

THE CITY OF
BURLESON
TEXAS

FY2024
PROPOSED
ANNUAL OPERATING BUDGET

City of Burleson Fiscal Year 2023-2024 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,134,839, which is a 8.8 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 \$1,485,617.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.6325/100	\$0.6572/100
No-New-Revenue Tax Rate:	\$0.5936/100	\$0.6218/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.4254/100	\$0.4550/100
Voter-Approval Tax Rate:	\$0.6724/100	\$0.6971/100
Debt Rate:	\$0.1923/100	\$0.1923/100

Total debt obligation for City of Burleson secured by property taxes: \$61,154,257

**BUDGET SUMMARY
BY FUND**

	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/ 2023-2024
REVENUES	Actual	Budget	Estimate	Budget Proposed	Change
GENERAL FUND	\$ 53,580,515	\$ 53,150,127	\$ 53,601,150	\$ 58,684,758	10.41%
DEBT SERVICE FUND - GENERAL	7,719,004	8,969,563	9,338,955	10,646,013	18.69%
BCBD 4A SALES TAX SRF	7,535,655	7,322,335	7,792,418	10,359,138	41.47%
BCBD 4B SALES TAX SRF	6,987,677	7,187,335	7,495,209	7,724,397	7.47%
PARKS PERFORMANCE FUND	4,612,412	5,131,200	5,487,870	5,660,284	10.31%
STDSF - 4A SALES TAX	1,718,359	1,826,505	1,827,005	2,758,386	51.02%
STDSF - 4B SALES TAX	1,042,668	1,390,800	1,679,131	2,231,718	60.46%
HOTEL/MOTEL TAX FUND	392,555	489,191	563,802	516,809	5.65%
BURLESON TIF #2	1,005,287	1,117,298	1,144,298	1,367,957	22.43%
BURLESON TIF #3	202,939	-	-	-	N/A
BURLESON PID #1	97,995	70,000	149,000	89,500	27.86%
BURLESON PID #2	2,535	7,500	7,850	8,000	6.67%
CABLE FRANCHISE PEG SRF	50,289	60,000	51,000	51,200	-14.67%
MC JUVENILE CASE MGR SRF	26,867	32,960	22,000	26,200	-20.51%
MC BLDG SECURITY SRF	25,217	35,000	23,400	28,000	-20.00%
MC TECHNOLOGY SRF	21,089	30,000	25,700	32,000	6.67%
MC TIME PAYMENT SRF	95	-	-	-	N/A
GRANT FUNDS	2,895,320	-	4,143,950	6,268,532	N/A
OTHER SPECIAL REVENUE FUNDS	262,494	53,800	53,800	56,500	5.02%
WATER & WASTEWATER FUND	27,544,903	25,864,089	26,489,747	27,696,224	7.08%
HIDDEN CREEK GOLF COURSE	2,859,329	2,914,200	3,768,664	3,420,226	17.36%
EQUIPMENT SERVICE FUND	1,314,435	2,185,524	2,186,524	2,325,024	6.38%
EQPT REPL - GOVERNMENTAL	1,701,825	2,979,042	2,426,399	1,699,463	-42.95%
EQP REPL - PROPRIETARY	993,665	440,354	460,354	505,000	14.68%
SUPPORT SERVICES FUND	5,107,010	5,340,000	5,699,856	6,724,089	25.92%
SOLID WASTE FUND	3,501,271	3,418,411	4,258,467	4,195,273	22.73%
CEMETERY OPERATIONS FUND	62,338	30,746	24,995	27,000	-12.18%
CEMETERY ENDOWMENT FUND	11,499	7,500	7,500	7,500	0.00%
HEALTH INSURANCE FUND	5,844,891	5,631,357	6,086,524	6,365,900	13.04%
TOTAL REVENUES	\$ 137,120,138	\$ 135,684,837	\$ 144,815,568	\$ 159,475,091	17.53%

	2021-2022	2022-2023	2022-2023	2023-2024	2022-2023/ 2023-2024
EXPENDITURES	Actual	Budget	Estimate	Budget Proposed	Change
GENERAL FUND	\$ 49,771,411	\$ 56,080,241	\$ 57,648,364	\$ 60,177,250	7.31%
DEBT SERVICE FUND - GENERAL	7,234,691	7,513,108	7,729,810	8,629,740	14.86%
BCBD 4A SALES TAX SRF	8,784,215	4,913,416	3,846,534	9,113,818	85.49%
BCBD 4B SALES TAX SRF	5,271,999	9,011,863	9,547,614	8,080,943	-10.33%
PARKS PERFORMANCE FUND	4,612,412	5,147,765	5,487,870	5,660,284	9.96%
STDSF - 4A SALES TAX	1,989,821	1,828,130	1,828,131	2,759,406	50.94%
STDSF - 4B SALES TAX	1,394,070	1,391,659	1,673,490	2,225,208	59.90%
HOTEL/MOTEL TAX FUND	259,610	1,432,286	1,426,286	544,540	-61.98%
BURLESON TIF #2	820,167	1,896,234	1,425,178	1,327,952	-29.97%
BURLESON TIF #3	338,593	-	-	-	N/A
BURLESON PID #1	26,933	61,582	61,582	62,353	1.25%
BURLESON PID #2	-	7,405	7,405	7,604	2.69%
CABLE FRANCHISE PEG SRF	8,790	47,799	48,299	45,540	-4.73%
MC JUVENILE CASE MGR SRF	155,172	38,070	40,500	40,529	6.46%
MC BLDG SECURITY SRF	9,383	39,194	13,619	39,671	1.22%
MC TECHNOLOGY SRF	81,101	37,837	40,337	52,742	39.39%
MC TIME PAYMENT SRF	-	-	145	-	N/A
GRANT FUNDS	2,697,531	2,803,515	3,899,166	6,093,532	117.35%
OTHER SPECIAL REVENUE FUNDS	171,799	59,000	57,800	91,177	54.54%
WATER & WASTEWATER FUND	23,122,977	25,421,793	26,682,845	27,977,743	10.05%
HIDDEN CREEK GOLF COURSE	2,859,329	3,758,564	3,768,664	3,420,226	-9.00%
EQUIPMENT SERVICE FUND	1,607,493	2,050,565	2,011,870	2,107,627	2.78%
EQPT REPL - GOVERNMENTAL	3,944,589	3,541,971	2,004,908	1,158,543	-67.29%
EQP REPL - PROPRIETARY	1,250,200	464,089	812,925	445,295	-4.05%
SUPPORT SERVICES FUND	4,608,484	6,633,894	6,143,425	7,155,162	7.86%
SOLID WASTE FUND	4,768,081	3,879,653	4,130,971	4,327,057	11.53%
CEMETERY OPERATIONS FUND	3,275	23,766	9,766	22,361	-5.91%
CEMETERY ENDOWMENT FUND	-	-	-	-	N/A
HEALTH INSURANCE FUND	5,142,304	5,685,193	6,357,374	6,866,688	20.78%
TOTAL OPERATING EXPENDITURES	\$ 130,934,430	\$ 143,768,592	\$ 146,704,878	\$ 158,432,991	10.20%
CAPITAL PROJECTS- GOVERNMENTAL	-	58,524,376	58,524,376	70,367,850	20.24%
CAPITAL PROJECTS- PROPRIETARY	-	9,733,840	9,733,840	27,071,182	178.11%
TOTAL CAPITAL EXPENDITURES	-	68,258,216	68,258,216	97,439,032	
TOTAL EXPENDITURES	\$ 130,934,430	\$ 212,026,808	\$ 214,963,094	\$ 255,872,023	20.68%

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	MAJOR GOVERNMENTAL FUND			
	GENERAL FUND			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 18,339,905	\$ 22,135,781	\$ 22,149,009	\$ 18,101,795
Revenues				
Ad Valorem Taxes	22,995,973	24,609,241	24,775,000	26,745,080
Sales Taxes	14,100,029	14,415,784	14,946,030	15,394,411
Franchise Fees	2,780,539	2,684,105	2,968,101	3,162,355
Licenses And Permits	1,603,610	2,176,945	1,538,255	1,678,255
Charge for Service	369,302	410,850	417,500	2,068,500
Fines And Forfeitures	888,043	1,102,315	905,000	955,000
Interest	104,132	325,000	750,000	750,000
Miscellaneous	3,952,682	4,672,215	4,710,170	4,693,601
Other Sources	6,786,205	2,753,672	2,591,094	3,237,556
Total revenues	53,580,515	53,150,127	53,601,150	58,684,758
Expenditures				
Personal Services	34,887,574	36,062,248	38,185,394	39,804,741
Material & Supplies	1,444,353	2,126,914	1,679,694	1,853,340
Purchased Services	3,069,441	4,043,745	3,725,599	3,665,627
Maintenance And Repair	1,079,214	2,436,908	2,741,059	2,368,366
Other Expenditures	8,278,271	8,004,297	10,366,181	9,517,460
Capital Outlay	316,576	459,748	512,182	402,220
Transfers out	695,982	2,946,381	438,255	2,565,496
Total expenditures	49,771,411	56,080,241	57,648,364	60,177,250
Change in fund balance	3,809,104	(2,930,114)	(4,047,214)	(1,492,492)
Ending fund balance/ working capital	\$ 22,149,009	\$ 19,205,667	\$ 18,101,795	\$ 16,609,303

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	MAJOR GOVERNMENTAL FUND GENERAL DEBT SERVICE			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 2,241,126	\$ 2,632,298	\$ 2,725,439	\$ 4,334,584
Revenues				
Ad Valorem	7,315,607	8,575,013	8,575,013	9,843,000
Other sources	403,397	394,550	763,942	803,013
Total revenues	7,719,004	8,969,563	9,338,955	10,646,013
Expenditures				
Debt service	7,234,691	7,512,784	7,729,486	8,629,064
Other Expenditures	-	324	324	676
Total expenditures	7,234,691	7,513,108	7,729,810	8,629,740
Change in fund balance	484,313	1,456,455	1,609,145	2,016,273
Ending fund balance/ working capital	\$ 2,725,439	\$ 4,088,753	\$ 4,334,584	\$ 6,350,857

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

MAJOR GOVERNMENTAL FUND 4A SALES TAX REVENUE				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 2,474,806	\$ 973,149	\$ 1,226,246	\$ 5,172,130
Revenues				
Sales Tax	6,955,613	7,117,335	7,372,950	7,594,138
Investment income	34,408	15,000	90,000	100,000
Miscellaneous	193,495	190,000	329,468	2,665,000
Transfer In	352,139	-	-	-
Total revenues	7,535,655	7,322,335	7,792,418	10,359,138
Expenditures				
Personnel Services	333,458	487,864	607,563	613,924
Material & Supplies	5,522	6,000	6,000	6,000
Purchased Services	155,053	199,454	198,628	459,291
Maintenance and Repair	23,398	35,000	35,000	30,000
Transfers out:				
4A Debt	1,718,154	1,826,505	1,826,505	2,757,636
General Fund- Adm.	366,203	176,925	176,925	156,564
Capital	5,000,000	261,169	266,169	-
Economic Incentives	518,430	1,375,000	225,000	4,491,060
Other Expenditures	320,366	545,499	504,744	599,343
Capital Outlay	343,631	-	-	-
Total expenditures	8,784,215	4,913,416	3,846,534	9,113,818
Change in fund balance	(1,248,560)	2,408,919	3,945,884	1,245,320
Ending fund balance/ working capital	\$ 1,226,246	\$ 3,382,068	\$ 5,172,130	\$ 6,417,450

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

MAJOR GOVERNMENTAL FUND				
4B SALES TAX REVENUE				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 4,941,248	\$ 5,547,016	\$ 6,656,926	\$ 4,604,521
Revenues				
Sales Tax	6,955,613	7,117,335	7,372,950	7,594,138
Investment income	32,064	70,000	82,000	90,000
Miscellaneous	-	-	40,259	40,259
Transfer In	-	-	-	-
Total revenues	6,987,677	7,187,335	7,495,209	7,724,397
Expenditures				
Personal Services	156,926	337,433	347,966	358,853
Material & Supplies	-	20,000	20,000	20,900
Purchased Services	7,376	8,500	8,500	9,225
Maintenance And Repair	318,826	-	-	-
Transfers Out				
4B Debt	1,038,183	1,390,800	1,672,631	2,224,218
General Fund- Adm.	15,450	153,109	153,109	102,250
Golf	936,630	1,104,630	1,642,575	1,230,004
PPF	2,708,504	3,130,479	3,364,037	3,453,234
Capital	-	2,057,444	2,057,444	-
Economic Incentives	-	566,667	-	501,667
Miscellaneous	-	188,361	226,912	100,000
Other Expenditures	66,207	54,440	54,440	30,592
Capital Outlay	23,897	-	-	50,000
Total expenditures	5,271,999	9,011,863	9,547,614	8,080,943
Change in fund balance	1,715,678	(1,824,528)	(2,052,405)	(356,546)
Ending fund balance/ working capital	\$ 6,656,926	\$ 3,722,488	\$ 4,604,521	\$ 4,247,975

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	MAJOR GOVERNMENTAL FUND PARKS PERFORMANCE FUND			
	2021-22	2022-23	2022-23	2023-24
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Beginnig fund balance/ working capital	\$ -	\$ -	\$ -	\$ -
Revenues				
Charges for services	1,906,277	1,985,000	2,113,333	2,194,990
Investment income	2,837	721	8,500	10,000
Contributions	2,701,632	3,130,479	3,364,037	3,453,234
Other Sources	1,666	15,000	2,000	2,060
Total revenues	4,612,412	5,131,200	5,487,870	5,660,284
Expenditures				
Personnel services	2,616,964	2,602,386	2,841,218	3,145,243
Material & Supplies	270,428	218,290	218,290	226,407
Purchased Services	590,834	626,669	649,842	615,707
Maintenance And Repair	226,580	388,837	388,837	268,876
Other expenditures	857,181	1,074,448	1,152,548	1,231,223
Capital outlay	50,425	237,135	237,135	172,828
Total expenditures	4,612,412	5,147,765	5,487,870	5,660,284
Change in fund balance	-	(16,565)	-	-
Ending fund balance/ working capital	\$ -	\$ (16,565)	\$ -	\$ -

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	MAJOR GOVERNMENTAL FUND 4A SALES TAX DEBT SERVICE REVENUE			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 286,051	\$ 286,051	\$ 14,589	\$ 13,463
Revenues				
Investment income	205	-	500	750
Transfers in	1,718,154	1,826,505	1,826,505	2,757,636
Total revenues	1,718,359	1,826,505	1,827,005	2,758,386
Expenditures				
Debt service	1,989,821	1,828,005	1,828,006	2,759,136
Other expenditures	-	125	125	270
Total expenditures	1,989,821	1,828,130	1,828,131	2,759,406
Change in fund balance	(271,462)	(1,625)	(1,126)	(1,020)
Ending fund balance/ working capital	\$ 14,589	\$ 284,426	\$ 13,463	\$ 12,443

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

MAJOR GOVERNMENTAL FUND 4B SALES TAX DEBT SERVICE REVENUE				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 465,602	\$ 464,853	\$ 114,200	\$ 119,841
Revenues				
Investment income	4,485	-	6,500	7,500
Transfers in	1,038,183	1,390,800	1,672,631	2,224,218
Total revenues	1,042,668	1,390,800	1,679,131	2,231,718
Expenditures				
Debt service	1,394,070	1,391,550	1,673,381	2,224,968
Other expenditures	-	109	109	240
Transfers out	-	-	-	-
Total expenditures	1,394,070	1,391,659	1,673,490	2,225,208
Change in fund balance	(351,402)	(859)	5,641	6,510
Ending fund balance/ working capital	\$ 114,200	\$ 463,994	\$ 119,841	\$ 126,351

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND				
HOTEL MOTEL OCCUPANCY TAX FUND				
	2021-22	2022-23	2022-23	2023-24
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Beginnig fund balance/ working capital	\$ 902,283	\$ 858,050	\$ 1,035,228	\$ 172,744
Revenues				
Hotel Motel Tax	366,737	467,776	531,812	481,809
Investment income	6,819	1,415	11,990	15,000
Miscellaneous	18,999	20,000	20,000	20,000
Total revenues	392,555	489,191	563,802	516,809
Expenditures				
Material & Supplies	-	2,100	2,100	1,767
Purchased services	43,007	227,998	222,998	129,850
Maintenance And Repair	-	5,000	5,000	5,000
Other expenditures	216,603	354,188	353,188	407,923
Capital Outlay	-	313,000	313,000	-
Transfers out	-	530,000	530,000	-
Total expenditures	259,610	1,432,286	1,426,286	544,540
Change in fund balance	132,945	(943,095)	(862,484)	(27,731)
Ending fund balance/ working capital	\$ 1,035,228	\$ (85,045)	\$ 172,744	\$ 145,013

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND				
TIF #2 FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 824,283	\$ 807,995	\$ 1,009,403	\$ 728,523
Revenues				
TIF- Ad valorem	973,143	1,103,298	1,103,298	1,323,957
Miscellaneous	32,144	14,000	41,000	44,000
Total revenues	1,005,287	1,117,298	1,144,298	1,367,957
Expenditures				
Personnel services	115,550	322,714	321,362	360,151
Material & Supplies	20,164	5,500	12,000	16,800
Purchased services	729	13,950	1,750	-
Maintenance And Repair	116,264	125,000	125,000	79,500
Other expenditures	73,020	160,127	153,627	218,488
Capital Outlay	-	450,000	-	-
Transfers out	494,440	818,943	811,439	653,013
Total expenditures	820,167	1,896,234	1,425,178	1,327,952
Change in fund balance	185,120	(778,936)	(280,880)	40,005
Ending fund balance/ working capital	\$ 1,009,403	\$ 29,059	\$ 728,523	\$ 768,528

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND				
TIF #3 FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 135,654	\$ -	\$ -	\$ -
Revenues				
TIF - Ad valorem	202,939	-	-	-
Total revenues	202,939	-	-	-
Expenditures				
Other expenditures	-	-	-	-
Transfers out	338,593	-	-	-
Total expenditures	338,593	-	-	-
Change in fund balance	(135,654)	-	-	-
Ending fund balance/ working capital	\$ -	\$ -	\$ -	\$ -

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND PID #1 FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 47,804	\$ 56,804	\$ 118,866	\$ 206,284
Revenues				
Assessment	69,999	70,000	135,000	85,000
Other Sources	27,996	-	14,000	4,500
Total revenues	97,995	70,000	149,000	89,500
Expenditures				
Purchased services	24,589	60,000	60,000	60,000
Other expenditures	-	1,582	1,582	2,353
Transfers out	2,344	-	-	-
Total expenditures	26,933	61,582	61,582	62,353
Change in fund balance	71,062	8,418	87,418	27,147
Ending fund balance/ working capital	\$ 118,866	\$ 65,222	\$ 206,284	\$ 233,431

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND PID #2 FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 5,157	\$ 5,607	\$ 7,692	\$ 8,137
Revenues				
Other Sources	191	7,500	7,850	8,000
Transfers in	- 2,344	-	-	-
Total revenues	2,535	7,500	7,850	8,000
Expenditures				
Purchased services	-	7,050	7,050	7,000
Other expenditures	-	355	355	604
Total expenditures	-	7,405	7,405	7,604
Change in fund balance	2,535	95	445	396
Ending fund balance/ working capital	\$ 7,692	\$ 5,702	\$ 8,137	\$ 8,533

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND PEG FUND REVENUE				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 5,203	\$ 17,943	\$ 46,702	\$ 49,403
Revenues				
PEG Fees	50,174	60,000	50,000	50,000
Other Sources	115	-	1,000	1,200
Total revenues	50,289	60,000	51,000	51,200
Expenditures				
Purchased services	4,175	3,500	4,000	5,000
Other Expenditures	4,615	4,299	4,299	540
Capital outlay	-	40,000	40,000	40,000
Total expenditures	8,790	47,799	48,299	45,540
Change in fund balance	41,499	12,201	2,701	5,660
Ending fund balance/ working capital	\$ 46,702	\$ 30,144	\$ 49,403	\$ 55,063

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND JUVENILE CASE MANAGER FUND REVENUE				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 179,349	\$ 56,442	\$ 51,044	\$ 32,544
Revenues				
Fines and Forfeitures	25,876	32,960	21,000	25,000
Other Sources	991	-	1,000	1,200
Total revenues	26,867	32,960	22,000	26,200
Expenditures				
Personnel services	265	-	1,800	1,000
Purchased services	-	-	-	-
Maintenance And Repair	-	-	-	-
Other expenditures	37,327	38,070	38,700	39,529
Transfers out	117,580	-	-	-
Total expenditures	155,172	38,070	40,500	40,529
Change in fund balance	(128,305)	(5,110)	(18,500)	(14,329)
Ending fund balance/ working capital	\$ 51,044	\$ 51,332	\$ 32,544	\$ 18,215

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	NON-MAJOR GOVERNMENTAL FUND BUILDING SECURITY FUND REVENUE			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 87,361	\$ 83,836	\$ 103,195	\$ 112,976
Revenues				
Fines and Forfeitures	24,740	35,000	21,000	25,000
Other Sources	477	-	2,400	3,000
Total revenues	25,217	35,000	23,400	28,000
Expenditures				
Material & Supplies	4,247	33,525	7,950	32,950
Maintenance And Repair	5,136	5,000	5,000	5,000
Other expenditures	-	669	669	1,721
Total expenditures	9,383	39,194	13,619	39,671
Change in fund balance	15,834	(4,194)	9,781	(11,671)
Ending fund balance/ working capital	\$ 103,195	\$ 79,642	\$ 112,976	\$ 101,305

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND COURT TECHNOLOGY FUND REVENUE				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 147,304	\$ 92,000	\$ 87,292	\$ 72,655
Revenues				
Fines and Forfeitures	20,500	30,000	24,000	30,000
Other Sources	589	-	1,700	2,000
Total revenues	21,089	30,000	25,700	32,000
Expenditures				
Personnel services	1,200	5,000	7,500	7,000
Purchased services	3,017	4,000	4,000	2,500
Maintenance And Repair	-	-	-	-
Other Expenditures	28,634	28,837	28,837	43,242
Capital outlay	48,250	-	-	-
Total expenditures	81,101	37,837	40,337	52,742
Change in fund balance	(60,012)	(7,837)	(14,637)	(20,742)
Ending fund balance/ working capital	\$ 87,292	\$ 84,163	\$ 72,655	\$ 51,913

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND TIME PAYMENT FUND					
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET	
Beginnig fund balance/ working capital	\$ 50	\$ -	\$ 145	\$ -	
Revenues					
Fines and Forfeitures	(50)	-	-	-	
Other Sources	145	-	-	-	
Total revenues	95	-	-	-	
Expenditures					
Other Expednitures	-	-	145	-	
Total expenditures	-	-	145	-	
Change in fund balance	95	-	(145)	-	
Ending fund balance/ working capital	\$ 145	\$ -	\$ -	\$ -	

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	NON-MAJOR GOVERNMENTAL FUND GRANT FUNDS			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ (190,695)	\$ -	\$ 7,094	\$ 207,094
Revenues				
Intergovernmental	2,576,464		4,299,166	6,093,532
Investment income	40,539	-	200,000	175,000
Transfers in	278,317	-	-	-
Total revenues	2,895,320	-	4,499,166	6,268,532
Expenditures				
Personnel Services	1,126,805	2,803,515	1,717,682	1,960,717
Material & Supplies	95,276	-	47,734	-
Purchased Services	88,340	-	10,000	2,000
Maintenance and Repair	-	-	123,750	-
Other Expenditures	282,003			
Capital outlay	766,682	-	1,400,000	4,130,815
Transfers out	338,425	-	1,000,000	-
Total expenditures	2,697,531	2,803,515	4,299,166	6,093,532
Change in fund balance	197,789	(2,803,515)	200,000	175,000
Ending fund balance/ working capital	\$ 7,094	\$ (2,803,515)	\$ 207,094	\$ 382,094

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	NON-MAJOR GOVERNMENTAL FUND OTHER SPECIAL REVENUE FUNDS			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 562	\$ 99,879	\$ 91,257	\$ 87,257
Revenues				
Intergovernmental	1,510	6,500	6,500	6,500
Donation	260,984	47,300	47,300	50,000
Total revenues	262,494	53,800	53,800	56,500
Expenditures				
Personnel Services	1,510	2,500	7,500	10,000
Material & Supplies	22,411	17,300	14,300	16,300
Purchased Services	-	-	-	-
Maintenance and Repair	82	700	-	700
Other Expednitures	147,796	38,500	36,000	64,177
Capital outlay	-	-	-	-
Total expenditures	171,799	59,000	57,800	91,177
Change in fund balance	90,695	(5,200)	(4,000)	(34,677)
Ending fund balance/ working capital	\$ 91,257	\$ 94,679	\$ 87,257	\$ 52,580

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	MAJOR PROPRIETARY FUND WATER & WASTEWATER FUND			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 10,503,081	\$ 12,565,873	\$ 14,925,007	\$ 14,731,909
Revenues				
Charges for Services	24,476,411	23,550,739	24,536,386	25,688,063
Investment income	138,166	250,000	402,500	450,000
Misc	64,709	47,000	60,216	61,422
Other sources	2,865,617	2,016,350	1,490,645	1,496,739
Total revenues	27,544,903	25,864,089	26,489,747	27,696,224
Expenditures				
Personnel services	2,261,857	2,896,033	3,235,963	3,308,421
Material & Supplies	111,023	137,928	139,597	161,592
Purchased Services	8,511,991	9,211,416	9,779,929	10,312,152
Maintenance And Repair	236,381	319,883	319,883	319,883
Other expenditures	3,595,192	3,391,356	3,726,479	3,683,293
Capital outlay	232,260	916,217	911,944	611,944
Debt services	6,401,389	6,760,759	6,733,357	7,401,282
Pilot	809,810	835,451	854,238	1,162,961
Franchise fee	963,074	952,750	981,455	1,016,215
Total expenditures	23,122,977	25,421,793	26,682,845	27,977,743
Change in fund balance	4,421,926	442,296	(193,098)	(281,519)
Ending fund balance/ working capital	\$ 14,925,007	\$ 13,008,169	\$ 14,731,909	\$ 14,450,390

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

MAJOR PROPRIETARY FUND HIDDEN CREEK GOLF COURSE FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ -	\$ -	\$ -	\$ -
Revenues				
Charges for services	1,925,876	1,802,500	2,120,589	2,184,207
Investment income	(5,699)	-	1,000	1,500
Contributions	936,630	1,107,200	1,642,575	1,230,019
Other sources	2,522	4,500	4,500	4,500
Total revenues	2,859,329	2,914,200	3,768,664	3,420,226
Expenditures				
Personnel services	1,219,753	1,231,193	1,218,909	1,394,669
Material & Supplies	100,264	136,546	136,546	111,546
Purchased Services	77,547	122,377	118,660	153,796
Maintenance And Repair	151,666	95,351	72,950	116,600
Other expenditures	938,629	1,034,543	1,108,045	1,145,031
Capital outlay	-	159,468	134,468	127,552
Debt services	371,470	376,086	376,086	371,032
Transfers out	-	603,000	603,000	-
Total expenditures	2,859,329	3,758,564	3,768,664	3,420,226
Change in fund balance	-	(844,364)	-	-
Ending fund balance/ working capital	\$ -	\$ (844,364)	\$ -	\$ -

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

MAJOR PROPRIETARY FUND EQUIPMENT SERVICE FUND REVENUE				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 82,167	\$ (149,917)	\$ (210,891)	\$ (36,237)
Revenues				
Charges for services	1,314,361	2,185,524	2,185,524	2,325,024
Investment income	74	-	1,000	-
Other sources	-	-	-	-
Total revenues	1,314,435	2,185,524	2,186,524	2,325,024
Expenditures				
Personnel services	388,423	504,194	461,185	715,117
Material & Supplies	15,370	23,115	23,115	48,407
Purchased Services	578,618	711,165	711,165	543,578
Maintenance And Repair	538,767	517,129	517,129	490,203
Other expenditures	86,315	294,962	299,276	310,322
Capital outlay	-	-	-	-
Total expenditures	1,607,493	2,050,565	2,011,870	2,107,627
Change in fund balance	(293,058)	134,959	174,654	217,397
Ending fund balance/ working capital	\$ (210,891)	\$ (14,958)	\$ (36,237)	\$ 181,160

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	MAJOR PROPRIETARY FUND EQUIPMENT REPLACEMENT FUND (GOV)			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 5,943,701	\$ 3,549,503	\$ 3,700,937	\$ 4,122,428
Revenues				
Investment income	23,143	25,000	110,000	120,000
Contributions	1,678,682	2,954,042	2,316,399	1,579,463
Total revenues	1,701,825	2,979,042	2,426,399	1,699,463
Expenditures				
Other expenditures	3,004,291	4,658	4,658	348,664
Capital outlay	940,298	3,537,313	2,000,250	809,879
Total expenditures	3,944,589	3,541,971	2,004,908	1,158,543
Change in fund balance	(2,242,764)	(562,929)	421,491	540,920
Ending fund balance/ working capital	\$ 3,700,937	\$ 2,986,574	\$ 4,122,428	\$ 4,663,348

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

MAJOR PROPRIETARY FUND EQUIPMENT REPLACEMENT FUND (PROP)				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 1,477,998	\$ 652,154	\$ 1,221,463	\$ 868,892
Revenues				
Investment income	6,243	5,000	25,000	30,000
Contributions	520,192	435,354	435,354	475,000
Other Sources	467,230	-	-	-
Total revenues	993,665	440,354	460,354	505,000
Expenditures				
Transfer out	1,000,000	0	557,477	-
Other expenditures	-	1,336	1,336	2,023
Capital outlay	250,200	462,753	254,112	443,272
Total expenditures	1,250,200	464,089	812,925	445,295
Change in fund balance	(256,535)	(23,735)	(352,571)	59,705
Ending fund balance/ working capital	\$ 1,221,463	\$ 628,419	\$ 868,892	\$ 928,597

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

	MAJOR PROPRIETARY FUND SUPPORT SERVICES FUND			
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 732,137	\$ 444,769	\$ 1,230,663	\$ 787,094
Revenues				
Charges for services	5,096,013	5,340,000	5,087,756	5,694,089
Investment income	10,997	-	25,000	30,000
Other sources	-	-	587,100	1,000,000
Total reveueus	5,107,010	5,340,000	5,699,856	6,724,089
Expenditures				
Personnel services	1,433,129	1,709,257	1,533,576	1,886,035
Material & Supplies	296,814	686,901	362,000	284,100
Purchased Services	277,516	318,332	290,800	158,170
Maintenance And Repair	1,142,223	1,220,280	1,685,728	2,896,483
Other expenditures	54,697	283,929	230,499	258,137
Capital outlay	1,404,105	2,415,195	2,040,822	1,672,237
Total expenditures	4,608,484	6,633,894	6,143,425	7,155,162
Change in fund balance	498,526	(1,293,894)	(443,569)	(431,073)
Ending fund balance/ working capital	\$ 1,230,663	\$ (849,125)	\$ 787,094	\$ 356,021

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND SOLID WASTE FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 1,515,927	\$ 1,002,358	\$ 249,117	\$ 376,613
Revenues				
Charges for services	3,323,598	3,408,411	3,408,411	4,175,273
Investment income	10,333	10,000	15,000	20,000
Other sources	167,340	-	835,056	-
Total revenues	3,501,271	3,418,411	4,258,467	4,195,273
Expenditures				
Material & Supplies	11,132	11,000	11,000	-
Purchased Services	2,616,640	2,886,983	3,045,151	3,241,478
Other expenditures	859,861	738,087	788,768	709,178
Franchise	265,000	243,583	243,583	332,658
Transfer out	1,015,448	-	42,469	43,743
Total expenditures	4,768,081	3,879,653	4,130,971	4,327,057
Change in fund balance	(1,266,810)	(461,242)	127,496	(131,784)
Ending fund balance/ working capital	\$ 249,117	\$ 541,116	\$ 376,613	\$ 244,829

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND CEMETERY OPERATIONS FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 205,770	\$ 215,991	\$ 264,833	\$ 280,062
Revenues				
Charges for services	38,331	30,000	15,000	15,000
Other sources	24,007	746	9,995	12,000
Total revenues	62,338	30,746	24,995	27,000
Expenditures				
Material & Supplies	2,807	-	-	-
Purchased services	468	20,522	6,522	20,600
Other expenditures	-	3,244	3,244	1,761
Total expenditures	3,275	23,766	9,766	22,361
Change in fund balance	59,063	6,980	15,229	4,639
Ending fund balance/ working capital	\$ 264,833	\$ 222,971	\$ 280,062	\$ 284,701

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND CEMETERY ENDOWMENT FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 149,625	\$ 157,125	\$ 161,124	\$ 168,624
Revenues				
Charges for services	11,499	7,500	7,500	7,500
Total revenues	11,499	7,500	7,500	7,500
Expenditures				
Other expenditures	-	-	-	-
Total expenditures	-	-	-	-
Change in fund balance	11,499	7,500	7,500	7,500
Ending fund balance/ working capital	\$ 161,124	\$ 164,625	\$ 168,624	\$ 176,124

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

NON-MAJOR GOVERNMENTAL FUND HEALTH INSURANCE FUND				
	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATE	2023-24 BUDGET
Beginnig fund balance/ working capital	\$ 3,184,194	\$ 3,888,529	\$ 3,886,781	\$ 3,615,931
Revenues				
Charges for services	5,691,086	5,519,357	5,886,524	6,155,900
Investment income	26,341	12,000	75,000	85,000
Other sources	127,464	100,000	125,000	125,000
Total revenues	5,844,891	5,631,357	6,086,524	6,365,900
Expenditures				
Claims	4,628,644	4,677,770	5,358,351	5,779,025
Purchased services	40,300	49,400	41,000	49,400
Other expenditures	473,360	958,023	958,023	1,038,263
Total expenditures	5,142,304	5,685,193	6,357,374	6,866,688
Change in fund balance	702,587	(53,836)	(270,850)	(500,788)
Ending fund balance/ working capital	\$ 3,886,781	\$ 3,834,693	\$ 3,615,931	\$ 3,115,143