



CITY OF HUDSON OAKS  
**ADOPTED BUDGET**  
FY 2023 - 2024

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Presented by the City Administrator,  
as amended by the City Council.





*This budget was*  
*unanimously adopted*  
*on September 28,*  
*2023.*

Mayor: Tom Fitzpatrick  
Council Members: Tom Marquardt (absent at adoption), Brian  
Lixey, Marty Schrantz, Sean Cannon, and Daniel Cross.

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# Transmittal Letter



September 28, 2023

Honorable Mayor & City Council,

I am pleased to present the proposed budget for Fiscal Year 2023 – 2024, which begins October 1, 2023. Hudson Oaks continues to experience the benefits of our diverse economic sales tax base and forward-thinking leadership of the city council, we remain in a strong financial position and are well prepared to navigate future challenges as they arise.

This commitment to the future allows the City to focus on determined core values such as no ad valorem tax, provide quality service in all aspects including public works and public safety, and to be a transparent and accountable city government.

In May 2023, we completed the Fort Worth water line project, which now supplies water from Fort Worth, along I-20 to both the City of Hudson Oaks and the City of Willow Park. The FY 2024 budget will have increases for the funding for water purchases and demand fees from this new project.

## Highlights of FY 2024 budget:

- Focus on recruitment and retention of employees through competitive compensation.
- Partnering with Justice of the Peace Court for municipal court services.
- Increase funding for street improvements
- Reallocation of salaries and other costs from enterprise water fund to general fund.
- Reallocation of one employee's salary from water fund to wastewater fund.
- Purchase of three new vehicles.
  - o Two for Police and one for Public works.
- Purchase new mobile data computers for Police.
- One new police officer.

## Methodology

As a sales tax dependent city, Hudson Oaks must develop its budget in a conservative and strategic manner. Even as new businesses call Hudson Oaks home, the volatility of sales tax still guides nearly every decision the city makes. It provides a different set of incentives under which we must operate, which often encourages a more entrepreneurial style of government than is typically seen.





Our budget is prepared with an eye toward conservative revenue projections and long-term planning. A detailed, business-by-business analysis of sales tax data is the foundation of our General Fund budget preparation, and each fund includes a five-year forecast.

### FY 2023 – 2024 Annual Operating Budget

One of the major points of emphasis for the FY 2024 Budget is to adjust the compensation for City Staff. The current labor market is very. This is being done with a 10% Cost of Living Adjustment. Both private and public organizations are having difficulty finding qualified candidates to fill their open positions. Adjusting compensation allows the City to attract more candidates for open positions, as well as increase the likelihood of retaining current employees.

A major change to the FY 2024 budget is the almost complete reduction of expenses for the Municipal Court department. The City has reached an agreement with Justice of the Peace to conduct municipal court services for COHO. Staff has concluded that it is inefficient for City Staff to conduct quarterly court sessions. This agreement reduces expenses for the City To carry out these court sessions and allows City Staff to be more efficient in other areas that are of higher priority, such as permitting, public works, and utility billing.

The FY2024 budget will increase funding for street improvements. The City plans to consult with engineers to conduct a study in order to grade every street within the City. This study will grade the condition of every road in the City. From this study, the City can develop a maintenance and repair schedule for roads, based on their condition. Staff understands the hazards unmaintained roads can cause, and the negative impact they bestow on the safety of the individuals who drive on our roads.

This Budget also includes the reallocation of certain employees. The primary purpose for this reallocation is to move certain employees out of the Water Fund and move them to a fund that more accurately represents their job capacity. Certain Line-Items were also moved from the Water Fund to the General Fund, as they are more administrative in nature. The emphasis of the lowering of costs in the Water Fund is due to the expected increase in wholesale water purchases from the City of Fort Worth.

The creation of the Vehicle/Replacement Fund will let the City to allocate funds specifically for the purchase vehicles/equipment (as they are scheduled to be replaced) instead of obtaining capital via loans which incur interest as the City is now in a financial position to do so.





This next year will see increased health insurance costs. However, the City will continue to cover 100% of the employee's premium and will supplement the premiums for spouse and children. The City still offers elective insurance options for dental and vision.

The Police department will increase staffing by one officer, to allow for up to three officers to be on duty each night. This brings Police department authorized staffing to thirteen sworn officers and one general employee.

The police will also be replacing their outdated mobile data computers, which were originally leased. These devices will now be a one-time purchase.

### **FY2024 Budget Environment**

In FY 2023, sales tax trended up, and is projected to continue such increases in FY 2024. The Olympus Hudson Oaks Community's PILOT (Payment In Lieu Of Taxes) continues to have a positive impact on the budget.

The Fort Worth water contract may offer some challenges until there is a consistent history that will improve the budgeting confidence. Staff will closely monitor these costs and revenues and will keep Council informed as to any additional actions that may be required.

The political leadership of Hudson Oaks has positioned the city in a strong, stable and resilient fiscal position which will result in continued success in attracting businesses to our community.

### **Conclusion**

This budget would not be possible without the ongoing support and direction provided by the city council and the diligent work of city staff. I am excited about the future of Hudson Oaks and appreciate the support and trust from this organization's leadership to lead the city forward.

Sterling L. Naron  
City Administrator



# Consolidated Financial Summary



## General Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	5,598,571	4,898,250	4,625,833	6,177,209	5,890,729	20%
Expenditures	4,853,274	4,236,619	3,731,544	4,784,078	5,890,729	39%
<b>Net Surplus (Deficit)</b>	<b>745,298</b>	<b>661,631</b>	<b>894,289</b>	<b>1,393,130</b>	<b>0</b>	<b>-100%</b>

## Special Events Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	229,620	180,500	131,106	181,106	203,595	13%
Expenditures	110,003	197,500	180,708	181,950	203,095	3%
<b>Net Surplus (Deficit)</b>	<b>119,617</b>	<b>(17,000)</b>	<b>(49,601)</b>	<b>(843)</b>	<b>500</b>	<b>-103%</b>

## Debt Service Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	-	-	-	-	990,382	0%
Expenditures	-	-	-	-	989,881	0%
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>501</b>	<b>0%</b>

## PID No. 1 Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	67,350	-	68,812	69,011	112,980	0%
Expenditures	132,000	-	68,000	68,000	112,980	0%
<b>Net Surplus (Deficit)</b>	<b>(64,650)</b>	<b>-</b>	<b>812</b>	<b>1,011</b>	<b>0</b>	<b>0%</b>





# Consolidated Financial Summary



HUDSON OAKS

## Water Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	1,915,702	1,738,000	1,206,660	1,608,881	1,849,500	6%
Expenditures	2,633,330	1,272,790	1,355,638	1,626,766	1,796,584	41%
<b>Net Surplus (Deficit)</b>	<b>(717,629)</b>	<b>465,210</b>	<b>(148,978)</b>	<b>(17,885)</b>	<b>52,916</b>	<b>-89%</b>

## Wastewater Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	577,084	415,000	465,455	620,606	581,320	40%
Expenditures	1,344,988	410,500	370,166	444,200	548,706	34%
<b>Net Surplus (Deficit)</b>	<b>(767,904)</b>	<b>4,500</b>	<b>95,289</b>	<b>176,407</b>	<b>32,614</b>	<b>625%</b>

## Dyegard Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	310,364	271,500	197,561	263,415	273,000	1%
Expenditures	294,283	246,300	206,391	247,669	193,463	-21%
<b>Net Surplus (Deficit)</b>	<b>16,081</b>	<b>25,200</b>	<b>(8,830)</b>	<b>15,746</b>	<b>79,537</b>	<b>216%</b>

## Stormwater Fund

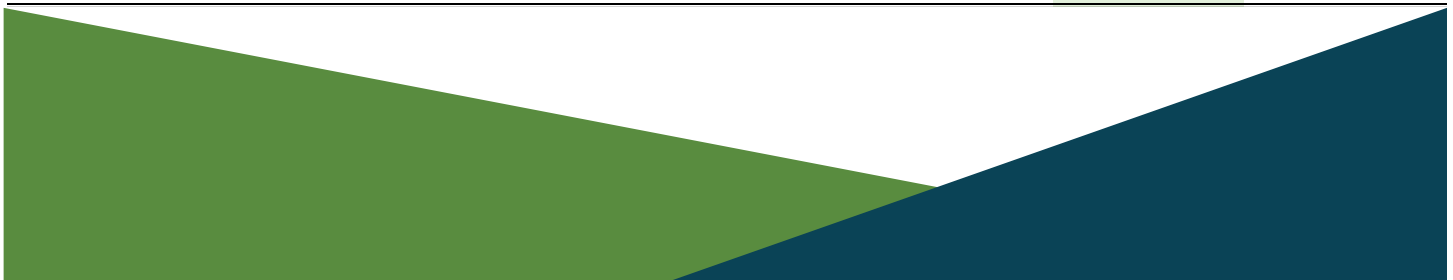
	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	196,789	175,000	151,610	202,146	200,000	14%
Expenditures	9,552	175,000	80,590	93,136	223,875	28%
<b>Net Surplus (Deficit)</b>	<b>187,237</b>	<b>-</b>	<b>71,020</b>	<b>109,010</b>	<b>(23,875)</b>	<b>0%</b>

## Equipment Replacement Fund

	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Revenues	-	-	-	-	150,500	0%
Expenditures	-	-	-	-	136,239	0%
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,261</b>	<b>0%</b>

## Net Surplus

<b>(Deficit)</b>	<b>(481,950)</b>	<b>1,139,541</b>	<b>854,001</b>	<b>1,676,574</b>	<b>156,455</b>	<b>-86%</b>
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# 5 Year Forecast—General Fund



<b>Fund Balance Beginning</b>	3,272,029	4,665,159	4,665,159	4,665,159	4,665,159	4,665,159
		2023-2024	2024-2025	2026-2027	2027-2028	2028-2029
<b>Revenues</b>	<b>Y-T-D Projection</b>	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Taxes	5,180,396	5,400,439	5,562,452	5,729,326	5,901,206	6,078,242
Licenses & Permits	568,944	271,625	344,774	355,117	300,770	309,794
Intergovernmental Revenue	67,100	67,100	69,113	71,186	73,322	75,522
Charges for Service	13,955	7,850	8,086	8,328	8,578	8,835
Interest Revenue	156,606	75,000	77,250	45,000	46,350	47,741
Maintenance & Repairs	155,823	44,715	46,056	47,438	48,861	50,327
Lease Revenue	23,958	24,000	24,720	25,462	26,225	27,012
Insurance Proceeds	10,427	-	-	-	-	-
	6,177,209	5,890,729	6,132,451	6,281,857	6,405,313	6,597,472
		2023-2024	2024-2025	2026-2027	2027-2028	2028-2029
<b>Expenditures</b>	<b>Y-T-D Projection</b>	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Administration	1,210,120	1,776	1,829,901	1,884,798	1,941,342	1,999,582
Municipal Court	53,314	3,100	3,193	3,289	3,387	3,489
Public Safety	1,498,636	2,021,223	2,081,859	2,144,315	2,208,644	2,274,904
Public Works	1,774,375	1,665,641	1,780,610	1,799,462	1,788,445	1,842,099
Parks & Recreation	146,074	200,663	206,682	212,883	219,269	225,847
Planning & Development	101,560	193,000	198,790	204,754	210,896	217,223
Mayor & Council	-	30,500	31,415	32,357	33,328	34,328
	4,784,078	5,890,729	6,132,451	6,281,857	6,405,313	6,597,472
Net Surplus (Deficit)	1,393,130	-	-	-	-	-
<b>Ending Fund Balance</b>	4,665,159	4,665,159	4,665,159	4,665,159	4,665,159	4,665,159



*General Fund*



# General Fund Summary



Revenues	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted Budget	Adopted FY24
Taxes	4,397,833	4,458,600	3,885,297	5,180,396	5,400,439	21%
Licenses & Permits	56,379	221,200	426,708	568,944	271,625	23%
Intergovernmental Revenue	77,331	67,100	50,600	67,100	67,100	0%
Charges for Service	659,197	3,100	10,467	13,955	7,850	153%
Interest Revenue	235,499	5,000	117,455	156,606	75,000	1400%
Maintenance & Repairs	160,490	119,000	106,912	155,823	44,715	-62%
Lease Revenue	11,842	24,250	17,969	23,958	24,000	-1%
Insurance Proceeds	-	-	10,427	10,427	-	0%
	5,598,571	4,898,250	4,625,833	6,177,209	5,890,729	20%

Expenditures	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted Budget	Adopted FY24
Administration	1,823,450	1,390,430	1,013,740	1,210,120	1,776,603	28%
Municipal Court	52,376	59,340	44,428	53,314	3,100	-95%
Public Safety	1,525,925	1,733,100	1,196,702	1,498,636	2,021,223	17%
Public Works	951,138	683,000	1,270,313	1,774,375	1,665,641	144%
Parks & Recreation	189,618	170,249	121,728	146,074	200,663	18%
Planning & Development	310,768	154,000	84,633	101,560	193,000	25%
Mayor & Council	-	46,500	-	-	30,500	-34%
	4,853,274	4,236,619	3,731,544	4,784,078	5,890,729	39%

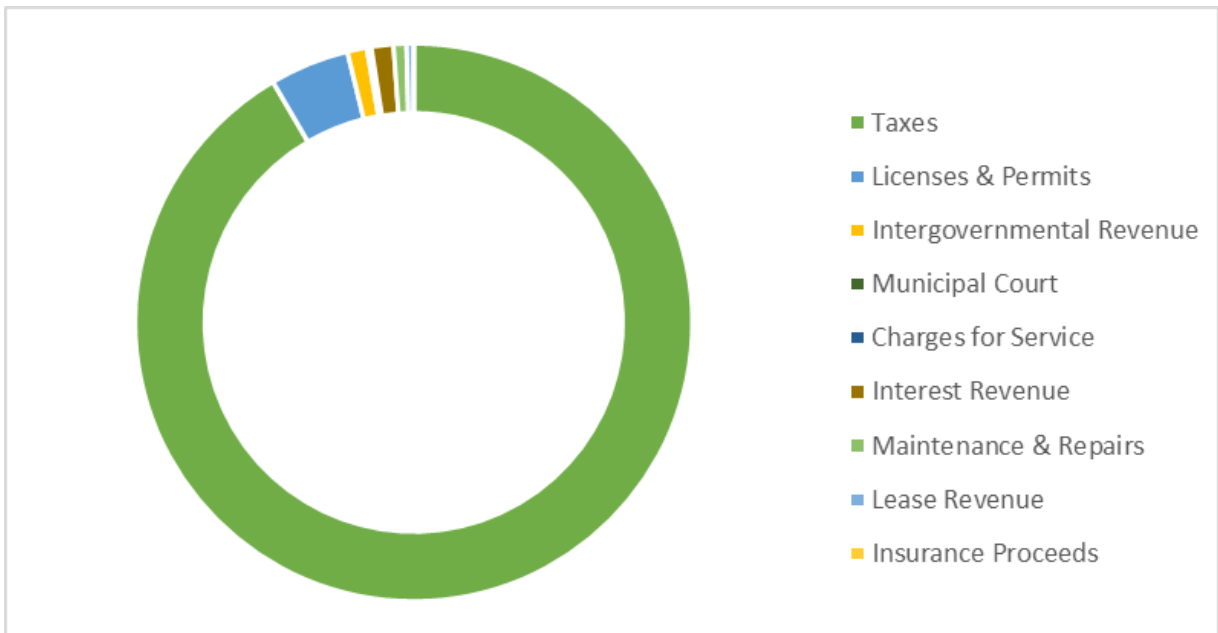
<b>Net Surplus (Deficit)</b>	<b>745,298</b>	<b>661,631</b>	<b>894,289</b>	<b>1,393,130</b>	<b>0</b>	<b>-100%</b>
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# General Fund Revenues



	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Y-T-D Projections	2023-2024 Budget	Adopted FY23 vs Adopted FY24
Taxes	4,397,833	4,458,600	3,885,297	5,180,396	5,400,439	21%
Licenses & Permits	56,379	221,200	426,708	568,944	271,625	23%
Intergovernmental Revenue	77,331	67,100	50,600	67,100	67,100	0%
Municipal Court	8,003	7,400	5,010	6,680	7,500	1%
Charges for Service	659,197	3,100	10,467	13,955	7,850	153%
Interest Revenue	235,499	5,000	117,455	156,606	75,000	1400%
Maintenance & Repairs	160,490	119,000	106,912	155,823	44,715	-62%
Lease Revenue	11,842	24,250	17,969	23,958	24,000	-1%
Insurance Proceeds	-	-	10,427	10,427	-	0%
	5,606,575	4,905,650	4,630,844	6,183,889	5,898,229	20%



# General Fund Revenues—Detail



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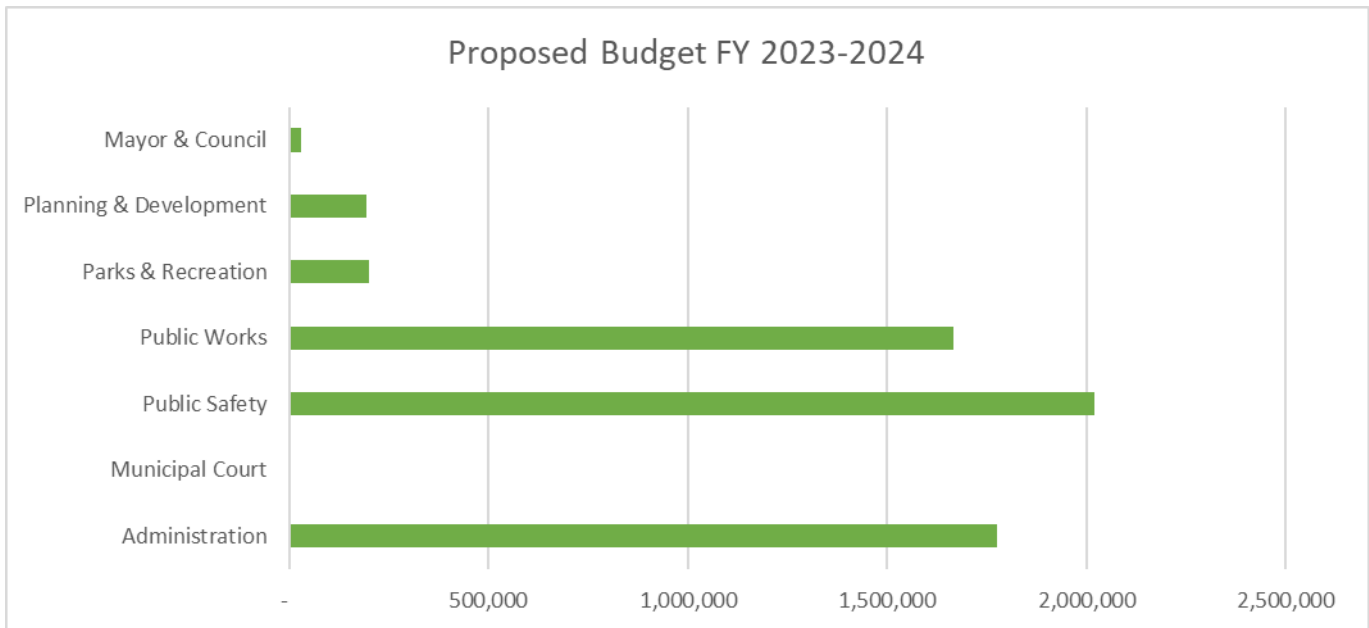
Description	2021-2022	2022-2023	2022-2023		2023-2024		Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted	Budget	Adopted FY24
LOCAL SALES & USE TAX	4,102,093	4,100,000	3,473,733	4,631,643	4,715,901		15%
MIXED BEVERAGES TAX	13,482	13,500	14,339	19,118	15,000		11%
OPIOID SETTLEMENT REVENUES	-	-	4,909	6,545			
PAYMENT IN LIEU OF TAXES	92,368	165,000	187,180	249,573	469,538		185%
FRANCHISE FEES	189,869	180,000	205,137	273,516	200,000		11%
IN-KIND PEG FEES	21	100	-	-	-		-100%
ALCOHOLIC BEVERAGE PERMITS	4,158	1,500	1,015	1,353	1,500		0%
SOLID WASTE GRANT	25,303	-	-	-	-		0%
PRINTING & DUPLICATION FEE	85	100	-	-	100		0%
INTEREST REVENUE	235,499	5,000	117,455	156,606	75,000		1400%
MISCELLANEOUS REVENUE	43,879	2,000	30,516	40,688	5,000		150%
CREDIT CARD REVENUE-MISC	1,602	2,000	101	135	1,000		-50%
ROADWAY ASSESSMENTS	115,010	115,000	76,295	115,000	38,715		-66%
T-MOBILE GROUND LEASE	11,842	24,250	17,969	23,958	24,000		-1%
CONTRACTOR REGISTRATION FEE	3,450	-	1,950	2,600	-		0%
TRAFFIC FINES	6,765	6,000	4,106	5,475	6,000		0%
ARREST FEES	155	200	103	138	200		0%
COURT ADMINISTRATIVE FEES	15	100	-	-	100		0%
WARRANT FEES	754	500	559	745	600		20%
COURT SPECIAL EXPENSE FEE	69	200	75	100	200		0%
TFC FEES	18	100	9	12	100		0%
JFCI REVENUE	2	100	5	6	100		0%
CREDIT CARD REVENUE-COURT	226	200	154	205	200		0%
TCLEOSE EDUCATION ALLOWANCE	1,092	1,100	1,100	1,100	1,100		0%
ESD#3 BUILDING LEASE	50,936	66,000	49,500	66,000	66,000		0%
MISCELLANEOUS REVENUE-POLICE	638,922	-	300	400	-		0%
BUILDING PERMITS	2,550	200,000	406,678	542,237	250,000		25%
OCCUPANCY PERMITS	2,572	200	1,050	1,400	1,000		400%
SIGN PERMITS	100	4,500	1,110	1,481	2,500		-44%
BILLBOARD PERMITS	9,358	-	50	67	100		0%
SEPTIC PERMITS	9,897	-	1,380	1,840	1,500		0%
HEALTH PERMITS	2,551	15,000	15,425	20,567	15,025		0%
PLAT FEES	1,840	1,500	2,904	3,872	2,250		50%
DEVELOPMENT REVIEW FEES	14,700	1,000	5,313	7,083	5,000		400%
REPLAT FEES	200	250	-	-	250		0%
ZONING FEES	-	250	-	-	250		0%
CAPITAL LEASE PROCEEDS	25,193	-	-	-	-		0%
INSURANCE PROCEEDS	5,105	-	-	-	-		0%
PROCEEDS FROM SALE OF ASSETS	-	-	10,427	10,427	-		0%
	5,611,679	4,905,650	4,630,844	6,183,889	5,898,229		20%

# General Fund Expenditures



HUDSON OAKS

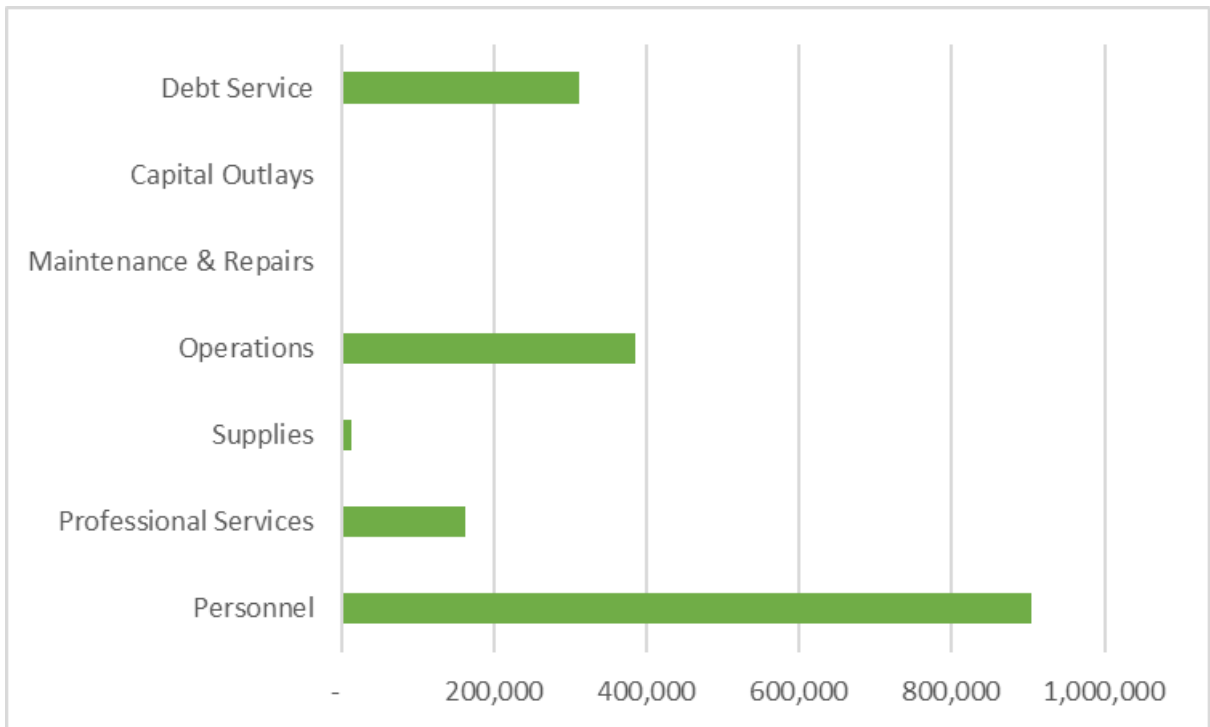
Expenditures	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted Budget	
Administration	1,823,450	1,390,430	1,013,740	1,210,120	1,776,603	28%
Municipal Court	52,376	59,340	44,428	53,314	3,100	-95%
Public Safety	1,525,925	1,733,100	1,196,702	1,498,636	2,021,223	17%
Public Works	951,138	683,000	1,270,313	1,774,375	1,665,641	144%
Parks & Recreation	189,618	170,249	121,728	146,074	200,663	18%
Planning & Development	310,768	154,000	84,633	101,560	193,000	25%
Mayor & Council		46,500			30,500	-34%
	4,853,274	4,236,619	3,731,544	4,784,078	5,890,729	39%



# Administration Department



	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted Budget	
Personnel	579,972	596,280	525,650	627,780	904,456	52%
Professional Services	233,707	200,700	93,753	111,510	161,990	-19%
Supplies	10,805	11,000	14,489	17,387	12,500	14%
Operations	311,449	478,350	230,465	276,559	383,700	-20%
Maintenance & Repairs	16	250	17	20	250	0%
Capital Outlays	511	4,500	2,095	2,514	2,750	-39%
Debt Service	686,991	99,350	147,271	174,350	310,957	213%
	1,823,450	1,390,430	1,013,740	1,210,120	1,776,603	28%





# Administration Department



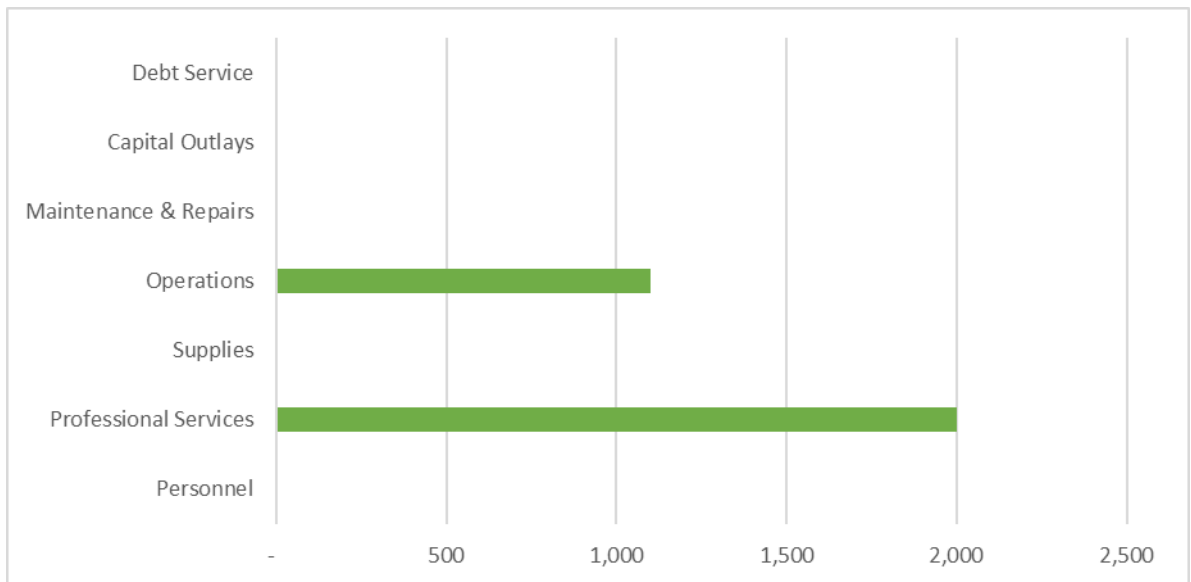
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Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted Budget	Adopted FY24
Regular Pay	457,683	475,100	419,245	503,094	668,012	41%
Overtime Pay	-	-	2,723	3,268	-	0%
Medical Insurance	17,118	30,000	16,353	19,624	106,309	254%
Dental Insurance	2,488		2,131	2,558	3,320	0%
Life Insurance	783		562	675	925	0%
Dental, Life, AD&D, INS-PUB	-	3,300	-	-	382	-88%
AD&D	26		67	81	364	0%
TMRS	54,906	67,600	50,409	60,491	87,243	29%
Insurance Pool Contribution	30,000	4,000	15,000	15,000	7,000	75%
Longevity Pay	1,296	1,450	-	-	1,680	16%
Medicare Taxes	6,056	6,000	6,886	8,264	9,554	59%
Unemployment Insurance	599	630	247	297	145	-77%
Worker's Compensation	5,648	5,200	9,098	10,918	14,306	175%
Employee Fitness Program	3,367	3,000	2,926	3,512	4,286	43%
FICA	-	-	-	-	930	0%
AUDITING & ACCOUNTING	7,633	5,500	4,967	4,967	7,000	27%
PROFESSIONAL SERVICES	170,739	150,000	45,645	54,774	110,000	-27%
LEGAL FEES	43,417	45,000	24,591	29,509	30,020	-33%
EQUIPMENT RENTAL	522	200	1,170	1,404	1,000	400%
HEALTH INSPECTIONS	11,395	-	17,380	20,856	13,970	0%
GENERAL OFFICE SUPPLIES	5,207	4,000	8,046	9,655	4,500	13%
COMPUTER SUPPLIES	913	3,000	2,538	3,046	3,000	0%
MISCELLANEOUS SUPPLIES	2,387	4,000	1,304	1,565	4,000	0%
MISCELLANEOUS EXPENSE	2,298	-	2,602	3,122	1,000	0%
PRINTING	705	650	2,518	3,022	1,500	131%
POSTAGE	1,170	2,000	1,103	1,323	2,000	0%
BANK FEES	38	1,000	33	39	1,000	0%
SEMINARS & TRAINING	3,886	6,000	4,541	5,450	6,000	0%
COMMUNITY EVENTS	6,704	7,000	5,601	6,721	7,000	0%
TRAVEL EXPENSE	7,574	11,000	7,628	9,153	7,000	-36%
MEALS & EXPENSES	3,916	6,000	3,066	3,679	3,000	-50%
DUES & SUBSCRIPTIONS	20,343	20,000	13,891	16,669	15,000	-25%
TELEPHONE	9,571	11,000	7,241	8,690	9,000	-18%
ELECTRIC UTILITIES	10,876	10,000	7,427	8,912	10,000	0%
ECON DEV AGREEMENTS	164,892	337,500	108,553	130,263	227,000	-33%
SOFTWARE MAINTENANCE	64,601	50,000	52,929	63,515	80,000	60%
GENERAL LIABILITY INSURANCE	5,750	4,700	6,900	8,280	4,700	0%
ADVERTISING & LEGAL NOTICES	5,230	4,500	3,445	4,134	4,500	0%
FILING FEES	579	1,000	1,008	1,210	1,000	0%
ELECTION COSTS	5,613	6,000	4,581	5,497	5,000	-17%
OFFICE EQUIPMENT MAINTENANCE	16	250	17	20	250	0%
OFFICE MACHINES	511	4,500	2,095	2,514	2,750	-39%
TRANSFER OUT - PID/FIBER	560,077	99,350	72,271	99,350	187,112	88%
TRANSFER OUT-SPECIAL EVENTS	125,000	-	75,000	75,000	123,845	0%
TRANSFER OUT - DEBT	1,914	-	-	-	-	0%
<b>TOTAL:</b>	<b>1,823,450</b>	<b>1,390,430</b>	<b>1,013,740</b>	<b>1,210,120</b>	<b>1,776,603</b>	<b>28%</b>

# Court Department



	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted Budget	Adopted FY24
Personnel	33,599	38,790	28,500	34,200	-	-100%
Professional Services	10,773	12,200	7,455	8,946	2,000	-84%
Supplies	-	500	-	-	-	-100%
Operations	8,004	7,850	8,473	10,168	1,100	-86%
Maintenance & Repairs	-	-	-	-	-	0%
Capital Outlays	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	0%
	52,376	59,340	44,428	53,314	3,100	-95%



# Court Department



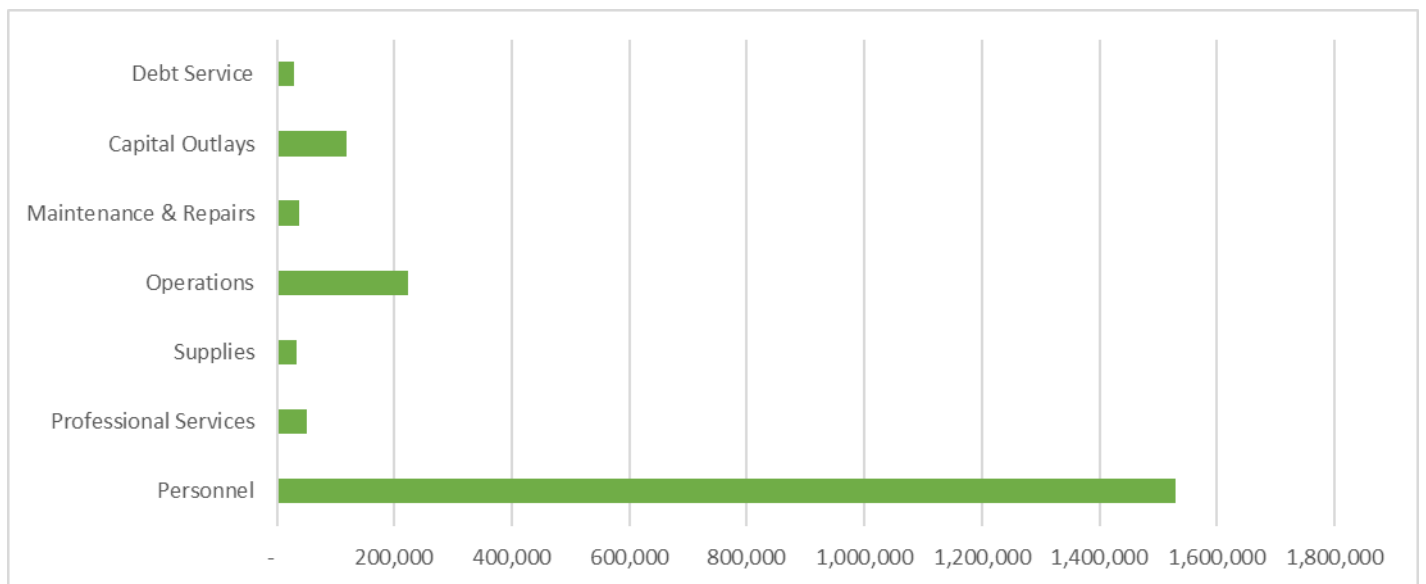
Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D June 30	Y-T-D Projections	Adopted Budget	Adopted FY24
Regular Pay	27,914	28,100	23,289	27,947	-	-100%
Medical Insurance	1,063	4,000	1,302	1,563	-	-100%
Dental Insurance	192	-	146	175	-	0%
Life Insurance	55	-	43	51	-	0%
Dental, Life, AD&D, INS-PUB	-	50	-	-	-	-100%
AD&D	9	-	10	12	-	0%
TMRS	3,479	4,700	2,865	3,438	-	-100%
Insurance Pool Contribution	-	350	-	-	-	-100%
Longevity Pay	-	650	-	-	-	-100%
Medicare Taxes	-	400	-	-	-	-100%
Unemployment Insurance	385	90	352	422	-	-100%
Worker's Compensation	502	450	494	593	-	-100%
AUDITING & ACCOUNTING	-	3,200	-	-	-	-100%
PROFESSIONAL SERVICES	10,773	9,000	7,455	8,946	2,000	-78%
GENERAL OFFICE SUPPLIES	-	250	-	-	-	-100%
MUNICIPAL COURT SUPPLIES	-	250	-	-	-	-100%
PRINTING	-	250	-	-	-	-100%
POSTAGE	-	250	-	-	-	-100%
SEMINARS & TRAINING	-	250	-	-	-	-100%
TRAVEL EXPENSE	236	250	-	-	-	-100%
MEALS & EXPENSES	-	150	-	-	-	-100%
DUES & SUBSCRIPTIONS	55	100	-	-	-	-100%
SOFTWARE MAINTENANCE	7,588	6,500	8,340	10,008	1,000	-85%
GENERAL LIABILITY INSURANCE	125	100	133	160	100	0%
	52,376	59,340	44,428	53,314	3,100	-95%



# Police Department



	2021-2022	2022-2023		2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24	
Personnel	1,108,368	1,349,200	931,818	1,118,181	1,528,447	13%	
Professional Services	48,147	48,500	38,916	46,699	50,223	4%	
Supplies	24,313	28,000	18,417	22,100	32,650	17%	
Operations	170,917	218,250	123,214	210,451	223,074	2%	
Maintenance & Repairs	54,536	17,550	27,744	33,293	37,750	115%	
Capital Outlays	40,082	25,000	30,171	36,206	119,700	379%	
Debt Service	79,563	46,600	26,421	31,706	29,378	-37%	
	1,525,925	1,733,100	1,196,702	1,498,636	2,021,223	17%	



# Police Department



HUDSON OAKS

Description	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D July	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Regular Pay	797,720	950,000	694,205	833,046	1,136,833	20%
Overtime Pay	109,213	90,000	64,031	76,838	67,000	-26%
Certification Pay	10,718	10,500	7,298	8,758	9,250	-12%
Medical Insurance	37,645	80,000	36,529	43,834	102,074	28%
Dental Insurance	5,190		4,220	5,064		0%
Vision Insurance	-		-	-		0%
Life Insurance	1,107		1,011	1,213		0%
Dental, Life, AD&D, INS-PUB	-	9,200	-	-	8,850	-4%
AD&D	178		220	264		0%
TMRS	114,809	165,000	94,201	113,041	143,000	-13%
Health Reimbursement Agreement	-		-	-		0%
Insurance Pool Contribution	-	10,400	-	-	14,000	35%
Longevity Pay	4,224	4,800	-	-	4,400	-8%
Medicare Taxes	12,501	14,500	10,918	13,101	15,300	6%
Unemployment Insurance	-	1,200	-	-	290	-76%
Insurance P&L	-		-	-		0%
Worker's Compensation	15,062	13,600	19,185	23,022	27,450	102%
Contract Labor	40,184	37,000	33,917	40,700	39,128	6%
Auditing & Accounting	7,633	5,000	4,967	5,960	5,000	0%
Professional Services	330	6,500	32	38	6,095	-6%
General Office Supplies	2,324	3,250	2,194	2,633	2,950	-9%
Computer Supplies	2,211	4,100	2,058	2,469	4,100	0%
Miscellaneous Supplies	6,067	3,500	1,813	2,175	5,300	51%
Ammunition	1,302	2,150	1,316	1,579	2,150	0%
Uniforms	12,409	15,000	11,037	13,244	18,150	21%
Printing	1,256	1,000	461	553	1,000	0%
Postage	80	500	103	123	300	-40%
Advertising & Legal	-		-	-		0%
Community Events	-	-	-	-	-	0%
Seminars & Training	3,376	5,000	2,768	3,321	5,000	0%
Travel Expenses	-	1,000	119	143	1,000	0%
Meals & Expenses	-	1,000	-	-	1,000	0%
Dues and Subscriptions	1,132	1,150	1,061	1,273	1,150	0%



# Police Department



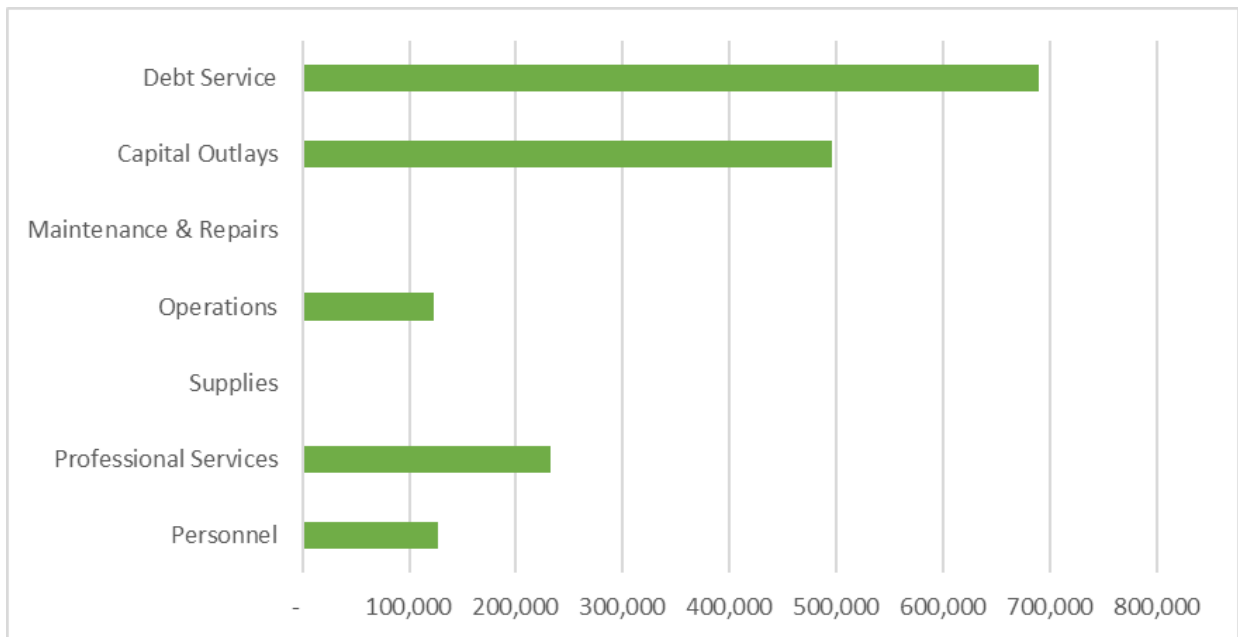
Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	
Telephone	8,448	12,000	7,209	8,651	10,000	-17%
Electric Utilities	15,516	15,000	13,465	16,158	18,000	20%
Software Maintenance	44,679	60,000	35,314	42,377	65,000	8%
Pre-Employment Screening	225	100	-	-	100	0%
General Liability Insurance	25,363	20,000	31,172	37,406	27,057	35%
Inmate Housing	353	1,000	141	169	1,000	0%
Crime Lab Fees	490	500	230	276	500	0%
Dispatcher	70,000	100,000	31,172	100,000	91,967	-8%
Vehicle Maintenance	23,025	11,500	3,123	3,748	11,500	0%
Gas & Oil	29,497	2,800	21,488	25,786	23,000	721%
Equipment Maintenance	1,518	250	1,386	1,663	250	0%
Office Equipment Maintenance	496	3,000	1,747	2,097	3,000	0%
Radio Repair Maintenance	-	-	-	-	-	0%
Vehicles	35,705	21,500	21,145	25,374	100,000	365%
Capital Purchase Plan	-	-	-	-	-	0%
Public Safety Building	4,377	3,500	9,026	10,831	19,700	463%
Transfer Out	46,191	-	-	-	-	-
Capital Lease -Principal	22,407	37,600	25,150	30,180	27,280	-27%
Capital Lease - Interest	10,965	9,000	1,271	1,526	2,098	-77%
<b>TOTAL:</b>	<b>1,525,925</b>	<b>1,733,100</b>	<b>1,196,702</b>	<b>1,498,636</b>	<b>2,021,223</b>	<b>17%</b>



# Public Works Department



	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	
Personnel	20,570	-	13,224	15,868	126,351	0%
Professional Services	145,135	302,500	64,563	77,476	232,000	-23%
Supplies	-	-	-	-	-	0%
Operations	5,767	7,000	7,273	8,728	122,500	1650%
Maintenance & Repairs	-	-	-	-	-	0%
Capital Outlays	180,650	373,500	4,139	254,967	495,000	33%
Debt Service	599,016	-	1,181,114	1,417,336	689,790	0%
	951,138	683,000	1,270,313	1,774,375	1,665,641	144%





# Public Works Department



HUDSON OAKS

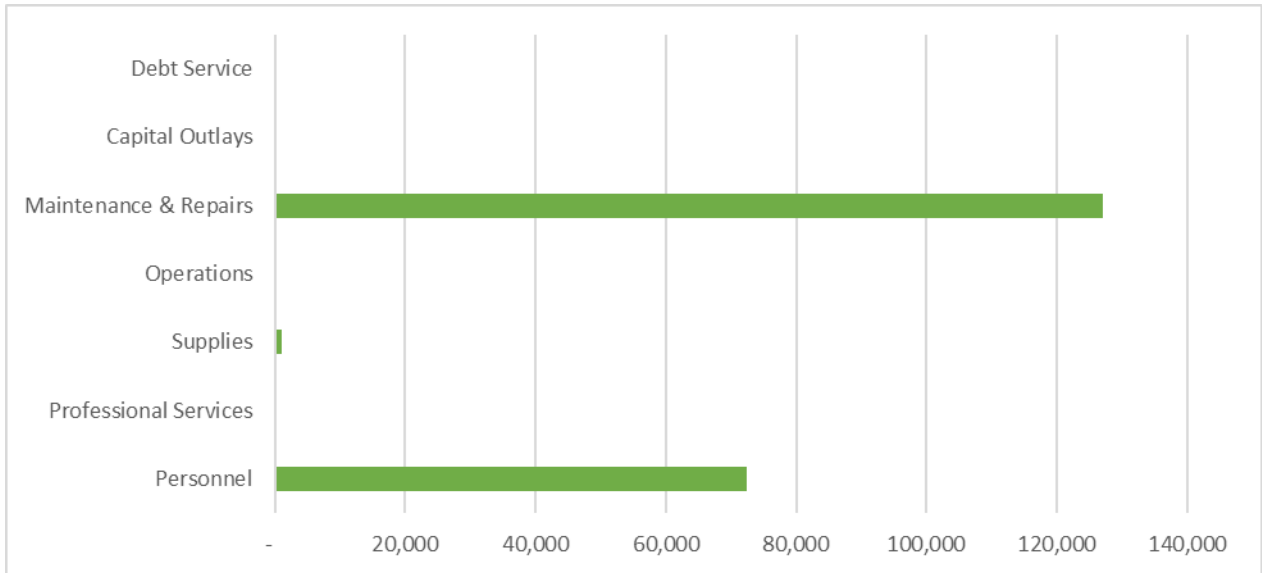
Description	2021-2022	2022-2023	2022-2023	Y-T-D Projections	2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D July		Adopted Budget	
Regular Pay	13,924	-	8,053	9,663	92,586	0%
Overtime Pay	-	-	-	-	8,000	0%
Medical Insurance	-	-	701	841	7,291	0%
Dental Insurance	144	-	76	92	658	0%
Vision Insurance	-	-	-	-	-	0%
Life Insurance	-	-	13	16	-	0%
Dental, Life, AD&D, INS-PUB	-	-	-	-	-	0%
AD&D	-	-	3	3	-	0%
TMRS	1,741	-	983	1,179	12,545	0%
Health Reimbursement Agreement	-	-	-	-	-	0%
Insurance Pool Contribution	-	-	-	-	1,000	0%
Longevity Pay	-	-	-	-	864	0%
Medicare Taxes	3,505	-	124	149	1,342	0%
Unemployment Insurance	-	-	-	-	21	0%
Insurance P&L	-	-	2,472	2,966	-	0%
Worker's Compensation	1,255	-	799	959	2,044	0%
Professional Services	145,002	300,000	59,581	71,497	220,000	-27%
Equipment Rental	132	2,500	4,983	5,979	12,000	380%
Printing (move from 505-5-04110)	-	-	-	-	6,500	0%
Postage (move from 505)	-	-	-	-	5,000	0%
Bank Charges (move from 505)	-	-	-	-	35,000	0%
Seminars and Training (moved from 505)	-	-	-	-	2,000	0%
Travel Expenses (moved from 505)	-	-	-	-	500	0%
Meals & Expenses (moved from 505)	-	-	-	-	500	0%
Dues and Subscript (moved from 505)	-	-	-	-	2,000	0%
Telephone (moved from 505)	-	-	-	-	6,000	0%
Electrical Utilities	5,767	7,000	7,273	8,728	8,300	19%
General Liability Insurance (moved from 505)	-	-	-	-	6,700	0%
Vehicles	-	-	-	-	50,000	0%
Street Signs	2,935	3,500	273	327	5,000	43%
Street Improvements	176,360	250,000	-	250,000	370,000	48%
Street Repairs	1,356	120,000	3,867	4,640	120,000	0%
Transfer Out_Street Debt	599,016	-	1,181,114	1,417,336	689,790	0%
<b>TOTAL:</b>	<b>951,138</b>	<b>683,000</b>	<b>1,270,313</b>	<b>1,774,375</b>	<b>1,665,641</b>	<b>144%</b>



# Parks and Recreation Department



	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D July	2022-2023 Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Personnel	87,806	38,399	40,321	48,385	72,313	88%
Professional Services	-	50,000	-	-	-	-100%
Supplies	379	1,000	6,522	7,827	1,000	0%
Operations	26,134	350	479	575	350	0%
Maintenance & Repairs	75,299	80,500	74,406	89,287	127,000	58%
Capital Outlays	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	0%
	189,618	170,249	121,728	146,074	200,663	18%



# Parks and Recreation Department



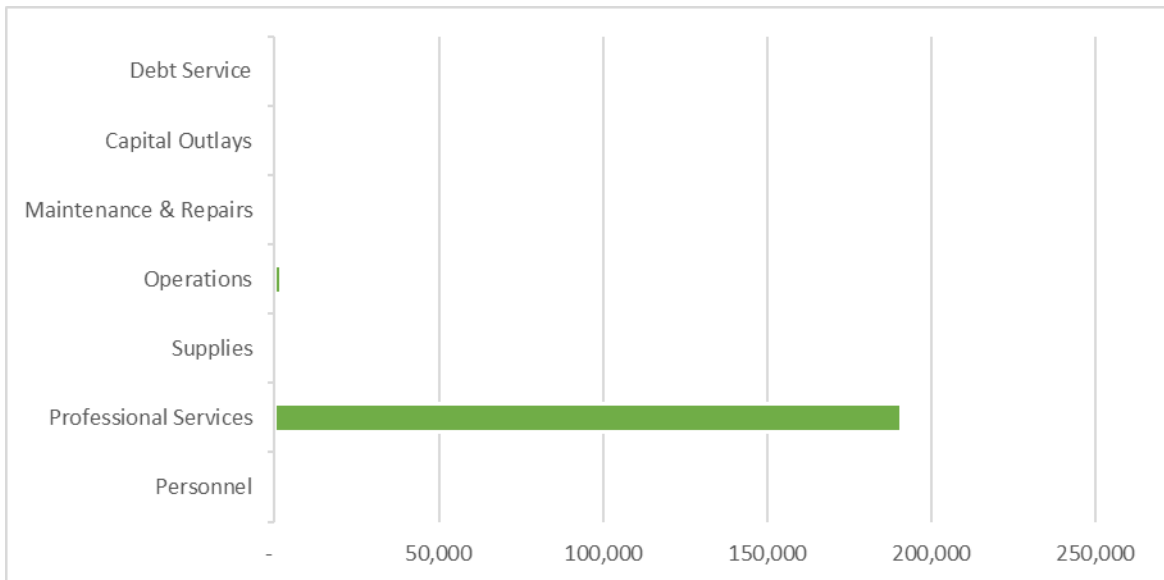
Description	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D July	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Regular Pay	70,147	21,000	30,964	37,156	50,839	142%
Overtime Pay	3,786	1,700	2,591	3,110	3,023	78%
Medical Insurance	1,351	4,000	1,849	2,219	7,291	82%
Dental Insurance	469	-	233	279	-	0%
Vision Insurance	-	-	-	-	-	0%
Life Insurance	-	-	59	71	-	0%
Dental, Life, AD&D, INS-PUB	-	1,000	10	12	658	-34%
AD&D	-	-	-	-	-	0%
TMRS	9,148	3,700	4,099	4,919	6,699	81%
Health Reimbursement Agreement	-	-	-	-	-	0%
Insurance Pool Contribution	-	5,600	-	-	1,000	-82%
Longevity Pay	-	144	-	-	-	-100%
Medicare Taxes	1,022	325	516	619	737	127%
Unemployment Insurance	-	180	-	-	21	-88%
Insurance P&L	-	-	-	-	-	0%
Worker's Compensation	1,883	750	-	-	2,044	173%
Contract Labor	-	-	-	-	-	0%
Professional Services	-	50,000	-	-	-	-100%
General Office Supplies	82	500	43	51	500	0%
Computer Supplies	-	-	-	-	-	0%
Miscellaneous Supplies	298	500	6,480	7,775	500	0%
Solid Waste Grant expenses	25,675	-	-	-	-	-
Dues & Subscriptions	-	-	466	559	-	0%
Community Events	-	-	-	-	-	0%
General Liability Insurance	459	350	13	16	350	0%
Equipment Maintenance	3,487	3,500	3,683	4,420	3,500	0%
Groundskeeping	45,848	65,000	52,453	62,943	110,000	69%
Building Maintenance	25,963	12,000	18,270	21,924	13,500	13%
<b>TOTAL:</b>	<b>189,618</b>	<b>170,249</b>	<b>121,728</b>	<b>146,074</b>	<b>200,663</b>	<b>18%</b>



# Planning & Development Department



	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D July    Y-T-D Projections		2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Personnel	-	-	-	-	-	0%
Professional Services	302,968	150,000	82,834	99,401	191,000	27%
Supplies	-	-	-	-	-	0%
Operations	1,800	4,000	1,799	2,159	2,000	-50%
Maintenance & Repairs	-	-	-	-	-	0%
Capital Outlays	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	0%
	304,768	154,000	84,633	101,560	193,000	25%



# Planning & Development Department



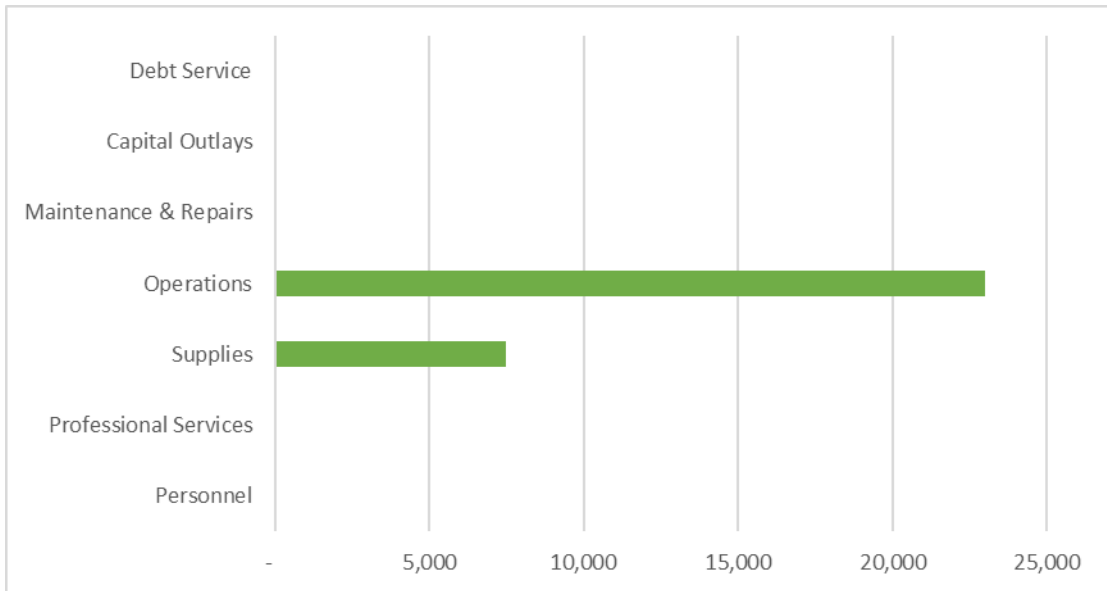
Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	
Professional Services	60,080	100,000	1,172	1,407	66,000	-34%
Building Inspections	242,888	50,000	81,662	97,994	125,000	150%
Seminars and Training	-	2,000	-	-	-	-100%
Dues and Subscriptions	1,800	2,000	1,799	2,159	2,000	0%
Software	6,000	-	-	-	-	
<b>TOTAL:</b>	<b>310,768</b>	<b>154,000</b>	<b>84,633</b>	<b>101,560</b>	<b>193,000</b>	<b>25%</b>



# Mayor & Council Department



	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24
Personnel	-	-	-	-	-	0%
Professional Services	-	-	-	-	-	0%
Supplies	1,352	6,000	56	67	7,500	25%
Operations	2,818	40,500	704	844	23,000	-43%
Maintenance & Repairs	-	-	-	-	-	0%
Capital Outlays	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	0%
	4,170	46,500	759	911	30,500	-34%



# Mayor & Council Department



Description	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D July	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
COMPUTERS & SUPPLIES	1,352	2,000	56	67	6,000	200%
UNIFORMS	-	4,000	-	-	1,500	-63%
PRINTING	144	250	-	-	-	-100%
POSTAGE	-	250	-	-	-	-100%
SEMINARS & TRAINING	-	6,000	-	-	6,000	0%
COMMUNITY EVENTS	658	5,000	168	202	5,000	0%
TRAVEL EXPENSE	1,502	20,000	-	-	10,000	-50%
MEALS & EXPENSES	386	5,000	408	489	1,000	-80%
DUES & SUBSCRIPTIONS	128	4,000	128	153	1,000	-75%
	4,170	46,500	759	911	30,500	-34%





*Water Fund*



# Water Fund Summary



<b>Revenues</b>	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs Adopted FY24
	Actual	Adopted Budget	Y-T-D June 30	Projected	Adopted Budget	
Water Sales	1,673,810	1,500,000	1,106,953	1,475,937	1,625,000	8%
Upper Trinity Groundwater Fees	40,458	40,000	24,223	32,297	40,000	0%
Impact Fees	62,577	15,000	8,966	11,955	10,000	-33%
Transfer In	43,015	156,900	-	-	-	-100%
Other	95,842	26,100	66,518	88,691	174,500	569%
	1,915,702	1,738,000	1,206,660	1,608,881	1,849,500	6%

<b>Expenditures</b>	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs Adopted FY24
	Actual	Adopted Budget	Y-T-D June 30	Projected	Adopted Budget	
Water	2,633,330	1,272,790	1,355,638	1,626,766	1,796,584	41%
	2,633,330	1,272,790	1,355,638	1,626,766	1,796,584	41%
<b>Net Surplus (Deficit)</b>	<b>(717,629)</b>	<b>465,210</b>	<b>(148,978)</b>	<b>(17,885)</b>	<b>52,916</b>	<b>-89%</b>

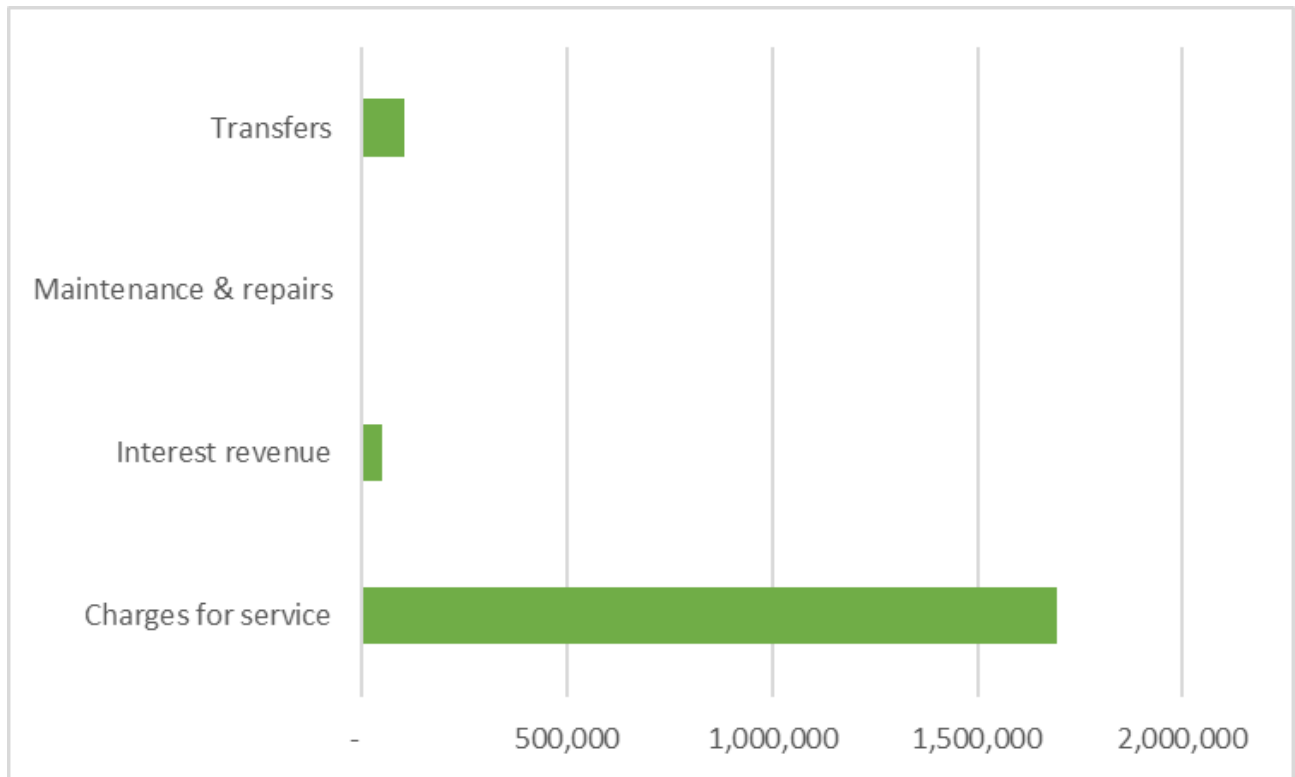


# Water Fund Revenue



HUDSON OAKS

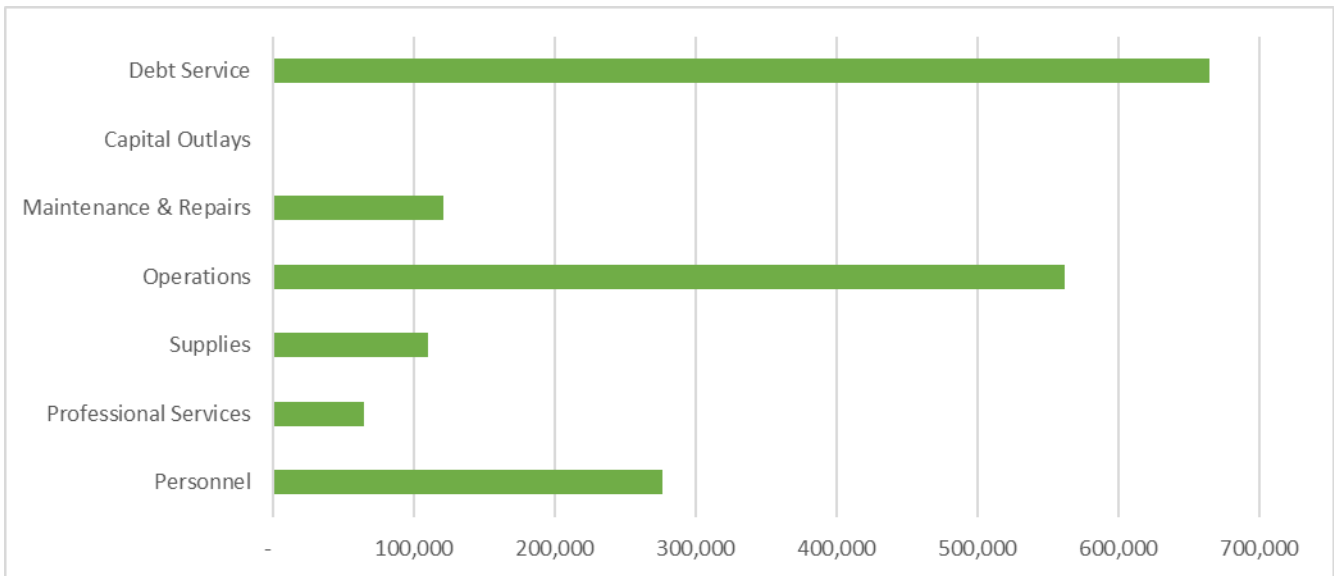
Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs Adopted FY24
	Actual	Adopted Budget	Y-T-D June 30	Projected	Adopted Budget	
Water Sales	1,673,810	1,500,000	1,106,953	1,475,937	1,625,000	8%
UTGCD-Hudson Oaks	40,458	40,000	24,223	32,297	40,000	0%
Service Charges	2,640	1,500	1,560	2,080	1,500	0%
Reconnect Fee	240	500	400	533	500	0%
Late Payment Penalties	11,264	8,000	7,682	10,243	8,000	0%
Water Impact Fees -COHO	62,577	15,000	8,966	11,955	10,000	-33%
Water Tap Fee	15,000	10,000	30,000	40,000	5,000	-50%
Meter Fees	18,715	1,000	3,579	4,772	2,000	100%
Water Meter Fee	2,205	5,000	-	-	2,000	-60%
Interest Revenue	653	100	6,803	9,071	50,000	49900%
Miscellaneous Revenue	45,124	-	16,494	21,991	500	0%
Transfer In/Debt Service	43,015	156,900	-	-	105,000	-33%
	1,915,702	1,738,000	1,206,660	1,608,881	1,849,500	6%



# Water Fund Expenses



	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24
Personnel	199,749	452,890	276,147	331,376	276,061	-39%
Professional Services	116,219	116,500	38,648	46,378	64,500	-45%
Supplies	103,977	82,700	184,878	221,853	109,692	33%
Operations	601,647	474,600	384,217	461,060	561,600	18%
Maintenance & Repairs	137,959	118,000	81,037	97,244	120,500	2%
Capital Outlays	19	-	262	314	-	0%
Debt Service	1,473,761	28,100	390,451	468,541	664,231	2264%
	2,633,330	1,272,790	1,355,638	1,626,766	1,796,584	41%



# Water Fund Expenses



HUDSON OAKS

Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	
Regular Pay	154,981	321,000	193,623	232,347	173,751	-46%
Overtime Pay	37,330	27,000	32,187	38,625	27,000	0%
Certification Pay	-	-	-	-	5,000	0%
Medical Insurance	3,333	25,000	10,559	12,671	29,164	17%
Dental Insurance	1,174	-	1,478	1,774	-	0%
Vision Insurance	-	-	-	-	-	0%
Life Insurance	261	-	380	455	-	0%
Dental, Life, AD&D, INS-PUB	-	3,500	-	-	2,633	-25%
AD&D	-	-	80	96	-	0%
TMRS	(8,386)	57,500	27,848	33,417	23,543	-59%
Health Reimbursement Agreement	-	-	-	-	-	0%
Insurance Pool Contribution	-	4,200	-	-	4,000	-5%
Longevity Pay	768	3,100	-	-	192	-94%
Medicare Taxes	2,700	5,100	3,309	3,971	2,519	-51%
Unemployment Insurance	-	990	-	-	83	-92%
Worker's Compensation	7,589	5,500	6,683	8,020	8,175	49%
Contract Labor	-	-	-	-	-	0%
Auditing & Accounting	7,634	7,200	4,967	5,960	5,000	-31%
Professional Services	98,540	100,000	22,777	27,332	50,000	-50%
Equipment Rental	1,598	1,000	2,209	2,651	1,000	0%
Well Tank Inspections	2,310	2,500	2,500	3,000	2,500	0%
Water Sampling	6,137	5,800	6,195	7,434	6,000	3%
General Office Supplies	787	1,000	942	1,130	1,000	0%
Computer Supplies	38	1,700	-	-	1,700	0%
Miscellaneous Supplies	4,303	4,000	5,685	6,822	4,000	0%
Uniforms	4,593	6,000	5,136	6,163	7,620	27%
Water System Supplies	34,771	35,000	59,953	71,944	35,000	0%
Chemicals	7,373	10,000	8,893	10,672	16,372	64%
Meter & Couplings	52,113	25,000	104,268	125,122	44,000	76%
Printing	6,649	7,000	3,943	4,731	-	-100%
Postage	6,088	5,000	4,851	5,822	-	-100%



# Water Fund Expenses



Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24
Bank Charges	27,213	10,000	32,914	39,497	-	-100%
Seminars & Training	3,192	3,500	75	90	-	-100%
Travel Expenses	-	500	-	-	-	-100%
Meals & Expenses	35	500	90	109	-	-100%
Dues and Subscriptions	2,044	2,000	799	958	-	-100%
Telephone	4,572	4,000	4,466	5,359	-	-100%
Electric Utilities	1,319	1,500	1,204	1,445	1,500	0%
Well Site Utilities	122,115	90,000	100,342	120,411	112,000	24%
Software Maintenance	28,488	20,000	48,513	58,215	30,000	50%
Pre-Employment Screening	-	100	-	-	100	0%
General Liability Insurance	7,144	5,500	6,900	8,280	-	-100%
UTGCD	38,644	35,000	34,191	41,029	35,000	0%
Regional Water Purchases	209,033	145,000	33,354	40,025	215,000	48%
Regional Demand Fees	145,112	145,000	112,574	135,089	168,000	16%
Vehicle Maintenance	1,038	7,000	7,668	9,202	7,000	0%
Gas & Oil	19,675	20,000	12,236	14,683	20,000	0%
Equipment Maintenance	969	2,500	7,734	9,281	5,000	100%
Office Equipment Maintenance	170	1,000	126	152	1,000	0%
Buildings	-	2,500	16,717	20,060	2,500	0%
Water Plant Maintenance	4,589	25,000	21,915	26,298	25,000	0%
Water Plant Improvements	78,298	25,000	12,415	14,898	25,000	0%
Water Distribution Repair	-	25,000	-	-	25,000	0%
Sewer Line Construction	-	-	-	-	-	0%
Water Well Repairs	33,221	10,000	2,225	2,670	10,000	0%
Vehicles	19	-	262	314	-	0%
Transfer Out/Debt Service	1,473,761	10,000	390,451	468,541	664,231	6542%
Capital Lease -Principal	-	17,000	-	-	-	-100%
Capital Lease - Interest	-	1,100	-	-	-	-100%
<b>TOTAL:</b>	<b>2,633,330</b>	<b>1,272,790</b>	<b>1,355,638</b>	<b>1,626,766</b>	<b>1,796,584</b>	<b>41%</b>



*Wastewater Fund*





# Wastewater Fund



Description	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D July	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Wastewater Charges	574,750	415,000	412,583	550,110	500,000	17%
Interest Revenue	2,334	-	8,277	11,036	5,000	100%
Contract Labor - Aledo ISD	-	-	44,595	59,460	76,320	100%
-	577,084	415,000	465,455	620,606	581,320	0%

Description	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Y-T-D July	Y-T-D Projections	2023-2024 Adopted Budget	Adopted FY23 vs Adopted FY24
Regular Pay	-	-	-	-	60,152	100%
Overtime Pay	-	-	-	-	6,150	100%
Medical Insurance	-	-	-	-	7,291	100%
Dental, Life, AD&D, INS-PUB	-	-	-	-	658	100%
TMRS	-	-	-	-	8,151	100%
Insurance Pool Contribution	-	-	-	-	1,000	100%
Longevity Pay	-	-	-	-	672	100%
Medicare Taxes	-	-	-	-	872	100%
Unemployment Insurance	-	-	-	-	21	100%
Worker's Compensation	-	-	-	-	2,044	0%
Wastewater Treatment Service	159,350	150,000	99,640	119,569	150,000	0%
Wastewater Engineering	-	55,000	94,050	112,860	-	23%
Electric Utilities	6,110	5,000	4,271	5,125	6,500	0%
Sewer Maintenance	1,405	3,000	4,529	5,435	3,000	4%
Transfer Out/Debt Service	196,211	190,000	167,676	201,211	197,196	93%
Capital Outlay Transfer Out	981,912	7,500	-	-	105,000	
	1,344,988	410,500	370,166	444,200	548,706	0%
<b>Net Surplus (Deficit)</b>	<b>(767,904)</b>	<b>4,500</b>	<b>95,289</b>	<b>176,407</b>	<b>32,614</b>	<b>86%</b>



*Dyegard Fund*



# Dyegard Fund



Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24
Water Sales	307,902	270,000	195,777	261,037	270,000	0%
Late Payment Penalties	2,461	1,500	1,784	2,378	3,000	100%
	310,364	271,500	197,561	263,415	273,000	1%
Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24
Auditing and Accounting	-	3,000	1,000	1,200	3,000	0%
Professional Services	483	2,500	2,697	3,236	500	-80%
Equipment Rental	113	500	-	-	500	0%
Well Tank Inspections	150	1,000	900	1,080	1,000	0%
Water Sampling	454	4,000	180	216	4,000	0%
Water system supplies	-	3,000	254	305	3,000	0%
Chemicals	775	1,000	808	970	1,000	0%
Meters			3,738	4,486		
Printing	1,662	1,500	965	1,158	1,500	0%
Postage	1,270	1,000	908	1,090	1,000	0%
Well Site Utilities	18,547	4,000	12,762	15,314	9,000	125%
Software Maintenance	1,567	1,100	1,859	2,231	1,600	45%
Equipment Maintenance	-	1,000	-	-	1,000	0%
Water Plant Maintenance	38,375	20,000	11,465	13,757	20,000	0%
Transfer Out/Debt Service	230,888	202,700	168,855	202,626	146,363	-28%
	294,283	246,300	206,391	247,669	193,463	-21%
<b>Net Surplus (Deficit)</b>	<b>16,081</b>	<b>25,200</b>	<b>(8,830)</b>	<b>15,746</b>	<b>79,537</b>	<b>216%</b>



*Stormwater Fund*



# Stormwater Fund



Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	
Stormwater Fee	196,789	175,000	151,610	202,146	200,000	14%
	196,789	175,000	151,610	202,146	200,000	14%
Description	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs Adopted FY24
	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	
Drainage System Repairs	-	90,000	43,385	52,061	90,000	0%
Street Repairs	-	50,000	19,348	23,218	50,000	0%
Transfer Out/Debt Service	-	35,000	-	-	-	-100%
Bond Paying Agent Fees	200	-	-	-	-	0%
Debt Service - Principal	-	-	-	-	45,000	0%
Debt Service - Interest	9,352	-	17,857	17,857	38,875	0%
	9,552	175,000	80,590	93,136	223,875	28%
<b>Net Surplus (Deficit)</b>	<b>187,237</b>	<b>-</b>	<b>71,020</b>	<b>109,010</b>	<b>(23,875)</b>	<b>0%</b>



*Special Events Fund*



# Special Events Fund



HUDSON OAKS

<b>Revenues</b>	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
Description	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted Y24
Ticket Sales - Craft and Cork	25,081	45,000	14,328	14,328	15,000	-200%
Sponsorships - Craft and Cork	27,000	25,000	1,598	1,598	5,000	-400%
Sponsorships - Boomin 4th	49,039	55,000	32,950	32,950	50,000	-10%
Vendor Charges	-	2,000	50	50	2,000	0%
Sponsorships - Xmas	3,500	2,500	3,250	3,250	3,250	23%
Sponsorships - Easter	-	-	3,930	3,930	4,000	100%
Transfer In	125,000	51,000	75,000	125,000	123,845	59%
Interest	-	-	-	-	500	100%
	229,620	180,500	131,106	181,106	203,595	0%
<b>Expenditures</b>	2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
Description	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24
Overtime Pay	250	20,000	4,061	4,061	22,795	12%
Insurance	4,250	5,000	-	-	5,000	0%
Advertising	-	5,000	-	-	-	0%
Miscellaneous Supplies	75	25,000	5,127	6,152	7,500	-233%
Advertising - Boomin 4th	-	-	794	952	1,000	100%
Printing	-	-	284	340	300	100%
Bank Charges	-	1,500	-	-	1,000	-50%
Community Events - Craft and Cork	6,171	41,000	50,460	50,460	40,000	-3%
Event rentals - C&C	4,314	23,000	550	550	20,000	-15%
Community events - Boomin 4th	69,489	-	98,501	98,501	65,000	100%
Event Rentals - Boomin 4th	-	7,000	406	406	7,000	0%
Community Events - Xmas	17,313	15,000	14,438	14,438	15,000	0%
Event Rentals - Xmas	-	-	1,141	1,141	3,000	100%
Community Events - Trunk or Treat	-	-	408	408	500	100%
Community Event - Easter	-	-	4,540	4,540	5,000	100%
Contract Labor	8,140	55,000	-	-	10,000	-450%
	110,003	197,500	180,708	181,950	203,095	0%
<b>Net Surplus (Deficit)</b>	<b>119,617</b>	<b>(17,000)</b>	<b>(49,601)</b>	<b>(843)</b>	<b>500</b>	<b>3500%</b>



*Debt Service Fund*





# Debt Service Fund



HUDSON OAKS

Revenues		2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
Description	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projection	Adopted Budget	Adopted FY24	
Transfer In - PID	-	-	-	-	112,980	100%	
Transfer In - Street	-	-	-	-	689,790	100%	
Transfer In - Admin	-	-	-	-	187,112	100%	
Interest	-	-	-	-	500	100%	
	-	-	-	-	990,382	0%	
Expenditures		2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
Description	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections	Adopted Budget	Adopted FY24	
2007 Certificates of Obligation Principal	-	-	-	-	115,000	100%	
2007 Certificates of Obligation Interest	-	-	-	-	20,705	100%	
2016A Certificates of Obligation Principal	-	-	-	-	200,000	100%	
2016A Certificates of Obligation Interest	-	-	-	-	73,675	100%	
2018 Certificates of Obligation PID Principal	-	-	-	-	80,000	100%	
2018 Certificates of Obligation PID Interest	-	-	-	-	67,850	100%	
2018 Certificates of Obligation Fiber Principal	-	-	-	-	15,000	100%	
2018 Certificates of Obligation Fiber Interest	-	-	-	-	11,875	100%	
2021A General Obligation Refunding Principal	-	-	-	-	56,000	100%	
2021A General Obligation Refunding Interest	-	-	-	-	3,692	100%	
2021B General Obligation Taxable Principal	-	-	-	-	80,000	100%	
2021B General Obligation Taxable Interest	-	-	-	-	22,360	100%	
2023 Certificates of Obligation Street Principal	-	-	-	-	65,000	100%	
2023 Certificates of Obligation Street Interest	-	-	-	-	86,175	100%	
2023 Certificates of Obligation PID Principal	-	-	-	-	40,000	100%	
2023 Certificates of Obligation PID Interest	-	-	-	-	52,550	100%	
	-	-	-	-	989,881	0%	
<b>Net Surplus (Deficit)</b>	-	-	-	-	<b>501</b>	<b>100%</b>	



*Public Improvement District No. 1 Fund*



# Public Improvement District No. 1 Fund



<b>Revenues</b>		2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
Description	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections		Adopted Budget	Adopted FY24
PID 1 Assessments	67,350	-	68,217	68,217		112,730	100%
Interest Revenue	-	-	595	794		250	100%
	67,350	-	68,812	69,011		112,980	0%
<b>Expenditures</b>		2021-2022	2022-2023	2022-2023		2023-2024	Adopted FY23 vs
Description	Actuals	Adopted Budget	Y-T-D July	Y-T-D Projections		Adopted Budget	Adopted FY24
Transfer Out/Debt Service	132,000	-	68,000	68,000		112,980	100%
	132,000	-	68,000	68,000		112,980	0%
<b>Net Surplus (Deficit)</b>	<b>(64,650)</b>	-	<b>812</b>	<b>1,011</b>		-	0%



*Equipment Replacement Fund*



# Equipment Replacement Fund



<b>Revenues</b>	2022-2023	2023-2024	Adopted FY23 vs
Description	Adopted Budget	Adopted Budget	Proposed FY24
Transfer from Public Safety	-	100,000	0%
Transfer from Public Works	-	50,000	0%
Auction Sales Public Safety	-	-	0%
Auction Sales Public Works	-	-	0%
Interest Revenue	-	500	0%
	-	150,500	0%
<b>Expenditures</b>	2022-2023	2023-2024	Adopted FY23 vs
Description	Adopted Budget	Adopted Budget	Proposed FY24
Vehicle Purchases	-	136,239	0%
Other Capital Improvement	-	-	0%
	-	136,239	0%
<b>Net Surplus (Deficit)</b>	-	<b>14,261</b>	<b>0%</b>



# Cash Balances



HUDSON OAKS

## CASH BALANCES

\*\*As of July 31, 2023

**Cash**

General Fund	420,523
Police Forfeiture Fund	3,587
Court Technology Fund	2,063
Court Security Fund	13,089
Park Dedication Fund	2,924
Special Events Fund	-
PID No. 1	88,477
American Rescue Funds	615,475
Utility CIP	428,176
General Capital Projects	-
General Debt Service	-
Water Fund	283,691
Dyegard Fund	210,872
Wastewater Fund	261,991
Stormwater Fund	1,060,545

<b>Total</b>	3,391,413
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**Investments**

	<b><u>Fund</u></b>	
Pooled Cash CD	General Fund	230,840
Texpool - General Reserve	General Fund	77,429
Texstar - General Reserve	General Fund	2,479,235
Texpool - Sales Tax Reserve	General Fund	174,898
Texstar - Wastewater	Wastewater	176,052

<b>Total</b>	3,138,454
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<b>Total Cash &amp; Investments</b>	6,529,868
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## FUND BALANCES

	<u>FY 2022 Actual</u>	<u>Projected Surplus/Deficit</u>	<u>Projected Ending Fund Balance</u>
General Fund	3,272,029	1,393,130	4,665,159
Police Forfeiture Fund	3,587	-	3,587
Court Technology Fund	1,944	125	2,069
Court Security Fund	12,966	130	13,096
Park Dedication Fund	2,924	-	2,924
Special Events Fund	40,532	(843)	39,689
PID No. 1	3,372	1,011	4,383
American Rescue Funds	-	-	-
Utility CIP	-	-	-
General Capital Projects	-	-	-
General Debt Service	-	-	-
Water Fund	168,500	(17,885)	150,615
Dyegard Fund	234,620	15,746	250,366
Wastewater Fund	419,097	176,407	595,504
Stormwater Fund	629,434	109,010	738,443

