,000	-	-	-	-	-	-	-	1,500,000
Kales Lane and Dresage Lane Reconstruction	-	-	-	-	-	-	1,480,000	-	1,480,000
Lakeside Parkway Panel Replacements (FM 2499 to Town Limits)	-	3,190,000	-	-	-	-	-	-	3,190,000
Marcus Court Cul-de-sac Reconstruction	-	-	-	275,000	-	-	-	-	275,000
Marcus Drive Reconstruction (Christie Court to Colony Street)	-	-	-	1,300,000	-	-	-	-	1,300,000
Morris Road Panel Reconstruction	-	-	-	-	-	-	-	3,000,000	3,000,000
Old Gerault Road Reconstruction	670,000	-	-	-	-	-	1,320,000	-	1,990,000
Pedernales Falls Drive Reconstruction	-	-	-	-	-	-	-	710,000	710,000
Prospect Drive Panel Replacement	-	-	650,000	-	-	-	-	-	650,000
Timber Creek Road Panel Replacement (John Court to Kirkpatrick Lane)	1,000,000	-	-	-	-	-	-	-	1,000,000
Timber Valley Drive and Fairfield Lane Reconstruction	-	3,300,000	-	-	-	-	-	-	3,300,000
Wichita Trail Reconstruction (Cardinal Drive and High Meadow)	-	-	2,400,000	-	-	-	-	-	2,400,000
SUBTOTAL	\$ 3,170,000	\$ 7,440,000	\$ 7,750,000	\$ 4,625,000	\$ 4,530,000	\$ 4,700,000	\$ 4,830,000	\$ 37,045,000	

	FACILITY PROJECTS	PRIOR FISCAL YEARS							TOTAL PROJECT COSTS
			2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2033	
Facility Needs Assessment	-	100,000	-	-	-	-	-	-	100,000
Fire Station No. 6 and Apparatus (West Flower Mound) **	-	-	-	-	-	1,001,000	10,010,000	-	11,011,000
Joint Fire Training Facility	2,013,494	800,000	-	-	-	-	-	-	2,813,494
SUBTOTAL	\$ 2,013,494	\$ 900,000	\$ -	\$ -	\$ 1,001,000	\$ 10,010,000	\$ -	\$ 13,924,494	

*General Obligation Bonds
** Project Includes ADA Improvements

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-
			2024	2025	2026	2027	2028	2023
1,250,000	8	-	-	-	-	-	-	-
1,900,000	8	-	-	-	-	-	-	-
1,120,000	8	-	-	-	-	-	-	-
950,000	8	-	-	-	-	-	-	-
800,000	8	-	-	-	-	-	-	-
1,200,000	8	-	-	-	-	-	-	-
1,630,000	8	-	-	-	-	-	-	-
900,000	8	-	-	-	-	-	-	-
600,000	8	-	-	-	-	-	-	-
3,900,000	8	-	-	-	-	-	-	-
800,000	2,8	-	-	-	-	-	-	-
1,200,000	8	-	-	-	-	-	-	-
1,500,000	8	-	-	-	-	-	-	-
1,480,000	8	-	-	-	-	-	-	-
3,190,000	8	-	-	-	-	-	-	-
275,000	8	-	-	-	-	-	-	-
1,300,000	8	-	-	-	-	-	-	-
3,000,000	8	-	-	-	-	-	-	-
1,990,000	2,8	-	-	-	-	-	-	-
710,000	8	-	-	-	-	-	-	-
650,000	8	-	-	-	-	-	-	-
1,000,000	8	-	-	-	-	-	-	-
3,300,000	8	-	-	-	-	-	-	-
2,400,000	8	-	-	-	-	-	-	-
\$ 37,045,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-
			2024	2025	2026	2027	2028	2023
100,000	2	-	-	-	-	-	-	-
-	-	11,011,000	-	-	-	1,001,000	10,010,000	-
2,813,494	1,2,8	-	-	-	-	-	-	-
\$ 2,913,494		\$ 11,011,000	\$ -	\$ -	\$ -	\$ 1,001,000	\$ 10,010,000	\$ -

Other Sources

- 0. Impact Fees
- 1. Grant and Interlocal Funds
- 2. Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)
- 3. Escrow
- 4. Decision Package
- 5. Developer Agreement(s)
- 6. Park Development Fund
- 7. Tax Increment Reinvestment Zone (TIRZ)
- 8. Dedicated Sales Tax
- 9. SH 121 Regional Toll Revenue (RTR)

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

	PARK PROJECTS	PRIOR FISCAL YEARS							TOTAL PROJECT COSTS	
			2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2033		
	2022-23 Playground Replacements (Cortadera, Wilkerson, Possum) **	978,811	200,000	-	-	-	-	-	-	1,178,811
	2023-24 Playground Replacements (Jakes Hilltop) **	-	400,000	-	-	-	-	-	-	400,000
	2024-25 Playground Replacements (Northshore, Rustic Timbers, Thrush & Westchester) **	-	-	1,000,000	-	-	-	-	-	1,000,000
	Bakersfield Park Improvements Phase II	-	1,850,000	-	-	-	-	-	-	1,850,000
	Bakersfield Park Improvements Phase III	-	-	-	-	-	1,150,000	-	-	1,150,000
	Canyon Falls Park	3,150,000	-	-	-	-	-	-	-	3,150,000
	Colony Park Improvements (Renovate basketball pad & practice infield, trail improvements, trees, irrigation)	-	-	-	250,000	-	-	-	-	250,000
	Community Activity Center Expansion and Renovation Study	-	160,000	-	-	-	-	-	-	160,000
	Dunham Ranch	-	-	950,000	12,000,000	-	-	-	-	12,950,000
	Dunham Ranch Master Plan	100,000	-	-	-	-	-	-	-	100,000
	Electronic Reader Board Sign at Gerault Park	-	85,000	-	-	-	-	-	-	85,000
	Gerault Park Improvements - Renovate MP fields, Pavilion Update, add electricity, new grills, trash receptacles, picnic tables **	450,000	-	-	-	-	-	-	-	450,000
	Gerault Park - Retrofit Ballfield and area lighting to LED	-	-	1,200,000	-	-	-	-	-	1,200,000
	Glenwick Park - Restroom Addition	460,000	-	-	-	-	-	-	-	460,000
	Individual Park Improvements (Bluebonnet) **	-	-	100,000	-	-	-	-	-	100,000
	Oakbridge Development	-	-	-	50,000	120,000	1,200,000	-	-	1,370,000
	Park and Trail Amenities	785,000	75,000	75,000	75,000	75,000	75,000	-	-	1,160,000
	Parker Square Park - Lifecycle replacement of amenities	-	-	50,000	-	-	-	-	-	50,000
	Parks and Recreation Master Plan	-	-	-	300,000	-	-	-	-	300,000
	Peters Colony Memorial Park	2,955,000	-	-	-	-	-	-	-	2,955,000
	Post Oak Park Improvements - signage (wayfinding & interpretive), trail improvements, remove shallow stock pond, playground additions, add restroom, LED lighting in parking area	-	-	700,000	-	-	-	-	-	700,000
	Prairie Trail Park (Master Plan, Design, Construction)	-	-	50,000	150,000	1,500,000	-	-	-	1,700,000
	Shade Fabric Replacement at Various Parks	-	-	-	-	150,000	-	-	-	150,000
	Spring Lake Park Improvements- Drainage/sidewalk repairs, landscaping, adult fitness, site amenities, replace gazebo, lighting upgrades**	-	285,000	-	-	-	-	-	-	285,000
	Spring Meadow Park Improvements - looped trail; pavilion with picnic tables, grill, trash cans; trees; concrete; and Irrigation	-	230,000	-	-	-	-	-	-	230,000
	Tealwood Oaks Park - ADA accessibility; pavilion w 2 picnic tables, grill; upgrade bridges & amenities	400,000	-	-	-	-	-	-	-	400,000
	Trail Improvements - Gaston Park / Long Prairie Road (Cooridor 4 Study in MP)	-	-	-	-	2,600,000	-	-	-	2,600,000
	Trails Master Plan - Implementation	500,000	250,000	250,000	250,000	250,000	250,000	-	-	1,750,000
	Trial Improvements - Shadow Ridge Park/Sweetwater Ln, (Cooridor Q in MP)	-	-	-	1,420,000	-	-	-	-	1,420,000
	Town Lake Property - Master Plan (Toll Brothers Dedication)	100,000	-	-	-	-	-	-	-	100,000
	Twin Coves Park (Assesment, Design, Construction)	-	20,000	-	700,000	6,000,000	-	-	-	6,720,000
	Wilkerson Park - Retrofit ballfield lights and are lighting to LED	-	-	-	-	-	215,000	-	-	215,000
	SUBTOTAL	\$ 9,878,811	\$ 3,555,000	\$ 4,375,000	\$ 15,195,000	\$ 10,695,000	\$ 2,890,000	\$ -	\$ -	\$ 46,588,811
	GRAND TOTAL GENERAL FUND	\$ 47,418,219	\$ 23,138,500	\$ 30,571,500	\$ 22,088,500	\$ 17,365,000	\$ 18,680,000	\$ 122,195,337	\$ -	\$ 281,457,056

*General Obligation Bonds
** Project Includes ADA Improvements

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-	2028-
			2024	2025	2026	2027	2028	2033	
1,178,811	8	-	-	-	-	-	-	-	-
400,000	8	-	-	-	-	-	-	-	-
1,000,000	8	-	-	-	-	-	-	-	-
1,850,000	8	-	-	-	-	-	-	-	-
1,150,000	8	-	-	-	-	-	-	-	-
3,150,000	2,6,8	-	-	-	-	-	-	-	-
250,000	8	-	-	-	-	-	-	-	-
160,000	8	-	-	-	-	-	-	-	-
		12,950,000	-	950,000	12,000,000	-	-	-	-
100,000	8	-	-	-	-	-	-	-	-
85,000	8	-	-	-	-	-	-	-	-
450,000	8	-	-	-	-	-	-	-	-
1,200,000	8	-	-	-	-	-	-	-	-
460,000	8	-	-	-	-	-	-	-	-
100,000	8	-	-	-	-	-	-	-	-
1,370,000	8	-	-	-	-	-	-	-	-
1,160,000	6,8	-	-	-	-	-	-	-	-
50,000	8	-	-	-	-	-	-	-	-
300,000	6,8	-	-	-	-	-	-	-	-
2,955,000	7	-	-	-	-	-	-	-	-
700,000	8	-	-	-	-	-	-	-	-
1,700,000	8	-	-	-	-	-	-	-	-
150,000	8	-	-	-	-	-	-	-	-
285,000	8	-	-	-	-	-	-	-	-
230,000	8	-	-	-	-	-	-	-	-
400,000	8	-	-	-	-	-	-	-	-
2,600,000	8	-	-	-	-	-	-	-	-
1,750,000	2,8	-	-	-	-	-	-	-	-
1,420,000	8	-	-	-	-	-	-	-	-
100,000	8	-	-	-	-	-	-	-	-
6,720,000	8	-	-	-	-	-	-	-	-
215,000	8	-	-	-	-	-	-	-	-
\$ 33,638,811		\$ -	\$ 12,950,000	\$ -	\$ 950,000	\$ 12,000,000	\$ -	\$ -	\$ -
\$ 188,447,078		\$ 2,058,000	\$ 89,751,978	\$ 400,000	\$ 5,918,500	\$ 13,968,500	\$ 1,640,000	\$ 10,590,000	\$ 57,234,978

- Other Sources**
- 0. Impact Fees
 - 1. Grant and Interlocal Funds
 - 2. Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)
 - 3. Escrow
 - 4. Decision Package
 - 5. Developer Agreement(s)
 - 6. Park Development Fund
 - 7. Tax Increment Reinvestment Zone (TIRZ)
 - 8. Dedicated Sales Tax
 - 9. SH 121 Regional Toll Revenue (RTR)

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

	WATER PROJECTS	PRIOR FISCAL YEARS	2023-	2024-	2025-	2026-	2027-	2028-	TOTAL PROJECT COSTS
			2024	2025	2026	2027	2028	2023	
Cedarcrest Water Line		1,080,000	-	-	-	-	-	-	1,080,000
Cowboy Lane Water Line		-	-	-	-	-	-	930,000	930,000
Denton Creek Boulevard 12-Inch Water Line		200,000	-	-	-	-	-	-	200,000
Denton Creek Spine Road 12-inch Water Line		450,000	-	-	-	-	-	2,160,000	2,610,000
Denton Creek Water Reuse - Pump Station and Ground Storage Tanks		-	-	-	-	-	-	7,900,000	7,900,000
Denton Creek Water Reuse - Reuse Waterlines		650,000	-	-	-	-	-	19,540,000	20,190,000
FM 1171 to US 377 Water Line Phase II		-	-	-	-	-	-	6,400,000	6,400,000
Forest Vista AC Water Line Decommissioning		105,000	-	-	-	-	-	-	105,000
High Road Water Line Replacement Phase II		4,030,000	-	-	-	-	-	-	4,030,000
Kirkpatrick Lane 12-Inch Water Line Phase III (South of FM1171)		-	-	650,000	-	-	-	-	650,000
Lake Forest Boulevard 12-inch Water Line (FM 3040 to Spinks Road)		500,000	-	-	-	1,260,000	-	-	1,760,000
Lakeside Water Reuse - Pump Station and Ground Storage Tanks		660,000	-	8,400,000	-	-	1,500,000	1,500,000	12,060,000
Lakeside Water Reuse - Reuse Waterlines		340,000	-	3,800,000	-	-	-	12,450,000	18,590,000
Lighthouse Booster Station Demolition		-	200,000	-	-	-	-	-	200,000
Lusk Lane / Red Rock East-West Connector		-	-	-	-	-	-	4,250,000	4,250,000
Morriss Road Parallel 20-inch Water Line (Mallard Way to FM 3040)		-	-	-	-	720,000	-	-	720,000
Morriss Road Water Lines Phase III (Eaton to Waketon Road)		7,435,000	-	-	-	-	-	-	7,435,000
Morriss Road Water Lines Phase IV (Waketon Road to FM 407)		350,000	-	-	9,235,000	-	-	-	9,585,000
Pintail 30-Inch Water Line (Pintail Pump Station to Morriss Road)		-	-	-	-	1,710,000	-	-	1,710,000
Pintail Pump Station Storage Tank Rehabilitation and Valve Replacement		150,000	-	-	-	-	-	-	150,000
Pressure Reducing Valves		-	-	-	-	-	-	710,000	710,000
Red Oak Lane Water Line Replacement		-	2,110,000	-	-	-	-	-	2,110,000
Rippy Road Water Line Improvements (FM 2499 to Waketon Road)		750,000	-	-	-	-	-	-	750,000
River Oaks Drive Water Line		-	-	-	-	1,290,000	-	-	1,290,000
Royal Oaks Water Line Replacement Phase I		1,480,000	-	-	-	-	-	-	1,480,000
Scenic Drive Water Line (South of FM 1171 to River Hill Drive)		200,000	-	-	-	-	-	1,230,000	1,430,000
Stonecrest Pump Station Phase II		-	-	-	-	-	-	5,460,000	5,460,000
Stonecrest Pump Station Phase III		-	-	-	-	-	-	790,000	790,000
Stonehill Pump Station Motor Replacement		-	2,960,000	-	-	-	-	-	2,960,000
Timber Creek 20-Inch Water Line		-	-	-	-	-	-	550,000	550,000
Timber Creek Water Line Replacement Phase I		1,804,000	-	-	-	-	-	-	1,804,000
Timber Creek Water Line Replacement Phase II		1,285,000	-	-	-	-	-	-	1,285,000
Timber Valley and Fairfield Lane Water Line Replacement		-	700,000	-	-	-	-	-	700,000
US 377 / UPRR Water Line Phase II		137,620	-	-	-	-	-	3,275,000	3,412,620
US 377 at FM 1171 Water Line Loop/Relocation		7,500,000	-	-	-	-	-	-	7,500,000
Utility Asset Management & Utility Replacement		1,500,000	300,000	300,000	300,000	300,000	300,000	-	3,000,000
Water System Leak Detection & Repair		800,000	50,000	50,000	50,000	50,000	50,000	-	1,050,000
Water System Model Update		180,285	6,500	6,500	6,500	6,500	6,500	-	212,785
Water System Security Implementation		150,000	150,000	150,000	150,000	150,000	-	-	750,000
West Side Water Lines (East)		-	-	-	-	-	-	4,850,000	4,850,000
West Side Water Lines (South)		-	-	-	-	-	-	4,550,000	4,550,000
West Side Water Lines (West)		-	-	-	-	1,560,000	-	-	1,560,000
Westchester Water Line Replacement		-	-	-	1,450,000	-	-	-	1,450,000
Western Operations and Maintenance Facility (Buildout)		-	-	-	-	-	250,000	-	250,000
SUBTOTAL		\$ 31,736,905	\$ 6,476,500	\$ 13,356,500	\$ 11,191,500	\$ 7,046,500	\$ 4,106,500	\$ 76,545,000	\$ 150,459,405

*General Obligation Bonds
** Project Includes ADA Improvements

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-	
			2024	2025	2026	2027	2028	2033	
-	1,080,000	-	-	-	-	-	-	-	
175,000	0,3	755,000	-	-	-	-	-	755,000	
200,000	0	-	-	-	-	-	-	-	
450,000	0	2,160,000	-	-	-	-	-	2,160,000	
300,000	0	7,600,000	-	-	-	-	-	7,600,000	
650,000	0	19,540,000	-	-	-	-	-	19,540,000	
290,000	0	6,110,000	-	-	-	-	-	6,110,000	
105,000	2	-	-	-	-	-	-	-	
830,000	2	3,200,000	-	-	-	-	-	-	
650,000	0	-	-	-	-	-	-	-	
500,000	0,2	1,260,000	-	-	-	-	-	1,260,000	
660,000	0	11,400,000	-	8,400,000	-	-	1,500,000	1,500,000	
340,000	0	18,250,000	-	3,800,000	-	-	2,000,000	12,450,000	
200,000	2	-	-	-	-	-	-	-	
240,000	0	4,010,000	-	-	-	-	-	4,010,000	
100,000	0	620,000	-	-	-	620,000	-	-	
5,157,000	0,1,2	2,278,000	-	-	-	-	-	-	
3,812,900	0	5,772,100	-	-	5,772,100	-	-	-	
-	-	1,710,000	-	-	-	1,710,000	-	-	
150,000	2	-	-	-	-	-	-	-	
300,000	0	410,000	-	-	-	-	-	410,000	
2,110,000	2	-	-	-	-	-	-	-	
750,000	0,7	-	-	-	-	-	-	-	
-	-	1,290,000	-	-	-	1,290,000	-	-	
100,000	2	1,380,000	-	-	-	-	-	-	
70,000	0	130,000	1,230,000	-	-	-	-	1,230,000	
250,000	0	5,210,000	-	-	-	-	-	5,210,000	
-	-	790,000	-	-	-	-	-	790,000	
-	-	2,960,000	2,960,000	-	-	-	-	-	
130,000	0	420,000	-	-	-	-	-	420,000	
804,000	2	1,000,000	-	-	-	-	-	-	
205,000	2	1,080,000	-	-	-	-	-	-	
-	-	700,000	700,000	-	-	-	-	-	
87,620	0	50,000	3,275,000	-	-	-	-	3,275,000	
2,610,000	0,2	4,890,000	-	-	-	-	-	-	
600,000	2	1,200,000	1,200,000	300,000	300,000	300,000	300,000	-	
200,000	2	650,000	200,000	50,000	50,000	50,000	50,000	-	
212,785	0,2	-	-	-	-	-	-	-	
300,000	2	450,000	-	150,000	150,000	150,000	-	-	
200,000	0	4,650,000	-	-	-	-	-	4,650,000	
350,000	0	4,200,000	-	-	-	-	-	4,200,000	
150,000	0	1,410,000	-	-	-	1,410,000	-	-	
-	-	1,450,000	-	-	1,450,000	-	-	-	
100,000	2	150,000	-	-	-	-	150,000	-	
\$ 24,339,305		\$ 16,938,000	\$ 109,182,100	\$ 3,660,000	\$ 12,700,000	\$ 7,722,100	\$ 5,530,000	\$ 4,000,000	\$ 75,570,000

- Other Sources**
0. Impact Fees
1. Grant and Interfocal Funds
2. Other Sources (Proj. Sav., Fund Bal., Interest Inc.)
3. Escrow
4. Decision Package
5. Developer Agreement(s)
6. Park Development Fund
7. Tax Increment Reinvestment Zone (TIRZ)
8. Dedicated Sales Tax
9. SH 121 Regional Toll Revenue (RTR)

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

	STORMWATER PROJECTS	PRIOR FISCAL YEARS	2023-	2024-	2025-	2026-	2027-	2028-	TOTAL PROJECT COSTS
			2024	2025	2026	2027	2028	2023	
Bakers Branch Stabilization at Cedar Bluff (Strait Lane)		-	-	-	75,000	-	-	-	75,000
College Parkway Drainage Culvert Lining		-	25,000	-	-	-	-	-	25,000
Creek Bank Stabilization at 1104 & 1108 Big Canyon Drive	175,000	-	-	-	200,000	-	-	-	375,000
Creek Bank Stabilization at 1540 Echo Bluff	-	-	-	75,000	-	-	-	-	75,000
East Waketon Road Drainage Improvements	1,900,000	-	-	-	-	-	-	-	1,900,000
Garden Ridge Gabion Rehab	-	500,000	-	-	-	-	-	-	500,000
McKamy Creek Stabilization & Drop Structure at 1900 Winding Creek Blvd	50,000	-	-	-	-	-	-	-	50,000
Orchard Dr. Drainage Improvement	-	-	-	-	-	500,000	-	-	500,000
Pecan Acres Drainage Improvements	-	-	-	-	-	-	1,000,000	-	1,000,000
Range Wood Drive Drainage Improvements	1,325,000	-	-	-	-	-	-	-	1,325,000
Shoreline Drive Drainage Improvements	50,000	-	-	-	-	-	-	-	50,000
Storm Structure Rehabilitation	-	-	-	-	500,000	-	-	-	500,000
Sunset Y-Inlet Replacement	-	-	-	25,000	-	-	-	-	25,000
Timber Creek Boulevard Erosion Rehab	-	-	-	-	50,000	-	-	-	50,000
Timber Creek Stabilization at Timber Creek Road (North & South Bridges)	-	-	100,000	750,000	-	-	-	-	850,000
SUBTOTAL	\$ 3,500,000	\$ 625,000	\$ 850,000	\$ 825,000	\$ 500,000	\$ 1,000,000	\$ -	\$ 7,300,000	

	WASTEWATER PROJECTS	PRIOR FISCAL YEARS	2023-	2024-	2025-	2026-	2027-	2028-	TOTAL PROJECT COSTS
			2024	2025	2026	2027	2028	2023	
Bakers Branch Interceptor Rehabilitation (Long Prairie Road to Lexington Avenue)	-	-	-	-	2,800,000	-	-	-	2,800,000
Glen Chester Lift Station Rehabilitation	200,000	1,200,000	-	-	-	-	-	-	1,400,000
Hillside Wasterwater Rehabilitation	300,000	-	-	-	-	-	-	-	300,000
Inflow-Infiltration/Evaluation and Repair	2,980,000	250,000	250,000	250,000	250,000	250,000	250,000	-	4,230,000
Kirkpatrick Lane and Stapleton Street Sanitary Sewer Rehabilitation	-	1,300,000	-	-	-	-	-	-	1,300,000
Lift Station Improvements and Decommissioning Phase III	2,864,500	-	-	-	-	-	-	-	2,864,500
Lower Timber Interceptor Rehabilitation (Paisley Drive to Rockcreek Court)	2,155,000	-	-	-	-	-	-	-	2,155,000
Northshore Collector Rehabilitation (Woodpark Drive to Belmont Court)	-	-	-	-	-	-	1,900,000	-	1,900,000
Oak Street Lift Station and Force Main Phase IV	6,100,000	-	-	-	-	-	-	-	6,100,000
Red Oak Lane Sewer Line Replacement	-	2,300,000	-	-	-	-	-	-	2,300,000
Riverwalk Collector (Morris Rd. to Windsor Drive)	-	-	-	-	-	-	530,000	-	530,000
Southside Force Main Extension	-	-	-	-	-	2,500,000	-	-	2,500,000
Southside Gravity Improvements Main Improvements	-	-	-	-	-	-	3,900,000	-	3,900,000
Southside Pump Upgrade	90,000	-	-	-	-	590,000	-	-	680,000
Spring Meadow Lane Sewer Line Replacement	1,635,000	-	-	-	-	-	-	-	1,635,000
Timber Creek Park Collector Rehabilitation (Hanover Drive to Timber Creek Road)	-	900,000	-	-	-	-	-	-	900,000
Timber Valley and Fairfield Lane Sewer Line Replacement	-	700,000	-	-	-	-	-	-	700,000
Timberview Trunk Line Rehabilitation (Timberview Drive to Morris Road)	-	-	1,500,000	-	-	-	-	-	1,500,000
Upper Timber Interceptor (Morris Road to One Place Lane)	400,000	850,000	-	-	-	-	-	-	1,250,000
Upper Timber Interceptor Capacity (College Parkway to Pecan Drive)	-	-	620,000	-	-	-	-	-	620,000
Upper Timber Interceptor Rehabilitation (One Place Lane to Buckthorn Court)	-	-	-	-	-	430,000	-	-	430,000
Wastewater System Model Update	250,285	6,500	6,500	6,500	6,500	6,500	6,500	-	282,785
Wastewater System Security Implementation	150,000	150,000	150,000	150,000	150,000	-	-	-	750,000
Wastewater Treatment Final Clarifier No 3 and RAS Pump Rehabilitation	-	-	-	400,000	4,200,000	-	-	-	4,600,000
Wastewater Treatment Plant Effluent Filter Rehabilitation	-	400,000	4,100,000	-	-	-	-	-	4,500,000
Wastewater Treatment Plant Master Plan	430,000	-	-	-	-	-	-	-	430,000
Wastewater Treatment Plant Primary Treatment Area Improvement	400,000	-	-	4,100,000	-	-	-	-	4,500,000
Wastewater Treatment Plant Rehabilitation Phase VI (Thermal Drying)	-	-	-	-	-	-	-	13,000,000	13,000,000
Wastewater Treatment Plant Rehabilitation Phase VII (Phosphorus Removal)	-	-	-	-	-	-	-	1,000,000	1,000,000
Wellington Interceptor Improvements	-	-	390,000	-	-	-	-	-	390,000
Windsor Park Sanitary Sewer System Rehabilitation	-	-	-	-	-	-	1,500,000	-	1,500,000
Yucca Lift Station Auxiliary Power	100,000	-	-	-	-	-	-	-	100,000
SUBTOTAL	\$ 18,054,785	\$ 8,056,500	\$ 7,016,500	\$ 7,706,500	\$ 8,126,500	\$ 8,086,500	\$ 14,000,000	\$ 71,047,285	
GRAND TOTAL UTILITY FUND	\$ 53,291,690	\$ 15,158,000	\$ 21,223,000	\$ 19,723,000	\$ 15,673,000	\$ 13,193,000	\$ 90,545,000	\$ 228,806,690	

*General Obligation Bonds
** Project Includes ADA Improvements

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-
			2024	2025	2026	2027	2028	2033
75,000	2	-	-	-	-	-	-	-
25,000	2	-	-	-	-	-	-	-
375,000	2	-	-	-	-	-	-	-
75,000	2	-	-	-	-	-	-	-
1,900,000	7	-	-	-	-	-	-	-
500,000	2	-	-	-	-	-	-	-
50,000	2	-	-	-	-	-	-	-
500,000	2	-	-	-	-	-	-	-
1,000,000	2	-	-	-	-	-	-	-
1,325,000	2	-	-	-	-	-	-	-
50,000	2	-	-	-	-	-	-	-
500,000	2	-	-	-	-	-	-	-
25,000	2	-	-	-	-	-	-	-
50,000	2	-	-	-	-	-	-	-
850,000	2	-	-	-	-	-	-	-
\$ 7,300,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	2023-	2024-	2025-	2026-	2027-	2028-	
			2024	2025	2026	2027	2028	2033	
-	-	2,800,000	-	-	2,800,000	-	-	-	
200,000	2	-	1,200,000	-	-	-	-	-	
300,000	2	-	-	-	-	-	-	-	
830,000	2	2,400,000	1,000,000	250,000	250,000	250,000	250,000	-	
-	-	-	1,300,000	1,300,000	-	-	-	-	
300,000	2	2,564,500	-	-	-	-	-	-	
-	-	2,155,000	-	-	-	-	-	-	
-	-	-	1,900,000	-	-	-	1,900,000	-	
5,719,500	0,2	380,500	-	-	-	-	-	-	
2,300,000	2	-	-	-	-	-	-	-	
440,000	0,2	-	90,000	-	-	-	90,000	-	
1,500,000	0	-	1,000,000	-	-	1,000,000	-	-	
1,000,000	0,3,5	-	2,900,000	-	-	-	2,900,000	-	
390,000	0,5	-	290,000	-	-	290,000	-	-	
95,000	2	1,540,000	-	-	-	-	-	-	
-	-	-	900,000	900,000	-	-	-	-	
-	-	-	700,000	700,000	-	-	-	-	
-	-	-	1,500,000	1,500,000	-	-	-	-	
400,000	2	-	850,000	850,000	-	-	-	-	
-	-	-	620,000	620,000	-	-	-	-	
-	-	-	430,000	-	-	430,000	-	-	
282,785	0,2	-	-	-	-	-	-	-	
300,000	2	-	450,000	150,000	150,000	150,000	-	-	
400,000	2	-	4,200,000	-	-	4,200,000	-	-	
400,000	-	-	4,100,000	4,100,000	-	-	-	-	
430,000	0	-	-	-	-	-	-	-	
400,000	2	-	4,100,000	-	4,100,000	-	-	-	
-	-	-	13,000,000	-	-	-	-	13,000,000	
-	-	-	1,000,000	-	-	-	-	1,000,000	
-	-	-	390,000	390,000	-	-	-	-	
-	-	-	1,500,000	-	-	-	1,500,000	-	
100,000	2	-	-	-	-	-	-	-	
\$ 15,787,285		\$ 9,040,000	\$ 46,220,000	\$ 4,950,000	\$ 7,010,000	\$ 7,300,000	\$ 6,320,000	\$ 6,640,000	\$ 14,000,000
\$ 47,426,590		\$ 25,978,000	\$ 155,402,100	\$ 8,610,000	\$ 19,710,000	\$ 15,022,100	\$ 11,850,000	\$ 10,640,000	\$ 89,570,000

- Other Sources
0. Impact Fees
 1. Grant and Interlocal Funds
 2. Other Sources (Proj. Sav., Fund Bal., Interest Inc.)
 3. Escrow
 4. Decision Package
 5. Developer Agreement(s)
 6. Park Development Fund
 7. Tax Increment Reinvestment Zone (TIRZ)
 8. Dedicated Sales Tax
 9. SH 121 Regional Toll Revenue (RTR)

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Lakeside Parkway Capacity Improvements	Streets	General

DESCRIPTION

This project includes the widening of four lane divided arterial to a six lane divided arterial from FM 2499 to SH 121 in accordance with the Town of Flower Mound Thoroughfare Plan. The majority of the project will be constructed within existing Right-of-Way. Interlocal Funds are from the Denton County TRIP-22 bond package.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	1,160,000	5,680,000	-	-	-	-	-	6,840,000
Grant & Interlocal Funds	-	4,270,000	-	-	-	-	-	4,270,000
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,160,000	\$ 9,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,110,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Design	860,000	-	-	-	-	-	-	860,000
CCA	-	-	-	-	-	-	-	-
Construction	-	9,800,000	-	-	-	-	-	9,800,000
Testing	-	150,000	-	-	-	-	-	150,000
TOTAL PROJECT COST	\$ 1,160,000	\$ 9,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,110,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Roadway Amenities	Streets	General

DESCRIPTION

To provide funding for minor but necessary roadway capital improvements, when a specific capital improvement project is not active. Recent examples; Green Ribbon projects, Quiet Zone improvements, State and County project enhancements and coordination efforts.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	285,000	-	90,000	90,000	90,000	90,000	-	645,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	80,000	-	-	-	-	-	-	80,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	588,083	90,000	-	-	-	-	-	678,083
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 953,083	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ 1,403,083

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	953,083	90,000	90,000	90,000	90,000	90,000	-	1,403,083
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 953,083	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ 1,403,083

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Scenic Road (Walsingham Drive to FM 1171)	Streets	General

DESCRIPTION

This project includes improvement of Scenic Road from existing asphalt to a concrete rural collector in accordance with the Town's Thoroughfare Plan. The project limits are from FM 1171 to Walsingham Drive.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	400,000	2,000,000	-	-	-	-	2,400,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW		\$ 400,000	\$ -		\$ -	\$ -	\$ -	\$ 400,000
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction			2,000,000				-	2,000,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 400,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Sidewalk Links	Streets	General

DESCRIPTION

Annual project recommended by the Transportation Commission for the design and construction of sidewalk and trail gaps.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	TOTAL
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	150,000	150,000	150,000	150,000	-	600,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	6,000	-	-	-	-	-	-	6,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	1,705,000	150,000	-	-	-	-	-	1,855,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,711,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 2,461,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	TOTAL
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	1,711,000	150,000	150,000	150,000	150,000	150,000	-	2,461,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 1,711,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 2,461,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Street Light Improvements	Streets	General

DESCRIPTION

Street light improvements by adding or replacing lights where required for safety.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	420,000	75,000	-	-	-	-	-	495,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 420,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	420,000	75,000	-	-	-	-	-	495,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 420,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Traffic Detection Rehabilitation	Signals	General

DESCRIPTION

This project includes the rehabilitation of the Town's traffic signal detection equipment. Systems that are nearing the end of their design life need to be replaced in order to maintain proper detection at the intersections, and to keep traffic flowing properly. This project also includes the installation of Audible Pedestrian Signals (APS) that are required in the Right of Way Accessibility Guidelines.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	625,000	-	190,000	190,000	190,000	190,000	-	1,385,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	150,000	-	-	-	-	-	-	150,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	440,000	190,000	-	-	-	-	-	630,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,215,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	\$ 2,165,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	1,215,000	190,000	190,000	190,000	190,000	190,000	-	2,165,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 1,215,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	\$ 2,165,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Traffic Signal Preemption Upgrade	Signals	General

DESCRIPTION

This project includes upgrades to the existing emergency services preemption equipment, including new GPS preemption equipment. The new equipment is standard on all new traffic signal locations and fire apparatus. The upgrade will improve line of sight issues at several signal locations that cause issues for police and fire response. Once complete, the Town will be able to secure the preemption network from aftermarket or illegally obtained preemption devices from disrupting the signal system.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	88,500	88,500	59,000	-	-	236,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	82,500	88,500	-	-	-	-	-	171,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 82,500	\$ 88,500	\$ 88,500	\$ 88,500	\$ 59,000	\$ -	\$ -	\$ 407,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	82,500	88,500	88,500	88,500	59,000	-	-	407,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 82,500	\$ 88,500	\$ 88,500	\$ 88,500	\$ 59,000	\$ -	\$ -	\$ 407,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Traffic Signal Analytics Cameras	Signals	General

DESCRIPTION

This project includes installation of Traffic Signal Analytics cameras at existing intersections. These cameras provide important automated traffic signal performance measures (ATSPM) that can be used to better time and assess each traffic signal location. By having ATSPM data available, the Town can provide the best flow possible through traditional timing plans and make adjustments within those plans. Installation of these cameras will reduce the cost of future adaptive signal timing projects.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	300,000	-	-	-	-	-	300,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	300,000	-	-	-	-	-	300,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Bordeaux Way Reconstruction	Street Reconstruction	General

DESCRIPTION

Reconstruction of Bordeaux Way South of FM 1171.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	950,000	-	-	-	-	-	950,000
TOTAL PROJECT COST	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	950,000	-	-	-	-	-	950,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Lakeside Parkway Panel Replacements (FM 2499 to Town Limits)	Street Reconstruction	General

DESCRIPTION

Panel replacements between FM 2499 and Town Limits. Project will be constructed with the Lakeside Capacity Improvement project.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	3,190,000	-	-	-	-	-	3,190,000
TOTAL PROJECT COST	\$ -	\$ 3,190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,190,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	3,190,000	-	-	-	-	-	3,190,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 3,190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,190,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Timber Valley Drive and Fairfield Lane Reconstruction	Street Reconstruction	General

DESCRIPTION
Reconstruction of Timber Valley Drive and Fairfield Lane.

REVENUE BREAKDOWN

	Prior	2022	2023	2024	2025	2026	Future	
FUNDING SOURCES	Budgets	2023	2024	2025	2026	2027	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	3,300,000	-	-	-	-	-	3,300,000
TOTAL PROJECT COST	\$ -	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000

COST BREAKDOWN

	Prior	2022	2023	2024	2025	2026	Future	
PROJECT COST	Budgets	2023	2024	2025	2026	2027	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	300,000	-	-	-	-	-	300,000
CCA	-	-	-	-	-	-	-	-
Construction	-	3,000,000	-	-	-	-	-	3,000,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Facility Needs Assessment	Facilities	General

DESCRIPTION

The Town will conduct a facility needs assessment to determined future facility needs related to all Town services that will assist with future capital planning efforts.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	100,000	-	-	-	-	-	100,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	100,000	-	-	-	-	-	100,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Joint Fire Training Facility	Facilities	General

DESCRIPTION

Design and construction of a Joint Fire Training Facility located in the City of Lewisville.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	1,247,000	180,000	-	-	-	-	-	1,427,000
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	766,494	580,000	-	-	-	-	-	1,346,494
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	40,000	-	-	-	-	-	40,000
TOTAL PROJECT COST	\$ 2,013,494	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,813,494

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Design	150,000	-	-	-	-	-	-	150,000
CCA	1,063,494	800,000	-	-	-	-	-	1,863,494
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 2,013,494	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,813,494

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
2022-23 Playground Replacements (Cortadera, Wilkerson and Possum)	Park	General

DESCRIPTION

Replace Playground equipment at Cortadera, Wilkerson, and Possum Park.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	978,811	200,000	-	-	-	-	-	1,178,811
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 978,811	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,178,811

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	978,811	200,000	-	-	-	-	-	1,178,811
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 978,811	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,178,811

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
2023-24 Playground Replacements (Jakes Hilltop)	Park	General

DESCRIPTION

Replace Playground equipment at Jakes Hilltop.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	400,000	-	-	-	-	-	400,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	400,000	-	-	-	-	-	400,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Bakersfield Park Improvements PH II	Park	General

DESCRIPTION

Upgrade to LED lighting at baseball fields 1-8.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	1,850,000	-	-	-	-	-	1,850,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 1,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	1,850,000	-	-	-	-	-	1,850,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 1,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Community Activity Center Expansion and Renovation Study	Park	General

DESCRIPTION
Feasibility study for program refinement and renovation of existing Community Activity Center.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	160,000	-	-	-	-	-	160,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	160,000	-	-	-	-	-	160,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000

**FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM
 PROJECT BUDGET SUMMARY**

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Electronic Reader Board Sign at Gerault Park	Park	General

DESCRIPTION
 Construction and installation of electronic message board for Town information and events.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	85,000	-	-	-	-	-	85,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	85,000	-	-	-	-	-	85,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Park & Trail Amenities	Park	General

DESCRIPTION

Replace and upgrade equipment (such as park signs, trash receptacles, benches & tables), mark trails with signs, and repair and complete trail connections.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	TOTAL
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	235,000	-	-	-	-	-	-	235,000
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	550,000	75,000	75,000	75,000	75,000	75,000	-	925,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 785,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 1,160,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	TOTAL
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	10,000	-	-	-	-	-	-	10,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	775,000	75,000	75,000	75,000	75,000	75,000	-	1,150,000
TOTAL PROJECT COST	\$ 785,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 1,160,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Spring Lake Park Improvements	Park	General

DESCRIPTION

Drainage and sidewalk repairs, landscaping, adult fitness, site amenities, replace gazebo, and lighting upgrades.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Bella Lago Park Master Plan	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	285,000	-	-	-	-	-	285,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	285,000	-	-	-	-	-	285,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Spring Meadow Park Improvements	Park	General

DESCRIPTION

Install new looped trail, pavilion with picnic tables, grill, trash cans, trees and irrigation

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Bella Lago Park Master Plan	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	230,000	-	-	-	-	-	230,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	230,000	-	-	-	-	-	230,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000

**FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM
 PROJECT BUDGET SUMMARY**

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Trails Master Plan - Implementation	Park	General

DESCRIPTION
 Implementation of the Trails Master Plan.

REVENUE BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
FUNDING SOURCES	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Bella Lago Park Master Plan	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	250,000	-	-	-	-	-	-	250,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	250,000	250,000	250,000	250,000	250,000	250,000	-	1,500,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 1,750,000

COST BREAKDOWN

	Prior	2023	2024	2025	2026	2027	Future	
PROJECT COST	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	500,000	250,000	250,000	250,000	250,000	250,000	-	1,750,000
TOTAL PROJECT COST	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 1,750,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Twin Coves Park - Phase II	Park	General

DESCRIPTION

Preliminary design for Phase II improvements.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior	2023	2024	2025	2026	2027	Future	
	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Bella Lago Park Master Plan	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	20,000	-	700,000	6,000,000	-	-	6,720,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 20,000	\$ -	\$ 700,000	\$ 6,000,000	\$ -	\$ -	\$ 6,720,000

COST BREAKDOWN

PROJECT COST	Prior	2023	2024	2025	2026	2027	Future	
	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	20,000	-	700,000	-	-	-	720,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	6,000,000	-	-	6,000,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 20,000	\$ -	\$ 700,000	\$ 6,000,000	\$ -	\$ -	\$ 6,720,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Lighthouse Booster Station Demolition	Water	Utility

DESCRIPTION

Demolition and removal of the Lighthouse Booster Station. The booster station is no longer necessary due to development of the water infrastructure in the area.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	200,000	-	-	-	-	-	200,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	200,000	-	-	-	-	-	200,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Red Oak Lane Water Lane	Water	Utility

DESCRIPTION

Install 5,725' of new 8" water main along full length of Red Oak Lane south of FM 3040.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	2,110,000	-	-	-	-	-	2,110,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 2,110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,110,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	85,000	-	-	-	-	-	85,000
CCA	-	-	-	-	-	-	-	-
Construction	-	1,985,000	-	-	-	-	-	1,985,000
Testing	-	40,000	-	-	-	-	-	40,000
TOTAL PROJECT COST	\$ -	\$ 2,110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,110,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Stonehill Pump Station Motor Replacement	Water	Utility

DESCRIPTION

Installation of new variable frequency drives and reduced voltage soft starters at the Stonehill Pump Station.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	2,950,000	-	-	-	-	-	2,950,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 2,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	250,000	-	-	-	-	-	250,000
CCA	-	-	-	-	-	-	-	-
Construction	-	2,650,000	-	-	-	-	-	2,650,000
Testing	-	50,000	-	-	-	-	-	50,000
TOTAL PROJECT COST	\$ -	\$ 2,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Timber Valley and Fairfield Lane Water Line Replacement	Water	Utility

DESCRIPTION

Replacement of the existing water mains on Timber Valley and Fairfield Lane in association with the street reconstruction project.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	700,000	-	-	-	-	-	700,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	50,000	-	-	-	-	-	50,000
CCA	-	-	-	-	-	-	-	-
Construction	-	650,000	-	-	-	-	-	650,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Utility Asset Management and Utility Replacement	Water	Utility

DESCRIPTION

Condition assessment to help determine the overall life expectancy of infrastructure, assessment and replacement of high risk infrastructure, assessment and replacement of transmission valves and improved GIS mapping.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	1,200,000		300,000	300,000	300,000	300,000	-	2,400,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	300,000	300,000	-	-	-	-	-	600,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 3,000,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	1,500,000	300,000	300,000	300,000	300,000	300,000	-	3,000,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 1,500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 3,000,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Water System Leak Detection and Repair	Water	Utility

DESCRIPTION

Project to identify and correct leaks in the water distribution system.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	650,000		50,000	50,000	50,000	50,000	-	850,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	150,000	50,000	-	-	-	-	-	200,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 800,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 1,050,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	800,000	50,000	50,000	50,000	50,000	50,000	-	1,050,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 800,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 1,050,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Water System Model Update	Water	Utility

DESCRIPTION

Water system model updates as new developments or water projects become operational.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	175,285	6,500	6,500	6,500	6,500	6,500	-	207,785
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	5,000	-	-	-	-	-	-	5,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 180,285	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 212,785

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	180,285	6,500	6,500	6,500	6,500	6,500	-	212,785
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 180,285	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 212,785

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Water System Security Implementation	Water	Utility

DESCRIPTION

Implementation of security systems at water facilities.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-		150,000	150,000	150,000	150,000	-	600,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	150,000	150,000	-	-	-	-	-	300,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 900,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	150,000	150,000	150,000	150,000	150,000	150,000	-	900,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 900,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
College Parkway Drainage Culvert Lining	Stormwater	Utility

DESCRIPTION

Specialized lining or epoxy seal of existing box culverts to prevent further erosion of concrete.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	25,000	-	-	-	-	-	25,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	25,000	-	-	-	-	-	25,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Garden Ridge Gabion Rehab	Stormwater	Utility

DESCRIPTION

Rehabilitation of the gabion baskets below the Garden Ridge Bridge over Bakers Branch.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	500,000	-	-	-	-	-	500,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	500,000	-	-	-	-	-	500,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Timber Creek Stabilization at Timber Creek Road (North & South Bridges)	Stormwater	Utility

DESCRIPTION

Install erosion protection around exposed drilled shafts and creek banks at the Timber Creek Road Bridges.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	100,000	750,000	-	-	-	-	850,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 100,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	100,000	-	-	-	-	-	100,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	750,000	-	-	-	-	750,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 100,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000

**FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM
 PROJECT BUDGET SUMMARY**

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Glen Chester Lift Station Rehabilitation	Wastewater	Utility

DESCRIPTION
 Improvements to the Glenn Chester Lift Station.

REVENUE BREAKDOWN

	Prior	2023	2023	2024	2025	2026	Future	
FUNDING SOURCES	Budgets	2024	2024	2025	2026	2027	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	1,200,000	-	-	-	-	-	1,200,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	200,000	-	-	-	-	-	-	200,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000

COST BREAKDOWN

	Prior	2023	2023	2024	2025	2026	Future	
PROJECT COST	Budgets	2024	2024	2025	2026	2027	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	200,000	-	-	-	-	-	-	200,000
CCA	-	1,200,000	-	-	-	-	-	1,200,000
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Inflow/Infiltration/Evaluation and Repair	Wastewater	Utility

DESCRIPTION

Identification and repair of inflow and infiltration problems within the Town's existing wastewater system.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior	2023	2023	2024	2025	2026	Future	
	Budgets	2024	2024	2025	2026	2027	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	2,400,000		250,000	250,000	250,000	250,000	-	3,400,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	580,000	250,000	-	-	-	-	-	830,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 2,980,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 4,230,000

COST BREAKDOWN

PROJECT COST	Prior	2023	2023	2024	2025	2026	Future	
	Budgets	2024	2024	2025	2026	2027	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	100,304	-	-	-	-	-	-	100,304
CCA	-	-	-	-	-	-	-	-
Construction	2,879,696	250,000	250,000	250,000	250,000	250,000	-	4,129,696
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 2,980,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 4,230,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Kirkpatrick Lane and Stapleton Street Sanitary Sewer	Wastewater	Utility

DESCRIPTION

Replace existing 8" and 10" clay pipe along Kirkpatrick Lane and Stapleton Street.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	1,300,000	-	-	-	-	-	1,300,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000

PROJECT COST	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	1,300,000	-	-	-	-	-	1,300,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Red Oak Lane Sewer Line Replacement	Wastewater	Utility

DESCRIPTION

Rehabilitation of 9,785' of existing sanitary sewer main along Red Oak Lane Between FM 3040 and Lexington Avenue.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	-	2,300,000	-	-	-	-	-	2,300,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	80,000	-	-	-	-	-	80,000
CCA	-	-	-	-	-	-	-	-
Construction	-	2,190,000	-	-	-	-	-	2,190,000
Testing	-	30,000	-	-	-	-	-	30,000
TOTAL PROJECT COST	\$ -	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Timber Creek Park Collector Rehabilitation (Hanover Drive to Timber Creek Road)	Wastewater	Utility

DESCRIPTION

Rehabilitation of sewer collector with CIPP lining system

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	440,000	-	-	-	-	-	440,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	440,000	-	-	-	-	-	440,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Timber Valley and Fairfield Lane Wastewater Line Replacement	Water	Utility

DESCRIPTION

Replacement of the existing wastewater lines on Timber Valley and Fairfield Lane in association with the street reconstruction project.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	700,000	-	-	-	-	-	700,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	50,000	-	-	-	-	-	50,000
CCA	-	-	-	-	-	-	-	-
Construction	-	650,000	-	-	-	-	-	650,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Upper Timber Interceptor (College Parkway to Pecan Drive)	Wastewater	Utility

DESCRIPTION

Rehabilitation of sewer interceptor with CIPP lining system

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	850,000	-	-	-	-	-	850,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	400,000	-	-	-	-	-	-	400,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 400,000	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	400,000	850,000	-	-	-	-	-	1,250,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 400,000	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Wastewater System Model Update	Wastewater	Utility

DESCRIPTION

Annual review and update of wastewater system's model.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	245,285	6,500	6,500	6,500	6,500	6,500	-	277,785
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	5,000	-	-	-	-	-	-	5,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 250,285	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 282,785

COST BREAKDOWN

PROJECT COST	Prior Budgets	2023 2024	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	250,285	6,500	6,500	6,500	6,500	6,500	-	282,785
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 250,285	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 282,785

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM

PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Wastewater System Security Implementation	Wastewater	Utility

DESCRIPTION

Implementation of security systems at wastewater facilities.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior	2023	2024	2025	2026	2027	Future	
	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	150,000	150,000	150,000	150,000	-	600,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	150,000	150,000	-	-	-	-	-	300,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 900,000

COST BREAKDOWN

PROJECT COST	Prior	2023	2024	2025	2026	2027	Future	
	Budgets	2024	2025	2026	2027	2028	Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	150,000	150,000	150,000	150,000	150,000	150,000	-	900,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 900,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Wastewater Treatment Plant Effluent Filter Rehabilitation	Wastewater	Utility

DESCRIPTION

Rehabilitation of the effluent filters due to Obsolete control panels, confined area, increased equipment downtime and work orders submitted

REVENUE BREAKDOWN

	Prior	2023	2023	2024	2025	2026	Future	TOTAL
FUNDING SOURCES	Budgets	2024	2024	2025	2026	2027	Budgets	
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	4,100,000	-	-	-	-	4,100,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	-	400,000	-	-	-	-	-	400,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 400,000	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000

COST BREAKDOWN

	Prior	2023	2023	2024	2025	2026	Future	TOTAL
PROJECT COST	Budgets	2024	2024	2025	2026	2027	Budgets	
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	400,000	-	-	-	-	-	400,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	4,100,000	-	-	-	-	4,100,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 400,000	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000

TOWN OF FLOWER MOUND, TEXAS

ORDINANCE NO. 38-23

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2023, AND ENDING ON SEPTEMBER 30, 2024, AND FOR EACH FISCAL YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT A RATE OF \$0.3873 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN AS OF JANUARY 1, 2023; DIRECTING THE ASSESSMENT THEREOF TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE TOWN; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR APPROVAL OF THE 2023 TAX ROLLS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Council hereby finds that the tax rate for the fiscal year beginning October 1, 2023, and ending September 30, 2024, hereinafter levied for current expenses of the Town and the general improvements of the Town and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the Town Council has approved by a separate Ordinance adopting the budget for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024; and

WHEREAS, the Town Council provided notice of the no-new-revenue tax rate as required by law; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual determinations of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2

There be and is hereby levied and ordered to be assessed and collected for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024, and for each fiscal year thereafter until otherwise provided, on all taxable property, real, personal, and mixed, situated within the corporate limits of the Town of Flower Mound, Texas, and not exempt by the Constitution of the State and valid state laws, a tax rate of \$0.3873 on each One Hundred

ORDINANCE NO. 38-23

PAGE 2

Dollars (\$100) assessed value of taxable property, which shall be apportioned and distributed as follows:

- A. For the purpose of defraying the current expenses of the municipal government of the Town, a tax rate of \$0.348344 on each One Hundred Dollars (\$100) assessed value of all taxable property within the Town; and
- B. For the purpose of creating an interest and sinking fund to pay the interest and principal of all outstanding debt obligations of the Town, not otherwise provided for, a tax rate of \$0.038956 on each One Hundred Dollars (\$100) assessed value of all taxable property within the Town.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE INCREASED BY 3.95 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$13.24.

SECTION 3

All ad valorem taxes shall become due and payable on October 1, 2023, and all ad valorem taxes shall become delinquent after January 31, 2024. There shall be no discount for payment of taxes prior to said January 31, 2024. If any person fails to pay said ad valorem taxes on or before January 31, 2024, the following penalties shall be payable thereon, to-wit:

During the month of February 2024, six percent	(6%)
During the month of March 2024, seven percent	(7%)
During the month of April 2024, eight percent	(8%)
During the month of May 2024, nine percent	(9%)
During the month of June 2024, ten percent	(10%)
On or after July 1, 2024, twelve percent	(12%)

SECTION 4

Taxes shall be payable at the offices of the Denton County Tax Office. The Town shall have available all rights and remedies provided by law for enforcement of the collection of taxes levied under this Ordinance.

SECTION 5

All delinquent taxes shall bear interest at the rate of twelve percent (12%) per annum, in addition to the penalties.

ORDINANCE NO. 38-23

PAGE 3

SECTION 6

The Town Council hereby approves the 2023 tax rolls of the Town of Flower Mound, Texas, in the amount of \$60,710,145, based upon the certified appraisal roll and roll under protest as approved by the Appraisal Review Boards of the Denton Central Appraisal District and the Tarrant Appraisal District, to be used for the authorized collection of ad valorem taxes for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024.

SECTION 7

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that 2023 taxes and taxes for all subsequent years become delinquent on or after February 1 but not later than May 1 of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2024.

SECTION 8

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the Town further provides that all 2023 taxes and taxes for all subsequent years that become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20% of the delinquent tax, penalty and interest.

SECTION 9

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

SECTION 10

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and, the Town Council hereby declares it would have passed such remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 11

The fact that it is necessary that this Ordinance be enacted in order to authorize the collection of ad valorem taxes for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024, requires that this Ordinance shall take effect from and after its passage as the law in such cases provides.

ORDINANCE NO. 38-23

PAGE 4

DULY PASSED, APPROVED, AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 4 TO 1 ON THIS 18th DAY OF SEPTEMBER, 2023.

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

FILE FOR RECORD
DENTON COUNTY CLERK

SEP 25 2023

JULI LUKE

mb DEPUTY

TOWN OF FLOWER MOUND, TEXAS

ORDINANCE NO. 37-23

AN ORDINANCE OF THE TOWN OF FLOWER MOUND, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, AND MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SINKING FUND AND OTHER OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Manager has caused to be filed with the Town Secretary a budget to cover all proposed expenditures of the government of the Town for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and,

WHEREAS, said budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and,

WHEREAS, said budget has been filed with the Town Secretary and has been available for inspection by any taxpayer; and,

WHEREAS, notice of public hearing on the proposed Annual Budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and,

WHEREAS, one (1) such public hearing was held on August 21, 2023, prior approval of which date being hereby ratified and confirmed by the Town Council, and all those wishing to speak on the budget were heard; and,

WHEREAS, the Town Council has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached in fund total hereto is in the best interest of the Town of Flower Mound; and,

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual findings of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Ordinance, as if copied in their entirety.

SECTION 2

The budget attached in fund total hereto as Exhibit "A", and incorporated herein for all purposes, is adopted for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget. The budget includes a contingent

ORDINANCE NO. 37-23

PAGE 2

appropriation in the General Fund of \$8,814,070 (i.e., 10 percent of total expenditures) to be used in the event of unforeseen items of expenditure. Such contingent appropriations shall be under the control of the Town Manager and distributed by him, after approval of the Town Council.

SECTION 3

No expenditure of the funds of the Town shall hereafter be made except in strict compliance with said budget, except that in the case of public necessity, the Town Council shall authorize amendments to said budget such emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

SECTION 4

The Town Manager shall file or cause to be filed three (3) true and correct copies of said approved budget, along with this Ordinance, with the Town Secretary, who shall file or cause to be filed one (1) true and correct copy of same in the office of the County Clerk of Denton County, Texas and one (1) true and correct copy of same in the office of the County Clerk of Tarrant County, Texas.

SECTION 5

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of any conflict herewith.

SECTION 6

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the Town Council hereby declares it would have passed such remaining portions of the ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 7

The necessity of adopting and approving a budget for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage.

ORDINANCE NO. 37-23

PAGE 3

DULY PASSED, APPROVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 4 TO 1 ON THIS 18th DAY OF SEPTEMBER, 2023.

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

EXHIBIT A

Town of Flower Mound, Texas
 FY 23-24

PROPOSED REVENUES	General Fund	General Debt Service Fund	Utility Fund	Stormwater Utility Fund	Internal Service Funds
Property Taxes	\$ 49,743,065	\$ 5,579,970	\$ -	\$ -	\$ -
Utility Franchise Fees	7,269,584	-	-	-	-
Sales Tax Collections	19,723,285	-	-	-	-
Other Taxes	335,780	-	-	-	-
Charges for Current Services	5,322,810	-	-	-	-
Licenses and Permits	2,076,875	-	-	-	-
Fines and Forfeitures	1,100,125	-	-	-	-
Investment Earnings	500,000	50,000	350,000	5,000	-
Intergovernmental Revenue	2,294,642	-	-	-	-
Interfund Transfer	3,729,522	270,200	-	-	-
Other Revenue	549,239	-	229,000	-	-
Water Sales	-	-	42,624,522	-	-
Sewer Charges	-	-	14,194,606	-	-
Stormwater Fees	-	-	-	1,634,650	-
Drainage Inspections	-	-	-	215,000	-
Meter and Connect Fees	-	-	280,000	-	-
Solid Waste Collection	-	-	164,795	-	-
Penalties-Utility Billing	-	-	350,000	11,000	-
Health Insurance Fund	-	-	-	-	13,686,000
Vehicle and Equipment Replacement Fund	-	-	-	-	2,487,500
Technology Replacement Fund	-	-	-	-	620,250
Small Equipment Replacement Fund	-	-	-	-	404,205
TOTAL REVENUE	\$ 92,644,927	\$ 5,900,170	\$ 58,192,923	\$ 1,865,650	\$ 17,197,955

PROPOSED EXPENDITURES	General Fund	General Debt Service Fund	Utility Fund	Stormwater Utility Fund	Internal Service Funds
Town Manager's Office	\$ 3,384,801	\$ -	\$ -	\$ -	\$ -
Legislative Services	564,753	-	-	-	-
Development Services	2,676,032	-	-	-	-
Parks & Recreation Services	11,097,580	-	-	-	-
Library Services	2,258,963	-	-	-	-
Police Services	19,410,360	-	-	-	-
Financial Services	4,561,668	-	2,003,798	-	-
Administrative Services	8,548,035	-	-	-	-
Fire & Emergency Services	20,563,275	-	-	-	-
Communications	887,518	-	-	-	-
General Fund Non-Departmental	5,289,670	-	-	-	-
Utility Fund Non-Departmental	-	-	18,400,432	-	-
Public Works	7,287,310	-	39,551,854	1,628,485	-
Environmental Services	1,610,738	-	-	98,643	-
Debt Service	-	6,144,990	-	-	-
Health Insurance Fund	-	-	-	-	13,622,800
Vehicle and Equipment Replacement Fund	-	-	-	-	3,650,000
Technology Replacement Fund	-	-	-	-	825,000
Small Equipment Replacement Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$ 88,140,703	\$ 6,144,990	\$ 59,956,084	\$ 1,727,128	\$ 18,097,800
NET CHANGE	\$ 4,504,224	\$ (244,820)	\$ (1,763,161)	\$ 138,522	\$ (899,845)

2023-2024 FUND BALANCE PROJECTION	General Fund	General Debt Service Fund	Utility Fund	Stormwater Utility Fund	Internal Service Funds
Fund Balance 10/1/23	\$ 34,055,945	\$ 891,258	\$ 15,959,651	\$ 155,523	\$ 13,567,893
Revenue	92,644,927	5,900,170	58,192,923	1,865,650	17,197,955
Expenditure	(88,140,703)	(6,144,990)	(59,956,084)	(1,727,128)	(18,097,800)
Fund Balance 09/30/24	\$ 38,560,169	\$ 646,438	\$ 14,196,490	\$ 294,045	\$ 12,668,048

EXHIBIT A

Town of Flower Mound, Texas
FY 23-24

PROPOSED REVENUES	Library	TIRZ	Park	Tree	Public-Education
	Development Fund	Fund	Development Fund	Preservation Fund	Government (PEG) Fund
Taxes	\$ -	\$ 8,467,780	\$ -	\$ -	\$ 125,000
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	3,000	400,000	150,000	150,000	15,000
Interfund Transfer	-	-	-	-	-
Other Revenue	15,000	-	-	-	-
TOTAL REVENUE	\$ 18,000	\$ 8,867,780	\$ 150,000	\$ 150,000	\$ 140,000

PROPOSED EXPENDITURES	Library	TIRZ	Park	Tree	Public-Education
	Development Fund	Fund	Development Fund	Preservation Fund	Government (PEG) Fund
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	-	451,633	170,395	-
Library Services	20,000	-	-	-	-
Police Services	-	-	-	-	-
Financial Services	-	13,822,591	-	-	-
Administrative Services	-	-	-	-	-
Fire & Emergency Services	-	-	-	-	-
Communications	-	-	-	-	763,650
Public Works	-	-	-	-	-
Environmental Services	-	-	-	74,187	-
TOTAL EXPENDITURES	\$ 20,000	\$ 13,822,591	\$ 451,633	\$ 244,582	\$ 763,650

NET CHANGE	\$ (2,000)	\$ (4,954,811)	\$ (301,633)	\$ (94,582)	\$ (623,650)
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2023-2024 FUND BALANCE PROJECTION	Library	TIRZ	Park	Tree	Public-Education
	Development Fund	Fund	Development Fund	Preservation Fund	Government (PEG) Fund
Fund Balance 10/1/23	\$ 72,534	\$ 4,954,811	\$ 301,633	\$ 2,131,978	\$ 790,631
Revenue	18,000	8,867,780	150,000	150,000	140,000
Expenditure	(20,000)	(13,822,591)	(451,633)	(244,582)	(763,650)
Fund Balance 09/30/24	\$ 70,534	\$ -	\$ -	\$ 2,037,396	\$ 166,981

EXHIBIT A

Town of Flower Mound, Texas
 FY 23-24

PROPOSED REVENUES	Strt Maint Sales Tax Fund	4B Parks Sales Tax Fund	IRS Equitable Sharing Fund	Justice Seizures Fund	Chapter 59 Seizure Fund
Taxes	\$ 4,930,820	\$ 4,930,820	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	300,000	150,000	-	500	-
Interfund Transfer	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUE	\$ 5,230,820	\$ 5,080,820	\$ -	\$ 500	\$ -

PROPOSED EXPENDITURES	Strt Maint Sales Tax Fund	4B Parks Sales Tax Fund	IRS Equitable Sharing Fund	Justice Seizures Fund	Chapter 59 Seizure Fund
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	5,080,820	-	-	-
Library Services	-	-	-	-	-
Police Services	-	-	2,292	75,014	48,445
Financial Services	-	-	-	-	-
Administrative Services	-	-	-	-	-
Fire & Emergency Services	-	-	-	-	-
Communications	-	-	-	-	-
Public Works	6,612,321	-	-	-	-
Environmental Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 6,612,321	\$ 5,080,820	\$ 2,292	\$ 75,014	\$ 48,445

NET CHANGE	\$ (1,381,501)	\$ -	\$ (2,292)	\$ (74,514)	\$ (48,445)
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2023-2024 FUND BALANCE PROJECTION	Strt Maint Sales Tax Fund	4B Parks Sales Tax Fund	IRS Equitable Sharing Fund	Justice Seizures Fund	Chapter 59 Seizure Fund
Fund Balance 10/1/23	\$ 1,381,501	\$ -	\$ 2,292	\$ 74,514	\$ 48,445
Revenue	5,230,820	5,080,820	-	500	-
Expenditure	(6,612,321)	(5,080,820)	(2,292)	(75,014)	(48,445)
Fund Balance 09/30/24	\$ -	\$ -	\$ -	\$ -	\$ -

EXHIBIT A

Town of Flower Mound, Texas
 FY 23-24

PROPOSED REVENUES	Animal Care Fund	Opioid Settlement Fund	CDBG-HUD Grant Fund	Neighborhood Improvement Fund	COVID-19 Fund
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	278,855	-	-
Charges for Services	-	-	-	75,150	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	1,000	-	-	1,000	20,000
Interfund Transfer	-	-	-	-	-
Other Revenue	8,000	-	-	-	-
TOTAL REVENUE	\$ 9,000	\$ -	\$ 278,855	\$ 76,150	\$ 20,000

PROPOSED EXPENDITURES	Animal Care Fund	Opioid Settlement Fund	CDBG-HUD Grant Fund	Neighborhood Improvement Fund	COVID-19 Fund
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	-	-	-	-
Library Services	-	-	-	-	-
Police Services	29,500	-	-	-	-
Financial Services	-	-	278,855	-	445,483
Administrative Services	-	-	-	-	172,775
Fire & Emergency Services	-	67,573	-	-	180,000
Communications	-	-	-	-	-
Public Works	-	-	-	100,000	1,404,590
Environmental Services	-	-	-	30,000	-
TOTAL EXPENDITURES	\$ 29,500	\$ 67,573	\$ 278,855	\$ 130,000	\$ 2,202,848
NET CHANGE	\$ (20,500)	\$ (67,573)	\$ -	\$ (53,850)	\$ (2,182,848)

2023-2024 FUND BALANCE PROJECTION	Animal Care Fund	Opioid Settlement Fund	CDBG-HUD Grant Fund	Neighborhood Improvement Fund	COVID-19 Fund
Fund Balance 10/1/23	\$ 97,428	\$ 67,573	\$ -	\$ 143,581	\$ 2,182,848
Revenue	9,000	-	278,855	76,150	20,000
Expenditure	(29,500)	(67,573)	(278,855)	(130,000)	(2,202,848)
Fund Balance 09/30/24	\$ 76,928	\$ -	\$ -	\$ 89,731	\$ -

EXHIBIT A

Town of Flower Mound, Texas
 FY 23-24

PROPOSED REVENUES	Hotel Occupancy Tax Fund	Muni Court Security Fund	Muni Court Technology Fund	Muni Court Jury Fund	Muni Court Truancy Prevention Fund
Taxes	\$ 460,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	35,520	29,275	715	35,690
Investment Earnings	5,000	2,500	1,500	-	750
Interfund Transfer	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUE	\$ 465,000	\$ 38,020	\$ 30,775	\$ 715	\$ 36,440

PROPOSED EXPENDITURES	Hotel Occupancy Tax Fund	Muni Court Security Fund	Muni Court Technology Fund	Muni Court Jury Fund	Muni Court Truancy Prevention Fund
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	-	-	-	-
Library Services	-	-	-	-	-
Police Services	-	-	-	-	-
Financial Services	415,000	51,100	34,750	750	35,000
Administrative Services	-	-	-	-	-
Fire & Emergency Services	-	-	-	-	-
Communications	-	-	-	-	-
Public Works	-	-	-	-	-
Environmental Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 415,000	\$ 51,100	\$ 34,750	\$ 750	\$ 35,000

NET CHANGE	\$ 50,000	\$ (13,080)	\$ (3,975)	\$ (35)	\$ 1,440
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2023-2024 FUND BALANCE PROJECTION	Hotel Occupancy Tax Fund	Muni Court Security Fund	Muni Court Technology Fund	Muni Court Jury Fund	Muni Court Truancy Prevention Fund
Fund Balance 10/1/23	\$ 268,829	\$ 124,896	\$ 92,038	\$ 847	\$ 60,336
Revenue	465,000	38,020	30,775	715	36,440
Expenditure	(415,000)	(51,100)	(34,750)	(750)	(35,000)
Fund Balance 09/30/24	\$ 318,829	\$ 111,816	\$ 88,063	\$ 812	\$ 61,776

CAPITAL IMPROVEMENT PROGRAM

The first year of the five-year General Government Capital Improvement Program (CIP) addresses needs pertaining to streets, signals, street reconstruction, facilities, and parks, and totals \$23,138,500. The largest portion of the CIP for FY 2023-2024 is dedicated to street and signal projects for \$18,683,500. Facilities projects total \$900,000 and parks projects total \$3,555,000. \$400,000 in new debt will be issued for these projects. These projects will be supported by debt, dedicated sales tax, park development funds, grants and interlocal agreements, impact fees, TIRZ revenue, and cash transfers from the General Fund.

The five-year CIP in the Utility Fund totals \$15,158,000 for FY 2023-2024, which includes water and wastewater lines and stormwater projects. These projects will be supported by \$8,610,000 in additional debt.

FILE FOR RECORD
DENTON COUNTY CLERK
SEP 25 2023
JULI LUKE
 DEPUTY

TOWN OF FLOWER MOUND, TEXAS
RESOLUTION NO. 23-23

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND CRIME CONTROL AND PREVENTION DISTRICT, ADOPTING AND APPROVING THE BUDGET FOR THE TOWN OF FLOWER MOUND CRIME CONTROL AND PREVENTION DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Council acting as the Board of Directors of the Town of Flower Mound Crime Control and Prevention District ("Crime District") has adopted procedures for adopting a budget that are different from the procedures outlined in Texas Local Government Code Section 363.204, as permitted by such section; and

WHEREAS, the Town Council acting as the Board of Directors of the Crime District caused to be filed with the Town Secretary, in accordance with the procedures adopted therefore, a budget to cover all proposed expenditures of the Crime District for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

WHEREAS, said budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and

WHEREAS, said budget has been filed with the Town Secretary and has been available for inspection by any taxpayer; and

WHEREAS, notice of public hearing on the proposed Crime District Budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and

WHEREAS, one (1) such public hearing was held on August 21, 2023, prior approval of such date being hereby ratified and confirmed by the Town Council acting as the Board of Directors for the Crime District, and all those wishing to speak on the budget were heard; and

WHEREAS, the Town Council acting as the Board of Directors for the Crime District has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached is in the best interest of the Crime District.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND CRIME CONTROL AND PREVENTION DISTRICT, THAT:

RESOLUTION NO. 23-23

PAGE 2

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual determinations of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2

The budget attached in total hereto as Exhibit "A", and incorporated herein for all purposes, is adopted for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget.

SECTION 3

No expenditure of the funds of the Crime District shall hereafter be made except in strict compliance with said budget except that, in the case of public necessity, the Town Council acting as the Board of Directors of the Crime District shall authorize amendments to said budget for emergency expenditures necessary to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

SECTION 4

The Town Manager shall file or cause to be filed three (3) true and correct copies of said approved budget, along with this Resolution, with the Town Secretary, who shall file or cause to be filed one (1) true and correct copy of same in the office of the County Clerk of Denton County, Texas and one (1) true and correct copy of same in the office of the County Clerk of Tarrant County, Texas.

SECTION 5

If any section, paragraph, sentence, clause, phrase, or word in this Resolution, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Resolution; and the Town Council acting as the Board of Directors of the Crime District hereby declares it would have passed such remaining portions of the resolution despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 6

The necessity of adopting and approving a budget for the next fiscal year as required by the laws of the State of Texas requires that this Resolution shall take effect immediately from and after its passage.

RESOLUTION NO. 23-23

PAGE 3

DULY PASSED, APPROVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 5 TO 0 ON THIS 18th DAY OF SEPTEMBER, 2023.

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

EXHIBIT A

**Town of Flower Mound, Texas
 FY 23-24**

CRIME CONTROL AND PREVENTION DISTRICT

PROPOSED REVENUES	Crime District Sales Tax Fund
Taxes	\$ 4,879,545
Licenses and Permits	-
Intergovernmental Revenue	-
Charges for Services	-
Fines and Forfeitures	-
Investment Earnings	30,000
Interfund Transfer	-
Other Revenue	-
TOTAL REVENUE	\$ 4,909,545

PROPOSED EXPENDITURES	Crime District Sales Tax Fund
Town Manager's Office	\$ -
Legislative Services	-
Development Services	-
Community Services	-
Police Services	4,622,212
Financial Services	-
Fire & Emergency Services	-
Communications	-
Public Works	-
TOTAL EXPENDITURES	\$ 4,622,212

NET CHANGE	\$ 287,333
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2023-2024 FUND BALANCE PROJECTION	Crime District Sales Tax Fund
Fund Balance 10/1/23	\$ 4,268,461
Revenue	4,909,545
Expenditure	(4,622,212)
Fund Balance 09/30/24	\$ 4,555,794

FILE FOR RECORD
DENTON COUNTY CLERK
SEP 25 2023
JULLLUKE
MB DEPUTY

TOWN OF FLOWER MOUND, TEXAS
RESOLUTION NO. 22-23

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT, ADOPTING AND APPROVING THE BUDGET FOR THE TOWN OF FLOWER MOUND FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Council acting as the Board of Directors of the Town of Flower Mound Fire Control, Prevention, and Emergency Medical Services District (Fire District) has adopted procedures for adopting a budget that are different from the procedures outlined in Texas Local Government Code Section 344.204, as permitted by such section; and

WHEREAS, the Town Council acting as the Board of Directors of the Fire District caused to be filed with the Town Secretary, in accordance with the procedures adopted therefore, a budget to cover all proposed expenditures of the Fire District for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

WHEREAS, said budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and

WHEREAS, said budget has been filed with the Town Secretary and has been available for inspection by any taxpayer; and

WHEREAS, notice of public hearing on the proposed Fire District Budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and

WHEREAS, one (1) such public hearing was held on August 21, 2023, prior approval of such date being hereby ratified and confirmed by the Town Council acting as the Board of Directors for the Fire District, and all those wishing to speak on the budget were heard; and

WHEREAS, the Town Council acting as the Board of Directors for the Fire District has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached is in the best interest of the Town of Flower Mound Fire District.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual determinations of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2

The budget attached in total hereto as Exhibit "A", and incorporated herein for all purposes, is adopted for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget.

SECTION 3

No expenditure of the funds of the Fire District shall hereafter be made except in strict compliance with said budget except that, in the case of public necessity, the Town Council acting as the Board of Directors of the Fire District shall authorize amendments to said budget for emergency expenditures necessary to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

SECTION 4

The Town Manager shall file or cause to be filed three (3) true and correct copies of said approved budget, along with this Resolution, with the Town Secretary, who shall file or cause to be filed one (1) true and correct copy of same in the office of the County Clerk of Denton County, Texas and one (1) true and correct copy of same in the office of the County Clerk of Tarrant County, Texas.

SECTION 5

If any section, paragraph, sentence, clause, phrase, or word in this Resolution, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Resolution; and the Town Council acting as the Board of Directors of the Fire District hereby declares it would have passed such remaining portions of the resolution despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 6

The necessity of adopting and approving a budget for the next fiscal year as required by the laws of the State of Texas requires that this Resolution shall take effect immediately from and after its passage.

RESOLUTION NO. 22-23

PAGE 3

DULY PASSED, APPROVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 5 TO 0 ON THIS 18th DAY OF SEPTEMBER, 2023.

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

EXHIBIT A

Town of Flower Mound, Texas
 FY 23-24

FIRE CONTROL, PREVENTION, AND EMERGENCY
 MEDICAL SERVICES DISTRICT

PROPOSED REVENUES	Fire District Sales Tax Fund
Taxes	\$ 4,869,185
Licenses and Permits	-
Intergovernmental Revenue	-
Charges for Services	-
Fines and Forfeitures	-
Investment Earnings	20,000
Interfund Transfer	-
Other Revenue	-
TOTAL REVENUE	\$ 4,889,185

PROPOSED EXPENDITURES	Fire District Sales Tax Fund
Town Manager's Office	\$ -
Legislative Services	-
Development Services	-
Community Services	-
Police Services	-
Financial Services	-
Fire & Emergency Services	3,709,197
Communications	-
Public Works	-
TOTAL EXPENDITURES	\$ 3,709,197
NET CHANGE	\$ 1,179,988

2023-2024 FUND BALANCE PROJECTION	Fire District Sales Tax Fund
Fund Balance 10/1/23	\$ 2,882,882
Revenue	4,889,185
Expenditure	(3,709,197)
Fund Balance 09/30/24	\$ 4,062,870

STATUTORY REQUIREMENTS

The single most important financial resource of the Town is the ad valorem tax, better known as the property tax. It is important for all citizens to fully understand the makeup of the taxes levied against their properties. The following synopsis provides a basic working knowledge of property taxes and how they are determined.

Much of what taxing authorities such as cities, school districts, counties, and special districts can levy for property taxes is determined by the State of Texas. Several years ago, the state legislature established county appraisal districts. The purpose of these appraisal districts is to determine fair market values of all taxable property within a specific county. The taxable value of property is determined as of January 1 of each year.

The appraisal district office generally notifies taxpayers of their assessed valuations in March and allows for them to challenge the valuations if the taxpayers believe them to be in error. A tax appraisal review board hears all tax protests and determines if the original valuation is correct or in error. On May 25 of each year, the appraisal district is required to provide taxing authorities with a certified estimate of total appraised value. This preliminary estimate is used by the Town to help project what revenues will be available in the next fiscal year. The preliminary estimate, while providing indications of an increasing or a decreasing tax roll, is subject to fluctuations because of the possible tax protests mentioned above.

The most important date relating to the appraisal district is July 25. On that date, a certified appraisal roll must be provided to all taxing authorities. This certified roll provides a basis upon which a tax rate can be applied to produce necessary revenues for the operation of Town services.

If by July 20, the appraisal review board for an appraisal district has not approved the appraisal records for the district as required under Chapter 26, Section 41.12 of the Tax Code, the chief appraiser shall not later than July 25 prepare and certify to the assessor for each taxing unit participating in the district an estimate of the taxable value of property in that taxing unit.

After determination of a tax rate for the upcoming budget year, there are several procedures and tests that must be applied to the rate for state law to be met. They include:

- **Calculation and publication of the no new revenue tax rate and voter-approval tax rate.**

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the current year and taxes that a proposed tax rate would produce if applied to the same properties taxed in both years. The resulting tax rate, used for comparison only, shows the relation between the last year's revenue and the current year's values. The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. The voter-approval rate calculation is

split into two separate components: an operating and maintenance rate and a debt rate.

- **Determination of whether the proposed tax rate is more than the no new revenue tax rate and voter-approval tax rate.**

Texas state law requires that if a taxing authority's proposed tax rate is greater than the no new revenue tax rate and less than or equal to the voter-approval tax rate, or less than the no new revenue tax rate and less than the voter approval tax rate, there must be published notices of the tax rates. This is true even if the tax rate does not change.

- **Determination of whether the proposed tax rate is more than the voter-approval tax rate.**

The voter-approval rate calculation allows municipalities to raise 103.5 percent of the operating and maintenance money raised in the prior year, plus the necessary debt rate. The 3.5% rule as set by state law imposes the maximum rate that may be adopted by taxing authorities without being subject to an election. If a taxing authority imposes a tax rate in excess of the voter-approval tax rate, the taxing authority must order an election to approve the tax rate no later than the 78th day before the November uniform election date.

Article XI, Section 5 of the State of Texas Constitution states in part:

"...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such town."

Calculation of Legal Debt Margin - October 1, 2023

Taxable Assessed Valuation	\$14,279,514,081
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$356,987,852
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Adopted Tax Rate for 2023-2024	\$0.3873 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	2.1127% of assessed valuation

Other requirements relating to the adoption and levying of ad valorem taxes are the publication of the unencumbered fund balances of the General Fund and Debt Service Fund, the 2023-2024 debt service requirements, and the 2023 property tax rates in the Town of Flower Mound.

The State of Texas does not provide for a statutory debt limit for cities. The truth-in-taxation criteria specify that debt (interest and sinking) requirements must be met first, followed by operations. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 valuation.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice **does not** apply to a taxing unit that has a de minimis rate.

PROPOSED TAX RATE \$ 0.387300 per \$100
 NO-NEW-REVENUE TAX RATE \$ 0.359022 per \$100
 VOTER-APPROVAL TAX RATE \$ 0.387327 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Town of Flower Mound from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that Town of Flower Mound may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Town of Flower Mound is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 18, 2023 at 6:00 p.m. at Town Hall, 2121 Cross Timbers Road, Flower Mound, TX 75028

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Town of Flower Mound is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Town Council of Town of Flower Mound at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Adam Schiestel, Chris Drew, Jim Engel, Ann Martin
 AGAINST the proposal: none
 PRESENT and not voting: Mayor Derek France
 ABSENT: Brian Taylor

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Town of Flower Mound last year to the taxes proposed to be imposed on the average residence homestead by Town of Flower Mound this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	2022 adopted tax rate \$0.405000	2023 proposed tax rate \$0.3873000	Decrease 4.37%
Average homestead taxable value	\$455,675	\$486,470	Increase 6.76%
Tax on average homestead	\$1,845	\$1,884	Increase 2.09%
Total tax levy on all properties	\$58,765,907	\$61,653,857	Increase 4.91%

For assistance with tax calculations, please contact the tax assessor for Town of Flower Mound at 940-349-3500 or tnt@dentoncounty.com, or visit tax.dentoncounty.com for more information.



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FY 2023-2024 REMOVED DECISION PACKAGES

Department	Division	Package Title	Rank	FTE	One-Time Cost	Ongoing Cost	Revenue/ Savings	Total Cost
General Fund								
Town Manager's Office	Economic Development	Economic Development Specialist	1	1.00	3,645	87,395	-	91,040
Town Manager's Office	Economic Development	New Advertising Initiatives	3	-	-	13,600	-	13,600
Town Manager's Office	Economic Development	Commercial Property Database for ED Website	4	-	-	5,000	-	5,000
Town Manager's Office	Town Manager's Office	Public Art Master Plan	5	-	65,000	-	-	65,000
Parks and Recreation Services	Park Services	LitterKat Synthetic Turf Sweeper	2	-	9,200	200	-	9,400
Parks and Recreation Services	Park Services	Mini Track Loader	5	-	57,245	300	-	57,545
Parks and Recreation Services	CAC - Administration	Elm Room Projector	8	-	5,000	-	-	5,000
Parks and Recreation Services	Community and Cultural Events	Heritage Park Utility Box Wrap	9	-	2,300	-	-	2,300
Parks and Recreation Services	Community and Cultural Events	Crosswalk Art Project	11	-	-	3,000	-	3,000
Library Services	Library Services	Two Seasonal Library Clerks	2	0.50	-	15,740	-	15,740
Library Services	Library Services	Collection HQ	4	-	1,500	8,995	-	10,495
Library Services	Library Services	Scholastic Teachables	6	-	-	3,085	-	3,085
Library Services	Library Services	3D Printer	8	-	5,000	860	(500)	5,360
Library Services	Library Services	Long Arm Quilting Machine	11	-	23,000	-	-	23,000
Library Services	Library Services	Sublimation Printer	12	-	5,500	1,000	(500)	6,000
Police Services	Operating Services	Public Safety Communications Officers	1	1.00	330	82,775	-	83,105
Police Services	Operating Services	Budget Specialist	2	1.00	3,645	78,205	-	81,850
Police Services	Operating Services	Police Officer	5	1.00	23,380	111,610	-	134,990
Police Services	Operating Services	Police Equipment	8	-	-	24,510	-	24,510
Police Services	Operating Services	Background Investigation Software	13	-	-	4,300	-	4,300
Police Services	Operating Services	SWAT/GNT Training	15	-	-	11,960	-	11,960
Police Services	Operating Services	Terra Mapping Software	18	-	8,000	400	-	8,400
Financial Services	Fleet Services	Floor Scrubber	7	-	19,500	350	-	19,850
Financial Services	Fleet Services	Fleet Office Equipment	8	-	3,000	-	-	3,000
Administrative Services	Human Resources	HR Records Management	2	-	42,000	13,000	-	55,000
Administrative Services	Facilities Management	Building Attendant	1	1.00	60,000	49,775	-	109,775
Administrative Services	Facilities Management	Facilities Renovations, Maintenance and Improvements	2	-	6,846,850	-	-	6,846,850
Fire and Emergency Services	Fire Prevention	Fire Inspection 360	4	-	800	7,800	-	8,600
Fire and Emergency Services	Fire Training	Firefighter Annual Physicals	5	-	-	50,400	-	50,400
Fire and Emergency Services	Fire Prevention	Weather and Fire Safety Trailer	9	-	191,285	-	-	191,285
Fire and Emergency Services	Fire Prevention	Fire Hydrant Painting	10	-	-	44,100	-	44,100
Public Works	Traffic Signals	Mid-Block Pedestrian Crossing - Yucca	13	-	23,000	-	-	23,000
Public Works	Street Services Management	Public Works Yard Improvements	17	-	183,000	-	-	183,000
Public Works	Signs & Markings	Bitumen Trailer	19	-	35,000	-	-	35,000
Public Works	Traffic Signals	Dynamic Speed Limit Signs	20	-	15,000	-	-	15,000
Public Works	Pavement Maintenance	Street Light Painting	21	-	15,000	-	-	15,000
				5.50	7,647,180	618,360	(1,000)	8,264,540
Utility Fund								
Public Works	ULM - Sewer Line	Granite Net Webview Upgrade	7	-	23,000	3,000	-	26,000
					23,000	3,000	-	26,000



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PAY PLAN POLICY

It is the policy of the Town of Flower Mound to provide sufficient compensation for its employees in order for the Town to attract, retain, and motivate qualified individuals for all positions. The Town's Pay Plan is fair and equitable in rewarding employees for outstanding work performance that contributes to the overall success and effectiveness of services provided for the citizens and businesses in Flower Mound.

A well-established Pay Plan is based on:

- **Internal Equity** - Jobs are evaluated to determine their relative worth in terms of the level of skills, efforts, responsibilities, and working conditions associated with the job.
- **External Equity** – Jobs are priced in relation to the marketplace (other cities) through salary surveys or job market adjustments.
- **Individual Equity** - Higher levels or progression of pay are available to employees based on work performance through advancement in the pay grade or through promotional opportunities to higher level jobs.

Job Evaluation-Classification System

The first key factor in maintaining a sound Pay Plan is the Job Evaluation-Classification System. In reviewing internal equity, jobs are evaluated to determine their relative worth in terms of the level of skills, efforts, responsibilities, and working conditions associated with the job. The Job Evaluation System establishes and defines factors that measure the value of a job. Such factors include education, experience, mental and physical effort, responsibility, working conditions, and guidance received. Based on the evaluation of these factors, a job is classified within a pay grade and accompanying salary range.

The Human Resources Department, in cooperation with the Department/Division Head, shall make a systematic effort to review and revise the classification of positions within the Town in order that the Pay Plan shall accurately reflect changes in the function, organizational relationships, work methods or duties, and responsibilities of the job.

An effective job evaluation-classification system is based upon the following principles:

1. Jobs (not people) are classified. Each position should have a written job description that describes the major expectations of a job by focusing on the general purpose, the principal duties and responsibilities, and other aspects associated with the job.
2. As nearly as possible, the system places all positions sufficiently alike in categories which warrant the same pay, selection, and specifications.
3. The system provides the foundation for a viable and current system of personnel management; however, to maintain a viable and current system, job descriptions and classifications must be revised when duties and responsibilities of positions change.
4. The system is based upon current assessment of facts not upon historical data or future expectations.

Market Adjustment Guidelines

The second key factor in maintaining a sound Pay Plan is market adjustments. The purpose of market adjustments is to correct situations that might adversely affect the Town's external competitive positions or adversely affect internal equity. Prior to the preparation of the Town's Annual Budget, the Director of Human Resources shall prepare an analysis of prevailing rates of comparable public employment in the area and at large, taking into consideration cost-of-living factors, budget effects of various alternative pay plans, and other factors which may be pertinent in recommending changes in the plan.

Determining what other cities pay for comparable jobs, or external equity, assists in establishing the minimum and maximum pay rates within pay grades. Salary surveys are periodically conducted to determine what other cities pay for comparable jobs and to ascertain competitive pay rates for those jobs. When selecting the survey market, other municipalities are selected because of their similar jobs for comparison purposes. Furthermore, other municipalities are the highest recruitment source to obtain employees with the knowledge, skill and ability to perform the essential functions of similar jobs within the Town.

The Director of Human Resources shall assist the Town Manager in making the recommended changes to the Pay Plan that are necessary to keep the classification and salary ranges current, uniform, and equitable. Recommended changes in pay policy shall become effective when approved by the Town Council.

Pay-for-Performance

The third and final factor is pay-for-performance of individual equity. Pay-for-performance is designed to compensate and reward those employees who have demonstrated and maintained a high level of performance.

A formal performance evaluation shall be conducted on each employee annually based on guidelines set forth in the *Supervisor's Handbook on Performance Assessment System*. The purpose of a performance evaluation is to improve communication within the Town, ensure a fair and objective review of each employee's performance, motivate employees toward improved job performance, note outstanding accomplishments and areas in need of improvement, promote and improve teamwork among Town employees, determine training needs, detect changes in jobs and/or organizational problems, assist managers and supervisors in making overall and individual personnel decisions. In addition, the performance evaluation serves to determine if an individual is eligible to receive a merit increase.

The basis of the evaluation shall consist mainly of the job expectations as outlined in the job description, general job assessment factors, and objectives and expectations for the review period. New employees may receive a performance evaluation from their immediate supervisor after six months of employment with the Town. Even though this is not a performance evaluation period that requires a formal evaluation, supervisors should take this opportunity to complete the evaluation form and share the results with the employee. If there are any disciplinary or other issues to be addressed, the supervisor shall complete the evaluation and forward it to Human Resources to be placed in the employee's personnel file. This evaluation, however, shall not be accompanied by an increase in pay.

The merit pay date for all employees is effective October 1st of each year. Prior to October 1st, all employees shall receive a performance evaluation from their immediate supervisor. The

performance evaluation determines if an individual is eligible to receive a salary increase and determines the amount of the increase.

A Performance Assessment Tool is used to evaluate the performance of all employees. The performance assessment form includes various sections for evaluation. Each section contains various factors that are weighted. The supervisor assigns a value from 0-3 with a rating of “Unsatisfactory” worth no points (0), “Below Expectations” worth 1 point, “Meets Expectations” worth 2 points, and “Exceeds Expectations” worth 3 points. The factor weight and the value assigned contribute to the overall score for each section. The total performance assessment score is the sum of scores for all factors. The employee is evaluated on these categories based on the total score. Its interpretation is as follows:

Scores	Categories
0 – 108	Unsatisfactory (U)
109 – 222	Below Expectations (BE)
223 – 336	Meets Expectations (ME)
337 – 450	Exceeds Expectations (EE)

Once the evaluation is completed, the supervisor and the employee shall review the score and the evaluation category and reach an understanding regarding his evaluation. When all applicable categories have been discussed and indicated on the Performance Assessment Tool, both the supervisor and the employee shall then sign the form and return it, along with the Employee Self Assessment form, to the Human Resources Division. Once the Human Resources Division has reviewed the form and ensured that the form is appropriately completed, the form shall be placed in the employee's personnel file.

The Pay for Performance Plan is designed to reward those employees who perform at an expected or higher level of performance. To be eligible for a performance-based increase, an employee must score at least at the “Meet Expectations” level or “Exceeds Expectations” on his or her performance assessment. Decisions whether to assign a percentage of increase to a performance score is based on budgetary constraints and subject to Town Council approval. No individual shall receive a pay raise that would extend his rate of pay above the maximum for that grade.

PAY PLAN A - EXEMPT EMPLOYEES

FY 2023/24

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MIDPOINT	MAXIMUM
11A	E	Librarian	Annual	\$53,310.40	\$63,970.40	\$74,630.40
			Monthly	4,442.53	5,330.87	6,219.20
			Pay Period	2,050.40	2,460.40	2,870.40
			Hourly	25.63	30.76	35.88
12A	E	Aquatics Supervisor	Annual	\$55,972.80	\$67,163.20	\$78,353.60
12A	E	Athletics Supervisor	Monthly	4,664.40	5,596.93	6,529.47
12A	E	Communications Specialist	Pay Period	2,152.80	2,583.20	3,013.60
12A	E	Customer Relations Manager	Hourly	26.91	32.29	37.67
12A	E	Management Analyst				
12A	E	Planner				
12A	E	Recreation Programs and Events Supervisor				
12A	E	Recreation Services Supervisor				
12A	E	Video Production Specialist				
13A	E	Grants and Financial Analyst	Annual	\$58,780.80	\$70,522.40	\$82,264.00
13A	E	Human Resources Generalist	Monthly	4,898.40	5,876.87	6,855.33
13A	E	Meter Services Manager	Pay Period	2,260.80	2,712.40	3,164.00
13A	E	Senior Management Analyst	Hourly	28.26	33.91	39.55
14A	E	Community & Cultural Events Manager	Annual	\$61,713.60	\$74,058.40	\$86,403.20
14A	E	Senior Center Manager	Monthly	5,142.80	6,171.53	7,200.27
14A	E	Senior Economic Development Specialist	Pay Period	2,373.60	2,848.40	3,323.20
14A	E	Station Manager	Hourly	29.67	35.61	41.54
14A	E	Twin Coves Manager				
14A	E	Utility Billing Manager				
15A	E	Accounting Supervisor	Annual	\$64,792.00	\$77,760.80	\$90,729.60
15A	E	Adult Services Manager	Monthly	5,399.33	6,480.07	7,560.80
15A	E	Community Activity Center Manager	Pay Period	2,492.00	2,990.80	3,489.60
15A	E	Youth Services Manager	Hourly	31.15	37.39	43.62
16A	E	Accountant	Annual	\$70,054.40	\$84,073.60	\$98,092.80
16A	E	Fire Support Services Manager	Monthly	5,837.87	7,006.13	8,174.40
16A	E	Senior Human Resources Generalist	Pay Period	2,694.40	3,233.60	3,772.80
			Hourly	33.68	40.42	47.16
17A	E	Facilities Manager	Annual	\$71,448.00	\$85,727.20	\$100,006.40
			Monthly	5,954.00	7,143.93	8,333.87
			Pay Period	2,748.00	3,297.20	3,846.40
			Hourly	34.35	41.22	48.08
18A	E	Animal Services Manager	Annual	\$75,046.40	\$90,064.00	\$105,081.60
18A	E	Graduate Engineer	Monthly	6,253.87	7,505.33	8,756.80
			Pay Period	2,886.40	3,464.00	4,041.60
			Hourly	36.08	43.30	50.52
19A	E	Assistant Building Official	Annual	\$78,790.40	\$94,556.80	\$110,323.20
19A	E	Parks Superintendent	Monthly	6,565.87	7,879.73	9,193.60
19A	E	Parks, Trails, and Landscape Manager	Pay Period	3,030.40	3,636.80	4,243.20
19A	E	Plans Review Manager	Hourly	37.88	45.46	53.04
19A	E	Principal Planner				

PAY PLAN A - EXEMPT EMPLOYEES

FY 2023/24

20A	E	Assistant Director of Library Services	Annual	\$82,721.60	\$99,268.00	\$115,814.40
20A	E	Engineering Project Manager	Monthly	6,893.47	8,272.33	9,651.20
20A	E	Environmental Health Manager	Pay Period	3,181.60	3,818.00	4,454.40
20A	E	Fleet Services Manager	Hourly	39.77	47.73	55.68
20A	E	GIS Manager				
20A	E	Human Resources Manager				
20A	E	Intelligent Transportation Systems Manager				
20A	E	Municipal Court Administrator				
20A	E	Park Development Manager				
20A	E	Planning Manager				
20A	E	Property Standards Manager				
20A	E	Public Safety Communications Manager				
20A	E	Purchasing Manager				
20A	E	Utility Line Maintenance Manager				
20A	E	Utility Operations Manager				
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21A	E	CIP Manager	Annual	\$91,000.00	\$109,210.40	\$127,420.80
21A	E	Construction Manager	Monthly	7,583.33	9,100.87	10,618.40
21A	E	Director of Facilities Management	Pay Period	3,500.00	4,200.40	4,900.80
21A	E	Project Engineer	Hourly	43.75	52.51	61.26
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22A	E	Director of Accounting Services	Annual	\$100,110.40	\$120,140.80	\$140,171.20
22A	E	Director of Budget Services	Monthly	8,342.53	10,011.73	11,680.93
22A	E	Director of Treasury Operations	Pay Period	3,850.40	4,620.80	5,391.20
22A	E	MIS Manager	Hourly	48.13	57.76	67.39
22A	E	Police Support Services Manager				
22A	E	Senior Project Engineer				
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23A	E	Assistant Director of Engineering	Annual	\$116,875.20	\$140,254.40	\$163,633.60
23A	E	Assistant Director of Parks & Recreation	Monthly	9,739.60	11,687.87	13,636.13
23A	E	Assistant Director of Public Works/Operations	Pay Period	4,495.20	5,394.40	6,293.60
23A	E	Assistant Director of Public Works/Transportation	Hourly	56.19	67.43	78.67
23A	E	Building Official				
23A	E	Director of Communications				
23A	E	Director of Economic Development				
23A	E	Director of Environmental Services				
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25A	E	Director of Development Services		\$128,856.00	154,627.20	180,398.40
25A	E	Director of Human Resources		10,738.00	12,885.60	15,033.20
25A	E	Director of Information Technology		4,956.00	5,947.20	6,938.40
25A	E	Director of Library Services		61.95	74.34	86.73
25A	E	Director of Parks and Recreation				
25A	E	Director of Public Works				

1 - Federal Labor Standards Act Tool:

E = Exempt

N = Non-Exempt

PAY PLAN B - NON-EXEMPT EMPLOYEES

FY 2023/24

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MIDPOINT	MAXIMUM
31B	N	Animal Services Clerk	Annual	\$28,246.40	\$33,872.80	\$39,499.20
31B	N	Outreach Coordinator (part-time)	Monthly	2,353.87	2,822.73	3,291.60
			Pay Period	1,086.40	1,302.80	1,519.20
			Hourly	13.58	16.29	18.99
32B	N	Building Attendant	Annual	\$29,660.80	\$35,588.80	\$41,516.80
32B	N	Building Permit Clerk	Monthly	2,471.73	2,965.73	3,459.73
			Pay Period	1,140.80	1,368.80	1,596.80
			Hourly	14.26	17.11	19.96
33B	N	Customer Relations Receptionist	Annual	\$32,073.60	\$38,500.80	\$44,928.00
33B	N	Library Clerk	Monthly	2,672.80	3,208.40	3,744.00
33B	N	Water Utilities Apprentice	Pay Period	1,233.60	1,480.80	1,728.00
			Hourly	15.42	18.51	21.60
34B	N	Kennel Technician	Annual	\$33,675.20	\$40,414.40	\$47,153.60
			Monthly	2,806.27	3,367.87	3,929.47
			Pay Period	1,295.20	1,554.40	1,813.60
			Hourly	16.19	19.43	22.67
35B	N	Fleet Services Clerk - Police Department (part-time)	Annual	\$35,360.00	\$42,432.00	\$49,504.00
35B	N	Library Assistant	Monthly	2,946.67	3,536.00	4,125.33
35B	N	Records Clerk	Pay Period	1,360.00	1,632.00	1,904.00
35B	N	Utility Billing Clerk	Hourly	17.00	20.40	23.80
36B	N	Administrative Secretary	Annual	\$36,067.20	\$43,274.40	\$50,481.60
36B	N	Building Permit Technician	Monthly	3,005.60	3,606.20	4,206.80
36B	N	Environmental Technician	Pay Period	1,387.20	1,664.40	1,941.60
36B	N	Fleet Services Clerk	Hourly	17.34	20.81	24.27
36B	N	Fleet Services Technician				
36B	N	Meter Services Technician				
37B	N	Deputy Court Clerk	Annual	\$37,876.80	\$45,448.00	\$53,019.20
37B	N	Head Lifeguard (full-time)	Monthly	3,156.40	3,787.33	4,418.27
37B	N	Maintenance Worker - Drainage and Right of Way	Pay Period	1,456.80	1,748.00	2,039.20
37B	N	Maintenance Worker - Park Services	Hourly	18.21	21.85	25.49
37B	N	Maintenance Worker - Street Services				
37B	N	Maintenance Worker - Utility Line Maintenance				
37B	N	Maintenance Worker - Utility Operations				
37B	N	Senior Meter Services Technician				
37B	N	Tree Preservation Technician				
37B	N	Utility Billing Technician				
38B	N	Detention Services Officer	Annual	\$40,352.00	\$48,422.40	\$56,492.80
38B	N	Facilities Maintenance Technician	Monthly	3,362.67	4,035.20	4,707.73
38B	N	Field Sample Technician	Pay Period	1,552.00	1,862.40	2,172.80
38B	N	Plant Mechanic I	Hourly	19.40	23.28	27.16
38B	N	Fire Support Services Clerk				
38B	N	Police Quartermaster				
38B	N	Property & Evidence Technician				
38B	N	School Crossing Guard Coordinator				
38B	N	Senior Building Permit Technician				
38B	N	Senior Maintenance Worker - Drainage and Right of Way				
38B	N	Senior Maintenance Worker - Park Services				
38B	N	Senior Maintenance Worker - Street Services				
38B	N	Senior Maintenance Worker - Utility Operations				
38B	N	Traffic Signs and Markings Technician				

PAY PLAN B - NON-EXEMPT EMPLOYEES

FY 2023/24

39B	N	Administrative Assistant	Annual	\$42,390.40	\$50,866.40	\$59,342.40
39B	N	Animal Services Officer	Monthly	3,532.53	4,238.87	4,945.20
39B	N	Asset Management Technician	Pay Period	1,630.40	1,956.40	2,282.40
39B	N	Biosolids Operator	Hourly	20.38	24.46	28.53
39B	N	CCTV Technician				
39B	N	Distribution Operator I				
39B	N	Equipment Operator				
39B	N	Plant Operator I				
39B	N	Senior Court Clerk				
39B	N	Senior Utility Billing Technician				
39B	N	Utility Billing Technician II				
40B	N	Accounting Technician	Annual	\$45,115.20	\$54,142.40	\$63,169.60
40B	N	Aquatics Coordinator	Monthly	3,759.60	4,511.87	5,264.13
40B	N	Heavy Equipment Operator	Pay Period	1,735.20	2,082.40	2,429.60
40B	N	Planning Technician	Hourly	21.69	26.03	30.37
40B	N	Plant Mechanic II				
40B	N	Purchasing Technician				
40B	N	Recreation Programs Coordinator				
40B	N	Recreation Services Coordinator				
40B	N	Signal Technician				
41B	N	Construction Inspector	Annual	\$46,737.60	\$56,076.80	\$65,416.00
41B	N	Crew Leader - Drainage and Right of Way	Monthly	3,894.80	4,673.07	5,451.33
41B	N	Crew Leader - Park Services	Pay Period	1,797.60	2,156.80	2,516.00
41B	N	Crew Leader - Street Services	Hourly	22.47	26.96	31.45
41B	N	Crew Leader - Utility Line Maintenance				
41B	N	Digital Evidence & Records Technician				
41B	N	Distribution Operator II				
41B	N	Engineering Technician				
41B	N	Environmental Programs Coordinator				
41B	N	Fleet Services Senior Technician				
41B	N	HVAC Technician				
41B	N	Lab Technician				
41B	N	Logistics Coordinator				
41B	N	Payroll Technician				
41B	N	Plant Operator II				
41B	N	Property Standards Specialist				
41B	N	Right of Way Inspector				
41B	N	Senior Facilities Maintenance Technician				
41B	N	Senior Traffic Signs and Markings Technician				
41B	N	Sign Shop Coordinator				
42B	N	Environmental Compliance Inspector	Annual	\$49,046.40	\$58,853.60	\$68,660.80
42B	N	Environmental Health Specialist	Monthly	4,087.20	4,904.47	5,721.73
42B	N	Environmental Review Analyst	Pay Period	1,886.40	2,263.60	2,640.80
42B	N	Executive Assistant	Hourly	23.58	28.30	33.01
42B	N	Plans Examiner				
42B	N	Records Management Coordinator				
42B	N	School Crossing Guard Supervisor				
42B	N	Senior Accounting Technician				
42B	N	Senior Property Standards Specialist				
42B	N	Senior Signal Technician				
42B	N	Signal Systems Operator				
42B	N	Stormwater Analyst				

PAY PLAN B - NON-EXEMPT EMPLOYEES

FY 2023/24

43B	N	Building Inspector	Annual	\$51,521.60	\$62,264.80	\$73,008.00
43B	N	Chief Collection Operator	Monthly	4,293.47	5,188.73	6,084.00
43B	N	Chief Distribution Operator	Pay Period	1,981.60	2,394.80	2,808.00
43B	N	Chief Lab Technician	Hourly	24.77	29.94	35.10
43B	N	Chief Operator				
43B	N	Commercial Building Inspector				
43B	N	Commercial Plans Examiner				
43B	N	Human Resources Specialist				
43B	N	Property and Evidence Analyst				
43B	N	Senior Drainage/Utility Inspector				
44B	N	Animal Services Supervisor	Annual	\$54,100.80	\$64,916.80	\$75,732.80
44B	N	Buyer	Monthly	4,508.40	5,409.73	6,311.07
44B	N	Chief Building Inspector	Pay Period	2,080.80	2,496.80	2,912.80
44B	N	Chief Construction Inspector	Hourly	26.01	31.21	36.41
44B	N	Chief Mechanic				
44B	N	Circulation Supervisor				
44B	N	GIS Analyst				
44B	N	Senior Environmental Health Specialist				
45B	N	Detention Services Supervisor	Annual	\$56,784.00	\$68,140.80	\$79,497.60
45B	N	Emergency Vehicle Technician	Monthly	4,732.00	5,678.40	6,624.80
45B	N	Fleet Services Business Supervisor	Pay Period	2,184.00	2,620.80	3,057.60
45B	N	Signs and Markings Supervisor	Hourly	27.30	32.76	38.22
45B	N	Systems Support Specialist				
46B	N	Athletic Field Supervisor	Annual	\$59,633.60	\$71,562.40	\$83,491.20
46B	N	Deputy Town Secretary	Monthly	4,969.47	5,963.53	6,957.60
46B	N	Drainage and Right-of-Way Supervisor	Pay Period	2,293.60	2,752.40	3,211.20
46B	N	Fleet Services Shop Supervisor	Hourly	28.67	34.41	40.14
46B	N	Park Services Supervisor				
46B	N	Signal Supervisor				
46B	N	Street Services Supervisor				
46B	N	Utility Line Maintenance Supervisor				
47B	N	Crisis Support Specialist	Annual	\$64,396.80	\$77,272.00	\$90,147.20
			Monthly	5,366.40	6,439.33	7,512.27
			Pay Period	2,476.80	2,972.00	3,467.20
			Hourly	30.96	37.15	43.34
48B	N	Senior GIS Analyst	Annual	\$67,620.80	\$81,140.80	\$94,660.80
			Monthly	5,635.07	6,761.73	7,888.40
			Pay Period	2,600.80	3,120.80	3,640.80
			Hourly	32.51	39.01	45.51
50B	N	Network & Systems Administrator	Annual	\$74,547.20	\$89,450.40	\$104,353.60
50B	N	Public Safety Systems Administrator	Monthly	6,212.27	7,454.20	8,696.13
			Pay Period	2,867.20	3,440.40	4,013.60
			Hourly	35.84	43.01	50.17

1 - Federal Labor Standards Act Tool:

E = Exempt

N = Non-Exempt

PAY PLAN C - POLICE/FIRE ADMIN

FY 2023/24

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MIDPOINT	MAXIMUM
50C	N	Deputy Town Marshal Emergency Management Specialist	Annual	\$61,838.40	\$74,204.00	\$86,569.60
			Monthly	5,153.20	6,183.67	7,214.13
			Pay Period	2,378.40	2,854.00	3,329.60
			Hourly	29.73	35.68	41.62
52C	N	Fire Prevention Officer	Annual	\$86,507.20	\$103,812.80	\$121,118.40
			Monthly	7,208.93	8,651.07	10,093.20
			Pay Period	3,327.20	3,992.80	4,658.40
			Hourly	41.59	49.91	58.23
55C	N	Assistant Fire Marshal	Annual	\$104,312.00	\$125,174.40	\$146,036.80
			Monthly	8,692.67	10,431.20	12,169.73
			Pay Period	4,012.00	4,814.40	5,616.80
			Hourly	50.15	60.18	70.21
57C	N	Fire Marshal	Annual	\$115,065.60	\$138,080.80	\$161,096.00
			Monthly	9,588.80	11,506.73	13,424.67
			Pay Period	4,425.60	5,310.80	6,196.00
			Hourly	55.32	66.39	77.45
59C	E	Assistant Chief of Police	Annual	\$139,900.80	\$167,876.80	\$195,852.80
	E	Assistant Fire Chief/Operations	Monthly	11,658.40	13,989.73	16,321.07
			Pay Period	5,380.80	6,456.80	7,532.80
			Hourly	67.26	80.71	94.16

1 - Federal Labor Standards Act Tool:

E = Exempt

N = Non-Exempt

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
1DF	N	Firefighter Recruit	Annually	\$64,132.12										
			Monthly	5,344.34										
			Pay Period Hourly	2,466.62 23.27										
2DF	N	Firefighter	Annually	\$67,329.08	\$69,340.96	\$71,407.96	\$73,557.64	\$75,762.44	\$78,022.36	\$80,364.96	\$82,762.68	\$85,243.08	\$87,806.16	
			Monthly	5,610.76	5,778.41	5,950.66	6,129.80	6,313.54	6,501.86	6,697.08	6,896.89	7,103.59	7,317.18	7,537.18
			Pay Period Hourly	2,589.58 24.43	2,666.96 25.16	2,746.46 25.91	2,829.14 26.69	2,913.94 27.49	3,000.86 28.31	3,090.96 29.16	3,183.18 30.03	3,278.58 30.93	3,377.16 31.86	
3DF	N	Fire Engineer	Annually	\$90,892.88	\$93,621.32	\$96,432.44	\$99,326.24							
			Monthly	7,574.41	7,801.78	8,036.04	8,277.19							
			Pay Period Hourly	3,495.88 32.98	3,600.82 33.97	3,708.94 34.99	3,820.24 36.04							
4DF	N	Fire Captain	Annually	\$109,330.52	\$112,610.16	\$116,000.04	\$119,472.60							
			Monthly	9,110.88	9,384.18	9,666.67	9,956.05							
			Pay Period Hourly	4,205.02 39.67	4,331.16 40.86	4,461.54 42.09	4,595.10 43.35							
4DFA	N	EMS Captain	Annually	\$109,330.52	\$112,610.16	\$116,000.04	\$119,472.60							
			Monthly	9,110.88	9,384.18	9,666.67	9,956.05							
			Pay Period Hourly	4,205.02 52.56	4,331.16 54.14	4,461.54 55.77	4,595.10 57.44							
5DF	N	Battalion Chief/Operations	Annually	\$128,154.00	\$132,012.40	\$135,981.04								
			Monthly	10,679.50	11,001.03	11,331.75								
			Pay Period Hourly	4,929.00 46.50	5,077.40 47.90	5,230.04 49.34								
5DFA	N	Division Chief/Training	Annually	\$128,154.00	\$132,012.40									
			Monthly	10,679.50	11,001.03									
			Pay Period Hourly	4,929.00 61.61	5,077.40 63.47									
6DFA	N	Deputy Chief/ Administration Deputy Chief/EMS	Annually	\$134,555.20	\$138,590.40									
			Monthly	11,212.93	11,549.20									
			Pay Period Hourly	5,175.20 64.69	5,330.40 66.63									

1 - Federal Labor Standards Act Tool:
E = Exempt
N = Non-Exempt

**PAY PLAN DF - STEP PAY PLAN FOR SWORN FIRE EMPLOYEES
FY 2023/24**

**PAY PLAN DP - STEP PLAN FOR SWORN POLICE AND COMMUNICATION EMPLOYEES
 FY 2023/24**

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
CDP*	N	Cadet	Annually	\$69,992.00	\$76,419.20	\$78,707.20	\$81,078.40	\$83,512.00	\$86,008.00	\$88,587.20	\$91,249.60	\$93,995.20
			Monthly	5,832.67	6,368.27	6,558.93	6,756.53	6,959.33	7,167.33	7,382.27	7,604.13	7,832.93
			Pay Period	2,692.00	2,939.20	3,027.20	3,118.40	3,212.00	3,308.00	3,407.20	3,509.60	3,615.20
1DP**		Recruit	Annually	\$72,092.80	\$76,419.20	\$78,707.20	\$81,078.40	\$83,512.00	\$86,008.00	\$88,587.20	\$91,249.60	\$93,995.20
			Monthly	6,007.73	6,368.27	6,558.93	6,756.53	6,959.33	7,167.33	7,382.27	7,604.13	7,832.93
			Pay Period	2,772.80	2,939.20	3,027.20	3,118.40	3,212.00	3,308.00	3,407.20	3,509.60	3,615.20
2DP	N	Police Officer	Annually	\$100,318.40	\$100,318.40	\$103,334.40	\$106,433.60	\$109,636.80	\$112,923.20	\$116,304.00	\$119,779.20	\$123,348.80
			Monthly	8,359.87	8,359.87	8,611.20	8,869.47	9,136.40	9,410.27	9,691.17	9,978.27	10,266.60
			Pay Period	3,858.40	3,858.40	3,974.40	4,093.60	4,216.80	4,343.20	4,472.00	4,602.40	4,734.40
3DP	N	Police Sergeant	Annually	\$114,920.00	\$114,920.00	\$118,372.80	\$121,929.60	\$125,590.40	\$129,356.80	\$133,228.80	\$137,207.20	\$141,292.00
			Monthly	9,576.67	9,576.67	9,864.40	10,160.80	10,465.87	10,779.73	11,092.27	11,413.53	11,742.67
			Pay Period	4,420.00	4,420.00	4,552.80	4,689.60	4,830.40	4,975.20	5,124.00	5,276.80	5,432.00
4DP	N	Police Lieutenant	Annually	\$128,273.60	\$128,273.60	\$132,121.60	\$136,073.60	\$140,040.00	\$144,248.00	\$148,596.00	\$153,084.00	\$157,712.00
			Monthly	10,689.47	10,689.47	11,010.13	11,670.53	12,020.67	12,380.67	12,740.67	13,100.67	13,460.67
			Pay Period	4,933.60	4,933.60	5,081.60	5,386.40	5,548.00	5,714.67	5,881.33	6,048.00	6,214.67
5DP	E	Police Captain	Annually	\$156,451.20	\$156,451.20	\$158,136.00	\$159,883.20	\$161,672.00	\$163,523.20	\$165,436.80	\$167,403.20	\$169,432.00
			Monthly	13,037.60	13,037.60	13,178.00	13,318.40	13,458.80	13,600.00	13,741.20	13,882.40	14,023.60
			Pay Period	5,681.60	5,681.60	5,734.40	5,787.20	5,840.00	5,892.80	5,945.60	5,998.40	6,051.20

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*employees enrolled in the Police Academy
 **employees in field training phase after graduating the academy

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
9DP	NE	Public Safety Communications Officer Recruit	Annually	\$54,808.00	\$56,451.20	\$58,136.00	\$59,883.20	\$61,672.00	\$63,523.20	\$65,436.80	\$67,392.00
			Monthly	4,567.33	4,704.27	4,844.67	4,990.27	5,139.33	5,293.60	5,453.07	5,616.00
			Pay Period	2,108.00	2,171.20	2,236.00	2,303.20	2,372.00	2,443.20	2,516.80	2,592.00
10DP	NE	Public Safety Communications Officer	Annually	\$72,092.80	\$76,419.20	\$78,707.20	\$81,078.40	\$83,512.00	\$86,008.00	\$88,587.20	\$91,249.60
			Monthly	6,007.73	6,368.27	6,558.93	6,756.53	6,959.33	7,167.33	7,382.27	7,604.13
			Pay Period	2,772.80	2,939.20	3,027.20	3,118.40	3,212.00	3,308.00	3,407.20	3,509.60

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
12DP	NE	Public Safety Communications Supervisor	Annually	\$184,115.20	\$184,115.20	\$186,000.00	\$187,884.80	\$189,770.40	\$191,656.00	\$193,541.60	\$195,427.20	\$197,312.80	\$199,200.00	\$201,087.20
			Monthly	15,342.93	15,342.93	15,500.00	15,657.07	15,814.13	15,971.20	16,128.27	16,285.33	16,442.40	16,599.47	16,756.53
			Pay Period	6,351.17	6,351.17	6,458.33	6,565.50	6,672.67	6,779.83	6,887.00	6,994.17	7,101.33	7,208.50	7,315.67

PAY PLAN F - PART-TIME/SEASONAL NON-EXEMPT EMPLOYEES

FY 2023/24

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MIDPOINT	MAXIMUM
11FR/11FS	N	Adventure Camp Counselor	Hourly	\$13.39	\$16.07	\$18.75
	N	Day Camp Counselor				
	N	Intern				
	N	Recreation Aide				
12FR/12FS	N	Front Desk Lead Attendant	Hourly	\$14.00	\$16.80	\$19.60
	N	Head Day Camp Counselor				
	N	Lifeguard				
13FR/13FS	N	Adventure Camp Director	Hourly	\$15.00	\$18.00	\$21.00
	N	Day Camp Director				
	N	Recreation Specialist				
	N	School Crossing Guard				
	N	Swim Instructor				
14FR/14FS	N	School Crossing Guard - Lead	Hourly	\$15.50	\$18.60	\$21.70
15FR/15FS	N	Head Lifeguard	Hourly	\$17.00	\$20.40	\$23.80

1 - Federal Labor Standards Act Tool:
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Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
<u>GENERAL FUND</u>					
<u>TOWN MANAGER'S OFFICE</u>					
Town Manager's Office					
Assistant Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager/ Town Engineer	-	1.00	1.00	1.00	1.00
Chief Strategic Officer	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Management Analyst	-	-	1.00	1.00	1.00
Senior Management Analyst	-	-	1.00	1.00	1.00
Strategic Services Manager	1.00	1.00	-	-	-
Town Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	4.50	5.50	7.50	7.50	7.50
Economic Development					
Director of Economic Development	1.00	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	-	-	-
Senior Economic Development Specialist	-	-	1.00	1.00	1.00
Subtotal Division	2.00	2.00	2.00	2.00	2.00
Subtotal Department	6.50	7.50	9.50	9.50	9.50
<u>LEGISLATIVE SERVICES</u>					
Town Secretary					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Deputy Town Secretary	-	1.00	1.00	1.00	1.00
Deputy Town Secretary/ Records Mgmt. Coordinator	1.00	-	-	-	-
Executive Assistant	1.00	-	-	-	-
Records Management Coordinator	-	1.00	1.00	1.00	1.00
Town Secretary	1.00	1.00	1.00	1.00	1.00
Subtotal Division	4.00	4.00	4.00	4.00	4.00
Subtotal Department	4.00	4.00	4.00	4.00	4.00
<u>DEVELOPMENT SERVICES</u>					
Building Inspections					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	1.00	1.00	1.00	1.00
Building Inspector	3.00	3.00	3.00	3.00	3.00
Building Official	1.00	1.00	1.00	1.00	1.00
Building Permit Clerk	1.00	1.00	1.00	1.00	1.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Commercial Building Inspector	1.00	1.00	1.00	1.00	1.00
Commercial Plans Examiner	2.00	2.00	2.00	2.00	2.00
Plans Examiner	2.00	2.00	2.00	2.00	2.00
Plans Review Manager	1.00	1.00	1.00	1.00	1.00
Senior Building Permit Technician	1.00	1.00	1.00	1.00	1.00
Subtotal Division	16.00	16.00	16.00	16.00	16.00
Planning Services					
Director of Development Services	-	-	1.00	1.00	1.00
Director of Planning Services	1.00	1.00	-	-	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Planner	2.00	2.00	2.00	2.00	2.00
Planning Manager	-	-	-	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00	1.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Subtotal Division	7.00	7.00	7.00	8.00	8.00
Subtotal Department	23.00	23.00	23.00	24.00	24.00

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
<u>PARKS AND RECREATION SERVICES</u>					
Parks and Recreation Services Administration					
Director of Parks and Recreation	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Intern	-	-	-	0.25	0.25
Subtotal Division	2.00	2.00	2.00	2.25	2.25
Park Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Athletic Field Supervisor	1.00	1.00	1.00	1.00	1.00
Crew Leader- Park Services	10.00	10.00	10.00	10.00	10.00
Maintenance Worker- Park Services	7.00	7.00	7.00	7.00	7.00
Senior Maintenance Worker- Park Services	9.00	10.00	10.00	11.00	11.00
Park Services Supervisor	1.00	1.00	1.00	1.00	1.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Subtotal Division	30.00	31.00	31.00	32.00	32.00
Twin Coves Park					
Recreation Aide (Part-Time)	1.50	1.50	1.50	1.50	1.50
Recreation Aide (Temp/Seasonal)	-	0.75	0.75	0.75	0.75
Recreation Services Coordinator	-	-	1.00	1.00	1.00
Twin Coves Park Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	2.50	3.25	4.25	4.25	4.25
Recreation & Leisure Services Management					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Director of Parks and Recreation	1.00	1.00	1.00	1.00	1.00
Athletics Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Programs and Events Supervisor	1.00	1.00	1.00	1.00	1.00
Subtotal Division	4.00	4.00	4.00	4.00	4.00
Community & Cultural Events					
Community and Cultural Events Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Seniors in Motion					
Recreation Programs Coordinator	2.00	2.00	2.00	2.00	2.00
Recreation Specialist (Part-Time)	2.50	2.50	2.50	2.50	2.50
Senior Center Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	5.50	5.50	5.50	5.50	5.50
CAC- Administration					
Community Activity Center Manager	1.00	1.00	1.00	1.00	1.00
Front Desk Lead Attendant (Part-Time)	3.00	3.00	3.00	3.00	3.00
Recreation Aide (Part-Time)	9.50	9.50	9.50	9.50	9.50
Recreation Aide (Temp/Seasonal)	3.00	3.00	3.00	3.00	3.00
Recreation Programs Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Services Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Services Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Specialist (Part-Time)	1.50	1.50	1.50	1.50	1.50
Subtotal Division	21.00	21.00	21.00	21.00	21.00
CAC- Recreation Programs					
Adventure Camp Counselor (Temp/Seasonal)	0.50	0.50	0.50	0.50	0.50
Adventure Camp Director (Temp/Seasonal)	0.25	0.25	0.25	0.25	0.25
Day Camp Counselor (Temp/Seasonal)	2.00	2.00	2.00	2.00	2.00
Day Camp Director (Temp/Seasonal)	0.25	0.25	0.25	0.25	0.25
Head Camp Counselor (Temp/Seasonal)	0.50	0.50	0.50	0.50	0.50
Subtotal Division	3.50	3.50	3.50	3.50	3.50

Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
CAC- Aquatic Programs					
Aquatics Coordinator	1.00	1.00	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Head Lifeguard (Full-Time)	-	1.00	1.00	1.00	1.00
Head Lifeguard (Part-Time)	2.00	2.00	2.00	2.00	2.00
Head Lifeguard (Temp/Seasonal)	1.00	1.00	1.00	1.00	1.00
Lifeguard (Part-Time)	7.50	7.50	7.50	7.50	7.50
Lifeguard (Temp/Seasonal)	10.00	9.00	9.00	9.00	9.00
Swim Instructor (Part-Time)	4.00	4.00	4.00	4.00	4.00
Swim Instructor (Temp/Seasonal)	2.25	2.25	2.25	2.25	2.25
Subtotal Division	28.75	28.75	28.75	28.75	28.75
Subtotal Department	98.25	100.00	101.00	102.25	102.25
<u>LIBRARY SERVICES</u>					
Library Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Adult Services Manager	1.00	1.00	1.00	1.00	1.00
Assistant Director of Library Services	1.00	1.00	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00	1.00	1.00
Director of Library Services	1.00	1.00	1.00	1.00	1.00
Librarian	6.00	6.00	6.00	6.00	6.00
Librarian (Temporary)	-	-	-	0.25	0.25
Library Assistant	1.00	2.00	2.00	2.00	2.00
Library Assistant (Part-Time)	2.00	2.00	2.50	2.50	2.50
Library Clerk	3.00	3.00	3.00	3.00	3.00
Library Clerk (Part-Time)	4.00	4.00	4.00	4.00	4.00
Technical Services Specialist	1.00	-	-	-	-
Youth Services Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	23.00	23.00	23.50	23.75	23.75
Subtotal Department	23.00	23.00	23.50	23.75	23.75
<u>POLICE SERVICES</u>					
Animal Services					
Animal Services Clerk	2.00	2.00	2.00	2.00	2.00
Animal Services Manager	1.00	1.00	1.00	1.00	1.00
Animal Services Officer	3.00	3.00	3.00	3.00	3.00
Animal Services Supervisor	1.00	1.00	1.00	1.00	1.00
Kennel Technician	2.00	2.00	2.00	3.00	3.00
Outreach Coordinator (Part-Time)	0.50	0.50	0.50	0.50	0.50
Subtotal Division	9.50	9.50	9.50	10.50	10.50
Operating Services					
Administrative Secretary	1.00	2.00	2.00	2.00	2.00
Assistant Chief of Police	1.00	2.00	2.00	2.00	2.00
Chief of Police	1.00	1.00	1.00	1.00	1.00
Crisis Support Specialist	-	-	1.00	1.00	1.00
Detention Services Officer	2.00	2.00	2.00	2.00	2.00
Detention Services Supervisor	2.00	2.00	2.00	2.00	2.00
Digital Evidence & Records Technician	1.00	1.00	1.00	1.00	1.00
Director of Police Support Services	1.00	1.00	-	-	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fleet Services Clerk (Part-Time)	0.50	0.50	0.50	0.50	0.50
Police Captain	3.00	3.00	4.00	4.00	4.00
Police Lieutenant	5.00	5.00	5.00	6.00	6.00
Police Officer	61.00	63.00	57.00	58.00	58.00
Police Sergeant	12.00	12.00	13.00	13.00	13.00
Police Support Services Manager	1.00	1.00	1.00	1.00	1.00
Property & Evidence Analyst	1.00	1.00	1.00	1.00	1.00
Property & Evidence Technician	1.00	1.00	1.00	1.00	1.00
Public Safety Communications Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Communications Officer	10.00	11.00	12.00	13.00	13.00
Public Safety Communications Supervisor	4.00	4.00	4.00	4.00	4.00

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Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
Records Clerk	1.00	1.00	1.00	1.00	1.00
Support Services Clerk	1.00	-	-	-	-
Training Officer	1.00	1.00	-	-	-
Subtotal Division	112.50	116.50	112.50	115.50	115.50
School Crossing Guard					
School Crossing Guard- Lead (Temp/Seasonal)	0.50	0.50	0.50	0.50	0.50
School Crossing Guard Coordinator (Part-Time)	0.50	0.50	0.50	0.50	0.50
School Crossing Guard Supervisor	1.00	1.00	1.00	1.00	1.00
School Crossing Guard (Temp/Seasonal)	14.00	14.00	14.00	14.00	14.00
Subtotal Division	16.00	16.00	16.00	16.00	16.00
Subtotal Department	138.00	142.00	138.00	142.00	142.00
<u>FINANCIAL SERVICES</u>					
Financial Services					
Accountant	-	-	-	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00	2.00	2.00
Budget Officer	1.00	-	-	-	-
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00
Deputy Town Manager/ CFO	1.00	-	-	-	-
Director of Accounting Services	1.00	1.00	1.00	1.00	1.00
Director of Budget Services	-	1.00	1.00	1.00	1.00
Director of Treasury Operations	1.00	1.00	1.00	1.00	1.00
Grants & Financial Analyst	1.00	1.00	1.00	1.00	1.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00	1.00	1.00
Subtotal Division	11.00	10.00	10.00	11.00	11.00
Municipal Court					
Deputy Court Clerk	2.00	2.00	2.00	2.00	2.00
Deputy Town Marshal	2.00	2.00	2.00	2.00	2.00
Municipal Court Administrator	1.00	1.00	1.00	1.00	1.00
Senior Court Clerk	1.00	1.00	1.00	1.00	1.00
Subtotal Division	6.00	6.00	6.00	6.00	6.00
Purchasing					
Buyer	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Purchasing Technician	1.00	1.00	1.00	1.00	1.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
Fleet Services					
Emergency Vehicle Technician	1.00	1.00	2.00	2.00	2.00
Fleet Services Business Supervisor	-	-	-	1.00	1.00
Fleet Services Clerk	1.00	1.00	1.00	1.00	1.00
Fleet Services Manager	1.00	1.00	1.00	1.00	1.00
Fleet Services Senior Technician	2.00	2.00	2.00	2.00	2.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00	1.00
Fleet Services Technician	-	1.00	1.00	1.00	1.00
Subtotal Division	6.00	7.00	8.00	9.00	9.00
Subtotal Department	26.00	26.00	27.00	29.00	29.00

Town of Flower Mound, Texas
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Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
<u>ADMINISTRATIVE SERVICES</u>					
Human Resources					
Administrative Assistant	-	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	-	-	-	-
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Generalist	2.00	2.00	2.00	2.00	2.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00
Senior Human Resources Generalist	-	-	-	1.00	1.00
Subtotal Division	6.00	6.00	6.00	7.00	7.00
Information Technology - MIS					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Director of Information Technology	1.00	1.00	1.00	1.00	1.00
MIS Manager	1.00	1.00	1.00	1.00	1.00
Network & Systems Administrator	2.00	2.00	2.00	2.00	2.00
Public Safety Systems Administrator	1.00	1.00	1.00	1.00	1.00
Systems Support Specialist	3.00	3.00	3.00	4.00	4.00
Subtotal Division	9.00	9.00	9.00	10.00	10.00
Information Technology - GIS					
GIS Manager	1.00	1.00	1.00	1.00	1.00
Senior GIS Analyst	2.00	2.00	2.00	2.00	2.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
Facilities Management					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Building Attendant	3.00	3.00	3.00	3.00	3.00
Director of Facilities Management	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	-	-	5.00	5.00	5.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00
HVAC Technician	1.00	1.00	1.00	1.00	1.00
Maintenance Technician I	2.00	2.00	-	-	-
Maintenance Technician II	3.00	3.00	-	-	-
Senior Facilities Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Subtotal Division	13.00	13.00	13.00	13.00	13.00
Subtotal Department	31.00	31.00	31.00	33.00	33.00
<u>FIRE & EMERGENCY SERVICES</u>					
Fire & Emergency Services Administration					
Deputy Chief/ Administration	1.00	1.00	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Support Services Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
EMS					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Deputy Chief/ EMS	-	1.00	1.00	1.00	1.00
EMS Captain	-	1.00	1.00	1.00	1.00
EMS Operations Officer	1.00	-	-	-	-
Subtotal Division	2.00	3.00	3.00	3.00	3.00
Fire Training					
Division Chief/ Training	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Fire Suppression					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief/ Operations	1.00	1.00	1.00	1.00	1.00
Battalion Chief/ Operations	3.00	3.00	3.00	3.00	3.00
Firefighter	53.00	59.00	59.00	59.00	59.00
Fire Captain	20.00	20.00	23.00	23.00	23.00
Fire Engineer	19.00	19.00	19.00	19.00	19.00
Subtotal Division	97.00	103.00	106.00	106.00	106.00

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Emergency Management					
Emergency Management Officer	1.00	-	-	-	-
Emergency Management Specialist	-	1.00	1.00	1.00	1.00
Intern	0.50	-	-	-	-
Subtotal Division	1.50	1.00	1.00	1.00	1.00
Fire Prevention Services					
Assistant Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Inspector	1.00	1.00	-	-	-
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Prevention Officer	2.00	2.00	3.00	3.00	3.00
Subtotal Division	5.00	5.00	5.00	5.00	5.00
Subtotal Department	109.50	116.00	119.00	119.00	119.00
<u>COMMUNICATIONS</u>					
Communications					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00	1.00
Customer Relations Manager	1.00	1.00	1.00	1.00	1.00
Director of Communications	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	-	-	-
Receptionist (Part-Time)	1.00	1.00	1.00	1.00	1.00
Senior Video Producer	1.00	-	-	-	-
Station Manager	-	1.00	1.00	1.00	1.00
Video Production Specialist	1.00	1.00	2.00	2.00	2.00
Subtotal Division	7.50	7.50	8.00	8.00	8.00
Subtotal Department	7.50	7.50	8.00	8.00	8.00
<u>PUBLIC WORKS</u>					
Construction Planning & Management					
Park Development Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Street Services Management					
Assistant Director of Public Works/ Operations	1.00	1.00	1.00	1.00	1.00
Stormwater Analyst	1.00	1.00	1.00	1.00	1.00
Street Services Supervisor	1.00	1.00	1.00	1.00	1.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
Pavement Maintenance					
Crew Leader- Street Services	2.00	2.00	2.00	2.00	2.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker- Street Services	4.00	4.00	4.00	4.00	4.00
Senior Maintenance Worker- Street Services	2.00	2.00	2.00	2.00	2.00
Subtotal Division	10.00	10.00	10.00	10.00	10.00
Transportation Services Management					
Intelligent Transportation Systems Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Signs & Markings					
Senior Traffic Signs and Markings Technician	1.00	1.00	1.00	1.00	1.00
Sign Shop Coordinator	1.00	1.00	1.00	1.00	1.00
Signs & Markings Supervisor	1.00	1.00	1.00	1.00	1.00
Traffic Signs & Markings Technician I	3.00	3.00	3.00	3.00	3.00
Subtotal Division	6.00	6.00	6.00	6.00	6.00

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Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
Traffic Signals					
Senior Signal Technician	2.00	2.00	2.00	2.00	2.00
Signal Supervisor	1.00	1.00	1.00	1.00	1.00
Signal Systems Operator	1.00	1.00	1.00	1.00	1.00
Signal Technician I	1.00	2.00	2.00	2.00	2.00
Subtotal Division	5.00	6.00	6.00	6.00	6.00
Subtotal Department	26.00	27.00	27.00	27.00	27.00
<u>ENVIRONMENTAL SERVICES</u>					
Environmental Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Director of Environmental Services	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Inspector	1.00	1.00	1.00	1.00	1.00
Environmental Health Manager	1.00	1.00	1.00	1.00	1.00
Environmental Health Specialist	1.00	1.00	1.00	1.00	1.00
Environmental Programs Coordinator	1.00	1.00	1.00	1.00	1.00
Environmental Review Analyst	1.00	1.00	1.00	1.00	1.00
Environmental Technician	1.00	1.00	1.00	1.00	1.00
Property Standards Manager	1.00	1.00	1.00	1.00	1.00
Property Standards Specialist	4.00	4.00	4.00	4.00	4.00
Senior Environmental Health Specialist	1.00	1.00	1.00	1.00	1.00
Senior Property Standards Specialist	1.00	1.00	1.00	1.00	1.00
Subtotal Division	15.00	15.00	15.00	15.00	15.00
Subtotal Department	15.00	15.00	15.00	15.00	15.00
SUBTOTAL GENERAL FUND	507.75	522.00	526.00	536.50	536.50
<u>UTILITY FUND</u>					
<u>FINANCIAL SERVICES</u>					
Utility Billing					
Senior Utility Billing Technician	1.00	1.00	1.00	1.00	1.00
Utility Billing Clerk	2.00	2.00	2.00	2.00	2.00
Utility Billing Clerk (Part-Time)	0.50	0.50	0.50	0.50	0.50
Utility Billing Manager	1.00	1.00	1.00	1.00	1.00
Utility Billing Technician	1.00	1.00	1.00	1.00	1.00
Utility Billing Technician II	1.00	1.00	1.00	1.00	1.00
Subtotal Division	6.50	6.50	6.50	6.50	6.50
Meter Services					
Meter Services Manager	1.00	1.00	1.00	1.00	1.00
Meter Services Technician	3.00	3.00	3.00	3.00	3.00
Senior Meter Services Technician	1.00	1.00	1.00	1.00	1.00
Subtotal Division	5.00	5.00	5.00	5.00	5.00
Subtotal Department	11.50	11.50	11.50	11.50	11.50
<u>PUBLIC WORKS</u>					
Public Works Administration					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Director of Public Works/ Transportation	-	-	1.00	1.00	1.00
Assistant Town Manager/ Town Engineer	1.00	-	-	-	-
Asset Management Technician	1.00	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Graduate Engineer	-	1.00	1.00	1.00	1.00
Intern	-	-	0.25	0.25	0.25
Senior Engineering Transportation Manager	-	1.00	-	-	-
Traffic Engineer	1.00	-	-	-	-
Subtotal Division	7.00	7.00	7.25	7.25	7.25

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Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
Engineering Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Director of Engineering	1.00	1.00	1.00	1.00	1.00
Chief Construction Inspector	1.00	1.00	1.00	1.00	1.00
Construction Inspector	2.00	2.00	2.00	2.00	2.00
Graduate Engineer	1.00	1.00	1.00	1.00	1.00
Graduate Engineer II	1.00	-	-	-	-
Intern	0.25	0.25	0.25	0.25	0.25
Park, Trails, & Landscape Specialist	1.00	1.00	1.00	1.00	1.00
Project Engineer	-	1.00	1.00	1.00	1.00
Right of Way Inspector	-	1.00	1.00	1.00	1.00
Senior Project Engineer	1.00	1.00	1.00	1.00	1.00
Subtotal Division	9.25	10.25	10.25	10.25	10.25
CIP Engineering					
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Assistant Director of Engineering	1.00	1.00	1.00	1.00	1.00
Chief Construction Inspector	1.00	1.00	1.00	1.00	1.00
CIP Manager	1.00	1.00	1.00	1.00	1.00
Construction Inspector	-	1.00	1.00	1.00	1.00
Construction Manager	1.00	1.00	1.00	1.00	1.00
Intern	0.25	0.25	-	-	-
Senior Project Engineer	2.00	2.00	2.00	2.00	2.00
Subtotal Division	8.25	9.25	9.00	9.00	9.00
Utility Services Management					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Logistics Coordinator	1.00	1.00	1.00	1.00	1.00
Utility Line Maintenance Manager	-	1.00	1.00	1.00	1.00
Utility Line Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00
Utility Operations Manager	-	1.00	1.00	1.00	1.00
Utility Operations Supervisor	1.00	-	-	-	-
Utility Services Manager	1.00	-	-	-	-
Subtotal Division	6.00	6.00	6.00	6.00	6.00
Utility Services Maintenance					
Chief Mechanic	1.00	1.00	1.00	1.00	1.00
Maintenance Worker- Utility Operations	4.00	4.00	4.00	4.00	4.00
Plant Mechanic I	2.00	2.00	2.00	2.00	2.00
Plant Mechanic II	2.00	2.00	2.00	2.00	2.00
Senior Maintenance Worker- Utility Operations	1.00	1.00	1.00	1.00	1.00
Subtotal Division	10.00	10.00	10.00	10.00	10.00
Utility Services Operations					
Bio Solids Operator	1.00	1.00	1.00	1.00	1.00
Chief Operator	1.00	1.00	1.00	1.00	1.00
Plant Operator I	2.00	2.00	2.00	2.00	2.00
Plant Operator II	4.00	4.00	5.00	5.00	5.00
Water Utilities Apprentice	1.00	1.00	1.00	1.00	1.00
Subtotal Division	9.00	9.00	10.00	10.00	10.00
Utility Services Laboratory					
Chief Lab Technician	1.00	1.00	1.00	1.00	1.00
Field Sample Technician	1.00	1.00	1.00	2.00	2.00
Lab Technician	2.00	2.00	2.00	2.00	2.00
Subtotal Division	4.00	4.00	4.00	5.00	5.00
ULM- Water Line					
Chief Distribution Operator	1.00	1.00	1.00	1.00	1.00
Crew Leader- Utility Line Maintenance	3.00	4.00	4.00	4.00	4.00
Distribution Operator I	2.00	2.00	2.00	2.00	2.00
Distribution Operator II	1.00	1.00	1.00	1.00	1.00
Equipment Operator	3.00	4.00	4.00	4.00	4.00
Maintenance Worker- Utility Line Maintenance	3.00	4.00	4.00	4.00	4.00
Subtotal Division	13.00	16.00	16.00	16.00	16.00

Town of Flower Mound, Texas
FY 2023-2024 Adopted Budget

Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 MODIFIED</u>	<u>FY 2023-2024 PROPOSED</u>	<u>FY 2024-2025 PROJECTED</u>
ULM- Sewer Line					
CCTV Technician	1.00	1.00	1.00	1.00	1.00
Chief Collection Operator	1.00	1.00	1.00	1.00	1.00
Crew Leader- Utility Line Maintenance	2.00	2.00	2.00	2.00	2.00
Equipment Operator	2.00	2.00	2.00	2.00	2.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker- Utility Line Maintenance	3.00	3.00	3.00	3.00	3.00
Subtotal Division	10.00	10.00	10.00	10.00	10.00
Subtotal Department	76.50	81.50	82.50	83.50	83.50
SUBTOTAL UTILITY FUND	88.00	93.00	94.00	95.00	95.00
<u>STORMWATER UTILITY FUND</u>					
<u>PUBLIC WORKS</u>					
CIP Engineering- Stormwater					
Senior Drainage/Utility Inspector	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Engineering Services- Stormwater					
Construction Inspector	2.00	2.00	2.00	2.00	2.00
Subtotal Division	2.00	2.00	2.00	2.00	2.00
Drainage & Right of Way					
Crew Leader- Drainage & Right of Way	1.00	1.00	1.00	1.00	1.00
Drainage & Right of Way Supervisor	1.00	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker- Drainage & Right of Way	3.00	3.00	3.00	3.00	3.00
Senior Maintenance Worker- Drainage & Right of Way	2.00	2.00	2.00	2.00	2.00
Subtotal Division	9.00	9.00	9.00	9.00	9.00
Subtotal Department	12.00	12.00	12.00	12.00	12.00
<u>ENVIRONMENTAL SERVICES</u>					
Environmental Services- Stormwater					
Environmental Review Analyst	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Subtotal Department	1.00	1.00	1.00	1.00	1.00
SUBTOTAL UTILITY FUND	13.00	13.00	13.00	13.00	13.00
<u>TAX DISTRICTS</u>					
<u>FIRE DISTRICT</u>					
Fire Suppression Services- Fire District					
Firefighter	13.00	13.00	13.00	13.00	13.00
Fire Captain	4.00	4.00	4.00	4.00	4.00
Fire Engineer	5.00	5.00	5.00	5.00	5.00
Fire Support Services Clerk	0.50	0.50	0.50	1.00	1.00
Subtotal Division	22.50	22.50	22.50	23.00	23.00
<u>CRIME DISTRICT</u>					
Operating Services- Crime District					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Detention Services Officer	6.00	6.00	6.00	6.00	6.00
Police Officer	19.00	20.00	26.00	26.00	26.00
Police Quartermaster	-	-	1.00	1.00	1.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
Records Clerk (Part-Time)	0.50	0.50	0.50	0.50	0.50

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Support Services Clerk	1.00	1.00	-	-	-
Subtotal Division	29.50	30.50	36.50	36.50	36.50
SUBTOTAL TAX DISTRICTS	52.00	53.00	59.00	59.50	59.50
<u>TREE PRESERVATION FUND</u>					
<u>ENVIRONMENTAL SERVICES</u>					
Environmental Services- Tree Farm					
Intern	0.50	-	-	-	-
Tree Preservation Technician	-	0.50	1.00	1.00	1.00
Subtotal Division	0.50	0.50	1.00	1.00	1.00
<u>PARK AND RECREATION SERVICES</u>					
Tree Farm at Green Acres					
Senior Maintenance Worker- Park Services	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
SUBTOTAL TREE PRESERVATION FUND	1.50	1.50	2.00	2.00	2.00
<u>IRS EQUITABLE SHARING FUND</u>					
<u>POLICE SERVICES</u>					
Operating Services/ Police Seizures					
Police Officer	1.00	-	-	-	-
Subtotal Division	1.00	-	-	-	-
SUBTOTAL IRS EQUITABLE SHARING FUND	1.00	-	-	-	-
TOTAL EMPLOYEES ALL FUNDS	663.25	682.50	694.00	706.00	706.00

GLOSSARY

Account: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System: The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components. Sometimes referred to as Chart of Accounts and/or Account Classification System.

Accounts Receivable: Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds of the same governmental unit).

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrue** and **Levy**.

Accrue: To record revenues when earned and to record expenditures as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrual Basis**, **Accrued Expenses**, and **Accrued Revenue**.

Accrued Expenses: Expenses incurred during the current account period, but which are not payable until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

Accrued Interest on Investments Purchased: Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting cash and crediting the Accrued Interest on Investments Purchased account for the amount of interest purchased and an Interest Earnings account for the balance.

Accrued Interest Payable: A liability account which represents the amount of interest accrued at the balance sheet date, but which is not due until a later date.

Accrued Revenue: Revenue earned during the current accounting period, but which is not collected until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Code Enforcement" is an activity performed in the discharge of the "Public Safety" function.

See also **Function**.

Activity Classification: A grouping of expenditures based on specific lines of work performed by organization units.

Ad Valorem: In proportion to value. A basis for levy of taxes upon property.

Allocate: To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects. See also **Allocation**.

Allocation: A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects. See also **Allocate**.

Allot: To divide an appropriation into amounts which may be encumbered or expended during an allotment period. See also **Allotment** and **Allotment Period**.

Allotment: A part of an appropriation which may be encumbered or expended during an allotment period. See also **Allot** and **Allotment Period**.

Allotment Period: A period of time less than one fiscal year in length during which an allotment is effective. Bimonthly and quarterly allotment periods are most common. See also **Allot** and **Allotment**.

Appraisal: (1) The act of appraising. See **Appraise**. (2) The estimated value resulting from such action.

Appraise: To make an estimate of value, particularly of the value of property.

Note: If the property is valued for purposes of taxation, the less inclusive term "assess" is substituted for the above term.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assess: To value property officially for the purpose of taxation.

Note: The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assessment Roll: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

Assets: Property owned by a governmental unit, which has a monetary value.

Audit: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- (a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principals applicable to governmental units and on a basis consistent with that of the preceding year.
- (b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- (c) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

Audit Report: The report prepared by an auditor covering the audit or investigation made by him or her. As a rule, the report should include: (a) a statement of the scope of the audit; (b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards; (c) opinions; (d) explanatory comments (if any) concerning verification procedures; (e) financial statements and schedules; and (f) sometimes statistical tables, supplementary comments, and recommendations. The auditor's signature follows item (c) or (d).

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date, properly classified to exhibit financial position of the fund or unit at that date.

Note: If a single balance sheet is prepared for several funds, it must be in columnar or sectional form so as to exhibit the accounts of each fund and balanced account group, individually.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Fund: A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Bond Ordinance or Resolution: An ordinance or resolution authorizing a bond issue.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Bonds Authorized and Un-issued: Bonds which have been legally authorized, but not issued, and which can be issued and sold without further authorization.

Note: This term should not be confused with the term "margin of borrowing power" or "legal debt margin," either one of which represents the difference between the legal debt limit of a governmental unit and the debt outstanding against it.

Bonds Issued: Bonds sold.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Note: The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See also **Current Budget, Capital Budget, and Capital Program.**

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts: Those accounts which reflect budgetary operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also **Proprietary Accounts.**

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

CAC: Community Activity Center

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also **Capital Program**.

Capital Expenditures: See **Capital Outlays**.

Capital Improvement Program: See **Capital Program**.

Capital Outlays: Expenditures, which result in the acquisition of or addition to fixed assets.

Capital Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program, or otherwise. It sets forth each project or other contemplated expenditure, in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets (other than those financed by special assessment, trust, special revenue, and enterprise funds). See also **Bond Fund**.

Cash: Currency, coin, checks, postal and express money orders, and bankers' drafts, on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDBG: Community Development Block Grant, which is a grant given to local governments from the federal government and is administered by the Department of Housing and Urban Development.

Chart of Accounts: The classification system used to organize the accounting for various funds.

CIP: See **Capital Improvement Program**.

Clearing Account: An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocated or for the purpose of transferring the net differences to the proper account.

Coding: A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information. See also **Symbolization**.

Combination Bond: A bond issued by a governmental unit which is payable from the revenues of a governmental enterprise, but which is also backed by the full faith and credit of the governmental unit.

Combined Balance Sheet: A single balance sheet which displays the individual balance sheets of each class of funds and the balanced account groups of a governmental unit in separate, adjacent columns.

Note: There are no interfund eliminations or consolidations in a combined balance sheet for a governmental unit.

Contingent Fund: Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Note: The term should not be used to describe a reserve for contingencies. The latter is set aside out of the fund balance of a fund but does not constitute a separate fund. Similarly, an appropriation is not a fund.

Coverage: See **Net Revenue Available for Debt Service**.

Current: A term which, when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Current Budget: The annual budget prepared for and effective during the present fiscal year; or, in the case of some state governments, the budget for the present biennium.

Current Funds: Funds the resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Enterprise Funds of a governmental unit. In the singular form, the current fund is synonymous with the general fund. See also **General Fund**.

Current Liabilities: Liabilities which are payable within a relatively short period of time, usually no longer than a year.

Current Revenue: Revenues of a governmental unit that are available to meet expenditures of the current fiscal year. See **Revenue**.

Current Taxes: (1) Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached. (2) Taxes levied in the preceding fiscal period but becoming due in the current fiscal period, from the time they become due until a penalty for nonpayment is attached.

Current Year's Tax Levy: Taxes levied for the current fiscal period.

Data Processing: (1) The preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem

solution, summarization, and reports. (2) Preparation and handling of financial information wholly or partially by mechanical or electronic means. See also **Electronic Data Processing (EDP)**.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. See also **Bond, Notes Payable, Long-Term Debt,** and **General Long-Term Debt**.

Debt Limit: The maximum amount of gross or net debt that is legally permitted.

Debt Service Fund: A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.

Debt Service Fund Requirements: The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Deficit: (1) The excess of the liabilities and reserves of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intragovernmental Service Funds, the excess of expense over income during an accounting period.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct. See also **Current Taxes, Current Year's Tax Levy,** and **Prior Years' Tax Levies**.

Deposit: (1) Money placed with a banking or other institution, or with a person either as a general deposit subject to check or as a special deposit made for some specified purpose. (2) Securities lodged with a banking or other institution or with a person for some particular purpose. (3) Sums deposited by customers for electric meters, water meters, etc.

Depreciation: (1) Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical elements for functional causes. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may

be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Direct Debt: The debt that a governmental unit has incurred in its own name or assumed through the annexation of territory or consolidation with another governmental unit. See also **Overlapping Debt**.

Direct Expense: Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

Due to Fiscal Agent: Amounts due to fiscal agents, such as commercial banks, for servicing a governmental unit's maturing interest and principal payments on indebtedness.

Effective Interest Rate: The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

Electronic Data Processing (EDP): Data processing by means of high-speed electronic equipment. See also **Data Processing**.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Debt: Debt that is to be retired primarily from the earnings of publicly owned and operated enterprises. See also **Revenue Bonds**.

Enterprise Fund: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, and transit systems.

Equipment: Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Estimated Revenue: For revenue accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. For revenue accounts kept on a cash basis, the term designates the amount of revenue estimated to be collected during a given period. Under the modified accrual basis recommended for some funds by the

Governmental Accounting Standards Board, estimated revenues include both cash and accrual basis revenues. See also **Cash Basis, Accrual Basis, and Modified Accrual Basis.**

Expenditures: Where the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.

Note: Encumbrances are not expenditures.

Expenses: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

Note: Legal provisions sometimes make it necessary to treat charges whose benefits extend over future periods as expenses. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.

Fiduciary Fund Types: The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

Fiscal Period: Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year (or FY): A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

Fixed Assets: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Note: The term does not indicate the immobility of an asset, which is the distinctive character of "fixture."

Fixed Charges: Expenses (the amount of which is set by agreement). Examples are interest, insurance, and contributions to pension funds.

Fixtures: Attachments to buildings that are not intended to be removed and which cannot be removed without damage to the latter.

Note: Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of such building; all others are classified as equipment.

Force Account Method: A method employed in the construction and/or maintenance of

fixed assets whereby a governmental unit's own personnel are used instead of an outside contractor.

Note: This method also calls for the purchase of materials by the governmental unit and the possible use of its own equipment, but the distinguishing characteristic of the force account method is the use of the unit's own personnel.

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligations.

Note: Bonds carrying such pledges are usually referred to as general obligation bonds or full faith and credit bonds.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which the Town is responsible. For example, public safety is a function.

Functional Classification: A grouping of expenditures on the basis of the principal purposes for which they are made. Examples are public safety, public health, public welfare, etc. See also **Activity Classification** and **Object Classification**.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts: All accounts necessary to set forth the financial operations and financial condition of a fund.

Note: Sometimes the term is used to denote budgetary accounts as distinguished from proprietary accounts, but such usage is not recommended.

Fund Balance: The excess of the assets of a fund over its liabilities and reserves, except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund Balance Sheet: A balance sheet for a single fund. See **Fund** and **Balance Sheet**.

Fund Group: A group of funds that are similar in purpose and character. For example, several special revenue funds constitute a fund group.

Funding: The conversion of floating debt or time warrants into bonded debt.

Funding Bonds: Bonds issued to retire outstanding floating debt and to eliminate deficits.

General Audit: An audit made at the close of a normal accounting period, which covers all of the funds and balanced account groups of a governmental unit. Such audits may involve some detailed verification, as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See also **Special Audit**.

General Fixed Assets: Those fixed assets of a governmental unit that are not accounted for in Enterprise, Trust, or Intragovernmental Service Funds.

General Fixed Assets Group of Accounts: A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. See **General Fixed Assets**.

General Fund: A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

Note: The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

General Long-Term Debt: Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit. See **Long-Term Debt**.

General Obligation Bonds: Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues. See also **Full Faith and Credit**.

General Revenue: The revenues of a governmental unit other than those derived from and retained in an enterprise.

Note: If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the governmental unit.

GFOA: The Government Finance Officers Association of the United States and Canada. The mission of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Goal: A statement of broad direction, purpose or intent based on the need of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Accounting: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units

and agencies.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination.

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, public safety), but it is sometimes also for general purposes.

Gross Bonded Debt: The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and earmarked for their retirement. See also **Direct Debt**.

Improvements: Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements other than buildings" is preferred.

Improvements Other Than Buildings: A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

Income: A term used in accounting for governmental enterprises to represent the excess of revenues earned over the expenses incurred in carrying on the enterprise's operations. It should not be used without an appropriate modifier, such as Operating, Non-operating, or Net.

Note: The term Income should not be used in lieu of Revenue in non-enterprise funds.

Interfund Accounts: Accounts in which transactions between funds are reflected. See **Interfund Transfers**.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenues: Revenue received from other governments in the form

of grants, shared revenues, or payments in lieu of taxes.

Interim Borrowing: (1) Short-term loans to be repaid from general revenues during the course of a fiscal year. (2) Short-term loans in anticipation of tax collections or bond issuance.

Internal Control: A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund: A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds, so that the original fund is kept intact.

Inventory: A detailed list showing quantities, descriptions, and values of property, and frequently also lists units of measure and unit prices.

Inventory of Supplies: The cost value of supplies on hand.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in Town operations.

Judgment: An amount to be paid or collected by a governmental unit as the result of a court decision, including a condemnation award in payment for private property taken for public use.

Judgments Payable: Amounts due to be paid by a governmental unit as the result of court decisions, including condemnation awards in payment for private property taken for public use.

KFMB: Keep Flower Mound Beautiful. A non-profit organization dedicated to beautifying the community and preserving the unique natural environment of Flower Mound.

Land: A fixed asset account that reflects the value of land owned by a governmental unit. If land is purchased, this account shows the purchase price and costs such as legal fees, filling and excavation costs, and the like, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects the estimated fair value at the time of acquisition.

Legal Investments: Investments which governmental units are permitted to make by law.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Note: The term does not include encumbrances.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Machinery and Equipment: See **Equipment**.

Maintenance: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis: A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. The extent of modification varies in practice, depending upon the accountant's judgment.

Municipal: In its broadest sense, an adjective that denotes the state and all subordinate units of government. In a more restricted sense, an adjective that denotes a city or town, as opposed to other units of local government.

Municipal Bond: A bond issued by a state or local government unit.

Municipal Corporation: A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population and is usually organized with the consent of its residents. It usually has a seal and may sue and be sued.

Net Bonded Debt: Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Income: A term used in accounting for governmental enterprises to designate the excess of total revenues over total expenses for an accounting period. See also **Income**, **Operating Revenues**, **Operating Expenses**, **Non-operating Income**, and **Non-operating Expenses**.

Net Revenue Available for Debt Service: Gross operating revenues of an enterprise, less operating and maintenance expenses, yet exclusive of depreciation and bond interest. "Net Revenue" as thus defined computes "coverage" on revenue bond issues.

Note: Under the laws of some states and the provisions of some revenue bond

indentures, net revenues used for computation of coverage are required to be on a cash basis rather than an accrual basis.

Nominal Interest Rate: The contractual interest rate shown on the face and in the body of a bond and representing the amount of interest to be paid, in contrast to the effective interest rate.

Non-operating Expenses: Expenses incurred for non-operating properties or in the performance of activities not directly related to supplying the basic services of a governmental enterprise. An example of a non-operating expense is interest paid on outstanding revenue bonds. See also **Non-operating Properties**.

Non-operating Income: Income of governmental enterprises that is not derived from the basic operations of such enterprises. An example is interest on investments or on bank time deposits.

Non-operating Properties: Properties that are owned by a governmental enterprise, but which are not used in the provision of basic services for which the enterprise exists.

Notes Payable: In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Notes Receivable: A note payable held by a governmental unit.

Object: As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies. See also **Activity Classification, Functional Classification, and Object Classification**.

Objective: Desired output-oriented accomplishments that can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Object Classification: A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies and equipment. See also **Functional Classification**.

Obligations: Amounts that a governmental unit may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Obsolescence: The decrease in the value of fixed assets resulting from economic, social, technological, or legal changes.

Operating Budget: Operating budgets serve many purposes within a government entity, but they have two primary purposes: (1) to plan the services that are going to be offered

during the coming year and set priorities; (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget**.

Operating Expenses: (1) As used in the accounts of governmental enterprises, the term means those costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of merchandise, the production and disposition of commodities produced, and the collection of enterprise revenues, and (2) the term is also sometimes used to describe expenses for general governmental purposes.

Operating Income: Income of a governmental enterprise that is derived from the sale of its goods and/or services. For example, income from the sale of water by a municipal water utility is operating income. See also **Operating Revenues**.

Operating Revenues: Revenues derived from the operation of governmental enterprises of a business character.

Operating Statement: A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.

Ordinance: A formal legislative enactment by the council or governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Note: The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Original Cost: The total of assets given and/or liabilities assumed to acquire an asset. In utility accounting, the original cost to the first owner who dedicated the plant to service of the public.

Overhead: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually, they relate to those objects of expenditures which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

Overlapping Debt: The proportionate share of the debts of local governmental units located wholly or in part within the limits of the reporting government which must be borne by property within each governmental unit.

Note: Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total

assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt to total assessments receivable, which will be used wholly or in part for this purpose.

Pay-As-You-Go: A method of financing improvements that refers to the allocation of a significant portion of operating revenues each year to a revenue fund. The monies in this fund are to be used for annual improvements or saved until they are sufficient for large projects. A regular allocation made from the operating budget to smooth budget allocations for expenditures and eliminate the need for bond financing. Sometimes referred to as pay-as-you-acquire financing.

Pay-As-You-Use: A method of financing long-term improvements by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or useful life of the improvement. In theory, the interest and debt retirement charges paid by each generation of taxpayers or users coincide with their use and enjoyment of the improvement. Under pay-as-you-use, each user group pays for its own improvements. No one is forced to provide free goods or services for a future generation or to contribute toward facilities for a community in which he or she will not live, nor will new members of the community derive benefits from improvements that they have not assisted in financing.

Prior Years' Tax Levies: Taxes levied for fiscal periods preceding the current one.

Private Trust Fund: A trust fund that will ordinarily revert to private individuals or will be used for private purposes; for example, a fund that consists of guarantee deposits.

Program: A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the town is responsible.

Project: A plan of work, job, assignment, or task.

Proprietary Accounts: Those accounts which show actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position.

Public Trust Fund: A trust fund whose principal, earnings, or both, must be used for a public purpose; for example, a pension or retirement fund.

Purchase Order: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Rate Base: The value of utility property used in computing an authorized rate of return as authorized by law or a regulatory commission.

Receipts: This term, unless otherwise qualified, means cash received. See also **Revenue**.

Recoverable Expenditures: An expenditure made for or on behalf of another governmental unit, fund, or department, or for a private individual, firm, or corporation, which will subsequently be recovered in cash or its equivalent.

Refunding Bonds: Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Registered Bond: A bond, the owner of which is registered with the issuing governmental unit, and which cannot be sold or exchanged without a change of registration. Such a bond may be registered as to principal and interest or as to principal only.

Reimbursement: Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

Replacement Cost: The cost as of a certain date of a property which can render similar service (but need not be of the same structural form) as the property to be replaced. See also **Reproduction Cost**.

Reproduction Cost: The cost as of a certain date of reproducing an exact new property in the same place.

Note: Sometimes this term is designated as "reproduction cost new" to distinguish it from "depreciated reproduction cost," which is the reproduction cost of a given property less the estimated amount of accumulated depreciation applicable to it. In the absence of any modifier, however, the term "reproduction cost" is understood to be synonymous with "reproduction cost new." See also **Replacement Cost**.

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserve: An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure. A Reserve for Inventories equal in amount to the Inventory

of Supplies on the balance sheet of a General Fund is an example of such a reserve.

Reserve for Revenue Bond Debt Service: A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted to current servicing of revenue bonds in accordance with the terms of a bond indenture.

Reserve for Revenue Bond Retirement: A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted for future servicing of revenue bonds in accordance with the terms of a bond indenture.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an order or statute. See also **Ordinance**.

Resources: The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and unissued.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

Retirement Fund: A fund out of which retirement annuities and/or other benefits are paid to authorized and designated public employees. A retirement fund is accounted for as a Trust Fund.

Revenue: For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund in Enterprise and Internal Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See also **Accrual Basis, Modified Accrual Basis, Cash Basis, Net Revenue Available for Debt Service, and Receipts**.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of a public enterprise. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise's property and are then known as mortgage revenue bonds.

Schedules: (1) The explanatory or supplementary statements that accompany the balance sheet or other principal statements periodically prepared from the accounts. (2) The accountant's or auditor's principal work papers covering his examination of the books and accounts. (3) A written enumeration or detailed list in orderly form. See also **Statements**.

Securities: Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments. See also **Investments**.

Self-Supporting or Self-Liquidating Debt: Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued. See also **Revenue Bonds**.

Serial Annuity Bonds: Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial Bonds: Bonds the principal of which is repaid in periodic installments over the life of the issue.

Shared Revenue: Revenue, which is levied by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-Term Debt: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes floating debt, bond anticipation notes, tax anticipation notes, and interim warrants.

Small Equipment Replacement Fund: Money is set aside each year in this fund to pay for the replacement of Public Safety Small Equipment once it has reached the end of its useful life.

Special Assessment: A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

Note: The term should not be used without a modifier (for example, "special assessments for street paving," or "special assessments for street sprinkling") unless the intention is to have it cover both improvements and services, or unless the particular use is apparent from the context.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as "special assessment bonds." If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessment Fund: A fund set up to finance and account for the construction of improvements or provision of services which are paid for, wholly or in part, from special assessments levied against benefited property. See also **Special Assessment** and **Special Assessment Bonds**.

Special Assessment Roll: The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

Special Audit: An audit which is limited to some particular phase of a governmental unit's activity, such as the examination of a Projects Fund, or an audit which covers all of the governmental unit's activities for a shorter or longer period of time than the usual accounting period of one fiscal year. Such audits may involve some detailed verifications as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See **General Audit**.

Special District: An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities, and electric power authorities.

Special Fund: Any fund that must be devoted to some special use in accordance with specific regulations and restrictions. Generally, the term applies to all funds other than the General Fund.

Special Revenue Fund: A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds.

Statements: (1) Used in a general sense, statements are all of those formal written presentations that set forth financial information. (2) In technical accounting usage, statements are those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire governmental unit for a particular accounting period. See also **Schedules**.

Statute: A written law enacted by a duly organized and constituted legislative body. See also **Ordinance** and **Resolution**.

Stores: Goods on hand in storerooms, subject to requisition and use.

Straight Serial Bonds: Serial Bonds in which the annual installments of a bond principal are approximately equal.

Surety Bond: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation. An example is a surety bond given by a contractor or by an official handling cash or securities.

Surplus: The excess of the assets of a fund over its liabilities, or if the fund has other resources and obligations, the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also **Fund Balance** and **Retained Earnings**.

Symbolization: The assignment of letters, numbers, or other marks or characters to the ordinary titles of the ledger accounts. Each letter or number should have the same meaning wherever used and should be selected with great care so that it will indicate, immediately and with certainty, the title of the account, as well as its place in the classification. The use of proper symbols saves much time and space in making the book record and adds to its precision and accuracy. See also **Coding**.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Levy Ordinance: An ordinance by means of which taxes are levied.

Tax Liens: Claims which governmental units have upon properties until taxes levied against them have been paid.

Note: The term is sometimes limited to those delinquent taxes for the collection of which legal action has been taken through the filing of liens.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit: The maximum rate at which a governmental unit may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes; and may apply to a single government, to a class of governments, or to all governmental units operating in a particular area. Overall, tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Tax Supplement: A tax levied by a local unit of government which has the same base as a similar tax levied by a higher level of government, such as a state or province. The local tax supplement is frequently administered by the higher level of government along with its own tax. A locally imposed, state-administered sales tax is an example of a tax supplement.

Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Note: The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as,

for example, water and sewer charges.

Taxes Receivable-Current: The uncollected portion of taxes that a governmental unit has levied, which has become due but on which no penalty for nonpayment attaches.

Taxes Receivable-Delinquent: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until paid, abated, canceled, or converted into tax liens.

Term Bonds: Bonds that the entire principal of which matures on one date. Also called sinking fund bonds.

Technology Replacement Fund: Money is set aside each year in this fund to pay for the replacement of technology once it has reached the end of its useful life.

TIRZ: Tax Increment Financing Reinvestment Zone. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

Trust and Agency Funds: Funds used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Trust Fund: A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of a trust. See also **Private Trust Fund** and **Public Trust Fund**.

Unappropriated Budget Surplus: Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Fund: See **Enterprise Fund**.

VERF: Vehicle and Equipment Replacement Fund. Money is set aside each year in this fund to pay for the replacement of vehicles and equipment once they have reached the end of their useful life.

Work Program: A plan of work proposed to be done during a particular period by an administrative agency in carrying out its assigned activities.

BASIS OF ACCOUNTING AND BUDGETING

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the Town are organized based on funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the Town's various funds are grouped into the following categories of fund types:

Governmental Fund Types - Include the General Fund, Debt Service Fund, Capital Project Funds, and Special Revenue Funds. The budget is organized and operated on a modified accrual basis of accounting. A financial measurement focus is utilized here as well. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter are used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due.

Proprietary Fund Types - Include the Enterprise Funds and Internal Services Fund. These are accounted and budgeted for on a cost of services or "capital maintenance" measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund.

Governmental Fund Types

Government Fund types are those through which most governmental functions of the Town are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary Fund types) are accounted for through the Governmental Fund Types.

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all revenues and expenditures except for those required to be accounted for in other funds. Major functions financed by the General Fund include: Administration, Public Safety, Development Services, Financial Services, Library, Public Facilities, and Parks and Recreation.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts or major capital projects. The Special Revenue Funds include, but are not limited to, the Town's Library Development Fund, Grants Fund, Animal Care Fund, and the Park

Development Fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital items or facilities.

Proprietary Fund Types

Enterprise Funds are used to account for operations that are either financed or operated in a manner similar to private business enterprises, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management, control, accountability, or other purposes.

Utility Fund - This fund accounts for water, wastewater, and solid waste collection services for the residents of the Town. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, financing and related debt service, and billing and collection.

Stormwater Utility Fund - This fund accounts for the costs associated with the implementation and ongoing administration of stormwater and drainage management needs of the Town. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, and billing and collection.

Internal Service Funds – The Internal Service Funds include the Health Insurance/Flex Accounts Fund that accounts for the Town’s self-insurance activities, the Vehicle and Equipment Replacement Fund, the Small Equipment Replacement Fund, and the Technology Replacement Fund.

**Town of Flower Mound
FY 2023-2024 Organization Layout**

Funds

100 General Fund	311 Tree Preservation Fund
200 Utility Fund	318 Crime Control District Fund
230 Stormwater Utility Fund	319 Fire Control & EMS District Fund

	Fund	Department	Division
Town Manager's Office			
Town Manager's Office	100	600	01000
Economic Development	100	600	57000
General Fund Non-Departmental	100	600	81000
Legislative Services			
Town Secretary	100	610	10200
Town Council Support	100	610	10250
Election Services	100	610	10300
Development Services			
Building Inspections	100	620	21000
Planning Services	100	620	22000
Parks and Recreation Services			
Parks and Recreation Services Administration	100	630	30000
Park Services	100	630	33000
Twin Coves Park	100	630	33100
Tree Farm at Green Acres	311	460	90850
Recreation & Leisure Services Management	100	630	34100
Community and Cultural Events	100	630	34200
Gibson-Grant Historical Log Cabin	100	630	34250
Seniors in Motion	100	630	34300
CAC - Administration	100	630	34400
CAC - Recreation Programs	100	630	34420
CAC - Aquatic Programs	100	630	34440
CAC - Special Events	100	630	34460
CAC - Athletics	100	630	34480
Sports Leagues	100	630	34500
Tennis	100	630	34600
Library Services			
Library Services	100	635	32000
Police Services			
Animal Services	100	640	42000
Operating Services	100	640	43500
School Crossing Guards	100	640	43900
Crime District- Operating Services	318	560	43500
Financial Services			
Financial Services	100	650	51000
Utility Billing	200	650	52100
Meter Services	200	650	52200
Tax Appraisal & Collection	100	650	54200
Community Support	100	650	54300
Municipal Court	100	650	56000
Purchasing	100	650	59300
Fleet Services	100	650	59310

	Fund	Department	Division
Administrative Services			
Human Resources	100	655	58000
Information Technology - MIS	100	655	59100
Information Technology - GIS	100	655	59110
Facilities Management	100	655	59200
Fire & Emergency Services			
Fire & Emergency Services Administration	100	660	60000
Emergency Medical Services	100	660	61000
Fire Training	100	660	62000
Fire Suppression	100	660	63000
Emergency Managemet	100	660	64000
Fire Prevention Services	100	660	65000
Fire District- Suppression	319	560	63000
Communications			
Communications	100	670	71000
Non-Departmental			
General Fund Transfers	100	680	80000
General Fund Non-Departmental	100	680	81000
Utility Fund Transfers	200	680	82000
Utility Fund Non-Departmental	200	680	83000
Debt Service	200	680	85000
Public Works			
Construction Planning & Management	100	690	90000
Engineering Services	200	690	91100
Public Works Administration	200	690	92100
CIP Engineering	200	690	93000
CIP Engineering- Stormwater	230	690	93100
Engineering Services- Stormwater	230	690	94200
Street Services Management	100	690	92210
Pavement Maintenance	100	690	92240
Drainage and Right of Way	230	690	94100
Utility Services Management	200	690	92410
Utility Services Maintenance	200	690	92420
Utility Services Operations	200	690	92430
Utility Services Laboratory	200	690	92440
Utility Services Distribution & Collection	200	690	92450
ULM-Water Line	200	690	92320
ULM-Sewer Line	200	690	92330
Transportation Services Management	100	690	95000
Signs & Markings	100	690	95100
Traffic Signals	100	690	95200
Environmental Services			
Environmental Services	100	695	96050
Environmental Services- Stormwater	230	695	96100
Environmental Services- Tree Farm	311	460	36000



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DESCRIPTION OF FUNDS

All funds for the Town of Flower Mound, Texas are appropriated by Town Council.

The Town reports the following governmental funds:

General Fund – The General fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund – The Town’s Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

General Capital Projects Fund – The General Capital Projects Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Special Revenue Funds – The Town’s Special Revenue Funds are used to account for revenue sources that are designated to finance particular functions or activities or are legally restricted to expenditures for specified purposes, as follows:

- Library Development Fund – The Town’s Library Development fund accounts for all monetary donations made to the Flower Mound Public Library.
- Tax Increment Reinvestment Zone (TIRZ) Fund – The Town’s TIRZ fund accounts for financial resources and expenditures relating to the reinvestment zone.
- Park Development Fund – The Town’s Park Development fund accounts for all monetary contributions and payments to the Town by developers in lieu of the dedication of actual park land.
- Tree Preservation Fund – The Town’s Tree Preservation fund accounts for funds donated to and used by the Town to provide or support supplemental landscape plantings in public areas and enforce tree preservation regulations.
- Public-Education-Government (PEG) Fund – The Town’s PEG Fund accounts for fees paid by cable providers in Flower Mound that are under state franchises, which require them to pay the Town 1% of gross revenues per the Texas Utility Code. Funds are used as allowed by federal law in support of PEG capital costs for the Town’s governmental access channel (FMTV).
- Street Maintenance-Sales Tax Fund – The Town’s Street Maintenance-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are expended on

reconstruction or rehabilitation of street projects.

- 4B Parks-Sales Tax Fund – The Town’s 4B Parks-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are used for park and recreation improvements.
- Crime District-Sales Tax Fund – The Town’s Crime District-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are used to staff two police beats with staff, equipment and vehicles.
- Fire District-Sales Tax Fund – The Town’s Fire District-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are used to staff two fire stations with personnel and equipment.
- Flower Mound Log Cabin Fund – The Flower Mound Log Cabin fund is designed to collect and receive funds for the purpose of restoring the Gibson-Grant Long Prairie Log Cabin and maintaining the log cabin park.
- Police Seizure Fund – The Town’s Police Seizure fund accounts for funds received under the Controlled Substances Act of the State of Texas with expenditures restricted to use solely in the investigation of any alleged violations of the criminal laws of the state and donations for the same purpose.
- IRS Equitable Sharing Fund – The Town’s IRS Equitable Sharing Fund accounts for funds received for participating with the IRS task force on criminal investigations and asset forfeitures of illegal activities in the North Texas area.
- Chapter 59 Seizures – The Chapter 59 Seizures fund accounts for funds that are being pursued in the state-level courts and are held until they are awarded as forfeiture or denied.
- Animal Care Fund – The Town’s Animal Care fund accounts for funds received by donation to be used for the care of animals at the animal adoption center.
- SAFER Grant Fund – The Town’s SAFER Grant Fund accounts for revenues derived from grant funding for thirty additional firefighters. The funds are expended for grant related purposes.
- Community Development Block Grant Fund – The Town’s CDBG-HUD Grant fund accounts for revenues derived from the Department of Housing and Urban Development for a Community Development Block Grant. The funds are expended for grant related purposes.
- Grants Fund – The Town’s Grants fund accounts for revenues derived from

various granting agencies. The funds are expended for grant-related purposes.

- Neighborhood Improvement Fund – The Town’s Neighborhood Improvement fund is to promote reinvestment in neighborhoods to maintain property values through a town-sponsored repair and replacement program.
- COVID-19 Fund – The Town’s COVID-19 fund accounts for revenues derived from FEMA, Denton County, Tarrant County and the American Rescue Plan Act. The funds are expended for COVID-19 purposes and/or in accordance with the guidelines provided by the funding entities.
- Hotel Occupancy Tax Fund – The Hotel Occupancy Tax Fund accounts for the accumulation of resources from the Hotel/Motel tax assessment levied by the Town. These monies are to be spent to promote the progress, development or growth of the Town within the guidelines set forth in the Texas Hotel Occupancy Tax Act.
- Municipal Court Security Fund – The Town’s Municipal Court Security fund accounts for municipal court fees assessed to provide for court security.
- Municipal Court Technology Fund – The Town’s Municipal Court Technology fund accounts for municipal court fees assessed to finance the purchase of technological enhancements for municipal court.
- Municipal Court Jury Fund – The Municipal Court Jury Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance jury services.
- Municipal Court Truancy Prevention Fund – The Municipal Court Truancy Prevention Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance expenses relating to the position of juvenile case manager.

The Town reports the following Proprietary fund:

Enterprise Fund – The Town’s Enterprise Fund is used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely self-supported through user charges.

Additionally, the Town reports the following fund type:

Internal Service Funds – The Town’s Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the Town.

- Health Insurance Fund – The Town’s Health Insurance fund accounts for revenues from premium charges to the departments and employee contributions for individual and dependent coverage. Expenses include claims payments, administrative costs, and reinsurance premiums for the health, dental and eye programs.
- Vehicle and Equipment Replacement Fund – The Town’s Vehicle and Equipment Replacement fund accounts for the purchase of vehicles and equipment operated by the Town. Departments pay monthly amounts to provide funds for future replacement capital outlay.
- Technology Replacement Fund – The Town’s Technology Replacement fund accounts for the purchase of technology operated by the Town. Departments pay monthly amounts to provide funds for future replacement capital outlay.
- Small Equipment Replacement Fund – The Town’s Small Equipment Replacement fund accounts for the purchase of small equipment used by the Public Safety departments. Departments pay monthly amounts to provide funds for future replacement capital outlay.

Town of Flower Mound
Object Code Classification and Explanation for Expenditures

1000-1999 **Personnel Services**

Compensation to Town employees in the form of salaries, wages, statutory benefits, and other various fringe benefits.

2000-2999 **Supplies and Materials**

Includes expendable materials and operating supplies necessary to operate a department. Supplies/materials are likely to be susceptible to loss, or rapid depreciation.

4000-4299 **Maintenance of Equipment and Machinery**

Includes maintenance of all permanently installed equipment and machinery.

4300-4999 **Maintenance of Buildings, Structures, Land, and Improvements**

Includes all material or expenditures covering maintenance and repair of buildings, structures, land, and improvements thereon.

5000-5999 **Contractual Services**

Includes all services performed by another agency or by private business and such expenses as are legally or morally obligatory upon the Town as a public corporation.

6000-6999 **Capital Outlay**

Includes the purchase of all real property such as land, buildings, and other improvements, and the purchase of items of personal property which meet the following requirements:

1. Must have an estimated life of more than one year.
2. Must be used in operations and not held for investment or resale.
3. Must belong to one of the general classes of property which are commonly considered as fixed assets in accordance with generally accepted accounting practices. As a general rule, an item which meets the first two requirements and has a unit cost of \$5,000 or more should be classified as capital outlay. Exceptions to this general rule are items that are material when aggregated, such as library books or otherwise immaterial items purchased as part of a larger project, such as a group of furniture items during a remodel project.

7000-7999 **Debt Service**

Includes principal, interest, and handling charges on bonded debt, and installment and lease-purchase payments.

8000-8999 **Internal Services**

Includes charges to all divisions for costs associated with Fleet Management, Information Technology, and Health Insurance.

1000-1999 Personnel Services

- 1010 **Administrative/Exempt**
Town employees that provide supervisory service and direction. Includes salaries and the projected merit cost of these employees.
- 1020 **Clerical/Non-Exempt**
Town employees that provide clerical services. Includes salaries and the projected merit cost of these employees.
- 1030 **Operations and Maintenance/Public Safety**
Town employees that provide Police and Fire services.
- 1040 **Longevity**
Additional compensation based on years of service paid to regular full-time employees.
- 1050 **Overtime**
Pay received by persons for work in excess of their regular workweek.
- 1070 **Part-Time**
Town employees who work less than forty hours per week. Includes compensation paid to interns.
- 1080 **Temporary**
Seasonal employees or employees who work on a special assignment for a limited time period. (Contractual temporary employees – see object code 5110).
- 1090 **Vacation Buy-Back**
Compensation allowing employees to buy back vacation hours.
- 1091 **Sick Buy-Back**
Compensation allowing employees to buy back sick hours.
- 1100 **Incentive Pay**
Under policies and guidelines established by the Town Manager, employees may receive additional compensation per month for certifications within their respective fields of work. Department heads are not eligible for incentive pay.
- 1150 **Workers Compensation**
Includes charges paid from an operating fund for the Town's self-insured workers compensation program.
- 1160 **Unemployment Compensation**
- 1170 **Employee Retirement**
Town matching contributions to Texas Municipal Retirement System (TMRS).

1171 **Pension Expense**

1172 **Pension Contributions**

1180 **Employee Insurance**

Includes life insurance, hospitalization, medical, surgical, and major medical insurance and miscellaneous coverage available to employees through payroll deductions.

1200 **Payroll Taxes**

Includes contributions to the social security system.

1300 **Salary Savings**

Projected salary savings from personnel turnover.

1310 **Car Allowances**

Allowances to Town employees for expenses incurred in the performance of official duties such as use of private vehicle. This dollar allowance is received through payroll.

1320 **Cell Phone Allowances**

Allowances to Town employees for expenses incurred in the performance of official duties such as use of personal cell phone. This dollar allowance is received through payroll.

1350 **Kelly Pay Overtime (Fire Scheduled OT)**

Pay received by Firefighters for work in excess of their regular workweek mandated by the Fair Labor Standards Act.

1360 **Premium Pay-Employees On-Call**

An hourly premium-pay for employees who are on-call.

1600 **Police Recruiting Reward**

1700 **OPEB Liability**

1701 **OPEB Expense**

1702 **OPEB Contributions**

2000-2999 Supplies and Materials

2010 **Office Supplies**

Includes supplies for the operation of an office.

i.e. paper, pens, pencils, scissors, in-trays, calendar refills, certificate stock, desk & file keys, name plates, calculators, check stock and envelopes.

2020 **Data Processing Supplies**

Includes supplies for the operation of a computer.

i.e. computer cables, toner, mouse pads, report forms, utility forms, printer ribbon, PC Kits, keyboards flash drives, power adapters and IPAD accessories, etc.

2030 **Photographic/Audio/Video Supplies**

Includes supplies necessary to process and reproduce film, tapes, and pictures.

i.e. film, film development, camera batteries, CAC video games, video game consoles and controllers, CD's, DVD's, movies, and if less than \$1,000 include VCR's, TV's, and cameras.

2040 **Laboratory Supplies**

Includes supplies for the operation of a laboratory.

2050 **Postage/Delivery Services**

Includes those items related to postage and delivery.

i.e. postage, courier service, express mail, invoiced shipping charges.

2080 **Motor Vehicle & Equipment Fuel**

Fuel used in the normal operation of motor vehicles and equipment. Small parts and other fluids used in maintenance of motor vehicles, machinery and equipment should be charged to code 4020 or 4040.

i.e. gasoline, diesel, etc.

2090 **Emergency Medical Supplies**

Includes all medical related supplies necessary for the operation of EMS unit and other minor medical supplies.

i.e. first aid kits and contents, latex gloves, ambulance medical supplies, etc.

2100 **Water Meter Supplies**

Includes all materials and services required in the purchase of water meters and settings.

2110 **Minor Tools & Apparatus**

Articles normally of small unit value costing less than \$1,000, which is subject to loss or rapid deterioration. These items are not capitalized. *(Items costing \$1,000 or more should be coded to 2230 or 2300).*

i.e. small hand tools, socket kits, flashlights ,batteries used in flashlights, narcotic kits, flex cuffs, machinery and shop cabinet keys, etc.

2120 **Janitorial Supplies**

Includes all materials and cleaning supplies purchased for cleaning Town facilities

2130 **Cleaning Supplies**

Includes all materials and cleaning supplies that are not bought for

cleaning Town facilities that fall under object code 2120.

i.e. laundry soap, bleach, dish soap, glass cleaner, spray starch, stain remover, sponges, air fresheners, scrub pads, automatic dishwashing detergent, and furniture polish.

2140 **Chemical and Mechanical Supplies**

Includes chemical, mechanical, and paint supplies.

i.e. UB lights, effluent filters, pool chemicals, bug spray, mosquito test kits.

2150 **Safety Supplies**

Includes all items of safety equipment and supplies costing less than \$5,000 related to employee safety. (*Items costing over \$5,000 charge to 6190*)

i.e. suntan lotion, hand sanitizer, batteries for safety equipment, glasses, gloves, traffic/safety cones, reflective vests, safety (non-uniform) boots, flares, fire extinguishers (original purchase, checks, recharges), dehydration drinks for those required to work in hot weather, Fire Dept ballistic vests, etc.

2160 **Botanical/Agricultural Supplies**

Includes all supplies necessary for botanical and agricultural purposes.

i.e. seeds, fertilizer, topsoil, herbicides, extermination services, and irrigation supplies etc.

2170 **Educational and Training Supplies**

Includes all supplies necessary to conduct on-site training and continuing education programs for Town personnel.

i.e. CPR class supplies, training manuals and materials, on-line courses, audio-visual aids, easels and flip charts, testing supplies for promotional exams, employee tests, gun range equipment, etc.

2180 **Office Equipment**

Includes office furniture and data processing equipment costing less than \$5,000.

i.e. filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, radios, Blu-ray players, iPads, speakers, etc.

2190 **Promotional Supplies**

Includes all items, or supplies that are bought for the use of promoting the Town, and the services provided to residents.

i.e. pencils, mugs, key chains, stress balls, refrigerator magnets, etc.

2200 **Other Supplies**

Includes the repair or replacement of personal articles and items lost in the performance of official duty, and other supplies not covered

under object codes 2010-2999.

i.e. tarps, coffee, K-9 supplies, locker room towels, employee certificates, employee awards/gift cards, above & beyond awards, punch bowls, coolers, holiday decorations, aquarium fish food/supplies, banners, Iron Ranger cards, and Kleenex for public use, etc.

2210 Uniforms and Clothing

Includes all items associated with Town employee uniforms (does not include Public Safety Official Uniforms – see object code 2270).

i.e. uniforms, shirts, pants, safety shoes, name badges, uniform allowances, rental uniforms, dry cleaning, supplies necessary to clean uniforms and clothing soiled beyond what is typical in the normal line of duty, etc.

2220 Meal Services and Supplies

Food and supplies purchased for meals consumed at town facilities or worksite locations requiring periods of extended operations, meetings, and functions.

i.e. Town Council night dinner/snacks, media briefings, department meetings, working lunch/dinner, extended fire calls, extended water main breaks, retirement receptions, snacks for public education programs, etc.

2230 Shop Equipment

Includes purchase price of printing and electrical shop equipment costing less than \$5,000. (*Items costing \$5,000 or more should be coded to 6140*).

i.e. battery chargers, jackhammers, compressors, portable welders, cutters, printing presses, generators, etc.

2240 Binding and Inventory Supplies

Includes all supplies used to catalog, bind or track assets or inventory items.

i.e. barcode labels, spine labels, security system tags, plastic book covers, etc.

2250 Educational Programs

Includes all supplies necessary to conduct a training session or educational program offered to the public.

i.e. volunteers clothing and supplies other than snacks.

2255 Arts Programming

2260 Concession Supplies

2270 Public Service Official Uniforms

Includes uniforms required for Public Service Officers that cannot be construed as day ware and cleaning/repair of uniforms.

2280 **Party/Activity Supplies**
Includes all party and activity supplies and materials. (*Video games, CD's and movies should be coded to 2030*)
i.e. crafts, decorations, party favors, cakes, food for programs, art supplies.

2290 **LEOSE Training**

2300 **Other Equipment**
Includes the purchase of all other equipment not covered in object codes 2000 through 2999. (*Items costing \$5,000 or more should be coded to 6120, except for K-9 dogs which are not fixed assets.*)
i.e. equipment for existing vehicles, step ladders, K-9 dogs, cameras, air conditioning, fire hose, recreational and playground equipment, drinking fountains, heaters, radios, radar units, leak detectors, air blowers, body armor, shotgun racks, observation cameras, bikes, microwaves, coffee pots, storage buildings, event tents, lifeguard umbrellas, fitness equipment, signs, picnic tables, etc.

2310 **Filing Fees**

4000-4299 Maintenance of Equipment and Machinery

4010 **Office Equipment**
Includes all expenditures for maintenance and repair of offices and all maintenance contracts. (Data processing maintenance contracts should be charged to object code 5130).
i.e. repairs to copiers, typewriters, calculators, desks, chairs, etc.

4020 **Machinery and Heavy Equipment**
Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment.
i.e. crawler tractors, backhoes, loaders, scrapers, mowing machines, portable welders, street sweepers, high lifts, fire pumpers, etc.

4030 **HVAC Equipment**
Includes maintenance of heating, ventilating and air conditioning equipment located in Town facilities.

4040 **Automotive Equipment**
Includes all materials, parts, fluids and services required in the maintenance and repair of all motor vehicles. Includes the purchase, repair, and maintenance of tires and tubes.
i.e. vehicle washes, batteries, repairs or replacement of: brakes, lightbars, hitches, mats, etc., motor vehicle inspection, new tires, flat repair, tire rotation, labor, oil, antifreeze, etc.

4050 **Shop Equipment**

Includes all materials and services required to maintain all shop equipment. (Does not include the purchase of small hand tools, which should be coded to object code 2110).

i.e. repairs to battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc.

4060 **Safety and Medical Equipment**

Includes all expenditures related to the maintenance of safety and emergency medical equipment.

4070 **Minor Tools & Equipment**

Includes all expenditures related to the maintenance of minor tools and equipment.

i.e. repair and cleaning of shotguns, radar, hand-held readers, etc.

4080 **Signal and Sign System**

Includes all materials and services used in the maintenance of signs and signals.

i.e. repairs to traffic lights, school zone lights, stop signs, yield signs, street markings, etc.

4100 **Communication Equipment**

Includes all materials and services required for the proper maintenance and repair of communication equipment.

i.e. two-way radio equipment, cell phones, installation and removal of such consoles, dispatch/radio equipment maintenance/service agreements, etc.

4140 **Playground Equipment**

Includes all expenditures for the maintenance of playground and recreational equipment including fitness equipment and pool equipment. (Paint should be charged to object code 2140).

i.e. swings, etc.

4200 **Other Maintenance**

Includes all expenditures not covered in object codes 4000-4299.

4300-4999 Maintenance of Buildings, Structures, Land and Improvements

4301 **Buildings and Grounds**

Includes all materials and services required in the maintenance of buildings and structures, including walks, drives and fences. (Paint should be charged to object code 2140).

i.e. building keys, lettering, glass repair, plumbing repair, signs affixed to buildings, light bulbs, flags, alarm repairs, etc.

4302 **Bridges**

Includes all materials and services expenditures required in the maintenance of traffic and pedestrian bridges.

- 4303 **Streets and Alleys**
Includes all materials and services expenditures required in the maintenance of streets and alleys.
- 4305 **Storm Sewers and Drainageways**
Includes all materials and services expenditures required in the maintenance of storm sewers and drainageways.
- 4306 **Sanitary Sewers**
Includes all materials and services expenditures required in the maintenance of sewer mains, lines, etc.
- 4307 **Lift Stations**
Includes all materials and services expenditures required in the maintenance of lift stations.
- 4308 **Wastewater Treatment Plant**
Includes all materials and services expenditures required in the maintenance of equipment at wastewater treatment plants. (Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 4301 or expenditures for maintenance of chlorination facilities, which should be charged to object code 4309).
i.e. lines, pumps, motors, filters, aerators, air pumps
- 4309 **Chlorination Facilities**
Includes all materials and services required in the maintenance of chlorination facilities.
- 4311 **Water System**
Includes all materials and services required in the maintenance of the water system. (Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 4301 or expenditures for maintenance of chlorination facilities, which should be charged to object code 4309. Expenditures for maintenance of water towers and tanks should be charged to object code 4312).
i.e. transmission lines, mains, booster pumps, gate valves, repair saddles, pumping equipment, fire hydrants, cushion sand, etc.
- 4312 **Water Tower and Tanks**
Includes all maintenance and services required in the maintenance of all water towers, ground storage tanks and related apparatus.
i.e. valves, fittings, piping, water tower painting, etc.
- 4314 **Meters & Settings**
Includes all materials and services expenditures required in the maintenance of all meters.
- 4320 **Other Maintenance and Supplies**

Includes all other maintenance and supplies for buildings, structure, land and improvements, materials and services not covered under object codes 4300-4999.

5000-5999 Contractual Services

5010 Communication Services

Includes payments for communication services.
i.e. cell phones, landlines, satellite service etc.

5020 Leases and Rentals

Includes payments for use of all facilities and equipment not owned by the Town. (Principal and interest payments on lease-purchase agreements and other types of installment or time payments should be charged to object code 7130).
i.e. leased storage facilities, narcotics vehicle rental, equipment rental, table and chair rental, etc.

5030 Insurance

Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public officials liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.

5040 Advertising

Includes cost of advertising.
i.e. public notices, ordinances, bid invitations, parade notices, notices of Town sponsored events, advertising in school directories, etc.

5060 Business and Travel

Approved expenditures relating to Staff Development, Networking and Business Meetings incurred in the performance of official business or while attending approved training and professional organizational meetings.
i.e. registration fees, transportation, lodging, per-diem, parking fees, car rental, taxi service, phone calls, business meals, etc. Mileage for personal car use between facilities, on-line conference/class.

5062 Business Travel -- Deployment

Reimbursable expenditures for Fire Department travel while on deployment.

5070 Contractual Services – Other

Includes all other contractual services not covered under object code 5110.

5080 Local Phone Service

Includes cost of local phone service incurred by the Town.

- 5090 **Custody Support Services**
Includes food and support for persons or animals in the custody of the Town.
i.e. prisoner meals, prisoner blankets, prisoner towels, jail mattresses, animal hospital charges, etc.
- 5100 **Legal Fees**
Includes any expenditure for legal services, other than those reimbursed by insurance.
- 5110 **Contractual/Fee Basis**
Includes expenditures for contractual or special professional services provided for the Town by another agency or individual. (Does not include services such as physicals, polygraphs, and psychological exams given during the hiring process – see object code 5250, Engineering Services – 5400 or Geotechnical Services – 5420).
i.e. forensic services, psychological and pathological services, rape/sexual assault exams, firefighter annual physicals, shots and vaccinations when required by position description, audit services, drafting services, consultants, tax appraisal, tax assessment, tax collection, veterinarian services, sports officials, election workers, jury fees, Novus Discover Card Fees, municipal code supplements/fees, rental of water dispenser and water purchased for dispenser, etc.
- 5115 **SIMS Lunches**
Includes expenditures for the lunches at the Senior Center.
- 5120 **Other Utilities**
Includes any expenditures not covered under electricity, gas, and water services.
i.e. propane.
- 5130 **Data Processing Maintenance**
Includes computer software and licenses, contractual maintenance and repair of computer software and hardware.
i.e. data processing maintenance contracts, software maintenance and/or support, custom programming, printer repair, etc.
- 5140 **Copier Charges**
Charges specifically allocated due to usage of the copiers located in copy rooms and in Town departments. (Staples and paper used in the copiers should also be coded to this object code).
- 5150 **Regulatory Inspection Fees**
Includes all fees paid to state regulatory agencies.
- 5160 **Recycling/Landfill Fees**
Includes all recycling/landfill fees or invoices incurred by the Town.

- 5170 **Electricity Services**
Includes any expenditure for the payment of electricity usage by Town facilities.
- 5180 **Gas Services**
Includes any expenditure for the payment of gas usage by Town facilities.
- 5190 **Water Services**
Includes any expenditure for the payment of water usage by Town facilities.
- 5200 **Printing and Binding Services**
Includes all expenditures provided for the Town by an outside printing press, or graphics company.
i.e. letterhead stationery, typeset envelopes, business cards, binding printing, copying, etc.
- 5210 **Memberships/Licenses**
Includes approved annual memberships, dues, and licenses with professional organizations and associations.
i.e. GFOA, TCMA, 3CMA, TLA, TRAPS, TLER, CEAT, APA, IMSA, ICBO, Sam's Club memberships fees, etc.
- 5220 **Interfund Transfers**
Includes monies budgeted in one operating fund for the express purpose of being transferred into another fund.
- 5230 **Town Manager's Contingency**
- 5240 **Subscriptions and Publications**
Includes fees paid for publications and/or subscriptions from professional organizations. Includes reference books and literature for division library.
i.e. newspapers, training reference books, dictionaries, professional magazines, etc.
- 5245 **Library Content**
Includes electronic and physical materials for Library patron use that are not included in the 6050 Library Books account.
i.e. e-books and e-audiobooks; electronic subscriptions such as patron-accessible databases and online magazine services; physical subscriptions that are generally kept one year or less such as magazines and annual travel guides.
- 5250 **Recruitment**
Includes expenditures associated with the recruitment and hiring of employees.
i.e. drug screens, physicals, polygraphs, psychological exams, video

interviews, travel reimbursement for job candidates, driver's license checks, criminal history checks, credit checks, job fair registration and/or table set-up fees.

5260 **TIA/TZA/TA/Wetland Fees**

5270 **Recovery of Prior Year Revenue**

5280 **Penalties**

5290 **Sales Tax**

5300 **Miscellaneous Expense**

Includes expenditures not associated with another object code.
i.e. off-site employee banquets, off-site award banquets, bad debt expenses, Mayor's Luncheon, etc.

5310 **Depreciation Expense**

5320 **Economic Development Incentives**

5340 **Tuition Reimbursement**

Tuition Reimbursement as described in the Town's PARM

5350 **Marketing Events**

5390 **Merchant Card Fees**

5400 **Engineering Services**

Includes expenditures for contractual engineering services.

5420 **Geotechnical Services**

Includes expenditures for contractual geotechnical services.

5450 **Wholesale Purchased Water**

5810 **Interfund Transfers – Grant Match**

5990 **Prompt Payment Interest**

Includes required interest payments under the Prompt Payment Act.
Also includes late fees.

6000-6999 Capital Outlay - A capital expenditure is an acquisition or an improvement (as distinguished from a repair) of \$5,000 or more that have a life of more than one year.

6010 **Buildings**

Includes all buildings and structures, pump houses, park buildings, fire stations, etc.

6020 **Land**

Includes all costs of acquiring land such as purchase price,

commission, abstracts, court costs, filing fees, appraisals, attorney fees, etc.

6030 **Land Improvements**

Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.

6040 **Furnishings & Fixtures**

6050 **Library Books**

Includes all expenditures for the purchase and rebinding of library books and other physical content that has a useful life of one year or greater.

i.e. books, DVDs, kits, board games

6060 **CIP Legal**

6070 **CIP Design**

6080 **Telephone Equipment**

Includes all expenditures for telephone equipment and installation at Town facilities.

6090 **Data Processing Equipment**

Includes all expenditures for the purchase of computer hardware and software. (hardware items costing less than \$5,000 should be coded to 2180 and software costing less than \$5,000 should be coded to 5130).

i.e. programs, printers, scanners, processors, CRTs, personal computers, etc.

6100 **Office Equipment**

Includes all new or used additions to office equipment. (hardware items costing less than \$5,000 should be coded to 2180,).

i.e. copiers, desks, chairs

6110 **Machinery & Equipment**

Includes the purchase price of all tractors, ditching machines, dozers, booms, power mowers, sweepers, and other heavy construction equipment.

6120 **Other Equipment**

Includes cameras, air conditioning, fire hose, recreational and playground equipment, drinking fountains, heaters, radios, radar units, leak detectors, air blowers, body armor, shotgun racks, spectra radios, observation cameras, VCR's, bikes and gear, radar, etc.

6130 **Motor Vehicles**

Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All items purchased to equip the vehicle for service are to be charged to this account. (Replacement or repair of original equipment, if not considered a Capital Outlay, should be charged to object code 4040)
i.e. cars, partitions, sirens, power take-offs, winches, beacon lights, hitches, mats, etc.

6140 **Shop Equipment**

Includes purchase price of printing and electrical shop equipment. (Does not include small hand tools, which should be charged to object code 2110)
i.e. battery chargers, burners, jackhammers, compressors, portable welders, cutters, printing presses, generators, etc.

6150 **Drainage Improvements**

Includes permanent drainage improvements and other engineered drainage improvements and associated costs.
i.e. culverts, storm drains, storm sewers, detention or rotation ponds.

6160 **Street Improvements**

Includes permanent street and alley improvements and associated costs.
i.e. paving, sidewalks, curbs, gutters, etc.

6170 **Water System Improvements**

Includes water treatment improvements and installation.
i.e. water mains, meters, settings, fire hydrants, storage tanks, water towers, water wells, pumping units, etc.

6180 **Wastewater System Improvements**

Includes sewer mains, lift stations, and wastewater treatment plant improvements and installation.

6190 **Safety and Medical Equipment**

Includes all safety and emergency medical equipment.

6200 **Traffic Control Improvements**

Includes expenditures relating to the design, purchase and/or installation of traffic control devices such as signals and signs of all types.

6210 **Other Improvements**

Includes expenditures not appropriate for object codes 6000 through 6999.
i.e. fences, sprinkler irrigation systems, tennis courts, parking lot paving, firing ranges, etc.

6230 **CIP Admin Transfer**

6280 **CIP Postage**

7000-7999 Debt Service

7010 **Principal-General Obligation Bonds**

7020 **Principal-Revenue Bonds**

7030 **Bond Payments to Escrow**

7040 **Contribution to Refunding**

7050 **Agent /Administration Fees**

7060 **Arbitrage Fees**

7110 **Interest-General Obligation Bonds**

7120 **Interest-Revenue Bonds**

7130 **Fiscal Bond Expense**

7140 **Accrued Interest Expense**

8000-8999 Internal Services – The following accounts are for budgeted monthly transfers to the indicated divisions for services rendered which are posted by Financial Services.

8510 **Health Insurance Administrative Fees**

8520 **Medical/Dental/Vision Premiums/Claims**

8550 **Life/AD&D Insurance**

8560 **LTD Insurance**

8570 **Flex Care Payments**

8580 **Flex Med Payments**

8590 **Wellness Program**

8600 **Health Fair Expenses**

8610 **HIPPA Compliance Expenses**

8620 **HDHP Limited Flexible Spending**