

City of Sachse Fiscal Year 2024-2025 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,989,038 which is an 11.54 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 \$1,067,379.

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

FOR:

Mayor Jeff Bickerstaff Mayor Pro Tem Brett Franks, Councilwoman Michelle Howarth, Councilman Frank Millsap Councilwoman Lindsay Buhler, and Councilman Matt Prestenberg,

AGAINST:

PRESENT and not voting:

ABSENT:

Councilman Chance Lindsey

| Property Tax Rate Comparison | 2024-2025 | 2023-2024 |
|---------------------------------------------------|----------------|----------------|
| Property Tax Rate: | \$0.650416/100 | \$0.650416/100 |
| No-New-Revenue Tax Rate: | \$0.683919/100 | \$0.626779/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.480573/100 | \$0.440568/100 |
| Voter-Approval Tax Rate: | \$0.797018/100 | \$0.803834/100 |
| Debt Rate: | \$0.194207/100 | \$0.194207/100 |

Total debt obligation for City of Sachse secured by property taxes: \$9,336,620.



HB 1495: Lobby Reporting/Budgeting

The 86th Legislature passed HB 1495 to increase the transparency of local government lobbying. In accordance with Section 140.0045 of the Texas Local Government Code as amended by HB 1495 - Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets - expense line items for public notices and lobbying efforts are provided below:

| | Adopte | Adopted | | Estimated | | Adopted | |
|----------------------|---------|---------|--------|-----------|-------|----------|--|
| | FY 2023 | 3-2024 | FY 202 | 23-2024 | FY 20 | 024-2025 | |
| Legal Public Notices | \$ | 19,750 | \$ | 13,660 | \$ | 21,700 | |
| Lobbying Services | \$ | 4 | \$ | 0 | \$ | 11,499 | |

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Sachse Texas

For the Fiscal Year Beginning

October 01, 2023

Chuitophe P. Movill
Executive Director

City Council Members



Mayor Jeff Bickerstaff



Place One Mayor Pro Tem Brett Franks



Place Two Councilmember Michelle Howarth



Place Three Councilmember Frank Millsap



Place Four Councilmember Chance Lindsey



Place Five Councilmember Lindsay Buhler



Place Six Councilmember Matt Prestenberg

The Sachse City Council is composed of the mayor and six council members. The Council meets on the first and third Monday of each month at Sachse City Hall with meetings starting at 6:30 p.m. All meetings are open to the public. Citizens and employees are encouraged to attend.

Management Team of the City of Sachse

Gina Nash, City Manager

Lauren Rose, Assistant City Manager

Leah Granger, City Secretary

Corey Nesbit, Director of CIP and Public Works

Matt Robinson, Director of Development Services

Jerod Potts, Director of Economic Development

David Baldwin, Director of Finance

Jana Ventura, Director of Human Resources

Lance Whitworth, Director of Leisure Services

Marty Wade, Fire Chief

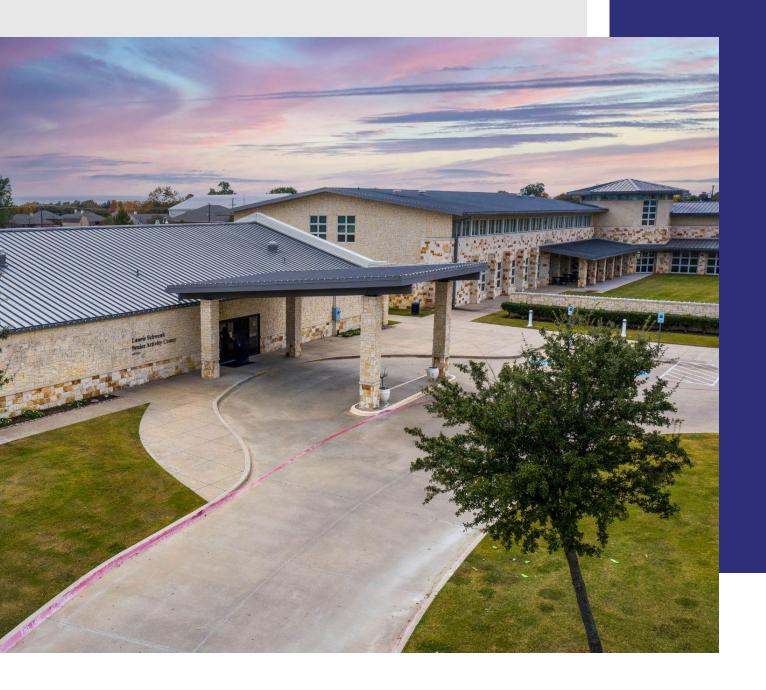
Bryan Sylvester, Police Chief



Sachse City Hall 3815 Sachse Road Sachse, TX 75048 972-495-1212

Budget Message







Memorandum

TO: The Honorable Mayor and City Council

FROM: Gina Nash, City Manager

DATE: August 15, 2024

SUBJECT: Budget Transmittal Memo

I am pleased to present the City of Sachse's Fiscal Year 2024-2025 operating budget, fulfilling the requirements of both Section 102.002 of the Texas Local Government Code and the City of Sachse Charter. It is a plan that reflects the City's commitment to strong financial principles and aligns resources with organizational goals. The staff and I wish to extend our gratitude to the Mayor and City Council for their efforts in reviewing and providing guidance throughout the budget process. As the direct line to the residents we serve, your leadership and policy direction are invaluable.

In 2016, the City Council identified six strategic goals and priorities for the community:

- 1. Financial Stewardship
- 2. Quality Development
- 3. Excellent Government Services
- 4. Quality of Life
- 5. Infrastructure
- 6. Public Safety

In early 2024, the City Council reaffirmed that these priorities continue to reflect the needs and values of the Sachse community during its strategic planning retreat. The City continues to rely on valuable insights from the resident survey conducted in November 2022, which provided statistically significant data on the City's operations and priorities. Key findings from this survey highlight Sachse residents' high quality of life, the ongoing focus on economic development, and areas for enhancement in leisure services, including expanding programming and hours at the Sachse Public Library and the Michael J. Felix Community Center, as well as hosting more special events. The survey also revealed that residents rate core City services—such as police and fire protection—very highly, with some ratings even exceeding national benchmarks. As part of our ongoing commitment to community engagement, the City will conduct another resident survey in 2024, providing updated feedback to guide our efforts in the coming years.

The budget is structurally balanced. Each year, when determining what to include in the budget, the City of Sachse must consider numerous requests, requirements, and restrictions to ensure alignment with its strategic priorities. The primary goal of this budget is to achieve the priorities identified by the Council and advance the City's strategic goals. We are focusing on allocating resources to align with our goals and commitment to excellence while balancing our needs with financial discipline. This budget is the culmination of months of collaborative effort, reflecting the input and dedication of our City staff and elected officials.

Financial Stewardship

Expanding and diversifying Sachse's tax base remains a priority to alleviate the burden on residential property owners. Although the rapid growth of previous budget cycles is beginning to stabilize, there is still significant development in key areas such as the 5th Street District, The Station, the President George Bush Turnpike corridor, and Woodbridge Corners. Developers continue to pursue the few remaining infill and redevelopment opportunities, recognizing Sachse's strategic location within the Metroplex, exceptional quality of life, and top-tier amenities. With a young, educated





population eager to invest in their community, Sachse continues to attract desirable restaurants and retailers. Sales tax revenue consistently surpasses previous years, and even under conservative projections, we expect this positive trend to continue well into the future.

Quality Development

In the face of rising inflation, Sachse continues to experience robust development activity. Committed to enhancing retail, dining, and experiential options for residents, the City has welcomed several new businesses, including Starbucks, Mo' Bettahs, Tropical Smoothie Café, Jake's Burgers, and Dutch Bros. These additions reflect our ongoing efforts to attract high-quality establishments that meet the needs and preferences of our growing community. As we look ahead, more exciting developments are on the horizon, further enriching Sachse's vibrant commercial landscape.

The City continues its strong partnership with PMB Capital Investments and has seen strong investments in additional phases of The Station, including the Phase II retail building completion as well as development of pad sites on the periphery.

Excellent Government Services

The challenges of the Great Resignation and the War for Talent following the COVID-19 pandemic left a lasting impact on the City of Sachse. To maintain our standard of excellent government services, the organization had to adopt new strategies for recruiting and retaining top talent. Significant revisions were made to the City's Personnel Policies and Procedures Manual, ensuring that our benefits remain competitive. In prior years, a market review was conducted to align all positions to the mid-point of comparable cities, and we established a policy guaranteeing that all full-time employees are paid a living wage. These initiatives led to a notable reduction in employee turnover, improving our organizational culture and our ability to attract and retain the best talent. Building on this progress, the City is now planning to undertake a comprehensive compensation study as part of the 2024-2025 budget to ensure all positions are aligned with current market conditions and continue to meet the needs of our workforce.

Quality of Life

The City implemented several key changes in response to the feedback from the 2022 resident survey, particularly in expanding programs and increasing hours at the Sachse Public Library and the Michael J. Felix Community Center. These enhancements have been a resounding success, with both facilities seeing record-breaking attendance and participation. Residents now enjoy a broader range of programs, including additional offerings for children, teens, and adults, as well as more community events. This success is a testament to our commitment to meeting the evolving needs of our community and continuing to provide high-quality services that enhance the quality of life for all Sachse residents.

Sachse's parks and recreational services continue to expand and improve, delivering significant enhancements to our community. J.K. Sachse Park, which opened in June 2023, has quickly become a popular destination. The park features a splash pad, illuminated sand volleyball courts, a pavilion, and space for food trucks and events. The park's summer concert series was a huge success, drawing large crowds and further establishing it as a key gathering place for residents. In addition to J.K. Sachse Park, the City is looking forward to the completion of Heritage Park, a 34-acre recreational space. Scheduled to open in October 2024, Heritage Park will feature expansive open lawn areas, a splash pad, a multi-level playground, an amphitheater, and miles of walking trails. These investments are a testament to our ongoing commitment to enhancing the quality of life for Sachse residents, providing spaces where the community can come together, stay active, and enjoy the outdoors.





Infrastructure

Significant progress has been made on infrastructure projects under the 2021 Bond program. The Sachse Animal Shelter is nearing completion, with an anticipated opening in October 2024. This new facility will double the capacity of the previous shelter and provide enhanced tools and resources for animal care. The Bailey-Hooper Road reconstruction project has been awarded a contract and is moving closer to the construction phase, which is set to begin in fall 2024. Sachse Road Phase 2 is currently under design, laying the groundwork for future enhancements to the road network.

The first phase of neighborhood street improvements, which includes Tina, Leasa, and Kellie streets, has been completed successfully. Plans for the next package of street improvements will be included in the 2024-2025 budget. Additionally, the Merritt Road realignment project is progressing steadily with substantial collaborative funding secured to align it with Woodbridge Parkway. This funding will help ensure that the project remains on track and meets its development goals. Overall, these efforts represent a significant investment in the city's infrastructure, aiming to improve transportation, enhance community services, and support continued growth and development.

Public Safety

The Sachse Police Department has made significant strides in improving operations and public safety, including:

- > Achieving Re-Accredited status through the Texas Police Chiefs Association Best Practices Accreditation Program.
- > Completing Police Ethics and De-Escalation training for all sworn officers.
- > Developing and implementing a Citizens Police Academy to foster community engagement and understanding.
- > Development of naloxone (Narcan) program and equipping all officers with this life-saving medication.
- > Acquiring and deploying Active Shooter Response equipment to enhance preparedness and response capabilities.
- > Transitioning to cloud-based storage for in-car and body camera recordings and upgrading body camera equipment to improve data management and accountability.

Community-centric programming remains a vital part of police operations, with services such as Cops & Campers, National Night Out, Public Safety Day, Holiday Toy Drive, and Package Program, as well as senior-focused crime prevention and nursing home visits. The department also conducts Civilian Response to Active Shooter Event (CRASE) training and has introduced a monthly operations snapshot via social media to enhance transparency and keep the community informed.

Sachse Fire-Rescue (SFR) continues to enhance its public safety efforts and professional development:

- > SFR remains an Authorized Training Center for the National Association of EMTs (NAEMT), with staff training consistently exceeding the requirements for the National Registry of Emergency Medical Technicians (NREMT).
- > In 2023, SFR was honored with the Dick Ferneau Career EMS Service of the Year Award, marking only the second time a fire-based EMS service has received this prestigious recognition.

SFR continues to be an Authorized Training Center for the National Association of EMT's (NAEMT). All EMT staff has been trained in the following classes which led to national certifications and exceeded recertification requirements for the National Registry of Emergency Medical Technicians (NREMT):

- > Advanced Medical Life Support (AMLS)
- > Pre-Hospital Trauma Life Support (PHTLS)
- > Geriatric EMS Education (GEMS)
- > EMS Safety
- > Tactical Emergency Casualty Care (TECC)
- > Pediatric Education for Prehospital Professionals (PEPP)





- > Neonatal Resuscitation Program (NRP)
- > Advanced Cardiac Life Support for Experienced Providers (ACLS-EP)

Other community outreach programs that are also offered through SFR include the Home Safety Inspection Program, Car Seat Assistance Program, Fall Prevention, State of Texas Emergency Assistance Registry (STEAR) program, and the Fire Prevention Puppet Show for elementary schools located in Sachse.

These accomplishments underscore the department's commitment to excellence in emergency medical services and community outreach.

This budget reflects the City Council's priorities and vision, serving as a strategic financial roadmap for our community. It demonstrates a commitment to responsible and prudent fiscal management while ensuring the delivery of high-quality municipal services in a cost-effective manner.

Our staff has excelled in crafting and executing this budget, and we extend our sincere appreciation to the Finance Department for their dedicated work in bringing this budget to life.

Additionally, the support and efforts of current and past City Councils have been crucial in shaping this budget. We deeply appreciate your unwavering commitment and service to Sachse.

Respectfully submitted,

Gina Nash City Manager

2024-2025 Budget Highlights

The 2024-2025 budget (October 1, 2024 – September 30, 2025) includes \$107,909,005 in total revenue and \$143,623,814 in total expenditures. Balancing the needs of the community with available financial resources presents an annual challenge in the development of the budget. The current economic outlook is promising for the upcoming year and the future. Overall, the 2024-2025 budget reflects the efforts of the Council and City Staff to address the need to provide services and facilities to support our vibrant and growing community while maintaining a strong financial position. This budget represents the overall plan for accomplishing our goals and objectives in the current fiscal year.

General Fund

The General Fund is used to account for all expenditures of traditional government services. This fund finances operations such as Public Safety, Library, Administration, Building and Code Enforcement, Development Services, Leisure Services, Engineering, Municipal Court, and Information Technology. General Fund revenues are generated from ad valorem property taxes, a one cent portion of the sales tax, and a variety of fees for services.

General Fund revenues and budget transfers in are estimated at \$29,802,968. This is a 8.7% increase over the prior fiscal year budget amount of \$27,412,900. The largest source of revenue for the General Fund is Property Taxes, generating 60.7% of total revenue at a proposed tax rate of \$0.650416 per \$100 of assessed value. The City is anticipating collecting \$3.2 million from sales tax and \$2.2 million from franchise fees for the General Fund. This is the second highest area of revenue collections contributing 10.8% and 7.5% of funds. The remaining 21.1% of revenue collections is received from Licenses and Permits, Fees and Charges, Fines, Interest Income, Rent & Lease Income, Grants and Donations, Other Governments, Intergovernmental Transfers, and Miscellaneous.

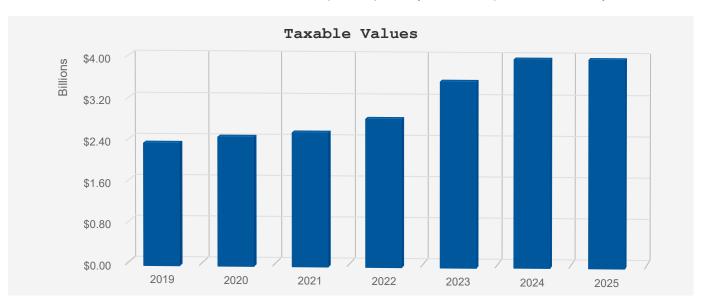
Estimated ad valorem taxes in the General Fund are \$1.4 million more than the previous year's estimate. This increase in the current year's estimate is a result of an increase in taxable values.

General Fund operating expenditures and budget transfers out total \$29,737,819, which represents a decrease of 14.3% over the prior year budget. The estimated total ending fund balance for the General Fund is projected to be \$9,199,742, representing 31% of operating expenditures, well above the 25%-35% target.

The City of Sachse utilizes a conservative strategy when projecting revenues and expenditures. Revenue and expenditure patterns are closely monitored so that adjustments to spending patterns can be implemented, if needed.

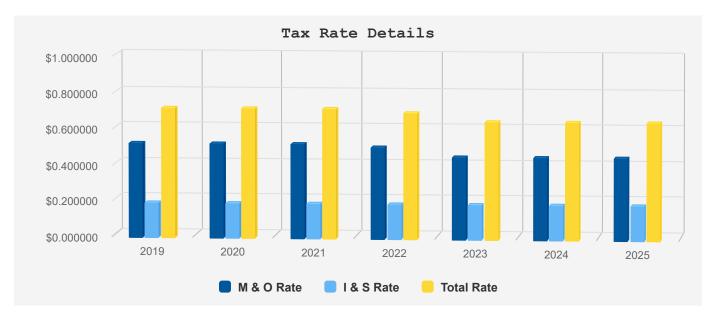
Property Values

Collin and Dallas Central Appraisal Districts assessed property market values at \$5.38 billion, which equates to an overall increase of \$0.4 billion or 8.9% from the preceding year. Estimated taxable values total \$4.65 billion; the chart below illustrates the taxable assessed values for the upcoming fiscal year and the previous six fiscal years.



Tax Rate

The 2024-2025 budget is based on an overall tax rate of \$0.650416 per \$100 of assessed value, the same rate as the prior year. The state tax code limits the amount of taxes that can be levied compared to the previous year, regardless of increased property values or addition of new properties to the tax rolls. Of the total tax rate, \$0.456209 is dedicated to maintenance and operations (M&O) in the General Fund. The portion of the tax rate dedicated to paying debt obligations is \$0.194207. The portion of the tax rate contributed to debt service is 29.86% of the overall tax rate and is consistent with the City's policy to maintain the debt service portion below 30%. The following graph represents a seven-year history of the City's total tax rates:



The average single-family home taxable value is currently \$420,885, an increase of \$37,535 (9.8%) from the previous year. At the tax rate of 0.650416, the city tax paid on the average single-family home will be \$2,738, an increase of \$244. The following table reflects the historical average value of single-family homes in Sachse.

| Tax Year | • | | Tax Rate | | | | verage City Tax Owed |
|----------|---------------|----|----------|----|-------|--|-------------------------|
| 2024 | \$ 420,885 | \$ | 0.650416 | \$ | 2,738 | | |
| 2023 | \$ 383,350 | \$ | 0.650416 | \$ | 2,493 | | |
| 2022 | \$ 340,289 | \$ | 0.650416 | \$ | 2,213 | | |
| 2021 | \$ 299,665 | \$ | 0.700734 | \$ | 2,100 | | |
| 2020 | \$ 284,716 | \$ | 0.720000 | \$ | 2,050 | | |
| 2019 | \$ 277,149 | \$ | 0.720000 | \$ | 1,995 | | |
| 2018 | \$ 261,965 | \$ | 0.720000 | \$ | 1,886 | | |
| 2017 | \$ 239,838 | \$ | 0.747279 | \$ | 1,792 | | |
| 2016 | \$ 218,380 | \$ | 0.757279 | \$ | 1,654 | | |
| 2015 | \$ 196,126 | \$ | 0.757279 | \$ | 1,485 | | |

Debt Service

A portion of the City's property tax is assigned to the debt service fund to pay for bonded indebtedness that has been issued for the construction of public infrastructure and public facilities. The following table is a summary of the City's total outstanding tax backed debt as of the beginning of the budget year (i.e., excludes antipcated new issuances during the budget year):

| General Obligation | Ċ | 33,760,000 |
|------------------------------------------------------------|----------|--------------|
| General Obligation | <u>ې</u> | 33,700,000 |
| Certificates of Obligation | \$ | 19,280,000 |
| Less amount allocated to Utility Fund repayment | \$ | (10,725,000) |
| Net amount allocated to property tax repayment | \$ | 42,315,000 |
| Net amount allocated to property tax repayment, per capita | \$ | 1,388 |
| Budget year debt service secured by property taxes | \$ | 5,108,100 |
| Less budget year debt service paid by Utility Fund | \$ | (780,613) |
| Net budget year debt service paid by property taxes | \$ | 4,327,487 |

Vehicle/Equipment Replacement Funds

The 2024-2025 budget includes continued funding of both the General and Utility Vehicle/Equipment Replacement Funds (VERF). The goal is to include recurring budgeted amounts in each department's annual budget toward future replacement of specifically identified assets (e.g., vehicles, equipment, etc.). This prevents large swings in departmental budget requests for replacement of aging assets and ensures available funding when replacement becomes necessary. Requests for additional assets (as opposed to the replacement of existing assets) are reviewed on an individual basis and, if approved, are purchased by the requesting department and are subsequently added to the inventory used to calculate the VERF allocation for that department.

The calculation begins with an inventory of currently identified vehicles and equipment. Each item is assigned an estimated useful life, replacement date, and replacement cost to arrive at an annual allocation. The inventory is updated annually to add new equipment and update estimated replacement dates and costs. The changes to the allocation should not be significant.

The General VERF is beginning the budget year with an estimated fund balance of \$2,636,686. Inflows, consisting primarily of departmental allocations, are budgeted at \$2,864,000, while outflows, consisting primarily of equipment replacement requests, are budgeted at \$451,732, leaving an ending balance to carry forward of \$5,048,954.

The Utility VERF is beginning the budget year with an estimated fund balance of \$00. Inflows, consisting primarily of departmental allocations, are budgeted at \$1,491,000, while outflows, consisting primarily of equipment replacement requests, are budgeted at \$85,068, leaving an ending balance to carry forward of \$1,405,932.

Capital Improvement Plan

Purpose of the Capital Improvement Plan (CIP)

The CIP establishes a five-year funding schedule for the purchase, construction, or replacement of physical assets of the City. Capital improvements typically have a useful life of over ten (10) years and value greater than \$10,000. The first year of the Capital Improvement Plan, is called the *Capital Budget*, and is appropriated in the same manner as the annual operating budget. Funds for projects are appropriated on an annual basis. Projects approved for subsequent years are approved for *planning purposes only* and do not receive authority until they are part of the *Capital Budget*.

The City is entering year ten (10) of a ten-year CIP. The five-year CIP includes projects deemed highest priority and necessary to meet the demands of growth as well as to properly maintain the infrastructure of the City.

Overview of the Approved CIP

The funds available in the first year of the CIP do not provide for all departmental CIP requests and needs. As the City continues to grow, it is projected that the City will manage both the growth in capital investment over the long-term in

addition to meeting the needs of citizens. Several projects are shown on the five-year CIP in anticipation that future funding will be identified.

The 2024-2025 budget includes \$33,200,977 in new capital project funding. The proposed projects will be paid for by funds received from these sources: General Fund, Utility Fund, Roadway Impact Fees, Street Maintenance Tax Fund, Drainage Revenues, Municipal Development District Sales Tax, American Rescue Plan Act (ARPA) grant funds, and bond proceeds.

Utility Fund

The Utility Fund operates on rates and charges that are examined on an annual basis to determine if the utility is self-operating. The fund consists of Water and Sewer Maintenance and Operations, Drainage, Billing, and Collections. Operating expenses are intended to be covered by operating revenues. The Utility is expected to begin the fiscal year with a \$23,940,606 fund balance. The total fund revenues are expected to be \$19,158,001 allowing for budgeted operating expenditures of \$12,666,336. Utility Fund revenues do not include revenue from water or wastewater impact fees; these fees are recorded in the Impact Fee Fund. Non-operating expenditures, which include capital outlay, debt payments and transfers out, are \$17,958,655.

The major expenditures in the Utility Fund other than routine maintenance are discussed below.

The North Texas Municipal Water District contract rate for "take-or-pay" water supply is increasing from \$3.69 per 1,000 gallons to \$3.90 per 1,000 gallons. The budgeted expenditures are increasing by \$219,403.

The City of Garland wholesale sewer rate to treat the City's effluent is increasing from \$3.19 per 1,000 gallons to \$3.29 per 1,000 gallons. The budgeted expenditures are increasing by \$114,576.

The transfer to the General Fund for allocated overhead expenses is decreasing by \$579,078 to a total of \$841,814. The combined Franchise Fees are estimated to increase by \$49,711 to a combined total of \$849,711; this fee is 4% of estimated operating revenues.

Debt service payments required to be paid from Utility Fund revenues are \$780,613.

Budgeted capital outlay expenditures in the Utility Fund include \$14,235,090 which consists of \$127,673 in capital equipment and the remainder in capital projects identified in the Capital Improvement Plan (CIP).

Street Maintenance Tax Fund

In May of 2021 voters approved continuation of a ¼ cent street maintenance sales tax for an additional four-year period. This revenue is limited in use and should be accounted for in a separate fund. This tax has generated over \$5.3 million since its inception for large maintenance projects throughout the City. The revenue budgeted for the current fiscal year is \$910,000, while expenditures budgeted are \$931,084.

Municipal Development District

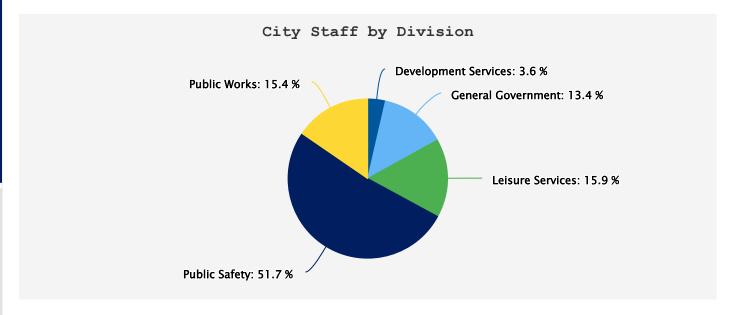
In November 2017, the voters of Sachse approved the final ¼ cent available for local sales tax to be directed to a newly created Municipal Development District. The City Council has designated that all revenues of the MDD be used for improvement, expansion, and rehabilitation of parks and trails. Collection of the additional ¼ cent of sales tax began in April 2018. The 2024-2025 budget estimates \$820,000 in sales tax revenue to be available for completion of parks and trails projects approved by the governing board of the MDD. The 2024-2025 budget includes \$1,521,888 for continued construction of Phase 1 of J.K. Sachse Park.

Programs And Staffing Levels

The 2024-2025 budget includes an increase of 1.0 FTE over the prior year budget. The increase consists of one new full-time Communications Specialist position to enhance social media communication with the public. This new position was added during the year.

The budget includes a salary adjustment for general service and public safety personnel.

The distribution of City staff is as follows:



Conclusion

This completes the highlights of the 2024-2025 budget. It is appropriate to thank the department heads who have put much time and expertise into the development of the budget. The completion of this budget would not have been possible without the hard work of the City Council, the Finance department, and the City Manager's Office staff. In addition, a special thanks to all City employees who have and continue to work hard to provide quality services to our citizens and who are committed to the success of the City of Sachse.

Respectfully submitted,

Gina C. Nash City Manager David Baldwin Finance Director



City of Sachse 469,429,4772

Taxing Unit Name Phone (area code and number)

3815-B Sachse Rd., Sachse, TX 75048 www.cityofsachse.com

Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). | \$ 4,060,435,387 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$\$ |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ |
| 4. | Prior year total adopted tax rate. | \$ |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: B. Prior year values resulting from final court decisions: -\$ \frac{63,978,862}{} | |
| | C. Prior year value loss. Subtract B from A. ³ | \$\$ |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: B. Prior year disputed value: C. Prior year undisputed value. Subtract B from A. 4 | \$ |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | s_205,179,214 |

Tex. Tax Code §26.012(14

² Tex. Tax Code 526.012(14 ³ Tex. Tax Code 526.012(13

⁴ Tex. Tax Code §26.012(13 ⁴ Tex. Tax Code §26.012(13

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| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$_3,717,306,182 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ | \$ |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: +\$ 4.841,653 | \$ <mark>4,900,833</mark> |
| 11. | Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use proper- ties that qualified in the prior year. A. Prior year market value: B. Current year productivity or special appraised value: -\$ 320 C. Value loss. Subtract B from A. 7 | ş <u>1,219,590</u> |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ <u>325,564,117</u> |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$\$ |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$_22,020,624 |
| 16. | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. | \$ |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 | \$ |
| 18. | Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. A. Certified values: S. 4,583,803,993 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. 612,613,272 | |
| | E. Total current year value. Add A and B, then subtract C and D. | \$ |

¹ Tex. Tax Code \$26.012(15)
1 Tex. Tax Code \$26.03(c)
2 Tex. Tax Code \$26.012(13)
16 Tex. Tax Code \$26.012(13)
17 Tex. Tax Code \$26.012(13)
18 Tex. Tax Code \$26.012(13)

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| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. 13 | |
| | A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 14 | |
| | B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15 | |
| | C. Total value under protest or not certified. Add A and B. | \$ 63,491,958 |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. 16 | \$_624,757,666 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. 17 | \$_3,409,925,013 |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. 18 | \$ <u></u> 0 |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. 19 | \$ |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$_164,107,162 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$_3,245,817,851 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20 | \$_0.683919/\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. 21 | \$ /\$100 |

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 28. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. | \$ 3,717,306,182 |

¹³ Tex, Tax Code §26.01(c) and (d) ¹⁴ Tex. Tax Code §26.01(c) ¹⁵ Tex. Tax Code §26.01(d) ¹⁶ Tex. Tax Code §26.012(6)(B)

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| | | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-----|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 30. | Total p | rior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ <u>16,958,685</u> |
| 31. | Adjust A. | M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year | |
| | В. | Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0 | |
| | c. | Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. | |
| | D. E. | Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function | 2 \$ 15,598,543 |
| 32. | Adjust | ed current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | § 3,245,817,851 |
| 33. | Curren | t year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.480573 /\$100 |
| 34. | Rate a | djustment for state criminal justice mandate. ²³ | |
| | A. | Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0\$ | |
| | В. | | |
| | | Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. — \$ 0 | |
| | c. | the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received | |
| | C. D. | the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. — \$ 0 | /\$100 \$/\$100 |
| 35. | D. | the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies \$ 0 Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 | |
| 35. | D. | the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. — \$ 0 Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.000000</u> /\$100 |
| 35. | D. Rate as | the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. — \$ 0 Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0. dijustment for indigent health care expenditures. 24 Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same pur | \$ <u>0.000000</u> /\$100 |
| 35. | D. Rate ac | the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. — \$ 0 Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 Enter the rate calculated in C. If not applicable, enter 0. dijustment for indigent health care expenditures. 24 Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same pur \$ 0 Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received | \$ <u>0.000000</u> /\$100 |

²² [Reserved for expansion] ²³ Tex. Tax Code §26.044 ²⁶ Tex. Tax Code §26.0441

| 2024 | 4 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts | Form 50-856 |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
| 36. | A. Current year indigent defense compensation. 25 A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 | |
| | E. Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 37. | Rate adjustment for county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. C. Subtract B from A and divide by Line 32 and multiply by \$100 | \$ 0.00000 /\$100 |
| 38. | Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year | \$ <u>0.000000</u> /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.480573 /\$100 V |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent | |

- or -

C. Add Line 40B to Line 39.

Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.

Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.

Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.

/\$100

\$ 0.480573 \$ 0.497393

²⁵ Tex. Tax Code §26.0442 ²⁶ Tex. Tax Code §26.0443

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| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| D41. | Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred | |
| | If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). | \$ |
| 42. | Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: | |
| | (1) are paid by property taxes, | |
| | (2) are secured by property taxes, | |
| | (3) are scheduled for payment over a period longer than one year, and | |
| | (4) are not classified in the taxing unit's budget as M&O expenses. | |
| | A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. 28 | |
| | Enter debt amount | |
| | B. Subtract unencumbered fund amount used to reduce total debt | |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | |
| | D. Subtract amount paid from other resources | |
| | E. Adjusted debt. Subtract B, C and D from A. | \$_7,732,007 |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector, 29 | \$_628,556 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ |
| 45. | Current year anticipated collection rate. | |
| | A. Enter the current year anticipated collection rate certified by the collector. 30 | |
| | B. Enter the prior year actual collection rate | |
| | C. Enter the 2022 actual collection rate | |
| | D. Enter the 2021 actual collection rate. 100.71 % | |
| | E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ | 100.71 |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$_7,053,372 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$_3,409,925,013 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$_0.206848/\$10 |
| 49. | Current year voter-approval tax rate. Add Lines 41 and 48. | \$ |
| D49. | Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. | \$_0.000000 \$/\$10 |

²⁷ Tex. Tax Code \$26.042(a) ²⁸ Tex. Tax Code \$26.012(7) ²⁹ Tex. Tax Code \$26.012(10) and 26.04(b) ²⁰ Tex. Tax Code \$26.04(b) ³¹ Tex. Tax Code \$526.04(h), (h-1) and (h-2)

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| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | \$_0 \$ |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | s <u>0</u> |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet. | 3,409,925,013 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ |
| 55. | Current year NNR tax rate, unadjusted for sales tax.35 Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet. | s |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. 36 Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet. | \$ |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | s_0 |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$_3,409,925,013 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ |

³² Tex. Tax Code §26.041(d) ³³ Tex. Tax Code §26.041(i) ³⁴ Tex. Tax Code §26.041(d) ³⁵ Tex. Tax Code §26.04(c) ³⁶ Tex. Tax Code §26.04(c) ³⁷ Tex. Tax Code §26.045(d) ³⁸ Tex. Tax Code §26.045(i)

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| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 62. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ <u>0.704241</u> /\$100 |

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. 39 The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. 40 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. 43

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 44

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| 63. | Year 3 Foregone Revenue Amount, Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value | |
| | A. Voter-approval tax rate (Line 67). | \$ 0.803834 /\$100 |
| | B. Unused increment rate (Line 66) | \$ 0.129965 /\$100 |
| | C. Subtract B from A. | \$ 0.673869 /\$100 |
| | D. Adopted ⊺ax Rate | \$ 0.650416 /\$100 |
| | E. Subtract D from C | \$ 0.023453 /\$100 |
| | F. 2023 Total Taxable Value (Line 60) | \$ 3,203,315,705 |
| | G. Multiply E by F and divide the results by \$100 | \$_751.273 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval | |
| | tax rate. Multiply the result by the 2022 current total value | \$ 0.780381 /\$100 |
| | A. Voter-approval tax rate (Line 67) | \$ 0.086497 /\$100 |
| | B. Unused increment rate (Line 66) | \$ 0.693884 /\$100 |
| | C. Subtract B from A | |
| | D. Adopted Tax Rate | \$ 0.650416 /\$100 |
| | E. Subtract D from C | \$ 0.043468 /\$100 |
| | F. 2022 Total Taxable Value (Line 60) | \$ 2.922.793.670 |
| | G. Multiply E by F and divide the results by \$100 | \$ 1.270.479 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval | |
| | tax rate. Multiply the result by the 2021 current total value | |
| | A. Voter-approval tax rate (Line 67). | \$ <u>0.787231</u> /\$100 |
| | B. Unused increment rate (Line 66) | \$ 0.040240 /\$100 |
| | C. Subtract B from A. | \$ 0.746991 /\$100 |
| | D. Adopted Tax Rate | \$ 0.700734 /\$100 |
| | E. Subtract D from C | \$ 0.046257 /\$100 |
| | F. 2021 Total Taxable Value (Line 60) | \$ 2.468,569,688 |
| | G. Multiply E by F and divide the results by \$100 | \$ 1.141.886 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ <u>3,163,638</u> /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100 | \$ <u>0.092777</u> /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ <u>0.797018</u> _/\$100 |

³⁹ Tex. Tax Code §26.013(b)

Tex. Tax Code \$26.013(b)
 Tex. Tax Code \$26.013(a)(1-a), (1-b), and (2)
 Tex. Tax Code \$926.013(a)(1), and (2)
 Tex. Tax Code \$926.0501(a) and (c)
 Tex. Tax Code \$926.0501(a) and (c)
 Tex. Local Gov't Code \$120.007(d)
 Tex. Local Gov't Code \$120.007(d)

Form 50-856

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. 45

| Line | De Minimis Rate Worksheet | Amount/Rate | |
|------|---------------------------------------------------------------------------------------------------------------|-------------|--|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet. | 0.480573 | |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$ | |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ | |
| 72. | Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. | s | |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ | |

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. 49

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | ine Emergency Revenue Rate Worksheet | |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. | \$ |
| 75. | Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$/\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. | \$\$ |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | \$ 3,245,817,851 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. 51 | \$ |

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code \$26.012(8-a) 47 Tex. Tax Code \$26.063(a)(1) 48 Tex. Tax Code \$26.042(b) 49 Tex. Tax Code \$26.042(f)

⁵⁰ Tex. Tax Code §§26.42(c)

⁵¹ Tex. Tax Code §§26.42(b)

| 2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts | Form 50-856 | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--|--|--|
| Line Emergency Revenue Rate Worksheet | Amount/Rate | | | |
| 81. Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ 0.797018 /\$100 | | | |
| SECTION 8: Total Tax Rate | | | | |
| Indicate the applicable total tax rates as calculated above. | | | | |
| No-new-revenue tax rate. As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26 | \$ 0.683919/\$100 | | | |
| Voter-approval tax rate. As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: 68 | \$ <u>0.797018</u> /\$100 | | | |
| De minimis rate. If applicable, enter the current year de minimis rate from Line 73. | \$ 0.702084/\$100 | | | |
| SECTION 9: Taxing Unit Representative Name and Signature | | | | |
| Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. 52 | | | | |
| print here John R. Ames, PCC, CTA | | | | |
| Printed Name of Taxing Unit Representative Taxing Unit Representative Date | | | | |
| DB 773024 | | | | |

Print

Truth-in-taxation Texas Property Tax Chapter 26 of Property Tax Code

| | | 2023 | | 2024 | | Change in | |
|-----------------------------------------------------------------------------------------------------|-----------------|------------------------------|-----------------|--------------|-----------------|----------------------------|-------------------------|
| | | Certified | | Certified | ١ | Values from | |
| | | Tax Rolls | | Tax Rolls | _ | Prior Year | Change |
| Property Value | | | | | | | |
| Market Values | | ,936,990,103 | | 375,146,256 | | 438,156,153 | 8.87% |
| Collin County | | ,836,844,233 | _ | ,943,699,526 | | 106,855,293 | 5.82% |
| Dallas County | - 3 | 3,100,145,870 | 3 | ,431,446,730 | | 331,300,860 | 10.69% |
| Taxable Values | 4 | ,138,101,222 | 4, | 647,114,451 | | 509,013,229 | 12.30% |
| Collin County | 1 | ,575,800,361 | 1 | ,719,965,724 | | 144,165,363 | 9.15% |
| Dallas County | 2 | 2,562,300,861 | 2 | ,927,148,727 | | 364,847,866 | 14.24% |
| Taxable Values (Adjusted for Freeze) | 3 | ,613,178,991 | 4. | 027,167,101 | | 413,988,110 | 11.46% |
| Collin County | | ,412,755,878 | | ,523,874,587 | | 111,118,709 | 7.87% |
| Dallas County | | 2,200,423,113 | | ,503,292,514 | | 302,869,401 | 13.76% |
| New Construction Taxable Values | | 212,599,604 | | 164,107,162 | | (48,492,442) | (22.81%) |
| Collin County | | 32,533,439 | | 15,979,626 | | (16,553,813) | (50.88%) |
| Dallas County | | 180,066,165 | | 148,127,536 | | (31,938,629) | (17.74%) |
| Danies County | | 100,000,100 | | 140,127,000 | | (31,930,029) | (17.7470) |
| Average Single Family Homestead Taxable Value | | 383,350 | | 420,885 | | 37,535 | 9.79% |
| Collin County | | 428,647 | | 472,606 | | 43,959 | 10.26% |
| Dallas County | | 363,044 | | 397,092 | | 34,048 | 9.38% |
| Rates and Values: | | | | | | | |
| No New Revenue Tax Rate | | 0.626779 | | 0.683919 | | 0.057140 | 9.12% |
| Proposed Tax Rate | | 0.650416 | | 0.650416 | | - | 0.00% |
| Debt Rate | | 0.194207 | | 0.194207 | | - | 0.00% |
| Maintenance and Operations | | 0.456209 | | 0.456209 | | - | 0.00% |
| Increase over/(under) the No New Revenue Rate | | 3.77% | | (4.90%) | | | |
| | | 25 725 222 | | 00 745 500 | | 0.000.040 | 44 540. |
| Total Tax Revenue (Proposed) | \$ | 25,785,289 | \$ | 28,765,538 | \$ | 2,980,249 | 11.56% |
| Debt (Debt Service Fund) | | 7,086,584 | | 7,697,361 | | 610,777 | 8.62% |
| Operations (General Fund) | | 16,646,996 | | 18,081,765 | | 1,434,769 | 8.62% |
| TIRZ 1 - PGBT | | 606,811 | | 1,180,352 | | 573,541 | 94.52% |
| TIRZ 2 - The Station | | 752,414 | | 951,445 | | 199,031 | 26.45% |
| TIRZ 3 - Highway 78 | <u>,</u> | 692,484 | ^ | 854,615 | <u>,</u> | 162,131 | 23.41% |
| 1¢ on the tax rate (equivalent) - General Fund | \$ | 329,773 | \$ | 356,801 | \$ | 27,028 | 8.20% |
| 1¢ on the tax rate (equivalent) - All Funds Amount of taxes imposed at the No New Revenue tax rate | \$ \$ | 361,318 25,936,749 | \$ \$ | 402,717 | \$ \$ | 41,399 5 845 749 | 11.46% 22.54% |
| • | <u>:</u> - | | | 31,782,499 | | 5,845,749 | |
| Amount of taxes imposed at the proposed tax rate | \$ | 26,914,872 | \$ | 30,225,576 | \$ | 3,310,703 | 12.3% |

Sources:

EntityData (dallascad.org)
Entity Website (collincad.org)

Statutory Requirements Truth-In-Taxation

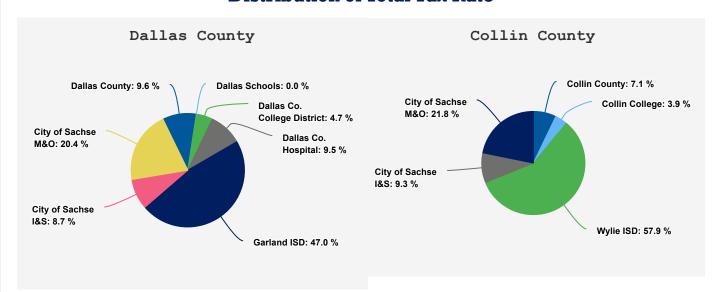
The Texas Constitution and Property Tax Code establish guidelines for taxing units to follow when adopting tax rates. This guide to tax rate setting is also known as "truth-in-taxation." The truth-in-taxation laws have two purposes: (1) to make taxpayers aware of tax rate proposals and, (2) to allow taxpayers, in certain cases, to approve or limit a tax increase.

Beginning in early August, the City takes the first step toward adopting a tax rate by publishing the no-new revenue and voter-approved tax rates, as calculated by the Dallas County Tax Office.

No-new-revenue tax rate: The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

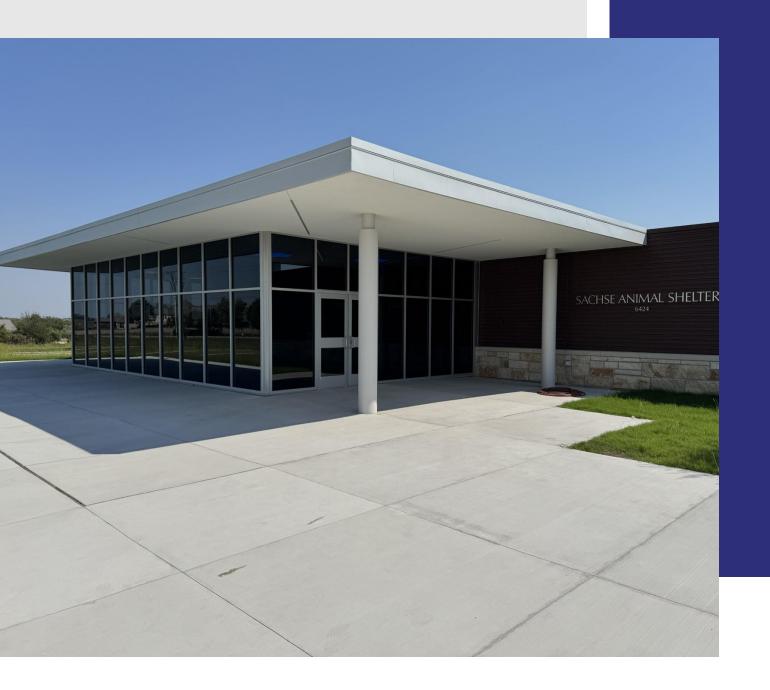
Voter-approval tax rate: The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates: the **Maintenance and Operations (M&O) Tax Rate** is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. The **Debt Rate** includes the debt service necessary to pay the taxing unit's debt payment in the coming year.

Distribution of Total Tax Rate



City Profile







A Message from Mayor Jeff Bickerstaff:

On behalf of the City Council, it is my pleasure to present this year's budget document. As Mayor, I believe in the iterative process of identifying goals, listening to residents, and working with City staff to align resources with community priorities is among the most important work we do at the City of Sachse. Building the budget is one of the most fundamental things we prepare: a process where the City Council evaluates operations and existing services, and works to identify opportunities to further enhance the quality of life for all of those who call Sachse home. The end result is a guide for City staff on the City Council's expectations for the upcoming year and a commitment to our residents on how we will serve them.

I encourage those reading this document to dig in and learn as much as possible about City operations and how we pay for them. If you have any questions or suggestions, please do not hesitate to contact myself, the City Council, or City staff. We are always looking for ways to better serve this community. We welcome your input and look forward to serving you.

I would like to commend staff for their transparency and creation of a document that best reflects the residents of this community, and thank you to the City Council for your input and diligence during this budget process.

Sincerely,

Mayor Jeff Bickerstaff

City of Sachse, TX

Phone 442-2622.

The City of Sachse (Saxie) is named after William C. Sachse and his wife, Elizabeth S. Sachse. Arriving from Herford, Prussia in 1840, Sachse settled in Texas in 1845. He bought 640 acres of land in Collin County, Texas and soon acquired an additional 5,000 acres. Sachse built the first cotton mill and cotton gins in the area, which were powered by ox and horsepower until 1869 when replaced by a steam powered plant. In 1886, Sachse donated land for the right-of-way to the Gulf, Colorado and Santa Fe Railway in exchange for naming the town in his honor. The town grew gradually over the years, its economic base being



cotton until the 1920s when onions became a major crop. During the early 1900's, the first schools in Sachse were built. Sachse is a residential community with a country atmosphere. Growth has continued as new residents discover the quality of life they are seeking on the outskirts of Dallas, Sachse became the twenty-fifth incorporated town in Dallas County in April 1956, when the population was 250. The City of Sachse adopted its Home Rule Charter in 1986.



City of Sachse at a Glance

| Date of Incorporation | 1956 |
|-------------------------------|------------------|
| Date of City Charter Adoption | 1986 |
| Form of Government | Home Rule City |
| | Council-Manager |
| Area-square miles | |
| City Limits | 9.9 square miles |
| Demographics | |
| Population | 30,483 |
| Median Age | 40.6 |
| \$ Avg Home Value | \$434,253 |
| \$ Avg Household Income | \$171,943 |
| Average Household Size | 3.18 |
| Building Permits | |
| Permits issued (fiscal year) | 1,299 |
| Single family dwelling | 101 |
| Building Insp. Conducted | 13,202 |
| \$ Value (SFD) (fiscal year) | \$27,473,404 |
| City Employees | |
| Full-time | 188.00 |
| Part-time | 5.00 |
| Seasonal | 1.50 |
| Department of Public Safety | |
| Police | |
| Police Stations | 1 |
| # of Employees | 56 |
| Police Vehicles | 26 |
| Fire-Rescue | |
| Fire-Rescue Stations | 2 |
| Fire-Rescue Engines | 4 |
| # of Employees | 42 |
| Parks & Recreation | |
| Acreage | |
| Developed | 179 |

Source: City of Sachse Referenced Department

| Playgrounds | 11 |
|--------------------------------------------------|-------|
| Baseball/Softball Fields | 6 |
| Outdoor Pickleball Courts | 2 |
| Splash Pads | 2 |
| Sand Volleyball Courts | 2 |
| Total Participants in Classes Held (fiscal year) | 2.970 |

| Public Schools | Enrollment |
|---------------------------------|------------|
| Elementary | |
| Armstrong (GISD) | 720 |
| Cox (WISD) | 675 |
| Whitt (WISD) | 725 |
| Sewell (GISD) | 708 |
| Middle School | |
| Hudson (GISD) | 1,102 |
| High School | |
| Sachse High (GISD) | 2,932 |
| Wylie ISD (WISD) | 19,357 |
| Garland ISD (GISD) | 50,787 |
| Municipal Water System | |
| Active Accounts | 9,645 |
| Avg customer consumption (gal.) | 8,210 |
| Water Mains (miles) | 167 |
| Fire Hydrants | 1,281 |
| Municipal Sewer System | |
| Active Accounts | 9,088 |
| Sanitary Sewer (miles) | 138 |
| Solid Waste Collection | |
| Active Accounts | 9,006 |
| Elections | |
| Registered Voters | 20,284 |

City Facilities

City Hall

3815 Sachse Road, Suite B 972-495-1212 Offices of City Manager, City Secretary, Human Resources, Community Development, Municipal Court, Utility Billing, Finance, Parks and Recreation, and City Council Chambers. ADA accessible.

Michael J Felix Community Center

3815 Sachse Road, Suite E 469-429-0275 25,000 square ft. space includes: a full court gymnasium, an indoor walking track, reservable meeting rooms, classrooms, a game room, and virtual fitness programs. ADA accessible.

Sachse Public Works

6420 Sachse Road 972-495-7600 Public Works facility for streets and drainage, water operations, and sewer operations. ADA accessible.

Sachse Police Station

3815 Sachse Road, Suite D 972-495-2271 (non-emergency) Police station is open 24 hours a day, 7 days a week. Facilities for 911 equipment, jail cells, records/evidence and training/meeting room. ADA accessible.

Sachse Fire-Rescue Station #1

5805 Bryan Street 469-429-9810 Fire-Rescue station #1 houses equipment, training/meeting room and storage space. ADA accessible.

Sachse Fire-Rescue Station #2

3012 Ranch Road 972-461-9800 Command station houses ambulance and fire equipment, training/meeting room, office and housing space for staff and 24-hour personnel. ADA accessible.

Animal Shelter

6436 Sachse Road 972-495-2271 Shelter for animals, animal adoption program and animal registration. ADA accessible.

Sachse Senior Center

3815 Sachse Road, Suite A 972-495-6282 Facility where seniors attend monthly meetings, conduct informative workshops and participate in fun and friendship. ADA accessible.

Sachse Public Library

3815 Sachse Road, Suite C 972-530-8966 City library offers various reading programs, interlibrary loan program, computer access and community room for non-profit use. ADA accessible.

City Parks

Cornwall Lane Park 1800 Cornwall Lane Park includes uncovered playground, pavilion, picnic tables, and barbeque grills.

Heritage Park 4408 Hudson Drive Park includes 3 lighted ball fields, soccer/football fields, covered playground, jogging/walking trail, picnic tables, barbeque grills, covered pavilion, shelters, concession stand and restrooms. Park is ADA accessible.

J.K. Sachse Park 4301 Ranchero Drive Park includes large covered pavilion, restrooms, walking/jogging trails, picnic tables, open green space, pickle ball courts, sand volleyball courts, and a state of the art spray park.

Joe & Patricia Stone Park 6000 Laurel Crest Park includes covered playground, pond, pavilion, picnic tables, and barbeque grills, shelters, and walking /jogging trail.

Muddy Creek Preserve 5400 Peasant Valley Road Park includes picnic tables and walking/jogging trail.

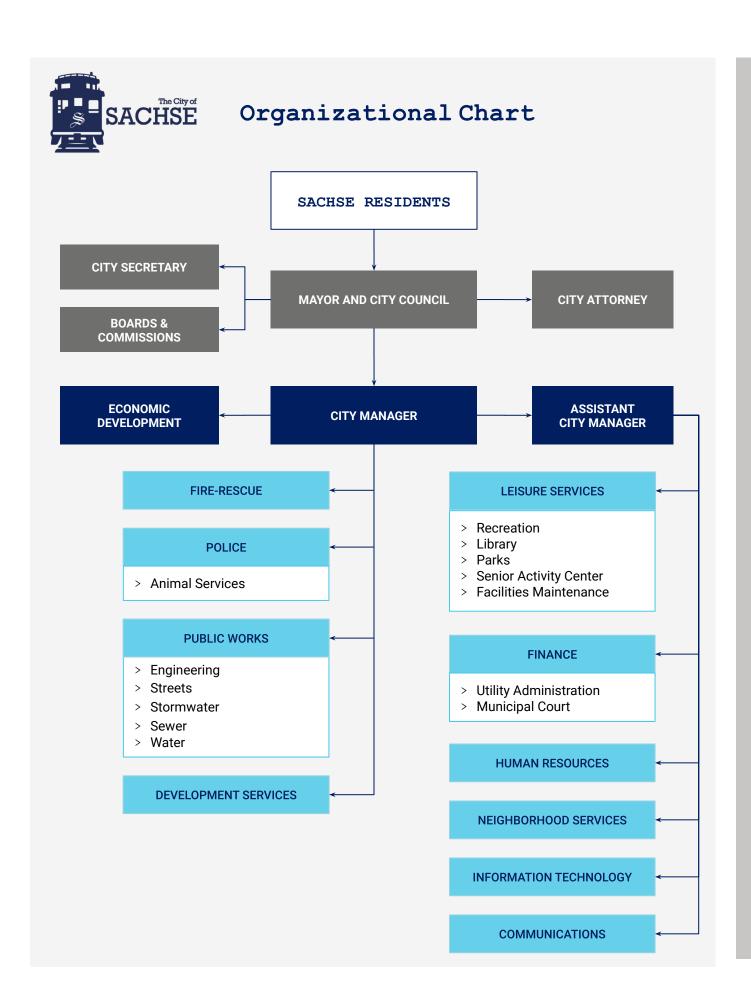
Dave Sanford Park 4915 Miles Road Park includes playground, pond, picnic tables, and walking/jogging trail. Park is ADA accessible.

Salmon Park 4302 Williford Road Park includes 1 lighted ball field, 1 practice field (unlit), covered playground, BBQ grills, covered pavilion, concession stand, and restrooms. Park is ADA accessible

Firefighters Park 2841 5th Street Park includes covered playground and pavilion, drinking fountain, restrooms, and walking/jogging trail. Playground equipment for children ages 2-12.

Undeveloped Parks

Bunker Hill Park, Cedar Creek Estates Park, Creek Crossing Park, and Sachse on the Creek Park.



City Of Sachse

Description Of Fund Structure

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as, any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Budgetary control is maintained at the fund level.

The budgeted funds of the City fall into two categories; governmental funds and proprietary funds. Governmental funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. Proprietary funds are used to account for activities that receive significant support from fees and charges. The governmental funds include the General Fund, the General Capital Projects Fund, the General Vehicle/Equipment Replacement Fund (VERF), the Debt Service Fund, the Special Revenue Fund, the American Rescue Plan Act (ARPA) Fund, three (3) impact fee funds, and three (3) tax increment reinvestment zone (TIRZ) funds reported as blended component units. The City's proprietary funds include the Utility Fund and the Utility Vehicle/Equipment Replacement Fund (VERF), both enterprise funds, as well as the Health Insurance Fund, an internal service fund.

For financial statement purposes, the City's governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees and interest associated with the current fiscal period are all considered to be susceptible to accrual and also have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the State and merchants at year end on behalf of the City are also recognized as revenue. Other receipts are not susceptible to accrual because generally they are not measurable until received in cash.

For financial statement purposes, the City's enterprise funds, the Utility Fund and Utility VERF, are accounted for using the accrual basis of accounting and the economic resources measurement focus. All assets and liabilities (whether current or noncurrent) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liability is incurred.

For budgetary purposes, all funds, including the Utility Fund and Utility VERF, utilize the modified accrual basis of accounting.

Governmental Funds

General Fund - the primary operating fund for the City. Financial resources include: property, sales and other taxes, franchise fees, fines, licenses and fees for services. Operating expenditures provide support for traditional tax-supported municipal services such as Public Safety, Parks, Library, Administration, and Public Works operations.

General VERF - accounts for acquisition of vehicles and equipment used in operations. Financial resources consist primarily of transfers from the General Fund. This fund is presented with the General Fund in audited financial statements.

General Capital Projects Fund - accounts for acquisition of capital assets or the construction of major capital projects (such as streets and sidewalks) not being financed by proprietary funds. Financial resources include: proceeds from the sale of obligation bonds, certificates of obligation, Impact Fees, and operating fund transfers.

Debt Service Fund - accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. Financial resources generated by a tax levy based on property values are used to pay debts incurred through the sale of obligation bonds, certificates of obligation, notes payable and other

debt instruments. Bonds finance long-term capital improvements to streets, parks, buildings and other infrastructure projects.

Special Revenue Funds - specific revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects). Funds under this category include: Municipal Court Security, Municipal Court Technology, Child Safety Program Fees, Police Training Fund, EMS Training Fund, Park Development Fees, PEG Channel Fees, Library Donations and Grants, Animal Control Donations, Senior Citizen Donations, Fire/EMS Donations, Public Use Funds, Special Park Funds, Street Maintenance Tax, and Impact Fee Fund.

Impact fee funds - The impact fee funds account for impact fees collected for specific projects related to development within the City. The City three (3) separate impact fee funds; the Roadway Impact Fee Fund, the Water Impact Fee Fund, and the Sewer Impact Fee Fund.

Tax increment reinvestment zone (TIRZ) funds - The Board of Directors of each respective TIRZ act primarily in an advisory role to the City Council, who exercise the ultimate financial control over the recommendations of the board, including its budget and expenditures. Therefore, the TIRZ funds are presented as a blended component unit of the City.

TIRZ 1 PGBT - The City created TIRZ 1 in November 2003 to encourage and accelerate planned development along the George Bush Eastern Extension of the Turnpike to the City. The five-member Board of Directors are appointed by the Sachse City Council and serve for two-year staggered terms. The members of the Board are citizens of Sachse. Any future debt obligations issued and backed by TIRZ 1 are to be repaid from property tax levies, based on the incremental increase in the real property values from the base year 2003

TIRZ 2 The Station – The City created TIRZ 2 in 2019 in conjunction with the Station development. The boundaries of TIRZ 2 overlay the Station development and incremental revenues derived from the zone will be used within the zone. TIRZ 1 was reduced in area to create TIRZ 2.

TIRZ 3 Highway 78 - The City created TIRZ 3 in 2021 to promote development or redevelopment along Highway 78.

Proprietary Funds

Utility Fund - accounts for operations that are financed and operated in a manner similar to private business; the intent of the City is to provide goods or services to the general public on a continual basis that will be self-supporting through the user charges. One combined enterprise fund is maintained including water, sanitary sewer and solid waste: **Water and Sanitary Sewer** - operates the water distribution system and the wastewater treatment plants, wastewater pumping stations, and collection systems; and **Solid Waste** - accounts for operations of the sanitation function of the City.

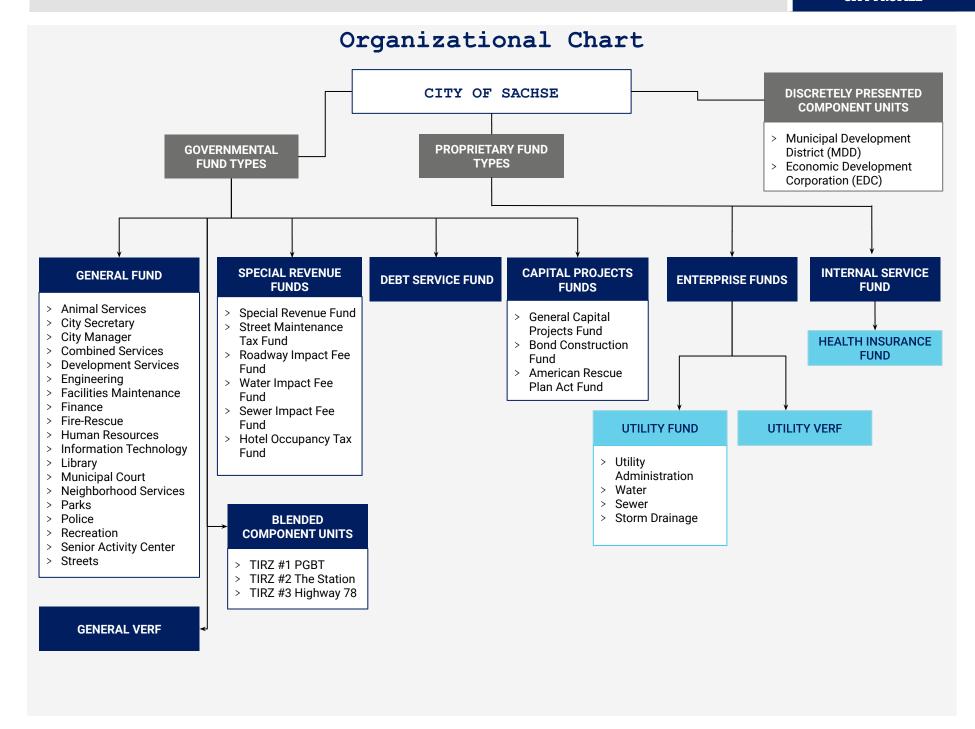
Utility VERF - accounts for the acquisition of vehicles and equipment used in operations. Financial resources consist primarily of transfers from the Utility Fund. This fund is presented with the Utility Fund in the audited financial statements.

Internal Service Fund - used to report any activity that provides goods or services to other funds or departments on a cost-reimbursement basis. The Health Insurance Fund is an internal service fund used to account for the expenditure of employee costs not directly allocated to operating departments.

Discretely Presented Component Units

Sachse Economic Development Corporation - serves all citizens of the City and is governed by a seven-member board of directors appointed by the Sachse City Council. The City Manager or City Manager's designee shall serve as Executive Director of the corporation. The SEDC is a 4B Corporation and is supported by a half-cent sales tax voted by referendum in 1994. The scope of public service of the SEDC benefits the government and its citizens and is operated primarily within geographic boundaries of the City.

Sachse Municipal Development District - approved by the voters of the City of Sachse in a Special Election held on November 7, 2017. The Sachse MDD is a political subdivision of the State of Texas and the City of Sachse, Texas, created in accordance with Chapter 377 of the Texas Local Government Code. The District was created for the purpose of developing and financing all development projects as that term is defined in Section 377.001(3) of the Act. The City Council has directed that the funds collected by the District shall be used towards the development projects that are specifically related to the park and recreation projects within the District and that the further development of park and recreation facilities within the District serves a public purpose. The District is supported by a 1/4 cent sales tax.



Strategic Plan





Strategic Initiative

The City Council and City Manager participated in a strategic planning workshop on March 18, 2017 with the following objectives:

- 1. Provide an opportunity for open City Council dialog about the high-priority issues and challenges facing the City of Sachse.
- 2. Promote and reinforce understanding and collaboration among members of the City Council and city management.
- 3. Review and validate key elements of the previously-developed Sachse Strategic Plan.
- Review the City's current status and progress against goals and initiatives established in the existing strategic plan.
- 5. Confirm and prioritize the strategic goals of the City Council in light of current conditions.
- 6. Identify any existing gaps between the current state and desired future state of the City of Sachse across key strategic domains.
- 7. Discuss and document actions needed to close those gaps over time.

The following goals were identified and prioritized during the workshop:

- 1. Meet the public safety needs of a growing citizen, student, and business population. (PS)
- 2. Strategically invest in the City's existing and future infrastructure. (IF)
- 3. Be a model of financial stewardship through growth management, responsible investment, and financial transparency. (FS)
- 4. Provide a high quality of life environment for families, individuals, businesses, and other organizations in Sachse. (HQL)
- 5. Make Sachse more prosperous through job creation and quality development that adds community value. (CV)
- 6. Provide excellent government services to Sachse citizens. (GS)

City staff conduct brainstorming sessions each year to identify action items in the short- and long-term to bring the identified goals to fruition. These action items were assigned to a specific department, or in some cases as a collaboration between multiple departments of the City.

Community input and engagement through the Comprehensive Plan which was adopted on March 6, 2017 and City Council direction are the basis of the 2024-2025 Strategic Plan.

| Strategic Plan FY 2024-2025 Department | PS | IF | FS | HQL | CV | GS |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------|-----------------------------|----------------|----|----------|
| Берагинен | 10 | | 10 | TIQL | | |
| City Manager | | | | | | |
| Prepare for Bond 2021 program | | ✓ | | ✓ | | |
| Support COVID-19 pandemic response through CARES | | · · · | | | | |
| Act and American Rescue Plan implementation | ✓ | √ | ✓ | ✓ | | ✓ |
| Complete a facilities assessment study | | ✓ | | | | ✓ |
| Explore internal cross-training options for various services in advance of the residential housing plateau | | | | | | ✓ |
| Increase community involvement and transparency | | | | | | |
| through expanded communications programming | | | | | | • |
| Make revisions to existing ordinances regarding substandard properties | | | | ✓ | | |
| mplement new bulk trash regulations | | | | | | |
| · · · · · · · · · · · · · · · · · · · | | | | | | |
| Develop neighborhood partnership programming | | | | | | |
| Development Services | | | | | | |
| • | | | | | | |
| Make amendments to the Zoning ordinances of the City, including architecture, landscaping, parking, signage, | | | | ✓ | ✓ | |
| use charts, and processes | | | | • | • | |
| Review and update code-related ordinances for | | | - | | | |
| Neview and update code-related ordinances for | | | | | ./ | |
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| Department | PS | IF | FS | HQL | CV | GS |
|---------------------------------------------------------------------------------------------------|----|----|----|-----|----|----|
| Implement actions that accomplish the recommendations provided in the fire department Master Plan | ✓ | | | | | |
| Increase community involvement through the development of the Fire Corp and Med Corp | ✓ | | | | | |
| Implement action plan to achieve an ISO Rating of 1 | ✓ | | | | | |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

GS = "Provide excellent government services to Sachse citizens."

| Parks | | | | |
|---------------------------------------------------------------------------------------------------|---|---|---|---|
| Work with Municipal Development District (MDD) Board to identify and fund park and trail projects | | ✓ | ✓ | ✓ |
| Work on updates to the Parks, Recreation, and Open Space Master Plan | | ✓ | | |
| Identify additional parks and open space opportunities | | ✓ | | |
| Initiate re-design of Heritage Park to include additional programming | | ✓ | | ✓ |
| | | | | |
| Police Department | | | | |
| Restore community programing and events canceled in | ✓ | ✓ | | ✓ |

| Police Department | | | |
|-----------------------------------------------------------------------------------------------------|---|---|---|
| Restore community programing and events canceled in previous year due to COVID-19 | ✓ | ✓ | ✓ |
| Expand E-Watch, Neighborhood Video, and Lockbox programs to 10% | ✓ | ✓ | ✓ |
| Leverage technology to improve efficiencies | ✓ | | |
| Complete and implement risk assessment/standard of coverage study | ✓ | | ✓ |
| Increase community involvement and transparency | ✓ | ✓ | ✓ |
| Conduct staff training related to professionalism, community values, and contemporary police topics | ✓ | ✓ | ✓ |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

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| Department | PS | IF | FS | HQL | CV | GS |
|--------------------------------------------------------------------------------------------------------|----|----|----|-----|----|----|
| Public Works | | | | | | |
| Complete construction of Sachse Road/5th Street widening | | ✓ | | | | |
| Complete construction of southeast water tower | | ✓ | | | | |
| Complete design of Phase 3 southeast sewer expansion and construction of Phases 1 and 2 | | ✓ | | | | |
| Complete final design work with stakeholders - Merritt Road re-alignment | | ✓ | | | | |
| Continue PASER Rating program for all City streets 10+ years old | | ✓ | | | | |
| Prepare for Bond 2021 program | | ✓ | ✓ | | | |
| Continued the TV inspections for all sewer mains 30+ years of age, identify sewer rehabilitation needs | | ✓ | | | | |
| DO #14 + 11 11 6 + 1 6 1 11 1 1 1 1 1 | | | ,, | | | |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

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Budget Summary





Budget Calendar (2024-2025 Fiscal Year)

All dates subject to change. Assumes property tax rate doesn't exceed voter-approval tax rate

March 6 (Wed.) Budget Kick-off Meeting

April 5 (Fri.) Personnel requests due to HR; Technology requests due to IT

April 8-12 (Mon.-Fri.) Finance/HR/IT/ACM meetings with department heads to review budget requests

May 1 (Wed.) Department budgets completed in Incode financial system and locked by Finance

May 13 (Mon.) Preliminary estimated values available from appraisal districts

May 23 (Thurs.) First draft budget to City Manager

June 3 (Mon.) City Council Meeting — early citizen input on budget

June 5-18 (Wed.-Tue.) City Manager meetings with department heads to review budget requests

June 11 (Tues.) Budget Townhall Meeting

June 20 (Thurs.) Economic Development Corporation Board Meeting — review and discuss proposed budget

June 24 (Mon.) Department budget revisions due to Finance, if applicable

July 5 (Fri.) Finance provides preliminary budget to City Manager

July 25 (Thurs.) Certified values available from Appraisal Districts (by July 25)

July 29 (Mon.) City Council Meeting — Budget Workshop; long-range financial plan

August 5 (est.) (Mon.) Dallas County submits completed No-New-Revenue and Voter-Approved Tax Rate

worksheets to entities (by Aug. 7)

August 8 (Thurs.) Municipal Development District Board Meeting — review, discuss, and approve budget

August 13 (Tues.) Budget Townhall Meeting

August 15 (Thurs.) City Manager's proposed budget submitted to Council (by Aug. 15)

August 15 (Thurs.) Economic Development Corporation Board Meeting — approve budget

August 19 (Mon.) City Council Meeting — City Manager presents proposed budget to Council (by Aug. 29);

schedule public hearings on tax rate (if necessary) and budget; record vote on maximum tax rate to consider; discuss budget, present no-new revenue and voter approval tax rates and

certify appraisal roles

August 20 (Tues.) Continuous Internet and T.V. "Notice of Tax Rate Public Hearing" begins (by Sept. 22 if rate

exceeds no-new-revenue rate, at least 7 days from tax rate hearing)

August 22 (Thurs.) Publish the "Notice of Budget Hearing" (by Sept. 18, 10-30 days from hearing) and "Notice of

Tax Rate Hearing" (if proposed rate exceeds no-new-revenue rate, by Sept. 22) or "Meeting to

Adopt the Tax Rate" (if tax rate does not exceed no-new-revenue rate, by Sept. 22)

September 3 (Tues.) City Council Meeting — hold public hearing on budget (by Sept. 30, at least 16 days from

proposed budget, Council must take some sort of action on budget); budget discussion; and

take action on budget (ex. set date for adoption)

September 16 (Mon.) City Council Meeting — hold public hearing on tax rate (if rate exceeds NNR); adopt budget

(by Sept. 29); ratify tax rate in the budget (if raise total property tax revenue); and approve proposed tax rate (requires 60% vote of Council if tax rate exceeds NNR rate. If rate is less

than NNR rate, by Sept. 24)

General Budget Process

Budgetary control is maintained with the annual adoption by City Council of an operating budget for each fiscal year from October 1 to September 30. The budget process detailed below is in adherence with budget policies.

Each year the City Council holds a work session for goal setting, review of the City's financial condition, and future capital and operating needs. The work session includes a summary of long-range financial projections to be considered in the development of the upcoming year's operating budget, as well as multi-year planning.

The budget is developed on a departmental level and adopted at the fund level. The Finance department begins in February updating all historical information and worksheets that detail expenditures and revenues on a departmental and line item level. The reports provide monthly expenditures with year-to-date totals, with a comparison to budget, giving a budget balance and unexpended percentage. To further aid in projections, the monthly report provides prior year comparison data of expenditures, revenue and budget balances.

The process begins with each department completing operating budget requests within the City's financial system, with detail and notes regarding significant changes. Requests for enhancement to programs or equipment are submitted separately for review by Human Resources, Information Technology, and/or Finance before submission to the City Manager for review. Requests for new equipment and personnel are analyzed for the long-term impact on future operating budgets. Requests for construction projects are submitted to Public Works for inclusion in the Capital Budget and determination of funding sources.

Budget proposals are due to Finance in May for incorporation into a working budget document. The budget requests are presented to the City Manager's Office in late May. A June management meeting is scheduled with the City Manager's Office and each individual department to jointly review all line items. This budget planning process helps each department focus on requirements to continue its existing level of service, as well as, evaluate the potential to expand service levels.

The Ad Valorem tax projections are a major component of all City budget discussions. When the certified tax rolls from the Collin and Dallas Central Appraisal Districts are released in late July to early August, the final preparation for a proposed budget is submitted to the City Council.

June, July, August, and September have scheduled City Council meetings to discuss the budget with City staff and hold public hearings. The first public hearing is held in June to allow early citizen input. The need for a public hearing on the proposed tax rate is determined by statute—if the proposed tax rate does not exceed either the No-new-revenue or Voter-approval tax rate, no public hearing is held on the tax rate. A single public hearing is required on the budget. Any amendments to the current year budget should be submitted prior to passage of the budget ordinance for the upcoming year.

The Mayor held a first of its kind Budget Town Hall with the public in August. The event was a success, and is planned to continue in future years. Visit www.cityofsachse.com/budget for a summary of questions and answers discussed at the Town Hall.

By late-September, the City Council has voted on the tax rate ordinance and the budget ordinance.

The fiscal year begins on October 1. Within 90 days of budget adoption, or as available, the completed Budget Document is distributed and made available to the public via website or requested hard copy.

Visit www.cityofsachse.com/budget for the latest budget communications.

ORDINANCE NO. <u>0-2024-</u>13

AN ORDINANCE OF THE CITY OF SACHSE, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, has been duly created by the financial office of the City of Sachse, Texas, in accordance with Chapter 102.002 of the Local Government Code; and

WHEREAS, as required by Section 7.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget reflecting financial policies for the year and forecasting revenues and expenditures for conducting the affairs of the City and providing a complete financial plan for the fiscal year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, as required by Section 7.04 of the City Charter, the proposed budget has been filed with the office of the City Secretary and the proposed budget was made available for public inspection in accordance with Chapter 102.005 of the Local Government Code and Section 7.04 of the City Charter; and

WHEREAS, a public hearing was held by the City in accordance with Chapter 102.006 of the Local Government Code and Section 7.05 of the City Charter, following due publication of notice thereof, at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed budget; and

WHEREAS, after full and final consideration, it is the opinion of the Sachse City Council that the 2024-2025 fiscal year budget as hereinafter set forth should be adopted; and

WHEREAS, in conjunction with the adoption of the 2024-2025 fiscal year budget, it is the opinion of the Sachse City Council that the Capital Improvement Plan should be adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS:

SECTION 1. That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Sachse, Texas, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, as submitted to the City Council by the City Manager, attached hereto as Exhibit "A", be and the same is hereby adopted as the budget of the City of Sachse for the fiscal year beginning October 1, 2024, and ending September 30, 2025.

1

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2024, and ending September 30, 2025, shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Sachse, Texas.

SECTION 3. That the Capital Improvement Plan, as submitted to the City Council by the City Manager, attached hereto as Exhibit "B", be and the same is hereby adopted as the Capital Improvement Plan of the City of Sachse, Texas.

SECTION 4. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2023-2024 are hereby ratified, and the budget approval for fiscal year 2023-2024, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

SECTION 5. That all ordinances of the City of Sachse, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 7. This Ordinance shall take effect immediately from and after its passage as the law in such cases provides.

PASSED AND APPROVED by the City Council of the City of Sachse, Texas this the 16th day of September, 2024.

SACHSE S *

APPROVED:

n Blukerstart, Mayor

DULY ENROLLED:

Leah K Granger, City Secretary

APPROVED AS TO FORM:

4 1/0/2 /r

Joseph J. Gorfida, Jr., City Attorney

City of Sachse Budget Fiscal Year Beginning October 1, 2024 Exhibit "A"

| Fund | Operating Budget | Capital Budget | 2024-2025 Budget |
|--------------------------------------------|---------------------|-------------------|---------------------|
| General Fund | \$29,737,819 | \$ - | \$29,737,819 |
| Other Governmental Funds | | | |
| American Rescue Plan Act Fund | - | 853,848 | 853,848 |
| Bond Construction Fund | 250,000 | 39,406,778 | 39,656,778 |
| Capital Projects Fund | - | 13,801,038 | 13,801,038 |
| Debt Service Fund | 7,707,088 | _ | 7,707,088 |
| General Vehicle/Equipment Replacement Fund | 451,732 | - | 451,732 |
| Hotel Occupancy Tax Fund | 5,000 | - | 5,000 |
| Impact Fee Fund | 8,300,000 | - | 8,300,000 |
| Roadway Impact Fee Fund | - | - | - |
| Sewer Impact Fee Fund | 700,000 | 725,000 | 1,425,000 |
| Special Revenue Fund | 157,000 | - | 157,000 |
| Street Maintenance Tax Fund | - | 931,084 | 931,084 |
| Water Impact Fee Fund | - | 1,725,000 | 1,725,000 |
| Internal Service Funds | | | |
| Health Insurance Fund | 99,500 | - | 99,500 |
| Enterprise Funds | | | |
| Utility Fund | 15,443,598 | 15,181,393 | 30,624,991 |
| Utility Vehicle/Equipment Replacement Fund | 85,068 | - | 85,068 |
| Component Units | | | |
| Economic Development Corporation | 2,180,980 | - | 2,180,980 |
| Municipal Development District | 50,000 | 1,471,888 | 1,521,888 |
| TIRZ 1 | 1,600,000 | - | 1,600,000 |
| TIRZ 2 | 760,000 | - | 760,000 |
| TIRZ 3 | 2,000,000 | - | 2,000,000 |
| Total City Budget | \$69,527,785 | \$74,096,029 | \$143,623,814 |

Exhibit "B" 2024-2025 Capital Improvement Plan

| 2024-2025 Capital Improvement Plan | FY 24-25 Beginning CIP Balance (thru 3Q FY 23-24) | FY 24-25 Budget | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Project Cost |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|----------------------------------------------|--------------------------------------|-----------------------|
| REVENUES | | | | | | | | | |
| Beginning Fund Balance | | 50,929,550 | 11,328,521 | 10,817,521 | 9,780,021 | 28,759,171 | 34,223,171 | 11,328,521 | |
| General Capital Revenues Notes/Bonds/Certificates of Obligations November 2021 Proposition - General Obligation Bond Funds Certificates of Obligation - General May 2028 Proposition - General Obligation Bond Funds Grants/Reimbursements | 13,538,175 | 27,300,000 - - | 8,700,000 3,666,667 - | | - - 27,000,000 | | - - 10,000,000 | 8,700,000 3,666,667 37,000,000 | |
| American Rescue Plan Act (ARPA) Funds TxDot Grants Other Agency Grants Transfers | 2,404,133 - - | - - - | 30,000,000 3,000,000 | - - - | - - - | - - - | - - - | 30,000,000 3,000,000 | |
| General Fund (one-time) General Fund (on-going programs) Roadway Impact Fees | 4,732,975 - 1,016,280 | - 480,000 250,000 | - 680,000 250,000 | - 680,000 250,000 | - 680,000 250,000 | - 680,000 250,000 | - 680,000 250,000 | 3,400,000 1,250,000 | |
| Other Economic Development Corporation General Capital Project Available Fund Balance Street Maintenance Sales Tax Municipal Development District Sales Tax | 96,100 1,010,190 987,158 | - 810,000 800,000 | - 850,000 840,000 | - 892,000 882,000 | - 936,000 926,000 | - 982,000 972,000 | - 1,031,000 1,020,000 | - 4,691,000 4,640,000 | |
| Developer Contributions Mitigation Plan Fees Investment Interest Sale of Assets Miscellaneous Revenues | 173,699 - - - | 540,000 - - | 500,000 - - | 450,000 - - | 400,000 - - | 350,000 - - | 300,000 - - | 2,000,000 - - | |
| Subtotal General Capital Revenues | 23,958,710 | 30,180,000 | 48,486,667 | 3,154,000 | 30,192,000 | 3,234,000 | 13,281,000 | 98,347,667 | |
| Utility Revenues Notes/Bonds/Certificates of Obligations Certificates of Obligation - Utility Transfers Utility Fund Operations (unallocated) | 18,353,689 | - | 7,333,333 | - | - | - | - | 7,333,333 | |
| Utility Fund Water Operations Utility Fund Sewer Operations Stormwater Drainage Fee Water Impact Fees | - 1,212,289 4,682,812 | 2,250,000 1,000,000 240,000 500,000 | 2,250,000 1,000,000 245,000 500,000 | 2,250,000 1,000,000 250,000 500,000 | 2,250,000 1,000,000 255,000 500,000 | 2,250,000 1,000,000 260,000 500,000 | 2,250,000 1,000,000 265,000 500,000 | | |
| Sewer Impact Fees Subtotal Utility Revenues | 2,722,049 26,970,839 | 325,000 4,315,000 | 350,000 11,678,333 | 350,000 4,350,000 | 350,000 4,355,000 | 350,000 4,360,000 | 350,000 4,365,000 | 1,750,000 29,108,333 | |
| | | | | | | | | | |
| Total All Revenues | 50,929,550 | 34,495,000 | 60,165,000 | 7,504,000 | 34,547,000 | 7,594,000 | 17,646,000 | 127,456,000 | |
| Beginning | Beginning Fund Balance | | | | 9,780,021 | 28,759,171 | 34,223,171 | 11,328,521 | |
| | Total Revenues Total Expenditures | | | | 34,547,000 15,567,850 | 7,594,000 2,130,000 | 17,646,000 4,880,000 | 127,456,000 91,795,350 | 185,427,986 |
| Ending | Fund Balance | 11,328,521 | 10,817,521 | 9,780,021 | 28,759,171 | 34,223,171 | 46,989,171 | 46,989,171 | |

Exhibit "B" 2024-2025 Capital Improvement Plan

| | | | Project | t Inception-t | o-Date | | | | | | | | | |
|--------------|--------------------------------------------------------------|--------------------------------------|------------|----------------------------------|------------------------------------|-----------------------------|-------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| CIP No. | Project | Estimated Capital Project Cost | Budget | Actuals (thru 3Q FY 23-24) | Remaining Budget (Carry-fwd) | FY 24-25 New Requests | FY 24-25 Budget (New & Carry- Forward) | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Project Cost |
| | DITURES | - | • | | | | • | | | | | | • | |
| Roadway | (1) | | | | | | 1 | | | | • | | | |
| R-OG-01 | Street and Alley Maintenance (on-going) ^(U) | 3,180,000 | 450,000 | 269,793 | 180,207 | 455,000 | 635,207 | 455,000 | 455,000 | 455,000 | 455,000 | 455,000 | 2,275,000 | 3,180,000 |
| R-OG-02 | Sidewalk Maintenance (on-going) ^(U) | 1,200,000 | - | - | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 | 1,200,000 |
| R-12-13 | Merritt Road Re-alignment & Widening ^(U) | 36,500,000 | 6,500,000 | 4,432,341 | 2,067,659 | - | 2,067,659 | 30,000,000 | - | - | - | - | 30,000,000 | 36,500,000 |
| R-13-03 | Pleasant Valley Road ^(U) | 300,000 | 300,000 | 54,296 | 245,704 | - | 245,704 | - | - | - | - | - | - | 300,000 |
| R-23-03 | Miscellaneous Street Repair ^{(U)*} | 1,950,000 | 300,000 | 200,916 | 99,084 | 250,000 | 349,084 | 250,000 | 250,000 | 300,000 | 300,000 | 300,000 | 1,400,000 | 1,950,000 |
| R-24-03 | Woodbridge Parkway | 2,600,000 | 2,600,000 | - | 2,600,000 | - | 2,600,000 | - | - | - | - | - | - | 2,600,000 |
| R-24-04 | Traffic Signal Maintenance and Upgrades | 360,000 | 120,000 | - | 120,000 | - | 120,000 | 120,000 | - | 120,000 | - | - | 240,000 | 360,000 |
| R-25-01 | Asphalt Overlay - Sachse Road (Merritt to City Limits) | 200,000 | - | - | - | 200,000 | 200,000 | - | - | - | - | - | - | 200,000 |
| R-25-02 | Old Ben Davis - Ben Davis Road to Bunker Hill Road | 1,000,000 | - | - | - | 100,000 | 100,000 | 900,000 | - | - | - | - | 900,000 | 1,000,000 |
| R-25-03 | Mapleshade/Harvest Alley | 132,000 | - | - | - | 132,000 | 132,000 | - | - | - | - | - | - | 132,000 |
| R-25-04 | 4th Street/Sachse Street/Floyd Street Overlay | 150,000 | - | - | - | 150,000 | 150,000 | - | - | - | - | - | - | 150,000 |
| | Bonanza and 2nd Street Asphalt Reconstruction | 496,000 | - | - | - | - | - | 496,000 | - | - | - | - | 496,000 | 496,000 |
| | Cartwright/Big Valley Mill and Overlay | 511,500 | - | - | - | - | - | - | 511,500 | - | - | - | 511,500 | 511,500 |
| | Subtotal Roadway | 48,579,500 | 10,270,000 | 4,957,346 | 5,312,654 | 1,487,000 | 6,799,654 | 32,421,000 | 1,416,500 | 1,075,000 | 955,000 | 955,000 | 36,822,500 | 48,579,500 |
| Parks & Tra | ails | | | | | | | | | | | | | |
| P-22-04 | J.K. Sachse Park Construction ^(U) | 4,346,814 | 3,641,250 | 2,871,788 | 769,462 | 705,564 | 1,471,888 | - | - | - | - | - | - | 4,346,814 |
| F-24-07 | Heritage Park Expansion Projects ^(U) | 1,700,000 | 1,700,000 | 59,732 | 1,640,268 | - | 1,640,268 | - | - | - | - | - | - | 1,700,000 |
| | Murphy-Sachse-Wylie-NTMWD Trail | 3,000,000 | - | - | - | - | - | 3,000,000 | - | - | - | - | 3,000,000 | 3,000,000 |
| | Subtotal Parks & Trails | 9,046,814 | 5,341,250 | 2,931,520 | 2,409,730 | 705,564 | 3,112,156 | 3,000,000 | - | - | - | - | 3,000,000 | 9,046,814 |
| Facilities/0 | Other | | | | | | | | | | | | | |
| F-24-12 | Service Center* | 17,000,000 | 6,000,000 | - | 6,000,000 | - | 6,000,000 | 11,000,000 | _ | - | _ | - | 11,000,000 | 17,000,000 |
| F-24-13 | Comprehensive Plan Update ^(U) | 300,000 | 300,000 | 32,800 | 267,200 | - | 267,200 | - | - | - | - | - | - | 300,000 |
| | Subtotal Facilities | 17,300,000 | 6,300,000 | 32,800 | 6,267,200 | | 6,267,200 | 11,000,000 | - | | - | | 11,000,000 | 17,300,000 |
| Neighborh | ood Services | | | | | | | | | | | | | |
| | Neighborhood Programs (on-going) | 150,000 | - | - | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 | 150,000 |
| | Subtotal Neighborhood Services | 150,000 | - | - | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 | 150,000 |
| Rond Pron | osition 2021 | | | | | | | | | | | | | |
| BP-21-A01 | Sachse Road Phase 2 | 14,675,000 | 1,700,000 | 126,739 | 1,573,261 | 12,975,000 | 14,548,261 | _ [| _ | _ | _ | _ | _ | 14,675,000 |
| BP-21-A02 | Sachse Road Phase 3 | 8,710,000 | 1,700,000 | 120,733 | 1,373,201 | 12,575,000 | 14,540,201 | 8,710,000 | _ | _ | | | 8,710,000 | 8,710,000 |
| BP-21-B01 | Streets & Roads - Bailey-Hooper Road ^(U) | | 10.660.000 | 828,995 | 9,831,005 | 1 200 000 | 11,031,005 | 8,710,000 | _ | _ | _ | _ | 8,710,000 | 11,860,000 |
| BP-21-B01 | Streets & Roads - Westcreek | 11,860,000 | 10,660,000 | 020,995 | 9,051,005 | 1,200,000 | | - | - | - | - | - | - | |
| BP-21-B02 | Streets & Roads - Westcreek Streets & Roads - Williford Road | 2,820,000 7,170,000 | - | - | - | 2,820,000 7,170,000 | 2,820,000 7,170,000 | - | - | - | - | - | - | 2,820,000 7,170,000 |
| | | | 675.000 | 674.004 | | | | - | - | - | - | - | | |
| BP-21-C01 | Neighborhood Package ^(U) | 4,975,000 | 675,000 | 674,994 | 6 | 4,300,000 | 4,300,006 | - | - | - | - | - | - | 4,975,000 |
| BP-21-D01 | Animal Shelter ^(C/SC) | 5,000,000 | 5,000,000 | 4,262,494 | 737,506 | 20 465 000 | 737,506 | 0.740.000 | - | - | - | - | 0.740.000 | 5,000,000 |
| *Project na | Subtotal Bond Proposition 2021 | 55,210,000 | 18,035,000 | 5,893,222 | 12,141,778 | 28,465,000 | 40,606,778 | 8,710,000 | - | - | - | - | 8,710,000 | 55,210,000 |

*Project name change

Note- Projects are not assigned a CIP number until budget is requested.

LEGEND

(C/SC) - Project Complete, or Substantially Complete

^(U) - Project Underway

Exhibit "B" 2024-2025 Capital Improvement Plan

| | | | Project Inception-to-Date | | | FY 24-25 | | | | | | | | |
|----------|--------------------------------------------------------------------------------------|--------------------------------------|---------------------------|----------------------------------|------------------------------------|-----------------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| CIP No. | Project | Estimated Capital Project Cost | Budget | Actuals (thru 3Q FY 23-24) | Remaining Budget (Carry-fwd) | FY 24-25 New Requests | Budget (New & Carry- Forward) | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Project Cost |
| Water | | | | | | | | | | | | | | |
| W-14-01 | Maxwell Creek Pump Station ^(C/SC) | 5,765,000 | 5,765,000 | 4,863,100 | 901,900 | - | 901,900 | - | - | - | - | - | - | 5,765,000 |
| | Public Works Pump Station Generator ^(C/SC) | 680,000 | 680,000 | 552,327 | 127,673 | - | 127,673 | - | - | - | - | - | - | 680,000 |
| | 3rd Street - SH 78 to Ingram | 630,000 | 130,000 | - | 130,000 | 500,000 | 630,000 | - | - | - | - | - | - | 630,000 |
| | Tank Maintenance and Cleaning | 205,000 | 65,000 | 28,307 | 36,693 | - | 36,693 | 70,000 | - | 70,000 | - | - | 140,000 | 205,000 |
| | Public Works Pump Station - Pump Installation and Upgrades ^(U) | 1,300,000 | 800,000 | 9,477 | 790,523 | 500,000 | 1,290,523 | - | - | - | - | - | - | 1,300,000 |
| | Maxwell Creek Pump Station GST Painting | 1,300,000 | - | - | - | 200,000 | 200,000 | 1,100,000 | - | - | - | - | 1,100,000 | 1,300,000 |
| W-25-06 | Utility Master Plan Updates | 250,000 | - | - | - | 250,000 | 250,000 | - | - | - | - | - | - | 250,000 |
| | Large Water Valve Replacement Program | 900,000 | - | - | - | 300,000 | 300,000 | - | 300,000 | - | 300,000 | - | 600,000 | 900,000 |
| W-25-08 | Maxwell Creek Pump Station Fence Improvements | 185,000 | - | - | - | 185,000 | 185,000 | - | - | - | - | - | - | 185,000 |
| | 5th Street Water Tower Painting | 1,200,000 | - | - | - | - | - | 800,000 | 400,000 | - | - | - | 1,200,000 | 1,200,000 |
| | Herring Circle Water & Sewer Lines | 300,000 | - | - | - | - | - | 300,000 | - | - | - | - | 300,000 | 300,000 |
| | Elevated Water Storage Tower (Ingram Road) | 3,000,000 | - | - | - | - | - | 1,000,000 | 2,000,000 | - | - | - | 3,000,000 | 3,000,000 |
| | 8-inch WL from Pecan Grove to Ponderosa | 200,000 | - | - | - | - | - | 200,000 | - | - | - | - | 200,000 | 200,000 |
| | AMI Water Meter Updates | 2,000,000 | - | - | - | - | - | - | 1,000,000 | 1,000,000 | - | - | 2,000,000 | 2,000,000 |
| | Sachse South Estates Water Main Replacement | 500,000 | - | - | - | - | - | - | - | 500,000 | - | - | 500,000 | 500,000 |
| | Subtotal Water | 18,415,000 | 7,440,000 | 5,453,211 | 1,986,789 | 1,935,000 | 3,921,789 | 3,470,000 | 3,700,000 | 1,570,000 | 300,000 | | 9,040,000 | 18,415,000 |
| Sewer | | | | | | | | | | | | | | |
| | Sewer Rehab Hwy 78 at Old City Hall | 249,000 | 249,000 | _ | 249,000 | - | 249,000 | _ | _ | - | _ | _ | - | 249,000 |
| | Southeast Sewer Expansion: Trunk Line A from Sachse Rd to SE | 11,398,413 | 11,865,000 | 178,154 | 11,686,846 | (466,587) | 11,220,259 | - | - | - | - | _ | _ | 11,398,413 |
| 33 2 | Lift Station ^(U) | , 5 5 6 , 5 | , 6 6 5 , 6 6 6 | 170,101 | 11,000,010 | (100,001) | , | | | | | | | 1.75567115 |
| SS-24-19 | Sewer Manhole Odor and Gas Remediation** | 60,000 | 60,000 | _ | 60,000 | - | 60,000 | - | - | - | - | _ | _ | 60,000 |
| | Murphy Road Sewer Main Repair ^(U) ** | 140,000 | 140,000 | - | 140,000 | - | 140,000 | - | - | - | - | - | _ | 140,000 |
| | Ponderosa/Bonanza Sewer Main Replacement | 450,000 | - | - | - | 450,000 | 450,000 | - | - | - | - | - | _ | 450,000 |
| | Manhole Lining and Rehabilitation (on-going) | 500,000 | _ | - | _ | - | - | 250,000 | - | 250,000 | - | - | 500,000 | |
| | Natchez 8" Sewer Line (Jefferson to Cornwall) | 400,000 | _ | - | _ | - | _ | 400,000 | - | - | - | - | 400,000 | 400,000 |
| | Merritt Road 16" Forcemain Replacement | 600,000 | _ | - | _ | - | _ | - | 150,000 | 450,000 | - | - | 600,000 | 600,000 |
| | Sachse Street - Ben Davis Street to 3rd Street | 150,000 | _ | _ | _ | - | _ | _ | 150,000 | - | _ | _ | 150,000 | 150,000 |
| | Oak Ridge Circle SS Repair | 200,000 | - | - | _ | - | - | - | - | - | - | 200,000 | 200,000 | 200,000 |
| | Subtotal Sewer | 14,147,413 | 12,314,000 | 178,154 | 12,135,846 | (16,587) | 12,119,259 | 650,000 | 300,000 | 700,000 | - | 200,000 | 1,850,000 | 14,147,413 |
| Drainage | | | | | | , , , | | , | , | | | | , , | |
| | Vicksburg Drainage Easement ^(U) | 451,409 | 451,409 | 63,519 | 387,890 | | 387,890 | | | 1 | I | 1 | | 451,409 |
| | Small Drainage Projects ^(U) | | | 05,519 | | • | 80,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | 580,000 |
| | Stormwater Utility Rate Study ^(U) | 580,000 200,000 | 80,000 200,000 | 23,697 | 80,000 176,303 | • | 176,303 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | 200,000 |
| | | 300,000 | 200,000 | 23,097 | 170,303 | 50,000 | 50,000 | 50,000 | E0 000 | E0 000 | E0 000 | E0.000 | 350,000 | |
| | Heritage Park Pond Maintenance | | - | - | - | | | | 50,000 | 50,000 | 50,000 | 50,000 | | |
| | Cornwall Street Drainage Improvements | 1,050,000 | - | - | - | 150,000 | 150,000 | 400,000 | - | - | 500,000 | - | 900,000 | |
| | Sachse Road Parking Lot Detention Rowlett Creek Gabion Improvements | 1,400,000 2,150,000 | - | - | - | 400,000 | 400,000 | 500,000 150,000 | 500,000 1,500,000 | 500,000 | - | - | 1,000,000 2,150,000 | 1,400,000 2,150,000 |
| | · | | - | - | - | - | - | | | | - | - | | |
| | Willow Lake Inspection and Maintenance Bunker Hill Detention Pond Maintenance | 250,000 150,000 | - | - | - | - | | 50,000 150,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 150,000 | |
| | | | - | - | - | - | - | 150,000 | 750,000 | - | - | - | | |
| | SH 78 at Williford | 750,000 | - | - | - | - | - | - | 750,000 | - | - | - | 750,000 | |
| | Jackson Meadows Pond Maintenance | 150,000 | - | - | - | - | - | - | 150,000 | 1 000 000 | - | - | 150,000 | |
| | Spring Meadows Estates Detention Pond Re-design | 1,800,000 | - | - | - | - | - | - | - | 1,800,000 | 450.000 | - | 1,800,000 | |
| | Anthony Lane Creek Maintenance | 150,000 | - | - | - | - | - | - | - | - | 150,000 | 2 500 000 | 150,000 | |
| | Long Branch from Dewitt to SH78 | 3,500,000 | 724 400 | 07.246 | 644.402 | - | 1 244 402 | 1 400 000 | 2 400 000 | 2 500 000 | 950.000 | 3,500,000 | 3,500,000 | |
| | Subtotal Drainage officinated approval of FY 23-24 Amendment brought to Council on S | 12,881,409 | 731,409 | 87,216 | 644,193 | 600,000 | 1,244,193 | 1,400,000 | 3,100,000 | 2,500,000 | 850,000 | 3,700,000 | 11,550,000 | 12,881,409 |

^{**} Reflects anticipated approval of FY 23-24 Amendment brought to Council on September 16, 2024

Note- Projects are not assigned a CIP number until budget is requested.

LEGEND

⁽C/SC) - Project Complete, or Substantially Complete

^(U) - Project Underway

Exhibit "B" 2024-2025 Capital Improvement Plan

| | | | Projec | t Inception-t | o-Date | | EV 24 25 | | | | | | | |
|------------|--------------------------------------------------------|--------------------------------------|------------|----------------------------------|------------------------------------|-----------------------------|-------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| CIP No. | Project | Estimated Capital Project Cost | Budget | Actuals (thru 3Q FY 23-24) | Remaining Budget (Carry-fwd) | FY 24-25 New Requests | FY 24-25 Budget (New & Carry- Forward) | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Project Cost |
| Bond Propo | osition 2028 | | | | • | • | • | | | | | | | |
| | Ashwood Lane (3314-3400) | 307,500 | - | - | - | - | - | - | - | 307,500 | - | - | 307,500 | 307,500 |
| | Blossom Drive | 612,000 | - | - | - | - | - | - | - | 612,000 | - | - | 612,000 | 612,000 |
| | Brookhollow Drive | 406,400 | - | - | - | - | - | - | - | 406,400 | - | - | 406,400 | 406,400 |
| | Brookview Drive Alley | 198,000 | - | - | - | - | - | - | - | 198,000 | - | - | 198,000 | 198,000 |
| | Country Club Road at SH 78 Traffic Signal Improvements | 1,000,000 | - | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 | 1,000,000 |
| | Country Club Road Extension (PW Facility) | 1,000,000 | - | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 | 1,000,000 |
| | Creek Hollow Drive (3120-3132) | 254,000 | - | - | - | - | - | - | - | 254,000 | - | - | 254,000 | 254,000 |
| | Falcon Crest Lane | 408,000 | - | - | - | - | - | - | - | 408,000 | - | - | 408,000 | 408,000 |
| | Getha Lane Overlay | 93,000 | - | - | - | - | - | - | - | 93,000 | - | - | 93,000 | 93,000 |
| | Granite Alley | 118,800 | - | - | - | - | - | - | - | 118,800 | - | - | 118,800 | 118,800 |
| | Herring Circle | 609,600 | - | - | - | - | - | - | - | 609,600 | - | - | 609,600 | 609,600 |
| | Jewel Street (Salmon East to 7th) | 355,600 | - | - | - | - | - | - | - | 355,600 | - | - | 355,600 | 355,600 |
| | Jewel Street (7th East to Salmon) | 609,600 | - | - | - | - | - | - | - | 609,600 | - | - | 609,600 | 609,600 |
| | Pintail Drive (Sachse to Mallard) | 261,750 | - | - | - | - | - | - | - | 261,750 | - | - | 261,750 | 261,750 |
| | Rebecca Drive Alley | 112,200 | - | - | - | - | - | - | - | 112,200 | - | - | 112,200 | 112,200 |
| | Ridgeview Alley | 300,000 | - | - | - | - | - | - | - | 300,000 | - | - | 300,000 | 300,000 |
| | Salmon Street (78 to Jewel) | 671,200 | - | - | - | - | - | - | - | 671,200 | - | - | 671,200 | 671,200 |
| | Sandi Lane | 105,600 | - | - | - | - | - | - | - | 105,600 | - | - | 105,600 | 105,600 |
| | Scott/Creekside Alley | 118,800 | - | - | - | - | - | - | - | 118,800 | - | - | 118,800 | 118,800 |
| | Scott/Lance/Todd Alleys | 250,800 | - | - | - | - | - | - | - | 250,800 | - | - | 250,800 | 250,800 |
| | Southridge Drive (Ben Davis to Highridge) | 711,200 | - | - | - | - | - | - | - | 711,200 | - | - | 711,200 | 711,200 |
| | Timber Creek Circle/Meadow Creek Lane Reconstruction | 406,400 | - | - | - | - | - | - | - | 406,400 | - | - | 406,400 | 406,400 |
| | Widgeon Ct | 228,600 | - | - | - | - | - | - | - | 228,600 | - | - | 228,600 | 228,600 |
| | William Street | 558,800 | - | - | - | - | - | - | - | 558,800 | - | | 558,800 | 558,800 |
| | Subtotal Bond Proposition 2028 | 9,697,850 | - | • | - | - | - | - | - | 9,697,850 | • | - | 9,697,850 | 9,697,850 |
| | TOTAL CAPITAL IMPROVEMENT PLAN | 185,427,986 | 60,431,659 | 19,533,469 | 40,898,190 | 33,200,977 | 74,096,029 | 60,676,000 | 8,541,500 | 15,567,850 | 2,130,000 | 4,880,000 | 91,795,350 | 185,427,986 |

Note- Projects are not assigned a CIP number until budget is requested.

<u> EGEND</u>

(C/SC) - Project Complete, or Substantially Complete

^(U) - Project Underway

Closed, Completed Projects

| <u>Roadway</u> | | Parks & Trai | ils | <u>Water</u> | | <u>Drainage</u> | |
|----------------|-------------------------------------------------------|-------------------|--------------------------------------------|--------------|-----------------------------------------|-----------------|----------------------------------------------|
| IF-21-01 | Impact Fee Study | P-24-08 | Joe Stone Park Restroom | IF-21-01 | Impact Fee Study | D-22-02 | Third Garland Connection Creek Stabilization |
| R-22-01 | Alley Reconstruction | T-24-09 | Joe Stone Loop Trail | W-21-05 | Public Works Pump Station Generator | D-22-03 | Sachse South Drainage Study |
| R-22-05 | 5th Street Project | | | W-21-07 | 5th Street District Improvements | | |
| R-23-02 | 6th Street Alley and Street Repair | <u>Neighborho</u> | od Services | W-21-08 | Hilltop Trail/Meadow Lane Utility Rehab | | |
| R-24-01 | Eastview Drive - Pleasant Valley to End | NS-23-08 | Hudson Crossing Screening Wall Replacement | | | | |
| R-24-02 | Hilltop Trail & Meadow Lane Rehabilitation | | | <u>Sewer</u> | | | |
| R-24-05 | Dewitt Street and Sachse Street - Ben Davis to 3rd St | Facilities/O | <u>ther</u> | SS-18-01 | Ingram Road Sewer Relief | | |
| R-24-06 | Highridge Alley Repairs | F-23-05 | Outdoor Warning Sirens | IF-21-01 | Impact Fee Study | | |
| | | F-24-10 | Opticom Traffic Signal Upgrades | SS-21-10 | Sable Hills Lift Station Expansion | | |
| | | F-24-11 | City Facility Maintenance and Repairs | SS-21-11 | Hilltop Trail/Meadow Lane Utility Rehab | | |

ORDINANCE NO. O-2024-14

AN ORDINANCE OF THE CITY OF SACHSE, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2024 (FISCAL YEAR 2024-2025) AT A MAINTENANCE AND OPERATIONS RATE OF \$0.456209 AND A DEBT SERVICE RATE OF \$0.194207 FOR A TOTAL RATE OF \$0.650416 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF SACHSE AS OF JANUARY 1, 2024, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF SACHSE; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS, THAT:

SECTION 1. There is hereby levied for the tax year 2024 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Sachse, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.650416 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and shall be, apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Sachse, a tax of \$0.456209 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Sachse, not otherwise provided for, a tax of \$0.194207 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of Sachse and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

SECTION 2. The rate adopted is lower than the no-new-revenue rate and lower than the voter-approval rate as calculated according to the Truth In Taxation provisions of the Texas Tax Code, as amended, and the total levy for maintenance and operations is equal to last year's levy for same.

SECTION 3. All ad valorem taxes shall become due and payable on October 1, 2024, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2025. There shall be no discount for payment of taxes prior to February 1, 2025. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2025, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2024 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2023 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2024 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 4. The taxes are payable at the Dallas County Tax Office if the property is located in Dallas County; or, at the Collin County Tax Office if the property is located in Collin County.

SECTION 5. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 6. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

SECTION 7. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full forceand effect.

SECTION 8. All ordinances of the City of Sachse, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 9. This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

PASSED AND APPROVED by the City Council of the City of Sachse, Texas this the day of September, 2024.

APPROVED:



Mayor

DULY ENROLLED:

City Secretary

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr.

City Attorney (09-10-2024: 4889-7808-5603, v. 1)

FY 2024-2025 Combined Summary of Budget by Fund

| | | | | | Go | vernmental Funds | | | |
|---------------------------|----|-------------|----|-------------|------|---------------------|----|------------------------|------------------------------|
| | G | eneral Fund | G | eneral VERF | Debt | Service Fund | Ca | pital Projects Fund | Bond Construction Fund |
| Beginning Fund Balance | \$ | 9,134,593 | \$ | 2,636,686 | \$ | 1,700,432 | \$ | 15,405,751 | \$ 12,799,469 |
| Revenue | | | | | | | | | |
| Property Tax | | 18,171,765 | | - | | 7,732,361 | | - | - |
| Charges For Services | | 82,141 | | - | | - | | - | - |
| Sales Tax | | 3,215,000 | | - | | - | | - | - |
| License, Permits And Fees | | 2,851,370 | | - | | - | | - | - |
| Franchise And Local Taxes | | 2,230,711 | | - | | - | | - | - |
| Intergovernmental | | 508,500 | | - | | - | | - | - |
| Grants And Donations | | 35,500 | | 100,000 | | - | | - | - |
| Fines And Forfeitures | | 262,500 | | - | | - | | - | - |
| Investment Income | | 694,190 | | 120,000 | | 180,000 | | 540,000 | 495,000 |
| Other Revenue | | 105,000 | | 29,000 | | - | | - | - |
| Bond Proceeds | | - | | 1,045,000 | | - | | - | 27,700,000 |
| Total Revenue | | 28,156,677 | | 1,294,000 | | 7,912,361 | | 540,000 | 28,195,000 |
| Transfers In | | 1,646,291 | | 1,570,000 | | - | | 1,030,000 | - |
| Total Inflows | | 29,802,968 | | 2,864,000 | | 7,912,361 | | 1,570,000 | 28,195,000 |
| TOTAL RESOURCES | | 38,937,561 | | 5,500,686 | | 9,612,793 | | 16,975,751 | 40,994,469 |
| Expenditures | | | | | | | | | |
| General Government | | 4,289,720 | | 118,800 | | - | | - | - |
| Public Safety | | 14,953,857 | | - | | - | | - | - |
| Public Works | | 1,824,813 | | - | | - | | 835,207 | - |
| Leisure Services | | 4,161,009 | | - | | - | | - | - |
| Community Development | | 1,675,639 | | - | | - | | - | - |
| Nondepartmental | | 226,718 | | - | | - | | - | - |
| Capital Outlay | | 356,063 | | 282,932 | | - | | 12,965,831 | 39,406,778 |
| Debt Service | | - | | 50,000 | | 7,707,088 | | - | 250,000 |
| Total Expenditures | | 27,487,819 | | 451,732 | | 7,707,088 | | 13,801,038 | 39,656,778 |
| Transfers Out | | 2,250,000 | | - | | - | | - | - |
| Total Outflows | | 29,737,819 | | 451,732 | | 7,707,088 | | 13,801,038 | 39,656,778 |
| ENDING FUND BALANCE | \$ | 9,199,742 | \$ | 5,048,954 | \$ | 1,905,705 | \$ | 3,174,713 | \$ 1,337,691 |
| *TARGET FUND BALANCE | \$ | 6,871,955 | \$ | - | \$ | - | \$ | - | \$ - |
| FUND BALANCE SURPLUS | \$ | 2,327,787 | \$ | 5,048,954 | \$ | 1,905,705 | \$ | 3,174,713 | \$ 1,337,691 |

^{*} The General Fund has a minimum fund balance requirement of 25% of total operating expenditures.

General Government: City Manager, City Secretary, Human Resources, Finance, Municipal Court, Information Technology, Utility Administration, Economic Development

Public Safety: Police, Animal Services, Fire-Rescue

Public Works: Engineering, Streets, Water, Sewer, Stormwater Drainage

Leisure Services: Parks, Recreation, Senior Activity Center, Library, Facilities Maintenance

Community Development: Development Services, Neighborhood Services

| | | | Governmental Funds | | |
|-----------------------------|--------------|-------------------------|-----------------------------------|-----------------------------|-----------------|
| | ARPA Fund | Special Revenue Fund | Street Maintenance Tax Fund | Hotel Occupancy Tax Fund | Impact Fee Fund |
| Beginning Fund Balance | \$ 346,486 | \$ 1,178,328 | \$ 794,081 | \$ 44,736 | \$ 8,589,462 |
| Revenue | | | | | |
| Sales Tax | - | - | 810,000 | - | _ |
| Impact And Development Fees | - | 250,000 | - | - | _ |
| Franchise And Local Taxes | - | 27,500 | - | 13,000 | |
| Grants And Donations | - | 4,500 | - | - | |
| Fines And Forfeitures | - | 47,675 | - | - | |
| Investment Income | 10,000 | 40,000 | 100,000 | 2,000 | |
| Total Revenue | 10,000 | 369,675 | 910,000 | 15,000 | - |
| Total Inflows | 10,000 | 369,675 | 910,000 | 15,000 | - |
| TOTAL RESOURCES | 356,486 | 1,548,003 | 1,704,081 | 59,736 | 8,589,462 |
| Expenditures | | | | | |
| General Government | - | 1,500 | - | 5,000 | |
| Public Safety | - | 85,000 | - | - | |
| Public Works | - | | 931,084 | - | |
| Leisure Services | - | 500 | - | <u>-</u> | |
| Capital Outlay | 853,848 | 70,000 | - | - | - |
| Total Expenditures | 853,848 | 157,000 | 931,084 | 5,000 | - |
| Transfers Out | - | | _ | _ | 8,300,000 |
| Total Outflows | 853,848 | 157,000 | 931,084 | 5,000 | 8,300,000 |
| ENDING FUND BALANCE | \$ (497,362) | \$ 1,391,003 | \$ 772,997 | \$ 54,736 | \$ 289,462 |
| FUND BALANCE SURPLUS | \$ (497,362) | \$ 1,391,003 | \$ 772,997 | \$ 54,736 | \$ 289,462 |

| | | Governmental Funds | | Enterpris | se Funds |
|-----------------------------|--------------------------|--------------------------|----------------------------|---------------|--------------|
| | Water Impact Fee Fund | Sewer Impact Fee Fund | Roadway Impact Fee Fund | Utility Fund | Utility VERF |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 23,940,606 | \$ - |
| Revenues | | | | | |
| Charges For Services | - | - | - | 17,586,501 | - |
| Impact And Development Fees | 400,000 | 250,000 | 200,000 | - | - |
| Investment Income | 242,900 | 119,500 | 42,600 | 870,000 | 15,000 |
| Other Revenue | - | - | - | 1,500 | 15,000 |
| Total Revenue | 642,900 | 369,500 | 242,600 | 18,458,001 | 30,000 |
| Transfers In | 4,900,000 | 2,500,000 | 900,000 | 700,000 | 1,461,000 |
| Total Inflows | 5,542,900 | 2,869,500 | 1,142,600 | 19,158,001 | 1,491,000 |
| TOTAL RESOURCES | 5,542,900 | 2,869,500 | 1,142,600 | 43,098,607 | 1,491,000 |
| Current Expenditures | | | | | |
| General Government | - | - | - | 609,887 | - |
| Public Works | 1,725,000 | 725,000 | - | 12,402,062 | - |
| Capital Outlay | - | - | - | 14,235,090 | 85,068 |
| Debt Service | - | - | - | 435,000 | - |
| Total Expenditures | 1,725,000 | 725,000 | - | 27,682,039 | 85,068 |
| Transfers Out | - | 700,000 | - | 2,942,952 | - |
| Total Outflows | 1,725,000 | 1,425,000 | - | 30,624,991 | 85,068 |
| ENDING FUND BALANCE | \$ 3,817,900 | \$ 1,444,500 | \$ 1,142,600 | \$ 12,473,616 | \$ 1,405,932 |
| *TARGET FUND BALANCE | \$ - | \$ - | \$ - | \$ 6,920,510 | \$ - |
| FUND BALANCE SURPLUS | \$ 3,817,900 | \$ 1,444,500 | \$ 1,142,600 | \$ 5,553,106 | \$ 1,405,932 |

^{*} The Utility Fund has a minimum fund balance requirement of 25% of total operating expenditures.

| | | | Coı | mponent Units | | |
|------------------------|---------------|-------------------------|-----|----------------------|--------------------------------------|-------------------------|
| | TIRZ 1 - PGBT | TIRZ 2 - The Station | TIF | RZ 3 - Highway 78 | Municipal Development District | Economic Development |
| Beginning Fund Balance | \$ 192,835 | \$ (299,439) | \$ | 1,399,227 | \$ 689,644 | \$ 6,538,382 |
| Revenue | | | | | | |
| Property Tax | 1,460,000 | 980,000 | | 815,000 | - | - |
| Sales Tax | - | - | | - | 800,000 | 1,610,000 |
| Grants And Donations | - | - | | - | - | 10,000 |
| Investment Income | 10,000 | 15,000 | | 50,000 | 20,000 | 260,000 |
| Other Revenue | - | - | | - | - | 6,000 |
| Total Revenue | 1,470,000 | 995,000 | | 865,000 | 820,000 | 1,886,000 |
| Total Inflows | 1,470,000 | 995,000 | | 865,000 | 820,000 | 1,886,000 |
| TOTAL RESOURCES | 1,662,835 | 695,561 | | 2,264,227 | 1,509,644 | 8,424,382 |
| Current Expenditures | | | | | | |
| General Government | 1,600,000 | 760,000 | | 2,000,000 | - | 1,666,641 |
| Leisure Services | - | - | | - | 50,000 | - |
| Capital Outlay | - | - | | - | 1,471,888 | - |
| Total Expenditures | 1,600,000 | 760,000 | | 2,000,000 | 1,521,888 | 1,666,641 |
| Transfers Out | | | | - | | 514,339 |
| Total Outflows | 1,600,000 | 760,000 | | 2,000,000 | 1,521,888 | 2,180,980 |
| ENDING FUND BALANCE | _ \$ 62,835 | \$ (64,439) | \$ | 264,227 | \$ (12,244) | \$ 6,243,402 |
| FUND BALANCE SURPLUS | \$ 62,835 | \$ (64,439) | \$ | 264,227 | \$ (12,244) | \$ 6,243,402 |

| | Internal Service Fund | |
|-----------------------------|-----------------------------|-----------------------|
| | Health Insurance Fund | MBINED TOTAL FUNDS |
| Beginning Fund Balance | \$ 886,554 | \$ 85,977,833 |
| Revenue | | |
| Property Tax | <u>-</u> | \$ 29,159,126 |
| Charges For Services | <u>-</u> | \$ 17,668,642 |
| Sales Tax | - | \$ 6,435,000 |
| License, Permits And Fees | - | \$ 2,851,370 |
| Impact And Development Fees | - | \$ 1,100,000 |
| Franchise And Local Taxes | - | \$ 2,271,211 |
| Intergovernmental | - | \$ 508,500 |
| Grants And Donations | - | \$ 150,000 |
| Fines And Forfeitures | - | \$ 310,175 |
| Investment Income | 20,000 | \$ 3,846,190 |
| Other Revenue | - | \$ 156,500 |
| Bond Proceeds | - | \$ 28,745,000 |
| Total Revenue | 20,000 | 93,201,714 |
| Transfers In | - | \$ 14,707,291 |
| Total Inflows | 20,000 | 107,909,005 |
| TOTAL RESOURCES | 906,554 | 193,886,838 |
| Expenditures | | |
| General Government | - | \$ 11,051,548 |
| Public Safety | - | \$ 15,038,857 |
| Public Works | - | \$ 18,443,166 |
| Leisure Services | - | \$ 4,211,509 |
| Community Development | - | \$ 1,675,639 |
| Nondepartmental | 99,500 | \$ 326,218 |
| Capital Outlay | - | \$ 69,727,498 |
| Debt Service | - | \$ 8,442,088 |
| Total Expenditures | 99,500 | 128,916,523 |
| Transfers Out | - | \$ 14,707,291 |
| Total Outflows | 99,500 | 143,623,814 |
| ENDING FUND BALANCE | | |
| | \$ 807,054 | \$ 50,263,024 |

| | Budgeted Beginning Fund Balance 10/1/2024 | Beginning und Balance Budgeted | | Budgeted Ending Fund Balance 9/30/2025 | Fund Balance Variance % |
|--------------------------------|----------------------------------------------------|-----------------------------------|---------------|-------------------------------------------------|----------------------------|
| Summary of Funds with Varian | ce | | | | |
| Governmental Operating Funds | | | | | |
| General Fund | \$ 9,134,593 | \$ 29,802,968 | \$ 29,737,819 | \$ 9,199,742 | 1% |
| General VERF | 2,636,686 | 2,864,000 | 451,732 | \$ 5,048,954 | 91% |
| Debt Service Fund | 1,700,432 | 7,912,361 | 7,707,088 | \$ 1,905,705 | 12% |
| Total Governmental Funds | 13,471,711 | 40,579,329 | 37,896,639 | 16,154,401 | |
| Enterprise Fund | | | | | |
| Utility Fund | 23,940,606 | 19,158,001 | 30,624,991 | \$ 12,473,616 | (48%) |
| Utility VERF | - | 1,491,000 | 85,068 | \$ 1,405,932 | -% |
| Total Enterprise Funds | 23,940,606 | 20,649,001 | 30,710,059 | 13,879,548 | |
| Total Operating Funds | 37,412,317 | 61,228,330 | 68,606,698 | 30,033,949 | , |
| Capital Projects Funds | | | | | |
| Capital Projects Fund | 15,405,751 | 1,570,000 | 13,801,038 | \$ 3,174,713 | (79%) |
| Bond Construction Fund | 12,799,469 | 28,195,000 | 39,656,778 | \$ 1,337,691 | (90%) |
| ARPA Fund | 346,486 | 10,000 | 853,848 | \$ (497,362) | (244%) |
| Total Capital Projects Funds | 28,551,706 | 29,775,000 | 54,311,664 | 4,015,042 | (= : : :) |
| Special Revenue Funds | | | | | |
| Special Revenue Fund | 1,178,328 | 369,675 | 157,000 | \$ 1,391,003 | 18% |
| Impact Fee Fund | 8,589,462 | - | 8,300,000 | \$ 289,462 | (97%) |
| Roadway Impact Fee Fund | - | 1,142,600 | - | \$ 1,142,600 | -% |
| Water Impact Fee Fund | - | 5,542,900 | 1,725,000 | \$ 3,817,900 | -% |
| Sewer Impact Fee Fund | - | 2,869,500 | 1,425,000 | \$ 1,444,500 | -% |
| Street Maintenance Tax Fund | 794,081 | 910,000 | 931,084 | \$ 772,997 | (3%) |
| Hotel Occupancy Tax Fund | 44,736 | 15,000 | 5,000 | \$ 54,736 | 22% |
| Total Special Revenue Funds | 10,606,607 | 10,849,675 | 12,543,084 | 8,913,198 | |
| Internal Service Fund | | | | | |
| Health Insurance Fund | 886,554 | 20,000 | 99,500 | \$ 807,054 | (9%) |
| Total Internal Service Fund | 886,554 | 20,000 | 99,500 | 807,054 | |
| Component Units | | | | | |
| TIRZ 1 - PGBT | 192,835 | 1,470,000 | 1,600,000 | \$ 62,835 | (67%) |
| TIRZ 2 - The Station | (299,439) | 995,000 | 760,000 | \$ (64,439) | (78%) |
| TIRZ 3 - Highway 78 | 1,399,227 | 865,000 | 2,000,000 | \$ 264,227 | (81%) |
| Municipal Development District | 689,644 | 820,000 | 1,521,888 | \$ (12,244) | (102%) |
| Economic Development | 6,538,382 | 1,886,000 | 2,180,980 | \$ 6,243,402 | (5%) |
| Total Component Units | 8,520,649 | 6,036,000 | 8,062,868 | 6,493,781 | |
| Total of all Funds | \$ 85,977,833 | \$ 107,909,005 | | | |

Fund Balance Variance % greater than 10%

General VERF: Departmental funding allocations exceed current year replacements. Accumulated reserves will be used for future vehicle purchases. Debt Service Fund: Revenue from property taxes and interest earnings exceeds debt service payments.

Utility Fund: Current year budget represents planned capital spending attributed to capital projects including SS-24-18, Southeast Sewer Expansion: Trunk Line A from Sachse Rd to SE Lift Station (\$11.2M), as well as various drainage projects totalling \$0.9M.

General VERF: Departmental funding allocations exceed current year replacements. Accumulated reserves will be used for future vehicle purchases. Capital Projects Fund: Current year budget represents planned spending of accumulated reserves on capital projects including the Service Center (\$6.0M), R-24-03, Woodbridge Parkway (\$2.6M), and R-12-13, Merritt Road Realignment (\$2.1M).

Bond Construction Fund: Current year budget represents planned spending of bond proceeds on capital projects including BP-21-B01, Bailey-Hooper Road (\$9.8M), BP-21-B03, Williford Road (\$7.2M), and BP-21-A01, Sachse Road (\$14.5M), as well as various neighborhood roadway improvements totalling \$4.3M.

ARPA Fund: Current year budget represents planned spending of remaining Federal grant funds on capital projects including W-14-01, Maxwell Creek and SS-21-11, HilltopTrail / Meadow Lane Utility Rehab.

Special Revenue Fund: Current year budget represents planned savings of dedicated revenue sources for future year expenditures.

Impact Fee Fund: This fund will be eliminated in the current fiscal year and replaced with three seperate funds; the Roadway Impact Fee Fund, the Water Impact Fee Fund, and the Sewer Impact Fee Fund. The activity in this fund represents transfers of fund balance to those three funds. Hotel Occupancy Tax Fund: Current year budget represents planned savings of hotel tax revenue, a restricted revenue source, for future year expenditure on eligible projects.

TIRZ Funds: Current year budget includes appropriation authority for the spending of accumulated reserves in the event that an eligible project is identified during the fiscal year.

Municipal Development District: Current year budget represents planned spending of sales tax revenue, both current year and accumulated reserves, on P-22-04, J.K. Sachse Park Construction (\$1.5M) construction.

Multi-year Summary of Revenues and Expenditures Year 2024-2025

All Funds

| | Projected FY 2023/2024 | | Budget FY 2024/2025 | | | Projected 2025/2026 | Projected FY 2026/2027 | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 0 I 5 I | ГТ | 2023/2024 | ГТ | 2024/2023 | ГТ | 2023/2020 | FI | 1 2020/2027 | |
| General Fund | | 16.006.660 | ^ | 0.104.500 | ^ | 0.100.740 | ^ | 10 100 51 | |
| Beginning Fund Balance | \$ | 16,236,669 | \$ | 9,134,593 | \$ | 9,199,742 | \$ | 10,138,513 | |
| Total Revenues | | 27,363,194 | | 29,802,968 | | 31,676,802 | | 33,683,039 | |
| Total Expenditures | _ ^ | 34,465,270 | ^ | 29,737,819 | ^ | 30,738,031 | ^ | 31,776,889 | |
| Ending Fund Balance | \$ | 9,134,593 | \$ | 9,199,742 | \$ | 10,138,513 | \$ | 12,044,663 | |
| See General Fund Multi-Year for details | | | | | | | | | |
| General VERF | | | | | | | | | |
| Beginning Fund Balance | \$ | 3,133,627 | \$ | 2,636,686 | \$ | 5,048,954 | \$ | 6,459,64 | |
| Total Revenues | | 1,219,921 | | 2,864,000 | | 1,875,970 | | 1,934,77 | |
| Total Expenditures | | 1,716,862 | | 451,732 | | 465,284 | | 479,24 | |
| Ending Fund Balance | \$ | 2,636,686 | \$ | 5,048,954 | \$ | 6,459,640 | \$ | 7,915,16 | |
| See General Fund Multi-Year for details | | | | | | | | | |
| Hailian Franci | | | | | | | | | |
| Utility Fund Beginning Fund Balance | \$ | 22.612.000 | \$ | 23,940,606 | \$ | 10 470 616 | \$ | 10,661,10 | |
| ведіппіпд Fund Balance Total Revenues | Ş | 23,612,908 | Ş | | Ş | 12,473,616 | Þ | | |
| | | 20,616,786 | | 19,158,001 | | 19,750,141 | | 20,360,91 | |
| Total Expenditures Ending Fund Balance | \$ | 20,289,088 23,940,606 | \$ | 30,624,991 12,473,616 | \$ | 21,562,650 10,661,107 | \$ | 22,437,39 8,584,63 | |
| Utility VERF | | | | | | | | | |
| Beginning Fund Balance | \$ | - | \$ | - | \$ | 1,405,932 | \$ | 2,854,34 | |
| Beginning Fund Balance Total Revenues | \$ | - | \$ | | \$ | 1,405,932 1,536,030 | \$ | | |
| Total Revenues | \$ | - - - | \$ | 1,491,000 | \$ | 1,536,030 | \$ | 1,582,42 | |
| Total Revenues Total Expenditures | | - - - | | 1,491,000 85,068 | | 1,536,030 87,620 | | 1,582,42 90,24 | |
| Total Revenues Total Expenditures Ending Fund Balance | \$ | - - | \$ | 1,491,000 85,068 1,405,932 | \$ | 1,536,030 87,620 2,854,342 | \$ | 1,582,42 ² 90,24 4,346,52 ² | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase | \$ in rever | - - nue, 5% increase | \$ e in int | 1,491,000 85,068 1,405,932 rerest income, 4 | \$ | 1,536,030 87,620 2,854,342 | \$ | 1,582,42 90,24 4,346,52 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead | \$ in rever | - - nue, 5% increase | \$ e in int | 1,491,000 85,068 1,405,932 rerest income, 4 | \$ | 1,536,030 87,620 2,854,342 | \$ | 1,582,42 90,24 4,346,52 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund | \$ in rever and 3% | - - nue, 5% increase in other expend | \$ e in int itures | 1,491,000 85,068 1,405,932 terest income, 4 | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 | \$ 3% inc | 1,582,42' 90,24; 4,346,52 ' crease in | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance | \$ in rever | - - nue, 5% increase in other expend 1,415,878 | \$ e in int | 1,491,000 85,068 1,405,932 Perest income, 4 | \$ | 1,536,030 87,620 2,854,342 ease in wages, 8 | \$ | 1,582,42 90,248 4,346,52 crease in 2,250,56 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance Total Revenues | \$ in rever and 3% | 1,415,878 7,306,668 | \$ e in int itures | 1,491,000 85,068 1,405,932 Ferest income, 4 1,700,432 7,912,361 | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 | \$ 3% inc | 1,582,42 90,24 4,346,52 crease in 2,250,56 8,401,711 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance Total Revenues Total Expenditures | \$ in rever and 3% | - - nue, 5% increase in other expend 1,415,878 7,306,668 7,022,114 | \$ e in int itures \$ | 1,491,000 85,068 1,405,932 terest income, 4 1,700,432 7,912,361 7,707,088 | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 7,808,476 | \$ 3% inc | 1,582,42' 90,24: 4,346,52 crease in 2,250,56' 8,401,71: 7,916,05 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance Total Revenues Total Expenditures Ending Fund Balance | \$ in rever and 3% | 1,415,878 7,306,668 7,022,114 1,700,432 | \$ in intiitures | 1,491,000 85,068 1,405,932 rerest income, 4 1,700,432 7,912,361 7,707,088 1,905,705 | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 | \$ 3% inc | 1,582,42 90,24 4,346,52 crease in 2,250,56 8,401,71 7,916,05 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance Total Revenues Total Expenditures Ending Fund Balance Projections based on 3% growth in taxable values a | \$ in rever and 3% | 1,415,878 7,306,668 7,022,114 1,700,432 | \$ in intiitures | 1,491,000 85,068 1,405,932 rerest income, 4 1,700,432 7,912,361 7,707,088 1,905,705 | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 7,808,476 | \$ 3% inc | 1,582,42 90,24 4,346,52 crease in 2,250,56 8,401,71 7,916,05 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance Total Revenues Total Expenditures Ending Fund Balance Projections based on 3% growth in taxable values a | \$ in rever and 3% \$ and sch | 1,415,878 7,306,668 7,022,114 1,700,432 eduled debt pay | \$ in intilitures | 1,491,000 85,068 1,405,932 rerest income, 4 1,700,432 7,912,361 7,707,088 1,905,705 | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 7,808,476 2,250,561 | \$ 3% inc | 1,582,42 90,24 4,346,52 crease in 2,250,56 8,401,71 7,916,05 2,736,21 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance Total Revenues Total Expenditures Ending Fund Balance Projections based on 3% growth in taxable values at Capital Projects Fund Beginning Fund Balance | \$ in rever and 3% | 1,415,878 7,306,668 7,022,114 1,700,432 eduled debt pay | \$ in intiitures | 1,491,000 85,068 1,405,932 Perest income, 4 1,700,432 7,912,361 7,707,088 1,905,705 St. | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 7,808,476 2,250,561 | \$ 3% inc | 1,582,42 90,24 4,346,52 crease in 2,250,56 8,401,71: 7,916,05 2,736,21 | |
| Total Revenues Total Expenditures Ending Fund Balance Projections primarily based on 3% annual increase health insurance, 4% increase in indirect overhead Debt Service Fund Beginning Fund Balance Total Revenues Total Expenditures Ending Fund Balance Projections based on 3% growth in taxable values at Capital Projects Fund Beginning Fund Balance Total Revenues | \$ in rever and 3% \$ and sch | 1,415,878 7,306,668 7,022,114 1,700,432 eduled debt pay 9,036,665 14,702,269 | \$ in intilitures | 1,491,000 85,068 1,405,932 Perest income, 4 1,700,432 7,912,361 7,707,088 1,905,705 s. | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 7,808,476 2,250,561 3,174,713 567,000 | \$ 3% inc | 1,582,42 90,240 4,346,52 crease in 2,250,56 8,401,712 7,916,050 2,736,21 3,060,963 595,350 | |
| | \$ in rever and 3% \$ and sch | 1,415,878 7,306,668 7,022,114 1,700,432 eduled debt pay | \$ in intilitures | 1,491,000 85,068 1,405,932 Perest income, 4 1,700,432 7,912,361 7,707,088 1,905,705 St. | \$ % incr | 1,536,030 87,620 2,854,342 ease in wages, 8 1,905,705 8,153,332 7,808,476 2,250,561 | \$ 3% inc | 2,854,342 1,582,422 90,244 4,346,52 crease in 2,250,56 8,401,712 7,916,05 2,736,21 3,060,963 595,356 681,523 | |

Projections primarily based on 3% annual increase in revenue, 5% increase in interest income, and the continuation of ongoing project expenditures.

| | | Projected 2023/2024 | F' | Budget FY 2024/2025 | | Projected FY 2025/2026 | | Projected FY 2026/2027 | |
|-----------------------------------------------------|--------|------------------------|-------|------------------------|----|---------------------------|----|---------------------------|--|
| ARPA Fund | | | | | | | | | |
| Beginning Fund Balance | \$ | 4,357,291 | \$ | 346,486 | \$ | (497,362) | \$ | (497,362 | |
| Total Revenues | | 155,782 | | 10,000 | | - | | - | |
| Total Expenditures | | 4,166,587 | | 853,848 | | - | | - | |
| Ending Fund Balance | \$ | 346,486 | \$ | (497,362) | \$ | (497,362) | \$ | (497,362 | |
| Projections based on 5% interest income increase a | and 3% | increase in exp | endit | ures | | | | • | |
| Special Revenue Fund | | | | | | | | | |
| Beginning Fund Balance | \$ | 828,789 | \$ | 1,178,328 | \$ | 1,391,003 | \$ | 1,616,159 | |
| Total Revenues | | 386,968 | | 369,675 | | 381,566 | | 393,853 | |
| Total Expenditures | | 37,429 | | 157,000 | | 156,410 | | 160,953 | |
| Ending Fund Balance | \$ | 1,178,328 | \$ | 1,391,003 | \$ | 1,616,159 | \$ | 1,849,059 | |
| Projections based on 5% interest income increase a | and 3% | increase in exp | endit | | | | | | |
| Street Maintenance Tax Fund | | · | | | | | | | |
| Beginning Fund Balance | \$ | 1,851,202 | \$ | 794,081 | \$ | 772,997 | \$ | 769,480 | |
| Total Revenues | Ų | 847,761 | Ų | 910,000 | Ų | 955,500 | Ą | 1,003,275 | |
| Total Expenditures | | 1,904,882 | | 931,084 | | 959,017 | | 987,788 | |
| Ending Fund Balance | \$ | 794,081 | \$ | 772,997 | \$ | 769,480 | \$ | 784,967 | |
| Projections based on 3% annual increase in fees | Ą | 7 94,001 | Ų | 112,331 | Ų | 709,400 | Ą | 704,907 | |
| Health Insurance Fund | | | | | | | | | |
| Beginning Fund Balance | \$ | 955,179 | \$ | 886,554 | \$ | 807,054 | \$ | 725,169 | |
| Total Revenues | Ÿ | 50,305 | Ÿ | 20,000 | Ÿ | 21,000 | Ÿ | 22,050 | |
| Total Expenditures | | 118,930 | | 99,500 | | 102,885 | | 106,403 | |
| Ending Fund Balance | \$ | 886,554 | \$ | 807,054 | \$ | 725,169 | \$ | 640,816 | |
| Projections based on 5% interest income increase a | • | - | - | • | • | 1 _ 0, 1 0 1 | • | | |
| Bond Construction Fund | | • | | | | | | | |
| Beginning Fund Balance | \$ | 16,663,650 | \$ | 12,799,469 | \$ | 1,337,691 | \$ | (6,852,559 | |
| Total Revenues | Ų | 773,908 | Ų | 28,195,000 | Ų | 519,750 | Ą | 545,738 | |
| Total Expenditures | | 4,638,089 | | 39,656,778 | | 8,710,000 | | 343,730 | |
| Ending Fund Balance | \$ | 12,799,469 | \$ | 1,337,691 | \$ | (6,852,559) | \$ | (6,306,821 | |
| Projections based on 3% growth | V | 12,775,405 | Ÿ | 1,007,071 | Y | (0,002,003) | Ÿ | (0,000,021 | |
| | | | | | | | | | |
| Water Impact Fee Fund | | | _ | | | 0.017.000 | _ | 7.755.405 | |
| Beginning Fund Balance | \$ | - | \$ | - | \$ | 3,817,900 | \$ | 7,755,195 | |
| Total Revenues | | - | | 5,542,900 | | 5,714,045 | | 5,890,567 | |
| Total Expenditures | | - | | 1,725,000 | | 1,776,750 | | 1,830,053 | |
| Ending Fund Balance | \$ | - | \$ | 3,817,900 | \$ | 7,755,195 | \$ | 11,815,709 | |
| Projections based on 5% annual increase in sales to | ЭX | | | | | | | | |
| Sewer Impact Fee Fund | | | | | | | | | |
| Beginning Fund Balance | \$ | - | \$ | - | \$ | 1,444,500 | \$ | 2,934,725 | |
| Total Revenues | | - | | 2,869,500 | | 2,957,975 | | 3,049,224 | |
| Total Expenditures | | | | 1,425,000 | | 1,467,750 | | 1,511,783 | |
| Ending Fund Balance | \$ | - | \$ | 1,444,500 | \$ | 2,934,725 | \$ | 4,472,166 | |

Projections based on 5% annual increase in sales tax

| | | Projected FY 2023/2024 | | Budget FY 2024/2025 | | Projected FY 2025/2026 | | Projected FY 2026/2027 | |
|-------------------------------------------------|-----------|---------------------------|--------|------------------------|----|---------------------------|----|---------------------------|--|
| Hotel Occupancy Tax Fund | | | | | | | | | |
| Beginning Fund Balance | \$ | 26,889 | \$ | 44,736 | \$ | 54,736 | \$ | 65,076 | |
| Total Revenues | | 17,847 | | 15,000 | | 15,490 | | 15,997 | |
| Total Expenditures | | - | | 5,000 | | 5,150 | | 5,305 | |
| Ending Fund Balance | \$ | 44,736 | \$ | 54,736 | \$ | 65,076 | \$ | 75,768 | |
| Projections based on 5% annual increase in sale | s tax | | | | | | | | |
| Impact Fee Fund | | | | | | | | | |
| Beginning Fund Balance | \$ | 8,999,460 | \$ | 8,589,462 | \$ | 289,462 | \$ | 289,462 | |
| Total Revenues | | 1,710,002 | | - | | - | | - | |
| Total Expenditures | | 2,120,000 | | 8,300,000 | | - | | - | |
| Ending Fund Balance | \$ | 8,589,462 | \$ | 289,462 | \$ | 289,462 | \$ | 289,462 | |
| Projections based on 5% interest income increas | se and 3% | increase in exp | enditu | res | | | | | |
| Roadway Impact Fee Fund | | | | | | | | | |
| Beginning Fund Balance | \$ | - | \$ | - | \$ | 1,142,600 | \$ | 2,320,330 | |
| Total Revenues | | - | | 1,142,600 | | 1,177,730 | | 1,213,957 | |
| Total Expenditures | | - | | - | | - | | - | |
| Ending Fund Balance | \$ | - | \$ | 1,142,600 | \$ | 2,320,330 | \$ | 3,534,287 | |
| Projections based on 3% growth | | | | | | | | | |
| TIRZ 1 - PGBT | | | | | | | | | |
| Beginning Fund Balance | \$ | (413,660) | \$ | 192,835 | \$ | 62,835 | \$ | 62,835 | |
| Total Revenues | | 606,950 | | 1,470,000 | | - | | | |
| Total Expenditures | | 455 | | 1,600,000 | | - | | - | |
| Ending Fund Balance | \$ | 192,835 | \$ | 62,835 | \$ | 62,835 | \$ | 62,835 | |
| Projections based on 3% growth | | | | | | | | | |
| TIRZ 2 - The Station | | | | | | | | | |
| Beginning Fund Balance | \$ | 649,568 | \$ | (299,439) | \$ | (64,439) | \$ | 177,911 | |
| Total Revenues | | 856,683 | | 995,000 | | 1,025,150 | | 1,056,220 | |
| Total Expenditures | | 1,805,690 | | 760,000 | | 782,800 | | 806,284 | |
| Ending Fund Balance | \$ | (299,439) | \$ | (64,439) | \$ | 177,911 | \$ | 427,847 | |
| Projections based on 3% growth | | | | | | | | | |
| TIRZ 3 - Highway 78 | | | | | | | | | |
| Beginning Fund Balance | \$ | 528,031 | \$ | 1,399,227 | \$ | 264,227 | \$ | 413,227 | |
| Total Revenues | | 871,196 | | 865,000 | | 949,000 | | 1,041,275 | |
| Total Expenditures | | - | | 2,000,000 | | 800,000 | | 900,000 | |
| Ending Fund Balance | \$ | 1,399,227 | \$ | 264,227 | \$ | 413,227 | \$ | 554,502 | |
| Projections based on 3% growth | | | | | | | | | |
| Municipal Development District | | | | | | | | | |
| Beginning Fund Balance | \$ | 270,140 | \$ | 689,644 | \$ | (12,244) | \$ | 383,256 | |
| Total Revenues | | 766,769 | | 820,000 | | 861,000 | | 904,050 | |
| Total Expenditures | | 347,265 | | 1,521,888 | | 465,500 | | 53,045 | |
| Ending Fund Balance | \$ | 689,644 | \$ | (12,244) | \$ | 383,256 | \$ | 1,234,261 | |
| Projections based on 5% annual increase in sale | s tax | | | | | | | | |
| Economic Development | | | | | | | | | |
| Beginning Fund Balance | \$ | 5,604,432 | \$ | 6,538,382 | \$ | 6,243,402 | \$ | 5,975,707 | |
| Total Revenues | | 1,823,120 | | 1,886,000 | | 1,979,980 | | 2,078,649 | |
| Total Expenditures | | 889,170 | | 2,180,980 | | 2,247,675 | | 2,316,470 | |
| | | | | | \$ | | \$ | 5,737,886 | |

| | Projected FY 2023/2024 | | Budget FY 2024/2025 | | Projected FY 2025/2026 | | Projected 2026/2027 |
|------------------------|---------------------------|------------|------------------------|-------------|---------------------------|------------|------------------------|
| TOTAL ALL FUNDS | | | | | | | |
| Beginning Fund Balance | \$ | 93,756,718 | \$ | 85,977,833 | \$ | 50,263,024 | \$ 51,563,737 |
| Total Revenues | | 80,076,129 | | 107,909,005 | | 80,117,461 | 83,773,069 |
| Total Expenditures | | 87,855,014 | | 143,623,814 | | 78,816,748 | 72,059,433 |
| Ending Fund Balance | \$ | 85,977,833 | \$ | 50,263,024 | \$ | 51,563,737 | \$ 63,277,373 |

Policy





City Charter

Article VII. - Budget and Finance

Sec. 7.01 - Fiscal Year

The fiscal year of the city shall begin on the first (1st) day of October and end on the last day of September of the next succeeding year. Such fiscal year shall also constitute the budget and accounting year.

Sec. 7.02 - Submission of Budget and Budget Message

The city manager, shall, not later than the 15th day of August of each year, or other date prescribed by state law, prepare and submit the proposed budget, covering the next ensuing fiscal year, to the city council. In preparing this budget, each employee, officer, board, and department shall assist the city manager by furnishing all necessary information. The city manager's budget document shall contain:

- A. The city manager's budget message outlining the proposed financial policies for the next fiscal year with explanations of any changes from preceding years in expenditures and any major changes of policy and a complete statement regarding the financial condition of the city.
- B. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluations for the ensuing year.
- C. The proposed goals and objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by organization unit, and program, purpose or activity, and the method of financing such expenditures.
- D. A description of all outstanding bonded indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the city has incurred and which has not been paid.
- E. A statement proposing any capital expenditures necessary for undertaking during the next budget year and recommended provision for financing.
- F. A list of capital projects which should be undertaken within the next five (5) succeeding years. (Election of May 13, 2006)

Sec. 7.03 - Budget Message

The city manager's message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the city for the ensuing fiscal year, describe the important features of the budget, indicate major changes from the current year in financial policies, expenditures and revenues together with the reasons for such changes, summarize the city's debt position and include such other material as the city manager deems advisable and necessary to fully appraise the city council of the financial status of the city. (Election of April 5, 1986)

Sec. 7.04 - Budget: A Public Record

The final budget, all supporting schedules and the budget message shall be filed with the city secretary when submitted to the city council and shall be opened to public inspection by anyone interested. The city manager shall provide copies of the final budget, at a reasonable charge, to all interested citizens. (Election of May 7, 1988)

Sec. 7.05 - Public Hearing on Budget

The city council shall conduct public hearings on the proposed budget as required by state law, and shall conduct at least one public hearing. Notice of the public hearing(s) shall be published in a newspaper of general circulation of the county in which the city is located, unless otherwise prescribed by state law, stating the date, time and place as required by state law. At this hearing, interested citizens may express their opinions concerning items of expenditures, giving their reasons for wishing to increase or decrease any items of expense.

Sec. 7.06 - Proceeding on Adoption of Budget

After public hearing, the city council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least ten (10) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of the full membership of the city council. Should the city council take no final action on or prior to such day, the current budget shall be in force on a month-to- month basis until a new budget is adopted.

Sec. 7.07 - Budget, Appropriation and Amount to be Raised by Taxation

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the city council shall constitute the official appropriations as proposed by expenditures for the current year and shall constitute the basis of official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose.

Sec. 7.08 - Contingent Appropriation

Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than seven (7) percent of the total general fund expenditures. This contingent appropriation shall apply to current operating expenses and shall not include any reserve funds of the city. Such contingent appropriation shall be under the control of the city manager and distributed by him only after prior approval by the city council. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities which the appropriations are made.

Sec. 7.09 - Amending the Budget

Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the city council may, by a majority vote of the full membership, amend or change the budget to provide for any additional expense in which the general welfare of the citizenry is involved. These amendments shall be by ordinance, and shall become an attachment to the original budget.

Sec. 7.10 - Certification: Copies Made Available

A copy of the budget, as fully adopted, shall be filed with the city secretary and such other places required by state law and as the city council may designate. The final budget shall be printed, and sufficient copies shall be made available for the use of all offices, agencies, and for the use of interested persons and civic organizations.

Sec. 7.11 - Capital Program

The city manager shall submit a five-year capital program, in keeping with the city's then current Master Plan, as an attachment to the annual budget. The program as submitted shall include:

- A clear general summary of its contents;
- 2. A list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years succeeding the budget year, with appropriate supporting information as to the necessity for such improvements;
- 3. Cost estimates, method of financing and recommended time schedules for each improvement; (d) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The above information may be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

Sec. 7.12 - Defect Shall Not Invalidate the Tax Levy

Errors or defects in the form or preparation of the budget or the failure to perform any procedural requirements shall not nullify the tax levy or the tax rate.

Sec. 7.13 - Lapse of Appropriations

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force

until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation. Any funds not expended, disbursed or encumbered shall be deemed excess funds.

Sec. 7.14 - Borrowing

- A. *Power to Borrow.* The city shall have the right and power, except as prohibited by law or this Charter, to borrow money by whatever method it may deem to be in the public interest.
- B. Tax Obligation Bonds—General.
 - 1. The city shall have the power to borrow money on the credit of the city and to issue general obligation bonds for permanent public improvements or any other public purpose not prohibited by law of [or] this Charter, and to issue refunding bonds to refund outstanding bonds previously issued. All such bonds or certificates of obligation shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes for which they were issued.
 - 2. Any bonds issued under the provisions of this section shall not be issued without an election. The city council shall prescribe the procedure for calling and holding such elections, shall define the voting precincts and shall provide for the return and canvass of the ballots cast at such elections.
 - 3. If at such elections a majority of the vote shall be in favor of creating such a debt or refunding outstanding valid bonds of the city, it shall be lawful for the city council to issue bonds as proposed in the ordinance submitting same. If, however, a majority of the vote polled shall be against the creation of such debt or refunding such bonds, the city council shall be without authority to issue the bonds. In all cases when the city council shall order an election for the issuance of bonds of the city, it shall, at the same time, submit the question of whether or not a tax shall be levied upon the property within the city for the purpose of paying the interest on the bonds and to create a sinking fund for their redemption.
- C. Revenue Bonds. The city shall have the power to borrow money for the purpose of any self-liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas. With an affirmative vote of at least five (5) members of the city council, it shall have the power to issue revenue bonds and to evidence the obligation created thereby. Such bonds shall be in charge upon and payable from the properties, or interest therein pledged, or the income therein gained from, or both. The holder(s) of the revenue bonds shall never have the right to demand payment thereof out of the monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they were issued. (Election of April 5, 1986)
- D. Emergency Funding. In any budget year, the city council may, by affirmative vote of a majority of the city council, authorize the borrowing of money for emergency situations as defined in Section 11.05(4) of Article XI of this Charter.

(Election of May 5, 1990)

Sec. 7.15 - Purchasing

- A. The city council may, by ordinance, give the city manager authority to contract for expenditure without further approval of the city council for all budgeted items not exceeding limits set by the city council. All contracts for expenditures involving more than the set limits must be expressly approved in advance by the city council. All contracts or purchases involving more than the limits set by the city council shall be let to the lowest bidder or that bidder that provides the best value as allowed by state law, whose submittal is among those responsive to the needs of the city after there has been opportunity for competitive bidding as provided by law or ordinance, unless competitive bidding is prohibited or not required by state law. The city council, or the city manager as he is authorized to act for the city, shall have the right to reject any and all bids.
- B. Emergency contracts as authorized by law and this Charter may be negotiated by the city council, or the city manager if given authority by the city council, without competitive bidding. Such emergency shall be declared by the city manager and approved by the city council, or may be declared by the city council.

Sec. 7.16 - Administration of Budget

- A. No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made unless the city manager or his designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable.
- B. Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. Such action shall be cause for removal of any officer who knowingly authorized or made such payment or incurred such debt or obligation, and he shall also be liable to the city for any amount so paid.
- C. This prohibition shall not be construed to prevent the making or authorizing of payments, or making contracts for capital improvements to be financed wholly or partly by the issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, providing that such action is made or approved by ordinance.
- D. The city manager shall submit to the city council each month a report covering revenues and expenditures of the city in such form as requested by the city council.

Sec. 7.17 - Depository

All monies received by any person, department or agency of the city for or in connection with the affairs of the city shall be deposited promptly in the city depository or depositories. City depositories shall be designated by the city council in accordance with such regulations and subject to the requirements established by ordinance and law. Procedures for withdrawal of money or the disbursement of funds from the city depositories shall be as prescribed by ordinance.

Sec. 7.18 - Independent Audit

At the close of each fiscal year, and at such other times as may be deemed necessary, the city council shall call for an independent audit to be made of all accounts of the city by a certified public accountant. No more than five (5) consecutive annual audits shall be completed by the same firm unless no other certified public accountants have submitted a proposal to provide audit services for the city, in which event the existing certified public accountant may be retained for an additional one (1) year period(s) until another certified public accountant is available and selected by the City. The certified public accountant selected shall have no personal interest, directly or indirectly, in the financial affairs of the city or any of its officers. The report of the audit, with the auditor's recommendations will be made to the city council. Upon completion of the audit, copies of the audit will be placed on file in the city secretary's office as a public record.

(Election of May 13, 2006)

Sec. 7.19 - Power to Tax

- A. The city shall have the power to levy, assess and collect taxes of every character and type for any municipal purpose not prohibited by the Constitution and laws of the State of Texas as now written or hereafter amended.
- B. The city shall have the power to grant tax exemptions in accordance with the laws of the State of Texas.

Sec. 7.20 - Office of Tax Collector

There shall be established an office of taxation to collect taxes, the head of which shall be the city tax collector.

Sec. 7.21 - Taxes: When Due and Payable

A. All taxes due in the City of Sachse shall be payable at the office of the city tax collector, or at such location or locations as may be designated by the city council, and may be paid at any time after the tax rolls for the year have been completed and approved. Taxes for each year shall be paid before February 1st of the next succeeding year, and all such taxes not paid prior to that date shall be deemed delinquent, and shall be subject to penalty and interest as the city council shall provide by ordinance. The city council may provide discounts for the payment of taxes prior to January 1st in amounts not to exceed those established by the laws of the State of Texas.

B. Failure to levy and assess taxes through omission in preparing the appraisal rolls shall not relieve the person, firm or corporation so omitted from obligation to pay such current or past due taxes as shown to be payable by recheck of the rolls and receipts for the years in question, omitting penalty and interest.

Sec. 7.22 - Tax Liens, Liabilities and Suits

- A. All taxable property located in the City of Sachse on January 1st of each year shall stand charged from that date with special lien in favor of the city for taxes due. All persons purchasing any such property on or after January 1st of any year shall take the property subject to the liens provided above. In addition to the liens herein provided, on January 1st of any year, the owner of property subject to taxation by the city shall be personally liable for the taxes due for that year.
- B. The city shall have the power to sue for and recover personal judgment for taxes without foreclosure, or to foreclose its lien or liens, or to recover both personal judgment and foreclosure. In any such suit where it appears that the description of any property in the city appraisal rolls is insufficient to identify such property, the city shall have the right to plead a good description of the property to be assessed, to prove the same, and to have its judgment foreclosing the tax lien or for personal judgment against the owners for such taxes.





Comprehensive Financial Management Policy

Effective Date: October 1, 2024

Purpose

The Comprehensive Financial Management Policy assembles all of the City's financial policies into one document. These policies are tools used to ensure that the City is financially able to meet its current and future service needs. The individual policies contained herein serve as guidelines for both the financial planning and internal financial management of the City.

Objectives

- A. To guide City Council and management policy decisions that have significant fiscal impact.
- B. To employ balanced revenue policies that provide adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.

Responsible Office

The Director of Finance, together with the Finance Department, are collectively responsible for these policies.

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I. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

The purpose of accounting, financial reporting, and the financial statement audit is to provide the information needed for both financial decision making and the assessment of financial stewardship.

A. Accounting Practices and Principles

The City will maintain accounting practices that conform to and comply with prevailing federal, state, and local statutes and regulations. The City will issue general purpose external financial reports, including official statements accompanying debt issues, Annual Comprehensive Financial Reports (ACFR), and continuing disclosures statements, in conformity with generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local governments. Internal financial reports and special purpose external financial reports may be reported on a non-GAAP basis of accounting such as the cash basis of accounting.

B. Basis of Accounting and Budgeting

The accounts of the City are organized and operated on the basis of funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service, General Capital Projects, Impact Fee, Street Maintenance Tax, Tax Increment Reinvestment Zone (TIRZ) and Vehicle and Equipment Replacement Funds (VERF).

The City's governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, franchise and tax revenues recorded in the General Fund, ad valorem tax revenues recorded in the Debt Service Fund and sales taxes in the Street Maintenance Tax Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

The City's proprietary funds are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned, expenses are recorded at the time liabilities are incurred.

The City's annual budget shall be prepared and adopted using the modified accrual basis of accounting for all governmental and proprietary funds. With the exception of capital projects, all annual appropriations lapse at fiscal year-end. (Sachse Charter 7.13 Lapse of Appropriations)

C. Auditing

An annual audit shall be conducted in conformance with the City's Charter and provision of the Texas Local Government Code, Title 4, Chapter 103 by outside independent accountants (auditor). The audit firm must be a CPA firm of regional reputation and demonstrate breadth and depth of staff to conduct the City's audit in accordance with GAAP and contractual requirements. The audit firm must be registered as a partnership or corporation of certified public accountants, holding a license under Article 41a-1, Section 9, of the Civil Statues of Texas. The auditor will jointly review the management letter with City Council within 30 days of its receipt by the staff. The Director of Finance shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if City staff is unresponsive to auditor recommendation, or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities. The auditor's report should be completed and the ACFR presented to City Council within 180 days of the City's fiscal year end. Should new auditing standards and reporting requirements delay the ACFR presentation, the Director of Finance will inform the City Manager who, in turn, will inform the City Council of the delay and reasons therefore.

D. Financial and Management Reporting

- 1. Interim financial reports will be provided monthly to City Council covering revenues and expenditures of the City.
- 2. The audited ACFR will be presented annually to the Government Finance Officers Association (GFOA) for evaluation and awarding of the Certificate of Achievement for Excellence in Financial Reporting.

E. Internal Controls

Each Department Director shall ensure that effective internal controls are followed throughout their Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

F. Compliance with Council Policy

The Comprehensive Financial Management Policy will be reviewed annually and updated, revised or refined as deemed necessary. Policies adopted by City Council are guidelines, as such occasional exceptions may be appropriate and required. Exceptions will be identified, documented, and approved by the City Council before an exception is granted.

II. BUDGET AND LONG-RANGE FINANCIAL PLANNING

These guidelines for budgeting will help to ensure a financially sound City and to establish a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

A. Operating Budget Preparation

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The City's "operating budget" is the City's annual financial operating plan. It comprises both governmental and proprietary funds. The City's Capital Budget includes capital projects that are budgeted for the life of each project.

The budget is prepared by the Director of Finance at the direction of the City Manager with the cooperation of all City departments. The budget should be presented to the City Council in accordance with the City Charter, and should be enacted by the City Council prior to fiscal year end. The City Council shall hold public hearings in accordance with the City Charter and State Law.

The budget shall include four basic segments for review and evaluation. These segments are: (1) Revenue, (2) Base Budget, (3) Supplemental Requests, (4) Capital Improvement Plan. The operating budgets are subdivided by personnel costs, consumable supplies, contract services, capital outlays and transfers. The budget is presented in financial schedules that include the prior year, the current year, and the budget year. There shall be supplementary documents to reconcile new operating expenses or programs to the budget.

Revenues shall be summarized and scheduled with comparative and trend analysis for presentation. The Director of Finance shall calculate and prepare a statement of probable income for the City from property taxes supporting the General Fund operating budget and to fund the next year's debt requirements. The proposed budget shall contain a suggested and recommended tax rate to be levied to support the expenditures proposed.

A Combined Budget Summary with scheduled Interfund transfers will be included in the budget presented to the City Council.

The budget review process shall include Council participation in the development of each of the four segments of the proposed budget and a Public Hearing in accordance with City Charter and State Law. The City Council shall adopt the budget in accordance with the City Charter and State Law. An annual tax rate ordinance shall be passed by City Council following compliance with procedures as outlined in the Texas Property Tax Code

A copy of the proposed budget shall be filed with the City Secretary and made available to the public in accordance with the City Charter and State Law.

B. Balanced Budget

The City Manager shall present annually, a structurally balanced budget for the ensuing fiscal year to City Council pursuant to the prevailing state and local law. A structurally balanced budget is defined as recurring revenues funding recurring expenditures and adherence to fund balance policies. One-time revenues sources (i.e. Fund Balances) may be used for one-time expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures.

C. Recurring Revenues

Recurring expenditures shall be budgeted and controlled so as not to exceed recurring revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations.

D. Use of Non-recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

E. Tax Rate

The City Manager will recommend a tax rate that the City service and/or programs require in order to operate efficiently, yet effectively, and pay its debt. Final adoption of the budget by the City Council establishes the official levy of the property tax rate to be assessed and collected for the corresponding tax year.

F. Pay-As-You-Go Capital Projects

The transfer from the City's General Fund and Utility Fund to fund pay-as-you-go capital projects will be budgeted when financially feasible and when projects are identified as needed. The transfer will be based on the financial health of each fund with the long-term goal of adequately funding rehabilitation and providing infrastructure to accommodate future growth.

G. Revenue Estimating for Budgeting

1. To protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates. Revenues will be budgeted as appropriate based on the variability of the revenue source. The process shall include historical collection rates, trends, and potential economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budget estimates and should avoid mid-year service changes.

- 2. All real and business personal property located within the City shall be valued at 100% of the fair market value provided each year by Dallas Central Appraisal District and Collin County Central Appraisal District.
- 3. The City, whenever possible, will seek outside sources of revenue, such as federal, state, and local grants as outlined by Section IX. Grants and Intergovernmental Revenues.

H. Budget Preparation

- 1. Department Directors have primary responsibility for formulating budget proposals with the guidance of the Director of Finance and the direction of the City Manager. New or expanded services shall support City Council goals, City Manager priority direction and department goals. The City Manager and Departments are charged with implementing the goals and priorities once they are approved.
 - 2. All competing requests for City resources will be weighed within the formal annual budget process.
- 3. Actions on items that arise throughout the year with significant financial impacts should be withheld until they can be made in the full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves.
- 4. The Budget will be presented in a way that clearly communicates to the public the City's proposed level of services and capital projects planned for the coming year. The approved Budget shall be printed and available online in accordance with the City Charter and State law.
- 5. The adopted Budget will be presented annually to the Government Finance Officers Association (GFOA) for evaluation in the Distinguished Budget Presentation Award Program.

I. Budget Management

The City Council shall delegate authority to the City Manager in managing the budget after it is formally adopted by City Council. The City Manager may further delegate levels of authority for the daily operations of the budget to Department Directors. Expenditures/expenses are legally adopted at the fund level. Expenditures/expenses should not exceed the adopted budget, plus subsequent changes approved by the City Council.

J. Amended Budget

In order to preserve fund balances/ending balances, based on projected revenues and expenditures/expenses for the current fiscal year, City Council may periodically amend the budget during the year if budget adjustments are required at the fund level (total budget of revenues or expenditures for the fund would change). Amendments shall be by Ordinance with a majority vote of the full membership and shall become an attachment to the original budget. (Sachse Charter 7.09 Amending the Budget)

Budget adjustments between and among departments require City Manager approval. Budget appropriation amendments at lower levels shall be allowed at the Department Director level with the exception of recognized salary or capital budgetary funds. No recognized salary or capital budgetary funds shall be spent in any department without prior written authorization of the City Manager.

K. Operating Deficits

The City shall take corrective action following three (3) consecutive months where estimated annual revenue is below budget projections. Appendix A, Fiscal Management Contingency Plan details the steps the City has established to counter economic situations that impact revenue significantly. Short-term loans as a means to balance the budget shall be avoided except for emergency funding as defined by City Charter. (Sachse Charter 7.14(4) Emergency Funding)

The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit with City Council approval and a plan to replenish the fund balance if drawn down below policy level. Reserve requirements are addressed in Section V. Reserves.

L. Long-Range Financial Plans

- 1. In conjunction with the annual budget process, the City shall develop and maintain a three-year Financial Forecast for each major operating fund and a Capital Improvement Plan (CIP).
- 2. All capital project expenditures must be appropriated in the capital budget. Finance Department shall certify the availability of resources for any capital project prior to requesting City Council approval.
- 23. The forecast should enable current services and current service levels provided to be sustained over the forecast period. Operating impacts of future maintenance and operational costs from completed capital improvement projects in the City's Five-Year CIP shall be included in the forecast. Commitments/obligations that require future financial resources shall also be included.
- 34. Major financial decisions should be made in the context of the Long-Range Plan. The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variable that may cause a change in the level of revenue.

III. REVENUE MANAGEMENT

The City will design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as a part of such caution.

A. Balance and Diversification in Revenue Sources

The City will strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions which may adversely impact that source.

B. User Fees - General Fund

- 1. For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. Where services provide a general public benefit, the City shall recover the costs of those services through property and sales taxes.
- 2. At a minimum, the City will strive to cover direct costs. User charges may be classified as full cost recovery, partial cost recovery and minimal cost recovery.
 - 3. User fees will be reviewed annually and adjusted to avoid sharp changes.
- 4. Factors in setting fees shall include, but not be limited to, market and competitive pricing, effect of demand for services, and impact on users, which may result in recovering something less than direct, indirect, and overhead costs.
 - 5. The City may set a different fee for residents versus non-residents.
 - 6. All user fees shall be adopted by City Ordinance during the budget process and included in the Master Fee Schedule.

C. User Fees - Enterprise Funds

- 1. Utility rates shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide funding for capital improvements, and provide adequate levels of working capital.
- 2. Components of the Utility rates will include a transfer to the General Fund for an administrative fee for services of general overhead, such as administration, finance, personnel and data processing. This fee is documented with the budget process through a cost allocation.
 - 3. The City may set a different fee for residential versus non-residential.
- 4. The approved Utility Rate Study of Water and Wastewater rates prepared by a third-party vendor shall serve as the basis for rate change considerations.
 - 5. User fees will be structured for smaller rate increases versus higher rate increases periodically.
 - 6. All user fees shall be adopted by City Ordinance during the budget process and included in the Master Fee Schedule.

D. Impact Fees

- 1. Impact fees for Water, Wastewater and Thoroughfare will be imposed in accordance with state requirements.
- 2. Impact fees will be re-evaluated as required by law.
- 3. All impact fees shall be adopted by City Ordinance during the budget process and included in the Master Fee Schedule.

E. Revenue Collection

- 1. A ninety-nine percent (99%) collection rate shall serve each year as a goal for tax collections. All delinquent taxes shall be aggressively pursued with delinquents greater than 150 days being turned over to the delinquent tax attorney in July of each year, and a penalty assessed to compensate the attorney as allowed by State law and contractual agreement.
 - 2. The City shall follow a consistent yet reasonable approach to collecting revenues to the fullest extent allowed by law.
- 3. Revenues received will be compared to budgeted revenues by the Director of Finance and any variances considered to be material will be investigated and reported in the monthly interim financial report.

F. Write-off of Uncollectible Receivables (excluding property taxes, court fines and warrants)

- 1. Receivables shall be considered for write-off as follows:
 - a. State statute authorizing the release or extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable.
 - b. Utility accounts delinquent three (3) or more years shall be written off annually prior to fiscal year end.
- 2. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.

G. Bond Revenue Coverage Requirements

The City shall meet the required legal revenue coverage requirements as set forth in all bond rate covenants.

IV. EXPENDITURE MANAGEMENT

The City will identify services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

The City must follow the Texas State Constitution and Statutes for purchasing and contracting expressed in the Local Government Code and Government Code. These policies and procedures are established to incorporate the Texas state guidelines in one encompassing document and to establish rules and regulations for disbursements through check requests, procurement cards (P-cards), petty cash, requisitions and purchase orders. The purpose of this document is to make every effort to ensure the efficient disbursement of funds, maximize prompt payment discounts, minimize late payment penalties, and encourages good relations with citizens, vendors and other departments throughout the City.

A. Disbursement Approvals and Procurement Methods

The Finance Director shall approve the disbursement of City funds; however, such approval shall not be given without authorization in the form of a purchase order transaction, check request, petty cash, p-cards or other disbursement based on the following approval levels and procurement requirements:

| Approval Level | Up To |
|----------------------------|---------------------|
| Dept. Head Designee | \$ 999.99 |
| Manager/Assist. Dept. Head | \$ 2,999.99 |
| Dept. Head | \$ 9,999.99 |
| Assistant City Manager | \$ 24,999.99 |
| City Manager | \$ 49,999.99 |
| City Council | \$ 50,000.00 and up |

| Dollar Limits | Procurement Methods | Requirements (Local Government Code 252) | | | | | |
|-------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------|--|--|--|--|--|
| Under \$3,000 | Small purchase | No competitive bidding requirements; P-cards may be used. | | | | | |
| | Informal bid – Historically Underutilized Business | \$3,000 - \$10,000: A minimum of two quotes. | | | | | |
| \$3,000 to \$49,999.99 | (HUB) search required (contact at least two). If no HUBs found in County, then: | \$10,000 - \$49,999: A minimum of three quotes. | | | | | |
| \$50,000 and above | Competitive bidding required | Formal solicitations, which includes public notices, required. | | | | | |
| Exemptions - See Local Government Code 252.022. | | | | | | | |

Use of interlocal purchasing agreement or cooperative satisfies competitive bidding requirements.

B. Vendors

W-9 and Conflict of Interest Questionnaire (CIQ) forms are required to be on file for each vendor conducting business with the City.

C. Invoices

All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601(f), Section 2 of the State of Texas Civil Statutes. All invoices >10% of the approved requisition / purchase order must be signed by Department Head and/or City Manager based on approval level.

D. Signature of Checks

All checks shall have two authorized employee signatures, one of which must be the Director of Finance. Signatures may be affixed using a facsimile check-signing machine or secure laser check printing system. On any one (1) check that exceeds an amount of \$2,500 or greater, it shall be reviewed by the Director of Finance, or designee.

E. Budget Tracking

The City Manager, in coordination with each Department Head is responsible for insuring the total expenses in each fund do not exceed the adopted annual budget.

1. Budgeted Capital Projects.

- a. If the bid received for a capital project varies from the budgeted amount by \$25,000 or more, any savings cannot be reallocated to new capital projects without City Council approval.
 - b. City Manager will report to Council any expenditures that varies by more than \$10,000.
- c. Contracts and related Change Orders must follow these City purchasing guidelines and State law. In accordance with State law, change orders are limited to 25% of the total contract amount.
 - d. Change orders greater than \$50,000 require the same Council approvals as the original contracts.

F. Competitive Bidding

A municipality is required to follow competitive requirements for purchases pursuant to Chapter 252.021 Competitive Requirements for Purchases, Local Government Code. Before a municipality may enter into a contract that requires an expenditure of more than \$50,000 from one or more municipal funds, the municipality must: (1) comply with the procedure prescribed by 252.021 Subchapter C for competitive sealed bidding or competitive sealed proposals; (2) use the reverse auction procedure, as defined by Section 2155.062(d), Government Code for

purchasing; or (3) comply with the method described by Chapter 2267, Government Code for public and private facilities and infrastructure; or (4) comply with the method described by Chapter 2269, Government Code for contracting and delivery procedures for construction projects; and (5) comply with all notice requirements described by Section 252.041 Subchapter C, Local Government or Section 2269.052 Subchapter B, Government Code dependent upon the project.

A municipality may use the competitive sealed proposal procedure for the purchase of goods or services, including high technology items and insurance. Section 252.042 *Requests for proposals* made under Chapter 252.021 must solicit quotations and must specify relative importance of price and other evaluation factors.

- 1. Notice requirements Section 252.041, Subchapter C, Local Government or Section 2269.052 Subchapter B, Government Code depending on the project. Notice of the time and place at which the bids will be publicly opened and read aloud must be published at least once a week for two consecutive weeks in a newspaper published in the municipality. The date of the first publication must be before the 14th day before the date set to publicly open the bids and read aloud.
- 2. Award of Contract Section 252.043 *Award of Contract* specifies award of contract must be awarded to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality.
 - 3. A municipality additionally must follow the guidelines established by the Section 2269, Government Code for construction projects.

G. Historically Underutilized Business

Competitive written quotes will be solicited by the department, from an adequate number of vendors to ensure competition, including at least two Historically Underutilized Businesses (HUBs), if available, as required in Section 252.0215 of the Texas Local Government Code, as amended. HUBs should be contacted on a rotating basis, based on information provided by the comptroller. If the list fails to identify a HUB in the county, the City is exempt from this requirement. A contacted business that declines to bid or gives no response is considered a quote.

H. Cooperative Purchasing

Any purchase made through a purchasing authority or cooperative shall be made in accordance with State Law, and nothing in this policy shall be construed as placing additional requirements on such a purchase.

I. Risk Management

The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, risk avoidance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financial losses.

J. City Travel and Business Meals Policy

The Travel Policy is contained in the City of Sachse Personnel Policies and Procedures Manual. Individuals (including elected or appointed officials) who travel on official City business and/or to promote the interest of the City are required to adhere to these regulations. Business and travel expense reimbursements must likewise meet the Internal Revenue Service (IRS) accountable plan rules. A plan under which an employee is reimbursed for expenses or receives an allowance to cover expenses is an accountable plan only if three conditions are satisfied: (1) there must be a business connection for the expenses, (2) the employee must either substantiate or be deemed to have substantiated the expenses, and (3) the employee must return to the employer amounts in excess of the substantiated expense. The City meets the IRS accountable plan rules.

K. Sachse Economic Development Corporation Travel Policy

The Sachse Economic Development Corporation (EDC) is a separate entity and follows the travel and training guidelines adopted by the EDC Board. Individuals who travel on official EDC business and/or to promote the interest of the EDC are required to adhere to the regulations adopted by the EDC Board. Business and travel expense reimbursements must likewise meet the Internal Revenue Service (IRS) accountable plan rules. A plan under which an employee is reimbursed for expenses or receives an allowance to cover expenses is an accountable plan only if three conditions are satisfied: (1) there must be a business connection for the expenses, (2) the employee must either substantiate or be deemed to have substantiated the expenses, and (3) the employee must return to the employer amounts in excess of the substantiated expense. The EDC Travel/Training Policy meets the IRS accountable plan rules.

L. Petty Cash Policy

The Petty Cash Fund Policy provides guidelines and procedures to encourage effective administration and internal control of cash handling operations throughout the City. The Petty Cash Fund Policy supports the use of petty cash for appropriate business transactions, while assuring that the appropriate internal controls are in place to minimize the City's risk of financial loss.

M. Procurement Card (P-Card) Policy

- 1. The Finance Department is responsible for the development of procurement card policies.
- 2. Procurement cards may be utilized for purchasing consumable supplies, but must comply with the purchasing levels defined in the policy.
- 3. The purpose of the procurement card (also known as the purchasing card and/or P-Card) is for efficient, cost-effective purchasing and for small-dollar (\$3,000 or less), as well as high-volume purchases. This program is designed as an alternative to the traditional purchasing process and can result in a significant reduction in the volume of purchase orders, invoices, and checks processed. The policy supports the use of purchasing cards for appropriate business transactions, while assuring that the appropriate internal controls are in place to minimize the City's risk of financial loss. All purchasing cards shall be governed by the P-Card policy and used in a manner that complies with the said policy.

V. RESERVES

The City will maintain the fund balance and working capital of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position during emergencies or economic fluctuations. In addition, the City may accumulate fund balances for a specific purpose and for unexpected financial opportunities.

A. Fund Balance Policy

The City has adopted a Fund Balance Policy, revised to comply with GASB 54. The policy as adopted is included in Appendix B.

B. General Fund Unassigned Fund Balance

- 1. The City shall maintain a minimum General Fund unassigned fund balance of 90 days of regular General Fund operating expenditures (25%) with a targeted level between 25% and 35%. A fiscal year ending balance of less than 25% of current year expenses is cause for concern, and should indicate a need for corrective action.
- 2. Excess fund balance levels may be used to fund emergencies, nonrecurring expenditures or major capital purchases that cannot be accommodated through the current year's budgeted revenues with Council approval.
 - 3. Funds accumulated for a specific purpose should be identified as such in the City's Financial Statements.
- 4. Methods used to replenish fund balances that fall below required levels include an increase in property tax and/or a decrease in budgeted expenses as economic conditions allow. The City should seek to replenish fund balance levels within two (2) years of use.

C. Utility Fund Unassigned Fund Balance

- 1. The Utility Fund unassigned fund balance should be maintained at a minimum of 25% of the total operating expenditures or the equivalent of 90 days.
- 2. Excess fund balance levels may be used to fund emergencies, nonrecurring expenditures or major capital purchases that cannot be accommodated through the current year's budgeted revenues with Council approval. The City shall not use proceeds or reserves from an Enterprise fund except for expenditures within the purpose of the fund, unless those expenditures have been approved for other purposes as part of the adopted budget.
 - 3. Funds accumulated for a specific purpose should be identified as such in the City's Financial Statements.
- 4. Methods used to replenish fund balances that fall below required levels include an increase in utility rates and/or a decrease in budgeted expenses as economic conditions allow. The City should seek to replenish fund balance levels within two (2) years of use.

D. Debt Service Fund Unassigned Fund Balance

- 1. Debt service Fund reserves are maintained at a level to support interest and principal payments in the event of a delay in property tax collections.
- 2. The City should set aside resources to fund a reserve for years of decline and/or to fund capital out of current funds for projects that would have otherwise been funded by debt financing.

E. Vehicle and Equipment Replacement Fund

1. Funding for the replacement of these assets will be accomplished through the annual budget process with the establishment of the Vehicle and Equipment Replacement Fund.

VI. CAPITAL EXPENDITURES AND IMPROVEMENTS

A. Capitalization Threshold for Capital Assets

- 1. Capital-type items should be capitalized if they have an estimated useful life of two (2) years or more and an initial cost of \$10,000 or more. Items could include a piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land or buildings.
 - 2. The capitalization threshold of \$10,000 will be applied to individual items rather than to a group of similar items (i.e. desks, chairs, etc.)
- 3. Safeguarding the City's fixed asset is the responsibility of the Department Director of the department to which the fixed asset is assigned. Accurate inventories of all tangible items will be maintained by the Department to ensure proper stewardship of public property. The Finance Department shall maintain the permanent records of the City's capitalized assets including description, original cost, department of responsibility, date of acquisition, depreciation and expected useful life. The Finance Department shall also perform an annual audit of capitalized assets using random sampling at the department level. Audits will be performed by the designee of the Finance Department and the designee of the department of responsibility. The Finance Department has the granted rights and responsibilities to audit all assets of any City department.

B. Infrastructure Evaluation and Replacement/Rehabilitation

Utilities, street lighting, streets and sidewalks, municipal facilities and other infrastructure are fundamental and essential functions for public health and safety, environmental protections and the economic wellbeing of the City. As a result, the City's CIP should be focused on ensuring that infrastructure is replaced as necessary to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain existing levels of service and accommodate growth.

- 1. High priority should be given to replacing/rehabilitating capital improvements, prior to the time that they have deteriorated to the point where they are hazardous, incur high maintenance costs, negatively affect property values, or no longer serve their intended purpose.
- 2. The decision on whether to repair, replace or to rehabilitate an existing capital asset will be based on which alternative is most cost-effective and provides the best value to the City.

C. Replacement of Capital Assets on a Regular Schedule (Fleet, Fire Trucks, and High-Tech)

The City shall annually prepare a schedule for the replacement of its fleet, fire trucks, and high technology capital assets. Funding for the replacement of these assets will be accomplished through the annual budget process through the establishment of the Vehicle and Equipment Replacement Fund (VERF). The VERF is to be utilized for replacement of existing vehicles and equipment in the General Fund. Utility Fund assets will be financed within the Utility Fund as needed.

D. Capital Expenditure Financing

The City recognizes that there are three (3) basic methods of financing its capital requirements: 1) Funding from current revenues; 2) funding from fund balance; or 3) funding through the issuance of debt. Types of debt and guidelines are included in Section VII. Debt. Capital Project funds continue from year to year or until expended for the purpose for which they were issued with the exception of abandoned funds. An appropriation is deemed abandoned when three (3) years pass without disbursement or encumbrance of the appropriation. All funds not expended, disbursed or encumbered shall be deemed excess funds.

E. Capital Improvements/Project Reporting

A summary/status report on the City's various capital projects will be prepared quarterly and available to the City Manager and to City Council.

F. Surplus Equipment Policy

The purpose of this policy is to establish a framework and process for the disposal of assets no longer useful in the course of conducting City business.

Once a department has determined property owned by the City is no longer useful, the department head shall complete a "Surplus Property Form" and submit to the City Manager and Finance Department. The Finance Department will confirm the acquisition cost, depreciation, and book value; the City Manager shall make the determination of method of disposal: transfer, trade-in, sell, or scrap. The City Manager will determine if the asset has potential usefulness in another department. If an asset is transferred, a "Fixed Assets Transfer" form will be completed.

The method of disposal and authorization for disposal shall be based on the original cost of the asset according to the following criteria:

- 1. If the asset's original cost was more than \$50,000, the disposal must be authorized by the City Council, along with the preferred method of disposal.
- 2. If the asset's original cost was less than \$50,000, the City Manager is authorized to declare the item as surplus property and to determine the best method of disposal: sell at auction, sell through a sealed bid process, or disposal by any other method permitted under State Law. Funds generated through the sale of surplus equipment will be deposited in the Vehicle and Equipment Replacement Fund.

VII. DEBT

A. Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, lease/purchase agreements, tax notes and other obligations permitted to be issued or incurred under State and local laws, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance and to fund infrastructure improvements and additions. Debt will not be used to fund current operating expenditures.

The City will pay cash for capital improvements within the financial affordability of each fund versus issuing debt when funding capital expenditures and capital improvements, which shall include but not be limited to sales tax, utility system revenues, developer fees, inter-local agreements, and state and federal grants.

B. Affordability

The City shall use an objective analytical approach to determine whether it can afford to issue general-purpose debt, both General Obligation and Certificates of Obligation, and any other financing permitted by State law. The process shall include a feasibility analysis for each long-term financing which analyzes the impact on current and future budgets which would include the tax and utility rates. The process shall also include the benefits of the proposed projects. The decision on whether or not to issue new debt shall be based on the benefits of the project, current conditions of the municipal bond market, and the City's ability to afford new debt. The analysis will determine if the debt service to maintenance and operations component of the property tax rate exceeds the City's target.

C. Types of Long-Term Debt

1. General Obligation Bonds (GO)

General Obligation bonds required voter approval and are secured by a promise to levy taxes in an amount necessary to pay annual debt service.

a. General Obligation bonds must be issued for projects that are in accordance with the wording in the bond proposition.

2. Certificates of Obligation

Certificates of Obligation may be issued without voter approval to finance any public works project or capital improvement, as permitted by State law. It is the City's policy to utilize Certificates of Obligation to finance public improvements in certain circumstances and only after determining the City's ability to assume additional debt. Circumstances in which Certificates might be issued include, but are not limited to the following:

- a. The City may issue CO's when there is insufficient funding on a general obligation bond-financed capital improvement.
- b. The City may issue CO's when emergency (urgent, unanticipated) conditions require a capital improvement to be funded rapidly.
- c. The City may issue CO's for projects when the City can participate with others to reduce the City's capital cost for a community improvement.
- d. The City may issue CO's for projects when there is no other adequate funding source available, the project is determined to be in the best interest of the City, and where a determination is made that waiting for the next bond referendum or having a bond referendum for a small issue amount or a small number of projects is impractical and where a public notice versus a voted bond referendum is deemed acceptable by the City Council.
 - e. The City may issue CO's if it would be more economical to issue Certificates of Obligations rather than issuing revenue bonds.

3. Enterprise Revenue Bonds

Revenue bonds are generally payable from a designated source of revenue. They do not require voter approval. For the City to issue new Revenue Bonds, revenues, as defined by City Charter, shall be received from the properties and/or interest pledged at the time of issuance. Municipal water and sewer are examples of revenue producing enterprises within the City.

4. Refunding Obligations

The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the net present value savings of a particular refunding should exceed 3.0% of the refunded maturities unless (1) a debt restructuring is necessary or (2) bond covenant revisions are necessary to facilitate the ability to provide services or to issue additional debt or (3) the refunding is combined with a new debt issuance.

5. <u>Tax Notes</u>

Tax Notes have a shorter amortization schedule, no more than seven years, and can be utilized for large equipment purchases or small projects. Debt service is supported by an I&S tax levy.

6. Lease Purchase Agreements

The City shall use lease/purchase agreements for the acquisition of equipment when it is cost-effective and provides for attractive terms. All lease/purchase agreements must be approved by City Council regardless of the dollar amount. Lease payments must be made from M&O funds.

D. Debt Limits

The debt service to maintenance and operations component of the property tax rate should not exceed 35%. This limit should be reviewed periodically to ensure continued compatibility with the City's needs.

E. Debt Structures

- 1. The City shall normally issue bonds with a life not to exceed 25 years for General Obligation bonds and 30 years for revenue bonds, but in no case longer than the useful life of the financed asset.
- 2. The City shall seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term of the issue, unless such debt issue is originally intended to be refinanced to produce level or declining overall debt repayment.
 - 3. The City will seek to retire at least 25% of the total General Fund supported principal outstanding within the next 10 fiscal years of the issue.

- 4. The City will issue debt based on a fixed rate and limit use of variable-rate debt due to the volatility of such instruments.
- 5. The City shall pay at least interest in the first fiscal year after a bond sale and principal payments starting generally no later than the second fiscal year after the bond issue.

F. Debt Issuance Process

- 1. The City staff with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Offering Statements, and will take responsibility for the accuracy of all financial information released. The City will also comply with all federal tax law provisions, including arbitrage requirements.
 - 2. The City shall utilize the service of independent financial advisor(s) and bond counsel on debt financing.
- 3. The Finance Department shall review each debt issuance transaction on a case by case basis to determine the most appropriate method of sale.
- 4. The City shall use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will inform City Council of the reasons why and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.
- a. Competitive Sale. In a competitive sale, bids for the purchase of the bonds are opened at a specified place and time and are awarded to the underwriter (or syndicate) whose conforming bid represents the lowest true interest cost to the City (TIC). This method is most advantageous when the debt to be issued is less complex, the municipal bond market for high grade credits is stable, and the sale of the City's bonds is assured.
- b. **Negotiated Sale**. In a negotiated sale, the City chooses the initial buyer of the bonds in advance of the sale date. The initial buyer is usually an investment banking firm, or a syndicate of investment banking firms interested in reoffering the bond to investors through an underwriting process. This type of sale allows the City to discuss different financing techniques with the underwriter in advance of the sale date. This method is most advantageous when the debt issue is complex, debt structuring flexibility is required (as would be the case in a bond refunding) or the municipal bond market is unstable or uncertain.
- 5. The City will reimburse with proceeds of the Obligations any amount expended prior to the issue date for the acquisition, renovation or construction of the facilities.

G. Application of Bond Proceeds

1. Assignment of Responsibility and Establishment of Calendar

On the date of issuance of any bond, the Finance Director will identify and document:

- a. The funds and/or accounts into which bond proceeds are deposited.
- b. The types of expenditures expected to be made with bond proceeds
- c. The dates by which all proceeds must be spent or become subject to arbitrage yield limitations and all interim dates by which funds and/or accounts must be evaluated to ensure compliance with the applicable expenditure deadlines.

H. Underwriting Syndicates

The City's financial advisor shall attempt to involve qualified and experienced firms, which actively participate in the City's competitive sale in its negotiated underwritings. In conjunction with the City, the City's financial advisor shall recommend the structure of underwriting syndicates, which will be optimal for the type and amount of debt being issued.

I. Bond Ratings

Full disclosure of operations and open lines of communication shall be maintained with the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies as recommended by the City's financial advisor.

The City will continually strive to maintain or increase the City's current bond ratings by prudently managing its funds and by reviewing and monitoring financial policies, budgets, forecasts and the financial health of the City.

J. Post Issuance Tax Compliance

The City will comply with post-issuance requirements of federal income tax law to preserve the tax-exempt status of any tax-exempt bonds or other obligations.

1. Arbitrage

Federal guidelines generally restrict the ability to earn arbitrage in connection with Obligations. The Responsible Person (as defined below) will review the Closing documents at least annually to ascertain if an exception to arbitrage compliance applies.

- a. Investment Restrictions. The Responsible Person will monitor the investment of bond proceeds to ensure compliance with the yield restriction rules. A general requirement under the Internal Revenue Code is that proceeds of tax-exempt bonds cannot be used to make investments at a higher yield than the yield on the bonds
- b. Arbitrage Yield Calculation and Rebate. Investment earnings on bond proceeds will be tracked and monitored to comply with applicable yield restrictions and/or rebate requirements. The City utilizes an arbitrage rebate consultant. The Responsible Person will provide the arbitrage rebate consultant with requested documents and information on a prompt basis, reviewing applicable rebate reports and other calculations to ensure the timely preparation of rebate reports and/or payments of any rebate liability.
- c. Arbitrage Rebate Payments. The reports and calculations provided by the arbitrage rebate consultant will confirm compliance with rebate requirements, which include the City to make rebate payments (if any rebate liability exists) at least every 5 years after the Issue Date and within 30 days after the final maturity of the Obligation. The Responsible Person will confer and consult with the arbitrage rebate consultant and bond counsel to determine whether any rebate spending exception may be met.
 - 2. Procedures applicable to Obligations issued for construction and acquisition purposes

With respect to the investment and timely expenditure of the bond proceeds that are issued to finance public improvements or to acquire land or personal property, the Responsible person will:

- a. Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed with the Obligations ("Project"), that binding contracts for the expenditure of at least 5% of the proceeds of the Obligations are entered into within 6 months of the date of closing of the Obligations (the "Issue Date") and that the Project must proceed with due diligence.
- b. Monitor that at least 85% of all proceeds of the Obligations to be used for construction, renovation, or acquisition of the projects are expended within three (3) years of issuance.
- c. Monitor the yield on the investments purchased with proceeds of the Obligations and restrict the yield of such investments to the yield on the Obligations after 3 years of the Issue Date;
- d. Monitor all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the Interest and Sinking Fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding 12 month period plus a carryover amount equal to one-twelfth (1/12) of the principal and interest payable on the Obligations for the immediately preceding 12-month period; and
 - e. Ensure that no more than 50% of the proceeds of the Obligations are invested in an investment with a guaranteed yield for 4 years or more.
- 3. Procedures applicable to Obligation with a debt service reserve fund

In addition to the foregoing, if the Obligations are secured by a debt service reserve fund, the City will assure that the maximum amount of any reserve fund for the Obligations invested at a higher yield than the yield on the issuance will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations as of the issue date, or (3) 100% of the maximum annual debt service on the Obligations as of the issue date.

- 4. Procedures applicable to Escrow Accounts for Refunding Issues
- In addition to the foregoing, if the City issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:
- a. Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
 - b. Contract the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed;
- c. Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at the yield on the applicable obligations or otherwise applied as shown in closing documents.
 - 5. Procedures applicable to all Tax-exempt Obligations Issues
- For all issuances of Obligations the Responsible Person will:
- a. Maintain any official action of the City (such as reimbursement resolution) stating the City's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities:
 - b. Ensure that the application information return (e.g., IRS Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS;
- c. Assure that, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government (if any rebate liability exists) at least every 5 years after the Issue Date and within 30 days after the final maturity of the Obligation.
 - 6. Ownership and Use of Project (Private Business Use)
- Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Persons will review the Closing Documents periodically (at least once a year) for the purpose of determining that the use of the facilities financed or refinanced with the proceeds of the Obligations (the "Project") do not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Persons will:
 - a. Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
 - b. Monitor and record the date on which the Project is substantially complete and available to be used for the intended purpose;
- c. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the City, the employees of the City, the agents of the City or members of the general public has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;
- d. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the City, the employees of the City, the agents of the City or members of the general public has a right to use the output of the facilities (e.g., water, gas, electricity);
- e. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the City, the employees of the City, the agents of the City or members of the general public has a right to conduct or to direct the conduct of research;
- f. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the City, has a naming right for the facilities or any other contractual right granting an intangible benefit;
 - g. Monitor and record whether, at any time the Obligations are outstanding, the facilities are sold or otherwise disposed of; and
- h. Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Bond Order related to the public use of the Project.
 - 7. Continuing Disclosure Compliance Requirements

In each year that the City has bonds outstanding subject to SEC Rule 15c2-12, the Responsible Person will provide updated information for the Annual report with the Municipal Securities Rulemaking Board (MSRB) through its Electronic Municipal Market Access system for municipal securities disclosure ("EMMA") by the date specified in each bond's official statement. The Responsible Person will continuously monitor other events relevant to the bonds and provide proper notice to the MSRB through EMMA as may be required. Relevant events may include but not limited to principal and interest payment delinquencies, unscheduled draws on debt service reserves, adverse tax opinions, defeasances, rating changes, bankruptcy, merger and modifications to rights of bondholders if material. The City will coordinate any submissions with the MSRB through EMMA with Bond Counsel or other legal counsel.

8. Record Retention

The Finance Department shall be responsible for maintaining the following documents for the term of each issue of bond or other obligation plus at least three (3) years:

- a. Bond closing transcript
- b. All records of investments, arbitrage reports, and underlying documents

- c. Construction contracts, purchase orders, invoices and payment records
- d. Documents relating to costs reimbursed with bond proceeds
- e. All contracts and arrangements involving private use of the bond-financed property
- f. All reports relating to the allocation of bond proceeds and private use of bond-financed property
- g. Itemization of property financed with bond proceeds

If any portion of the Obligation is refunded, records shall be maintained until three (3) years after the refunding is completely extinguished. Records can be maintained in paper or electronic format.

9. Responsible Persons

The Director of Finance, together with other employees of the City to whom report to such officer, is collectively the responsible person. Each Responsible Person shall receive appropriate training regarding the City's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the City Council whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking City Council approval to engage or utilize existing advisors and agents for such purposes.

VIII. CASH MANAGEMENT AND INVESTMENTS

The City will maintain cash and investments in such a manner so as to ensure the absolute safety of principal, to meet the liquidity needs of the City, and to achieve the highest possible yield. The City Council and applicable governing boards will annually review and adopt the City's Investment Policy, as required by the Public Funds Investment Act (PFIA).

A. Investment Management

- 1. All aspects of cash/investment management shall be conducted in full compliance of the prevailing local, state, and federal regulations authorized annually in the City of Sachse, Sachse Economic Development Corporation, President George Bush Turnpike Reinvestment Zone Tax Increment Fund Investment Policy.
- 2. The City will utilize competitive quotes from approved broker/dealers, affording no special advantage to any individual or corporate member of the financial or investment community.
- 3. Investments of the City shall be made with the exercise of judgement and care which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment.

B. Investment Strategy

The City of Sachse maintains a consolidated portfolio in which it pools the funds for investment purposes. The City's investment program seeks to achieve safety of principal, adequate liquidity to meet cash needs, public trust, and reasonable yields.

C. Interest Income

Interest earned from investments shall be distributed to the funds from which the funds were provided.

D. Arbitrage Investments

Investment on bond proceeds will be made with safety of principal and liquidity in mind, but with a competitive rate of return. If there is positive arbitrage, the rebatable earnings will be sent to the IRS as necessary. Section VII. Debt contains more in-depth explanation.

E. Depository

The City will select its official bank through a formal bidding process in order to provide the City with the most comprehensive, flexible and cost-effective banking services available. The City will, at a minimum, bid depository services every five (5) years, as required by State law.

F. Collateralization of Deposits

- 1. The value of the pledged collateral should be marked to market monthly and shall be at least 102 % of market value of principal and accrued interest less F.D.I.C. insurance when applicable.
 - 2. The pledge of collateral shall comply with the City's Investment Policy.

IX. GRANTS AND INTERGOVERNMENTAL REVENUES

The City may seek, apply for, and effectively administer federal, state, and local grants which support the City's current priorities and objectives. The City shall utilize opportunities to enhance service delivery through intergovernmental cooperation, shared revenues, and grants.

A. Grant Guidelines

- 1. The City shall apply and facilitate the application for only those grants that are consistent with the objectives and high priorities identified by City Council and management.
- 2. Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs and services.
- 3. The potential for incurring ongoing costs, to include assumptions of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
 - 4. Professional services for grant-writing may be contracted for potential grant acceptances greater than \$25,000.
 - 5. Grant opportunities \$24,999 and below will be written in-house by the department head or designee of the department specific grant.

B. Grant Review Process

- 1. A uniform grants pre-application process will be utilized to assure the City has all the information necessary to make a decision regarding a potential grant. Information to be provided should include but not be limited to:
 - a. The grant being pursued and the use to which it would be placed.
 - b. The objectives or goals of the City which will be achieved through the use of the grant.
 - c. The local match required, if any, plus the source of the local match.
 - d. The increased cost to be locally funded upon the termination of the grant.
- 2. All grant agreements will be reviewed by the appropriate City staff, including Finance, legal, HR and the sponsoring department, to ensure compliance with state, federal, and City regulations.
 - 3. The City Manager shall approve all grant submissions.
- 4. The City Council shall approve all grant acceptances over \$50,000, as well as grants under \$50,000 that otherwise require City Council acceptance.

C. Budgeting for Grant Expenditures

Annually via the budget process, departments will submit for possible funding of known grant opportunities. These grant opportunities will be prioritized and ranked along with all other supplemental requests. If approved, the expenditure and associated revenue will be appropriated to the grant recipient fund and/or department. If there are grant opportunities that arise during the year and are received by the City, the budget will be amended via the projections if the City can fund the local match required.

D. Grant Termination and/or Reduced Grant Funding

- 1. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternative are considered during the budget process, unless the City is obligated through the terms of the grant to maintain the positions, services, or equipment.
- 2. The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, and it is determined that the program no longer supports City goals and/or is no longer in the best interest of the City, unless the City has obligated itself through the terms of the grant to maintain the positions, services, or equipment.

X. FINANCIAL CONSULTANTS

The City will employ qualified financial advisors and consultants as needed in the administration and management of the City's financial function. These areas include but are not limited to audit services, debt administration, and financial modeling. The principal factors in the selection of these consultants will be experience/expertise, ability to perform, the services offered, references, and methodology to name a few. In no case should price be allowed as the sole criterion for the selection.

A. Selection of Auditors

At least every five (5) years, the City shall request proposals from qualified firms. The City Council shall select an independent firm of certified public accountants to perform an annual audit of the accounts and records, and render an opinion on the financial statements of the City.

The City's Charter requires that no more than five consecutive audits shall be completed by the same firm unless no other certified public accountants have submitted a proposal to provide audit services for the city, in which event the existing firm may be retained for an additional one-year period until another certified public accountant is available and selected by the City. The rotation of the audit firm will be based upon the proposals received, the qualifications of the firm, and the firm's ability to perform a quality audit.

B. Post-Issuance Compliance Consultants

- 1. The City shall review the closing documents of obligations annually for Federal arbitrage compliance. While the City is responsible to ensure that the records are in order, the calculations made, reporting complete, and filings made, the actual arbitrage calculation and reporting shall be contracted with a qualified firm.
 - 2. There is not a requirement for rotation.

C. Bond Counsel

- 1. Bond Counsel to the City has the role of an Independent expert who provides an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always use a consultant for these services. Generally, bonds are not marketable without an opinion of nationally recognized bond counsel stating that the bonds are valid and binding obligations stating the sources of payment and security for the bonds and the at the bonds are exempt from Federal income taxes.
 - 2. There is not a requirement for rotation.

D. Financial Advisory Services

- 1. Financial advisors to governmental entities have developed the necessary expertise in a broad range of services to comply with Federal, state, and local guidelines in the areas of debt financing and investment transactions. A Consultant is beneficial for these services.
 - 2. There is not a requirement for rotation.

E. Depository Bank

- 1. Pursuant to State law, Local Government Code, Chapter 105, the City may approve a depository contract whose term does not exceed five (5) years.
- 2. There is no requirement for rotation. The City will select its official banking institution through a formal process based on best value in order to provide the City with the most comprehensive, flexible, and cost-effective banking services available.

XI. APPENDIX A – FISCAL MANAGEMENT CONTINGENCY PLAN

The Fiscal Management Contingency Plan is a guide to assist in budget balancing strategies in response to economic and financial conditions that impact the current adopted budget. Economic and budget conditions will be evaluated monthly to identify negative budget impacts. A negative budget impact is defined as a shortfall in adopted budget revenue for three (3) consecutive months directly related to an identified economic or financial condition.

The plan is comprised of the following components:

- (1) Indicators Serve as warnings that potential budgetary revenue shortfalls are increasing in probability. Staff will monitor state and national economic indicators to identify recessionary or inflationary trends that could negatively impact consumer spending or property values.
- (2) Levels Serve to classify and communicate the severity of the estimated budgetary revenue shortfalls and identify the actions to be taken at the given phase.
- (3) Actions Preplanned steps to be taken in order to prudently address and counteract the estimated budgetary revenue shortfall.

Four levels of severity will be assigned to estimate budgetary revenue shortfalls and identify the appropriate action based on the consecutive months of shortfall. Level I, plan of action occurs with three consecutive months of shortfall; Level II, six consecutive months of shortfall; Level III, nine consecutive months of shortfall; Level 4, twelve consecutive months of shortfall. All four (4) levels are intended to be short-term in nature, In the event the underlying economic situation is expected to last for consecutive years, more permanent actions will be taken.

The City Manager or designee will apprise City Council at the regular Council meeting of any action that is being considered at all levels. Information will include underlying economic condition, economic indicators, estimated budgetary revenue shortfalls, actions considered and expected duration of shortfall. City Council may appropriate available fund balance necessary to cover any estimated revenue shortfall. Appropriation of fund balance will be carefully analyzed and long-term budgetary impacts will be considered in conjunction with the projected length of the economic downturn. Any action taken with the contingency plan will make every effort to not impact revenue generation. Actions taken should first reduce expense well in excess of resulting revenue losses.

Throughout the contingency plan process, the goal is to protect current service levels while continuing to provide competitive pay and benefits to all employees. At all levels of action, some parts of the plan may be implemented sooner or later, in accordance with direction from City Council.

A. Level I. Estimated annual revenue is below budget projections for three consecutive months with current economic conditions expected to continue.

- 1. Expenditures:
 - a. Freeze newly created positions
 - b. Implement a time delay for hiring vacant positions
 - c. Increase/decrease temperatures in all City buildings during hours not open to the public
- 2. Revenues
 - a. Identify any new potential revenue sources
- 3. Service Level Impacts:
 - a. Minor service level disruptions and/or delays
 - b. New projects may be postponed or deferred
 - c. Begin planning for Levels II IV
 - d. Implement Community Communication Plan in order to communicate to citizens any service levels that may be impacted.
- 4. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for three consecutive months, and economic indicators are anticipated to continue to improve, initiate normal operating procedures.
- B. Level II: The estimated annual revenue is below budget projections for six consecutive months. Current economic conditions and indicators are anticipated to continue.
 - 1. Expenditures:
 - a. Implement a managed-hiring program for vacant positions.
 - b. Reduce the hours/number of part-time and seasonal employees as per Reduction In Force Policy.
 - c. Reduce travel and training expenses.
 - d. Review and prioritize reductions of operating and capital expenditures.
 - e. Eliminate or defer capital outlay expenses.
 - f. Review and prioritize expenses for professional and contracted services.
 - 2. Revenues:
 - a. Evaluate user fees in order to remain competitive.
 - b. Identify and/or implement new revenue sources.
 - c. Evaluate property tax rate increase.
 - d. Evaluate water and wastewater rate increases.
 - e. Evaluate use of available fund balance.
 - 3. Service Levels Impacts:

- a. Cutbacks or reductions in non-essential day-to-day operations (number of times parks are mowed, hours of operations of facilities).
- b. Adjust service hours for City Facilities. (example: increase hours of City Hall from 9 to 11 for four days and close one day per week with increased/decreased temperatures or adjust hours of Library, etc.)
 - c. Defer general (non-essential) maintenance.
- d. Prioritize and defer or freeze vehicle replacements, computer upgrades and new computer purchases. Replacements for essential non-working equipment are allowed, subject to approval by the City Manager.
- e. Reduce or defer non-essential repair and maintenance expenses. Examples vehicles, communications, office equipment, machinery and buildings. Repair and maintenance of essential non-working equipment is permitted, subject to approval by the City Manager.
- 4. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for three consecutive months, and economic indicators are anticipated to continue to improve, initiate Level I.
- C. Level III: The estimated annual revenue is below budget projections for nine consecutive months, or is below budget projections by more than 6% for six consecutive months. Current economic conditions and indicators are anticipated to continue or possibly worsen.
 - 1. Expenditures:
 - a. Prepare for implementation of a Reduction in Force Plan.
 - b. Implement a compensation freeze.
 - c. Identify overtime expenses that may likely be reduced.
 - d. Reduce external program funding.
 - e. Eliminate or defer pending capital improvement projects.
 - f. Consider deferring payments to City-owned utilities water and wastewater services.
 - 2. Revenues:
 - a. Recommend property tax increase.
 - b. Recommend water and/or wastewater rate increase.
 - c. Recommend new revenues, or increases in current fees.
 - d. Recommend use of available fund balance.
 - 3. Service Level Impacts:
 - a. Significant reductions in service levels.
 - b. Evaluate and/or recommend a reduction in hours of operation at all facilities.
 - c. Essential programs and services will be evaluated for reductions.
 - d. Reduce energy costs through reduction in hours of operations.
- 4. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for three consecutive months, and economic indicators are anticipated to continue to improve, initiate Level II.
- D. Level IV: The estimated annual revenue is below budget projections for twelve consecutive months, or is below budget projections by more than 6% for nine consecutive months. Current economic conditions and indicators are anticipated to continue and are likely to worsen.
 - 1. Expenditures:
- a. Implement Reduction in Force Plan (reduce employee personnel costs, including an employee furlough plan for time off without pay and/or four-day work weeks, laying off of personnel, etc.).
 - b. Consider other cost reduction strategies.
 - c. Reduce departmental budgets by a fixed percentage or dollar amount.
 - d. Eliminate external program funding.
 - e. Reduce and/or eliminate overtime expenses throughout departments.
 - 2. Revenues:
 - a. Implement property tax rate increase.
 - b. Implement water and wastewater rate increase.
 - c. Increase user fees.
 - d. Implement use of available fund balance.
 - 3. Service Level Impacts:
 - a. Reduce hours of operations of all facilities.
 - b. Implement service level reductions throughout all departments and/or eliminate specific programs.
 - c. Departments will prioritize service levels and programs according to City Council goals and objectives.
 - d. Defer infrastructure and street overlay maintenance.
- 4. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for three consecutive months, and economic indicators are anticipated to continue to improve, initiate Level III.

XII. APPENDIX B – FUND BALANCE POLICY Revised for GASB 54

Purpose

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are divided into five categories:

- 1) Nonspendable fund balance includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- 4) Assigned fund balance comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) Unassigned fund balance is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the City Council at a council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

- The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund equal to 25% to 35% of expenditures. The City considers a balance of less than 25% to be cause to implement actions that will achieve a 25% balance, barring unusual or deliberate circumstances.

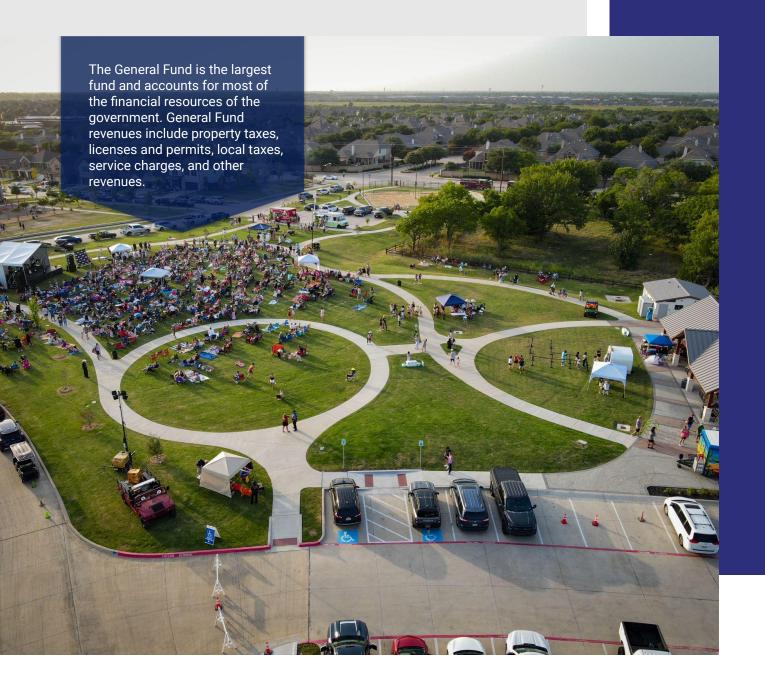
If unassigned fund balance falls below the goal or has a deficiency, the City will implement the steps outlined in the City's Fiscal Management Contingency Plan.

Order of Expenditure of Funds

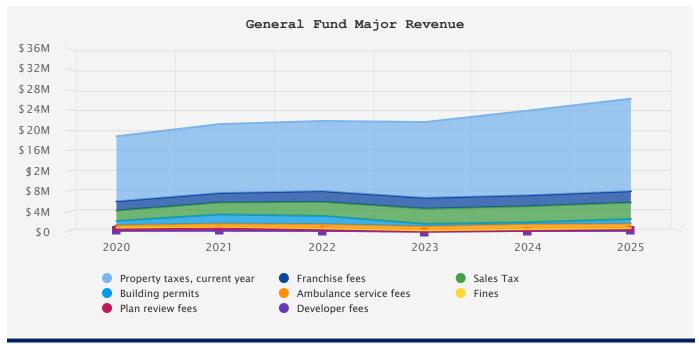
When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and commit those funds first before moving down to the next category with available funds, generally.







General Fund Overview



Current Year Ad Valorem Property Taxes (61%)

The Collin Central Appraisal District (CCAD) and Dallas Central Appraisal District (DCAD) establish the value of each property within the City of Sachse.

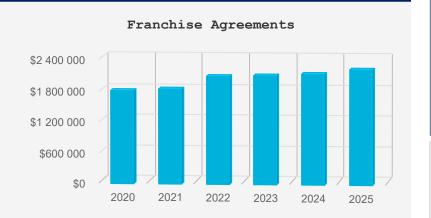


| Forecast Methodology | Assumptions about Environmental Factors | | Revenue Assumptions | 2024 Revenue Projection | 2025 Revenue Budget |
|------------------------------|--------------------------------------------|----|------------------------|-------------------------------|---------------------------|
| Formula: | | | | | |
| (A/100)*B*C | 1. Administered by CCAD and | A. | \$ 3,971,190,721 | \$ 16,545,970 | \$ 18,081,765 |
| Where: | DCAD | B. | 0.456209 | | |
| A = Taxable Ad Valorem value | | C. | 99.81% | | |
| B = M&O Rate | | | | | |
| C = Collection Rate | | | | | |

Franchise Agreements (7%)

The franchise tax is a privilege tax imposed on corporations, partnerships, professional organizations, banks and other entities either organized in Texas or doing business in Texas. The percentage of City of Sachse franchise revenue is provided by the following:

City Utilities, 38.1% Electric, 25.8% Gas, 19.1% Cable TV, 9.0% Solid Waste, 8.1%

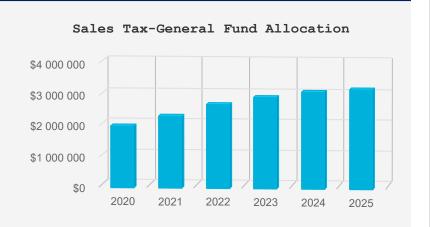


| Forecast Methodology | Assumptions about Environmental Factors | | Revenue Assumptions | | 2024 Revenue Projection | | 2025 Revenue Budget |
|------------------------|-----------------------------------------|-------|------------------------|----|-------------------------------|----|---------------------------|
| Formula: | | | | | | | |
| (A/B) | 1. Administered by | A. \$ | 2,149,282 | \$ | 2,149,282 | \$ | 2,230,711 |
| Where: | Texas Comptroller's Office | B. | 3.79% | | | | |
| A = Prior Year Revenue | | | | | | | |

Sales Tax (11%)

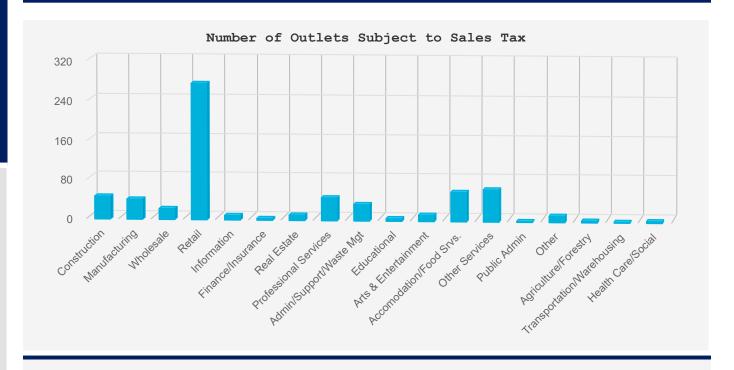
B = Estimated Growth

State Sales and Use tax is imposed on all retail sales, leases and rental of most goods, as well as taxable services. The combined total of state and local taxes is 8.25%: City, 1.0%, SEDC 4B, .5%; Street Maintenance Tax, .25%; Municipal Development District, .25%; State 6.25%.



| | Assumptions about | | Revenue | 20 | 24 Revenue 2 | 2025 Revenue |
|-----------------------------------|------------------------------|-------|-------------|----|--------------|--------------|
| Forecast Methodology | Environmental Factors | Į. | Assumptions | F | Projection | Budget |
| Formula: | | | | | | |
| (A*B) | 1. Administered by Texas | A. \$ | 3,121,934 | \$ | 3,121,934 \$ | 3,215,000 |
| Where: | Comptroller's Office | B. | 3.0% | % | | |
| A = Prior Year Revenue Projection | | | | | | |
| B = Estimated Growth | | | | | | |

General Fund Overview



Municipal Court (0.9%) The Sachse Municipal Court has jurisdiction over all fine-only offenses that have been committed within the Sachse city limits. These offenses include Class C misdemeanors, traffic offenses and City ordinance violations. The court collects fines, conducts trials by jury and judge and issues warrants of arrest.

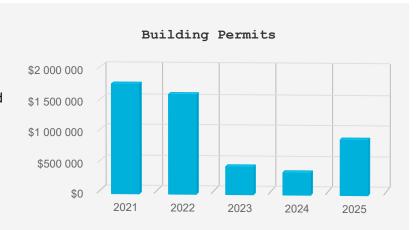


| Forecast Methodology | Assumptions about Environmental Factors | | _ | Revenue sumptions | | 24 Revenue 2 Projection | 2025 Revenue Budget |
|----------------------------|--------------------------------------------|----|----|----------------------|--------|----------------------------|------------------------|
| Formula: | | | | | | | |
| (A/B) | 1. Revenue growth rate | A. | \$ | 249,330 | \$ | 293,616 | \$ 262,500 |
| Where: | increasing. | B. | | 5.3% | , 0 | | |
| A = 4-Year Average Revenue | | | | | | | |
| B = Estimated Growth | | | | | | | |

General Fund Overview

Building Permits (3.0%)

New construction and restoration of commercial and residential sites require inspections that satisfy City and state codes. Building Permit Fees are collected to defray the costs associated with the inspection process



| Forecast Methodology | Assumptions about Environmental Factors | _ | Revenue : | 2024 Revenue Projection | 2025 Revenue Budget |
|---------------------------------------------|--------------------------------------------|-------|-----------|----------------------------|------------------------|
| Formula: | | | | | |
| ((C-B)/B)*A | 1. Volume expected to be | A. \$ | 361,317 | \$ 361,317 | \$ 900,000 |
| Where: | similar to prior year | B. | 228 | | |
| A = Prior Year Revenue | | C. | 278 | | |
| B = 4-Year Average Single Family Permits | | | | | |
| C = Projected Single Family Permits | _ | | | | |

General Fund Revenue and Expenditure History by Type

| | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | Projected FY 2023-2024 | Budget FY 2024-2025 |
|----------------------------------|-----------------------|-----------------------|---------------|---------------------|---------------------------|------------------------|
| Beginning Resources | \$ 10,432,608 | \$ 10,192,770 | \$ 12,798,793 | \$ 16,001,938 | \$ 16,236,669 | \$ 9,134,593 |
| Revenues | ψ 10,10 <u>=</u> ,000 | ψ 10,17 <u>2,</u> 770 | ψ 12/176/176 | V 10,001,000 | V 10j=30j007 | , |
| Taxes | 16,611,787 | 17,861,019 | 18,608,567 | 19,984,305 | 21,800,777 | 23,617,476 |
| Licenses and permits | 986,117 | 2,001,364 | 1,826,241 | 637,619 | 523,658 | 1,100,500 |
| Fees | 1,325,596 | 1,688,525 | 1,638,236 | 1,194,277 | 1,565,776 | 1,785,920 |
| Fines | 207,587 | 205,332 | 242,066 | 256,305 | 293,616 | 262,500 |
| Intergovernmental | 299,058 | 309,512 | 344,989 | 386,035 | 456,459 | 508,500 |
| Miscellaneous | 993,872 | 135,427 | 190,678 | 1,270,293 | 1,179,221 | 881,781 |
| Transfers in | 1,363,897 | 1,443,819 | 1,408,831 | 1,753,461 | 1,543,687 | 1,646,291 |
| Total Revenue | 21,787,914 | 23,644,998 | 24,259,608 | 25,482,295 | 27,363,194 | 29,802,968 |
| | | | | | | |
| Total Available Resources | 32,220,522 | 33,837,768 | 37,058,401 | 41,484,233 | 43,599,863 | 38,937,561 |
| Expenditures | | | | | | |
| Personnel costs | 12,126,401 | 12,352,959 | 13,076,579 | 15,534,182 | 19,417,144 | 20,600,930 |
| Supplies and materials | 1,656,891 | 1,501,415 | 2,062,761 | 2,197,078 | 2,749,468 | 2,820,886 |
| Maintenance and repairs | 732,445 | 868,022 | 730,719 | 1,519,435 | 1,311,657 | 1,087,149 |
| Contractual services | 1,297,165 | 1,611,467 | 2,128,000 | 1,865,005 | 2,113,044 | 2,476,325 |
| Capital outlay | 134,224 | 6,261 | 92,792 | 698,207 | 223,185 | 402,529 |
| Lease principal and interest | - | - | - | 10,520 | 21,036 | - |
| SBITA principal and interest | - | - | - | 23,760 | 23,760 | - |
| Contingency | - | - | - | - | - | 100,000 |
| Transfers out | 6,080,626 | 4,698,851 | 2,965,612 | 3,399,377 | 8,605,976 | 2,250,000 |
| Total Expenditures | 22,027,752 | 21,038,975 | 21,056,463 | 25,247,564 | 34,465,270 | 29,737,819 |
| Ending Fund Balance | \$ 10,192,770 | \$ 12,798,793 | \$ 16,001,938 | \$ 16,236,669 | \$ 9,134,593 | \$ 9,199,742 |
| Effect On Fund Balance | (239,838) | 2,606,023 | 3,203,145 | 234,731 | (7,102,076) | 65,149 |
| | , , , , , , , , | | | | (, , , -) | · · · |

General Fund Major Revenue

| | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | Projected FY 2023-2024 | Budget FY 2024-2025 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------------------|------------------------|
| Revenues | | | | | | |
| Property taxes, current year | \$ 12,715,984 | \$ 13,472,995 | \$ 13,713,179 | \$ 14,826,608 | \$ 16,545,970 | \$ 18,081,765 |
| Franchise fees | 1,815,618 | 1,852,856 | 2,099,095 | 2,110,234 | 2,149,282 | 2,230,711 |
| Sales Tax | 2,000,472 | 2,335,197 | 2,731,249 | 2,967,951 | 3,121,934 | 3,215,000 |
| Building permits | 819,050 | 1,778,685 | 1,611,706 | 453,387 | 361,317 | 900,000 |
| Ambulance service fees | 462,179 | 595,125 | 784,785 | 764,726 | 892,865 | 825,000 |
| Fines | 207,587 | 205,332 | 242,066 | 256,305 | 293,616 | 262,500 |
| Plan review fees | 371,435 | 480,955 | 274,170 | 90,301 | 146,285 | 250,000 |
| Developer fees | 316,321 | 372,446 | 247,599 | 35,336 | 215,148 | 300,000 |
| Building inspection fees | 30,808 | 39,993 | 73,829 | 52,316 | 49,935 | 60,000 |
| Recreation fees | 21,836 | 75,564 | 96,152 | 121,850 | 152,092 | 202,620 |
| Mechanical/electrical permits | 47,698 | 50,105 | 64,140 | 56,950 | 61,675 | 60,000 |
| Property taxes, prior years | 46,789 | 131,466 | 28,278 | 23,955 | (84,759) | 25,000 |
| Penalty and interest | 32,924 | 68,505 | 36,766 | 55,557 | 68,350 | 65,000 |
| Transfers in | 1,363,897 | 1,443,819 | 1,408,831 | 1,753,461 | 1,543,687 | 1,646,291 |
| Total Major Revenue | 20,252,598 | 22,903,043 | 23,411,845 | 23,568,937 | 25,517,397 | 28,123,887 |
| Total Remaining Revenue | 1,535,316 | 741,955 | 847,763 | 1,913,358 | 1,845,797 | 1,679,081 |

| Total General Fund Revenue | \$21,787,914 | \$ 23,644,998 | \$ 24,259,608 | \$ 25,482,295 | \$ 27,363,194 | \$ 29,802,968 |
|-------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Percent of Revenue | | | | | | |
| Property taxes, current year | 58.36% | 56.98% | 56.53% | 58.18% | 60.47% | 60.67% |
| Franchise fees | 8.33% | 7.84% | 8.65% | 8.28% | 7.85% | 7.48% |
| Sales Tax | 9.18% | 9.88% | 11.26% | 11.65% | 11.41% | 10.79% |
| Building permits | 3.76% | 7.52% | 6.64% | 1.78% | 1.32% | 3.02% |
| Ambulance service fees | 2.12% | 2.52% | 3.23% | 3.00% | 3.26% | 2.77% |
| Fines | 0.95% | 0.87% | 1.00% | 1.01% | 1.07% | 0.88% |
| Plan review fees | 1.70% | 2.03% | 1.13% | 0.35% | 0.53% | 0.84% |
| Developer fees | 1.45% | 1.58% | 1.02% | 0.14% | 0.79% | 1.01% |
| Building inspection fees | 0.14% | 0.17% | 0.30% | 0.21% | 0.18% | 0.20% |
| Recreation fees | 0.10% | 0.32% | 0.40% | 0.48% | 0.56% | 0.68% |
| Mechanical/electrical permits | 0.22% | 0.21% | 0.26% | 0.22% | 0.23% | 0.20% |
| Property taxes, prior years | 0.21% | 0.56% | 0.12% | 0.09% | -0.31% | 0.08% |
| Penalty and interest | 0.15% | 0.29% | 0.15% | 0.22% | 0.25% | 0.22% |
| Transfers in | 6.26% | 6.11% | 5.81% | 6.88% | 5.64% | 5.52% |

General Fund Major Expenditures

| | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | Projected FY 2023-2024 | Budget FY 2024-2025 |
|------------------------------|---------------|---------------|---------------|---------------|---------------------------|------------------------|
| | | | | | | |
| Expenditures | | | | | | |
| Personnel costs | \$ 12,126,401 | \$ 12,352,959 | \$ 13,076,579 | \$ 15,534,182 | \$ 19,417,144 | \$ 20,600,930 |
| Supplies and materials | 1,656,891 | 1,501,415 | 2,062,761 | 2,197,078 | 2,749,468 | 2,820,886 |
| Maintenance and repairs | 732,445 | 868,022 | 730,719 | 1,519,435 | 1,311,657 | 1,087,149 |
| Contractual services | 1,297,165 | 1,611,467 | 2,128,000 | 1,865,005 | 2,113,044 | 2,476,325 |
| Capital outlay | 134,224 | 6,261 | 92,792 | 698,207 | 223,185 | 402,529 |
| Lease principal and interest | - | - | - | 10,520 | 21,036 | - |
| SBITA principal and interest | - | - | - | 23,760 | 23,760 | - |
| Contingency | - | - | - | - | - | 100,000 |
| Transfers out | 6,080,626 | 4,698,851 | 2,965,612 | 3,399,377 | 8,605,976 | 2,250,000 |
| Total Major Expenditures | 22,027,752 | 21,038,975 | 21,056,463 | 25,247,564 | 34,465,270 | 29,737,819 |

| Total General Fund Expenditures | \$22,027,752 | \$21,038,975 | \$21,056,463 | \$25,247,564 | \$34,465,270 | \$29,737,819 |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Percent of Expenditures | | | | | | |
| Personnel costs | 55.05% | 58.71% | 62.10% | 61.53% | 56.34% | 69.28% |
| Supplies and materials | 7.52% | 7.14% | 9.80% | 8.70% | 7.98% | 9.49% |
| Maintenance and repairs | 3.33% | 4.13% | 3.47% | 6.02% | 3.81% | 3.66% |
| Contractual services | 5.89% | 7.66% | 10.11% | 7.39% | 6.13% | 8.33% |
| Capital outlay | 0.61% | 0.03% | 0.44% | 2.77% | 0.65% | 1.35% |
| Lease principal and interest | 0.00% | 0.00% | 0.00% | 0.04% | 0.06% | 0.00% |
| SBITA principal and interest | 0.00% | 0.00% | 0.00% | 0.09% | 0.07% | 0.00% |
| Contingency | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.34% |
| Transfers out | 27.60% | 22.33% | 14.08% | 13.46% | 24.97% | 7.57% |

Summary of Revenues and Expenditures Fiscal Year 2024-2025

| | FY | Actual 2022/2023 | FY | Budget 2023/2024 | F١ | Projected / 2023/2024 | FY | Budget 2024/2025 |
|--------------------------------------|----|------------------|----|---------------------|----|--------------------------|----|---------------------|
| Beginning Fund Balance | \$ | 16,001,938 | | 16,236,669 | | 16,236,669 | \$ | 9,134,593 |
| Revenues | | | | | | | | |
| Property tax | | 14,906,120 | | 16,716,996 | | 16,529,561 | | 18,171,765 |
| Sales tax | | 2,878,674 | | 2,825,000 | | 3,042,179 | | 3,140,000 |
| Franchise fees | | 2,110,234 | | 2,211,000 | | 2,149,282 | | 2,230,711 |
| Licenses and permits | | 637,619 | | 1,076,000 | | 523,658 | | 1,100,500 |
| Fees | | 1,194,277 | | 1,610,300 | | 1,564,073 | | 1,785,920 |
| Fines | | 256,305 | | 250,000 | | 295,319 | | 262,500 |
| Intergovernmental | | 386,035 | | 400,000 | | 455,959 | | 508,000 |
| Other taxes | | 89,277 | | 50,000 | | 79,755 | | 75,000 |
| Miscellaneous | | 1,270,293 | | 729,917 | | 1,179,721 | | 882,281 |
| Transfers in | | 1,753,461 | | 1,543,687 | | 1,543,687 | | 1,646,291 |
| Total Revenues | | 25,482,295 | | 27,412,900 | | 27,363,194 | | 29,802,968 |
| Expenditures | | | | | | | | |
| Animal Services | | 269,851 | | 306,808 | | 308,140 | | 340,848 |
| City Manager | | 808,498 | | 963,828 | | 952,582 | | 1,062,408 |
| City Secretary | | 228,657 | | 268,759 | | 236,955 | | 315,001 |
| Combined Services | | 1,664,381 | | 528,778 | | 699,037 | | 226,718 |
| Development Services | | 981,660 | | 1,205,277 | | 875,982 | | 1,318,635 |
| Engineering | | 420,613 | | 391,816 | | 384,573 | | 407,318 |
| Facilities Maintenance | | 714,231 | | 697,806 | | 722,459 | | 748,046 |
| Finance | | 809,667 | | 901,786 | | 891,818 | | 1,011,392 |
| Fire-Rescue | | 5,951,714 | | 7,070,902 | | 7,430,505 | | 7,804,196 |
| Human Resources | | 486,106 | | 578,457 | | 503,317 | | 637,401 |
| Information Technology | | 1,002,049 | | 1,127,676 | | 1,052,813 | | 1,400,042 |
| Library | | 643,056 | | 886,420 | | 736,593 | | 876,453 |
| Municipal Court | | 269,635 | | 296,512 | | 289,424 | | 322,386 |
| Neighborhood Services | | 249,068 | | 1,173,903 | | 1,151,375 | | 422,004 |
| Parks | | 1,251,357 | | 4,229,298 | | 4,216,548 | | 1,640,990 |
| Police | | 6,665,106 | | 7,288,534 | | 7,301,319 | | 7,903,813 |
| Recreation | | 577,258 | | 836,225 | | 815,309 | | 885,750 |
| Senior Activity Center | | 256,498 | | 219,318 | | 199,175 | | 221,923 |
| Streets | | 1,998,159 | | 5,719,287 | | 5,697,346 | | 2,192,495 |
| Total Expenditures | | 25,247,564 | | 34,691,390 | | 34,465,270 | | 29,737,819 |
| Total Revenues Over Expenditures | 1 | 234,731 | | (7,278,490) | | (7,102,076) | | 65,149 |
| Ending Fund Balance | \$ | 16,236,669 | \$ | 8,958,179 | \$ | 9,134,593 | \$ | 9,199,742 |
| 25% Fund Balance Reserve | \$ | 6,311,891 | \$ | 8,672,848 | \$ | 8,616,318 | \$ | 7,434,455 |
| Unreserved/Undesignated Fund Balance | \$ | 9,924,778 | \$ | 285,332 | \$ | 518,276 | \$ | 1,765,287 |
| Daily Requirement | ¢ | 69,171 | \$ | 95,045 | \$ | 94,425 | \$ | 81,473 |
| Daily Requirement Operating Days | \$ | 235 | Ş | 95,045 94 | Þ | 94,425 97 | Ş | 81,473 |

Summary of Revenues Fiscal Year 2024-2025

| | Actual | Budget | Projected | Budget |
|------------------------------------|---------------|---------------|---------------|---------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Property tax | | | | |
| Property taxes, current year | \$ 14,826,608 | \$ 16,646,996 | \$ 16,545,970 | \$ 18,081,765 |
| Property taxes, prior years | 23,955 | 25,000 | (84,759) | 25,000 |
| Penalty and interest | 55,557 | 45,000 | 68,350 | 65,000 |
| Total Property tax | 14,906,120 | 16,716,996 | 16,529,561 | 18,171,765 |
| Sales tax | | | | |
| Sales tax | 2,878,674 | 2,825,000 | 3,042,179 | 3,140,000 |
| Total Sales tax | 2,878,674 | 2,825,000 | 3,042,179 | 3,140,000 |
| Franchise fees | | | | |
| Franchise fees | 2,110,234 | 2,211,000 | 2,149,282 | 2,230,711 |
| Total Franchise fees | 2,110,234 | 2,211,000 | 2,149,282 | 2,230,711 |
| Licenses and permits | | | | |
| Building permits | 393,363 | 700,000 | 358,646 | 700,000 |
| Mechanical/electrical permits | 56,950 | 60,000 | 61,675 | 60,000 |
| Businesss licenses | 39,300 | 38,000 | 40,250 | 38,000 |
| Miscellaneous licenses and permits | 148,006 | 278,000 | 63,087 | 302,500 |
| Total Licenses and permits | 637,619 | 1,076,000 | 523,658 | 1,100,500 |
| Fees | | | | |
| Ambulance service fees | 764,726 | 1,000,000 | 892,865 | 825,000 |
| Plan review fees | 90,301 | 200,000 | 146,285 | 250,000 |
| Developer fees | 35,336 | 50,000 | 215,148 | 300,000 |
| Building inspection fees | 52,316 | 70,000 | 49,935 | 60,000 |
| Recreation fees | 121,850 | 160,000 | 152,092 | 202,620 |
| Other fees | 129,748 | 130,300 | 107,748 | 148,300 |
| Total Fees | 1,194,277 | 1,610,300 | 1,564,073 | 1,785,920 |
| Fines | | | | |
| Fines | 256,305 | 250,000 | 295,319 | 262,500 |
| Total Fines | 256,305 | 250,000 | 295,319 | 262,500 |
| Intergovernmental | | | | |
| SRO program | 386,035 | 400,000 | 455,959 | 508,000 |
| Total Intergovernmental | 386,035 | 400,000 | 455,959 | 508,000 |
| Other taxes | | | | |
| Mixed beverage tax | 89,277 | 50,000 | 79,755 | 75,000 |
| Total Other taxes | 89,277 | 50,000 | 79,755 | 75,000 |
| Miscellaneous | | | | |
| Interest and investment income | 796,583 | 420,000 | 880,502 | 694,190 |
| Rental and lease income | 65,911 | 60,593 | 39,716 | 43,591 |
| Other miscellaneous | 407,799 | 249,324 | 259,503 | 144,500 |
| Total Miscellaneous | 1,270,293 | 729,917 | 1,179,721 | 882,281 |
| Transfers in | | | | |
| | | | | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------|------------------------|------------------------|---------------------------|------------------------|
| Sewer operations | 600,136 | 611,764 | 611,764 | 640,138 |
| Special revenue | 246,539 | - | - | - |
| Economic development | 118,803 | 122,795 | 122,795 | 164,339 |
| Total Transfers in | 1,753,461 | 1,543,687 | 1,543,687 | 1,646,291 |
| Total Revenues | \$ 25,482,295 | \$ 27,412,900 | \$ 27,363,194 | \$ 29,802,968 |

Summary of Expenditures Fiscal Year 2024-2025

| | Actual | Budget | Projected | Budget |
|------------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Animal Services | | | | |
| Personnel costs | \$ 198,724 | \$ 255,086 | \$ 244,720 | \$ 283,215 |
| Supplies and materials | 15,258 | 18,701 | 27,303 | 22,112 |
| Maintenance and repairs | 944 | 1,600 | 102 | 1,600 |
| Contractual services | 16,696 | 13,421 | 16,983 | 13,921 |
| Capital outlay | 4,577 | - | - | - |
| Lease principal and interest | 516 | - | 1,032 | - |
| Transfers out | 33,136 | 18,000 | 18,000 | 20,000 |
| Animal Services Total | 269,851 | 306,808 | 308,140 | 340,848 |
| City Manager | | | | |
| Personnel costs | 668,927 | 867,591 | 844,873 | 960,979 |
| Supplies and materials | 49,576 | 41,893 | 41,485 | 47,085 |
| Maintenance and repairs | 11,059 | 790 | 715 | 790 |
| Contractual services | 20,773 | 53,554 | 64,829 | 53,554 |
| Capital outlay | 16,559 | - | - | - |
| _ease principal and interest | 340 | - | 680 | - |
| Transfers out | 41,264 | - | - | - |
| City Manager Total | 808,498 | 963,828 | 952,582 | 1,062,408 |
| City Secretary | | | | |
| Personnel costs | 101,647 | 122,896 | 126,868 | 143,694 |
| Supplies and materials | 36,442 | 43,846 | 30,922 | 54,829 |
| Maintenance and repairs | 1,998 | 32,924 | 26,116 | 41,640 |
| Contractual services | 72,564 | 69,093 | 52,335 | 74,838 |
| Capital outlay | 9,633 | - | - | - |
| Lease principal and interest | 357 | - | 714 | - |
| Transfers out | 6,016 | - | - | - |
| City Secretary Total | 228,657 | 268,759 | 236,955 | 315,001 |
| Combined Services | | | | |
| Personnel costs | - | - | - | (421,901) |
| Supplies and materials | 27,118 | 56,250 | 37,013 | 56,250 |
| Maintenance and repairs | 6,473 | - | - | - |
| Contractual services | 341,316 | 372,528 | 662,024 | 445,903 |
| Capital outlay | 10 | - | - | 46,466 |
| Contingency | - | 100,000 | - | 100,000 |
| Transfers out | 1,289,464 | - | - | - |
| Combined Services Total | 1,664,381 | 528,778 | 699,037 | 226,718 |
| Development Services | | | | |
| Personnel costs | 696,866 | 906,391 | 762,388 | 938,550 |
| Supplies and materials | 30,605 | 24,567 | 14,707 | 18,266 |
| Maintenance and repairs | 31,866 | 41,350 | 30,518 | 43,850 |
| Contractual services | 83,626 | 217,969 | 52,445 | 292,969 |
| Capital outlay | 43,899 | - | - | - |
| Lease principal and interest | 462 | - | 924 | - |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Transfers out | 94,336 | 15,000 | 15,000 | 25,000 |
| Development Services Total | 981,660 | 1,205,277 | 875,982 | 1,318,635 |
| Engineering | | | | |
| Personnel costs | 248,623 | 261,014 | 267,227 | 286,597 |
| Supplies and materials | 17,757 | 18,881 | 15,925 | 14,995 |
| Maintenance and repairs | 7,776 | 9,283 | 8,644 | 10,163 |
| Contractual services | 21,022 | 49,571 | 46,192 | 70,563 |
| Capital outlay | 94,920 | 28,067 | 20,656 | - |
| Lease principal and interest | 465 | - | 929 | - |
| Transfers out | 30,050 | 25,000 | 25,000 | 25,000 |
| Engineering Total | 420,613 | 391,816 | 384,573 | 407,318 |
| Facilities Maintenance | | | | |
| Personnel costs | 262,118 | 331,442 | 330,496 | 334,738 |
| Supplies and materials | 82,735 | 91,552 | 101,085 | 106,686 |
| Maintenance and repairs | 144,877 | 102,213 | 142,566 | 117,713 |
| Contractual services | 105,103 | 126,099 | 100,930 | 148,909 |
| Capital outlay | 42,511 | 10,000 | 10,882 | - |
| Transfers out | 76,887 | 36,500 | 36,500 | 40,000 |
| Facilities Maintenance Total | 714,231 | 697,806 | 722,459 | 748,046 |
| Finance | | | | |
| Personnel costs | 517,168 | 595,831 | 590,838 | 628,702 |
| Supplies and materials | 27,993 | 35,352 | 32,813 | 41,348 |
| Maintenance and repairs | 9,870 | 52,690 | 65,316 | 68,569 |
| Contractual services | 180,105 | 217,913 | 202,174 | 272,773 |
| Capital outlay | 30,760 | - | - | - |
| Lease principal and interest | 339 | - | 677 | - |
| Transfers out | 43,432 | - | - | - |
| Finance Total | 809,667 | 901,786 | 891,818 | 1,011,392 |
| Fire-Rescue | | | | |
| Personnel costs | 4,537,432 | 5,499,519 | 5,843,378 | 5,963,933 |
| Supplies and materials | 479,346 | 779,614 | 771,291 | 703,338 |
| Maintenance and repairs | 86,838 | 129,971 | 165,856 | 143,011 |
| Contractual services | 172,020 | 194,049 | 197,719 | 223,914 |
| Capital outlay | 8,215 | 67,749 | 50,409 | - |
| Lease principal and interest | 926 | - | 1,852 | - |
| Transfers out | 666,937 | 400,000 | 400,000 | 770,000 |
| Fire-Rescue Total | 5,951,714 | 7,070,902 | 7,430,505 | 7,804,196 |
| Human Resources | | | | |
| Personnel costs | 321,981 | 393,311 | 359,011 | 416,506 |
| Supplies and materials | 33,794 | 42,651 | 34,508 | 44,408 |
| Maintenance and repairs | 12,339 | 52,258 | 30,050 | 23,900 |
| Contractual services | 87,764 | 90,237 | 79,076 | 152,587 |
| Capital outlay | 2,980 | - | - | - |
| Lease principal and interest | 336 | - | 672 | - |
| Transfers out | 26,912 | - | - | - |
| Human Resources Total | 486,106 | 578,457 | 503,317 | 637,401 |
| Information Technology | · | - | - | - |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|--------------------------------------------|--------------------------|------------------------|---------------------------|-----------------------------|
| Personnel costs | 329,885 | 398,551 | 379,994 | 406,457 |
| Supplies and materials | 164,550 | 107,819 | 104,723 | 113,375 |
| Maintenance and repairs | 154,948 | 293,477 | 250,967 | 332,459 |
| Contractual services | 180,488 | 97,270 | 86,414 | 88,841 |
| Capital outlay | 41,544 | 93,883 | 93,331 | 280,910 |
| | 354 | 93,003 | 708 | 200,910 |
| Lease principal and interest Transfers out | 130,280 | 136,676 | 136,676 | 170,000 |
| Information Technology Total | 1,002,049 | 1,127,676 | 1,052,813 | 178,000 1,400,042 |
| Library | , , . | , , | ,,. | ,,- |
| Personnel costs | 349,082 | 613,944 | 531,292 | 629,272 |
| Supplies and materials | 160,289 | 215,618 | 181,507 | 220,924 |
| Maintenance and repairs | 100,207 | 9,086 | 8,935 | 9,419 |
| Contractual services | 17,464 | 16,772 | 12,814 | 16,838 |
| Capital outlay | 74,182 | 31,000 | 12,014 | 10,030 |
| | 1,023 | 31,000 | 2,045 | _ |
| Lease principal and interest Transfers out | | - | 2,045 | - |
| Library Total | 41,016 643,056 | 886,420 | 736,593 | 876,453 |
| • | 043,030 | 880,420 | 730,393 | 6/0,433 |
| Municipal Court Personnel costs | 156,787 | 199,112 | 195,110 | 211,985 |
| | | 6,143 | 3,093 | |
| Supplies and materials | 6,303 | | | 5,993 |
| Maintenance and repairs | - | 11,415 | 10,296 | 11,415 |
| Contractual services | 82,362 | 79,842 | 80,241 | 92,993 |
| Capital outlay | 3,033 | - | - | - |
| Lease principal and interest | 342 | - | 684 | - |
| Transfers out | 20,808 | | - | - |
| Municipal Court Total | 269,635 | 296,512 | 289,424 | 322,386 |
| Neighborhood Services | 175.004 | 005 470 | 005.650 | 004755 |
| Personnel costs | 175,021 | 305,479 | 285,653 | 324,755 |
| Supplies and materials | 12,974 | 9,691 | 5,894 | 11,126 |
| Maintenance and repairs | 16,797 | 7,688 | 2,770 | 7,688 |
| Contractual services | 14,955 | 19,045 | 24,386 | 38,435 |
| Capital outlay | 2,980 | - | - | - |
| Lease principal and interest | 336 | - | 672 | - |
| Transfers out | 26,005 | 832,000 | 832,000 | 40,000 |
| Neighborhood Services Total | 249,068 | 1,173,903 | 1,151,375 | 422,004 |
| Parks | | | | |
| Personnel costs | 652,924 | 921,779 | 851,154 | 936,866 |
| Supplies and materials | 259,598 | 316,631 | 315,440 | 317,164 |
| Maintenance and repairs | 101,878 | 70,662 | 127,027 | 114,862 |
| Contractual services | 121,858 | 120,229 | 114,461 | 121,945 |
| Capital outlay | 2,980 | 27,997 | 35,794 | 75,153 |
| Lease principal and interest | 336 | - | 672 | - |
| Transfers out | 111,783 | 2,772,000 | 2,772,000 | 75,000 |
| Parks Total | 1,251,357 | 4,229,298 | 4,216,548 | 1,640,990 |
| Police | | | | |
| Personnel costs | 5,271,585 | 6,463,523 | 6,432,929 | 7,009,825 |
| Supplies and materials | 276,805 | 332,739 | 315,239 | 298,855 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|--------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Maintenance and repairs | 86,392 | 114,415 | 154,552 | 119,772 |
| Contractual services | 193,922 | 167,857 | 160,340 | 170,361 |
| Capital outlay | 217,384 | - | - | - |
| Lease principal and interest | 2,250 | _ | 4,499 | _ |
| SBITA principal and interest | 23,760 | _ | 23,760 | _ |
| Transfers out | 593,008 | 210,000 | 210,000 | 305,000 |
| Police Total | 6,665,106 | 7,288,534 | 7,301,319 | 7,903,813 |
| Recreation | 2,000,100 | 7,200,00 | 7,001,015 | 7,700,010 |
| Personnel costs | 286,088 | 472,838 | 434,635 | 479,474 |
| Supplies and materials | 145,632 | 233,953 | 241,395 | 265,699 |
| Maintenance and repairs | 4,788 | 12,225 | 11,625 | 9,348 |
| Contractual services | 98,957 | 91,309 | 106,696 | 124,229 |
| Capital outlay | 9,068 | 19,100 | 12,113 | |
| Lease principal and interest | 1,023 | - | 2,045 | _ |
| Transfers out | 31,702 | 6,800 | 6,800 | 7,000 |
| Recreation Total | 577,258 | 836,225 | 815,309 | 885,750 |
| Senior Activity Center | | | | |
| Personnel costs | 99,177 | 152,936 | 145,400 | 156,067 |
| Supplies and materials | 26,200 | 44,340 | 35,691 | 43,532 |
| Maintenance and repairs | 23,139 | 2,393 | 1,078 | 1,675 |
| Contractual services | 478 | 5,649 | 1,154 | 5,649 |
| Capital outlay | 91,290 | - | - | - |
| Lease principal and interest | 926 | _ | 1,852 | - |
| Transfers out | 15,288 | 14,000 | 14,000 | 15,000 |
| Senior Activity Center Total | 256,498 | 219,318 | 199,175 | 221,923 |
| Streets | | | | |
| Personnel costs | 660,147 | 825,216 | 791,178 | 911,216 |
| Supplies and materials | 344,103 | 384,398 | 439,434 | 434,901 |
| Maintenance and repairs | 817,453 | 302,570 | 274,633 | 29,275 |
| Contractual services | 53,532 | 67,103 | 51,722 | 67,103 |
| Capital outlay | 1,682 | - | - | - |
| Lease principal and interest | 189 | - | 379 | - |
| Transfers out | 121,053 | 4,140,000 | 4,140,000 | 750,000 |
| Streets Total | 1,998,159 | 5,719,287 | 5,697,346 | 2,192,495 |
| Total Expenditures | \$ 25,247,564 | \$ 34,691,390 | \$ 34,465,270 | \$ 29,737,819 |
| General Fund | | | | |
| Personnel costs | 15,534,182 | 19,586,459 | 19,417,144 | 20,600,930 |
| Supplies and materials | 2,197,078 | 2,804,639 | 2,749,468 | 2,820,886 |
| Maintenance and repairs | 1,519,435 | 1,247,010 | 1,311,766 | 1,087,149 |
| Contractual services | 1,865,005 | 2,069,510 | 2,112,935 | 2,476,325 |
| Capital outlay | 698,207 | 277,796 | 223,185 | 402,529 |
| Lease principal and interest Transfers out | 10,520 3,399,377 | - 4,465,976 | 20,657 4,465,976 | 1,500,000 |
| Contingency | - | 100,000 | -1, 1 00,270 | 100,000 |
| SBITA principal and interest | 23,760 | - | 23,760 | - |

Multi-Year Summary of Revenues and Expenditures Fiscal Year 2024-2025

General Fund

| | Projected FY 2023/2024 | Budget FY 2024/2025 | Projected FY 2025/2026 | Projected FY 2026/2027 |
|----------------------------------|---------------------------|------------------------|---------------------------|---------------------------|
| Revenues | F1 2023/2024 | F1 2024/2023 | F1 2023/2020 | F1 2020/2027 |
| Property tax | \$ 16,529,561 | \$ 18,171,765 | \$ 19,621,000 | \$ 21,186,082 |
| Sales tax | 3,042,179 | 3,140,000 | 3,297,000 | 3,461,850 |
| Franchise fees | 2,149,282 | 2,230,711 | 2,297,632 | 2,366,562 |
| Licenses and permits | 523,658 | 1,100,500 | 1,133,515 | 1,167,523 |
| Fees | 1,564,073 | 1,785,920 | 1,839,489 | 1,894,668 |
| Fines | 295,319 | 262,500 | 270,375 | 278,486 |
| Intergovernmental | 455,959 | 508,000 | 523,240 | 538,937 |
| Other taxes | 79,755 | 75,000 | 77,250 | 79,568 |
| Miscellaneous | 1,179,721 | 882,281 | 921,622 | 962,814 |
| Transfers in | 1,543,687 | 1,646,291 | 1,695,679 | 1,746,549 |
| Total Revenues | 27,363,194 | 29,802,968 | 31,676,802 | 33,683,039 |
| Expenditures | | | | |
| Animal Services | 308,140 | 340,848 | 353,993 | 367,767 |
| City Manager | 952,582 | 1,062,408 | 1,098,296 | 1,135,583 |
| City Secretary | 236,955 | 315,001 | 325,187 | 335,738 |
| Combined Services | 699,037 | 226,718 | 233,520 | 240,526 |
| Development Services | 875,982 | 1,318,635 | 1,363,921 | 1,411,026 |
| Engineering | 384,573 | 407,318 | 420,811 | 434,808 |
| Facilities Maintenance | 722,459 | 748,046 | 772,484 | 797,814 |
| Finance | 891,818 | 1,011,392 | 1,044,639 | 1,079,115 |
| Fire-Rescue | 7,430,505 | 7,804,196 | 8,065,584 | 8,336,995 |
| Human Resources | 503,317 | 637,401 | 658,314 | 679,996 |
| Information Technology | 1,052,813 | 1,400,042 | 1,444,010 | 1,489,454 |
| Library | 736,593 | 876,453 | 907,926 | 940,755 |
| Municipal Court | 289,424 | 322,386 | 333,782 | 345,656 |
| Neighborhood Services | 1,151,375 | 422,004 | 436,515 | 451,606 |
| Parks | 4,216,548 | 1,640,990 | 1,696,154 | 1,753,450 |
| Police | 7,301,319 | 7,903,813 | 8,174,879 | 8,456,792 |
| Recreation | 815,309 | 885,750 | 914,852 | 945,030 |
| Senior Activity Center | 199,175 | 221,923 | 229,641 | 237,676 |
| Streets | 5,697,346 | 2,192,495 | 2,263,523 | 2,337,102 |
| Total Expenditures | 34,465,270 | 29,737,819 | 30,738,031 | 31,776,889 |
| Total Revenues Over Expenditures | \$ (7,102,076) | \$ 65,149 | \$ 938,771 | \$ 1,906,150 |

Revenue Assumptions:

Projections primarily based on 3% increase.

Sales tax projected at 5% increase, interest gowth at 4% increase, and lease revenue at 0% growth.

Expenditure Assumptions:

Personnel projections based on 4% annual salary/benefit increase and 8% health insurance contribution increase Vehicle/equipment replacement fund transfer projections project 6% annual increase All other categories primarily project 3% annual increase

Multi-Year Summary of Projected Expenditures Fiscal Year 2024-2025

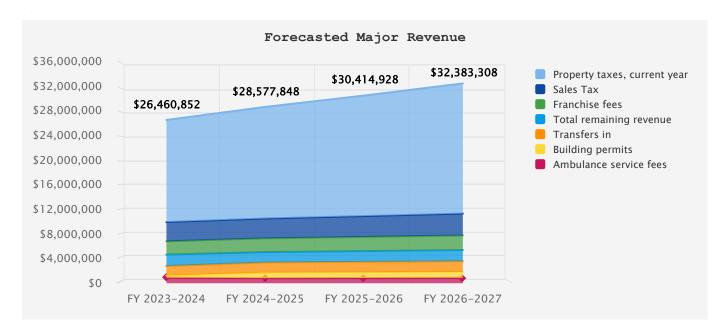
| | Projected FY 2023/2024 | Budget FY 2024/2025 | Projected FY 2025/2026 | Projected FY 2026/2027 |
|------------------------------|---------------------------|------------------------|---------------------------|---------------------------|
| Animal Services | | | | |
| Personnel costs | \$ 244,720 | \$ 283,215 | \$ 294,631 | \$ 306,624 |
| Supplies and materials | 27,303 | 22,112 | 22,775 | 23,459 |
| Maintenance and repairs | 102 | 1,600 | 1,648 | 1,697 |
| Contractual services | 16,983 | 13,921 | 14,339 | 14,769 |
| Lease principal and interest | 1,032 | - | - | |
| Transfers out | 18,000 | 20,000 | 20,600 | 21,218 |
| Animal Services Total | 308,140 | 340,848 | 353,993 | 367,767 |
| City Manager | | | | |
| Personnel costs | 844,873 | 960,979 | 993,824 | 1,027,977 |
| Supplies and materials | 41,485 | 47,085 | 48,498 | 49,954 |
| Maintenance and repairs | 715 | 790 | 814 | 838 |
| Contractual services | 64,829 | 53,554 | 55,160 | 56,814 |
| Lease principal and interest | 680 | _ | - | |
| City Manager Total | 952,582 | 1,062,408 | 1,098,296 | 1,135,583 |
| City Secretary | | | | |
| Personnel costs | 126,868 | 143,694 | 148,740 | 153,996 |
| Supplies and materials | 30,922 | 54,829 | 56,475 | 58,170 |
| Maintenance and repairs | 26,116 | 41,640 | 42,889 | 44,176 |
| Contractual services | 52,335 | 74,838 | 77,083 | 79,396 |
| Lease principal and interest | 714 | _ | | |
| City Secretary Total | 236,955 | 315,001 | 325,187 | 335,738 |
| Combined Services | | | | |
| Personnel costs | - | (421,901) | (434,558) | (447,595 |
| Supplies and materials | 37,013 | 56,250 | 57,938 | 59,677 |
| Contractual services | 662,024 | 445,903 | 459,280 | 473,058 |
| Capital outlay | - | 46,466 | 47,860 | 49,296 |
| Contingency | <u> </u> | 100,000 | 103,000 | 106,090 |
| Combined Services Total | 699,037 | 226,718 | 233,520 | 240,526 |
| Development Services | | | | |
| Personnel costs | 762,388 | 938,550 | 972,432 | 1,007,792 |
| Supplies and materials | 14,707 | 18,266 | 18,814 | 19,378 |
| Maintenance and repairs | 30,518 | 43,850 | 45,166 | 46,521 |
| Contractual services | 52,445 | 292,969 | 301,759 | 310,812 |
| Lease principal and interest | 924 | - | - | |
| Transfers out | 15,000 | 25,000 | 25,750 | 26,523 |
| Development Services Total | 875,982 | 1,318,635 | 1,363,921 | 1,411,026 |
| Engineering | | | | |
| Personnel costs | 267,227 | 286,597 | 296,467 | 306,733 |
| Supplies and materials | 15,925 | 14,995 | 15,446 | 15,910 |
| Maintenance and repairs | 8,644 | 10,163 | 10,468 | 10,782 |
| Contractual services | 46,192 | 70,563 | 72,680 | 74,860 |
| Capital outlay | 20,656 | - | - | |

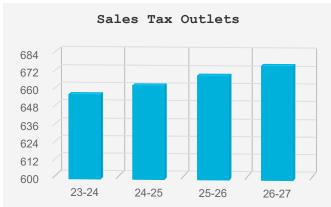
| | Projected | Budget | Projected | Projected |
|------------------------------|--------------|--------------|--------------|--------------|
| | FY 2023/2024 | FY 2024/2025 | FY 2025/2026 | FY 2026/2027 |
| Lease principal and interest | 929 | - | - | |
| Transfers out | 25,000 | 25,000 | 25,750 | 26,523 |
| Engineering Total | 384,573 | 407,318 | 420,811 | 434,808 |
| Facilities Maintenance | | | | |
| Personnel costs | 330,496 | 334,738 | 346,778 | 359,338 |
| Supplies and materials | 101,085 | 106,686 | 109,886 | 113,182 |
| Maintenance and repairs | 142,566 | 117,713 | 121,244 | 124,881 |
| Contractual services | 100,930 | 148,909 | 153,376 | 157,977 |
| Capital outlay | 10,882 | - | - | |
| Transfers out | 36,500 | 40,000 | 41,200 | 42,436 |
| Facilities Maintenance Total | 722,459 | 748,046 | 772,484 | 797,814 |
| Finance | | | | |
| Personnel costs | 590,838 | 628,702 | 650,467 | 673,118 |
| Supplies and materials | 32,813 | 41,348 | 42,589 | 43,866 |
| Maintenance and repairs | 65,316 | 68,569 | 70,626 | 72,745 |
| Contractual services | 202,174 | 272,773 | 280,957 | 289,386 |
| Lease principal and interest | 677 | - | - | |
| Finance Total | 891,818 | 1,011,392 | 1,044,639 | 1,079,115 |
| Fire-Rescue | | | | |
| Personnel costs | 5,843,378 | 5,963,933 | 6,170,114 | 6,384,661 |
| Supplies and materials | 771,291 | 703,338 | 724,437 | 746,170 |
| Maintenance and repairs | 165,856 | 143,011 | 147,301 | 151,721 |
| Contractual services | 197,719 | 223,914 | 230,632 | 237,550 |
| Capital outlay | 50,409 | - | - | |
| Lease principal and interest | 1,852 | - | - | |
| Transfers out | 400,000 | 770,000 | 793,100 | 816,893 |
| Fire-Rescue Total | 7,430,505 | 7,804,196 | 8,065,584 | 8,336,995 |
| Human Resources | | | | |
| Personnel costs | 359,011 | 416,506 | 430,792 | 445,648 |
| Supplies and materials | 34,508 | 44,408 | 45,740 | 47,112 |
| Maintenance and repairs | 30,050 | 23,900 | 24,617 | 25,356 |
| Contractual services | 79,076 | 152,587 | 157,165 | 161,880 |
| Lease principal and interest | 672 | - | - | |
| Human Resources Total | 503,317 | 637,401 | 658,314 | 679,996 |
| Information Technology | | | | |
| Personnel costs | 379,994 | 406,457 | 420,617 | 435,359 |
| Supplies and materials | 104,723 | 113,375 | 116,777 | 120,280 |
| Maintenance and repairs | 250,967 | 332,459 | 342,433 | 352,706 |
| Contractual services | 86,414 | 88,841 | 91,506 | 94,252 |
| Capital outlay | 93,331 | 280,910 | 289,337 | 298,017 |
| Lease principal and interest | 708 | - | - | - |
| Transfers out | 136,676 | 178,000 | 183,340 | 188,840 |
| Information Technology Total | 1,052,813 | 1,400,042 | 1,444,010 | 1,489,454 |
| Library | | | | |
| Personnel costs | 531,292 | 629,272 | 653,329 | 678,520 |
| Supplies and materials | 181,507 | 220,924 | 227,552 | 234,379 |
| Maintenance and repairs | 8,935 | 9,419 | 9,702 | 9,993 |

| | Projected FY 2023/2024 | Budget FY 2024/2025 | Projected FY 2025/2026 | Projected FY 2026/2027 |
|------------------------------|---------------------------|------------------------|---------------------------|---------------------------|
| Contractual services | 12,814 | 16,838 | 17,343 | 17,863 |
| Lease principal and interest | 2,045 | - | - | - |
| Library Total | 736,593 | 876,453 | 907,926 | 940,755 |
| Municipal Court | | | | |
| Personnel costs | 195,110 | 211,985 | 220,069 | 228,533 |
| Supplies and materials | 3,093 | 5,993 | 6,173 | 6,358 |
| Maintenance and repairs | 10,296 | 11,415 | 11,757 | 12,110 |
| Contractual services | 80,241 | 92,993 | 95,783 | 98,655 |
| Lease principal and interest | 684 | - | - | - |
| Municipal Court Total | 289,424 | 322,386 | 333,782 | 345,656 |
| Neighborhood Services | | | | |
| Personnel costs | 285,653 | 324,755 | 336,346 | 348,431 |
| Supplies and materials | 5,894 | 11,126 | 11,462 | 11,806 |
| Maintenance and repairs | 2,770 | 7,688 | 7,919 | 8,157 |
| Contractual services | 24,386 | 38,435 | 39,588 | 40,775 |
| Lease principal and interest | 672 | - | - | - |
| Transfers out | 832,000 | 40,000 | 41,200 | 42,437 |
| Neighborhood Services Total | 1,151,375 | 422,004 | 436,515 | 451,606 |
| Parks | | | | |
| Personnel costs | 851,154 | 936,866 | 970,907 | 1,006,444 |
| Supplies and materials | 315,440 | 317,164 | 326,679 | 336,481 |
| Maintenance and repairs | 127,027 | 114,862 | 118,308 | 121,857 |
| Contractual services | 114,461 | 121,945 | 125,603 | 129,371 |
| Capital outlay | 35,794 | 75,153 | 77,407 | 79,729 |
| Lease principal and interest | 672 | - | - | - |
| Transfers out | 2,772,000 | 75,000 | 77,250 | 79,568 |
| Parks Total | 4,216,548 | 1,640,990 | 1,696,154 | 1,753,450 |
| Police | | | | |
| Personnel costs | 6,432,929 | 7,009,825 | 7,254,071 | 7,508,361 |
| Supplies and materials | 315,239 | 298,855 | 307,820 | 317,054 |
| Maintenance and repairs | 154,552 | 119,772 | 123,365 | 127,066 |
| Contractual services | 160,340 | 170,361 | 175,473 | 180,736 |
| Lease principal and interest | 4,499 | - | - | - |
| SBITA principal and interest | 23,760 | - | - | - |
| Transfers out | 210,000 | 305,000 | 314,150 | 323,575 |
| Police Total | 7,301,319 | 7,903,813 | 8,174,879 | 8,456,792 |
| Recreation | | | | |
| Personnel costs | 434,635 | 479,474 | 496,387 | 514,012 |
| Supplies and materials | 241,395 | 265,699 | 273,671 | 281,880 |
| Maintenance and repairs | 11,625 | 9,348 | 9,628 | 9,917 |
| Contractual services | 106,696 | 124,229 | 127,956 | 131,795 |
| Capital outlay | 12,113 | - | - | - |
| Lease principal and interest | 2,045 | - | - | - |
| Transfers out | 6,800 | 7,000 | 7,210 | 7,426 |
| Recreation Total | 815,309 | 885,750 | 914,852 | 945,030 |
| Senior Activity Center | | | | |
| Personnel costs | 145,400 | 156,067 | 161,809 | 167,809 |
| | | | | |

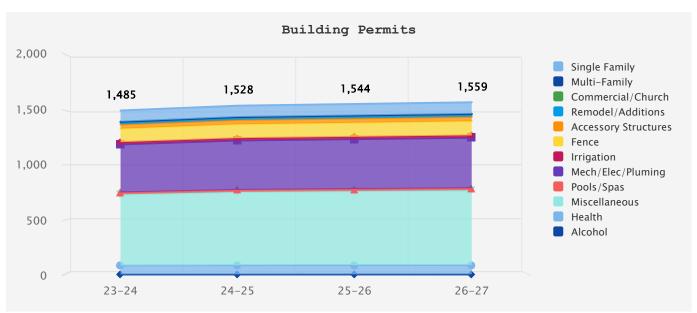
| Total Expenditures | \$ 34,465,270 | \$ 29,737,819 | \$ 30,738,031 | \$ 31,776,889 |
|------------------------------|---------------|---------------|---------------|---------------|
| Streets Total | 5,697,346 | 2,192,495 | 2,263,523 | 2,337,102 |
| Transfers out | 4,140,000 | 750,000 | 772,500 | 795,676 |
| Lease principal and interest | 379 | - | - | - |
| Contractual services | 51,722 | 67,103 | 69,116 | 71,190 |
| Maintenance and repairs | 274,633 | 29,275 | 30,154 | 31,058 |
| Supplies and materials | 439,434 | 434,901 | 447,948 | 461,387 |
| Personnel costs | 791,178 | 911,216 | 943,805 | 977,791 |
| Streets | | | | |
| Senior Activity Center Total | 199,175 | 65,856 | 67,832 | 69,867 |
| Transfers out | 14,000 | 15,000 | 15,450 | 15,914 |
| Lease principal and interest | 1,852 | - | - | - |
| Contractual services | 1,154 | 5,649 | 5,818 | 5,992 |
| Maintenance and repairs | 1,078 | 1,675 | 1,725 | 1,777 |
| Supplies and materials | 35,691 | 43,532 | 44,839 | 46,184 |
| | FY 2023/2024 | FY 2024/2025 | FY 2025/2026 | FY 2026/2027 |
| | Projected | Budget | Projected | Projected |

Multi-Year Forecasted Trends









Supplementals - Program and Service Enhancements General Fund

Fiscal Year 2024-2025

| | | | | | Requested | | Recommen | ded | |
|-------------------------------|------|-------------------------------------------------------------|--------|--------------|---------------------|----------------|--------------------------------|-------------------------|---------------------------------|
| Department | Rank | Description of Program | FTE | Expense | Rev / Exp Offset | Net Budget | General Fund FTE Funding | Debt Fund Funding | On-going, One-time, VERF* |
| Combined | 1 | Compensation | | \$ 730,150 | | \$ 730,150 | \$ 730,150 | | On-going |
| | 2 | Administrative Vehicle (split w/ EDC) | | 46,466 | (23,233) R | | 23,233 | - | VERF |
| CMO / | 1 | Virtual Server Replacement | | 227,000 | _ | 227,000 | 227,000 | _ | VERF |
| Information Technology | 2 | Replacement Phone System | | 91,198 | - | 91,198 | 91,198 | - | VERF |
| City Secretary | 1 | Laserfiche Expansion | | 8,034 | - | 8,034 | 8,034 | - | On-going |
| Fire-Rescue | 1 | Self Contained Breathing Apparatus | | 106,164 | - | 106,164 | 106,164 | - | VERF |
| | 2 | ePoc Reader and NXS Hosts | | 16,956 | - | 16,956 | 16,956 | - | On-going |
| | 3 | Station 1 Kitchen Cabinets/ Counters | | 40,000 | - | 40,000 | - | - | One-time |
| Human Resources | 1 | Compensation and Classification Study | | 66,955 | - | 66,955 | 66,955 | - | One-time |
| LS/ Facilities Maintenance | 1 | Generator Repair for Fire Station 1 | | 15,500 | - | 15,500 | 15,500 | - | One-time |
| | 2 | Generator Replacement for Police | | 777,781 | - | 777,781 | - | 777,781 | VERF |
| | 3 | Generator Replacement for Fire | | 193,121 | - | 193,121 | - | 193,121 | VERF |
| LS/ Parks | 1 | F350 Crew Cab/Toro Zmaster 4000/16' Landscape Trailer | | 80,570 | - | 80,570 | 80,570 | - | VERF |
| LS/ | 1 | Outdoor Christmas Tree | | 24,101 | - | 24,101 | - | - | One-time |
| Recreation | 2 | Campus Holiday Decorations | | 64,911 | - | 64,911 | - | - | On-going |
| Police | 1 | Police Officer (Certified) | 1.0 | 134,589 | - | 134,589 | - | - | On-going |
| PW/ Streets | 1 | Additional Sidewalk Replacement Funding | | 50,000 | - | 50,000 | 50,000 | - | On-going |
| | | TOTAL | 1.0 | \$ 2,673,496 | \$ (23,233) | \$ 2,650,263 | 0.0 \$1,415,760 | \$ 970,902 | |
| | | | | Available | for Funding | \$ 1,480,909 | \$ 1,480,909 | | |
| | | | | pplemental N | et Requests | (2,650,263) | (1,415,760) | | |
| | | Less Capital Pro | ect Fu | • , | | - | <u> </u> | | |
| | | | | Funds | Remaining | \$ (1,169,354) | \$ 65,149 | | |

^{*}VERF items indicate initial one-time General Fund expense, then on-going General Fund replacement contribution in future years.

Animal Services

GENERAL FUND

Mission Statement & Program Description

The Animal Control department provides highly professional, humane services to unite owners with their lost pets and to promote the adoption of unclaimed, unwanted, stray, and abandoned pets within the Sachse city limits while controlling and preventing the transmission of rabies and other zoonotic diseases to protect the public health, safety, and welfare of the citizens of Sachse.

Major Accomplishments in Fiscal Year 2023-2024

- > Provided management and oversight during construction phase of new Animal Shelter
- > Hosted several low cost vaccine clinics
- > Continued participation in city related events to promote animal care and adoption within the community

Goals and Objectives for Fiscal Year 2024-2025

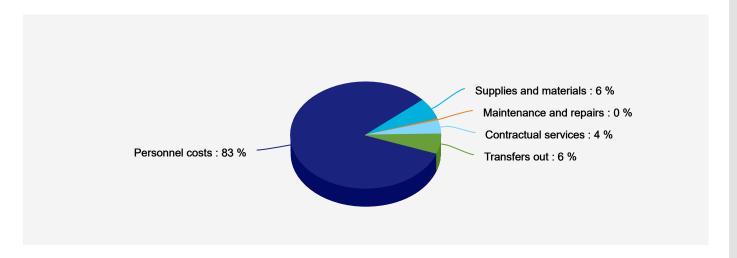
- Completion and occupation of new Animal Shelter
- Continued emphasis on adoption of shelter animals
- Continued participation in city related events to promote animal care and adoption within the community
- Review of existing policy and development of new policy related to operations of new Animal Shelter

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|-----------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| PS, GS | Number of Animal Impounds | 638 | 603 | _ |
| PS, GS | Number of Animals Claimed | 201 | 188 | _ |
| PS, GS | Number of Adoptions | 370 | 289 | 320 |
| PS, GS | Number of Pet Registrations | 59 | 68 | 100 |
| PS, GS | Number of Special Events Attended | 5 | 5 | 5 |
| FS | Percentage of Budget Used | 100% | 100% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

TOTAL

\$340,848

10%

Animal Services GENERAL FUND Actual Actual Actual Budget Budget % Increase/ **EXPENDITURES** 2023-2024 2020-2021 2021-2022 2022-2023 2024-2025 Decrease Category: \$171,403 \$255,086 10% Personnel costs \$138,987 \$198,724 \$283,215 11,991 15,187 15,258 18,701 15% Supplies and materials 22,112 Maintenance and repairs 29 1,003 944 1,600 1,600 0% 10,149 15,379 16,696 4% Contractual services 13,421 13,921 Capital outlay 4,577 0% Lease principal and interest 0% 516 Transfers out 37,864 39,571 33,136 18,000 20,000 10%

\$269,851

\$306,808

\$242,543



Full-time Equivalent (FTE) Personnel Schedule

\$199,020

| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| Full-Time | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Part-Time | | | - | - | |
| Seasonal | - | - | - | - | |
| TOTAL | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| | Actual FY 2022/2023 | Budget FY | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------------------|------------------------|------------------------|---------------------------|--------------------------|
| Animal Services | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2025 |
| Personnel costs | | | | |
| Salaries and wages | \$ 151,487 | \$ 161,022 | \$ 149,336 | \$ 169,692 |
| Overtime | 5,519 | 3,000 | 7,569 | 3,000 |
| Longevity pay | 1,048 | 908 | 900 | 888 |
| Vacation/sick leave buy back | 2,197 | 2,197 | 5,799 | 1,768 |
| Health and dental insurance | 2,137 | 43,693 | 37,589 | 61,479 |
| Retirement | 23,260 | 24,984 | 24,087 | 27,88 |
| Social Security and Medicare | 11,761 | 12,902 | 11,691 | 13,41 |
| Workers' compensation | 3,440 | 5,476 | 6,513 | 3,67 |
| Unemployment tax | 12 | 27 | 477 | 351 |
| Life and LTD Insurance | - | 877 | 759 | 1,066 |
| Personnel costs Total | 198,724 | 255,086 | 244,720 | 283,215 |
| | 170,721 | 200,000 | , , | 200,210 |
| Supplies and materials Utilities - electric | 6 220 | 7,380 | 7,441 | 9,000 |
| Utilities - communications | 6,330 523 | 7,380 492 | 7,441 483 | |
| Utilities - water | 1,389 | | | 483 |
| Fuel and lubricants | | 1,600 | 10,850 | 2,300 |
| | 2,206 | 2,800 | 2,378 450 | 2,800 |
| Employee training Uniforms and accessories | 400 159 | 1,100 700 | | 1,100 |
| | 364 | 300 | 1,339 269 | 800 |
| Office supplies | 304 | 120 | 269 61 | 500 |
| Postage Cmall tools and aguinment | 1 100 | | 1,677 | 120 |
| Small tools and equipment | 1,199 109 | 1,700 259 | 59 | 1,700 409 |
| Dues and subscriptions | 240 | 259 | 41 | 409 |
| Janitorial supplies | | | | |
| Animal shelter supplies Supplies and materials Total | 2,339 15,258 | 2,000 18,701 | 2,255 27,303 | 2,500 22,112 |
| | 13,230 | 18,701 | 27,303 | 22,112 |
| Maintenance and repairs Vehicle repairs and maintenance | 944 | 1,600 | 102 | 1,600 |
| Maintenance and repairs Total | 944 | 1,600 | 102 | 1,600 |
| • | 711 | 1,000 | 102 | 1,000 |
| Contractual services | 454 | 0.404 | 004 | 0.404 |
| Copier rental and maintenance | 454 | 2,421 | 984 | 2,421 |
| Bank charges and fees | - | 1,300 | 877 | 1,300 |
| Printing services | - | 200 | 15100 | 200 |
| Veterinarian services Contractual services Total | 16,242 | 9,500 | 15,122 | 10,000 13,92 1 |
| | 16,696 | 13,421 | 16,983 | 13,92 |
| Capital outlay | , | | | |
| Capital outlay for lease obligations | 4,577 | - | - | |
| Capital outlay Total | 4,577 | - | - | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Lease principal and interest | | | | |
| Lease principal | 425 | - | 844 | - |
| Lease interest | 91 | - | 188 | |
| Lease principal and interest Total | 516 | - | 1,032 | - |
| Transfers out | | | | |
| Transfer out to VERF | 11,344 | 18,000 | 18,000 | 20,000 |
| Transfer out to Health Insurance Fund | 21,792 | - | - | _ |
| Transfers out Total | 33,136 | 18,000 | 18,000 | 20,000 |
| Animal Services Total | \$ 269,851 | \$ 306,808 | \$ 308,140 | \$ 340,848 |

City Manager

GENERAL FUND

Mission Statement & Program Description

The City Manager's department is the primary point of contact between City departments and the City Council. Its function is to lead, guide, and provide coordination to the departments as they implement City policies and to advise the City Council on policy decisions. This department communicates the City's vision and mission to all employees and provides leadership in the administration of the City's programs and services.

Major Accomplishments in Fiscal Year 2023-2024

- > Initiated a resident survey, strategically harnessing community insights to inform and enrich the forthcoming budgetary decisions for FY23/24
- > Through strategic investments, exceptional service delivery, and innovative programs, the City of Sachse has elevated public safety, improved infrastructure, enhanced financial stewardship, fostered quality development, enriched quality of life, and strengthened government services, achieving remarkable milestones for our community in 2024

Goals and Objectives for Fiscal Year 2024-2025

- Foster ongoing public engagement initiatives to strengthen community connections and responsiveness
- Elevate communication programs through strategic enhancements to ensure clear, impactful, and targeted messaging
- Cultivate and articulate the foundational core values that underpin the organization's mission and guide decision-making
- Execute a thorough update of the comprehensive plan to align with evolving organizational needs and long-term goals

Performance Measures

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| PS, HQL, GS | Consider revisions to existing policies (garage sales, bulk trash, donation bins, animals, graffiti, etc.) | | | ✓ |
| HQL, CV, GS | Update Code-related ordinances (junked vehicles, grass, junk & debris, parking, etc.) | ✓ | | ✓ |
| HQL, GS | Update and track progress on the City's Strategic Plan. | | ✓ | ✓ |
| HQL GS | Conduct annual employee engagement surveys with at least a 50% participation rate | | ✓ | ✓ |
| HQL, GS | Increase social media and website engagement (e.g., page visits, likes, shares) | | ✓ | ✓ |
| FS | Percentage of Budget Used | 94% | 99% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

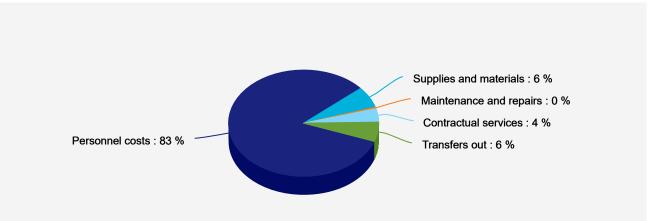
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

City Manager

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|------------------------------|-----------|-----------|-----------|-----------|-------------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$556,827 | \$396,359 | \$668,927 | \$867,591 | \$960,979 | 10% |
| Supplies And Materials | 35,255 | 41,961 | 49,576 | 41,893 | 47,085 | 11% |
| Maintenance And Repairs | 1,663 | - | 11,059 | 790 | 790 | 0% |
| Contractual Services | 21,603 | 54,016 | 20,773 | 53,554 | 53,554 | 0% |
| Capital Outlay | - | - | 16,559 | - | - | 0% |
| Lease Principal And Interest | - | - | 340 | - | - | 0% |
| Transfers Out | 62,192 | 31,100 | 41,264 | - | - | 0% |
| TOTAL | \$677,540 | \$523,436 | \$808,498 | \$963,828 | \$1,062,408 | |



| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 5.00 | 2.50 | 4.00 | 4.00 | 5.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | _ |
| TOTAL | 5.00 | 2.50 | 4.00 | 4.00 | 5.00 |

| | | ual FY | Budget FY | Projected FY | Budget FY | |
|---------------------------------------------|------|----------|------------|--------------|------------|--|
| Al. 14 | 2022 | 2/2023 | 2023/2024 | 2023/2024 | 2024/2025 | |
| City Manager | | | | | | |
| Personnel costs | | | | | | |
| Salaries and wages | \$ | 530,474 | \$ 619,542 | \$ 615,831 | \$ 683,277 | |
| Longevity pay | | 676 | 892 | 764 | 1,020 | |
| Car allowance | | 7,545 | 7,500 | 9,375 | 10,000 | |
| Vacation/sick leave buy back | | 5,688 | 11,317 | 8,272 | 11,277 | |
| Non-wage compensation | | 9,280 | 9,280 | 10,036 | 10,036 | |
| Health and dental insurance | | - | 76,296 | 62,215 | 82,139 | |
| Retirement | | 79,028 | 96,902 | 93,495 | 113,782 | |
| Social Security and Medicare | | 35,719 | 41,900 | 41,293 | 44,666 | |
| Workers' compensation | | 502 | 1,399 | 1,468 | 2,420 | |
| Unemployment tax | | 15 | 45 | 594 | 585 | |
| Life and LTD Insurance | | <u> </u> | 2,518 | 1,530 | 1,777 | |
| Personnel costs Total | | 668,927 | 867,591 | 844,873 | 960,979 | |
| Supplies and materials | | | | | | |
| Utilities - communications | | 3,554 | 3,432 | 3,817 | 3,911 | |
| Mileage, tolls and parking | | 836 | 400 | 348 | 400 | |
| Employee training | | 28,834 | 24,351 | 20,120 | 27,950 | |
| Uniforms and accessories | | 638 | 600 | 908 | 600 | |
| Employee appreciation | | - | - | 1,561 | 1,000 | |
| Office supplies | | 2,798 | 4,195 | 3,388 | 4,195 | |
| Small tools and equipment | | 5,806 | - | 2,529 | | |
| Dues and subscriptions | | 5,849 | 6,165 | 5,545 | 7,279 | |
| Community relations and special programs | | 1,261 | 2,750 | 3,269 | 1,750 | |
| Supplies and materials Total | | 49,576 | 41,893 | 41,485 | 47,085 | |
| Maintenance and repairs | | | | | | |
| Vehicle repairs and maintenance | | 11,059 | - | - | - | |
| Software licensing, maintenance and support | | - | 790 | 715 | 790 | |
| Maintenance and repairs Total | | 11,059 | 790 | 715 | 790 | |
| Contractual services | | | | | | |
| Professional services | | 17,400 | 50,000 | 60,550 | 50,000 | |
| Copier rental and maintenance | | 1,272 | 1,049 | 500 | 1,049 | |
| Printing services | | 101 | 300 | 1,779 | 300 | |
| Newsletter Print Services | | 2,000 | 2,205 | 2,000 | 2,205 | |
| Contractual services Total | | 20,773 | 53,554 | 64,829 | 53,554 | |
| Capital outlay | | | | | | |
| Equipment over \$5,000 | | 13,542 | | | - | |
| Capital outlay for lease obligations | | 3,017 | - | - | - | |
| Capital outlay Total | | 16,559 | - | - | - | |
| Lease principal and interest | | | | | | |
| Lease principal | | 280 | _ | 556 | | |
| Lease Dillicipal | | | | | | |
| Lease interest | | 60 | - | 124 | - | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Transfers out | | | | |
| Transfer out to Health Insurance Fund | 41,264 | - | <u>-</u> | _ |
| Transfers out Total | 41,264 | - | - | - |
| City Manager Total | \$ 808,498 | \$ 963,828 | \$ 952,582 | \$ 1,062,408 |

City Secretary

GENERAL FUND

Mission Statement & Program Description

The City Secretary is an officer of the City of Sachse. The position is a statutory requirement by State Law and the City Charter. The office serves as a professional link between the public, local governing bodies, and agencies of the government at all levels in a neutral and impartial manner. Some functions of the City Secretary's Office are to oversee the preparation of agendas, minutes, and notices for all of the City's official public meetings; hold and maintain the City seal; administer elections; enroll laws, ordinances, and resolutions; oversee the appointment process of board and commission members; process petitions and public information requests filed by citizens; and establish and maintain all records management operations for the City.

Major Accomplishments in Fiscal Year 2023-2024

- > TMCCP Training complete earned Texas Registered Municipal Clerk (TRMC) certification
- > TMCA Lone Star Chapter: Audit Committee member
- > Continued archival and codification of ordinances; Continued improvement of contract archives
- > Successfully conducted Elections
- > Board/Commission appointments and recognition at the State of the City event
- > Implemented CivicClerk to streamline the agenda management process and Board/Commission member information

Goals and Objectives for Fiscal Year 2024-2025

- Improve election information for easier access to voters
- Improve records management policy, process, and compliance
- Update the Boards and Commission Handbook
- Update the alcohol permitting process for transparency and efficiency
- Earn the Texas Municipal Clerk's Office Achievement of Excellence Award

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|-----------------------------------------------------------------------------|----------|-----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| GS | Number of City Council Meetings | 25 | 19 | 21 |
| GS | Percent of Council agenda packets posted at least 72 hours prior to meeting | 100% | 100% | 100% |
| GS | Percent of Council minutes adopted without correction | 100% | 100% | 95% |
| GS | Number of Public Information Requests received by City | 768 | 880 | 900 |
| GS | Average completion time of Public Information Requests* | | 2.87 days | 3 days |
| GS | Number of Ordinances approved | 23 | 17 | 23 |
| GS | Elections coordinated with Collin and Dallas Counties | 2 | 2 | 2 |
| FS | Percentage of Budget Used | 101% | 88% | < 100% |

^{*} JustFOIA implemented in 2023 giving the ability to track actual completion time.

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

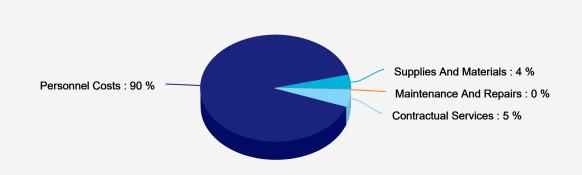
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

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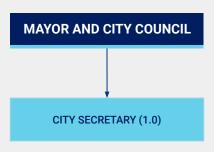
City Secretary

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$130,444 | \$85,899 | \$101,647 | \$122,896 | \$143,694 | 14% |
| Supplies And Materials | 16,459 | 31,858 | 36,442 | 43,846 | 54,829 | 20% |
| Maintenance And Repairs | - | - | 1,998 | 32,924 | 41,640 | 21% |
| Contractual Services | 42,798 | 91,888 | 72,564 | 69,093 | 74,838 | 8% |
| Capital Outlay | - | - | 9,633 | - | - | 0% |
| Lease Principal And Interest | - | - | 357 | - | - | 0% |
| Transfers Out | 8,035 | 8,450 | 6,016 | - | - | 0% |
| TOTAL | \$197,736 | \$218,095 | \$228,657 | \$268,759 | \$315,001 | 15% |



| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Part-Time | - | - | - | - | |
| Seasonal | - | - | - | - | |
| TOTAL | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

| | Actual FY 2022/2023 | | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 | |
|---------------------------------------------|---------------------|-----|------------------------|---------------------------|------------------------|--|
| City Secretary | 2022/2023 | | 2023/2024 | 2023/2024 | 2024/2023 | |
| Personnel costs | | | | | | |
| Salaries and wages | \$ 82,3 | 99 | \$ 87,555 | \$ 93,101 | \$ 101,028 | |
| Longevity pay | | 52 | 200 | 196 | 248 | |
| Vacation/sick leave buy back | | 65 | 1,962 | - | 2,199 | |
| Health and dental insurance | | _ | 12,834 | 12,573 | 15,045 | |
| Retirement | 12,0 | 99 | 12,840 | 13,686 | 16,452 | |
| Social Security and Medicare | 6,0 | | 6,863 | 6,655 | 7,916 | |
| Workers' compensation | | 23 | 192 | 228 | 334 | |
| Unemployment tax | | 4 | 9 | 117 | 117 | |
| Life and LTD Insurance | | _ | 441 | 312 | 355 | |
| Personnel costs Total | 101,6 | 47 | 122,896 | 126,868 | 143,694 | |
| Supplies and materials | | | | | | |
| Utilities - communications | 4,7 | 32 | 4,464 | 4,429 | 4,432 | |
| Mileage, tolls and parking | | 39 | 1,000 | 734 | 1,000 | |
| Employee training | 14,9 | 20 | 17,785 | 12,472 | 17,795 | |
| Uniforms and accessories | 1,1 | 47 | 1,500 | 1,295 | 1,500 | |
| Office supplies | 1,1 | 33 | 2,000 | 1,248 | 2,000 | |
| Postage | | - | 50 | - | 50 | |
| Filing fees | 1,7 | 05 | 1,000 | 772 | 1,000 | |
| Small tools and equipment | | 97 | 200 | 560 | 200 | |
| Dues and subscriptions | 7,8 | 59 | 1,774 | 1,347 | 1,904 | |
| Special events and programs | 4,1 | 95 | 11,453 | 6,718 | 22,194 | |
| Awards and goodwill | 6 | 15 | 2,620 | 1,347 | 2,754 | |
| Supplies and materials Total | 36,4 | 42 | 43,846 | 30,922 | 54,829 | |
| Maintenance and repairs | | | | | | |
| Software licensing, maintenance and support | 1,9 | 98_ | 32,924 | 26,116 | 41,640 | |
| Maintenance and repairs Total | 1,9 | 98 | 32,924 | 26,116 | 41,640 | |
| Contractual services | | | | | | |
| Professional services | | - | - | 18,059 | 20 | |
| Copier rental and maintenance | 2,0 | | 1,543 | 126 | 1,543 | |
| Election services | 48,1 | | 53,200 | 20,784 | 56,375 | |
| Advertising and legal publications | 17,0 | | 7,450 | 8,261 | 9,900 | |
| Codification services | 5,2 | | 6,900 | 5,105 | 7,000 | |
| Contractual services Total | 72,5 | 64 | 69,093 | 52,335 | 74,838 | |
| Capital outlay | | | | | | |
| Hardware and software upgrades | 6,4 | | - | - | - | |
| Capital outlay for lease obligations | 3,1 | | | - | - | |
| Capital outlay Total | 9,6 | 33 | - | - | - | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Lease principal and interest | | | | |
| Lease principal | 294 | - | 584 | - |
| Lease interest | 63 | | 130 | |
| Lease principal and interest Total | 357 | - | 714 | - |
| Transfers out | | | | |
| Transfer out to Health Insurance Fund | 6,016 | - | - | - |
| Transfers out Total | 6,016 | - | - | - |
| City Secretary Total | \$ 228,657 | \$ 268,759 | \$ 236,955 | \$ 315,001 |

Combined Services

GENERAL FUND

Mission Statement & Program Description

Certain expenditures of the City benefit all departments and are tracked in Combined Services. These expenditures include risk management, legal services, segments of the employee benefit program, the City Manager's contingency, and membership costs in organizations that benefit the City as a whole. There are no personnel attached to this department.

Performance Measures

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|-----------------------------------------------------------------------|--------------------|--------------------|--------------------|
| HQL, GS | Number of Employees Participating in Tuition Reimbursement Program | 1 | 4 | 5 |
| FS | Percentage of Budget Used | 84% | 132% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure; "

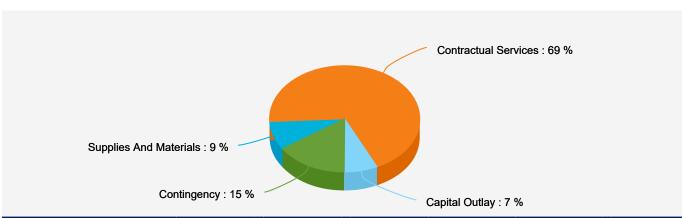
FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$- | \$- | \$- | \$- | \$(421,901) | 100% |
| Supplies And Materials | 17,039 | 13,728 | 27,118 | 56,250 | 56,250 | 0% |
| Maintenance And Repairs | - | - | 6,473 | - | - | 0% |
| Contractual Services | 268,863 | 280,389 | 341,316 | 372,528 | 445,903 | 16% |
| Capital Outlay | - | - | 10 | - | 46,466 | 100% |
| Contingency | - | - | - | 100,000 | 100,000 | 0% |
| Transfers Out | 89,780 | 89,780 | 1,289,464 | - | - | 0% |
| TOTAL | \$375,682 | \$383,897 | \$1,664,381 | \$528,778 | \$226,718 | -133% |

Combined Services

GENERAL FUND

| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | | - | - | - | |
| Part-Time | | - | - | _ | |
| Seasonal | | - | - | | |
| TOTAL | | - | - | | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Combined Services | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Personnel costs | | | | |
| Personnel vacancy factor | \$ - | \$ - | \$ - | \$ (421,901 |
| Personnel costs Total | - | - | - | -421,901 |
| Supplies and materials | | | | |
| Employee training | 5,775 | 26,250 | 15,420 | 26,250 |
| Office supplies | 1,978 | 3,000 | 1,763 | 3,000 |
| Postage | 10,071 | 12,000 | 9,930 | 12,000 |
| Dues and subscriptions | 9,294 | 10,000 | 9,900 | 10,000 |
| Other miscellaneous supplies | - | 5,000 | - | 5,000 |
| Supplies and materials Total | 27,118 | 56,250 | 37,013 | 56,250 |
| Maintenance and repairs | | | | |
| Other repairs and maintenance | 6,473 | - | - | |
| Maintenance and repairs Total | 6,473 | - | - | - |
| Contractual services | | | | |
| Professional services | 16,339 | - | - | |
| General liability and property insurance | 243,319 | 282,528 | 307,664 | 355,903 |
| Maintenance and support contracts | - | - | 299,998 | |
| City attorney services | 60,912 | 90,000 | 67,558 | 90,000 |
| Penalties and interest | 20,746 | - | -13,196 | |
| Contractual services Total | 341,316 | 372,528 | 662,024 | 445,903 |
| Capital outlay | | | | |
| Capital outlay | 10 | - | - | |
| Vechicles | - | - | | 46,466 |
| Capital outlay Total | 10 | - | - | 46,466 |
| Contingency | | | | |
| Contingency | - | 100,000 | | 100,000 |
| Contingency Total | - | 100,000 | - | 100,000 |
| Transfers out | | | | |
| Transfer out to Health Insurance Fund | 63,464 | - | - | |
| Transfer out to Capital Projects Fund | 1,226,000 | - | | |
| Transfers out Total | 1,289,464 | - | - | - |
| Combined Services Total | \$ 1,664,381 | \$ 528,778 | \$ 699,037 | \$ 226,718 |

Development Services

GENERAL FUND

Mission Statement & Program Description

The Development Services department facilitates a professional development experience within Sachse by consistently providing outstanding customer service in a helpful, timely, and positive manner. Through quality plan review and inspections, enforcing ordinances, coordinating new development, and implementing the Comprehensive Plan, Development Services ensures safe, functional, high quality development that is sustainable and synchronized, protects Sachse's long range tax base, and improves the overall quality of life for residents. The Director of Development Services is directly responsible for the oversight of Building Inspections, Permitting, and Planning & Zoning.

Major Accomplishments in Fiscal Year 2023-2024

- > Amended and updated sign code regulations and the subdivision ordinance (platting)
- > Active non-residential projects: Cane Rosso, HTeaO, Bunker Hill Retail, Starbucks, Chipotle, Spec's, Heartland Dental, Sachse Retail
- > New businesses: Dorado Nail Bar, The Learning Experience, Health Central Women's Care, Magnolia Nail Bar, Palatables Shawarma Grill
- > Conducted 13,202 building inspections
- > Received Planning Excellence Award

Goals and Objectives for Fiscal Year 2024-2025

- Complete Comprehensive Plan Update
- Amend zoning and subdivision regulations to implement newly adopted comprehensive plan policies and initiatives
- Adopt 2024 International Building Codes
- All staff to attend training

Performance Measures

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|---------------------------------------------------------------------|--------------------|--------------------|--------------------|
| CV, GS | Average number of revisions per development application | 3 | 3 | 3 |
| CV, GS | Percentage of development reviews meeting City turn-around deadline | 100% | 100% | 100% |
| CV, GS | Percentage of inspections conducted within 1 day of request | 99% | 95% | 100% |
| FS | Percentage of Budget Used | 72% | 73% | ≤ 100% |

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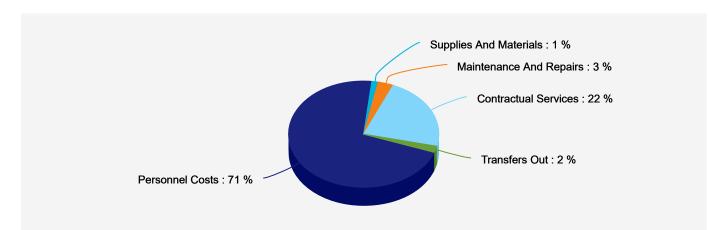
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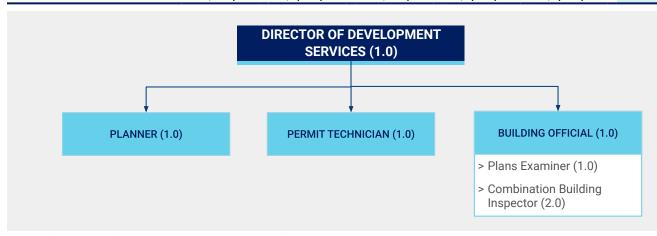
Development Services

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|------------------------------|-----------|-------------|-----------|-------------|-------------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$602,772 | \$579,767 | \$696,866 | \$906,391 | \$938,550 | 3% |
| Supplies And Materials | 17,320 | 46,463 | 30,605 | 24,567 | 18,266 | -34% |
| Maintenance And Repairs | 839 | 1,595 | 31,866 | 41,350 | 43,850 | 6% |
| Contractual Services | 209,163 | 469,210 | 83,626 | 217,969 | 292,969 | 26% |
| Capital Outlay | - | 32,870 | 43,899 | - | - | 0% |
| Lease Principal And Interest | - | - | 462 | - | - | 0% |
| Transfers Out | 68,008 | 71,040 | 94,336 | 15,000 | 25,000 | 40% |
| TOTAL | \$898,102 | \$1,200,945 | \$981,660 | \$1,205,277 | \$1,318,635 | 9% |



| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 6.00 | 6.00 | 8.00 | 8.00 | 7.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 6.00 | 6.00 | 8.00 | 8.00 | 7.00 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Development Services | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Personnel costs | | | | |
| Salaries and wages | \$ 540,435 | \$ 603,085 | \$ 531,535 | \$ 639,628 |
| Overtime | 19,065 | 5,000 | 5,729 | 5,000 |
| Longevity pay | 3,432 | 3,756 | 2,780 | 81: |
| Vacation/sick leave buy back | 8,516 | 10,601 | 17,173 | 7,410 |
| Other pay | 612 | 600 | 531 | 7,71 |
| Health and dental insurance | - | 127,259 | 77,135 | 126,630 |
| Retirement | 83,049 | 99,302 | 82,135 | 103,80 |
| Social Security and Medicare | 40,739 | 51,279 | 40,527 | 49,64 |
| Workers' compensation | 985 | 1,863 | 2,213 | 1,833 |
| Unemployment tax | 33 | 72 | 930 | 930 |
| Life and LTD Insurance | - | 3,574 | 1,700 | 2,84 |
| Personnel costs Total | 696,866 | 906,391 | 762,388 | 938,550 |
| Supplies and materials | | | | |
| Utilities - communications | 2,389 | 2,208 | 2,086 | 2,20 |
| Fuel and lubricants | 4,066 | 5,950 | 1,896 | 2,100 |
| Employee training | 4,821 | 7,250 | 3,647 | 6,800 |
| Uniforms and accessories | 416 | 2,200 | 1,093 | 1,500 |
| Office supplies | 4,554 | 3,000 | 495 | 2,000 |
| Small tools and equipment | 5,695 | 300 | 1,751 | 300 |
| Dues and subscriptions | 7,153 | 2,159 | 3,739 | 2,359 |
| Building code materials | 1,511 | 1,500 | | 1,000 |
| Supplies and materials Total | 30,605 | 24,567 | 14,707 | 18,266 |
| Maintenance and repairs | | | | |
| Vehicle repairs and maintenance | 2,489 | 3,400 | 4,111 | 2,200 |
| Software licensing, maintenance and support | 29,377 | 37,950 | 26,407 | 41,650 |
| Maintenance and repairs Total | 31,866 | 41,350 | 30,518 | 43,850 |
| Contractual services | | | | |
| Professional services | 82,075 | 200,000 | 42,529 | 275,000 |
| Copier rental and maintenance | 1,377 | 1,619 | 492 | 1,619 |
| Bank charges and fees | - | 15,350 | 9,306 | 15,350 |
| Printing services | 174 | 1,000 | 118 | 1,000 |
| Contractual services Total | 83,626 | 217,969 | 52,445 | 292,969 |
| Capital outlay | | | | |
| Vehicles | 39,802 | - | - | |
| Capital outlay for lease obligations | 4,097 | - | - | |
| Capital outlay Total | 43,899 | - | - | • |
| Lease principal and interest | | | | |
| Lease principal | 381 | - | 755 | |
| Lease interest | 81 | - | 169 | |
| Lease principal and interest Total | 462 | - | 924 | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Transfers out | | | | |
| Transfer out to VERF | 11,568 | 15,000 | 15,000 | 25,000 |
| Transfer out to Health Insurance Fund | 82,768 | - | - | - |
| Transfers out Total | 94,336 | 15,000 | 15,000 | 25,000 |
| Development Services Total | \$ 981,660 | \$ 1,205,277 | \$ 875,982 | \$ 1,318,635 |

Engineering

GENERAL FUND

Mission Statement & Program Description

The City of Sachse Engineering department strives to provide responsible, ethical, consistent, and timely service to the City's stakeholders in the following areas of responsibility: citizen inquiry response, City department support, analysis and management of infrastructure needs and goals, major infrastructure project management, construction plan review, construction inspection of public infrastructure improvements, engineering study management, engineering analysis & design, floodplain management, coordination of funding and infrastructure projects with outside agencies.

Major Accomplishments in Fiscal Year 2023-2024

- > Developing Engineering Design Manual and Construction Details for Public Infrastructure (Ongoing)
- > Completed Hudson Screening Wall Replacement and Opticom Traffic Signal Upgrades
- > Completed the 2024 Water, Wastewater and Roadway Impact Fee Study and a Stormwater Fee Study

Goals and Objectives for Fiscal Year 2024-2025

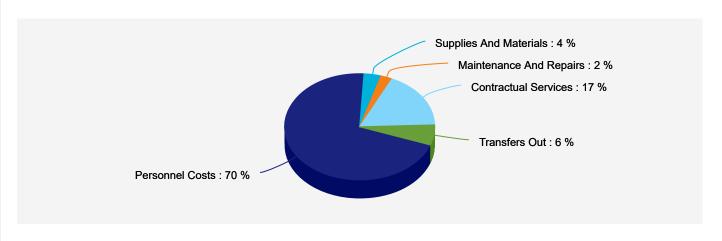
- Complete design of the Service Center (Public Works & Parks Facility)
- Complete design of Sachse Road Phase 2, Williford Road Reconstruction, and West Creek Road Reconstruction
- Complete an Annual Concrete Services contract
- Complete reconstruction of Woodbridge Parkway

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|--------------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| IF | Number of roadway miles added | 1.5 | - | 1 |
| CV | Review preliminary plans and plats | 34 | 29 | 25 |
| IF | Stormwater Study completion/implementation | 4 | 4 | 4 |
| FS | Percentage of Budget Used | 81% | 98% | ≤ 100% |

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Adopted Budget Fiscal Year 2024-2025



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Engineering

GENERAL FUND

| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$277,439 | \$271,507 | \$248,623 | \$261,014 | \$286,597 | 9% |
| Supplies And Materials | 7,578 | 12,947 | 17,757 | 18,881 | 14,995 | -26% |
| Maintenance And Repairs | 441 | 3,685 | 7,776 | 9,283 | 10,163 | 9% |
| Contractual Services | 23,487 | 30,125 | 21,022 | 49,571 | 70,563 | 30% |
| Capital Outlay | - | - | 94,920 | 28,067 | - | 0% |
| Lease Principal And Interest | - | - | 465 | - | - | 0% |
| Transfers Out | 24,857 | 37,375 | 30,050 | 25,000 | 25,000 | 0% |
| TOTAL | \$333,802 | \$355,639 | \$420,613 | \$391,816 | \$407,318 | 4% |



| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 3.00 | 3.50 | 3.50 | 1.95 | 1.95 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 3.00 | 3.50 | 3.50 | 1.95 | 1.95 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Engineering | | | | |
| Personnel costs | | | | |
| Salaries and wages | \$ 196,579 | \$ 184,217 | \$ 195,359 | \$ 201,515 |
| Overtime | 2,499 | - | 3,463 | 5,000 |
| Longevity pay | 1,224 | 96 | 95 | 206 |
| Vacation/sick leave buy back | 1,953 | 1,672 | 1,777 | 3,796 |
| Other pay | 301 | - | 92 | 150 |
| Health and dental insurance | | 29,316 | 19,580 | 26,354 |
| Retirement | 29,411 | 28,544 | 29,589 | 32,700 |
| Social Security and Medicare | 15,133 | 14,470 | 14,950 | 15,358 |
| Workers' compensation | 1,510 | 1,521 | 1,365 | 597 |
| Unemployment tax | 13 | 18 | 345 | 228 |
| Life and LTD Insurance | | - 1,160 | 612 | 693 |
| Personnel costs Total | 248,623 | 261,014 | 267,227 | 286,597 |
| Supplies and materials | | | | |
| Utilities - communications | 2,298 | 1,932 | 2,928 | 2,956 |
| Fuel and lubricants | 2,322 | 4,200 | 4,034 | 4,200 |
| Employee training | 526 | 1,750 | 1,225 | 1,750 |
| Uniforms and accessories | 291 | 925 | 1,097 | 930 |
| Office supplies | 1,520 | 2,180 | 1,805 | 2,000 |
| Small tools and equipment | 2,400 | 4,325 | 2,328 | 1,000 |
| Dues and subscriptions | 8,400 | 3,569 | 2,508 | 2,159 |
| Supplies and materials Total | 17,757 | 18,881 | 15,925 | 14,995 |
| Maintenance and repairs | | | | |
| Vehicle repairs and maintenance | 7,776 | 2,220 | 2,634 | 2,220 |
| Software licensing, maintenance and support | | 7,063 | 6,010 | 7,943 |
| Maintenance and repairs Total | 7,776 | 9,283 | 8,644 | 10,163 |
| Contractual services | | | | |
| Maintenance and support contracts | 21,356 | 37,940 | 30,898 | 58,602 |
| Copier rental and maintenance | | - 1,631 | 492 | 1,631 |
| Printing services | 236 | - | 221 | 330 |
| Engineering | -570 | 10,000 | 14,581 | 10,000 |
| Contractual services Total | 21,022 | 49,571 | 46,192 | 70,563 |
| Capital outlay | | | | |
| Equipment over \$5,000 | 36,287 | - | - | - |
| Vehicles | | 28,067 | 20,656 | - |
| Capital projects | 54,515 | - | - | - |
| Capital outlay for lease obligations | 4,118 | - | | - |
| Capital outlay Total | 94,920 | 28,067 | 20,656 | - |

| | Actual FY | Budget FY | Projected FY | Budget FY |
|---------------------------------------|------------|------------|--------------|------------|
| | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2025 |
| Lease principal and interest | | | | |
| Lease principal | 383 | - | 759 | - |
| Lease interest | 82 | - | 170 | |
| Lease principal and interest Total | 465 | - | 929 | - |
| Transfers out | | | | |
| Transfer out to VERF | 7,810 | 25,000 | 25,000 | 25,000 |
| Transfer out to Health Insurance Fund | 22,240 | - | - | - |
| Transfers out Total | 30,050 | 25,000 | 25,000 | 25,000 |
| Engineering Total | \$ 420,613 | \$ 391,816 | \$ 384,573 | \$ 407,318 |

Facilities Maintenance

GENERAL FUND

Mission Statement & Program Description

Building/Facility Maintenance provides the necessary service and maintenance of city buildings and associated equipment, enabling city departments to function effectively. This department provides the municipality with safe, comfortable, and clean environments for citizens and employees who use city buildings and facilities, while minimizing public inconvenience and disruption of City business.

Major Accomplishments in Fiscal Year 2023-2024

- > Upgraded both the automated light system and the HVAC software system with Siemens
- > Replaced the carpet for second floor of City Hall, Public Safety and Fire Station #1
- > Painting at Fire Station #1, Senior Center, first floor at City Hall and the outdoor trellis

Goals and Objectives for Fiscal Year 2024-2025

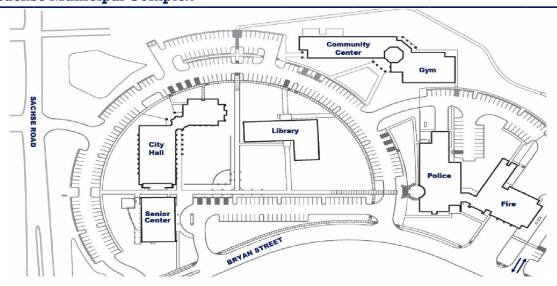
- Mork in a maintenance routine for the new Animal Shelter for both cleaning and operational maintenance
- Assist Parks and Public Works with the programming needed for the design for the Sachse Service Center

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|---------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| GS | Number of Work Orders Completed | 675 | 705 | 705 |
| GS | HVAC Units Repairs | 45 | 45 | 45 |
| GS | HVAC Units Replaced | 1 | 1 | 1 |
| GS | Number of Buildings Maintained | 14 | 14 | 15 |
| FS | Percentage of Budget Used | 108% | 104% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

City of Sachse Municipal Complex



IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

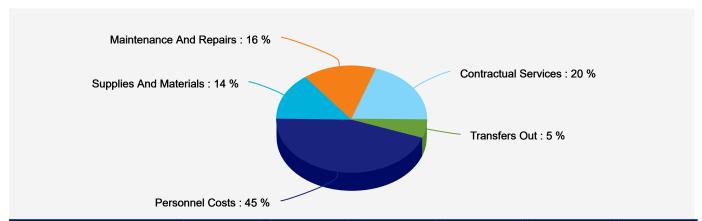
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

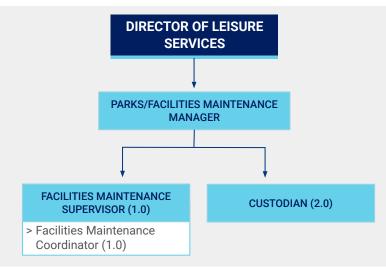
Facilities Maintenance

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$201,547 | \$211,023 | \$262,118 | \$331,442 | \$334,738 | 1% |
| Supplies And Materials | 59,773 | 70,543 | 82,735 | 91,552 | 106,686 | 14% |
| Maintenance And Repairs | 87,710 | 121,744 | 144,877 | 102,213 | 117,713 | 13% |
| Contractual Services | 84,582 | 117,180 | 105,103 | 126,099 | 148,909 | 15% |
| Capital Outlay | - | 33,923 | 42,511 | 10,000 | - | 0% |
| Transfers Out | 73,812 | 76,754 | 76,887 | 36,500 | 40,000 | 9% |
| TOTAL | \$507,424 | \$631,167 | \$714,231 | \$697,806 | \$748,046 | 7% |



| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 4.10 | 4.10 | 4.10 | 4.00 | 4.00 |
| Part-Time | 0.50 | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 4.60 | 4.10 | 4.10 | 4.00 | 4.00 |

| | | Actual FY 2022/2023 | | | Projected FY 2023/2024 | | Budget FY 2024/2025 | |
|---------------------------------------------|----|---------------------|-----------|------|---------------------------|----|------------------------|--|
| Facilities Maintenance | | 2022, 2020 | | _ | 2020, 2027 | | 202 1, 2020 | |
| Personnel costs | | | | | | | | |
| Salaries and wages | \$ | 205,164 | \$ 212,67 | 6 \$ | 215,583 | \$ | 216,32 | |
| Overtime | | 2,600 | 4,00 | | 7,727 | | 10,00 | |
| Longevity pay | | 1,448 | 1,48 | | 1,446 | | 1,15 | |
| Vacation/sick leave buy back | | 2,861 | 3,82 | | 4,761 | | 3,25 | |
| Other pay | | 301 | 30 | | 300 | | 30 | |
| Health and dental insurance | | - | 51,71 | 4 | 40,673 | | 42,00 | |
| Retirement | | 30,821 | 32,92 | | 33,858 | | 36,73 | |
| Social Security and Medicare | | 15,239 | 17,00 | | 16,823 | | 17,67 | |
| Workers' compensation | | 3,660 | 6,35 | | 7,564 | | 5,41 | |
| Unemployment tax | | 24 | 3 | 6 | 585 | | 46 | |
| Life and LTD Insurance | | - | 1,11 | 8 | 1,176 | | 1,42 | |
| Personnel costs Total | , | 262,118 | 331,44 | 2 | 330,496 | | 334,73 | |
| Supplies and materials | | | | | | | | |
| Utilities - electric | | 40,636 | 48,60 | 0 | 50,611 | | 49,14 | |
| Utilities - communications | | 1,045 | 97 | 2 | 965 | | 96 | |
| Utilities - water | | 6,871 | 5,00 | 0 | 3,795 | | 5,00 | |
| Fuel and lubricants | | 2,364 | 3,27 | 6 | 2,269 | | 3,27 | |
| Employee training | | 870 | 3,30 | 0 | 216 | | 3,30 | |
| Uniforms and accessories | | 812 | 1,50 | 0 | 977 | | 1,50 | |
| Office supplies | | 10 | | - | 313 | | | |
| Small tools and equipment | | 1,980 | 1,90 | 0 | 5,455 | | 2,90 | |
| Dues and subscriptions | | 59 | 10 | 4 | 59 | | 10 | |
| Janitorial supplies | | 28,088 | 26,90 | 0 | 36,425 | | 40,50 | |
| Supplies and materials Total | | 82,735 | 91,55 | 2 | 101,085 | | 106,68 | |
| Maintenance and repairs | | | | | | | | |
| Building repairs and maintenance | | 142,221 | 100,00 | 0 | 136,321 | | 115,50 | |
| Vehicle repairs and maintenance | | 2,656 | 1,50 | 0 | 5,541 | | 1,50 | |
| Software licensing, maintenance and support | | _ | 71 | 3 | 704 | | 71 | |
| Maintenance and repairs Total | | 144,877 | 102,21 | | 142,566 | | 117,71 | |
| Contractual services | | | | | | | | |
| Maintenance and support contracts | | 41,920 | 42,39 | 9 | 40,511 | | 40,20 | |
| Custodial services | | 63,183 | 83,70 | 0 | 60,419 | | 108,70 | |
| Contractual services Total | , | 105,103 | 126,09 | | 100,930 | | 148,90 | |
| Capital outlay | | | | | | | | |
| Equipment over \$5,000 | | 42,511 | 10,00 | 0 | 10,882 | | | |
| Capital outlay Total | , | 42,511 | 10,00 | | 10,882 | | | |
| Transfers out | | | | | | | | |
| Transfer out to VERF | | 44,871 | 36,50 | 0 | 36,500 | | 40,00 | |
| Transfer out to Health Insurance Fund | | 32,016 | • | _ | - | | | |
| Transfers out Total | | 76,887 | 36,50 | 0 | 36,500 | | 40,00 | |
| Facilities Maintenance Total | \$ | 714,231 | \$ 697,80 | 6 \$ | 722,459 | \$ | 748,04 | |

Finance GENERAL FUND

Mission Statement & Program Description

The Finance department provides financial management, oversight, reporting and services for the City through the collection and recording of revenue; preparing, coordinating and monitoring the City's operating and capital budgets; accurate accounting and financial reporting; administration of purchasing services, asset management and investment of City funds to achieve optimized yield. The Finance department serves all of the City's departments.

Major Accomplishments in Fiscal Year 2023-2024

- > Implemented new procurement cards and card program for city staff
- > Implemented new credit card processing hardware and software, allowing for Tap to Pay, Apple Pay and Google Pay capability
- > Implemented quarterly budget monitoring report with new format and automation capabilities
- > Transitioned Payroll function from Human Resources to Finance
- > Received the GFOA Distinguished Budget Presentation Award for the Fiscal Year 2023-2024 Budget
- > Received the GFOA Certificate of Achievement for Excellence in Financial Reporting Award for the Fiscal Year 2022-2023 Annual Comprehensive Financial Report (ACFR)

Goals and Objectives for Fiscal Year 2024-2025

- Implement new enterprise financial software to move all City staff to Incode ERP Pro 10 (awaiting ERP company)
- Establish separate Utility Capital Improvement Plan (CIP) fund per Council approval of consultant recommendation
- Implement Governmental Accounting Standards Board (GASB) 101 regarding compensated absence reporting
- Complete banking request for applications (RFA), selecting a depository bank for Sachse services

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| FS | Years Receiving GFOA Budget Award | 11 | 12 | 13 |
| FS | Years Receiving GFOA ACFR Award | 24 | 25 | 26 |
| FS | Receive unmodified ("clean") opinion on financial statements presented in the City's Annual Comprehensive Financial Report (ACFR) | ✓ | ✓ | ~ |
| FS | Percent of return on City investment exceeding benchmark | -0.40% | -0.06% | 0.05% |
| FS | Maintain Aa1 and AA+ bond ratings* | ✓ | ✓ | ✓ |
| FS | Percent of electronic payments | 56% | 64% | 65% |
| FS | Percent of budget used | 96% | 99% | ≤ 100% |

^{*} Moody's upgraded the City's credit rating from "Aa2" to "Aa1" in FY 23/24. Maintained Aa1 rating in FY 22/23.

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FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

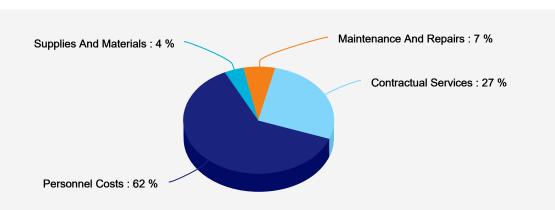
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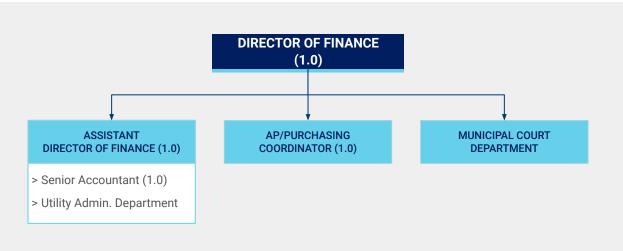
GS = "Provide excellent government services to Sachse citizens."

Finance GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$475,870 | \$445,837 | \$517,168 | \$595,831 | \$628,702 | 5% |
| Supplies And Materials | 9,888 | 23,460 | 27,993 | 35,352 | 41,348 | 15% |
| Maintenance And Repairs | - | - | 9,870 | 52,690 | 68,569 | 23% |
| Contractual Services | 261,286 | 203,906 | 180,105 | 217,913 | 272,773 | 20% |
| Capital Outlay | - | 6,000 | 30,760 | - | - | 0% |
| Lease Principal And Interest | - | - | 339 | - | - | 0% |
| Transfers Out | 37,182 | 39,100 | 43,432 | - | - | 0% |
| TOTAL | \$784,226 | \$718,303 | \$809,667 | \$901,786 | \$1,011,392 | 11% |



| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 |

| | Actual FY | Budget FY | Projected FY | Budget FY | |
|---------------------------------------------|-----------------------|------------|--------------|------------|--|
| Finance | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2025 | |
| Personnel costs | | | | | |
| Salaries and wages | \$ 420,584 | \$ 435,701 | \$ 435,686 | \$ 448,772 | |
| Overtime | ý 1 20,504 | - 433,701 | 389 | 9 440,772 | |
| Longevity pay | 104 | 344 | 344 | 536 | |
| Vacation/sick leave buy back | 3,628 | 7,432 | 3,809 | 9,429 | |
| Other pay | - | -, | 554 | 600 | |
| Health and dental insurance | - | 50,558 | 49,694 | 59,516 | |
| Retirement | 60,900 | 65,699 | 64,932 | 73,034 | |
| Social Security and Medicare | 31,346 | 33,059 | 32,581 | 33,771 | |
| Workers' compensation | 587 | 947 | 1,122 | 1,154 | |
| Unemployment tax | 19 | 36 | 468 | 468 | |
| Life and LTD Insurance | - | 2,055 | 1,259 | 1,422 | |
| Personnel costs Total | 517,168 | 595,831 | 590,838 | 628,702 | |
| Supplies and materials | | | | | |
| Utilities - communications | 2,391 | 972 | 965 | 966 | |
| Mileage, tolls and parking | 737 | 1,050 | 482 | 650 | |
| Employee training | 3,564 | 15,875 | 16,847 | 22,209 | |
| Uniforms and accessories | 1,490 | 400 | 315 | 600 | |
| Office supplies | 5,194 | 5,500 | 4,533 | 5,350 | |
| Postage | - | 50 | - | | |
| Small tools and equipment | 6,269 | 2,500 | 1,912 | 1,300 | |
| Dues and subscriptions | 8,348 | 9,005 | 7,759 | 10,273 | |
| Supplies and materials Total | 27,993 | 35,352 | 32,813 | 41,348 | |
| Maintenance and repairs | | | | | |
| Software licensing, maintenance and support | 9,870 | 52,690 | 65,316 | 68,569 | |
| Maintenance and repairs Total | 9,870 | 52,690 | 65,316 | 68,569 | |
| Contractual services | | | | | |
| Professional services | 39,599 | 72,202 | 60,235 | 107,250 | |
| Maintenance and support contracts | 520 | - | 2,041 | | |
| Property appraisal services | 106,477 | 116,746 | 124,274 | 144,238 | |
| Copier rental and maintenance | 2,360 | 1,155 | 336 | 1,155 | |
| Bank charges and fees | 17,799 | 11,600 | 1,374 | 6,480 | |
| Printing services | 1,299 | 1,300 | 1,175 | 1,300 | |
| Tax collection services | 12,030 | 12,360 | 12,264 | 12,300 | |
| Advertising and legal publications | - | 2,500 | 546 | | |
| Cash (overage)/shortage | 21 | 50 | (71) | 50 | |
| Contractual services Total | 180,105 | 217,913 | 202,174 | 272,773 | |
| | | | | | |

| | Actual FY | Budget FY | Projected FY | Budget FY |
|---------------------------------------|------------|------------|--------------|--------------|
| | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2025 |
| Capital outlay | | | | |
| Hardware and software upgrades | 27,758 | - | - | - |
| Capital outlay for lease obligations | 3,002 | - | - | |
| Capital outlay Total | 30,760 | - | - | - |
| Lease principal and interest | | | | |
| Lease principal | 279 | - | 553 | - |
| Lease interest | 60 | - | 124 | |
| Lease principal and interest Total | 339 | - | 677 | - |
| Transfers out | | | | |
| Transfer out to Health Insurance Fund | 43,432 | - | - | - |
| Transfers out Total | 43,432 | - | - | - |
| Finance Total | \$ 809,667 | \$ 901,786 | \$ 891,818 | \$ 1,011,392 |

Fire-Rescue

GENERAL FUND

Mission Statement & Program Description

The mission of Sachse Fire-Rescue is to provide the citizens and visitors of Sachse with the highest quality Fire Protection, Emergency Medical Services, Fire Prevention/Public Safety Education, and Emergency Management. This is accomplished by using the latest equipment, continuous training and preparation, prompt response, and a positive, caring attitude.

Major Accomplishments in Fiscal Year 2023-2024

- > Full-Time Second Ambulance Placed in service
- > Renewed NCTTRAC Heart Safe Community Designation
- > Supported Disaster Response Effort Emergency Medical Task Force (EMTF-2) for Hurricane Beryl
- > AED deployment to city buildings/ Citywide AED/CPR training
- > Lieutenant Rank reclassified to Captain/ updated SCBA to new standard
- > 1 New Ambulance and Wildland Urban Interface (WUI) apparatus
- > Chief Wade/Kyle Potraza TDEM Incident Support Task Force, Chief Richardson Task Force 2 medical specialist

Goals and Objectives for Fiscal Year 2024-2025

- Insurance Services Office (ISO) 1 preparation, documentation and submission
- Automated External Defibrillator (AED) program expansion
- Further Disaster Recovery support

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|---------------------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| PS, GS | Fire-Rescue Inspections and Investigations | 331 | 185 | 354 |
| PS, GS | Various Permits Issued | 86 | 42 | 92 |
| PS, HQL | Number of Community Outreach Programs | 85 | 71 | 91 |
| PS | Number of Fire-Rescue Calls | 50 | 49 | 54 |
| PS | Number of Rescue & Emergency Medical Services | 2,172 | 2,018 | 2,324 |
| PS | Number of Hazardous Condition Calls (no fire) | 118 | 172 | 126 |
| PS | Number of Service Calls | 223 | 224 | 239 |
| PS | Number of Good Intent Calls | 220 | 224 | 235 |
| PS | Number of False Alarm & False Calls | 199 | 219 | 213 |
| PS | Number of Severe Weather & Natural Disaster Calls | 1 | 1 | 1 |
| PS | Number of Special Incident Type Calls | 20 | 32 | 21 |
| FS | Percentage of Budget Used | 98% | 105% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure; "

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

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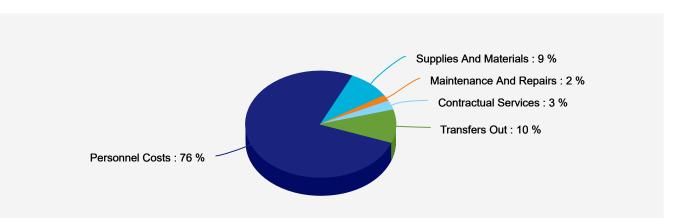
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Fire-Rescue

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$3,611,696 | \$3,725,837 | \$4,537,432 | \$5,499,519 | \$5,963,933 | 8% |
| Supplies And Materials | 310,819 | 453,243 | 479,346 | 779,614 | 703,338 | -11% |
| Maintenance And Repairs | 155,434 | 112,664 | 86,838 | 129,971 | 143,011 | 9% |
| Contractual Services | 113,568 | 187,399 | 172,020 | 194,049 | 223,914 | 13% |
| Capital Outlay | 6,197 | - | 8,215 | 67,749 | - | 0% |
| Lease Principal And Interest | - | - | 926 | - | - | 0% |
| Transfers Out | 614,541 | 719,467 | 666,937 | 400,000 | 770,000 | 48% |
| TOTAL | \$4,812,255 | \$5,198,610 | \$5,951,714 | \$7,070,902 | \$7,804,196 | 9% |



| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | |
| Full-Time | 35.00 | 36.00 | 39.00 | 42.00 | 42.00 |
| Part-Time | | - | - | - | |
| Seasonal | - | - | - | - | |
| TOTAL | 35.00 | 36.00 | 39.00 | 42.00 | 42.00 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Fire-Rescue | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Personnel costs | | | | |
| Salaries and wages | \$ 3,242,174 | \$ 3,597,296 | \$ 3,687,290 | \$ 3,923,718 |
| Overtime | 362,362 | 216,703 | 490,325 | 216,703 |
| Longevity pay | 11,431 | 13,160 | 12,772 | 15,156 |
| Vacation/sick leave buy back | 20,804 | 60,064 | 44,393 | 73,890 |
| Other pay | 30,732 | 31,504 | 36,709 | 37,205 |
| Health and dental insurance | · - | 560,322 | 473,931 | 574,843 |
| Retirement | 530,832 | 584,660 | 628,215 | 678,401 |
| Social Security and Medicare | 272,645 | 295,956 | 316,638 | 319,679 |
| Workers' compensation | 66,264 | 121,199 | 135,759 | 104,496 |
| Unemployment tax | 188 | 378 | 4,914 | 4,914 |
| Life and LTD Insurance | - | 18,277 | 12,432 | 14,928 |
| Personnel costs Total | 4,537,432 | 5,499,519 | 5,843,378 | 5,963,933 |
| Supplies and materials | | | | |
| Utilities - electric | 30,074 | 42,000 | 38,836 | 35,280 |
| Utilities - communications | 10,774 | 11,580 | 9,781 | 11,582 |
| Utilities - water | 11,601 | 12,000 | 12,147 | 12,400 |
| Utilities - natural gas | 8,754 | 10,500 | 9,837 | 10,500 |
| Fuel and lubricants | 50,581 | 43,769 | 41,571 | 44,998 |
| Mileage, tolls and parking | 831 | - | 451 | 800 |
| Employee training | 55,612 | 113,050 | 65,000 | 87,008 |
| Uniforms and accessories | 36,897 | 78,204 | 56,519 | 76,949 |
| Bunker gear and accessories | 21,472 | 48,183 | 56,970 | 51,018 |
| Breathing apparatus | 6,978 | 39,286 | 45,379 | 147,506 |
| Federal disaster/emergency | - | - | 123 | |
| Medical supplies | 162,767 | 94,983 | 145,524 | 109,327 |
| Office supplies | 12,584 | 28,856 | 29,383 | 24,100 |
| Postage | 250 | 300 | 212 | 300 |
| Small tools and equipment | 47,611 | 226,647 | 225,753 | 61,314 |
| Dues and subscriptions | 13,139 | 16,556 | 23,018 | 16,556 |
| Emergency Management Supplies | - | 1,200 | - | 1,200 |
| Fire prevention supplies | 6,249 | 9,000 | 8,202 | 9,000 |
| CERT supplies | 3,172 | 3,500 | 2,585 | 3,500 |
| Supplies and materials Total | 479,346 | 779,614 | 771,291 | 703,338 |
| Maintenance and repairs | | | | |
| Vehicle repairs and maintenance | 86,838 | 109,800 | 142,217 | 115,000 |
| Software licensing, maintenance and support | - | 20,171 | 23,639 | 28,011 |
| Maintenance and repairs Total | 86,838 | 129,971 | 165,856 | 143,011 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|-----------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Contractual services | | | | |
| Professional services | 11,550 | 11,550 | 11,704 | 11,550 |
| Maintenance and support contracts | 89,595 | 114,400 | 99,660 | 123,265 |
| Garland radio maintenance and frequency | 15,289 | 17,000 | 14,713 | 17,000 |
| Copier rental and maintenance | 3,524 | 5,049 | 3,763 | 5,049 |
| Ambulance billing services | 52,062 | 45,000 | 67,248 | 66,000 |
| Bank charges and fees | - | 1,050 | 631 | 1,050 |
| Contractual services Total | 172,020 | 194,049 | 197,719 | 223,914 |
| Capital outlay | | | | |
| Equipment over \$5,000 | - | 67,749 | 50,409 | - |
| Capital outlay for lease obligations | 8,215 | - | - | - |
| Capital outlay Total | 8,215 | 67,749 | 50,409 | - |
| Lease principal and interest | | | | |
| Lease principal | 763 | - | 1,514 | - |
| Lease interest | 163 | - | 338 | - |
| Lease principal and interest Total | 926 | - | 1,852 | - |
| Transfers out | | | | |
| Transfer out to VERF | 355,041 | 400,000 | 400,000 | 770,000 |
| Transfer out to Health Insurance Fund | 311,896 | - | - | - |
| Transfers out Total | 666,937 | 400,000 | 400,000 | 770,000 |
| Fire-Rescue Total | \$ 5,951,714 | \$ 7,070,902 | \$ 7,430,505 | \$ 7,804,196 |

Human Resources

GENERAL FUND

Mission Statement & Program Description

The Human Resources department oversees employment operations of the City in an effort to maximize both employee needs and organizational objectives. This is achieved through the implementation and maintenance of fair and equitable employment policies, effective selection procedures, and ensuring compliance with applicable employment laws and regulations. Key responsibilities include recruitment, onboarding, compensation and pay plan administration, payroll and benefits administration, performance management, employee relations and employee training and development.

Major Accomplishments in Fiscal Year 2023-2024

- > Introduced rotating stay chats and standardized performance evaluations across the organization to foster ongoing feedback and development
- > Facilitated multiple retirement planning and educational workshops, as well as successfully transitioned the deferred comp 457(b) plan fiduciary to Iron Financial, reducing plan expenses for participating employees from 1.04% to 0.6%
- > Introduced and implemented core values, including creating a new annual employee award called the "Most Valuable Player (MVP)" to recognize individuals who exemplify these values
- > After evaluating alternatives to Aetna's 35% renewal proposal for group health insurance, negotiated a favorable 9% renewal rate with UHC. Additionally, we successfully implemented a progressive plan design called Surest, enrolling nearly 3 times more employees than the minimum participation requirement
- > Partnered with a consortium TPA to ensure the City of Sachse adheres to DOT regulations, including managing the random drug screening program with no risk or perception of internal bias
- > Organized multiple all-employee appreciation events that include a Halloween luncheon, Christmas party, employee appreciation luncheon, and Family Fun Night

Goals and Objectives for Fiscal Year 2024-2025

- Establish a city wide learning and development program
- Continue work on transitioning the HR team to a paper-lite digital recordkeeping system
- Think creatively about recruiting and retention, specifically regarding our field teams, and how we can expand our reach to non-traditional talent pools
- Begin work on a formalized internal safety program

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|-----------------------------------------------------------------------|--------------------|--------------------|--------------------|
| HQL | Number of Employee Events | 4 | 4 | 4 |
| HQL | Number of Employees Actively Participating in Sachse Wellness Program | 73 | 83 | 85 |
| HQL, GS | Number of Employees Retained for 5 Years or More | 75 | 79 | 80 |
| HQL, GS | Annual Turnover Rate | 15% | 24% | ≤ 15% |
| HQL, GS | Number of New Employees | 45 | 53 | 45 |
| FS | Percentage of Budget Used | 84% | 87% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure; "

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

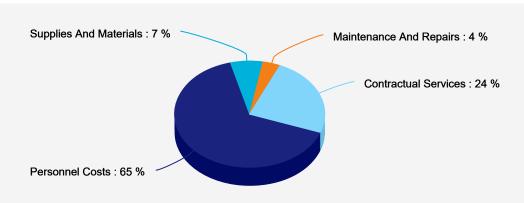
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Human Resources

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$235,873 | \$291,552 | \$321,981 | \$393,311 | \$416,506 | 6% |
| Supplies And Materials | 20,540 | 35,498 | 33,794 | 42,651 | 44,408 | 4% |
| Maintenance And Repairs | - | - | 12,339 | 52,258 | 23,900 | -119% |
| Contractual Services | 57,388 | 77,777 | 87,764 | 90,237 | 152,587 | 41% |
| Capital Outlay | - | - | 2,980 | - | - | 0% |
| Lease Principal And Interest | - | - | 336 | - | - | 0% |
| Transfers Out | 25,055 | 39,500 | 26,912 | - | - | 0% |
| TOTAL | \$338,856 | \$444,327 | \$486,106 | \$578,457 | \$637,401 | 9% |



| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| | | ual FY 2/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|------|------------------|------------------------|---------------------------|------------------------|
| Human Resources | 202. | 2/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Personnel costs | | | | | |
| Salaries and wages | \$ | 263,555 | \$ 288,247 | \$ 267,930 | \$ 301,286 |
| Longevity pay | * | 60 | 196 | 88 | 268 |
| Vacation/sick leave buy back | | _ | 4,987 | 849 | 3,314 |
| Health and dental insurance | | - | 29,763 | 28,409 | 37,473 |
| Retirement | | 38,088 | 44,913 | 39,618 | 48,474 |
| Social Security and Medicare | | 19,885 | 23,119 | 20,037 | 23,322 |
| Workers' compensation | | 378 | 645 | 758 | 952 |
| Unemployment tax | | 15 | 27 | 412 | 351 |
| Life and LTD Insurance | | - | 1,414 | 910 | 1,066 |
| Personnel costs Total | | 321,981 | 393,311 | 359,011 | 416,506 |
| Supplies and materials | | | | | |
| Utilities - communications | | 1,629 | 1,524 | 1,469 | 1,508 |
| Mileage, tolls and parking | | - | - | - | 500 |
| Employee training | | 7,732 | 9,900 | 4,403 | 10,200 |
| City-wide training | | 5,968 | 9,000 | 979 | 6,600 |
| Employee appreciation | | 14,751 | 17,075 | 21,362 | 20,300 |
| Office supplies | | 2,112 | 2,500 | 2,350 | 2,575 |
| Postage | | 34 | 75 | - | 75 |
| Small tools and equipment | | - | - | 3,373 | |
| Dues and subscriptions | | 1,568 | 2,577 | 572 | 2,650 |
| Supplies and materials Total | | 33,794 | 42,651 | 34,508 | 44,408 |
| Maintenance and repairs | | | | | |
| Software licensing, maintenance and support | | 12,339 | 52,258 | 30,050 | 23,900 |
| Maintenance and repairs Total | | 12,339 | 52,258 | 30,050 | 23,900 |
| Contractual services | | | | | |
| Professional services | | 43,624 | 42,120 | 47,347 | 111,280 |
| Maintenance and support contracts | | 10,027 | - | 5,579 | |
| Copier rental and maintenance | | 1,815 | 1,957 | 576 | 1,957 |
| Recruitment and retention | | 25,475 | 38,160 | 22,206 | 26,000 |
| Printing services | | 57 | - | 115 | |
| Medical services | | 6,766 | 8,000 | 3,253 | 13,350 |
| Contractual services Total | | 87,764 | 90,237 | 79,076 | 152,587 |
| Capital outlay | | | | | |
| Capital outlay for lease obligations | | 2,980 | | _ | |
| Capital outlay Total | | 2,980 | - | - | - |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Lease principal and interest | | | | |
| Lease principal | 277 | - | 549 | - |
| Lease interest | 59 | - | 123 | - |
| Lease principal and interest Total | 336 | - | 672 | - |
| Transfers out | | | | |
| Transfer out to Health Insurance Fund | 26,912 | - | - | - |
| Transfers out Total | 26,912 | - | - | - |
| Human Resources Total | \$ 486,106 | \$ 578,457 | \$ 503,317 | \$ 637,401 |

Information Technology

GENERAL FUND

Mission Statement & Program Description

The mission of the Information Technology Division is to build a quality and comprehensive technology infrastructure, establish and maintain an effective operational environment, and to deliver reliable technology services for the City of Sachse.

Major Accomplishments in Fiscal Year 2023-2024

- > Upgraded Police and Fire-Rescue Admin conference rooms with updated audio video infrastructure
- > Provide additional bandwidth to the City Facilities
- > Replaced 20% of all city workstations with new technology
- > Worked with HR to help implement laserfiche and new workflow processes
- > Design and implement technology requirements for 2 new buildings, Animal Shelter and Maxwell Creek Pump Station
- > New video security system for the Community Center

Goals and Objectives for Fiscal Year 2024-2025

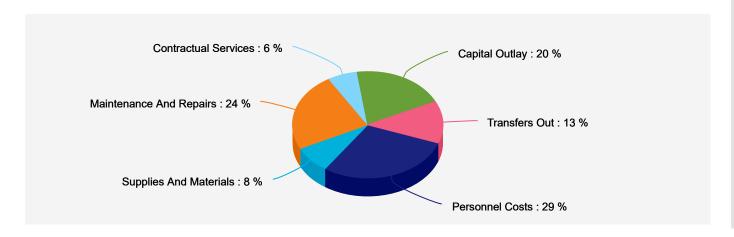
- Complete Cisco VOIP Phone system upgrade
- Mork with City Secretary to help implement laserfiche, workflow processes, and records retention
- Additional training and certification
- Virtualization Infrastructure upgrade

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|---------------------|---------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| PS, IF, FS, HQL, GS | Ticket Resolution Rate | 73% | 67% | 75% |
| PS, FS, HQL, GS | Server Downtime in Minutes | 724.00 | 714.00 | 52.56 |
| IF, FS | Number of Devices Supported | 1,127 | 1,167 | 1,267 |
| GS | Number of Service Desk Requests | 2,103 | 2,166 | 2,100 |
| FS | Percentage of Budget Used | 102% | 93% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Information Technology

GENERAL FUND

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$257,752 | \$291,011 | \$329,885 | \$398,551 | \$406,457 | 2% |
| Supplies And Materials | 100,817 | 105,578 | 164,550 | 107,819 | 113,375 | 5% |
| Maintenance And Repairs | 129,534 | 129,769 | 154,948 | 293,477 | 332,459 | 12% |
| Contractual Services | 108,500 | 128,454 | 180,488 | 97,270 | 88,841 | -9% |
| Capital Outlay | 64 | - | 41,544 | 93,883 | 280,910 | 67% |
| Lease Principal And Interest | - | - | 354 | - | - | 0% |
| Transfers Out | 114,506 | 111,300 | 130,280 | 136,676 | 178,000 | 23% |
| TOTAL | \$711,173 | \$766,112 | \$1,002,049 | \$1,127,676 | \$1,400,042 | 19% |



IT MANAGER (1.0)

- > System Administrator (1.0)
- > Help Desk Specialist (1.0)

| | Actual Actual | | Actual | Budget | Budget |
|-------------|---------------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Information Technology | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Personnel costs | | | | |
| Salaries and wages | \$ 266,604 | \$ 274,461 | \$ 274,239 | \$ 282,696 |
| Overtime | 132 | 1,000 | 869 | 1,000 |
| Longevity pay | 1,344 | 1,480 | 1,476 | 1,576 |
| Vacation/sick leave buy back | 2,180 | 6,149 | 5,747 | 9,566 |
| Health and dental insurance | | 49,859 | 33,333 | 40,033 |
| Retirement | 39,251 | 41,937 | 41,589 | 46,879 |
| Social Security and Medicare | 19,980 | 21,657 | 20,739 | 22,554 |
| Workers' compensation | 382 | 605 | 721 | 736 |
| Unemployment tax | 12 | 27 | 351 | 351 |
| Life and LTD Insurance | 12 | 1,376 | 930 | 1,066 |
| Personnel costs Total | 329,885 | 398,551 | 379,994 | 406,457 |
| Supplies and materials | , | , | , | |
| Utilities - communications | 70,223 | 71,856 | 76,469 | 72,471 |
| Mileage, tolls and parking | - | 578 | - | 335 |
| Employee training | 861 | 17,850 | 1,036 | 12,450 |
| Office supplies | 606 | 1,735 | 697 | 1,735 |
| Small tools and equipment | 92,801 | 15,466 | 26,450 | 26,050 |
| Dues and subscriptions | 59 | 334 | 71 | 334 |
| Supplies and materials Total | 164,550 | 107,819 | 104,723 | 113,375 |
| Maintenance and repairs | · | · | , | • |
| Building repairs and maintenance | | 4,500 | 2,163 | 4,500 |
| Software licensing, maintenance and support | 154,948 | 288,977 | 248,804 | 327,959 |
| Maintenance and repairs Total | 154,948 | 293,477 | 250,967 | 332,459 |
| Contractual services | · | · | · | • |
| Professional services | 55,387 | 24,001 | 23,831 | 24,001 |
| Maintenance and support contracts | 115,575 | 51,169 | 44,748 | 42,740 |
| Copier rental and maintenance | 6 | 1,271 | 292 | 1,271 |
| Web page services | 9,520 | 20,829 | 17,543 | 20,829 |
| Contractual services Total | 180,488 | 97,270 | 86,414 | 88,841 |
| Capital outlay | | | | |
| Hardware and software upgrades | 38,405 | 93,883 | 93,331 | 280,910 |
| Capital outlay for lease obligations | 3,139 | - | - | |
| Capital outlay Total | 41,544 | 93,883 | 93,331 | 280,910 |
| Lease principal and interest | | | | |
| Lease principal | 292 | - | 579 | |
| Lease interest | 62 | - | 129 | |
| Lease principal and interest Total | 354 | | 708 | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Transfers out | | | | |
| Transfer out to VERF | 100,000 | 136,676 | 136,676 | 178,000 |
| Transfer out to Health Insurance Fund | 30,280 | - | - | |
| Transfers out Total | 130,280 | 136,676 | 136,676 | 178,000 |
| Information Technology Total | \$ 1,002,049 | \$ 1,127,676 | \$ 1,052,813 | \$ 1,400,042 |

Library GENERAL FUND

Mission Statement & Program Description

The Sachse Public Library is to provide equitable access to the evolving world of information, education, and leisure, which will enhance the vitality of life in the City of Sachse. The mission of the Sachse Public Library is to link people to the world by enriching lives, creating community and inspiring curiosity.

Major Accomplishments in Fiscal Year 2023-2024

- > Expanded Library hours of operation from 48 hours to 60 hours per-week
- > Expand Library programs to include new events for adults, teens, children, and families at times most convenient for them to participate
- > Increased staffing levels to allow for additional programs and hours at the Library
- > Circulated 162,032 items, setting a new record for number of items checked out in a year by the Library

Goals and Objectives for Fiscal Year 2024-2025

- Re-launch the Library newsletter in an updated, monthly format
- Collaborate with Community Center on a joint, Library/Recreation Summer Kick-off event
- Continue to refine the Library's expanded program schedule and increase program attendance by 5%
- Conduct a comprehensive review of the nonfiction collection
- Mork with Library staff to identify new opportunities for training and professional development
- Mork with Senior Center and Community Center to review and revise the Meeting Room Policy

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|-----------------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| HQL | Number of In-Person Library Programs | 228 | 342 | 350 |
| HQL | In-Person Program Participation | 10,150 | 7,377 | 7,745 |
| HQL | Number of New Patrons | 1,879 | 2,226 | 2,340 |
| HQL | Number of Participants in Summer Reading Club | 620 | 444 | 500 |
| HQL, GS | Number of Titles in Collection | 39,980 | 40,348 | 40,500 |
| HQL, GS | Number of Items Checked-Out | 156,171 | 162,032 | 164,000 |
| HQL, GS | Number of New Books Added | 4,872 | 4,556 | 4,800 |
| FS | Percentage of Budget Used | 96% | 83% | ≤ 100% |

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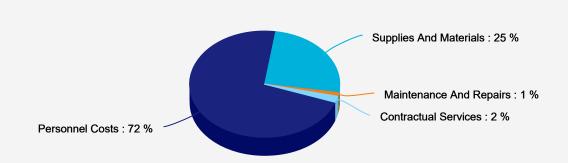
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Library

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$280,501 | \$292,568 | \$349,082 | \$613,944 | \$629,272 | 2% |
| Supplies And Materials | 138,002 | 161,375 | 160,289 | 215,618 | 220,924 | 2% |
| Maintenance And Repairs | 5,284 | - | - | 9,086 | 9,419 | 4% |
| Contractual Services | 14,063 | 11,799 | 17,464 | 16,772 | 16,838 | 0% |
| Capital Outlay | - | 19,999 | 74,182 | 31,000 | - | 0% |
| Lease Principal And Interest | - | - | 1,023 | - | - | 0% |
| Transfers Out | 38,712 | 40,600 | 41,016 | - | - | 0% |
| TOTAL | \$476,562 | \$526,341 | \$643,056 | \$886,420 | \$876,453 | -1% |

MANAGER OF LIBRARY SERVICES (1.0) > Senior Librarian (1.0) > Technical Services Librarian (1.0) > Library Programming Specialist (2.0) > Library Assistant (3.5)

| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 4.05 | 4.05 | 4.05 | 6.00 | 6.00 |
| - | | | | | |
| Part-Time | 1.50 | 1.50 | 1.50 | 2.50 | 2.50 |
| Seasonal | - | | - | - | |
| TOTAL | 5.55 | 5.55 | 5.55 | 8.50 | 8.50 |

| | | ual FY 2/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 | |
|---------------------------------------------|------|------------------|------------------------|---------------------------|------------------------|--|
| Library | 202. | 2/2023 | 2023/2024 | 2023/2024 | 2024/2023 | |
| Personnel costs | | | | | | |
| Salaries and wages | \$ | 283,502 | \$ 415,849 | \$ 376,269 | \$ 409,132 | |
| Overtime | Ÿ | 216 | 1,000 | 101 | 1,000 | |
| Longevity pay | | 374 | 610 | 584 | 756 | |
| Vacation/sick leave buy back | | 1,858 | 3,165 | 2,870 | 4,987 | |
| Other pay | | | - | 231 | 300 | |
| Health and dental insurance | | _ | 94,179 | 62,746 | 110,491 | |
| Retirement | | 41,498 | 63,344 | 55,981 | 66,172 | |
| Social Security and Medicare | | 21,077 | 32,714 | 27,909 | 31,838 | |
| Workers' compensation | | 518 | 1,296 | 1,554 | 1,176 | |
| Unemployment tax | | 39 | 99 | 1,422 | 1,287 | |
| Life and LTD Insurance | | - | 1,688 | 1,625 | 2,133 | |
| Personnel costs Total | | 349,082 | 613,944 | 531,292 | 629,272 | |
| Supplies and materials | | | | | | |
| Utilities - electric | | 8,582 | 11,000 | 10,895 | 10,800 | |
| Utilities - communications | | 523 | 1,174 | 483 | 1,165 | |
| Utilities - water | | 2,309 | 2,500 | 2,431 | 2,600 | |
| Utilities - natural gas | | 2,935 | 3,200 | 3,273 | 3,400 | |
| Mileage, tolls and parking | | - | - | 89 | - | |
| Employee training | | 6,609 | 9,920 | 8,052 | 6,350 | |
| Uniforms and accessories | | _ | 670 | 560 | 670 | |
| Library materials | | 91,482 | 120,678 | 90,647 | 129,021 | |
| Library supplies | | 9,724 | 12,488 | 8,620 | 13,679 | |
| Office supplies | | 3,478 | 4,336 | 4,930 | 5,573 | |
| Postage | | - | 100 | 66 | 100 | |
| Small tools and equipment | | 167 | 7,755 | 15,254 | 1,000 | |
| Dues and subscriptions | | 16,042 | 21,847 | 22,375 | 24,716 | |
| Special events and programs | | 5,736 | 8,750 | 3,741 | 8,750 | |
| Special programming supplies | | 12,702 | 11,200 | 10,091 | 13,100 | |
| Supplies and materials Total | | 160,289 | 215,618 | 181,507 | 220,924 | |
| Maintenance and repairs | | | | | | |
| Software licensing, maintenance and support | | - | 9,086 | 8,826 | 9,419 | |
| Printing services | | - | - | 109 | - | |
| Maintenance and repairs Total | , | - | 9,086 | 8,935 | 9,419 | |
| Contractual services | | | | | | |
| Maintenance and support contracts | | 14,864 | 12,281 | 10,999 | 12,347 | |
| Copier rental and maintenance | | 2,600 | 3,441 | 984 | 3,441 | |
| Bank charges and fees | | | 1,050 | 831 | 1,050 | |
| Contractual services Total | | 17,464 | 16,772 | 12,814 | 16,838 | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Capital outlay | | | | |
| Equipment over \$5,000 | 65,114 | - | - | - |
| Building renovations and additions | - | 31,000 | - | - |
| Capital outlay for lease obligations | 9,068 | - | - | - |
| Capital outlay Total | 74,182 | 31,000 | - | - |
| Lease principal and interest | | | | |
| Lease principal | 843 | - | 1,672 | - |
| Lease interest | 180 | - | 373 | |
| Lease principal and interest Total | 1,023 | - | 2,045 | - |
| Transfers out | | | | |
| Transfer out to Health Insurance Fund | 41,016 | - | - | - |
| Transfers out Total | 41,016 | - | - | - |
| Library Total | \$ 643,056 | \$ 886,420 | \$ 736,593 | \$ 876,453 |

Municipal Court

GENERAL FUND

Mission Statement & Program Description

The Sachse Municipal Court has jurisdiction over all fine-only offenses that have been committed within the Sachse city limits. These offenses include Class C misdemeanors, traffic offenses and City ordinance violations. The court collects fines, conducts trials by jury and judge and issues warrants of arrest. The Municipal Court will provide the public a fair, impartial and unbiased court system for the person charged with the offenses in accordance with the Code of Criminal Procedures and the Rules of Criminal Evidence; will vigorously pursue the enforcement of compliance concerning those who are found guilty and assessed fines and/or other penalties; and uphold the integrity of the judicial system for the public and citizens of the City of Sachse.

Major Accomplishments in Fiscal Year 2023-2024

- > Court Administrator attended yearly continuing education provided by the Texas Municipal Court Education Center
- > Deputy Court Clerk attended 12 hour Mental Health seminar
- > Transitioned from weekly evening court dockets to weekly daytime dockets

Goals and Objectives for Fiscal Year 2024-2025

- Continue to provide the highest level of customer service to defendants and citizens
- Continue to research and establish methods of new ways to provide outreach for our defendants
- Research and develop a Juvenile Diversion plan in conjunction with legislative changes to help assist with the non criminalization of juveniles

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| | | | | |
| PS, GS | Number of Cases Filed | 2,045 | 2,327 | 2,000 |
| PS, GS | Number of Dispositions Prior to Trial | 1,178 | 1,524 | 1,300 |
| PS, GS | Percentage of Non Appearances by Defendant in comparison to those scheduled for hearings | 37% | 28% | 30% |
| PS, GS | Percentage of Cases resolved/closed within 30 days | 31% | 35% | 40% |
| PS, GS | Average number of days to resolve cases from issuance date | 60 | 60 | 45 |
| PS, GS | Number of Department Complaints received via City of Sachse's website | 0 | 0 | 0 |
| PS, GS | Number of Court Sessions | 37 | 34 | 40 |
| PS, GS | Number of Warrants Issued | 486 | 473 | 400 |
| PS, GS | Juvenile Cases Filed | 56 | 79 | 40 |
| PS, GS | Number of Cases Closed with Community Service | 8 | 12 | 10 |
| PS, GS | Number of Cases Closed with Jail Credit | 168 | 154 | 100 |
| FS | Percentage of Budget Used | 101% | 98% | ≤ 100% |
| | | | | |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure; "

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

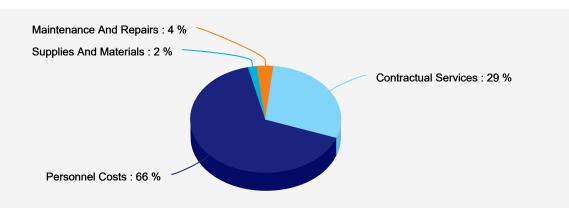
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

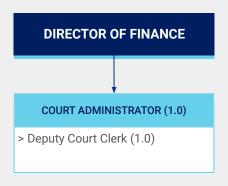
Municipal Court

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|------------------|------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$133,273 | \$131,968 | \$156,787 | \$199,112 | \$211,985 | 6% |
| Supplies And Materials | 2,136 | 2,661 | 6,303 | 6,143 | 5,993 | -3% |
| Maintenance And Repairs | - | - | - | 11,415 | 11,415 | 0% |
| Contractual Services | 55,688 | 72,176 | 82,362 | 79,842 | 92,993 | 14% |
| Capital Outlay | - | - | 3,033 | - | - | 0% |
| Lease Principal And Interest | - | - | 342 | - | - | 0% |
| Transfers Out | 19,456 | 20,500 | 20,808 | - | - | 0% |
| TOTAL | \$210,553 | \$227,305 | \$269,635 | \$296,512 | \$322,386 | 8% |



| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

| | | tual FY 22/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|-----|--------------------|------------------------|---------------------------|------------------------|
| Municipal Court | 202 | 22/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Personnel costs | | | | | |
| Salaries and wages | \$ | 125,889 | \$ 129,320 | \$ 129,593 | \$ 135,739 |
| Overtime | Ť | 665 | 2,500 | 355 | 2,500 |
| Longevity pay | | 444 | 540 | 532 | 636 |
| Vacation/sick leave buy back | | 1,897 | 2,397 | 3,446 | 2,984 |
| Other pay | | 56 | -, | 600 | 600 |
| Health and dental insurance | | - | 33,110 | 30,101 | 35,203 |
| Retirement | | 18,702 | 19,962 | 19,811 | 22,254 |
| Social Security and Medicare | | 8,959 | 10,309 | 9,496 | 10,707 |
| Workers' compensation | | 167 | 289 | 344 | 417 |
| Unemployment tax | | 8 | 18 | 234 | 234 |
| Life and LTD Insurance | | _ | 667 | 598 | 711 |
| Personnel costs Total | , | 156,787 | 199,112 | 195,110 | 211,985 |
| Supplies and materials | | | | | |
| Employee training | | 4,263 | 2,901 | 934 | 2,901 |
| Uniforms and accessories | | 459 | 450 | 508 | 300 |
| Office supplies | | 1,034 | 1,430 | 999 | 1,430 |
| Small tools and equipment | | 96 | 300 | 90 | 300 |
| Dues and subscriptions | | 451 | 1,062 | 562 | 1,062 |
| Supplies and materials Total | | 6,303 | 6,143 | 3,093 | 5,993 |
| Maintenance and repairs | | | | | |
| Software licensing, maintenance and support | | - | 11,415 | 10,296 | 11,415 |
| Maintenance and repairs Total | | - | 11,415 | 10,296 | 11,415 |
| Contractual services | | | | | |
| Professional services | | - | - | 160 | - |
| Maintenance and support contracts | | 7,427 | - | - | - |
| Copier rental and maintenance | | 2,398 | 1,163 | 369 | 1,163 |
| Municipal court judge fees | | 38,225 | 45,000 | 42,215 | 48,001 |
| Bank charges and fees | | 8,160 | 6,000 | 9,717 | 8,100 |
| Prosecuting attorney fees | | 24,000 | 24,000 | 26,313 | 32,400 |
| Printing services | | 1,404 | 2,459 | 1,197 | 2,109 |
| Jury service fees | | 348 | 720 | - | 720 |
| Language intepreter services | | 400 | 500 | 270 | 500 |
| Contractual services Total | | 82,362 | 79,842 | 80,241 | 92,993 |
| Capital outlay | | | | | |
| Capital outlay for lease obligations | | 3,033 | | | |
| Capital outlay Total | | 3,033 | - | - | - |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Lease principal and interest | | | | |
| Lease principal | 282 | - | 559 | - |
| Lease interest | 60 | - | 125 | <u> </u> |
| Lease principal and interest Total | 342 | - | 684 | - |
| Transfers out | | | | |
| Transfer out to Health Insurance Fund | 20,808 | - | - | - |
| Transfers out Total | 20,808 | - | - | - |
| Municipal Court Total | \$ 269,635 | \$ 296,512 | \$ 289,424 | \$ 322,386 |

Neighborhood Services

GENERAL FUND

Mission Statement & Program Description

The Mission of the Neighborhood Services Division is to provide for a safe and livable community through the use of proactive neighborhood-based code enforcement, public outreach and education and increased citizen awareness, all geared towards establishing and maintaining the quality of life Sachse residents desire and expect.

Major Accomplishments in Fiscal Year 2023-2024

- > Coordinated two X-treme Green Events in May and September of this fiscal year
- > Launched the Code Ambassador Program utilizing the Volunteers in Policing to assist in proactively identifying code issues in neighborhoods
- > Continued to expand on the use of the Community Tool Shed, by adding on additional tool options to existing inventory

Goals and Objectives for Fiscal Year 2024-2025

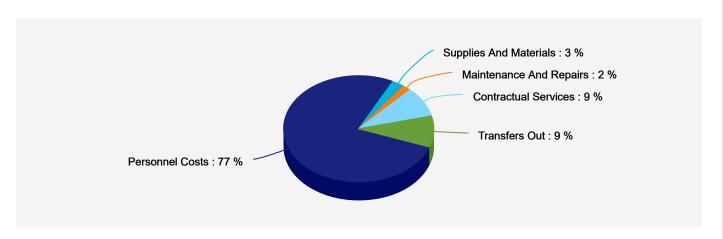
- Expand proactive code enforcement efforts throughout the City made possible by additional Sr. Neighborhood Services Specialist.
- Look at areas for potential revisions to current ordinances to allow for more efficient code enforcement activities

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|---------------------------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| PS, HQL, GS | Total # of Code Enforcement Cases | 1,272 | 1,419 | 2,000 |
| PS, HQL, GS | Percentage of Cases Closed through Voluntary Compliance | 86 | 84 | 85 |
| PS, HQL, GS | Total # of Days to Close Case | 13 | 10 | < 30 |
| PS, HQL, GS | Total # of Contractor Abatements (Forced Compliance) | 26 | 35 | 30 |
| FS | Percentage of Budget Used | 100% | 98% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure; "

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Neighborhood Services

GENERAL FUND

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$- | \$335,376 | \$175,021 | \$305,479 | \$324,755 | 6% |
| Supplies And Materials | - | 12,849 | 12,974 | 9,691 | 11,126 | 13% |
| Maintenance And Repairs | - | 532 | 16,797 | 7,688 | 7,688 | 0% |
| Contractual Services | - | 13,348 | 14,955 | 19,045 | 38,435 | 50% |
| Capital Outlay | - | - | 2,980 | - | - | 0% |
| Lease Principal And Interest | - | - | 336 | - | - | 0% |
| Transfers Out | - | 44,802 | 26,005 | 832,000 | 40,000 | -1980% |
| TOTAL | \$- | \$406,907 | \$249,068 | \$1,173,903 | \$422,004 | -178% |

ASSISTANT CITY MANAGER

NEIGHBORHOOD SERVICES MANAGER (1.0)

> Senior Neighborhood Services Specialist (2.0)

| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | - | 3.00 | 2.00 | 3.00 | 3.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | - | 3.00 | 2.00 | 3.00 | 3.00 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Neighborhood Services | 2022/2023 | 2023/2024 | 2023/2024 | 2024/ 2023 |
| Personnel costs | | | | |
| Salaries and wages | \$ 141,884 | \$ 214,010 | \$ 202,740 | \$ 225,052 |
| Overtime | 1,276 | - | 148 | |
| Longevity pay | 84 | 1,292 | 1,340 | 268 |
| Vacation/sick leave buy back | - | 3,531 | 6,705 | 2,828 |
| Other pay | _ | 300 | 298 | _,5_5 |
| Health and dental insurance | _ | 34,999 | 25,188 | 40,546 |
| Retirement | 20,785 | 32,454 | 31,077 | 36,275 |
| Social Security and Medicare | 10,396 | 16,764 | 15,802 | 17,453 |
| Workers' compensation | 588 | 1,004 | 1,220 | 916 |
| Unemployment tax | 8 | 27 | 366 | 351 |
| Life and LTD Insurance | - | 1,098 | 769 | 1,066 |
| Personnel costs Total | 175,021 | 305,479 | 285,653 | 324,755 |
| Supplies and materials | | | | |
| Utilities - communications | 1,045 | 972 | 965 | 966 |
| Fuel and lubricants | 1,855 | 3,360 | 1,549 | 3,360 |
| Employee training | 1,542 | 1,950 | 2,059 | 2,850 |
| Uniforms and accessories | 620 | 700 | 281 | 950 |
| Office supplies | 291 | 350 | 452 | 350 |
| Small tools and equipment | 999 | 2,000 | 244 | 2,000 |
| Dues and subscriptions | 6,622 | 359 | 344 | 650 |
| Supplies and materials Total | 12,974 | 9,691 | 5,894 | 11,126 |
| Maintenance and repairs | | | | |
| Vehicle repairs and maintenance | 16,797 | 1,700 | 2,301 | 1,700 |
| Software licensing, maintenance and support | - | 5,988 | 469 | 5,988 |
| Maintenance and repairs Total | 16,797 | 7,688 | 2,770 | 7,688 |
| Contractual services | | | | ., |
| Professional services | 2,395 | 3,800 | 2,589 | 6,800 |
| Maintenance and support contracts | - | - | - | 16,390 |
| Copier rental and maintenance | 109 | 945 | 192 | 945 |
| Printing services | 523 | 800 | 404 | 800 |
| Abatement services | 11,928 | 13,500 | 21,201 | 13,500 |
| Contractual services Total | 14,955 | 19,045 | 24,386 | 38,435 |
| Capital outlay | | | | |
| Capital outlay for lease obligations | 2,980 | - | - | |
| Capital outlay Total | 2,980 | - | - | - |
| Lease principal and interest | | | | |
| Lease principal | 277 | - | 549 | - |
| Lease interest | 59 | - | 123 | |
| Lease principal and interest Total | 336 | - | 672 | - |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Transfers out | | | | |
| Transfer out to VERF | 5,837 | 12,000 | 12,000 | 15,000 |
| Transfer out to Health Insurance Fund | 20,168 | - | - | - |
| Transfer out to Capital Projects Fund | - | 820,000 | 820,000 | 25,000 |
| Transfers out Total | 26,005 | 832,000 | 832,000 | 40,000 |
| Neighborhood Services Total | \$ 249,068 | \$ 1,173,903 | \$ 1,151,375 | \$ 422,004 |

Parks GENERAL FUND

Mission Statement & Program Description

The Parks department is responsible for providing the citizens of Sachse with well-kept facilities that are designed to foster park and athletic activities in a safe, clean, and comfortable environment. The department provides routine maintenance, preventative and essential repairs of facilities, irrigation systems, playgrounds, and improvements to the park system. While preserving our parks and natural resources, the Parks department works toward improving the quality of life by developing and maintaining parks facilities to serve Sachse citizens of all ages.

Major Accomplishments in Fiscal Year 2023-2024

- > Completed phase 2 A of J.K Sachse Park with the construction of two lighted pickle ball courts with shade structure over the bleachers
- > Completed the Heritage Park Expansion project and held a grand opening on October 5

Goals and Objectives for Fiscal Year 2024-2025

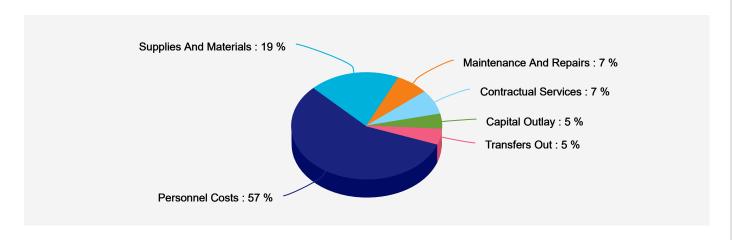
- Complete the final phases of J.K Sachse with the construction of playground equipment, landscaping and signage
- Complete the design phase for the Sachse Service Center which will house both the Public Works and Parks and Facility Maintenance Departments

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|------------------------------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| HQL,CV, GS | Utilize Municipal Development District 0.25 cent sales tax | ✓ | ✓ | ✓ |
| HQL | Number of Years Received Tree City USA Award | 15 | 16 | 17 |
| HQL, GS | Acres of Parks Maintained | 160 | 160 | 170 |
| HQL | Playground Replacement and Additions | 2 | 1 | 1 |
| FS | Percentage of Budget Used | 108% | 100% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure;"

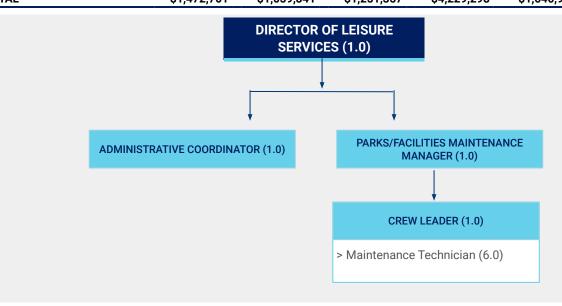
FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Parks GENERAL FUND Actual Actual Actual Budget Budget % Increase/ **EXPENDITURES** 2020-2021 2021-2022 2022-2023 2023-2024 2024-2025 Decrease Category: 2% Personnel Costs \$456,489 \$516,976 \$652,924 \$921,779 \$936,866 205,393 253,017 0% **Supplies And Materials** 259,598 316,631 317,164 Maintenance And Repairs 73,662 71,854 101,878 70,662 114,862 38% 77,499 95,705 120,229 121,945 1% **Contractual Services** 121,858 **Capital Outlay** 2,980 27,997 75,153 63% Lease Principal And Interest 0% 336 Transfers Out 659,658 122,289 111,783 2,772,000 75,000 -3596% \$4,229,298 **TOTAL** \$1,472,701 \$1,640,990 \$1,059,841 \$1,251,357 -158%



| | Actual | Actual | Actual | Budget | Budget | |
|-------------|-----------|-----------|-----------|-----------|-----------|--|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | |
| Full-Time | 6.40 | 7.40 | 7.40 | 10.00 | 10.00 | |
| Part-Time | - | - | - | - | - | |
| Seasonal | - | - | - | - | - | |
| TOTAL | 6.40 | 7.40 | 7.40 | 10.00 | 10.00 | |

| | Actual FY | | Budget FY | Projected FY | Budget FY | |
|---------------------------------------------|------------|----------|------------|--------------|------------|--|
| Parks | 2022/2023 | | 2023/2024 | 2023/2024 | 2024/2025 | |
| Personnel costs | | | | | | |
| Salaries and wages | \$ 501,2 | 79 | \$ 603,388 | \$ 561,014 | \$ 599,915 | |
| Overtime | 22,0 | | 11,720 | 25,941 | 28,000 | |
| Longevity pay | 2,7 | | 3,160 | 3,148 | 2,980 | |
| | 2,7 6,1 | | 9,802 | 19,527 | 17,356 | |
| Vacation/sick leave buy back | | 90 67 | 300 | 704 | 17,330 | |
| Other pay | 3 | 07 | | _ | 125 677 | |
| Health and dental insurance | 77.0 | - | 138,721 | 90,425 | 125,677 | |
| Retirement | 77,3 | | 94,058 | 89,872 | 103,072 | |
| Social Security and Medicare | 39,0 | | 47,559 | 44,510 | 47,921 | |
| Workers' compensation | 3,8 | | 10,002 | 11,973 | 7,221 | |
| Unemployment tax | | 32 | 90 | 1,317 | 1,170 | |
| Life and LTD Insurance | | - | 2,979 | 2,723 | 3,554 | |
| Personnel costs Total | 652,9 | 24 | 921,779 | 851,154 | 936,866 | |
| Supplies and materials | | | | | | |
| Utilities - electric | 45,1 | 89 | 55,000 | 46,707 | 49,440 | |
| Utilities - communications | 1,3 | 67 | 2,888 | 1,895 | 2,414 | |
| Utilities - water | 163,6 | 46 | 170,000 | 195,434 | 176,000 | |
| Utilities - natural gas | 2,5 | 80 | 3,200 | 2,919 | 3,200 | |
| Fuel and lubricants | 18,4 | 81 | 22,524 | 17,737 | 22,524 | |
| Employee training | 3,6 | 72 | 5,410 | 5,686 | 7,300 | |
| Uniforms and accessories | 5,7 | 93 | 5,700 | 5,302 | 7,560 | |
| Office supplies | 2,1 | 63 | 2,200 | 2,465 | 2,400 | |
| Small tools and equipment | 5,4 | | 30,600 | 26,318 | 18,217 | |
| Dues and subscriptions | 4,0 | | 809 | 536 | 809 | |
| Chemicals | 7,2 | | 18,300 | 10,441 | 27,300 | |
| Supplies and materials Total | 259,5 | | 316,631 | 315,440 | 317,164 | |
| Maintenance and repairs | | | | | | |
| Vehicle repairs and maintenance | 16,1 | 70 | 12,000 | 23,059 | 17,500 | |
| Park repairs and maintenance | 85,7 | | 55,000 | 101,265 | 93,700 | |
| Software licensing, maintenance and support | | - | 3,662 | 2,703 | 3,662 | |
| Maintenance and repairs Total | 101,8 | 78 | 70,662 | 127,027 | 114,862 | |
| Contractual services | | | | | | |
| Maintenance and support contracts | 7 | 87 | 984 | | | |
| Contract mowing services | , 118,2 | | 110,500 | 106,409 | 119,000 | |
| Copier rental and maintenance | 1,1 | | 945 | 257 | 945 | |
| Bank charges and fees | | - | 5,800 | 6,150 | | |
| Equipment and machinery rental | 1,6 | | 2,000 | 1,645 | 2,000 | |
| Contractual services Total | 121,8 | 58 | 120,229 | 114,461 | 121,945 | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Capital outlay | | | | |
| Equipment over \$5,000 | - | 27,997 | 35,794 | 11,841 |
| Vehicles | - | - | - | 63,312 |
| Capital outlay for lease obligations | 2,980 | | | |
| Capital outlay Total | 2,980 | 27,997 | 35,794 | 75,153 |
| Lease principal and interest | | | | |
| Lease principal | 277 | - | 549 | - |
| Lease interest | 59 | _ | 123 | |
| Lease principal and interest Total | 336 | - | 672 | - |
| Transfers out | | | | |
| Transfer out to VERF | 48,343 | 72,000 | 72,000 | 75,000 |
| Transfer out to Health Insurance Fund | 63,440 | - | - | - |
| Transfer out to Capital Projects Fund | - | 2,700,000 | 2,700,000 | |
| Transfers out Total | 111,783 | 2,772,000 | 2,772,000 | 75,000 |
| Parks Total | \$ 1,251,357 | \$ 4,229,298 | \$ 4,216,548 | \$ 1,640,990 |

Police GENERAL FUND

Mission Statement & Program Description

It is the Mission of the Sachse Police Department to safeguard the lives and property of the citizens we serve. While doing so, officers and employees will respect and protect the rights and dignity of all citizens and promote strong personal values. The Sachse Police Department will remain proactive by continually fostering partnerships with the community that create a safe environment that is free of fear. It is our pledge that the Department will uphold the Public Trust by performing these duties with Honor, Integrity, Respect and Compassion.

Major Accomplishments in Fiscal Year 2023-2024

- > Implemented and held Rape Aggression Defense (RAD) class for citizens
- > Held several Citizen Response to Active Shooter Event (CRASE) classes
- > Conducted Childrens Bicycle Safety Summer Program
- > Conducted Autism Awareness, Police Ethics and Legal Update training for all staff
- > Deployed AEDs and LifeVacs (anti-choking device) in all patrol vehicles
- > Completed replacement of in-car, hand-held and dispatch radios
- > Utilized the Mobile Surveillance Camera at several locations and city events throughout the fiscal year

Goals and Objectives for Fiscal Year 2024-2025

- Initiate Code Ambassador Program (Partnership with Neighborhood Services)
- Evaluate need for second Police Lieutenant position
- Conduct De-Escalation & Procedural Justice refresher training
- Revise and implement department evaluation instrument by job classification
- Continue development of supervision via mentoring program and formal training

| | | FY 22/23 | FY 23/24 | FY 24/25 | |
|----------------|-----------------------------------------------|----------|----------|----------|--|
| Strategic Goal | Activities | Actual | Actual | Target | |
| PS | PS Response time to Priority 1 Calls | | 3 min 56 | 4 min | |
| го | Response time to Fhority 1 dails | sec | sec | 4 111111 | |
| PS | Response time to Priority 2 Calls | 4 min 54 | 5 min 13 | 6 min | |
| го | Response time to Fhority 2 dails | sec | sec | OTIMIT | |
| PS | Number of Volunteers in Police Service (VIPS) | 27 | 27 | 30 | |
| PS | Number of Community Policing Activities | 2,611 | 2,160 | 2,400 | |
| PS | Avg. Hours of Training per officer per year | 69 | 90 | 60 | |
| PS | Number of National Night Out Neighborhood | 13 | 13 | 14 | |
| | Participants | 13 | 13 | 14 | |
| FS | Percentage of Budget Used | 102% | 100% | ≤ 100% | |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

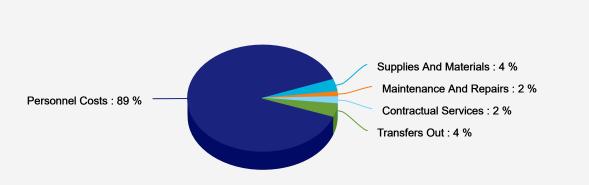
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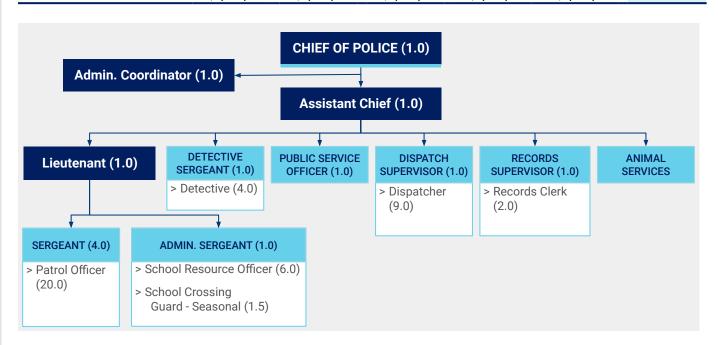
GS = "Provide excellent government services to Sachse citizens."

Police GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$4,275,393 | \$4,575,551 | \$5,271,585 | \$6,463,523 | \$7,009,825 | 8% |
| Supplies And Materials | 219,742 | 306,866 | 276,805 | 332,739 | 298,855 | -11% |
| Maintenance And Repairs | 40,390 | 34,207 | 86,392 | 114,415 | 119,772 | 4% |
| Contractual Services | 186,691 | 189,041 | 193,922 | 167,857 | 170,361 | 1% |
| Capital Outlay | - | - | 217,384 | - | - | 0% |
| Lease Principal And Interest | - | - | 2,250 | - | - | 0% |
| Sbita Principal And Interest | - | - | 23,760 | - | - | 0% |
| Transfers Out | 600,278 | 626,266 | 593,008 | 210,000 | 305,000 | 31% |
| TOTAL | \$5,322,494 | \$5,731,931 | \$6,665,106 | \$7,288,534 | \$7,903,813 | 8% |



Police GENERAL FUND

| | Actual | Actual | Actual | Budget | Budget | |
|-------------|-----------|-----------|-----------|-----------|-----------|--|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | |
| Full-Time | 49.00 | 49.00 | 51.00 | 54.00 | 54.00 | |
| Part-Time | - | - | - | - | _ | |
| Seasonal | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | |
| TOTAL | 50.50 | 50.50 | 52.50 | 55.50 | 55.50 | |

| | ctual FY 022/2023 | Budget FY | | Projected FY 2023/2024 | | Budget FY 2024/2025 | |
|-----------------------------------------------------------|-------------------------|-----------|-------------------------|---------------------------|-------------------------|------------------------|--------------------------|
| Police | J22/2023 | 2023/2024 | | 2023/2024 | | 2024/2025 | |
| | | | | | | | |
| Personnel costs | 0.007.604 | _ | 1010100 | _ | 1100100 | _ | 4 600 075 |
| Salaries and wages | \$ 3,807,624 | \$ | 4,219,189 | \$ | 4,123,623 | \$ | 4,639,275 |
| Overtime | 377,334 | | 197,630 | | 464,514 | | 197,630 |
| Longevity pay | 15,016 | | 15,632 | | 16,712 | | 16,924 |
| Vacation/sick leave buy back | 32,702 | | 64,237 50,107 | | 58,455 55,023 | | 89,581 57,908 |
| Other pay Health and dental insurance | 47,008 | | 748,381 | | 535,638 | | 721,325 |
| Retirement | 615,833 | | 687,567 | | 689,510 | | 721,323 788,760 |
| Social Security and Medicare | 316,535 | | 352,211 | | 349,650 | | 376,174 |
| Workers' compensation | 59,269 | | 106,350 | | 118,471 | | 96,034 |
| · | 264 | | 540 | | 6,480 | | 7,020 |
| Unemployment tax | 204 | | | | | | |
| Life and LTD Insurance | - | | 21,679 | | 14,853 | | 19,194 |
| Personnel costs Total | 5,271,585 | | 6,463,523 | | 6,432,929 | | 7,009,825 |
| Supplies and materials | | | | | | | |
| Utilities - electric | 22,893 | | 27,420 | | 29,276 | | 26,940 |
| Utilities - communications | 13,746 | | 16,476 | | 17,211 | | 17,884 |
| Utilities - water | 7,116 | | 10,000 | | 7,571 | | 7,000 |
| Utilities - natural gas | 892 | | 1,000 | | 1,660 | | 1,200 |
| Fuel and lubricants | 76,114 | | 83,948 | | 78,947 | | 83,948 |
| Mileage, tolls and parking | - | | 100 | | 6 | | 100 |
| Employee training | 41,584 | | 41,185 | | 37,207 | | 45,440 |
| Uniforms and accessories | 46,992 | | 50,730 | | 54,838 | | 38,741 |
| Office supplies | 8,895 | | 9,700 | | 7,855 | | 9,700 |
| Postage | | | 200 | | | | 200 |
| Small tools and equipment | 37,754 | | 68,241 | | 58,461 | | 38,558 |
| Dues and subscriptions | 1,621 | | 4,339 | | 2,889 | | 9,144 |
| Community relations and special programs | 12,827 | | 12,000 | | 11,383 | | 12,600 |
| Laboratory supplies and equipment | 1,138 | | 1,100 | | 1,225 | | 1,100 |
| Crime investigation supplies Supplies and materials Total | 5,233 276,805 | | 6,300 332,739 | | 6,710 315,239 | - | 6,300 298,85 5 |
| | 270,003 | | 332,739 | | 313,239 | | 290,000 |
| Maintenance and repairs | | | | | | | |
| Vehicle repairs and maintenance | 83,548 | | 35,000 | | 97,970 | | 40,000 |
| Equipment repairs and maintenance | 945 | | 5,100 | | 4,075 | | 1,600 |
| Software licensing, maintenance and support | 1,899 | | 74,315 | | 52,507 | | 78,172 |
| Maintenance and repairs Total | 86,392 | | 114,415 | | 154,552 | | 119,772 |
| Contractual services | | | | | | | |
| Professional services | 6,100 | | - | | - | | |
| Maintenance and support contracts | 60,351 | | 18,163 | | 22,249 | | 17,750 |
| Garland radio maintenance and frequency | 65,937 | | 70,896 | | 65,558 | | 69,787 |
| Copier rental and maintenance | 3,520 | | 9,135 | | 3,899 | | 9,135 |
| Prisoner care | 56,527 | | 67,113 | | 67,113 | | 71,139 |
| Bank charges and fees | - | | 1,000 | | 702 | | 1,000 |
| Printing services | 1,487 | | 1,550 | | 819 | | 1,550 |
| Triffing dervices | | | | | | | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Capital outlay | | | | |
| Equipment over \$5,000 | 89,420 | - | - | |
| Capital outlay for lease obligations | 19,952 | - | - | |
| Capital outlay for SBITA obligations | 108,012 | - | | |
| Capital outlay Total | 217,384 | - | - | - |
| Lease principal and interest | | | | |
| Lease principal | 1,854 | - | 3,678 | - |
| Lease interest | 396 | - | 821 | - |
| Lease principal and interest Total | 2,250 | - | 4,499 | - |
| SBITA principal and interest | | | | |
| SBITA principal | 23,760 | - | 19,547 | |
| SBITA interest | - | - | 4,213 | - |
| SBITA principal and interest Total | 23,760 | - | 23,760 | - |
| Transfers out | | | | |
| Transfer out to VERF | 131,000 | 210,000 | 210,000 | 305,000 |
| Transfer out to Health Insurance Fund | 462,008 | - | - | - |
| Transfers out Total | 593,008 | 210,000 | 210,000 | 305,000 |
| Police Total | \$ 6,665,106 | \$ 7,288,534 | \$ 7,301,319 | \$ 7,903,813 |

Recreation GENERAL FUND

Mission Statement & Program Description

The Recreation department is responsible for providing the citizens of Sachse an improved quality of life by offering recreational and leisure activities for all ages.

Major Accomplishments in Fiscal Year 2023-2024

- > Increased the community center hours of operation from 52 hours to 66 hours per week and went from opening 5 days a week to 6 days a week to the public
- Expanded staffing by hiring a Recreation Specialist to provide additional indoor recreational activities and events for teens and adults as well as manage the new T.R.A.I.N trailer with outdoor equipment that can be reserved by residents
- > Hired 2 part time recreation aides for expanded hours of operation and increased programming
- > Increased special events by adding 3 summer concerts, a mother and son event, eggcessible egg hunt for kids with special needs, 3 summer teen nights, and an all day Fall-O-Ween event

Goals and Objectives for Fiscal Year 2024-2025

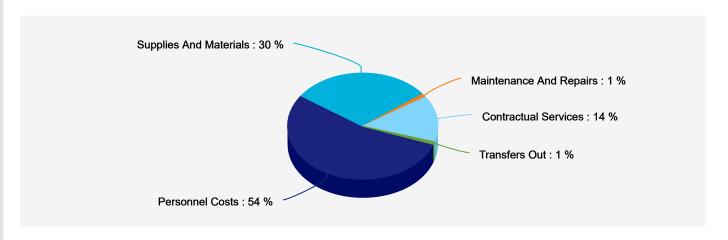
- Increase teen participation in programs such as Teen Rise and Teen Nights at the community center
- Host a variety of activities in new outdoor park spaces at Heritage and J.K. Sachse Park

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|--------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| HQL, GS | Number of Recreation Classes Offered | 320 | 320 | 340 |
| HQL | Number of Citizens Registered Online | 2,900 | 2,900 | 3,000 |
| HQL | Number of City-Wide Events | 10 | 10 | 18 |
| HQL | Number of Memberships Sold | 1,400 | 1,400 | 1,420 |
| FS | Percentage of Budget Used | 110% | 97% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Recreation

GENERAL FUND

| EVENINTUE | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$164,442 | \$191,952 | \$286,088 | \$472,838 | \$479,474 | 1% |
| Supplies And Materials | 67,468 | 99,485 | 145,632 | 233,953 | 265,699 | 12% |
| Maintenance And Repairs | 10 | - | 4,788 | 12,225 | 9,348 | -31% |
| Contractual Services | 68,419 | 83,676 | 98,957 | 91,309 | 124,229 | 26% |
| Capital Outlay | - | - | 9,068 | 19,100 | - | 0% |
| Lease Principal And Interest | - | - | 1,023 | - | - | 0% |
| Transfers Out | 28,514 | 24,752 | 31,702 | 6,800 | 7,000 | 3% |
| TOTAL | \$328,853 | \$399,865 | \$577,258 | \$836,225 | \$885,750 | 6% |

DIRECTOR OF LEISURE SERVICES

RECREATION MANAGER (1.0)

- > Recreation Supervisor (1.0)
- > Recreation Specialist (1.0)
- > Recreation Aide (2.5)
- > Leisure Services Coordinator (1.0)

Full-time Equivalent (FTE) Personnel Schedule

| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 2.40 | 2.40 | 3.40 | 4.00 | 4.00 |
| Part-Time | 1.50 | 1.50 | 1.50 | 2.50 | 2.50 |
| Seasonal | - | - | - | - | - |
| TOTAL | 3.90 | 3.90 | 4.90 | 6.50 | 6.50 |

Expenditures Fiscal Year 2024-2025

General Fund

| Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|------------------------|------------------------------|------------------------|
| 2023/2024 | 2023/2024 | 2024/2023 |
| | | |
| \$ 328,005 | \$ 302,086 | \$ 317,332 |
| 1,565 | 13,303 | 15,000 |
| 1,298 | 1,434 | 1,766 |
| 2,721 | 5,896 | 5,709 |
| 54,506 | 29,674 | 52,021 |
| 50,375 | 47,570 | |
| | | 54,029 |
| 26,016 | 24,068 | 25,996 |
| 6,998 | 8,397 | 5,146 |
| 81 | 1,029 | 1,053 |
| 1,273 | 1,178 | 1,422 |
| 472,838 | 434,635 | 479,474 |
| | | |
| 25,200 | 30,729 | 27,120 |
| 2,417 | 1,934 | 1,931 |
| 8,000 | 9,278 | 6,000 |
| 1,600 | 1,191 | 1,600 |
| 350 | 156 | 350 |
| 3,605 | 3,063 | 2,205 |
| 900 1,200 | 1,373 1,752 | 1,440 1,440 |
| 200 | 1,732 | 200 |
| 15,740 | 15,077 | 6,434 |
| 3,261 | 9,234 | 3,595 |
| 171,480 | 167,608 | 213,384 |
| 233,953 | 241,395 | 265,699 |
| | | |
| 3,500 | 3,550 | |
| 1,000 | 356 | 1,000 |
| 7,725 | 7,719 | 8,348 |
| 12,225 | 11,625 | 9,348 |
| • | | • |
| 13,788 | 9,000 | 11,788 |
| 3,441 | 984 | 3,441 |
| 70,080 | 94,410 | 105,000 |
| 4,000 | 2,302 | 4,000 |
| 91,309 | 106,696 | 124,229 |
| 21,003 | 100,070 | 127,223 |
| 10 100 | 10 110 | |
| | 14,113 | • |
| | - | - |
| | 19,100 - 19,100 | - |

| | Actual FY | Budget FY | Projected FY | Budget FY |
|---------------------------------------|------------|------------|--------------|------------|
| | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2025 |
| Lease principal and interest | | | | |
| Lease principal | 843 | - | 1,672 | - |
| Lease interest | 180 | - | 373 | |
| Lease principal and interest Total | 1,023 | - | 2,045 | - |
| Transfers out | | | | |
| Transfer out to VERF | 6,542 | 6,800 | 6,800 | 7,000 |
| Transfer out to Health Insurance Fund | 25,160 | - | - | |
| Transfers out Total | 31,702 | 6,800 | 6,800 | 7,000 |
| Recreation Total | \$ 577,258 | \$ 836,225 | \$ 815,309 | \$ 885,750 |

Senior Activity Center

GENERAL FUND

Mission Statement & Program Description

The Senior Citizen Programs are developed to serve the citizens of Sachse of retirement age to promote a greater interaction among residents and the community. The programs promote healthy and active recreational activities and opportunities to intermingle and enhance the quality of life for senior citizens.

Major Accomplishments in Fiscal Year 2023-2024

- Membership continues to grow, with the increase of programs and activities. Our commitment to activities is strongly driven by what our members request and participate in. We have seen membership grow to 300 with over 68 actively involved daily at the center
- > Tiara Huckabee our Recreation Aide got her CDL passenger endorsement to drive the 18 passenger bus for trips this upcoming year
- > Our Activity Center has continued to embrace and grow a diverse representation of cultures which reflects the culture of Sachse

Goals and Objectives for Fiscal Year 2024-2025

- Make Sachse citizens aware of what the Senior Activity Center offers by promoting our activities through the bi-annual brochure mass mailings to the community and local newspaper articles and ads
- Schedule at least ten out of the area trips this upcoming year
- Collaborate with the Library and Community Center to provide joint projects which will help grow Leisure Services
- Manager obtain a CDL Passenger endorsement to help with transportation

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|----------------------------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| HQL | Number of Senior Citizen Trips | 8 | 6 | 10 |
| HQL | Number of Senior Community Events | - | 2 | 6 |
| HQL | Number of Participants in Senior Activities and Programs | 6,500 | 7,200 | 8,000 |
| HQL | Number of Memberships | 195 | 300 | 400 |
| FS | Percentage of Budget Used | 101% | 91% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure; "

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

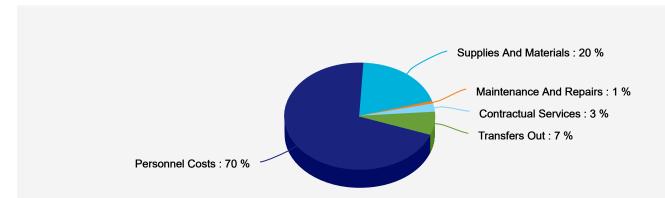
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Senior Activity Center

GENERAL FUND

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$53,089 | \$81,743 | \$99,177 | \$152,936 | \$156,067 | 2% |
| Supplies And Materials | 15,973 | 23,707 | 26,200 | 44,340 | 43,532 | -2% |
| Maintenance And Repairs | (24) | 182 | 23,139 | 2,393 | 1,675 | -43% |
| Contractual Services | 1,915 | 1,848 | 478 | 5,649 | 5,649 | 0% |
| Capital Outlay | - | - | 91,290 | - | - | 0% |
| Lease Principal And Interest | - | - | 926 | - | - | 0% |
| Transfers Out | 23,663 | 22,310 | 15,288 | 14,000 | 15,000 | 7% |
| TOTAL | \$94,616 | \$129,790 | \$256,498 | \$219,318 | \$221,923 | 1% |

DIRECTOR OF PARKS LEISURE SERVICES RECREATION MANAGER > Senior Center Program Manager (1.0) > Recreation Aide (1.0)

Full-time Equivalent (FTE) Personnel Schedule

| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 1.05 | 1.05 | 1.05 | 2.00 | 2.00 |
| Part-Time | 0.50 | 0.50 | 0.50 | - | _ |
| Seasonal | - | - | - | - | _ |
| TOTAL | 1.55 | 1.55 | 1.55 | 2.00 | 2.00 |

Expenditures Fiscal Year 2024-2025

General Fund

| | Actua | | Budget FY | | Projected FY | | Budget FY | |
|----------------------------------------------------------|--------------------|--------|-----------|-------------|------------------|-----------|-----------------------|--|
| Canian Astivity Contan | 2022/2023 2023/202 | | 23/2024 | 4 2023/2024 | | 2024/2025 | | |
| Senior Activity Center Personnel costs | | | | | | | | |
| Salaries and wages | \$ | 81,041 | \$ | 100,126 | \$ 99,562 | \$ | 103,006 | |
| • | Ş | 72 | Ş | 142 | \$ 99,502 168 | | 264 | |
| Longevity pay | | 12 | | 1,382 | 1,424 | | | |
| Vacation/sick leave buy back Health and dental insurance | | - | | 26,000 | 18,568 | | 2,308 23,013 | |
| Retirement | | 11,779 | | 15,057 | 14,897 | | 16,787 | |
| | | 6,152 | | 7,777 | 7,674 | | 8,077 | |
| Social Security and Medicare Workers' compensation | | 119 | | 1,913 | 2,288 | | | |
| • | | 14 | | 1,913 | 2,200 | | 1,667 234 | |
| Unemployment tax Life and LTD Insurance | | 14 | | 521 | 585 | | _ | |
| Personnel costs Total | | 99,177 | | 152,936 | 145,400 | | 711 156,067 | |
| reisonnei costs Total | | 99,177 | | 132,930 | 143,400 | | 130,007 | |
| Supplies and materials | | | | | | | | |
| Utilities - electric | | 12,171 | | 15,600 | 14,988 | | 14,400 | |
| Utilities - communications | | 523 | | 492 | 852 | | 1,684 | |
| Utilities - water | | 4,195 | | 5,000 | 2,217 | | 5,000 | |
| Utilities - natural gas | | 1,017 | | 1,100 | 1,350 | | 1,300 | |
| Fuel and lubricants | | 396 | | 3,374 | 649 | | 3,374 | |
| Employee training | | 167 | | 6,800 | 3,647 | | 2,000 | |
| Uniforms and accessories | | 191 | | 570 | 210 | | 570 | |
| Office supplies | | 2,676 | | 3,350 | 3,377 | | 7,150 | |
| Small tools and equipment | | 364 | | 1,000 | 978 | | 1,000 | |
| Dues and subscriptions | | 159 | | 434 | 372 | | 434 | |
| Special programming supplies | | 4,341 | | 3,920 | 5,011 | | 3,920 | |
| Trips and activities | | - | | 2,700 | 2,040 | | 2,700 | |
| Supplies and materials Total | | 26,200 | | 44,340 | 35,691 | | 43,532 | |
| Maintenance and repairs | | | | | | | | |
| Building repairs and maintenance | | 23,061 | | - | 883 | | | |
| Vehicle repairs and maintenance | | 10 | | 1,200 | 195 | | 1,200 | |
| Software licensing, maintenance and support | | - | | 1,193 | | | 475 | |
| Printing services | | 68 | | - | - | | | |
| Maintenance and repairs Total | | 23,139 | | 2,393 | 1,078 | | 1,675 | |
| Contractual services | | | | | | | | |
| Copier rental and maintenance | | 478 | | 3,249 | 984 | | 3,249 | |
| Program contracts and services | | - | | 2,400 | 170 | | 2,400 | |
| Contractual services Total | - | 478 | | 5,649 | 1,154 | | 5,649 | |

| | Actual FY | Budget FY | Projected FY | Budget FY |
|---------------------------------------|------------|------------|--------------|------------|
| | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2025 |
| Capital outlay | | | | |
| Equipment over \$5,000 | 83,075 | - | - | - |
| Capital outlay for lease obligations | 8,215 | - | - | |
| Capital outlay Total | 91,290 | - | - | - |
| Lease principal and interest | | | | |
| Lease principal | 763 | - | 1,514 | - |
| Lease interest | 163 | - | 338 | _ |
| Lease principal and interest Total | 926 | - | 1,852 | - |
| Transfers out | | | | |
| Transfer out to VERF | 9,280 | 14,000 | 14,000 | 15,000 |
| Transfer out to Health Insurance Fund | 6,008 | - | - | |
| Transfers out Total | 15,288 | 14,000 | 14,000 | 15,000 |
| Senior Activity Center Total | \$ 256,498 | \$ 219,318 | \$ 199,175 | \$ 221,923 |

Streets GENERAL FUND

Mission Statement & Program Description

The Streets department strives to provide and maintain a safe and reliable transportation system for the citizens of Sachse and perpetuate a superior quality of life for the community. This department also performs a wide array of duties including storm water drainage maintenance, right of way maintenance, traffic and regulatory signage, alleyway and sidewalk repair.

Major Accomplishments in Fiscal Year 2023-2024

- > Completed asphalt overlays on Eastview Drive, Dewitt Street, McDearmon Street, Hilltop Lane, and Meadow Lane
- > Completed Paser Evaluation of City Streets 70% of the streets were rated in excellent condition
- > Completed the first 2021 Bond Neighborhood Package in the Leasa Court, Tina Street, Kellie Street, and Angie Place neighborhoods.

Goals and Objectives for Fiscal Year 2024-2025

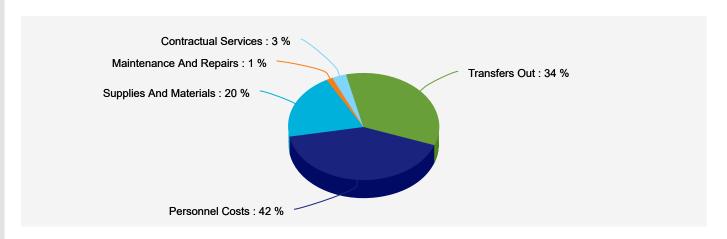
- Continue major overlays for asphalt streets
- Begin Neighborhood Packages associated with the 2021 Bond
- Complete Bailey Road Reconstruction 2021 Bond project

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|-----------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| FS | Complete PASER rating of all streets | 100% | 100% | 100% |
| FS | Sidewalk repairs (linear feet) | 2,972 | 3,997 | 4,000 |
| FS | Asphalt Rehabilitation (square yards) | 24,800 | 34,198 | 30,000 |
| FS | Street panel replacement (square yards) | 2,793 | 1,472 | 2,000 |
| FS | Percentage of Budget Used | 95% | 100% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

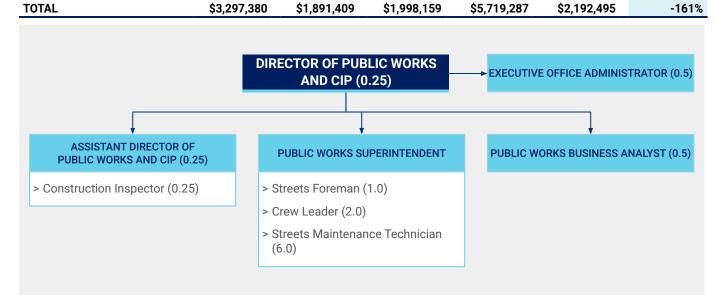
HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

TOTAL

Streets GENERAL FUND Actual Actual Actual Budget **Budget** % Increase/ **EXPENDITURES** 2020-2021 2021-2022 2022-2023 2023-2024 2024-2025 Decrease Category: Personnel Costs \$500,565 \$480,250 \$660,147 \$825,216 \$911,216 9% 12% **Supplies And Materials** 245,222 352,335 344,103 384,398 434,901 Maintenance And Repairs 373,050 253,484 817,453 302,570 29,275 -934% **Contractual Services** 5,805 4,684 53,532 67,103 67,103 0% Capital Outlay 1,682 0% Lease Principal And Interest 189 0% Transfers Out 2,172,738 800,656 121,053 4,140,000 750,000 -452%



\$1,891,409

Full-time Equivalent (FTE) Personnel Schedule

| | Actual | Actual | Actual | Budget | Budget | |
|-------------|-----------|-----------|-----------|-----------|-----------|--|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | |
| Full-Time | 9.25 | 10.00 | 10.00 | 10.25 | 10.75 | |
| Part-Time | - | - | - | - | _ | |
| Seasonal | - | - | - | - | - | |
| TOTAL | 9.25 | 10.00 | 10.00 | 10.25 | 10.75 | |

Expenditures Fiscal Year 2024-2025

General Fund

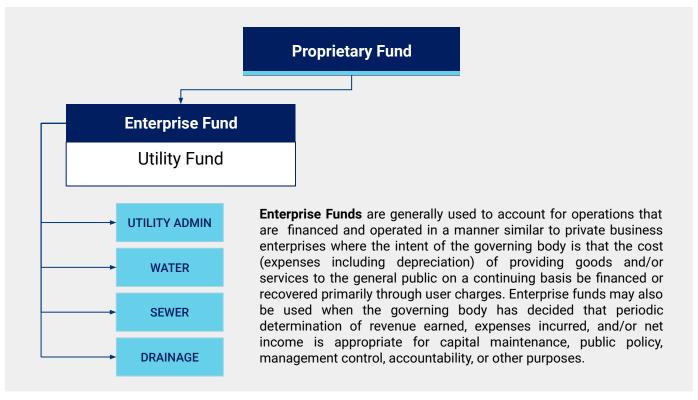
| | Actual F | | | lget FY | | ted FY | | udget FY |
|---------------------------------------------|----------|------------|-----|---------|-------|---------|----|----------|
| | 2022/20 | 23 | 202 | 3/2024 | 2023, | /2024 | 20 | 24/2025 |
| Streets | | | | | | | | |
| Personnel costs | | | | | | | | |
| Salaries and wages | | 7,638 | \$ | 544,977 | \$ | 541,785 | \$ | 603,989 |
| Overtime | | 5,715 | | 10,000 | | 3,936 | | 10,000 |
| Longevity pay | | 3,078 | | 3,078 | | 3,297 | | 3,758 |
| Vacation/sick leave buy back | | 5,655 | | 6,952 | | 9,396 | | 13,226 |
| Other pay | | - | | - | | 231 | | |
| Health and dental insurance | | - | | 108,424 | | 81,757 | | 111,007 |
| Retirement | 7 | 7,410 | | 86,053 | | 82,288 | | 100,325 |
| Social Security and Medicare | 4 | 0,161 | | 44,178 | | 41,868 | | 47,894 |
| Workers' compensation | • | 9,430 | | 18,575 | | 22,570 | | 16,175 |
| Unemployment tax | | 60 | | 92 | | 1,391 | | 1,199 |
| Life and LTD Insurance | | - | | 2,887 | | 2,659 | | 3,643 |
| Personnel costs Total | 660 |),147 | | 825,216 | | 791,178 | | 911,216 |
| Supplies and materials | | | | | | | | |
| Utilities - electric | 22 | 0,696 | | 230,400 | | 231,784 | | 245,040 |
| Utilities - communications | | 4,301 | | 3,864 | | 4,553 | | 4,827 |
| Utilities - water | | 626 | | 800 | | 623 | | 700 |
| Utilities - natural gas | | 643 | | 900 | | 696 | | 900 |
| Fuel and lubricants | 1 | 5,039 | | 22,575 | | 16,333 | | 22,575 |
| Employee training | : | 2,494 | | 8,200 | | 1,669 | | 8,200 |
| Uniforms and accessories | 1- | 4,758 | | 13,800 | | 14,596 | | 13,800 |
| Medical supplies | | 7,871 | | _ | | 128 | | |
| Office supplies | | 2,510 | | 3,000 | | 1,735 | | 3,000 |
| Small tools and equipment | | 9,983 | | 7,100 | | 11,834 | | 7,100 |
| Dues and subscriptions | | 5,483 | | 59 | | 59 | | 59 |
| Community relations and special programs | | , 1,094 | | 2,700 | | 2,726 | | 2,700 |
| Street lights | | 5,278 | | 70,000 | | 94,163 | | 103,000 |
| Street signs and barricades | | 1,327 | | 21,000 | | 58,535 | | 23,000 |
| Supplies and materials Total | | 1,103 | 1 | 384,398 | | 439,434 | | 434,901 |
| Maintenance and repairs | | | | | | | | |
| Vehicle repairs and maintenance | - | 5,523 | | 9,485 | | 31,609 | | 9,485 |
| Equipment repairs and maintenance | | 3,277 | | 12,275 | | 25,717 | | 14,440 |
| Street and alley repairs and maintenance | | 7,049 | | - | | 1,495 | | • |
| Sidewalk repairs and maintenance | | 5,604 | | 275,460 | | 210,326 | | |
| Software licensing, maintenance and support | | - | | 5,350 | | 5,486 | | 5,350 |
| Maintenance and repairs Total | 81 | 7,453 | - | 302,570 | | 274,633 | - | 29,275 |

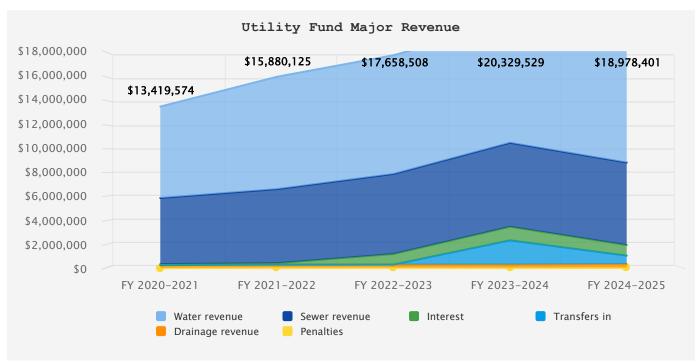
| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| Contractual services | | , - | | |
| Professional services | 16,306 | - | - | - |
| Maintenance and support contracts | 34,377 | 63,200 | 50,652 | 63,200 |
| Copier rental and maintenance | 275 | 603 | 82 | 603 |
| Printing services | 246 | - | 180 | - |
| Advertising and legal publications | 244 | 300 | - | 300 |
| Equipment and machinery rental | 2,084 | 3,000 | 808 | 3,000 |
| Contractual services Total | 53,532 | 67,103 | 51,722 | 67,103 |
| Capital outlay | | | | |
| Capital outlay for lease obligations | 1,682 | - | - | - |
| Capital outlay Total | 1,682 | - | - | - |
| Lease principal and interest | | | | |
| Lease principal | 156 | - | 310 | - |
| Lease interest | 33 | - | 69 | - |
| Lease principal and interest Total | 189 | - | 379 | - |
| Transfers out | | | | |
| Transfer out to VERF | 41,429 | 90,000 | 90,000 | 95,000 |
| Transfer out to Health Insurance Fund | 79,624 | - | - | - |
| Transfer out to Capital Projects Fund | | 4,050,000 | 4,050,000 | 655,000 |
| Transfers out Total | 121,053 | 4,140,000 | 4,140,000 | 750,000 |
| Streets Total | \$ 1,998,159 | \$ 5,719,287 | \$ 5,697,346 | \$ 2,192,495 |







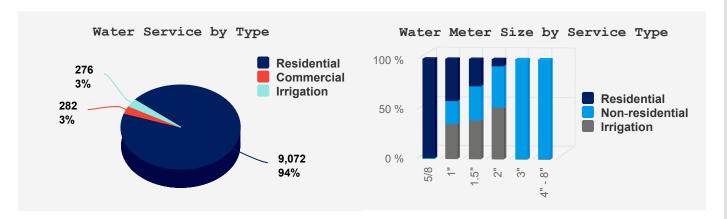




Water Operations

A Utility Rate Study of Water and Wastewater Rates for a five-year period from fiscal year 2025 to 2029 was prepared by NewGen Strategies in August 2024. The primary objective of this study was to determine rates necessary to "fund the overall cost of service and to build in funding to provide for capital expansion and rehabilitation." Rates were adjusted 7% in October 2024, the start of the 2025 fiscal year. Assumptions analyzed include:

- A. Cash flow projections (income and expenditures)
- B. Total number of residential and commercial customers
- C. Estimated annual customer growth at 1%
- D. Estimated operating and maintenance costs of water purchases from NTWMWD to increase 9.7% annual in FY 2025 FY 2029
- E. Staffing levels are assumed to remain static while average salary will increase 3% annually
- F. Existing debt and planned debt for expansion and rehab were included



| Forecast Methodology | Assumptions about Environmental Factors | | Revenue Assumptions | 2024 Revenue Projection | 2025 Revenue Budget |
|------------------------------------|-----------------------------------------------|----|------------------------|-------------------------------|---------------------------|
| A. Number of residential customers | 1. NTMWD contract | A. | 9,072 | \$9,900,047 | \$10,176,540 |
| B. Avg monthly consumption per | | | | | |
| customer | 2. Growth 5 yr. avg | B. | 8,860 | | |
| C. Base Rate Increase | 3. No rate increase | C. | 7% | | |
| D. Volume Increase | | D. | 1% | | |
| E. Customer Base Growth | | E. | 2% | | |

RECOMMENDATION:

Rates increased 7% in FY 2025 consistent with the recommendations made in the City's most recent rate analysis study conducted in 2024.

Detailed Assumptions:

- 1. NTMWD contract increase (if any) will be passed on to customers. 11% increase for FY 2025.
- 2. Growth in new customer accounts in FY 2024 was 9%, which resulted in revenue exceeding budget.
- 3. Direct Chargeback for Administrative Costs: \$841,814.

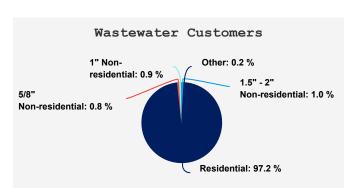
Sewer Operations

A Utility Rate Study of Water and Wastewater Rates for a five-year period from fiscal year 2025 to 2029 was prepared by NewGen Strategies in August 2024. The primary objective of this study was to determine rates necessary to "fund the overall cost of service and to build in funding to provide for capital expansion and rehabilitation." Rates were adjusted 2% in October 2024, the first month of fiscal year 2025. Assumptions analyzed include:

- A. Cash flow projections (income and expenditures)
- B. Total number of residential and commercial customers
- C. Estimated annual customer growth at 1%
- D. Estimated wastewater treatment costs charged by the City of Garland will increase 6% annually in FY 2025 FY 2029
- E. Staffing levels are assumed to remain static while average salary will increase 3% annually
- F. Existing debt and additional debt were incorporated into the projections

Each residential user of the sewer system is charged a base rate plus a monthly rate volume charge per 1,000 gallons of their actual winter usage. The volume charge rate is reviewed annually using the months of November through March. The highest and the lowest consumption of the five winter months are removed from the calculation; the three remaining months are averaged to determine the monthly volume. The calculated volume shall apply for the next 12 months effective each April. All new customers are assigned the City's average volume until personal usage history has been established.





| Forecast Methodology | Assumptions about Environmental Factors | | Revenue Assumptions | 2024 Revenue Projection | 2025 Revenue Budget |
|------------------------------------|-----------------------------------------------|----|------------------------|-------------------------------|---------------------------|
| A. Number of Residential Customers | 1. City of Garland | A. | 8,830 | \$6,930,595 | \$6,816,861 |
| B. Number of Non-Residential | Treatment Contract | B. | 258 | | |
| C. Monthly Residential Meter Rate | 2. Growth 5 yr. avg | C. | \$14.52 | | |
| D. Avg Monthly Vol per Customer | | D. | 8,860 | | |
| E. Monthly Non-residential Rate | | E. | \$26.00 - \$106.36 | | |
| F. Customer Base Growth | | F. | 3% | | |

RECOMMENDATION:

On an annual basis, rates are analyzed in the context of the 2024 rate study. For FY 2025, a 2% increase to residential base and volume charges was appoved.

Detailed Assumptions:

- 1. Treatment costs are allocated to the City by the Garland Sewer Contract.
- 2. Garland Sewer Contract increases (if any) will be passed on to customers.
- 3. Direct Chargeback for administrative costs: \$640,138.

Solid Waste

Residential Solid Waste collection and disposal is provided by Community Waste Disposal under contract, expiring April 2029. Commercial service is not included in the contract; commercial customers are billed directly by their provider.

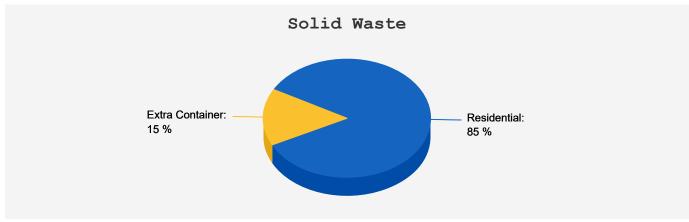
| Forecast Methodology | | Revenue Assumptions | 2024 Revenue Projection | 2025 Revenue Budget | |
|--------------------------|-------------------|------------------------|-------------------------------|---------------------------|----------|
| A. Number of customers | 1. Contract Rates | A. | 9,006 | \$29,981 | \$37,000 |
| | 2. 1% increase in | | | | |
| B. Increase in customers | customers | B. | 1% | | |

RECOMMENDATION:

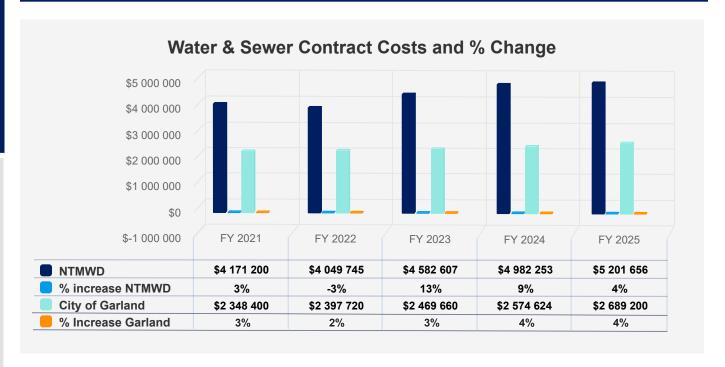
Residential rates charged to customers increased effective October 1, 2025 as permitted by contract with CWD based on CPI, fuel expenses and landfill charges. City revenues consists of an administrative fee charged per customer to offset the cost of providing billing and customer support.

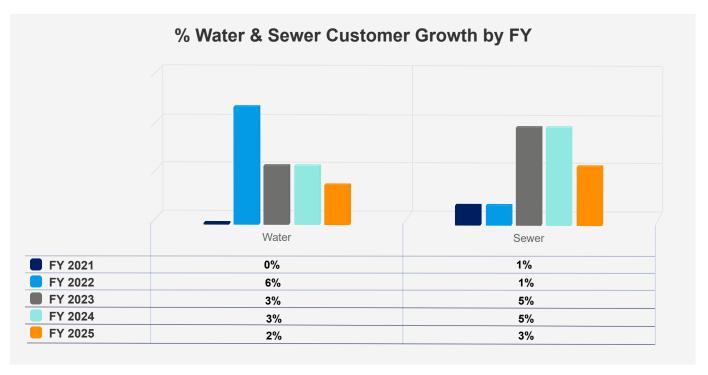
Detailed Assumptions:

1. Solid Waste customers: 9,006









Water Rate Structure

| Water Meter Size | Base Rate | Tier Rate | | |
|--------------------|-------------------------------|-----------------------|--|--|
| 5/8" | \$18.55 | See Tier detail | | |
| 1" | \$18.55 | See Tier detail | | |
| 1.5" | \$18.55 | See Tier detail | | |
| 2" | \$18.55 | See Tier detail | | |
| 3" | \$96.23 | See Tier detail | | |
| 4" | \$128.26 | See Tier detail | | |
| 6" | \$320.72 | See Tier detail | | |
| Tion Lovel | Water Haara war 000's mallama | Fac may 000% walland | | |
| Tier Level | Water Usage per 000's gallons | Fee per 000's gallons | | |
| Tier 1 | 0 - 10,000 | \$5.51 | | |
| Tier 2 | 10,001 -20,000 | \$7.36 | | |
| Tier 3 | 20,001 - 30,000 | \$9.56 | | |
| Tier 4 | Over 30,000 | \$11.25 | | |
| Meter Deposits | Rate | Consumer Type | | |
| 5/8" | \$150.00 | Res/ Non-Res. | | |
| 1" | \$150.00 | Res/ Non-Res. | | |
| 1.5" | \$175.00 | Res/ Non-Res. | | |
| 2" | \$200.00 | Res/ Non-Res. | | |
| 3" | \$300.00 | Res/ Non-Res. | | |
| 4" | \$400.00 | Res/ Non-Res. | | |
| 6" and above | \$600.00 | Res/ Non-Res. | | |
| All sizes per unit | \$100.00 | Multi family unit | | |

Sewer Rate Structure

| Meter Size / Type | Base Rate | Volume Rate | Per 000's gallons |
|-------------------|-----------|-------------|-----------------------------------------|
| Residential | \$14.52 | \$8.01 | Residential Averaging |
| 5/8" | \$26.00 | \$8.48 | Non-residential linked with consumption |
| 1" | \$41.36 | \$8.48 | Non-residential linked with consumption |
| 1.5" | \$59.09 | \$8.48 | Non-residential linked with consumption |
| 2" | \$79.17 | \$8.48 | Non-residential linked with consumption |
| 4" | \$82.72 | \$8.48 | Non-residential linked with consumption |
| 6" | \$82.72 | \$8.48 | Non-residential linked with consumption |
| 8" | \$106.36 | \$8.48 | Non-residential linked with consumption |

Residential Sewer Averaging

Each residential user of the sewer system is charged a base rate plus a monthly rate volume charge per 1,000 gallons of their actual winter usage. The volume charge rate is reviewed annually using the months of November through March. The highest and the lowest consumption of the five winter months are removed from the calculation and the three remaining months are averaged to determine the monthly volume. The calculated volume shall apply for the next 12 months effective each April. All new customers are assigned the City's average volume until personal usage can be evaluated. An example of the sewer averaging method: If a resident uses an average of 9,000 gallons per month, their residential sewer rate per month will the base rate (\$14.52) + Volume rate times gallons divided by 1,000 gallons $(\$8.01 \times 9,000/1,000)$ = \$86.61 per month.

Summary of Revenues and Expenditures Fiscal Year 2024-2025

| | Actual FY 2022/2023 | | F۱ | Budget / 2023/2024 | | Projected ' 2023/2024 | F۱ | Budget / 2024/2025 |
|----------------------------------|------------------------|------------|----|-----------------------|----|--------------------------|----|-----------------------|
| Beginning Fund Balance | \$ | 22,494,452 | | 23,612,908 | \$ | 23,612,908 | | 23,940,606 |
| _ | | | | | | | | |
| Revenues | | | | | | 17011000 | | 47.504.504 |
| Charges for services | | 16,922,128 | | 16,510,500 | | 17,341,983 | | 17,586,501 |
| Developer contributions | | - | | - | | 150,000 | | - |
| Investment income | | 874,543 | | 290,000 | | 1,121,845 | | 870,000 |
| Other revenue | | 84,715 | | 26,000 | | 2,958 | | 1,500 |
| Transfers in | | | | 2,000,000 | | 2,000,000 | | 700,000 |
| Total Revenues | | 17,881,386 | | 18,826,500 | | 20,616,786 | | 19,158,001 |
| Operating Expenditures | | | | | | | | |
| Utility Administration | | 541,822 | | 552,725 | | 634,566 | | 609,887 |
| Water | | 5,945,265 | | 6,878,696 | | 6,666,711 | | 7,688,535 |
| Sewer | | 3,332,841 | | 3,946,210 | | 3,662,075 | | 4,061,611 |
| Stormwater Drainage | | 41,522 | | 200,000 | | 49,808 | | 306,303 |
| Total Operating Expenditures | | 9,861,450 | | 11,577,631 | | 11,013,160 | | 12,666,336 |
| Non-operating Expenditures | | | | | | | | |
| Capital outlay | | 3,124,927 | | 12,265,708 | | 2,575,482 | | 14,235,090 |
| Debt service | | 784,732 | | 777,613 | | 779,054 | | 780,613 |
| Transfers out | | 2,991,321 | | 5,920,892 | | 5,920,892 | | 2,942,952 |
| Other non-operating | | 500 | | 20,000 | | 500 | | - |
| Total Non-operating Expenditures | | 6,901,480 | | 18,984,213 | | 9,275,928 | | 17,958,655 |
| Total Expenditures | | 16,762,930 | | 30,561,844 | | 20,289,088 | | 30,624,991 |
| Total Revenues Over Expenditures | | 1,118,456 | | (11,735,344) | | 327,698 | | (11,466,990) |
| Ending Fund Balance | \$ | 23,612,908 | \$ | 11,877,564 | \$ | 23,940,606 | \$ | 12,473,616 |
| 00 Day Pagarya | Ċ | 0 401 500 | ć | 0.054.750 | ć | 0.715.574 | ¢ | 2 122 206 |
| 90 Day Reserve | \$ | 2,431,590 | \$ | 2,854,758 | \$ | 2,715,574 | \$ | 3,123,206 |
| Unrestricted Fund Balance | \$ | 21,181,318 | \$ | 9,022,806 | \$ | 21,225,032 | \$ | 9,350,410 |

Summary of Revenues Fiscal Year 2024-2025

| | | Actual | Budget | Projected | Budget |
|-------------------------------|-----------------------------------|------------|---------------|---------------|---------------|
| | FY 2 | 022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Charges for services | | | | | |
| Water revenue | \$ | 9,803,148 | \$ 9,500,000 | \$ 9,900,047 | \$ 10,176,540 |
| Sewer revenue | | 6,605,081 | 6,500,000 | 6,930,595 | 6,816,861 |
| Drainage revenue | | 229,246 | 230,000 | 235,257 | 265,000 |
| Water tap charges | | 300 | 500 | 600 | 300 |
| Water line bore charge | | - | - | 900 | 500 |
| Meter installation charge | | 74,743 | 75,000 | 75,245 | 100,000 |
| Sewer tap charge | | 300 | - | 600 | 300 |
| Reconnection charges | | 33,465 | 35,000 | 26,973 | 40,000 |
| Penalties | | 146,490 | 140,000 | 141,785 | 150,000 |
| Solid waste admin charge | | 29,355 | 30,000 | 29,981 | 37,000 |
| Total Charges for services | or services 16,922,128 16,510,500 | | 17,341,983 | 17,586,501 | |
| Developer contributions | | | | | |
| Contributed capital | | - | - | 150,000 | |
| Total Developer contributions | | - | - | 150,000 | - |
| Investment income | | | | | |
| Interest | | 874,543 | 290,000 | 1,121,845 | 870,000 |
| Total Investment income | | 874,543 | 290,000 | 1,121,845 | 870,000 |
| Other revenue | | | | | |
| Auction proceeds | | 73,005 | 25,000 | 13,088 | - |
| Miscellaneous receipts | | 11,710 | 1,000 | (10,130) | 1,500 |
| Total Other revenue | | 84,715 | 26,000 | 2,958 | 1,500 |
| Transfers in | | | | | |
| Transfers in | | - | 2,000,000 | 2,000,000 | 700,000 |
| Total Transfers in | | - | 2,000,000 | 2,000,000 | 700,000 |
| Total Revenues | \$ 1 | 17,881,386 | \$ 18,826,500 | \$ 20,616,786 | \$ 19,158,001 |

Summary of Expenditures Fiscal Year 2024-2025

| | Actual | Budget | Projected | Budget |
|------------------------------|---------------|---------------|---------------|---------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Utility Administration | | | | |
| Personnel costs | \$ 167,030 | \$ 210,400 | \$ 194,536 | \$ 215,790 |
| Supplies and materials | 9,567 | 6,167 | 5,215 | 6,793 |
| Maintenance and repairs | - | 36,384 | 25,308 | 30,000 |
| Contractual services | 365,225 | 299,774 | 409,507 | 357,304 |
| Utility Administration Total | 541,822 | 552,725 | 634,566 | 609,887 |
| Water | | | | |
| Personnel costs | 613,069 | 876,125 | 861,529 | 901,999 |
| Supplies and materials | 212,097 | 239,341 | 263,322 | 380,926 |
| Maintenance and repairs | 38,009 | 242,324 | 64,760 | 622,324 |
| Contractual services | 5,082,090 | 5,520,906 | 5,477,100 | 5,783,286 |
| Water Total | 5,945,265 | 6,878,696 | 6,666,711 | 7,688,535 |
| Sewer | | | | |
| Personnel costs | 487,486 | 704,987 | 670,135 | 693,123 |
| Supplies and materials | 88,025 | 90,239 | 95,798 | 87,078 |
| Maintenance and repairs | 46,834 | 250,757 | 107,897 | 250,757 |
| Contractual services | 2,710,496 | 2,900,227 | 2,788,245 | 3,030,653 |
| Sewer Total | 3,332,841 | 3,946,210 | 3,662,075 | 4,061,611 |
| Stormwater Drainage | | | | |
| Maintenance and repairs | 31,770 | - | 9,808 | 130,000 |
| Contractual services | 9,752 | 200,000 | 40,000 | 176,303 |
| Stormwater Drainage Total | 41,522 | 200,000 | 49,808 | 306,303 |
| Capital outlay | | | | |
| Non-operating expenses | 3,124,927 | 12,265,708 | 2,575,482 | 14,235,090 |
| Capital outlay Total | 3,124,927 | 12,265,708 | 2,575,482 | 14,235,090 |
| Debt service | | | | |
| Non-operating expenses | 784,732 | 777,613 | 779,054 | 780,613 |
| Debt service Total | 784,732 | 777,613 | 779,054 | 780,613 |
| Transfers out | | | | |
| Non-operating expenses | 2,991,321 | 5,920,892 | 5,920,892 | 2,942,952 |
| Transfers out Total | 2,991,321 | 5,920,892 | 5,920,892 | 2,942,952 |
| Other non-operating | | | | |
| Non-operating expenses | 500 | 20,000 | 500 | - |
| Other non-operating Total | 500 | 20,000 | 500 | - |
| Total Expenditures | \$ 16,762,930 | \$ 30,561,844 | \$ 20,289,088 | \$ 30,624,991 |
| Contractual services | 8,167,563 | 8,920,907 | 8,714,852 | 9,347,546 |
| Maintenance and repairs | 116,613 | 529,465 | 207,773 | 1,033,081 |
| Non-operating expenses | 6,901,480 | 18,984,213 | 9,275,928 | 17,958,655 |
| Personnel costs | 1,267,585 | 1,791,512 | 1,726,200 | 1,810,912 |
| Supplies and materials | 309,689 | 335,747 | 364,335 | 474,797 |
| Total Expenditures | 16,762,930 | 30,561,844 | 20,289,088 | 30,624,991 |

Supplementals - Program and Service Enhancements Utility Fund

Fiscal Year 2024-2025

| | | | Requested | | | | Rec | | |
|------------|------|------------------------|--------------------------------|----------|---------------------|-------------|----------|-------------|-----------------------|
| Department | Rank | Description of Program | FTE | Expense | Rev / Exp Offset | Net Budget | FTE | Net Budget | On-going/ One-time |
| Combined | 1 | Compensation | | \$42,411 | \$- | \$42,411 | | \$42,411 | On-going |
| | | TOTAL | 0.0 | \$42,411 | \$- | \$42,411 | 0.0 | \$42,411 | |
| | | | | Availabl | e for Funding | \$8,210,687 | | \$8,210,687 | |
| | | | Less Supplemental Net Requests | | (42,411) | | (42,411) | | |
| | | | Funds Remaining | | | \$8,168,276 | | \$8,168,276 | |

Outstanding Business-Type Activities

Debt Service Schedule Utility Fund Aggregate

| Fiscal Year | Principal | Interest | Total Principal + Interest |
|-------------|--------------|-------------|----------------------------|
| 2025 | 435,000 | 345,613 | 780,613 |
| 2026 | 450,000 | 327,913 | 777,913 |
| 2027 | 470,000 | 309,513 | 779,513 |
| 2028 | 490,000 | 290,313 | 780,313 |
| 2029 | 510,000 | 270,313 | 780,313 |
| 2030 | 535,000 | 249,413 | 784,413 |
| 2031 | 550,000 | 230,463 | 780,463 |
| 2032 | 570,000 | 213,663 | 783,663 |
| 2033 | 585,000 | 196,338 | 781,338 |
| 2034 | 605,000 | 178,488 | 783,488 |
| 2035 | 620,000 | 160,113 | 780,113 |
| 2036 | 640,000 | 141,213 | 781,213 |
| 2037 | 655,000 | 121,788 | 776,788 |
| 2038 | 680,000 | 101,763 | 781,763 |
| 2039 | 700,000 | 80,625 | 780,625 |
| 2040 | 720,000 | 58,438 | 778,438 |
| 2041 | 745,000 | 35,547 | 780,547 |
| 2042 | 765,000 | 11,983 | 776,983 |
| Total | \$10,725,000 | \$3,323,493 | \$14,048,493 |
| | | | |

\$12,670,000 **Certificates of Obligation, Series 2017**

Debt Service Schedule - Business-TypeUtility Fund: 100%

| Water and sewer (including wa | aer storage tank and sewer lift sta | ation and collection lines) | |
|-------------------------------|-------------------------------------|-----------------------------|----------------------|
| Fiscal Year | Principal | Interest | Principal + Interest |
| 2025 | 435,000 | 345,613 | 780,613 |
| 2026 | 450,000 | 327,913 | 777,913 |
| 2027 | 470,000 | 309,513 | 779,513 |
| 2028 | 490,000 | 290,313 | 780,313 |
| 2029 | 510,000 | 270,313 | 780,313 |
| 2030 | 535,000 | 249,413 | 784,413 |
| 2031 | 550,000 | 230,463 | 780,463 |
| 2032 | 570,000 | 213,663 | 783,663 |
| 2033 | 585,000 | 196,338 | 781,338 |
| 2034 | 605,000 | 178,488 | 783,488 |
| 2035 | 620,000 | 160,113 | 780,113 |
| 2036 | 640,000 | 141,213 | 781,213 |
| 2037 | 655,000 | 121,788 | 776,788 |
| 2038 | 680,000 | 101,763 | 781,763 |
| 2039 | 700,000 | 80,625 | 780,625 |
| 2040 | 720,000 | 58,438 | 778,438 |
| 2041 | 745,000 | 35,547 | 780,547 |
| 2042 | 765,000 | 11,983 | 776,983 |
| Total | \$10,725,000 | \$3,323,493 | \$14,048,493 |

Utility Administration

UTILITY FUND

Mission Statement & Program Description

The Utility Administration department is a function of the Finance department and is responsible for answering inquiries from customers, ensure accuracy and efficiency in the collection and assessment of user charges, maintain professional and responsive service and provide accurate and timely billings for water, sewer and sanitation services through progressive and innovative systems.

Major Accomplishments in Fiscal Year 2023-2024

- > Implement a Text to Pay bill payment option to provide customers a more convenient way to process bill payments
- > Enroll both Utility Billing Customer Service Representatives into continued education to promote employee empowerment
- > Improved customer satisfaction by continuing to provide clear and concise communication on all Utility Billing due dates and processes
- > Enhanced customer advocacy by researching and establishing innovative methods for Utility Billing payments and communication efforts

Goals and Objectives for Fiscal Year 2024-2025

- Continue to provide a high level of service to each customer with a courteous, efficient, and professional manner
- Create/update Standard Operating Procedures as necessary to reflect the current growth and development in the Utility Billing division
- Implement and manage "red flag" guidelines for new account establishment to prevent possible identity theft
- Update the current "Welcome to Sachse" email to new residents with more content
- Continue managing customer billing reviews for continuous consumption and/or high water consumption, making individual account adjustments in accordance with department policy
- Successfully implement and complete training of Tyler Incode ERP Pro 10 Utilities CIS Module
- Attend Annual Tyler Conference and/or Texas AWWA Customer Service Conference for one or more of the Utility Billing team

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|-----------------------------------|------------|------------|------------|
| Strategic Goal | Activities | Actual | Actual | Target |
| GS | Number of Utility Bills Processed | 111,158 | 117,011 | 119,938 |
| GS | Number of Utility Late Notices | 11,453 | 11,589 | 11,657 |
| GS | Number of New Accounts Processed | 1,158 | 947 | 1,263 |
| GS | Number of Work Orders Closed Out | 3,209 | 3,602 | 3,798 |
| | | 325 on 165 | 398 on 203 | 358 on 182 |
| FS | Collection Attempts | accounts; | accounts; | accounts; |
| | | \$35,649 | \$40,550 | \$39,214 |
| | | 78 | 66 | 50 |
| FS | Collected Accounts from Attempts | accounts; | accounts; | accounts; |
| | | \$12,216 | \$11,020 | \$10,000 |
| FS | Percentage of Budget Used | 111% | 113% | ≤ 100% |
| | | | | |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

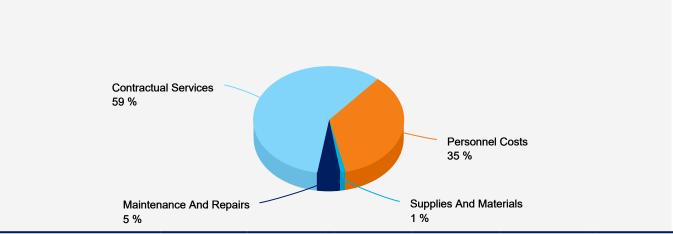
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

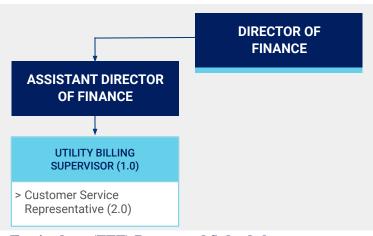
Utility Administration

UTILITY FUND

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel Costs | \$139,206 | \$141,287 | \$167,030 | \$210,400 | \$215,790 | 2% |
| Supplies And Materials | 3,205 | 6,122 | 9,567 | 6,167 | 6,793 | 9% |
| Maintenance And Repairs | - | - | - | 36,384 | 30,000 | -21% |
| Contractual Services | 268,124 | 320,697 | 365,225 | 299,774 | 357,304 | 16% |
| Non-Operating Expenses | 29,597 | 18,100 | 27,271 | 20,000 | - | 0% |
| TOTAL | \$440,132 | \$486,206 | \$569,093 | \$572,725 | \$609,887 | 6% |



Full-time Equivalent (FTE) Personnel Schedule

| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

Expenditures Fiscal Year 2024-2025

| Personne Costs C | | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Salaries and wages | Iltility Administration | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Salaries and wages \$ 134,452 \$ 141,849 \$ 132,147 \$ 146,43 Overtime 1,714 500 3,537 50 Longevity pay 328 452 448 54 Vacation/sick leave buy back - 1,582 1,372 1,636 Other pay 308 300 231 30 Retirement 19,841 21,433 20,256 23,75 Social Security and Medicare 10,187 11,068 10,312 11,43 Health and dental insurance - 32,126 24,670 29,34 Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personal costs Total 167,030 20,000 194,536 215,79 Supplies and materials 2287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 < | - | | | | |
| Overtime 1,714 500 3,537 50 Longevity pay 328 452 448 54 Vacation/sick leave buy back - 1,582 1,372 1,63 Other pay 308 300 231 30 Retirement 19,841 21,433 20,256 23,75 Social Security and Medicare 10,187 11,068 10,312 24,670 29,34 Health and dental insurance - 32,126 24,670 29,34 Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personnel costs Total 167,030 210,400 194,536 215,79 Supplies and materials 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 </td <td></td> <td>\$ 134.452</td> <td>\$ 141.849</td> <td>\$ 132.147</td> <td>\$ 146,437</td> | | \$ 134.452 | \$ 141.849 | \$ 132.147 | \$ 146,437 |
| Longevity pay 328 452 448 54 Vacation/sick leave buy back - 1,582 1,372 1,63 Other pay 308 300 231 30 Retirement 19,841 21,433 20,256 23,75 Social Security and Medicare 10,187 11,068 10,312 11,43 Health and dental insurance - 32,126 24,670 29,34 Workers compensation 188 309 368 44 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personnel costs Total 167,00 20,00 20,00 20,00 Employee training 22,87 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,44 Postage | | | | • | 500 |
| Vacation/sick leave buy back 1,582 1,372 1,632 Other pay 308 300 231 30 Retirement 19,841 21,433 20,256 23,75 Social Security and Medicare 10,187 11,068 10,312 11,43 Health and dental insurance - 32,126 24,670 29,34 Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personal costs Total 167,030 210,400 194,536 215,79 Supplies and materials 2 287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Office supplies 9,567 6,167 5,21 6,79 | Longevity pay | • | | • | 548 |
| Other pay 308 300 231 30 Retirement 19,841 21,433 20,256 23,75 Social Security and Medicare 10,187 11,068 10,312 11,43 Health and dental insurance - 32,126 24,670 29,34 Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personnel costs Total 167,030 210,400 194,536 215,79 Supplies and materials 2 2,287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Postage 107 155 950 79 Small tools and equipment 4,745 500 5 10 | | | | _ | 1,637 |
| Retirement 19,841 21,433 20,256 23,75 Social Security and Medicare 10,187 11,068 10,312 11,48 Health and dental insurance - 32,126 24,670 29,34 Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personnel costs Total 167,030 210,000 194,536 215,79 Supplies and materials 2 287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Office supplies 1,649 1,400 1,561 1,40 Office supplies and materials Total 9,567 6,167 5,215 6,79 Supplies and materials Total 9,567 6,167 5 | - | 308 | • | • | 300 |
| Social Security and Medicare 10,187 11,068 10,312 11,43 Health and dental insurance - 32,126 24,670 29,34 Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personal Costs Total 167,030 210,400 194,536 215,79 Supplies and materials 2 2,004 2,000 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 20,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 45,00 40,00 45,00 < | • • | 19,841 | 21,433 | 20,256 | 23,758 |
| Health and dental insurance 32,126 24,670 29,34 Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance 754 750 1,06 Personnel costs Total 167,030 210,400 194,536 215,79 Supplies and materials Utilities - communications 2,287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 450 Postage 107 165 950 79 Small tools and equipment 4,745 500 - 500 Dues and subscriptions 235 219 595 21 Supplies and materials 275 275 275 Supplies and materials 275 275 275 Supplies and materials Total 3,6384 25,308 30,00 Maintenance and repairs 2,308 36,000 Maintenance and repairs 2,309 36,137 20 Maintenance and repairs Total 2,309 36,137 20 Maintenance and support contracts 18,967 4,650 6,428 5,05 Copier rental and maintenance 2,509 3,6384 25,308 30,00 Maintenance and support contracts 2,509 3,607 36,137 20 Maintenance and support contracts 2,509 3,607 36,137 20 Maintenance and support contracts 2,509 3,607 36,137 20 Maintenance and support contracts 2,509 3,607 3,607 3,607 3,607 Bank charges and fees 2,801 3 20,600 307,867 2,888 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 36,324 2,508 3,600 Society 3,000 3,000 3,000 3,000 Society 3,000 3,000 3,000 | Social Security and Medicare | • | | | 11,432 |
| Workers compensation 188 309 368 41 Unemployment tax 12 27 445 35 Life and LTD Insurance - 754 750 1,06 Personnel costs Total 167,030 210,400 194,536 215,79 Supplies and materials Utilities - communications 2,287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Postage 107 1,65 950 79 Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total - 36,384 25,308 30,00 Maintenance and repairs - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 | Health and dental insurance | | | | 29,345 |
| Life and LTD Insurance - 754 750 1,06 Personnel costs Total 167,030 210,400 194,536 215,79 Supplies and materials Utilities - communications 2,287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Postage 107 165 950 79 Small tools and equipment 4,745 500 5 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs 79 2 2 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 < | Workers compensation | 188 | | | 416 |
| Personnel costs Total 167,030 210,400 194,536 215,79 Supplies and materials Utilities - communications 2,287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Postage 107 165 950 79 Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs 30,000 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance | Unemployment tax | 12 | 27 | 445 | 351 |
| Supplies and materials | Life and LTD Insurance | - | 754 | 750 | 1,066 |
| Utilities - communications 2,287 2,004 2,000 2,00 Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Postage 107 165 950 79 Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs 50 50 50 50 50 6,79 Maintenance and repairs Total - 36,384 25,308 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 30,00 3 | Personnel costs Total | 167,030 | 210,400 | 194,536 | 215,790 |
| Employee training 275 1,429 175 1,42 Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Postage 107 165 950 79 Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs 5 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 | Supplies and materials | | | | |
| Uniforms and accessories 269 450 470 45 Office supplies 1,649 1,400 1,561 1,40 Postage 107 165 950 79 Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs Software licensing, maintenance and support - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services Professional services Professional services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 20,000 307,867 28, | Utilities - communications | 2,287 | 2,004 | 2,000 | 2,000 |
| Office supplies 1,649 1,400 1,561 1,40 Postage 107 165 950 79 Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 36,5 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 | Employee training | 275 | 1,429 | 175 | 1,429 |
| Postage 107 165 950 79 Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs Software licensing, maintenance and support 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 36,52 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual servic | Uniforms and accessories | 269 | 450 | 470 | 450 |
| Small tools and equipment 4,745 500 - 50 Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs Software licensing, maintenance and support - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services - 36,384 25,308 30,00 Contractual services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copic rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses 342 684 484 484 <th< td=""><td>Office supplies</td><td>1,649</td><td>1,400</td><td>1,561</td><td>1,400</td></th<> | Office supplies | 1,649 | 1,400 | 1,561 | 1,400 |
| Dues and subscriptions 235 219 59 21 Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs Software licensing, maintenance and support - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses 3,033 - 13,800 13,80 | Postage | 107 | 165 | 950 | 795 |
| Supplies and materials Total 9,567 6,167 5,215 6,79 Maintenance and repairs Software licensing, maintenance and support 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services 8 25,308 30,00 Professional services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses 3,033 - 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 </td <td>Small tools and equipment</td> <td>4,745</td> <td>500</td> <td>-</td> <td>500</td> | Small tools and equipment | 4,745 | 500 | - | 500 |
| Maintenance and repairs Software licensing, maintenance and support - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services Software licensing service Software | Dues and subscriptions | 235 | 219 | 59 | 219 |
| Software licensing, maintenance and support - 36,384 25,308 30,00 Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services Services Services 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses 342 - 684 58,510 62,05 Transfers out 23,896 - - 684 58,510 684 684 684 684 684 684 684 684 684 684 684 684 684 684 684 684 684 684 684 684 684 | Supplies and materials Total | 9,567 | 6,167 | 5,215 | 6,793 |
| Maintenance and repairs Total - 36,384 25,308 30,00 Contractual services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses Capital outlay 3,033 - 13,800 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating expenses Total 27,271 20,000 - | Maintenance and repairs | | | | |
| Contractual services Professional services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses Capital outlay 3,033 - 13,800 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Software licensing, maintenance and support | <u> </u> | 36,384 | 25,308 | 30,000 |
| Professional services 9,465 36,070 36,137 20 Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses Capital outlay 3,033 - 13,800 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Maintenance and repairs Total | - | 36,384 | 25,308 | 30,000 |
| Maintenance and support contracts 18,987 4,650 6,428 5,05 Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses Capital outlay 3,033 - 13,800 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Contractual services | | | | |
| Copier rental and maintenance 2,509 1,203 565 1,20 Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses 3,033 - 13,800 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Professional services | 9,465 | 36,070 | 36,137 | 200 |
| Bank charges and fees 280,113 200,600 307,867 288,80 Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses 20,000 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 13,800 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 <th< td=""><td>Maintenance and support contracts</td><td>18,987</td><td>4,650</td><td>6,428</td><td>5,050</td></th<> | Maintenance and support contracts | 18,987 | 4,650 | 6,428 | 5,050 |
| Printing services 54,151 57,251 58,510 62,05 Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses Service 3,033 - 13,800 13,800 13,800 13,800 13,800 13,800 13,800 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 14,484 < | Copier rental and maintenance | 2,509 | 1,203 | 565 | 1,203 |
| Contractual services Total 365,225 299,774 409,507 357,30 Non-operating expenses 3,033 - 13,800 Capital outlay 3,42 - 684 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Bank charges and fees | 280,113 | 200,600 | 307,867 | 288,800 |
| Non-operating expenses 3,033 - 13,800 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Printing services | 54,151 | 57,251 | 58,510 | 62,051 |
| Capital outlay 3,033 - 13,800 Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Contractual services Total | 365,225 | 299,774 | 409,507 | 357,304 |
| Debt service 342 - 684 Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Non-operating expenses | | | | |
| Transfers out 23,896 - - Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Capital outlay | 3,033 | - | 13,800 | - |
| Other non-operating - 20,000 - Non-operating expenses Total 27,271 20,000 14,484 | Debt service | 342 | - | 684 | - |
| Non-operating expenses Total 27,271 20,000 14,484 | Transfers out | 23,896 | - | - | - |
| | Other non-operating | <u>-</u> | 20,000 | | ·- |
| Utility Administration Total \$ 569,093 \$ 572,725 \$ 649,050 \$ 609,88 | Non-operating expenses Total | 27,271 | 20,000 | 14,484 | - |
| | Utility Administration Total | \$ 569,093 | \$ 572,725 | \$ 649,050 | \$ 609,887 |

Water Operations

UTILITY FUND

Mission Statement & Program Description

The Water department, through ongoing maintenance and monitoring, delivers a safe, high quality, water supply to the residents of Sachse. The department maintains over 160 miles of piping, two pump stations, seven storage facilities, and two delivery points from the North Texas Municipal Water District. Current storage capacity is 8.2 million gallons. Average daily usage throughout the city is 3.2 million gallons per day.

Major Accomplishments in Fiscal Year 2023-2024

- > Implemented backflow report monitoring with SC Tracking
- > Completed Maxwell Creek Pump Station
- > Completed and submitted the TCEQ Lead Service Line Inventory
- > Updated the Water Conservation Plan, the Water Resource and Emergency Management Plan, and the Emergency Preparedness Plan

Goals and Objectives for Fiscal Year 2024-2025

- Complete Public Works Back-up Generator Installation
- Complete design on the Public Works Pump Station Upgrades
- Increase water sampling sites to meet TCEQ population requirements
- Complete Utility Master Plan updates

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|-----------------------------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| HQL | Water Quality Issues (service orders) | 17 | 25 | 20 |
| IF | Number of Taps Installed | 5 | 1 | 5 |
| IF | Water Meters Set | 199 | 115 | 300 |
| PS | Backflow Reporting Compliance (% out of compliance) | 2.70% | 4.60% | 3% |
| FS | Percentage of Budget Used | 115% | 93% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

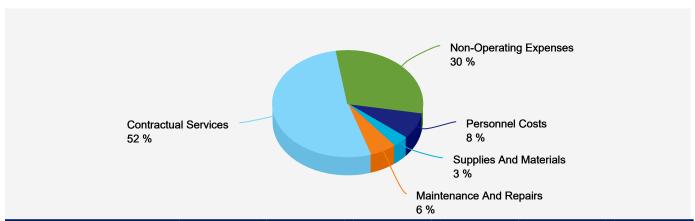
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

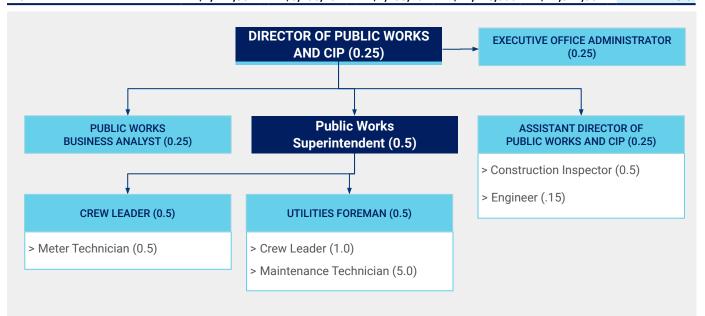
Water Operations

UTILITY FUND

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|-------------------------|-------------|-------------|-------------|--------------|--------------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Personnel Costs | \$458,146 | \$417,944 | \$613,069 | \$876,125 | \$901,999 | 3% |
| Supplies And Materials | 169,441 | 257,267 | 212,097 | 239,341 | 380,926 | 37% |
| Maintenance And Repairs | 67,679 | 62,864 | 38,009 | 242,324 | 622,324 | 61% |
| Contractual Services | 4,360,506 | 4,546,671 | 5,082,090 | 5,520,906 | 5,783,286 | 5% |
| Non-Operating Expenses | 2,368,810 | 1,470,458 | 3,492,899 | 4,419,810 | 3,328,847 | -33% |
| TOTAL | \$7,424,582 | \$6,755,204 | \$9,438,164 | \$11,298,506 | \$11,017,382 | -3% |



Full-time Equivalent (FTE) Personnel Schedule

| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 8.00 | 8.75 | 9.75 | 9.40 | 9.65 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 8.00 | 8.75 | 9.75 | 9.40 | 9.65 |

Expenditures Fiscal Year 2024-2025 Utility Fund

| | Actual F | | Budget FY 2023/2024 | Projected FY | Budget FY | |
|---------------------------------------------|--------------------|-----------|------------------------|--------------|-----------|--|
| | 2022/20 | 2022/2023 | | 2023/2024 | 2024/2025 | |
| Water Operations | | | | | | |
| Personnel costs | | | | | | |
| Salaries and wages | | 4,020 | \$ 589,277 | | \$ 584,45 | |
| Overtime | | 2,452 | 21,000 | | 21,000 | |
| Longevity pay | | 1,771 | 2,311 | | 2,620 | |
| Vacation/sick leave buy back | | 3,657 | 8,374 | | 11,71 | |
| Other pay | | 3,311 | 3,150 | | 5,17 | |
| Retirement | | 1,821 | 92,491 | | 99,50 | |
| Social Security and Medicare | 3 | 7,399 | 47,472 | | 47,50 | |
| Health and dental insurance | | - | 97,133 | | 115,98 | |
| Workers compensation | • | 3,598 | 11,926 | | 9,60 | |
| Unemployment tax | | 40 | 85 | • | 1,100 | |
| Life and LTD Insurance | | - | 2,906 | 2,732 | 3,34 | |
| Personnel costs Total | 613 | 3,069 | 876,125 | 861,529 | 901,99 | |
| Supplies and materials | | | | | | |
| Utilities - electric | 3 | 3,007 | 61,524 | 44,938 | 38,76 | |
| Utilities - communications | | 5,760 | 6,408 | 5,901 | 5,95 | |
| Utilities - water | | 741 | 900 | | 90 | |
| Utilities - natural gas | | 643 | 900 | | 90 | |
| Fuel and lubricants | | 1,843 | 28,154 | | 28,15 | |
| Employee training | 1: | 2,556 | 9,975 | | 10,17 | |
| Medical supplies | | - | 5,420 | | 5,42 | |
| Office supplies | | - | | - 10 | | |
| Small tools and equipment | | 3,226 | 11,000 | | 11,000 | |
| Dues and subscriptions | | 5,546 | 59 | | 5 | |
| Water system supplies | | 1,937 | 75,000 | | 75,000 | |
| Water meters and supplies | | 4,838 | 40,001 | | 204,600 | |
| Supplies and materials Total | 212 | 2,097 | 239,341 | 263,322 | 380,920 | |
| Maintenance and repairs | | | | | | |
| Vehicle repairs and maintenance | | 2,476 | 12,550 | | 12,550 | |
| Equipment repairs and maintenance | 1 | 5,129 | 8,000 | | 8,00 | |
| Software licensing, maintenance and support | | - | 5,824 | | 5,82 | |
| Water storage facility maintenance | | 9,062 | 45,000 | | 45,00 | |
| Water distribution system maintenance | • | 9,622 | 42,500 | 33,145 | 542,50 | |
| Drainage repairs and maintenance | | - | 120,000 | - | | |
| SCADA repairs and maintenance | | 720 | 8,450 | | 8,450 | |
| Maintenance and repairs Total | 38 | 3,009 | 242,324 | 64,760 | 622,324 | |
| Contractual services | | | | | | |
| Professional services | | 9,863 | 10,000 | | 10,000 | |
| Maintenance and support contracts | 2 | 5,421 | 28,050 | | 37,16 | |
| Copier rental and maintenance | | - | 603 | | 60 | |
| Printing services | | 53 | | - 200 | | |
| Advertising and legal publications | | - | | - 1,967 | | |
| Equipment and machinery rental | | - | 1,000 | 196 | 1,00 | |
| Franchise fees | 49 | 0,557 | 475,000 | 495,123 | 508,86 | |
| Wholesale water | | 2,482 | 4,982,253 | | 5,201,65 | |
| PYTIOICSUIC WALE | 4, ,31. | _,-02 | +,502,233 | , +,510,040 | 0,201,00 | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Public water system fee | 22,714 | 24,000 | 22,775 | 24,000 |
| Contractual services Total | 5,082,090 | 5,520,906 | 5,477,100 | 5,783,286 |
| Non-operating expenses | | | | |
| Capital outlay | 1,389,395 | 1,493,262 | 947,397 | 1,317,941 |
| Debt service | 118,389 | 117,420 | 117,621 | 117,092 |
| Transfers out | 1,985,115 | 2,809,128 | 2,809,128 | 1,893,814 |
| Non-operating expenses Total | 3,492,899 | 4,419,810 | 3,874,146 | 3,328,847 |
| Water Operations Total | \$ 9,438,164 | \$ 11,298,506 | \$ 10,540,857 | \$ 11,017,382 |

Sewer Operations

UTILITY FUND

Mission Statement & Program Description

The Sewer department's mission is to ensure customer health and maintain environmental integrity through ongoing proactive maintenance. The department maintains over 130 miles of piping, six (6) lift stations, and three outfall metering stations. Constant monitoring is accomplished via the SCADA system. Video inspection equipment is used to monitor the integrity of piping and identify inflow and infiltration issues.

Major Accomplishments in Fiscal Year 2023-2024

- > Completed Third Garland Sewer Connection Erosion project
- > Completed sewer pipe bursting projects at Hilltop Trail, Meadow Lane, Natchez Drive, Ingram Road, and Murphy Road

Goals and Objectives for Fiscal Year 2024-2025

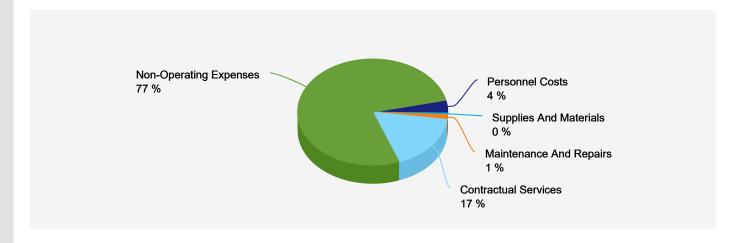
- Complete Southeast Sewer Expansion
- Implement a Sewer Odor Control Plan
- Complete Utility Master Plan updates

Performance Measures

| | | FY 22/23 | FY 23/24 | FY 24/25 |
|----------------|---------------------------------|----------|----------|----------|
| Strategic Goal | Activities | Actual | Actual | Target |
| IF | Sewer Mains Cleaned/Jetted (LF) | 185,802 | 182,612 | 150,000 |
| IF | Manhole Maintenance | 20 | 16 | 18 |
| IF | Collection System Repairs | 24 | 25 | 20 |
| FS | Percentage of Budget Used | 72% | 47% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

-3%

-1%

Non-Operating Expenses

TOTAL

Sewer Operations UTILITY FUND Actual Actual Actual Budget **Budget** % Increase/ **EXPENDITURES** 2020-2021 2021-2022 2022-2023 2023-2024 2024-2025 Decrease Category: Personnel Costs \$312,582 \$398,030 \$487,486 \$704,987 \$693,123 -2% **Supplies And Materials** 62,601 68,004 88,025 90,239 87,078 -4% Maintenance And Repairs 199,263 27,383 46,834 250,757 250,757 0% **Contractual Services** 2,440,248 2,662,797 2,710,496 2,900,227 3,030,653 4%

3,362,194

\$6,695,035

14,044,403

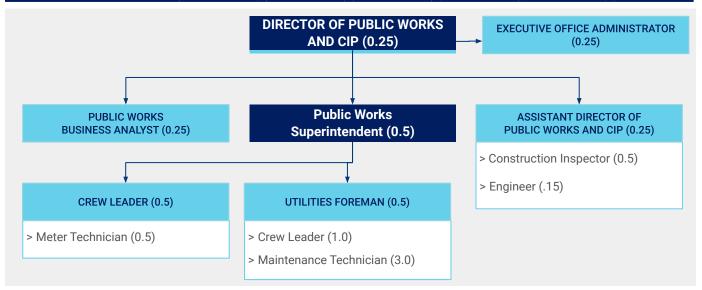
\$17,990,613

13,691,918

\$17,753,529

1,805,215

\$4,961,429



Full-time Equivalent (FTE) Personnel Schedule

2,092,794

\$5,107,488

| | Actual | Actual | Actual | Budget | Budget |
|-------------|-----------|-----------|-----------|-----------|-----------|
| DESCRIPTION | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
| Full-Time | 4.75 | 5.75 | 5.75 | 7.40 | 7.65 |
| Part-Time | - | - | - | - | - |
| Seasonal | - | - | - | - | - |
| TOTAL | 4.75 | 5.75 | 5.75 | 7.40 | 7.65 |

Expenditures Fiscal Year 2024-2025

Utility Fund

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|---------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Sewer Operations | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2023 |
| Personnel costs | | | | |
| Salaries and wages | \$ 367,351 | \$ 466,739 | \$ 444,436 | \$ 468,930 |
| Overtime | 22,428 | 19,000 | 19,387 | 19,000 |
| Longevity pay | 1,927 | 2,155 | 2,098 | 2,124 |
| Vacation/sick leave buy back | 4,303 | 6,705 | 9,701 | 8,270 |
| Other pay | 2,256 | 2,250 | 2,343 | 2,475 |
| Retirement | 57,822 | | 70,195 | 79,627 |
| Social Security and Medicare | 29,699 | 37,736 | 35,424 | 37,936 |
| Health and dental insurance | - | 86,712 | 74,528 | 64,404 |
| Workers compensation | 1,664 | 7,727 | 9,157 | 6,861 |
| Unemployment tax | 36 | 67 | 801 | 866 |
| Life and LTD Insurance | - | 2,274 | 2,065 | 2,630 |
| Personnel costs Total | 487,486 | 704,987 | 670,135 | 693,123 |
| Supplies and materials | • | • | , | • |
| Utilities - electric | 37,533 | 48,420 | 54,641 | 44,580 |
| Utilities - communications | 1,875 | 1,452 | 1,930 | 1,931 |
| Utilities - water | 1,120 | 1,200 | 1,388 | 1,400 |
| Utilities - natural gas | 643 | 900 | 696 | 900 |
| Fuel and lubricants | 12,602 | 11,508 | 7,077 | 11,508 |
| Employee training | 2,480 | 8,700 | 4,608 | 8,700 |
| Small tools and equipment | 6,558 | 3,000 | 5,335 | 3,000 |
| Dues and subscriptions | 5,795 | 59 | 59 | 59 |
| Sewer system supplies | 19,419 | 15,000 | 20,064 | 15,000 |
| Supplies and materials Total | 88,025 | 90,239 | 95,798 | 87,078 |
| Maintenance and repairs | | | | |
| Vehicle repairs and maintenance | 4,884 | 9,020 | 14,921 | 9,020 |
| Equipment repairs and maintenance | 1,324 | 8,000 | 2,802 | 8,000 |
| Software licensing, maintenance and support | - | 5,287 | 5,745 | 5,287 |
| Sewer system maintenance | 36,952 | 220,000 | 83,917 | 220,000 |
| SCADA repairs and maintenance | 3,674 | 8,450 | 512 | 8,450 |
| Maintenance and repairs Total | 46,834 | 250,757 | 107,897 | 250,757 |
| Contractual services | | | | |
| Professional services | 8,334 | - | - | |
| Copier rental and maintenance | - | 603 | 82 | 603 |
| Printing services | 53 | - | 180 | |
| Franchise fees | 330,497 | 325,000 | 346,531 | 340,850 |
| Wholesale sewer | 2,371,612 | 2,574,624 | 2,441,452 | 2,689,200 |
| Contractual services Total | 2,710,496 | 2,900,227 | 2,788,245 | 3,030,653 |
| Non-operating expenses | | | | |
| Capital outlay | 1,713,383 | 10,772,446 | 1,580,085 | 11,979,259 |
| Debt service | 666,001 | 660,193 | 660,749 | 663,52 |
| Transfers out | 982,310 | 2,611,764 | 2,611,764 | 1,049,138 |
| Other non-operating | 500 | - | 500 | |
| Non-operating expenses Total | 3,362,194 | 14,044,403 | 4,853,098 | 13,691,918 |
| Sewer Operations Total | \$ 6,695,035 | \$ 17,990,613 | \$ 8,515,173 | \$ 17,753,529 |

Stormwater Drainage

UTILITY FUND

Mission Statement & Program Description

Maintain and rehabilitate the city's natural and manmade drainage ways, and protect water quality and the health and safety of both the public and the ecosystem by reducing the discharge of pollutants into the storm drain system to the Maximum Extent Practicable (MEP). The stormwater system is not a part of the sewer system.

Major Accomplishments in Fiscal Year 2023-2024

- > Performed foam injection projects to improve drainage
- > Received authorization from the USDA for drainage work associated with Merritt Road Reconstruction
- > Completed the installation of an underground stormwater detention in the Fifth Street District
- > Completed a TCEQ audit on compliance and application of the City's stormwater management policies
- > Cleared dams and stormwater obstructions in the green space south of Rosewood Lane

Goals and Objectives for Fiscal Year 2024-2025

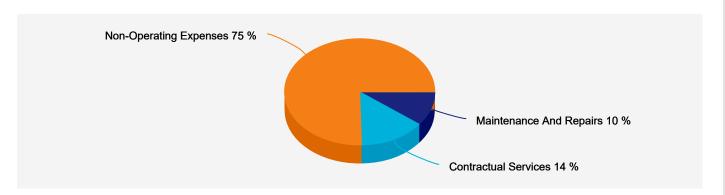
- Complete projects for overgrown vegetation, drainage easement clearing, and flooding mitigation
- Review flood studies for development projects
- Program projects for stormwater system inspections and evaluations

Performance Measures

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|---------------------------|--------------------|--------------------|--------------------|
| IF | Completed Stormwater | 7 | 8 | 4 |
| IF | Maintenance Projects | 13 | 10 | 13 |
| FS | Percentage of Budget Used | 51% | 83% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

Adopted Budget Fiscal Year 2024-2025



IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse;"

CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

Stormwater Drainage UTILITY FUND Budget Actual Actual Actual Budget % Increase/ **EXPENDITURES** 2020-2021 2021-2022 2022-2023 2023-2024 2024-2025 Decrease Category: Maintenance And Repairs \$25,950 \$103,620 \$31,770 \$-\$130,000 100% -13% **Contractual Services** 52,786 9,752 200,000 176,303 Non-Operating Expenses 19,116 500,000 937,890 47% **TOTAL** \$25,950 \$156,406 \$60,638 \$700,000 \$1,244,193 44%

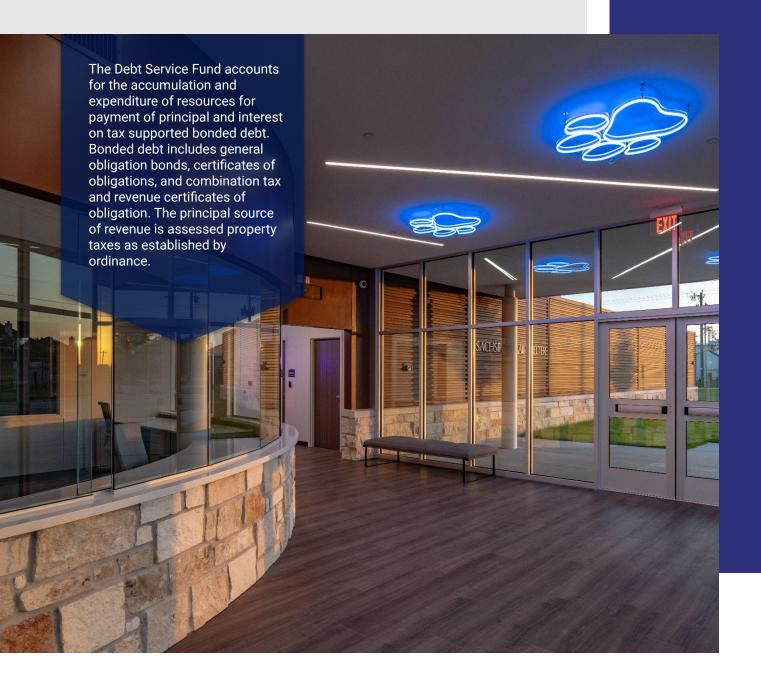
Expenditures Fiscal Year 2024-2025

Utility Fund

| | Actual FY | Budget FY | Projected FY | Budget FY |
|----------------------------------|-----------|------------|--------------|--------------|
| | 2022/2023 | 2023/2024 | 2023/2024 | 2024/2025 |
| Stormwater Drainage | | | | |
| Maintenance and repairs | | | | |
| Drainage repairs and maintenance | \$ 31,770 | \$ - | \$ 9,808 | \$ 130,000 |
| Maintenance and repairs Total | 31,770 | - | 9,808 | 130,000 |
| Contractual services | | | | |
| Professional services | 9,752 | 200,000 | 40,000 | 176,303 |
| Contractual services Total | 9,752 | 200,000 | 40,000 | 176,303 |
| Non-operating expenses | | | | |
| Capital outlay | 19,116 | - | 34,200 | 937,890 |
| Transfers out | | 500,000 | 500,000 | - |
| Non-operating expenses Total | 19,116 | 500,000 | 534,200 | 937,890 |
| Stormwater Drainage Total | \$ 60,638 | \$ 700,000 | \$ 584,008 | \$ 1,244,193 |



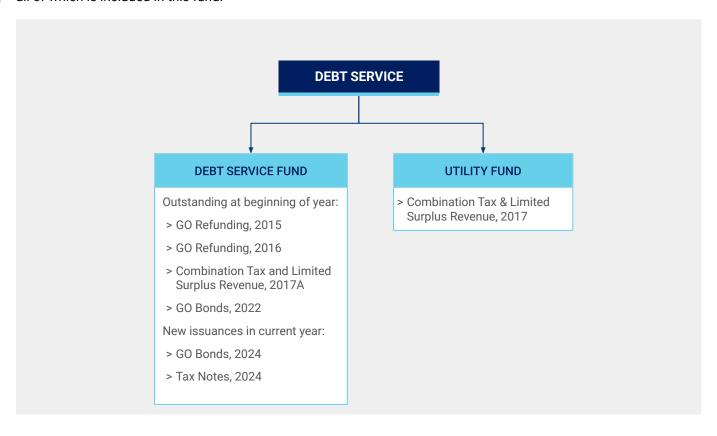


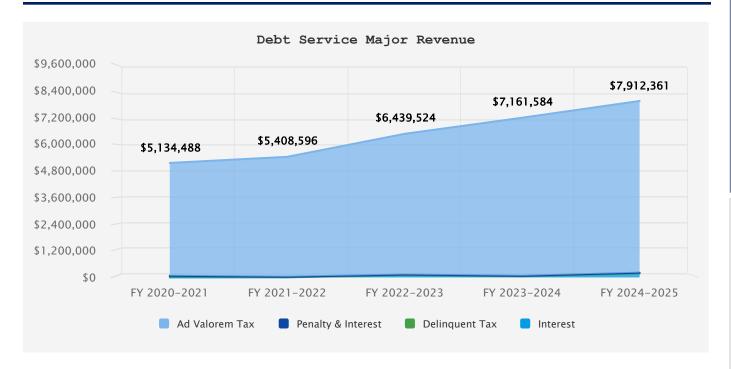


The Debt Service Fund accounts for the accumulation of resources for the payment of long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values. Payments of principal and interest are made for general obligation bonds, certificates of obligation, and tax notes.

Current outstanding debt, including principal and interest, of the City as of the beginning of the year is \$68,947,980. It comprises three (3) general obligation issues and two (2) combination tax and revenue certificates of obligation. Of this amount, \$54,899,488 is included in this fund, the Debt Service Fund.

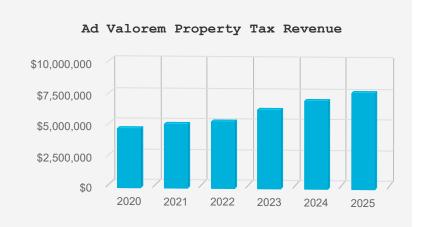
New issuances of debt in fiscal year 2024-2025 include a \$25.585 million general obligation bond issuance and a \$0.94 million tax note issuance. These two new issuances account for an additional \$38,638,806 of principal and interest, all of which is included in this fund.





Ad Valorem Property Taxes, Current Year (97.7%)

The Collin Central Appraisal District (CCAD) and Dallas Central Appraisal District (DCAD) establish the value of each property within the City of Sachse.



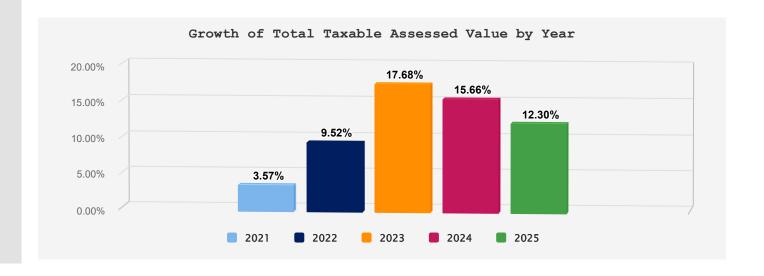
| Forecast Methodology | Assumptions about Environmental Factors | • | | 2024 Revenue Projection | | 2025 Revenue Budget | |
|---------------------------------|--------------------------------------------|----|-----------------|-------------------------------|-----------|---------------------------|-----------|
| Formula: | | | | | | | |
| (A/100)*B*C | 1. Assessed values expected to | A. | 3,963,482,779 | \$ | 7,045,090 | \$ | 7,697,361 |
| Where: | increase 5% | B. | 0.194207 | | | | |
| A = Certified Net Taxable Value | 2. Adjust Cert. Value for Sr. | C. | 100% collection | | | | |
| B = Tax rate | freeze | | | | | | |
| C = Collection Rate | | | | | | | |

Detailed Assumptions:

1. Maintain FY 2023-2024 I&S tax rate of 0.194207.

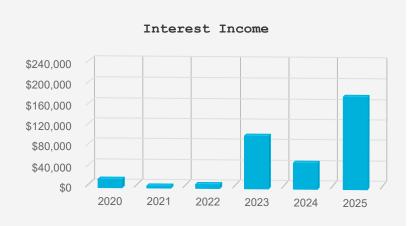
Did you know?

In 2024, Moody's upgraded the City's credit rating from 'Aa2' to 'Aa1', due to "a long record of prudent fiscal management and conservative budgeting practices leading to very strong reserves..." Standard & Poor's upgraded the City's credit rating from "AA" to "AA+" in 2022.



Interest (2.3%)

Increases in interest income are due to higher interest rates on invested funds.



| Forecast Methodology | Assumptions about Environmental Factors | | Revenue Assumptions | 2024 Revenue rojection | 2025 Revenue Budget |
|------------------------|--------------------------------------------|----|------------------------|------------------------------|---------------------------|
| Formula: | | | | | |
| (A*(1+B/1)^(1*(C/12))) | 1. Money Market | A. | I&S accts | \$ 163,094 | \$ 180,000 |
| Where: | Debt Service | B. | 3.00%-5.00% | | |
| A = Average Balance | 2. Payments | | | | |
| B = Rate | | | | | |
| C = Time | | | | | |

Detailed Assumptions:

1. The interest rates are expected to remain flat, while cash balances are expected to increase, in fiscal year 2025.

Did you know?

You can see your tax dollars at work by viewing the list of Capital Improvement Projects in the Capital Improvement Plan Section.

General Obligation Debt Service Legal Debt Margin

Article XI, Section 5 of the Texas Constitution, applicable to cities of more than 5,000 population, limits ad valorem tax rates to \$2.50 per \$100 assessed valuation for cities operating under a Home Rule Charter, with up to \$1.50 allowed to be allocated to the I&S tax rate.

The City Fiscal and Budgetary Policy Statements proclaim "The debt to operations component of the tax rate should not exceed 30%."

The City Charter (Section 7.14) states: Power to Borrow. The city shall have the right and power, except as prohibited by law or this Charter, to borrow money by whatever method it may deem to be in the public interest.

Tax Obligation Bonds—General.

- A. The city shall have the power to borrow money on the credit of the city and to issue general obligation bonds for permanent public improvements or any other public purpose not prohibited by law of [or] this Charter, and to issue refunding bonds to refund outstanding bonds previously issued. All such bonds or certificates of obligation shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes for which they were issued.
- B. Any bonds issued under the provisions of this section shall not be issued without an election. The city council shall prescribe the procedure for calling and holding such elections, shall define the voting precincts and shall provide for the return and canvass of the ballots cast at such elections.
- C. If at such elections a majority of the vote shall be in favor of creating such a debt or refunding outstanding valid bonds of the city, it shall be lawful for the city council to issue bonds as proposed in the ordinance submitting same. If, however, a majority of the vote polled shall be against the creation of such debt or refunding such bonds, the city council shall be without authority to issue the bonds. In all cases when the city council shall order an election for the issuance of bonds of the city, it shall, at the same time, submit the question of whether or not a tax shall be levied upon the property within the city for the purpose of paying the interest on the bonds and to create a sinking fund for their redemption.

Revenue Bonds. The city shall have the power to borrow money for the purpose of any self liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas. With an affirmative vote of at least five (5) members of the city council, it shall have the power to issue revenue bonds and to evidence the obligation created thereby. Such bonds shall be in charge upon and payable from the properties, or interest therein pledged, or the income therein gained from, or both. The holder(s) of the revenue bonds shall never have the right to demand payment thereof out of the monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they

Emergency Funding. In any budget year, the city council may, by affirmative vote of a majority of the city council, authorize the borrowing of money for emergency situations as defined in Section 11.05(4) of Article XI of this Charter.

The City Charter (Section 11.05) also states: The word "emergency" as used in this Charter means situations arising from circumstances involving imminent threats to public health and safety or sudden unforeseeable situations mandating immediate action by the governing body.

The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of a full faith and credit of the issuer. In layman's terms, when the majority of voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of the bond they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds. Neither the State of Texas nor City Charter limits the debt that can be issued.

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The purpose for determining this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. As provided by law, the issuance of revenue bonds does not count against the legal debt margin. No general obligation debt limitation is imposed on the City under current State law or the City's Home Rule Charter.

| | 2020-2021 | | 2021-2022 | 2022-2023 | | 2023-2024 | | 2024-2025 |
|---------------------------------------------|------------------|---------|-----------|----------------|-------|-----------|-----|---------------|
| Maximum Debt Service Rate | \$ 1.50 |) \$ | 1.50 | \$ 1.50 | \$ | 1.50 | \$ | 1.50 |
| Debt Service Rate | \$ 0.194207 | 7 \$ | 0.194207 | \$ 0.194207 | \$ | 0.194207 | \$ | 0.194207 |
| Legal Debt Margin | \$ 1.305793 | 3 \$ | 1.305793 | \$ 1.305793 | \$ | 1.305793 | \$ | 1.305793 |
| | | | | | | | | |
| Fund Allocation | 2020-2021 | | 2021-2022 | 2022-2023 | 2 | 2023-2024 | | 2024-2025 |
| General Fund | 0.525793 | | 0.506527 | 0.456209 | | 0.456209 | | 0.456209 |
| Debt Service | 0.194207 | 7 | 0.194207 | 0.194207 | | 0.194207 | | 0.194207 |
| | 0.720000 |) | 0.700734 | 0.650416 | | 0.650416 | | 0.650416 |
| Fiscal Policy Test | 2020-2021 | | 2021-2022 | 2022-2023 | 2 | 2023-2024 | | 2024-2025 |
| Max. Rate | 30 |)% | 30% | 30% | | 30% | | 30% |
| Debt to Oper. Rate | 27 | 7% | 28% | 30% | % 30% | | | 30% |
| Policy Compliance | Υe | es | Yes | Yes | | Yes | | Yes |
| Total Assessed Value (including exemptions) | | | | | | | \$4 | 4,066,505,195 |
| Debt limit | | | | | | | \$ | 203,325,260 |
| Total GO Debt | | | | | | | | |
| General Bonded Aggregate Total (includes Ce | ertificates of (| Obligat | tion) | | | | | 79,565,000 |
| Less: Amount available in Debt Service Fund | | | | | | | | (1,651,248) |
| Less: Amount considered self-supporting | | | | | | | | (10,725,000) |
| | | | | | | | | |
| Total net debt applicable to debt limit | | | | | | | \$ | 67,188,752 |
| Legal debt margin | | | | | | | \$ | 136,136,508 |

Summary of Revenues and Expenditures Fiscal Year 2024-2025

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 1,165,246 | \$ 1,415,878 | \$ 1,415,878 | \$ 1,700,432 |
| Revenues | | | | |
| Property tax | 6,337,159 | 7,111,584 | 7,037,768 | 7,732,361 |
| Investment income | 102,365 | 50,000 | 163,094 | 180,000 |
| Transfers in | - | - | 105,806 | - |
| Total Revenues | 6,439,524 | 7,161,584 | 7,306,668 | 7,912,361 |
| Expenditures | | | | |
| Debt service - principal | 4,185,000 | 4,740,000 | 5,275,000 | 4,975,000 |
| Debt service - interest | 2,001,422 | 1,744,018 | 1,744,664 | 2,731,088 |
| Other costs | 2,470 | 548,016 | 2,450 | 1,000 |
| Total Expenditures | 6,188,892 | 7,032,034 | 7,022,114 | 7,707,088 |
| Total Revenues Over Expenditures | 250,632 | 129,550 | 284,554 | 205,273 |
| Ending Fund Balance | \$ 1,415,878 | \$ 1,545,428 | \$ 1,700,432 | \$ 1,905,705 |

Summary of Revenues Fiscal Year 2024-2025

| | | Actual | | Budget | | Projected | | Budget |
|------------------------------|----|-----------|----|-----------|----|-----------|----------------|-----------|
| | FY | 2022/2023 | FY | 2023/2024 | FY | 2023/2024 |)24 FY 2024/20 | |
| Property tax | | | | | | | | |
| Property taxes, current year | \$ | 6,307,306 | \$ | 7,086,584 | \$ | 7,045,090 | \$ | 7,697,361 |
| Property taxes, prior years | | 8,942 | | 10,000 | | (35,039) | | 10,000 |
| Penalty and interest | | 20,911 | | 15,000 | | 27,717 | | 25,000 |
| Total Property tax | | 6,337,159 | | 7,111,584 | | 7,037,768 | | 7,732,361 |
| Investment income | | | | | | | | |
| Interest | | 102,365 | | 50,000 | | 163,094 | | 180,000 |
| Total Investment income | | 102,365 | | 50,000 | | 163,094 | | 180,000 |
| Transfers in | | | | | | | | |
| Transfers in | | - | | - | | 105,806 | | - |
| Total Transfers in | | - | | - | | 105,806 | | - |
| Total Revenues | \$ | 6,439,524 | \$ | 7,161,584 | \$ | 7,306,668 | \$ | 7,912,361 |

Summary of Expenditures Fiscal Year 2024-2025

| | Actual | Budget | Projected | Budget |
|--------------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Debt service - principal | | | | |
| 2015 GO Refunding | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 2016 GO Refunding | 1,760,000 | 1,820,000 | 1,820,000 | 1,870,000 |
| 2016 Tax Notes | 185,000 | - | - | - |
| 2017A CO | 315,000 | 330,000 | 330,000 | 345,000 |
| 2019 Tax Notes | 150,000 | 155,000 | 310,000 | - |
| 2021 Tax Notes | 95,000 | 95,000 | 475,000 | - |
| 2022 GO Bonds | 1,615,000 | 2,275,000 | 2,275,000 | 450,000 |
| 2024 GO Bonds | | - | - | 2,110,000 |
| 2024 Tax Notes | | - | - | 135,000 |
| Debt service - principal Total | 4,185,000 | 4,740,000 | 5,275,000 | 4,975,000 |
| Debt service - interest | | | | |
| 2015 GO Refunding | 298,363 | 296,981 | 296,981 | 294,950 |
| 2016 GO Refunding | 540,650 | 486,950 | 486,950 | 431,600 |
| 2016 Tax Notes | 2,775 | - | - | - |
| 2017A CO | 309,238 | 296,338 | 296,338 | 282,838 |
| 2019 Tax Notes | 6,584 | 3,976 | 4,263 | - |
| 2021 Tax Notes | 4,337 | 3,548 | 3,907 | - |
| 2022 GO Bonds | 839,475 | 656,225 | 656,225 | 588,100 |
| 2024 GO Bonds | | - | - | 1,093,723 |
| 2024 Tax Notes | | - | - | 39,877 |
| Debt service - interest Total | 2,001,422 | 1,744,018 | 1,744,664 | 2,731,088 |
| Other costs | | | | |
| Financing costs | | 545,016 | - | 1,000 |
| Paying agent fees | 2,470 | 3,000 | 2,450 | _ |
| Other costs Total | 2,470 | 548,016 | 2,450 | 1,000 |
| Total Expenditures | \$ 6,188,892 | \$ 7,032,034 | \$ 7,022,114 | \$ 7,707,088 |

Outstanding Debt Service Fund and Utility Fund Long-Term Debt

Debt Service Schedule

| Fiscal Year | Principal | Interest | Total Principal + Interest |
|-------------|--------------|--------------|----------------------------|
| 2025 | 5,555,000 | 2,928,006 | 8,483,006 |
| 2026 | 5,380,000 | 2,918,550 | 8,298,550 |
| 2027 | 4,290,000 | 2,715,000 | 7,005,000 |
| 2028 | 4,485,000 | 2,525,350 | 7,010,350 |
| 2029 | 4,245,000 | 2,335,900 | 6,580,900 |
| 2030 | 4,440,000 | 2,146,600 | 6,586,600 |
| 2031 | 4,635,000 | 1,951,450 | 6,586,450 |
| 2032 | 4,950,000 | 1,751,175 | 6,701,175 |
| 2033 | 5,140,000 | 1,554,050 | 6,694,050 |
| 2034 | 5,335,000 | 1,361,075 | 6,696,075 |
| 2035 | 2,985,000 | 1,199,825 | 4,184,825 |
| 2036 | 3,115,000 | 1,069,975 | 4,184,975 |
| 2037 | 3,400,000 | 933,947 | 4,333,947 |
| 2038 | 3,535,000 | 791,203 | 4,326,203 |
| 2039 | 3,685,000 | 646,050 | 4,331,050 |
| 2040 | 3,830,000 | 498,750 | 4,328,750 |
| 2041 | 3,975,000 | 352,403 | 4,327,403 |
| 2042 | 1,635,000 | 207,477 | 1,842,477 |
| 2043 | 1,635,000 | 100,900 | 1,735,900 |
| 2044 | 1,705,000 | 34,100 | 1,739,100 |
| Total | \$77,955,000 | \$28,021,786 | \$105,976,786 |

Aggregate Debt Service Schedule

The Aggregate Debt Service Schedule shows principal and interest payment obligations through 2044. Annually, the Debt Service Schedule of obligations and self-supporting revenue (primarily property tax and interest income) is analyzed for stability.

Numerous unforeseen changes in variables make annual analysis vital. Annually, assumptions can be revised to incorporate economical and valuation fluctuations, and refunding options. Analysis will include:

- A. Estimated annual growth in the taxable assessed valuation over the life of the debt
- B. Existing amount of GO Debt Service obligations each year for the life of the debt
- C. Other long term debt obligations for the life of the debt
- D. Collection rate of Debt Service (I&S) portion of ad valorem tax levy over the life of the debt
- E. Interest rate projections for the life of the debt
- F. Estimated I&S tax rate for the life of the debt

Outstanding Debt Service Fund Long-Term Debt

| Fiscal Year | Principal | Interest | Total Principal + Interest |
|-------------|--------------|--------------|----------------------------|
| 2025 | 5,120,000 | 2,582,393 | 7,702,393 |
| 2026 | 4,930,000 | 2,590,638 | 7,520,638 |
| 2027 | 3,820,000 | 2,405,488 | 6,225,488 |
| 2028 | 3,995,000 | 2,235,038 | 6,230,038 |
| 2029 | 3,735,000 | 2,065,588 | 5,800,588 |
| 2030 | 3,905,000 | 1,897,188 | 5,802,188 |
| 2031 | 4,085,000 | 1,720,988 | 5,805,988 |
| 2032 | 4,380,000 | 1,537,513 | 5,917,513 |
| 2033 | 4,555,000 | 1,357,713 | 5,912,713 |
| 2034 | 4,730,000 | 1,182,588 | 5,912,588 |
| 2035 | 2,365,000 | 1,039,713 | 3,404,713 |
| 2036 | 2,475,000 | 928,763 | 3,403,763 |
| 2037 | 2,590,000 | 812,159 | 3,402,159 |
| 2038 | 2,720,000 | 689,441 | 3,409,441 |
| 2039 | 2,835,000 | 565,425 | 3,400,425 |
| 2040 | 2,965,000 | 440,313 | 3,405,313 |
| 2041 | 3,085,000 | 316,856 | 3,401,856 |
| 2042 | 3,210,000 | 195,494 | 3,405,494 |
| 2043 | 1,635,000 | 100,900 | 1,735,900 |
| 2044 | 1,705,000 | 34,100 | 1,739,100 |
| Total | \$68,840,000 | \$24,698,293 | \$93,538,293 |

\$9,470,000 General Obligation Refunding and Improvement Bonds, Series 2015

| Refunding of Series 2003 CO | refunding of Series 2003 CO's and Series 2009 GO's | | | | | | | |
|-----------------------------|----------------------------------------------------|-------------|----------------------------|--|--|--|--|--|
| Fiscal Year | Principal | Interest | Total Principal + Interest | | | | | |
| 2025 | 65,000 | 294,950 | 359,950 | | | | | |
| 2026 | 70,000 | 292,250 | 362,250 | | | | | |
| 2027 | 75,000 | 289,350 | 364,350 | | | | | |
| 2028 | 75,000 | 286,350 | 361,350 | | | | | |
| 2029 | 80,000 | 283,250 | 363,250 | | | | | |
| 2030 | 80,000 | 280,050 | 360,050 | | | | | |
| 2031 | 930,000 | 259,850 | 1,189,850 | | | | | |
| 2032 | 2,315,000 | 194,950 | 2,509,950 | | | | | |
| 2033 | 2,400,000 | 111,450 | 2,511,450 | | | | | |
| 2034 | 2,475,000 | 37,125 | 2,512,125 | | | | | |
| Total | \$8,565,000 | \$2,329,575 | \$10,894,575 | | | | | |

\$20,645,000 General Obligation Refunding and Improvement Bonds, Series 2016

Debt Service Schedule - General Bonded

| Refunding of Series 2007 CO's, Series 2007 GO's and Series 2009 GO's | | | | | | | |
|----------------------------------------------------------------------|--------------|-------------|----------------------------|--|--|--|--|
| Fiscal Year | Principal | Interest | Total Principal + Interest | | | | |
| 2025 | 1,870,000 | 431,600 | 2,301,600 | | | | |
| 2026 | 1,925,000 | 374,675 | 2,299,675 | | | | |
| 2027 | 1,990,000 | 306,000 | 2,296,000 | | | | |
| 2028 | 2,080,000 | 224,600 | 2,304,600 | | | | |
| 2029 | 1,730,000 | 148,400 | 1,878,400 | | | | |
| 2030 | 1,805,000 | 77,700 | 1,882,700 | | | | |
| 2031 | 1,040,000 | 20,800 | 1,060,800 | | | | |
| Total | \$12,440,000 | \$1,583,775 | \$14,023,775 | | | | |

\$16,645,000 General Obligation Bonds, Series 2022

| Fiscal Year | Principal | Interest | Principal + Interest |
|-------------|--------------|-------------|----------------------|
| 2025 | 450,000 | 588,100 | 1,038,100 |
| 2026 | 475,000 | 564,975 | 1,039,975 |
| 2027 | 500,000 | 540,600 | 1,040,600 |
| 2028 | 525,000 | 514,975 | 1,039,975 |
| 2029 | 550,000 | 488,100 | 1,038,100 |
| 2030 | 580,000 | 459,850 | 1,039,850 |
| 2031 | 610,000 | 430,100 | 1,040,100 |
| 2032 | 640,000 | 398,850 | 1,038,850 |
| 2033 | 670,000 | 366,100 | 1,036,100 |
| 2034 | 705,000 | 331,725 | 1,036,725 |
| 2035 | 745,000 | 295,475 | 1,040,475 |
| 2036 | 780,000 | 257,350 | 1,037,350 |
| 2037 | 820,000 | 217,350 | 1,037,350 |
| 2038 | 865,000 | 175,225 | 1,040,225 |
| 2039 | 900,000 | 135,600 | 1,035,600 |
| 2040 | 940,000 | 98,800 | 1,038,800 |
| 2041 | 980,000 | 60,400 | 1,040,400 |
| 2042 | 1,020,000 | 20,400 | 1,040,400 |
| Total | \$12,755,000 | \$5,943,975 | \$18,698,975 |

\$10,590,000 Certificates of Obligation, Series 2017A

| Fiscal Year | Principal | Interest | Principal + Interest | | |
|-------------|-------------|-------------|----------------------|--|--|
| 2025 | 345,000 | 282,838 | 627,838 | | |
| 2026 | 360,000 | 268,738 | 628,738 | | |
| 2027 | 375,000 | 254,038 | 629,038 | | |
| 2028 | 390,000 | 238,738 | 628,738 | | |
| 2029 | 405,000 | 222,838 | 627,838 | | |
| 2030 | 420,000 | 206,338 | 626,338 | | |
| 2031 | 435,000 | 189,238 | 624,238 | | |
| 2032 | 455,000 | 173,713 | 628,713 | | |
| 2033 | 465,000 | 159,913 | 624,913 | | |
| 2034 | 480,000 | 145,738 | 625,738 | | |
| 2035 | 495,000 | 131,113 | 626,113 | | |
| 2036 | 510,000 | 116,038 | 626,038 | | |
| 2037 | 525,000 | 100,184 | 625,184 | | |
| 2038 | 545,000 | 83,466 | 628,466 | | |
| 2039 | 560,000 | 66,200 | 626,200 | | |
| 2040 | 580,000 | 48,388 | 628,388 | | |
| 2041 | 595,000 | 29,656 | 624,656 | | |
| 2042 | 615,000 | 9,994 | 624,994 | | |
| Total | \$8,555,000 | \$2,727,169 | \$11,282,169 | | |

\$25,585,000 General Obligation Bonds, Series 2024

| Fiscal Year | Principal | Interest | Principal + Interes |
|-------------|--------------|--------------|---------------------|
| 2025 | 2,255,000 | 949,375 | 3,204,375 |
| 2026 | 1,980,000 | 1,052,750 | 3,032,750 |
| 2027 | 755,000 | 984,375 | 1,739,375 |
| 2028 | 795,000 | 945,625 | 1,740,625 |
| 2029 | 835,000 | 904,875 | 1,739,875 |
| 2030 | 875,000 | 862,125 | 1,737,125 |
| 2031 | 920,000 | 817,250 | 1,737,250 |
| 2032 | 970,000 | 770,000 | 1,740,000 |
| 2033 | 1,020,000 | 720,250 | 1,740,250 |
| 2034 | 1,070,000 | 668,000 | 1,738,000 |
| 2035 | 1,125,000 | 613,125 | 1,738,125 |
| 2036 | 1,185,000 | 555,375 | 1,740,375 |
| 2037 | 1,245,000 | 494,625 | 1,739,625 |
| 2038 | 1,310,000 | 430,750 | 1,740,750 |
| 2039 | 1,375,000 | 363,625 | 1,738,625 |
| 2040 | 1,445,000 | 293,125 | 1,738,125 |
| 2041 | 1,510,000 | 226,800 | 1,736,800 |
| 2042 | 1,575,000 | 165,100 | 1,740,100 |
| 2043 | 1,635,000 | 100,900 | 1,735,900 |
| 2044 | 1,705,000 | 34,100 | 1,739,100 |
| Total | \$25,585,000 | \$11,952,150 | \$37,537,150 |

\$940,000 Tax Notes, Series 2024

| Acquisition of public safety equipment. | | | | | | | |
|-----------------------------------------|-----------|-----------|----------------------|--|--|--|--|
| Fiscal Year | Principal | Interest | Principal + Interest | | | | |
| 2025 | 135,000 | 35,531 | 170,531 | | | | |
| 2026 | 120,000 | 37,250 | 157,250 | | | | |
| 2027 | 125,000 | 31,125 | 156,125 | | | | |
| 2028 | 130,000 | 24,750 | 154,750 | | | | |
| 2029 | 135,000 | 18,125 | 153,125 | | | | |
| 2030 | 145,000 | 11,125 | 156,125 | | | | |
| 2031 | 150,000 | 3,750 | 153,750 | | | | |
| Total | \$940,000 | \$161,656 | \$1,101,656 | | | | |

Capital Improvement Plan





Capital Budget

Purpose of the Capital Improvement Plan (CIP)

The Capital Improvement Plan (CIP) establishes a funding schedule for the purchase, construction or replacement of physical assets of the City for the current budget year, plus five (5) years succeeding the budget year. The first year (FY 2024-2025) of the Capital Improvement Program is called the *Capital Budget*, and is appropriated in the same manner as the annual operating budget. Funds for projects are appropriated on an annual basis. Projects approved for subsequent years (FY 2025-2026 through FY 2029-2030) are approved for planning purposes only and do not receive budget appropriation authority until they are part of the *Capital Budget*.

In 2012, the City completed the update to the ten (10) year CIP required to update the City's impact fees. The five (5) year CIP includes projects deemed highest priority and necessary to meet the demands of growth as well as to properly maintain the infrastructure of the city. The ten (10) year CIP was made available for public comment on August 6, 2012 and was approved by the City Council on September 17, 2012 as part of the impact fee update process. An update to the City's impact fees was included in the FY 2020-2021 Capital Budget and is anticipated to be completed FY 2024-2025.

Overview of the Approved CIP

The funds available in the first year of the CIP (FY 2024-2025) do not provide for all departmental CIP requests and needs. While the overall economic activity in recent years in the Dallas/Ft. Worth areas have resulted in higher than expected revenue collections (property and sales tax) and increased development projects / building permits, these revenue sources are not sufficient to fund large capital projects.

As a result of the recent economic situation and financial limitations, a number of projects were moved into future fiscal years (FY 2024-2025 through FY 2026-2027). It is hoped that the overall economy will continue to strengthen, thereby increasing the likelihood that more CIP projects can be funded in the future.

Expenditure budget by project category for FY 2024-2025 include:

| | FY 202 | 4-2025 | |
|-----------------------|---------------|---------------|--|
| Project Category | | Budget | |
| | New Requests | New/Carry-Fwd | |
| Bond Proposition 2021 | \$ 28,465,000 | \$ 40,606,778 | |
| Drainage | 600,000 | 1,244,193 | |
| Facilities/Other | - | 6,267,200 | |
| Neighborhood Services | 25,000 | 25,000 | |
| Parks & Trails | 705,564 | 3,112,156 | |
| Roadway | 1,487,000 | 6,799,654 | |
| Sewer | (16,587) | 12,119,259 | |
| Water | 1,935,000 | 3,921,789 | |
| Total | \$ 33,200,977 | \$ 74,096,029 | |

Overview of Approved CIP by Source of Funds

Expenditure budget by funding source for FY 2024-2025 include:

| | FY 20 | 24-2025 |
|--------------------------------------------|--------------|-----------------|
| Fund Type | | Budget |
| | New Requests | New/Carry-Fwd |
| 2017A Certificates of Obligation Funds | \$ | - \$ 567,659 |
| 2022 General Obligation Bond Funds | | - 12,141,778 |
| 2024 General Obligation Bond Funds | 27,265,00 | 27,265,000 |
| American Rescue Plan Act (ARPA) Funds | (1,166,58 | 7) 853,848 |
| Economic Development Corpration Funds | 200,00 | 333,600 |
| General Fund | 680,00 | 7,100,475 |
| Impact Fees - Roadway | | - 365,704 |
| Impact Fees - Water | 1,725,00 | 1,725,000 |
| Impact Fees - Sewer | 1,425,00 | 3,425,000 |
| Municipal Development District (MDD) Funds | 705,56 | 1,471,888 |
| Street Maintenance Sales Tax | 832,00 | 931,084 |
| Utility Fund - Water | 685,00 | 4,627,941 |
| Utility Fund - Sewer | 450,00 | 11,609,259 |
| Utility Fund - Stormwater Drianage | 400,00 | 1,544,193 |
| Unobligated General Capital Projects Funds | | - 133,600 |
| Total | \$ 33,200,97 | 7 \$ 74,096,029 |

Detail of Approved CIP by Source of Funds

2017A Certificates of Obligation

In 2017, the City issued certificates of obligation in the amount of \$10,600,000 to fund (i) constructing, reconstructing and improving streets, roads, alleys and sidewalks, and related drainage, utility relocation, signalization, landscaping, lighting and signage, and (ii) constructing, installing, acquiring and equipping municipal park and recreational improvements, including a community/recreation center.

Project List:

| | | FY 2024-2025 | | |
|---------|--------------------------------------|--------------|--------|----------|
| | | | Bud | dget |
| CIP NO. | Project | New Requests | New/Ca | arry-Fwd |
| R-12-13 | Merritt Road Re-alignment & Widening | \$ | - \$ | 567,659 |
| | Total | \$ | - \$ | 567,659 |

2022 General Obligation Bond Funds

Sachse residents voted to approve Propositions A, B, C, and D included on the November 2021 bond election ballot, authorizing \$54,035,000 in bond principal. The City anticipates selling bonds in three tranches, the first of which comes from a 2022 General Obligation Bond sale. 2022 GO Bond proceeds total \$18,035,000.

Project List:

| · · · · · · · · | | | |
|-----------------|--------------------------------------|--------------|-----------------|
| | | FY 202 | 24-2025 |
| | | | Budget |
| CIP NO. | Project | New Requests | New/Carry-Fwd |
| BP-21-A01 | Sachse Road Phase 2 | \$ | - \$ 1,573,261 |
| BP-21-B01 | Streets & Roads - Bailey-Hooper Road | | - 9,831,005 |
| BP-21-C01 | Neighborhood Package | | - 6 |
| BP-21-D01 | Animal Shelter | | - 737,506 |
| | Total | \$ | - \$ 12,141,778 |

2024 General Obligation Bond Funds

Sachse residents voted to approve Propositions A, B, C, and D included on the November 2021 bond election ballot, authorizing \$54,035,000 in bond principal. The City anticipates selling bonds in three tranches, the second of which being the 2024 General Obligation Bond sale. 2024 GO Bond proceeds total \$27,290,000.

Project List:

| | | | FY 2024-2025 | |
|-----------|----------------------------------|----|--------------|---------------|
| | | | | Budget |
| CIP NO. | Project | N | ew Requests | New/Carry-Fwd |
| BP-21-A01 | Sachse Road Phase 2 | \$ | 12,975,000 | \$ 12,975,000 |
| BP-21-B02 | Streets & Roads - Westcreek | | 2,820,000 | 2,820,000 |
| BP-21-B03 | Streets & Roads - Williford Road | | 7,170,000 | 7,170,000 |
| BP-21-C01 | Neighborhood Package | | 4,300,000 | 4,300,000 |
| | Total | \$ | 27,265,000 | \$ 27,265,000 |

American Rescue Plan Act (ARPA) Funds

The American Rescue Plan Act of 2021 (ARPA) provides state and local government fiscal aid to address the impacts of COVID. Sachse received \$6.5M in funding. Eligible purposes for funds include necessary investments in water and sewer infrastructure. ARPA fund recipients must obligate funds by December 31, 2024. Funds may be spent to cover such obligations through December 31, 2026.

| | | FY 2024-2025 | | 4-2025 |
|----------|---------------------------------------------------------------------------|--------------|-------------|---------------|
| | | | | Budget |
| CIP NO. | Project | Ne | ew Requests | New/Carry-Fwd |
| SS-24-18 | Southeast Sewer Expansion: Trunk Line A from Sachse Rd to SE Lift Station | \$ | (1,166,587) | \$ - |
| W-14-01 | Maxwell Creek Pump Station | | - | 853,848 |
| | Total | \$ | (1,166,587) | \$ 853,848 |

Economic Development Corporation Funds

The Economic Development Corporation (EDC) is a 4B Corporation and is supported by a half-cent sales tax voted by referendum in 1994. The scope of public service of the EDC benefits the City and its citizens and is operated primarily within geographic boundaries of the City. Economic Development Corporation funding the Capital Budget totals the following amount.

Project List:

| | | | FY 2024-2025 | | |
|---------|-----------------------------------|----|--------------|---------------|--|
| | | | Budget | | |
| CIP NO. | Project | N | ew Requests | New/Carry-Fwd | |
| D-25-12 | Sachse Road Parking Lot Detention | \$ | 200,000 | \$ 200,000 | |
| F-24-13 | Comprehensive Plan Update | | - | 133,600 | |
| | Total | \$ | 200,000 | \$ 333,600 | |

General Capital Projects Funds

General Capital Project Funds include project savings of General Fund and General Capital Project-funded projects, interest earnings, and other unobligated revenues. Funds are unobligated and are available for designation to capital projects. General Capital Project Funds are identified in the Capital Budget in the following amounts.

Project List:

| | | FY 2024-2025 | | |
|---------|---------------------------|--------------|---------------|--|
| | | Budget | | |
| CIP NO. | Project | New Requests | New/Carry-Fwd | |
| F-24-13 | Comprehensive Plan Update | \$ | - \$ 133,600 | |
| | Total | \$ | - \$ 133,600 | |

General Fund

General Fund resources are unrestricted and may be used to fund projects within any capital project category. General Fund resources include excess fund balance and deliberate funding for on-going projects. Funds are transferred to the General Capital Projects Fund. General Fund revenues are identified in the Capital Budget in the following amounts.

Project List:

| | | | FY 2024-2025 | | |
|----------|-----------------------------------------|---------|--------------|---------------|--|
| | | | Budge | | |
| CIP NO. | Project | New Rec | uests | New/Carry-Fwd | |
| NS-0G-01 | Neighborhood Programs (on-going) | \$ | 25,000 | \$ 25,000 | |
| F-24-07 | Heritage Park Expansion Projects | | - | 1,640,268 | |
| F-24-12 | Service Center | | - | 2,000,000 | |
| R-24-03 | Woodbridge Parkway | | - | 2,600,000 | |
| R-OG-01 | Street and Alley Maintenance (on-going) | | 455,000 | 635,207 | |
| R-OG-02 | Sidewalk Maintenance (on-going) | | 200,000 | 200,000 | |
| | Total | \$ | 680,000 | \$ 7,100,475 | |

Impact Fees - Roadway

Impact Fee Funds were established to offset specific impacts of development on the city's roadway infrastructure. The source of revenue is from fees charged to new residential and commercial development. The Roadway Impact Fee funds supports construction of roadway projects shown on the City's Master Thoroughfare Plan (MTP), which provides additional capacity to the roadway system and reimburses developers for constructing roadways shown on the MTP as part of their development. Roadway Impact Fees requested for funding the Capital Budget totals the following amount.

| | | FY 2024-2025 | | |
|---------|-----------------------------------------|--------------|-------|-----------|
| | | Budge | | udget |
| CIP NO. | Project | New Requests | New/0 | Carry-Fwd |
| R-13-03 | Pleasant Valley Road | \$ | - \$ | 245,704 |
| R-24-04 | Traffic Signal Maintenance and Upgrades | | - | 120,000 |
| | Total | \$ | - \$ | 365,704 |

Impact Fees - Sewer

Impact Fee Funds were established to offset specific impacts of development on the city's water and sewer infrastructure. The source of revenue is from fees charged to new residential and commercial development. The Sewer Impact Fee Funds support the construction of sewer systems and reimburses developers for oversizing sewer lines. Sewer Impact Fees requested for funding the Capital Budget totals the following amount.

Project List:

| | | | FY 2024-2025 | | |
|-----------|---------------------------------------------------------------------------|----|--------------|---------------|--|
| | | | | Budget | |
| CIP NO. | Project | Ne | w Requests | New/Carry-Fwd | |
| BP-21-B01 | Streets & Roads - Bailey-Hooper Road | \$ | 600,000 | \$ 600,000 | |
| SS-24-18 | Southeast Sewer Expansion: Trunk Line A from Sachse Rd to SE Lift Station | | 700,000 | 2,700,000 | |
| W-25-06 | Utility Master Plan Updates | | 125,000 | 125,000 | |
| | Total | \$ | 1,425,000 | \$ 3,425,000 | |

Impact Fees - Water

Impact Fee Funds were established to offset specific impacts of development on the city's water and sewer infrastructure. The source of revenue is from fees charged to new residential and commercial development. The Water Impact Fee Funds support the construction of water systems and reimburses developers for oversizing water lines. Water Impact Fees requested for funding the Capital Budget totals the following amount.

Project List:

| | | FY 2024-2025 | | |
|-----------|------------------------------------------------------------|-----------------|---------------|--|
| | | | Budget | |
| CIP NO. | Project | New Requests | New/Carry-Fwd | |
| BP-21-B01 | Streets & Roads - Bailey-Hooper Road | \$ 600,000 | \$ 600,000 | |
| W-24-14 | 3rd Street - SH 78 to Ingram | 500,000 | 500,000 | |
| W-24-16 | Public Works Pump Station - Pump Installation and Upgrades | 500,000 | 500,000 | |
| W-25-06 | Utility Master Plan Updates | 125,000 | 125,000 | |
| | Total | \$ 1,725,000 | \$ 1,725,000 | |

Municipal Development District Sales Tax

The voters of Sachse approved the creation of a Municipal Development District in November 2017. This new entity is authorized to assess and collect a ¼ cent sales tax. City Council has designated that these funds be used for improvements and rehabilitation of parks and trails within the city. The Capital Budget includes funding for parks and trails utilizing MDD sales tax in the following amount.

Project List:

| | | | FY 2024-2025 | | |
|---------|-------------------------------|-----|--------------|---------------|--|
| | | | Budget | | |
| CIP NO. | Project | Nev | v Requests | New/Carry-Fwd | |
| P-22-04 | J.K. Sachse Park Construction | \$ | 705,564 | \$ 1,471,888 | |
| | Total | \$ | 705,564 | \$ 1,471,888 | |

Street Maintenance Sales Tax

In May 2013, voters approved a ¼ cent Street Maintenance Sales Tax. Funds generated from this tax are limited in use to maintain streets that existed at the time the tax was adopted by the voters. This tax was reaffirmed by the citizens of Sachse in May 2017 and 2021 elections. The Capital Budget includes projects to be funded by the Street Maintenance Sales Tax in the following amount.

| | | | FY 2024-2025 | | |
|---------|--------------------------------------------------------|----|--------------|---------------|--|
| | | | | Budget | |
| CIP NO. | Project | I | New Requests | New/Carry-Fwd | |
| R-23-03 | Miscellaneous Street Repair | \$ | 250,000 | \$ 349,084 | |
| R-25-01 | Asphalt Overlay - Sachse Road (Merritt to City Limits) | | 200,000 | 200,000 | |
| R-25-02 | Old Ben Davis - Ben Davis Road to Bunker Hill Road | | 100,000 | 100,000 | |
| R-25-03 | Mapleshade/Harvest Alley | | 132,000 | 132,000 | |

| | Total | \$ 832,000 \$ | 931,084 |
|---------|-----------------------------------------------|------------------|---------|
| R-25-04 | 4th Street/Sachse Street/Floyd Street Overlay | 150,000 | 150,000 |

Utility Fund - Sewer Funds

The Utility Fund is a proprietary fund established to separately account for the City's water, wastewater, and sanitation services. Sources of revenue are derived from residential and commercial water, sewer, and sanitization sales and tap fees. The sewer utility expense for the Capital Budget totals the following amount.

Project List:

| | | | FY 2024-2025 | | |
|----------|---------------------------------------------------------------------------|-----|--------------|------|-------------|
| | | | | | Budget |
| CIP NO. | Project | New | Requests | Nev | v/Carry-Fwd |
| F-24-12 | Service Center | \$ | | - \$ | 2,000,000 |
| R-12-13 | Merritt Road Re-alignment & Widening | | | - | 190,000 |
| SS-21-12 | Sewer Rehab Hwy 78 at Old City Hall | | | - | 249,000 |
| SS-24-18 | Southeast Sewer Expansion: Trunk Line A from Sachse Rd to SE Lift Station | | | - | 8,520,259 |
| SS-24-19 | Sewer Manhole Odor and Gas Remediation | | | - | 200,000 |
| SS-25-09 | Ponderosa/Bonanza Sewer Main Replacement | | 450,000 |) | 450,000 |
| | Total | \$ | 450,000 | \$ | 11,609,259 |

Utility Fund - Stormwater Drainage Funds

The City implemented a Stormwater Drainage Fee in January 2018. The fee is assessed on all residential and commercial customers of the city. Revenue raised is to be used exclusively for completion of projects designed to reduce flooding and erosion within the city. The Capital Budget includes the following funding for drainage projects.

Project List:

| | | | FY 2024-2025 | | |
|---------|---------------------------------------|----|--------------|---------------|--|
| | | | Budg | | |
| CIP NO. | Project | 1 | New Requests | New/Carry-Fwd | |
| D-17-15 | Vicksburg Drainage Easement | \$ | - | \$ 387,890 | |
| D-23-04 | Small Drainage Projects | | - | 80,000 | |
| D-24-20 | Stormwater Utility Rate Study | | - | 176,303 | |
| D-25-10 | Heritage Park Pond Maintenance | | 50,000 | 50,000 | |
| D-25-11 | Cornwall Street Drainage Improvements | | 150,000 | 150,000 | |
| D-25-12 | Sachse Road Parking Lot Detention | | 200,000 | 200,000 | |
| R-12-13 | Merritt Road Re-alignment & Widening | | - | 500,000 | |
| | Total | \$ | 400,000 | \$ 1,544,193 | |

Utility Fund - Water Funds

The Utility Fund is a proprietary fund established to separately account for the City's water, wastewater, and sanitation services. The primary source of revenue is derived from residential and commercial water sales. Other sources include sewer sales, sanitation sales and tap fees. The water utility expense for the Capital Budget totals the following amount.

| | | FY 2024-2025 | | |
|---------|------------------------------------------------------------|--------------|------|-----------|
| | | Budç | | Budget |
| CIP NO. | Project | New Requests | New/ | Carry-Fwd |
| F-24-12 | Service Center | \$ | - \$ | 2,000,000 |
| R-12-13 | Pleasant Valley Road | | - | 810,000 |
| W-14-01 | Maxwell Creek Pump Station | | - | 48,052 |
| W-21-05 | Public Works Pump Station Generator | | - | 127,673 |
| W-24-14 | 3rd Street - SH 78 to Ingram | | - | 130,000 |
| W-24-15 | Tank Maintenance and Cleaning | | - | 36,693 |
| W-24-16 | Public Works Pump Station - Pump Installation and Upgrades | | - | 790,523 |
| W-25-05 | Maxwell Creek Pump Station GST Painting | 200,00 | 0 | 200,000 |
| W-25-07 | Large Water Valve Replacement Program | 300,00 | 0 | 300,000 |

| W-25-08 | Maxwell Creek Pump Station Fence Improvements | 185,000 | 185,000 |
|---------|-----------------------------------------------|------------------|-----------|
| | Total | \$ 685,000 \$ | 4,627,941 |

2024-2025 Capital Improvement Plan

|)24-2025 Capital Improvement Plan | FY 24-25 Beginning CIP Balance (thru 3Q FY 23-24) | FY 24-25 Budget | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Projec Cost |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------|----------------------|
| REVENUES | | | | | | | | | |
| Beginning Fund Balance | | 50,929,550 | 11,328,521 | 10,817,521 | 9,780,021 | 28,759,171 | 34,223,171 | 11,328,521 | |
| General Capital Revenues Notes/Bonds/Certificates of Obligations November 2021 Proposition - General Obligation Bond Funds Certificates of Obligation - General May 2028 Proposition - General Obligation Bond Funds Grants/Reimbursements American Rescue Plan Act (ARPA) Funds TXDot Grants | 13,538,175 | 27,300,000 - - - | 8,700,000 3,666,667 - - 30,000,000 | | 27,000,000 - | - | 10,000,000 | 8,700,000 3,666,667 37,000,000 - 30,000,000 | |
| Other Agency Grants Iransfers General Fund (one-time) General Fund (on-going programs) Roadway Impact Fees Other | 4,732,975 - 1,016,280 | 480,000 250,000 | 3,000,000 3,000,000 - 680,000 250,000 | 680,000 250,000 | 680,000 250,000 | 680,000 250,000 | 680,000 250,000 | 3,000,000 3,000,000 - 3,400,000 1,250,000 | |
| Economic Development Corporation General Capital Project Available Fund Balance Street Maintenance Sales Tax Municipal Development District Sales Tax Developer Contributions Mitigation Plan Fees Investment Interest | 96,100 1,010,190 987,158 - - 173,699 | 810,000 800,000 - - 540,000 | 850,000 840,000 - - 500,000 | 892,000 882,000 - - 450,000 | 936,000 926,000 - - 400,000 | 982,000 972,000 - - 350,000 | 1,031,000 1,020,000 - - 300,000 | 4,691,000 4,640,000 - - 2,000,000 | |
| Sale of Assets Miscellaneous Revenues Subtotal General Capital Revenues | 23,958,710 | 30,180,000 | 48,486,667 | 3,154,000 | 30,192,000 | 3,234,000 | 13,281,000 | 98,347,667 | |
| Utility Revenues Notes/Bonds/Certificates of Obligations Certificates of Obligation - Utility Iransfers Utility Fund Operations (unallocated) | 18,353,689 | | 7,333,333 | - | - | - | - | 7,333,333 | |
| Utility Fund Water Operations Utility Fund Sewer Operations Stormwater Drainage Fee Water Impact Fees Sewer Impact Fees | 1,212,289 4,682,812 2,722,049 | 2,250,000 1,000,000 240,000 500,000 325,000 | 2,250,000 1,000,000 245,000 500,000 350,000 | 2,250,000 1,000,000 250,000 500,000 350,000 | 2,250,000 1,000,000 255,000 500,000 350,000 | 2,250,000 1,000,000 260,000 500,000 350,000 | 2,250,000 1,000,000 265,000 500,000 350,000 | 11,250,000 5,000,000 1,275,000 2,500,000 1,750,000 | |
| Subtotal Utility Revenues | 26,970,839 | 4,315,000 | 11,678,333 | 4,350,000 | 4,355,000 | 4,360,000 | 4,365,000 | 29,108,333 | |
| Total All Revenues | 50,929,550 | 34,495,000 | 60,165,000 | 7,504,000 | 34,547,000 | 7,594,000 | 17,646,000 | 127,456,000 | |
| | Fund Balance tal Revenues Expenditures | 50,929,550 34,495,000 74,096,029 | 11,328,521 60,165,000 60,676,000 | 10,817,521 7,504,000 8,541,500 | 9,780,021 34,547,000 15,567,850 | 28,759,171 7,594,000 2,130,000 | 34,223,171 17,646,000 4,880,000 | 11,328,521 127,456,000 91,795,350 | 185,427,9 |
| | · Fund Balance | | 10,817,521 | 9,780,021 | 28,759,171 | 34,223,171 | 46,989,171 | 46,989,171 | |

City Of Sachse, Texas | Adopted Budget 2024-2025

2024-2025 Capital Improvement Plan

| 2027-020 daylari miylovement i ari | | | | | | | | | | | | | | |
|------------------------------------|--------------------------------------------------------|--------------------------------------|-------------------------|----------------------------------|------------------------------|-----------------------------|-------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| CIP No. | Project | Estimated Capital Project Cost | <u>Projec</u> Budget | Actuals (thru 3Q FY 23-24) | Remaining Budget (Carry-fwd) | FY 24-25 New Requests | FY 24-25 Budget (New & Carry- Forward) | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Project Cost |
| | DITURES | | | | | | | | | | | | | |
| Roadway | 0.0 | | | | | | | • | • | | | • | | |
| R-OG-01 | Street and Alley Maintenance (on-going) ^(U) | 3,180,000 | 450,000 | 269,793 | 180,207 | 455,000 | 635,207 | 455,000 | 455,000 | 455,000 | 455,000 | 455,000 | 2,275,000 | 3,180,000 |
| R-OG-02 | Sidewalk Maintenance (on-going) ^(U) | 1,200,000 | - | - | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 | 1,200,000 |
| R-12-13 | Merritt Road Re-alignment & Widening ^(U) | 36,500,000 | 6,500,000 | 4,432,341 | 2,067,659 | - | 2,067,659 | 30,000,000 | - | - | - | - | 30,000,000 | 36,500,000 |
| R-13-03 | Pleasant Valley Road ^(U) | 300,000 | 300,000 | 54,296 | 245,704 | - | 245,704 | - | - | - | - | - | - | 300,000 |
| R-23-03 | Miscellaneous Street Repair ^{(U)*} | 1,950,000 | 300,000 | 200,916 | 99,084 | 250,000 | 349,084 | 250,000 | 250,000 | 300,000 | 300,000 | 300,000 | 1,400,000 | 1,950,000 |
| R-24-03 | Woodbridge Parkway | 2,600,000 | 2,600,000 | - | 2,600,000 | - | 2,600,000 | - | - | - | - | - | - | 2,600,000 |
| R-24-04 | Traffic Signal Maintenance and Upgrades | 360,000 | 120,000 | - | 120,000 | - | 120,000 | 120,000 | - | 120,000 | - | - | 240,000 | 360,000 |
| R-25-01 | Asphalt Overlay - Sachse Road (Merritt to City Limits) | 200,000 | - | - | - | 200,000 | 200,000 | - | - | - | - | - | - | 200,000 |
| R-25-02 | Old Ben Davis - Ben Davis Road to Bunker Hill Road | 1,000,000 | - | - | - | 100,000 | 100,000 | 900,000 | - | - | - | - | 900,000 | 1,000,000 |
| R-25-03 | Mapleshade/Harvest Alley | 132,000 | - | - | - | 132,000 | 132,000 | - | - | - | - | - | - | 132,000 |
| R-25-04 | 4th Street/Sachse Street/Floyd Street Overlay | 150,000 | - | - | - | 150,000 | 150,000 | - | - | - | - | - | - | 150,000 |
| | Bonanza and 2nd Street Asphalt Reconstruction | 496,000 | - | - | - | - | - | 496,000 | - | - | - | - | 496,000 | 496,000 |
| | Cartwright/Big Valley Mill and Overlay | 511,500 | | | - | <u>-</u> | - | - | 511,500 | - | - | - | 511,500 | 511,500 |
| | Subtotal Roadway | 48,579,500 | 10,270,000 | 4,957,346 | 5,312,654 | 1,487,000 | 6,799,654 | 32,421,000 | 1,416,500 | 1,075,000 | 955,000 | 955,000 | 36,822,500 | 48,579,500 |
| Parks & Tr | ails | | | | | | | | | | | | | |
| P-22-04 | I.K. Sachse Park Construction ^(U) | 4,346,814 | 3,641,250 | 2,871,788 | 766,324 | 705,564 | 1,471,888 | _ | _ | _ | _ | _ | - | 4,346,814 |
| F-24-07 | Heritage Park Expansion Projects ^(U) | 1,700,000 | 1,700,000 | 59,732 | 1,640,268 | - | 1,640,268 | - | - | _ | - | - | - | 1,700,000 |
| | Murphy-Sachse-Wylie-NTMWD Trail | 3,000,000 | - | - | - | - | | 3,000,000 | - | - | - | - | 3,000,000 | 3,000,000 |
| | Subtotal Parks & Trails | 9,046,814 | 5,341,250 | 2,931,520 | 2,406,592 | 705,564 | 3,112,156 | 3,000,000 | - | - | - | - | 3,000,000 | 9,046,814 |
| | | | | | | | | | | | | | | |
| Facilities/ | | 1 | | | | | | | | | | | | |
| F-24-12 | Service Center* | 17,000,000 | 6,000,000 | - | 6,000,000 | - | 6,000,000 | 11,000,000 | - | - | - | - | 11,000,000 | 17,000,000 |
| F-24-13 | Comprehensive Plan Update ^(U) | 300,000 | 300,000 | 32,800 | 267,200 | - | 267,200 | - 44 000 000 | - | - | - | - | - | 300,000 |
| | Subtotal Facilities | 17,300,000 | 6,300,000 | 32,800 | 6,267,200 | - | 6,267,200 | 11,000,000 | - | - | - | - | 11,000,000 | 17,300,000 |
| Neighborh | nood Services | | | | | | | | | | | | | |
| NS-OG-01 | Neighborhood Programs (on-going) | 150,000 | - | - | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 | 150,000 |
| | Subtotal Neighborhood Services | 150,000 | | | | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 | 150,000 |
| | | | | | | | | | | | | | | |
| | osition 2021 | 1 | | | | | | | | | | | | |
| BP-21-A01 | Sachse Road Phase 2 | 14,675,000 | 1,700,000 | 126,739 | 1,573,261 | 12,975,000 | 14,548,261 | - | - | - | - | - | - | 14,675,000 |
| BP-21-A02 | | 8,710,000 | | | - | | - | 8,710,000 | - | - | - | - | 8,710,000 | 8,710,000 |
| BP-21-B01 | Streets & Roads - Bailey-Hooper Road ^(U) | 11,860,000 | 10,660,000 | 828,995 | 9,831,005 | 1,200,000 | 11,031,005 | - | - | - | - | - | - | 11,860,000 |
| BP-21-B02 | Streets & Roads - Westcreek | 2,820,000 | - | - | - | 2,820,000 | 2,820,000 | - | - | - | - | - | - | 2,820,000 |
| BP-21-B03 | Streets & Roads - Williford Road | 7,170,000 | - | | - | 7,170,000 | 7,170,000 | - | - | - | - | - | - | 7,170,000 |
| BP-21-C01 | Neighborhood Package ^(U) | 4,975,000 | 675,000 | 674,994 | 6 | 4,300,000 | 4,300,006 | - | - | - | - | - | - | 4,975,000 |
| BP-21-D01 | Animal Shelter ^(C/SC) | 5,000,000 | 5,000,000 | 4,262,494 | 737,506 | | 737,506 | - | - | - | - | - | - | 5,000,000 |
| | Subtotal Bond Proposition 2021 | 55,210,000 | 18,035,000 | 5,893,222 | 12,141,778 | 28,465,000 | 40,606,778 | 8,710,000 | | - | - | - | 8,710,000 | 55,210,000 |

*Project name change

Note- Projects are not assigned a CIP number until budget is requested.

LEGEND

(C/SC) - Project Complete, or Substantially Complete

^(U) - Project Underway

2024-2025 Capital Improvement Plan

| | | | Project Inception-to-Date | | | FY 24-25 | ı | | 1 | | | | | |
|----------|---------------------------------------------------------------------------|--------------------------------------|---------------------------|----------------------------------|------------------------------------|-----------------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| CIP No. | Project | Estimated Capital Project Cost | Budget | Actuals (thru 3Q FY 23-24) | Remaining Budget (Carry-fwd) | FY 24-25 New Requests | Budget (New & Carry- Forward) | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Project Cost |
| Water | | | | | | | | | | | | | | |
| W-14-01 | Maxwell Creek Pump Station ^(C/SC) | 5,765,000 | 5,765,000 | 4,863,100 | 901,900 | - | 901,900 | - | - | - | - | - | - | 5,765,000 |
| W-21-05 | Public Works Pump Station Generator ^(C/SC) | 680,000 | 680,000 | 552,327 | 127,673 | - | 127,673 | - | - | - | - | - | - | 680,000 |
| W-24-14 | 3rd Street - SH 78 to Ingram | 630,000 | 130,000 | - | 130,000 | 500,000 | 630,000 | - | - | - | - | - | - | 630,000 |
| W-24-15 | Tank Maintenance and Cleaning | 205,000 | 65,000 | 28,307 | 36,693 | - | 36,693 | 70,000 | - | 70,000 | - | - | 140,000 | 205,000 |
| W-24-16 | Public Works Pump Station - Pump Installation and Upgrades ^(U) | 1,300,000 | 800,000 | 9,477 | 790,523 | 500,000 | 1,290,523 | - | - | - | - | - | - | 1,300,000 |
| W-25-05 | Maxwell Creek Pump Station GST Painting | 1,300,000 | - | - | - | 200,000 | 200,000 | 1,100,000 | - | - | - | - | 1,100,000 | 1,300,000 |
| W-25-06 | Utility Master Plan Updates | 250,000 | - | - | - | 250,000 | 250,000 | - | - | - | - | - | - | 250,000 |
| W-25-07 | Large Water Valve Replacement Program | 900,000 | - | - | - | 300,000 | 300,000 | - | 300,000 | - | 300,000 | - | 600,000 | 900,000 |
| W-25-08 | Maxwell Creek Pump Station Fence Improvements | 185,000 | - | - | - | 185,000 | 185,000 | - | - | - | - | - | - | 185,000 |
| | 5th Street Water Tower Painting | 1,200,000 | - | - | - | - | - | 800,000 | 400,000 | - | - | - | 1,200,000 | 1,200,000 |
| | Herring Circle Water & Sewer Lines | 300,000 | - | - | - | - | - | 300,000 | - | - | - | - | 300,000 | 300,000 |
| | Elevated Water Storage Tower (Ingram Road) | 3,000,000 | - | - | - | - | - | 1,000,000 | 2,000,000 | - | - | - | 3,000,000 | 3,000,000 |
| | 8-inch WL from Pecan Grove to Ponderosa | 200,000 | - | - | - | - | - | 200,000 | - | - | - | - | 200,000 | 200,000 |
| | AMI Water Meter Updates | 2,000,000 | - | - | - | - | - | - | 1,000,000 | 1,000,000 | - | - | 2,000,000 | 2,000,000 |
| | Sachse South Estates Water Main Replacement | 500,000 | - | - | - | - | - | - | - | 500,000 | - | - | 500,000 | 500,000 |
| | Subtotal Water | 18,415,000 | 7,440,000 | 5,453,211 | 1,986,789 | 1,935,000 | 3,921,789 | 3,470,000 | 3,700,000 | 1,570,000 | 300,000 | | 9,040,000 | 18,415,000 |
| Sewer | | | | | | | | | | | | | | |
| SS-21-12 | Sewer Rehab Hwy 78 at Old City Hall | 249,000 | 249,000 | - | 249,000 | _ | 249,000 | _ | _ | Ι . | Ι . | _ | - | 249,000 |
| SS-24-18 | Southeast Sewer Expansion: Trunk Line A from Sachse Rd to SE | 11,398,413 | 11,865,000 | 178,154 | 11,686,846 | (466,587) | | _ | _ | _ | _ | _ | _ | 11,398,413 |
| 33 24 10 | Lift Station ^(U) | 11,550,415 | 11,005,000 | 170,134 | 11,000,040 | (400,507) | 11,220,233 | | | | | | | 11,550,415 |
| SS-24-19 | Sewer Manhole Odor and Gas Remediation | 60,000 | 60,000 | _ | 60,000 | _ | 60,000 | - | - | - | - | - | _ | 60,000 |
| SS-24-21 | Murphy Road Sewer Main Repair ^(U) | 140,000 | 140,000 | _ | 140,000 | _ | 140,000 | - | - | _ | _ | - | _ | 140,000 |
| SS-25-09 | Ponderosa/Bonanza Sewer Main Replacement | 450,000 | - | _ | - | 450,000 | 450,000 | - | - | - | - | - | _ | 450,000 |
| | Manhole Lining and Rehabilitation (on-going) | 500,000 | - | - | - | - | - | 250,000 | - | 250,000 | - | - | 500,000 | 500,000 |
| | Natchez 8" Sewer Line (Jefferson to Cornwall) | 400,000 | _ | _ | _ | _ | _ | 400,000 | - | - | - | - | 400,000 | 400,000 |
| | Merritt Road 16" Forcemain Replacement | 600,000 | - | _ | - | _ | _ | _ | 150,000 | 450,000 | _ | - | 600,000 | 600,000 |
| | Sachse Street - Ben Davis Street to 3rd Street | 150,000 | - | _ | - | _ | _ | - | 150,000 | - | - | - | 150,000 | 150,000 |
| | Oak Ridge Circle SS Repair | 200,000 | - | - | - | - | - | - | - | - | - | 200,000 | 200,000 | 200,000 |
| | Subtotal Sewer | 14,147,413 | 12,314,000 | 178,154 | 12,135,846 | (16,587) | 12,119,259 | 650,000 | 300,000 | 700,000 | - | 200,000 | 1,850,000 | 14,147,413 |
| Drainage | | | | | | | | | | | | | | |
| D-17-15 | Vicksburg Drainage Easement ^(U) | 451,409 | 451,409 | 63,519 | 387,890 | - | 387,890 | _ | - | _ | _ | _ | - | 451,409 |
| D-23-04 | Small Drainage Projects ^(U) | 580,000 | 80,000 | - | 80,000 | _ | 80,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | 580,000 |
| D-24-20 | Stormwater Utility Rate Study ^(U) | 200,000 | 200,000 | 23,697 | 176,303 | _ | 176,303 | - | , | - | - | - | - | 200,000 |
| D-25-10 | Heritage Park Pond Maintenance | 300,000 | | | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | 300,000 |
| D-25-11 | Cornwall Street Drainage Improvements | 1,050,000 | _ | _ | _ | 150,000 | 150,000 | 400,000 | 30,000 | 30,000 | 500,000 | 30,000 | 900,000 | 1,050,000 |
| D-25-12 | Sachse Road Parking Lot Detention | 1,400,000 | _ | _ | _ | 400,000 | 400,000 | 500,000 | 500,000 | _ | 300,000 | _ | 1,000,000 | 1,400,000 |
| D 23 12 | Rowlett Creek Gabion Improvements | 2,150,000 | _ | _ | _ | 400,000 | 400,000 | 150,000 | 1,500,000 | 500,000 | _ | _ | 2,150,000 | 2,150,000 |
| | Willow Lake Inspection and Maintenance | 250,000 | _ | _ | _ | _ | _ | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | 250,000 |
| | Bunker Hill Detention Pond Maintenance | 150,000 | | | | | | 150,000 | 30,000 | 30,000 | 50,000 | 50,000 | 150,000 | 150,000 |
| | SH 78 at Williford | 750,000 | | | | | | 130,000 | 750,000 | | | _ | 750,000 | 750,000 |
| | Jackson Meadows Pond Maintenance | 150,000 | | | | - | | - | 150,000 | - | - | | 150,000 | 150,000 |
| | Spring Meadows Estates Detention Pond Re-design | 1,800,000 | _ | | - | | _ | - | 130,000 | 1,800,000 | - | - | 1,800,000 | 1,800,000 |
| | Anthony Lane Creek Maintenance | 1,800,000 | | | | - | | - | | 1,000,000 | 150,000 | | 1,800,000 | 1,800,000 |
| | Long Branch from Dewitt to SH78 | 3,500,000 | | | | - | | - | - | - | 130,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| | Subtotal Drainage | 12,881,409 | 731,409 | 87,216 | 644,193 | 600,000 | 1,244,193 | 1,400,000 | 3,100,000 | 2,500,000 | 850,000 | 3,700,000 | 11,550,000 | 12,881,409 |
| | Subtotal Drainage | 12,001,409 | /31,409 | 07,210 | 044, 193 | 000,000 | 1,244,193 | 1,400,000 | 3,100,000 | 2,500,000 | 050,000 | 3,700,000 | 11,550,000 | 12,001,409 |

Note- Projects are not assigned a CIP number until budget is requested. LEGEND (C/SC) - Project Complete, or Substantially Complete
(U) - Project Underway

City Of Sachse, Texas | Adopted Budget 2024-2025

2024-2025 Capital Improvement Plan

| | | Project Inception-to-Date | | | m/ a / | | | | | | | | | |
|----------|--------------------------------------------------------|--------------------------------------|--------|----------------------------------|------------------------------------|-----------------------------|-------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| CIP No. | Project | Estimated Capital Project Cost | Budget | Actuals (thru 3Q FY 23-24) | Remaining Budget (Carry-fwd) | FY 24-25 New Requests | FY 24-25 Budget (New & Carry- Forward) | FY 25-26 Estimate | FY 26-27 Estimate | FY 27-28 Estimate | FY 28-29 Estimate | FY 29-30 Estimate | 5-Year Est. Total | Total Project Cost |
| ond Prop | osition 2028 | | | | • | | | • | | | | | | |
| | Ashwood Lane (3314-3400) | 307,500 | - | - | - | - | - | - | - | 307,500 | - | - | 307,500 | 307,500 |
| | Blossom Drive | 612,000 | - | - | - | - | - | - | - | 612,000 | - | - | 612,000 | 612,000 |
| | Brookhollow Drive | 406,400 | - | - | - | - | - | - | - | 406,400 | - | - | 406,400 | 406,400 |
| | Brookview Drive Alley | 198,000 | - | - | - | - | - | - | - | 198,000 | - | - | 198,000 | 198,000 |
| | Country Club Road at SH 78 Traffic Signal Improvements | 1,000,000 | - | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 | 1,000,000 |
| | Country Club Road Extension (PW Facility) | 1,000,000 | - | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 | 1,000,000 |
| | Creek Hollow Drive (3120-3132) | 254,000 | - | - | - | - | - | - | - | 254,000 | - | - | 254,000 | 254,000 |
| | Falcon Crest Lane | 408,000 | - | - | - | - | - | - | - | 408,000 | - | - | 408,000 | 408,000 |
| | Getha Lane Overlay | 93,000 | - | - | - | - | - | - | - | 93,000 | - | - | 93,000 | 93,000 |
| | Granite Alley | 118,800 | - | - | - | - | - | - | - | 118,800 | - | - | 118,800 | 118,800 |
| | Herring Circle | 609,600 | - | - | - | - | - | - | - | 609,600 | - | - | 609,600 | 609,600 |
| | Jewel Street (Salmon East to 7th) | 355,600 | - | - | - | - | - | - | - | 355,600 | - | - | 355,600 | 355,600 |
| | Jewel Street (7th East to Salmon) | 609,600 | - | - | - | - | - | - | - | 609,600 | - | - | 609,600 | 609,600 |
| | Pintail Drive (Sachse to Mallard) | 261,750 | - | - | - | - | - | - | - | 261,750 | - | - | 261,750 | 261,750 |
| | Rebecca Drive Alley | 112,200 | - | - | - | - | - | - | - | 112,200 | - | - | 112,200 | 112,200 |
| | Ridgeview Alley | 300,000 | - | - | - | - | - | - | - | 300,000 | - | - | 300,000 | 300,000 |
| | Salmon Street (78 to Jewel) | 671,200 | - | - | - | - | - | - | - | 671,200 | - | - | 671,200 | 671,200 |
| | Sandi Lane | 105,600 | - | - | - | - | - | - | - | 105,600 | - | - | 105,600 | 105,600 |
| | Scott/Creekside Alley | 118,800 | - | - | - | - | - | - | - | 118,800 | - | - | 118,800 | 118,800 |
| | Scott/Lance/Todd Alleys | 250,800 | - | - | - | - | - | - | - | 250,800 | - | - | 250,800 | 250,800 |
| | Southridge Drive (Ben Davis to Highridge) | 711,200 | - | - | - | - | - | - | - | 711,200 | - | - | 711,200 | 711,200 |
| | Timber Creek Circle/Meadow Creek Lane Reconstruction | 406,400 | - | - | - | - | - | - | - | 406,400 | - | - | 406,400 | 406,400 |
| | Widgeon Ct | 228,600 | - | - | - | - | - | - | - | 228,600 | - | - | 228,600 | 228,600 |
| | William Street | 558,800 | - | - | - | - | - | - | - | 558,800 | - | - | 558,800 | 558,800 |
| | Subtotal Bond Proposition 2028 | 9,697,850 | - | - | - | - | - | - | - | 9,697,850 | - | - | 9,697,850 | 9,697,850 |

Note- Projects are not assigned a CIP number until budget is requested.

(C/SC) - Project Complete, or Substantially Complete

| Closed, Co | Closed, Completed Projects | | | | | | | | | | | | |
|------------|-------------------------------------------------------|--------------|--------------------------------------------|----------|-----------------------------------------|----------|----------------------------------------------|--|--|--|--|--|--|
| Roadway | Roadway | | <u>ils</u> | Water | | Drainage | | | | | | | |
| IF-21-01 | Impact Fee Study | P-24-08 | Joe Stone Park Restroom | IF-21-01 | Impact Fee Study | D-22-02 | Third Garland Connection Creek Stabilization | | | | | | |
| R-22-01 | Alley Reconstruction | T-24-09 | Joe Stone Loop Trail | W-21-05 | Public Works Pump Station Generator | D-22-03 | Sachse South Drainage Study | | | | | | |
| R-22-05 | 5th Street Project | | | W-21-07 | 5th Street District Improvements | | | | | | | | |
| R-23-02 | 6th Street Alley and Street Repair | Neighborho | ood Services | W-21-08 | Hilltop Trail/Meadow Lane Utility Rehab | | | | | | | | |
| R-24-01 | Eastview Drive - Pleasant Valley to End | NS-23-08 | Hudson Crossing Screening Wall Replacement | | | | | | | | | | |
| R-24-02 | Hilltop Trail & Meadow Lane Rehabilitation | | | Sewer | | | | | | | | | |
| R-24-05 | Dewitt Street and Sachse Street - Ben Davis to 3rd St | Facilities/O | ther | SS-18-01 | Ingram Road Sewer Relief | | | | | | | | |
| R-24-06 | Highridge Alley Repairs | F-23-05 | Outdoor Warning Sirens | IF-21-01 | Impact Fee Study | | | | | | | | |
| | | F-24-10 | Opticom Traffic Signal Upgrades | SS-21-10 | Sable Hills Lift Station Expansion | | | | | | | | |
| | | F-24-11 | City Facility Maintenance and Repairs | SS-21-11 | Hilltop Trail/Meadow Lane Utility Rehab | | | | | | | | |

Project Name: Street and Alley Maintenance (on-going)(U)

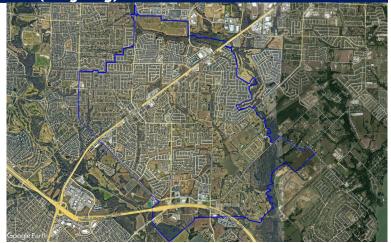
Project Number: R-OG-01 **Category:** Roadway

Description:

Ongoing project for all street and alley repairs and maintenance items.

Justification:

Ensuring funding for projects across fiscal years.



Financial Information:

| | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|--------------|---------------|-------------|-------------|-----------|-----------|-------------|---------------|
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Roadway | General Fund | \$3,180,000 | \$450,000 | \$455,000 | \$905,000 | \$2,275,000 | \$3,180,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$3,180,000 | \$450,000 | \$455,000 | \$905,000 | \$2,275,000 | \$3,180,000 |

Operating Budget Impacts:

Operating costs for this program will be determined on a project specific basis as required.

Project Name: Sidewalk Maintenance (On-going)(U)

Project Number: R-OG-02
Category: Roadway

Description:

Ongoing project for all sidewalk repairs and maintenance items.

Justification:

Ensuring funding for projects across fiscal years.



Financial Information:

| T III di II di II II di | | | | | | | |
|-------------------------|---------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
| Roadway | General Fund | \$1,200,000 | \$- | \$200,000 | \$200,000 | \$1,000,000 | \$1,200,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$1,200,000 | \$- | \$200,000 | \$200,000 | \$1,000,000 | \$1,200,000 |

Operating Budget Impacts:

| | m | | | |
|--|---|--|--|--|
| | | | | |
| | | | | |

Project Name: Merritt Road Re-alignment & Widening(U)

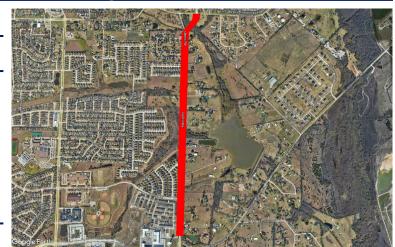
Project Number: R-12-13
Category: Roadway

Description:

Reconstruction of existing Merritt Road from a 2-lane roadway to a 4-lane divided arterial, spanning approx. 1.5 miles between Pleasant Valley Road and Sachse Road. Relocation of the northern terminus to align with existing Woodbridge Parkway. Includes turn lane lighting and traffic signal improvements at the Sachse Road intersection, bridge class culvert facilities at two creek crossings, shared use path within roadway right of way, and design.

Justification:

Enhanced safety and improvements for Regional traffic along Merritt Road and Sachse Road.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Roadway | Bonds | \$5,000,000 | \$5,000,000 | \$- | \$5,000,000 | \$- | \$5,000,000 |
| Roadway | Water Funds | \$810,000 | \$810,000 | \$- | \$810,000 | \$- | \$810,000 |
| Roadway | Sewer Funds | \$190,000 | \$190,000 | \$- | \$190,000 | \$- | \$190,000 |
| Roadway | Stormwater Drainage Funds | \$500,000 | \$500,000 | \$- | \$500,000 | \$- | \$500,000 |
| Roadway | TxDOT Grant | \$30,000,000 | \$- | \$- | \$- | \$30,000,000 | \$30,000,000 |
| | Project Total | \$36,500,000 | \$6,500,000 | \$- | \$6,500,000 | \$30,000,000 | \$36,500,000 |

Operating Budget Impacts:

There are no immediate operating budget impacts.

Project Name: Pleasant Valley Road(U)

Project Number: R-13-03 **Category:** Roadway

Description:

Joint project with Dallas County and the City of Wylie to improve Pleasant Valley Road.

Justification:

Enhanced safety and improvements for regional traffic along Pleasant Valley Road.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|-----------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Roadway | General Capital Projects Funds | \$300,000 | \$300,000 | \$- | \$300,000 | \$- | \$300,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$300,000 | \$300,000 | \$- | \$300,000 | \$- | \$300,000 |

Operating Budget Impacts:

There are no immediate operating budget impacts.

Project Name: Miscellaneous Street Repair(0)

Project

Number: R-23-03 Category: Roadway

Description:

Large street repairs and maintenance projects that require additional labor resources.

Justification:

Repair damaged and failing streets.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|---------|------------------------------------|-------------|-------------|-----------|-----------|-------------|---------------|
| Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Roadway | Street Maintenance Sales Tax | \$1,950,000 | \$300,000 | \$250,000 | \$550,000 | \$1,400,000 | \$1,950,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$1,950,000 | \$300,000 | \$250,000 | \$550,000 | \$1,400,000 | \$1,950,000 |

Operating Budget Impacts:

Operating costs for this program will be determined on a project specific basis.

Project Name: Woodbridge Parkway

Project Number: R-24-03 **Category:** Roadway

Description:

Repairs to Woodbridge Parkway from State Highway 78 to Creek Crossing Lane.

Justification:

Roadway safety and improving the quality of life for residents.



Financial Information:

| Drainet Tune | Course | Estimated | Budget Thru FY 23-24 | 24-25 | Budget | Future Estimate | Total Project |
|--------------|---------------|-------------|-------------------------|--------|-------------|--------------------|---------------|
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Roadway | General Fund | \$2,600,000 | \$2,600,000 | | \$2,600,000 | \$- | \$2,600,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$2,600,000 | \$2,600,000 | \$- | \$2,600,000 | \$- | \$2,600,000 |

Operating Budget Impacts:

This project has no increased impacts to operating expenditures.

Project Name: Traffic Signal Maintenance and Upgrades

Project Number: R-24-04 **Category:** Roadway

Description:

Computer components for our traffic signals will be updated with new technology, similar to the new installations.

Justification:

Quality of life, signal maintenance/upgrades, and traffic safety.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Roadway | Roadway Impact Fees | \$360,000 | \$120,000 | \$- | \$120,000 | \$240,000 | \$360,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$360,000 | \$120,000 | \$- | \$120,000 | \$240,000 | \$360,000 |

Operating Budget Impacts:

This project has no incremental impacts to operating expenditures.

Project Name: Asphalt Overlay - Sachse Road (Merritt to City Limits)

Project Number: R-25-01
Category: Roadway

Description:

Asphalt overlay of Sachse Road from Merritt Road to the Wylie/Sachse city limits.

Justification:

Roadway safety and improving the quality of the street condition.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Roadway | Street Maintenance Sales Tax | \$200,000 | | \$200,000 | \$200,000 | \$- | \$200,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$200,000 | \$- | \$200,000 | \$200,000 | \$- | \$200,000 |

Operating Budget Impacts:

This project has no incremental impacts to operating expenditures.

Project Name: Old Ben Davis - Ben Davis Road to Bunker Hill Road

Project

Number: R-25-02 Category: Roadway

Description:

Reconstruction of existing Old Ben Davis Road.

Justification:

Roadway safety and improving the quality of the street condition.



Financial Information:

| i illaliciai il | normation. | | | | | | |
|-----------------|------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
| Roadway | Street Maintenance Sales Tax | \$1,000,000 | \$- | \$100,000 | \$100,000 | \$900,000 | \$1,000,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$1.000.000 | \$- | \$100,000 | \$100,000 | \$900.000 | \$1.000.000 |

Operating Budget Impacts:

This project has no incremental impacts to operating expenditures.

Project Name: Mapleshade/Harvest Alley

Project Number: R-25-03
Category: Roadway

Description:

Reconstruction of the Alley between Mapleshade Avenue and Harvest Lane.

Justification:

Staff has indentified necessary repairs based on PASER ratings.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Roadway | Street Maintenance Sales Tax | \$132,000 | | \$132,000 | \$132,000 | \$- | \$132,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$132,000 | \$- | \$132,000 | \$132,000 | \$- | \$132,000 |

Operating Budget Impacts:

This project has no incremental impacts to operating expenditures.

Project Name: 4th Street/Sachse Street/Floyd Street Overlay

Project Number: R-25-04
Category: Roadway

Description:

Asphalt overlay of 4th Street (Dewitt Street to Floyd Street), Sachse Street (4th Street to 5th Street), and Floyd Street (4th Street to 5th Street).

Justification:

Staff has indentified necessary repairs based on PASER ratings.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Roadway | Street Maintenance Sales Tax | \$150,000 | | \$150,000 | \$150,000 | \$- | \$150,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$150,000 | \$- | \$150,000 | \$150,000 | \$- | \$150,000 |

Operating Budget Impacts:

This project has no incremental impacts to operating expenditures.

Project Name: J.K. Sachse Park Construction(U)

Project Number: P-22-04 **Category:** Parks & Trails

Description:

Design and constuct park facilities within the 3 acre J.K. Sachse Park.

Justification:

Improve quality of life and provide amenities to the community.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|----------------|---------------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Parks & Trails | Municipal Development District Sales Tax | \$4,084,314 | \$3,378,750 | \$705,564 | \$4,084,314 | \$- | \$4,084,314 |
| Parks & Trails | Utility Fund | \$262,500 | \$262,500 | \$- | \$262,500 | \$- | \$262,500 |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$4,346,814 | \$3,641,250 | \$705,564 | \$4,346,814 | \$- | \$4,346,814 |

Operating Budget Impacts:

Operating costs will be determined during the project's design phase for each phase of construction. Splash park chemicals are approximately \$7,800/year.

Comments:

Reflects FY 21-22 Amendment (Ordinance 4075, September 19, 2022), increasing project budget from \$1,449,000 to \$1,764,000.

Project Name: Heritage Park Expansion Projects(U)

Project Number: F-24-07
Category: Parks & Trails

Description:

Approximately 12 acres will be developed into a beautiful outdoor community park with playgrounds, splash park, pavilion, walking trails, and scenic views overlooking water features.

Justification:

Parks are critical to a community's spirit. Heritage Park allows open play space for kids and adults to enjoy outdoor recreational space and amenities. From splash parks to playgrounds, these public green spaces are recreational areas that serve the needs of community members.



Financial Information:

| | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|-----------------------|-------------------------|-------------|--------|-------------|----------|---------------|
| Project Type Source | e Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Parks & Trails Genera | al Fund \$1,700,000 | \$1,700,000 | \$- | \$1,700,000 | \$- | \$1,700,000 |
| | | \$- | | \$- | \$- | \$- |
| | | \$- | | \$- | \$- | \$- |
| Pr | oject Total \$1,700,000 | \$1,700,000 | \$- | \$1,700,000 | \$- | \$1,700,000 |

Operating Budget Impacts:

There are no immediate operating budget impacts. Planning and design efforts help inform operating budget impacts and are not implemented until development has completed.

Project Name: Service Center

Project Number: F-24-12

Category: Facilities/Other

Description:

Creating a facility for Public Works and Parks staff to work and operate from and creating storage areas for all Public Works and Parks equipment.

Justification:

Current buildings do not provide adequate protection from the elements for equipment and are deteriorating beyond reasonable repair.



Financial Information:

| | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|----------------------|--------------------------------------------|--------------|-------------|--------|-------------|--------------|---------------|
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Facilities/ Other | General Fund | \$2,000,000 | \$2,000,000 | | \$2,000,000 | \$- | \$2,000,000 |
| Facilities/ Other | Water Funds | \$2,000,000 | \$2,000,000 | | \$2,000,000 | \$- | \$2,000,000 |
| Facilities/ Other | Sewer Funds | \$2,000,000 | \$2,000,000 | | \$2,000,000 | \$- | \$2,000,000 |
| Facilities/ Other | Certificates of Obligation - General | \$3,666,667 | \$- | \$- | \$- | \$3,666,667 | \$3,666,667 |
| Facilities/ Other | Certificates of Obligation - Utility | \$7,333,333 | \$- | \$- | \$- | \$7,333,333 | \$7,333,333 |
| | Project Total | \$17,000,000 | \$6,000,000 | \$- | \$6,000,000 | \$11,000,000 | \$17,000,000 |

Operating Budget Impacts:

Operating costs will be determined during the project's design phase.

Project Name: Comprehensive Plan Update(U)

Project Number: F-24-13

Category: Facilities/Other

Description:

Develop a policy and strategy to ensure funding is available for all current and future needs.

Justification:

The last Comprehensive Plan was formulated in 2017.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|----------------------|-------------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Facilities/ Other | General Capital Projects Funds | \$150,000 | \$150,000 | \$- | \$150,000 | \$- | \$150,000 |
| Facilities/ Other | Economic Development Corporation Funds | \$150,000 | \$150,000 | \$- | \$150,000 | \$- | \$150,000 |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$300,000 | \$300,000 | \$- | \$300,000 | \$- | \$300,000 |

Operating Budget Impacts:

This program will have no impact on operating expenditures.

Project Name: Neighborhood Programs (on-going)

Project Number: NS-0G-01

Category: Neighborhood Services

Description:

Funds are to be used on projects that have been approved as part of the Neighborhood Partnership program and may include items such as screening wall repairs, sign toppers and neighborhood entry features.

Justification:

This program was originally comtemplated as part of the 2017 Comprehensive Plan and was originally presented to and approved by Council in FY 22-23.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------------------|---------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Neighborhood Services | General Fund | \$150,000 | \$- | \$25,000 | \$25,000 | \$125,000 | \$150,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$150,000 | \$- | \$25,000 | \$25,000 | \$125,000 | \$150,000 |

Operating Budget Impacts:

Operating costs for this program will be determined on a project specific basis.

Project Name: Sachse Road Phase 2

Project

Number: BP-21-A01

Category: Bond Proposition 2021

Description:

Reconstruction and widening of Sachse Road from Bryan Street/Miles Road to Woodbridge Parkway.

Justification:

Enhanced safety and improved traffic flow along Sachse Road.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|-------------|-----------------|--------------|-------------|--------------|--------------|----------|---------------|
| Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Bond | 2022 General | \$1,700,000 | \$1,700,000 | \$- | \$1,700,000 | \$- | \$1,700,000 |
| Proposition | Obligation Bond | | | | | | |
| 2021 | Funds | | | | | | |
| Bond | 2024 General | \$12,975,000 | \$- | \$12,975,000 | \$12,975,000 | \$- | \$12,975,000 |
| Proposition | Obligation Bond | | | | | | |
| 2021 | Funds | | | | | | |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$14,675,000 | \$1,700,000 | \$12,975,000 | \$14,675,000 | \$- | \$14,675,000 |

Operating Budget Impacts:

Operating costs will be determined during the project's design phase.

Project Name: Streets & Roads - Bailey-Hooper Road(U)

Project

Number: BP-21-B01

Category: Bond Proposition 2021

Description:

Rehabilitation of water and sewer lines as well as reconstruction and widening of approx. 5,500 linear feet of Hooper Road/Bailey Road. Water and sewer lines will be rehabbed via pipe bursting and the road will widen from 22 FT to 36 FT.

Justification:

Enhanced safety and improved traffic flow along Hooper/Bailey Road.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|-----------------------------|------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Bond Proposition 2021 | 2022 General Obligation Bond Funds | \$10,660,000 | \$10,660,000 | \$- | \$10,660,000 | \$- | \$10,660,000 |
| Bond Proposition 2021 | Water Impact Fees | \$600,000 | \$- | \$600,000 | \$600,000 | \$- | \$600,000 |
| Bond Proposition 2021 | Sewer Impact Fees | \$600,000 | \$- | \$600,000 | \$600,000 | \$- | \$600,000 |
| | Project Total | \$11,860,000 | \$10,660,000 | \$1,200,000 | \$11,860,000 | \$- | \$11,860,000 |

Operating Budget Impacts:

Operating costs will be determined during the project's design phase.

Comments:

Reflects FY 21-22 Amendment (Ordinance 4075, September 19, 2022), adding the project and project budget of \$1,000,000.

Project Name: Streets & Roads - West Creek

Project

Number: BP-21-B02

Category: Bond Proposition 2021

Description:

Reconstruct approximately 1,500 linear feet of existing asphalt street into a 29-foot-wide concrete street section with 5-foot sidewalks. Drainage will be enclosed within a storm drainage system with additional improvements on side streets. Current water utilities were installed in 1977 and will be replaced with this project. There are no sewer lines within the project limits **Justification:**

Enhanced safety and improved traffic flow along West Creek Lane.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|-----------------------------|------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Bond Proposition 2021 | 2024 General Obligation Bond Funds | \$2,820,000 | \$- | \$2,820,000 | \$2,820,000 | \$- | \$2,820,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$2,820,000 | \$- | \$2,820,000 | \$2,820,000 | \$- | \$2,820,000 |

Operating Budget Impacts:

Operating costs will be determined during the project's design phase.

Project Name: Streets & Roads - Williford Road

Project

Number: BP-21-B03

Category: Bond Proposition 2021

Description:

Reconstruction includes approximately 3,600 linear feet of existing asphalt street with a 29-foot wide concrete street section with a multi-use path, sidewalk, and intersection improvements at Highway 78. Drainage will be enclosed within a storm drainage system with additional improvements to the Salmon Park area. Drainage design will address the flooding and erosion issues associated with Long Branch Creek. Water and sewer infrastructure will also be replaced during this project.



Justification:

Enhanced safety and improved traffic flow along Williford Road.

Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|-----------------------------|------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Bond Proposition 2021 | 2024 General Obligation Bond Funds | \$7,170,000 | \$- | \$7,170,000 | \$7,170,000 | \$- | \$7,170,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$7,170,000 | \$- | \$7,170,000 | \$7,170,000 | \$- | \$7,170,000 |

Operating Budget Impacts:

Operating costs will be determined during the project's design phase.

Project Name: **Neighborhood Package**(U)

Project

Number: BP-21-C01

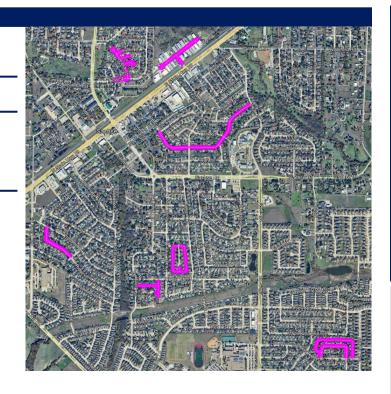
Category: Bond Proposition 2021

Description:

Various projects around the city that involve the removal and replacement of streets, sidewalks, and curbs. Payments will occur in small amounts over the life of the bonds. Approx. \$300,000 tranches.

Justification:

Improved traffic flow and quality of life for Sachse residents.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|-----------------------------|------------------------------------------|-------------|-------------|-------------|-------------|----------|---------------|
| Туре | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Bond Proposition 2021 | 2022 General Obligation Bond Funds | \$675,000 | \$675,000 | \$- | \$675,000 | \$- | \$675,000 |
| Bond Proposition 2021 | 2024 General Obligation Bond Funds | \$4,300,000 | \$- | \$4,300,000 | \$4,300,000 | \$- | \$4,300,000 |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$4,975,000 | \$675,000 | \$4,300,000 | \$4,975,000 | \$- | \$4,975,000 |

Operating Budget Impacts:

Operating costs will be determined during the project's design phase.

Project Name: **Animal Shelter**(C/SC)

Project

Number: BP-21-D01

Category: Bond Proposition 2021

Description:

Design and construction of a new Sachse Animal Shelter.

Justification

To facilitate adoptions and other animal services for the residents of Sachse.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|-----------------------------|------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Bond Proposition 2021 | 2022 General Obligation Bond Funds | \$5,000,000 | \$5,000,000 | \$- | \$5,000,000 | \$- | \$5,000,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$5,000,000 | \$5,000,000 | \$- | \$5,000,000 | \$- | \$5,000,000 |

Operating Budget Impacts:

Comments:

Reflects FY 21-22 Amendment (Ordinance 4075, September 19, 2022), adding the project and project budget of \$350,000.

Project Name: Maxwell Creek Pump Station(C/SC)

Project

Number: W-14-01 Category: Water

Description:

Hazen and Sawyer will provide design services for the pump station improvements consisting of the following: Pump Station, Yard Piping, Site Improvements, Electrical design, Backup Generator, HVAC design for pump room, and SCADA coordination.

Justification:

To maintain and improve water services to Sachse residents.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|---------|---------------------------------------------|-------------|-------------|--------|-------------|----------|---------------|
| Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Water | Utility Fund | \$465,000 | \$465,000 | | \$465,000 | \$- | \$465,000 |
| Water | American Rescue Plan Act (ARPA) Funds | \$5,300,000 | \$5,300,000 | | \$5,300,000 | \$- | \$5,300,000 |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$5,765,000 | \$5,765,000 | \$- | \$5,765,000 | \$- | \$5,765,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Comments:

Reflects FY 21-22 Amendment (Ordinance 4075, September 19, 2022), increasing project budget from \$310,000 to \$465,000.

Project Name: Public Works Pump Station Generator(C/SC)

Project

Number: W-21-05 Category: Water

Description:

Provide emergency back-up power to the City's Public Works Pump Station.

Justification:

Provide emergency back-up power to the existing pump station.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|---------|---------------|-----------|-------------|--------|-----------|----------|---------------|
| Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Water | Water Funds | \$680,000 | \$680,000 | | \$680,000 | \$- | \$680,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$680,000 | \$680,000 | \$- | \$680,000 | \$- | \$680,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: 3rd Street - SH 78 to Ingram

Project Number: W-24-14 **Category:** Water

Description:

Replacement of a water main on Third Street from Blackburn Drive to State Highway 78.

Justification:

Additional capacity, older system improvements, and improving the quality of life for residents.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|----------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Water | Water Funds | \$130,000 | \$130,000 | | \$130,000 | \$- | \$130,000 |
| Water | Water Impact Fees | \$500,000 | \$- | \$500,000 | \$500,000 | \$- | \$500,000 |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$630,000 | \$130,000 | \$500,000 | \$630,000 | \$- | \$630,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Tank Maintenance and Cleaning

Project Number: W-24-15 **Category:** Water

Description:

Internal cleaning of water storage tanks.

Justification:

Water quality regulations, and routine maintenance.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|---------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Water | Water Funds | \$205,000 | \$65,000 | \$- | \$65,000 | \$140,000 | \$205,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$205,000 | \$65,000 | \$- | \$65,000 | \$140,000 | \$205,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Public Works Pump Station - Pump Installation and Upgrades(U)

Project Number: W-24-16 **Category:** Water

Description:

Installation of an additional water pump for the Public Works Pump Station.

Justification:

Water capacity improvements and pump system upgrades.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|---------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Water | Water Funds | \$1,300,000 | \$800,000 | \$500,000 | \$1,300,000 | \$- | \$1,300,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$1,300,000 | \$800,000 | \$500,000 | \$1,300,000 | \$- | \$1,300,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Maxwell Creek Pump Station GST Painting

Project

Number: W-25-05 Category: Water

Description:

Exterior painting of ground storage tanks located at the Maxwell Creek Pump Station.

Justification:

Logo updating, routine maintenance, and wayfinding for motorists entering the city.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|-----------------|---------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Water | Water Funds | \$1,300,000 | \$- | \$200,000 | \$200,000 | \$1,100,000 | \$1,300,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$1,300,000 | \$- | \$200,000 | \$200,000 | \$1,100,000 | \$1,300,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: **Utility Master Plan Updates**

Project

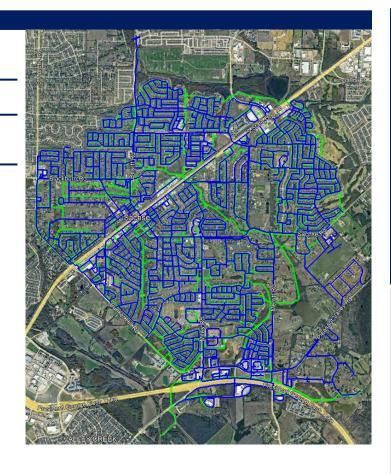
Number: W-25-06 Category: Water

Description:

An update to the Ulitity Master Plan is needed to ensure capacity and redundancies for the water and sewer system.

Justification:

Ensuring TCEQ and Federal requirements for security and protection.



Financial Information:

| | Project Total | \$250,000 | \$- | \$250,000 | \$250,000 | \$- | \$250,000 |
|---------|---------------|-----------|-------------|-----------|-----------|----------|---------------|
| | | | \$- | | \$- | \$- | \$- |
| | Fees | | | | | | |
| Water | Sewer Impact | \$125,000 | \$- | \$125,000 | \$125,000 | \$- | \$125,000 |
| | Fees | | | | | | |
| Water | Water Impact | \$125,000 | \$- | \$125,000 | \$125,000 | \$- | \$125,000 |
| Туре | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Large Water Valve Replacement Program

Project Number: W-25-07 Category: Water

Description:

Funding account for repairs and replacement of large water main valves.

Justification:

Routine maintenance and water system resiliency.



Financial Information:

| | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|--------------|---------------|-----------|-------------|-----------|-----------|-----------|---------------|
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Water | Water Funds | \$900,000 | | \$300,000 | \$300,000 | \$600,000 | \$900,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$900,000 | \$- | \$300,000 | \$300,000 | \$600,000 | \$900,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Maxwell Creek Pump Station Fence Improvements

Project Number: W-25-08 Category: Water

Description:

Replacement of the security fence around the perimeter of the Maxwell Creek Pump Station.

Justification:

TCEQ requirements and public water safety.



Financial Information:

| T Illulicial lillo | macion. | | | | | | |
|--------------------|---------------|-----------|-------------|-----------|-----------|----------|---------------|
| | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Water | Water Funds | \$185,000 | \$- | \$185,000 | \$185,000 | \$- | \$185,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$185,000 | \$- | \$185,000 | \$185,000 | \$- | \$185,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Sewer Rehab Hwy 78 at Old City Hall

Project

Number: SS-21-12 Category: Sewer

Description:

Reconstruction and upgrade of existing sewer system.

Justification:

Rehabilitation of aging facility.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|---------|---------------|-----------|-------------|--------|-----------|----------|---------------|
| Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Sewer | Utility Fund | \$249,000 | \$249,000 | | \$249,000 | \$- | \$249,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$249,000 | \$249,000 | \$- | \$249,000 | \$- | \$249,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Southeast Sewer Expansion: Trunk Line A

Project Name: from Sachse Rd to SE Lift Station(U)

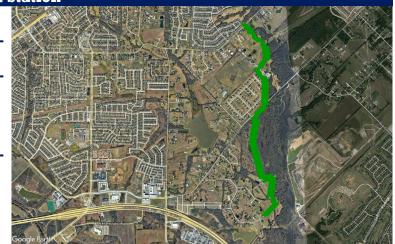
Project Number: SS-24-18 **Category:** Sewer

Description:

Third phase of the sewer infrastructure expansion in the city's southeast section gravity mains. This trunk line will connect and abandon the Sachse Road Lift Station to the new Southeast Lift Station.

Justification:

The new trunk line adds sewer capacity and the removal of the Sachse Road Lift Station will aid the Merritt Road Lift Station's capacity.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|---------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Sewer | Sewer Funds | \$8,698,413 | \$8,698,413 | \$- | \$8,698,413 | \$- | \$8,698,413 |
| Sewer | Sewer Impact Fees | \$2,700,000 | \$2,000,000 | \$700,000 | \$2,700,000 | \$- | \$2,700,000 |
| Sewer | American Rescue Plan Act (ARPA) Funds | \$- | \$1,166,587 | \$(1,166,587) | \$- | \$- | \$- |
| | Project Total | \$11,398,413 | \$11,865,000 | \$(466,587) | \$11,398,413 | \$- | \$11,398,413 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Sewer Manhole Odor and Gas Remediation

Project Number: SS-24-19 **Category:** Sewer

Description:

Grouting and replacement of sewer main manhole covers and implementation of technology for reductions in sewer odor.

Justification:

Wastewater system improvements and odor remediation.



Financial Information:

| | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|--------------|---------------|-----------|-------------|--------|----------|----------|---------------|
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Sewer | Sewer Funds | \$60,000 | \$60,000 | | \$60,000 | \$- | \$60,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$60,000 | \$60,000 | \$- | \$60,000 | \$- | \$60,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Comments

Reflects FY 23-24 Amendment (Ordinance O-2024-12, September 16, 2024), reducing project budget from \$200,000 to \$60,000.

Project Name: Murphy Road Sewer Main Repair^(U)

Project Number: SS-24-21 Category: Sewer

Description:

Pipe-bursting project to replace an undersized sewer main.

Justification:

Repair of a damaged sewer main.



Financial Information:

| | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|--------------|---------------|-----------|-------------|--------|-----------|----------|---------------|
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Sewer | Sewer Funds | \$140,000 | \$140,000 | | \$140,000 | \$- | \$140,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$140,000 | \$140,000 | \$- | \$140,000 | \$- | \$140,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Comments:

Reflects FY 23-24 Amendment (Ordinance O-2024-12, September 16, 2024), adding project with project budget of \$140,000.

Project Name: Ponderosa/Bonanza Sewer Main Replacement

Project Number: SS-25-09
Category: Sewer

Description:

Pipe-bursting project to replace an undersized sewer main.

Justification:

Rehabilitation of aging sewer main.



Financial Information:

| | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|--------------|---------------|-----------|-------------|-----------|-----------|----------|---------------|
| Project Type | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Sewer | Sewer Funds | \$450,000 | | \$450,000 | \$450,000 | \$- | \$450,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$450,000 | \$- | \$450,000 | \$450,000 | \$- | \$450,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Vicksburg Drainage Easement(U)

Project

Number: D-17-15
Category: Drainage

Description:

Maintenance and improvement of drainage easements.

Justification:

Maintenance and expansion of flood control facilities.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|----------|------------------------------|-----------|-------------|--------|-----------|----------|---------------|
| Туре | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Drainage | Stormwater Drainage Funds | \$451,409 | \$451,409 | \$- | \$451,409 | \$- | \$451,409 |
| | | | | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$451,409 | \$451,409 | \$- | \$451,409 | \$- | \$451,409 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Small Drainage Projects(U)

Project

Number: D-23-04
Category: Drainage

Description:

Small drainage improvement projects located around the city including a storm inlet redesign and culvert cleaning.

Justification:

Improve current drainage capabilities.



Financial Information:

| Project | | Estimated | Budget Thru | 24-25 | Budget | Future | Total Project |
|----------|------------------------------|-----------|-------------|--------|----------|-----------|---------------|
| Туре | Source | Cost | FY 23-24 | Budget | to Date | Estimate | Cost |
| Drainage | Stormwater Drainage Funds | \$580,000 | \$80,000 | \$- | \$80,000 | \$500,000 | \$580,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$580,000 | \$80,000 | \$- | \$80,000 | \$500,000 | \$580,000 |

Operating Budget Impacts:

Operating costs for this program will be determined on a project specific basis

Project Name: Stormwater Utility Rate Study(U)

Project Number: D-24-20
Category: Drainage

Description:

Update and re-evaluate SUD rates to ensure funding is available for stormwater projects.

Justification:

The previous study was conducted in 2017. Includes re-evaluation of rates and methodology to update the SUD calculations.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Drainage | Stormwater Drainage Funds | \$200,000 | \$200,000 | \$- | \$200,000 | \$- | \$200,000 |
| | | | \$- | | \$- | \$- | \$- |
| | | | \$- | | \$- | \$- | \$- |
| | Project Total | \$200,000 | \$200,000 | \$- | \$200,000 | \$- | \$200,000 |

Operating Budget Impacts:

This program will have no impact on operating expenditures.

Project Name: Heritage Park Pond Maintenance

Project Number: D-25-10 **Category: Drainage**

Description:

Ongoing funding for repairs and maintenance of the detention pond located at Heritage Park.

Justification:

Stormwater requirements and routine maintenance.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Drainage | Stormwater Drainage Funds | \$300,000 | | \$50,000 | \$50,000 | \$250,000 | \$300,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$300,000 | \$- | \$50,000 | \$50,000 | \$250,000 | \$300,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Cornwall Street Drainage Improvements

Project Number: D-25-11
Category: Drainage

Description:

Repairs and maintenance to the drainage system along Cornwall Street.

Justification:

Improved drainage system and improved quality of life for residents.



Financial Information:

| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Drainage | Stormwater Drainage Funds | \$1,050,000 | | \$150,000 | \$150,000 | \$900,000 | \$1,050,000 |
| | | | | | \$- | \$- | \$- |
| | | | | | \$- | \$- | \$- |
| | Project Total | \$1,050,000 | \$- | \$150,000 | \$150,000 | \$900,000 | \$1,050,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

Project Name: Sachse Road Parking Lot Detention

Project Number: D-25-12 **Category: Drainage**

Description:

Project to improve the Fifth Street District Area drainage. **Justification:**

Improve drainage for the surrounding area and promote redevelopment of the Fifth Street District.



Financial Information:

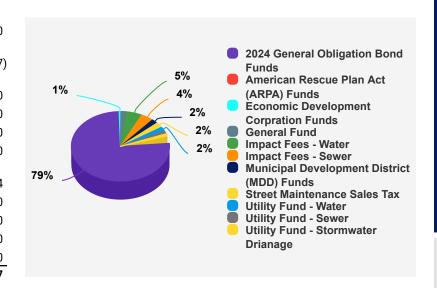
| Project Type | Source | Estimated Cost | Budget Thru FY 23-24 | 24-25 Budget | Budget to Date | Future Estimate | Total Project Cost |
|--------------|-------------------------------------------------|-------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|
| Drainage | Stormwater Drainage Funds | \$800,000 | | \$200,000 | \$200,000 | \$600,000 | \$800,000 |
| Drainage | Economic Development Corporation Funds | \$200,000 | | \$200,000 | \$200,000 | \$- | \$200,000 |
| Drainage | General Fund | \$400,000 | | | \$- | \$400,000 | \$400,000 |
| | Project Total | \$1,400,000 | \$- | \$400,000 | \$400,000 | \$1,000,000 | \$1,400,000 |

Operating Budget Impacts:

This project has no incremental increase to operating expenditures.

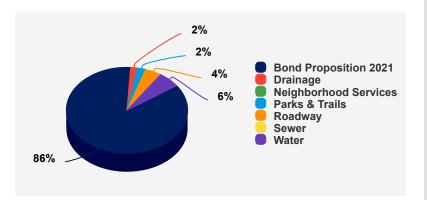
Total Current Projects FY 24-25 New Budget Request By Funding Source

| 2024 General Obligation Bond Funds | 27,265,000 |
|------------------------------------------|------------------|
| American Rescue Plan Act (ARPA) Funds | (1,166,587) |
| Economic Development Corpration | |
| Funds | 200,000 |
| General Fund | 680,000 |
| Impact Fees - Water | 1,725,000 |
| Impact Fees - Sewer | 1,425,000 |
| Municipal Development District | |
| (MDD) Funds | 705,564 |
| Street Maintenance Sales Tax | 832,000 |
| Utility Fund - Water | 685,000 |
| Utility Fund - Sewer | 450,000 |
| Utility Fund - Stormwater Drianage | 400,000 |
| Total | \$ 33.200.977 |



Total Current Projects FY 24-25 New Budget Requests By Type

| Total | \$ 33,200,977 |
|-----------------------|------------------|
| Water | 1,935,000 |
| Sewer | (16,587) |
| Roadway | 1,487,000 |
| Parks & Trails | 705,564 |
| Neighborhood Services | 25,000 |
| Facilities/Other | - |
| Drainage | 600,000 |
| Bond Proposition 2021 | \$ 28,465,000 |
| | |



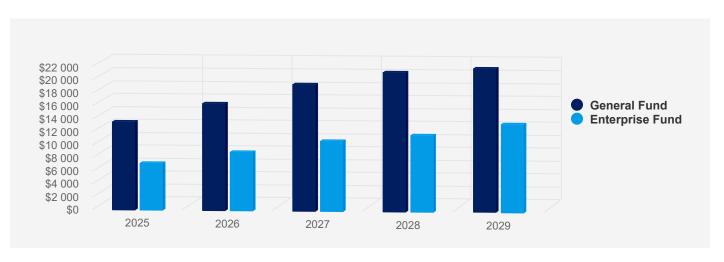
Total Governmental Funds Current And Future Operating Impact

| Annual Operating Costs | 2025 | 2026 | | 2027 | 2028 | 2029 |
|------------------------------|--------------|-------|----------|--------|--------------|--------------|
| Maintenance | 11,250 | 1 | 3,500 | 15,750 | 17,000 | 18,500 |
| Other Operating Costs | 2,250 | ; | 3,000 | 3,750 | 4,500 | 5,250 |
| Total Operating Costs | \$ 13,500 | \$ 10 | 5,500 \$ | 19,500 | \$ 21,500 | \$ 23,750 |

Total Enterprise Funds Current And Future Operating Impact

| Annual Operating Costs | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------|-------|-------|-------|-------|--------|
| Maintenance | 6,250 | 7,500 | 8,750 | 9,500 | 11,000 |





Summary Of Revenues and Expenditures Fiscal Year 2024-2025

Capital Projects Fund

| | Actual | Budget | Projected | Budget |
|-------------------------------------------------|---------------|--------------|--------------|---------------|
| Designing Fund Polones | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Beginning Fund Balance | \$ 12,961,470 | \$ 9,036,665 | \$ 9,036,665 | \$ 15,405,751 |
| Revenues | | | | |
| Transfers in from General Fund | 1,226,000 | 7,570,000 | 7,570,000 | 680,000 |
| Transfers in from Utility Fund | 1,459,362 | 4,500,000 | 4,500,000 | - |
| Investment income | 435,707 | 275,000 | 685,712 | 540,000 |
| Transfers in from Impact Fee Fund | - | 120,000 | 120,000 | - |
| Miscellaneous | 154,605 | - | 1,600,066 | - |
| Transfers in from EDC | - | 150,000 | 150,000 | 350,000 |
| Mitigation plan fees | - | - | 76,491 | - |
| Total Revenues | 3,275,674 | 12,615,000 | 14,702,269 | 1,570,000 |
| Expenditures | | | | |
| ED-18-00 - PMB Project | 1,087,307 | - | 3,249,042 | - |
| F-23-05 - Outdoor Warning Sirens | - | - | 120,211 | - |
| IF-21-01 - Impact Fee Study | 11,843 | - | 23,167 | - |
| P-22-04 - J.K. Sachse Park | 259,362 | - | - | - |
| R-OG-01 - Street and Alley Maintenance | - | 450,000 | 312,480 | 635,207 |
| R-OG-02 -Sidewalk Maintenance | - | - | 1,113 | 200,000 |
| R-12-08 - 5th Street / Sachse Road Widening | 21,018 | - | - | - |
| R-12-13 - Merritt Road Re-alignment | 1,275,890 | 500,000 | 1,406,211 | 2,067,659 |
| R-13-03 - Pleasant Valley Road | - | - | - | 245,704 |
| R-20-03 - Signal Improvements | 188,635 | 120,000 | - | 120,000 |
| R-21-02 - Hudson Drive | 1,957,530 | - | 9,114 | - |
| R-22-05 - 5th Street Project | 1,151,443 | - | 1,557,799 | - |
| R-23-01 - Williford Road Overlay | 254,160 | - | - | - |
| R-24-03 - Woodbridge Parkway | - | 2,600,000 | - | 2,600,000 |
| NS-23-08 - Hudson Crossing Screening Wall | - | 820,000 | 856,032 | - |
| F-24-07 - Heritage Park Expansion | - | 1,700,000 | - | 1,640,268 |
| P-24-08 - Joe Stone Park Restroom | - | 150,000 | 143,728 | - |
| T-24-09 - Joe Stone Loop Trail | - | 90,000 | 107,049 | - |
| F-24-10 - Opticom Traffic Signal Upgrades | - | 200,000 | 183,310 | - |
| F-24-11 - City Facility Maintenance and Repairs | - | 300,000 | 260,153 | - |
| F-24-12 - Public Works / Parks Facility | - | 6,000,000 | - | 6,000,000 |
| F-24-13 - Comprehensive Plan Update | - | 300,000 | 86,943 | 267,200 |
| NS-OG-01 - Neighborhood Programs | - | - | - | 25,000 |
| Alley rehabilitation projects | 993,291 | - | 375 | - |
| Other capital projects | - | - | 6,615 | - |
| Transfers out | <u> </u> | | 9,841 | |
| Total Expenditures | 7,200,479 | 13,230,000 | 8,333,183 | 13,801,038 |
| Total Revenues Over Expenditures | (3,924,805) | (615,000) | 6,369,086 | (12,231,038) |
| | | | | |

Summary of Revenues Fiscal Year 2024-2025

Capital Projects Fund

| Oapitai i iojects i unu | | | | |
|-----------------------------------------|--------------|---------------|---------------|--------------|
| | Actual | Budget | Projected | Budget |
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Transfers in from General Fund | | | | |
| Transfers in from General Fund | 1,226,000 | 7,570,000 | 7,570,000 | 680,000 |
| Total Transfers in from General Fund | 1,226,000 | 7,570,000 | 7,570,000 | 680,000 |
| Transfers in from Utility Fund | | | | |
| Transfers in from Utility Fund | 1,459,362 | 4,500,000 | 4,500,000 | |
| Total Transfers in from Utility Fund | 1,459,362 | 4,500,000 | 4,500,000 | - |
| Transfers in from Impact Fee Fund | | | | |
| Transfers in from Impact Fee Fund | - | 120,000 | 120,000 | - |
| Total Transfers in from Impact Fee Fund | - | 120,000 | 120,000 | - |
| Transfers in from EDC | | | | |
| Transfers in from EDC | - | 150,000 | 150,000 | 350,000 |
| Total Transfers in from EDC | - | 150,000 | 150,000 | 350,000 |
| Non-departmental | | | | |
| Investment income | 435,707 | 275,000 | 685,712 | 540,000 |
| Mitigation plan fees | - | - | 76,491 | - |
| Other government reimbursements | 154,605 | - | 1,600,066 | - |
| Total Non-departmental | 590,312 | 275,000 | 2,362,269 | 540,000 |
| Total Revenues | \$ 3,275,674 | \$ 12,615,000 | \$ 14,702,269 | \$ 1,570,000 |

Summary of Expenditures Fiscal Year 2024-2025

Capital Projects Fund

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|-------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Streets | F1 ZUZZ/ZUZ3 | 1-1 2023/2024 | 1-1 2023/2024 | FT ZUZ4/ZUZ3 |
| R-OG-01 - Street and Alley Maintenance | | 450,000 | 312,480 | 635,207 |
| R-OG-02 -Sidewalk Maintenance | _ | - | 1,113 | 200,000 |
| R-12-08 - 5th Street / Sachse Road Widening | 21,018 | _ | - | |
| R-12-13 - Merritt Road Re-alignment | 1,275,890 | 500,000 | 1,406,211 | 2,067,659 |
| R-13-03 - Pleasant Valley Road | | - | | 245,704 |
| R-20-03 - Signal Improvements | 188,635 | 120,000 | - | 120,000 |
| R-21-02 - Hudson Drive | 1,957,530 | - | 9,114 | . 20,000 |
| R-22-05 - 5th Street Project | 1,151,443 | _ | 1,557,799 | |
| R-23-01 - Williford Road Overlay | 254,160 | _ | 1,007,755 | |
| R-24-03 - Woodbridge Parkway | 204,100 | 2,600,000 | _ | 2,600,000 |
| Alley rehabilitation projects | 993,291 | 2,000,000 | 375 | 2,000,000 |
| Streets Total | 5,841,967 | 3,670,000 | 3,287,092 | 5,868,570 |
| Sewer | | | | |
| IF-21-01 - Impact Fee Study | 11,843 | - | 23,167 | |
| Sewer Total | 11,843 | _ | 23,167 | |
| Parks & trails | | | | |
| P-22-04 - J.K. Sachse Park | 259,362 | - | - | |
| F-24-07 - Heritage Park Expansion | - | 1,700,000 | - | 1,640,268 |
| P-24-08 - Joe Stone Park Restroom | - | 150,000 | 143,728 | |
| T-24-09 - Joe Stone Loop Trail | - | 90,000 | 107,049 | |
| Parks & trails Total | 259,362 | 1,940,000 | 250,777 | 1,640,268 |
| Facilities | | | | |
| F-23-05 - Outdoor Warning Sirens | - | - | 120,211 | |
| F-24-10 - Opticom Traffic Signal Upgrades | - | 200,000 | 183,310 | |
| F-24-11 - City Facility Maintenance and Repairs | - | 300,000 | 260,153 | |
| F-24-12 - Public Works / Parks Facility | - | 6,000,000 | - | 6,000,000 |
| F-24-13 - Comprehensive Plan Update | - | 300,000 | 86,943 | 267,200 |
| Facilities Total | - | 6,800,000 | 650,617 | 6,267,200 |
| Neighborhood services | | | | |
| NS-23-08 - Hudson Crossing Screening Wall | - | 820,000 | 856,032 | |
| NS-OG-01 - Neighborhood Programs | - | - | - | 25,000 |
| Neighborhood services Total | - | 820,000 | 856,032 | 25,000 |
| Other capital projects | | | | |
| ED-18-00 - PMB Project | 1,087,307 | - | 3,249,042 | |
| Other capital projects | - | - | 6,615 | |
| Other capital projects Total | 1,087,307 | - | 3,255,657 | |
| Transfers out | | | | |
| Transfers out | - | | 9,841 | |
| Transfers out Total | - | - | 9,841 | • |
| | | | | |

Summary Of Revenues and Expenditures Fiscal Year 2024-2025

Bond Construction Fund

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|--------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 17,934,884 | \$ 16,663,650 | \$ 16,663,650 | \$ 12,799,469 |
| Revenues | | | | |
| Debt proceeds | - | - | - | 27,700,000 |
| Investment income | 737,204 | 500,000 | 773,908 | 495,000 |
| Miscellaneous | 33,078 | - | - | - |
| Total Revenues | 770,282 | 500,000 | 773,908 | 28,195,000 |
| Expenditures | | | | |
| BP-21-B01 - Bailey-Hooper Rd / SH78 to Sachse Rd | 542,682 | 250,000 | 222,287 | 9,831,005 |
| BP-21-D01 - Animal Shelter | 1,498,130 | 3,500,000 | 3,305,904 | 737,506 |
| BP-21-B03 - Williford Road | - | - | - | 7,170,000 |
| BP-21-B02 - Westcreek | - | - | - | 2,820,000 |
| BP-21-A01 - Sachse Rd Phase 2 - Miles to Merritt | 352 | 200,000 | 435,256 | 14,548,261 |
| BP-21-C01 - Neighborhood Package | 352 | 750,000 | 674,642 | 4,300,006 |
| Other miscellaneous costs | - | - | - | 250,000 |
| Total Expenditures | 2,041,516 | 4,700,000 | 4,638,089 | 39,656,778 |
| Total Revenues Over Expenditures | (1,271,234) | (4,200,000) | (3,864,181) | (11,461,778) |
| Ending Fund Balance | \$ 16,663,650 | \$ 12,463,650 | \$ 12,799,469 | \$ 1,337,691 |

Summary Of Revenues and Expenditures Fiscal Year 2024-2025

ARPA Fund

| | Actual | Budget | Projected | Budget |
|----------------------------------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Beginning Fund Balance | \$ 6,468,025 | \$ 4,357,291 | \$ 4,357,291 | \$ 346,486 |
| Revenues | | | | |
| Investment income | 244,986 | 180,000 | 155,782 | 10,000 |
| Total Revenues | 244,986 | 180,000 | 155,782 | 10,000 |
| Expenditures | | | | |
| W-14-02 - Maxwell Creek Pump Station | 2,355,720 | 4,166,587 | 2,532,953 | 853,848 |
| W-21-08 - Hilltop Trail/Meadow Lane Utility Rehab | - | - | 582,435 | - |
| SS-21-11 - Hilltop Trail/Meadow Lane Utility Rehab | - | - | 1,051,199 | - |
| Total Expenditures | 2,355,720 | 4,166,587 | 4,166,587 | 853,848 |
| Total Revenues Over Expenditures | (2,110,734) | (3,986,587) | (4,010,805) | (843,848 |
| Ending Fund Balance | \$ 4,357,291 | \$ 370,704 | \$ 346,486 | \$ (497,362) |



Special Purpose Funds



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The City of Sachse has the following additional funds that serve specific, special purposes.

The City has the following **Special Revenue Funds**.

- > The **Special Revenue Fund** includes fees collected for court security and technology, police training and forfeited funds, and certain grants and donations.
- > The Roadway Impact Fee Fund, Water Impact Fee Fund, and Sewer Impact Fee Fund track the Roadway, Water and Sewer impact fee revenue and expenditures, respectively.
- > The **Street Maintenance Tax Fund** tracks a ¼-cent sales tax and associated expenditures for qualified maintenance on existing roadways in the City.

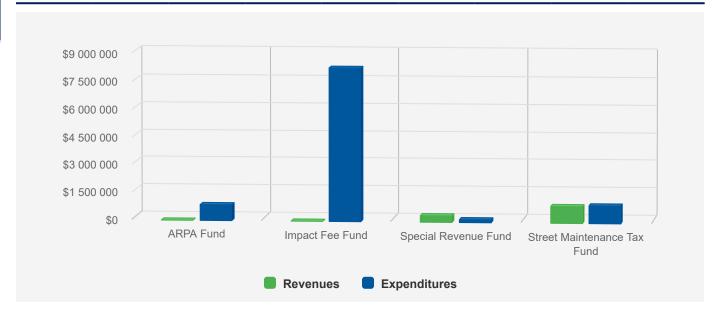
The **General VERF** and **Utility VERF** account for funds used for the acquisition of vehicles and equipment used in operations.

The **Health Insurance Fund** is an internal service fund used to account for the expenditure of employee costs not directly allocated to operating departments.

Special Revenue Funds

Special Revenue Funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. This encompasses legal restrictions imposed by parties outside the government as well as those imposed by the governing body. Restricted revenues are defined as resources externally restricted or having restrictions imposed by internal enabling legislation. The committed revenues are resources with constraints imposed by the highest level of the government, where the constraints can be removed only by a similar action of the same governing body. There are no personnel assigned to any of the Special Revenue Funds.

2024-2025 Budget



Summary of Revenues and Expenditures Fiscal Year 2024-2025

Special Revenue Fund

| | Actual | Budget | Projected | Budget |
|----------------------------------------|--------------|--------------|--------------|--------------|
| Desiration Food Delever | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Beginning Fund Balance | \$ 943,995 | \$ 828,789 | \$ 828,789 | \$ 1,178,328 |
| Revenues | | | | |
| Municipal Court Building Security | 7,895 | 7,000 | 8,756 | 7,000 |
| Municipal Court Technology | 6,486 | 5,500 | 7,182 | 5,500 |
| Local Truancy Prevention and Diversion | 8,091 | 7,000 | 9,020 | 7,000 |
| Municipal Jury Fund | 82 | 100 | 177 | 150 |
| Child Safety Program | 33,936 | 28,125 | 38,176 | 28,025 |
| Police Forfietures | - | 1,000 | - | - |
| Police Training | 2,377 | 2,750 | 6,276 | 3,000 |
| Texas Opiod Abatement Settlement | 7,346 | - | 1,429 | - |
| Animal Shelter Donations | 896 | 1,000 | 575 | 1,000 |
| Library Donations and Grants | 644 | 500 | 424 | 500 |
| Park Development Fees | 111,100 | 125,000 | 244,341 | 250,000 |
| PEG Channel | 24,969 | 27,500 | 21,751 | 27,500 |
| Interest Income | 32,955 | 20,000 | 48,861 | 40,000 |
| Total Revenues | 236,777 | 225,475 | 386,968 | 369,675 |
| Expenditures | | | | |
| Municipal Court Building Security | 1,135 | 1,500 | 2,877 | 1,500 |
| Municipal Court Technology | 11,578 | 25,000 | - | 25,000 |
| Child Safety Program | 38,745 | 32,000 | 5,035 | 15,000 |
| Police Forfietures | 9,081 | 6,000 | 3,513 | 6,000 |
| Police Training | - | 4,000 | 7,435 | 4,000 |
| Animal Shelter Donations | - | 60,000 | 4,274 | 60,000 |
| Library Donations and Grants | 1,444 | 500 | - | 500 |
| PEG Channel | 25,765 | 45,000 | 14,295 | 45,000 |
| CARES Act | 264,235 | - | - | - |
| Total Expenditures | 351,983 | 174,000 | 37,429 | 157,000 |
| Total Revenues Over Expenditures | (115,206) | 51,475 | 349,539 | 212,675 |
| Ending Fund Balance | \$ 828,789 | \$ 880,264 | \$ 1,178,328 | \$ 1,391,003 |

Summary of Revenues Fiscal Year 2024-2025

Special Revenue Fund

| | Actual | Budget | Projected | Budget |
|----------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Revenues | | | | |
| Child safety program fees | \$ 33,857 | \$ 28,000 | \$ 37,985 | \$ 28,000 |
| Court security fees | 7,895 | 7,000 | 8,756 | 7,000 |
| Court technology fees | 6,486 | 5,500 | 7,182 | 5,500 |
| Donations | 896 | 1,000 | 575 | 1,000 |
| Forfeitures and judgments | - | 1,000 | - | - |
| Interest income | 32,955 | 20,000 | 48,861 | 40,000 |
| Juvenile case manager fees | 8,091 | 7,000 | 9,020 | 7,000 |
| Library donations | 644 | 500 | 424 | 500 |
| Municipal jury fund fees | 82 | 100 | 177 | 150 |
| Park development fees | 111,100 | 125,000 | 234,500 | 250,000 |
| PEG fees | 24,969 | 27,500 | 21,751 | 27,500 |
| Police training fees | 2,377 | 2,750 | 6,276 | 3,000 |
| Seat belt fees | 54 | 25 | 168 | 25 |
| Settlement proceeds | 7,346 | - | 1,429 | - |
| Time pay fees | 25 | 100 | 23 | - |
| Transfers in | - | - | 9,841 | - |
| Total Revenues | \$ 236,777 | \$ 225,475 | \$ 386,968 | \$ 369,675 |

Summary of Expenditures Fiscal Year 2024-2025

Special Revenue Fund

| | | Actual | | Budget | Projected | | Budget | |
|-------------------------------|--------------|---------|------|-----------|-----------|-----------|--------------|---------|
| | FY 2022/2023 | | FY 2 | 2023/2024 | FY | 2023/2024 | FY 2024/2025 | |
| Expenditures | | | | | | | | |
| Audio-visual equipment | \$ | 25,765 | \$ | 45,000 | \$ | 14,295 | \$ | 45,000 |
| Capital outlay | | 39,403 | | - | | - | | - |
| Court technology improvements | | 11,578 | | 25,000 | | - | | 25,000 |
| Crime prevention supplies | | 17,038 | | 15,000 | | 5,035 | | 15,000 |
| Crossing guards | | - | | 17,000 | | - | | - |
| Library supplies | | 1,444 | | 500 | | - | | 500 |
| Maintenance and repairs | | - | | 10,000 | | - | | 10,000 |
| Miscellaneous | | 9,081 | | 6,000 | | 3,513 | | 6,000 |
| Small tools and equipment | | 1,135 | | 1,500 | | 2,877 | | 1,500 |
| Tools and equipment | | - | | 50,000 | | 4,274 | | 50,000 |
| Training | | - | | 4,000 | | 7,435 | | 4,000 |
| Transfers out | | 246,539 | | - | | - | | - |
| Total Expenditures | \$ | 351,983 | \$ | 174,000 | \$ | 37,429 | \$ | 157,000 |

Municipal Court Security

| | Actual | 3 | | Budget | |
|----------------------------------|--------------|--------------|--------------|--------------|--|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 | |
| Beginning Fund Balance | \$ 176,192 | \$ 182,952 | \$ 182,952 | \$ 188,831 | |
| Revenues | | | | | |
| Court security fees | 7,895 | 7,000 | 8,756 | 7,000 | |
| Total Revenues | 7,895 | 7,000 | 8,756 | 7,000 | |
| Expenditures | | | | | |
| Small tools and equipment | 1,135 | 1,500 | 2,877 | 1,500 | |
| Total Expenditures | 1,135 | 1,500 | 2,877 | 1,500 | |
| Total Revenues Over Expenditures | 6,760 | 5,500 | 5,879 | 5,500 | |
| Ending Fund Balance | \$ 182,952 | \$ 188,452 | \$ 188,831 | \$ 194,331 | |

These funds are restricted to the Court System for security equipment; the funds can be used to pay bailiffs and police officer overtime for Court Security as needed.

Municipal Court Technology

| | Actual | Budget | Projected | Budget |
|----------------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Beginning Fund Balance | \$ 54,116 | \$ 49,024 | \$ 49,024 | \$ 56,206 |
| Revenues | | | | |
| Court technology fees | 6,486 | 5,500 | 7,182 | 5,500 |
| Total Revenues | 6,486 | 5,500 | 7,182 | 5,500 |
| Expenditures | | | | |
| Court technology improvements | 11,578 | 25,000 | - | 25,000 |
| Total Expenditures | 11,578 | 25,000 | - | 25,000 |
| Total Revenues Over Expenditures | (5,092) | (19,500) | 7,182 | (19,500) |
| Ending Fund Balance | \$ 49,024 | \$ 29,524 | \$ 56,206 | \$ 36,706 |

These funds are set aside by State Statute CCP 102.0172^(b) and are to be used for technological improvements for the Court System such as Ticket Writers and other hardware and software.

Child Safety Program Fees

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 115,391 | \$ 118,673 | \$ 118,673 | \$ 160,834 |
| Revenues | | | | |
| Child safety program fees | 33,857 | 28,000 | 37,985 | 28,000 |
| Juvenile case manager fees | 8,091 | 7,000 | 9,020 | 7,000 |
| Seat belt fees | 54 | 25 | 168 | 25 |
| Time pay fees | 25 | 100 | 23 | - |
| Total Revenues | 42,027 | 35,125 | 47,196 | 35,025 |
| Expenditures | | | | |
| Crime prevention supplies | 17,038 | 15,000 | 5,035 | 15,000 |
| Crossing guards | - | 17,000 | - | - |
| Transfers out | 21,707 | - | - | - |
| Total Expenditures | 38,745 | 32,000 | 5,035 | 15,000 |
| Total Revenues Over Expenditures | 3,282 | 3,125 | 42,161 | 20,025 |
| Ending Fund Balance | \$ 118,673 | \$ 121,798 | \$ 160,834 | \$ 180,859 |

This fee fund is an aggregate of Time Payment Fees, Child Safety Fees and Seat Belt Fees. The City remits fees collected to the State Comptroller; the fees remaining with the City can be used for any programs designed to enhance public safety and security. The City receives a distribution from Collin County and Dallas County for Child Safety Fees approximately twice a year.

Police Training Fund

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 9,051 | \$ 11,428 | \$ 11,428 | \$ 10,269 |
| Revenues | | | | |
| Police training fees | 2,377 | 2,750 | 6,276 | 3,000 |
| Total Revenues | 2,377 | 2,750 | 6,276 | 3,000 |
| Expenditures | | | | |
| Training | - | 4,000 | 7,435 | 4,000 |
| Total Expenditures | - | 4,000 | 7,435 | 4,000 |
| Total Revenues Over Expenditures | 2,377 | (1,250) | (1,159) | (1,000) |
| Ending Fund Balance | \$ 11,428 | \$ 10,178 | \$ 10,269 | \$ 9,269 |

This fund is set up to record transactions related to grant funds distributed from the State Comptroller's Office under the TCOLE Program.

Police Forfeitures Fund

| | Actual FY 2022/2023 | FY | Budget 2023/2024 | Projected FY 2023/2024 | | Budget 2024/2025 |
|----------------------------------|------------------------|----|---------------------|---------------------------|----|---------------------|
| Beginning Fund Balance | \$ 20,527 | \$ | 11,446 | \$ 11,446 | \$ | 7,933 |
| Revenues | | | | | | |
| Forfeitures and judgments | | | 1,000 | - | | - |
| Total Revenues | | | 1,000 | - | | - |
| Expenditures | | | | | | |
| Miscellaneous | 9,081 | | 6,000 | 3,513 | | 6,000 |
| Total Expenditures | 9,081 | | 6,000 | 3,513 | | 6,000 |
| Total Revenues Over Expenditures | (9,081 |) | (5,000) | (3,513) | 1 | (6,000) |
| Ending Fund Balance | \$ 11,446 | \$ | 6,446 | \$ 7,933 | \$ | 1,933 |

This fund is set up to record the Fine Forfeiture funds distributed by the State. These funds are tracked and accounted for under strict time guidelines.

Park Development Fees

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 71,292 | \$ 182,392 | \$ 182,392 | \$ 426,733 |
| Revenues | | | | |
| Park development fees | 111,100 | 125,000 | 234,500 | 250,000 |
| Transfers in | - | - | 9,841 | - |
| Total Revenues | 111,100 | 125,000 | 244,341 | 250,000 |
| Total Revenues Over Expenditures | 111,100 | 125,000 | 244,341 | 250,000 |
| Ending Fund Balance | \$ 182,392 | \$ 307,392 | \$ 426,733 | \$ 676,733 |

This fund is set up as a separate fund to track Park Dedication Fees assessed and collected at Building Permit; the fee is \$1,100 per lot and is established by Ordinance. The fees are utilized to fund park improvements.

Library Donations and Grants

| | Actual Budget | | 9 | Projected | | Budget | | |
|----------------------------------|---------------|----------|------|-----------|-------|---------|-------|----------|
| | FY 20 | 022/2023 | FY 2 | 023/2024 | FY 20 | 23/2024 | FY 20 | 024/2025 |
| Beginning Fund Balance | \$ | 2,856 | \$ | 2,056 | \$ | 2,056 | \$ | 2,480 |
| Revenues | | | | | | | | |
| Library donations | | 644 | | 500 | | 424 | | 500 |
| Total Revenues | | 644 | | 500 | | 424 | | 500 |
| Expenditures | | | | | | | | |
| Library supplies | | 1,444 | | 500 | | - | | 500 |
| Total Expenditures | | 1,444 | | 500 | | - | | 500 |
| Total Revenues Over Expenditures | | (800) | | - | | 424 | | - |
| Ending Fund Balance | \$ | 2,056 | \$ | 2,056 | \$ | 2,480 | \$ | 2,480 |

These are miscellaneous grants and donations.

PEG Channel Fees

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 93,250 | \$ 92,454 | \$ 92,454 | \$ 99,910 |
| Revenues | | | | |
| PEG fees | 24,969 | 27,500 | 21,751 | 27,500 |
| Total Revenues | 24,969 | 27,500 | 21,751 | 27,500 |
| Expenditures | | | | |
| Audio-visual equipment | 25,765 | 45,000 | 14,295 | 45,000 |
| Total Expenditures | 25,765 | 45,000 | 14,295 | 45,000 |
| Total Revenues Over Expenditures | (796) | (17,500) | 7,456 | (17,500) |
| Ending Fund Balance | \$ 92,454 | \$ 74,954 | \$ 99,910 | \$ 82,410 |

These are fees collected through the Frontier and Spectrum Franchise for cable access; the Frontier franchise calls for fees to commence once the outgoing cable broadcast is connected; fees are collected quarterly and are based on connects and type of access points.

Animal Shelter Donations

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 | |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|--|
| Beginning Fund Balance | \$ 50,974 | \$ 51,870 | \$ 51,870 | \$ 48,171 | |
| Revenues | | | | | |
| Donations | 896 | 1,000 | 575 | 1,000 | |
| Total Revenues | 896 | 1,000 | 575 | 1,000 | |
| Expenditures | | | | | |
| Tools and equipment | - | 50,000 | 4,274 | 50,000 | |
| Maintenance and repairs | - | 10,000 | - | 10,000 | |
| Total Expenditures | - | 60,000 | 4,274 | 60,000 | |
| Total Revenues Over Expenditures | 896 | (59,000) | (3,699) | (59,000) | |
| Ending Fund Balance | \$ 51,870 | \$ (7,130) | \$ 48,171 | \$ (10,829) | |

These are miscellaneous grants and donations.

CARES Act

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 264,235 | \$ - | \$ - | \$ - |
| Revenues | | | | |
| Grants | - | - | - | - |
| Total Revenues | - | - | - | - |
| Expenditures | | | | |
| Transfers out | 224,832 | - | - | - |
| Capital outlay | 39,403 | - | - | - |
| Total Expenditures | 264,235 | - | - | - |
| Total Revenues Over Expenditures | (264,235) | - | - | - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - |

Interest Earnings

| | FY | Actual 2022/2023 | Budget FY 2023/2024 | | Projected FY 2023/2024 | | Budget FY 2024/2025 | |
|----------------------------------|----|---------------------|------------------------|---------|---------------------------|---------|------------------------|---------|
| Beginning Fund Balance | \$ | 79,015 | \$ | 111,970 | \$ | 111,970 | \$ | 160,831 |
| Revenues | | | | | | | | |
| Interest income | | 32,955 | | 20,000 | | 48,861 | | 40,000 |
| Total Revenues | | 32,955 | | 20,000 | | 48,861 | | 40,000 |
| Total Revenues Over Expenditures | | 32,955 | | 20,000 | | 48,861 | | 40,000 |
| Ending Fund Balance | \$ | 111,970 | \$ | 131,970 | \$ | 160,831 | \$ | 200,831 |

This fund is set up to record interest earned on the funds of the Special Revenue Fund.

Texas Opioid Abatement Settlement Funds

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 | |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|--|
| Beginning Fund Balance | \$ - | \$ 7,346 | \$ 7,346 | \$ 8,775 | |
| Revenues | | | | | |
| Settlement proceeds | 7,346 | - | 1,429 | - | |
| Total Revenues | 7,346 | - | 1,429 | - | |
| Total Revenues Over Expenditures | 7,346 | - | 1,429 | - | |
| Ending Fund Balance | \$ 7,346 | \$ 7,346 | \$ 8,775 | \$ 8,775 | |

This fund is set up to record distributions from the State resulting from their participation in settlement agreements with different companies to resolve legal claims against those companies for their role in the opioid crisis, which are to be used to address opioid related harms in the community.

Local Truancy Prevention and Diversion Fund

| | Actual FY 2022/2023 | | | Budget FY 2024/2025 | |
|----------------------------------|------------------------|-----------|-----------|------------------------|--|
| Beginning Fund Balance | \$ 7,097 | \$ 15,188 | \$ 15,188 | \$ 24,208 | |
| Revenues | | | | | |
| Juvenile case manager fees | 8,091 | 7,000 | 9,020 | 7,000 | |
| Total Revenues | 8,091 | 7,000 | 9,020 | 7,000 | |
| Total Revenues Over Expenditures | 8,091 | 7,000 | 9,020 | 7,000 | |
| Ending Fund Balance | \$ 15,188 | \$ 22,188 | \$ 24,208 | \$ 31,208 | |

This fund is set up to record the revenues and expenditures related to the position of juvenile case manager

Municipal Jury Fund

| | Actua FY 2022/ | | Bud FY 2023 | 9 | Projected FY 2023/20 | | FY | Budget 2024/2025 |
|----------------------------------|-------------------|----|----------------|-----|-------------------------|-----|----|---------------------|
| Beginning Fund Balance | \$ | - | \$ | 82 | \$ | 82 | \$ | 259 |
| Revenues | | | | | | | | |
| Municipal jury fund fees | | 82 | | 100 | | 177 | | 150 |
| Total Revenues | , | 82 | | 100 | • | 177 | | 150 |
| Total Revenues Over Expenditures | | 82 | | 100 | • | 177 | | 150 |
| Ending Fund Balance | \$ | 82 | \$ | 182 | \$ | 259 | \$ | 409 |

This fund is set up to fund juror reimbursements and otherwise finance jury services.

Impact Fee Funds

Mission Statement & Program Description

Impact fees for new development shall be collected at the time the city issues a building permit, or if a building permit is not required, at the time an application is filed for a new connection, to the city's water or wastewater system, or for an increase in water meter size, unless an agreement between the property owner and the city has been executed providing for a different time of payment.

The amount of each type of impact fee due (roadway, water, and/or wastewater) shall be determined by multiplying the number of each type of service units generated by the new development by the impact fee due for each type of service unit. The amount of each impact fee shall be reduced by any allowable credits for that category of capital improvements.

All impact fees collected shall be deposited in interest bearing accounts clearly identifying the category of capital improvements or facility expansions within the service area for which the fee is collected. Interest earned on the account into which the impact fees are deposited shall be considered funds of the account and shall be used only in the same manner as which the underlying funds may be used. Impact fees and the interest earned thereon may be spent only for the purposes for which such fees were imposed as shown in the capital improvements plan. The impact fees collected for each service area may be used to finance or to recoup the costs of any capital improvements or facility expansion identified in the capital improvement plan for the service area.

History

Segregation of impact fee revenues and interest allocations enhance the ability to track available funding for CIP projects. The City Council authorized the creation of a separate fund for tracking the collection and expenditure of impact fees beginning fiscal year 2013-2014. Previous to that, water and sewer impact fees had been tracked in the Utility Fund, and roadway impact fees had been tracked in the Special Revenue Fund. At the close of fiscal year 2012-2013, existing fund balances for water, wastewater, and roadway impact fees were transferred to the new Impact Fee Fund.

In an effort to further segregate these balances, in the current year, these balances will be transferred to three separate funds: the Roadway Impact Fee Fund, the Water Impact Fee Fund, and the Sewer Impact Fee Fund.

Adopted Budget Fiscal Year 2024-2025

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Capital Outlay | \$186,262 | \$13,660 | \$- | \$- | \$- | 0% |
| Transfers Out | 465,380 | 1,300,000 | - | 2,120,000 | 8,300,000 | 74% |
| TOTAL | \$651,642 | \$1,313,660 | \$- | \$2,120,000 | \$8,300,000 | 74% |

Summary of Revenues and Expenditures Fiscal Year 2024-2025

Impact Fee Fund

| - | | | | | | | | | |
|----------------------------------|----|-----------|----|-----------|----|-----------|--------------|-------------|--|
| | | Actual | | Budget | | Projected | | Budget | |
| | FY | 2022/2023 | FY | 2023/2024 | FY | 2023/2024 | FY 2024/2025 | | |
| Beginning Fund Balance | \$ | 7,812,239 | \$ | 8,999,460 | \$ | 8,999,460 | \$ | 8,589,462 | |
| Revenues | | | | | | | | | |
| Impact fees | | 840,503 | | 1,075,000 | | 1,260,800 | | - | |
| Investment income | | 346,718 | | 150,000 | | 449,202 | | - | |
| Total Revenues | | 1,187,221 | | 1,225,000 | | 1,710,002 | | - | |
| Expenditures | | | | | | | | | |
| Transfers out | | - | | 2,120,000 | | 2,120,000 | | 8,300,000 | |
| Total Expenditures | | - | | 2,120,000 | | 2,120,000 | | 8,300,000 | |
| Total Revenues Over Expenditures | | 1,187,221 | | (895,000) | | (409,998) | | (8,300,000) | |
| Ending Fund Balance | \$ | 8,999,460 | \$ | 8,104,460 | \$ | 8,589,462 | \$ | 289,462 | |

Summary of Revenues Fiscal Year 2024-2025

Impact Fee Fund

| | FY: | Actual 2022/2023 | Budget FY 2023/2024 | | Projected FY 2023/2024 | | FY | Budget 2024/2025 |
|---------------------|-----|---------------------|------------------------|-----------|---------------------------|-----------|----|---------------------|
| Revenues | | | | | | | | |
| Interest Income | \$ | 346,718 | \$ | 150,000 | \$ | 449,202 | \$ | - |
| Roadway Impact Fees | | 171,669 | | 225,000 | | 546,338 | | - |
| Sewer Impact Fees | | 248,929 | | 350,000 | | 261,933 | | - |
| Water Impact Fees | | 419,905 | | 500,000 | | 452,529 | | - |
| Total Revenues | \$ | 1,187,221 | \$ | 1,225,000 | \$ | 1,710,002 | \$ | - |

Summary of Expenditures Fiscal Year 2024-2025

Impact Fee Fund

| impact ice i una | | | | |
|------------------------------------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Projected | Budget |
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Expenditures | | | | |
| Transfers out to Capital Projects Fund | - | 120,000 | 120,000 | - |
| Transfers out to Roadway Impact Fee Fund | - | - | - | 900,000 |
| Transfers out to Sewer Impact Fee Fund | - | - | - | 2,500,000 |
| Transfers out to Utility Fund | - | 2,000,000 | 2,000,000 | - |
| Transfers out to Water Impact Fee Fund | - | - | - | 4,900,000 |
| Total Expenditures | \$ - | \$ 2,120,000 | \$ 2,120,000 | \$ 8,300,000 |

Impact Fee Fund Fiscal Year 2024-2025

Water Impact Fee Fund

| | | | D : | D 1 . |
|----------------------------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Projected | Budget |
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ |
| Revenues | | | | |
| Water impact fees | - | - | - | 400,000 |
| Transfers in | - | - | - | 4,900,000 |
| Interest | - | - | - | 242,900 |
| Total Revenues | - | - | - | 5,542,900 |
| Expenditures | | | | |
| Consulting | - | - | - | 125,000 |
| Capital outlay | - | - | - | 1,600,000 |
| Total Expenditures | - | - | - | 1,725,000 |
| Total Revenues Over Expenditures | - | - | - | 3,817,900 |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ 3,817,900 |

Impact Fee Fund Fiscal Year 2024-2025

Sewer Impact Fee Fund

| | Actual | Budget | Projected | Budget |
|----------------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - |
| Revenues | | | | |
| Sewer impact fees | - | - | - | 250,000 |
| Transfers in | - | - | - | 2,500,000 |
| Interest | - | - | - | 119,500 |
| Total Revenues | - | - | _ | 2,869,500 |
| Expenditures | | | | |
| Consulting | - | - | - | 125,000 |
| Transfers out to Utility Fund | - | - | - | 700,000 |
| Capital outlay | - | - | - | 600,000 |
| Total Expenditures | - | - | - | 1,425,000 |
| Total Revenues Over Expenditures | - | - | - | 1,444,500 |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ 1,444,500 |

Impact Fee Fund Fiscal Year 2024-2025

Roadway Impact Fee Fund

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ - | | | |
| Revenues | | | | |
| Roadway impact fees | - | - | - | 200,000 |
| Transfers in | - | - | - | 900,000 |
| Interest | - | - | - | 42,600 |
| Total Revenues | - | - | - | 1,142,600 |
| Expenditures | | | | |
| Total Revenues Over Expenditures | - | - | - | 1,142,600 |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ 1,142,600 |

Street Maintenance

STREET MAINTENANCE TAX

Mission Statement & Program Description

In May 2013, the voters of Sachse approved a 1/4 cent sales tax for the purpose of maintaining streets and thoroughfares. The tax was collected beginning October 1, 2013. The use of the funds generated is restricted to specific purposes, so the proceeds are segregated in a separate special revenue fund. The tax must be approved by voters every four years; it was approved in May 2017 and again in May 2021. The tax is expected to generate approximately \$810,000 for fiscal year 2024-2025.





Adopted Budget Fiscal Year 2024-2025

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Street Maintenance Projects | \$49,424 | \$175,679 | \$342,665 | \$1,650,916 | \$931,084 | -77% |
| TOTAL | \$49,424 | \$175,679 | \$342,665 | \$1,650,916 | \$931,084 | -77% |

Street Maintenance

STREET MAINTENANCE TAX

Summary of Revenues and Expenditures Fiscal Year 2024-2025

Street Maintenance Tax Fund

| | FY | Actual 2022/2023 | FY | Budget 2023/2024 | Projected ' 2023/2024 | FY | Budget 2024/2025 |
|----------------------------------|----|---------------------|----|---------------------|--------------------------|----|---------------------|
| Beginning Fund Balance | \$ | 1,397,958 | \$ | 1,851,202 | \$ 1,851,202 | \$ | 794,081 |
| Revenues | | | | | | | |
| Sales tax | | 731,060 | | 725,000 | 761,649 | | 810,000 |
| Investment income | | 64,849 | | 25,000 | 86,112 | | 100,000 |
| Total Revenues | | 795,909 | | 750,000 | 847,761 | | 910,000 |
| Expenditures | | | | | | | |
| Street maintenance projects | | 342,665 | | 1,650,916 | 1,904,882 | | 931,084 |
| Total Expenditures | | 342,665 | | 1,650,916 | 1,904,882 | | 931,084 |
| Total Revenues Over Expenditures | 1 | 453,244 | | (900,916) | (1,057,121) | | (21,084) |
| Ending Fund Balance | \$ | 1,851,202 | \$ | 950,286 | \$ 794,081 | \$ | 772,997 |

Hotel Tax

HOTEL OCCUPANCY TAX FUND

Mission Statement & Program Description

On September 7, 2010, the City Council approved Ordinance 3236, adding Section 1-20 Hotel Occupancy Tax to the Code of Ordinances.

Adopted Budget Fiscal Year 2024-2025

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Professional Services | \$- | \$- | \$- | \$- | \$5,000 | 100% |
| TOTAL | \$- | \$- | \$- | \$- | \$5,000 | 100% |

Hotel Tax

HOTEL OCCUPANCY TAX FUND

Summary of Revenues and Expenditures Fiscal Year 2024-2025

Hotel Occupancy Tax Fund

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 12,754 | \$ 26,889 | \$ 26,889 | \$ 44,736 |
| Revenues | | | | |
| Hotel occupancy tax | 13,299 | - | 15,924 | 13,000 |
| Investment income | 836 | - | 1,923 | 2,000 |
| Total Revenues | 14,135 | - | 17,847 | 15,000 |
| Expenditures | | | | |
| Professional services | - | - | - | 5,000 |
| Total Expenditures | - | - | - | 5,000 |
| Total Revenues Over Expenditures | 14,135 | - | 17,847 | 10,000 |
| Ending Fund Balance | \$ 26,889 | \$ 26,889 | \$ 44,736 | \$ 54,736 |

Vehicles And Equipment

GENERAL VERF

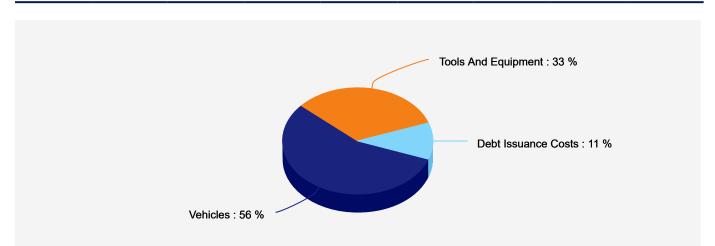
Mission Statement & Program Description

The General Vehicle and Equipment Replacement Fund (VERF) was implemented in FY 2016-2017. All General Fund departments with vehicle and equipment inventory will have a line item for transfers to the VERF to provide funding for future replacement of current inventory.

A master inventory of all eligible vehicles and equipment is maintained by the Finance department. Information included is date of acquisition, original acquisition cost, estimated date of replacement, and estimated cost of replacement. Annual contribution required for scheduled replacement is calculated per asset, and the total departmental annual contribution is budgeted for transfer. The inventory will be updated yearly to include accelerated or delayed replacement of individual assets, with the continued goal of consistent expense in the General Fund and sufficient funding for vehicle and equipment replacement.

No personnel are assigned to the General Vehicle/Equipment Replacement Fund.

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Vehicles | \$164,073 | \$105,677 | \$1,099,874 | \$1,222,939 | \$252,932 | -384% |
| Tools And Equipment | 191,414 | 36,874 | 83,877 | 493,354 | 148,800 | -232% |
| Debt Issuance Costs | - | 36,270 | - | - | 50,000 | 100% |
| Lease Payment | - | 37,957 | 37,956 | - | - | 0% |
| TOTAL | \$355,487 | \$216,778 | \$1,221,707 | \$1,716,293 | \$451,732 | -280% |

Summary Of Revenues and Expenditures Fiscal Year 2024-2025

General VERF

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 3,374,318 | \$ 3,133,627 | \$ 3,133,627 | \$ 2,636,686 |
| Revenues | | | | |
| Transfers in from General Fund | 773,065 | 1,035,976 | 1,035,976 | 1,570,000 |
| Insurance recoveries | - | - | 26,000 | |
| Debt proceeds | - | - | - | 1,045,000 |
| Auction proceeds | 59,909 | 100,000 | 26,900 | 29,000 |
| Investment income | 87,034 | 50,000 | 131,045 | 120,000 |
| Grants and donations | 61,008 | - | - | 100,000 |
| Total Revenues | 981,016 | 1,185,976 | 1,219,921 | 2,864,000 |
| Expenditures | | | | |
| Vehicles | 1,099,874 | 1,222,939 | 1,155,321 | 252,932 |
| Tools and equipment | 83,877 | 493,354 | 455,735 | 148,800 |
| Debt issuance costs | - | - | - | 50,000 |
| Lease payment | 37,956 | - | - | |
| Transfers out | - | - | 105,806 | |
| Total Expenditures | 1,221,707 | 1,716,293 | 1,716,862 | 451,732 |
| Total Revenues Over Expenditures | (240,691) | (530,317) | (496,941) | 2,412,268 |
| Ending Fund Balance | \$ 3,133,627 | \$ 2,603,310 | \$ 2,636,686 | \$ 5,048,954 |

Summary of Revenues Fiscal Year 2024-2025

General VERF

| | Actual | Budget | Projected | Budget |
|--------------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Animal Services | 11 0 4 4 | 10,000 | 10.000 | 00.000 |
| Transfers in from General Fund | 11,344 | 18,000 | 18,000 | 20,000 |
| Total Animal Services | 11,344 | 18,000 | 18,000 | 20,000 |
| Development Services | | | | |
| Transfers in from General Fund | 11,568 | 15,000 | 15,000 | 25,000 |
| Total Development Services | 11,568 | 15,000 | 15,000 | 25,000 |
| Facilities Maintenance | | | | |
| Transfers in from General Fund | 44,871 | 36,500 | 36,500 | 40,000 |
| Total Facilities Maintenance | 44,871 | 36,500 | 36,500 | 40,000 |
| Engineering | | | | |
| Transfers in from General Fund | 7,810 | 25,000 | 25,000 | 25,000 |
| Total Engineering | 7,810 | 25,000 | 25,000 | 25,000 |
| Fire-Rescue | | | | |
| Transfers in from General Fund | 355,041 | 400,000 | 400,000 | 770,000 |
| Total Fire-Rescue | 355,041 | 400,000 | 400,000 | 770,000 |
| Information Technology | | | | |
| Transfers in from General Fund | 100,000 | 136,676 | 136,676 | 178,000 |
| Total Information Technology | 100,000 | 136,676 | 136,676 | 178,000 |
| Neighborhood Services | | | | |
| Transfers in from General Fund | 5,837 | 12,000 | 12,000 | 15,000 |
| Total Neighborhood Services | 5,837 | 12,000 | 12,000 | 15,000 |
| Parks | | | | |
| Transfers in from General Fund | 48,343 | 72,000 | 72,000 | 75,000 |
| Total Parks | 48,343 | 72,000 | 72,000 | 75,000 |
| Police | | | | |
| Transfers in from General Fund | 131,000 | 210,000 | 210,000 | 305,000 |
| Grants and donations | 46,008 | - | - | - |
| Total Police | 177,008 | 210,000 | 210,000 | 305,000 |
| Recreation | | | | |
| Transfers in from General Fund | 6,542 | 6,800 | 6,800 | 7,000 |
| Total Recreation | 6,542 | 6,800 | 6,800 | 7,000 |
| Senior Activity Center | | | | |
| Transfers in from General Fund | 9,280 | 14,000 | 14,000 | 15,000 |
| Total Senior Activity Center | 9,280 | 14,000 | 14,000 | 15,000 |
| Streets | | | | |
| Transfers in from General Fund | 41,429 | 90,000 | 90,000 | 95,000 |
| Total Streets | 41,429 | 90,000 | 90,000 | 95,000 |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|------------------------|------------------------|------------------------|---------------------------|------------------------|
| Non-departmental | | | | |
| Insurance recoveries | - | - | 26,000 | - |
| Debt proceeds | - | - | - | 1,045,000 |
| Auction proceeds | 59,909 | 100,000 | 26,900 | 29,000 |
| Investment income | 87,034 | 50,000 | 131,045 | 120,000 |
| Grants and donations | 15,000 | - | - | 100,000 |
| Total Non-departmental | 161,943 | 150,000 | 183,945 | 1,294,000 |
| Total Revenues | \$ 981,016 | \$ 1,185,976 | \$ 1,219,921 | \$ 2,864,000 |

Summary of Expenditures Fiscal Year 2024-2025

General VERF

| | Actual | Budget | Projected | Budget |
|------------------------------|--------------|--------------|--------------|--------------|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| Animal Services | | | | |
| Vehicles | \$ 52,255 | \$ - | \$ - | \$ |
| Animal Services Total | 52,255 | - | - | |
| Facilities Maintenance | | | | |
| Tools and equipment | <u>-</u> | 8,000 | 7,134 | 30,000 |
| Facilities Maintenance Total | - | 8,000 | 7,134 | 30,000 |
| Fire-Rescue | | | | |
| Vehicles | 813,506 | 913,521 | 889,418 | 97,828 |
| Tools and equipment | 55,262 | - | - | |
| Debt issuance costs | - | - | - | 50,000 |
| Transfers out | - | - | 105,806 | |
| Fire-Rescue Total | 868,768 | 913,521 | 995,224 | 147,828 |
| Information Technology | | | | |
| Tools and equipment | 20,375 | 126,665 | 92,570 | 118,800 |
| Lease payment | 37,956 | - | - | |
| Information Technology Total | 58,331 | 126,665 | 92,570 | 118,800 |
| Parks | | | | |
| Police | | | | |
| Vehicles | 178,445 | 265,192 | 221,701 | 155,104 |
| Tools and equipment | <u>-</u> | 358,689 | 356,031 | |
| Police Total | 178,445 | 623,881 | 577,732 | 155,104 |
| Recreation | | | | |
| Vehicles | - | 39,626 | 39,626 | |
| Recreation Total | - | 39,626 | 39,626 | |
| Streets | | | | |
| Vehicles | 55,668 | 4,600 | 4,576 | |
| Tools and equipment | 8,240 | - | - | |
| Streets Total | 63,908 | 4,600 | 4,576 | |
| Total Expenditures | \$ 1,221,707 | \$ 1,716,293 | \$ 1,716,862 | \$ 451,732 |

Scheduled for Replacement General Vehicle/Equipment Replacement Fund (VERF)

Fiscal Year 2024-2025

| | | | | | Request | | | |
|-----------------------------------|------|---------------------------------------------------------|------|------------------|---------------------|--------------|----|----------------------|
| Department | Rank | Description of Program | | Expense | Rev / Exp Offset | Net Budget | Re | ecomended Funding |
| CMO/ Information Technology | 1 | Computer Replacement - Cycle 2 | \$ | 118,800 | | \$ 118,800 | \$ | 118,800 |
| Fire-Rescue | 1 | Chevrolet Tahoe | | 97,828 | (7,000) | 90,828 | | 90,828 |
| LS/ Facility Maintenance | 1 | Two (2) HVAC for Public Safety Building and the Library | | 30,000 | | 30,000 | | 30,000 |
| LS/ Parks | 1 | Toro Zmaster 4000 Series Mower | | 11,841 | (2,000) | 9,841 | | 9,841 |
| Police | 1 | Chevrolet Tahoe Patrol Vehicle | | 77,552 | (5,000) | 72,552 | | 72,552 |
| | 2 | Chevrolet Tahoe Patrol Vehicle | | 77,552 | (5,000) | 72,552 | | 72,552 |
| | | TOTAL | \$ | 413,573 | | \$ 394,573 | \$ | 394,573 |
| | | Available for Funding: FY | 23-2 | 24 Estimated Fu | nd Balance | \$ 3,027,000 | \$ | 3,027,000 |
| | | Available f | or F | unding: Budget | Fiscal Year | 1,761,841 | | 1,761,841 |
| | | Le | ss S | Scheduled for Re | placement | (394,573 |) | (394,573) |
| | | | | Funds | Remaining | \$ 4,394,268 | \$ | 4,394,268 |

Vehicles And Equipment

UTILITY VERF

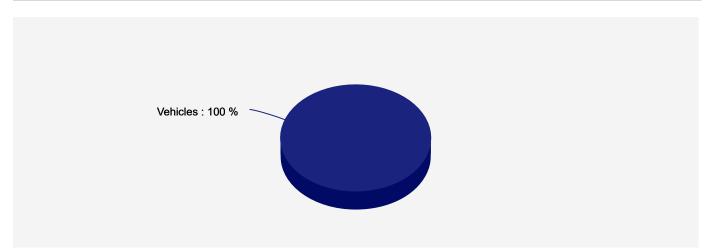
Mission Statement & Program Description

The Utility Vehicle and Equipment Replacement Fund (VERF) was implemented in FY 2024-2025. All Utility Fund departments with vehicle and equipment inventory will have a line item for transfers to the Utility VERF to provide funding for future replacement of current inventory.

A master inventory of all eligible vehicles and equipment is maintained by the Finance department. Information included is date of acquisition, original acquisition cost, estimated date of replacement, and estimated cost of replacement. Annual contribution required for scheduled replacement is calculated per asset, and the total departmental annual contribution is budgeted for transfer. The inventory will be updated yearly to include accelerated or delayed replacement of individual assets, with the continued goal of consistent expense in the Utility Fund and sufficient funding for vehicle and equipment replacement.

No personnel are assigned to the Utility Vehicle/Equipment Replacement Fund.

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Vehicles | \$- | \$- | \$- | \$- | \$85,068 | 100% |
| TOTAL | \$- | \$- | \$- | \$- | \$85,068 | 100% |

Summary Of Revenues and Expenditures Fiscal Year 2024-2025

Utility VERF

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ - | \$ - | | <u> </u> |
| Revenues | | | | |
| Transfers in from Utility Fund | - | - | - | 1,461,000 |
| Investment income | - | - | - | 15,000 |
| Auction proceeds | - | - | - | 15,000 |
| Total Revenues | - | - | - | 1,491,000 |
| Expenditures | | | | |
| Vehicles | - | - | - | 85,068 |
| Total Expenditures | - | - | - | 85,068 |
| Total Revenues Over Expenditures | - | - | - | 1,405,932 |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ 1,405,932 |

Summary of Revenues Fiscal Year 2024-2025

Utility VERF

| Actual | Budget | Projected | Budget |
|--------------|--------------|---------------------------|----------------------------------------|
| FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 |
| | | | |
| - | - | - | 15,000 |
| - | - | - | 15,000 |
| - | - | _ | 30,000 |
| | | | |
| - | - | - | 1,052,000 |
| - | - | - | 1,052,000 |
| | | | |
| - | - | - | 409,000 |
| - | - | - | 409,000 |
| \$ - | \$ - | \$ - | \$ 1,491,000 |
| | FY 2022/2023 | FY 2022/2023 FY 2023/2024 | FY 2022/2023 FY 2023/2024 FY 2023/2024 |

Summary of Expenditures Fiscal Year 2024-2025

Utility VERF

| Other value | | | | | |
|--------------------|-------------|----------|----------------|-------------|-----------|
| | Actual | Bud | dget Proje | cted | Budget |
| | FY 2022/202 | 3 FY 202 | 3/2024 FY 2023 | 3/2024 FY 2 | 2024/2025 |
| Water | | | | | |
| Vehicles | \$ | - \$ | - \$ | - \$ | 42,534 |
| Water Total | | - | - | - | 42,534 |
| Sewer | | | | | |
| Vehicles | | - | - | - | 42,534 |
| Sewer Total | | - | - | - | 42,534 |
| Total Expenditures | \$ | - \$ | - \$ | - \$ | 85,068 |
| | <u> </u> | | <u> </u> | <u> </u> | |

Scheduled for Replacement Utility Vehicle/Equipment Replacement Fund (VERF)

Fiscal Year 2024-2025

| | | | | Request | | | | | | |
|------------|------|------------------------------------|-----------------------------------------------------|------------------------------|-----|---------------------|----|------------|----|----------------------|
| Department | Rank | Description of Program | | Expense | F | Rev / Exp Offset | ١ | let Budget | R | ecomended Funding |
| PW / Water | 1 | John Deere 324G Skid Steer Loader | \$ | 85,068 | \$ | (10,000) | \$ | 75,068 | \$ | 75,068 |
| | | TOTA | L \$ | 85,068 | | | \$ | 75,068 | \$ | 75,068 |
| | | Available for Funding: FY 23-24 Es | tima | ted Beginning F | ınc | l Balance | \$ | - | \$ | - |
| | | Available | Available for Funding: Budget Fiscal Year 1,481,000 | | | | | | | 1,481,000 |
| | | J | ess | Scheduled for R | epl | acement | | (75,068) | | (75,068) |
| | | | | Funds Remaining \$ 1,405,932 | | | | | | 1.405.932 |

Employee Insurance

HEALTH INSURANCE FUND

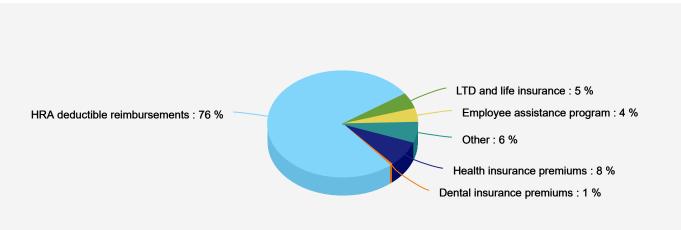
Mission Statement & Program Description

The Health Insurance Fund serves as a buffer against excessive increases to the cost of health insurance premiums, and to account for the expenditure of any employee-related costs that are not easily allocable directly to operating departments. The fund operates as an Internal Service Fund in that all operating departments of the City contribute to the fund. There are no personnel assigned to this Fund.

In prior years, the cost of employee insurance (health, dental, life, and accidental death and dismemberment) was charged directly to this Fund while transfers were made from the operating departments to this fund on a cost reimbursement basis. Beginning in fiscal year 2023-2024, the cost of employee insurance was charged directly to the operating departments, allowing for a more accurate accounting of these costs.

This fund will continue to be used to account for the expenditure of any employee-related costs that are not easily allocable directly to operating departments. Therefore, this fund will continue to receive contributions from the operating departments, albeit at a reduced amount. In addition, the balance in this fund will continue to serve as a buffer against excessive increases to the cost of health insurance premiums.

Adopted Budget Fiscal Year 2024-2025



| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Health insurance premiums | \$1,233,002 | \$1,325,876 | \$1,427,550 | \$38,000 | \$8,000 | -375% |
| Dental insurance premiums | 49,132 | 48,984 | 60,072 | 1,000 | 500 | -100% |
| HRA deductible reimbursements | 73,744 | 74,725 | 73,595 | 76,000 | 76,000 | 0% |
| HSA employer contributions | 54,299 | 39,200 | 41,454 | - | - | 0% |
| LTD and life insurance | 18,812 | 18,859 | 51,256 | 12,000 | 4,800 | -150% |
| Employee assistance program | 4,338 | 4,643 | 5,000 | 6,000 | 4,200 | -43% |
| Other | - | - | - | 12,000 | 6,000 | -100% |
| TOTAL | \$1,433,327 | \$1,512,287 | \$1,658,927 | \$145,000 | \$99,500 | -46% |

Employee Insurance

HEALTH INSURANCE FUND

Summary of Revenues and Expenditures Fiscal Year 2024-2025

Health Insurance Fund

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 991,546 | \$ 955,179 | \$ 955,179 | \$ 886,554 |
| Revenues | | | | |
| Transfers in - General Fund | 1,400,312 | - | - | - |
| Transfers in - Utility Fund | 143,840 | - | - | - |
| Transfers in - EDC | 18,208 | - | - | - |
| Investment income | 60,200 | 40,000 | 50,305 | 20,000 |
| Total Revenues | 1,622,560 | 40,000 | 50,305 | 20,000 |
| Expenditures | | | | |
| Health insurance premiums | 1,427,550 | 38,000 | 16,442 | 8,000 |
| Dental insurance premiums | 60,072 | 1,000 | 652 | 500 |
| HRA deductible reimbursements | 73,595 | 76,000 | 76,579 | 76,000 |
| HSA employer contributions | 41,454 | - | - | - |
| LTD and life insurance | 51,256 | 12,000 | 12,273 | 4,800 |
| Employee assistance program | 5,000 | 6,000 | 5,381 | 4,200 |
| Other | - | 12,000 | 7,603 | 6,000 |
| Total Expenditures | 1,658,927 | 145,000 | 118,930 | 99,500 |
| Total Revenues Over Expenditures | (36,367) | (105,000) | (68,625) | (79,500) |
| Ending Fund Balance | \$ 955,179 | \$ 850,179 | \$ 886,554 | \$ 807,054 |



Personnel Summary





General Fund Personnel

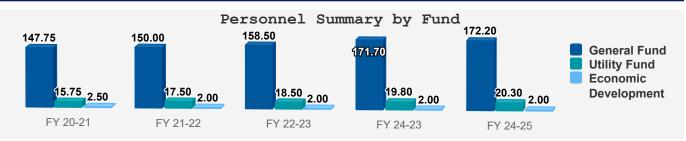
| | | pted B 2020-2 | | | pted B 2021-2 | | | pted B 2022-2 | | | pted B 2023-2 | | Adopted Budget FY 2024-2025 | | |
|---------------------------|--------|------------------|--------|--------|------------------|--------|--------|------------------|--------|--------|------------------|--------|--------------------------------|------|--------|
| | | | Temp/ | | | Temp/ | | | Temp/ | | | Temp/ | | | Temp/ |
| Department | FT | PT | Season | FT | PT | Season |
| Animal | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | | |
| Services | 3.00 | - | - | 3.00 | - | | 3.00 | - | - | 3.00 | - | - | 3.00 | - | |
| City Manager | 5.00 | - | - | 2.50 | - | - | 4.00 | - | - | 4.00 | - | - | 5.00 | - | - |
| City Secretary | 1.00 | - | | 1.00 | - | | 1.00 | - | - | 1.00 | - | - | 1.00 | | |
| Development | | | | | | | 0.00 | | | 0.00 | | | 7.00 | | |
| Services | 6.00 | | | 6.00 | - | | 8.00 | - | | 8.00 | - | - | 7.00 | | |
| Engineering | 3.00 | - | - | 3.50 | - | - | 3.50 | - | - | 1.95 | - | - | 1.95 | - | - |
| Facilities Maintenance | 4.10 | 0.50 | - | 4.10 | _ | - | 4.10 | _ | - | 4.00 | _ | - | 4.00 | _ | - |
| Finance | 5.00 | - | - | 4.00 | - | - | 4.00 | _ | - | 4.00 | _ | - | 4.00 | | |
| Fire-Rescue | 35.00 | - | - | 36.00 | _ | | 39.00 | _ | - | 42.00 | _ | - | 42.00 | | |
| Human | | | | | | | | | | 12.00 | | | | | |
| Resources | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - |
| Information | | | | | | | | | | | | | | | |
| Technology | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - |
| Library | 4.05 | 1.50 | - | 4.05 | 1.50 | - | 4.05 | 1.50 | - | 6.00 | 2.50 | - | 6.00 | 2.50 | - |
| Municipal Court | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - |
| Neighborhood | | | | | | | | | | | | | | | |
| Services | - | - | - | 3.00 | - | - | 2.00 | - | - | 3.00 | - | - | 3.00 | - | - |
| Parks | 6.40 | - | - | 7.40 | - | - | 7.40 | - | - | 10.00 | - | - | 10.00 | - | - |
| Police | 49.00 | - | 1.50 | 49.00 | - | 1.50 | 51.00 | - | 1.50 | 54.00 | - | 1.50 | 54.00 | - | 1.50 |
| Recreation | 2.40 | 1.50 | - | 2.40 | 1.50 | - | 3.40 | 1.50 | - | 4.00 | 2.50 | - | 4.00 | 2.50 | - |
| Senior Activity | | | | | | | | | | | | | | | |
| Center | 1.05 | 0.50 | - | 1.05 | 0.50 | - | 1.05 | 0.50 | - | 2.00 | - | - | 2.00 | - | - |
| Streets | 9.25 | - | - | 10.00 | - | - | 10.00 | - | - | 10.25 | - | - | 10.75 | - | - |
| Total General Fund | 142.25 | 4.00 | 1.50 | 145.00 | 3.50 | 1.50 | 153.50 | 3.50 | 1.50 | 165.20 | 5.00 | 1.50 | 165.70 | 5.00 | 1.50 |
| i ullu | 142.23 | 4.00 | 1.50 | 145.00 | 3.50 | 1.50 | 100.00 | 3.50 | 1.50 | 103.20 | 5.00 | 1.50 | 103.70 | 5.00 | 1.50 |

Utility Fund Personnel

| | | Adopted Budget FY 2020-2021 | | | Adopted Budget FY 2021-2022 | | | Adopted Budget FY 2022-2023 | | | pted Βι 2023-2 | | Adopted Budget FY 2024-2025 | | |
|----------------|-------|--------------------------------|------|-------|--------------------------------|------|-------|--------------------------------|------|-------|-------------------|------|--------------------------------|------|------|
| Department | FT | PT | Temp | FT | PT | Temp | FT | PT | Temp | FT | PT | Temp | FT | PT | Temp |
| Water | 0.00 | | | 0.75 | | | 0.75 | | | 0.40 | | | 0.65 | | |
| Operations | 8.00 | - | - | 8.75 | - | - | 9.75 | | - | 9.40 | | - | 9.65 | | |
| Sewer | | | | | | | | | | | | | | | |
| Operations | 4.75 | - | - | 5.75 | - | - | 5.75 | - | - | 7.40 | - | - | 7.65 | - | |
| Utility | | | | | | | | | | | | | | | |
| Administration | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - | 3.00 | - | - |
| Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Utility | | | | | | | | | | | | | | | |
| Fund | 15.75 | 0.00 | 0.00 | 17.50 | 0.00 | 0.00 | 18.50 | 0.00 | 0.00 | 19.80 | 0.00 | 0.00 | 20.30 | 0.00 | 0.00 |

Economic Development Corporation Personnel

| | | pted Βι 2020-2 | 9 | | Adopted Budget FY 2021-2022 | | | Adopted Budget FY 2022-2023 | | | pted Βι 2023-2 | J | Adopted Budget FY 2024-2025 | | |
|-------------------------------|--------|-------------------|------|--------|--------------------------------|------|--------|--------------------------------|------|--------|-------------------|------|--------------------------------|------|------|
| Department | FT | PT | Temp | FT | PT | Temp | FT | PT | Temp | FT | PT | Temp | FT | PT | Temp |
| Economic Development | 2.00 | 0.50 | - | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - | 2.00 | - | - |
| Total Economic Development | 2.00 | 0.50 | 0.00 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 |
| TOTAL | 160.00 | 4.50 | 1.50 | 164.50 | 3.50 | 1.50 | 174.00 | 3.50 | 1.50 | 187.00 | 5.00 | 1.50 | 188.00 | 5.00 | 1.50 |

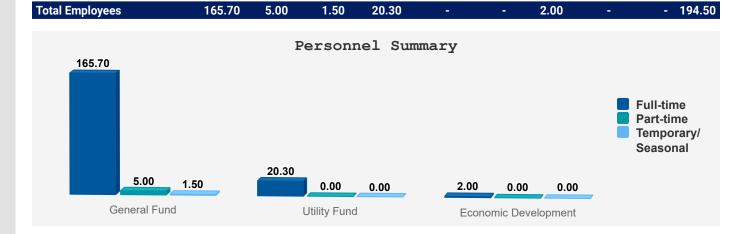


| City of Sachse Pos | | neral Fund | | | tility Fur | | Econon | | | |
|-----------------------------------|--------------|------------|----------|----------|------------|--------------|--------|----|----------|--------------|
| · | | | Temp/ | <u> </u> | | Temp/ | | | Temp/ | - |
| Position | FT | PT S | easonal | FT | PT | Seasonal | FT | PT | Seasonal | TOTAL |
| City Manager | | | | | | | | | | |
| City Manager | 1.00 | _ | _ | _ | _ | _ | _ | _ | _ | 1.0 |
| | | | | | | | | | | |
| Assistant City Manager | 1.00 | - | - | - | - | - | - | - | | 1.0 |
| Assistant to the City Manager | 1.00 | _ | _ | _ | _ | _ | _ | _ | _ | 1.0 |
| Communications Specialist | 1.00 | <u> </u> | | <u> </u> | | | | | | 1.00 |
| <u> </u> | 1.00 | - | <u>-</u> | - | | | | | <u>-</u> | 1.00 |
| Executive Office Administrator | 1.00 | _ | _ | _ | _ | _ | _ | _ | _ | 1.0 |
| Administrator | 1.00 | | | | | | | | | 1.00 |
| City Secretary | | | | | | | | | | |
| City Secretary | 1.00 | | - | - | - | | - | - | | 1.00 |
| Community Development | | | | | | | | | | |
| Development Services | | | | | | | | | | |
| Director of Development | | | | | | | | | | |
| Services | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Permit Technician | 1.00 | - | - | - | - | | - | - | - | 1.00 |
| Building Official | 1.00 | - | - | - | - | | - | - | - | 1.0 |
| Combination Building | | | | | | | | | | |
| Inspector | 2.00 | - | - | - | - | - | - | - | - | 2.00 |
| Planner I, II, III | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Plans Examiner | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Economic Development Corpora | ation | | | | | | | | | |
| Director of Economic | ation | | | | | | | | | |
| Development | _ | - | - | - | _ | - | 1.00 | _ | - | 1.00 |
| Economic Development | | | | | | | | | | |
| Coordinator | - | | - | - | - | <u>-</u> | 1.00 | - | _ | 1.00 |
| Finance | | | | | | | | | | |
| Finance | | | | | | | | | | |
| Director of Finance | 1.00 | _ | _ | _ | _ | _ | _ | _ | _ | 1.00 |
| Assistant Director of Finance | 1.00 | - | - | - | _ | | - | - | - | 1.00 |
| Senior Accountant | 1.00 | - | _ | _ | | _ | _ | | _ | 1.00 |
| AP/Purchasing Coordinator | 1.00 | - | - | - | - | <u> </u> | - | - | - | 1.00 |
| | | | | | | | | | | |
| Municipal Court | 1 00 | | | | | | | | | 1.00 |
| Court Administrator | 1.00 1.00 | <u> </u> | <u> </u> | - | - | - | - | - | | 1.00 1.00 |
| Deputy Court Clerk | 1.00 | - | - | - | - | - | - | - | | 1.00 |
| Utility Administration | | | | | | | | | | |
| Utility Billing Supervisor | | | - | 1.00 | | - | | _ | _ | 1.00 |
| Utility Billing Customer | | | | | - | | | | | - |
| Service Rep. | - | - | - | 2.00 | - | - | - | - | _ | 2.00 |
| Fire-Rescue | | | | | | | | | | |
| Fire Chief | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| | | | | | | | | | | |

| | Ge | neral F | und | Į | Itility Fu | nd | Econor | nic Deve | elopment | |
|---------------------------------|-------|---------|--------------|----|------------|--------------|--------|----------|----------|-------|
| D 33 | | DT | Temp/ | ЕТ | DT | Temp/ | СТ | DT | Temp/ | TOTAL |
| Position | FT | PT | Seasonal | FT | PT | Seasonal | FT | PT | Seasonal | TOTAL |
| Deputy Fire Chief | 1.00 | - | - | - | | | - | | | 1.00 |
| Fire Division Chief | 1.00 | | - | - | - | | | | - | 1.00 |
| Fire Captain | 6.00 | - | - | - | - | - | - | | | 6.00 |
| Fire Driver/Engineer | 6.00 | - | | | | | - | | | 6.00 |
| Firefighter (EMT/PM/Recruit) | 24.00 | - | - | - | | | - | | - | 24.00 |
| Fire Prevention Specialist | 1.00 | - | - | - | | - | - | - | - | 1.00 |
| Emergency Management Analyst | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Administrative Coordinator | 1.00 | - | <u>-</u> | - | - | <u>-</u> | - | - | - | 1.00 |
| Human Resources | | | | | | | | | | |
| Director of Human | | | | | | | | | | |
| Resources | 1.00 | - | - | - | | | - | | - | 1.00 |
| Human Resources Analyst | 2.00 | - | - | - | - | - | - | - | - | 2.00 |
| Information Technology | | | | | | | | | | |
| IT Manager | 1.00 | - | - | - | - | | - | - | - | 1.00 |
| System Administrator | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| IT Help Desk Specialist | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Leisure Services | | | | | | | | | | |
| Library | | | | | | | | | | |
| Manager of Library Services | 1.00 | - | - | - | | <u>-</u> | - | - | - | 1.00 |
| Technical Services Librarian | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Senior Librarian | 1.00 | - | | - | - | | - | - | - | 1.00 |
| Library Programming | | | | | | | | | | |
| Specialist | 2.00 | - | - | - | - | | - | - | | 2.00 |
| Library Assistant | 1.00 | - | - | - | - | | - | - | | 1.00 |
| Library Assistant | - | 2.50 | - | - | | - | - | - | - | 2.50 |
| Parks | | | | | | | | | | |
| Director of Leisure Services | 1.00 | | | - | | | - | | - | 1.00 |
| Administrative Coordinator | 1.00 | - | <u>-</u> | - | - | | - | - | - | 1.00 |
| Parks/Facilities Maint. | 1.00 | | | | | | | | | 1.00 |
| Manager | 1.00 | | - | - | - | | - | - | | 1.00 |
| Maintenance Technician | 6.00 | - | | - | - | | - | - | | 6.00 |
| Crew Leader - Parks | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Recreation | | | | | | | | | | |
| Recreation Manager | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Recreation Supervisor | 1.00 | - | <u>-</u> | - | - | <u>-</u> | - | - | - | 1.00 |
| Recreation Specialist | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Leisure Services Coordinator | 1.00 | | - | - | | | - | | | 1.00 |
| Recreation Aide | - | 2.50 | - | - | - | - | - | - | - | 2.50 |
| Senior Activity Center | | | | | | | | | | |
| Senior Center Program | | | | | | | | | | |
| Manager | 1.00 | - | - | - | | - | - | | - | 1.00 |
| Recreation Aide | 1.00 | - | - | - | - | - | - | - | - | 1.00 |

| | Ge | neral Fun | d | li li | Itility Fur | nd | Fconon | nic Deve | lopment | |
|-----------------------------------|--------|------------|----------|----------|-------------|----------|--------|----------|----------|-------|
| | | incrair an | Temp/ | | remety i di | Temp/ | LCOHOH | iic beve | Temp/ | |
| Position | FT | PT S | Seasonal | FT | PT | Seasonal | FT | PT | Seasonal | TOTAL |
| Facilities Maintenance | | | | | | | | | | |
| Facilities Maintenance | | | | | | | | | | |
| Supervisor | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Facilities Maintenance | | | | | | | | | | |
| Coordinator | 1.00 | - | - | - | - | | - | - | - | 1.00 |
| Custodian | 2.00 | - | - | - | - | - | - | - | - | 2.00 |
| | | | | | | | | | | |
| Neighborhood Services | | | | | | | | | | |
| Neighborhood Services | 1.00 | | | | | | | | | 1 00 |
| Manager Sr. Neighborhood Services | 1.00 | | <u> </u> | <u>-</u> | - | <u>-</u> | | | | 1.00 |
| Specialist | 2.00 | _ | _ | _ | _ | _ | _ | _ | _ | 2.00 |
| ореонинос | 2.00 | | | | | | | | | 2.00 |
| Police | | | | | | | | | | |
| Dalias | | | | | | | | | | |
| Police Chief of Police | 1.00 | _ | _ | _ | _ | _ | _ | _ | _ | 1.00 |
| Assistant Chief of Police | 1.00 | | | <u> </u> | | <u> </u> | | | | 1.00 |
| Police Lieutenant | 1.00 | _ | | | _ | | _ | | _ | 1.00 |
| Police Sergeant | 6.00 | | | | | | | | | 6.00 |
| Police Officer | 30.00 | | | | | | | | | 30.00 |
| Public Service Officer | 1.00 | | <u> </u> | | | | - | | | 1.00 |
| Communications Supervisor | 1.00 | | <u> </u> | | | | | | | 1.00 |
| Public Safety Dispatcher | 9.00 | _ | | | | | | | | 9.00 |
| Records Supervisor | 1.00 | _ | | | | | | | | 1.00 |
| Records Clerk | 2.00 | _ | | | | | | | | 2.00 |
| Administrative Coordinator | 1.00 | _ | | _ | | | | | | 1.00 |
| School Crossing Guard | - 1.00 | _ | 1.50 | | | | _ | | | 1.50 |
| concor crocomy caura | | | 1.00 | | | | | | | 1.00 |
| Animal Services | | | | | | | | | | |
| Animal Services Supervisor | 1.00 | - | - | - | - | - | - | - | - | 1.00 |
| Animal Services Officer | 2.00 | - | - | - | - | - | - | - | - | 2.00 |
| | | | | | | | | | | |
| Public Works | | | | | | | | | | |
| Administration | | | | | | | | | | |
| Director of Public Works/CIP | 0.50 | - | - | 0.50 | - | - | - | - | - | 1.00 |
| Assistant Director of Public | 0.50 | | | 0.50 | | | | | | 1 00 |
| Works/CIP Public Works Business | 0.50 | | - | 0.50 | - | | - | - | - | 1.00 |
| Analyst | 0.50 | _ | - | 0.50 | - | - | - | - | - | 1.00 |
| Executive Office | | | | | | | - | | | |
| Administrator | 0.50 | - | - | 0.50 | - | - | - | - | - | 1.00 |
| Engineering | | | | | | | | | | |
| Engineer (I/II/III/IV) | 0.70 | - | - | 0.30 | - | - | - | - | - | 1.00 |
| Construction Inspector | 1.00 | - | - | 1.00 | - | - | - | - | - | 2.00 |
| a. . | | | | | | | | | | |
| Streets | 1.00 | | | | | | | | | 1 00 |
| Foreman - Streets | 1.00 | - | - | - | - | - | - | - | - | 1.00 |

| | Ge | eneral F | und | | Jtility Fu | nd | Econor | nic Deve | lopment | |
|-----------------------------|------|----------|----------|------|------------|----------|--------|----------|----------|-------|
| | | | Temp/ | | | Temp/ | | | Temp/ | - |
| Position | FT | PT | Seasonal | FT | PT | Seasonal | FT | PT | Seasonal | TOTAL |
| Crew Leader - Streets | 2.00 | - | - | - | - | - | - | - | - | 2.00 |
| Maintenance Technician - | | | | | | | | | | |
| Streets | 6.00 | - | - | - | - | - | - | - | - | 6.00 |
| W | | | | | | | | | | |
| Water / Sewer | | | | | | | | | | |
| Public Works Superintendent | | - | | 1.00 | - | | | - | - | 1.00 |
| Foreman - Utilities | - | - | - | 1.00 | - | - | - | - | - | 1.00 |
| Crew Leader - Water | - | - | - | 1.00 | - | - | - | - | - | 1.00 |
| Maintenance Technician - | | | | | | | | | | |
| Water | - | - | - | 3.00 | - | - | - | - | - | 3.00 |
| Meter Crew Leader | - | - | - | 1.00 | - | - | - | - | - | 1.00 |
| Meter Technician | - | - | - | 1.00 | - | - | - | - | - | 1.00 |
| Water Quality Specialist | - | - | - | 1.00 | - | - | - | - | - | 1.00 |
| Water Quality Technician | - | - | - | 1.00 | - | - | - | - | - | 1.00 |
| Crew Leader - Waste Water | - | - | - | 1.00 | - | - | - | - | - | 1.00 |
| Maintenance Technician- | | | | | | | | | | |
| Waste Water | - | - | - | 3.00 | - | | - | - | - | 3.00 |



City of Sachse General Employee Pay Plan, Effective FY2025

| Position Title | FLSA STATUS | Frequency | Minimum | Midpoint | Maximum |
|-----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Part-Time Hourly | | | | | |
| PT Crossing Guard | Non-Exempt | Hourly | \$13.00 | \$15.60 | \$18.20 |
| PT Library Assistant | Non-Exempt | Hourly | \$15.45 | \$18.54 | \$21.63 |
| PT Recreation Aide | | | | | |
| Non-Exempt/Hourly | | | | | |
| Maintenance Technician I (No CDL) | Non-Exempt | Hourly | \$18.42 | \$22.10 | \$25.79 |
| Records Clerk | | Annual | \$38,313.60 | \$45,976.32 | \$53,639.04 |
| UB Customer Service Representative | | | | | |
| Library Programming Specialist | Non-Exempt | Hourly | \$19.34 | \$23.21 | \$27.08 |
| | | Annual | \$40,229.28 | \$48,275.14 | \$56,320.99 |
| Animal Services Officer | Non-Exempt | Hourly | \$20.31 | \$24.37 | \$28.43 |
| Deputy Court Clerk | | Annual | \$42,240.74 | \$50,688.89 | \$59,137.04 |
| Maintenance Technician II | | | | | |
| Permit Technician | | | | | |
| Public Services Officer | | | | | |
| Maintenance Technician III | Non-Exempt | Hourly | \$21.32 | \$25.59 | \$29.85 |
| Meter Technician | | Annual | \$44,352.78 | \$53,223.34 | \$62,093.89 |
| Water Quality Technician I | | | | | |
| Administrative Coordinator | Non-Exempt | Hourly | \$22.39 | \$26.87 | \$31.35 |
| Recreation Specialist | | Annual | \$46,570.42 | \$55,884.50 | \$65,198.59 |
| | | | | | |
| Crew Leader | Non-Exempt | Hourly | \$23.51 | \$28.21 | \$32.91 |
| Environmental Services Specialist | | Annual | \$48,898.94 | \$58,678.73 | \$68,458.52 |
| Facilities Maintenance Coordinator | | | | | |
| Water Quality Technician II | | | | | |
| AP/Purchasing Coordinator | Non-Exempt | Hourly | \$24.68 | \$29.62 | \$34.56 |
| | | Annual | | | \$71,881.44 |
| Public Safety Dispatcher | Non-Exempt | Hourly | | | \$35.42 |
| | | Annual | \$52,627.49 | \$63,152.98 | \$73,678.48 |
| | Non-Exempt | Hourly | \$25.92 | | \$36.29 |
| · · · · · · · · · · · · · · · · · · · | | Annual | \$53,911.08 | \$64,693.30 | \$75,475.52 |
| Plans Examiner | | | | | |
| Public Works Business Analyst | | | | | |
| Records Supervisor | | | | | |
| - | | | | | |
| - | | | 40-04 | 400.44 | *** |
| | Non-Exempt | • | | | \$38.10 |
| | | Annual | \$56,606.64 | \$67,927.96 | \$79,249.29 |
| | | | 400.50 | 404.00 | 440.04 |
| | Non-Exempt | • | | | \$40.01 |
| - | | Annuai | \$59,436.97 | \$71,324.36 | \$83,211.76 |
| • | | | | | |
| Utility Billing Supervisor | Nam E | 111 | 400.00 | 606.04 | A40.01 |
| | Non-Exempt | • | | | \$42.01 |
| | Nian E | Annual | \$62,408.82 \$31.50 | \$74,890.58 | \$87,372.34 |
| | | Hourly | 921 FN | \$37.81 | \$44.11 |
| Emergency Management Analyst | Non-Exempt | Hourly | | | |
| Emergency Management Analyst Communications Supervisor Parks and Facilities Maintenance | Non-Exempt | Annual | \$65,529.26 | \$78,635.11 | \$91,740.96 |
| | Part-Time Hourly PT Crossing Guard PT Library Assistant PT Recreation Aide Non-Exempt/Hourly Maintenance Technician I (No CDL) Records Clerk UB Customer Service Representative Library Programming Specialist Animal Services Officer Deputy Court Clerk Maintenance Technician II Permit Technician Public Services Officer Maintenance Technician III Meter Technician Water Quality Technician I Administrative Coordinator Recreation Specialist Crew Leader Environmental Services Specialist Facilities Maintenance Coordinator Water Quality Technician II AP/Purchasing Coordinator Public Safety Dispatcher Combination Building Inspector Construction Inspector Plans Examiner Public Works Business Analyst | Part-Time Hourly PT Crossing Guard Non-Exempt PT Library Assistant Non-Exempt PT Recreation Aide Non-Exempt/Hourly Maintenance Technician I (No CDL) Records Clerk UB Customer Service Representative Library Programming Specialist Non-Exempt Animal Services Officer Non-Exempt Deputy Court Clerk Maintenance Technician II Permit Technician Public Services Officer Maintenance Technician III Meter Technician Water Quality Technician I Administrative Coordinator Recreation Specialist Crew Leader Non-Exempt Environmental Services Specialist Facilities Maintenance Coordinator Water Quality Technician II AP/Purchasing Coordinator Non-Exempt Public Safety Dispatcher Non-Exempt Combination Building Inspector Plans Examiner Public Works Business Analyst Records Supervisor Senior Neighborhood Services Specialist Facilities Maintenance Supervisor IT Help Desk Specialist Recreation Supervisor Foreman Non-Exempt Senior Construction Inspector Supervisor of Animal Services | Part-Time Hourly PT Crossing Guard Non-Exempt Hourly PT Crossing Guard Non-Exempt Hourly PT Recreation Aide Non-Exempt/Hourly Maintenance Technician I (No CDL) Non-Exempt Hourly Records Clerk Annual UB Customer Service Representative Library Programming Specialist Non-Exempt Hourly Annual Animal Services Officer Non-Exempt Hourly Deputy Court Clerk Annual Maintenance Technician II Permit Technician Public Services Officer Maintenance Technician III Non-Exempt Hourly Meter Technician Public Services Officer Maintenance Technician III Non-Exempt Hourly Meter Technician Public Services Officer Maintenance Technician III Non-Exempt Hourly Recreation Specialist Annual Crew Leader Environmental Services Specialist Facilities Maintenance Coordinator Water Quality Technician II AP/Purchasing Coordinator Won-Exempt Hourly Annual Combination Building Inspector Non-Exempt Hourly Annual Combination Building Inspector Plans Examiner Public Works Business Analyst Records Supervisor Senior Neighborhood Services Specialist Facilities Maintenance Supervisor Non-Exempt Hourly Annual Recreation Supervisor Foreman Non-Exempt Hourly Annual Non-Exempt Hourly Annual | Part-Time Hourly PT Crossing Guard Non-Exempt Hourly PT Library Assistant PT Recreation Aide Non-Exempt/Hourly Maintenance Technician I (No CDL) Records Clerk Library Programming Specialist Library Programming Specialist Non-Exempt Hourly Non-Exempt Hourly S18.42 Annual S38,313.60 UB Customer Service Representative Library Programming Specialist Non-Exempt Hourly S19.34 Annual S40,229.28 Animal Services Officer Non-Exempt Deputy Court Clerk Maintenance Technician II Permit Technician Public Services Officer Maintenance Technician III Non-Exempt Meter Technician Public Services Officer Maintenance Technician III Administrative Coordinator Recreation Specialist Non-Exempt Hourly S21.32 Annual S44,352.78 Water Quality Technician I Administrative Coordinator Non-Exempt Hourly S22.39 Recreation Specialist Facilities Maintenance Coordinator Water Quality Technician II AP/Purchasing Coordinator Water Quality Technician II AP/Purchasing Coordinator Non-Exempt Hourly S24.68 Annual S51,343.89 Public Safety Dispatcher Non-Exempt Hourly S25.30 Annual S52,627.49 Combination Building Inspector Non-Exempt Hourly S25.30 Annual S52,627.49 Combination Building Inspector Non-Exempt Hourly S25.92 Construction Inspector Plans Examiner Public Works Business Analyst Records Supervisor Foreman Non-Exempt Hourly S27.21 THelp Desk Specialist Facilities Maintenance Supervisor Foreman Non-Exempt Hourly S27.21 Hourly S25.92 Annual S53,911.08 S53, | Part-Time Hourly |

| Grade | Position Title | FLSA STATUS | Frequency | Minimum | Midpoint | Maximum |
|-------|-----------------------------------------|-------------|-----------|-------------|--------------|--------------|
| 175 | | Non-Exempt | Hourly | \$33.08 | \$39.70 | \$46.31 |
| | | | Annual | \$68,805.72 | \$82,566.87 | \$96,328.01 |
| 180 | Systems Administrator | Non-Exempt | Hourly | \$34.73 | \$41.68 | \$48.63 |
| | | | Annual | \$72,246.01 | \$86,695.21 | \$101,144.41 |
| | Exempt/Salaried | | | | | |
| 200 | Economic Development Coordinator | Exempt | Bi-Weekly | \$2,060.00 | \$2,472.00 | \$2,884.00 |
| | Librarian I | | Annual | \$53,560.00 | \$64,272.00 | \$74,984.00 |
| | Senior Center Program Manager | | | | | |
| 205 | Executive Office Administrator | Exempt | Bi-Weekly | \$2,163.00 | \$2,596.00 | \$3,028.20 |
| | | | Annual | \$56,238.00 | \$67,496.00 | \$78,733.20 |
| 210 | Libriarian II | Exempt | Bi-Weekly | \$2,271.15 | \$2,726.00 | \$3,179.61 |
| | Planner I | | Annual | \$59,049.90 | \$70,876.00 | \$82,669.86 |
| 215 | Engineeer I | Exempt | Bi-Weekly | \$2,384.71 | \$2,862.00 | \$3,338.59 |
| | Human Resources Analyst | | Annual | \$62,002.40 | \$74,412.00 | \$86,803.35 |
| | Recreation Manager | | | | | |
| 220 | Planner II | Exempt | Bi-Weekly | \$2,503.94 | \$3,004.00 | \$3,505.52 |
| | Senior Librarian | | Annual | \$65,102.51 | \$78,104.00 | \$91,143.52 |
| 225 | Assistant to the City Manager | Exempt | Bi-Weekly | \$2,629.14 | \$3,154.00 | \$3,680.80 |
| | Communications Strategist | | Annual | \$68,357.64 | \$82,004.00 | \$95,700.70 |
| | Engineer II | | | | | |
| 230 | Manager of Library Services | Exempt | Bi-Weekly | \$2,760.60 | \$3,312.00 | \$3,864.84 |
| | Neighborhood Services Manager | | Annual | \$71,775.52 | \$86,112.00 | \$100,485.73 |
| | Public Works Superintendent | | | | | |
| 235 | Court Administrator | Exempt | Bi-Weekly | \$2,898.63 | \$3,478.00 | \$4,058.08 |
| | Planner III | | Annual | \$75,364.30 | \$90,428.00 | \$105,510.02 |
| | Senior Accountant | | | | | |
| 240 | Engineer III | Exempt | Bi-Weekly | \$3,043.56 | \$3,652.00 | \$4,260.98 |
| | | | Annual | \$79,132.51 | \$94,952.00 | \$110,785.52 |
| 245 | | Exempt | Bi-Weekly | \$3,195.74 | \$3,834.00 | \$4,474.03 |
| | | | Annual | \$83,089.14 | \$99,684.00 | \$116,324.79 |
| 250 | Building Official | Exempt | Bi-Weekly | \$3,355.52 | \$4,026.00 | \$4,697.73 |
| | Economic Development Manager | | Annual | \$87,243.60 | \$104,676.00 | \$122,141.03 |
| 255 | Engineer IV | Exempt | Bi-Weekly | \$3,523.30 | \$4,228.00 | \$4,932.62 |
| | IT Manager | | Annual | \$91,605.78 | \$109,928.00 | \$128,248.09 |

City of Sachse - Police Pay Plan, Effective FY2025

| Position | Frequency | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 |
|------------|-----------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|
| Police | Annual | \$66,612.00 | | | | | | |
| Recruit | Monthly | \$5,551.00 | | | | | | |
| | Biweekly | \$2,562.00 | | | | | | |
| | Hourly | \$32.03 | | | | | | |
| Police | Annual | \$71,526.00 | \$74,387.04 | \$77,362.52 | \$80,457.02 | \$83,675.30 | \$87,022.32 | \$90,503.21 |
| Officer | Monthly | \$5,960.50 | \$6,198.92 | \$6,446.88 | \$6,704.75 | \$6,972.94 | \$7,251.86 | \$7,541.93 |
| | Biweekly | \$2,751.00 | \$2,861.04 | \$2,975.48 | \$3,094.50 | \$3,218.28 | \$3,347.01 | \$3,480.89 |
| | Hourly | \$34.39 | \$35.76 | \$37.19 | \$38.68 | \$40.23 | \$41.84 | \$43.51 |
| Police | Annual | \$99,985.60 | \$103,985.02 | \$108,144.42 | | | | |
| Sergeant | Monthly | \$8,332.13 | \$8,665.42 | \$9,012.04 | | | | |
| | Biweekly | \$3,845.60 | \$3,999.42 | \$4,159.40 | | | | |
| | Hourly | \$48.07 | \$49.99 | \$51.99 | | | | |
| Police | Annual | \$114,657.40 | \$119,243.70 | \$124,013.44 | | | | |
| Lieutenant | Monthly | \$9,554.78 | \$9,936.97 | \$10,334.45 | | | | |
| | Biweekly | \$4,409.90 | \$4,586.30 | \$4,769.75 | | | | |
| | Hourly | \$55.12 | \$57.33 | \$59.62 | | | | |

City of Sachse - Fire-Rescue Pay Plan, Effective FY2025

| Position | Frequency | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 |
|------------------|-------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|
| FF/EMT | Annual | \$65,190.00 | \$67,471.65 | \$69,833.16 | | | | |
| Fire Prevention | Monthly | \$5,432.50 | \$5,622.64 | \$5,819.43 | | | | |
| Specialist | Biweekly | \$2,507.31 | \$2,595.06 | \$2,685.89 | | | | |
| | Hourly 2912 | \$22.39 | \$23.17 | \$23.98 | | | | |
| | Hourly 2080 | \$31.34 | \$32.44 | \$33.57 | | | | |
| Fire Recruit (FF | Annual | \$67,600.00 | | | | | | |
| or PM) | Monthly | \$5,633.33 | | | | | | |
| | Biweekly | \$2,600.00 | | | | | | |
| | Hourly 2912 | \$23.21 | | | | | | |
| Fire Inspector | Annual | \$72,100.00 | \$74,623.50 | \$77,235.32 | | | | |
| | Monthly | \$6,008.33 | \$6,218.63 | \$6,436.28 | | | | |
| | Biweekly | \$2,773.08 | \$2,870.13 | \$2,970.59 | | | | |
| | Hourly 2080 | \$34.66 | \$35.88 | \$37.13 | | | | |
| FF/Paramedic | Annual | \$72,100.00 | \$74,623.50 | \$77,235.32 | \$79,938.56 | \$82,736.41 | \$85,632.18 | \$88,629.31 |
| | Monthly | \$6,008.33 | \$6,218.63 | \$6,436.28 | \$6,661.55 | \$6,894.70 | \$7,136.02 | \$7,385.78 |
| | Biweekly | \$2,773.08 | \$2,870.13 | \$2,970.59 | \$3,074.56 | \$3,182.17 | \$3,293.55 | \$3,408.82 |
| | Hourly 2912 | \$24.76 | \$25.63 | \$26.52 | \$27.45 | \$28.41 | \$29.41 | \$30.44 |
| Fire Driver/ | Annual | \$94,888.65 | \$98,209.75 | \$101,647.09 | | | | |
| Engineer | Monthly | \$7,907.39 | \$8,184.15 | \$8,470.59 | | | | |
| | Biweekly | \$3,649.56 | \$3,777.30 | \$3,909.50 | | | | |
| | Hourly 2912 | \$32.59 | \$33.73 | \$34.91 | | | | |
| Fire Captain | Annual | \$104,500.00 | \$108,157.50 | \$111,943.01 | | | | |
| | Monthly | \$8,708.33 | \$9,013.13 | \$9,328.58 | | | | |
| | Biweekly | \$4,019.23 | \$4,159.90 | \$4,305.50 | | | | |
| | Hourly 2912 | \$35.89 | \$37.14 | \$38.44 | | | | 1 |
| | | | | | | | | |

Indirect Overhead Allocation Budget Year 2024-2025

Allocation of General Fund indirect costs to the Utility Fund and Economic Development Corporation to ensure that the funds are fairly and accurately paying for the services they receive.

| | General _ | | | Alloca | ation | | |
|----------------------------------------|--------------------|-------|---------|--------|---------|--------------------------|---------|
| Calculation of General and | Fund Proposed Cost | Wa | ter | Sev | ver | Econo Develo Corpo | pment |
| Administrative Charge for General Fund | 2024-2025 | % | \$ | % | \$ | % | \$ |
| Salary Cost Allocation | | | | | | | |
| City Manager | 914,023 | 14.4% | 131,619 | 9.5% | 86,831 | 9.8% | 90,012 |
| City Secretary | 136,535 | 5.0% | 6,827 | 5.0% | 6,827 | 1.0% | 1,365 |
| Development Services | 920,293 | 10.0% | 92,029 | 10.0% | 92,029 | 1.0% | 9,203 |
| Engineering | 281,390 | 18.0% | 50,650 | 18.0% | 50,650 | 1.0% | 2,814 |
| Facilities Maintenance | 328,833 | 10.0% | 32,883 | 10.0% | 32,883 | -% | - |
| Finance | 612,500 | 25.0% | 153,125 | 15.0% | 91,875 | 2.5% | 15,313 |
| Human Resources | 396,910 | 15.0% | 59,537 | 10.0% | 39,691 | 1.0% | 3,969 |
| Information Technology | 396,255 | 25.0% | 99,064 | 15.0% | 59,438 | 1.0% | 3,963 |
| Total Personnel Costs Shared | 3,986,739 | 15.7% | 625,734 | 11.5% | 460,224 | 3.2% | 126,639 |
| Operational/Maintenance | | | | | | | |
| Combined Services | 446,336 | 10.0% | 44,634 | 10.0% | 44,634 | 0.4% | 1,785 |
| Development Services | 80,085 | 5.0% | 4,004 | 5.0% | 4,004 | -% | - |
| Engineering | 95,721 | 20.0% | 19,144 | 20.0% | 19,144 | -% | - |
| Facilities Maintenance | 357,808 | 10.0% | 35,781 | 10.0% | 35,781 | 0.4% | 1,431 |
| Finance | 225,923 | 20.0% | 45,185 | 15.0% | 33,888 | 2.0% | 4,518 |
| Human Resources | 175,940 | 10.0% | 17,594 | 10.0% | 17,594 | 1.0% | 1,759 |
| Information Technology | 497,379 | 10.0% | 49,738 | 5.0% | 24,869 | 1.0% | 4,974 |
| Total Operational Costs Shared | 1,879,192 | 11.5% | 216,080 | 9.6% | 179,914 | 0.8% | 14,467 |
| Total General and Administrative | E 04 E 004 | 4.40 | 044.044 | 10.00 | 640.400 | 0.40 | 444.404 |
| Charge: | 5,865,931 | 14.4% | 841,814 | 10.9% | 640,138 | 2.4% | 141,106 |



Component Units





Supplementals - Program and Service Enhancements EDC Fund

Fiscal Year 2024-2025

| | | | Requested | | | | | | Red | comm | | | |
|------------|------|--------------------------------------|-----------|------|----------|------|--------------------|----|-----------|------|----|-----------|-----------------------|
| Department | Rank | Description of Program | FTE | Ex | pense | | ev / Exp Offset | N | et Budget | FTE | N | et Budget | On-going/ One-time |
| Combined | 1 | Compensation | | \$ | 2,284 | \$ | - | \$ | 2,284 | | \$ | 2,284 | On-going |
| EDC | 1 | Administrative Vehicle (split w/ GF) | | | 23,233 | | (6,000) | | 17,233 | | | 17,233 | One-time |
| | | TOTAL | 0.0 | \$ | 25,517 | \$ | (6,000) | \$ | 19,517 | 0.0 | \$ | 19,517 | |
| | | | | | Availabl | e fo | r Funding | \$ | (275,463) | | \$ | (275,463) | |
| | | | Less | Supp | lemental | Net | Requests | | (19,517) | | | (19,517) | |
| | | | | | Fund | ds R | emaining | \$ | (294,980) | | \$ | (294,980) | |

SEDC

ECONOMIC DEVELOPMENT

Vision Statement, Mission Statement & Program Description

Vision Statement - As a gateway city, Sachse will stand as the beacon to the Northeast quadrant of Dallas and Collin counties. Sachse Economic Development will provide a dynamic business climate that encourages the use of existing commercial space, the development of new and unique destination opportunities and the curation of entrepreneurs to diversify the tax base and capture the interest of the regional community.

Mission Statement - The mission of Sachse Economic Development is to promote economic development in the City of Sachse through the attraction of new business opportunities, supporting business retention and expansion, and promoting and developing innovative and competitive projects in an effort to diversify the local tax base and improve the quality of life for citizens of Sachse.

Major Accomplishments in Fiscal Year 2023-2024

- > Finalized the Sachse Economic Development marketing video
- > Held a local business appreciation breakfast
- > Developed and implemented the Shop Local Passport program as a way to spotlight and support local businesses
- > Completed a redesign of the Sachse Economic Development webpage, introducing an online site selection tool
- > Issued RFQ, selected consultant, executed contract, and began work on updating the Sachse Comprehensive Plan
- > Executed agreement with Four Seasons Markets to bring a farmers market to the 5th Street District
- > Received 2023 Economic Excellence Recognition from the Texas Economic Development Council
- > Updated marketing materials and exhibited at the ICSC@ Red River trade show in 2024
- > Approval of two separate incentives for projects

Goals and Objectives for Fiscal Year 2024-2025

- Complete Annual Development Report for 2024
- Actively market and promote Sachse's identified target industries and sectors
- Promote and administer the Local Business Grant program
- Provide staff assistance to the update of the City's Comprehensive Plan
- Continue proactive development of the 5th Street District
- Marshal resources to support existing businesses in Sachse
- Initiate development of the Sachse Economic Development Strategic Plan

Performance Measures

| Strategic Goal | Activities | FY 22/23 Actual | FY 23/24 Actual | FY 24/25 Target |
|----------------|----------------------------------------------------------------------|--------------------|--------------------|--------------------|
| CV, HQL | Number of New Businesses | 38 | 21 | 12 |
| CV | Number of trade shows Attended | 1 | 1 | 1 |
| CV | Number of Board Meetings (includes joint meetings with City Council) | 11 | 9 | 10 |
| CV | Number of Special Called Meetings | 1 | - | 1 |
| FS | Percentage of Budget Used | 89% | 89% | ≤ 100% |

PS = "Meet the public safety needs of a growing citizen, student and business population;"

IF = "Strategically invest in the City's existing and future infrastructure;"

FS = "Be a model of financial stewardship through growth management, responsible investment and financial transparency;"

HQL = "Provide a high quality of life environment for families, individuals, businesses and other organizations in Sachse,"

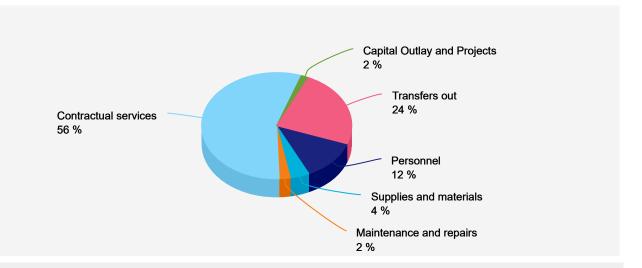
CV ="Make Sachse more prosperous through job creation and quality development that adds community value;"

GS = "Provide excellent government services to Sachse citizens."

SEDC

ECONOMIC DEVELOPMENT

Adopted Budget Fiscal Year 2024-2025



SEDC SEVEN MEMBER BOARD

CITY MANAGER / EXECUTIVE DIRECTOR

- > Economic Development Director (1.0)
- > Economic Development Coordinator (1.0)

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Personnel | \$209,341 | \$106,772 | \$144,497 | \$211,618 | \$269,962 | 22% |
| Supplies and materials | 18,722 | 88,790 | 99,447 | 85,334 | 90,464 | 6% |
| Maintenance and repairs | 258 | 1,097 | 524 | 53,020 | 51,850 | -2% |
| Contractual services | 183,138 | 59,504 | 86,028 | 256,265 | 1,218,765 | 79% |
| Capital Outlay and Projects | 1,020 | 868 | 17,549 | 30,600 | 35,600 | 14% |
| Lease principal and interest | - | - | 336 | - | - | 0% |
| Transfers out | 154,310 | 196,223 | 137,011 | 272,795 | 514,339 | 47% |
| TOTAL | \$566,789 | \$453,254 | \$485,392 | \$909,632 | \$2,180,980 | 58% |

Full-time Equivalent (FTE) Personnel Schedule

| DESCRIPTION | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 |
|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Part-Time | 0.50 | - | - | - | _ |
| Seasonal | - | - | - | - | _ |
| TOTAL | 2.50 | 2.00 | 2.00 | 2.00 | 2.00 |

SEDC

ECONOMIC DEVELOPMENT

Available Incentive Options

| Property Tax Rebates/Abatements | Grants | Fee Reductions/Waivers |
|---------------------------------|---------------------------|----------------------------------|
| Expedited Permitting | Loans | Tax Increment Reinvestment Zones |
| Public Improvement Districts | Infrastructure Assistance | Chapter 380 Agreements |

Summary of Revenues and Expenditures Fiscal Year 2024-2025

Economic Development

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 4,419,384 | \$ 5,604,432 | \$ 5,604,432 | \$ 6,538,382 |
| Revenues | | | | |
| Sales tax | 1,462,120 | 1,430,000 | 1,523,299 | 1,610,000 |
| Grants and donations | 20,000 | 10,000 | 10,000 | 10,000 |
| Investment income | 185,330 | 100,000 | 289,821 | 260,000 |
| Other income | 10 | - | - | 6,000 |
| Miscellaneous | 2,980 | - | - | - |
| Total Revenues | 1,670,440 | 1,540,000 | 1,823,120 | 1,886,000 |
| Expenditures | | | | |
| Personnel | 144,497 | 211,618 | 210,683 | 269,962 |
| Supplies and materials | 99,447 | 85,334 | 40,973 | 90,464 |
| Maintenance and repairs | 524 | 53,020 | 56,074 | 51,850 |
| Contractual services | 86,028 | 256,265 | 283,474 | 1,218,765 |
| Capital Outlay and Projects | 17,549 | 30,600 | 24,499 | 35,600 |
| Lease principal and interest | 336 | - | 672 | - |
| Transfers out | 137,011 | 272,795 | 272,795 | 514,339 |
| Total Expenditures | 485,392 | 909,632 | 889,170 | 2,180,980 |
| Total Revenues Over Expenditures | 1,185,048 | 630,368 | 933,950 | (294,980) |
| Ending Fund Balance | \$ 5,604,432 | \$ 6,234,800 | \$ 6,538,382 | \$ 6,243,402 |

Summary of Revenues Year 2024-2025

Economic Development

| | _, | Actual | | Budget | Projected | | | Budget |
|----------------------------|----|-----------|----|-----------|-----------|-----------|----|-----------|
| | FY | 2022/2023 | FY | 2023/2024 | FY | 2023/2024 | FY | 2024/2025 |
| Sales tax | | | | | | | | |
| Sales tax | \$ | 1,462,120 | \$ | 1,430,000 | \$ | 1,523,299 | \$ | 1,610,000 |
| Total Sales tax | | 1,462,120 | | 1,430,000 | | 1,523,299 | | 1,610,000 |
| Miscellaneous grants | | 20,000 | | 10,000 | | 10,000 | | 10,000 |
| Total Grants and donations | | 20,000 | | 10,000 | | 10,000 | | 10,000 |
| Investment income | | | | | | | | |
| Interest | | 185,330 | | 100,000 | | 289,821 | | 260,000 |
| Total Investment income | | 185,330 | | 100,000 | | 289,821 | | 260,000 |
| Other income | | | | | | | | |
| Other income | | 10 | | - | | - | | 6,000 |
| Total Other income | | 10 | | - | | - | | 6,000 |
| Miscellaneous | | | | | | | | |
| Other income | | 2,980 | | - | | - | | - |
| Total Miscellaneous | | 2,980 | | - | | - | | - |
| Total Revenues | \$ | 1,670,440 | \$ | 1,540,000 | \$ | 1,823,120 | \$ | 1,886,000 |

Summary of Expenditures Fiscal Year 2024-2025

Economic Development

| | Actual | Budget | Projected | Budget | |
|------------------------------------------|--------------|--------------|--------------|--------------|--|
| | FY 2022/2023 | FY 2023/2024 | FY 2023/2024 | FY 2024/2025 | |
| Personnel | | | | | |
| Salary and wages | \$ 118,397 | \$ 153,612 | \$ 153,589 | \$ 196,276 | |
| Social Security and Medicare | 8,781 | 11,752 | 11,439 | 15,019 | |
| Retirement | 17,179 | 22,755 | 22,623 | 31,21 | |
| Insurance | - | 23,152 | 22,407 | 26,72 | |
| Workers compensation | 128 | 329 | 391 | 497 | |
| Unemployment | 12 | 18 | 234 | 234 | |
| Personnel Total | 144,497 | 211,618 | 210,683 | 269,96 | |
| Supplies and materials | | | | | |
| Dues and subscriptions | 42,692 | 7,829 | 2,889 | 6,19 | |
| Employee training | 13,948 | 17,430 | 7,034 | 18,20 | |
| Office supplies | 1,056 | 4,000 | 651 | 4,000 | |
| Utilities | 820 | 972 | 965 | 960 | |
| Community relations and special programs | 30,719 | 42,750 | 24,701 | 48,750 | |
| Business retention efforts | 5,846 | 10,000 | 3,004 | 10,000 | |
| Other supplies and materials | 4,366 | 2,353 | 1,729 | 2,35 | |
| Supplies and materials Total | 99,447 | 85,334 | 40,973 | 90,464 | |
| Maintenance and repairs | | | | | |
| Vehicle repairs and maintenance | 524 | 1,000 | 334 | 1,000 | |
| Maintenance and repairs | - | 52,020 | 55,740 | 50,850 | |
| Maintenance and repairs Total | 524 | 53,020 | 56,074 | 51,850 | |
| Contractual services | | | | | |
| Consulting | 10,292 | 70,000 | 23,140 | 80,000 | |
| Advertising | 47,914 | 60,800 | 62,545 | 67,800 | |
| Legal | 25,850 | 20,000 | 31,365 | 30,000 | |
| Web services | - | 2,520 | 7,370 | 2,520 | |
| Copier rental | - | 945 | 192 | 94 | |
| Printing | 1,972 | 2,000 | 3,167 | 2,500 | |
| Grant program | - | 100,000 | 155,695 | 1,035,000 | |
| Contractual services Total | 86,028 | 256,265 | 283,474 | 1,218,76 | |
| Capital Outlay and Projects | | | | | |
| 5th Street District project | 14,569 | 30,600 | 24,499 | 35,600 | |
| Capital outlay for lease obligations | 2,980 | - | - | | |
| Capital Outlay and Projects Total | 17,549 | 30,600 | 24,499 | 35,60 | |
| Lease principal and interest | | | | | |
| Lease principal | 277 | - | 549 | | |
| Lease interest | 59 | - | 123 | | |
| Lease principal and interest Total | 336 | - | 672 | , | |

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Transfers out | | | | |
| Transfers out to General Fund | 118,80 | 3 122,795 | 122,795 | 164,339 |
| Transfers out to Capital Projects Fund | | - 150,000 | 150,000 | 350,000 |
| Transfers out to Health Insurance Fund | 18,20 | - | - | - |
| Transfers out Total | 137,01 | 272,795 | 272,795 | 514,339 |
| Total Expenditures | \$ 485,392 | 2 \$ 909,632 | \$ 889,170 | \$ 2,180,980 |

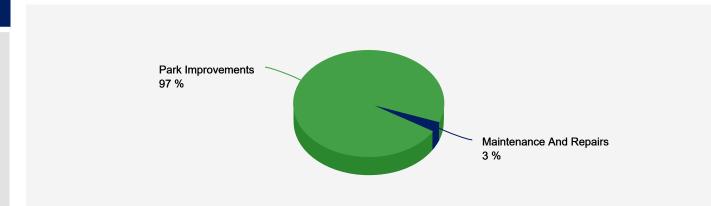
MDD

MUNICIPAL DEVELOPMENT DISTRICT

Mission Statement & Program Description

The voters of Sachse approved the creation of a Municipal Development District (MDD) in November 2017. This entity is authorized to assess and collect a 1/4 cent sales tax. City Council has designated that these funds be used for improvements and rehabilitation of parks and trails within the City.

Adopted Budget Fiscal Year 2024-2025



| | Actual | Actual | Actual | Budget | Budget | % Increase/ |
|-------------------------|-----------|-------------|-----------|-----------|-------------|-------------|
| EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Decrease |
| Category: | | | | | | |
| Maintenance And Repairs | \$- | \$- | \$- | \$50,000 | \$50,000 | 0% |
| Professional Services | \$105,624 | \$82,715 | \$6,295 | \$- | \$- | 0% |
| Park Improvements | \$34,386 | \$1,508,575 | \$769,571 | \$836,500 | \$1,471,888 | 43% |
| TOTAL | \$140,010 | \$1,591,290 | \$775,866 | \$886,500 | \$1,521,888 | 42% |

MDD

MUNICIPAL DEVELOPMENT DISTRICT

Summary Of Revenues and Expenditures Fiscal Year 2024-2025

Municipal Development District

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 173,402 | \$ 270,140 | \$ 270,140 | \$ 689,644 |
| Revenues | | | | |
| Sales tax | 710,256 | 750,000 | 745,795 | 800,000 |
| Grants | 161,294 | - | - | - |
| Investment income | 1,054 | 1,000 | 20,974 | 20,000 |
| Total Revenues | 872,604 | 751,000 | 766,769 | 820,000 |
| Expenditures | | | | |
| Maintenance and repairs | - | 50,000 | 11,559 | 50,000 |
| Professional services | 6,295 | - | - | - |
| Park improvements | 769,571 | 836,500 | 335,706 | 1,471,888 |
| Total Expenditures | 775,866 | 886,500 | 347,265 | 1,521,888 |
| Total Revenues Over Expenditures | 96,738 | (135,500) | 419,504 | (701,888) |
| Ending Fund Balance | \$ 270,140 | \$ 134,640 | \$ 689,644 | \$ (12,244) |

TIRZ 1 - PGBT

Mission Statement & Program Description

The City created the first TIRZ in November 2003 to encourage and accelerate planned development along the George Bush Eastern Extension of the Turnpike into the City. Debt obligations issued and backed by the TIRZ 1 fund are to be repaid from property tax levies, based on the incremental increase in the real property values from the base year 2003. In 2019, the TIRZ was reduced in area to accommodate the creation of the City's second TIRZ.



Adopted Budget Fiscal Year 2024-2025

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Professional Services | \$- | \$375 | \$1,964 | \$300,000 | \$1,600,000 | 81% |
| TOTAL | \$- | \$375 | \$1,964 | \$300,000 | \$1,600,000 | 81% |

TIRZ 1 - PGBT

Summary of Revenues and Expenditures Fiscal Year 2024-2025

TIRZ 1 - PGBT

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ (660,126) | \$ (413,660) | \$ (413,660) | \$ 192,835 |
| Revenues | | | | |
| Property tax | 247,280 | 606,811 | 601,715 | 1,460,000 |
| Investment income | 1,150 | 5,000 | 5,235 | 10,000 |
| Total Revenues | 248,430 | 611,811 | 606,950 | 1,470,000 |
| Expenditures | | | | |
| Professional services | 1,964 | 300,000 | 455 | 1,600,000 |
| Total Expenditures | 1,964 | 300,000 | 455 | 1,600,000 |
| Total Revenues Over Expenditures | 246,466 | 311,811 | 606,495 | (130,000) |
| Ending Fund Balance | \$ (413,660) | \$ (101,849) | \$ 192,835 | \$ 62,835 |

TIRZ 2 - THE STATION

Mission Statement & Program Description

The City created a separate tax increment reinvestment zone in 2019 in conjunction with the Station development. The boundaries of Reinvestment Zone Two overlay the Station development and incremental revenues derived from the zone will be used within the zone. The PGBT Reinvestment Zone TIF was reduced in area to create Reinvestment Zone Two.



Adopted Budget Fiscal Year 2024-2025

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Professional Services | \$3,536 | \$40,157 | \$36,236 | \$800,000 | \$60,000 | -1233% |
| Ed-18-00 - Pmb Project | - | - | - | 1,025,000 | 700,000 | -46% |
| TOTAL | \$3,536 | \$40,157 | \$36,236 | \$1,825,000 | \$760,000 | -140% |

TIRZ 2 - THE STATION

Summary of Revenues and Expenditures Fiscal Year 2024-2025

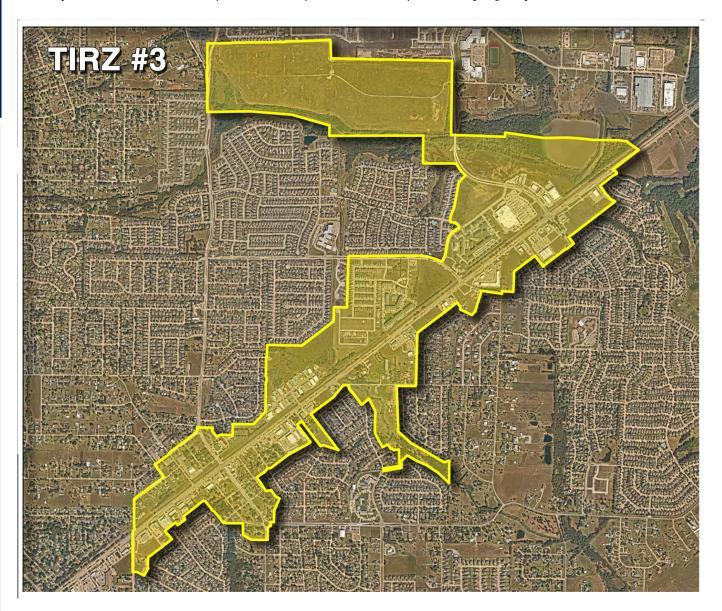
TIRZ 2 - The Station

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ 140,165 | \$ 649,568 | \$ 649,568 | \$ (299,439) |
| Revenues | | | | |
| Property tax | 528,202 | 752,414 | 830,371 | 980,000 |
| Investment income | 17,437 | 10,000 | 26,312 | 15,000 |
| Total Revenues | 545,639 | 762,414 | 856,683 | 995,000 |
| Expenditures | | | | |
| Professional services | 36,236 | 800,000 | 114,960 | 60,000 |
| ED-18-00 - PMB Project | - | 1,025,000 | 1,181,739 | 700,000 |
| Capital Outlay and Projects | - | - | 508,991 | - |
| Total Expenditures | 36,236 | 1,825,000 | 1,805,690 | 760,000 |
| Total Revenues Over Expenditures | 509,403 | (1,062,586) | (949,007) | 235,000 |
| Ending Fund Balance | \$ 649,568 | \$ (413,018) | \$ (299,439) | \$ (64,439) |

TIRZ 3 - HIGHWAY 78

Mission Statement & Program Description

The City created TIRZ 3 in 2021 to promote development or redevelopment along Highway 78.



Adopted Budget Fiscal Year 2024-2025

| EXPENDITURES | Actual 2020-2021 | Actual 2021-2022 | Actual 2022-2023 | Budget 2023-2024 | Budget 2024-2025 | % Increase/ Decrease |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Category: | | | | | | |
| Professional Services | \$- | \$- | \$- | \$800,000 | \$2,000,000 | 60% |
| TOTAL | \$- | \$- | \$- | \$800,000 | \$2,000,000 | 60% |

TIRZ 3 - HIGHWAY 78

Summary of Revenues and Expenditures Fiscal Year 2024-2025

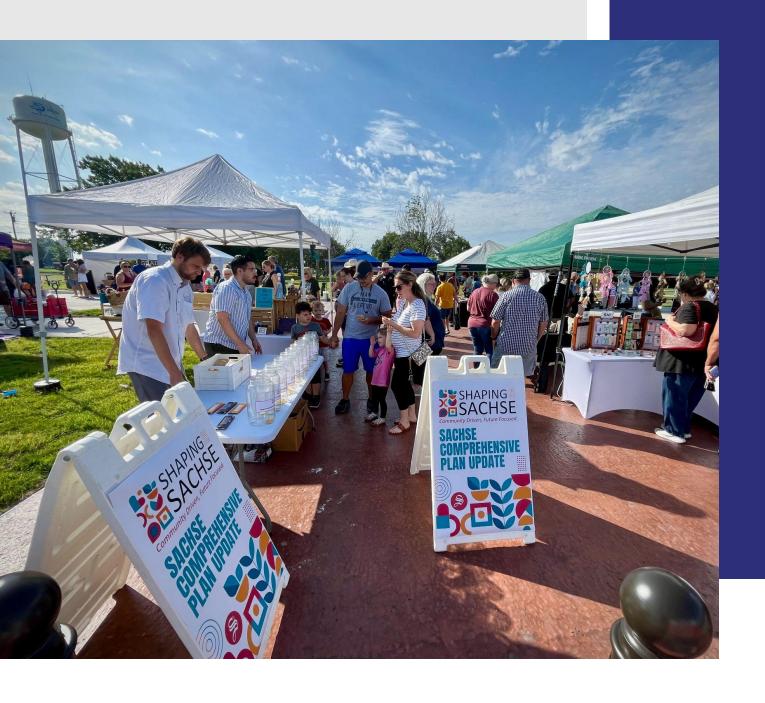
TIRZ 3 - Highway 78

| | Actual FY 2022/2023 | Budget FY 2023/2024 | Projected FY 2023/2024 | Budget FY 2024/2025 |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| Beginning Fund Balance | \$ - | \$ 528,031 | \$ 528,031 | \$ 1,399,227 |
| Revenues | | | | |
| Property tax | 515,865 | 692,484 | 822,240 | 815,000 |
| Investment income | 12,166 | 5,000 | 48,956 | 50,000 |
| Total Revenues | 528,031 | 697,484 | 871,196 | 865,000 |
| Expenditures | | | | |
| Professional services | - | 800,000 | - | 2,000,000 |
| Total Expenditures | - | 800,000 | - | 2,000,000 |
| Total Revenues Over Expenditures | 528,031 | (102,516) | 871,196 | (1,135,000) |
| Ending Fund Balance | \$ 528,031 | \$ 425,515 | \$ 1,399,227 | \$ 264,227 |



Appendix





Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years (Unaudited)

| | Estimated | Market Value | | | |
|-------------|---------------|-------------------|------------------|---------------------------------|--------------|
| | Estimated | Market value | Less: Tax-Exempt | Total Taxable Assessed Value | Total Direct |
| Fiscal Year | Real Property | Personal Property | Property & Cap | (1) | Tax Rate (2) |
| 2016 | 1,767,124,588 | 49,699,237 | 181,214,076 | 1,635,609,749 | 0.757279 |
| 2017 | 2,052,733,263 | 50,389,046 | 229,837,342 | 1,873,284,967 | 0.757279 |
| 2018 | 2,345,662,930 | 52,517,764 | 239,585,005 | 2,158,595,689 | 0.747279 |
| 2019 | 2,565,462,875 | 51,759,380 | 251,075,714 | 2,366,146,541 | 0.720000 |
| 2020 | 2,721,742,711 | 59,445,888 | 283,973,515 | 2,497,215,084 | 0.720000 |
| 2021 | 2,805,576,476 | 62,634,351 | 278,583,446 | 2,589,627,381 | 0.720000 |
| 2022 | 3,081,956,406 | 66,355,726 | 286,309,066 | 2,862,003,066 | 0.700734 |
| 2023 | 4,092,796,420 | 85,901,079 | 702,058,583 | 3,476,638,916 | 0.650416 |
| 2024 | 4,818,657,853 | 94,348,755 | 846,501,413 | 4,066,505,195 | 0.650416 |
| 2025 | 5,250,046,012 | 95,192,414 | 761,434,433 | 4,583,803,993 | 0.650416 |

Source: Dallas & Collin Central Appraisal Districts

⁽¹⁾ Tax Rate Calculation Worksheet (Form 50-856), line 18

⁽²⁾ Rate per \$100 of assessed valuation

City of Sachse, Texas | Adopted Budget 2024-2025

Direct and Overlapping Property Tax Rates (Per \$100 of Assessed Value)

Last Ten Fiscal Years (Unaudited)

| | | City Direct Rates | | | | | | Overlap | ping Rates | | | | |
|-------------|---------------------------|------------------------------------|--------------|-------------|--------------------------|-------------------|--------------------------------------------|---------------|---------------------------------|-----------|--------------------------------------------|---------------|---------------------------------|
| Fiscal Year | Operating/General Rate | General Obligation Debt Service | Total Direct | Garland ISD | Dallas County Schools | Parkland Hospital | Dallas County Comm. College District | Dallas County | Total Dallas County Entities | Wylie ISD | Collin County Comm. College District | Collin County | Total Collin County Entities |
| 2016 | 0.572279 | 0.185000 | 0.757279 | 1.353300 | 0.010000 | 0.286000 | 0.123650 | 0.243100 | 2.773329 | 1.640000 | 0.081960 | 0.225000 | 2.704239 |
| 2017 | 0.562000 | 0.195279 | 0.757279 | 1.460000 | 0.009271 | 0.279400 | 0.122933 | 0.243100 | 2.871983 | 1.640000 | 0.081222 | 0.208395 | 2.686896 |
| 2018 | 0.553072 | 0.194207 | 0.747279 | 1.460000 | 0.010000 | 0.279400 | 0.124238 | 0.243100 | 2.864017 | 1.640000 | 0.079810 | 0.192246 | 2.659335 |
| 2019 | 0.525793 | 0.194207 | 0.720000 | 1.460000 | 0.010000 | 0.279400 | 0.124000 | 0.243100 | 2.836500 | 1.640000 | 0.081222 | 0.180785 | 2.622007 |
| 2020 | 0.525793 | 0.194207 | 0.720000 | 1.390000 | 0.010000 | 0.269500 | 0.124000 | 0.243100 | 2.756600 | 1.538400 | 0.081222 | 0.174951 | 2.514573 |
| 2021 | 0.525793 | 0.194207 | 0.720000 | 1.346300 | 0.010000 | 0.266100 | 0.124000 | 0.239740 | 2.706140 | 1.520500 | 0.081222 | 0.172531 | 2.494253 |
| 2022 | 0.506527 | 0.194207 | 0.700734 | 1.256300 | 0.010000 | 0.255000 | 0.123510 | 0.227946 | 2.573490 | 1.459800 | 0.081222 | 0.168087 | 2.409843 |
| 2023 | 0.456209 | 0.194207 | 0.650416 | 1.172500 | 0.010000 | 0.235800 | 0.115899 | 0.217946 | 2.402561 | 1.397900 | 0.081220 | 0.152443 | 2.281979 |
| 2024 | 0.456209 | 0.194207 | 0.650416 | 1.053200 | - | 0.219500 | 0.110028 | 0.215718 | 2.248862 | 1.212500 | 0.081220 | 0.149343 | 2.093479 |
| 2025 | 0.456209 | 0.194207 | 0.650416 | 1.050900 | - | 0.212000 | 0.105595 | 0.215500 | 2.234411 | 1.210200 | 0.081220 | 0.149343 | 2.091179 |

Source: Dallas & Collin Central Appraisal Districts and City records

Principal Property Taxpayers

Current Year and Nine Years Ago (Unaudited)

| Fiscal Year 2025 | (Tax Year 202 | 1) | Fiscal Year 2016 (Tax Year 2015) | | | | |
|----------------------------------------|-----------------------------|---------------------------------------------------------------|----------------------------------------|----|------------------------------|-------------------------------------------------------------|--|
| Taxpayer | Taxable Assesse Value | Percentage of Total City Taxable d Assessed Value | Taxpayer | | Taxable Assessed Value | Percentage of Total City Taxable Assessed Value | |
| Linden Ranch Gardens LP Etal | \$ 74,90 | 3,038 1.63% | Western Rim Investors 2013-3 LP | \$ | 21,866,593 | 1.34% | |
| 7700 Cody Lane (TX) Owner LP | 69,02 | ,637 1.51% | Lipt Oak Grove LLC | | 17,753,820 | 1.09% | |
| 5300 The Station TX Owner LP | 67,00 |),000 1.46% | Woodbridge Villas LLC | | 15,304,609 | 0.94% | |
| CSL Sachse 2017 LLC | 53,45 | 2,510 1.17% | Wal-Mart Real Estate Business Trust | | 13,609,115 | 0.83% | |
| Intergerman Woodbridge Villas LP | 50,88 | 7,160 1.11% | Wal-Mart Stores Texas LLC | | 9,902,726 | 0.61% | |
| Sachse Station Boulevard Owner | 42,35 | 0,000 0.92% | Oncor Electric Delivery | | 5,505,150 | 0.34% | |
| Miles One 90 Owner LLC | 37,45 | 3,600 0.82% | 1500 Blackburn LP | | 5,250,000 | 0.32% | |
| PMB Station MFI LP | 31,50 | 0.69% | D R Horton - Texas LTD | | 5,176,112 | 0.32% | |
| TRHS MOB One LP | 29,00 | 0.63% | Oxford Sachse Memory Care LTD | | 3,487,710 | 0.21% | |
| Wal-Mart Real Estate Business Trust | 17,25 |),000 0.38% | Verizon | | 3,384,990 | 0.21% | |
| Total | \$ 472,830 | ,945 10.32% | Total | \$ | 101,240,825 | 6.19% | |
| Total Assessed Valuation | \$ 4,583,803 | ,993 100.00% | Total Assessed Valuation | \$ | 1,635,609,749 | 100.00% | |

Source: Dallas County Tax Office / Collin County Tax Office

Note: Property is assessed as of January 1 and certified to the City by July 25 for taxable values.

Property Tax Levies and Collections

Last Ten Fiscal Years (Unaudited)

| | | | the Fiscal Year of Levy | | Total Collec | tions to Date |
|--------------------------------------|-----------------------------------|------------|----------------------------|---------------------------------------|------------------------------|-----------------------|
| Fiscal Year Ended September 30 | Total Tax Levy for Fiscal Year | Amount | Percentage of Levy | Collections in Subsequent Years | Total Direct Tax Rate (a) | Percentage of Levy |
| 2015 | 10,773,241 | 10,738,217 | 99.67% | 31,894 | 10,768,180 | 99.97% |
| 2016 | 12,186,445 | 12,144,195 | 99.65% | 37,516 | 12,190,519 | 99.96% |
| 2017 | 13,926,966 | 13,873,792 | 99.62% | 47,681 | 13,926,966 | 99.96% |
| 2018 | 15,487,552 | 15,433,772 | 99.65% | 44,680 | 15,368,350 | 99.94% |
| 2019 | 16,484,049 | 16,401,447 | 99.50% | 70,420 | 16,669,816 | 99.93% |
| 2020 | 17,401,815 | 17,289,332 | 99.35% | 96,107 | 17,903,321 | 99.91% |
| 2021 | 17,971,099 | 17,910,934 | 99.67% | 43,024 | 18,792,944 | 99.90% |
| 2022 | 19,331,922 | 19,266,875 | 99.66% | 42,401 | 19,455,637 | 99.88% |
| 2023 | 21,858,619 | 21,781,599 | 99.65% | 42,246 | 22,093,952 | 99.84% |
| 2024 | 25,417,902 | 25,283,912 | 99.47% | - | 25,283,912 | 99.47% |

Source: Dallas and Collin County reports.

Direct and Overlapping Governmental Activities Debt

As of September 30, 2024 (Unaudited)

| , , | | | D | | |
|-------------------------------------------------------|----|----------------------|---------------------------------------------|-----|--------------|
| Governmental Unit | G | Gross Bonded Debt | Percentage of Debt Applicable to Area | | hse Share of |
| Debt repaid with property taxes | | Debt | to Alea | OVE | napping best |
| | | 4.5040074 | 40.700 | | |
| Wylie I.S.D | \$ | 645,210,971 | 12.70% | \$ | 81,941,793 |
| Garland I.S.D | | 1,111,765,000 | 7.58% | | 84,271,787 |
| Collin County | | 841,715,000 | 0.63% | | 5,302,805 |
| Dallas County | | 198,645,000 | 0.63% | | 1,251,464 |
| Dallas County Hospital District | | 527,660,000 | 0.63% | | 3,324,258 |
| Collin County Community College District | | 459,865,000 | 0.63% | | 2,897,150 |
| Dallas College | | 318,675,000 | 0.63% | | 2,007,653 |
| Subtotal, overlapping debt | | | | | 180,996,908 |
| City of Sachse Direct Debt (includes self-supporting) | | | 100.00% | | 56,419,791 |
| Total direct and overlapping debt | | | | \$ | 237,416,699 |

Source: Taxing Entities and City

Percentage of debt applicable to area provided by Municipal Advisory Council (MAC) of Texas.

Demographic And Economic Statistics

Last Ten Calendar Year (Unaudited)

| Year | Estimated Population ^(a) | Personal Income | Per Capita Personal Income ^(b) | School Enro | llment ^(c) | Unemployment Rated |
|------|----------------------------------------|--------------------|-------------------------------------------------|-------------|-----------------------|-----------------------|
| | | | | Garland ISD | Wylie ISD | |
| 2015 | 23,756 | 837,779,096 | 35,266 | 57,436 | 14,557 | 3.6% |
| 2016 | 24,554 | 839,648,584 | 34,196 | 57,418 | 14,280 | 3.6% |
| 2017 | 24,777 | 937,214,802 | 37,826 | 58,059 | 15,138 | 3.2% |
| 2018 | 24,720 | 942,870,240 | 38,142 | 57,517 | 16,466 | 3.0% |
| 2019 | 24,910 | 1,082,065,490 | 43,439 | 56,471 | 17,252 | 3.0% |
| 2020 | 25,044 | 946,738,332 | 37,803 | 55,701 | 17,230 | 5.5% |
| 2021 | 25,289 | 945,328,109 | 37,381 | 53,921 | 17,482 | 3.8% |
| 2022 | 28,453 | 1,202,822,122 | 42,274 | 53,674 | 18,210 | 2.9% |
| 2023 | 29,314 | 1,360,990,392 | 46,428 | 52,767 | 18,850 | 3.6% |
| 2024 | 30,483 | 1,650,166,722 | 54,134 | 51,436 | 19,176 | 3.7% |

Sources:

 $^{^{(}a)}$ Estimated population provided by the North Central Texas Council of Governments.

 $^{^{(}b)}$ Per Capita Income provided by https://texas.hometownlocator.com/tx/dallas/sachse.cfm.

⁽c) Garland & Wylie Independent School Districts.

 $[\]ensuremath{^{\text{(d)}}}$ Texas Labor Market Information.

Principal Employers

Current Year and Nine Years Ago (Unaudited)

| 2024 | | - | 2 | 015 | |
|------------------------------|-----------|-------------------------------------------|-------------------------|-----------|-------------------------------------------|
| Employer | Employees | Percentage of Total City Employment | Employer | Employees | Percentage of Total City Employment |
| Garland ISD | 471 | 2.72% | Garland ISD | 486 | 4.41% |
| Wal-Mart Supercenter | 300 | 1.73% | Wal-Mart Supercenter | 290 | 2.63% |
| Wal-Mart Neighborhood Market | 200 | 1.16% | Kroger | 170 | 1.54% |
| City of Sachse | 188 | 1.09% | City of Sachse | 150 | 1.36% |
| Wylie ISD | 167 | 0.97% | Wylie ISD | 125 | 1.13% |
| | | | Wal-Mart Neighborhood | | |
| Trinity Regional Hospital | 147 | 0.85% | Market | 72 | 0.65% |
| Kroger | 116 | 0.67% | Whataburger | 55 | 0.50% |
| Ariel Pointe of Sachse | 113 | 0.65% | Oxford Glen Memory Care | 49 | 0.44% |
| Northplace Church | 66 | 0.38% | Barnyard Gate Daycare | 36 | 0.33% |
| Whataburger | 60 | 0.35% | Bearfoot Lodge Daycare | 30 | 0.27% |
| Total | 1,828 | 10.57% | Total | 1,463 | 13.28% |
| Total City Employment | 17,292 | | Total City Employment | 11,016 | |

Source: Top ten employers and employee count provided by Sachse Economic Development Corporation.

Operating Indicators by Function/Program

Last Ten Fiscal Years (Unaudited)

| | | | | | Fiscal | Year | | | | |
|---------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Function/Program | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Number of Employees | 50 | 52 | 51 | 51 | 51 | 51 | 51 | 53 | 56 | 56 |
| Number of Violations (Citations) | 3,846 | 1,879 | 2,155 | 1,413 | 2,360 | 1,710 | 1,618 | 1,818 | 2,045 | 2,327 |
| Fire | | | | | | | | | | |
| Number of Employees | 35 | 35 | 36 | 37 | 37 | 35 | 36 | 39 | 42 | 42 |
| Number of Fire runs | 394 | 600 | 705 | 819 | 831 | 769 | 847 | 938 | 934 | 921 |
| Number of EMS runs | 909 | 1,187 | 1,359 | 1,358 | 1,689 | 1,554 | 1,832 | 2,092 | 2,122 | 2,018 |
| Community Development | | | | | | | | | | |
| Single Family Building Permits Issued | 275 | 290 | 163 | 79 | 52 | 77 | 451 | 248 | 110 | 101 |
| Leisure Services | | | | | | | | | | |
| Parks and Recreation | | | | | | | | | | |
| Participants in Parks Programs | 5,480 | 9,600 | 9,750 | 10,043 | 10,546 | 7,400 | 11,400 | 15,500 | 17,500 | 28,200 |
| Participants in Senior Program | 20,445 | 23,455 | 26,555 | 39,858 | 37,674 | 17,614 | 3,600 | 5,200 | 10,400 | 25,180 |
| Community Center Memberships | | | | | | 900 | 578 | 1,341 | 1,430 | 1,600 |
| Community Center Facility Check-ins | | | | | | 4,700 | 13,199 | 22,406 | 26,537 | 28,323 |
| Library | | | | | | | | | | |
| Volumes in Collection | 41,203 | 41,470 | 41,758 | 41,105 | 44,524 | 35,869 | 37,179 | 37,668 | 39,980 | 40,346 |
| Water and Sewer | | | | | | | | | | |
| Number of Water Connections | 7,950 | 8,239 | 8,472 | 8,726 | 8,711 | 8,795 | 9,101 | 9,378 | 9,508 | 9,630 |
| Number of Sewer Connections | 7,468 | 7,384 | 7,972 | 8,211 | 8,113 | 8,207 | 8,317 | 8,685 | 8,931 | 9,067 |
| Average Daily Water Consumption ^(a) | 2.412 | 2.573 | 2.386 | 2.458 | 2.732 | 2.944 | 2.897 | 3.495 | 3.740 | 3.226 |
| Maximum Storage Capacity ^(a) | 6.9 | 6.9 | 6.9 | 6.9 | 8.2 | 8.2 | 8.2 | 8.2 | 8.2 | 8.2 |

Source: City Departments
Notes: (a) Millions of gallons

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years (Unaudited)

| | | | | | Fiscal | Year | | | | |
|---------------------------------|------|------|------|------|--------|------|-------|-------|-------|-------|
| Function/Program | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Public Safety | | | | | | | | | | |
| Police Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Police Vehicles | 27 | 27 | 27 | 27 | 25 | 26 | 27 | 27 | 28 | 26 |
| Police Motorcycle Units | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | - |
| Fire Stations | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Public Works | | | | | | | | | | |
| Alleys (miles) | 18 | 18 | 19 | 19 | 19 | 19 | 20 | 22 | 24 | 24 |
| Streets/Roads/Alleys (miles) | 135 | 135 | 137 | 137 | 130 | 122 | 129 | 163 | 165 | 165 |
| Leisure Services | | | | | | | | | | |
| Parks (acres) | 155 | 155 | 156 | 156 | 156 | 160 | 160 | 165 | 169 | 179 |
| Playgrounds ^(a) | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 9 | 9 | 11 |
| Library | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Senior Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water and Sewer | | | | | | | | | | |
| Fire Hydrants | 970 | 935 | 970 | 970 | 1,011 | 996 | 1,025 | 1,248 | 1,256 | 1,281 |
| Ground Storage Facilities | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Elevated Storage Facilities | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| Lift Stations | 4 | 4 | 4 | 4 | 5 | 6 | 6 | 6 | 6 | 6 |

Source: City Departments

Notes: (a) Does not include HOA playgrounds.

RESOLUTION NO. R-2024-07

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS, AMENDING THE MASTER FEE SCHEDULE ADOPTED BY RESOLUTION 4115 BY AMENDING ENGINEERING, HEALTH AND SANITATION, PARK FACILITY RENTAL FEES, BUILDING PERMITS AND DEVELOPMENT SERVICES FEES, REFUSE SERVICES FEES, WATER RATE SCHEDULE, WATER SERVICE CONNECTION FEES, WASTE WATER RATE SCHEDULE AND FRANCHISE FEES AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City Council desires to amend the Master Fee Schedule adopted by Resolution 4115, as provided herein.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS, THAT:

SECTION 1. The Master Fee Schedule adopted by Resolution 4115 is hereby amended, as set forth in the attached Exhibit "A".

SECTION 2. This Resolution shall take effect October 1, 2024, from and after its passage, and it is so accordingly resolved.

DULY RESOLVED AND ADOPTED by the City Council of the City of Sachse, Texas, this 3rd day of September, 2024.

CITY OF SACHSE, TEXAS

Jeff Bickerstaff, Mayor

ATTEST:

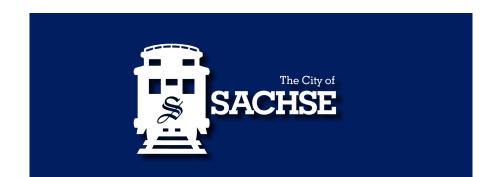
Leah K Granger, City Secretary

APPENDIX A

MASTER FEE SCHEDULE FY 2025

MASTER FEE SCHEDULE

| I. PUBLIC SAFETY FEES | 388 |
|----------------------------------------------------|-----------------|
| II. ENGINEERING, HEALTH AND SANITATION | 390 |
| III. FACILITY ROOM RENTAL DEPOSIT/FEES | 391 |
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| XIII. WATER RATE SCHEDULE | 399 |
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| XV. WASTE WATER RATE SCHEDULE | 401 |
| XVI. MUNICIPAL DRAINAGE UTILITY SYSTEM FEE | 401 |
| XVII. CROSS CONNECTION CONTROL FEES | 401 |
| XVIII. FRANCHISE FEES | 401 |
| ATIII I NAMOI IIGE I EEG | 1 01 |



MASTER FEE SCHEDULE

| | | I. PUBLIC SAFETY FEES | |
|-------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | |
| | | | \$10.00 |
| 2. | | | |
| | a. 5 or le | SS | No charge |
| | | | \$25.00 |
| | · · | | \$50.00 |
| | | • • • • • • • • • • • • • • • • • • • • | \$100.00 plus permit suspension |
| 3. | Nonvalid f | re alarms responded to during a 12-month period | |
| | a. 2 or le | SS | No charge |
| | | | \$100.00 |
| 4. | Nonvalid r | obbery alarms responded to during a 12-month period | |
| | a. 2 or le | SS | No charge |
| | b. 3 or n | nore | \$100.00 |
| 5. | Nonvalid e | mergency medical assistance responded to during a 12-month period | |
| | a. 5 or le | ss | No charge |
| | b. 6 or n | nore | \$100.00 |
| Solic | itation Reg | istration Fee (not to exceed 90 days) | \$30.00 plus \$10.00 per additional person |
| Anin | nal control | | |
| 1. | Adoption f | ee with sterilization | |
| , | Cats/ | kittens/dogs/puppies receive sterilization/combo vaccine/rabies vacci | ne/ |
| | a. micro | chip | \$80.00 |
| 2. | Adoption f | ee without sterilization | |
| | | | |
| | | • | \$25.00 |
| | | | \$100.00 |
| 4. | | | |
| | | | \$20.00 |
| | | <u> </u> | \$5.00 |
| | c. Dog/0 | Cat | |
| | | | \$7.00 |
| | 2) A | pplication fee w sterilization proof | \$2.00 |
| 5. | Replaceme | ent tag (w proof of original registration) | \$1.00 |
| 6. | Impoundm | ent (registration additional if animal currently not on file) | |
| | a. 1st pi | ckup of animal | \$25.00 plus \$5 boarding fee |
| | b. 2nd p | ckup of animal | \$50.00 plus \$5 boarding fee |
| | c. 3rd pi | ckup of animal | \$75.00 plus \$5 boarding fee |
| | d. 4th pi | ckup of animal | \$100.00 plus \$5 boarding fee |
| Fire | Services | | |
| 1. | Installation | /replacement/re-model of fire protection systems | |
| | a. Plan r | eview fees | |
| | 1) I | nternal plan review (new and/or remodel > 10 devices) | \$100.00 |
| | | | \$25.00 |
| | | hird-party plan review administrative fee | \$50.00 |
| | | prinkler installation permit (commercial and residential per | |
| | | | |
| | b. buildi | | |
| | | to 25 sprinklers | \$50.00 |
| | 1) 1 | to 25 sprinklers 6 to 75 sprinklers | · · · · · · · · · · · · · · · · · · · |
| | 1) 1 2) 2 | | \$50.00 \$100.00 \$200.00 |
| | 1) 1 2) 2 3) 7 | 6 to 75 sprinklers | \$100.00 |
| | 1. 2. 3. 4. 5. 6. Fire S 1. | 1. Residential 2. Nonvalid b a. 5 or le b. 6 c. 7 d. Eight (3. Nonvalid fi a. 2 or le b. 3 or m 4. Nonvalid r a. 2 or le b. 3 or m 5. Nonvalid el a. 5 or le b. 6 or m Solicitation Reg Animal control 1. Adoption fe Cats/l a. microl 2. Adoption fe Cats/l a. vaccir 3. Dangerous 4. Annual per a. Pot-be b. Pigeol c. Dog/C 1) A 2) A 5. Replaceme 6. Impoundm a. 1st pic b. 2nd pi c. 3rd pic d. 4th pic Fire Services 1. Installation a. Plan r 1) Ir 2) R | Alarm monitoring 1. Residential alarm permit fee (valid two years from date of issuance) 2. Nonvalid burglar alarms responded to during a 12-month period a. 5 or less b. 6 c. 7 d. Eight (8) 3. Nonvalid fire alarms responded to during a 12-month period a. 2 or less b. 3 or more 4. Nonvalid robbery alarms responded to during a 12-month period a. 2 or less b. 3 or more 5. Nonvalid emergency medical assistance responded to during a 12-month period a. 5 or less b. 6 or more Solicitation Registration Fee (not to exceed 90 days) Animal control 1. Adoption fee with sterilization Cats/kittens/dogs/puppies receive sterilization/combo vaccine/rabies vacci a. microchip 2. Adoption fee without sterilization Cats/kittens/dogs/puppies already sterilized receive combo vaccine/rabies a. vaccine/microchip 3. Dangerous dog annual registration 4. Annual permits a. Pot-bellied pig (per animal) b. Pigeon (fancy or racing loft/per animal) c. Dog/Cat 1) Application fee w sterilization proof 2) Application fee w sterilization proof 5. Replacement tag (w proof of original registration) 6. Impoundment (registration additional if animal currently not on file) a. 1st pickup of animal b. 2nd pickup of animal c. 3rd pickup of animal d. 4th pickup of animal Fire Services 1. Installation/replacement/re-model of fire protection systems a. Plan review fees 1) Internal plan review (new and/or remodel > 10 devices) |

| | | | I. PUBLIC SAFETY F | EES (Continued) |
|----|----|----------|--------------------------------------------------------|--------------------------------------------------------------|
| | | | 6) 301 to 400 sprinklers | \$375.00 |
| | | | 7) 401 to 500 sprinklers | \$425.00 |
| | | | 8) Over 500 sprinklers | \$500.00 plus \$.33 per sprinkler over 500 |
| - | | C. | Fire alarm installation permit (per building) | , , , , , , , , , , , , , , , , , , , |
| | | | 1) 10 or less devices | \$50.00 |
| _ | | | 2) 11 to 25 devices | \$75.00 |
| _ | | | 3) 26 to 100 devices | \$150.00 |
| | | | 4) 101 to 200 devices | \$200.00 |
| _ | | | 5) 201 or more devices | \$500.00 |
| | | d. | , | \$300.00 |
| | | | Fire alarm panel replacement only | |
| | | e. | Hydro & flush (per system) | \$50.00 |
| | | f. | Fire pump (per system) | \$50.00 |
| | | g. | Hydrant flow test (2 hydrants) | \$50.00 |
| | | h. | Vent/hood/booth extinguishing system (per system) | \$50.00 |
| | | i. | Work started without a permit | \$100.00 plus required fee |
| | | j. | Replacement | |
| | | | Fire department permit replacement | \$10.00 |
| | | | 2) Job site plan re-stamp | \$15.00 |
| | | k. | Re-inspection fee | |
| | | | 1) 2 or more | \$75.00 per re-inspection |
| | 2. | Ins | pection/occupancy permits | |
| | | a. | Carnivals and fairs | \$50.00 |
| | | b. | Mobile food vending | \$25.00 |
| | | C. | Exhibits and trade shows | \$50.00 |
| | | | Temporary structures, tents or canopies (used for pern | nits not included in |
| | | d. | community development permit fee) | \$50.00 |
| | | e. | In-home day care certificate of occupancy | \$50.00 |
| | | f. | Multi-family certificate of occupancy | \$50.00 |
| | | g. | Foster care/adoption home inspection | \$25.00 |
| | | h. | After hour inspection fee | \$50.00/hour min 2 hr/\$100.0 |
| | 3. | Fire | permits | |
| | | a. | Outdoor/open burning | \$200.00 |
| | | b. | Pyrotechnic special effects | \$100.00 |
| | | | , | \$400.00/hr each engine plus \$200.00/hr each ambulance plus |
| | | C. | Hazardous material response reimbursement | supplies |
| | | d. | Fire watch/stand-by | \$50.00/hr each fire employee |
| E. | Am | bular | nce services | |
| | 1. | Res | sident | |
| | | a. | ALS (Waive co-pay and deductible) | \$1,600.00 |
| | | b. | ALS2 (Waive co-pay and deductible) | \$1,750.00 |
| | | C. | BLS (Waive co-pay and deductible) | \$1,400.00 |
| - | | d. | SCT | No charge |
| | 2. | | n-resident | onungo |
| _ | | a. | ALS | \$1,600.00 |
| | | b. | ALS2 | \$1,750.00 |
| | | C. | BLS | \$1,400.00 |
| | | c. d. | SCT | No charge |
| | | | | |
| | 3. | | eage | \$24.00 |
| | 4. | | pplies | Å40F.00 |
| | | a. | Oxygen | \$125.00 |
| | | b. | BLS supplies | \$350.00 |

| | | | I. PUBLIC SAFETY FEES (Conti | nued) |
|----------|-----|--------|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| | | C. | ALS supplies | \$400.00 |
| | | d. | Extra attendant | \$75.0 |
| | 5. | Extr | ication | \$500.0 |
| | 6. | Tec | nnology fee | \$0.0 |
| | 7. | | ransport | \$125.0 |
| | 8. | Oth | er Services | |
| | | a. | IV Therapy/Maintenance | \$310.0 |
| | | b. | Airway Management | \$115.0 |
| | | C. | Specialty Care Transport | \$1,250.0 |
| | | d. | Blood Administration | \$600.0 |
| : | Nei | | hood services | |
| | 1. | | sance abatement administrative fee | \$250.0 |
| | 2. | Dan | gerous building abatement administrative fee | \$250.0 |
| | | | II. ENGINEERING, HEALTH AND SA | NITATION |
| ١. | Eng | | ing permits | |
| | 1. | | fic calming application | \$50.0 |
| | 2. | Floo | dplain | \$300.00 plus consultant/engineering review cos |
| | 3. | Gra | ding | \$300.0 |
| 3. | Eng | gineer | ing inspections and review fees | |
| | 1. | Eng | ineering inspection fee (per Texas House Bill 3492) | Comprised of the consultant review schedule (a) and 3rd party determination (b) |
| | | a. | Consultant review fee schedule | |
| | | | i. Placement of fill | \$1.00 per cubic yard with a minimum fee of \$300.00 (CAD files required) |
| | | | Paving - any roads, streets, driveways, or miscellaneous | \$0.05 per square yard with |
| | | | ii. paving in the right-of-way or easement | minimum fee of \$300.0 |
| | | | iii. Sidewalk - sidewalk and trails in the right-of-way or easement | \$0.03 per square yard wit minimum fee of \$200.0 |
| | | | iv. Retaining/Screening Wall | \$0.25 per linear feet with minimur fee of \$200.0 |
| | | | Bridge/Culvert Structures - include bridges that span any length of distance over a certain feature. Culvert structures | |
| | | | include large v pipe/culverts that have a width larger than | Mimimum fee of \$300.00 |
| | | | 5' (60") across. Smaller drainage pipes should be included v. underground municipal utilities. | per structure. Total fee on a case-by-case basis |
| | | | Underground Municipal Utilities - City-owned utilities such as | \$0.10 per linear foot with |
| | | | vi. water lines, sanitary sewer lines, or storm sewer/drain pipes | miminum fee of \$200.0 |
| | | | vii. Street Light ^(s) | \$0.05 per linear foot with a minimum fee of \$200.0 |
| | | b. | Construction Inspection Fee | Developed by 3rd party review of approved plans |
| | 2. | | | s, upon 4th review submittal fee will be reassessed. |
| | 3. | | struction Inspections after hours | \$50.00/hr (2hr minimum) |
| , | | | ublic trees in street or right of way | \$50.00/hi |
|). | | | nd Sanitation permits | |
| | 1. | Hea | | \$285.0 |
| | | | porary food sales (must be obtained from Dallas County Health dep | |
| | 2. | | lies to all applicants providing food products.) | \$50.0 |
| | 3. | | lic swimming pool | \$150.0 |
| | 4. | Alco | | e shall equal one-half of the state fee for each permit |
| | | | id waste transport | \$25.00 per vehicle |

| | | III. FACILITY ROOM RENTAL DEPOSIT/FEES | 5 |
|----|----------|----------------------------------------------------------|------------------|
| Α. | | rary meeting room | |
| | 1. | Deposit | |
| | | a. Without food served | \$25.00 |
| | | b. With food served | \$50.00 |
| | | c. VGA/audio cable | \$15.00 |
| | 2. | Room rental | |
| | | a. Non-profits | No charge |
| | | b. All other groups | \$25.00 |
| В. | Ser | nior activity center multi-purpose room A | |
| | 1. | Deposit | \$100.00 |
| | 2. | Room rental | \$25.00 per hour |
| C. | Mic | chael J. Felix Community Center | |
| | 1. | Deposit | \$100.00 |
| | 2. | Kitchen Use | \$50.00 |
| | 3. | Room rental - Operational Hours | |
| | | a. Room A (hourly) or Room B (hourly) | |
| | | i. Resident | \$10.00 |
| | | a) Non-Profit | No Charge |
| | | ii. Non-resident | \$25.00 |
| | | a) Non-Profit | \$10.00 |
| | | b. Room A and B (hourly) | |
| | | i. Resident | \$20.00 |
| | | a) Non-Profit | No Charge |
| | | ii. Non-resident | Not Available |
| | | a) Non-Profit | Not Available |
| | 4. | Room rental - Non-Operational Hours | |
| | | a. Room A (hourly) or Room B (hourly) | |
| | | i. Resident | \$25.00 |
| | | a) Non-Profit | \$25.00 |
| | | ii. Non-resident | \$50.00 |
| | | a) Non-Profit | \$35.00 |
| | | b. Room A and B (hourly) | ¥***** |
| | | i. Resident | \$50.00 |
| | | a) Non-Profit | \$50.00 |
| | | ii. Non-resident | Not Available |
| | | a) Non-Profit | Not Available |
| | 5. | Gym - Half Court or Gym - Full Court - Operational Hours | Trot / trailable |
| | <u> </u> | a. Resident | Not Available |
| | | i. Non-Profit | Not Available |
| | | b. Non-resident | Not Available |
| | | i. Non-Profit | Not Available |
| | 6. | Gym - Half Court - Non-Operational Hours | Not Available |
| | 0. | | \$25.00 |
| | | a. Resident i. Non-Profit | \$25.00 |
| | | b. Non-resident | \$25.00 |
| | | i. Non-Profit | |
| | 7 | | Not Available |
| | 7. | Gym - Full Court - Non-Operational Hours | A=0.00 |
| | | a. Resident | \$50.00 |
| | | i. Non-Profit | \$50.00 |
| | | b. Non-resident | Not Available |
| | | | |

| | III. FACILITY ROOM RENTAL DEPOSIT/FEES (| Continued) |
|-----------|-----------------------------------------------------------------|----------------------------------------------|
| | i. Non-Profit | Not Available |
| | | |
| _ | IV. LIBRARY | |
| Α. | Library card | |
| | Initial library card request | No charge |
| | Replacement Ear Buds available | \$1.00 |
| B. C. | Pin-back button materials available | \$1.00 \$0.25 |
| D. | Texshare card | No charge |
| E. | Lost and/or Damaged Items | No charge |
| <u> </u> | Lost or damaged beyond repair | Replacement cost plus \$5.00 processing fee |
| | Replacement item in lieu of fee | Replacement item plus \$5.00 processing fee |
| | Damaged item but not requiring replacement | \$5.00 processing fee |
| | Damaged case or container | Replacement fee |
| _ | Interlibrary loan | Replacement fee |
| <u>F.</u> | | |
| | 1. Pickup materials | No charge |
| | a. Timely pickup b. Within 7 days | |
| | | No charge |
| | c. 8 days or more | \$5.00 per item |
| G. | Copy services | ¢0.20 |
| | 1. Black/white copy | \$0.20 \$0.50 |
| | Color copy Computer print out | \$0.50 |
| | 4. 3D printer | 15 per gram/\$1.50 minimum |
| - | 4. SD printer | 15 per gram/\$1.50 minimum |
| | V. MUNICIPAL COURT FINES/FEES | |
| Α. | Set by state statute | |
| | Building security fund | \$4.90 |
| | Local truancy prevention and diversion fund | \$5.00 |
| | Technology fund | \$4.00 |
| | 4. Municipal jury fund | \$0.10 |
| В. | Dismissal | • • • • • • • • • • • • • • • • • • • • |
| | Granting defensive driving course | Not to exceed \$10.00 |
| | Dismissal fee for certain traffic cases | \$10.00 or \$20.00 depending on offense type |
| C. | Warrant Fee | \$50.00 |
| | | |
| | VI. PARK FACILITY RENTAL FEES | |
| Α. | Ball field reservations/deposits | |
| | 1. Reservation fee | |
| | a. 4 hours or less | \$25.00 per field |
| | b. 5 hours or more | \$10.00 per field per hour |
| | 2. Deposits | To a second |
| | a. Light key | \$25.00 |
| | b. Clean-up deposit for tournaments and/or concession stand use | \$50.00 |
| В. | Covered picnic facilities (based on daily rates) | |
| | 1. Reservation fee | To a constant |
| | a. 4 hours or less | \$25.00 per facility |
| | b. 5 hours or more | 910 00 per facility per hour |
| _ | | \$10.00 per facility per hour |
| | Deposit a. Light key | No charge |

| | VI. PARK FACILITY RENTAL FE | ES (Continued) |
|----|----------------------------------------------------|-----------------------------------|
| C. | City complex amphitheater (based on daily rates) | |
| | 1. Reservation fee | |
| | a. 4 hours or less | \$25.00 per facility |
| | b. 5 hours or more | \$10.00 per facility per hour |
| | c. Restroom during amphitheater rental | \$25.00/hour |
| | 2. Deposit | |
| | a. Light key | No charge |
| D. | T.R.A.I.N. Trailer Rental | |
| | 1. Deposit | |
| | a. Resident | \$50.00 |
| | b. Non-Resident | Not Available |
| E. | City Event Vendor Fees | |
| | 1 Booth Vendors | |
| | a. 12 by 12 foot booth | |
| | 1) Non-profits | No fee |
| | 2) All other vendors | Up to \$60.00 |
| | b. 12 by 24 foot booth | |
| | 1) Non-profits | Up to \$30.00 |
| | 2) All other vendors | Up to \$130.00 |
| | 2 Food Vendors | |
| | a. 12 by 12 foot tent space | |
| | 1) Non-profits | No fee |
| | 2) All other vendors | Up to \$100.00 |
| | b. 12 by 24 foot tent space | |
| | 1) Non-profits | Up to \$50.00 |
| | c. 12 by 20 foot food truck/trailer space | Up to \$150.00 |
| | d. 12 by 40 foot food truck/trailer space | Up to \$310.00 |
| | | |
| | VII. LAURIE SCHWENK SENIOR A | CTIVITY CENTER |
| A. | Annual membership | |
| | 1. Resident | \$6.00 |
| | 2. Non-resident | \$12.00 |
| B. | Daily pick-up/drop-off within the City limits only | |
| | 1. Resident | \$.50/one way or \$1.00 roundtrip |
| | 2. Non-resident | Not available |
| | | |
| | VIII. MICHAEL J. FELIX COMM | UNITY CENTER |
| A. | Resident Annual Membership | |
| | 1. Individual (12+ years) | \$20.00 |
| | 2. Family (3 or more) | \$50.00 |
| | 3. Senior-Citizen (50+) | No charge |
| | 4. Military Veterans | No charge |
| B. | Non-resident Annual Membership | |
| | 1. Individual (12+ years) | \$40.00 |
| | 2. Family (3 or more) | \$100.00 |
| | 3. Senior-Citizen (50+) | \$10.00 |
| | 4. Military Veterans | \$10.00 |
| C. | Daily Drop-in | |
| | Resident/Non-resident | \$2.00 |
| | IX. BUILDING PERMITS AND DEVELOP | MENT SERVICES FEES |

| | | IX. BUILDING PERMITS AND DEVELOP | MENT SERVICES FEES (Continued) |
|----|-----------|---------------------------------------------------------------|------------------------------------------------------------------------|
| Α. | Bu | Building permit fee schedule | |
| | 1. | 1. Total valuation | |
| | | a. \$1.00 to \$500 | \$50.00 |
| | | b. \$501 to \$2,000 \$5 | 50.00 for the first \$500.00 plus \$3.05 for each additional \$100.00 |
| | | c. \$2,001 to \$25,000 \$95.75 | for the first \$2,000.00 plus \$14.00 for each additional \$1,000.00 |
| | | d. \$25,001 to \$50,000 \$417.75 | for the first \$25,000.00 plus \$10.00 for each additional \$1,000.00 |
| | | e. \$50,001 to \$100,000 \$667 | 7.75 for the first \$50,000.00 + \$7.00 for each additional \$1,000.00 |
| | | f. \$100,001 to \$500,000 \$1,017.3 | 75 for the first \$100,000.00 + \$5.60 for each additional \$1,000.00 |
| | | g. \$501,000 to \$1,000,000 \$3,257. | 75 for the first \$500,000.00 + \$4.75 for each additional \$1,000.00 |
| - | | h. \$1,000,001 and up \$5,632.75 | for the first \$1,000,000.00 + \$3.65 for each additional \$1,000.00 |
| B. | Re | Residential home construction | |
| - | 1. | 1. Plan Review fee (New single-family homes) 30% of to | otal building permit fee (based on Building Permit Fee Schedule) |
| | | | luation [minimum \$100.00 per sq ft (including garages, porches, |
| | 2. | | and/or patios)] |
| | | Additional plan review (required by changes, additions or rev | |
| | 3. | . , , | \$250.00 |
| C. | Со | Commercial construction | |
| | 1. | 1. Plan review (new construction and remodel) 30% of to | otal building permit fee (based on Building Permit Fee Schedule) |
| | 2. | 2. Remodels | Declared Valuation (minimum \$95.00 per sq ft) |
| | 3. | 3. New construction | Declared Valuation (minimum \$150.00 per sq ft) |
| | | Additional plan review (required by changes, additions or rev | |
| | 4. | 1 11 / | each additional page |
| D. | Ce | Certificate of Occupancy | \$75.00 |
| E. | Ins | Inspections | |
| | | | \$75.00 per hour (minimum 2 |
| | 1. | | hours) |
| - | 2. | | \$75.00 per inspection |
| F. | Lic | Licenses and contractor registration | Annual |
| | 1. | | State Law \$0.00 |
| | 2. | 2. Electrician - Master, Journeyman, or Residential | State Law \$0.00 |
| | 3. | Mechanical - License Holder | State Law \$0.00 |
| | 4. | 4. Backflow Specialist - Testers | \$100.00 |
| | 5. | 5. Irrigation - License Holder | \$100.00 |
| | 6. | 6. General Contractor | \$100.00 |
| | 7. | 7. Contractors (other than listed above) | \$100.00 |
| G. | Pe | Permits | |
| | 1. | 1. Electrical | |
| | | a. Residential | \$75.00 |
| | | b. Non-residential | \$100.00 |
| | 2. | 2. Mechanical permits | |
| | | a. Residential (minimum) | \$75.00 |
| | | b. Non-Residential (minimum) | \$100.00 |
| | 3. | | ¥,,,,,,, |
| | | a. Residential | \$75.00 |
| | | b. Non-residential | \$100.00 |
| | 4. | | \$50.00 |
| | 5. | | \$50.00 |
| _ | <u>J.</u> | a. Residential structure | \$100.00 |
| | | b. Non-Residential structure | \$200.00 |
| | 6. | | \$200.00 |
| | 0. | | \$75.00 |
| | | a. Residential - Fence | \$75.00 |

| | | b. | IX. BUILDING PERMITS AND DEVELOPMENT SERVICES Residential - Retaining wall | \$75.00 | | |
|---------|-----|-------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------|--|--|
| | - | | | \$75.0 \$150.0 | | |
| | | C. | Commercial - Fence | | | |
| | | d. | Commercial - Retaining wall or screening wall | Valuation - Building Permit Fee Table | | |
| | 7. | | vn irrigation | \$100.0 | | |
| | 8. | | cellaneous | \$100.0 | | |
| | 0. | | | \$75.0 | | |
| | - | a. | Flatwork (patios, driveways, pads, sidewalks) | \$75.0 \$150.0 | | |
| | - | b. | Accessory - Residential (up to 399 square feet) | | | |
| | - | C. | Accessory - Residential (399 square feet and greater) | \$75.00 per square foot | | |
| | | d. | All other Residential permits (includes but not limited to foundation repair poles, roofing, re-brick) | r, пад \$75.0 | | |
| | | | Residental solar panel system | \$300.0 | | |
| | | e. f. | | | | |
| | | | Use of outside consultants for plan checking and/or inspections | Actual costs plus 15% administrative fee | | |
| | | g. | Taxicab and limousine | \$200.00 per vehicle per year | | |
| | | h. | Massage establishment | \$400.00 per pea | | |
| | | i. | Sexually-oriented business license (initial and renewal) | \$500.0 | | |
| | | j. | Credit card transaction fee for totals \$1,000 and greater | 3% transaction fee | | |
| | 9. | Sig | | | | |
| | | a. | Permanent (attached or freestanding) | \$125 per sigr | | |
| | | b. | Temporary | \$25 per sigr | | |
| | | C. | Sign variance | \$300.0 | | |
| Н. | Par | k lan | d dedication by developers | | | |
| | 1. | Sin | gle-family residential | \$1,100.00 per lo | | |
| | 2. | Mu | lti-family | \$600.00 per uni | | |
| l. | Swi | immi | ng Pools | | | |
| | 1. | Sto | rable Swimming Pool | \$50.0 | | |
| | 2. | Abo | ove Ground | \$200.0 | | |
| | 3. | In-G | Ground | \$500.0 | | |
| | 4. | Spa | ı/Hot Tub | \$200.0 | | |
| J. | Ten | Temporary Retail and seasonal sales | | | | |
| | 1. | | nporary seasonal sales | | | |
| | | a. | Church/school/civic/City-sponsored events | No charge | | |
| | | b. | All other | \$200.0 | | |
| | | | nporary retail sales (5 consecutive days, at 6 month intervals by the same | | | |
| | 2. | | ding certificate of occupancy.) | \$50.0 | | |
| J. | Ter | | ary Retail and seasonal sales (continued) | · | | |
| | 3. | | nporary food sales | See Section II. D-2 | | |
| K. | | | f adjustment or appeals | | | |
| • | 1. | | iance request | \$300.0 | | |
| ı | | | lications (all acreage shall be rounded up to the nearest acre when calcula | | | |
| <u></u> | 1. | | liminary plat | \$400.00 per plat plus \$15.00 per acre | | |
| | | | al plat, (includes replats and minor plats) | \$450.00 per plat plus \$15.00 per acre | | |
| | 2. | | | | | |
| | 3. | | nveyance plat | \$350.00 per plat plus \$15.00 per acre | | |
| | 4. | | ending plat | \$350.00 per plat plus \$15.00 per acre | | |
| _ | 5. | | eating plat | \$350.00 per plat plus \$15.00 per acre | | |
| М. | | | /stem | | | |
| | 1. | Wa | ter meter installation fee (single family and/or multi-family) | | | |
| | | a. | 5/8" X 3/4" | \$225.0 | | |
| | | b. | 1" | \$300.0 | | |
| | | C. | 1 1/2" | \$520.00 | | |
| | | d. | 2" | \$675.0 | | |

| | | IX. BUILDING PERM | /ITS AND DEVELOPMENT SERVICES FEES (Continued) |
|----------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | e. 3" (including Octave) | \$675.00 City installation. Developer installs vault/bears cost. |
| | | f. 4" and above (including Octave) | \$800.00 Developer installs vault/bears cost. |
| | 2. | Water system tap charges | <u> </u> |
| | | a. 5/8" X 3/4" | \$300.00 |
| | | b. 1" | \$300.00 |
| | | c. 11/2" | \$322.00 |
| | | d. 2" | \$345.00 |
| | | e. 3" (including Octave) | \$675.00 City installation. Developer installs vault/bears cost. |
| | | f. 4" and above (including Octave) | \$800.00 Developer installs vault/bears cost. |
| | 3. | Water system bore charges | ¥************************************* |
| | | a. 1" | \$1,800.00 |
| | | b. 1 1/2" | \$1,800.00 |
| | | c. 2" | \$1,800.00 |
| | | d. 3" (including Octave) | Devloper installs vault/bears cost. |
| | 4. | Water Meter Cost | Devioper installs valid bears cost. |
| | | a. Multi-Jet 5/8" X 3/4" | \$332.00 |
| | | b. Multi-Jet 1" | \$441.4 |
| | | c. Multi-Jet 1 1/2" | \$753.60 |
| | | d. Multi-Jet 2" | \$976.24 |
| | - | | \$1,929.62 |
| | | e. Octave 2" f. Octave 3" | \$1,929.02 |
| | | | |
| | | | \$3,218.17 |
| | | h. Octave 6" | \$4,981.53 |
| | | i. Octave 8" | \$5,823.27 |
| N. | | ning | ÅE00.00 Å4E.00 |
| | 1. | Standard | \$500.00 per request plus \$15.00 per acre |
| | 2. | Special use permit | \$650.00 |
| | 3. | Planned development zoning request | |
| | 4. | Zoning verification letter | \$150.00 |
| 0. | | cellaneous | No. 1 |
| | 1. | Right-of-Way Abandonment Application | on \$500.00 |
| | | | |
| | | | VIDER FEES (Resolution 3846, adopted January 2018) |
| ۸. | | all Cell Application Fees: | |
| ٩. | 1. | One - Five network nodes | \$500.00 |
| 4. | - '- | | |
| A. | 2. | More than 5 nodes | \$250.00 |
| A. | 2. | More than 5 nodes Per Pole | \$250.00 |
| | 2. | More than 5 nodes | \$250.00 \$1,000.00 |
| | 2. | More than 5 nodes Per Pole | \$250.00 \$1,000.00 \$250.00 |
| А. В. | 2. 3. Sm | More than 5 nodes Per Pole all Cell User Fees | \$250.00 \$1,000.00 \$250.00 |
| | 2. 3. Sm 1. | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node | \$250.00 \$1,000.00 \$250.00 \$20.00 \$28.00 multiplied by the #of network provider's network nodes located in the public |
| | 2. 3. Sm 1. | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node | \$250.00 \$1,000.00 \$250.00 \$20.00 \$28.00 multiplied by the #of network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time |
| В. | 2. 3. Sm 1. 2. | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node Annual City pole attachment fee | \$250.00 \$1,000.00 \$250.00 \$250.00 \$220.00 \$28.00 multiplied by the #of network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time the network provider's payment to the City exceeds its monthly aggregate per month |
| 3. | 2. 3. Sm 1. 2. | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node | \$250.00 \$1,000.00 \$250.00 \$250.00 \$220.00 \$28.00 multiplied by the #of network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time the network provider's payment to the City exceeds its monthly aggregate per month |
| В. | 2. 3. Sm 1. 2. | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node Annual City pole attachment fee nsport Facility Monthly user fee | \$250.00 \$1,000.00 \$250.00 \$250.00 \$220.00 \$28.00 multiplied by the #of network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time the network provider's payment to the City exceeds its monthly aggregate per month |
| В. | 2. 3. Sm 1. 2. | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node Annual City pole attachment fee nsport Facility Monthly user fee | \$250.00 \$1,000.00 \$250.00 \$250.00 \$220.00 \$28.00 multiplied by the #of network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time the network provider's payment to the City exceeds its monthly aggregate per month compensation to the City. |
| | 2. 3. Sm 1. 2. | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node Annual City pole attachment fee nsport Facility Monthly user fee XI. IMPACT FEES (State requirement) | \$250.00 \$1,000.00 \$250.00 \$250.00 \$250.00 \$20.00 \$28.00 multiplied by the #of network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time the network provider's payment to the City exceeds its monthly aggregate per month compensation to the City. |
| B. C. | 2. 3. Sm 1. 2. Tra | More than 5 nodes Per Pole all Cell User Fees Annual fee for each network node Annual City pole attachment fee nsport Facility Monthly user fee XI. IMPACT FEES (State required adway impact fee (land use category) | \$250.00 \$1,000.00 \$250.00 \$250.00 \$250.00 \$20.00 \$28.00 multiplied by the #of network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time the network provider's payment to the City exceeds its monthly aggregate per month compensation to the City. |

| | XI | . IMPACT FEES (State requires update every 5 years. Last revision 12/3/12. Review | ewed 2017.) (Continued) |
|----|--------------|-----------------------------------------------------------------------------------|-----------------------------------------|
| | 1. | General Light Industrial (1,000 SF GFA) | \$2,356.57 |
| | 2. | General Heavy Industrial (1,000 SF GFA) | \$458.80 |
| | 3. | Industrial Park (1,000 SF GFA) | \$2,085.46 |
| | 4. | Warehousing (1,000 SF GFA) | \$771.62 |
| | 5. | Mini-Warehouse (1,000 SF GFA) | \$625.64 |
| C. | Res | sidential | |
| | 1. | Single-Family Detached Housing (Dwelling Unit) | \$2,450.42 |
| | 2. | Apartment / Multifamily (Dwelling Unit) | \$1,501.53 |
| | 3. | Residential Condominium/ Townhome (Dwelling Unit) | \$1,261.70 |
| | 4. | Mobile Home Park / Manufactured Housing (Dwelling Unit) | \$1,428.54 |
| | 5. | Senior Adult Housing-Detached (Dwelling Unit) | \$656.92 |
| | 6. | Senior Adult Housing-Attached (Dwelling Unit) | \$385.8 |
| | 7. | Assisted Living (Beds) | \$531.79 |
| D. | Loc | lging | |
| | 1. | Hotel (Room) | \$761.55 |
| | 2. | Motel / Other Lodging Facilities (Room) | \$761.5 |
| E. | Red | creational | |
| | 1. | Golf Driving Range (Tee) | \$3,034.34 |
| | 2. | Golf Course (acre) | \$729.91 |
| | 3. | Recreational Community Center (1,000 SF GFA) | \$2,063.42 |
| | 4. | Ice Skating Rink (Seats) | \$291.96 |
| | 5. | Miniature Golf Course (Hole) | \$802.90 |
| | 6. | Multiplex Movie Theater (Screens) | \$16,076.19 |
| | 7. | Racquet / Tennis Club (Court) | \$8,122.87 |
| F. | Ins | titutional | |
| | 1. | Church (1,000 SF GFA) | \$0.00 |
| | 2. | Day Care Center (1,000 SF GFA) | \$2,537.90 |
| | 3. | Primary / Middle School (1-8) (Students) | \$385.8 |
| | 4. | High School (Students) | \$312.82 |
| | 5. | Junior / Community College (Students) | \$291.96 |
| | 6. | University / College (Students) | \$510.94 |
| G. | | dical | • |
| | 1. | Clinic (1,000 SF GFA) | \$6,277.74 |
| | 2. | Hospital (Beds) | \$2,200.15 |
| | 3. | Nursing Home (Beds) | \$531.79 |
| | 4. | Animal Hospital / Veterinary Clinic (1,000 SF GFA) | \$4,577.59 |
| Н. | Offi | | • • • • • • • • • • • • • • • • • • • • |
| | 1. | Corporate Headquarters Building (1,000 SF GFA) | \$2,549.48 |
| | 2. | General Office Building (1,000 SF GFA) | \$2,705.89 |
| | 3. | Medical-Dental Office Building (1,000 SF GFA) | \$6,287.66 |
| | 4. | Single Tenant Office Building (1,000 SF GFA) | \$3,143.83 |
| | 5. | Office Park (1,000 SF GFA) | \$2,690.24 |
| l. | | mmercial – Automobile Related | +=,0+0.= |
| | 1. | Automobile Care Center (1,000 SF Occ. GFA) | \$4,921.69 |
| | 2. | Automobile Parts Sales (1,000 SF GFA) | \$8,258.42 |
| | 3. | Gasoline / Service Station (Vehicle Fueling Position) | \$19,373.92 |
| | 4. | Gasoline / Service Station w Conv Market (Vehicle Fueling Position | \$14,274.97 |
| | - 7 . | Gasoline / Service Station w/ Conv Market and Car Wash (Vehicle | γ1 4,274.57 |
| | 5. | Fueling Position) | \$14,869.33 |
| | 6. | New Car Sales (1,000 SF GFA) | \$5,025.96 |

| | XI. IMPACT FEES (State requires update every 5 years. Last revision 12/3/12. Reviewed | 2017.) (Continued) |
|----|---------------------------------------------------------------------------------------|--------------------|
| | 7. Quick Lubrication Vehicle Shop (Servicing Bays) | \$6,287.66 |
| I. | Commercial – Automobile Related (continued) | |
| | 8. Self-Service Car Wash (Stall) | \$6,715.18 |
| | 9. Tire Store (1,000 SF GFA) | \$7,246.97 |
| J. | Commercial – Dining | |
| | 1. Fast Food Restaurant with Drive-Thru Window (1,000 SF GFA) | \$12,057.22 |
| | 2. Fast Food Restaurant without Drive-Thru Window (1,000 SF GFA) | \$4,441.03 |
| | 3. High Turnover (Sit-down) Restaurant (1,000 SF GFA) | \$1,903.33 |
| | 4. Quality Restaurant (1,000 SF GFA) | \$1,268.79 |
| | 5. Coffee / Donut Shop with Drive-Thru Window (1,000 SF GFA) | \$10,788.44 |
| K. | Commercial – Other Retail | |
| | 1. Free-Standing Retail Store (1,000 SF GFA) | \$4,363.83 |
| | 2. Nursery (Garden Center) (1,000 SF GFA) | \$3,686.05 |
| | 3. Home Improvement Superstore (1,000 SF GFA) | \$1,496.32 |
| | 4. Pharmacy / Drugstore without Drive-Thru Window (1,000 SF GFA) | \$4,796.56 |
| | 5. Pharmacy / Drugstore with Drive-Thru Window (1,000 SF GFA) | \$6,397.15 |
| | 6. Shopping Center (1,000 SF GFA) | \$2,982.21 |
| | 7. Supermarket (1.000 SF GFA) | \$8,143.72 |
| | 8. Toy / Children's Superstore (1,000 SF GFA) | \$4,233.49 |
| | 9. Department Store (1,000 SF GFA) | \$1,511.96 |
| | 10. Video Rental Store (1,000 SF GFA) | \$16,485.56 |
| L. | Services | |
| | 1. Walk-In Bank (1,000 SF GFA) | \$17,642.99 |
| | 2. Drive-In Bank (Drive-In Lanes) | \$33,179.67 |
| | 3. Hair Salon (1,000 SF GFA) | \$2,815.37 |
| M. | . Water impact fee | |
| | 1. Multi-Jet | |
| | a. 5/8"x3/4" | \$2,521.69 |
| | b. 1" | \$6,304.24 |
| | c. 1 1/2" | \$12,608.48 |
| | d. 2" | \$20,173.57 |
| | 2. Octave | |
| | a. 2" | \$25,216.95 |
| | b. 3" | \$60,520.70 |
| | c. 4" | \$105,911.22 |
| | d. 6" | \$231,966.00 |
| | e. 8" | \$403,471.30 |
| | f. 10" | \$630,423.91 |
| | g. 12" | \$832,159.56 |
| N. | Wastewater impact fee | |
| | 1. Multi-Jet | |
| | a. 5/8"x3/4" | \$1,857.68 |
| | b. 1" | \$4,644.21 |
| | c. 1 1/2" | \$9,288.42 |
| | d. 2" | \$14,861.47 |
| N. | Wastewater impact fee (continued) | |
| | 2. Octave | |
| | a. 2" | \$18,576.83 |
| | b. 3" | \$44,584.40 |
| | c. 4" | \$78,022.71 |

| XI. IN | IPACT FEES (State requires update every 5 years. Last revision 12/3/12 | . Reviewed 2017.) (Continued) |
|--------|------------------------------------------------------------------------|-------------------------------|
| d. | 6" | \$170,906.88 |
| e. | 8" | \$297,229.36 |
| f. | 10" | \$464,420.87 |
| g. | 12" | \$613,035.55 |

| | | XII. REFUSE SERVICES FEES Current contract expires April 2029. | |
|----|-----|-------------------------------------------------------------------------------|------------------|
| A. | Res | sidential | |
| - | 1. | Trash, Recycle, and Bulk Collection | \$18.62 |
| | 2. | Administrative Fee | 2% |
| | 3. | Additional Solid Waste Polycart | \$10.20 |
| | 4. | Additional Recycle Polycart | \$4.55 |
| | 5. | Polycart replacement Fee (Billed direct to customer) | \$97.85 |
| | 6. | Excess Individual Bulk collection (Billed direct to customer) | \$16.29 per yard |
| B. | Sm | all Commercial Container Service (95 gallon cart) (Billed direct to customer) | |
| | 1. | Monthly per unit charge | \$22.64 |
| | 2. | Additional Polycart | \$20.64 |

| | | XIII | . WATER RATE SCHEDULE (Rate Study conducted 2024 by NewGen Strategies concludes 09/30/2 | 9) |
|----|-------|-------|-----------------------------------------------------------------------------------------|----------|
| Α. | Res | sider | ntial | · |
| | 1. | Ва | se Rate by meter size | |
| | | a. | 5/8" X 3/4" | \$18.55 |
| | | b. | 1" | \$18.55 |
| | | C. | 1 1/2" | \$18.55 |
| | | d. | 2" | \$18.55 |
| | 2. | Tie | er Rate usage per 000's gallons | |
| | | a. | 0-10,000 | \$5.51 |
| | | b. | 10,001-20,000 | \$7.36 |
| | | C. | 20,001-30,000 | \$9.56 |
| | | d. | Over 30,000 | \$11.25 |
| В. | Noi | n-Re | sidential | |
| | 1. | Ва | se Rate by meter size | |
| | | a. | 5/8" X 3/4" | \$18.55 |
| | | b. | 1" | \$29.34 |
| | | C. | 1 1/2" | \$47.39 |
| - | | d. | 2" | \$69.02 |
| | | e. | 3" | \$96.23 |
| | | f. | 4" | \$128.26 |
| | | g. | 6" and above | \$320.72 |
| | 2. | Tie | er Rate usage per 000's gallons | |
| | | a. | 0-10,000 | \$5.51 |
| | | b. | 10,001-20,000 | \$7.36 |
| | | C. | 20,001-30,000 | \$9.56 |
| | | d. | Over 30,000 | \$11.25 |
| C. | Irriç | gatio | | |
| | 1. | Ва | se Rate by meter size | |
| | | a. | 5/8" X 3/4" | \$18.55 |
| | | b. | 1" | \$29.34 |
| | | C. | 1 1/2" | \$47.39 |
| | - | d. | 2" | \$69.02 |
| | | e. | 3" | \$96.23 |

| | V | · · · · · · · · · · · · · · · · · · · | 24 by NewGen Strategies concludes 09/30/29) (Continued) |
|----|------|------------------------------------------------------------|-----------------------------------------------------------------------|
| | | f. 4" | \$128.2 |
| | | g. 6" and above | \$320.7 |
| | 2. | Tier Rate usage per 000's gallons | |
| | | a. 0-10,000 | \$5.5 |
| | | b. 10,001-20,000 | \$7.3 |
| | | c. 20,001-30,000 | \$9.5 |
| | | d. Over 30,000 | \$11.2 |
| | | XIV. WATER SERVIO | CE CONNECTION FEES |
| ٩. | Dep | posit by meter size (Exception: Letter of Credit (24 month | • • • • • • • • • • • • • • • • • • • • |
| | 1. | 5/8" X 3/4" | \$150.0 |
| | 2. | 1" | \$150.0 |
| | 3. | 1 1/2" | \$175.0 |
| | 4. | 2" | \$200.0 |
| | 5. | 3" | \$300.0 |
| | 6. | 4" | \$400.0 |
| | 7. | 6" and above | \$600.0 |
| 3. | Mu | lti-family unit deposit | \$100.0 |
| Э. | Rea | al Estate properties deposit (per 5 units) | \$150.0 |
|). | Fire | Hydrant Meter | |
| | 1. | Deposit (refundable, but must stay on the account while | e account is active) \$2,000.0 |
| | 2. | Connection fee | \$25.0 |
| | 3. | Minimum monthly billing | \$100.0 |
| | 4. | Fire Hydrant Relocation Fee | One relocation No charge, \$50.00 each subsequent move |
| | 5. | Fire Hydrant Meter Tamper Fee | |
| | | a. First offense \$5 | 00.00 minimum plus the actual costs of any damage to City propert |
| | | b. Second offense | \$1,000.00 plus the actual costs of any damage to City propert |
| | | c. Third and subsequent offenses | \$1,500.00 plus the actual costs of any damage to City propert |
| Ξ. | Lat | e charge | 10%. Not to exceed \$50.00 per statemen |
| = | Dis | connection service fee | |
| | 1. | Monday-Friday, 8:00 a.m 5:00 p.m. | \$35.0 |
| Э. | Per | sonnel onsite meter review - after two trips in a 12-month | period See L. Trip fee charge |
| Н. | Red | connection service fee | |
| | 1. | After hours | \$40.0 |
| | Car | ncelled payment fee/insufficient funds (NSF) fee/returned | I payment fee \$35.0 |
| J. | Sar | ne day connect fee for all new services | \$40.0 |
| <. | Tra | nsfer fee | \$10.0 |
| | Trip | charge | \$50.0 |
| M. | Me | ter-related | |
| | 1. | Meter Testing Reimbu | rse the City actual costs of meter testing plus shipping and handling |
| | 2. | Meter box replacement | \$75.0 |
| | 3. | Meter lid replacement | \$25.0 |
| | 4. | Meter locking device replacement | \$30.0 |
| | 5. | Meter register replacement | \$282.8 |
| | 6. | Meter register with antenna connection | \$341.7 |
| | 7. | Octave encoder & Allegro module with antenna replace | |
| | 8. | Meter Antenna Replacement | \$71.2 |
| | 9. | Obstruction charge | \$50.0 |
| | | | φσ Φ.σ. |

10. Usage report requested in-house versus mywateradvisor.com

| | XV. WASTE WATER RATE SCHEDULE | |
|----|------------------------------------|----------|
| A. | Residential | |
| | 1. Water Meter | \$14.52 |
| | 2. Volume charge per 1,000 gallons | \$8.01 |
| B. | Non-Residential | |
| | Per water meter size | |
| | a. 5/8" X 3/4" | \$26.00 |
| | b. 1" | \$41.36 |
| | c. 1 1/2" | \$59.09 |
| | d. 2" | \$79.17 |
| | e. 4" | \$82.72 |
| | f. 6" | \$82.72 |
| | g. 8" | \$106.36 |
| | 2. Volume charge per 1,000 gallons | \$8.48 |

XVI. MUNICIPAL DRAINAGE UTILITY SYSTEM FEE effective January 1, 2018

Based on Equivalent Residential Unit (ERU) of impervious surface area on the property. The impervious area (IA) on the property is measured and divided by 4,300 sq ft to determine the number of billing units for non-residential properties. Single family residential properties equal 1 ERU.

| A. | Single Family Residential (1 ERU) | \$1.66 monthly per household | | | |
|------------------------------------|--------------------------------------------|-----------------------------------------------------------|--|--|--|
| B. | Non-Residential | | | | |
| | Based on Equivalent Residential Unit (ERU) | \$1.66 monthly per 4,300 sq ft of impervious surface area | | | |
| C. | Undeveloped Properties | In accordance with State Law | | | |
| | | | | | |
| YVII CROSS CONNECTION CONTROL EFFS | | | | | |

| | | XVII. CROSS CONNECTION CONTROL FEES | |
|----|------------------------------------|-----------------------------------------------------------------------------------------------|------------|
| A. | Testing Fee | | \$200.00 |
| B. | Retest Fee | | \$100.00 |
| C. | Licensed BPAT Registration Fee | | \$100.00 |
| D. | Submittal and Reporting Fees | Testers shall be responsible for all costs, fees, and expenses related to the submitta | |
| | and reporting requirements applica | able to testers under Chapter 10, Article III, and all third-party fees incurred by the City. | |
| E. | Deposit for Fire Hydrant Water Met | er with Backflow Prevention Assembly | \$2,000.00 |
| F. | Private Contractors Testing Fees | No additional charges by the City for testing conducted by private contractors on | _ |
| | behalf of the city. | | |
| | | XVIII. FRANCHISE FEES | |

XVIII. FRANCHISE FEE

Defuse Frenchice Food

| Α. | Refuse Franchise Fees | 8% |
|----|----------------------------------|-------------------------------------------------------------|
| B. | Electric Franchise Fees | 4% |
| C. | Gas Franchise Fees | 5% |
| D. | Cable TV Franchise Fees | 5% |
| | | Rates are set by the Public Utility Commission of Texas and |
| E. | Telecommunication Franchise Fees | are adjusted for inflation annually. |
| | 1. Residential | \$0.85 per line |
| | 2. Non-Residential | \$1.98 per line |
| | 3. Point-to-Point | \$4.38 per line |

F.Water Franchise Fees5%G.Sewer Franchise Fees5%

Acronyms

| ADA: | Americans with Disabilities Act | M&O: | Maintenance and Operations |
|------------|-----------------------------------------------|-----------|------------------------------------------------------------|
| ACFR: | Annual Comprehensive Financial Report | MDD: | Municipal Development District |
| ARPA: | American Rescue Plan Act | NCTCOG: | North Central Texas Council of |
| CCAD: | Collin Central Appraisal District | NITA MAD. | Governments |
| CDBG: | Community Development Block Grant | NTMWD: | North Texas Municipal Water District |
| CERT: | Community Emergency Response Team | PEG: | Public, Educational and Governmental |
| CIP: | Capital Improvement Program | PGBT: | President George Bush Turnpike |
| DCAD: | Dallas Central Appraisal District | PID: | Public Improvement District |
| EDC: | Economic Development Corporation | RFP: | Request for Proposals |
| EMS: | Emergency Medical Service | RFQ: | Request for Quotes |
| EMT: | Emergency Medical Technician | ROW: | Right of Way |
| EOC: | Emergency Operations Center | SBITA: | Subscription-Based Information Technology Arrangement |
| FLSA: | Fair Labor Standards Act | SCADA: | Supervisory Control And Data |
| FTE: | Full-Time Equivalent | | Acquisition |
| GAAP: | Generally Accepted Accounting Principles | SEDC: | Sachse Economic Development Corporation. A component unit. |
| GASB: | Governmental Accounting Standards | SFD: | Single Family Dwelling |
| | Board | SRO: | School Resource Officer |
| GBTP: | George Bush Turnpike | TCEQ: | Texas Commission on Environmental |
| GFOA: | Government Finance Officers Association | | Quality |
| 010 | | TIF: | Tax Increment Financing |
| GIS: | Geographic Information System | TIRZ: | Tax Increment Reinvestment Zone |
| GISD: | Garland Independent School District | TMRS: | Texas Municipal Retirement System |
| G.O. BOND: | General Obligation Bond | TxDOT: | Texas Department of Transportation |
| G.O. DEBT: | General Obligation Debt | TxDPS: | Texas Department of Public Safety |
| HVAC: | Heating, Ventilation, and Air Conditioning | VERF: | Vehicle/Equipment Replacement Fund |
| I&S: | Interest and Sinking | WISD: | Wylie Independent School District |

Glossary

ACCRUAL BASIS OF ACCOUNTING: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

ACTIVITY: A specified and distinguishable line of work performed by a division.

AD VALOREM TAX: A tax levied on taxable property (land, improvements and personal property) for the purpose of financing general operations of the City and debt service requirements.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR):

This report summarizes financial data for the previous fiscal year in a standardized format. The financial report is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance and (2) and operating statement that compares revenues and expenditures.

APPRAISED VALUE: The market value of real and personal property located in the City as of January 1 each year, as determined by the Dallas and Collin County Appraisal Districts.

APPROPRIATION: An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

APPROPRIATION ORDINANCE: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

ARBITRAGE: The ability to obtain tax-exempt bond proceeds and invest the funds in higher yielding taxable securities resulting in a profit. Arbitrage restriction requirements describe the circumstances in which investment in materially high yielding securities is allowed without compromising the tax-exempt status of the bond issue. The rebate requirements identify what must be done with profits earned from those securities under the arbitrage restriction requirement.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Central Appraisal District.).

ASSETS: Resources owned or held by the City which have monetary value.

BALANCED BUDGET: A budget adopted by the legislative body and authorized by ordinance where the proposed

expenditures are equal to or less than the proposed resources.

BALANCED BUDGET (STRUCTURALLY): A budget adopted by the legislative body and authority by ordinance where recurring revenues fund recurring expenditures and adheres to fund balance policies. One-time revenue sources (i.e. fund balances) may be used for one-time expenditures.

BOND: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

BUDGET: A plan of financial operation embodying an estimate of proposed means of financing it. The "operating budget" is the financial plan adopted for a single fiscal year. The "proposed budget" designates the financial plan initially developed by the departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

BUDGET ADJUSTMENT: A legal procedure utilized by the City Staff and City Council to revise a budget appropriation.

BUDGET BASIS: Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). Governmental Funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Proprietary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred. Annual operating budgets are adopted for all Governmental Funds except for the Capital Projects Fund in which effective budgetary control is achieved on a project-by-project basis when funding sources become available. All appropriations lapse at year-end, except those for the Capital Projects Fund. It is the intention of the City that appropriations for capital projects continue until completion of the project.

BUDGET CALENDAR: The schedule of key dates or milestones that a government follows in the preparation and adoption of a budget.

BUDGET CONTROL: The control or management of the organization in accordance with an approved budget for

the purpose of keeping expenditures within the limitations of available appropriations and revenues.

BUDGET DOCUMENT: The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

BUDGET MESSAGE: A general discussion of the submitted budget presented in writing by the City Manager as a part of the budget document.

CAPITAL OUTLAY (CAPITAL EXPENDITURE): An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and, is not readily susceptible to loss.

CAPITAL PROJECT: A specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

CAPITAL RESERVE (i.e. Street Infrastructure Fund): Funds that have been appropriated from operating revenues which are to be set aside for designated types of maintenance to the existing infrastructure.

COMPONENT UNIT: Legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CONTINGENCY FUND: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Services purchased by the City such as utility services, insurance, maintenance contracts, outside consulting.

COURT SECURITY FUND: A Special Revenue (Purpose) Fund created to raise resources to be used for the expenditures incurred for the Municipal Court security. A specific portion from every fine paid is segregated for these purposes. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CURRENT TAXES: Taxes that are levied and due within one year.

DEBT SERVICE: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

DEBT SERVICE FUND: A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

DELINQUENT TAXES: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

DEPARTMENT: A major administrative division of the City which indicates overall responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

EFFECTIVE TAX RATE: A rate which generates the same amount of revenues from property which is taxed in both years. Effective Tax Year 2020, this is now called the No-New-Revenue Rate.

ENCUMBRANCES: Obligations in the form of purchase order, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXEMPT/EXEMPTION: Amounts under state law that which are deducted from the appraised value of property for tax purposes. Tax rates are applied to the non-exempt portion of the appraised value to calculate the annual tax levy.

EXPENDITURES: The cost of goods received or services rendered whether cash payments have been made or encumbered.

EXPENSE: A use of financial resources, denoted by its use in the enterprise funds, which is accounted for on

a basis consistent with the private business accounting model (full accrual basis).

FISCAL YEAR: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Sachse has specified October 1 to September 30 as its fiscal year.

FRANCHISE FEE: A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

FUND: An accounting device established to control receipt and disburse income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

FUND BALANCE: Liabilities subtracted from assets. A positive fund balance means there are more assets than liabilities; a negative fund balance means there are more liabilities than assets.

FUNDING: Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

GENERAL FUND: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes and the bonds are backed by the full faith and credit of the issuing government.

GENERAL OBLIGATION DEBT: Monies owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local governmental unit.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The body that sets accounting standards specifically for governmental entities at the state and local levels.

GOVERNMENTAL FUND: Fund generally used to account for tax-supported activities. Different types of governmental funds: general fund, special revenue funds, debt service funds, capital project funds.

INDIRECT OVERHEAD: Cost of centrally provided internal support services for which there is a citywide benefit that cannot be readily identified to specific departments (e.g., financial services).

INFLOW: Inflow is storm water that enters into sanitary sewer systems at points of direct connection to the systems. Various sources contribute to the inflow, including footing/foundation drains, roof drains or leaders, downspouts, drains from window wells, outdoor basement stairwells, drains from driveways, groundwater/basement sump pumps, and even streams. These sources are typically improperly or illegally connected to sanitary sewer systems, via either direct connections or discharge into sinks or tubs that are directly connected to the sewer system. An improper connection lets water from sources other than sanitary fixtures and drains enter the sanitary sewer system. That water should instead enter the storm water sewer system or be allowed to soak into the ground without entering the sanitary sewer system.

INFILTRATION: Infiltration is groundwater that enters sanitary sewer systems through cracks and/ or leaks in the sanitary sewer pipes. Cracks or leaks in sanitary sewer pipes or manholes may be caused by age related deterioration, loose joints, poor design, installation or maintenance errors, damage or root infiltration. Groundwater can enter these cracks or leaks wherever sanitary sewer systems lie beneath water tables or the soil above the sewer systems becomes saturated. Often sewer pipes are installed beneath creeks or streams because they are the lowest point in the area and it is more expensive to install the pipe systems beneath a roadway. These sewer pipes are especially susceptible to infiltration when they crack or break and have been known to drain entire streams into sanitary sewer systems. Average sewer pipes are designed to last about 20-50 years, depending on the type of material

INFLOW & INFILTRATION: Inflow and infiltration, or I&I, are terms used to describe the ways that groundwater and storm water enter into dedicated wastewater or sanitary sewer systems. Dedicated wastewater or sanitary sewers are pipes located in the street or on easements that are designed strictly to transport wastewater from sanitary fixtures inside your house or place of business. Sanitary fixtures include toilets, sinks, bathtubs, showers, and lavatories.

INFRASTRUCTURE: That portion of a city's assets located at or below ground level, including the water system, sewer system, and streets.

INTERNAL SERVICE FUND: Fund established to finance, administer, and account for departments whose exclusive or nearly exclusive purpose is to provide goods or services to other departments on a cost-reimbursement basis.

LEASE PURCHASE: A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

LEGAL DEBT MARGIN: The net amount of external financing resources that is available to the City through the issuance of general obligation bonds.

LIABILITIES: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

MILLAGE RATE: The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MISSION STATEMENT: General statement of purpose.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is Incurred except for, (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-thannormal accumulations must be disclosed in the notes to the financial statements; (4) interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

NON-DEPARTMENTAL: Includes debt service, operating transfers between funds.

NO-NEW-REVENUE RATE: A rate which generates the same amount of revenues from property which is taxed in both years. Prior to Tax Year 2020, this rate was known as the Effective Tax Rate.

OBJECTIVE: Something to be accomplished that is specific, measurable and in well-defined terms.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery

activities of the City are controlled. The use of annual operating budgets is required by State Law.

ORDINANCE: An authoritative command or order.

PEG ACCESS: Public Education Government access. Refers to a cable channel operated by a local government entity.

PER CAPITA DEBT: Total tax supported debt outstanding divided by population.

PERFORMANCE INDICATORS: Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity program.

PERSONNEL SERVICES: Expenditures made for salaries and related benefit costs.

PID: Public Improvement District as defined by the Texas Local Government Code, Chapter 373. If the governing body of a municipality or county finds that it promotes the interests of the municipality or county, the governing body may undertake an improvement project that confers a special benefit on a definable part of the municipality or county or the municipality's extraterritorial jurisdiction. A project may be undertaken in the municipality or county or the municipality's extraterritorial jurisdiction.

POLICY: A definite course of action adopted after a review of information and directed at the realization of goals.

PROPOSED BUDGET: The budget that has been prepared by the City Manager and submitted to the City Council for approval.

PROPRIETARY FUND: Fund that focuses on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The two different types of proprietary funds: enterprise fund and internal service funds.

REIMBURSEMENT: Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

REPLACEMENT COST: The cost of an asset which can render similar service (but which need not be of the same structural form) as the property to be replaced.

RESERVE: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

REVENUE BONDS: Long term debt (bonds) the repayment of which is based upon pledged revenues form a revenue generating facility.

REVENUES: All amounts of money received by a government from external sources other than expense

refunds, capital contributions, and residual equity transfers.

ROLLING STOCK: Capital items such as motor vehicles, heavy equipment, and other apparatus.

SBITA: Subscription-based information technology arrangement as defined by GASB Statement No. 96.

SCADA: Acronym for Supervisory Control and Data Acquisition. It generally refers to an industrial control system: a computer system monitoring and controlling a process. The process can be industrial, infrastructure or facility-based.

SEWER: An underground conduit for carrying off drainage water and waste matter. Also known as wastewater.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray a part of the cost of a specific improvement or services (such as sewer) deemed to primarily benefit those properties.

SPECIAL REVENUE FUND: Fund used to account for a specific revenue source (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes, or have been segregated by financial policy to be maintained separately.

STRATEGIC PLAN: Document which lists or describes major goals of an organization along with the strategies that will be employed in attaining them.

STRUCTURALLY BALANCED BUDGET: A budget adopted by the legislative body and authorized by ordinance where recurring revenues fund recurring expenditures and adheres to fund balance policies. One-time revenue sources (i.e. fund balances) may be used for one-time expenditures.

TAX BASE: The total property valuations on which each taxing entity levies its tax rates.

TAX INCREMENT FINANCING (TIF): Tax Increment Financing; a tool to use future gains in property and sales taxes to finance eligible public infrastructure such as streets, drainage, parking garages, parks, trails, and other improvements as allowed by law, within a reinvestment zone.

TAX LEVY: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXABLE VALUE: Estimated value of property on which ad valorem taxes are levied.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

VOTER-APPROVAL RATE: The highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate.

