



FY 2022-2023 ADOPTED BUDGET



Town of Flower Mound

FY 2022-2023 Adopted Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,173,054, which is a 9.65 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 \$1,329,172.

The members of the governing body voted on the adoption of the FY 2022-2023 Annual Budget as follows:

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

	FY 2021-2022	FY 2022-2023
Property Tax Rate	0.405000 /\$100	0.405000 /\$100
No-New-Revenue Tax Rate	0.422069 /\$100	0.385619 /\$100
No-New-Revenue M&O Tax Rate	0.338358 /\$100	0.336176 /\$100
Voter-Approval Tax Rate	0.419471 /\$100	0.406682 /\$100
Debt Tax Rate	0.054356 /\$100	0.044127 /\$100
Municipal Debt Obligations	\$ 7,454,044	\$ 6,472,856

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

Town of Flower Mound Town Council

Derek France
Mayor

Adam Schiestel
Place 1

Sandeep Sharma
Mayor Pro Tem
Place 2

Brian Taylor
Place 3

Jim Engel
Place 4

Ann Martin
Deputy Mayor Pro Tem
Place 5

Town Administration and Staff

James W. Childers
Town Manager

Tiffany Bruce
ATM/ Town Engineer

Tommy Dalton
Assistant Town Manager

Tammy Wilson
CFO

Theresa Scott
Town Secretary

Kay Wilkinson
Director of Budget Services

Brittini Barnett
Grants and Financial Analyst

Julie Taylor
Director of Treasury Services

Mary Huning
Director of Accounting Services

Brian Waltenburg
Assistant Director of Engineering

Brett Cast
CIP Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Flower Mound
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

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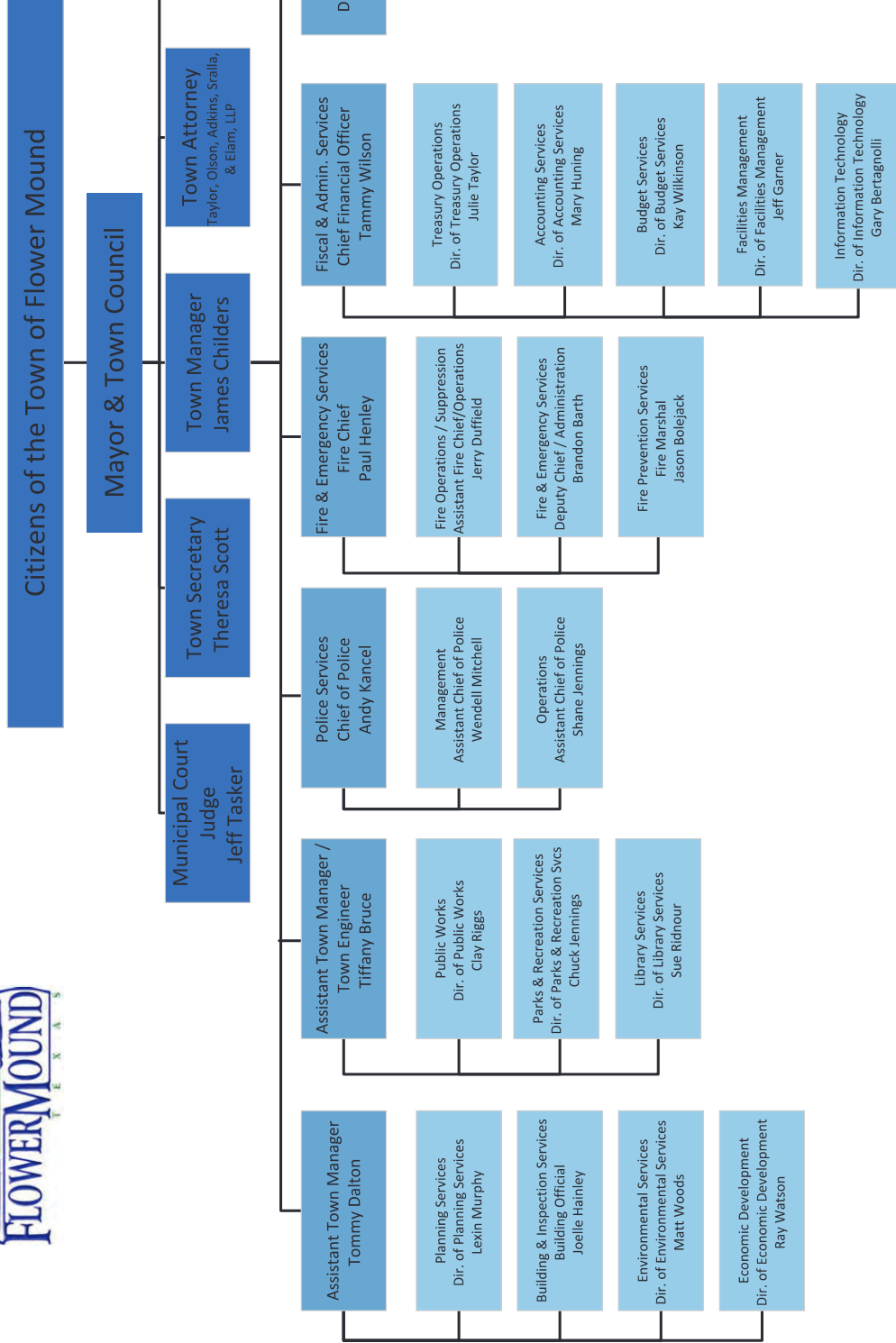
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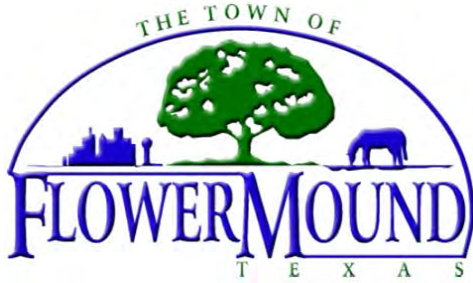
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Town of Flower Mound Organizational Chart



Communications: Customer Relations
Parks and Recreation Services: Community Activity Center, Senior Center
Police Services: Animal Services, School Crossing, Criminal Investigations, Patrol, 911 Communications Center and Support Services
Public Works: Engineering Services, CIP Engineering



October 1, 2022

Honorable Mayor and Town Council:

INTRODUCTION

The adopted budget for the Town for FY 2022-2023, beginning October 1, 2022, and ending September 30, 2023, is presented as approved by the Town Council on September 19, 2022. The adopted budget is intended to serve as:

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

The FY 2022-2023 budget represents the Town's blueprint of the programs and services it will provide to the residents of our community. The budget process represents not only an exercise of balancing revenues and expenditures, but also an opportunity for the Town to evaluate its services and plan for improvements in the years to come. The process seeks to maintain the Town's fiscal integrity while addressing the Town Council's priorities and service level expectations. It is also a communication tool to inform Flower Mound residents of the issues and challenges confronting the community.

The adopted budget is a result of effort and input from the Town Council, citizens, and staff. The adopted budget includes maintaining the property tax rate at 0.4050, as well as an increased homestead exemption from 5.0% to 10%. Priorities for fiscal year 2022-2023 focus on maintaining reserve levels, providing an equitable compensation plan for Town employees, infrastructure maintenance, maintaining the tax rate, continuing capital improvements, transferring excess fund balance to capital improvement projects in lieu of issuing debt, providing quality municipal facilities and parks, and using additional funding available on decision packages.

BUDGET COMPONENTS

The total FY 2022-2023 adopted budget revenues are \$183,098,351 and the total expenditures are \$194,245,707. This is a difference of \$11,147,356. The fiscal year 2023 budget is a balanced budget, consistent with both the Town's Charter and state law requirements. Operating expenditures are funded with operating revenues. The difference between revenues

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

	Revenue	Expenditures	Difference
General Fund	\$ 83,469,229	\$ 83,279,740	\$ 189,489
Utility Fund	52,298,325	52,059,147	239,178
Stormwater Utility Fund	1,861,650	2,191,894	(330,244)
Internal Service Funds	13,645,300	14,734,730	(1,089,430)
Special Revenue Funds	25,734,148	35,239,886	(9,505,738)
Debt Service Fund	6,089,699	6,740,310	(650,611)
Total	\$ 183,098,351	\$ 194,245,707	\$ (11,147,356)

The FY 2022-2023 budget consists of three major components. The first component is the base budget. The base budget provides each department and division with the same funding as the prior fiscal year, less any one-time costs.

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

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

CHANGES FROM THE PROPOSED BUDGET

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

- Added \$1,000,000 for Adaptive Signaling to Public Works, Traffic Signals
- Adjusted the Community Support budget based on Council direction at the Work Session- lowed Financial Services Community Support Budget by \$15,000
- Split the compensation package by division
- Changes to the Capital Improvements Program (CIP):
 - Denton Creek Boulevard Bridge, Streets CIP Project- Funding changed from Debt to Project Savings
 - Karnes Road, Streets CIP Project- Funding changed from Project Savings to TIRZ
 - Rippy Road (Waketon to FM 2499), Streets CIP Project- Funding changed from Debt to TIRZ
 - Lake Forest Boulevard 12-inch Water Line, Water CIP Project- Funding changed from Debt to Project Savings
 - Timber Creek Water Line Replacement Phase II, Water CIP Project- Funding changed from Debt to Project Savings
 - Utility Asset Management and Utility Replacement, Water CIP Project- Funding changed from Debt to Project Savings

- Water System Leak Detection and Repair, Water CIP Project- Funding changed from Debt to Project Savings

Both the proposed and adopted budgets are available for viewing at the Library, Town Hall and on the internet at www.flower-mound.com. The Budget-In-Brief document, which summarizes the Town's budget and tax rate, is also available at the Library, Town Hall and on the internet. Town Staff is available for questions regarding the budget.

LONG-RANGE PLANNING

Long-term financial goals and issues are examined each year through the preparation of the budget and decisions for the upcoming year are made considering the long-term effects (Long-range planning, revenue, cost-saving strategies, and debt issuance are considered before property tax rate changes or utility rate changes are factored into the plan to balance the projected budgets.). An operating projection for FY 2022-2023 and a five-year capital improvement plan have been prepared simultaneously, requiring that the staff look into the future and project the "operational" needs and "capital" requirements of the Town beyond a 12-month period.

With this budget, resources are allocated according to the priorities of our citizens and Town Council, while maintaining the conservative fiscal approach that has allowed Flower Mound to attain and maintain a AAA bond rating. Town Council regularly updates the Town's strategic goals, which provide specific long-term direction for the Town. The strategic goals heavily influenced the priorities Council identified for the FY 2022-2023 budget and the decisions regarding which budget items receive funding. With the strategic goals as a guide, staff has developed objectives to help achieve each goal, and performance targets to indicate how the Town is performing in accomplishing these objectives. This information can be viewed in the section of the adopted budget titled Strategic Goals.

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

PRINCIPAL ISSUES AND PRIORITIES

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

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

I. General Fund Reserve Level – The Town Charter requires minimum unreserved fund balance of 10%; however, the Town Council has traditionally maintained a higher fund balance. In addition, the Financial Policies require a balance of 20%. Between FY 2017-2018 and FY 2020-2021, the balance has ranged from a low of 30.73% to a high of 41.03%. The balance at the end of FY 2021-2022 is projected to be 39.24%. The fund balance has been higher than planned in recent years due to the various funding related to the Covid-19 pandemic that offset expenditures. Below is a listing of the unreserved fund balances for the past four years, a projected fund balance for the fiscal year that ends September 30, 2022, and the proposed fund balance for the fiscal year ending September 30, 2023.

	As of 9/30/18	As of 9/30/19	As of 9/30/20	As of 9/30/21	Estimated 9/30/22	Proposed 9/30/23
Fund Balance	\$18,830,603	\$21,335,177	\$22,608,695	\$ 27,661,176	\$29,705,085	\$29,894,574
% of Total Expenditures	30.73%	33.09%	33.51%	41.03%	39.24%	35.90%

II. Compensation – Flower Mound strives to maintain salary ranges at or above the 65th percentile when compared to the Town’s benchmark cities. Because of this philosophy, the budget includes a compensation decision package. This package will provide a 2 percent market increase for all general government employees as well as public safety employees not included in the step pay plan and communications employees. The package also contains market increases for public safety employees in step pay plans. The step increases vary based on each position. The compensation decision package also includes a 3 percent step/ merit increase for all eligible employees. Employees at the top of the pay range will receive a one-time 3 percent lump-sum payment. The decision package can be found in the General Fund, Utility Fund, Stormwater Utility Fund, Tree Preservation Fund, Crime District Fund, and Fire District Fund. And, in order to maintain the organization's objectives of employee recruitment, retention, pay satisfaction and containing labor costs, the budget includes a decision package for a Comprehensive Compensation and Classification Study to ensure the Town is meeting this objective by reviewing internal equity (pay relationships between positions) and external competitiveness (pay relationships with labor market competitors).

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

IV. Property Tax – The second largest revenue source for the Town is the ad valorem tax. The biggest budgetary issue in preparing the annual budget is the setting of the property tax rate. Once the roll is received in late July, the tax rate is determined by the debt rate needed to pay for the Town's bonded indebtedness and funds needed for maintenance and operation funding in the General Fund.

	Actual 2018-2019 ¹	Actual 2019-2020 ¹	Actual 2020-2021 ¹	Projected 2021-2022 ¹	Adopted 2022-2023 ¹
Taxable Valuation	\$10,370,094,270	\$10,900,644,826	\$11,511,503,457	\$12,013,914,912	\$13,127,365,829
General Fund (Tax Rate Per \$100)	\$0.346474	\$0.354008	\$0.347797	\$0.350644	\$0.360873
Debt Service Fund (Tax Rate Per \$100)	\$0.092526	\$0.082492	\$0.088703	\$0.054356	\$0.044127
Total Tax Rate (Per \$100)	\$0.439000	\$0.436500	\$0.436500	\$0.405000	\$0.405000

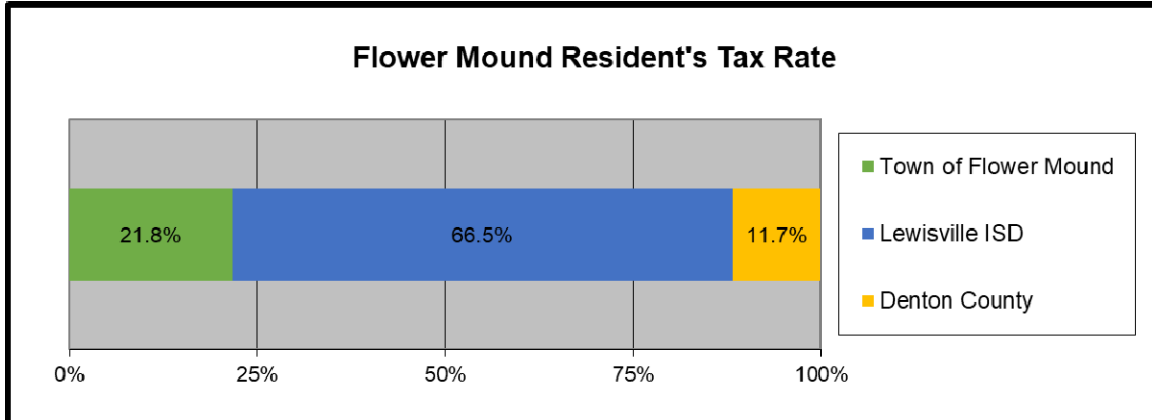
¹ Excludes additional value captured in TIRZ #1

The tax roll of the Town increased 9.3 percent from FY 2021-2022. The July 25, 2022, Certified Tax Roll of \$13,127,365,829 (net of \$1,382,734,605 TIRZ value) marks an increase of \$1,113,450,917 over the previous year's certified roll on July 25, 2021.

	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
General Fund Property Tax Revenue	\$ 35,596,508	\$ 38,582,599	\$ 39,452,950	\$ 41,916,000	\$ 47,136,253
Revenue % Change	N/A	8.4%	2.3%	6.2%	12.5%
Total Tax Rate	0.4390	0.4365	0.4365	0.4050	0.4050
Rate % Change	N/A	-0.6%	0.0%	-7.2%	0.0%

The total property tax rate, maintained at \$0.405000, is made up of a General Fund rate of \$0.360873 up from \$0.350644, and a debt service rate of \$0.044127 down from \$0.054356. Total property tax revenue (including TIRZ) for FY 2022-2023 is expected to be \$58,472,077 with \$47,136,253 allocated to the General Fund.

For Flower Mound residents living in Denton County and in Lewisville Independent School District, the total tax rate for 2022 is \$1.859343/100 valuation. The Town of Flower Mound tax rate is \$0.405000 or 21.8 percent of the total tax rate.



V. Overview of Capital Improvement Program – The Five-Year Capital Improvement Program reflects prioritization regarding the scheduling of projects, the related cost of the projects, and the funding of the projects. These priorities include adding new projects and modifying the scope, cost, schedule, and funding source of existing projects for the General Fund Projects (Streets, Signals, Street Reconstruction, Facilities and Parks) and Utility Fund Projects (Water, Stormwater and Wastewater). The 2022-2023 CIP budget is \$32,355,500, which includes several projects that are currently in progress. Of this amount, 43.7 percent is allocated for the construction and/or improvement of Town streets and traffic control devices, 8.8 percent is for park projects, and 47.5 percent will be used to extend and improve the water, wastewater, and stormwater system.

Project Type	Budget	Project Type	Budget
Streets	\$ 10,391,000	Water	\$ 9,825,500
Street Reconstruction	2,500,000	Wastewater	3,876,500
Signals	1,247,500	Stormwater	1,665,000
Facilities	-		
Parks	2,850,000		
General Fund Total:	\$ 16,988,500	Utility Fund Total:	\$ 15,367,000

VI. One-Time Decision Packages – In order to allow for flexibility in future years, approximately 35% of additional funding available in the FY 2022-2023 budget will be used for one-time decision packages. One-time decision packages only require funds in a single budget year and allow those funds to be available for reallocation to other priorities in the following fiscal year, whereas ongoing decision packages commit funds for a specific use for each year going forward. A list of decision packages included in the FY 2022-2023 adopted budget can be found in the Attachment A following this letter.

General Fund			
Ongoing Revenue	Ongoing Expenditures	One-time Expenditures	Total Expenditures
\$ 83,469,229	\$ 76,740,461	\$ 6,539,279	\$ 83,279,740

Utility Fund			
Ongoing Revenue	Ongoing Expenditures	One-time Expenditures	Total Expenditures
\$ 52,298,325	\$ 51,634,297	\$ 424,850	\$ 52,059,147

Stormwater Utility Fund			
Ongoing Revenue	Ongoing Expenditures	One-time Expenditures	Total Expenditures
\$ 1,861,650	\$ 1,580,894	\$ 611,000	\$ 2,191,894

VII. Organizational Changes – In order to maintain quality service levels, multiple position changes are included in the budget and have been presented as supplemental packages. The changes are for an additional 8.0 FTE in the General Fund, 1.0 FTE in the Utility Fund, and 0.5 FTE in the Tree Preservation Fund.

	Summary of FTEs			
	FY 2020	FY 2021	FY 2022	FY 2023
General Fund	505.00	509.00	523.25	525.25
Utility Fund	87.00	88.00	93.00	94.00
Stormwater Utility Fund	13.00	13.00	13.00	13.00
Crime District	29.50	29.50	30.50	36.50
Fire District	22.50	22.50	22.50	22.50
Tree Preservation Fund	1.50	1.50	1.50	2.00
IRS Equitable Sharing	1.00	1.00	-	-
Total	659.50	664.50	683.75	693.25

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

General Fund:

- Recreation Services Coordinator, Twin Coves Park, Parks and Recreation Services (1.0 FTE)
- Library Assistant- Part-Time, Library Services (0.5 FTE)
- Communications Officer, Police Services (1.0 FTE)
- Crisis Support Specialist, Police Services (1.0 FTE)
- Emergency Vehicle Technician, Fleet Services, Financial Services (1.0 FTE)
- Fire Captains, Fire and Emergency Services (3.0 FTE)
- Video Production Specialist, Communications (1.0 FTE)
- Eliminate Intern, Communications (-0.5 FTE)

Utility Fund:

- Plant Operator II, Utility Services Operations, Public Works (1.0 FTE)

Tree Preservation Fund:

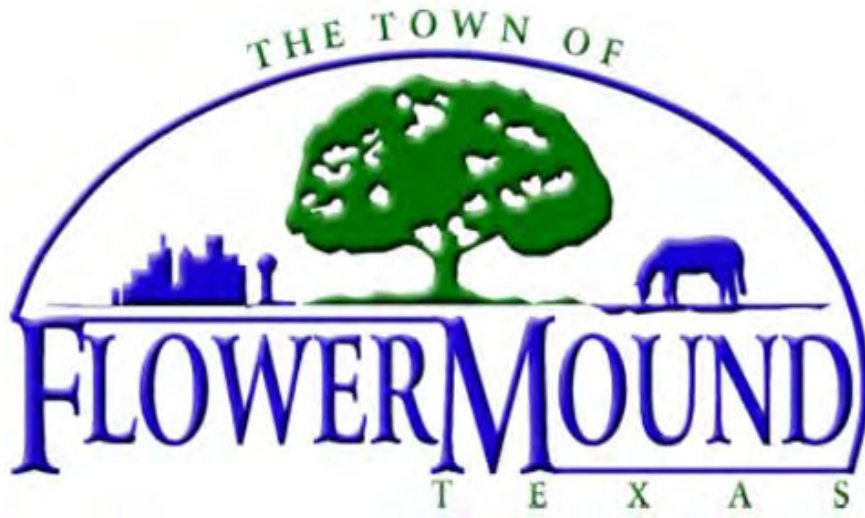
- Tree Preservation Technician, Reclass from Part-Time to Full-Time, Environmental Services (0.5 FTE)

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

Respectfully submitted,



James W. Childers
Town Manager



ATTACHMENT “A”

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FY 2022-2023 NON-DISCRETIONARY PACKAGES

DEPARTMENT	DIVISION	PACKAGE TITLE	ONE-TIME COST	ONGOING COST	REVENUE/ SAVINGS	TOTAL COST
GENERAL FUND						
TOWN MANAGER'S OFFICE	TOWN MANAGER'S OFFICE	RESIDENT AND EMPLOYEE SURVEYS	-	6,500	-	6,500
TOWN MANAGER'S OFFICE	ECONOMIC DEVELOPMENT	ED ONE-TIME INCENTIVE GRANTS	199,759	-	-	199,759
TOWN MANAGER'S OFFICE	NON-DEPARTMENTAL	ED INCENTIVE FUND	560,080	-	-	560,080
TOWN MANAGER'S OFFICE	NON-DEPARTMENTAL	LAKESIDE INTERNATIONAL 380 AGREEMENT	1,194,375	-	-	1,194,375
LEGISLATIVE SERVICES	TOWN COUNCIL SUPPORT	ANNUAL BOARD AND COMMISSION BANQUET	-	2,250	-	2,250
LEGISLATIVE SERVICES	ELECTION SERVICES	NOVEMBER 2022 ELECTION	28,500	-	-	28,500
DEVELOPMENT SERVICES	BUILDING INSPECTIONS	BUILDING INSPECTIONS FEE INCREASES	-	75,345	-	75,345
PARK AND RECREATION SERVICES	PARK SERVICES	MOWING CONTRACT INCREASE	-	100,000	-	100,000
PARK AND RECREATION SERVICES	PARK SERVICES	PARKS PRINTING INCREASE	-	500	-	500
PARK AND RECREATION SERVICES	PARK SERVICES	WINDSCREEN REPLACEMENT	7,115	-	-	7,115
PARK AND RECREATION SERVICES	TWIN COVES PARK	TWIN COVES MERCHANT CARD FEES	-	2,500	-	2,500
PARK AND RECREATION SERVICES	TWIN COVES PARK	TWIN COVES MOWING CONTRACT	-	15,200	-	15,200
PARK AND RECREATION SERVICES	TWIN COVES PARK	TWIN COVES SUPPLIES INCREASES	-	3,600	-	3,600
PARK AND RECREATION SERVICES	COMMUNITY AND CULTURAL EVENTS	EVENT MEAL INCREASE	-	650	-	650
PARK AND RECREATION SERVICES	COMMUNITY AND CULTURAL EVENTS	INDEPENDENCE FEST INCREASE	-	76,000	-	76,000
PARK AND RECREATION SERVICES	COMMUNITY AND CULTURAL EVENTS	INDEPENDENCE FEST SHUTTLE BUSES	-	5,700	-	5,700
PARK AND RECREATION SERVICES	GIBSON-GRANT HISTORICAL LOG CABIN	LOG CABIN BUDGET	-	40,550	-	40,550
PARK AND RECREATION SERVICES	SENIORS IN MOTION	SIM CONTRACTUAL INCREASE	-	76,800	(54,000)	22,800
PARK AND RECREATION SERVICES	SENIORS IN MOTION	SIM SUPPLIES INCREASE	-	12,320	-	12,320
PARK AND RECREATION SERVICES	CAC ADMINISTRATION	CAC ADMIN PRICE INCREASES	-	2,035	-	2,035
PARKS AND RECREATION SERVICES	CAC ADMINISTRATION	CHILL ZONE FURNITURE REPLACEMENT	60,000	-	-	60,000
PARKS AND RECREATION SERVICES	CAC ADMINISTRATION	STRENGTH EQUIPMENT REPLACEMENT	100,000	-	-	100,000
PARK AND RECREATION SERVICES	CAC RECREATION PROGRAMS	REC PROGRAMS PRICE INCREASES	-	16,000	-	16,000
PARK AND RECREATION SERVICES	CAC AQUATIC PROGRAMS	AQUATICS PRICE INCREASES	-	6,850	-	6,850
PARK AND RECREATION SERVICES	CAC AQUATIC PROGRAMS	AQUATICS UNIFORMS	-	2,400	-	2,400
PARK AND RECREATION SERVICES	CAC AQUATIC PROGRAMS	REPAINTING THE CAC POOL DECKS	85,000	-	-	85,000
PARK AND RECREATION SERVICES	CAC AQUATIC PROGRAMS	REPAIR OUTDOOR PLAY STRUCTURE	42,000	-	-	42,000
PARK AND RECREATION SERVICES	CAC AQUATIC PROGRAMS	REPLACE POOL EQUIPMENT	9,000	-	-	9,000
PARK AND RECREATION SERVICES	CAC SPECIAL EVENTS	MUSIC PERFORMANCE LICENSE	-	500	-	500
PARK AND RECREATION SERVICES	TENNIS	TENNIS CONTRACTOR INCREASE	-	65,000	(80,000)	(15,000)
LIBRARY SERVICES	LIBRARY SERVICES	ARTS PROGRAMMING	-	450	-	450
LIBRARY SERVICES	LIBRARY SERVICES	LIBRARY MERCHANT CARD FEES	-	1,500	-	1,500
LIBRARY SERVICES	LIBRARY SERVICES	LIBRARY MONITORS	3,250	-	-	3,250
LIBRARY SERVICES	LIBRARY SERVICES	LIBRARY PRICE INCREASES	-	6,750	-	6,750
POLICE SERVICES	ANIMAL SERVICES	ANIMAL SERVICES MERCHANT CARD FEES	-	500	-	500
POLICE SERVICES	ANIMAL SERVICES	PRE-EXPOSURE RABIES VACCINATION	2,850	1,425	-	4,275
POLICE SERVICES	OPERATING SERVICES	BALLISTIC HELMETS	27,275	-	-	27,275
POLICE SERVICES	OPERATING SERVICES	FIREARMS TRAINING PRICE INCREASES	-	9,250	-	9,250
POLICE SERVICES	OPERATING SERVICES	HIGH VOLUME SHREDDER REPLACEMENT	6,000	300	-	6,300
POLICE SERVICES	OPERATING SERVICES	ICS LICENSE INCREASE	-	8,075	-	8,075
POLICE SERVICES	OPERATING SERVICES	NARCAN	6,000	-	-	6,000
POLICE SERVICES	OPERATING SERVICES	PATROL OUTFITTING INCREASES	-	12,875	-	12,875
POLICE SERVICES	OPERATING SERVICES	POLICE MERCHANT CARD FEES	-	500	-	500
POLICE SERVICES	OPERATING SERVICES	POLICE SECOND YEAR EXPENSES	-	61,235	-	61,235
POLICE SERVICES	OPERATING SERVICES	TASER REPLACEMENTS	-	2,300	-	2,300
POLICE SERVICES	OPERATING SERVICES	TICKETWRITER REPLACEMENT	-	14,000	-	14,000
POLICE SERVICES	OPERATING SERVICES	TREADMILL REPLACEMENT	10,500	-	-	10,500
POLICE SERVICES	SCHOOL CROSSING GUARDS	INCREASE TO GUARD COMPENSATION	-	131,556	-	131,556
FINANCIAL SERVICES	FINANCIAL SERVICES	FINANCE SUPPLIES	-	200	-	200
FINANCIAL SERVICES	FINANCIAL SERVICES	TIMECLOCK PLUS	-	4,280	-	4,280
FINANCIAL SERVICES	FINANCIAL SERVICES	TYLER TECHNOLOGY MAINTENANCE	-	4,290	-	4,290
FINANCIAL SERVICES	TAX APPRAISAL AND COLLECTION	TAX APPRAISAL AND COLLECTION	-	16,635	-	16,635
FINANCIAL SERVICES	MUNICIPAL COURT	ALTERNATE JUDGE	-	3,900	-	3,900

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FY 2022-2023 NON-DISCRETIONARY PACKAGES

DEPARTMENT	DIVISION	PACKAGE TITLE	ONE-TIME COST	ONGOING COST	REVENUE/SAVINGS	TOTAL COST
FINANCIAL SERVICES	MUNICIPAL COURT	COURT FUNDING INCREASES	-	5,140	-	5,140
FINANCIAL SERVICES	PURCHASING	PURCHASING PRICE INCREASES	-	1,320	-	1,320
FINANCIAL SERVICES	FLEET SERVICES	FASTER INCREASE	-	450	-	450
FINANCIAL SERVICES	FLEET SERVICES	FLEET SHOP SUPPLIES	-	950	-	950
ADMINISTRATIVE SERVICES	HUMAN RESOURCES	HUMAN RESOURCES COORDINATOR	135	2,205	-	2,340
ADMINISTRATIVE SERVICES	HUMAN RESOURCES	HUMAN RESOURCES OPERATIONAL INCREASES	-	15,445	-	15,445
ADMINISTRATIVE SERVICES	HUMAN RESOURCES	POLICE LIEUTENANT PROMOTIONAL EXAMINATION	-	2,300	-	2,300
ADMINISTRATIVE SERVICES	HUMAN RESOURCES	NEOGOV SERVICES	-	8,455	-	8,455
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	ACTIVE DIRECTORY TOOL	-	800	-	800
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	CIVIC CLERK SUBSCRIPTION	-	8,315	-	8,315
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	GLOBAL CATALOG SERVER MAINTENANCE	-	1,500	-	1,500
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	IMMUTABLE CLOUD BACKUP	-	12,000	-	12,000
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	IT DATA MAINTENANCE INCREASE	-	12,450	-	12,450
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	IT OFFICE EQUIPMENT INCREASE	30,000	-	-	30,000
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	CITYWORKS ELA (STEP-UP YEAR 3)	-	6,000	-	6,000
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - GIS	ESRI SOFTWARE MAINTENANCE	-	2,000	-	2,000
ADMINISTRATIVE SERVICES	FACILITIES MANAGEMENT	BUILDING AUTOMATION SOFTWARE UPDATES	-	10,000	-	10,000
ADMINISTRATIVE SERVICES	FACILITIES MANAGEMENT	FACILITIES PRICE INCREASES	-	10,800	-	10,800
ADMINISTRATIVE SERVICES	FACILITIES MANAGEMENT	JANITORIAL SUPPLIES AND SERVICE PRICE INCREASE	-	42,000	-	42,000
ADMINISTRATIVE SERVICES	FACILITIES MANAGEMENT	PAINTING FIRE LANES AND STRIPING PARKING LOTS	-	35,000	-	35,000
FIRE AND EMERGENCY SERVICES	FIRE ADMINISTRATION	BRIGADE MANAGEMENT DATA DASHBOARDS	-	12,500	-	12,500
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- EMS	CO2 GAS DETECTOR REPLACEMENT	1,670	-	-	1,670
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- EMS	FBI FINGERPRINTING BACKGROUND CHECKS	680	-	-	680
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- EMS	ZOLL CASE REVIEW	-	1,550	-	1,550
FIRE AND EMERGENCY SERVICES	TRAINING	PROFESSIONAL DEVELOPMENT	-	21,870	-	21,870
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	BATTERY PROGRAM INCREASE	-	1,440	-	1,440
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	COMMUNICATION EQUIPMENT MAINTENANCE	-	6,700	-	6,700
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	EQUIPMENT TESTING INCREASE	-	7,100	-	7,100
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	EXTRICATION EQUIPMENT MAINTENANCE	-	5,350	-	5,350
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	FIRE STATION SUPPLIES	7,550	3,300	-	10,850
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	RESCUE EQUIPMENT MAINTENANCE	-	3,500	-	3,500
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	SAFETY AND MEDICAL EQUIPMENT MAINTENANCE	-	3,675	-	3,675
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	WILDLAND TOOLS AND EQUIPMENT REPLACEMENT	7,535	1,500	-	9,035
FIRE AND EMERGENCY SERVICES	EMERGENCY MANAGEMENT	EM PRICE INCREASES	-	1,945	-	1,945
FIRE AND EMERGENCY SERVICES	FIRE PREVENTION SERVICES	AED REPLACEMENTS AND SUPPLIES	58,735	8,800	-	67,535
FIRE AND EMERGENCY SERVICES	FIRE PREVENTION SERVICES	KNOX KEYSECURE 5	34,860	1,040	-	35,900
FIRE AND EMERGENCY SERVICES	FIRE PREVENTION SERVICES	PREVENTION LINE ITEM INCREASES	-	2,725	-	2,725
COMMUNICATIONS	COMMUNICATIONS	COMMUNICATIONS PRICE INCREASES	-	17,130	-	17,130
NON-DEPARTMENTAL	NON-DEPARTMENTAL	TML INSURANCE PRICE INCREASE	-	52,500	-	52,500
PUBLIC WORKS	PAVEMENT MAINTENANCE	CONCRETE AND RELATED MATERIALS	-	161,400	-	161,400
PUBLIC WORKS	TRANSPORTATION SERVICES MANAGEMENT	ADDITIONAL SYNCHRO LICENSE	6,000	-	-	6,000
PUBLIC WORKS	TRANSPORTATION SERVICES MANAGEMENT	SYNCHRO LICENSE RENEWAL	-	1,800	-	1,800
PUBLIC WORKS	TRANSPORTATION SERVICES MANAGEMENT	TRANSPORTATION LINE ITEM INCREASES	-	875	-	875
PUBLIC WORKS	SIGNS & MARKINGS	HOLIDAY PARADE TRAFFIC CONTROL COST INCREASE	-	1,000	-	1,000
PUBLIC WORKS	SIGNS & MARKINGS	IPAD COST INCREASE	-	1,300	-	1,300
PUBLIC WORKS	SIGNS & MARKINGS	SIGNS AND MARKINGS FUND INCREASE	-	90,150	-	90,150
PUBLIC WORKS	TRAFFIC SIGNALS	TRAFFIC COUNT FUNDING INCREASE	-	2,375	-	2,375
PUBLIC WORKS	TRAFFIC SIGNALS	TRAFFIC SIGNAL FUNDING INCREASE	-	35,890	-	35,890
ENVIRONMENTAL SERVICES	ENVIRONMENTAL SERVICES	MEMBERSHIP FEE INCREASE	-	465	-	465
TOTAL GENERAL FUND			2,488,869	1,415,731	(134,000)	3,770,600
UTILITY FUND	UTILITY BILLING	UTILITY BILLING PRICE INCREASES	-	100,905	-	100,905
FINANCIAL SERVICES	METER SERVICES	METER READING SOFTWARE	-	3,970	-	3,970

FY 2022-2023 NON-DISCRETIONARY PACKAGES

DEPARTMENT	DIVISION	PACKAGE TITLE	ONE-TIME COST	ONGOING COST	REVENUE/SAVINGS	TOTAL COST
NON-DEPARTMENTAL	NON-DEPARTMENTAL	TML INSURANCE PRICE INCREASE	-	17,500	-	17,500
PUBLIC WORKS	ENGINEERING SERVICES	ENGINEERING LINE ITEM INCREASES	220	1,485	-	1,705
PUBLIC WORKS	ENGINEERING SERVICES	PLOTTER REPLACEMENT	6,000	-	-	6,000
PUBLIC WORKS	CIP ENGINEERING	CIP ENGINEERING INCREASES	-	400	-	400
PUBLIC WORKS	UTILITY SERVICES MANAGEMENT	CLAROS COMMUNICATIONS	-	6,620	-	6,620
PUBLIC WORKS	UTILITY SERVICES MANAGEMENT	STORAGE CONTAINMENT REPLACEMENT	7,500	-	-	7,500
PUBLIC WORKS	UTILITY SERVICES MANAGEMENT	TECHCONNECT	-	550	-	550
PUBLIC WORKS	UTILITY SERVICES MAINTENANCE	HARNES REPLACEMENTS	-	1,800	-	1,800
PUBLIC WORKS	UTILITY SERVICES MAINTENANCE	MINOR TOOL REPLACEMENT	-	600	-	600
PUBLIC WORKS	UTILITY SERVICES MAINTENANCE	PUMP AND COMMUNICATION EQUIPMENT COST INC.	-	13,200	-	13,200
PUBLIC WORKS	UTILITY SERVICES MAINTENANCE	PUMP, VALVES, AND UV INCREASES	-	56,635	-	56,635
PUBLIC WORKS	UTILITY SERVICES MAINTENANCE	WATER SYSTEM COST INCREASE	-	7,725	-	7,725
PUBLIC WORKS	UTILITY SERVICES OPERATIONS	BOOSTER STATION TEST REAGENTS	-	1,000	-	1,000
PUBLIC WORKS	UTILITY SERVICES OPERATIONS	GRAVITY BELT THICKENER MAINTENANCE	-	21,000	-	21,000
PUBLIC WORKS	UTILITY SERVICES LABORATORY	AUTOSAMPLER REPLACEMENT	7,985	-	-	7,985
PUBLIC WORKS	UTILITY SERVICES LABORATORY	INCREASED FUNDING FOR LAB TESTING	-	17,180	-	17,180
PUBLIC WORKS	UTILITY SERVICES LABORATORY	UCMR5	18,000	-	-	18,000
PUBLIC WORKS	ULM-WATER LINE	ULM-WATER CHEMICALS	-	4,000	-	4,000
PUBLIC WORKS	ULM-WATER LINE	ULM-WATER CONCRETE PRICE INCREASE	-	12,000	-	12,000
PUBLIC WORKS	ULM-WATER LINE	ULM-WATER RENTALS	-	5,000	-	5,000
PUBLIC WORKS	ULM-WATER LINE	WATER SYSTEM INCREASE	-	25,200	-	25,200
PUBLIC WORKS	ULM-SEWER LINE	CUES CAMERA VAN EQUIPMENT	-	8,500	-	8,500
		TOTAL UTILITY FUND	39,705	305,270	-	344,975
STORMWATER UTILITY FUND						
PUBLIC WORKS	CIP ENGINEERING- STORMWATER	MEMBERSHIPS LINE ITEM INCREASE	-	310	-	310
PUBLIC WORKS	DRAINAGE AND RIGHT OF WAY	SPILL KITS	-	3,800	-	3,800
		TOTAL STORMWATER UTILITY FUND	-	4,110	-	4,110

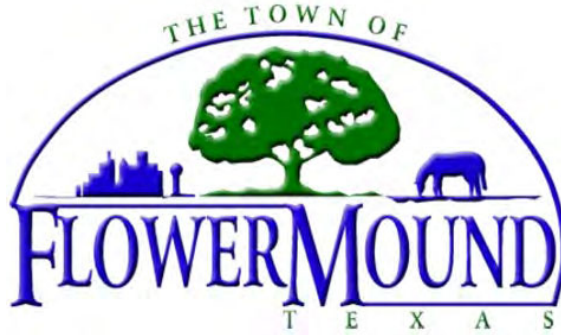
TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FY 2022-2023 DECISION PACKAGES

DEPARTMENT	DIVISION	PACKAGE TITLE	RANK	FTE	ONE-TIME COST	ONGOING COST	REVENUE/SAVINGS	TOTAL COST
GENERAL FUND								
TOWN MANAGER'S OFFICE	TOWN MANAGER'S OFFICE	COUNCIL RETREAT	1	-	20,000	-	-	20,000
TOWN MANAGER'S OFFICE	ECONOMIC DEVELOPMENT	NEW ADVERTISING INITIATIVES	2	-	22,960	-	-	22,960
TOWN MANAGER'S OFFICE	ECONOMIC DEVELOPMENT	FORT WORTH REGIONAL PARTNERSHIP DUES	3	-	-	7,500	-	7,500
TOWN MANAGER'S OFFICE	TOWN MANAGER'S OFFICE	SMART CITIES CONNECT CONFERENCE	4	-	-	1,250	-	1,250
LEGISLATIVE SERVICES	TOWN COUNCIL SUPPORT	ROTARY MEMBERSHIP FOR MAYOR	1	-	900	-	-	900
DEVELOPMENT SERVICES	BUILDING INSPECTIONS	MONITOR UPGRADE FOR BUILDING INSPECTIONS	2	-	3,048	-	-	3,048
PARKS AND RECREATION SERVICES	PARK SERVICES	VEHICLE FOR HERITAGE PARK AND CANYON FALLS PARK	1	-	43,165	3,900	-	47,065
PARKS AND RECREATION SERVICES	PARK SERVICES	GUARDRAILS FOR BLEACHERS	3	-	67,100	-	-	67,100
PARKS AND RECREATION SERVICES	TWIN COVES PARK	RECREATION SERVICES COORDINATOR	4	1.0	2,080	64,551	-	66,631
PARKS AND RECREATION SERVICES	PARK SERVICES	IPADS FOR PARKS CREWS	5	-	7,605	7,200	-	14,805
PARKS AND RECREATION SERVICES	CAC AQUATIC PROGRAMS	HYDROAPPS SOFTWARE	6	-	1,500	1,500	-	3,000
PARKS AND RECREATION SERVICES	SENIORS IN MOTION	SIM OFFICE CHAIRS	7	-	7,500	-	-	7,500
PARKS AND RECREATION SERVICES	PARK SERVICES	TENNIS FENCE FABRIC REPLACEMENT	8	-	39,920	-	-	39,920
PARKS AND RECREATION SERVICES	TWIN COVES PARK	CABIN RENOVATIONS	10	-	30,200	-	-	30,200
PARKS AND RECREATION SERVICES	TWIN COVES PARK	TWIN COVES ADVERTISING	11	-	-	2,400	-	2,400
PARKS AND RECREATION SERVICES	SENIORS IN MOTION	CELL PHONE SERVICE BOOSTER	13	-	45,000	-	-	45,000
PARKS AND RECREATION SERVICES	TWIN COVES PARK	HANDHELD DISINFECTANT SPRAYER	14	-	1,000	-	-	1,000
PARKS AND RECREATION SERVICES	TWIN COVES PARK	OUTDOOR SPORTS EQUIPMENT	15	-	2,000	-	-	2,000
LIBRARY SERVICES	LIBRARY SERVICES	PART-TIME LIBRARY ASSISTANT	1	0.5	330	18,810	-	19,140
LIBRARY SERVICES	LIBRARY SERVICES	CREATION LAB PROGRAMMING	5	-	-	1,300	-	1,300
LIBRARY SERVICES	LIBRARY SERVICES	LEGO TABLE	9	-	6,000	-	-	6,000
POLICE SERVICES	OPERATING SERVICES	COMMUNICATION OFFICERS	1	1.0	397	81,838	-	82,235
POLICE SERVICES	OPERATING SERVICES	CRISIS SUPPORT SPECIALIST	2	1.0	5,855	97,061	-	102,916
POLICE SERVICES	OPERATING SERVICES	ADDITIONAL TASERS	4	-	6,050	-	-	6,050
POLICE SERVICES	OPERATING SERVICES	STAFF DEVELOPMENT	5	-	16,700	16,100	-	32,800
POLICE SERVICES	OPERATING SERVICES	INCIDENT COMMAND	7	-	19,055	3,225	-	22,280
POLICE SERVICES	OPERATING SERVICES	DRONE MAINTENANCE	8	-	-	7,825	-	7,825
POLICE SERVICES	OPERATING SERVICES	CELLBRITTE	10	-	4,300	-	-	4,300
POLICE SERVICES	OPERATING SERVICES	VIDEO MAGISTRATE	11	-	5,400	5,400	-	10,800
POLICE SERVICES	OPERATING SERVICES	SWAT VEST REPLACEMENTS	12	-	8,800	-	-	8,800
POLICE SERVICES	OPERATING SERVICES	FIREARMS TRAINING DAY	13	-	2,000	-	-	2,000
POLICE SERVICES	OPERATING SERVICES	FLEET 3 CAMERAS	16	-	-	14,980	-	14,980
POLICE SERVICES	OPERATING SERVICES	RANCH HAND RESCUE	18	-	-	25,000	-	25,000
FINANCIAL SERVICES	FINANCIAL SERVICES	SHORT-TERM RENTAL HOT TAX COLLECTION	1	-	-	17,000	-	17,000
FINANCIAL SERVICES	MUNICIPAL COURT	COURT SOFTWARE	2	-	163,150	40,780	-	203,930
FINANCIAL SERVICES	FLEET SERVICES	TECHNICIAN TRAINING	3	-	-	5,200	-	5,200
FINANCIAL SERVICES	FLEET SERVICES	MOBILE COLUMN LIFTS	4	-	50,000	150	-	50,150
FINANCIAL SERVICES	FLEET SERVICES	FLEET TOOLS	5	-	6,645	-	-	6,645
FINANCIAL SERVICES	FLEET SERVICES	GPS	6	-	-	76,025	-	76,025
FINANCIAL SERVICES	FLEET SERVICES	EMERGENCY VEHICLE TECHNICIAN	7	1.0	7,145	77,231	-	84,376
ADMINISTRATIVE SERVICES	HUMAN RESOURCES	COMPREHENSIVE COMP CLASSIFICATION STUDY	1	-	100,000	-	-	100,000
ADMINISTRATIVE SERVICES	HUMAN RESOURCES	NFBPA MEMBERSHIP FOR HR MANAGER	3	-	-	200	-	200
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - GIS	ESRI SMALL ENTERPRISE AGREEMENT	2	-	-	48,000	-	48,000
ADMINISTRATIVE SERVICES	FACILITIES MANAGEMENT	CONTRACTUAL PARK RESTROOM CLEANING	4	-	-	35,000	-	35,000
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	PATCH MY PC	6	-	-	1,400	-	1,400
ADMINISTRATIVE SERVICES	FACILITIES MANAGEMENT	RENOVATIONS, MAINTENANCE AND IMPROVEMENTS	9	-	1,585,100	-	-	1,585,100
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	3 FIRE OPERATIONS CAPTAINS	1	3.0	-	523,451	(300,000)	223,451
FIRE AND EMERGENCY SERVICES	FIRE ADMINISTRATION	LMS AND STAFFING SOLUTIONS	2	-	25,040	700	-	25,740
FIRE AND EMERGENCY SERVICES	FIRE ADMINISTRATION	FIRST ARRIVING STATION COMMUNICATION	3	-	995	-	-	995
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- EMS	UPGRADED HEART MONITOR SERVICE PLAN	4	-	-	7,000	-	7,000
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	HAAS ALERTING	9	-	1,200	3,590	-	4,790
COMMUNICATIONS	COMMUNICATIONS	VIDEO PRODUCTION SPECIALIST	1	0.5	330	64,717	-	65,047
COMMUNICATIONS	COMMUNICATIONS	DEVELOPMENT WEBSITE TOOL	2	-	2,995	680	-	3,675

FY 2022-2023 DECISION PACKAGES

DEPARTMENT	DIVISION	PACKAGE TITLE	RANK	FTE	ONE-TIME COST	ONGOING COST	REVENUE/SAVINGS	TOTAL COST
COMMUNICATIONS	COMMUNICATIONS	ECONOMIC DEVELOPMENT WEBSITE TOOL	3	-	2,995	680	-	3,675
COMMUNICATIONS	COMMUNICATIONS	VIDEO PRODUCTION TOOLS	5	-	-	825	-	825
PUBLIC WORKS	PAVEMENT MAINTENANCE	SIDEWALK LINKS	1	-	150,000	-	-	150,000
PUBLIC WORKS	STREET SERVICES MANAGEMENT	STREET LIGHT REQUEST	2	-	75,000	-	-	75,000
PUBLIC WORKS	TRAFFIC SIGNALS	TRAFFIC DETECTION REHABILITATION - CIP	3	-	165,000	-	-	165,000
PUBLIC WORKS	PAVEMENT MAINTENANCE	ROADWAY AMENITIES	4	-	90,000	-	-	90,000
PUBLIC WORKS	TRAFFIC SIGNALS	AERIAL BUCKET TRUCK	5	-	145,000	6,000	-	151,000
PUBLIC WORKS	SIGNS & MARKINGS	SIGN SHOP EQUIPMENT	6	-	35,000	-	-	35,000
PUBLIC WORKS	TRAFFIC SIGNALS	CONDUIT INSPECTION CAMERA	7	-	7,000	-	-	7,000
PUBLIC WORKS	PAVEMENT MAINTENANCE	TRAFFIC CONTROL DEVICES	9	-	4,500	-	-	4,500
PUBLIC WORKS	TRAFFIC SIGNALS	TRAFFIC SIGNAL PREEMPTION UPGRADE PROJECT - CIP	10	-	82,500	-	-	82,500
PUBLIC WORKS	TRAFFIC SIGNALS	RADAR TRAFFIC COUNTERS	13	-	8,500	-	-	8,500
PUBLIC WORKS	TRAFFIC SIGNALS	ADAPTIVE SIGNAL UPGRADE	N/A	-	1,000,000	-	-	1,000,000
			8.00		4,050,410	1,289,619	(300,000)	5,040,029
UTILITY FUND								
PUBLIC WORKS	UTILITY SERVICES OPERATIONS	PLANT OPERATOR II	1	1.0	330	83,160	-	83,490
PUBLIC WORKS	UTILITY SERVICES MANAGEMENT	SCADA SECURITY ENHANCEMENTS	2	-	33,600	4,900	-	38,500
PUBLIC WORKS	ENGINEERING SERVICES	NEW TRUCK FOR ROW	3	-	42,000	-	-	42,000
PUBLIC WORKS	ENGINEERING SERVICES	ENGINEERING BUILDING RENOVATIONS	4	-	30,000	-	-	30,000
PUBLIC WORKS	ENGINEERING SERVICES	ENGINEERING PE EXAM	5	-	1,875	-	-	1,875
PUBLIC WORKS	ULM - WATER LINE	ARROW BOARD	7	-	11,990	-	-	11,990
PUBLIC WORKS	ULM - WATER LINE	WATER REPAIR CREW EQUIPMENT	8	-	254,000	-	-	254,000
PUBLIC WORKS	ENGINEERING SERVICES	AMERICAN WATER WORKS ASSOCIATION MEMBERSHIP	9	-	-	240	-	240
PUBLIC WORKS	ULM - WATER LINE	TRAFFIC CONTROL DEVICES	10	-	4,500	-	-	4,500
PUBLIC WORKS	ULM - SEWER LINE	DRONE	16	-	6,850	450	-	7,300
		TOTAL UTILITY FUND		1.0	385,145	88,750		473,895
STORMWATER UTILITY FUND								
PUBLIC WORKS	DRAINAGE AND RIGHT OF WAY	STORMWATER RATE STUDY	1	-	30,000	-	-	30,000
PUBLIC WORKS	DRAINAGE AND RIGHT OF WAY	CONCRETE BUGGY	2	-	31,000	-	-	31,000
		TOTAL STORMWATER UTILITY FUND			61,000			61,000
TREE PRESERVATION FUND								
PUBLIC WORKS	ENVIRONMENTAL SERVICES	TREE PRESERVATION TECHNICIAN RECLASSIFICATION	1	0.5	-	40,790	-	40,790
		TOTAL TREE PRESERVATION FUND		0.5		40,790		40,790
CRIME DISTRICT - SALES TAX FUND								
POLICE SERVICES	OPERATING SERVICES	ADDITIONAL WORKSTATIONS	14	-	5,850	-	-	5,850
POLICE SERVICES	OPERATING SERVICES	AV UPGRADES	22	-	75,000	-	-	75,000
		TOTAL CRIME DISTRICT - SALES TAX FUND			80,850			80,850
FIRE DISTRICT - SALES TAX FUND								
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	ROPE RESCUE EQUIPMENT	7	-	29,100	-	-	29,100
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	FIRE TRAINING PROPS AND EQUIPMENT	8	-	15,000	-	-	15,000
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	ISIMULATE TRAINING DEVICE	11	-	12,000	-	-	12,000
		TOTAL FIRE DISTRICT FUND			56,100			56,100



ABOUT FLOWER MOUND

History of the Town of Flower Mound

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

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

Government

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

Location

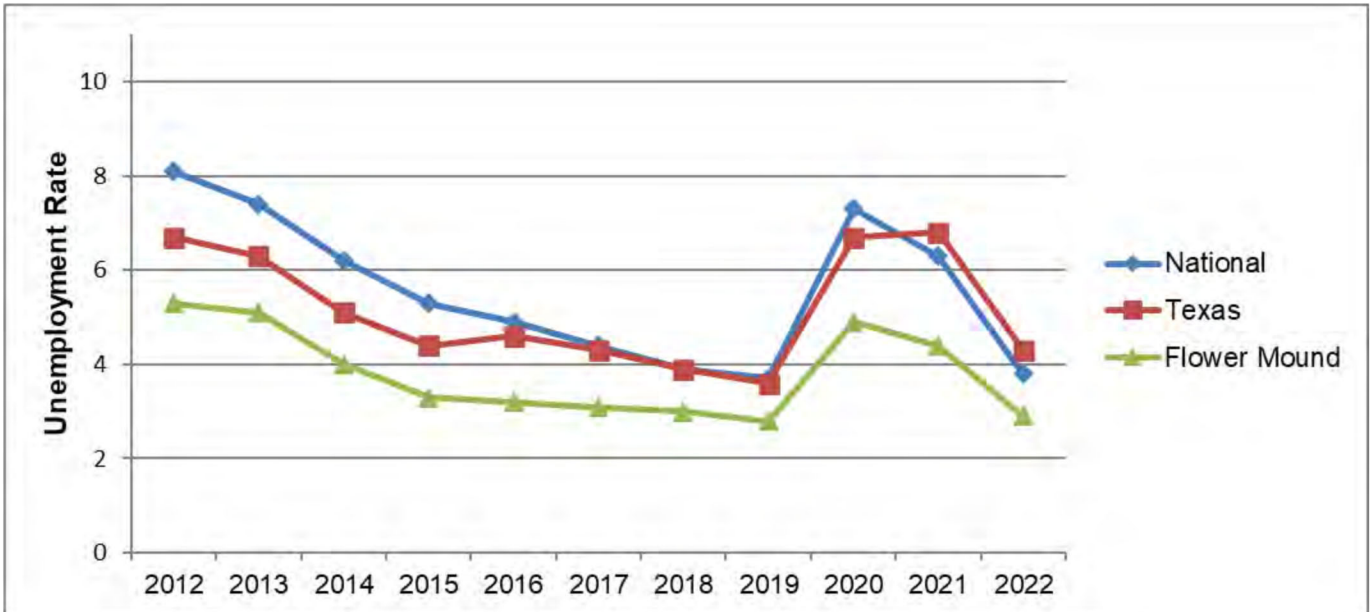
Flower Mound encompasses forty-five square miles in the heart of the Metroplex, and within the Town limits, 75.31% of the Town’s tax base is comprised of residential development while 22.56% is comprised of commercial development. Located in Southern Denton County, Texas, Flower Mound is just twenty-eight miles northwest of Dallas, twenty-five miles northeast of Fort Worth and three miles north of the Dallas/Fort Worth International Airport. Flower Mound is uniquely located between two large lakes, Lake Grapevine at the southern border and Lake Lewisville just minutes to the north.

Climate

The Flower Mound area has an average annual temperature of 66. Yearly highs average 89 degrees and lows average 42 degrees. The record high is 113 degrees, with a recorded low of eight degrees below zero. The Town receives annual rainfall of about 37 inches, with an average of 52 rainy days.

Demographics

Flower Mound's population has grown from 15,527 in 1990 to an estimated 78,570 in 2022, making Flower Mound a rapidly growing community. Flower Mound's median household income is \$147,547. Approximately 29.4% of Flower Mound residents are employed in professional occupations; 32.2% are employed in management, business and finance; and 10.5% are employed in sales. Additionally, unemployment rates in Flower Mound remain consistently lower than national and state levels.



Comparative Unemployment Rates

In 2022, the estimated number of households was 26,855 with an average household size of 2.92 persons. The average home value in 2022 was approximately \$448,540 with 72.3% of homes estimated to be valued from \$200,000 to \$499,000. Also, in fiscal year 2021-2022, 396 new residential permits and 32 new commercial permits were issued.

Flower Mound has been noted for attracting high-earning management professionals who enjoy the large number of hike and bike trails and public parks in town, the top-notch schools and community programs available, and the assurance of living in safe neighborhoods. In fact, according to SafeWise, an online resource for all things safety and security, Flower Mound is the No. 14 "Safest City in Texas." To compile the results, researchers ranked cities based on recent FBI crime report statistics and population data. Flower Mound was the only locality in the top 15 with a population over 55,000.

Enticing to both residents and businesses, Flower Mound continues to enjoy one of the lowest tax rates in the Metroplex. For FY 2022-2023, Flower Mound's tax rate was maintained at \$0.4050 per \$100 assessed valuation.

Lifestyle of Residents

Flower Mound experienced a population boom in the 1990s that led to the addition of approximately 30,000 new residents within a few short years. These new residents were attracted to the area because of the exceptional quality of life enjoyed here, the highly ranked local education systems, and the low property tax rates. The Town’s commitment to these ideals has led to its recognition as the No. 4 “Most Livable Small City in the U.S.,” according to a study by Smart Asset, an online personal finance company. Researchers examined cities with populations between 65,000 and 100,000, comparing several key factors, including housing costs as a percentage of median income, unemployment rates, dining options and community times. Flower Mound was also the only Texas community in the top 30.

City	2022 Adopted Tax Rate (per \$100)
Allen	0.421200
Carrollton	0.562500
Colleyville	0.265618
Coppell	0.518731
Denton	0.575682
Flower Mound	0.405000
Frisco	0.446600
Grapevine	0.271775
Highland Village	0.546825
Keller	0.354500
Lewisville	0.443301
McKinney	0.457485
North Richland Hills	0.547972
Richardson	0.560950
Southlake	0.360000
Average	\$0.4492
Median	\$0.4466

Flower Mound takes pride in its ability to provide a wide variety of recreational options for residents. The Town offers 57 public parks occupying approximately 1,000 acres, 60 miles of hike and bike multi-purpose trails, and 11 miles of equestrian trails for residents and visitors to enjoy. In fact, Flower Mound received the Enjoy Outdoors America Award from the U.S. Department of the Interior for its establishment of its trail system. The Chinn Chapel Soccer Complex in northern Flower Mound features several soccer fields, a playground, and a concession stand. In addition to Chinn Chapel, Bakersfield and Gerault Parks offer softball, baseball, football, and Lacrosse fields for public, league, and athletic association use. The Texas Recreation and Park Society awarded the Town the Gold Medal Award for Excellence in Parks and Recreation Management in 2015.

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

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

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

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

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

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

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

Education

Education is an important factor for Flower Mound businesses and residents. Approximately 86.1% of the adult population has had post-secondary education, and the Town's high-ranking school system provides top-quality instruction for the younger generation. Every school in Flower Mound is continuously rated "Exemplary" or "Recognized" by the Texas Education Agency.

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

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

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

Principal Employers

Principal Private Employers in Flower Mound and Current Approximate Employee Counts

<u>Employer</u>	<u>Employees</u>
Communication Test Design, Inc. (CTDI)	1,300
MI Windows & Door	771
Texas Health Presbyterian Hospital Flower Mound	700
Thirty-One Gifts	600
Stryker Communications	480
Best Buy Distribution & Service Center	250
FUNimation Entertainment	250
HD Supply	200
KeHE (formerly Nature's Best)	200
Ivie & Associates	190
Total	4,941

Economic Development

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

With continued population growth, an average household income of \$187,601 and several residential developments under construction or planned, Flower Mound is an ideal location for business to thrive. More than 375 retailers and restaurants are already located in Flower Mound.

The Town has continued to experience commercial growth and economic vitality throughout the past year. The heralded 1,500-acre Lakeside Business District, located at the southeastern border of Flower Mound, is a planned campus commercial, campus industrial, and mixed-use development that offers a variety of spaces for many business needs; from headquarter offices, to manufacturing and warehouse space. With its 3-mile proximity to the DFW Airport and major infrastructure it is in an ideal location to thrive. The Town of Flower Mound invested \$25 million in public improvements into the Lakeside Business District, including water and sewer extensions and new road construction. The Lakeside Business District is a diverse and in-demand location that ended last year with an occupancy rate of 89%. One of the driving factors

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

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

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

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

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

Home2Suites hotel purchased land within the River Walk development. The almost 70,000 sq. ft. hotel will include 100 rooms, a small dining area, exercise room, pool, small meeting area and a small retail space. They are expected to open later in 2022.

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

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

Residents are benefitting from a healthy economic climate in the Town of Flower Mound. The population is growing at a moderate rate, the average household income is approximately \$187,601, and the property tax rate is the lowest it has been in more than 30 years. Top-requested retailers and restaurants are opening monthly for consumers to enjoy. A diversified economy, low tax rates, availability of jobs and quality consumer options are just some of the ways that the Town of Flower Mound works to make this the best community in North Texas and beyond.

Top Ten Property Taxpayers

Taxpayer Name	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
AZURE LAKESIDE LP	\$ 83,608,656	0.62%
ELAN FLOWER MOUND PHASE II VENTURE LLC	83,245,915	0.62%
FFF ENTERPRISES	64,567,501	0.48%
WMCI DALLAS I LLC	63,747,380	0.48%
INFINERA CORPORATION	62,123,000	0.46%
CTDI	61,019,600	0.45%
FLOWER MOUND HOSPITAL PARTNERS LLC	59,100,000	0.44%
CPF PC RIVERWALK LLC	55,866,500	0.42%
ROBERTSON CREEK DUNHILL LLC	52,780,977	0.39%
LIT INDUSTRIAL TECAS LTD P/S	46,789,148	0.35%
Total	\$ 632,848,677	4.72%

Source: Denton Central Appraisal District; Tarrant Appraisal District

Infrastructure and Utilities

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

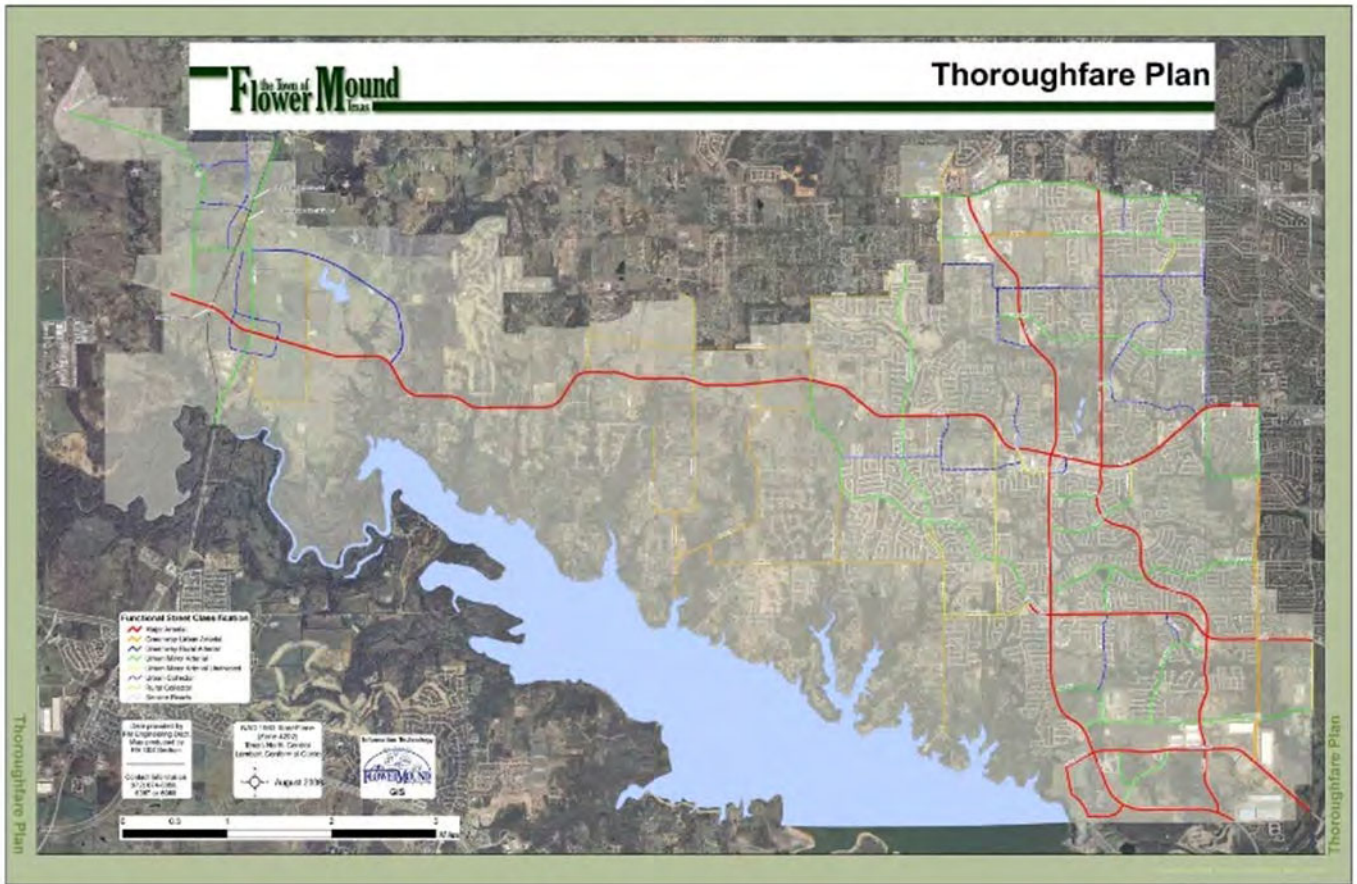
Roads and Airports

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

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

Flower Mound also has access to two internationally renowned airports. DFW International Airport, just three miles south of Flower Mound, is currently ranked the 2nd busiest airport in the world by passenger traffic, accommodating more than 62 million passengers in 2021 and able to access every major city in the continental United States within four hours fly time. DFW International Airport is a leader in the aviation industry and a major economic generator for North Texas.

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



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

Accounting, Budgeting, and Financial Planning

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

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

General and Debt Service Fund Reserves

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

Property Tax Supported Debt

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

Water and Wastewater Utility

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

Stormwater Utility

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

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

Debt Management

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

a. Annual Reports

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

b. Notice of Certain Events

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

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

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

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

Investments

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

Grants

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

Tax Collection

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

Self-Insurance and Retirement Funds

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



GUIDE TO USING THE FY 2022-2023 ADOPTED BUDGET DOCUMENT

The Town of Flower Mound's FY 2022-2023 Annual Budget is the result of many hours of deliberation as well as responses to both internal and external forces that have imposed fiscal constraints in its preparation. The "Annual Budget" provides information on all aspects of the Town's financial operations. The Annual Budget document is organized logically and is designed to help the reader locate information, both financial and non-financial, with ease. The FY 2022-2023 Annual Budget document contains important information that helps the reader to better understand the structure of the Town of Flower Mound, and the issues it faces. The discussion that follows sets forth and summarizes the contents of this document.

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

Executive Summary contains information on all revenues and expenditures, and a statistical analysis explaining the revenue assumptions for FY 2022-2023. It also includes a "Fund-by-Fund" and "Department-by-Department" synopsis of expenditure changes. The "Fund-by-Fund" analysis allows one to get a general feel for overall changes and provides information that assists in assessing significant changes between years.

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

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

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

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

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

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

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

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

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

OVERVIEW OF THE BUDGET PROCESS

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

PREPARATION

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

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

As part of the preparation process, staff requests that the Town Council assist in identifying non-profit agencies eligible for Community Support funding. The financial support helps non-profits provide activities, programs and services to the citizens of the Town and surrounding communities. At a Council Work Session in August, Town Council discusses the applications and approves the amounts granted to each organization.

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

PROPOSED BUDGET

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

State Law requires the Town must calculate the no-new-revenue and voter-approval property tax rates. The no-new-revenue tax rate is the tax rate required to raise the same amount of property tax revenue as the current fiscal year based upon the new certified roll. The voter-approval rate is essentially 1.035 times the no-new-revenue maintenance and operations rate plus the required debt rate. If the proposed tax rate is higher than the voter-approval rate, the taxing authority must order an election to approve the tax rate no later than the 78th day before the November uniform election date.

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

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

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

ADOPTION

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

After the Budget Work Session, public notice is posted at both Town Hall and published in the newspaper of record to notify the general public of the time and location of the required public hearings on the Proposed Budget and Tax Rate. The hearings give all interested persons an opportunity to be heard, for or against, any expenditure amount or revenue estimate and the proposed tax rate. After the public hearing, Council may choose to amend the Proposed Budget before it becomes adopted. The Town Council, by ordinance, adopts the Proposed Budget with any modifications from either the Budget Work Session or Public Hearing and then adopts the tax rate by ordinance. State law requires that the budget be adopted prior to the tax rate. If a budget is not adopted by October 1, then the current year's budget becomes effective until Council can adopt a budget. If a tax rate is not adopted by September 30, then by state law, the lower of the no-new-revenue tax rate or current tax rate is implemented as the tax rate, and this cannot be changed.

IMPLEMENTATION

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

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

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

BUDGETARY CONTROL

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

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

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

FY 2022-2023 Budget Preparation Calendar

	Date	Activity	Participants
January	Mid January	Prepare budget calendar.	Director of Budget Services
	Late January	Market Survey sent to Benchmark Cities.	Human Resources
February	Tuesday, February 15, 2022	Submissions due from Community Support Organizations	Director of Budget Services, Grants and Financial Analyst
	Wednesday, February 16, 2022	Memorandum to Departments requesting completed JDQs, New Position Request Forms, and/or Reclassification Forms.	Human Resources
	Mid February	Provide CFO with Target numbers for review. Finalize Budget Preparation Manual.	Director of Budget Services
March	Thursday, March 3, 2022	Budget Kickoff meeting.	Town Manager, CFO, Department/ Division Heads, Support Staff, Director of Budget Services
	March 3 - 28, 2022	Departments/ Divisions create budgets.	All Departments/ Divisions
	Wednesday, March 9, 2022	Deadline for Departments/ Divisions to submit completed JDQs, New Position Request Forms and/or Reclassification Forms to HR.	All Departments/ Divisions
	March 9-11, 2022	HR analysis of positions & market data.	Human Resources
	Mid March	Human Resources meets with Town Manager to discuss each request for new positions and reclassifications.	Town Manager, Human Resources
	Wednesday, March 23, 2022	Human Resources provides the re-classification documentation to the Financial Services Department and notifies Departments and Divisions of decisions.	Human Resources
	Monday, March 28, 2022	Budget Submittals due to Director of Budget Services by 4:00 PM.	All Departments/ Divisions
April	March 28- April 29, 2022	Budget Submittal Reviews.	Director of Budget Services, CFO, Grants and Financial Analyst
	Monday, April 11, 2022	Proposed CIP Project Summary Sheets due to CIP.	CIP Manager, Department/ Division heads
	April 20 - 22, 2022	Department VERF Meetings.	Director of Budget Services, CFO, Fleet Services Manager, Department/ Division representatives
May	Monday, May 2, 2022	Provide Town Manager and CFO copies of Departmental Budget Submittals. Create departmental summary sheets.	Director of Budget Services
	Sunday, May 15, 2022	Preliminary Appraisal Roll due from Denton Central Appraisal District and Tarrant County Appraisal District.	Denton Central Appraisal District, Tarrant Appraisal District
	May 23 - June 10, 2022	Department Budget Meetings with Town Manager and Budget Staff.	Town Manager, CFO, Director of Budget Services, Grants and Financial Analyst, Director of Strategic Services, Department/ Division Heads, Support Staff
June	Late June	Meet with Town Manager to discuss rankings and Proposed Budget.	Town Manager, CFO, Director of Budget Services
July	Early July	CIP Budget Meeting.	CFO, Director of Budget Services, Director of Treasury, Director of Accounting, CIP Manager, ATM/ Town Engineer, Assistant Director of Engineering
	Monday, July 25, 2022	Chief Appraiser certifies appraisal roll. Calculate the No-New-Revenue Tax Rate and Voter Approval Rate.	Chief Appraisers, DCAD and TAD CFO, Denton County Tax Assessor/ Collector
	Friday, July 29, 2022	Proposed Budget placed on file. (Charter Requirement, 9.02., L.G.C., 102.005a).	Director of Budget Services

FY 2022-2023 Budget Preparation Calendar

	Date	Activity	Participants
August	Monday, August 8, 2022	Vote to consider a maximum tax rate and vote to schedule a Public Hearing on September 19, 2022.	Town Council, Town Manager, CFO, Director of Budget Services
		Vote to schedule a Public Hearing for the Town Budget, Crime District, and Fire District on August 22, 2022. (Charter Requirement 9.06 and L.G.C. 102.006) (10 day publishing notice).	Town Council, Town Manager, CFO, Director of Budget Services
		Submission of no-new-revenue and voter-approval tax rates to Town Council. Submission of certified collection rate. Approval of appraisal roll (P.T.C. 26.04).	Town Council, Town Manager, CFO, Director of Budget Services
	Saturday, August 13, 2022	Publish "Notice of Hearing on Budget" (after delivery to Town Council, but at least 10 days prior to the public hearing) (Charter requirement 9.06. L.G.C. 102.0065).	Director of Budget Services
	Thursday, August 18, 2022	Town Council Budget Work Session and Community Support presentations.	Town Council, Town Manager, CFO, Director of Budget Services
	Monday, August 22, 2022	Public Hearing on the Town budget, Crime District, and Fire District. Hearing must be held at least 15 days after the budget is filed with the Town Secretary, but before the tax rate is adopted (L.G.C. 102.006(b)).	Town Council, Town Manager, CFO, Director of Budget Services
September	Saturday, September 10, 2022	Publish Notice of 2022 Tax Year Proposed Property Tax Rate for Town of Flower Mound (includes Notice of Public Hearings) (to be published after proposed budget submission to the Town Council). (P.T.C. 26.06)	CFO, Denton County Tax Assessor/Collector
	Monday, September 19, 2022	Public Hearing on tax increase.	Town Council, Town Manager, CFO, Director of Budget Services
		Vote on adoption of Crime District and Fire District Budgets by resolution.	Town Council, Town Manager, CFO, Director of Budget Services
		Vote on adoption of Budget by ordinance.	Town Council, Town Manager, CFO, Director of Budget Services
		Vote on adoption of 2022 Tax Rate. Vote to approve ordinance adopting the 2022 tax rolls for the Town of Flower Mound.	Town Council, Town Manager, CFO, Director of Budget Services
October	Saturday, October 1, 2022	Fiscal year begins.	N/A
	Friday, October 7, 2022	Distribute the "Budget-In-Brief" Document.	Director of Budget Services
November	Within 6 weeks of adoption	Rough copy of adopted budget book to Town Manager and CFO.	Director of Budget Services
	Wednesday, November 23, 2022	Send adopted budget book to printer.	Director of Budget Services
December	Early December	Receive and distribute Adopted Budget book.	Director of Budget Services
	Sunday, December 18, 2022	Adopted Budget due to GFOA by this date (90 days after adoption).	Director of Budget Services
	Monday, December 5, 2022	FY 2021-2022 Year-End Budget Amendment Ordinance (Regular Council Meeting).	CFO, Director of Budget Services

Consolidated Budget Summary by Fund FY 2022-2023

	General Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	General Debt Service	Total
Revenues:						
Property Taxes	\$ 47,383,753	\$ -	\$ -	\$ 7,816,370	\$ 5,808,749	\$ 61,008,872
Utility Franchise Fees	5,615,500	-	-	145,000	-	5,760,500
Sales Tax Collections	16,876,550	-	-	16,812,985	-	33,689,535
Other Taxes	324,450	-	-	450,000	-	774,450
Charges for Current Services	4,568,900	-	10,665,000	80,150	-	15,314,050
Licenses and Permits	2,718,360	-	-	-	-	2,718,360
Fines and Forfeitures	745,950	-	-	94,220	-	840,170
Interest Income	200,000	51,000	32,000	82,500	10,000	375,500
Intergovernmental Revenue	1,380,190	-	-	229,923	-	1,610,113
Other Revenue	563,739	54,108,975	2,948,300	23,000	270,950	57,914,964
Interfund Transfer	3,091,837	-	-	-	-	3,091,837
Total Revenues	\$ 83,469,229	\$ 54,159,975	\$ 13,645,300	\$ 25,734,148	\$ 6,089,699	\$ 183,098,351
Beginning Fund Balances	29,705,085	11,231,276	14,952,470	17,013,761	1,424,376	74,326,968
Total Available Resources	\$ 113,174,314	\$ 65,391,251	\$ 28,597,770	\$ 42,747,909	\$ 7,514,075	\$ 257,425,319

	General Fund	Enterprise Funds	Internal Services Funds	Special Revenue Funds	General Debt Service	Total
Expenditures:						
General Government	\$ 21,156,313	\$ 14,681,767	\$ 14,734,730	\$ 11,122,236	\$ -	\$ 61,695,046
Public Safety	37,475,467	-	-	7,658,762	-	45,134,229
Community Development	3,969,457	86,115	-	1,368,231	-	5,423,803
Public Works	7,782,525	39,483,159	-	5,007,991	-	52,273,675
Culture and Recreation	12,895,978	-	-	10,082,666	-	22,978,644
Debt Service	-	-	-	-	6,740,310	6,740,310
Total Expenditures	\$ 83,279,740	\$ 54,251,041	\$ 14,734,730	\$ 35,239,886	\$ 6,740,310	\$ 194,245,707
Ending Fund Balances	29,894,574	11,140,210	13,863,040	7,508,023	773,765	63,179,612
Total Fund Commitments/ Fund Balance	\$ 113,174,314	\$ 65,391,251	\$ 28,597,770	\$ 42,747,909	\$ 7,514,075	\$ 257,425,319
Change in Fund Balance (Percent Change)	189,489 0.6%	(91,066) -0.8%	(1,089,430) -7.3%	(9,505,738) -55.9%	(650,611) -45.7%	(11,147,356) -15.0%

Explanation of Fund Balance Changes Over 10%:

1. Special Revenue Funds- A number of special revenue funds such as the TIRZ Fund, Park Development Fund, Tree Preservation Fund, PEG Fund, Street Maintenance Fund, and the IRS Equitable Sharing Fund will spend a large portion of fund balance. These special revenue funds collect revenues one year, allow those revenues to become fund balance, and then budget the fund balance to be spent in following years for the purposes designated for each fund.

2. General Debt Service Fund- Due to changes from the 2019 Legislative session, debt from the Tax Increment Financing Reinvestment Zone (TIRZ) was included in the calculation of the debt portion of the tax rate. This addition to the calculation in FY 2020-2021 led to an increase in the fund's revenues which caused the projected ending fund balance to increase. In FY 2021-2022, the budgeted expenditures were more than the budgeted revenues in an attempt to use fund balance. In FY 2022-2023, the ending fund balance is projected to be a normal level.

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

General Fund
Utility Fund

3-Year Fund Summary

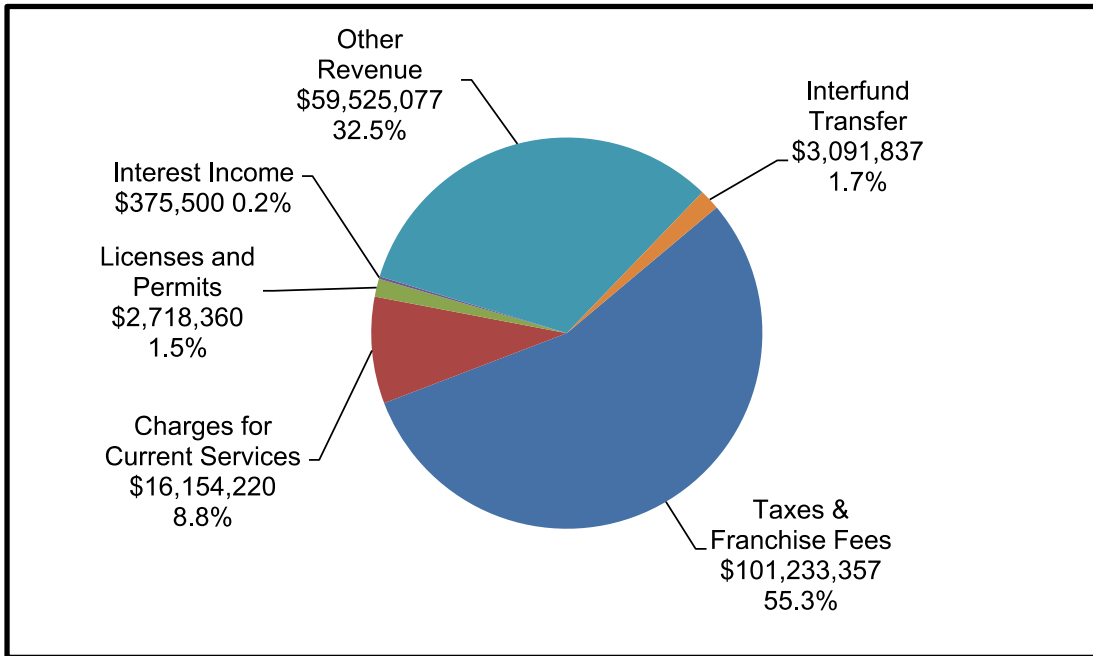
Revenues

	FY 2020-2021 Actuals	FY 2021-2022 Budget	FY 2021-2022 Estimates	FY 2022-2023 Budget
General Fund	\$ 72,470,235	\$ 76,410,960	\$ 77,742,860	\$ 83,469,229
Utility Fund	51,130,070	50,826,881	50,908,570	52,298,325
Stormwater Utility Fund	1,742,523	1,862,200	1,823,685	1,861,650
Internal Service Funds	13,650,400	13,585,893	13,393,733	13,645,300
Special Revenue Funds	29,073,387	28,715,860	35,425,441	25,734,148
General Debt Service	10,378,153	6,835,810	6,817,750	6,089,699
Total Revenues	\$ 178,444,768	\$ 178,237,604	\$ 186,112,039	\$ 183,098,351

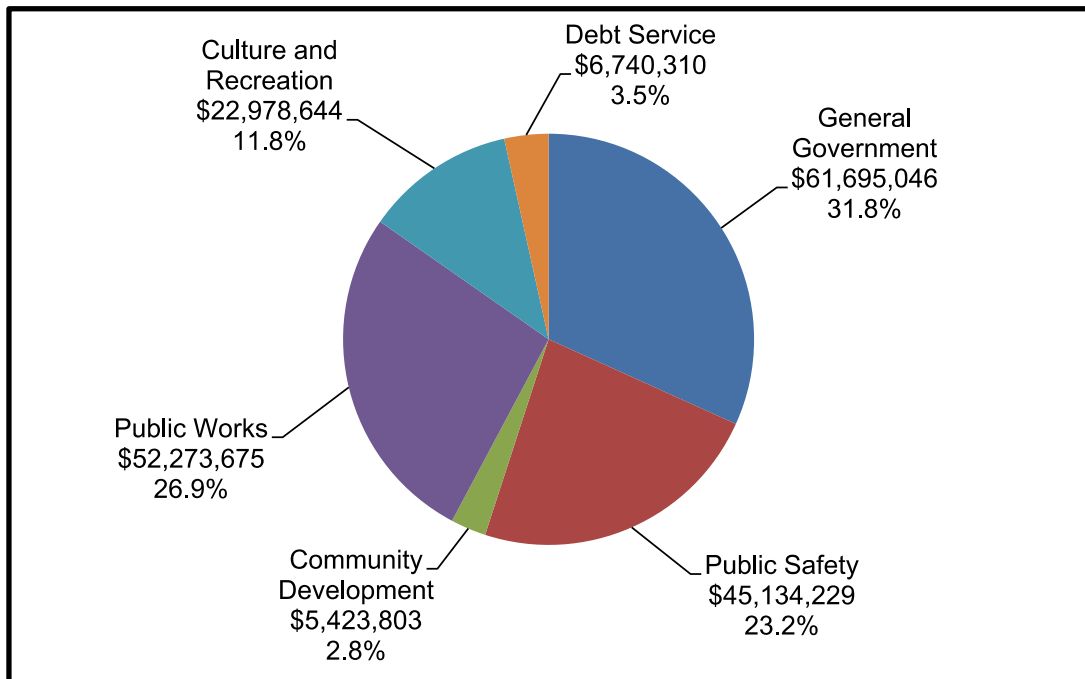
Expenditures

	FY 2020-2021 Actuals	FY 2021-2022 Budget	FY 2021-2022 Estimates	FY 2022-2023 Budget
General Fund	\$ 67,417,756	\$ 76,399,146	\$ 75,698,951	\$ 83,279,740
Utility Fund	55,996,595	50,839,815	50,200,004	52,059,147
Stormwater Utility Fund	1,670,137	1,976,273	1,875,122	2,191,894
Internal Service Funds	13,303,098	14,140,284	13,745,489	14,734,730
Special Revenue Funds	23,501,804	68,573,404	65,864,566	35,239,886
General Debt Service	9,660,102	7,727,295	7,723,794	6,740,310
Total Expenditures	\$ 171,549,492	\$ 219,656,217	\$ 215,107,926	\$ 194,245,707

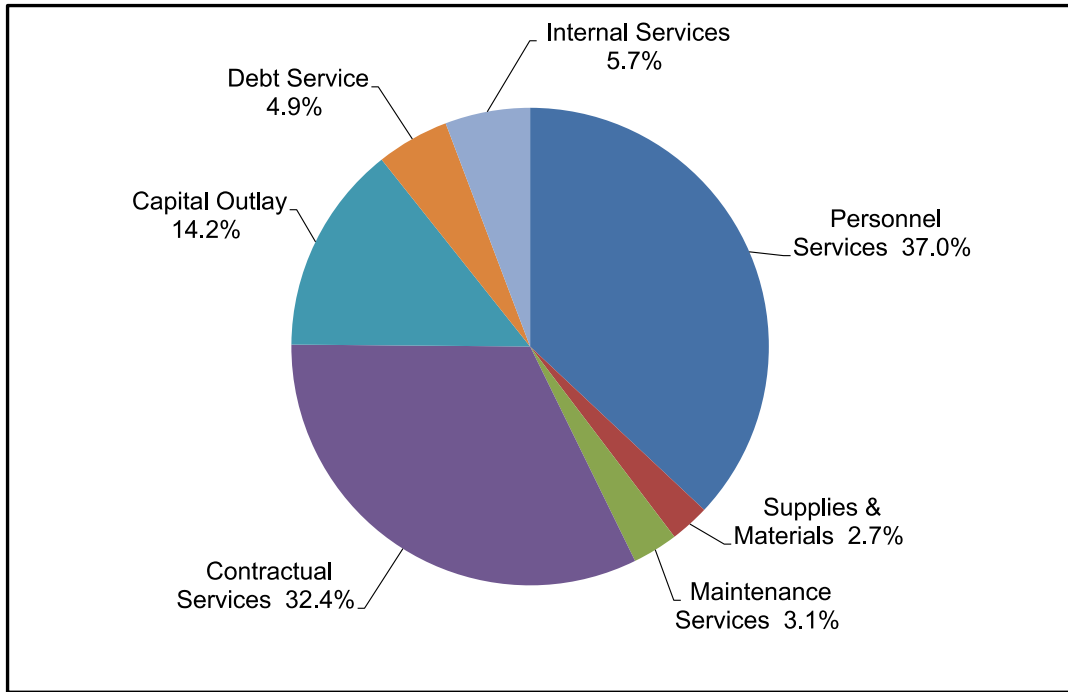
Consolidated Summary of Revenues by Source



Consolidated Summary of Expenditures by Function



Consolidated Budget Summary Expenditures by Object Code Category



	Personnel Services	Supplies & Materials	Maintenance Services	Contractual Services	Capital Outlay	Debt Service	Internal Services	Totals
General Fund	\$ 54,980,918	\$ 3,031,293	\$ 4,877,850	\$ 19,269,079	\$ 1,120,600	\$ -	\$ -	\$ 83,279,740
Utility Fund	8,362,107	1,163,805	1,059,860	31,549,807	357,290	9,566,278	-	52,059,147
Stormwater Utility Fund	955,877	62,505	55,600	1,086,912	31,000	-	-	2,191,894
Internal Services Fund	-	697,730	-	70,000	2,800,000	-	11,167,000	14,734,730
Special Revenue Funds	7,558,678	235,507	500	4,171,766	23,273,435	-	-	35,239,886
Debt Service Funds	-	-	-	6,740,310	-	-	-	6,740,310
TOTAL ALL FUNDS	\$ 71,857,580	\$ 5,190,840	\$ 5,993,810	\$ 62,887,874	\$ 27,582,325	\$ 9,566,278	\$ 11,167,000	\$ 194,245,707

STATISTICAL ANALYSIS OF THE FY 2022-2023 ADOPTED BUDGET

This statistical analysis summarizes the FY 2022-2023 Adopted Budget by providing a summary of the revenues and expenditures of the Town’s various funds. The revenue sources discussed for the General Fund, Utility Fund, Stormwater Utility Fund, and the General Debt Service Fund represent 78.4 percent of all revenues for the Town. This analysis also provides a retrospective comparison to the FY 2021-2022 budget and year-end projections. It also includes a three-year forecast of major revenue sources and expenditure categories based on historical trends. Please note that forecasting is meant to be a tool to help with preparing for future funding needs and is not intended to be a guarantee of the future budget numbers. General Fund and Enterprise Fund (made up of the Utility Fund and Stormwater Utility Fund) expenditures will be analyzed in three formats: Personnel and Non-Personnel Expenditures, Expenditures by Account Category, and Expenditures by Function.

GENERAL FUND

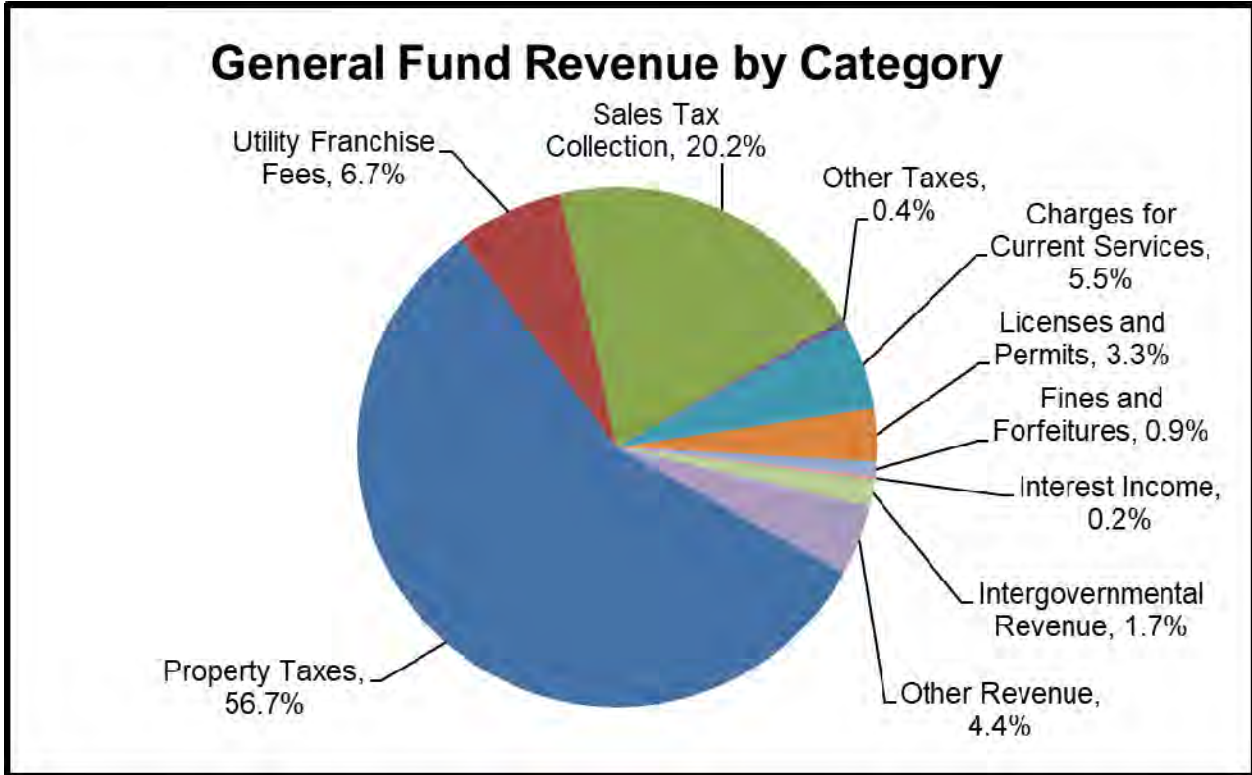
The General Fund is the general operating fund of the Town and is used to account for all transactions and operations of governmental units which are not accounted for in another fund and/or which are financed from taxes or other general revenues.

GENERAL FUND REVENUES

Revenue Assumptions:

The budget assumes a cautious approach in dealing with revenues. Proposed revenues for FY 2022-2023 of \$83,469,229 assume an overall increase of 7.4 percent over FY 2021-2022 year-end projections. The Town’s General Fund is comprised of ten categories. Each of these categories is detailed regarding projections and the graph that follows shows the revenue percentage breakdown by category. Forecasts and trends are shown for Property Tax, Sales and Other Taxes, and Utility Franchise Fees as they comprise 84.0 percent of FY 2022-2023 General Fund anticipated revenues. General Fund revenues make up 45.6 percent of all revenues for the Town.

	2021-2022 Year End Estimate	2022-2023 Adopted Budget	Dollar Variance	Percent Variance	Percent of Fund
GENERAL FUND REVENUES					
Property Taxes	\$ 42,095,825	\$ 47,383,753	\$ 5,287,928	12.6%	56.7%
Utility Franchise Fees	5,908,375	5,615,500	(292,875)	-5.0%	6.7%
Sales Tax Collection	16,385,000	16,876,550	491,550	3.0%	20.2%
Other Taxes	315,000	324,450	9,450	3.0%	0.4%
Charges for Current Services	4,327,765	4,568,900	241,135	5.6%	5.5%
Licenses and Permits	2,793,930	2,718,360	(75,570)	-2.7%	3.3%
Fines and Forfeitures	746,505	745,950	(555)	-0.1%	0.9%
Interest Income	180,000	200,000	20,000	11.1%	0.2%
Intergovernmental Revenue	1,241,910	1,380,190	138,280	11.1%	1.7%
Other Revenue	3,748,550	3,655,576	(92,974)	-2.5%	4.4%
TOTAL	\$ 77,742,860	\$ 83,469,229	\$ 5,726,369	7.4%	100.0%



Property Taxes: \$47,383,753 (up \$5,287,928 or 12.6 percent)

The largest revenue source of the General Fund is the ad valorem tax. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1, for all real and personal property located within the Town. Assessed values represent the appraised value less applicable exemptions authorized by the Town Council. Flower Mound benefits from a strong residential base, which helps mitigate the negative effects of economic fluctuations. Flower Mound has experienced tremendous growth in the last several years. Certified property valuations, which are provided by Denton Central Appraisal District and Tarrant Appraisal District, increased 9.3 percent from FY 2021-2022. The Certified Tax Roll of \$13,127,365,829 (net of \$1,382,734,605 TIRZ value) marks an increase of \$1,113,450,917 over the previous year's certified roll.

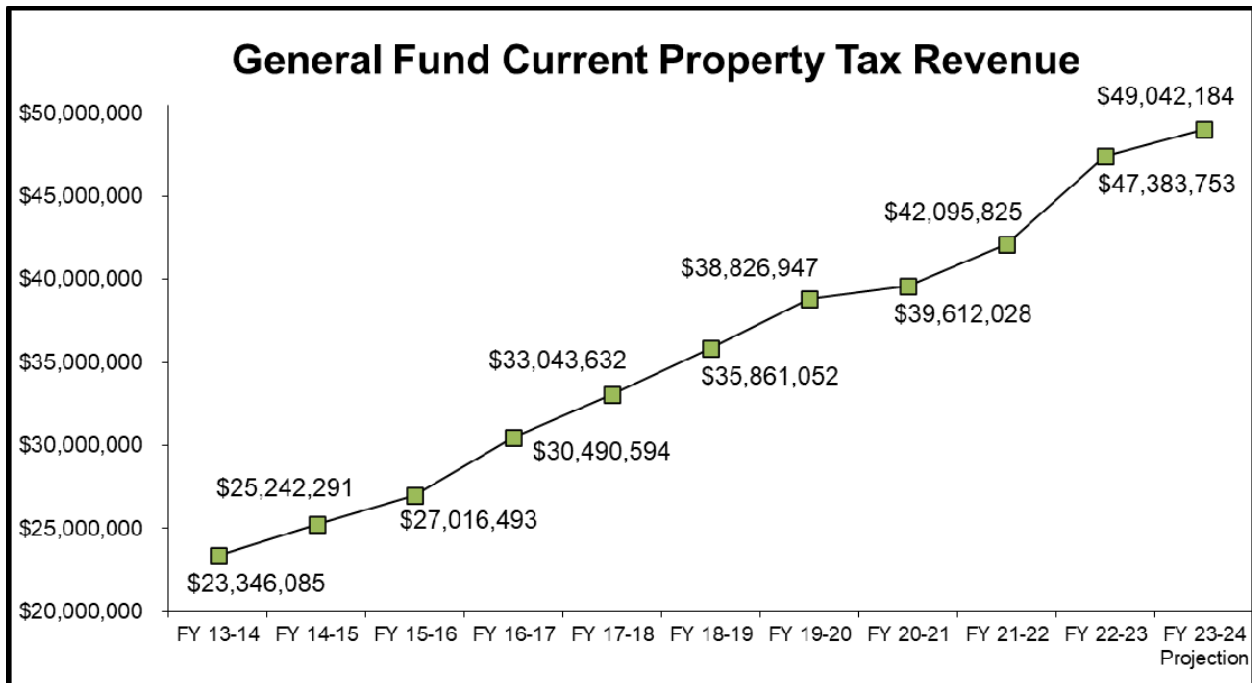
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
General Fund Property Tax Revenue	\$33,043,632	\$35,861,052	\$38,826,947	\$39,612,028	\$42,095,825	\$47,383,753
Total Tax Rate	\$ 0.4390	\$ 0.4390	\$ 0.4365	\$ 0.4365	\$ 0.4050	\$ 0.4050
% Change	8.4%	8.5%	8.3%	2.0%	6.3%	12.6%

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

increasing property values. In FY 2022-2023, Council voted to maintain the property tax rate at \$0.4050. Council also increased the homestead exemption from 5.0% to 10.0%.

In addition to current property taxes, the property tax calculation includes projections for delinquent property tax and penalties and interest. Historically, the Town's collection rate is over 99 percent resulting in minimal revenue projections for late or no payment fees. Property Taxes account for 56.7 percent of all General Fund revenues.

Between FY 2014-2015 and FY 2022-2023, the current property tax revenue has grown on average at 8.2 percent. The graph below shows the growth of the General Fund Current Property Tax. The forecast for future years assumes a 3.5 percent annual growth rate in assessed valuation. This is a conservative projection which has been increased from the two percent annual growth rate projected in years past due to the Town's renewed focus on economic development. However, the Town's assessed valuation is still significantly affected by changes in home values since the majority of the Town's properties are residential.



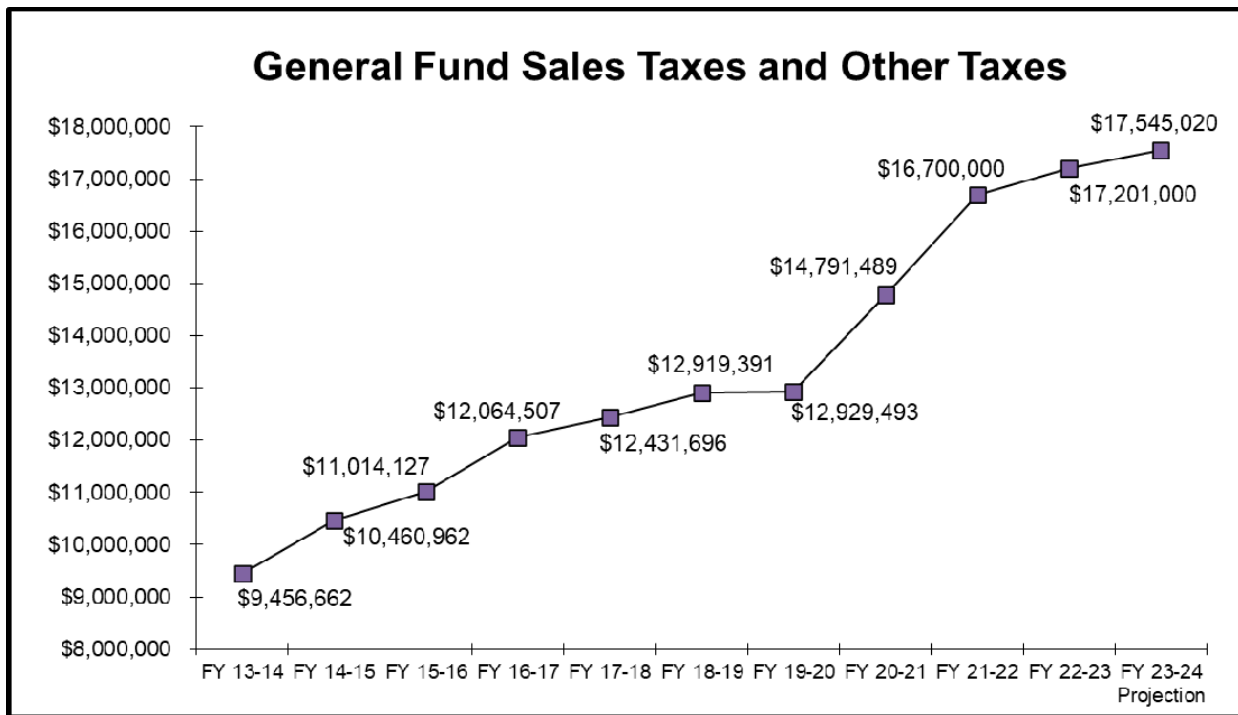
Sales Tax and Other Tax Collections: \$17,201,000 (up \$501,000 or 3.0 percent)

Sales tax receipts are the result of a tax levy on the sale of goods and services within the Town as authorized by the State of Texas. The current sales tax rate for the Town of Flower Mound is two cents per dollar (\$0.02) on all goods and services deemed taxable, where one cent (\$0.01) is for the Town's General Fund and the other cent (\$0.01) is for four quarter-cent dedicated sales taxes. When combined with the State's sales tax rate of six and one-quarter cents per dollar (\$0.0625), the total sales tax paid in Flower Mound is eight and one-quarter cents per dollar (\$0.0825). In addition, the Town also collects a liquor consumption tax for beverages sold at locations for on-site consumption. Prior to January 1, 2014, the state levied a fourteen percent gross receipts tax on mixed beverage sales. However, effective January 1, 2014, the gross receipts tax was lowered to 6.7 percent and an 8.25 percent mixed beverage sales tax was added to the price of each mixed beverage sold, for a

combined total rate of 14.95 percent. This use tax makes up only a small amount of Town revenue; however, it continues to grow as new restaurants are recruited and opened in the Town. Sales and use taxes constitute the second largest revenue source for the General Fund. This revenue source accounts for 20.6 percent of all General Fund revenues.

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Sales Tax Collections	\$12,177,851	\$12,673,854	\$12,712,513	\$14,469,038	\$16,385,000	\$16,876,550
Other Taxes	\$ 253,845	\$ 245,537	\$ 216,980	\$ 322,451	\$ 315,000	\$ 324,450
Total	\$12,431,696	\$12,919,391	\$12,929,493	\$14,791,489	\$16,700,000	\$17,201,000
% Change	3.0%	3.9%	0.1%	14.4%	12.9%	3.0%

Between FY 2014-2015 and FY 2022-2023, the average growth for this revenue source has been 7.0 percent. In recent years, revenue has been projected to grow at 2 percent annually. The Town is commitment to bringing more businesses to our community and helping the current businesses thrive. The following graph shows the growth of the sales and use taxes.



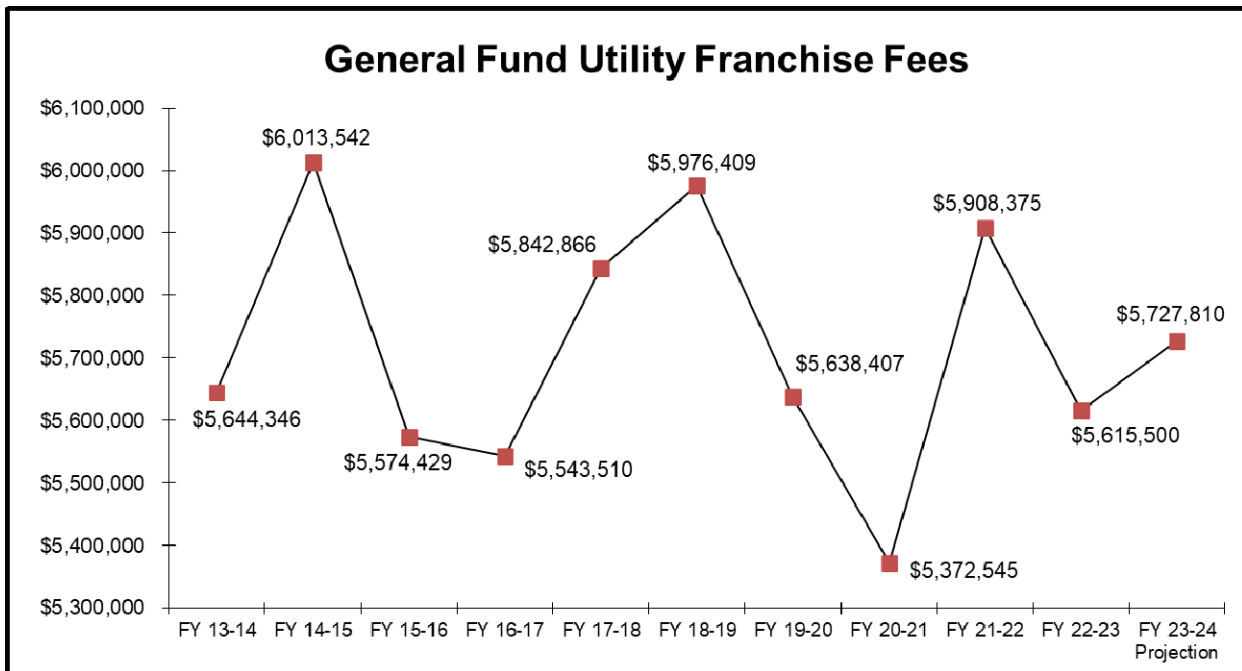
Utility Franchise Fees: \$5,615,500 (down \$292,875 or -5.0 percent)

Franchise fees represent those revenues collected from utilities operating within the Town’s right-of-way to conduct their business (i.e., Waste Management Services, Atmos Gas, Oncor Electric, CoServ, Charter, Grande Communication, Frontier, and AT&T). Utility Franchise Fees account for 6.7 percent of all General Fund revenues. Growth in future years is expected to be negligible as population growth and slow increases in utility customers are offset by lower electricity and natural

gas prices and consumer cutbacks in usage. Furthermore, Franchise Fees for gas and electricity are often correlated with weather due to higher usage of electricity during hot summers and gas during cold winters.

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Franchise Fees	\$ 5,842,866	\$ 5,976,409	\$ 5,638,407	\$ 5,372,545	\$ 5,908,375	\$ 5,615,500
% Change	5.4%	2.3%	-5.7%	-4.7%	10.0%	-4.96%

The current average growth rate for the utility franchise tax rate is 0.1 percent. A conservative growth rate of 2 percent has been used to make future projections for all franchise fees except for phone and gas lines based on historical growth rates and the expectations for growth described above. Franchise Fees are budgeted conservatively because influencing factors like weather are unpredictable. The following graph shows the growth of the Utility Franchise Tax.



Charges for Current Services: \$4,568,900 (up \$241,135 or 5.6 percent)

This revenue category accounts for funds earned by the Town in exchange for specific types of services provided. Examples of services include zoning and platting fees, inspection fees, and fees charged at the Community Activity Center and Twin Coves Park. Charges for Current Services account for 5.5 percent of General Fund revenues.

Licenses and Permits: \$2,718,360 (down \$75,570 or -2.7 percent)

This revenue category includes license and permit revenue fees charged by the Town for certain types of operator licenses and permits for construction and other items regulated by Town ordinances. Projections estimate revenue at a slightly decreased level when compared to FY 2021-

2022 year-end projections. Licenses and Permits account for 3.3 percent of all General Fund revenues.

Fines and Forfeitures: \$745,950 (down \$555 or -0.1 percent)

Fines and forfeitures represent revenue generated from the municipal court and other punitive actions such as animal control fees and library fines. This revenue category has remained flat or slightly decreased over the last several years and has been budgeted at levels to reflect this trend. This revenue source accounts for 0.9 percent of General Fund revenues.

Interest Income: \$200,000 (up \$20,000 or 11.1 percent)

The Town conservatively invests available funds in the order of safety, liquidity, and yield. Interest income is projected to be minimal due to the deterioration in current market conditions and lower available interest rates. Interest revenues for this year are budgeted to account for 0.2 percent of General Fund revenues.

Intergovernmental Revenue: \$1,380,190 (up \$138,280 or 11.1 percent)

Intergovernmental revenues are the result of contracts with Denton County for the provision of library, fire, and ambulance services to the unincorporated areas of the county; with Lewisville ISD for a portion of the cost for School Resource Officers; and with the U.S. Army Corp of Engineers for the provision of security for Corp property adjacent to Lake Grapevine. Intergovernmental Revenues account for 1.7 percent of General Fund revenues.

Other Revenue: \$3,655,576 (down \$92,974 or -2.5 percent)

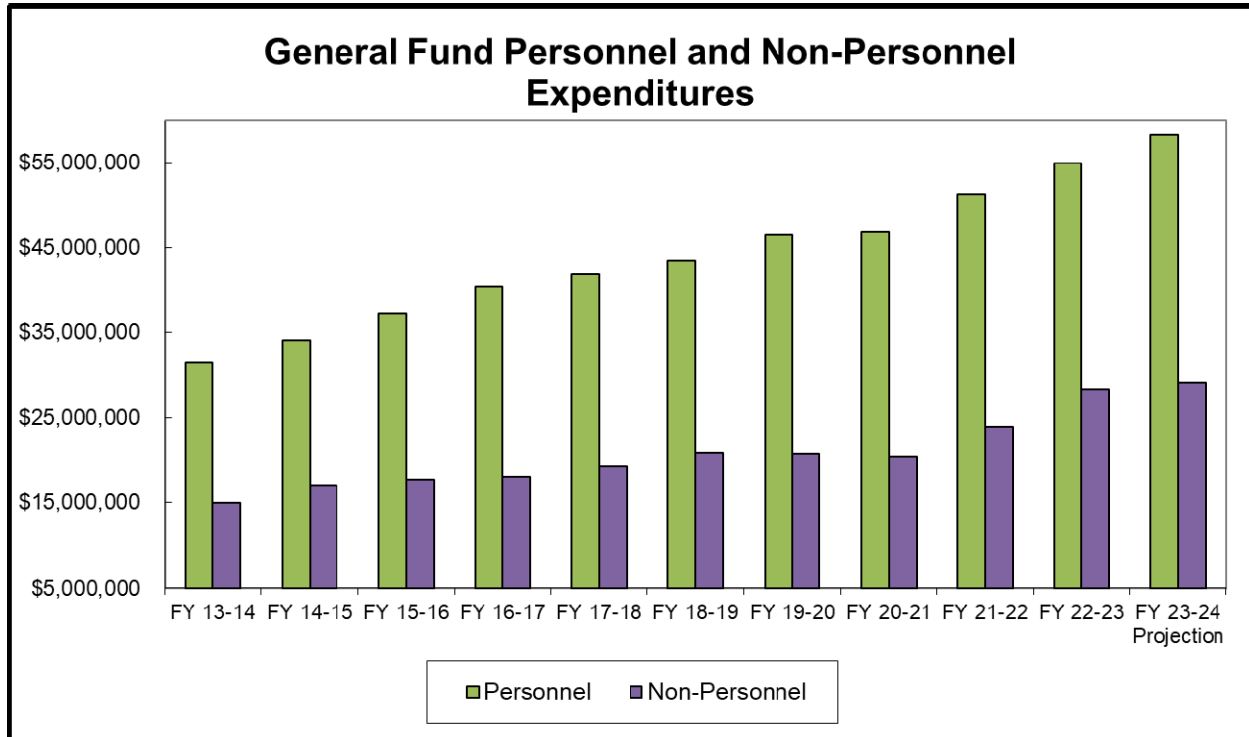
The remaining revenue sources in the General Fund include contractual-based income for ambulance service, interfund transfers, and other miscellaneous revenues. This revenue category varies greatly year-to-year. The Other Revenue category accounts for 4.4 percent of General Fund revenues.

GENERAL FUND EXPENDITURES

The General Fund expenditures total \$83,279,740 for FY 2022-2023, which is an increase of \$8,083,862 or 10.8 percent from FY 2021-2022 year-end estimates. Average growth for expenditures between FY 2014-2015 and FY 2022-2023 is 6.8 percent. Costs other than personnel are based on the previous year's funding level minus any one-time costs budgeted in that year. For departments to receive an increase in funding, either a non-discretionary or decision package must be approved by Town Council.

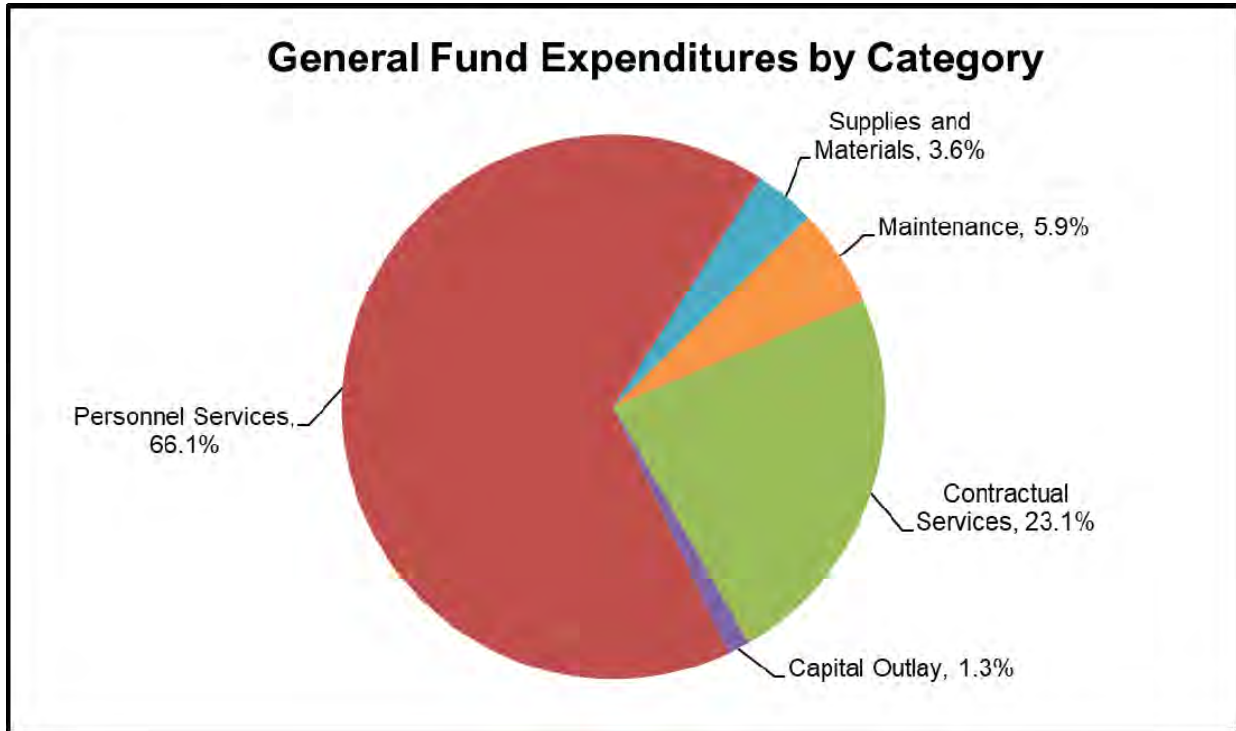
PERSONNEL AND NON-PERSONNEL EXPENDITURES

General Fund expenditure growth is shown in two categories: personnel and non-personnel. Average growth for personnel costs is 6.4 percent. The Town is assuming an average increase of 6 percent per year for personnel costs related to benefits and insurance costs. Decisions on annual compensation packages and employee reclassifications will be made by Council during the budget process. Personnel accounts for 66.1 percent of total General Fund expenditures.



Within non-personnel expenditures, the costs vary due to the number of one-time costs that are approved. The average growth for non-personnel expenditures is 7.6 percent. The large range in growth is a result of cost reductions implemented in one year and then reinstated the next year. In FY 2022-2023, non-personnel expenditures are higher than normal in an attempt to lower the General Fund's fund balance and avoid issuing debt for CIP projects. The Town is projecting a 3 percent growth in non-personnel expenditures to cover non-discretionary costs in future years.

EXPENDITURES BY ACCOUNT CATEGORY



Personnel Services: \$54,980,918 (up \$3,748,039 or 7.3 percent)

Personnel costs include all salaries and benefits for Town employees and represent the single largest expenditure category. Personnel costs account for 66.1 percent of total General Fund expenditures. A 3 percent merit/ step increase was included for all eligible employees. Eligible employees at the top of their pay range received a 3 percent lump sum check. The Town of Flower Mound strives to ensure that salaries are at or above the 65th percentile when compared to benchmark cities. For this reason, a 2 percent market increase was included for all general government employees, public safety employees not included on a step plan, and communications employees. Public Safety market increases varied by position.

In order to maintain quality service levels, multiple position changes are included in the budget and have been presented as supplemental packages. The changes are for an additional 8.0 FTE in the General Fund, 1.0 FTE in the Utility Fund, and 0.5 FTE in the Tree Preservation Fund.

General Fund:

- Recreation Services Coordinator, Twin Coves Park, Parks and Recreation Services (1.0 FTE)
- Library Assistant- Part-Time, Library Services (0.5 FTE)
- Communications Officer, Police Services (1.0 FTE)
- Crisis Support Specialist, Police Services (1.0 FTE)
- Emergency Vehicle Technician, Fleet Services, Financial Services (1.0 FTE)
- Fire Captains, Fire and Emergency Services (3.0 FTE)
- Video Production Specialist, Communications (1.0 FTE)

- Eliminate Intern, Communications (-0.5 FTE)

Utility Fund:

- Plant Operator II, Utility Services Operations, Public Works (1.0 FTE)

Tree Preservation Fund:

- Tree Preservation Technician, Reclass from Part-Time to Full-Time, Environmental Services (0.5 FTE)

Supplies and Materials: \$3,031,293 (up \$244,066 or 8.8 percent)

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

Maintenance Services: \$4,877,850 (up \$908,822 or 22.9 percent)

These object classifications are for upkeep of physical properties and tangible property of a more or less permanent nature which is used in carrying out operations. The variance in expenditures is associated with needed building maintenance of existing facilities and one-time maintenance-related decision packages. Maintenance Services account for 5.9 percent of total General Fund expenditures.

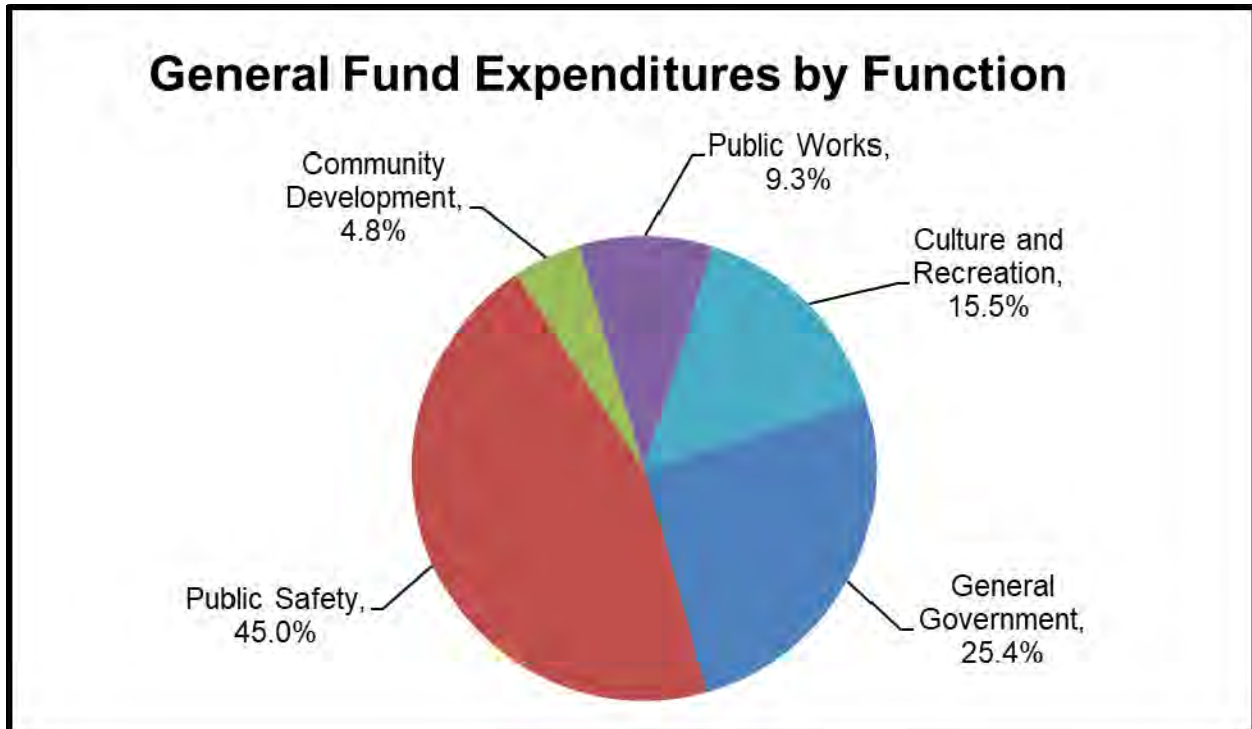
Contractual Services: \$19,269,079 (up \$2,703,767 or 16.3 percent)

These object classifications are for obligations resulting in services rendered to Town activities by either private firms or other Town departments. The increase in this category for FY 2022-2023 is due to one-time non-discretionary and decision packages. Contractual Services account for 23.1 percent of total General Fund expenditures.

Capital Outlay: \$1,120,600 (down \$23,905 or -2.1 percent)

Capital outlay expenditures are those that are large one-time purchases for an item that is expected to have a usefulness span of over a year. A decision package must be approved by Town Council as part of the budget adoption process to receive funding for capital items. Because the funding is one-time, the costs will vary significantly from year-to-year. Capital Outlay accounts for 1.3 percent of total General Fund expenditures.

EXPENDITURES BY FUNCTION



General Government: \$21,156,313 (up \$2,986,465 or 16.4 percent)

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

Public Safety: \$37,475,467 (up \$1,937,798 or 5.5 percent)

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

Community Development: \$3,969,457 (up \$222,133 or 5.9 percent)

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

Public Works: \$7,782,525 (up \$848,511 or 12.2 percent)

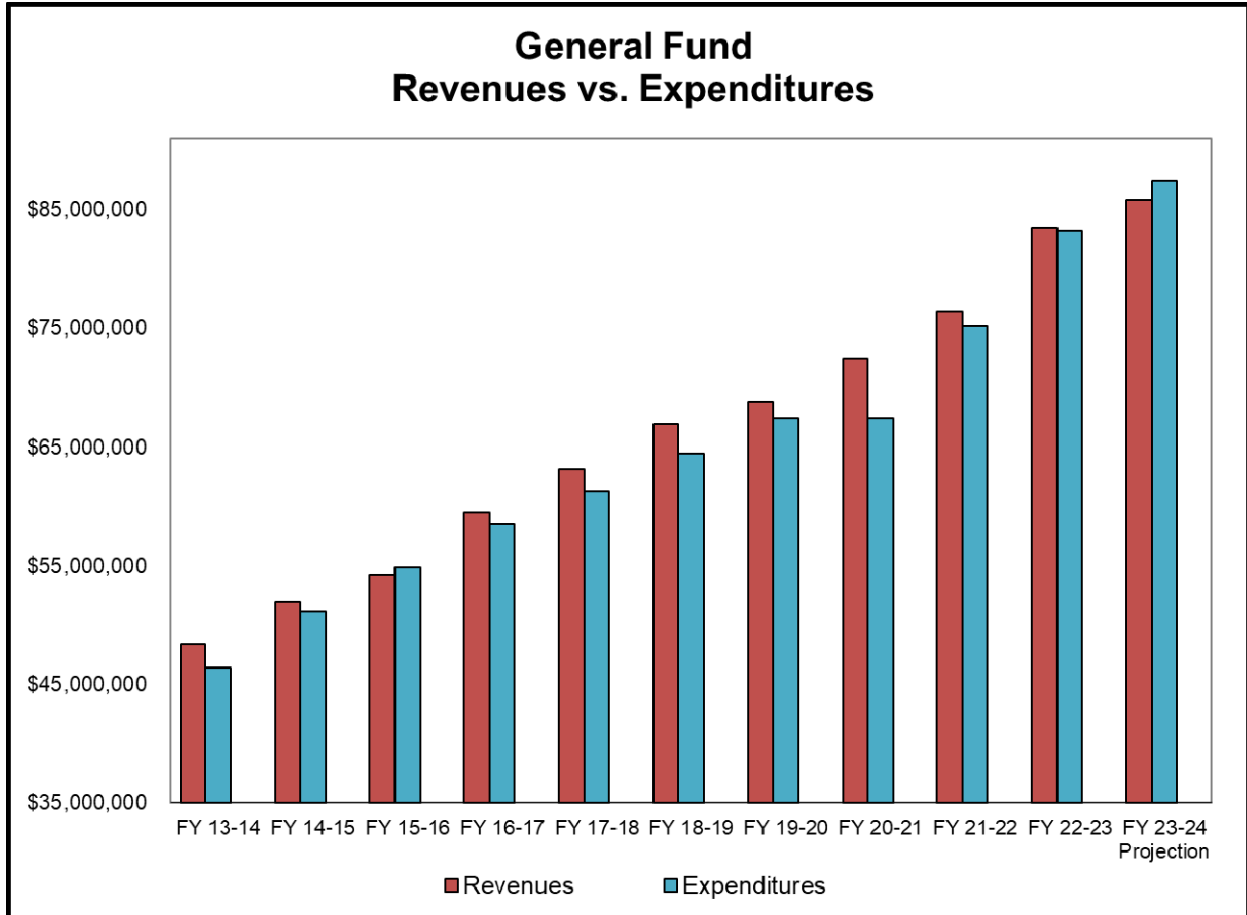
In the General fund, the Public Works function is responsible for street maintenance, pavement maintenance, and traffic control. It is exclusively comprised of the Public Works department.

Culture and Recreation: \$12,895,978 (up \$1,585,882 or 14.0 percent)

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

GENERAL FUND REVENUES VS. EXPENDITURES

Generally, the Town budgets revenues to either match or exceed expenditures to allow for fund balance to increase and have additional funds for any unforeseen expenditures. In some years, higher spending levels are planned to decrease the fund balance and allow staff to make one-time purchases for capital equipment. The FY 2022-2023 budgeted revenues are slightly greater than budgeted expenditures, a difference of \$189,489. The following graph shows the comparison between the revenues and expenditures.



UTILITY FUND

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

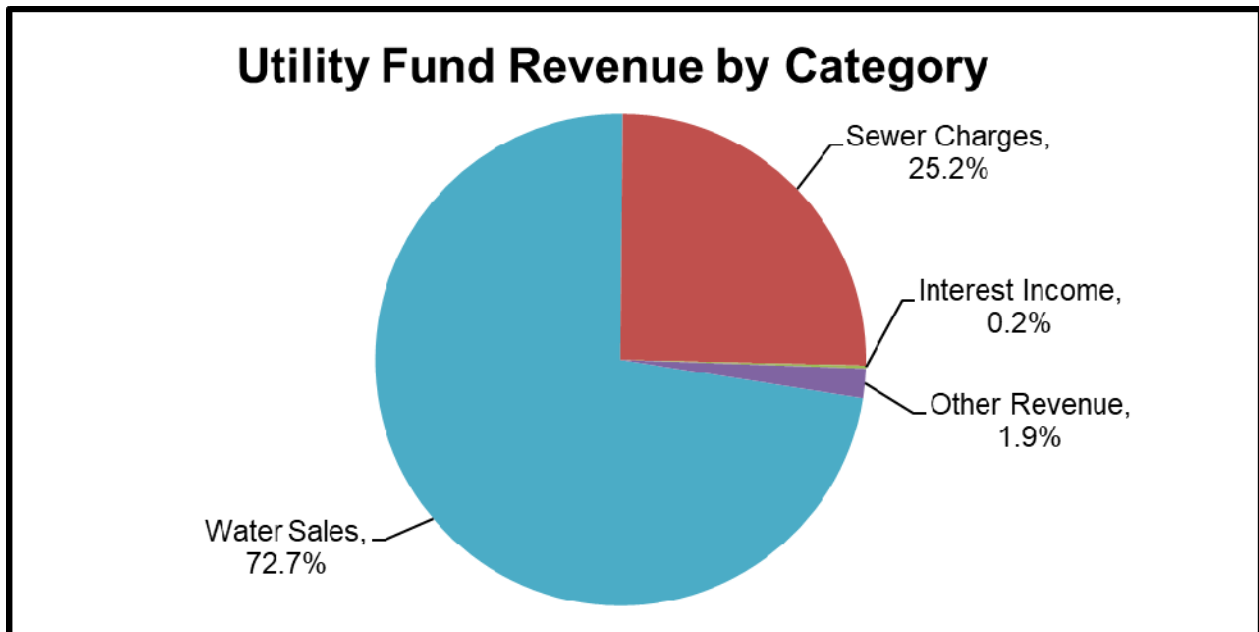
UTILITY FUND REVENUES

Revenue Assumptions:

The Utility Fund revenues for FY 2022-2023 of \$52,298,325 are an increase of 2.7 percent over FY 2021-2022 year-end projections of \$50,908,570.

	2021-2022 Year End Estimate	2022-2023 Adopted Budget	Dollar Variance	Percent Variance	Percent of Fund
UTILITY FUND REVENUES					
Water Sales	\$ 36,925,100	\$ 38,032,850	\$ 1,107,750	3.0%	72.7%
Sewer Charges	12,817,165	13,201,680	384,515	3.0%	25.2%
Interest Income	30,000	50,000	20,000	66.7%	0.2%
Other Revenue	1,136,305	1,013,795	(122,510)	-10.8%	1.9%
REVENUES	\$ 50,908,570	\$ 52,298,325	\$ 1,389,755	2.7%	100.0%

In the Utility Fund, there are four major revenue categories which are Water Sales, Sewer Charges, Interest Income, and Other Revenue. Revenues in the Utility Fund comprise 28.6 percent of all Town revenues. Following is a breakdown of each revenue category for the Utility Fund and a brief description of how the estimated amounts differ from the previous year.



Water Sales: \$38,032,850 (up \$1,107,750 or 3.0 percent)

Water Sales are the largest revenue source for the Utility Fund and annually account for approximately 72.7 percent of the total Utility Fund revenue. The demand for water is tied to weather conditions and therefore can be variable. Revenues have increased steadily since FY 2014-2015 at an average rate of 4.4 percent.

	FY 17-18	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Water Sales	\$ 32,890,148	\$ 29,299,403	\$ 33,156,941	\$ 33,796,482	\$ 36,925,100	\$ 38,032,850
% Change	11.2%	-10.9%	13.2%	1.9%	9.3%	3.0%

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

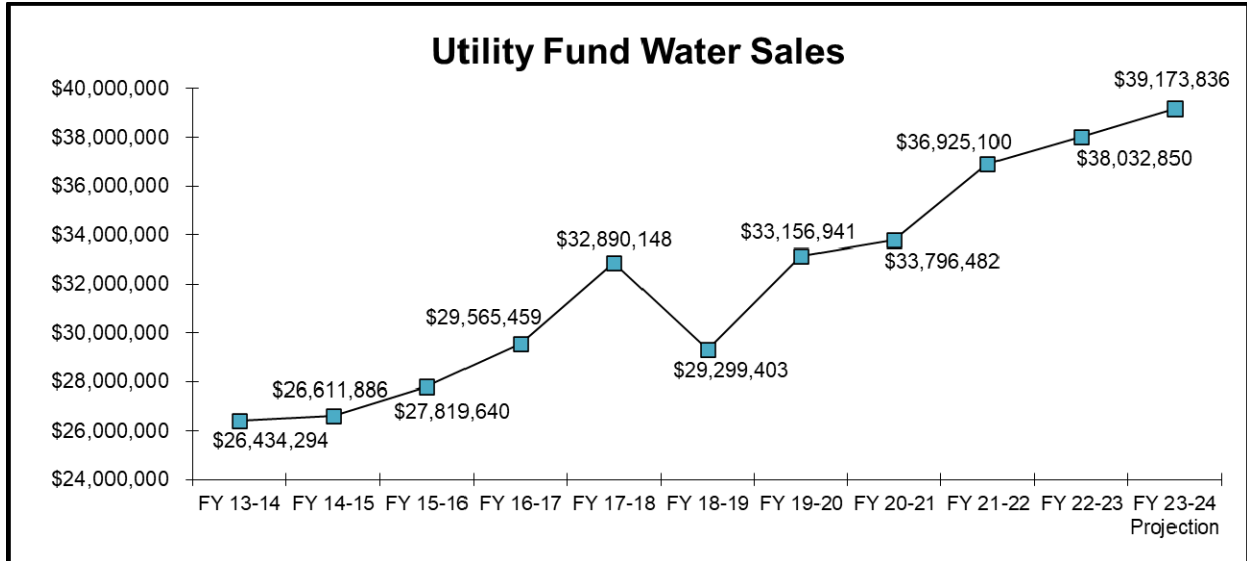
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Water</u>				
Minimum Bill*	\$ 37.86	\$ 40.29	\$ 42.10	\$ 43.99
2,001-10,000	\$ 4.30	\$ 4.58	\$ 4.79	\$ 5.01
10,001-15,000	\$ 5.82	\$ 6.20	\$ 6.48	\$ 6.78
15,001-50,000	\$ 6.62	\$ 7.05	\$ 7.37	\$ 7.71
over 50,000	\$ 7.43	\$ 7.91	\$ 8.27	\$ 8.65
<u>Sewer</u>				
Minimum Bill - Residential	\$ 21.44	\$ 22.82	\$ 23.85	\$ 24.92
Minimum Bill - Commercial	\$ 21.44	\$ 22.82	\$ 23.85	\$ 24.92
over 2,000 - Residential	\$ 4.36	\$ 4.64	\$ 4.85	\$ 5.07
over 2,000 - Commercial	\$ 4.80	\$ 5.11	\$ 5.34	\$ 5.58

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

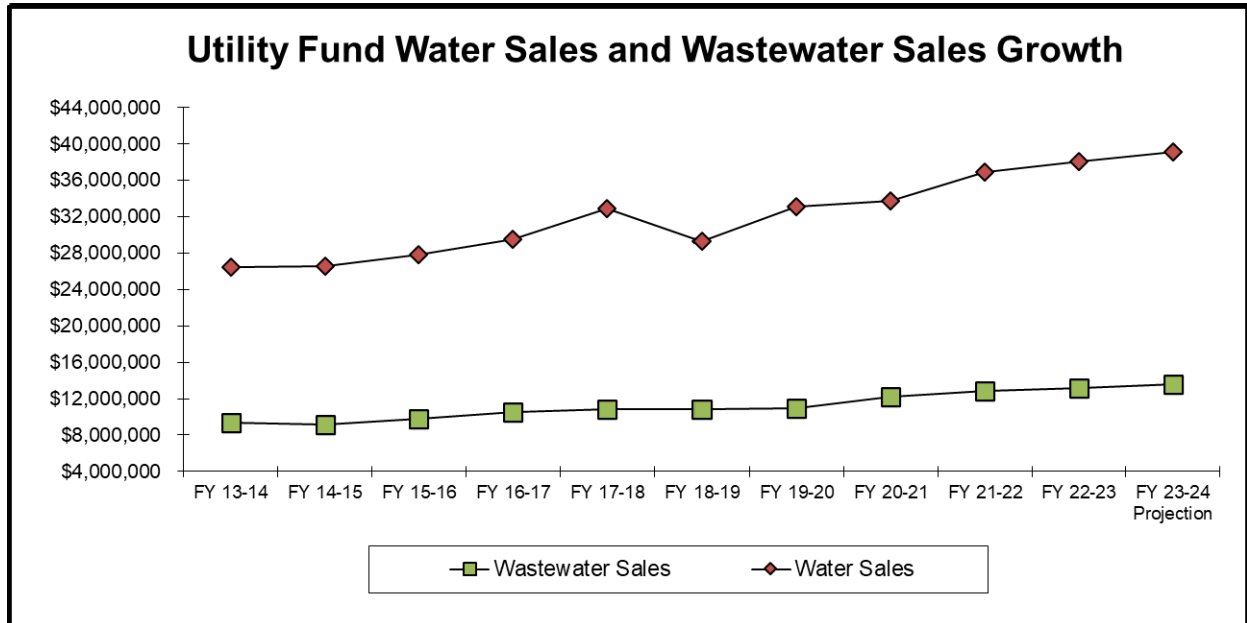
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Average Bill</u>				
Water: 15,000 gallons	\$101.36	\$107.93	\$112.82	\$117.97
Wastewater: 8,000 gallons**	47.60	50.66	52.95	55.34
	<u>\$148.96</u>	<u>\$158.59</u>	<u>\$165.77</u>	<u>\$173.31</u>

**Residential

The following graphs shows the growth of water sales revenue.



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



Sewer Charges: \$13,201,680 (up \$384,515 or 3.0 percent)

Sewer Charges account for 25.2 percent of all Utility Fund revenues. The Town assesses a sewer use charge based upon the amount of water used on a property by averaging water usage in the months of December, January, and February. Even though the winter usage is more stable, the

anticipated revenue is still subject to weather conditions. Due to increases in the projected water usage and rate adjustments, wastewater charges are expected to increase by three percent in FY 2022-2023 from the prior year and are expected to continue increasing in future years. Revenues have increased steadily since FY 2014-2015 at an average rate of 4.0 percent.

	FY 17-18	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Sewer Charges	\$ 10,849,781	\$ 10,811,008	\$ 10,992,317	\$ 12,256,073	\$ 12,817,165	\$ 13,201,680
% Change	3.2%	-0.4%	1.7%	11.5%	4.6%	3.0%

Interest Income: \$50,000 (up \$20,000 or 66.7 percent)

The Town conservatively invests available funds in the order of safety, liquidity, and yield. Interest income has slightly increased the last few fiscal years. Interest income for next year is conservatively budgeted and accounts for 0.2 percent of Utility Fund revenues.

Other Revenue: \$1,013,795 (down \$122,510 or -10.8 percent)

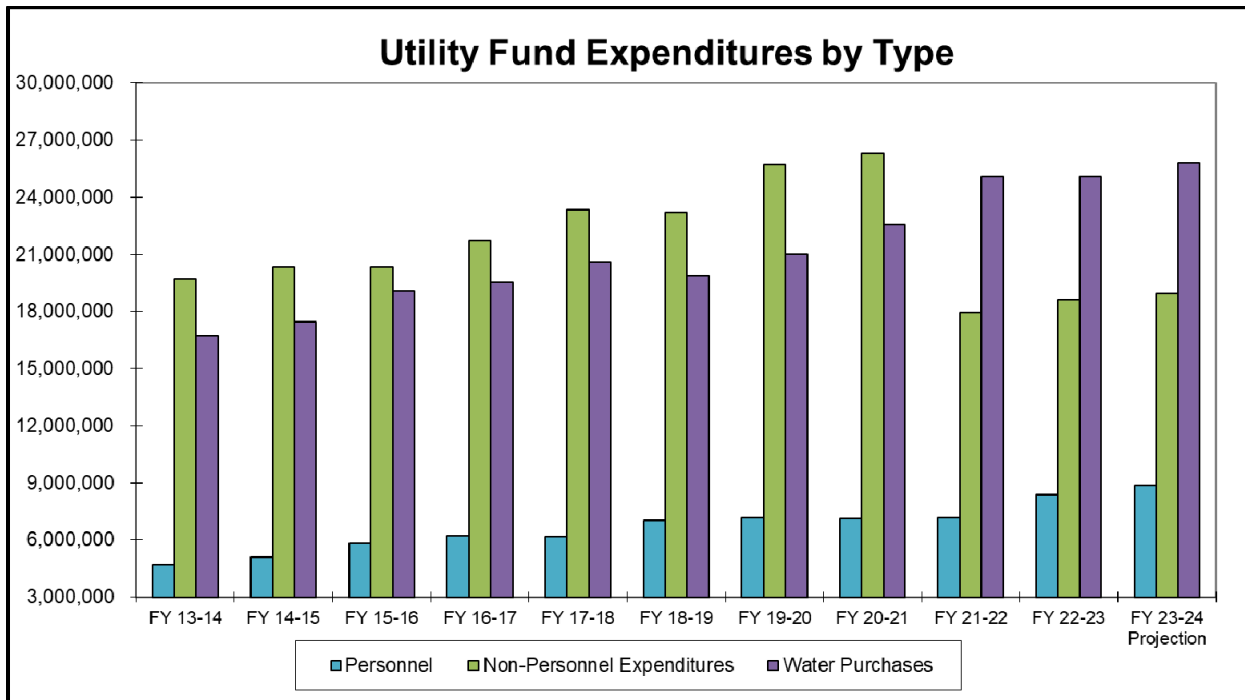
All additional revenues are combined to create the Other Revenue category which includes tap and connection fees, solid waste collection, interfund transfers, and late payment penalties. Other Revenue accounts for 1.9 percent of the Utility Fund revenues.

UTILITY FUND EXPENDITURES

The Utility Fund expenditures total \$52,059,147 for FY 2022-2023, which is an increase of \$1,859,143 or 3.7 percent from FY 2021-2022 year-end projections.

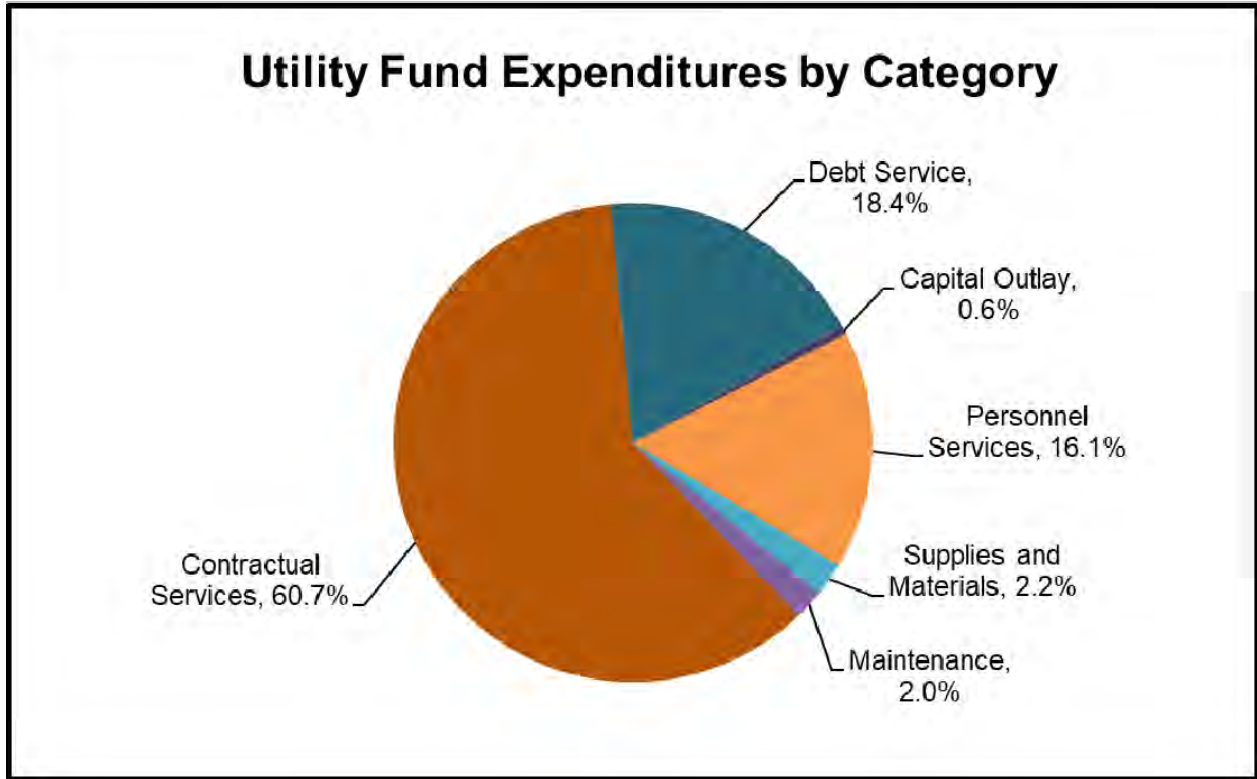
PERSONNEL AND NON-PERSONNEL EXPENDITURES

Expenditures are shown below in three categories: Personnel, Non-Personnel Expenditures excluding Water Purchases, and Water Purchases. Water Purchases comprise approximately 48.2 percent of the Utility Fund budget.



The average growth for personnel between FY 2014-2015 and FY 2022-2023 is 6.8 percent. A 3 percent merit/ step increase was included for all eligible employees. Eligible employees at the top of their pay range received a 3 percent lump sum check. The Town of Flower Mound strives to ensure that salaries are at or above the 65th percentile when compared to benchmark cities. For this reason, a 2 percent market increase was included for all general government employees, public safety employees not included on a step plan, and communications employees. Going forward, the Town is assuming an average increase of six percent per year for personnel costs related to benefits and insurance costs. Decisions on annual compensation packages and employee reclassifications will be made by Council during the budget process.

EXPENDITURES BY ACCOUNT CATEGORY



Personnel Services: \$8,362,107 (up \$1,198,649 or 16.7 percent)

Personnel costs include all salaries and benefits for Town employees and represent the third largest expenditure category in the Utility Fund. A 3 percent merit increase was included for all eligible employees. Eligible employees at the top of their pay range received a 3 percent lump sum check. The Town of Flower Mound strives to ensure that salaries are at or above the 65th percentile when compared to benchmark cities. For this reason, a 2 percent market increase was included for all general government employees, public safety employees not included on a step plan, and communications employees.

Supplies and Materials: \$1,163,805 (up \$34,330 or 3.0 percent)

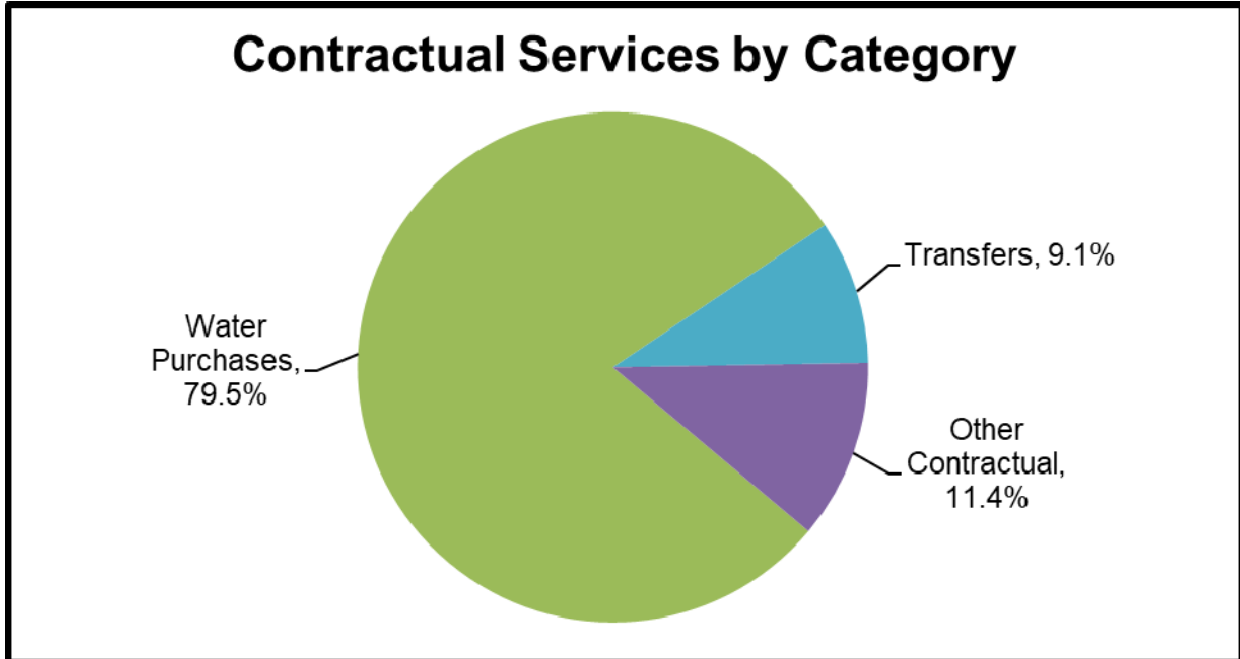
These object classifications are for expendable materials and operating supplies necessary to conduct departmental activities. The increase in expenditures in FY 2022-2023 is due to one-time non-discretionary and decision packages.

Maintenance Services: \$1,059,860 (down \$45,390 or -4.1 percent)

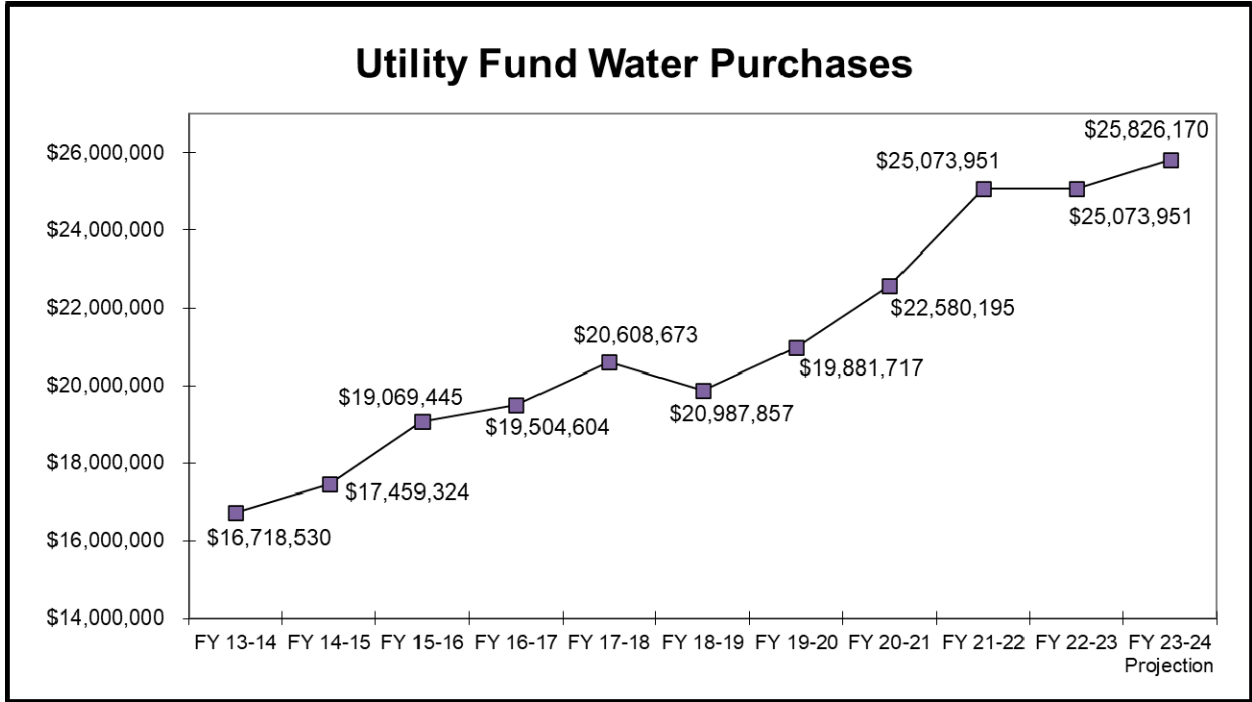
These object classifications are for upkeep of physical properties in condition for use or occupancy and tangible property of a more or less permanent nature, which is useful in carrying out operations. The decrease in expenditures in FY 2022-2023 is due to removing FY 2021-2022 one-time decision packages.

Contractual Services: \$31,549,807 (up \$2,770,057 or 9.6 percent)

This is the largest expenditure category in the Utility Fund and accounts for 60.7 percent of the total Utility Fund expenditures. The single largest budgeted expenditure is for water, which the Town purchases from Dallas Water Utilities and the Upper Trinity Regional Water District. Water purchases total \$25,073,951 in FY 2022-2023. This amount accounts for 79.5 percent of contractual services expenditures and 48.2 percent of the total Utility Fund budget. The amount of water the Town will purchase in FY 2022-2023 is directly related to demand, contractual agreements with the above entities, and projected population growth.



A water-rate consultant worked with the Town to determine the level of purchase that the Town will need over the next few years. Expenditures for water purchases are expected to increase as a result of proposed rate increases by the Town's water suppliers. In addition, transfers out of the fund account for 9.1 percent of the contractual services expenditures. These transfers include an administrative transfer of \$2,600,470 and a transfer to the Vehicle and Equipment Replacement Fund of \$284,371.



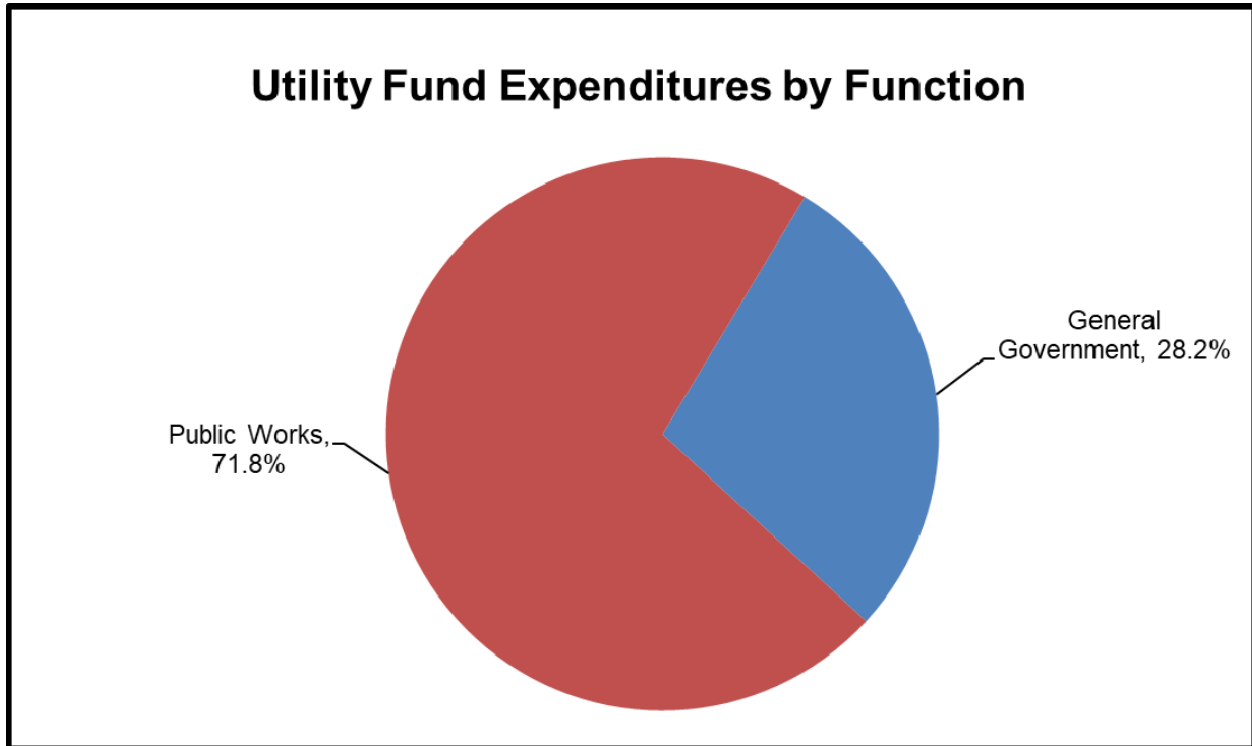
Capital Outlay: \$357,290 (up \$195,500 or 120.8 percent)

Capital outlay expenditures are those that are large one-time purchases for an item that is expected to have a usefulness span of over a year. Departments must submit a decision package request to receive capital outlay expenditures and the request must be approved by Town Council as part of the budget adoption process. Capital Outlay expenditures vary greatly from one year to the next based on the capital needs of the departments. Capital Outlay expenditures for FY 2022-2023 account for 0.7 percent of all Utility Fund expenditures.

Debt Service: \$9,566,278 (down \$2,294,003 or -19.3 percent)

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

EXPENDITURES BY FUNCTION



General Government: \$14,681,767 (up \$697,726 or 5.0 percent)

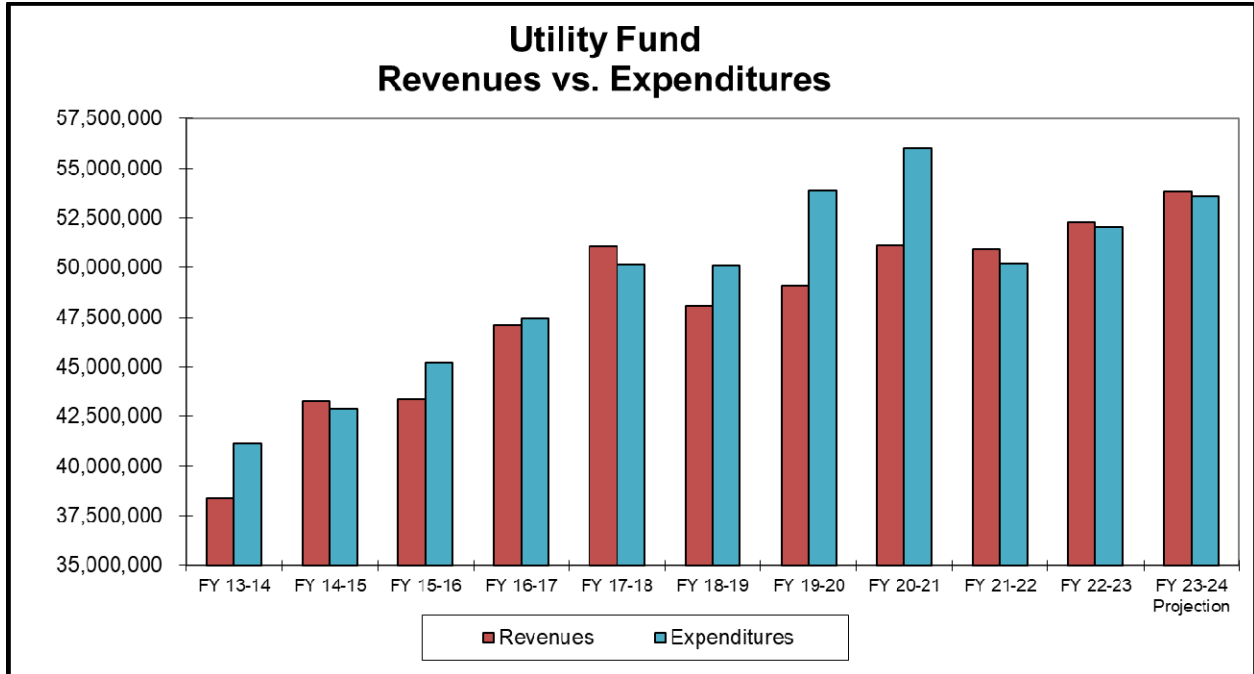
This function handles the administrative, internal service, and financial functions of the Town and is comprised of the Financial Services and Non-Departmental departments. For FY 2022-2023, general government accounts for 28.2 percent of the Utility Fund budget.

Public Works: \$37,377,380 (up \$1,161,417 or 3.2 percent)

In the Utility Fund, the public works function is responsible for water and sewer line maintenance, engineering services, water distribution and collection, utility services maintenance and operations, utility services laboratory, CIP engineering and public works administration. The function is 71.8 percent of the Utility Fund expenditures. As stated in the account category analysis, water purchases are a significant portion of the Utility Fund costs and accounts for more than half of the Utility Fund public works function. Water purchases are the main reason for the increase in costs in the public works function.

UTILITY FUND REVENUE VS. EXPENDITURES

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



STORMWATER UTILITY FUND

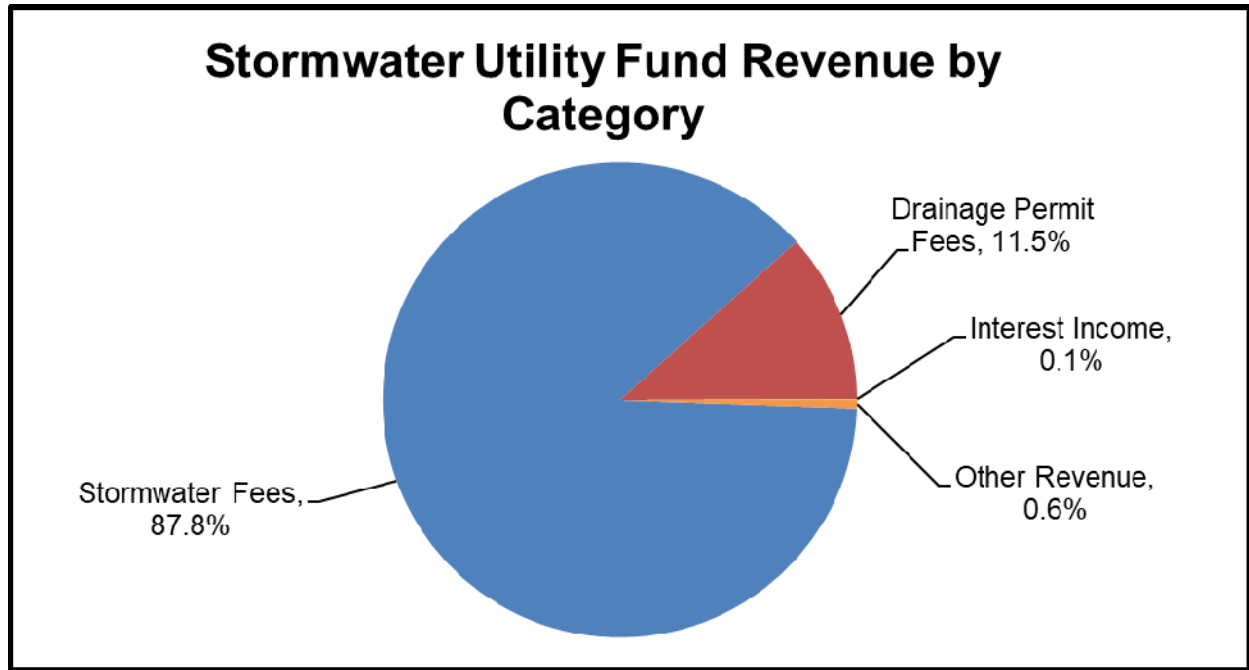
The Stormwater Utility Fund is the second of the Town’s two Enterprise Funds and remains self-supporting primarily through the collection of stormwater fees.

STORMWATER UTILITY FUND REVENUES

Revenue Assumptions:

In the Stormwater Utility Fund, there are four major revenue categories which are Stormwater Fees, Drainage Permit Fees, Interest Income, and Other Revenue. Stormwater Utility Fund revenues comprise 1.0 percent of all Town revenues. Stormwater Utility Fund revenues are budgeted at \$1,861,650, an increase of 2.1 percent from FY 2021-2022 year-end estimates. Forecasts and trends are shown for Stormwater Fees and Drainage Permit Fees as they together comprise 99.4 percent of FY 2022-2023 Stormwater Utility Fund anticipated revenues.

	2021-2022 Year End Estimate	2022-2023 Adopted Budget	Dollar Variance	Percent Variance	Percent of Fund
STORMWATER FUND REVENUES					
Stormwater Fees	\$ 1,611,480	\$ 1,634,650	\$ 23,170	1.4%	87.8%
Drainage Permit Fees	200,000	215,000	15,000	7.5%	11.5%
Interest Income	800	1,000	200	25.0%	0.1%
Other Revenue	11,405	11,000	(405)	-3.6%	0.6%
TOTAL	\$ 1,823,685	\$ 1,861,650	\$ 37,965	2.1%	100.0%

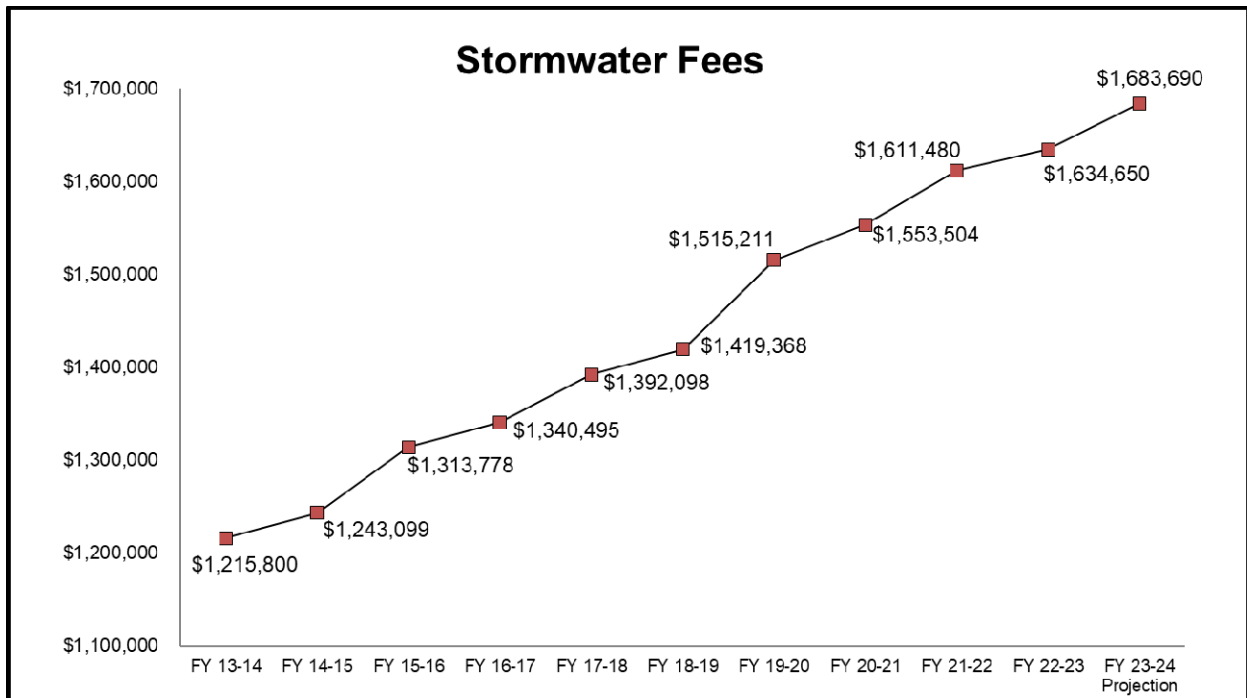


Stormwater Fees: \$1,634,650 (up \$23,170 or 1.4 percent)

In FY 2002-2003, in order to meet the Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) Phase II Stormwater requirements, the Town created a Stormwater Utility Fund. Stormwater fees are assessed based upon property size, property type and water detention measures. Revenues from stormwater fees account for 87.8 percent of all Stormwater Utility Fund revenue.

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

The following chart demonstrates the growth of stormwater fee revenues.

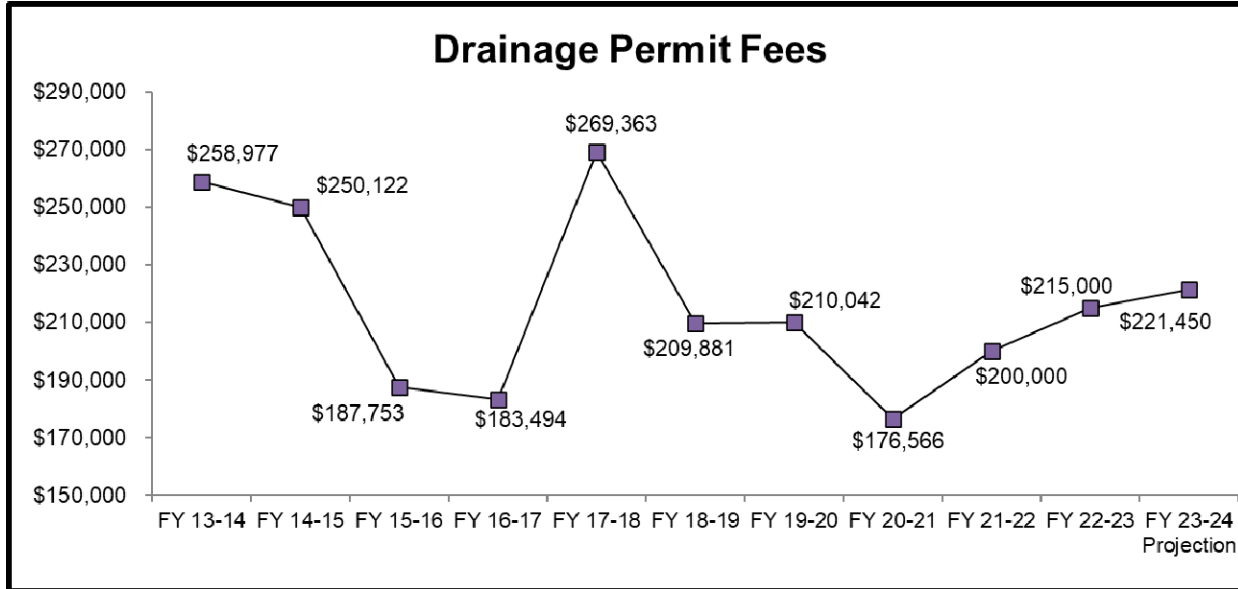


	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Stormwater Fees	\$ 1,392,098	\$ 1,419,368	\$ 1,515,211	\$ 1,553,504	\$ 1,611,480	\$ 1,634,650
% Change	3.8%	2.0%	6.8%	2.5%	3.7%	1.4%

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

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

Drainage Permit Fees for FY 2022-2023 are budgeted conservatively, at a slight increase from the prior year level. The graph and chart below show the changes in the Drainage Permit Fees.



	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Drainage Permit Fees	\$ 269,363	\$ 209,881	\$ 210,042	\$ 176,566	\$ 200,000	\$ 215,000
% Change	46.8%	-22.1%	0.1%	-15.9%	13.3%	7.5%

Interest Income: \$1,000 (up \$200 or 25.0 percent)

The Town conservatively invests available funds in the order of safety, liquidity, and yield. Interest income is projected to be minimal due to the deterioration in current market conditions and lower available interest rates. It accounts for 0.1 percent of all Stormwater Utility Fund revenues.

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

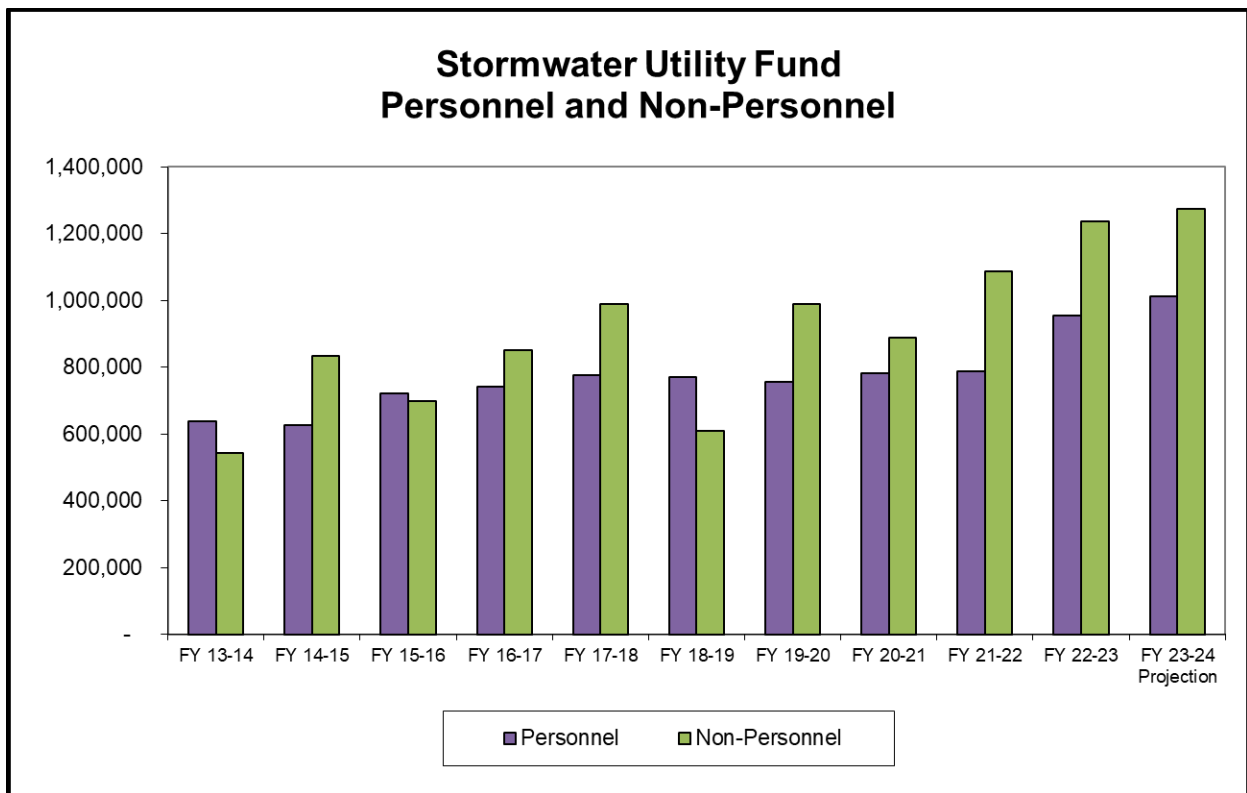
All additional revenues are combined to create the Other Revenue category which includes penalties for late payment. Other Revenue accounts for 0.6 percent of the Stormwater Utility Fund revenues.

STORMWATER UTILITY FUND EXPENDITURES

The Stormwater Utility Fund expenditures total \$2,191,894 for FY 2022-2023, which is an increase of \$316,772 or 16.9 percent from the FY 2021-2022 year-end estimates. A breakdown and description of the Stormwater Utility Fund expenditures by account category and by function is provided below. For forecasting purposes, expenditures are grouped as either personnel or non-personnel related.

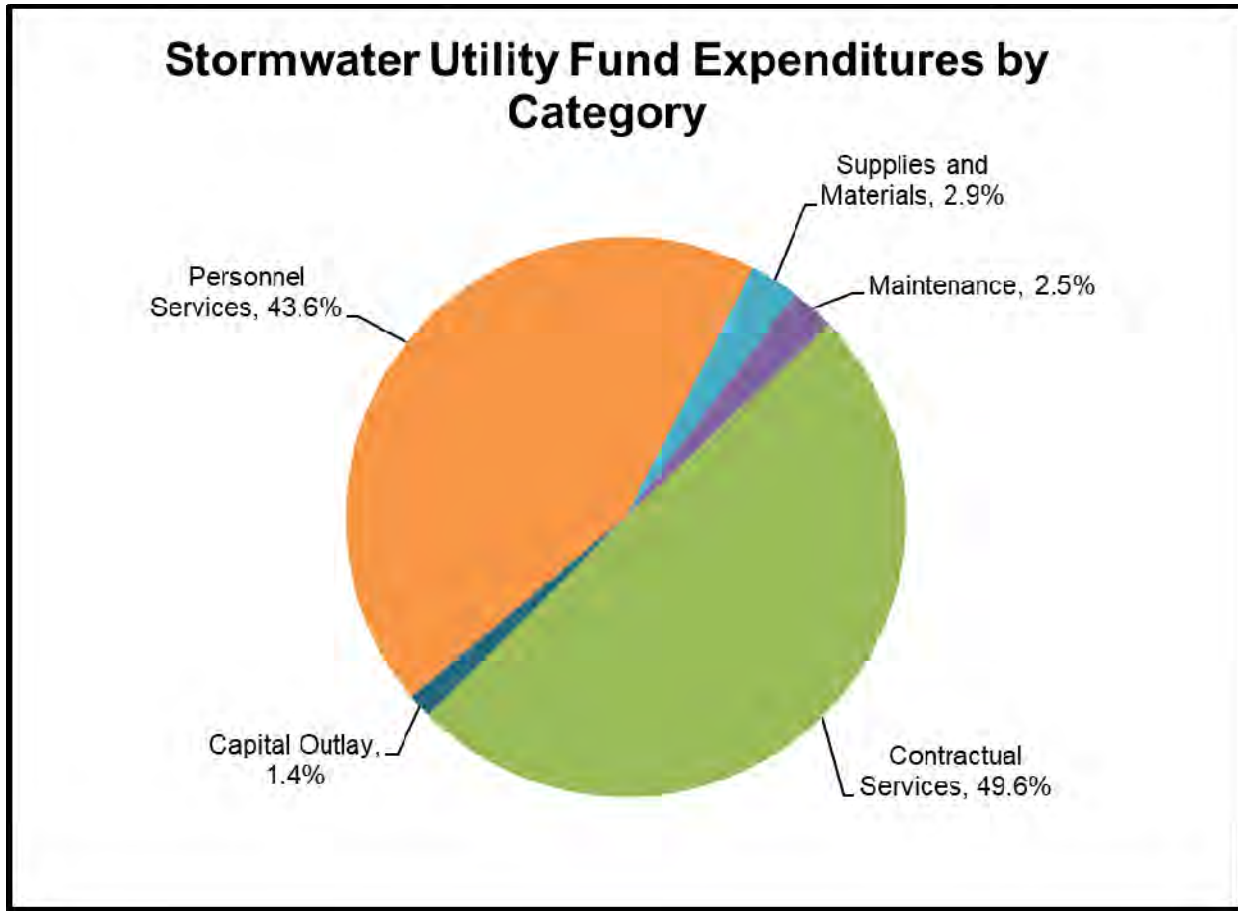
PERSONNEL AND NON-PERSONNEL EXPENDITURES

The average growth in the personnel category has been 4.8 percent over the last nine years. The Town is assuming a 6 percent growth rate for personnel for the Stormwater Utility Fund for the next fiscal year. The following chart shows the growth of the personnel expenditures.



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

EXPENDITURES BY ACCOUNT CATEGORY



Personnel Services: \$955,877 (up \$167,620 or 21.3 percent)

Personnel costs include all salaries and benefits for Town employees and are the second largest expenditure category. Personnel costs account for 43.6 percent of Stormwater Utility Fund expenditures.

Supplies and Materials: \$62,505 (up \$9,870 or 18.8 percent)

These object classifications are for expendable materials and operating supplies necessary to conduct departmental activities. The increase in FY 2022-2023 is due to non-discretionary and decision packages. Supplies and Materials accounts for 2.9 percent of Stormwater Utility Fund expenditures.

Maintenance Services: \$55,600 (down \$5,125 or -8.4 percent)

These object classifications are for expendable upkeep of physical properties in condition for use or occupancy and tangible property of a more or less permanent nature which is used in carrying out operations. Maintenance Services account for 2.5 percent of Stormwater Utility Fund expenditures.

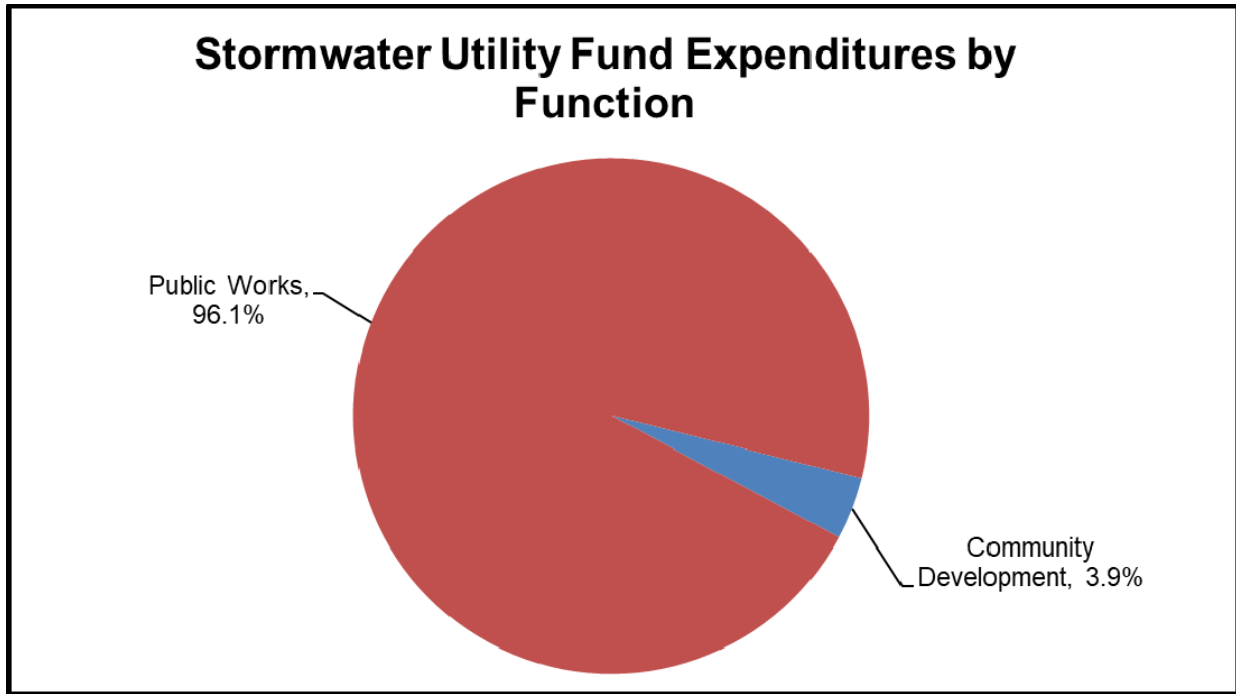
Contractual Services: \$1,086,912 (up \$143,647 or 15.2 percent)

These object classifications are for obligations resulting in services rendered to Town activities by either private firms or other Town departments. With the addition of a transfer to a capital project fund for drainage projects, this category has become the largest category for the Stormwater Utility Fund. Funds are transferred as needed for Stormwater drainage projects, which makes the budget very volatile. Contractual Services accounts for 49.6 percent of Stormwater Utility Fund expenditures.

Capital Outlay: \$31,000 (up \$760 or 2.5 percent)

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

EXPENDITURES BY FUNCTION



Community Development: \$86,115 (up \$3,314 or 4.0 percent)

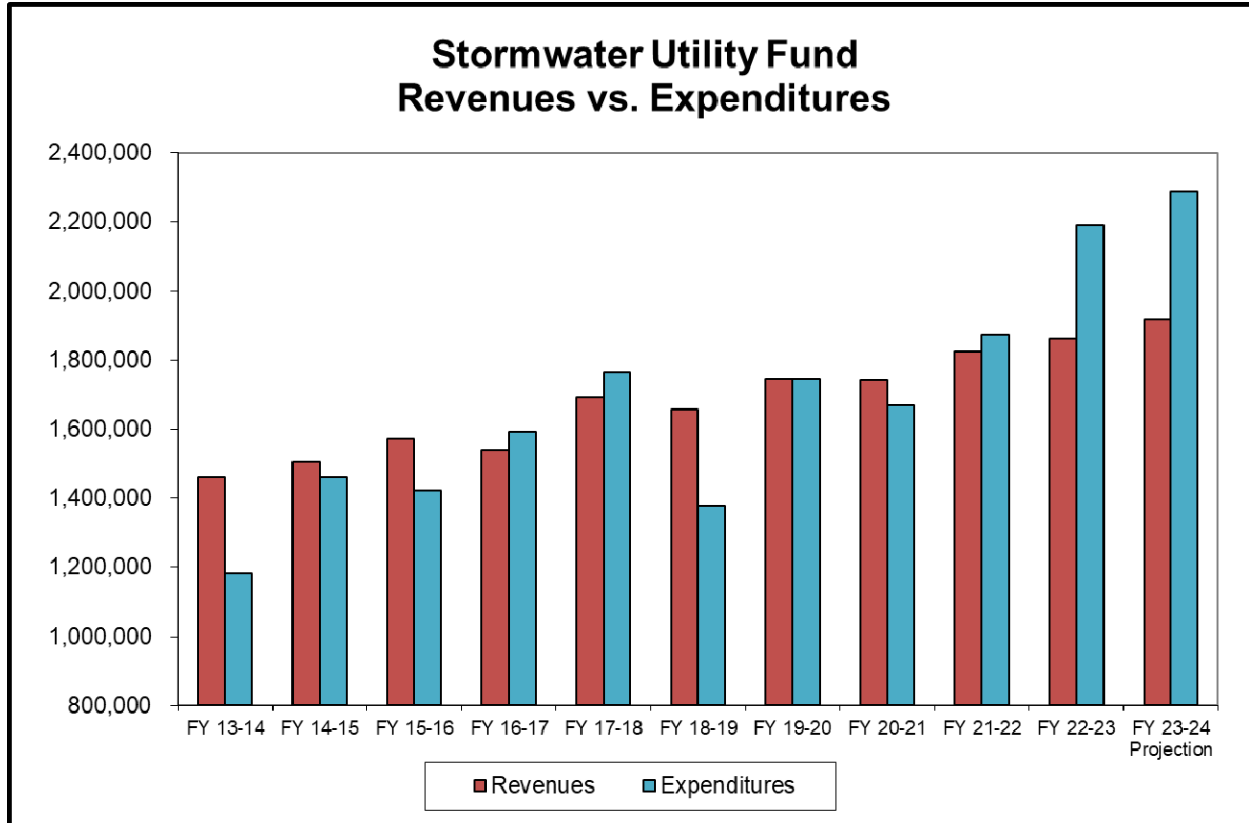
The Stormwater Utility Fund Community Development function helps control the level of contaminated stormwater drainage the Town has. This function is handled by the Environmental Services department.

Public Works: \$2,105,779 (up \$313,458 or 17.5 percent)

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

STORMWATER UTILITY FUND REVENUE VS. EXPENDITURES

In the Stormwater Utility Fund, revenues are projected to be slightly lower than expenditures, a difference of \$330,244 in FY 2022-2023. The following graph shows the variance between the revenues and expenditures and indicates the net gain.



SPECIAL REVENUE FUNDS

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

GENERAL DEBT SERVICE FUND

The General Debt Service Fund provides the funds necessary to retire the outstanding tax-supported bonded indebtedness of the Town. Debt in this category primarily consists of general obligation bonds and certificates of obligation that are used to pay the cost of various public improvements such as streets, land acquisitions, and the construction of facilities. Revenues are generated for the repayment of the bonds and certificates primarily through ad valorem property taxes. Revenues in the General Debt Service Fund represent 3.2 percent of all revenues for the Town.

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

General Debt Service Revenues:	2021-2022	2022-2023	% Change
Property Taxes	6,534,500	5,808,749	-11.1%
Interest Income	10,000	10,000	0.0%
Other Revenue	273,250	270,950	-0.8%
Total Revenues:	\$6,817,750	\$6,089,699	
General Debt Service Expenditures:	\$7,723,794	\$ 6,740,310	-12.7%



2022-23 STRATEGIC PLAN



TOWN COUNCIL



Derek France
Mayor



Adam Schiestel
Place 1



Sandeep Sharma
Mayor Pro Tem
Place 2



Brian Taylor
Place 3



Jim Engel
Place 4



Ann Martin
Deputy Mayor Pro Tem
Place 5

Town of Flower Mound
Strategic Plan FY 2022-2023

Strategic Planning

In preparation for FY 22-23, Town Council held a Strategic Planning Session in July 2022, and a Strategic Retreat in October 2022. The Town hired a consultant, Patrick Ibarra, of the Mejorando Group, to facilitate the 2-day Strategic Retreat. During this retreat, Town Council discussed roles, vision, long-range planning, and strategic goals and objectives. The retreat was designed to re-examine the strategic plan and affirm the Town's direction and desired goals. Town Council reaffirmed the Town's vision, updated the Town's strategic goals, and created strategic objectives. During this process, Town Council updated the Town's strategic goals to the following:

These Town Council goals are focus areas for the Town for FY 22-23 and for future years. The ultimate goal for the Town is a superior **Quality of Life** for its residents, business owners, and community. This begins first with the people, through **Community Engagement**. All Town goals and objectives are created based on feedback from the community, in order to achieve a superior quality of life. The Town's core goals are Public Safety, Infrastructure, and Financial Stability and Operational Soundness. Ensuring the **Public Safety** of the community is a priority for the Town and is paramount in achieving a superior quality of life. The Town's **Infrastructure** provides the ability to provide essential services like water, sewer, drainage, and transportation and connectivity. The last core goal of **Financial Stability & Operational Soundness** focuses on ensuring the Town's financial and operational efficiency and sustainability. This goal also encompasses the ability to provide funding and resources to achieve all strategic goals in the most efficient manner. In addition to the Town's core goals, the goal of **Environment & Country Feel, Parks & Recreation, and Economic Development** are focus areas that the community has expressed an interest in based on feedback and community engagement. All three of these categories were brought up as important to the community during the Town's FloMo Convos community engagement initiative held in the Summer of 2022. Additionally, these focus areas are what makes Flower Mound unique, inviting, and assists in achieving a high quality of life by providing the services that the community desires.

- Quality of Life
- Public Safety
- Infrastructure
- Financial Stability & Operational Soundness
- Environment & Country Feel
Parks & Recreation
Economic Development
- Community Engagement

**Town of Flower Mound
Strategic Plan FY 2022-2023**

Vision

Established in 1997, this vision statement is embraced by the Town Council, Town Manager, and Executive Team, and underpins the Town's strategic planning and daily operations. The Town's strategic plan to achieve this vision is set by the Town Council during long-term planning sessions held annually. The Town has conducted strategic planning since 1997, which is designed to set goals and initiatives that accomplish the Town's vision. During the 2022 Council Retreat, Town Council reaffirmed the Town's vision. In order to effectively achieve the Town vision, the goals must fit into an overall coherent plan that reflects the Town's adopted vision, its purpose, the community's values, the Town's Master Plan, and the real and perceived needs of residents and businesses.

VISION STATEMENT

**"TO PRESERVE OUR
UNIQUE COUNTRY
ATMOSPHERE, HERITAGE,
AND QUALITY OF LIFE
WHILE CULTIVATING A
DYNAMIC ECONOMIC
ENVIRONMENT"**

Purpose and Core Values

The Town's purpose is to provide a healthy and safe community with essential infrastructure and vital services. This is done while protecting property values and the welfare of residents through fair and effective ordinances supported by fiscal responsibility. The community's core values reflect the Town's established vision that translates into a high quality of life. Elements of the Town's vision include country atmosphere, heritage, and dynamic economic development.

Community Core Values:

High Quality of Life: Safety, good schools, excellent customer service, great neighborhoods, enduring development, superior leisure opportunities, open space, scenic views and corridors, trees and habitat, the ability to live, work, and play in Town, regionally competitive, and a balanced tax base

Master Plan

With vision, purpose, and core values in mind, any strategic plan must align with the community's Master Plan. A Master Plan is a statement of a community's current and future goals as well as objectives. Used as a guide to direct future growth, development, and redevelopment of a community, a Master Plan plays an important role in a community's decision-making process. The plan is comprehensive in that it links the different geographic and functional components of the Town to each other in such a way that the community's goals and objectives can be achieved, issues resolved, and opportunities for improved quality of life realized. The Master Plan is a document that sets the framework for the physical development of the Town over a 20-year period. The plan includes sections devoted to land use, parks, trails, open space, roadways, water, wastewater, and economic development.

The Master Plan also serves an important policy tool that sets a vision for the orderly growth and development of the Town and provides the framework for many of Flower Mound's governing policies, specifically zoning regulations. Zoning regulations provide the method of implementing the Master Plan by prescribing the use, density, and development standards for each parcel of land.

Since the adoption of the Master Plan in 2001, there have been several major updates to the document with the latest occurring in 2010-2011 to address the Urban Design Plan component. Generally, Master Plans are evaluated every 5 to 10 years which can include minor updates or comprehensive review. The Town completed a focused update of the Town's Master Plan in 2013 to ensure its stated goals are in alignment with the Town's vision, and the community's core values. The vision of the Master Plan is to further the established community-based vision to:

- Preserve the country atmosphere and natural environment that makes Flower Mound a unique and desirable community.
- Mitigate the ill effects of rapid and intense urbanization.
- Create a balanced tax base to ensure the Town's long-term economic health and prosperity.
- Ensure all development is of enduring and exemplary quality and design.

Resident and Business Needs

The Town has several different categories of customers. Taxpayers are considered our largest and most valuable customers. Taxpayers are identified as residents and businesses within the Town's geographic borders as well as those who receive police, fire, and emergency services; infrastructure repairs and improvements; water, sewer, and trash services; recreational services; and development services. Visitors to Flower Mound are also valued customers, and considered, but not limited to, individuals who live outside the geographic borders and travel Flower Mound's roads; shop within Flower Mound's commercial districts; and utilize Town parks, trails, and other recreational venues. Visitors are also recognized as potential customers who are individuals or companies considering Flower Mound as a place to live or establish a business. These potential customers are identified through community surveys, input at public hearings, requests for information, and marketing efforts by Economic Development staff.

Understanding customers' real and perceived needs is critical in developing a responsive strategic plan to bring forward the Town's vision. During FY 2021-22, the Town implemented FloMo Convos, a community engagement initiative, designed to garner valuable feedback, discussion, and community building through shared ideas. This initiative reaffirmed the communities core values and provided valuable engagement and insight into the community's priorities.

The Process

At its core, the Town uses strategic planning as a communication tool to provide a reliable system for feedback and adjustments. Below is a visual representation of the process. The process begins with the Town Council thinking about the future and developing a vision to establish the direction for the Town moving forward. This part of the process is typically accomplished during Town Council Strategic Planning Sessions.

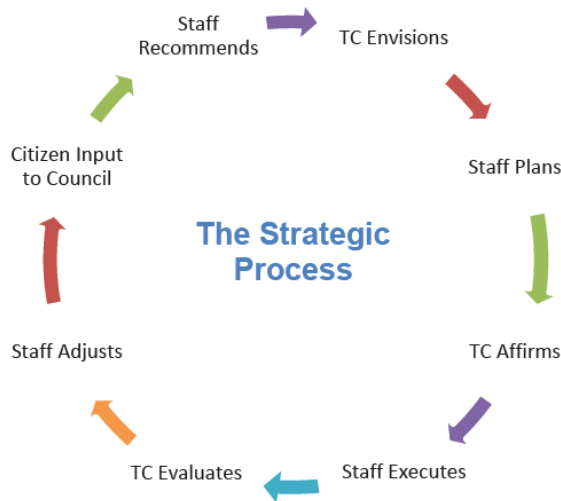
Staff is responsible for developing and executing a plan to achieve the Council's vision. The plan is developed in concert with the Council, so there is clear understanding of the Council's vision, mutually agreed upon goals, and the plan to accomplish those goals.

The vision must be in alignment with the Town's purpose, core values, Master Plan, and the real and perceived needs of residents. In turn, the goals, objectives, and action items must be in alignment with the vision. Creating alignment with the annual budget and the vision is critical to empower the Town to accomplish the vision. Once alignment is achieved, leaders must be diligent to maintain alignment, including continuous adjustment of the vision based on new information, changing situations, and new insights.

**Town of Flower Mound
Strategic Plan FY 2022-2023**

The Process (cont.)

Communication and feedback must be maintained between Council and staff in order to preserve alignment, evaluate performance, and make adjustments due to changing factors. This enables leadership to keep the vision relevant, empowering, and achievable. To keep the communication loop open, staff presents updates to the Town Council on a regular basis to report status and performance, and to discuss necessary adjustment in real time.



During budget preparation the Town Council and staff use the plan as a guide for budget decisions, specifically to compare the priorities of the plan versus the budget priorities. The plan does not assume budget decisions, rather it serves to create discussion on the many action items and the limited amount of funds available to implement them.

In 2022, Town Council held a Strategic Retreat in order to re-evaluate the strategic process and give staff guidance regarding strategic goals and objectives for the future. The Town's Strategic Goals & Objectives found on the following page are a result of the discussions held at the 2022 Strategic Retreat. The last time Town Council took this type of strategic review was in 2015, when Town Council last updated the Town's strategic goals. This retreat helped to revisit and refresh the process and gave the Town an important strategic foundation moving forward, in which Town Council can enhance and build upon. Moving forward in FY 22-23, the Town will revisit the objectives, discuss performance measures, and discuss additional objectives and initiatives that accomplish the Town's overarching strategic goals. These strategic work sessions will assist in formulating a more detailed and precise plan as well as to identify dynamic performance measures to track the Town's success at achieving its goals and objectives.

Town of Flower Mound
Strategic Plan FY 2022-2023

Strategic Objectives

Objective #1: Increase Tree Preservation

Objective #2: Maximize Park Opportunities
Along Grapevine Lake

Objective #3: Expand Public Open Space in
the Long Prairie District

Objective #4: Adopt a Comprehensive and
Strategic Economic Development Strategy

Objective #5: Innovative Traffic Solutions

Objective #6: Adopt a Future Facilities
Plan

Objective #7: Review Tax Valuation
Options

Objective #8: Evaluate and Refresh Town
Employment/Workforce Recruitment and
Retention Practices

Objective #9: Town Operational Resiliency

Objective #10: Continue the FloMo Convos
Public Engagement Initiative

Strategic Goals

Quality of Life

Public Safety

Infrastructure

Financial Stability &
Operational Soundness

Environment & Country Feel
Parks & Recreation
Economic Development

Community Engagement

GENERAL FUND REVENUES

	FY 20-21 Actual	FY 21-22 Revised Budget	FY 21-22 Projected	% Change 21-22 Bud. to 21-22 Proj.	FY 22-23 Base Budget	Non- Discretionary Packages	Decision Packages	FY 22-23 Adopted Budget	% Change 21-22 Proj. to 22-23 Adopted
Property Taxes	\$39,612,028	\$42,182,513	\$42,095,825	-0.21%	\$47,383,753	\$ -	\$ -	\$47,383,753	12.56%
Utility Franchise Fees	5,372,545	5,618,165	5,908,375	5.17%	5,615,500	-	-	5,615,500	-4.96%
Sales Tax Collections	14,469,038	14,667,200	16,385,000	11.71%	16,876,550	-	-	16,876,550	3.00%
Other Taxes	322,451	257,500	315,000	22.33%	324,450	-	-	324,450	3.00%
Charges for Current Services	3,786,681	5,050,020	4,327,765	-14.30%	4,434,900	134,000	-	4,568,900	5.57%
Licenses and Permits	2,825,866	2,675,075	2,793,930	4.44%	2,718,360	-	-	2,718,360	-2.70%
Fines and Forfeitures	1,014,069	845,010	746,505	-11.66%	745,950	-	-	745,950	-0.07%
Interest Income	36,493	25,300	180,000	611.46%	200,000	-	-	200,000	11.11%
Intergovernmental Revenue	1,196,666	1,200,000	1,241,910	3.49%	1,380,190	-	-	1,380,190	11.13%
Interfund Transfer	2,865,960	3,273,012	3,273,010	0.00%	3,091,837	-	-	3,091,837	-5.54%
Other Revenue	968,438	617,165	475,540	-22.95%	563,739	-	-	563,739	18.55%
TOTAL GENERAL FUND REVENUES	\$ 72,470,235	\$ 76,410,960	\$ 77,742,860	1.74%	\$ 83,335,229	\$ 134,000	\$ -	\$ 83,469,229	7.37%

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

GENERAL FUND EXPENDITURES

	FY 20-21 Actual	FY 21-22 Revised Budget	FY 21-22 Projected	FY 22-23 Base Budget	Non- Discretionary Packages	Decision Packages	FY 22-23 Adopted Budget	% Change 21-22 Proj. to 22-23 Adopted
Town Manager's Office								
Town Manager's Office	423,017	1,266,038	1,106,517	1,149,105	6,500	21,250	1,176,855	6.36%
Economic Development	511,425	571,000	532,319	472,096	199,759	30,460	702,315	31.93%
Non-Departmental	285,894	559,325	559,325	-	1,754,455	-	1,754,455	213.67%
Total Town Manager's Office	\$ 1,220,336	\$ 2,396,363	\$ 2,198,161	\$ 1,621,201	\$ 1,960,714	\$ 51,710	\$ 3,633,625	65.30%
Legislative Services								
Town Secretary	454,334	467,292	469,088	466,764	-	-	466,764	-0.50%
Town Council Support	30,419	34,535	34,425	34,370	2,250	900	37,520	8.99%
Election Services	51,031	14,805	14,795	14,805	28,500	-	43,305	192.70%
Total Legislative Services	\$ 535,784	\$ 516,632	\$ 518,308	\$ 515,939	\$ 30,750	\$ 900	\$ 547,589	5.65%
Development Services								
Building Inspections	1,409,861	1,471,403	1,482,526	1,502,981	75,345	3,048	1,581,374	6.67%
Planning Services	752,321	764,160	780,118	783,771	-	-	783,771	0.47%
Total Development Services	\$ 2,162,182	\$ 2,235,563	\$ 2,262,644	\$ 2,286,752	\$ 75,345	\$ 3,048	\$ 2,365,145	4.53%
Parks and Recreation Services								
Parks and Recreation Services Administration	275,745	262,899	284,008	292,562	-	-	292,562	3.01%
Park Services	3,462,263	4,365,544	4,153,405	4,279,792	107,615	168,890	4,556,297	9.70%
Twin Coves Park	399,416	491,260	471,747	484,561	21,300	102,231	608,092	28.90%
Recreation & Leisure Services Management	390,729	397,318	401,307	414,919	-	-	414,919	3.39%
Community and Cultural Events	462,870	497,011	518,874	531,963	82,350	-	614,313	18.39%
Gibson- Grant Historical Log Cabin	-	-	24,670	-	40,550	-	40,550	64.37%
Seniors in Motion	400,454	609,053	669,290	587,522	89,120	52,500	729,142	8.94%
CAC - Administration	1,119,045	1,370,537	1,231,849	1,409,743	162,035	-	1,571,778	27.60%
CAC - Recreation Programs	322,735	372,937	379,343	390,055	16,000	-	406,055	7.04%
CAC - Aquatics Programs	691,186	977,625	829,534	1,107,014	145,250	3,000	1,255,264	51.32%
CAC - Special Events	23,367	42,430	34,880	41,930	500	-	42,430	21.65%
CAC- Athletics	26,691	33,550	32,100	31,750	-	-	31,750	-1.09%
Sports Leagues	-	66,500	58,175	59,175	-	-	59,175	1.72%
Tennis	-	87,250	152,250	85,500	65,000	-	150,500	-1.15%
Total Parks and Recreation Services	\$ 7,574,501	\$ 9,573,914	\$ 9,241,432	\$ 9,716,486	\$ 729,720	\$ 326,621	\$ 10,772,827	16.57%
Library Services								
Library Services	1,960,418	2,077,771	2,068,664	2,084,761	11,950	26,440	2,123,151	2.63%
Total Library Services	\$ 1,960,418	\$ 2,077,771	\$ 2,068,664	\$ 2,084,761	\$ 11,950	\$ 26,440	\$ 2,123,151	2.63%
Police Services								
Animal Services	655,192	717,660	698,352	739,713	4,775	-	744,488	6.61%
Operating Services	14,332,487	16,051,417	16,023,668	16,140,859	158,310	314,586	16,613,755	3.68%
School Crossing Guards	475,395	477,431	502,403	486,387	131,556	-	617,943	23.00%
Total Police Services	\$ 15,463,074	\$ 17,246,508	\$ 17,224,423	\$ 17,366,959	\$ 294,641	\$ 314,586	\$ 17,976,186	4.36%
Financial Services								
Financial Services Administration	579,514	495,532	261,444	-	-	-	-	-100.00%
Financial Services	1,233,161	1,316,565	1,321,550	1,674,859	8,770	17,000	1,700,629	28.68%
Tax Appraisal and Collection	352,440	377,680	346,605	377,680	16,635	-	394,315	13.76%
Community Support	91,000	131,125	131,125	116,125	-	-	116,125	-11.44%
Municipal Court	600,640	653,820	629,715	652,707	9,040	203,930	865,677	37.47%
Purchasing	255,945	271,721	275,042	293,689	1,320	-	295,009	7.26%
Fleet Services	532,863	617,034	596,013	638,464	1,400	222,396	862,260	44.67%
Total Financial Services	\$ 3,645,563	\$ 3,863,477	\$ 3,561,494	\$ 3,753,524	\$ 37,165	\$ 443,326	\$ 4,234,015	18.88%
Administrative Services								
Human Resources	589,049	723,956	727,898	748,894	28,540	100,200	877,634	20.57%
Information Technology - MIS	1,426,767	1,757,095	1,728,815	1,549,668	65,065	1,400	1,616,133	-6.52%
Information Technology - GIS	411,004	427,733	430,637	439,788	8,000	48,000	495,788	15.13%
Facilities Management	3,289,725	4,064,574	4,039,206	3,099,982	97,800	1,620,100	4,817,882	19.28%
Total Administrative Services	\$ 5,716,545	\$ 6,973,358	\$ 6,926,556	\$ 5,838,332	\$ 199,405	\$ 1,769,700	\$ 7,807,437	12.72%

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

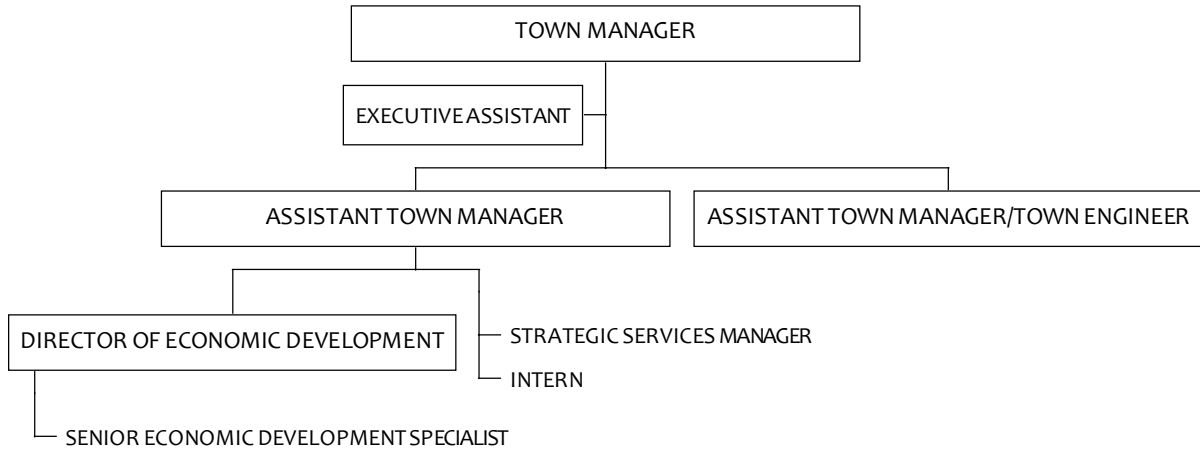
GENERAL FUND EXPENDITURES

	FY 20-21 Actual	FY 21-22 Revised Budget	FY 21-22 Projected	FY 22-23 Base Budget	Non- Discretionary Packages	Decision Packages	FY 22-23 Adopted Budget	% Change 21-22 Proj. to 22-23 Adopted
Fire & Emergency Services								
Fire & Emergency Services Administration	416,241	576,057	572,572	536,067	12,500	26,735	575,302	0.48%
Fire Operations- EMS	659,502	618,155	748,413	820,619	3,900	7,000	831,519	11.10%
Fire Training	337,403	384,309	390,197	382,528	21,870	-	404,398	3.64%
Fire Operations- Suppression	13,449,843	14,994,285	15,462,720	16,161,357	47,650	228,241	16,437,248	6.30%
Emergency Management	217,904	368,285	275,592	268,013	1,945	-	269,958	-2.04%
Fire Prevention Services	771,259	828,215	863,752	874,696	106,160	-	980,856	13.56%
Total Fire & Emergency Services	\$ 15,852,152	\$ 17,769,306	\$ 18,313,246	\$ 19,043,280	\$ 194,025	\$ 261,976	\$ 19,499,281	6.48%
Communications								
Communications	448,023	484,902	498,551	519,481	17,130	73,222	609,833	22.32%
Customer Relations	211,438	218,895	213,494	224,980	-	-	224,980	5.38%
Total Communications	\$ 659,461	\$ 703,797	\$ 712,045	\$ 744,461	\$ 17,130	\$ 73,222	\$ 834,813	17.24%
Non-Departmental Services								
General Fund Transfers	2,412,147	2,380,584	2,380,584	2,558,614	-	-	2,558,614	7.48%
General Fund Non-Departmental	3,028,877	2,030,090	1,872,700	1,487,720	52,500	-	1,540,220	-17.75%
Total Non-Departmental Services	\$ 5,441,024	\$ 4,410,674	\$ 4,253,284	\$ 4,046,334	\$ 52,500	\$ -	\$ 4,098,834	-3.63%
Public Works								
Construction Planning & Management	104,612	108,683	76,752	106,594	-	-	106,594	38.88%
Street Services Management	1,198,763	1,049,048	1,010,209	942,332	-	75,000	1,017,332	0.71%
Pavement Maintenance	2,744,026	3,533,289	3,494,926	2,622,917	161,400	244,500	3,028,817	-13.34%
Transportation Services Management	138,363	141,027	142,364	146,305	8,675	-	154,980	8.86%
Signs & Markings	814,633	984,805	965,471	1,013,682	92,450	35,000	1,141,132	18.19%
Traffic Signals	742,530	1,271,642	1,244,292	881,405	38,265	1,414,000	2,333,670	87.55%
Total Public Works	\$ 5,742,927	\$ 7,088,494	\$ 6,934,014	\$ 5,713,235	\$ 300,790	\$ 1,768,500	\$ 7,782,525	12.24%
Environmental Services								
Environmental Services	1,443,789	1,543,289	1,484,680	1,603,847	465	-	1,604,312	8.06%
Total Environmental Services	\$ 1,443,789	\$ 1,543,289	\$ 1,484,680	\$ 1,603,847	\$ 465	\$ -	\$ 1,604,312	8.06%
TOTAL GENERAL FUND EXPENDITURES	\$ 67,417,756	\$ 76,399,146	\$ 75,698,951	\$ 74,335,111	\$ 3,904,600	\$ 5,040,029	\$ 83,279,740	10.01%
NET CHANGE	\$ 5,052,479	\$ 11,814	\$ 2,043,909				\$ 55,489	



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TOWN MANAGER'S OFFICE





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 595,950	\$ 1,373,403	\$ 1,238,546	\$ 1,268,401	\$ -	\$ 1,268,401
SUPPLIES AND MATERIALS	2,657	11,195	10,880	3,050	-	3,050
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	621,729	1,011,765	948,735	349,750	2,012,424	2,362,174
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,220,336	\$ 2,396,363	\$ 2,198,161	\$ 1,621,201	\$ 2,012,424	\$ 3,633,625

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Town Manager's Office	4.5	5.5	5.5	-	5.5
Economic Development	2.0	2.0	2.0	-	2.0
General Fund Non- Departmental	-	-	-	-	-
TOTAL DEPARTMENT FTE	6.5	7.5	7.5	-	7.5

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Quality of Life % Excellent or Good	96%	96%	>95%
Place to Live % Excellent or Good	97%	97%	>95%
Overall Feeling of Safety	98%	98%	>95%
% Commercial Ad Valorem Tax	24.9%	20.7%	25%
Commercial Occupancy Rate	93.2%	93.7%	>90%

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 354,214	\$ 1,144,328	\$ 1,014,577	\$ 1,036,155	\$ -	\$ 1,036,155
SUPPLIES AND MATERIALS	1,071	7,470	7,470	1,450	-	1,450
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	67,732	114,240	84,470	111,500	27,750	139,250
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 423,017	\$ 1,266,038	\$ 1,106,517	\$ 1,149,105	\$ 27,750	\$ 1,176,855

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
RESIDENT AND EMPLOYEE SURVEYS	\$ 6,500
TOTAL	\$ 6,500

DECISION PACKAGE REQUESTS

TITLE	COST
COUNCIL RETREAT	\$ 20,000
SMART CITIES CONNECT CONFERENCE	1,250
TOTAL	\$ 21,250

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 241,736	\$ 229,075	\$ 223,969	\$ 232,246	\$ -	\$ 232,246
SUPPLIES AND MATERIALS	1,586	3,725	3,410	1,600	-	1,600
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	268,103	338,200	304,940	238,250	230,219	468,469
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 511,425	\$ 571,000	\$ 532,319	\$ 472,096	\$ 230,219	\$ 702,315

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ED ONE-TIME INCENTIVE GRANTS	\$ 199,759
TOTAL	\$ 199,759

DECISION PACKAGE REQUESTS

TITLE	COST
NEW ADVERTISING INITIATIVES	\$ 22,960
FORT WORTH REGIONAL PARTNERSHIP DUES	7,500
TOTAL	\$ 30,460

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	285,894	559,325	559,325	-	1,754,455	1,754,455
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 285,894	\$ 559,325	\$ 559,325	\$ -	\$ 1,754,455	\$ 1,754,455

SUPPLEMENTAL BUDGET SUMMARY

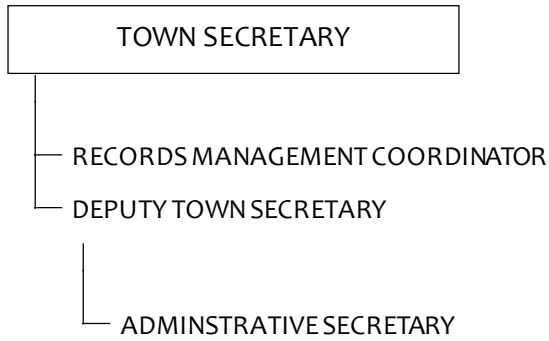
NON-DISCRETIONARY REQUESTS

TITLE	COST
ED INCENTIVE FUND	\$ 560,080
LAKESIDE INTERNATIONAL 380 AGREEMENT	1,194,375
TOTAL	\$ 1,754,455

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

LEGISLATIVE SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 393,534	\$ 399,022	\$ 403,063	\$ 408,469	\$ -	\$ 408,469
SUPPLIES AND MATERIALS	17,872	19,015	20,762	15,790	-	15,790
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	124,378	98,595	94,483	91,680	31,650	123,330
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 535,784	\$ 516,632	\$ 518,308	\$ 515,939	\$ 31,650	\$ 547,589

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Town Secretary's Office	4.0	4.0	4.0	-	4.0
Town Council Support	-	-	-	-	-
Election Services	-	-	-	-	-
TOTAL DEPARTMENT FTE	4.0	4.0	4.0	-	4.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Number of Public Information Requests Completed	770	675	N/A
Public Information Requests Completed by Deadline	100%	100%	100%

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 393,534	\$ 399,022	\$ 403,063	\$ 408,469	\$ -	408,469
SUPPLIES AND MATERIALS	7,277	8,070	10,357	5,010	-	5,010
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	53,523	60,200	55,668	53,285	-	53,285
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 454,334	\$ 467,292	\$ 469,088	\$ 466,764	\$ -	\$ 466,764

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	10,543	10,895	10,380	10,730	-	10,730
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	19,876	23,640	24,045	23,640	3,150	26,790
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 30,419	\$ 34,535	\$ 34,425	\$ 34,370	\$ 3,150	\$ 37,520

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ANNUAL BOARD AND COMMISSION BANQUET	\$ 2,250
TOTAL	\$ 2,250

DECISION PACKAGE REQUESTS

TITLE	COST
ROTARY MEMBERSHIP FOR MAYOR	\$ 900
TOTAL	\$ 900

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	52	50	25	50	-	50
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	50,979	14,755	14,770	14,755	28,500	43,255
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 51,031	\$ 14,805	\$ 14,795	\$ 14,805	\$ 28,500	\$ 43,305

SUPPLEMENTAL BUDGET SUMMARY

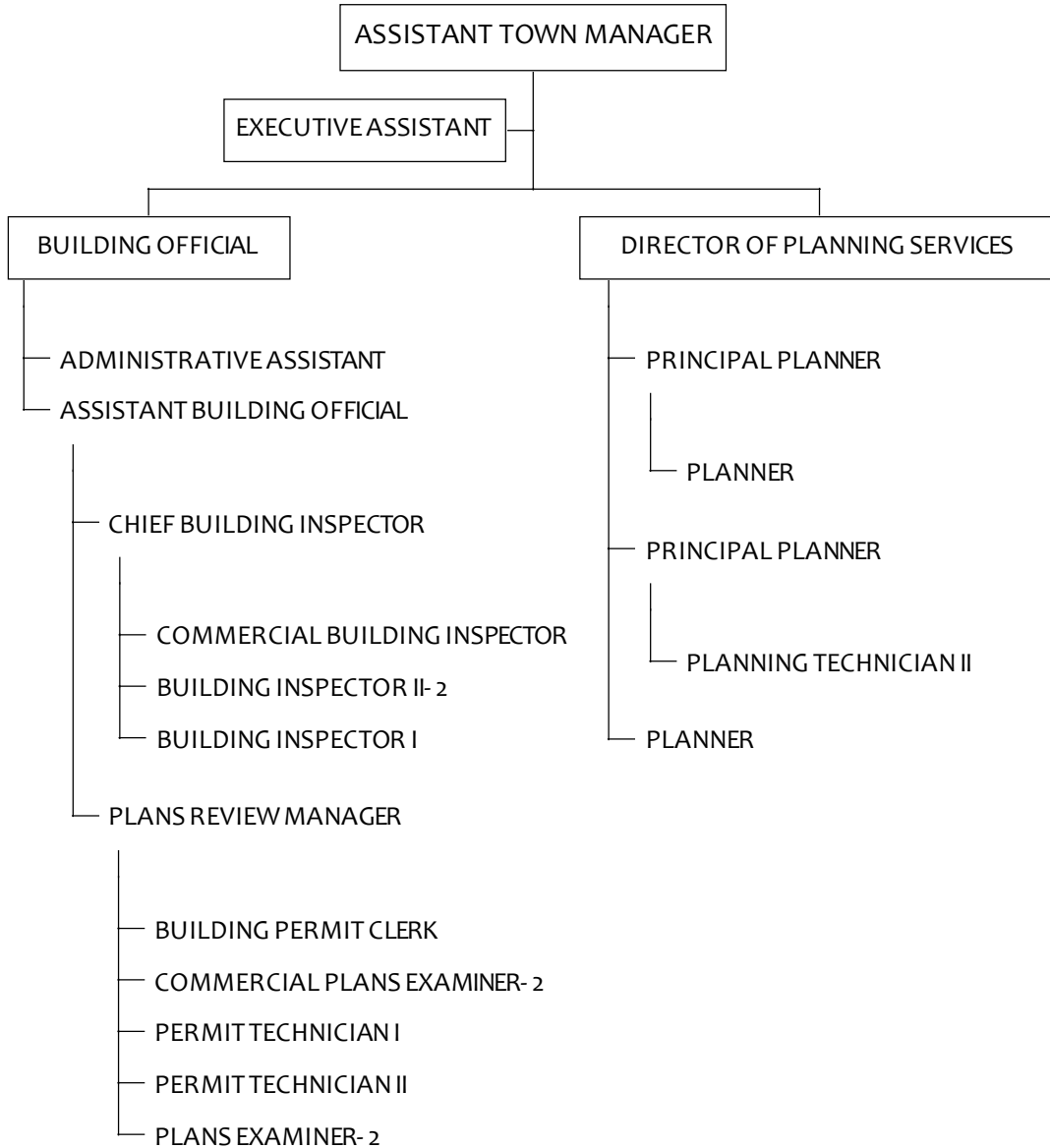
NON-DISCRETIONARY REQUESTS

TITLE	COST
NOVEMBER 2022 ELECTION	\$ 28,500
TOTAL	\$ 28,500

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

DEVELOPMENT SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,972,129	\$ 2,030,923	\$ 1,989,244	\$ 2,089,012	\$ -	\$ 2,089,012
SUPPLIES AND MATERIALS	22,217	27,830	26,610	30,830	3,048	33,878
MAINTENANCE	2,506	4,500	3,500	4,000	-	4,000
CONTRACTUAL SERVICES	165,330	172,310	243,290	162,910	75,345	238,255
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 2,162,182	\$ 2,235,563	\$ 2,262,644	\$ 2,286,752	\$ 78,393	\$ 2,365,145

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Building Inspections	16.0	16.0	16.0	-	16.0
Planning Services	7.0	7.0	7.0	-	7.0
TOTAL DEPARTMENT FTE	23.0	23.0	23.0	-	23.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
# of Development Permit Reviews	22,826	23,169	N/A
# of Development Permits Issued	6,533	6,381	N/A
# of Development Application Reviews	3,219	2,970	N/A
# of Development Applications Approved	142	106	N/A
% of Development Application Reviews Completed within 15 days	85%	82%	85%
# of Development Permit Inspections	32,459	31,493	N/A

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,277,130	\$ 1,319,953	\$ 1,269,571	\$ 1,348,231	\$ -	\$ 1,348,231
SUPPLIES AND MATERIALS	15,841	18,230	17,910	22,130	3,048	25,178
MAINTENANCE	2,506	4,500	3,500	4,000	-	4,000
CONTRACTUAL SERVICES	114,384	128,720	191,545	128,620	75,345	203,965
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,409,861	\$ 1,471,403	\$ 1,482,526	\$ 1,502,981	\$ 78,393	\$ 1,581,374

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BUILDING INSPECTIONS FEE INCREASES	\$ 75,345
TOTAL	\$ 75,345

DECISION PACKAGE REQUESTS

TITLE	COST
MONITOR UPGRADE FOR BUILDING INSPECTIONS	\$ 3,048
TOTAL	\$ 3,048

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 694,999	\$ 710,970	\$ 719,673	\$ 740,781	\$ -	\$ 740,781
SUPPLIES AND MATERIALS	6,376	9,600	8,700	8,700	-	8,700
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	50,946	43,590	51,745	34,290	-	34,290
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 752,321	\$ 764,160	\$ 780,118	\$ 783,771	\$ -	\$ 783,771

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

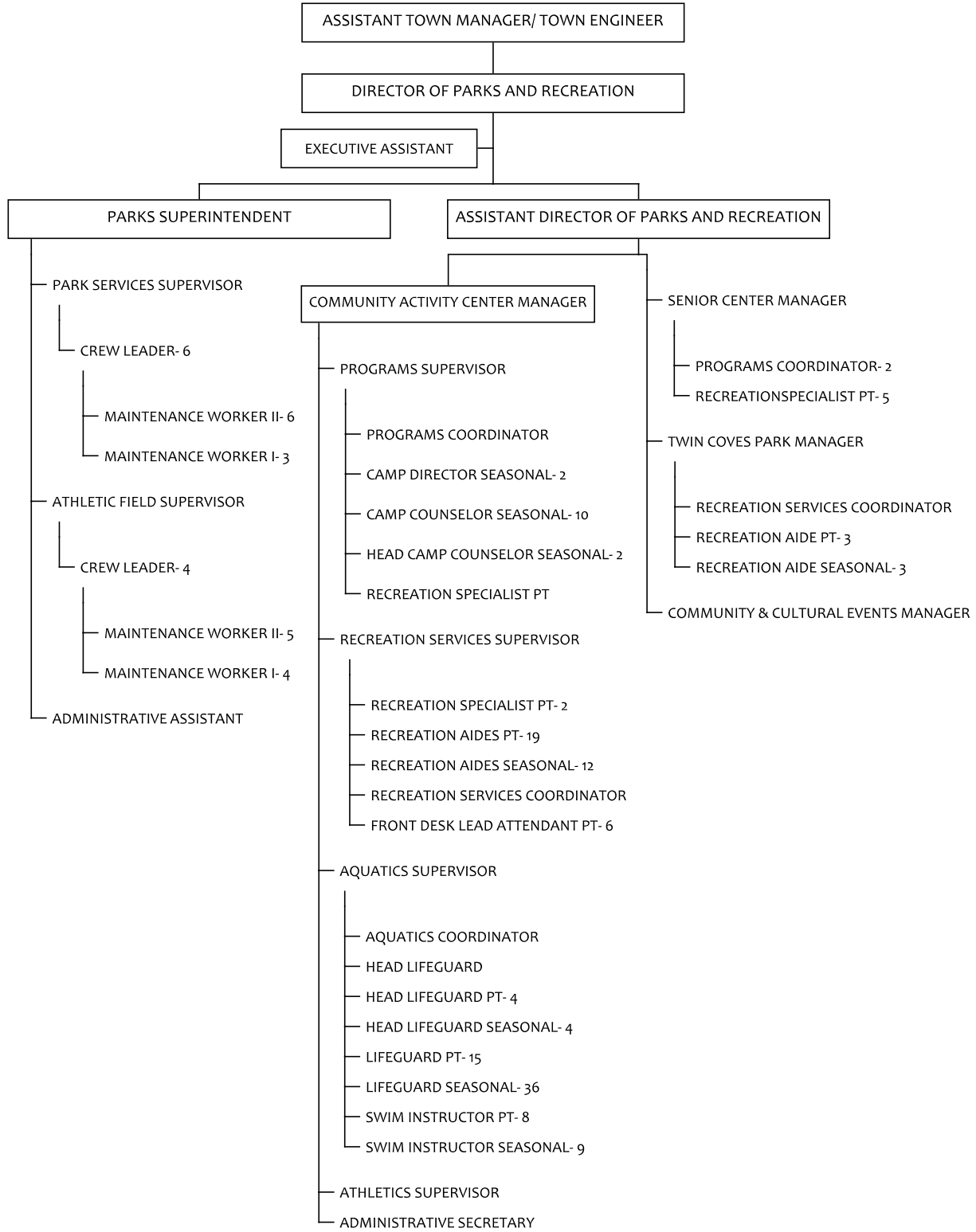
DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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PARKS & RECREATION SERVICES





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TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 4,392,984	\$ 5,195,305	\$ 4,738,619	\$ 5,590,761	\$ 64,451	\$ 5,655,212
SUPPLIES AND MATERIALS	435,790	507,803	521,270	500,470	287,640	788,110
MAINTENANCE	137,010	144,878	149,033	135,700	75,500	211,200
CONTRACTUAL SERVICES	2,581,389	3,649,365	3,785,550	3,489,555	540,585	4,030,140
CAPITAL OUTLAY	27,328	76,563	46,960	-	88,165	88,165
TOTAL	\$ 7,574,501	\$ 9,573,914	\$ 9,241,432	\$ 9,716,486	\$ 1,056,341	\$ 10,772,827

PERSONNEL SUMMARY						
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET	
Parks and Recreation Services Administration	2.00	2.00	2.00	-	2.00	
Park Services	30.00	31.00	31.00	-	31.00	
Twin Coves Park	2.50	3.25	3.25	1.00	4.25	
Recreation & Leisure Services Management	4.00	4.00	4.00	-	4.00	
Community and Cultural Events	1.00	1.00	1.00	-	1.00	
Gibson-Grant Historical Log Cabin	-	-	-	-	-	
Seniors In Motion	5.50	5.50	5.50	-	5.50	
CAC- Administration	21.00	21.00	21.00	-	21.00	
CAC-Recreation Programs	3.50	3.50	3.50	-	3.50	
CAC- Aquatic Programs	28.75	28.75	28.75	-	28.75	
CAC- Special Events	-	-	-	-	-	
CAC- Athletics	-	-	-	-	-	
Sports Leagues	-	-	-	-	-	
Tennis	-	-	-	-	-	
TOTAL DEPARTMENT FTE	98.25	100.00	100.00	1.00	101.00	

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Acres of park land per 1000 residents	13.1	13.3	>10.5
CAC Cost Recovery %	66.7%	71.6%	>66%
# of Residents per 8' Paved Trail	1,195	1,203	<1,250
Senior Center Pass Scans	38,245	49,436	50,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 267,220	\$ 254,149	\$ 275,308	\$ 283,937	\$ -	\$ 283,937
SUPPLIES AND MATERIALS	1,304	1,350	1,200	1,250	-	1,250
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	7,221	7,400	7,500	7,375	-	7,375
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 275,745	\$ 262,899	\$ 284,008	\$ 292,562	\$ -	\$ 292,562

SUPPLEMENTAL BUDGET SUMMARY

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

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

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,869,629	\$ 2,122,274	\$ 1,979,557	\$ 2,240,172	\$ -	\$ 2,240,172
SUPPLIES AND MATERIALS	145,889	165,640	175,840	174,700	11,105	185,805
MAINTENANCE	124,174	126,878	126,878	124,350	67,500	191,850
CONTRACTUAL SERVICES	1,295,243	1,940,780	1,861,155	1,740,570	154,735	1,895,305
CAPITAL OUTLAY	27,328	9,972	9,975	-	43,165	43,165
TOTAL	\$ 3,462,263	\$ 4,365,544	\$ 4,153,405	\$ 4,279,792	\$ 276,505	\$ 4,556,297

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
MOWING CONTRACT INCREASE	\$ 100,000
PARKS PRINTING INCREASE	500
WINDSCREEN REPLACEMENTS	7,115
TOTAL	\$ 107,615

DECISION PACKAGE REQUESTS

TITLE	COST
VEHICLE FOR HERITAGE PARK AND CANYON FALLS PARK	\$ 47,065
GUARDRAILS FOR BLEACHERS	67,100
IPADS FOR PARK CREWS	14,805
TENNIS FENCE FABRIC REPLACEMENT	39,920
TOTAL	\$ 168,890

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 105,991	\$ 147,744	\$ 133,072	\$ 158,351	\$ 64,451	\$ 222,802
SUPPLIES AND MATERIALS	40,580	46,956	49,175	37,675	30,180	67,855
MAINTENANCE	9,249	12,900	11,950	8,600	-	8,600
CONTRACTUAL SERVICES	243,596	283,660	277,550	279,935	28,900	308,835
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 399,416	\$ 491,260	\$ 471,747	\$ 484,561	\$ 123,531	\$ 608,092

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TWIN COVES MERCHANT CARD FEES	\$ 2,500
TWIN COVES MOWING CONTRACT	15,200
TWIN COVES SUPPLIES INCREASES	3,600
TOTAL	\$ 21,300

DECISION PACKAGE REQUESTS

TITLE	COST
RECREATION SERVICES COORDINATOR	\$ 66,631
CABIN RENOVATIONS	30,200
TWIN COVES ADVERTISING	2,400
HANDHELD DISINFECTANT SPRAYER	1,000
OUTDOOR SPORTS EQUIPMENT	2,000
TOTAL	\$ 102,231

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 385,350	\$ 392,258	\$ 396,362	\$ 409,994	\$ -	\$ 409,994
SUPPLIES AND MATERIALS	620	950	770	850	-	850
MAINTENANCE	1,071	150	150	150	-	150
CONTRACTUAL SERVICES	3,688	3,960	4,025	3,925	-	3,925
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 390,729	\$ 397,318	\$ 401,307	\$ 414,919	\$ -	\$ 414,919

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 80,617	\$ 96,946	\$ 63,599	\$ 81,923	\$ -	\$ 81,923
SUPPLIES AND MATERIALS	26,836	18,000	19,710	18,000	650	18,650
MAINTENANCE	255	100	100	100	-	100
CONTRACTUAL SERVICES	355,162	381,965	435,465	431,940	81,700	513,640
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 462,870	\$ 497,011	\$ 518,874	\$ 531,963	\$ 82,350	\$ 614,313

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
EVENT MEAL INCREASE	\$ 650
INDEPENDENCE FEST INCREASE	76,000
INDEPENDENCE FEST SHUTTLE BUSES	5,700
TOTAL	\$ 82,350

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	2,570	-	4,200	4,200
MAINTENANCE	-	-	5,000	-	8,000	8,000
CONTRACTUAL SERVICES	-	-	17,100	-	28,350	28,350
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 24,670	\$ -	\$ 40,550	\$ 40,550

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
LOG CABIN BUDGET	\$ 40,550
TOTAL	\$ 40,550

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 296,705	\$ 341,622	\$ 344,470	\$ 352,082	\$ -	\$ 352,082
SUPPLIES AND MATERIALS	34,374	53,605	59,995	53,030	19,220	72,250
MAINTENANCE	801	600	1,905	1,000	-	1,000
CONTRACTUAL SERVICES	68,574	181,510	258,200	181,410	77,400	258,810
CAPITAL OUTLAY	-	31,716	4,720	-	45,000	45,000
TOTAL	\$ 400,454	\$ 609,053	\$ 669,290	\$ 587,522	\$ 141,620	\$ 729,142

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
SIM CONTRACTUAL INCREASE	\$ 76,800
SIM SUPPLIES INCREASE	12,320
TOTAL	\$ 89,120

DECISION PACKAGE REQUESTS

TITLE	COST
SIM OFFICE CHAIRS	\$ 7,500
CELL PHONE SERVICE BOOSTER	45,000
TOTAL	\$ 52,500

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 684,077	\$ 857,780	\$ 712,294	\$ 899,643	\$ -	\$ 899,643
SUPPLIES AND MATERIALS	116,339	132,992	130,925	131,580	162,035	293,615
MAINTENANCE	565	500	300	500	-	500
CONTRACTUAL SERVICES	318,064	379,265	388,330	378,020	-	378,020
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,119,045	\$ 1,370,537	\$ 1,231,849	\$ 1,409,743	\$ 162,035	\$ 1,571,778

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CAC ADMIN PRICE INCREASES	\$ 2,035
CHILL ZONE FURNITURE REPLACEMENT	60,000
STRENGTH EQUIPMENT REPLACEMENT	100,000
TOTAL	\$ 162,035

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 84,128	\$ 108,587	\$ 107,993	\$ 125,705	\$ -	\$ 125,705
SUPPLIES AND MATERIALS	7,669	9,900	9,900	9,900	-	9,900
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	230,938	254,450	261,450	254,450	16,000	270,450
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 322,735	\$ 372,937	\$ 379,343	\$ 390,055	\$ 16,000	\$ 406,055

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
REC PROGRMAS PRICE INCREASES	\$ 16,000
TOTAL	\$ 16,000

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 619,267	\$ 873,945	\$ 725,964	\$ 1,038,954	\$ -	\$ 1,038,954
SUPPLIES AND MATERIALS	47,151	42,310	44,910	41,960	60,250	102,210
MAINTENANCE	895	1,000	1,000	1,000	-	1,000
CONTRACTUAL SERVICES	23,873	25,495	25,395	25,100	88,000	113,100
CAPITAL OUTLAY	-	34,875	32,265	-	-	-
TOTAL	\$ 691,186	\$ 977,625	\$ 829,534	\$ 1,107,014	\$ 148,250	\$ 1,255,264

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AQUATICS PRICE INCREASES	\$ 6,850
AQUATICS UNIFORMS	2,400
REPAINTING THE CAC POOL DECKS	85,000
REPAIR OUTDOOR PLAY STRUCTURE	42,000
REPLACE POOL EQUIPMENT	9,000
TOTAL	\$ 145,250

DECISION PACKAGE REQUESTS

TITLE	COST
HYDROAPPS SOFTWARE	\$ 3,000
TOTAL	\$ 3,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	12,237	17,850	14,000	17,850	-	17,850
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	11,130	24,580	20,880	24,080	500	24,580
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 23,367	\$ 42,430	\$ 34,880	\$ 41,930	\$ 500	\$ 42,430

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
MUSIC PERFORMANCE LICENSE	\$ 500
TOTAL	\$ 500

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	2,791	3,450	3,000	3,000	-	3,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	23,900	30,100	29,100	28,750	-	28,750
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 26,691	\$ 33,550	\$ 32,100	\$ 31,750	\$ -	\$ 31,750

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	14,300	8,775	10,175	-	10,175
MAINTENANCE	-	1,000	-	-	-	-
CONTRACTUAL SERVICES	-	51,200	49,400	49,000	-	49,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ 66,500	\$ 58,175	\$ 59,175	\$ -	\$ 59,175

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	500	500	500	-	500
MAINTENANCE	-	1,750	1,750	-	-	-
CONTRACTUAL SERVICES	-	85,000	150,000	85,000	65,000	150,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ 87,250	\$ 152,250	\$ 85,500	\$ 65,000	\$ 150,500

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TENNIS CONTRACTOR INCREASE	\$ 65,000
TOTAL	\$ 65,000

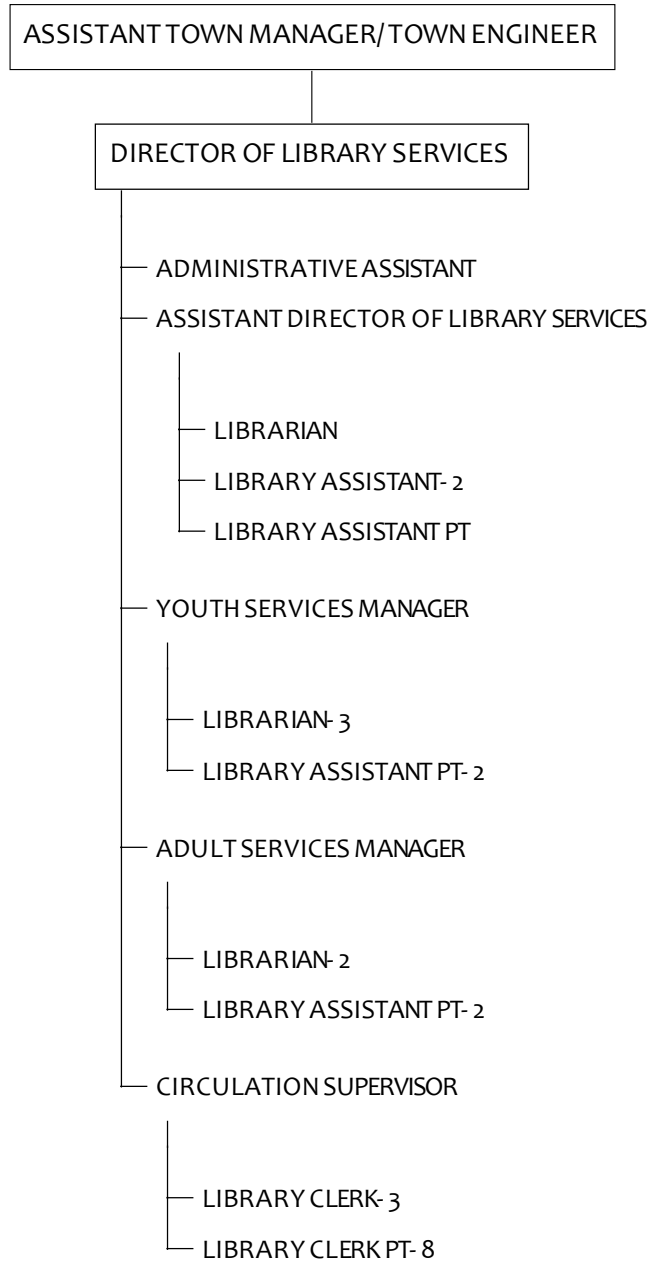
DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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LIBRARY SERVICES





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TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,543,205	\$ 1,613,301	\$ 1,606,914	\$ 1,671,101	\$ 18,810	\$ 1,689,911
SUPPLIES AND MATERIALS	29,166	49,110	55,990	20,750	16,150	36,900
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	388,047	415,360	405,760	392,910	3,430	396,340
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,960,418	\$ 2,077,771	\$ 2,068,664	\$ 2,084,761	\$ 38,390	\$ 2,123,151

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Library Services	23.0	23.0	23.0	0.5	23.5
TOTAL DEPARTMENT FTE	23.0	23.0	23.0	0.5	23.5

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Customer Service % Excellent or Good	95.9%	96.8%	>95%
Library Cardholders	35,136	46,500	47,000
Library Visits	175,584	213,170	215,000
Items Checked Out	429,181	541,310	550,000
Total Program Attendance	11,381	20,400	20,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,543,205	\$ 1,613,301	\$ 1,606,914	\$ 1,671,101	\$ 18,810	\$ 1,689,911
SUPPLIES AND MATERIALS	29,166	49,110	55,990	20,750	16,150	36,900
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	388,047	415,360	405,760	392,910	3,430	396,340
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,960,418	\$ 2,077,771	\$ 2,068,664	\$ 2,084,761	\$ 38,390	\$ 2,123,151

SUPPLEMENTAL BUDGET SUMMARY

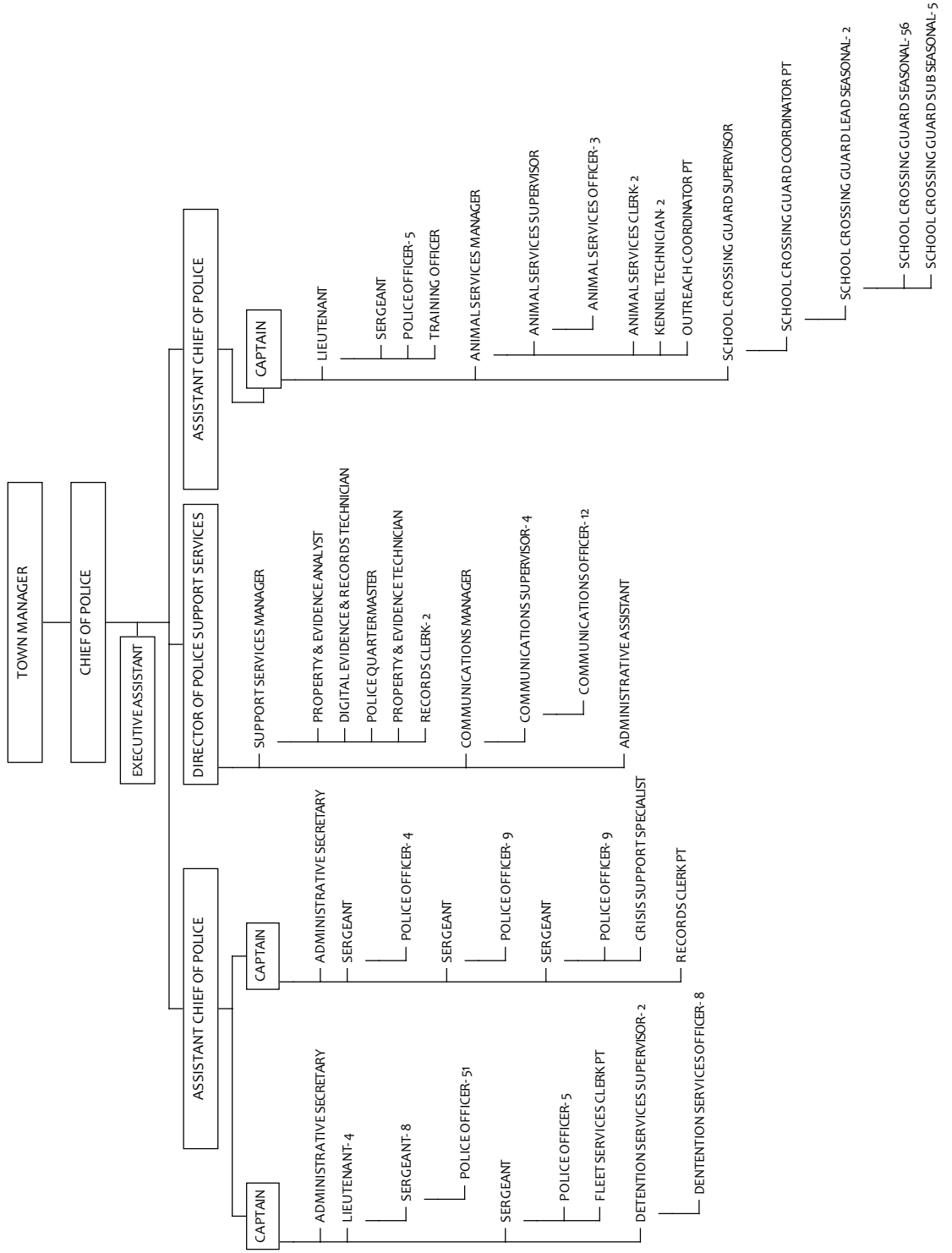
NON-DISCRETIONARY REQUESTS

TITLE	COST
ARTS PROGRAMMING	\$ 450
LIBRARY MERCHANT CARD FEES	1,500
LIBRARY MONITORS	3,250
LIBRARY PRICE INCREASES	6,750
TOTAL	\$ 11,950

DECISION PACKAGE REQUESTS

TITLE	COST
PART-TIME LIBRARY ASSISTANT	\$ 19,140
CREATION LAB PROGRAMING	1,300
LEGO TABLE	6,000
TOTAL	\$ 26,440

POLICE SERVICES





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TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 14,302,171	\$ 15,701,745	\$ 15,710,868	\$ 15,826,404	\$ 306,922	\$ 16,133,326
SUPPLIES AND MATERIALS	369,826	487,571	480,695	550,625	96,925	647,550
MAINTENANCE	85,139	200,480	190,930	99,650	62,155	161,805
CONTRACTUAL SERVICES	705,938	841,212	828,055	890,280	126,725	1,017,005
CAPITAL OUTLAY	-	15,500	13,875	-	16,500	16,500
TOTAL	\$ 15,463,074	\$ 17,246,508	\$ 17,224,423	\$ 17,366,959	\$ 609,227	\$ 17,976,186

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Animal Services	9.50	9.50	9.50	-	9.50
Operating Services	112.50	116.50	110.50	2.00	112.50
School Crossing Guards	17.25	17.25	17.25	-	17.25
TOTAL DEPARTMENT FTE	139.25	143.25	137.25	2.00	139.25

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Response Time - Priority 1 (minutes)	4:51	4:46	<6:00
Response Time - Priority 2 (minutes)	6:09	6:05	<8:00
% change in annual Crime Rate	-23%	-11%	<3%
Police Department % Excellent or Good	94%	94%	>90%

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 596,455	\$ 642,860	\$ 628,847	\$ 673,913	\$ -	\$ 673,913
SUPPLIES AND MATERIALS	22,442	23,950	22,050	26,450	-	26,450
MAINTENANCE	5,068	5,100	5,000	5,100	-	5,100
CONTRACTUAL SERVICES	31,227	36,750	34,205	34,250	4,775	39,025
CAPITAL OUTLAY	-	9,000	8,250	-	-	-
TOTAL	\$ 655,192	\$ 717,660	\$ 698,352	\$ 739,713	\$ 4,775	\$ 744,488

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ANIMAL SERVICES MERCHANT CARD FEES	\$ 500
PRE-EXPOSURE RABIES VACCINATION	4,275
TOTAL	\$ 4,775

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 13,246,388	\$ 14,604,374	\$ 14,593,268	\$ 14,685,124	\$ 175,366	\$ 14,860,490
SUPPLIES AND MATERIALS	341,118	454,071	449,940	516,525	96,925	613,450
MAINTENANCE	80,071	195,380	185,930	94,550	62,155	156,705
CONTRACTUAL SERVICES	664,910	791,092	788,905	844,660	121,950	966,610
CAPITAL OUTLAY	-	6,500	5,625	-	16,500	16,500
TOTAL	\$ 14,332,487	\$ 16,051,417	\$ 16,023,668	\$ 16,140,859	\$ 472,896	\$ 16,613,755

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BALLISTIC HELMETS	\$ 27,275
FIREARMS TRAINING PRICE INCREASES	9,250
HIGH VOLUME SHREDDER REPLACEMENT	6,300
ICS LICENSE INCREASE	8,075
NARCAN	6,000
PATROL OUTFITTING INCREASES	12,875
POLICE MERCHANT CARD FEES	500
POLICE SECOND YEAR EXPENSES	61,235
TASER REPLACEMENTS	2,300
TICKET WRITTER REPLACEMENT	14,000
TREADMILL REPLACEMENT	10,500
TOTAL	\$ 158,310

DECISION PACKAGE REQUESTS

TITLE	COST
COMMUNICATION OFFICERS	\$ 82,235
CRISIS SUPPORT SPECIALIST	102,916
ADDITIONAL TASERS	6,050
STAFF DEVELOPMENT	32,800
INCIDENT COMMAND	22,280
DRONE MAINTENANCE	7,825
CELLIBRITE	4,300
VIDEO MAGISTRATE	5,400
SWAT VEST REPLACEMENTS	8,800
FIREARMS TRAINING DAY	2,000
FLEET 3 CAMERAS	14,980
RANCH HAND RESCUE	25,000
TOTAL	\$ 314,586

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 459,328	\$ 454,511	\$ 488,753	\$ 467,367	\$ 131,556	\$ 598,923
SUPPLIES AND MATERIALS	6,266	9,550	8,705	7,650	-	7,650
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	9,801	13,370	4,945	11,370	-	11,370
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 475,395	\$ 477,431	\$ 502,403	\$ 486,387	\$ 131,556	\$ 617,943

SUPPLEMENTAL BUDGET SUMMARY

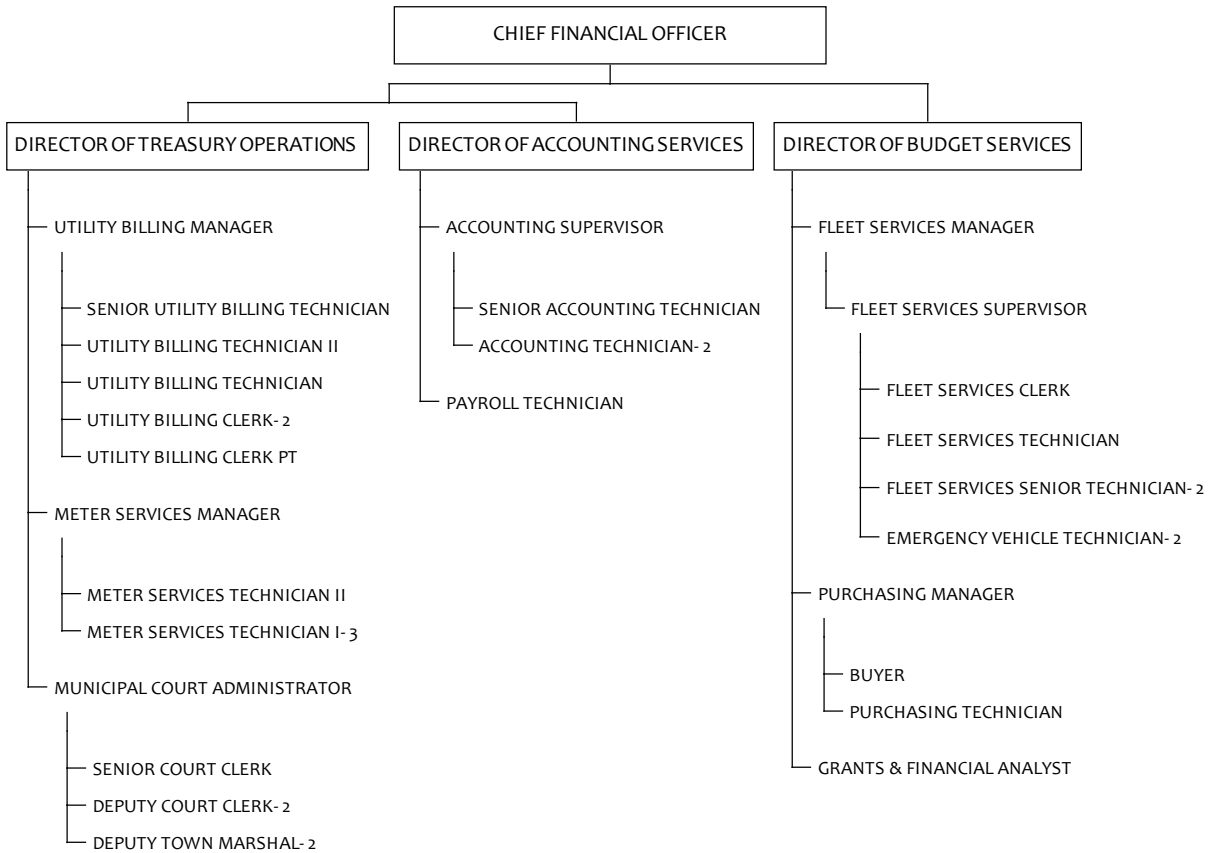
NON-DISCRETIONARY REQUESTS

TITLE	COST
INCREASE IN GUARD COMPENSATION	\$ 131,556
TOTAL	\$ 131,556

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FINANCIAL SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 2,650,645	\$ 2,475,747	\$ 2,448,274	\$ 2,611,754	\$ 74,780	\$ 2,686,534
SUPPLIES AND MATERIALS	21,110	23,830	26,045	17,390	21,650	39,040
MAINTENANCE	5,858	6,301	6,030	6,500	-	6,500
CONTRACTUAL SERVICES	967,950	1,347,705	1,071,250	1,117,880	334,061	1,451,941
CAPITAL OUTLAY	-	9,894	9,895	-	50,000	50,000
TOTAL	\$ 3,645,563	\$ 3,863,477	\$ 3,561,494	\$ 3,753,524	\$ 480,491	\$ 4,234,015

PERSONNEL SUMMARY						
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET	TOTAL BUDGET
Financial Services Administration	2.0	1.0	-	-	-	-
Financial Services	9.0	9.0	10.0	-	-	10.0
Tax Appraisal & Collection	-	-	-	-	-	-
Community Support	-	-	-	-	-	-
Municipal Court	6.0	6.0	6.0	-	-	6.0
Purchasing	3.0	3.0	3.0	-	-	3.0
Fleet Services	6.0	7.0	7.0	1.0	-	8.0
TOTAL DEPARTMENT FTE	26.0	26.0	26.0	1.0	-	27.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
General Fund Balance	41.03%	39.24%	>20%
Debt Service Fund Balance	24.12%	18.15%	>4%
Town Debt Service Tax Rate	0.088703	0.054356	<12 cents

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

In FY 22-23, the Financial Services Administration division and the Accounting and Budget division merged to create the Financial Services division.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 512,997	\$ 166,272	\$ 163,384	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	78	50	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	66,439	329,210	98,060	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 579,514	\$ 495,532	\$ 261,444	\$ -	\$ -	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 952,714	\$ 986,950	\$ 998,330	\$ 1,234,044	\$ -	\$ 1,234,044
SUPPLIES AND MATERIALS	3,809	4,140	4,775	4,065	200	4,265
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	276,638	325,475	318,445	436,750	25,570	462,320
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,233,161	\$ 1,316,565	\$ 1,321,550	\$ 1,674,859	\$ 25,770	\$ 1,700,629

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
FINANCE SUPPLIES	\$ 200
TIMECLOCK PLUS	4,280
TYLER TECHNOLOGY MAINTENANCE	4,290
TOTAL	\$ 8,770

DECISION PACKAGE REQUESTS

TITLE	COST
SHORT-TERM RENTAL HOT TAX COLLECTION	\$ 17,000
TOTAL	\$ 17,000

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	352,440	377,680	346,605	377,680	16,635	394,315
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 352,440	\$ 377,680	\$ 346,605	\$ 377,680	\$ 16,635	\$ 394,315
SUPPLEMENTAL BUDGET SUMMARY						

NON-DISCRETIONARY REQUESTS

TITLE	COST
TAX APPRAISAL AND COLLECTION	\$ 16,635
TOTAL	\$ 16,635

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	91,000	131,125	131,125	116,125	-	116,125
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 91,000	\$ 131,125	\$ 131,125	\$ 116,125	\$ -	\$ 116,125

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 454,004	\$ 510,245	\$ 491,960	\$ 509,407	\$ -	\$ 509,407
SUPPLIES AND MATERIALS	2,797	3,850	4,130	4,075	6,300	10,375
MAINTENANCE	359	800	375	800	-	800
CONTRACTUAL SERVICES	143,480	138,925	133,250	138,425	206,670	345,095
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 600,640	\$ 653,820	\$ 629,715	\$ 652,707	\$ 212,970	\$ 865,677

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ALTERNATE JUDGE	\$ 3,900
COURT FUNDING INCREASE	5,140
TOTAL	\$ 9,040

DECISION PACKAGE REQUESTS

TITLE	COST
COURT SOFTWARE	\$ 203,930
TOTAL	\$ 203,930

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 241,397	\$ 250,661	\$ 254,002	\$ 273,189	\$ -	\$ 273,189
SUPPLIES AND MATERIALS	479	960	960	700	-	700
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	14,069	20,100	20,080	19,800	1,320	21,120
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 255,945	\$ 271,721	\$ 275,042	\$ 293,689	\$ 1,320	\$ 295,009

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
PURCHASING PRICE INCREASES	\$ 1,320
TOTAL	\$ 1,320

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 489,533	\$ 561,619	\$ 540,598	\$ 595,114	\$ 74,780	\$ 669,894
SUPPLIES AND MATERIALS	13,947	14,830	16,180	8,550	15,150	23,700
MAINTENANCE	5,499	5,501	5,655	5,700	-	5,700
CONTRACTUAL SERVICES	23,884	25,190	23,685	29,100	83,866	112,966
CAPITAL OUTLAY	-	9,894	9,895	-	50,000	50,000
TOTAL	\$ 532,863	\$ 617,034	\$ 596,013	\$ 638,464	\$ 223,796	\$ 862,260

SUPPLEMENTAL BUDGET SUMMARY

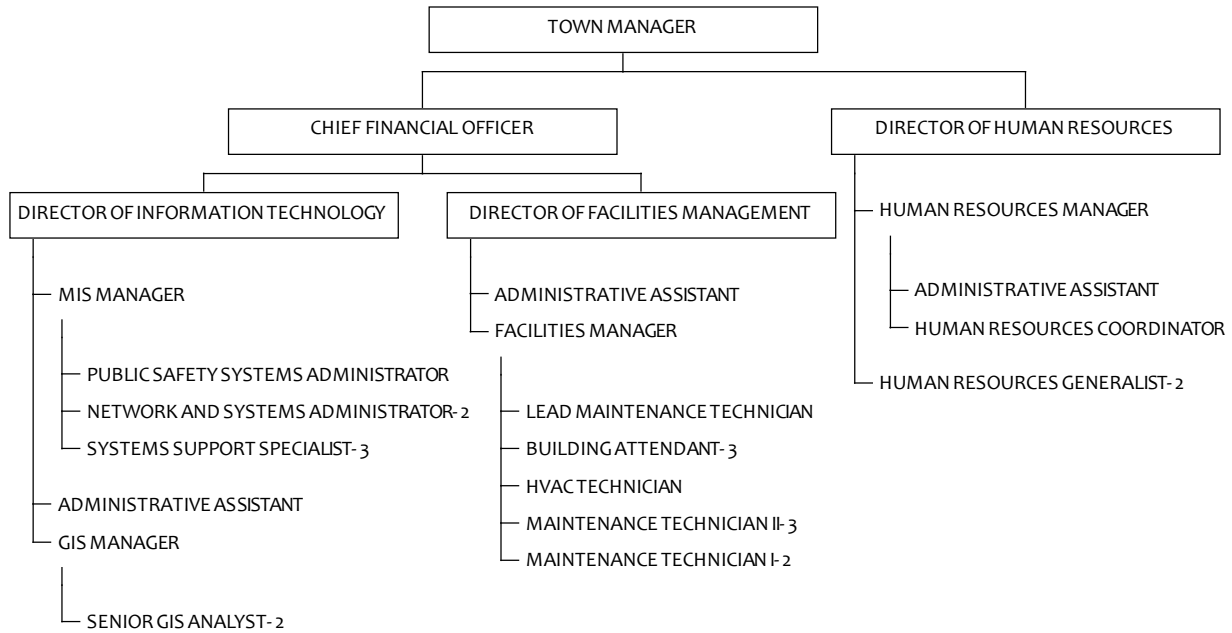
NON-DISCRETIONARY REQUESTS

TITLE	COST
FASTER INCREASE	\$ 450
FLEET SHOP SUPPLIES	950
TOTAL	\$ 1,400

DECISION PACKAGE REQUESTS

TITLE	COST
TECHNICIAN TRAINING	\$ 5,200
MOBILE COLUMN LIFTS	50,150
FLEET TOOLS	6,645
GPS	76,025
EMERGENCY VEHICLE TECHNICIAN	84,376
TOTAL	\$ 222,396

ADMINISTRATIVE SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 2,683,452	\$ 2,854,446	\$ 2,839,131	\$ 2,963,087	\$ -	\$ 2,963,087
SUPPLIES AND MATERIALS	362,090	579,861	584,990	422,720	50,380	473,100
MAINTENANCE	643,340	584,708	587,480	376,835	873,400	1,250,235
CONTRACTUAL SERVICES	1,888,207	2,330,403	2,309,015	2,075,690	333,625	2,409,315
CAPITAL OUTLAY	139,456	623,940	605,940	-	711,700	711,700
TOTAL	\$ 5,716,545	\$ 6,973,358	\$ 6,926,556	\$ 5,838,332	\$ 1,969,105	\$ 7,807,437

PERSONNEL SUMMARY						
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET	TOTAL BUDGET
Human Resources	6.0	6.0	6.0	-	-	6.0
Information Technology- MIS	9.0	9.0	9.0	-	-	9.0
Information Technology- GIS	3.0	3.0	3.0	-	-	3.0
Facilities Management	13.0	13.0	13.0	-	-	13.0
TOTAL DEPARTMENT FTE	31.0	31.0	31.0	-	-	31.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Facilities Work Orders Completed	10,209	9,145	N/A
IT Work Orders Completed	4,247	5,146	N/A
# of Residents per FTE	118.03	116.36	115

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 499,329	\$ 605,724	\$ 610,228	\$ 629,804	\$ -	\$ 629,804
SUPPLIES AND MATERIALS	6,223	9,272	9,370	5,630	2,580	8,210
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	83,497	108,960	108,300	113,460	126,160	239,620
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 589,049	\$ 723,956	\$ 727,898	\$ 748,894	\$ 128,740	\$ 877,634

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
HUMAN RESOURCES COORDINATOR	\$ 2,340
HUMAN RESOURCES OPERATIONAL INCREASES	15,445
POLICE LIEUTENANT PROMOTIONAL EXAMINATION	2,300
NEOGOV SERVICES	8,455
TOTAL	\$ 28,540

DECISION PACKAGE REQUESTS

TITLE	COST
COMPREHENSIVE COMPENSATION AND CLASSIFICATION STUDY	\$ 100,000
NFBPA MEMBERSHIP FOR HR MANAGER	200
TOTAL	\$ 100,200

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 877,399	\$ 909,136	\$ 882,160	\$ 929,693	\$ -	\$ 929,693
SUPPLIES AND MATERIALS	153,540	349,809	351,650	197,625	30,000	227,625
MAINTENANCE	836	800	400	800	-	800
CONTRACTUAL SERVICES	394,992	497,350	494,605	421,550	36,465	458,015
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,426,767	\$ 1,757,095	\$ 1,728,815	\$ 1,549,668	\$ 66,465	\$ 1,616,133

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ACTIVE DIRECTORY TOOL	\$ 800
CIVIC CLERK SUBSCRIPTION	8,315
GLOBAL CATALOG SERVER MAINTENANCE	1,500
IMMUTABLE CLOUD BACKUP	12,000
IT DATA MAINTENANCE INCREASE	12,450
IT OFFICE EQUIPMENT INCREASE	30,000
TOTAL	\$ 65,065

DECISION PACKAGE REQUESTS

TITLE	COST
PATCH MY PC	\$ 1,400
TOTAL	\$ 1,400

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 327,509	\$ 335,218	\$ 338,902	\$ 347,728	\$ -	\$ 347,728
SUPPLIES AND MATERIALS	260	1,950	1,920	1,050	-	1,050
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	83,235	90,565	89,815	91,010	56,000	147,010
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 411,004	\$ 427,733	\$ 430,637	\$ 439,788	\$ 56,000	\$ 495,788

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CITYWORKS ELA (STEP-UP YEAR 3)	\$ 6,000
ESRI SOFTWARE MAINTENANCE	2,000
TOTAL	\$ 8,000

DECISION PACKAGE REQUESTS

TITLE	COST
ESRI SMALL ENTERPRISE AGREEMENT	\$ 48,000
TOTAL	\$ 48,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 979,215	\$ 1,004,368	\$ 1,007,841	\$ 1,055,862	\$ -	\$ 1,055,862
SUPPLIES AND MATERIALS	202,067	218,830	222,050	218,415	17,800	236,215
MAINTENANCE	642,504	583,908	587,080	376,035	873,400	1,249,435
CONTRACTUAL SERVICES	1,326,483	1,633,528	1,616,295	1,449,670	115,000	1,564,670
CAPITAL OUTLAY	139,456	623,940	605,940	-	711,700	711,700
TOTAL	\$ 3,289,725	\$ 4,064,574	\$ 4,039,206	\$ 3,099,982	\$ 1,717,900	\$ 4,817,882

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BUILDING AUTOMATION SOFTWARE UPDATES	\$ 10,000
FACILITIES PRICE INCREASES	10,800
JANITORIAL SUPPLIES AND SERVICE PRICE INCREASE	42,000
PAINTING FIRE LANES AND STRIPING PARKING LOTS	35,000
TOTAL	\$ 97,800

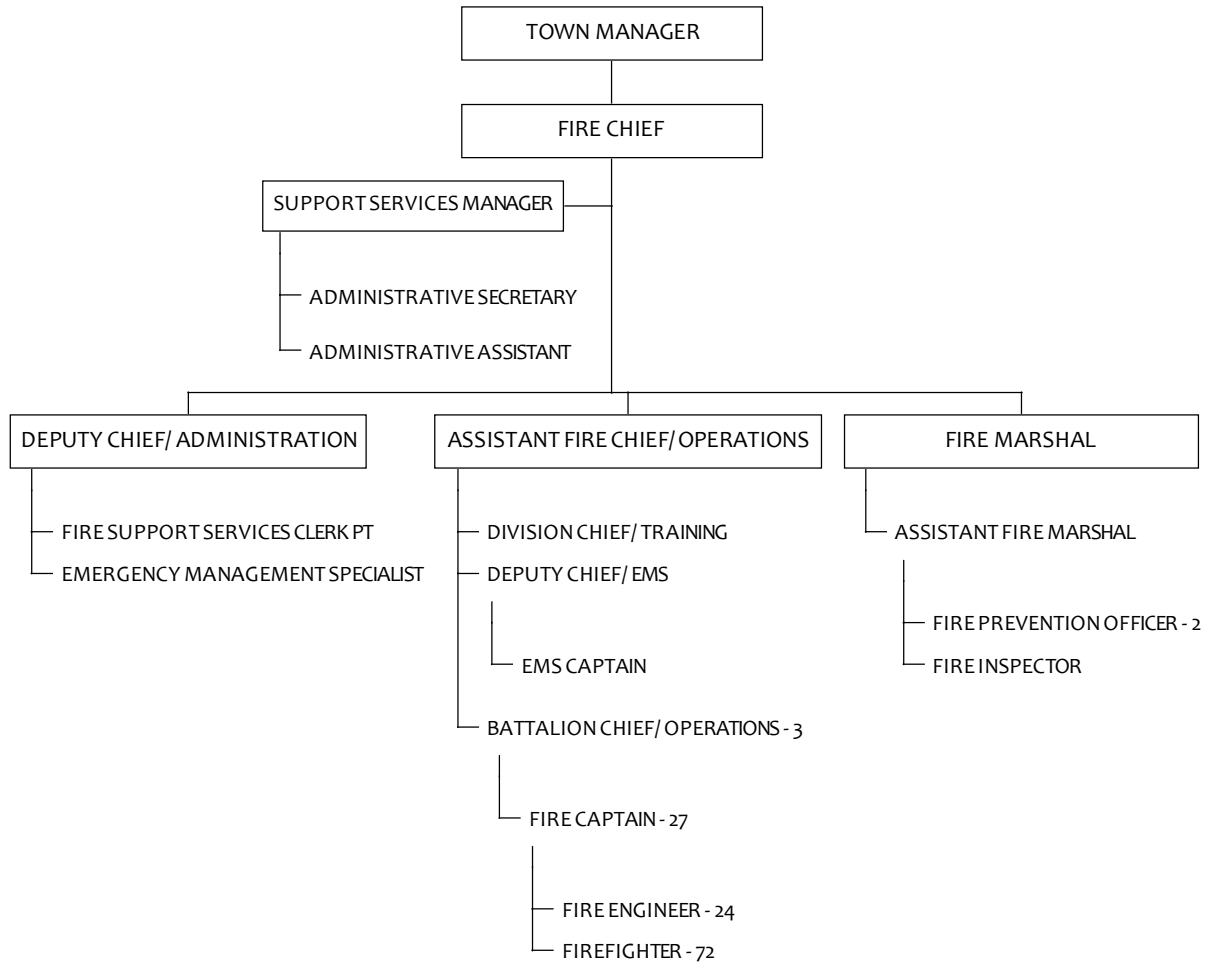
DECISION PACKAGE REQUESTS

TITLE	COST
CONTRACTUAL RESTROOM CLEANING	\$ 35,000
RENOVATIONS, MAINTENANCE AND IMPROVEMENTS	1,585,100
TOTAL	\$ 1,620,100



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FIRE AND EMERGENCY SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 14,375,466	\$ 15,877,134	\$ 16,374,531	\$ 17,563,430	\$ 201,956	\$ 17,765,386
SUPPLIES AND MATERIALS	639,508	855,174	885,410	738,780	46,450	785,230
MAINTENANCE	399,888	315,445	338,830	295,060	38,960	334,020
CONTRACTUAL SERVICES	420,904	501,825	499,415	446,010	109,900	555,910
CAPITAL OUTLAY	16,386	219,728	215,060	-	58,735	58,735
TOTAL	\$ 15,852,152	\$ 17,769,306	\$ 18,313,246	\$ 19,043,280	\$ 456,001	\$ 19,499,281

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Fire & Emergency Services Administration	3.0	3.0	3.0	-	3.0
Fire Operations- EMS	2.0	3.0	3.0	-	3.0
Fire Training	1.0	1.0	1.0	-	1.0
Fire Operations- Suppression	97.0	103.0	103.0	3.0	106.0
Emergency Management	1.5	1.0	1.0	-	1.0
Fire Prevention Services	5.0	5.0	5.0	-	5.0
TOTAL DEPARTMENT FTE	109.5	116.0	116.0	3.0	119.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
% of ISO 1 Requirements Met	100%	100%	100%
Response Time - Priority 1 & 2	5:53	5:57	<6:00
Call Volume	5,038	5,276	N/A
Fire Prevention Inspections	414	643	N/A
Fire Prevention Permit Reviews	168	279	N/A

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 406,931	\$ 501,652	\$ 497,337	\$ 514,767	\$ -	\$ 514,767
SUPPLIES AND MATERIALS	5,034	7,017	9,020	5,750	-	5,750
MAINTENANCE	2,040	1,100	1,500	1,100	995	2,095
CONTRACTUAL SERVICES	2,236	15,470	13,775	14,450	38,240	52,690
CAPITAL OUTLAY	-	50,818	50,940	-	-	-
TOTAL	\$ 416,241	\$ 576,057	\$ 572,572	\$ 536,067	\$ 39,235	\$ 575,302

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BRIGADE MANAGEMENT DATA DASHBOARDS	\$ 12,500
TOTAL	\$ 12,500

DECISION PACKAGE REQUESTS

TITLE	COST
LMS AND STAFFING SOLUTIONS	\$ 25,740
FIRST ARRIVING STATION COMMUNICATION	995
TOTAL	\$ 26,735

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 216,242	\$ 185,728	\$ 294,193	\$ 449,644	\$ -	\$ 449,644
SUPPLIES AND MATERIALS	258,345	205,070	212,000	209,830	-	209,830
MAINTENANCE	98,930	75,215	92,935	69,500	8,670	78,170
CONTRACTUAL SERVICES	85,985	103,495	100,635	91,645	2,230	93,875
CAPITAL OUTLAY	-	48,647	48,650	-	-	-
TOTAL	\$ 659,502	\$ 618,155	\$ 748,413	\$ 820,619	\$ 10,900	\$ 831,519

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CO2 GAS DETECTOR REPLACEMENT	\$ 1,670
FBI FINGERPRINTING BACKGROUND CHECKS	680
ZOLL CASE REVIEW	1,550
TOTAL	\$ 3,900

DECISION PACKAGE REQUESTS

TITLE	COST
UPGRADED HEART MONITOR SERVICE PLAN	\$ 7,000
TOTAL	\$ 7,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 168,029	\$ 186,444	\$ 192,767	\$ 197,073	\$ -	\$ 197,073
SUPPLIES AND MATERIALS	19,521	14,365	13,865	13,940	-	13,940
MAINTENANCE	825	1,300	2,200	1,300	-	1,300
CONTRACTUAL SERVICES	149,028	182,200	181,365	170,215	21,870	192,085
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 337,403	\$ 384,309	\$ 390,197	\$ 382,528	\$ 21,870	\$ 404,398

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
PROFESSIONAL DEVELOPMENT	\$ 21,870
TOTAL	\$ 21,870

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 12,773,132	\$ 14,107,295	\$ 14,552,350	\$ 15,432,262	\$ 201,956	\$ 15,634,218
SUPPLIES AND MATERIALS	299,774	528,455	543,900	451,465	37,050	488,515
MAINTENANCE	268,704	189,530	194,695	191,530	28,795	220,325
CONTRACTUAL SERVICES	91,847	98,860	106,110	86,100	8,090	94,190
CAPITAL OUTLAY	16,386	70,145	65,665	-	-	-
TOTAL	\$ 13,449,843	\$ 14,994,285	\$ 15,462,720	\$ 16,161,357	\$ 275,891	\$ 16,437,248

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BATTERY PROGRAM INCREASE	\$ 1,440
COMMUNICATION EQUIPMENT MAINTENANCE	6,700
EQUIPMENT TESTING INCREASE	7,100
EXTRICATION EQUIPMENT MAINTENANCE	5,350
FIRE STATION SUPPLIES	10,850
RESCUE EQUIPMENT MAINTENANCE	3,500
SAFETY AND MEDICAL EQUIPMENT MAINTENANCE	3,675
WILDLAND TOOLS AND EQUIPMENT REPLACEMENT	9,035
TOTAL	\$ 47,650

DECISION PACKAGE REQUESTS

TITLE	COST
3 FIRE OPERATIONS CAPTAINS	\$ 223,451
HAAS ALERTING	4,790
TOTAL	\$ 228,241

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 103,841	\$ 148,765	\$ 51,972	\$ 172,113	\$ -	\$ 172,113
SUPPLIES AND MATERIALS	14,694	52,270	58,370	14,370	-	14,370
MAINTENANCE	27,807	44,800	44,500	29,130	500	29,630
CONTRACTUAL SERVICES	71,562	72,645	70,945	52,400	1,445	53,845
CAPITAL OUTLAY	-	49,805	49,805	-	-	-
TOTAL	\$ 217,904	\$ 368,285	\$ 275,592	\$ 268,013	\$ 1,945	\$ 269,958

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
EM PRICE INCREASES	\$ 1,945
TOTAL	\$ 1,945

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 707,291	\$ 747,250	\$ 785,912	\$ 797,571	\$ -	\$ 797,571
SUPPLIES AND MATERIALS	42,140	47,997	48,255	43,425	9,400	52,825
MAINTENANCE	1,582	3,500	3,000	2,500	-	2,500
CONTRACTUAL SERVICES	20,246	29,155	26,585	31,200	38,025	69,225
CAPITAL OUTLAY	-	313	-	-	58,735	58,735
TOTAL	\$ 771,259	\$ 828,215	\$ 863,752	\$ 874,696	\$ 106,160	\$ 980,856

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AED REPLACEMENTS AND SUPPLIES	\$ 67,535
KNOX KEYSECURE 5	35,900
PREVENTION LINE ITEM INCREASES	2,725
TOTAL	\$ 106,160

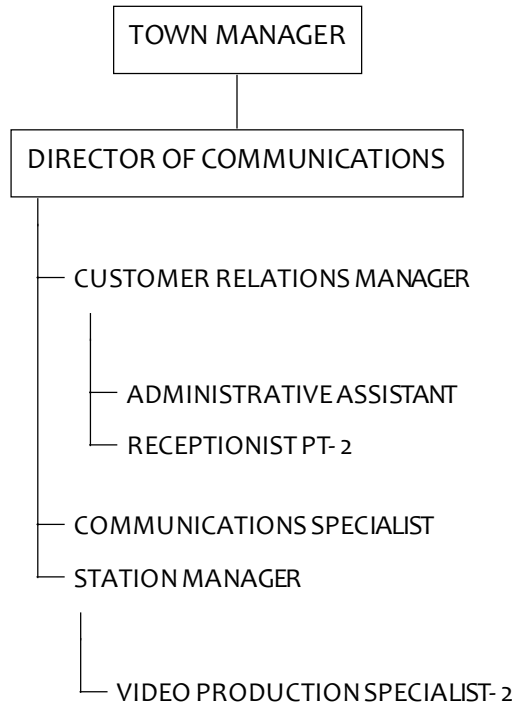
DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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COMMUNICATIONS





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

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

EXPENDITURE SUMMARY						
	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 570,578	\$ 595,992	\$ 605,605	\$ 643,016	\$ 63,717	\$ 706,733
SUPPLIES AND MATERIALS	2,820	4,075	3,675	3,225	-	3,225
MAINTENANCE	8	50	50	50	-	50
CONTRACTUAL SERVICES	86,055	103,680	102,715	98,170	26,635	124,805
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 659,461	\$ 703,797	\$ 712,045	\$ 744,461	\$ 90,352	\$ 834,813

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Communications	5.5	4.5	4.5	0.5	5.0
Customer Relations	3.0	3.0	3.0	-	3.0
TOTAL DEPARTMENT FTE	8.5	7.5	7.5	0.5	8.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
NotifyMe Subscribers	15,546	16,548	17,000
# of messages that emphasize Strategic Goals	817	1,084	1,000
# of Website Visits	1,293,640	1,724,873	1,800,500
Annual Social Media Reach	4,662,743	3,504,253	4,000,000

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

Flower Mound's Communications Division provides timely information promoting awareness of Town services, major projects, and community events through the use of print, broadcast, and electronic communication media. The Division manages Flower Mound's government access cable television channel (FMTV), social media outlets, and the Town's official website.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 362,015	\$ 380,147	\$ 395,126	\$ 420,736	\$ 63,717	\$ 484,453
SUPPLIES AND MATERIALS	662	1,825	1,425	1,025	-	1,025
MAINTENANCE	8	50	50	50	-	50
CONTRACTUAL SERVICES	85,338	102,880	101,950	97,670	26,635	124,305
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 448,023	\$ 484,902	\$ 498,551	\$ 519,481	\$ 90,352	\$ 609,833

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
COMMUNICATIONS PRICE INCREASES	\$ 17,130
TOTAL	\$ 17,130

DECISION PACKAGE REQUESTS

TITLE	COST
VIDEO PRODUCTION SPECIALIST	\$ 65,047
DEVELOPMENT WEBSITE TOOL	3,675
ECONOMIC DEVELOPMENT WEBSITE TOOL	3,675
VIDEO PRODUCTION TOOLS	825
TOTAL	\$ 73,222

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

The purpose of the Customer Relations Division is to serve our citizens by being sensitive to their needs and resolving their concerns in a timely and courteous manner. Resolution is achieved through coordination with other divisions.

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 208,563	\$ 215,845	\$ 210,479	\$ 222,280	\$ -	\$ 222,280
SUPPLIES AND MATERIALS	2,158	2,250	2,250	2,200	-	2,200
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	717	800	765	500	-	500
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 211,438	\$ 218,895	\$ 213,494	\$ 224,980	\$ -	\$ 224,980

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	17,769	25,000	20,000	25,000	-	25,000
CONTRACTUAL SERVICES	5,423,255	4,385,674	4,233,284	4,021,334	52,500	4,073,834
TOTAL	\$ 5,441,024	\$ 4,410,674	\$ 4,253,284	\$ 4,046,334	\$ 52,500	\$ 4,098,834

PERSONNEL SUMMARY

NO PERSONNEL ARE INCLUDED FOR THIS DEPARTMENT.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES	2,412,147	2,380,584	2,380,584	2,558,614	-	2,558,614
TOTAL	\$ 2,412,147	\$ 2,380,584	\$ 2,380,584	\$ 2,558,614	\$ -	\$ 2,558,614

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	17,769	25,000	20,000	25,000	-	25,000
CONTRACTUAL SERVICES	3,011,108	2,005,090	1,852,700	1,462,720	52,500	1,515,220
TOTAL	\$ 3,028,877	\$ 2,030,090	\$ 1,872,700	\$ 1,487,720	\$ 52,500	\$ 1,540,220

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TML INSURANCE PRICE INCREASE	\$ 52,500
TOTAL	\$ 52,500

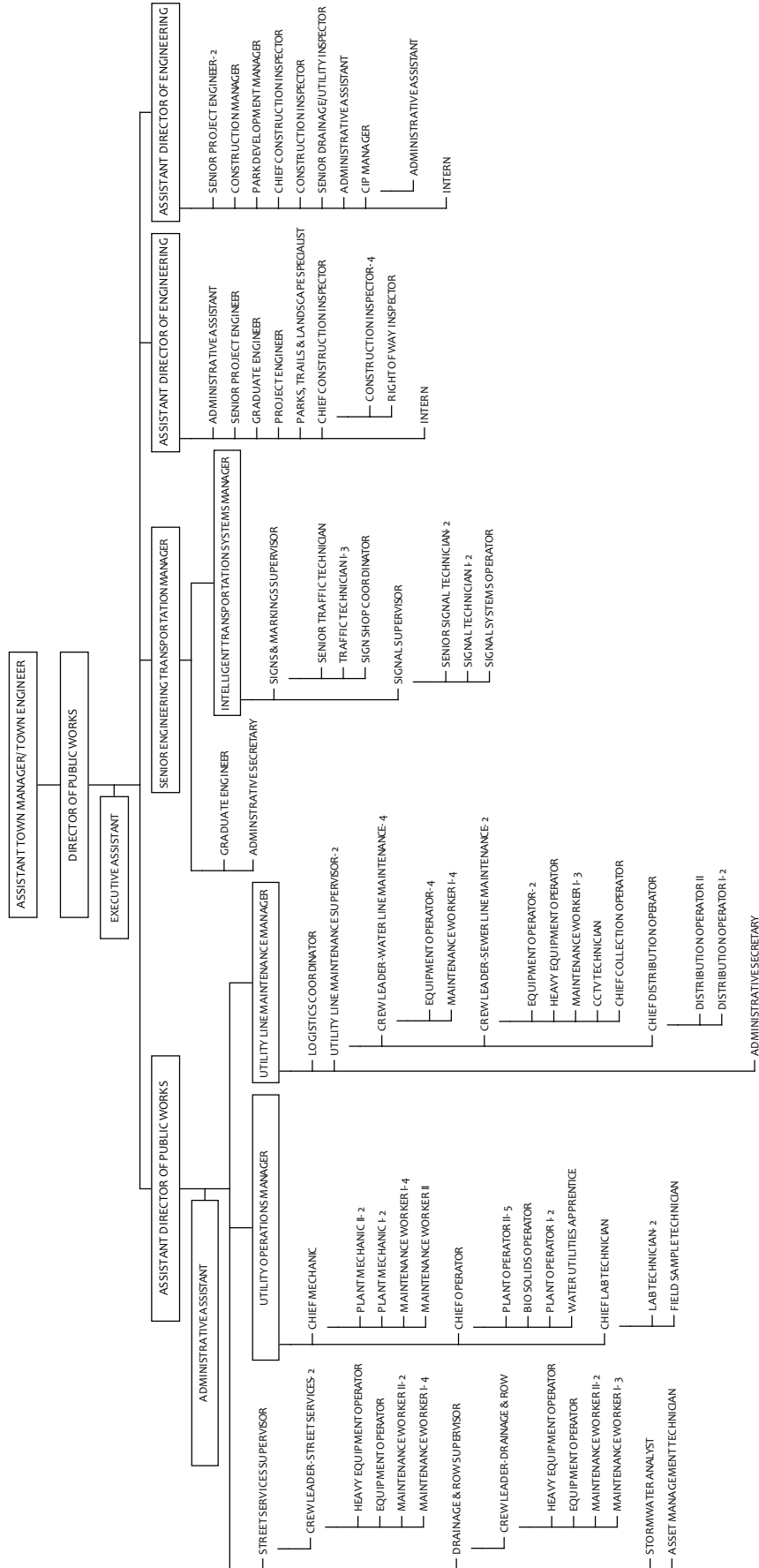
DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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PUBLIC WORKS





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

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

EXPENDITURE SUMMARY						
	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,914,816	\$ 2,137,464	\$ 1,980,854	\$ 2,228,545	\$ -	\$ 2,228,545
SUPPLIES AND MATERIALS	111,695	116,145	122,670	134,340	16,050	150,390
MAINTENANCE	2,458,862	2,691,835	2,690,325	2,616,850	289,440	2,906,290
CONTRACTUAL SERVICES	1,128,312	1,887,230	1,887,390	733,500	1,568,300	2,301,800
CAPITAL OUTLAY	129,242	255,820	252,775	-	195,500	195,500
TOTAL	\$ 5,742,927	\$ 7,088,494	\$ 6,934,014	\$ 5,713,235	\$ 2,069,290	\$ 7,782,525

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Construction Planning & Management	1.0	1.0	1.0	-	1.0
Street Services Management	3.0	3.0	3.0	-	3.0
Pavement Maintenance	10.0	10.0	10.0	-	10.0
Transportation Services Management	1.0	1.0	1.0	-	1.0
Signs & Markings	6.0	6.0	6.0	-	6.0
Traffic Signals	5.0	6.0	6.0	-	6.0
TOTAL DEPARTMENT FTE	26.0	27.0	27.0	-	27.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Street Maintenance Work Orders Completed	769	800	>750
Traffic Signals: % Proactive Work Orders	95.4%	95.7%	>90%
Signs and Markings: % Proactive Work Orders	98.2%	96.1%	>90%
Manhole Inspections Performed	660	551	400
# of ft. of Linear Pipe Inspected	272,458	293,000	125,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 102,053	\$ 104,333	\$ 72,377	\$ 102,529	\$ -	\$ 102,529
SUPPLIES AND MATERIALS	324	790	815	550	-	550
MAINTENANCE	8	100	100	100	-	100
CONTRACTUAL SERVICES	2,227	3,460	3,460	3,415	-	3,415
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 104,612	\$ 108,683	\$ 76,752	\$ 106,594	\$ -	\$ 106,594

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 310,361	\$ 344,108	\$ 304,269	\$ 325,207	\$ -	\$ 325,207
SUPPLIES AND MATERIALS	5,449	6,125	6,205	8,465	-	8,465
MAINTENANCE	7,072	2,300	2,300	2,300	-	2,300
CONTRACTUAL SERVICES	875,881	696,515	697,435	606,360	75,000	681,360
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,198,763	\$ 1,049,048	\$ 1,010,209	\$ 942,332	\$ 75,000	\$ 1,017,332

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

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

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 598,362	\$ 601,229	\$ 560,281	\$ 665,637	\$ -	\$ 665,637
SUPPLIES AND MATERIALS	42,252	40,480	45,630	55,980	4,500	60,480
MAINTENANCE	1,857,278	1,968,960	1,969,190	1,896,500	161,400	2,057,900
CONTRACTUAL SERVICES	153,889	694,800	695,050	4,800	240,000	244,800
CAPITAL OUTLAY	92,245	227,820	224,775	-	-	-
TOTAL	\$ 2,744,026	\$ 3,533,289	\$ 3,494,926	\$ 2,622,917	\$ 405,900	\$ 3,028,817

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CONCRETE AND RELATED MATERIALS	\$ 161,400
TOTAL	\$ 161,400

DECISION PACKAGE REQUESTS

TITLE	COST
SIDEWALK LINKS	\$ 150,000
ROADWAY AMENITIES	90,000
TRAFFIC CONTROL DEVICES	4,500
TOTAL	\$ 244,500

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 124,651	\$ 127,102	\$ 128,269	\$ 132,320	\$ -	\$ 132,320
SUPPLIES AND MATERIALS	6,351	3,350	3,700	3,835	6,250	10,085
MAINTENANCE	591	900	900	600	-	600
CONTRACTUAL SERVICES	6,770	9,675	9,495	9,550	2,425	11,975
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 138,363	\$ 141,027	\$ 142,364	\$ 146,305	\$ 8,675	\$ 154,980

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ADDITIONAL SYNCHRO LICENSE	\$ 6,000
SYNCHRO LICENSE RENEWAL	1,800
TRANSPORTATION LINE ITEM INCREASES	875
TOTAL	\$ 8,675

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 346,478	\$ 444,500	\$ 424,251	\$ 469,422	\$ -	\$ 469,422
SUPPLIES AND MATERIALS	34,445	30,700	33,855	36,880	1,300	38,180
MAINTENANCE	390,842	487,825	486,085	485,600	90,150	575,750
CONTRACTUAL SERVICES	8,615	21,780	21,280	21,780	1,000	22,780
CAPITAL OUTLAY	34,253	-	-	-	35,000	35,000
TOTAL	\$ 814,633	\$ 984,805	\$ 965,471	\$ 1,013,682	\$ 127,450	\$ 1,141,132

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
HOLIDAY PARADE TRAFFIC CONTROL COST INCREASE	\$ 1,000
IPAD COST INCREASE	1,300
SIGNS AND MARKINGS FUND INCREASE	90,150
TOTAL	\$ 92,450

DECISION PACKAGE REQUESTS

TITLE	COST
SIGN SHOP EQUIPMENT	\$ 35,000
TOTAL	\$ 35,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 432,911	\$ 516,192	\$ 491,407	\$ 533,430	\$ -	\$ 533,430
SUPPLIES AND MATERIALS	22,874	34,700	32,465	28,630	4,000	32,630
MAINTENANCE	203,071	231,750	231,750	231,750	37,890	269,640
CONTRACTUAL SERVICES	80,930	461,000	460,670	87,595	1,249,875	1,337,470
CAPITAL OUTLAY	2,744	28,000	28,000	-	160,500	160,500
TOTAL	\$ 742,530	\$ 1,271,642	\$ 1,244,292	\$ 881,405	\$ 1,452,265	\$ 2,333,670

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TRAFFIC COUNT FUNDING INCREASE	\$ 2,375
TRAFFIC SIGNAL FUNDING INCREASE	35,890
TOTAL	\$ 38,265

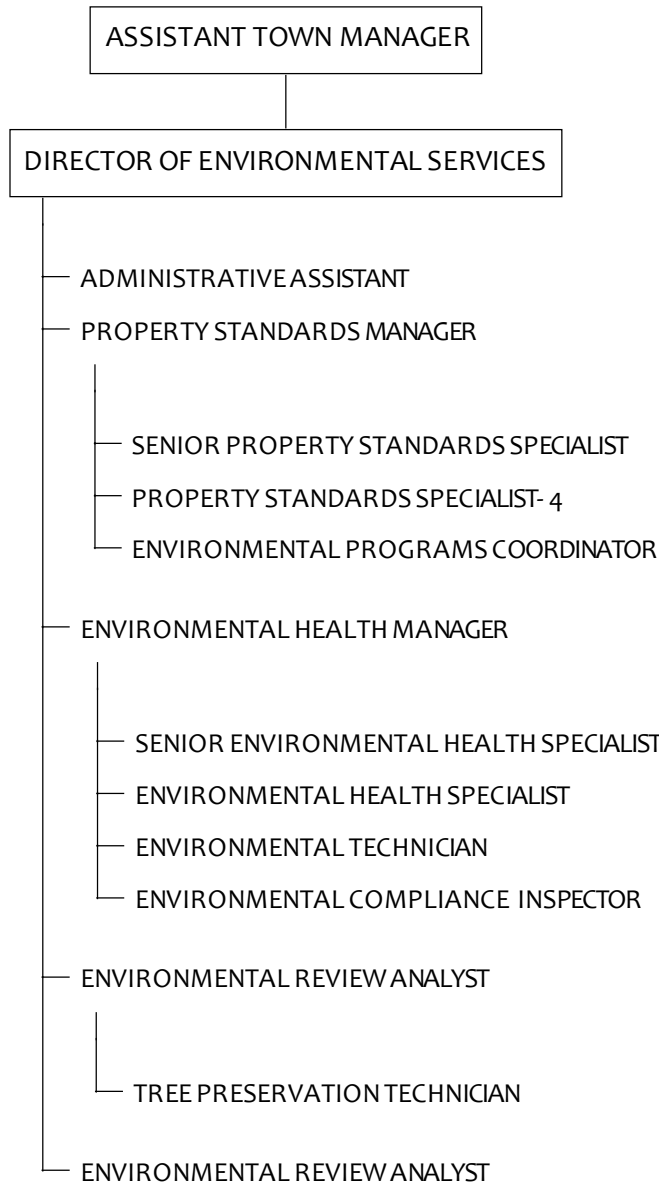
DECISION PACKAGE REQUESTS

TITLE	COST
TRAFFIC DETECTION REHABILITATION- CIP	\$ 165,000
AERIAL BUCKET TRUCK	151,000
CONDUIT INSPECTION CAMERA	7,000
TRAFFIC SIGNAL PREEMPTION UPGRADE PROJECT- CIP	82,500
RADAR TRAFFIC COUNTERS	8,500
ADAPTIVE SIGNAL UPGRADE	1,000,000
TOTAL	\$ 1,414,000



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ENVIRONMENTAL SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,274,154	\$ 1,325,119	\$ 1,297,230	\$ 1,386,302	\$ -	\$ 1,386,302
SUPPLIES AND MATERIALS	24,773	30,900	28,230	30,030	-	30,030
MAINTENANCE	6,148	2,850	2,850	3,750	-	3,750
CONTRACTUAL SERVICES	138,714	184,420	156,370	183,765	465	184,230
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,443,789	\$ 1,543,289	\$ 1,484,680	\$ 1,603,847	\$ 465	\$ 1,604,312

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Environmental Services	15.0	15.0	15.0	-	15.0
TOTAL DEPARTMENT FTE	15.0	15.0	15.0	-	15.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
# of Cases/Violations Addressed	3,051	3,794	N/A
% Proactive Cases	62%	66%	65%
Average Annual Cases per Code Enforcement Officer	509	632	N/A
# of Environmental Health Inspections	1,191	1,040	N/A
Average Annual Inspections per Environmental Health FTE	238	208	N/A

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,274,154	\$ 1,325,119	\$ 1,297,230	\$ 1,386,302	\$ -	\$ 1,386,302
SUPPLIES AND MATERIALS	24,773	30,900	28,230	30,030	-	30,030
MAINTENANCE	6,148	2,850	2,850	3,750	-	3,750
CONTRACTUAL SERVICES	138,714	184,420	156,370	183,765	465	184,230
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,443,789	\$ 1,543,289	\$ 1,484,680	\$ 1,603,847	\$ 465	\$ 1,604,312

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
MEMBERSHIP FEE INCREASE	\$ 465
TOTAL	\$ 465

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

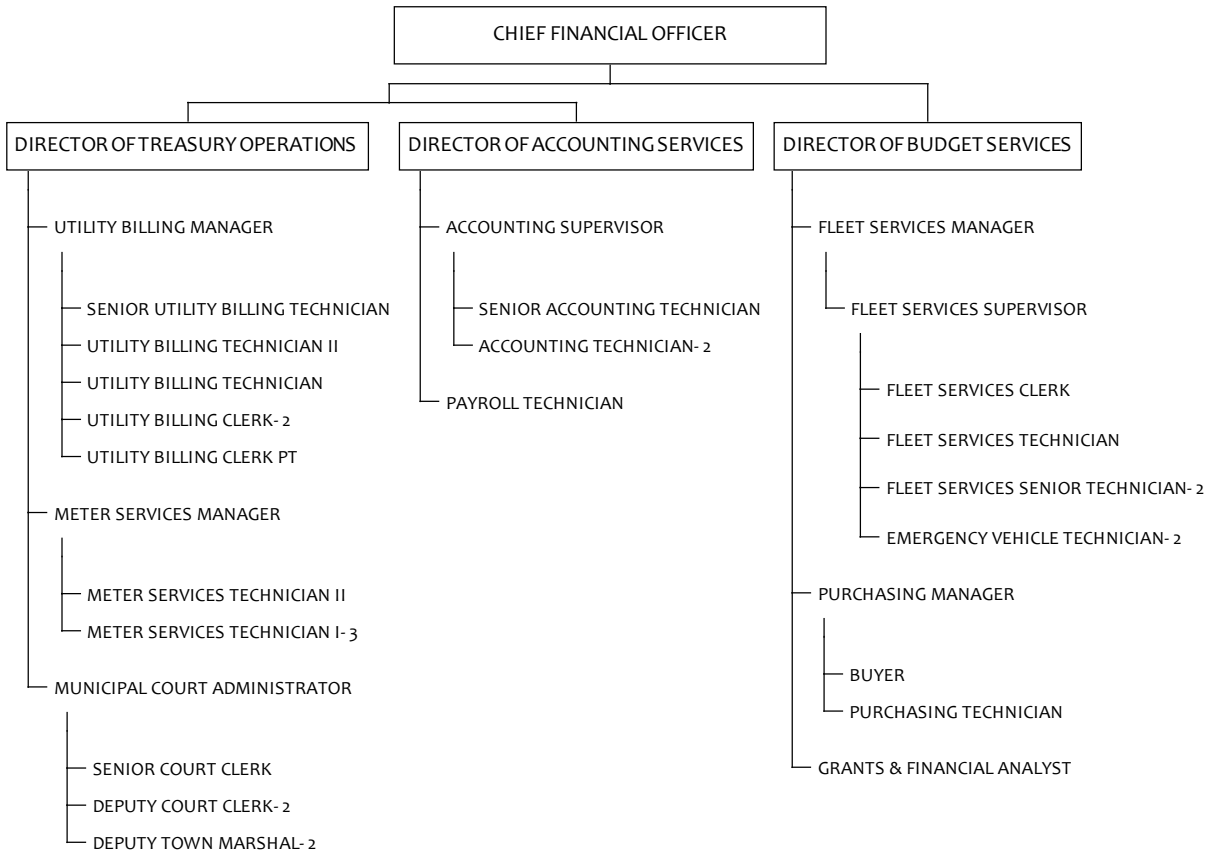
UTILITY FUND REVENUES

	FY 20-21 Actual	FY 21-22 Revised Budget	FY 21-22 Projected	% Change 21-22 Bud. to 21-22 Proj.	FY 22-23 Adopted Budget	% Change 21-22 Proj. to 22-23 Adopted
Water Sales	\$ 33,796,482	\$ 37,835,524	\$ 36,925,100	-2.41%	\$ 38,032,850	3.00%
Sewer Charges	12,256,073	12,026,357	12,817,165	6.58%	13,201,680	3.00%
Meter and Connect Fees	225,728	240,000	260,000	8.33%	280,000	7.69%
Solid Waste Collection	155,943	160,000	161,565	0.98%	164,795	2.00%
Penalties - Utility Billing	334,890	335,000	345,000	2.99%	350,000	1.45%
Interest Income	12,963	15,000	30,000	100.00%	50,000	66.67%
Other Revenue	4,347,991	215,000	369,740	71.97%	219,000	-40.77%
TOTAL UTILITY FUND REVENUES	\$ 51,130,070	\$ 50,826,881	\$ 50,908,570	0.16%	\$ 52,298,325	2.73%

UTILITY FUND EXPENDITURES

	FY 20-21 Actual	FY 21-22 Revised Budget	FY 21-22 Projected	FY 22-23 Base Budget	Non- Discretionary Packages	Decision Packages	FY 22-23 Adopted Budget	% Change 21-22 Proj. to 22-23 Adopted
Financial Services								
Utility Billing	753,890	769,894	870,350	792,289	100,905	-	893,194	2.62%
Meter Services	874,824	1,039,463	1,008,300	1,011,804	3,970	-	1,015,774	0.74%
Total Financial Services	\$ 1,628,714	\$ 1,809,357	\$ 1,878,650	\$ 1,804,093	\$ 104,875	\$ -	\$ 1,908,968	1.61%
Non-Departmental Services								
Utility Fund Transfers	2,763,652	2,925,466	2,925,466	2,884,841	-	-	2,884,841	-1.39%
Utility Fund Non-Departmental	8,553,288	254,178	245,110	304,180	17,500	-	321,680	31.24%
Debt Service	10,274,296	8,938,800	8,934,815	9,566,278	-	-	9,566,278	7.07%
Total Non-Departmental Services	\$ 21,591,236	\$ 12,118,444	\$ 12,105,391	\$ 12,755,299	\$ 17,500	\$ -	\$ 12,772,799	5.51%
Public Works								
Public Works Administration	931,510	786,224	716,195	799,491	-	-	799,491	11.63%
Engineering Services	911,991	1,019,289	1,011,290	1,104,789	7,705	74,115	1,186,609	17.34%
CIP Engineering	969,379	1,157,391	1,069,360	1,123,719	400	-	1,124,119	5.12%
Utility Services Management	554,571	609,108	523,263	609,385	14,670	38,500	662,555	26.62%
Utility Services Maintenance	1,148,263	1,436,802	1,379,230	1,342,625	79,960	-	1,422,585	3.14%
Utility Services Operations	739,249	887,723	860,503	926,561	22,000	83,490	1,032,051	19.94%
Utility Services Laboratory	421,774	440,245	424,394	415,197	43,165	-	458,362	8.00%
Utility Services Distribution and Collection	24,850,932	27,802,925	27,803,110	27,587,221	-	-	27,587,221	-0.78%
Utility Line Maintenance- Water Line	1,430,122	1,778,551	1,569,330	1,758,198	46,200	270,490	2,074,888	32.21%
Utility Line Maintenance- Sewer Line	818,854	993,756	859,288	1,013,699	8,500	7,300	1,029,499	19.81%
Total Public Works	\$ 32,776,645	\$ 36,912,014	\$ 36,215,963	\$ 36,680,885	\$ 222,600	\$ 473,895	\$ 37,377,380	3.21%
TOTAL UTILITY FUND EXPENDITURES	\$ 55,996,595	\$ 50,839,815	\$ 50,200,004	\$ 51,240,277	\$ 344,975	\$ 473,895	\$ 52,059,147	3.70%
NET CHANGE	\$ (4,866,525)	\$ (12,934)	\$ 708,566	\$ 1,058,048			\$ 239,178	

FINANCIAL SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2022	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 824,722	\$ 829,677	\$ 830,850	\$ 865,183	\$ -	865,183
SUPPLIES AND MATERIALS	524,061	610,080	605,895	587,510	-	587,510
MAINTENANCE	3,026	33,000	33,000	33,000	-	33,000
CONTRACTUAL SERVICES	270,452	336,600	408,905	318,400	104,875	423,275
CAPITAL OUTLAY	6,453	-	-	-	-	-
TOTAL	\$ 1,628,714	\$ 1,809,357	\$ 1,878,650	\$ 1,804,093	\$ 104,875	\$ 1,908,968

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Utility Billing	6.5	6.5	6.5	-	6.5
Meter Services	5.0	5.0	5.0	-	5.0
TOTAL DEPARTMENT FTE	11.5	11.5	11.5	-	11.5

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
General Fund Balance	41.03%	39.24%	>20%
Debt Service Fund Balance	24.12%	18.15%	>4%
Town Debt Service Tax Rate	0.088703	0.054356	<12 cents

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 416,932	\$ 419,274	\$ 428,050	\$ 445,834	\$ -	\$ 445,834
SUPPLIES AND MATERIALS	91,690	100,650	95,845	96,635	-	96,635
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	245,268	249,970	346,455	249,820	100,905	350,725
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 753,890	\$ 769,894	\$ 870,350	\$ 792,289	\$ 100,905	\$ 893,194

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
UTILITY BILLING PRICE INCREASES	\$ 100,905
TOTAL	\$ 100,905

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 407,790	\$ 410,403	\$ 402,800	\$ 419,349	\$ -	\$ 419,349
SUPPLIES AND MATERIALS	432,371	509,430	510,050	490,875	-	490,875
MAINTENANCE	3,026	33,000	33,000	33,000	-	33,000
CONTRACTUAL SERVICES	25,184	86,630	62,450	68,580	3,970	72,550
CAPITAL OUTLAY	6,453	-	-	-	-	-
TOTAL	\$ 874,824	\$ 1,039,463	\$ 1,008,300	\$ 1,011,804	\$ 3,970	\$ 1,015,774

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
METER READING SOFTWARE	\$ 3,970
TOTAL	\$ 3,970

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	3,444	4,000	3,000	4,000	-	4,000
CONTRACTUAL SERVICES	11,313,496	3,175,644	242,110	3,185,021	17,500	3,202,521
DEBT SERVICE	10,274,296	8,938,800	11,860,281	9,566,278	-	9,566,278
TOTAL	\$ 21,591,236	\$ 12,118,444	\$ 12,105,391	\$ 12,755,299	\$ 17,500	\$ 12,772,799

PERSONNEL SUMMARY

NO PERSONNEL ARE INCLUDED FOR THIS DEPARTMENT.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES	2,763,652	2,925,466	-	2,884,841	-	2,884,841
DEBT SERVICE	-	-	2,925,466	-	-	-
TOTAL	\$ 2,763,652	\$ 2,925,466	\$ 2,925,466	\$ 2,884,841	\$ -	\$ 2,884,841

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	3,444	4,000	3,000	4,000	-	4,000
CONTRACTUAL SERVICES	8,549,844	250,178	242,110	300,180	17,500	317,680
DEBT SERVICE	-	-	-	-	-	-
TOTAL	\$ 8,553,288	\$ 254,178	\$ 245,110	\$ 304,180	\$ 17,500	\$ 321,680

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
TML INSURANCE PRICE INCREASE	\$ 17,500
TOTAL	\$ 17,500

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
DEBT SERVICE	10,274,296	8,938,800	8,934,815	9,566,278	-	9,566,278
TOTAL	\$10,274,296	\$ 8,938,800	\$ 8,934,815	\$ 9,566,278	\$ -	\$ 9,566,278

SUPPLEMENTAL BUDGET SUMMARY

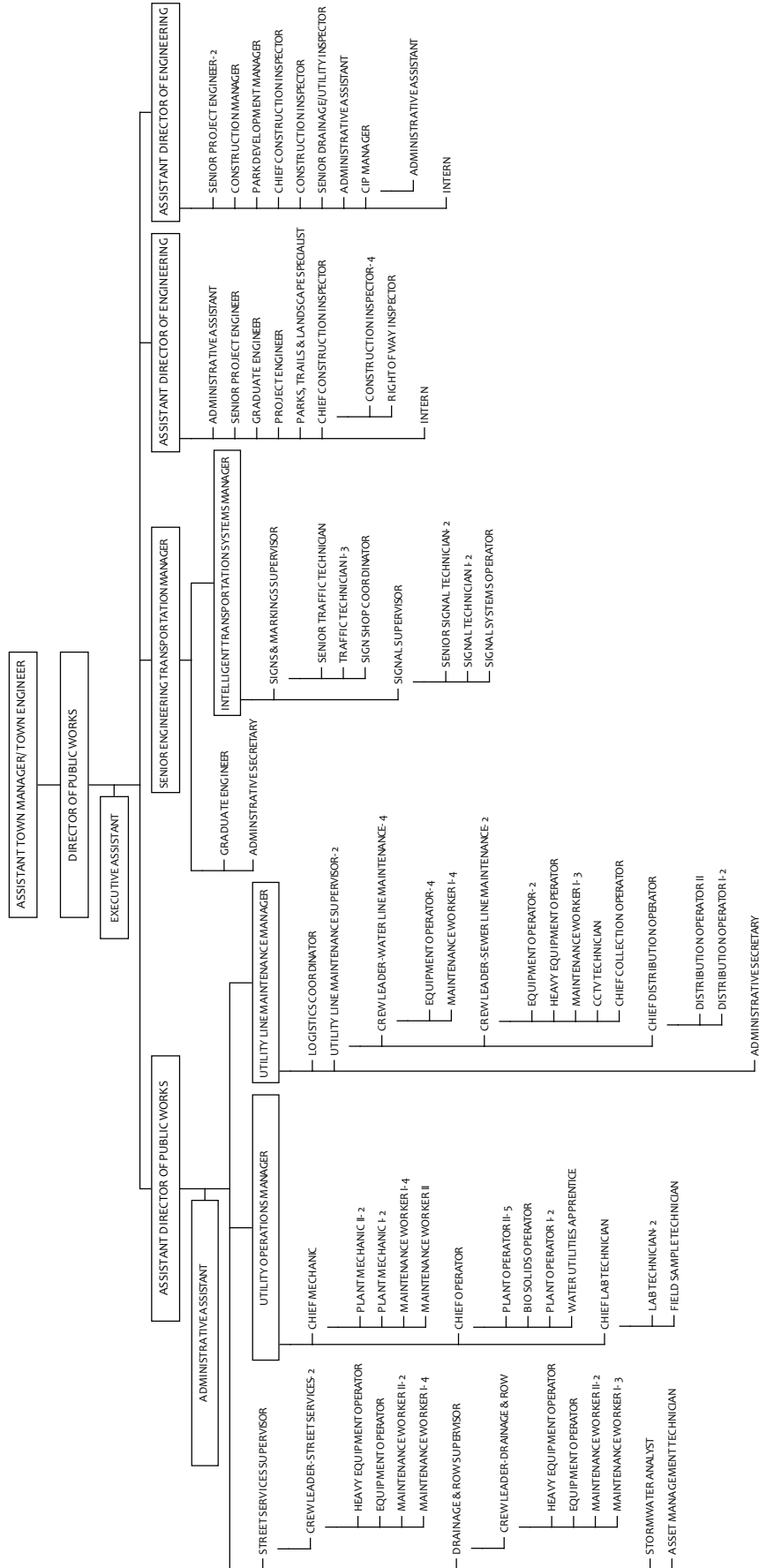
NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

PUBLIC WORKS





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TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 6,307,340	\$ 7,065,192	\$ 6,332,608	\$ 7,414,924	\$ 82,000	\$ 7,496,924
SUPPLIES AND MATERIALS	425,549	528,385	520,580	532,470	39,825	572,295
MAINTENANCE	762,998	985,812	1,072,250	843,900	182,960	1,026,860
CONTRACTUAL SERVICES	25,280,758	28,170,835	28,128,735	27,889,591	34,420	27,924,011
CAPITAL OUTLAY	-	161,790	161,790	-	357,290	357,290
TOTAL	\$ 32,776,645	\$ 36,912,014	\$ 36,215,963	\$ 36,680,885	\$ 696,495	\$ 37,377,380

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Public Works Administration	7.0	7.0	7.25	-	7.25
Engineering Services	9.25	10.25	10.25	-	10.25
CIP Engineering	8.25	9.25	9.0	-	9.0
Utility Services Management	6.0	6.0	6.0	-	6.0
Utility Services Maintenance	10.0	10.0	10.0	-	10.0
Utility Services Operations	9.0	9.0	9.0	1.0	10.0
Utility Services Laboratory	4.0	4.0	4.0	-	4.0
Utility Services Distribution & Collection	-	-	-	-	-
Utility Line Maintenance- Water Line	13.0	16.0	16.0	-	16.0
Utility Line Maintenance- Sewer Line	10.0	10.0	10.0	-	10.0
TOTAL DEPARTMENT FTE	76.5	81.5	81.5	1.0	82.5

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Street Maintenance Work Orders Completed	769	800	>750
Traffic Signals: % Proactive Work Orders	95.4%	95.7%	>90%
Signs and Markings: % Proactive Work Orders	98.2%	96.1%	>90%
Manhole Inspections Performed	660	551	400
# of ft. of Linear Pipe Inspected	272,458	293,000	125,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 718,936	\$ 701,414	\$ 676,640	\$ 755,941	\$ -	\$ 755,941
SUPPLIES AND MATERIALS	6,207	8,300	8,075	6,515	-	6,515
MAINTENANCE	8	200	200	200	-	200
CONTRACTUAL SERVICES	206,359	76,310	31,280	36,835	-	36,835
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 931,510	\$ 786,224	\$ 716,195	\$ 799,491	\$ -	\$ 799,491

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 887,522	\$ 991,889	\$ 982,270	\$ 1,077,619	\$ -	\$ 1,077,619
SUPPLIES AND MATERIALS	13,566	18,255	19,075	18,230	1,875	20,105
MAINTENANCE	3,740	2,000	2,000	2,000	-	2,000
CONTRACTUAL SERVICES	7,163	7,145	7,945	6,940	1,945	8,885
CAPITAL OUTLAY	-	-	-	-	78,000	78,000
TOTAL	\$ 911,991	\$ 1,019,289	\$ 1,011,290	\$ 1,104,789	\$ 81,820	\$ 1,186,609

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ENGINEERING LINE ITEM INCREASES	\$ 1,705
PLOTTER REPLACEMENT	6,000
TOTAL	\$ 7,705

DECISION PACKAGE REQUESTS

TITLE	COST
NEW TRUCK FOR ROW	\$ 42,000
ENGINEERING BUILDING RENOVATIONS	30,000
ENGINEERING PE EXAM	1,875
AMERICAN WATER WORKS ASSOCIATION MEMBERSHIP	240
TOTAL	\$ 74,115

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 951,362	\$ 1,055,826	\$ 967,795	\$ 1,054,369	\$ -	\$ 1,054,369
SUPPLIES AND MATERIALS	7,216	16,165	10,235	9,475	400	9,875
MAINTENANCE	1,970	1,600	1,600	1,000	-	1,000
CONTRACTUAL SERVICES	8,831	54,045	59,975	58,875	-	58,875
CAPITAL OUTLAY	-	29,755	29,755	-	-	-
TOTAL	\$ 969,379	\$ 1,157,391	\$ 1,069,360	\$ 1,123,719	\$ 400	\$ 1,124,119

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CIP ENGINEERING INCREASES	\$ 400
TOTAL	\$ 400

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 494,713	\$ 545,573	\$ 460,003	\$ 550,050	\$ -	\$ 550,050
SUPPLIES AND MATERIALS	16,653	16,200	15,225	15,200	-	15,200
MAINTENANCE	1,346	1,550	1,635	550	38,500	39,050
CONTRACTUAL SERVICES	41,859	45,785	46,400	43,585	7,170	50,755
CAPITAL OUTLAY	-	-	-	-	7,500	7,500
TOTAL	\$ 554,571	\$ 609,108	\$ 523,263	\$ 609,385	\$ 53,170	\$ 662,555

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CLAROS COMMUNICATIONS	\$ 6,620
STORAGE CONTAINMENT REPLACEMENT	7,500
TECHCONNECT	550
TOTAL	\$ 14,670

DECISION PACKAGE REQUESTS

TITLE	COST
SCADA SECURITY ENHANCEMENTS	\$ 38,500
TOTAL	\$ 38,500

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 665,998	\$ 752,625	\$ 621,525	\$ 787,080	\$ -	\$ 787,080
SUPPLIES AND MATERIALS	48,076	72,080	66,490	78,285	2,400	80,685
MAINTENANCE	400,880	576,612	651,485	445,000	77,560	522,560
CONTRACTUAL SERVICES	33,309	35,485	39,730	32,260	-	32,260
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,148,263	\$ 1,436,802	\$ 1,379,230	\$ 1,342,625	\$ 79,960	\$ 1,422,585

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
HARNESS REPLACEMENTS	\$ 1,800
MINOR TOOL REPLACEMENTS	600
PUMP AND COMMUNICATION EQUIPMENT COST INCREASE	13,200
PUMP, VALVES, AND UV INCREASES	56,635
WATER SYSTEM COST INCREASE	7,725
TOTAL	\$ 79,960

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 669,799	\$ 730,473	\$ 713,223	\$ 787,001	\$ 82,000	\$ 869,001
SUPPLIES AND MATERIALS	43,411	117,680	99,490	101,090	1,485	102,575
MAINTENANCE	20,292	29,500	38,500	29,300	21,000	50,300
CONTRACTUAL SERVICES	5,747	10,070	9,290	9,170	1,005	10,175
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 739,249	\$ 887,723	\$ 860,503	\$ 926,561	\$ 105,490	\$ 1,032,051

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
BOOSTER STATION TEST REAGENTS	\$ 1,000
GRAVITY BELT THICKENER MAINTENANCE	21,000
TOTAL	\$ 22,000

DECISION PACKAGE REQUESTS

TITLE	COST
PLANT OPERATOR II	\$ 83,490
TOTAL	\$ 83,490

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 296,661	\$ 311,740	\$ 295,889	\$ 298,932	\$ -	\$ 298,932
SUPPLIES AND MATERIALS	78,860	78,735	82,240	69,820	25,165	94,985
MAINTENANCE	551	350	350	350	-	350
CONTRACTUAL SERVICES	45,702	49,420	45,915	46,095	18,000	64,095
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 421,774	\$ 440,245	\$ 424,394	\$ 415,197	\$ 43,165	\$ 458,362

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
AUTOSAMPLER REPLACEMENT	\$ 7,985
INCREASED FUNDING FOR LAB TESTING	17,180
UCMR5	18,000
TOTAL	\$ 43,165

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	1,955	20,000	20,000	10,000	-	10,000
CONTRACTUAL SERVICES	24,848,977	27,782,925	27,783,110	27,577,221	-	27,577,221
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 24,850,932	\$ 27,802,925	\$ 27,803,110	\$ 27,587,221	\$ -	\$ 27,587,221

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,004,141	\$ 1,213,486	\$ 996,365	\$ 1,298,483	\$ -	\$ 1,298,483
SUPPLIES AND MATERIALS	136,236	137,215	145,415	155,465	8,500	163,965
MAINTENANCE	248,627	263,300	263,000	263,300	37,200	300,500
CONTRACTUAL SERVICES	41,118	42,190	42,190	40,950	5,000	45,950
CAPITAL OUTLAY	-	122,360	122,360	-	265,990	265,990
TOTAL	\$ 1,430,122	\$ 1,778,551	\$ 1,569,330	\$ 1,758,198	\$ 316,690	\$ 2,074,888

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
ULM-WATER CHEMICALS	\$ 4,000
ULM-WATER CONCRETE PRICE INCREASE	12,000
ULM-WATER RENTALS	5,000
WATER SYSTEM INCREASE	25,200
TOTAL	\$ 46,200

DECISION PACKAGE REQUESTS

TITLE	COST
ARROW BOARD	\$ 11,990
WATER REPAIR CREW EQUIPMENT	254,000
TRAFFIC CONTROL DEVICES	4,500
TOTAL	\$ 270,490

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 618,208	\$ 762,166	\$ 618,898	\$ 805,449	\$ -	\$ 805,449
SUPPLIES AND MATERIALS	75,324	63,755	74,335	78,390	-	78,390
MAINTENANCE	83,629	90,700	93,480	92,200	8,700	100,900
CONTRACTUAL SERVICES	41,693	67,460	62,900	37,660	1,300	38,960
CAPITAL OUTLAY	-	9,675	9,675	-	5,800	5,800
TOTAL	\$ 818,854	\$ 993,756	\$ 859,288	\$ 1,013,699	\$ 15,800	\$ 1,029,499

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
CUES CAMERA VAN EQUIPMENT	\$ 8,500
TOTAL	\$ 8,500

DECISION PACKAGE REQUESTS

TITLE	COST
DRONE	\$ 7,300
TOTAL	\$ 7,300



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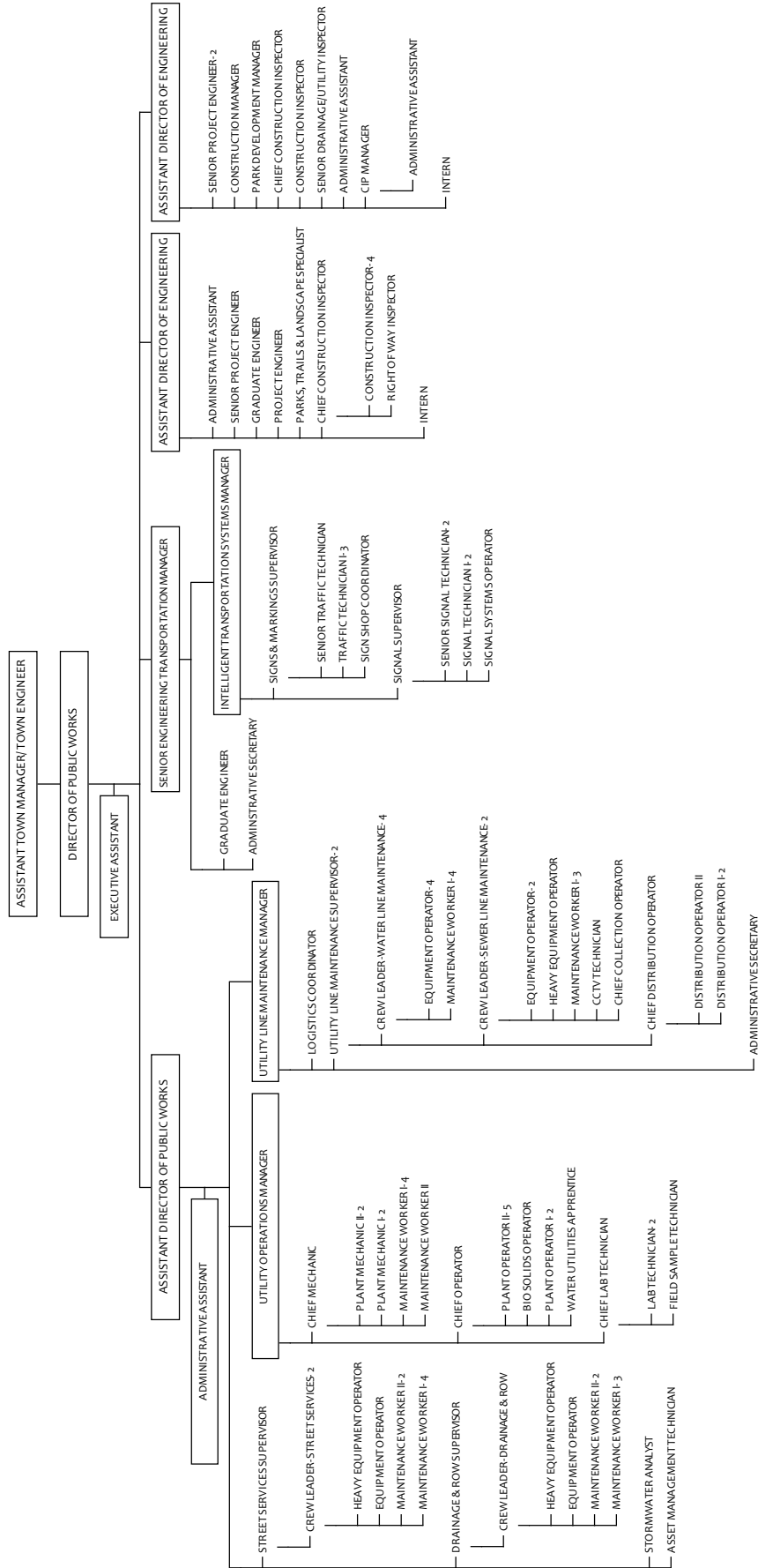
STORMWATER UTILITY FUND REVENUES

	FY 20-21 Actual	FY 21-22 Revised Budget	FY 21-22 Projected	% Change 21-22 Bud. to 21-22 Proj.	FY 22-23 Adopted Budget	% Change 21-22 Proj. to 22-23 Adopted
Penalties - Utility Billing	\$ 10,737	\$ 10,000	\$ 11,405	14.05%	\$ 11,000	-3.55%
Stormwater Fees	1,553,504	1,619,200	1,611,480	-0.48%	1,634,650	1.44%
Drainage Permit Fees	176,566	225,000	200,000	-11.11%	215,000	7.50%
Interest Income	598	8,000	800	-90.00%	1,000	25.00%
Miscellaneous Revenues	1,118	-	-	N/A	-	N/A
TOTAL STORMWATER UTILITY FUND REVENUES	\$ 1,742,523	\$ 1,862,200	\$ 1,823,685	-2.07%	\$ 1,861,650	2.08%

STORMWATER UTILITY EXPENDITURES

	FY 20-21 Actual	FY 21-22 Revised Budget	FY 21-22 Projected	FY 22-23 Base Budget	Non- Discretionary Packages	Decision Packages	FY 22-23 Adopted Budget	% Change 21-22 Proj. to 22-23 Adopted
Public Works								
CIP Engineering- Stormwater	89,362	94,609	95,054	98,199	310	-	98,509	3.63%
Drainage and Right of Way	1,367,002	1,646,855	1,550,822	1,780,962	3,800	61,000	1,845,762	19.02%
Engineering Services- Stormwater	133,941	152,045	146,445	161,508	-	-	161,508	10.29%
Total Public Works	1,590,305	1,893,509	1,792,321	2,040,669	4,110	61,000	2,105,779	32.94%
Environmental Services								
Environmental Services - Stormwater	79,832	82,764	82,801	86,115	-	-	86,115	4.00%
Total Environmental Services	\$ 79,832	\$ 82,764	\$ 82,801	\$ 86,115	\$ -	\$ -	\$ 86,115	4.00%
TOTAL STORMWATER UTILITY FUND EXPENDITURES	\$ 1,670,137	\$ 1,976,273	\$ 1,875,122	\$ 2,126,784	\$ 4,110	\$ 61,000	\$ 2,191,894	16.89%
NET CHANGE	\$ 72,386	\$ (114,073)	\$ (51,437)				\$ (330,244)	

PUBLIC WORKS





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 689,042	\$ 825,566	\$ 715,476	\$ 881,057	\$ -	\$ 881,057
SUPPLIES AND MATERIALS	38,097	41,255	50,135	56,205	3,800	60,005
MAINTENANCE	58,163	59,950	59,950	54,050	-	54,050
CONTRACTUAL SERVICES	791,940	936,498	936,520	1,049,357	30,310	1,079,667
CAPITAL OUTLAY	13,063	30,240	30,240	-	31,000	31,000
TOTAL	\$ 1,590,305	\$ 1,893,509	\$ 1,792,321	\$ 2,040,669	\$ 65,110	\$ 2,105,779

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
CIP Engineering- Stormwater	1.0	1.0	1.0	-	1.0
Drainage and Right of Way	9.0	9.0	9.0	-	9.0
Engineering Services- Stormwater	2.0	2.0	2.0	-	2.0
TOTAL DEPARTMENT FTE	12.0	12.0	12.0	-	12.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
Street Maintenance Work Orders Completed	769	800	>750
Traffic Signals: % Proactive Work Orders	95.4%	95.7%	>90%
Signs and Markings: % Proactive Work Orders	98.2%	96.1%	>90%
Manhole Inspections Performed	660	551	400
# of ft. of Linear Pipe Inspected	272,458	293,000	125,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 87,061	\$ 90,199	\$ 90,644	\$ 93,819	\$ -	\$ 93,819
SUPPLIES AND MATERIALS	1,662	3,400	3,400	3,670	-	3,670
MAINTENANCE	98	800	800	500	-	500
CONTRACTUAL SERVICES	541	210	210	210	310	520
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 89,362	\$ 94,609	\$ 95,054	\$ 98,199	\$ 310	\$ 98,509

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
MEMBERSHIPS LINE ITEM INCREASE	\$ 310
	TOTAL \$ 310

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 468,040	\$ 583,322	\$ 478,387	\$ 625,730	\$ -	\$ 625,730
SUPPLIES AND MATERIALS	36,435	37,855	46,735	52,535	3,800	56,335
MAINTENANCE	58,065	59,150	59,150	53,550	-	53,550
CONTRACTUAL SERVICES	791,399	936,288	936,310	1,049,147	30,000	1,079,147
CAPITAL OUTLAY	13,063	30,240	30,240	-	31,000	31,000
TOTAL	\$ 1,367,002	\$ 1,646,855	\$ 1,550,822	\$ 1,780,962	\$ 64,800	\$ 1,845,762

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

TITLE	COST
SPILL KITS	\$ 3,800
	TOTAL \$ 3,800

DECISION PACKAGE REQUESTS

TITLE	COST
STORMWATER RATE STUDY	30,000
CONCRETE BUGGY	31,000
	TOTAL \$ 61,000

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 133,941	\$ 152,045	\$ 146,445	\$ 161,508	\$ -	\$ 161,508
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 133,941	\$ 152,045	\$ 146,445	\$ 161,508	\$ -	\$ 161,508

SUPPLEMENTAL BUDGET SUMMARY

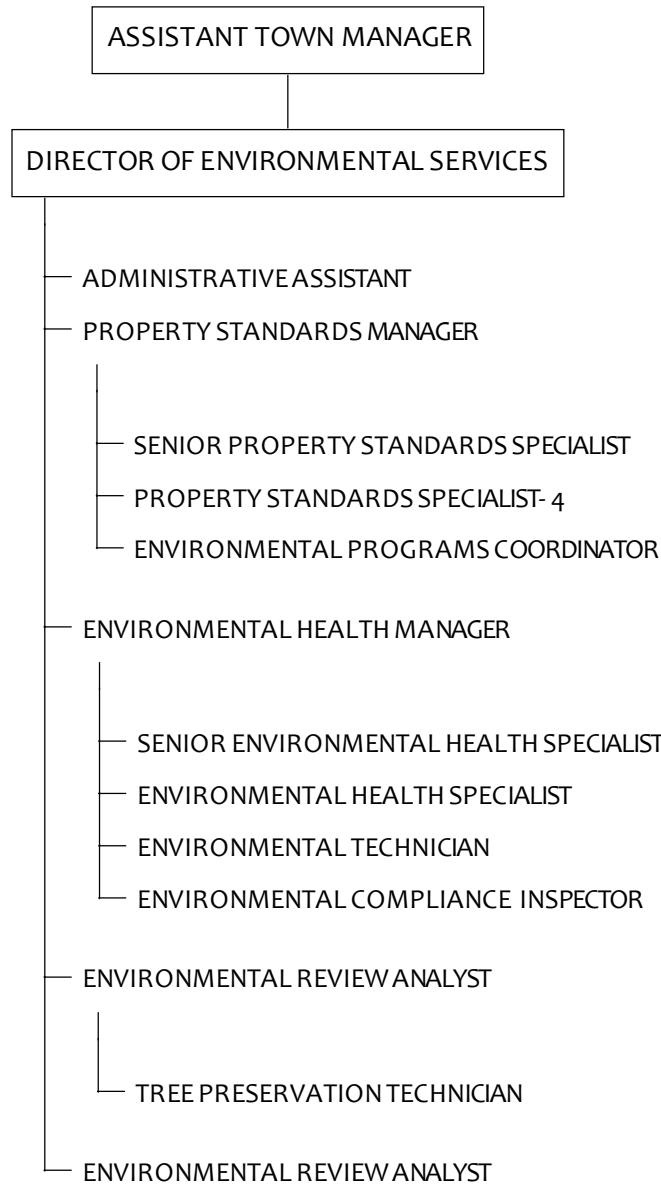
NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGES ARE INCLUDED FOR THIS DIVISION.

ENVIRONMENTAL SERVICES





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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 69,608	\$ 71,469	\$ 72,781	\$ 74,820	\$ -	\$ 74,820
SUPPLIES AND MATERIALS	2,158	2,500	2,500	2,500	-	2,500
MAINTENANCE	1,522	1,550	775	1,550	-	1,550
CONTRACTUAL SERVICES	6,544	7,245	6,745	7,245	-	7,245
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 79,832	\$ 82,764	\$ 82,801	\$ 86,115	\$ -	\$ 86,115

PERSONNEL SUMMARY					
FTE PER DIVISION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Environmental Services- Stormwater	1.0	1.0	1.0	-	1.0
TOTAL DEPARTMENT FTE	1.0	1.0	1.0	-	1.0

PERFORMANCE MEASURES			
PERFORMANCE MEASURES	FY 2020-2021	FY 2021-2022	FY 2022-2023
	ACTUAL	ESTIMATE	TARGET
# of Cases/Violations Addressed	3,051	3,794	N/A
% Proactive Cases	62%	66%	65%
Average Annual Cases per Code Enforcement Officer	509	632	N/A
# of Environmental Health Inspections	1,191	1,040	N/A
Average Annual Inspections per Environmental Health FTE	238	208	N/A

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

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

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 69,608	\$ 71,469	\$ 72,781	\$ 74,820	\$ -	\$ 74,820
SUPPLIES AND MATERIALS	2,158	2,500	2,500	2,500	-	2,500
MAINTENANCE	1,522	1,550	775	1,550	-	1,550
CONTRACTUAL SERVICES	6,544	7,245	6,745	7,245	-	7,245
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 79,832	\$ 82,764	\$ 82,801	\$ 86,115	\$ -	\$ 86,115

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	12,168	30,000	18,000	20,000	-	20,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE*	2,662,975	2,372,345	2,463,455	2,400,000	-	2,400,000
TOTAL	\$ 2,675,143	\$ 2,402,345	\$ 2,481,455	\$ 2,420,000	\$ -	\$ 2,420,000

*** Other Revenue**
 VERF Transfer from:

General Fund	\$ 2,010,314
Utility Fund	284,371
Stormwater Utility Fund	104,880
Tree Preservation Fund	435
	<u>\$ 2,400,000</u>

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	14,997	-	-	-	-	-
CAPITAL OUTLAY	1,832,216	2,443,305	2,443,305	2,800,000	-	2,800,000
TOTAL	\$ 1,847,213	\$ 2,443,305	\$ 2,443,305	\$ 2,800,000	\$ -	\$ 2,800,000

PROJECTED FUND BALANCE 10/1/22	\$ 11,145,519
REVENUE	2,420,000
EXPENDITURE	<u>2,800,000</u>
PROJECTED FUND BALANCE 09/30/23	\$ 10,765,519

SUPPLEMENTAL BUDGET SUMMARY

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

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

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	973	4,000	1,800	2,000	-	2,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	480,510	488,548	488,548	548,300	-	548,300
TOTAL	\$ 481,483	\$ 492,548	\$ 490,348	\$ 550,300	\$ -	\$ 550,300

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	247,801	485,159	485,159	697,730	-	697,730
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 247,801	\$ 485,159	\$ 485,159	\$ 697,730	\$ -	\$ 697,730

PROJECTED FUND BALANCE 10/1/22	\$ 979,828
REVENUE	550,300
EXPENDITURE	697,730
PROJECTED FUND BALANCE 09/30/23	\$ 832,398

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	10,487,925	10,676,000	10,140,930	10,665,000	-	10,665,000
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	5,849	15,000	6,000	10,000	-	10,000
HEALTH INSURANCE	-	-	-	-	-	-
OTHER REVENUE	-	-	275,000	-	-	-
TOTAL	\$ 10,493,774	\$ 10,691,000	\$ 10,421,930	\$ 10,675,000	\$ -	\$ 10,675,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	64,074	73,865	67,275	70,000	-	70,000
CAPITAL OUTLAY	-	-	-	-	-	-
INTERNAL SERVICES	11,144,010	11,137,955	10,749,750	11,167,000	-	11,167,000
TOTAL	\$ 11,208,084	\$ 11,211,820	\$ 10,817,025	\$ 11,237,000	\$ -	\$ 11,237,000

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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Special Revenue Funds Summary

REVENUES

	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 PROJECTED	FY 22-23 PROPOSED	% CHANGE PROJECTED TO PROPOSED
Library Development Fund	\$ 4,652	\$ 12,100	\$ 4,060	\$ 15,060	270.94%
TIRZ Fund	7,036,525	7,118,702	7,041,502	7,841,370	11.36%
Park Development Fund	1,285,861	20,000	1,159,685	8,000	-99.31%
Tree Preservation Fund	117,674	4,000	429,385	4,000	-99.07%
Public Education Government (PEG) Fund	156,509	166,500	150,950	146,000	-3.28%
Street Maintenance - Sales Tax	3,627,792	3,686,800	3,955,555	4,239,135	7.17%
4B Parks - Sales Tax	3,623,694	3,681,800	3,950,555	4,231,635	7.11%
Crime District - Sales Tax	3,588,010	3,650,360	3,922,270	4,201,405	7.12%
Fire District - Sales Tax	3,572,231	3,629,130	3,907,500	4,177,710	6.92%
Flower Mound Log Cabin	1,186,360	2,000	100	-	-100.00%
Police Seizure Fund	1,277	60	952	50	-94.75%
IRS Equitable Sharing Fund	426	500	300	-	-100.00%
Justice Seizures Fund	-	-	28,615	30	-99.90%
Chapter 59 Seizure Fund	23,566	-	40,828	-	-100.00%
Animal Care Fund	8,274	7,150	9,630	8,150	-15.37%
SAFER Grant Fund	1,432,121	-	1,496,505	-	-100.00%
Community Development Block Grant Fund	302,879	231,363	592,336	229,923	-61.18%
Grants Fund	1,549,248	25,870	2,265,643	-	-100.00%
Neighborhood Improvement Fund	69,924	90,600	50,075	80,450	60.66%
COVID-19 Fund	1,084,684	5,927,220	5,931,220	6,000	-99.90%
Hotel Occupancy Tax Fund	303,038	370,200	393,165	450,500	14.58%
Municipal Court Security Fund	35,003	32,225	33,310	33,360	0.15%
Municipal Court Technology Fund	28,769	26,700	27,550	27,600	0.18%
Municipal Court Jury Fund	683	640	660	660	0.00%
Municipal Court Truancy Prevention Fund	34,187	31,940	33,090	33,110	0.06%
TOTAL RESOURCES	\$ 29,073,387	\$ 28,715,860	\$ 35,425,441	\$ 25,734,148	-27.36%

EXPENDITURES

EXPENDITURES	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 21-22 PROJECTED	FY 22-23 PROPOSED	% CHANGE PROJECTED TO PROPOSED
Library Development Fund	\$ 7,220	\$ 37,000	\$ 37,000	\$ 20,000	-45.95%
TIRZ Fund	4,331,271	22,880,991	21,915,591	10,596,053	-51.65%
Park Development Fund	2,153,052	3,788,365	3,788,365	3,206,122	-15.37%
Tree Preservation Fund	170,364	193,430	173,040	244,658	41.39%
Public Education Government (PEG) Fund	74,131	769,868	69,375	763,650	1000.76%
Street Maintenance - Sales Tax	2,286,962	13,509,573	13,509,573	5,007,991	-62.93%
4B Parks - Sales Tax	1,949,071	8,763,122	8,763,122	6,856,544	-21.76%
Crime District - Sales Tax	3,012,082	3,342,838	3,285,772	4,113,412	25.19%
Fire District - Sales Tax	3,350,203	3,306,330	3,294,133	3,396,878	3.12%
Flower Mound Log Cabin	1,184,779	19,244	17,985	-	-100.00%
Police Seizure Fund	-	-	-	-	N/A
IRS Equitable Sharing Fund	244,744	161,041	161,041	9,827	-93.90%
Justice Seizures Fund	-	-	-	28,645	N/A
Chapter 59 Seizure Fund	12,744	55,000	12,850	80,000	522.57%
Animal Care Fund	1,464	29,500	4,110	30,000	629.93%
SAFER Grant Fund	1,432,122	2,351,638	1,496,505	-	-100.00%
Community Development Block Grant Fund	302,879	592,336	592,336	229,923	-61.18%
Grants Fund	1,549,248	2,265,643	2,265,643	-	-100.00%
Neighborhood Improvement Fund	57,125	130,000	130,000	130,000	0.00%
COVID-19 Fund	1,086,328	5,927,220	5,927,220	10,168	-99.83%
Hotel Occupancy Tax Fund	236,914	340,000	340,000	400,000	17.65%
Municipal Court Security Fund	22,102	43,600	26,930	45,100	67.47%
Municipal Court Technology Fund	24,074	35,465	27,010	35,415	31.12%
Municipal Court Jury Fund	255	1,200	1,200	500	-58.33%
Municipal Court Truancy Prevention Fund	12,670	30,000	25,765	35,000	35.84%
TOTAL EXPENDITURES	\$ 23,501,804	\$ 68,573,404	\$ 65,864,566	\$ 35,239,886	-46.50%

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	52	100	60	60	-	60
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	4,600	12,000	4,000	15,000	-	15,000
TOTAL	\$ 4,652	\$ 12,100	\$ 4,060	\$ 15,060	\$ -	\$ 15,060

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	5,900	-	-	10,000	-	10,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,320	-	-	10,000	-	10,000
CAPITAL OUTLAY	-	37,000	37,000	-	-	-
TOTAL	\$ 7,220	\$ 37,000	\$ 37,000	\$ 20,000	\$ -	\$ 20,000

FUND BALANCE SUMMARY

PROJECTED FUND BALANCE 10/1/22	\$ 6,520
REVENUE	15,060
EXPENDITURE	20,000
PROJECTED FUND BALANCE 09/30/23	\$ 1,580

SUPPLEMENTAL BUDGET SUMMARY

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

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

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 7,019,069	\$ 7,093,702	\$ 7,023,502	\$ 7,816,370	\$ -	\$ 7,816,370
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	17,456	25,000	18,000	25,000	-	25,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 7,036,525	\$ 7,118,702	\$ 7,041,502	\$ 7,841,370	\$ -	\$ 7,841,370

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	556	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	1,688,840	20,235,816	19,270,816	7,956,378	-	7,956,378
DEBT SERVICE	2,641,875	2,645,175	2,644,775	2,639,675	-	2,639,675
TOTAL	\$ 4,331,271	\$ 22,880,991	\$ 21,915,591	\$ 10,596,053	\$ -	\$ 10,596,053

PROJECTED FUND BALANCE 10/1/22	\$ 2,754,683
REVENUE	7,841,370
EXPENDITURE	<u>10,596,053</u>
PROJECTED FUND BALANCE 09/30/23	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY

OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	1,275,404	-	1,153,320	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	8,282	20,000	6,000	8,000	-	8,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	2,175	-	365	-	-	-
TOTAL	\$ 1,285,861	\$ 20,000	\$ 1,159,685	\$ 8,000	\$ -	\$ 8,000

EXPENDITURE SUMMARY

OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	585	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	2,152,467	3,788,365	3,788,365	3,206,122	-	3,206,122
TOTAL	\$ 2,153,052	\$ 3,788,365	\$ 3,788,365	\$ 3,206,122	\$ -	\$ 3,206,122

PROJECTED FUND BALANCE 10/1/22	\$ 3,198,122
REVENUE	8,000
EXPENDITURE	<u>3,206,122</u>
PROJECTED FUND BALANCE 09/30/23	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	115,696	-	425,885	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	1,978	4,000	3,500	4,000	-	4,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 117,674	\$ 4,000	\$ 429,385	\$ 4,000	\$ -	\$ 4,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021	FY 2021-2022	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	BUDGET	PROJECTED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
PERSONNEL SERVICES	\$ 51,992	\$ 73,524	\$ 54,474	\$ 82,158	\$ 42,680	\$ 124,838
SUPPLIES AND MATERIALS	12,611	11,335	12,755	11,335	350	11,685
MAINTENANCE	382	500	500	500	-	500
CONTRACTUAL SERVICES	105,379	108,071	105,311	107,535	100	107,635
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 170,364	\$ 193,430	\$ 173,040	\$ 201,528	\$ 43,130	\$ 244,658

PROJECTED FUND BALANCE 10/1/22	\$ 1,955,532
REVENUE	4,000
EXPENDITURE	244,658
PROJECTED FUND BALANCE 09/30/23	\$ 1,714,874

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
COMPENSATION PACKAGE	\$ 2,340
TREE PRESERVATION TECHNICIAN RECLASSIFICATION	40,790
TOTAL	\$ 43,130

PERSONNEL SUMMARY					
FTEs per Division	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2022-2023	FY 2022-2023
	ACTUAL	MODIFIED	BASE BUDGET	SUPPLEMENTAL	TOTAL BUDGET
Environmental Services	0.5	0.5	0.5	0.5	1.0
Park Services	1.0	1.0	1.0	-	1.0
TOTAL Department FTEs	1.5	1.5	1.5	0.5	2.0

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 155,917	\$ 165,000	\$ 150,000	\$ 145,000	\$ -	\$ 145,000
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	592	1,500	950	1,000	-	1,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 156,509	\$ 166,500	\$ 150,950	\$ 146,000	\$ -	\$ 146,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	25,278	21,400	57,500	91,400	-	91,400
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	17,740	290	1,875	4,000	-	4,000
CAPITAL OUTLAY	31,113	748,178	10,000	668,250	-	668,250
TOTAL	\$ 74,131	\$ 769,868	\$ 69,375	\$ 763,650	\$ -	\$ 763,650

PROJECTED FUND BALANCE 10/1/22	\$ 693,220
REVENUE	146,000
EXPENDITURE	763,650
PROJECTED FUND BALANCE 09/30/23	\$ 75,570

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 3,616,899	\$ 3,666,800	\$ 3,939,555	\$ 4,219,135	\$ -	\$ 4,219,135
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	10,893	20,000	16,000	20,000	-	20,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 3,627,792	\$ 3,686,800	\$ 3,955,555	\$ 4,239,135	\$ -	\$ 4,239,135

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	2,286,962	13,509,573	13,509,573	5,007,991	-	5,007,991
TOTAL	\$ 2,286,962	\$ 13,509,573	\$ 13,509,573	\$ 5,007,991	\$ -	\$ 5,007,991

PROJECTED FUND BALANCE 10/1/22	\$ 768,856
REVENUE	4,239,135
EXPENDITURE	5,007,991
PROJECTED FUND BALANCE 09/30/23	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 3,616,899	\$ 3,666,800	\$ 3,939,555	\$ 4,219,135	\$ -	\$ 4,219,135
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	6,795	15,000	11,000	12,500	-	12,500
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 3,623,694	\$ 3,681,800	\$ 3,950,555	\$ 4,231,635	\$ -	\$ 4,231,635

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	522,300	548,250	548,250	545,950	-	545,950
CAPITAL OUTLAY	1,426,771	8,214,872	8,214,872	6,310,594	-	6,310,594
TOTAL	\$ 1,949,071	\$ 8,763,122	\$ 8,763,122	\$ 6,856,544	\$ -	\$ 6,856,544

PROJECTED FUND BALANCE 10/1/22	\$	2,624,909
REVENUE		4,231,635
EXPENDITURE		<u>6,856,544</u>
PROJECTED FUND BALANCE 09/30/23	\$	-

SUPPLEMENTAL BUDGET SUMMARY

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

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

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 3,586,629	\$ 3,647,360	\$ 3,919,270	\$ 4,197,905	\$ -	\$ 4,197,905
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	1,381	3,000	3,000	3,500	-	3,500
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 3,588,010	\$ 3,650,360	\$ 3,922,270	\$ 4,201,405	\$ -	\$ 4,201,405

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 2,710,384	\$ 3,097,613	\$ 2,994,202	\$ 3,840,281	\$ 192,281	\$ 4,032,562
SUPPLIES AND MATERIALS	103,835	74,800	129,525	-	5,850	5,850
MAINTENANCE	26,881	14,200	20,200	-	-	-
CONTRACTUAL SERVICES	115,022	141,319	141,845	-	-	-
CAPITAL OUTLAY	55,960	14,906	-	-	75,000	75,000
TOTAL	\$ 3,012,082	\$ 3,342,838	\$ 3,285,772	\$ 3,840,281	\$ 273,131	\$ 4,113,412

PROJECTED FUND BALANCE 10/1/22	\$ 2,790,997
REVENUE	4,201,405
EXPENDITURE	4,113,412
PROJECTED FUND BALANCE 09/30/23	\$ 2,878,990

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
COMPENSATION PACKAGE	\$ 192,281
ADDITIONAL WORKSTATIONS	5,850
AV UPGRADES	75,000
TOTAL	\$ 273,131

PERSONNEL SUMMARY					
FTEs per Division	FY 2020-2021 ACTUAL	FY 2021-2022 MODIFIED	FY 2022-2022 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
Operating Services	29.5	30.5	36.5	-	36.5
TOTAL Department FTEs	29.5	30.5	36.5	-	36.5

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 3,572,159	\$ 3,629,030	\$ 3,906,700	\$ 4,176,810	\$ -	4,176,810
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	72	100	800	900	-	900
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 3,572,231	\$ 3,629,130	\$ 3,907,500	\$ 4,177,710	\$ -	\$ 4,177,710

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 3,299,790	\$ 3,306,330	\$ 3,294,133	\$ 3,142,003	\$ 198,775	\$ 3,340,778
SUPPLIES AND MATERIALS	1,766	-	-	-	27,000	27,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	48,647	-	-	-	29,100	29,100
TOTAL	\$ 3,350,203	\$ 3,306,330	\$ 3,294,133	\$ 3,142,003	\$ 254,875	\$ 3,396,878

PROJECTED FUND BALANCE 10/1/22	\$ 1,373,169
REVENUE	4,177,710
EXPENDITURE	3,396,878
PROJECTED FUND BALANCE 09/30/23	\$ 2,154,001

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

TITLE	COST
COMPENSATION PACKAGE	\$ 198,775
ROPE RESCUE EQUIPMENT	29,100
FIRE TRAINING PROPS AND EQUIPMENT	15,000
ISIMULATE TRAINING DEVICE	12,000
TOTAL	\$ 254,875

PERSONNEL SUMMARY					
FTEs per Division	FY 2020-2021 ACTUAL	FY 2021-2022 MODIFIED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
Fire Suppression Services	22.5	22.5	22.5	-	22.5
TOTAL Department FTEs	22.5	22.5	22.5	-	22.5

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	1,581	2,000	100	-	-	-
INTERGOVERNMENTAL REVENUE	1,184,779	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 1,186,360	\$ 2,000	\$ 100	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	1,184,779	19,244	17,985	-	-	-
TOTAL	\$ 1,184,779	\$ 19,244	\$ 17,985	\$ -	\$ -	\$ -

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

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	1,243	-	902	-	-	-
INVESTMENT EARNINGS	34	60	50	50	-	50
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 1,277	\$ 60	\$ 952	\$ 50	\$ -	\$ 50

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECTED FUND BALANCE 10/1/22	\$ 18,696
REVENUE	50
EXPENDITURE	-
PROJECTED FUND BALANCE 09/30/23	\$ 18,746

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

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

DESCRIPTION

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

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	426	500	300	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 426	\$ 500	\$ 300	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 99,875	\$ -	\$ 405	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	121,528	58,669	57,571	9,827	-	9,827
MAINTENANCE	-	5,000	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	23,341	97,372	103,065	-	-	-
TOTAL	\$ 244,744	\$ 161,041	\$ 161,041	\$ 9,827	\$ -	\$ 9,827

PROJECTED FUND BALANCE 10/1/22	\$ 9,827
REVENUE	-
EXPENDITURE	9,827
PROJECTED FUND BALANCE 09/30/23	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

PERSONNEL SUMMARY					
FTEs per Division	FY 2020-2021 ACTUAL	FY 2021-2022 MODIFIED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
Operating Services	1.0	-	-	-	-
TOTAL Department FTEs	1.0	-	-	-	-

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

DESCRIPTION

The Justice Seizures fund accounts for funds received from the DEA, the DOJ, and the US Federal Marshal's office.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	28,590	-	-	-
INVESTMENT EARNINGS	-	-	25	30	-	30
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 28,615	\$ 30	\$ -	\$ 30

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	28,645	-	28,645
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ 28,645	\$ -	\$ 28,645

PROJECTED FUND BALANCE 10/1/22	\$	28,615
REVENUE		30
EXPENDITURE		28,645
PROJECTED FUND BALANCE 09/30/23	\$	-

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Chapter 59 Seizure Fund
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Support Services/Police Seizure

DESCRIPTION

The Chapter 59 Seizure Fund accounts for funds that are being pursued in the state-level courts and are held until they are awarded as forfeiture or denied.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	23,566	-	29,081	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	11,747	-	-	-
TOTAL	\$ 23,566	\$ -	\$ 40,828	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 5,883	\$ 10,000	\$ 10,000	\$ 35,000	\$ -	\$ 35,000
SUPPLIES AND MATERIALS	792	25,000	2,200	25,000	-	25,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	6,069	-	650	-	-	-
CAPITAL OUTLAY	-	20,000	-	20,000	-	20,000
TOTAL	\$ 12,744	\$ 55,000	\$ 12,850	\$ 80,000	\$ -	\$ 80,000

PROJECTED FUND BALANCE 10/1/22	\$ 98,374
REVENUE	-
EXPENDITURE	80,000
PROJECTED FUND BALANCE 09/30/23	\$ 18,374

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Animal Care Fund
DEPARTMENT:	Police Services
DIVISION/SUBDIVISION:	Animal Services/Animal Care

DESCRIPTION

The Animal Care Fund accounts for all monies donated for use by the Town's Animal Shelter and for conducting animal protection and adoption activities.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	95	150	130	150	-	150
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	8,179	7,000	9,500	8,000	-	8,000
TOTAL	\$ 8,274	\$ 7,150	\$ 9,630	\$ 8,150	\$ -	\$ 8,150

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	8,500	-	9,000	-	9,000
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,464	21,000	4,110	21,000	-	21,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,464	\$ 29,500	\$ 4,110	\$ 30,000	\$ -	\$ 30,000

PROJECTED FUND BALANCE 10/1/22	\$ 91,733
REVENUE	8,150
EXPENDITURE	30,000
PROJECTED FUND BALANCE 09/30/23	\$ 69,883

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FUND:	SAFER Grant
DEPARTMENT:	Fire & Emergency Services
DIVISION/SUBDIVISION:	Fire Suppression

DESCRIPTION

This grant awarded by the U.S. Department of Homeland Security will be used to fund fifteen additional firefighters for a three-year period.

OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	1,074,091	-	778,905	-	-	-
OTHER REVENUE	358,030	-	717,600	-	-	-
TOTAL	\$ 1,432,121	\$ -	\$ 1,496,505	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 1,432,122	\$ 2,351,638	\$ 1,496,505	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,432,122	\$ 2,351,638	\$ 1,496,505	\$ -	\$ -	\$ -

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

SUPPLEMENTAL BUDGET SUMMARY

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

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

FUND:	Community Development Block Grant Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Accounting and Budget Services

DESCRIPTION

The Financial Services Division provides timely information promoting awareness of Town services, major projects and community events, in addition to managing special events, coordinating intergovernmental activities, and identifying and pursuing opportunities for grant funding. The Community Development Block Grant (CDBG), administered by the Financial Services Division, is a federally funded program designed to improve communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	302,879	231,363	592,336	229,923	-	229,923
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 302,879	\$ 231,363	\$ 592,336	\$ 229,923	\$ -	\$ 229,923

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	302,879	592,336	592,336	229,923	-	229,923
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 302,879	\$ 592,336	\$ 592,336	\$ 229,923	\$ -	\$ 229,923

PROJECTED FUND BALANCE 10/1/22	\$ -
REVENUE	229,923
EXPENDITURE	229,923
PROJECTED FUND BALANCE 09/30/23	\$ -

SUPPLEMENTAL BUDGET SUMMARY

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

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

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FUND:	Grants Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Accounting and Budget Services

DESCRIPTION

The Town's Grants fund accounts for revenues derived from various granting agencies. The funds are expended for grant-related purposes.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	1,531,823	12,935	2,252,708	-	-	-
OTHER REVENUE	17,425	12,935	12,935	-	-	-
TOTAL	\$ 1,549,248	\$ 25,870	\$ 2,265,643	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	29,849	28,127	28,127	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,519,399	2,183,266	2,183,266	-	-	-
CAPITAL OUTLAY	-	54,250	54,250	-	-	-
TOTAL	\$ 1,549,248	\$ 2,265,643	\$ 2,265,643	\$ -	\$ -	\$ -

FUND BALANCE SUMMARY

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

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FUND:	Neighborhood Improvement Fund
DEPARTMENT:	Community Services
DIVISION/SUBDIVISION:	Sidewalk and Fence Replacement/Neighborhood Enhancements

DESCRIPTION

The purpose of this fund is to promote reinvestment in neighborhoods to maintain property values through the Town-sponsored sidewalk repair and replacement program and the fence replacement program. The sidewalk program encourages proper sidewalk maintenance to protect the safety and welfare of the citizens and improves resident's quality of life by encouraging a pedestrian-friendly environment. The fence replacement program provides a mechanism to assist residents with perimeter fence replacement for wood fencing adjacent to the Town's thoroughfares.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	69,679	90,200	49,795	80,150	-	80,150
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	245	400	280	300	-	300
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 69,924	\$ 90,600	\$ 50,075	\$ 80,450	\$ -	\$ 80,450

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	57,125	130,000	130,000	130,000	-	130,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 57,125	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	\$ 130,000

PROJECTED FUND BALANCE 10/1/22	\$ 132,816
REVENUE	80,450
EXPENDITURE	130,000
PROJECTED FUND BALANCE 09/30/23	\$ 83,266

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FUND:	COVID-19 Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Accounting and Budget Services

DESCRIPTION

The Town's COVID-19 fund accounts for revenues derived from US Government, FEMA, Denton County, and Tarrant County. The funds are expended for COVID-19 purposes.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	1,234	-	4,000	6,000	-	6,000
INTERGOVERNMENTAL REVENUE	1,083,450	5,927,220	5,927,220	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 1,084,684	\$ 5,927,220	\$ 5,931,220	\$ 6,000	\$ -	\$ 6,000

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,086,328	5,927,220	5,927,220	10,168	-	10,168
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 1,086,328	\$ 5,927,220	\$ 5,927,220	\$ 10,168	\$ -	\$ 10,168

PROJECTED FUND BALANCE 10/1/22	\$ 4,168
REVENUE	6,000
EXPENDITURE	10,168
PROJECTED FUND BALANCE 09/30/23	\$ -

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Hotel Occupancy Tax Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Financial Services Administration

DESCRIPTION

The Hotel Occupancy Tax Fund accounts for the accumulation of resources from the Hotel/Motel tax assessment levied by the Town. These monies are to be spent to promote the progress, development or growth of the Town within the guidelines set forth in the Texas Hotel Occupancy Tax Act.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 302,908	\$ 370,000	\$ 392,865	\$ 450,000	\$ -	\$ 450,000
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INVESTMENT EARNINGS	130	200	300	500	-	500
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 303,038	\$ 370,200	\$ 393,165	\$ 450,500	\$ -	\$ 450,500

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	236,914	340,000	340,000	400,000	-	400,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 236,914	\$ 340,000	\$ 340,000	\$ 400,000	\$ -	\$ 400,000

PROJECTED FUND BALANCE 10/1/22	\$ 214,399
REVENUE	450,500
EXPENDITURE	400,000
PROJECTED FUND BALANCE 09/30/23	\$ 264,899

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Municipal Court Security Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Security

DESCRIPTION

The Municipal Court Security Fund accounts for a specified portion of revenues collected through security fees and court costs collected from defendants convicted at trial for a misdemeanor offense in a county court, county-at-law, or a district court. This account is used only to finance security services for buildings housing a district, county, or municipal court.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	34,477	32,025	33,110	33,110	-	33,110
INVESTMENT EARNINGS	126	200	200	250	-	250
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	400	-	-	-	-	-
TOTAL	\$ 35,003	\$ 32,225	\$ 33,310	\$ 33,360	\$ -	\$ 33,360

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ 15,497	\$ 25,500	\$ 17,125	\$ 25,500	\$ -	\$ 25,500
SUPPLIES AND MATERIALS	649	9,400	2,960	10,600	-	10,600
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	5,956	8,700	6,845	9,000	-	9,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 22,102	\$ 43,600	\$ 26,930	\$ 45,100	\$ -	\$ 45,100

PROJECTED FUND BALANCE 10/1/22	\$ 122,503
REVENUE	33,360
EXPENDITURE	45,100
PROJECTED FUND BALANCE 09/30/23	\$ 110,763

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

FUND:	Municipal Court Technology Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Technology

DESCRIPTION

The Municipal Court Technology Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance the purchase of technological enhancements for a municipal court.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	28,667	26,500	27,400	27,400	-	27,400
INVESTMENT EARNINGS	102	200	150	200	-	200
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 28,769	\$ 26,700	\$ 27,550	\$ 27,600	\$ -	\$ 27,600

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	1,038	6,500	270	6,500	-	6,500
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	23,036	28,965	26,740	28,915	-	28,915
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 24,074	\$ 35,465	\$ 27,010	\$ 35,415	\$ -	\$ 35,415

PROJECTED FUND BALANCE 10/1/22	\$	86,654
REVENUE		27,600
EXPENDITURE		35,415
PROJECTED FUND BALANCE 09/30/23	\$	78,839

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Municipal Court Jury Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Jury

DESCRIPTION

The Municipal Court Jury Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance jury services.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	683	640	660	660	-	660
INVESTMENT EARNINGS	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 683	\$ 640	\$ 660	\$ 660	\$ -	\$ 660

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	255	1,200	1,200	500	-	500
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 255	\$ 1,200	\$ 1,200	\$ 500	\$ -	\$ 500

PROJECTED FUND BALANCE 10/1/22	\$	108
REVENUE		660
EXPENDITURE		500
PROJECTED FUND BALANCE 09/30/23	\$	268

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	Municipal Court Truancy Prevention Fund
DEPARTMENT:	Financial Services
DIVISION/SUBDIVISION:	Municipal Court/Municipal Court Truancy Prevention

DESCRIPTION

The Municipal Court Truancy Prevention Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance expenses relating to the position of juvenile case manager.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	34,164	31,900	33,050	33,050	-	33,050
INVESTMENT EARNINGS	23	40	40	60	-	60
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TOTAL	\$ 34,187	\$ 31,940	\$ 33,090	\$ 33,110	\$ -	\$ 33,110

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	12,670	30,000	25,765	35,000	-	35,000
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 12,670	\$ 30,000	\$ 25,765	\$ 35,000	\$ -	\$ 35,000

PROJECTED FUND BALANCE 10/1/22	\$ 39,860
REVENUE	33,110
EXPENDITURE	35,000
PROJECTED FUND BALANCE 09/30/23	\$ 37,970

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.

FUND:	General Debt Service
DEPARTMENT:	General Debt Service
DIVISION/SUBDIVISION:	General Debt Service

DESCRIPTION

The General Debt Service Fund accounts for the accumulation and payment of the principal and interest payments on long-term debt secured by the general taxing powers of the jurisdiction. Debt Service Funds are expendable each fiscal year to handle debt service payments to offset that year's debt obligation.

REVENUE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
TAXES	\$ 10,100,824	\$ 6,557,560	\$ 6,534,500	\$ 5,808,749	\$ -	\$ 5,808,749
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-
FINE AND FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	5,029	5,000	10,000	10,000	-	10,000
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
OTHER REVENUE	272,300	273,250	273,250	270,950	-	270,950
TOTAL	\$ 10,378,153	\$ 6,835,810	\$ 6,817,750	\$ 6,089,699	\$ -	\$ 6,089,699

EXPENDITURE SUMMARY						
OBJECT CATEGORIES	FY 2020-2021 ACTUAL	FY 2021-2022 BUDGET	FY 2021-2022 PROJECTED	FY 2022-2023 BASE BUDGET	FY 2022-2023 SUPPLEMENTAL	FY 2022-2023 TOTAL BUDGET
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES AND MATERIALS	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	9,660,102	7,727,295	7,723,794	6,740,310	-	6,740,310
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	\$ 9,660,102	\$ 7,727,295	\$ 7,723,794	\$ 6,740,310	\$ -	\$ 6,740,310

FUND BALANCE SUMMARY

PROJECTED FUND BALANCE 10/1/22	\$ 1,424,376
REVENUE	6,089,699
EXPENDITURE	6,740,310
PROJECTED FUND BALANCE 09/30/23	\$ 773,765

SUPPLEMENTAL BUDGET SUMMARY

NON-DISCRETIONARY REQUESTS

NO NON-DISCRETIONARY REQUESTS ARE INCLUDED FOR THIS DIVISION.

DECISION PACKAGE REQUESTS

NO DECISION PACKAGE REQUESTS ARE INCLUDED FOR THIS DIVISION.



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TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

**GENERAL DEBT SERVICE FUND
DEBT SERVICE REQUIREMENTS
TOTAL AND NET TAX-SUPPORTED DEBT**

ALL SERIES

YEAR ENDING SEPT. 30	TAX SUPPORTED DEBT			LESS SELF-SUPPORTING DEBT*		NET-TAX SUPPORTED DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2023	\$ 13,110,000	\$ 5,807,859	\$ 18,917,859	\$ 8,450,000	\$ 4,008,503	\$ 4,660,000	\$ 1,799,356	\$ 6,459,356
2024	13,365,000	5,241,122	18,606,122	8,825,000	3,639,606	4,540,000	1,601,516	6,141,516
2025	13,025,000	4,728,944	17,753,944	8,695,000	3,330,881	4,330,000	1,398,063	5,728,063
2026	12,790,000	4,215,847	17,005,847	8,930,000	3,006,978	3,860,000	1,208,869	5,068,869
2027	9,620,000	3,705,319	13,325,319	6,520,000	2,652,844	3,100,000	1,052,475	4,152,475
2028	8,410,000	3,339,025	11,749,025	6,135,000	2,405,600	2,275,000	933,425	3,208,425
2029	8,240,000	2,998,631	11,238,631	5,995,000	2,165,834	2,245,000	832,797	3,077,797
2030	8,395,000	2,658,688	11,053,688	6,235,000	1,923,713	2,160,000	734,975	2,894,975
2031	8,150,000	2,313,606	10,463,606	6,055,000	1,674,738	2,095,000	638,868	2,733,868
2032	8,270,000	1,962,875	10,232,875	6,080,000	1,419,556	2,190,000	543,319	2,733,319
2033	8,170,000	1,617,988	9,787,988	5,875,000	1,170,947	2,295,000	447,041	2,742,041
2034	7,640,000	1,285,225	8,925,225	5,475,000	933,925	2,165,000	351,300	2,516,300
2035	6,915,000	985,300	7,900,300	4,685,000	726,525	2,230,000	258,775	2,488,775
2036	6,310,000	716,550	7,026,550	4,290,000	548,900	2,020,000	167,650	2,187,650
2037	5,655,000	480,975	6,135,975	3,830,000	397,700	1,825,000	83,275	1,908,275
2038	4,195,000	304,975	4,499,975	3,320,000	276,400	875,000	28,575	903,575
2039	3,575,000	179,450	3,754,450	3,135,000	172,850	440,000	6,600	446,600
2040	1,705,000	94,700	1,799,700	1,705,000	94,700	-	-	-
2041	1,200,000	45,350	1,245,350	1,200,000	45,350	-	-	-
2042	610,000	12,200	622,200	610,000	12,200	-	-	-
TOTAL	\$ 149,350,000	\$ 42,694,629	\$ 192,044,629	\$ 106,045,000	\$ 30,607,750	\$ 43,305,000	\$ 12,086,879	\$ 55,391,879

*The Town of Flower Mound (Town) has \$136,652,750 in tax supported debt which is funded by the revenues of the Utility System (\$123,936,025), the Parks 4B Sales Tax Fund (\$2,169,450) and the Tax Increment Reinvestment Zone (TIRZ) (\$10,547,275).

The Town did not issue general fund debt during Fiscal Year 21-2022.

**GENERAL DEBT SERVICE FUND
PROJECTED NET TAX-SUPPORTED DEBT SERVICE REQUIREMENTS
AT 09/30/2023**

ALL SERIES

YEAR ENDING SEPT. 30	BEGINNING NET-TAX SUPPORTED DEBT	PROJECTED * FY 22-2023 ISSUANCE OF NET-TAX SUPPORTED DEBT	FY 22-2023 PAYMENTS	NET-TAX SUPPORTED DEBT PROJECTED AT 09/30/23
2023	\$ 6,459,356	\$ -	\$ (6,459,356)	\$ -
2024	6,141,516	-	-	6,141,516
2025	5,728,063	-	-	5,728,063
2026	5,068,869	-	-	5,068,869
2027	4,152,475	-	-	4,152,475
2028	3,208,425	-	-	3,208,425
2029	3,077,797	-	-	3,077,797
2030	2,894,975	-	-	2,894,975
2031	2,733,868	-	-	2,733,868
2032	2,733,319	-	-	2,733,319
2033	2,742,041	-	-	2,742,041
2034	2,516,300	-	-	2,516,300
2035	2,488,775	-	-	2,488,775
2036	2,187,650	-	-	2,187,650
2037	1,908,275	-	-	1,908,275
2038	903,575	-	-	903,575
2039	446,600	-	-	446,600
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
TOTAL	<u>\$ 55,391,879</u>	<u>\$ -</u>	<u>\$ (6,459,356)</u>	<u>\$ 48,932,523</u>

*The Town does not project debt to be issued in the general fund during Fiscal Year 22-2023.

**UTILITY DEBT SERVICE FUND
TOTAL DEBT SERVICE REQUIREMENTS**

ALL SERIES

YEAR ENDING SEPT. 30	TAX-SUPPORTED *		
	PRINCIPAL	INTEREST	TOTAL
2023	\$ 5,925,000	\$ 3,625,778	\$ 9,550,778
2024	6,225,000	3,331,656	9,556,656
2025	6,015,000	3,103,281	9,118,281
2026	6,160,000	2,871,303	9,031,303
2027	6,275,000	2,625,769	8,900,769
2028	5,885,000	2,385,950	8,270,950
2029	5,735,000	2,153,834	7,888,834
2030	5,965,000	1,919,663	7,884,663
2031	6,055,000	1,674,738	7,729,738
2032	6,080,000	1,419,556	7,499,556
2033	5,875,000	1,170,947	7,045,947
2034	5,475,000	933,925	6,408,925
2035	4,685,000	726,525	5,411,525
2036	4,290,000	548,900	4,838,900
2037	3,830,000	397,700	4,227,700
2038	3,320,000	276,400	3,596,400
2039	3,135,000	172,850	3,307,850
2040	1,705,000	94,700	1,799,700
2041	1,200,000	45,350	1,245,350
2042	610,000	12,200	622,200
TOTAL	\$ 94,445,000	\$ 29,491,025	\$ 123,936,025

*The Town of Flower Mound (Town) has \$123,936,025 in tax supported debt which is funded by the revenues of the Utility System.

The Town issued \$8,550,000 debt during Fiscal Year 21-2022 for purposes of constructing waterworks and sewer system improvements and extensions.

**UTILITY DEBT SERVICE FUND
PROJECTED REVENUE SUPPORTED DEBT SERVICE REQUIREMENTS
AT 09/30/2023**

ALL SERIES

YEAR ENDING SEPT. 30	BEGINNING REVENUE SUPPORTED DEBT	PROJECTED* FY 22-2023 ISSUANCE OF REVENUE SUPPORTED DEBT	FY 22-2023 PAYMENTS	REVENUE SUPPORTED DEBT PROJECTED AT 09/30/23
2023	\$ 9,550,778	\$ -	\$ (9,550,778)	\$ -
2024	9,556,656	564,951	-	10,121,607
2025	9,118,281	567,709	-	9,685,990
2026	9,031,303	556,866	-	9,588,169
2027	8,900,769	583,973	-	9,484,742
2028	8,270,950	571,581	-	8,842,531
2029	7,888,834	559,189	-	8,448,023
2030	7,884,663	584,748	-	8,469,411
2031	7,729,738	570,807	-	8,300,545
2032	7,499,556	556,866	-	8,056,422
2033	7,045,947	580,875	-	7,626,822
2034	6,408,925	565,385	-	6,974,310
2035	5,411,525	549,895	-	5,961,420
2036	4,838,900	572,356	-	5,411,256
2037	4,227,700	555,317	-	4,783,017
2038	3,596,400	576,228	-	4,172,628
2039	3,307,850	557,640	-	3,865,490
2040	1,799,700	577,003	-	2,376,703
2041	1,245,350	556,866	-	1,802,216
2042	622,200	574,679	-	1,196,879
2043	-	552,993	-	552,993
TOTAL	<u>\$ 123,936,025</u>	<u>\$ 11,335,927</u>	<u>\$ (9,550,778)</u>	<u>\$ 125,721,174</u>

*Estimated issuance of \$7,745,000 in FY 22-2023 projecting the Town of Flower Mound will have \$125,721,174 in tax supported debt which is funded by the revenues of the Utility System at September 30, 2023.

**4B DEBT SERVICE FUND
 TOTAL DEBT SERVICE REQUIREMENTS**

ALL SERIES

YEAR ENDING SEPT. 30	TAX-SUPPORTED		
	PRINCIPAL	INTEREST	TOTAL
2023	\$ 210,000	\$ 60,950	\$ 270,950
2024	220,000	50,200	270,200
2025	230,000	41,250	271,250
2026	235,000	34,275	269,275
2027	245,000	27,075	272,075
2028	250,000	19,650	269,650
2029	260,000	12,000	272,000
2030	270,000	4,050	274,050
TOTAL	\$ 1,920,000	\$ 249,450	\$ 2,169,450

The Town issued \$3,015,000 debt during the 2014-2015 fiscal year for purposes of constructing, improving and equipping the Twin Coves Park facilities, streets, drainage and water and sewer improvements within the park. No future debt is planned.

**TAX INCREMENT REINVESTMENT ZONE (TIRZ) DEBT SERVICE FUND
TOTAL DEBT SERVICE REQUIREMENTS**

ALL SERIES

YEAR ENDING SEPT. 30	TAX-SUPPORTED		
	PRINCIPAL	INTEREST	TOTAL
2023	\$ 2,315,000	\$ 321,775	\$ 2,636,775
2024	2,380,000	257,750	2,637,750
2025	2,450,000	186,350	2,636,350
2026	2,535,000	101,400	2,636,400
TOTAL	<u>\$ 9,680,000</u>	<u>\$ 867,275</u>	<u>\$ 10,547,275</u>

The Town issued \$9,640,000 in debt during the 2016-2017 fiscal year for purposes of constructing and equipping a new Town Hall and the demolition of the current Town Hall. During fiscal year 2017-2018, \$10,505,000 was issued for constructing, equipping and improving Town library services . No future debt is planned.

TOWN OF FLOWER MOUND CAPITAL IMPROVEMENT PROGRAM

The Town of Flower Mound believes that effective financial management of the Town's resources requires that the budgetary plans for any one fiscal year be consistent with intermediate and long-range plans, especially since capital acquisitions and programs usually require a consistent application of effort and funds over a span of years. The Capital Improvement Program (CIP) is a process by which the Town develops a multi-year plan for major capital expenditures that matches available resources and satisfies the Town's tax rate stabilization objectives. The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities, such as land or equipment, over a considerable period of time. The Capital Project Fund only attempts to identify and plan for major capital needs. Funds listed in the CIP also identify capital needs not covered in the operating budget capital outlay category. All operating capital projects are listed as decision packages in the related department's budget. Current or operating expenditures are generally for an item or service that is used for a short time. Moreover, capital expenditures are usually relatively large when compared with items in the annual operating budget. Capital budgeting is therefore based upon distinctions between expenditures that have only short-term or current benefits and those that have long-term benefits.

The Town's CIP is a five-year plan that identifies projected capital expenditures necessary to accomplish the Town's long-range objectives and work program. As such, it sets forth each project, item, or other contemplated expenditure in which the Town is to have a part and specifies the resources or funds estimated to be required and available to finance that projected expenditure. In relation to the CIP, the Town's Capital Budget is a plan of proposed capital outlays or expenditures and the means of financing them, for the current fiscal year. As such, it is included in the operating budget of the current fiscal year and represents the first year of the CIP. As projects in the Capital Project Funds are approved for financing by the Town Council, they are removed from the Proposed Future Projects for Debt Financing section and inserted into the funded summary section.

The Town's Five-Year CIP is separated into General Fund project initiatives and Utility Fund project initiatives. Under the General Fund, project categories include Streets, Street Reconstruction, Traffic Signals, Facilities, and Parks. Under the Utility Fund, project categories include Water, Stormwater, and Wastewater projects.

Town of Flower Mound, Texas
Capital Improvement Program Budgeting
Source: PARM
Revised 8/03/10

Development of Capital Improvement Program

Although simple in theory, capital expenditure and public investment decision making is not very simple in practice. Many of the benefits of a capital project or expenditure are often of an intangible nature and are not readily quantifiable; their value is common or social, involving the whole municipality, and usually is not easily ascertainable in money terms. This factor of common value and the lack of quantifiable benefits are the very reasons many such projects or activities are assumed by the public sector.

The Town of Flower Mound's Five-Year Capital Improvement Program consists of a comprehensive listing of carefully selected and coordinated capital improvements and expenditures which have been identified as necessary to accomplish the Town's long-range objectives and work program and which the Town can afford to implement. Development of the Capital Improvement Program is an annual process which includes identifying an inventory of needed projects, developing appropriate financing plans, and obtaining Town Council and community input to establish project priorities.

Development of the Capital Improvement Program begins in March of each fiscal year when Town department heads are required to submit to the Infrastructure Services staff an individual project listing of capital improvements and expenditures contemplated for the next five fiscal years. This project listing is generally based on the expenditure's urgency, capital and operating costs, a general assessment of projected benefits, and the expenditure's contribution to the accomplishment of the Town's long-range objectives and work program. Requests for consideration of capital improvements and expenditures often originate with diverse groups, including the Town's operating departments and administrative staff, the Planning and Zoning Commission and other citizen advisory boards, and Town Council and interested citizens.

Following development of the initial inventory of contemplated capital expenditures, the Infrastructure Services and Financial Services staff conduct a preliminary economic and financial evaluation of the requested improvements and expenditures. This evaluation includes an assessment of the Town's fiscal capacity for the ensuing five-year period for the purpose of establishing, as accurately as possible, the funds which will be available for proposed capital expenditures during each year of the Capital Improvement Program and for ensuring that additional funds for increased operating expenses will be available, if necessary.

During the Town's annual budget preparation process, the initial inventory of contemplated capital expenditures is preliminarily evaluated and ranked by priority before submission to the Town Council. This phase of development of the Capital

Improvement Program is usually completed by Town staff with significant input from the Town Council , the Planning and Zoning Commission and other citizen advisory boards, and the Town Engineer. Upon completion of this review process, a recommended Five-Year Capital Improvement Program is submitted to the Town Council for adoption.

The ultimate objective of this process is the development of a practical Five-Year Capital Improvement Program that is both financially possible and acceptable to the community. Additionally, at the end of each fiscal year, the Capital Improvement Program is again reviewed, and the development process starts over. Priorities may be revised, with new capital improvements and expenditures added to the Capital Improvement Program as necessary, while others which are no longer justified are eliminated. Each year an additional year is added to replace the year just completed, ensuring that the Capital Improvement Program will always cover a full five-year period. With this development process, a long-range Capital Improvement Program is always available and current, but with only one year thereof actually committed as a part of the Town's capital budget for the ensuing fiscal year.

Relationship of Capital Budget to Annual Operating Budget

During development of the Town's Capital Improvement Program and capital budget, an evaluation of how capital expenditure decisions will affect annual operations and the Town's operating budget must be made. Such an evaluation for recurrent capital expenditures for plant, equipment, and motor vehicles is usually not difficult, as the appropriations for such recurrent expenditures generally represent a relatively consistent proportion or percentage of the Town's annual operating budget and can be financed on a "pay-as-you-go" basis from operating funds.

Evaluating the impact of large, non-recurrent capital expenditures on the Town's operating budget and annual operations is more difficult, as such expenditures generally require additional funding over and beyond the fiscal capacity of the Town's annual operating budget. However, evaluation of such non-recurrent capital expenditures is also more critical to the financial health and stability of the Town for the following reasons:

- A. Due to their relatively larger cost and longer life, capital expenditures for long-range public improvements may have to be financed on a "pay-as-you-use" basis through the issuance of long-term debt that coincides with the projected life of the improvement.
- B. Such capital expenditures, therefore, may require a consistent application of effort and funds over a span of years.
- C. The political and economic impacts of investments in long-range capital improvements extend far into the future.
- D. Decisions to invest in long-range capital improvements are often irreversible, except at considerable financial and managerial costs to the Town.
- E. Such capital investment decisions may significantly alter or influence the Town's ability to grow and prosper.

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

	STREET PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE						TOTAL PROJECT COSTS
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
	Aberdeen Drive Phase II (2 additional Lanes FM 2499 to 700 ft. North of Spinks) **	836,000	1,264,000	-	-	-	-	-	2,100,000
	ADA Transition Plan and Implementation **	1,748,000	-	150,000	150,000	150,000	150,000	-	2,348,000
	Cowboy Lane **	-	-	-	-	-	-	433,337	433,337
	Denton Creek Boulevard (I-35W to FM 1171) **	-	-	-	-	-	-	31,038,000	31,038,000
	Denton Creek Boulevard Bridge (Graham Branch crossing) **	310,000	6,747,000	-	-	-	-	-	7,057,000
	Engineering Standards	50,000	-	-	-	-	-	-	50,000
	FM 1171 at FM 2499 Westbound Right Turn Lane **	308,331	-	-	-	-	-	-	308,331
	FM 2499 at FM 3040 Intersection Improvements **	3,000,000	-	-	-	-	-	-	3,000,000
	FM 2499 at FM 407 Intersection Improvements **	300,000	-	-	-	-	-	-	300,000
	FM 2499 at Waketon Road Intersection Improvements **	1,900,000	-	-	-	-	-	-	1,900,000
	Garden Ridge Road Through Lane (at FM 3040) **	610,000	-	-	-	-	-	-	610,000
	Greenway Rural Arterial Connector 1 (US 377 to FM 1171) **	-	-	-	-	-	-	22,005,000	22,005,000
	Karnes Road	-	830,000	-	-	-	-	-	830,000
	Kirkpatrick Lane Phase III (South of FM 1171) **	-	-	900,000	11,550,000	-	-	-	12,450,000
	Lakeside Parkway Capacity Improvements **	-	1,160,000	8,750,000	-	-	-	-	9,910,000
	Lusk Lane / Red Rock Lane East-West Connector	-	-	-	-	-	-	14,401,000	14,401,000
	Peters Colony Road Roundabout **	1,110,000	-	-	-	-	-	-	1,110,000
	Retaining Wall at the Mound	300,000	75,000	-	-	-	-	-	375,000
	Rippy Road (Waketon to FM 2499)**	8,500,000	-	-	-	-	-	-	8,500,000
	Roadway Amenities	863,083	90,000	90,000	90,000	90,000	90,000	-	1,313,083
	Rural Connector (Dunham Road to Greenway Rural Arterial Connector 1)	-	-	-	-	-	-	9,933,000	9,933,000
	Scenic Road (Walsingham Drive to FM 1171)	-	-	2,000,000	-	-	-	-	2,000,000
	Sidewalk Links **	1,561,000	150,000	150,000	150,000	150,000	150,000	-	2,311,000
	Stoncrest Road (FM 1171 to Canyon Falls Boulevard)	-	-	-	-	-	-	8,574,000	8,574,000
	Street Light Improvements	345,000	75,000	-	-	-	-	-	420,000
	Urban Collector Loop (Stoncrest Road to FM 1171)	-	-	-	-	-	-	15,572,000	15,572,000
	Urban Minor Arterial with Bike Lane 1 (US 377 to Denton Creek Boulevard)	-	-	-	-	-	-	4,444,000	4,444,000
	Urban Minor Arterial with Bike Lane 2 (Denton Creek Boulevard to West Town Limit)	-	-	-	-	-	-	3,512,000	3,512,000
	US 377 Overpass at FM 1171 (Rock Cladding)	350,000	-	-	-	-	-	-	350,000
	Waketon Road **	8,466,905	-	-	-	-	-	-	8,466,905
	Waketon/College Connector **	-	-	-	-	-	-	1,353,000	1,353,000
	Walsingham Drive (Scenic / Flower Mound Road Connector)	-	-	2,300,000	-	-	-	-	2,300,000
	SUBTOTAL	\$ 30,558,319	\$ 10,391,000	\$ 14,340,000	\$ 11,940,000	\$ 390,000	\$ 390,000	\$ 111,265,337	\$ 179,274,656

	SIGNAL PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE						TOTAL PROJECT COSTS
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
	Adaptive Traffic Signal Upgrade	-	1,000,000	-	-	1,300,000	-	2,600,000	4,900,000
	Bruton Orand Boulevard at Kenwood Drive **	-	-	-	-	-	-	450,000	450,000
	Bruton Orand Boulevard at Quail Run Road**	-	-	-	-	-	-	450,000	450,000
	College Parkway at Timber Creek **	-	-	-	-	-	-	450,000	450,000
	Denton Creek Boulevard (I-35 W)	-	-	-	-	-	-	1,000,000	1,000,000
	FM 1171 at Canyon Falls Drive **	450,000	-	-	-	-	-	-	450,000
	FM 2499 at Northshore Boulevard **	-	-	-	450,000	-	-	-	450,000
	Garden Ridge Boulevard at Forest Vista Drive **	375,000	-	-	-	-	-	-	375,000
	Garden Ridge Boulevard at Kirkpatrick Lane **	-	-	450,000	-	-	-	-	450,000
	Gerault Road at Old Gerault Road **	-	-	-	-	-	-	450,000	450,000
	Lakeside Parkway at Silveron Boulevard **	-	-	-	-	-	-	450,000	450,000
	Morris Road at Eaton **	-	-	-	450,000	-	-	-	450,000
	Peters Colony Road at Churchill Drive**	-	-	-	-	-	-	450,000	450,000
	Signal Rehabilitation - FM2499 at Firewheel Drive	200,000	-	-	-	-	-	-	200,000
	Traffic Detection Rehabilitation **	1,050,000	165,000	165,000	165,000	165,000	165,000	-	1,875,000
	Traffic Signal Preemption Upgrade	-	82,500	82,500	82,500	82,500	82,500	-	412,500
	US 377 at Canyon Falls Drive **	730,000	-	-	-	-	-	-	730,000
	SUBTOTAL	\$ 2,805,000	\$ 1,247,500	\$ 697,500	\$ 1,147,500	\$ 1,547,500	\$ 247,500	\$ 6,300,000	\$ 13,992,500

*General Obligation Bonds

** Project Includes ADA Improvements

Other Sources

0. Impact Fees
1. Grant and Interlocal Funds
2. Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)
3. Escrow
4. Decision Package
5. Developer Agreement(s)
6. Park Development Fund
7. Tax Increment Reinvestment Zone (TIRZ)
8. Dedicated Sales Tax
9. SH 121 Regional Toll Revenue (RTR)

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

OTHER SOURCES	ISSUED DEBT GO'S & CO'S	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
2,100,000	0,1,2,5	-	-	-	-	-	-	-	-
613,000	2,4	1,135,000	600,000	-	150,000	150,000	150,000	150,000	-
193,337	3	-	240,000	-	-	-	-	-	240,000
26,477,022	0	-	4,560,978	-	-	-	-	-	4,560,978
7,057,000	0,1,2	-	-	-	-	-	-	-	-
50,000	4	-	-	-	-	-	-	-	-
308,331	7	-	-	-	-	-	-	-	-
3,000,000	0,2	-	-	-	-	-	-	-	-
300,000	2	-	-	-	-	-	-	-	-
1,900,000	7	-	-	-	-	-	-	-	-
610,000	0,4	-	-	-	-	-	-	-	-
11,005,000	0	-	11,000,000	-	-	-	-	-	11,000,000
830,000	7	-	-	-	-	-	-	-	-
5,622,234	0,1	-	6,827,766	-	6,827,766	-	-	-	-
3,497,498	0	-	6,412,502	-	6,412,502	-	-	-	-
2,300,000	0,2	-	12,101,000	-	-	-	-	-	12,101,000
1,110,000	2,4	-	-	-	-	-	-	-	-
375,000	2	-	-	-	-	-	-	-	-
8,500,000	7	-	-	-	-	-	-	-	-
668,083	2,4	285,000	360,000	-	90,000	90,000	90,000	90,000	-
4,000,000	0	-	5,933,000	-	-	-	-	-	5,933,000
2,000,000	2	-	-	-	-	-	-	-	-
1,711,000	2,4	-	600,000	-	150,000	150,000	150,000	150,000	-
74,000	0	-	8,500,000	-	-	-	-	-	8,500,000
420,000	4	-	-	-	-	-	-	-	-
8,572,000	0	-	7,000,000	-	-	-	-	-	7,000,000
2,444,000	0	-	2,000,000	-	-	-	-	-	2,000,000
1,512,000	0	-	2,000,000	-	-	-	-	-	2,000,000
350,000	4	-	-	-	-	-	-	-	-
8,466,905	1,3,7	-	-	-	-	-	-	-	-
553,000	0	-	800,000	-	-	-	-	-	800,000
562,981	0	-	1,737,019	-	1,737,019	-	-	-	-
\$ 107,182,391		\$ 1,420,000	\$ 70,672,265	\$ -	\$ 8,539,521	\$ 7,217,766	\$ 390,000	\$ 390,000	\$ 54,134,978

OTHER SOURCES	ISSUED DEBT GO'S & CO'S	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
1,000,000	4,7	-	3,900,000	-	-	-	1,300,000	-	2,600,000
450,000	0,4	-	-	-	-	-	-	-	-
450,000	0,4	-	-	-	-	-	-	-	-
450,000	0,4	-	-	-	-	-	-	-	-
500,000	1	-	500,000	-	-	-	-	-	500,000
450,000	0,1	-	-	-	-	-	-	-	-
450,000	4	-	-	-	-	-	-	-	-
375,000	0,1	-	-	-	-	-	-	-	-
450,000	0,4	-	-	-	-	-	-	-	-
450,000	0,4	-	-	-	-	-	-	-	-
450,000	0,4,5	-	-	-	-	-	-	-	-
450,000	4	-	-	-	-	-	-	-	-
450,000	0,4	-	-	-	-	-	-	-	-
200,000	4	-	-	-	-	-	-	-	-
590,000	2,4	625,000	660,000	-	165,000	165,000	165,000	165,000	-
82,500	4	-	330,000	-	82,500	82,500	82,500	82,500	-
730,000	0,1,2,4,9	-	-	-	-	-	-	-	-
\$ 7,977,500		\$ 625,000	\$ 5,390,000	\$ -	\$ 247,500	\$ 247,500	\$ 1,547,500	\$ 247,500	\$ 3,100,000

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

	STREET RECONSTRUCTION PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE					TOTAL PROJECT COSTS	
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		2027-2032
	Blue Ridge Trail Reconstruction (Branchwood Trail to Country Meadows Drive)	1,010,000	-	-	-	-	-	-	1,010,000
	Colonial Drive Reconstruction Phase II (Whitney Lane to Homestead Drive)	1,880,000	-	-	-	-	-	-	1,880,000
	Flower Mound Road Reconstruction Phase II (Old Settlers Road to Bruton Orand Boulevard) **	-	-	-	-	-	-	2,344,000	2,344,000
	Forest Vista Drive Reconstruction Phase II (Morris Road to Chancellor Drive) **	2,735,000	-	-	-	-	-	-	2,735,000
	Lakeside Parkway Panel Replacements (FM 2499 to Town Limits)	-	-	2,900,000	-	-	-	-	2,900,000
	Lopo Road Reconstruction	940,000	-	-	-	-	-	-	940,000
	Marcus Drive Reconstruction (Christy Court to Colony Street)	-	-	-	-	1,170,000	-	-	1,170,000
	Melody Court Reconstruction	300,000	-	-	-	-	-	-	300,000
	Old Gerault Road Reconstruction	670,000	-	-	-	-	-	1,200,000	1,870,000
	Pavement Analysis	150,000	-	-	-	-	-	-	150,000
	Timber Creek Road at College Parkway Intersection Reconstruction **	600,000	-	-	-	-	-	-	600,000
	Hillside Lane Reconstruction	-	1,500,000	-	-	-	-	-	1,500,000
	Timber Creek Road Panel Replacement (John Court to Kirkpatrick Lane)	-	1,000,000	-	-	-	-	-	1,000,000
	Wood Creek Circle Reconstruction (Wood Creek Drive to Cul-de-Sac) **	500,000	-	-	-	-	-	-	500,000
	SUBTOTAL	\$ 8,785,000	\$ 2,500,000	\$ 2,900,000	\$ -	\$ 1,170,000	\$ -	\$ 3,544,000	\$ 18,899,000

	FACILITY PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE					TOTAL PROJECT COSTS	
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		2027-2032
	Fire Station No. 6 and Apparatus (West Flower Mound) **	-	-	-	-	-	-	11,422,000	11,422,000
	Joint Fire Training Facility	2,013,494	-	-	-	-	-	-	2,013,494
	SUBTOTAL	\$ 2,013,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,422,000	\$ 13,435,494

*General Obligation Bonds

** Project Includes ADA Improvements

Other Sources

0. Impact Fees

1. Grant and Interlocal Funds
2. Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)
3. Escrow
4. Decision Package
5. Developer Agreement(s)
6. Park Development Fund
7. Tax Increment Reinvestment Zone (TIRZ)
8. Dedicated Sales Tax
9. SH 121 Regional Toll Revenue (RTR)

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

OTHER SOURCES	ISSUED DEBT GO'S & CO'S	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
1,010,000	8	-	-	-	-	-	-	-	-
1,880,000	8	-	-	-	-	-	-	-	-
2,344,000	8	-	-	-	-	-	-	-	-
2,735,000	8	-	-	-	-	-	-	-	-
2,900,000	8	-	-	-	-	-	-	-	-
940,000	8	-	-	-	-	-	-	-	-
1,170,000	8	-	-	-	-	-	-	-	-
300,000	2	-	-	-	-	-	-	-	-
1,870,000	2,8	-	-	-	-	-	-	-	-
150,000	8	-	-	-	-	-	-	-	-
600,000	2,8	-	-	-	-	-	-	-	-
1,500,000	8	-	-	-	-	-	-	-	-
1,000,000	8	-	-	-	-	-	-	-	-
500,000	8	-	-	-	-	-	-	-	-
\$ 18,899,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER SOURCES	ISSUED DEBT GO'S & CO'S	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
-		11,422,000	-	-	-	-	-	-	11,422,000
2,013,494	1,2	-	-	-	-	-	-	-	-
\$ 2,013,494		\$ 11,422,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,422,000

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

	PARK PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE						TOTAL PROJECT COSTS
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
	2020-21 Playground Replacements (Grand Park- Pavilion, Picnic tables, Grill, Trash, Grass Volleyball w/ Irrigation) **	350,000	-	-	-	-	-	-	350,000
	2021-22 Playground Replacements (Peacock Park) **	250,000	-	-	-	-	-	-	250,000
	2022-23 Playground Replacements (Cortadera, Wilkerson, Possum) **	-	750,000	-	-	-	-	-	750,000
	2023-24 Playground Replacements (Northshore, Jakes Hilltop, Rustic Timbers) **	-	-	750,000	-	-	-	-	750,000
	2024-25 Playground Replacements (Thrush & Westchester) **	-	-	-	500,000	-	-	-	500,000
	Bakersfield Park Improvements Phase I	-	1,500,000	-	-	-	-	-	1,500,000
	Bakersfield Park Improvements Phase II	-	-	1,600,000	-	-	-	-	1,600,000
	Bakersfield Park - Miracle League Infield Conversion	179,070	-	-	-	-	-	-	179,070
	Canyon Falls Park	3,150,000	-	-	-	-	-	-	3,150,000
	Chinn Chapel (Design Fees, ADA, drainage, & fence improvements, landscaping)	650,000	-	-	-	-	-	-	650,000
	Colony Park Improvements (Renovate basketball pad & practice infield, trail improvements, trees, irrigation)	-	-	-	-	250,000	-	-	250,000
	Dixon Park Improvements (add Pavilion, & Amenities)	-	100,000	-	-	-	-	-	100,000
	Dunham Ranch Master Plan	100,000	-	-	-	-	-	-	100,000
	Dunham Master Design	-	-	950,000	-	-	-	-	950,000
	Dunham Ranch Construction	-	-	-	12,000,000	-	-	-	12,000,000
	Gerault Park Improvements - Renovate MP fields, Pavilion Update, add electricity, new grills, trash receptacles, picnic tables **	450,000	-	-	-	-	-	-	450,000
	Gerault Park- Retrofit Ballfield and area lighting to LED	-	-	-	1,200,000	-	-	-	1,200,000
	Glenwick Park Upgrade (LED Lighting for Baseball/Tennis, Landscaping, and Irrigation)	250,000	-	-	-	-	-	-	250,000
	Glenwick Park - Restroom Addition	-	175,000	-	-	-	-	-	175,000
	Heritage Park Improvements - Utilities, lighting improvements; outdoor fitness system; Upgrade surface at Fort Wildflower Playground; Shade over playground; security lighting at playground and fitness equipment; Life Floor safety surfacing at splashpad	700,000	-	-	-	-	-	-	700,000
	Hound Mound Parking and Restroom **	860,000	-	-	-	-	-	-	860,000
	Individual Park Improvements (Bluebonnet) **	-	-	-	100,000	-	-	-	100,000
	Individual Park Improvements (Resurface playgrounds at Culwell, Shadow Ridge, Prairie Creek, Lone Tree & Colony)	550,000	-	-	-	-	-	-	550,000
	Leonard & Helen Johns Park - ADA accessibility, Upgrade Tennis Court LED Lighting & Controls, Landscaping**	225,000	-	-	-	-	-	-	225,000
	Park and Trail Amenities	710,000	75,000	75,000	75,000	75,000	75,000	-	1,085,000
	Parks & Recreation Master Plan	-	-	-	-	300,000	-	-	300,000
	Parker Square Park - Lifecycle replacement of amenities	-	-	-	50,000	-	-	-	50,000
	Peters Colony Memorial Park	2,955,000	-	-	-	-	-	-	2,955,000
	Pink Evening Primrose Trail Connection (Bridge & Trail, from Gaston Park to Timber Trails Park)	915,000	-	-	-	-	-	-	915,000
	Post Oak Park Improvements - signage (wayfinding & interpretive), trail improvements, remove shallow stock pond, playground additions, add restroom, LED lighting in parking area	-	-	-	700,000	-	-	-	700,000
	Prairie Trail Park Master Plan	-	-	-	60,000	-	-	-	60,000
	Prairie Trail Park- Design	-	-	-	-	150,000	-	-	150,000
	Prairie Trail Park - Construction	-	-	-	-	-	1,500,000	-	1,500,000
	Rheudasil Park Improvements	2,900,000	-	-	-	-	-	-	2,900,000
	Shade Fabric Replacement at Various Parks	-	-	-	-	-	150,000	-	150,000
	Spring Lake Park Improvements- Drainage/sidewalk repairs, landscaping, adult fitness, site amenities, replace gazebo, lighting upgrades**	-	-	275,000	-	-	-	-	275,000
	Spring Meadow Park Improvements - looped trail; pavilion w picnic tables, grill, trash cans; trees and Irrigation	-	-	200,000	-	-	-	-	200,000
	Tealwood Oaks Park - ADA accessibility; pavilion w 2 picnic tables, grill; upgrade bridges & amenities	400,000	-	-	-	-	-	-	400,000
	Tennis Center - Feasibility Study	50,000	-	-	-	-	-	-	50,000
	Tennis Center	400,000	-	12,250,000	-	-	-	-	12,650,000
	Town Lake Property - Master Plan (Toll Brothers Dedication)	100,000	-	-	-	-	-	-	100,000
	Trails Master Plan	300,000	-	-	-	-	-	-	300,000
	Trails Master Plan - Implementation	250,000	250,000	250,000	250,000	250,000	250,000	-	1,500,000
	Twin Coves Park - Phase II Design	-	-	-	-	700,000	6,000,000	-	6,700,000
	SUBTOTAL	\$ 16,694,070	\$ 2,850,000	\$ 16,350,000	\$ 14,935,000	\$ 1,725,000	\$ 7,975,000	\$ -	\$ 60,529,070
	GRAND TOTAL GENERAL FUND	\$ 60,855,883	\$ 16,988,500	\$ 34,287,500	\$ 28,022,500	\$ 4,832,500	\$ 8,612,500	\$ 132,531,337	\$ 286,130,720

*General Obligation Bonds

** Project Includes ADA Improvements

Other Sources

0. Impact Fees
1. Grant and Interlocal Funds
2. Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)
3. Escrow
4. Decision Package
5. Developer Agreement(s)
6. Park Development Fund
7. Tax Increment Reinvestment Zone (TIRZ)
8. Dedicated Sales Tax
9. SH 121 Regional Toll Revenue (RTR)

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

OTHER SOURCES	ISSUED DEBT GO'S & CO'S	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
350,000	8	-	-	-	-	-	-	-	-
250,000	8	-	-	-	-	-	-	-	-
750,000	8	-	-	-	-	-	-	-	-
750,000	8	-	-	-	-	-	-	-	-
500,000	8	-	-	-	-	-	-	-	-
1,500,000	8	-	-	-	-	-	-	-	-
1,600,000	8	-	-	-	-	-	-	-	-
179,070	8	-	-	-	-	-	-	-	-
3,150,000	2,6,8	-	-	-	-	-	-	-	-
650,000	8	-	-	-	-	-	-	-	-
250,000	8	-	-	-	-	-	-	-	-
100,000	8	-	-	-	-	-	-	-	-
100,000	8	-	-	-	-	-	-	-	-
		950,000		950,000					
		12,000,000			12,000,000				
450,000	8	-	-	-	-	-	-	-	-
1,200,000	8	-	-	-	-	-	-	-	-
250,000	8	-	-	-	-	-	-	-	-
175,000	8	-	-	-	-	-	-	-	-
700,000	8	-	-	-	-	-	-	-	-
860,000	2,6	-	-	-	-	-	-	-	-
100,000	8	-	-	-	-	-	-	-	-
550,000	8	-	-	-	-	-	-	-	-
225,000	8	-	-	-	-	-	-	-	-
1,085,000	6,8	-	-	-	-	-	-	-	-
300,000	6,8	-	-	-	-	-	-	-	-
50,000	6,8	-	-	-	-	-	-	-	-
2,955,000	7	-	-	-	-	-	-	-	-
915,000	7	-	-	-	-	-	-	-	-
700,000	8	-	-	-	-	-	-	-	-
60,000	8	-	-	-	-	-	-	-	-
150,000	8	-	-	-	-	-	-	-	-
1,500,000	8	-	-	-	-	-	-	-	-
2,900,000	6,8	-	-	-	-	-	-	-	-
150,000	8	-	-	-	-	-	-	-	-
275,000	8	-	-	-	-	-	-	-	-
200,000	8	-	-	-	-	-	-	-	-
400,000	8	-	-	-	-	-	-	-	-
50,000		-	-	-	-	-	-	-	-
1,150,000	6	11,500,000		11,500,000					
100,000	8	-	-	-	-	-	-	-	-
300,000	8	-	-	-	-	-	-	-	-
1,500,000	2,8	-	-	-	-	-	-	-	-
6,700,000	8	-	-	-	-	-	-	-	-
\$ 36,079,070		\$ -	\$ 24,450,000	\$ -	\$ 12,450,000	\$ 12,000,000	\$ -	\$ -	\$ -
\$ 172,151,455		\$ 2,045,000	\$ 111,934,265	\$ -	\$ 21,237,021	\$ 19,465,266	\$ 1,937,500	\$ 637,500	\$ 68,656,978

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

	WATER PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE						TOTAL PROJECT COSTS
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
Aberdeen Water Line (FM 2499 to Lake Forest Boulevard)		300,000	-	-	-	-	-	-	300,000
Cedarcrest Water Line		-	1,080,000	-	-	-	-	-	1,080,000
Cowboy Lane Water Line		-	-	-	-	-	-	930,000	930,000
Denton Creek Boulevard 12-Inch Water Line		200,000	-	1,100,000	-	-	-	-	1,300,000
Denton Creek Spine Road 12-inch Water Line		450,000	-	600,000	-	-	-	2,160,000	3,210,000
Denton Creek Water Reuse - Pump Station and Ground Storage Tanks		-	-	-	-	-	-	7,900,000	7,900,000
Denton Creek Water Reuse - Reuse Waterlines		650,000	-	1,100,000	-	-	-	18,440,000	20,190,000
Engineering Standards		50,000	-	-	-	-	-	-	50,000
FM 1171 to US 377 Water Line Phase II		-	-	-	-	-	-	6,400,000	6,400,000
Forest Vista AC Water Line Decommissioning		-	105,000	-	-	-	-	-	105,000
FM 2499 12-Inch Water Line Phase I (Dixon Lane to South of FM 1171)		3,200,000	-	-	-	-	-	-	3,200,000
High Road Water Line Replacement Phase II		3,200,000	-	-	-	-	-	-	3,200,000
Hillside Water Line Connection		340,000	-	-	-	-	-	-	340,000
Kirkpatrick Lane 12-Inch Water Line Phase III (South of FM1171)		-	-	650,000	-	-	-	-	650,000
Lake Forest Boulevard 12-inch Water Line (FM 3040 to Spinks Road)		-	500,000	-	-	-	-	1,260,000	1,760,000
Lakeside Water Reuse - Pump Station and Ground Storage Tanks		-	660,000	6,000,000	-	1,500,000	-	1,500,000	9,660,000
Lakeside Water Reuse - Reuse Waterlines		-	340,000	3,000,000	-	2,000,000	-	12,450,000	17,790,000
Lopo Water Line Replacement		365,000	-	-	-	-	-	-	365,000
Lusk Lane / Red Rock East-West Connector		-	-	-	-	-	-	4,250,000	4,250,000
Melody Court Water Line Replacement		60,000	-	-	-	-	-	-	60,000
Morriss Road Parallel 20-inch Water Line (Mallard Way to FM 3040)		-	-	-	720,000	-	-	-	720,000
Morriss Road Water Lines Phase III (Eaton to Waketon Road)		3,500,000	2,785,000	-	-	-	-	-	6,285,000
Morriss Road Water Lines Phase IV (Waketon Road to FM 407)		350,000	-	-	9,235,000	-	-	-	9,585,000
Pintail 30-Inch Water Line (Pintail Pump Station to Morriss Road)		-	-	-	-	1,710,000	-	-	1,710,000
Pintail Pump Station Storage Tank Rehabilitation and Valve Replacement		-	150,000	1,020,000	-	-	-	-	1,170,000
Pressure Reducing Valves		-	-	-	-	-	-	710,000	710,000
Rippy Road Water Line Improvements (FM 2499 to Waketon Road)		750,000	-	-	-	-	-	-	750,000
Royal Oaks Water Line Replacement Phase I		150,000	1,230,000	-	-	-	-	-	1,380,000
Scenic Drive Water Line (South of FM 1171 to River Hill Drive)		200,000	-	-	-	-	-	1,230,000	1,430,000
Sentinel Oaks Water Line Replacement (Three Bridges Court to Simmons Road)		500,000	-	-	-	-	-	-	500,000
Stonecrest Pump Station Phase I (Auxiliary Power)		2,550,000	-	-	-	-	-	-	2,550,000
Stonecrest Pump Station Phase II		-	-	-	-	-	-	5,460,000	5,460,000
Stonecrest Pump Station Phase III		-	-	-	-	-	-	790,000	790,000
Stonehill 10MG Ground Storage Tank Rehabilitation		640,000	-	-	-	-	-	-	640,000
Stonehill Pump Station Discharge Valve Replacement		560,000	-	-	-	-	-	-	560,000
Timber Creek 20-Inch Water Line		-	-	-	-	-	-	550,000	550,000
Timber Creek Water Line Replacement Phase I		1,000,000	264,000	-	-	-	-	-	1,264,000
Timber Creek Water Line Replacement Phase II		1,080,000	205,000	-	-	-	-	-	1,285,000
Timber Creek Water Line Replacement Phase III		-	-	-	1,400,000	-	-	-	1,400,000
Timber Creek Water Line Replacement Phase IV		-	-	-	-	-	-	1,350,000	1,350,000
US 377 at FM 1171 Water Line Loop/Relocation		5,500,000	2,000,000	-	-	-	-	-	7,500,000
US 377 / UPRR Water Line Phase II		137,620	-	-	-	-	-	3,275,000	3,412,620
Utility Asset Management & Utility Replacement		1,200,000	300,000	300,000	300,000	300,000	300,000	-	2,700,000
Water System Leak Detection & Repair		750,000	50,000	50,000	50,000	50,000	50,000	-	1,000,000
Water System Model Update		173,785	6,500	6,500	6,500	6,500	6,500	-	206,285
Water System Security Implementation		-	150,000	150,000	150,000	150,000	150,000	-	750,000
West Side Water Lines (East)		-	-	-	-	-	-	4,850,000	4,850,000
West Side Water Lines (South)		-	-	-	-	-	-	4,550,000	4,550,000
West Side Water Lines (West)		-	-	-	-	1,560,000	-	-	1,560,000
Western Operations and Maintenance Facility (Buildout)		-	-	100,000	-	-	-	-	100,000
Westchester Water Line Replacement		-	-	-	-	1,450,000	-	-	1,450,000
Wood Creek Circle Water Line		100,000	-	-	-	-	-	-	100,000
SUBTOTAL		\$ 27,956,405	\$ 9,825,500	\$ 14,076,500	\$ 11,861,500	\$ 7,166,500	\$ 2,066,500	\$ 78,055,000	\$ 151,007,905

*General Obligation Bonds

** Project Includes ADA Improvements

Other Sources

0. Impact Fees
1. Grant and Interlocal Funds
2. Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)
3. Escrow
4. Decision Package
5. Developer Agreement(s)
6. Park Development Fund
7. Tax Increment Reinvestment Zone (TIRZ)
8. Dedicated Sales Tax
9. SH 121 Regional Toll Revenue (RTR)

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
190,000	0	110,000	-	-	-	-	-	-	-
-	-	-	1,080,000	1,080,000	-	-	-	-	-
175,000	0,3	-	755,000	-	-	-	-	-	755,000
1,300,000	0,5	-	-	-	-	-	-	-	-
500,000	0	-	2,710,000	-	550,000	-	-	-	2,160,000
300,000	0	-	7,600,000	-	-	-	-	-	7,600,000
1,750,000	0	-	18,440,000	-	-	-	-	-	18,440,000
50,000	4	-	-	-	-	-	-	-	-
290,000	0	-	6,110,000	-	-	-	-	-	6,110,000
105,000	2	-	-	-	-	-	-	-	-
3,200,000	0,7	-	-	-	-	-	-	-	-
-	-	3,200,000	-	-	-	-	-	-	-
340,000	2	-	-	-	-	-	-	-	-
650,000	0	-	-	-	-	-	-	-	-
500,000	0,2	-	1,260,000	-	-	-	-	-	1,260,000
1,185,000	0	-	8,475,000	-	5,475,000	-	1,500,000	-	1,500,000
451,500	0	-	17,338,500	-	2,888,500	-	2,000,000	-	12,450,000
-	-	365,000	-	-	-	-	-	-	-
240,000	0	-	4,010,000	-	-	-	-	-	4,010,000
60,000	2	-	-	-	-	-	-	-	-
100,000	0	-	620,000	-	620,000	-	-	-	-
4,007,000	0,1,2	-	2,278,000	2,278,000	-	-	-	-	-
3,812,900	0	-	5,772,100	-	5,772,100	-	-	-	-
-	-	-	1,710,000	-	-	1,710,000	-	-	-
150,000	2	-	1,020,000	-	1,020,000	-	-	-	-
300,000	0	-	410,000	-	-	-	-	-	410,000
750,000	0,7	-	-	-	-	-	-	-	-
-	-	150,000	1,230,000	1,230,000	-	-	-	-	-
70,000	0	130,000	1,230,000	-	-	-	-	-	1,230,000
-	-	500,000	-	-	-	-	-	-	-
550,000	0	2,000,000	-	-	-	-	-	-	-
250,000	0	-	5,210,000	-	-	-	-	-	5,210,000
-	-	-	790,000	-	-	-	-	-	790,000
40,000	2	600,000	-	-	-	-	-	-	-
60,000	2	500,000	-	-	-	-	-	-	-
130,000	0	-	420,000	-	-	-	-	-	420,000
264,000	2	1,000,000	-	-	-	-	-	-	-
205,000	2	1,080,000	-	-	-	-	-	-	-
-	-	-	1,400,000	-	1,400,000	-	-	-	-
-	-	-	1,350,000	-	-	-	-	-	1,350,000
2,610,000	0,2	3,890,000	1,000,000	1,000,000	-	-	-	-	-
87,620	0	50,000	3,275,000	-	-	-	-	-	3,275,000
300,000	2	1,200,000	1,200,000	-	300,000	300,000	300,000	300,000	-
150,000	2	650,000	200,000	-	50,000	50,000	50,000	50,000	-
206,285	0,2	-	-	-	-	-	-	-	-
150,000	2	-	600,000	-	150,000	150,000	150,000	150,000	-
200,000	0	-	4,650,000	-	-	-	-	-	4,650,000
350,000	0	-	4,200,000	-	-	-	-	-	4,200,000
150,000	0	-	1,410,000	-	-	-	1,410,000	-	-
100,000	2	-	-	-	-	-	-	-	-
-	-	-	1,450,000	-	-	1,450,000	-	-	-
100,000	2	-	-	-	-	-	-	-	-
\$ 26,379,305		\$ 15,425,000	\$ 109,203,600	\$ 5,588,000	\$ 10,433,500	\$ 8,292,100	\$ 7,160,000	\$ 1,910,000	\$ 75,820,000

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

	STORMWATER PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE						TOTAL PROJECT COSTS
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
Bakers Branch Stabilization at 1600 & 1612 Strait Lane		325,000	-	-	-	-	-	-	325,000
Bakers Branch Stabilization at Cedar Bluff (Strait Lane)		-	-	-	75,000	-	-	-	75,000
Colonial Drive Stormwater Replacement		450,000	-	-	-	-	-	-	450,000
Creek Bank Stabilization at 1104 & 1108 Big Canyon Drive		175,000	-	200,000	-	-	-	-	375,000
Creek Bank Stabilization at 1540 Echo Bluff		-	-	-	75,000	-	-	-	75,000
East Waketon Road Drainage Improvements		1,210,000	690,000	-	-	-	-	-	1,900,000
Engineering Standards		50,000	-	-	-	-	-	-	50,000
Garden Ridge Gabion Rehab		-	-	500,000	-	-	-	-	500,000
McKamy Creek Stabilization & Drop Structure at 1900 Winding Creek Boulevard		50,000	-	-	-	-	-	-	50,000
Pecan Acres Drainage Improvements		-	-	-	100,000	400,000	400,000	-	900,000
Range Wood Drive Drainage Improvements		2,410,000	975,000	-	-	-	-	-	3,385,000
Shoreline Drive Drainage Improvements		50,000	-	-	-	-	-	-	50,000
Sunset Y-Inlet Replacement		-	-	-	25,000	-	-	-	25,000
Timber Creek Boulevard Erosion Rehab		-	-	-	-	50,000	-	-	50,000
Timber Creek Stabilization at Timber Creek Road (North & South Bridges)		-	-	-	-	-	-	400,000	400,000
SUBTOTAL		\$ 4,720,000	\$ 1,665,000	\$ 700,000	\$ 275,000	\$ 450,000	\$ 400,000	\$ 400,000	\$ 8,610,000

	WASTEWATER PROJECTS	PRIOR FISCAL YEARS	CONSTRUCTION SCHEDULE						TOTAL PROJECT COSTS
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
Bakers Branch Interceptor Rehabilitation (Long Prairie Road to Lexington Avenue)		-	-	-	-	2,800,000	-	-	2,800,000
Colonial Drive Sewer Line Replacement (Whitney Lane to Homestead Drive)		165,000	-	-	-	-	-	-	165,000
Engineering Standards		50,000	-	-	-	-	-	-	50,000
Glen Chester Lift Station Rehabilitation		-	200,000	1,200,000	-	-	-	-	1,400,000
Inflow-Infiltration/Evaluation and Repair		2,730,000	250,000	250,000	250,000	250,000	250,000	-	3,980,000
Lift Station Improvements and Decommissioning Phase III		2,564,500	300,000	-	-	-	-	-	2,864,500
Lopo Sewer Line Replacement		340,000	-	-	-	-	-	-	340,000
Melody Court Sewer Line Replacement		60,000	-	-	-	-	-	-	60,000
Lower Timber Interceptor Rehabilitation (Paisley Drive to Rockcreek Court)		-	2,155,000	-	-	-	-	-	2,155,000
Northshore Collector Rehabilitation (Woodpark Drive to Belmont Court)		-	-	1,725,000	-	-	-	-	1,725,000
Oak Street Lift Station and Force Main Phase IV		6,100,000	-	-	-	-	-	-	6,100,000
Riverwalk Collector (Morris Rd. to Windsor Drive)		-	-	-	-	-	-	530,000	530,000
Southside Force Main Extension		-	-	-	2,500,000	-	-	-	2,500,000
Southside Gravity Improvements Main Improvements		-	-	-	-	3,900,000	-	-	3,900,000
Southside Pump Upgrade		90,000	-	-	590,000	-	-	-	680,000
Spring Meadow Lane Sewer Line Replacement		1,540,000	95,000	-	-	-	-	-	1,635,000
Sunrise Circle Wastewater Connection		150,000	320,000	-	-	-	-	-	470,000
Timber Creek Park Collector Rehabilitation (Hanover Drive to Timber Creek Road)		-	-	440,000	-	-	-	-	440,000
Timber Creek Trunk Line (Morris Road to Rawlings Street)		875,000	-	-	-	-	-	-	875,000
Timberview Trunk Line Rehabilitation (Timberview Drive to Morris Road)		-	-	-	550,000	-	-	-	550,000
Upper Timber Interceptor (College Parkway to Pecan Drive)		-	-	480,000	-	-	-	-	480,000
Upper Timber Interceptor (Morris Road to One Place Lane)		400,000	-	-	-	-	-	4,875,000	5,275,000
Upper Timber Interceptor Rehabilitation (One Place Lane to Buckthorn Court)		-	-	-	-	430,000	-	-	430,000
Wastewater System Security Implementation		-	150,000	150,000	150,000	150,000	150,000	-	750,000
Wastewater System Model Update		243,785	6,500	6,500	6,500	6,500	6,500	-	276,285
Wastewater Treatment Plant Clarifier No. 3 Rehabilitation		-	-	400,000	3,300,000	-	-	-	3,700,000
Wastewater Treatment Plant Master Plan		430,000	-	-	-	-	-	-	430,000
Wastewater Treatment Plant Primary Treatment Area Expansion		-	400,000	3,300,000	-	-	-	-	3,700,000
Wastewater Treatment Plant Rehabilitation Phase V (Sludge Holding and Thickening)		11,800,000	-	-	-	-	-	-	11,800,000
Wastewater Treatment Plant Rehabilitation Phase VI (Thermal Drying)		-	-	-	-	-	-	13,000,000	13,000,000
Wastewater Treatment Plant Rehabilitation Phase VII (Phosphorus Removal)		-	-	-	-	-	-	1,000,000	1,000,000
Wellington Interceptor Improvements		-	-	-	390,000	-	-	-	390,000
Windsor Park Sanitary Sewer System Rehabilitation		-	-	1,040,000	-	-	-	-	1,040,000
Wood Creek Circle Sewer Line		100,000	-	-	-	-	-	-	100,000
Yucca Lift Station Auxiliary Power		100,000	-	-	-	-	-	-	100,000
SUBTOTAL		\$ 27,738,285	\$ 3,876,500	\$ 8,991,500	\$ 7,736,500	\$ 7,536,500	\$ 406,500	\$ 19,405,000	\$ 75,690,785
GRAND TOTAL UTILITY FUND		\$ 60,414,690	\$ 15,367,000	\$ 23,768,000	\$ 19,873,000	\$ 15,153,000	\$ 2,873,000	\$ 97,860,000	\$ 235,308,690

*General Obligation Bonds

** Project Includes ADA Improvements

Other Sources

- 0. Impact Fees
- 1. Grant and Interlocal Funds
- 2. Other Sources (Proj. Sav., Fund Bal., 380 Interest Inc.)
- 3. Escrow
- 4. Decision Package
- 5. Developer Agreement(s)
- 6. Park Development Fund
- 7. Tax Increment Reinvestment Zone (TIRZ)
- 8. Dedicated Sales Tax
- 9. SH 121 Regional Toll Revenue (RTR)

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
325,000	2	-	-	-	-	-	-	-	-
75,000	2	-	-	-	-	-	-	-	-
450,000	2	-	-	-	-	-	-	-	-
375,000	2	-	-	-	-	-	-	-	-
75,000	2	-	-	-	-	-	-	-	-
1,900,000	7	-	-	-	-	-	-	-	-
50,000	4	-	-	-	-	-	-	-	-
-	2	-	\$ 500,000	-	500,000	-	-	-	-
50,000	2	-	-	-	-	-	-	-	-
100,000	2	-	\$ 800,000	-	-	400,000	400,000	-	-
3,385,000	1,2	-	-	-	-	-	-	-	-
50,000	2	-	-	-	-	-	-	-	-
25,000	2	-	-	-	-	-	-	-	-
50,000	2	-	-	-	-	-	-	-	-
400,000	2	-	-	-	-	-	-	-	-
\$ 7,310,000		\$ -	\$ 1,300,000	\$ -	\$ 500,000	\$ -	\$ 400,000	\$ 400,000	\$ -

OTHER SOURCES	ISSUED DEBT GO's & CO's	NEW DEBT	DEBT SCHEDULE						
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2032	
-	-	-	2,800,000	-	-	-	2,800,000	-	-
165,000	2	-	-	-	-	-	-	-	-
50,000	4	-	-	-	-	-	-	-	-
200,000	2	-	1,200,000	-	1,200,000	-	-	-	-
580,000	2	2,400,000	1,000,000	-	250,000	250,000	250,000	250,000	-
300,000	2	2,564,500	-	-	-	-	-	-	-
-	-	340,000	-	-	-	-	-	-	-
60,000	2	-	-	-	-	-	-	-	-
-	-	-	2,155,000	2,155,000	-	-	-	-	-
-	-	-	1,725,000	-	-	1,725,000	-	-	-
5,719,500	0,2	380,500	-	-	-	-	-	-	-
440,000	0,2	-	90,000	-	-	-	-	-	90,000
1,500,000	0	-	1,000,000	-	-	1,000,000	-	-	-
1,000,000	0,3,5	-	2,900,000	-	-	-	2,900,000	-	-
390,000	0,5	-	290,000	-	-	290,000	-	-	-
95,000	2	1,540,000	-	-	-	-	-	-	-
470,000	2	-	-	-	-	-	-	-	-
-	-	-	440,000	-	440,000	-	-	-	-
-	-	875,000	-	-	-	-	-	-	-
-	-	-	550,000	-	-	550,000	-	-	-
-	-	-	480,000	-	480,000	-	-	-	-
400,000	2	-	4,875,000	-	-	-	-	-	4,875,000
-	-	-	430,000	-	-	-	430,000	-	-
150,000	2	-	600,000	-	150,000	150,000	150,000	150,000	-
276,285	0,2	-	-	-	-	-	-	-	-
400,000	2	-	3,300,000	-	-	3,300,000	-	-	-
430,000	0	-	-	-	-	-	-	-	-
400,000	2	-	3,300,000	-	3,300,000	-	-	-	-
-	-	11,800,000	-	-	-	-	-	-	-
-	-	-	13,000,000	-	-	-	-	-	13,000,000
-	-	-	1,000,000	-	-	-	-	-	1,000,000
-	-	-	390,000	-	-	390,000	-	-	-
-	-	-	1,040,000	-	1,040,000	-	-	-	-
100,000	2	-	-	-	-	-	-	-	-
100,000	2	-	-	-	-	-	-	-	-
\$ 13,225,785		\$ 19,900,000	\$ 42,565,000	\$ 2,155,000	\$ 6,860,000	\$ 7,655,000	\$ 6,530,000	\$ 400,000	\$ 18,965,000
\$ 46,915,090		\$ 35,325,000	\$ 153,068,600	\$ 7,743,000	\$ 17,793,500	\$ 15,947,100	\$ 14,090,000	\$ 2,710,000	\$ 94,785,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

CATEGORY

FUND

Aberdeen Drive Phase II (2 additional Lanes FM 2499 to 700 ft. North of Spinks)

Streets

General

DESCRIPTION

Widening of Aberdeen Drive between FM 2499 and Spinks Road, from a 2-lane concrete to 4-lane concrete roadway. Project will be constructed by developer.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	436,000	400,000	-	-	-	-	-	836,000
Grant & Interlocal Funds	125,000	-	-	-	-	-	-	125,000
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	275,000	300,000	-	-	-	-	-	575,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	564,000	-	-	-	-	-	564,000
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 836,000	\$ 1,264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	836,000	1,264,000	-	-	-	-	-	2,100,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 836,000	\$ 1,264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

CATEGORY

FUND

Denton Creek Boulevard Bridge (Graham Branch Crossing)

Streets

General

DESCRIPTION

Construct a bridge across Granham Branch Creek, to connect Denton Creek Boulevard west to I35 W.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	160,000	1,000,000	-	-	-	-	-	1,160,000
Grant & Interlocal Funds	-	1,000,000	-	-	-	-	-	1,000,000
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	150,000	4,747,000	-	-	-	-	-	4,897,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 310,000	\$ 6,747,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,057,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Design	310,000	-	-	-	-	-	-	310,000
CCA	-	-	-	-	-	-	-	-
Construction	-	6,747,000	-	-	-	-	-	6,747,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 310,000	\$ 6,747,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,057,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Karnes Road

CATEGORY

Streets

FUND

General

DESCRIPTION

Improve existing two-lane asphalt roadway to a two-lane concrete urban collector.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	830,000	-	-	-	-	-	830,000
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 830,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 830,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	80,000	-	-	-	-	-	80,000
CCA	-	-	-	-	-	-	-	-
Construction	-	750,000	-	-	-	-	-	750,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 830,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 830,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Lakeside Parkway Capacity Improvements

CATEGORY

Streets

FUND

General

DESCRIPTION

Project consists of the widening of four lane divided arterial to a six lane divided arterial from FM 2499 to SH 121.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	6,412,502	-	-	-	-	6,412,502
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	1,160,000	2,337,498	-	-	-	-	3,497,498
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 1,160,000	\$ 8,750,000	\$ -	\$ -	\$ -	\$ -	\$ 9,910,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Design	-	860,000	-	-	-	-	-	860,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	8,600,000	-	-	-	-	8,600,000
Testing	-	-	150,000	-	-	-	-	150,000
TOTAL PROJECT COST	\$ -	\$ 1,160,000	\$ 8,750,000	\$ -	\$ -	\$ -	\$ -	\$ 9,910,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Retaining Wall at the Mound	Streets	General

DESCRIPTION

Reconstruction of the retaining wall and foundation at The Mound. The retaining wall in front of the Flower Mound has experienced recent rapid deterioration. The wall is leaning and several of the cladding stones have fallen off the retaining wall, causing safety concerns.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	75,000	-	-	-	-	-	75,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	300,000	-	-	-	-	-	-	300,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 300,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
A/E, Surveying	-	-	-	-	-	-	-	-
Construction, Testing	300,000	75,000	-	-	-	-	-	375,000
Administration	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 300,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Roadway Amenities	Streets	General

DESCRIPTION

To provide funding for minor but necessary roadway capital improvements, when a specific capital improvement project is not active. Recent example; TxDOT Green Ribbon.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	285,000	-	90,000	90,000	90,000	90,000	-	645,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 360, Interest Inc.)	398,083	-	-	-	-	-	-	398,083
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	180,000	90,000	-	-	-	-	-	270,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 863,083	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ 1,313,083

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	863,083	90,000	90,000	90,000	90,000	90,000	-	1,313,083
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 863,083	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ 1,313,083

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Sidewalk Links	Streets	General

DESCRIPTION

Annual project to connect sidewalk and trail at locations of where gaps exist.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	150,000	150,000	150,000	150,000	-	600,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	6,000	-	-	-	-	-	-	6,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	1,555,000	150,000	-	-	-	-	-	1,705,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,561,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 2,311,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	1,561,000	150,000	150,000	150,000	150,000	150,000	-	2,311,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 1,561,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 2,311,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Street Light Improvements	Streets	General

DESCRIPTION

Street light improvements by adding or replacing lights where required for safety.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	345,000	75,000	-	-	-	-	-	420,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 345,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	345,000	75,000	-	-	-	-	-	420,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 345,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

CATEGORY

FUND

Adaptive Traffic Signal Upgrade

Signals

General

DESCRIPTION

Upgrade will provide a more flexible means of adjusting to changing traffic conditions as compared to traditional signal timing and coordination.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	1,300,000	-	2,600,000	3,900,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	1,000,000	-	-	-	-	-	1,000,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 2,600,000	\$ 4,900,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	1,000,000	-	-	1,300,000	-	2,600,000	4,900,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 2,600,000	\$ 4,900,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

CATEGORY

FUND

Traffic Detection Rehabilitation

Signals

General

DESCRIPTION

Once Traffic Signal Video and/or radar systems are nearing the end of their design life, they need to be replaced in order to maintain proper detection at the intersections and to keep traffic flowing properly. Some of our systems are to the point that the manufacture will not be supporting them. Also anticipated is that the public Right of Way Accessibility Guidelines will be in effect by this fall. This will require Audible Pedestrian Signals (APS) be installed when signal is updated.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	625,000	-	165,000	165,000	165,000	165,000	-	1,285,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	150,000	-	-	-	-	-	-	150,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	275,000	165,000	-	-	-	-	-	440,000
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,050,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	\$ 1,875,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	1,050,000	165,000	165,000	165,000	165,000	165,000	-	1,875,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 1,050,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	\$ 1,875,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Traffic Signal Preemption Upgrade

CATEGORY

Signals

FUND

General

DESCRIPTION

The purpose of this CIP project upgrades the current emergency services preemption equipment, including new GPS preemption equipment. The new equipment is standard on all new traffic signal locations and fire apparatus. The upgrade will improve line of sight issues at several signal locations that cause issues for police and fire response. Once complete, the town will be able to secure the preemption network from aftermarket or illegally obtained preemption devices from disrupting the signal system.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	82,500	82,500	82,500	82,500	-	330,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	82,500	-	-	-	-	-	82,500
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ -	\$ 412,500

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	82,500	82,500	82,500	82,500	82,500	-	412,500
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ 82,500	\$ -	\$ 412,500

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Hillside Lane Reconstruction

CATEGORY

Street Reconstruction

FUND

General

DESCRIPTION

Reconstruction of Hillside Lane between Timber Valley Drive and Edgefield Trail.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	1,500,000	-	-	-	-	-	1,500,000
TOTAL PROJECT COST	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	1,500,000	-	-	-	-	-	1,500,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Timber Creek Road Panel Replacement (John Court to Kirkpatrick Lane)

CATEGORY

Street Reconstruction

FUND

General

DESCRIPTION

Panel replacements between Cross Timber and Kirkpatrick Road.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	1,000,000	-	-	-	-	-	1,000,000
TOTAL PROJECT COST	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	1,000,000	-	-	-	-	-	1,000,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

2022-23 Playground Replacements (Cortadera, Wilkerson and Possum)

CATEGORY

Park

FUND

General

DESCRIPTION

Replace Playground equipment at Cortadera, Wilkerson, and Possum Park.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	750,000	-	-	-	-	-	750,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	750,000	-	-	-	-	-	750,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Bakersfield Park Improvements PH 1

CATEGORY

Park

FUND

General

DESCRIPTION

Add sports field lighting to the 5 acre multipurpose field, retrofit parking lot lighting to LED, and retro fit soccer sports lights to LED.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	1,500,000	-	-	-	-	-	1,500,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	1,500,000	-	-	-	-	-	1,500,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Dixon Park

CATEGORY

Park

FUND

General

DESCRIPTION

Installation of additional picnic pavillion and amenities.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	100,000	-	-	-	-	-	100,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	100,000	-	-	-	-	-	100,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Glenwick Park- Restroom Addition

CATEGORY

Park

FUND

General

DESCRIPTION

Installation of Restroom at Glenwick Park.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	175,000	-	-	-	-	-	175,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	175,000	-	-	-	-	-	175,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

CATEGORY

FUND

Park & Trail Amenities

Park

General

DESCRIPTION

Replace and upgrade equipment (such as park signs, trash receptacles, benches & tables), mark trails with signs, and repair and complete trail connections.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	235,000	-	-	-	-	-	-	235,000
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	475,000	75,000	75,000	75,000	75,000	75,000	-	850,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 710,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 1,085,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	10,000	-	-	-	-	-	-	10,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	700,000	75,000	75,000	75,000	75,000	75,000	-	1,075,000
TOTAL PROJECT COST	\$ 710,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 1,085,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Trails Master Plan - Implementation	Park	General

DESCRIPTION

Implementation of the Trails Master Plan.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Bella Lago Park Master Plan	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	250,000	-	-	-	-	-	-	250,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	250,000	250,000	250,000	250,000	250,000	-	1,250,000
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 1,500,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	250,000	250,000	250,000	250,000	250,000	250,000	-	1,500,000
TOTAL PROJECT COST	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 1,500,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Cedarcrest Water Line

CATEGORY

Water

FUND

Utility

DESCRIPTION

Installation of approximately 3200 linear feet of new 8" water main along the full length of Cedarcrest Court and Simmons road south to Sentinel Oak Road.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	1,080,000	-	-	-	-	-	1,080,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ 101,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000
Design	-	85,000	-	-	-	-	-	85,000
CCA	-	-	-	-	-	-	-	-
Construction	-	850,000	-	-	-	-	-	850,000
Testing	-	44,000	-	-	-	-	-	44,000
TOTAL PROJECT COST	\$ -	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Forest Vista AC Water Line Decommissioning	Water	Utility

DESCRIPTION

Decommissioning of approximately 1400 linear feet of asbestos cement (AC) water line located between Forest Vista Drive and Princewood Drive along the eastern boundary of Stone Creek Addition, Phase 3 subdivision. Project will include replacement of three service line connections to the existing AC pipe.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	105,000	-	-	-	-	-	105,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
Design	-	10,000	-	-	-	-	-	10,000
CCA	-	-	-	-	-	-	-	-
Construction	-	65,000	-	-	-	-	-	65,000
Testing	-	4,000	-	-	-	-	-	4,000
TOTAL PROJECT COST	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Lake Forest Boulevard 12-inch Water Line

CATEGORY

Water

FUND

Utility

DESCRIPTION

Install a 12" water line on Lake Forest Boulevard from FM 3040 to Spinks Road.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	1,260,000	1,260,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	88,000	-	-	-	-	-	88,000
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	412,000	-	-	-	-	-	412,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000	\$ 1,760,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	500,000	-	-	-	-	-	500,000
CCA	-	-	-	-	-	-	1,245,000	1,245,000
Construction	-	-	-	-	-	-	3,000	3,000
Testing	-	-	-	-	-	-	12,000	12,000
TOTAL PROJECT COST	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000	\$ 1,760,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Lakeside Water Reuse - Pump Station and Ground Storage Tanks

CATEGORY

Water

FUND

Utility

DESCRIPTION

Improvements to a transfer pump station, sodium hypochlorite feed system, temporary polyethylene storage tanks, and a reuse pump station.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	5,475,000	-	1,500,000	-	1,500,000	8,475,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	660,000	525,000	-	-	-	-	1,185,000
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 660,000	\$ 6,000,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 9,660,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	660,000	-	-	-	-	-	660,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	5,960,000	-	1,500,000	-	1,500,000	8,960,000
Testing	-	-	40,000	-	-	-	-	40,000
TOTAL PROJECT COST	\$ -	\$ 660,000	\$ 6,000,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 9,660,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Lakeside Water Reuse - Reuse Waterlines

CATEGORY

Water

FUND

Utility

DESCRIPTION

Installation of approximately 15,000 linear feet of reclaimed water piping to connect to 26 existing irrigation meters near the Town's Wastewater Treatment Plant. The meters are primarily Town meters irrigating parks along Spinks Road, including Gerault Park, Heritage Park, and Bakersfield Park.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	2,888,500	-	2,000,000	-	12,450,000	17,338,500
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	340,000	111,500	-	-	-	-	451,500
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 340,000	\$ 3,000,000	\$ -	\$ 2,000,000	\$ -	\$ 12,450,000	\$ 17,790,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	340,000	-	-	-	-	-	340,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	2,960,000	-	2,000,000	-	12,450,000	17,410,000
Testing	-	-	40,000	-	-	-	-	40,000
TOTAL PROJECT COST	\$ -	\$ 340,000	\$ 3,000,000	\$ -	\$ 2,000,000	\$ -	\$ 12,450,000	\$ 17,790,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Morriss Road Water Lines Phase III (Eaton to Waketon)	Water	Utility

DESCRIPTION

Approximately 4,400 linear feet of 30" water line in Morriss Road from Eaton Street to Waketon Road. The project includes water line bores at the College Parkway and Waketon Road intersections and Timber Creek. This water line will replace the existing 20" water line in Morriss Road and provide transmission from Stonehill Pump Station.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	2,278,000	-	-	-	-	-	2,278,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	2,350,000	507,000	-	-	-	-	-	2,857,000
Grant & Interlocal Funds	564,785	-	-	-	-	-	-	564,785
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	585,215	-	-	-	-	-	-	585,215
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 3,500,000	\$ 2,785,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,285,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	235,000	-	-	-	-	-	-	235,000
CCA	-	-	-	-	-	-	-	-
Construction	3,215,000	2,785,000	-	-	-	-	-	6,000,000
Testing	50,000	-	-	-	-	-	-	50,000
TOTAL PROJECT COST	\$ 3,500,000	\$ 2,785,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,285,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Pintail Pump Station Storage Tank Rehabilitation and Valve Replacement	Water	Utility

DESCRIPTION

Storage tank rehabilitation and valve replacement. An assessment on Pintail 1 is needed first and then a valve replacement on Pintail 2.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	1,020,000	-	-	-	-	1,020,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	150,000	-	-	-	-	-	150,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 150,000	\$ 1,020,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	150,000	-	-	-	-	-	150,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	1,000,000	-	-	-	-	1,000,000
Testing	-	-	20,000	-	-	-	-	20,000
TOTAL PROJECT COST	\$ -	\$ 150,000	\$ 1,020,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Royal Oaks Water Line Replacement Phase I

CATEGORY

Water

FUND

Utility

DESCRIPTION

Reconstruction of existing 8" water main along Kings Drive, and approximately 2300 linear feet connection from Homestead Street to Timber Creek Road. Additionally, upsize approximately 1,150 linear feet of 6" water main to 8" along Alexander Drive.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	150,000	1,230,000	-	-	-	-	-	1,380,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 150,000	\$ 1,230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	150,000	-	-	-	-	-	-	150,000
CCA	-	-	-	-	-	-	-	-
Construction	-	1,168,000	-	-	-	-	-	1,168,000
Testing	-	62,000	-	-	-	-	-	62,000
TOTAL PROJECT COST	\$ 150,000	\$ 1,230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Timber Creek Water Line Replacement Phase I

CATEGORY

Water

FUND

Utility

DESCRIPTION

Replace approximately 4,100 linear feet of water line within Stapleton Lane, Rollo Court, John Court, and Gayle Court.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	1,000,000	-	-	-	-	-	-	1,000,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., Interest Inc.)	-	264,000	-	-	-	-	-	264,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,000,000	\$ 264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,264,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	101,000	-	-	-	-	-	101,000
CCA	-	-	-	-	-	-	-	-
Construction	900,000	163,000	-	-	-	-	-	1,063,000
Testing	100,000	-	-	-	-	-	-	100,000
TOTAL PROJECT COST	\$ 1,000,000	\$ 264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,264,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Timber Creek Water Line Replacement Phase 2

CATEGORY

Water

FUND

Utility

DESCRIPTION

Replacement of approximately 3,900 linear feet of 12" and 8" water lines on Sweetgum, Pepperwood, White Oak, and portions of Spring Meadow.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	1,080,000	-	-	-	-	-	-	1,080,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	205,000	-	-	-	-	-	205,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,080,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,285,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	300,000	-	-	-	-	-	-	300,000
CCA	-	-	-	-	-	-	-	-
Construction	689,000	205,000	-	-	-	-	-	894,000
Testing	91,000	-	-	-	-	-	-	91,000
TOTAL PROJECT COST	\$ 1,080,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,285,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

US 377 at FM 1171 Water Line Loop/Relocation

CATEGORY

Water

FUND

Utility

DESCRIPTION

Relocation and realignment of approximately 8,000 linear feet of existing 30" water line.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	3,890,000	1,000,000	-	-	-	-	-	4,890,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	409,500	409,000	-	-	-	-	-	818,500
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	1,200,500	591,000	-	-	-	-	-	1,791,500
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 5,500,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	400,000	-	-	-	-	-	-	400,000
CCA	-	-	-	-	-	-	-	-
Construction	5,000,000	2,000,000	-	-	-	-	-	7,000,000
Testing	100,000	-	-	-	-	-	-	100,000
TOTAL PROJECT COST	\$ 5,500,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Utility Asset Management and Utility Replacement

CATEGORY

Water

FUND

Utility

DESCRIPTION

Condition assessment to help determine the overall life expectancy of infrastructure, assessment and replacement of high risk infrastructure, assessment and replacement of transmission valves and improved GIS mapping.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	1,200,000	-	300,000	300,000	300,000	300,000	-	2,400,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	300,000	-	-	-	-	-	300,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 2,700,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	1,200,000	300,000	300,000	300,000	300,000	300,000	-	2,700,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 1,200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 2,700,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Water System Leak Detection and Repair

CATEGORY

Water

FUND

Utility

DESCRIPTION

Run tests on water lines to identify leaks and repair identified lines.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	650,000	-	50,000	50,000	50,000	50,000	-	850,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	100,000	50,000	-	-	-	-	-	150,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 750,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 1,000,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	750,000	50,000	50,000	50,000	50,000	50,000	-	1,000,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 750,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 1,000,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Water System Model Update	Water	Utility

DESCRIPTION

Water system model updates as new developments or water projects become operational.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	168,785	6,500	6,500	6,500	6,500	6,500	-	201,285
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	5,000	-	-	-	-	-	-	5,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 173,785	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 206,285

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	173,785	6,500	6,500	6,500	6,500	6,500	-	206,285
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 173,785	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 206,285

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Water System Security Implementation

CATEGORY

Water

FUND

Utility

DESCRIPTION

Implementation of security systems at water facilities.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	150,000	150,000	150,000	150,000	-	600,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	150,000	-	-	-	-	-	150,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	150,000	150,000	150,000	150,000	150,000	-	750,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Easton Waketon Road Drainage Improvement	Stormwater	Utility

DESCRIPTION

Channel improvements from culvert crossing of FM2499 to the culvert crossing at Waketon Road. Will include fill on the north east corner of FM2499 and Waketon Road intersection and berm along the north side of Waketon Road.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	1,210,000	690,000	-	-	-	-	-	1,900,000
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,210,000	\$ 690,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Design	300,000	-	-	-	-	-	-	300,000
CCA	-	-	-	-	-	-	-	-
Construction	910,000	600,000	-	-	-	-	-	1,510,000
Testing	-	90,000	-	-	-	-	-	90,000
TOTAL PROJECT COST	\$ 1,210,000	\$ 690,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Range Wood Drive Drainage Improvement	Stormwater	Utility

DESCRIPTION

Creek bank stabilization project that will require the removal and reconstruction of and embankment along Range Wood Drive.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	2,060,000	-	-	-	-	-	-	2,060,000
Other Sources (Proj. Sav., Fund Bal., 380, Interest Inc.)	350,000	975,000	-	-	-	-	-	1,325,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 2,410,000	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,385,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Design	350,000	-	-	-	-	-	-	350,000
CCA	-	-	-	-	-	-	-	-
Construction	2,060,000	975,000	-	-	-	-	-	3,035,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 2,410,000	\$ 975,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,385,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Glen Chester Lift Station Rehabilitation

CATEGORY

Wastewater

FUND

Utility

DESCRIPTION

Improvements to the Glenn Chester Lift Station.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	1,200,000	-	-	-	-	1,200,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	-	200,000	-	-	-	-	-	200,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	200,000	-	-	-	-	-	200,000
CCA	-	-	1,200,000	-	-	-	-	1,200,000
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Inflow/Infiltration/Evaluation and Repair	Wastewater	Utility

DESCRIPTION

Identification and repair of inflow and infiltration problems within the Town's existing wastewater system.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	2,400,000	-	250,000	250,000	250,000	250,000	-	3,400,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	330,000	250,000	-	-	-	-	-	580,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 2,730,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 3,980,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	100,304	-	-	-	-	-	-	100,304
CCA	-	-	-	-	-	-	-	-
Construction	2,629,696	250,000	250,000	250,000	250,000	250,000	-	3,879,696
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 2,730,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 3,980,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Lift Station Improvements and Decommissioning Phase III

CATEGORY

Wastewater

FUND

Utility

DESCRIPTION

Improvements at the Kipling, Park Bend, Yucca lift Stations and a gravity interceptor.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	2,564,500	-	-	-	-	-	-	2,564,500
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., Interest Inc.)	-	300,000	-	-	-	-	-	300,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 2,564,500	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,864,500

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A/E, Surveying	564,500	-	-	-	-	-	-	564,500
Construction, Testing	1,883,000	300,000	-	-	-	-	-	2,183,000
Administration	12,000	-	-	-	-	-	-	12,000
Contingency	105,000	-	-	-	-	-	-	105,000
TOTAL PROJECT COST	\$ 2,564,500	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,864,500

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Lower Timber Interceptor Rehabilitation (Paisley Drive to Rockcreek Court)

CATEGORY

Wastewater

FUND

Utility

DESCRIPTION

Improvement of approximately 4,000 linear feet of existing 27" of sanitary sewer main between Paisley Drive and Rockcreek Court.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	2,155,000	-	-	-	-	-	2,155,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	-	-	-	-	-	-	-	-
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 2,155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,155,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	65,000	-	-	-	-	-	65,000
CCA	-	-	-	-	-	-	-	-
Construction	-	2,065,000	-	-	-	-	-	2,065,000
Testing	-	25,000	-	-	-	-	-	25,000
TOTAL PROJECT COST	\$ -	\$ 2,155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,155,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Spring Meadow Lane Sewer Line Replacement	Wastewater	Utility

DESCRIPTION

Improvement of approximately 5,800 linear feet of 8-inch sewer line along Spring Meadow Ln.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	1,540,000	-	-	-	-	-	-	1,540,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	95,000	-	-	-	-	-	95,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 1,540,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,000

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	133,400	-	-	-	-	-	-	133,400
CCA	-	-	-	-	-	-	-	-
Construction	1,340,000	95,000	-	-	-	-	-	1,435,000
Testing	66,600	-	-	-	-	-	-	66,600
TOTAL PROJECT COST	\$ 1,540,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Sunrise Circle Wastewater Connection	Wastewater	Utility

DESCRIPTION

Installation of approximately 1,100 linear feet of 8" sanitary sewer main from Town Western Pump Station property to the north into the Sunrise Circle subdivision.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	150,000	320,000	-	-	-	-	-	470,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 150,000	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Design	150,000	40,000	-	-	-	-	-	190,000
CCA	-	-	-	-	-	-	-	-
Construction	-	250,000	-	-	-	-	-	250,000
Testing	-	20,000	-	-	-	-	-	20,000
TOTAL PROJECT COST	\$ 150,000	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Wastewater System Security Implementation

CATEGORY

Wastewater

FUND

Utility

DESCRIPTION

Implementation of security systems at wastewater facilities.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	150,000	150,000	150,000	150,000	-	600,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., 380, Interest Inc.)	-	150,000	-	-	-	-	-	150,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	-	-	-	-	-	-	-
CCA	-	-	-	-	-	-	-	-
Construction	-	150,000	150,000	150,000	150,000	150,000	-	750,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 750,000

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

<u>PROJECT TITLE</u>	<u>CATEGORY</u>	<u>FUND</u>
Wastewater System Model Update	Wastewater	Utility

DESCRIPTION

Annual review and update of wastewater system's model.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	238,785	6,500	6,500	6,500	6,500	6,500	-	271,285
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj. Sav., Fund Bal., Interest Inc.)	5,000	-	-	-	-	-	-	5,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ 243,785	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 276,285

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	243,785	6,500	6,500	6,500	6,500	6,500	-	276,285
CCA	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ 243,785	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 276,285

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM PROJECT BUDGET SUMMARY

PROJECT TITLE

Wastewater Treatment Plant Primary Treatment Area Expansion

CATEGORY

Wastewater

FUND

Utility

DESCRIPTION

Expansion of the Wastewater Treatment Plant Primary Treatment Area.

REVENUE BREAKDOWN

FUNDING SOURCES	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	3,300,000	-	-	-	-	3,300,000
Revenue Bonds	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-	-
Grant & Interlocal Funds	-	-	-	-	-	-	-	-
Other Sources (Proj, Sav., Fund Bal., Interest Inc.)	-	400,000	-	-	-	-	-	400,000
Escrow Funds	-	-	-	-	-	-	-	-
Decision Package	-	-	-	-	-	-	-	-
Developer Agreement(s)	-	-	-	-	-	-	-	-
Park Development Fund	-	-	-	-	-	-	-	-
Tax Increment Reinvestment Zone (TIRZ)	-	-	-	-	-	-	-	-
Dedicated Sales Tax Revenue	-	-	-	-	-	-	-	-
SH 121 Regional Toll Revenue (RTR)	-	-	-	-	-	-	-	-
TOTAL FUNDING SOURCES	\$ -	\$ 400,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000

COST BREAKDOWN

PROJECT COST	Prior Budgets	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	Future Budgets	TOTAL
ROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	-	400,000	-	-	-	-	-	400,000
CCA	-	-	-	-	-	-	-	-
Construction	-	-	3,300,000	-	-	-	-	3,300,000
Testing	-	-	-	-	-	-	-	-
TOTAL PROJECT COST	\$ -	\$ 400,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000

TOWN OF FLOWER MOUND, TEXAS

ORDINANCE NO. 46-22

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2022, AND ENDING ON SEPTEMBER 30, 2023, AND FOR EACH FISCAL YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT A RATE OF \$0.4050 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN AS OF JANUARY 1, 2022; DIRECTING THE ASSESSMENT THEREOF TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE TOWN; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR APPROVAL OF THE 2022 TAX ROLLS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Council hereby finds that the tax rate for the fiscal year beginning October 1, 2022, and ending September 30, 2023, hereinafter levied for current expenses of the Town and the general improvements of the Town and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the Town Council has approved by a separate Ordinance adopting the budget for the fiscal year beginning on October 1, 2022, and ending on September 30, 2023; and

WHEREAS, the Town Council provided notice of the no-new-revenue tax rate as required by law; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual determinations of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

ORDINANCE NO. 46-22

SECTION 2

There be and is hereby levied and ordered to be assessed and collected for the fiscal year beginning on October 1, 2022, and ending on September 30, 2023, and for each fiscal year thereafter until otherwise provided, on all taxable property, real, personal, and mixed, situated within the corporate limits of the Town of Flower Mound, Texas, and not exempt by the Constitution of the State and valid state laws, a tax rate of \$0.4050 on each One Hundred Dollars (\$100) assessed value of taxable property, which shall be apportioned and distributed as follows:

- A. For the purpose of defraying the current expenses of the municipal government of the Town, a tax rate of \$0.360873 on each One Hundred Dollars (\$100) assessed value of all taxable property within the Town; and
- B. For the purpose of creating an interest and sinking fund to pay the interest and principal of all outstanding debt obligations of the Town, not otherwise provided for, a tax rate of \$0.044127 on each One Hundred Dollars (\$100) assessed value of all taxable property within the Town.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE INCREASED BY 5.03 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$24.70.

SECTION 3

All ad valorem taxes shall become due and payable on October 1, 2022 and all ad valorem taxes shall become delinquent after January 31, 2023. There shall be no discount for payment of taxes prior to said January 31, 2023. If any person fails to pay said ad valorem taxes on or before January 31, 2023, the following penalties shall be payable thereon, to-wit:

During the month of February 2023, six percent	(6%)
During the month of March 2023, seven percent	(7%)
During the month of April 2023, eight percent	(8%)
During the month of May 2023, nine percent	(9%)
During the month of June 2023, ten percent	(10%)
On or after July 1, 2023, twelve percent	(12%)

ORDINANCE NO. 46-22

PAGE 3

SECTION 4

Taxes shall be payable at the offices of the Denton County Tax Office. The Town shall have available all rights and remedies provided by law for enforcement of the collection of taxes levied under this Ordinance.

SECTION 5

All delinquent taxes shall bear interest at the rate of twelve percent (12%) per annum, in addition to the penalties.

SECTION 6

The Town Council hereby approves the 2022 tax rolls of the Town of Flower Mound, Texas, in the amount of \$58,472,077, based upon the certified appraisal roll and roll under protest as approved by the Appraisal Review Boards of the Denton Central Appraisal District and the Tarrant Appraisal District, to be used for the authorized collection of ad valorem taxes for the fiscal year beginning on October 1, 2022, and ending on September 30, 2023.

SECTION 7

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that 2022 taxes and taxes for all subsequent years become delinquent on or after February 1 but not later than May 1 of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2023.

SECTION 8

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the Town further provides that all 2022 taxes and taxes for all subsequent years that become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20% of the delinquent tax, penalty and interest.

SECTION 9

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

ORDINANCE NO. 46-22

PAGE 4

SECTION 10

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and, the Town Council hereby declares it would have passed such remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 11

The fact that it is necessary that this Ordinance be enacted in order to authorize the collection of ad valorem taxes for the fiscal year beginning on October 1, 2022, and ending on September 30, 2023, requires that this Ordinance shall take effect from and after its passage as the law in such cases provides.

DULY PASSED, APPROVED, AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 5 TO 0 ON THIS 19th DAY OF SEPTEMBER, 2022.

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

TOWN OF FLOWER MOUND, TEXAS

ORDINANCE NO. 45-22

AN ORDINANCE OF THE TOWN OF FLOWER MOUND, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, AND MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; PROVIDING FOR THE LEVYING AND COLLECTION OF A SUFFICIENT TAX TO PAY THE INTEREST ON SINKING FUND AND OTHER OBLIGATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Manager has caused to be filed with the Town Secretary a budget to cover all proposed expenditures of the government of the Town for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and,

WHEREAS, said budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and,

WHEREAS, said budget has been filed with the Town Secretary and has been available for inspection by any taxpayer; and,

WHEREAS, notice of public hearing on the proposed Annual Budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and,

WHEREAS, one (1) such public hearing was held on August 22, 2022, prior approval of which date being hereby ratified and confirmed by the Town Council, and all those wishing to speak on the budget were heard; and,

WHEREAS, the Town Council has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached in fund total hereto is in the best interest of the Town of Flower Mound; and,

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual findings of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Ordinance, as if copied in their entirety.

SECTION 2

The budget attached in fund total hereto as Exhibit "A", and incorporated herein for all purposes, is adopted for the fiscal year beginning October 1, 2022, and ending September 30, 2023, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget. The budget includes a contingent

ORDINANCE NO. 45-22

PAGE 2

appropriation in the General Fund of \$8,327,974 (i.e., 10 percent of total expenditures) to be used in the event of unforeseen items of expenditure. Such contingent appropriations shall be under the control of the Town Manager and distributed by him, after approval of the Town Council.

SECTION 3

No expenditure of the funds of the Town shall hereafter be made except in strict compliance with said budget, except that in the case of public necessity, the Town Council shall authorize amendments to said budget such emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

SECTION 4

The Town Manager shall file or cause to be filed three (3) true and correct copies of said approved budget, along with this Ordinance, with the Town Secretary, who shall file or cause to be filed one (1) true and correct copy of same in the office of the County Clerk of Denton County, Texas and one (1) true and correct copy of same in the office of the County Clerk of Tarrant County, Texas.

SECTION 5

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of any conflict herewith.

SECTION 6

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the Town Council hereby declares it would have passed such remaining portions of the ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 7

The necessity of adopting and approving a budget for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage.

DULY PASSED, APPROVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF _____ TO _____ ON THIS 19th DAY OF SEPTEMBER, 2022.

ORDINANCE NO. 45-22

PAGE 3

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

EXHIBIT A

Town of Flower Mound, Texas
FY 22-23

PROPOSED REVENUES	General Fund	General Debt Service Fund	Utility Fund	Stormwater Utility Fund	Internal Service Funds
Property Taxes	\$ 47,383,753	\$ 5,808,749	\$ -	\$ -	\$ -
Utility Franchise Fees	5,615,500	-	-	-	-
Sales Tax Collections	16,876,550	-	-	-	-
Other Taxes	324,450	-	-	-	-
Charges for Current Services	4,568,900	-	-	-	-
Licenses and Permits	2,718,360	-	-	-	-
Fines and Forfeitures	745,950	-	-	-	-
Investment Earnings	200,000	10,000	50,000	1,000	-
Intergovernmental Revenue	1,380,190	-	-	-	-
Interfund Transfer	3,091,837	270,950	-	-	-
Other Revenue	563,739	-	219,000	-	-
Water Sales	-	-	38,032,850	-	-
Sewer Charges	-	-	13,201,680	-	-
Stormwater Fees	-	-	-	1,634,650	-
Drainage Inspections	-	-	-	215,000	-
Meter and Connect Fees	-	-	280,000	-	-
Solid Waste Collection	-	-	164,795	-	-
Penalties-Utility Billing	-	-	350,000	11,000	-
Health Insurance Fund	-	-	-	-	10,675,000
Vehicle and Equipment Replacement Fund	-	-	-	-	2,420,000
Technology Replacement Fund	-	-	-	-	550,300
TOTAL REVENUE	\$ 83,469,229	\$ 6,089,699	\$ 52,298,325	\$ 1,861,650	\$ 13,645,300

PROPOSED EXPENDITURES	General Fund	General Debt Service Fund	Utility Fund	Stormwater Utility Fund	Internal Service Funds
Town Manager's Office	\$ 3,633,625	\$ -	\$ -	\$ -	\$ -
Legislative Services	547,589	-	-	-	-
Development Services	2,365,145	-	-	-	-
Parks & Recreation Services	10,772,827	-	-	-	-
Library Services	2,123,151	-	-	-	-
Police Services	17,976,186	-	-	-	-
Financial Services	4,234,015	-	1,908,968	-	-
Administrative Services	7,807,437	-	-	-	-
Fire & Emergency Services	19,499,281	-	-	-	-
Communications	834,813	-	-	-	-
General Fund Non-Departmental	4,098,834	-	-	-	-
Utility Fund Non-Departmental	-	-	12,772,799	-	-
Public Works	7,782,525	-	37,377,380	2,105,779	-
Environmental Services	1,604,312	-	-	86,115	-
Debt Service	-	6,740,310	-	-	-
Health Insurance Fund	-	-	-	-	11,237,000
Vehicle and Equipment Replacement Fund	-	-	-	-	2,800,000
Technology Replacement Fund	-	-	-	-	697,730
TOTAL EXPENDITURES	\$ 83,279,740	\$ 6,740,310	\$ 52,059,147	\$ 2,191,894	\$ 14,734,730
NET CHANGE	\$ 189,489	\$ (650,611)	\$ 239,178	\$ (330,244)	\$ (1,089,430)

2022-2023 FUND BALANCE PROJECTION	General Fund	General Debt Service Fund	Utility Fund	Stormwater Utility Fund	Internal Service Funds
Fund Balance 10/1/22	\$ 29,705,085	\$ 1,424,376	\$ 10,611,939	\$ 619,337	\$ 14,952,470
Revenue	83,469,229	6,089,699	52,298,325	1,861,650	13,645,300
Expenditure	(83,279,740)	(6,740,310)	(52,059,147)	(2,191,894)	(14,734,730)
Fund Balance 09/30/23	\$ 29,894,574	\$ 773,765	\$ 10,851,117	\$ 289,093	\$ 13,863,040

EXHIBIT A

Town of Flower Mound, Texas
FY 22-23

PROPOSED REVENUES	Library Development Fund	TIRZ Fund	Park Development Fund	Tree Preservation Fund	Public-Education Government (PEG) Fund
Taxes	\$ -	\$ 7,816,370	\$ -	\$ -	\$ 145,000
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest Earnings	60	25,000	8,000	4,000	1,000
Interfund Transfer	-	-	-	-	-
Other Revenue	15,000	-	-	-	-
TOTAL REVENUE	\$ 15,060	\$ 7,841,370	\$ 8,000	\$ 4,000	\$ 146,000
PROPOSED EXPENDITURES					
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	-	3,206,122	70,495	-
Library Services	20,000	-	-	-	-
Police Services	-	-	-	-	-
Financial Services	-	10,596,053	-	-	-
Administrative Services	-	-	-	-	-
Fire & Emergency Services	-	-	-	-	-
Communications	-	-	-	-	763,650
Public Works	-	-	-	-	-
Environmental Services	-	-	-	174,163	-
TOTAL EXPENDITURES	\$ 20,000	\$ 10,596,053	\$ 3,206,122	\$ 244,658	\$ 763,650
NET CHANGE	\$ (4,940)	\$ (2,754,683)	\$ (3,198,122)	\$ (240,658)	\$ (617,650)
2022-2023 FUND BALANCE PROJECTION					
Fund Balance 10/1/22	\$ 6,520	\$ 2,754,683	\$ 3,198,122	\$ 1,955,532	\$ 693,220
Revenue	15,060	7,841,370	8,000	4,000	146,000
Expenditure	(20,000)	(10,596,053)	(3,206,122)	(244,658)	(763,650)
Fund Balance 09/30/23	\$ 1,580	\$ -	\$ -	\$ 1,714,874	\$ 75,570

EXHIBIT A

Town of Flower Mound, Texas
FY 22-23

PROPOSED REVENUES	Strt Maint Sales Tax Fund	4B Parks Sales Tax Fund	Police Seizure Fund	IRS Equitable Sharing Fund	Justice Seizures Fund
Taxes	\$ 4,219,135	\$ 4,219,135	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest Earnings	20,000	12,500	50	-	30
Interfund Transfer	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUE	\$ 4,239,135	\$ 4,231,635	\$ 50	\$ -	\$ 30

PROPOSED EXPENDITURES	Strt Maint Sales Tax Fund	4B Parks Sales Tax Fund	Police Seizure Fund	IRS Equitable Sharing Fund	Justice Seizures Fund
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	6,856,544	-	-	-
Library Services	-	-	-	-	-
Police Services	-	-	-	9,827	28,645
Financial Services	-	-	-	-	-
Administrative Services	-	-	-	-	-
Fire & Emergency Services	-	-	-	-	-
Communications	-	-	-	-	-
Public Works	5,007,991	-	-	-	-
Environmental Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,007,991	\$ 6,856,544	\$ -	\$ 9,827	\$ 28,645

NET CHANGE	\$ (768,856)	\$ (2,624,909)	\$ 50	\$ (9,827)	\$ (28,615)
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2022-2023 FUND BALANCE PROJECTION	Strt Maint Sales Tax Fund	4B Parks Sales Tax Fund	Police Seizure Fund	IRS Equitable Sharing Fund	Justice Seizures Fund
Fund Balance 10/1/22	\$ 768,856	\$ 2,624,909	\$ 18,696	\$ 9,827	\$ 28,615
Revenue	4,239,135	4,231,635	50	-	30
Expenditure	(5,007,991)	(6,856,544)	-	(9,827)	(28,645)
Fund Balance 09/30/23	\$ -	\$ -	\$ 18,746	\$ -	\$ -

EXHIBIT A

Town of Flower Mound, Texas
 FY 22-23

PROPOSED REVENUES	Chapter 59 Seizure Fund	Animal Care Fund	CDBG-HUD Grant Fund	Neighborhood Improvement Fund	COVID-19 Fund
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	229,923	-	-
Charges for Services	-	-	-	80,150	-
Fines and Forfeitures	-	-	-	-	-
Interest Earnings	-	150	-	300	6,000
Interfund Transfer	-	-	-	-	-
Other Revenue	-	8,000	-	-	-
TOTAL REVENUE	\$ -	\$ 8,150	\$ 229,923	\$ 80,450	\$ 6,000

PROPOSED EXPENDITURES	Chapter 59 Seizure Fund	Animal Care Fund	CDBG-HUD Grant Fund	Neighborhood Improvement Fund	COVID-19 Fund
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	-	-	-	-
Library Services	-	-	-	-	-
Police Services	80,000	30,000	-	-	-
Financial Services	-	-	-	-	-
Administrative Services	-	-	-	-	-
Fire & Emergency Services	-	-	-	-	-
Communications	-	-	229,923	-	-
Public Works	-	-	-	100,000	10,168
Environmental Services	-	-	-	30,000	-
TOTAL EXPENDITURES	\$ 80,000	\$ 30,000	\$ 229,923	\$ 130,000	\$ 10,168

NET CHANGE	\$ (80,000)	\$ (21,850)	\$ -	\$ (49,550)	\$ (4,168)
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2022-2023 FUND BALANCE PROJECTION	Chapter 59 Seizure Fund	Animal Care Fund	CDBG-HUD Grant Fund	Neighborhood Improvement Fund	COVID-19 Fund
Fund Balance 10/1/22	\$ 98,374	\$ 91,733	\$ -	\$ 132,816	\$ 4,168
Revenue	-	8,150	229,923	80,450	6,000
Expenditure	(80,000)	(30,000)	(229,923)	(130,000)	(10,168)
Fund Balance 09/30/23	\$ 18,374	\$ 69,883	\$ -	\$ 83,266	\$ -

EXHIBIT A

Town of Flower Mound, Texas
FY 22-23

PROPOSED REVENUES	Hotel Occupancy Tax Fund	Muni Court Security Fund	Muni Court Technology Fund	Muni Court Jury Fund	Muni Court Truancy Prevention Fund
Taxes	\$ 450,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	33,110	27,400	660	33,050
Interest Earnings	500	250	200	-	60
Interfund Transfer	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUE	\$ 450,500	\$ 33,360	\$ 27,600	\$ 660	\$ 33,110

PROPOSED EXPENDITURES	Hotel Occupancy Tax Fund	Muni Court Security Fund	Muni Court Technology Fund	Muni Court Jury Fund	Muni Court Truancy Prevention Fund
Town Manager's Office	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative Services	-	-	-	-	-
Development Services	-	-	-	-	-
Parks & Recreation Services	-	-	-	-	-
Library Services	-	-	-	-	-
Police Services	-	-	-	-	-
Financial Services	400,000	45,100	35,415	500	35,000
Administrative Services	-	-	-	-	-
Fire & Emergency Services	-	-	-	-	-
Communications	-	-	-	-	-
Public Works	-	-	-	-	-
Environmental Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 400,000	\$ 45,100	\$ 35,415	\$ 500	\$ 35,000

NET CHANGE	\$ 50,500	\$ (11,740)	\$ (7,815)	\$ 160	\$ (1,890)
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2022-2023 FUND BALANCE PROJECTION	Hotel Occupancy Tax Fund	Muni Court Security Fund	Muni Court Technology Fund	Muni Court Jury Fund	Muni Court Truancy Prevention Fund
Fund Balance 10/1/22	\$ 214,399	\$ 122,503	\$ 86,654	\$ 108	\$ 39,860
Revenue	450,500	33,360	27,600	660	33,110
Expenditure	(400,000)	(45,100)	(35,415)	(500)	(35,000)
Fund Balance 09/30/23	\$ 264,899	\$ 110,763	\$ 78,839	\$ 268	\$ 37,970

CAPITAL IMPROVEMENT PROGRAM

The first year of the five-year General Government Capital Improvement Program (CIP) addresses needs pertaining to streets, signals, street reconstruction, facilities and parks, and totals \$16,988,500. The largest portion of the CIP for FY 2022-2023 is dedicated to street and signal projects for \$14,138,500, and \$2,850,000 for park projects. No new debt will be issued for these projects. These projects will be supported by dedicated sales tax, park development funds, grants and interlocal agreements, impact fees, TIRZ revenue and cash transfers from the General Fund.

The five-year CIP in the Utility Fund totals \$15,367,000 for FY 2022-2023, which includes water and wastewater lines and stormwater projects. These projects will be supported by \$7,743,000 in additional debt.

TOWN OF FLOWER MOUND, TEXAS

RESOLUTION NO. 14-22

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND CRIME CONTROL AND PREVENTION DISTRICT, ADOPTING AND APPROVING THE BUDGET FOR THE TOWN OF FLOWER MOUND CRIME CONTROL AND PREVENTION DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Council acting as the Board of Directors of the Town of Flower Mound Crime Control and Prevention District (“Crime District”) has adopted procedures for adopting a budget that are different from the procedures outlined in Texas Local Government Code Section 363.204, as permitted by such section; and

WHEREAS, the Town Council acting as the Board of Directors of the Crime District caused to be filed with the Town Secretary, in accordance with the procedures adopted therefore, a budget to cover all proposed expenditures of the Crime District for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, said budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and

WHEREAS, said budget has been filed with the Town Secretary and has been available for inspection by any taxpayer; and

WHEREAS, notice of public hearing on the proposed Crime District Budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and

WHEREAS, one (1) such public hearing was held on August 22, 2022, prior approval of such date being hereby ratified and confirmed by the Town Council acting as the Board of Directors for the Crime District, and all those wishing to speak on the budget were heard; and

WHEREAS, the Town Council acting as the Board of Directors for the Crime District has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached is in the best interest of the Crime District.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND CRIME CONTROL AND PREVENTION DISTRICT, THAT:

RESOLUTION NO. 14-22

PAGE 2

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual determinations of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2

The budget attached in total hereto as Exhibit "A", and incorporated herein for all purposes, is adopted for the fiscal year beginning October 1, 2022, and ending September 30, 2023, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget.

SECTION 3

No expenditure of the funds of the Crime District shall hereafter be made except in strict compliance with said budget except that, in the case of public necessity, the Town Council acting as the Board of Directors of the Crime District shall authorize amendments to said budget for emergency expenditures necessary to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

SECTION 4

The Town Manager shall file or cause to be filed three (3) true and correct copies of said approved budget, along with this Resolution, with the Town Secretary, who shall file or cause to be filed one (1) true and correct copy of same in the office of the County Clerk of Denton County, Texas and one (1) true and correct copy of same in the office of the County Clerk of Tarrant County, Texas.

SECTION 5

If any section, paragraph, sentence, clause, phrase, or word in this Resolution, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Resolution; and the Town Council acting as the Board of Directors of the Crime District hereby declares it would have passed such remaining portions of the resolution despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 6

The necessity of adopting and approving a budget for the next fiscal year as required by the laws of the State of Texas requires that this Resolution shall take effect immediately from and after its passage.

RESOLUTION NO. 14-22

PAGE 3

DULY PASSED, APPROVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 5 TO 0 ON THIS 19th DAY OF SEPTEMBER, 2022.

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

EXHIBIT A

**Town of Flower Mound, Texas
FY 22-23**

CRIME CONTROL AND PREVENTION DISTRICT

PROPOSED REVENUES	Crime District Sales Tax Fund
Taxes	\$ 4,197,905
Licenses and Permits	-
Intergovernmental Revenue	-
Charges for Services	-
Fines and Forfeitures	-
Interest Earnings	3,500
Interfund Transfer	-
Other Revenue	-
TOTAL REVENUE	\$ 4,201,405

PROPOSED EXPENDITURES	Crime District Sales Tax Fund
Town Manager's Office	\$ -
Legislative Services	-
Development Services	-
Community Services	-
Police Services	4,113,412
Financial Services	-
Fire & Emergency Services	-
Communications	-
Public Works	-
TOTAL EXPENDITURES	\$ 4,113,412

NET CHANGE	\$ 87,993
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2022-2023 FUND BALANCE PROJECTION	Crime District Sales Tax Fund
Fund Balance 10/1/22	\$ 2,790,997
Revenue	4,201,405
Expenditure	(4,113,412)
Fund Balance 09/30/23	\$ 2,878,990

TOWN OF FLOWER MOUND, TEXAS

RESOLUTION NO. 15-22

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT, ADOPTING AND APPROVING THE BUDGET FOR THE TOWN OF FLOWER MOUND FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Council acting as the Board of Directors of the Town of Flower Mound Fire Control, Prevention, and Emergency Medical Services District (Fire District) has adopted procedures for adopting a budget that are different from the procedures outlined in Texas Local Government Code Section 344.204, as permitted by such section; and

WHEREAS, the Town Council acting as the Board of Directors of the Fire District caused to be filed with the Town Secretary, in accordance with the procedures adopted therefore, a budget to cover all proposed expenditures of the Fire District for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, said budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and

WHEREAS, said budget has been filed with the Town Secretary and has been available for inspection by any taxpayer; and

WHEREAS, notice of public hearing on the proposed Fire District Budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and

WHEREAS, one (1) such public hearing was held on August 22, 2022, prior approval of such date being hereby ratified and confirmed by the Town Council acting as the Board of Directors for the Fire District, and all those wishing to speak on the budget were heard; and

WHEREAS, the Town Council acting as the Board of Directors for the Fire District has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached is in the best interest of the Town of Flower Mound Fire District.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, ACTING AS THE BOARD OF DIRECTORS OF THE TOWN OF FLOWER MOUND FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual determinations of the Town of Flower Mound and they are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2

The budget attached in total hereto as Exhibit "A", and incorporated herein for all purposes, is adopted for the fiscal year beginning October 1, 2022, and ending September 30, 2023, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget.

SECTION 3

No expenditure of the funds of the Fire District shall hereafter be made except in strict compliance with said budget except that, in the case of public necessity, the Town Council acting as the Board of Directors of the Fire District shall authorize amendments to said budget for emergency expenditures necessary to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

SECTION 4

The Town Manager shall file or cause to be filed three (3) true and correct copies of said approved budget, along with this Resolution, with the Town Secretary, who shall file or cause to be filed one (1) true and correct copy of same in the office of the County Clerk of Denton County, Texas and one (1) true and correct copy of same in the office of the County Clerk of Tarrant County, Texas.

SECTION 5

If any section, paragraph, sentence, clause, phrase, or word in this Resolution, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Resolution; and the Town Council acting as the Board of Directors of the Fire District hereby declares it would have passed such remaining portions of the resolution despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 6

The necessity of adopting and approving a budget for the next fiscal year as required by the laws of the State of Texas requires that this Resolution shall take effect immediately from and after its passage.

RESOLUTION NO. 15-22

PAGE 3

DULY PASSED, APPROVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF FLOWER MOUND, TEXAS, BY A VOTE OF 5 TO 0 ON THIS 19th DAY OF SEPTEMBER, 2022.

APPROVED:



Derek France, MAYOR

ATTEST:



Theresa Scott, TOWN SECRETARY

EXHIBIT A

Town of Flower Mound, Texas
 FY 22-23

FIRE CONTROL, PREVENTION, AND EMERGENCY
 MEDICAL SERVICES DISTRICT

PROPOSED REVENUES	Fire District Sales Tax Fund
Taxes	\$ 4,176,810
Licenses and Permits	-
Intergovernmental Revenue	-
Charges for Services	-
Fines and Forfeitures	-
Interest Earnings	900
Interfund Transfer	-
Other Revenue	-
TOTAL REVENUE	\$ 4,177,710

PROPOSED EXPENDITURES	Fire District Sales Tax Fund
Town Manager's Office	\$ -
Legislative Services	-
Development Services	-
Community Services	-
Police Services	-
Financial Services	-
Fire & Emergency Services	3,396,878
Communications	-
Public Works	-
TOTAL EXPENDITURES	\$ 3,396,878
NET CHANGE	\$ 780,832

2022-2023 FUND BALANCE PROJECTION	Fire District Sales Tax Fund
Fund Balance 10/1/22	\$ 1,373,169
Revenue	4,177,710
Expenditure	(3,396,878)
Fund Balance 09/30/23	\$ 2,154,001

STATUTORY REQUIREMENTS

The single most important financial resource of the Town is the ad valorem tax, better known as the property tax. It is important for all citizens to fully understand the makeup of the taxes levied against their properties. The following synopsis provides a basic working knowledge of property taxes and how they are determined.

Much of what taxing authorities such as cities, school districts, counties, and special districts can levy for property taxes is determined by the State of Texas. Several years ago, the state legislature established county appraisal districts. The purpose of these appraisal districts is to determine fair market values of all taxable property within a specific county. The taxable value of property is determined as of January 1 of each year.

The appraisal district office generally notifies taxpayers of their assessed valuations in March and allows for them to challenge the valuations if the taxpayers believe them to be in error. A tax appraisal review board hears all tax protests and determines if the original valuation is correct or in error. On May 25 of each year, the appraisal district is required to provide taxing authorities with a certified estimate of total appraised value. This preliminary estimate is used by the Town to help project what revenues will be available in the next fiscal year. The preliminary estimate, while providing indications of an increasing or a decreasing tax roll, is subject to fluctuations because of the possible tax protests mentioned above.

The most important date relating to the appraisal district is July 25. On that date, a certified appraisal roll must be provided to all taxing authorities. This certified roll provides a basis upon which a tax rate can be applied to produce necessary revenues for the operation of Town services.

If by July 20, the appraisal review board for an appraisal district has not approved the appraisal records for the district as required under Chapter 26, Section 41.12 of the Tax Code, the chief appraiser shall not later than July 25 prepare and certify to the assessor for each taxing unit participating in the district an estimate of the taxable value of property in that taxing unit.

After determination of a tax rate for the upcoming budget year, there are several procedures and tests that must be applied to the rate for state law to be met. They include:

- **Calculation and publication of the no new revenue tax rate and voter-approval tax rate.**

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the current year and taxes that a proposed tax rate would produce if applied to the same properties taxed in both years. The resulting tax rate, used for comparison only, shows the relation between the last year's revenue and the current year's values. The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. The voter-approval rate calculation is

split into two separate components: an operating and maintenance rate and a debt rate.

- **Determination of whether the proposed tax rate is more than the no new revenue tax rate and voter-approval tax rate.**

Texas state law requires that if a taxing authority's proposed tax rate is greater than the no new revenue tax rate and less than or equal to the voter-approval tax rate, or less than the no new revenue tax rate and less than the voter approval tax rate, there must be published notices of the tax rates. This is true even if the tax rate does not change.

- **Determination of whether the proposed tax rate is more than the voter-approval tax rate.**

The voter-approval rate calculation allows municipalities to raise 103.5 percent of the operating and maintenance money raised in the prior year, plus the necessary debt rate. The 3.5% rule as set by state law imposes the maximum rate that may be adopted by taxing authorities without being subject to an election. If a taxing authority imposes a tax rate in excess of the voter-approval tax rate, the taxing authority must order an election to approve the tax rate no later than the 78th day before the November uniform election date.

Article XI, Section 5 of the State of Texas Constitution states in part:

"...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such town."

Calculation of Legal Debt Margin - October 1, 2022

Taxable Assessed Valuation	\$13,127,365,829
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$328,184,146
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Adopted Tax Rate for 2022-2023	\$0.4050 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	2.0950% of assessed valuation

Other requirements relating to the adoption and levying of ad valorem taxes are the publication of the unencumbered fund balances of the General Fund and Debt Service Fund, the 2022-2023 debt service requirements, and the 2022 property tax rates in the Town of Flower Mound.

The State of Texas does not provide for a statutory debt limit for cities. The truth-in-taxation criteria specify that debt (interest and sinking) requirements must be met first, followed by operations. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 valuation.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE \$ 0.405000 per \$100
 NO-NEW-REVENUE TAX RATE \$ 0.385619 per \$100
 VOTER-APPROVAL TAX RATE \$ 0.406682 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Town of Flower Mound from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Town of Flower Mound may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Town of Flower Mound is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 19, 2022 at 6:00 p.m. at Town Hall, 2121 Cross Timbers Road, Flower Mound, TX 75028

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Town of Flower Mound is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Town Council of Town of Flower Mound at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:
 Property tax amount = (tax rate) x (taxable value of your property) / 100

FOR the proposal: Adam Schiestel, Brian Taylor, Jim Engel, Ann Martin
 AGAINST the proposal: None
 PRESENT and not voting: Mayor Derek France
 ABSENT: Sandeep Sharma

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Town of Flower Mound last year to the taxes proposed to be imposed on the average residence homestead by Town of Flower Mound this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	2021 adopted \$0.405000	2022 proposed \$0.405000	0.00% change
Average homestead taxable value	\$436,519	\$455,675	4.39% increase
Tax on average homestead	\$1,768	\$1,845	4.39% increase
Total tax levy on all properties	\$53,592,853	\$58,765,907	9.65% increase

For assistance with tax calculations, please contact the tax assessor for Town of Flower Mound at 940-349-3500 or tnt@dentoncounty.com, or visit tax.dentoncounty.com for more information.

FY 2022-2023 Removed Decision Packages

DEPARTMENT	DIVISION	PACKAGE TITLE	RANK	FTE	ONE-TIME COST	ONGOING COST	TOTAL COST
GENERAL FUND							
TOWN MANAGER'S OFFICE	ECONOMIC DEVELOPMENT	NEW ADVERTISING INITIATIVES	2	-	-	13,600	13,600
DEVELOPMENT SERVICES	BUILDING INSPECTIONS	BUILDING INSPECTOR I	1	1.0	2,080	71,941	74,021
DEVELOPMENT SERVICES	PLANNING SERVICES	DARK SKY CERTIFICATION	3	-	24,000	-	24,000
PARKS AND RECREATION SERVICES	PARK SERVICES	MAINTENANCE WORKER II	2	1.0	330	57,930	58,260
PARKS AND RECREATION SERVICES	PARK SERVICES	MINI TRACK LOADER	9	-	49,500	300	49,800
PARKS AND RECREATION SERVICES	PARK SERVICES	HILLTOP INFIELD RENOVATIONS	12	-	127,320	-	127,320
LIBRARY SERVICES	LIBRARY SERVICES	CONTRACT LIBRARIAN(S)	2	-	-	4,800	4,800
LIBRARY SERVICES	LIBRARY SERVICES	TWO SEASONAL LIBRARY POSITIONS	3	0.5	-	15,740	15,740
LIBRARY SERVICES	LIBRARY SERVICES	EARLY LITERACY KITS	4	-	5,000	5,000	10,000
LIBRARY SERVICES	LIBRARY SERVICES	CREATIVE TOOLS FOR CIRCULATION	6	-	2,500	2,500	5,000
LIBRARY SERVICES	LIBRARY SERVICES	COLLECTION MANAGEMENT SOFTWARE	7	-	2,000	10,800	12,800
LIBRARY SERVICES	LIBRARY SERVICES	MOBILE KITCHEN	8	-	12,000	500	12,500
LIBRARY SERVICES	LIBRARY SERVICES	PLAY TOWER	10	-	5,000	-	5,000
POLICE SERVICES	OPERATING SERVICES	COMMUNICATION OFFICERS	1	2.0	793	163,677	164,470
POLICE SERVICES	OPERATING SERVICES	RIFLES	3	-	23,600	-	23,600
POLICE SERVICES	SCHOOL CROSSING GUARDS	CROSSING GUARD COORDINATOR RECLASSIFICATION	6	0.5	-	39,510	39,510
POLICE SERVICES	OPERATING SERVICES	FLOCK SAFETY	9	-	6,000	20,000	26,000
POLICE SERVICES	OPERATING SERVICES	COUNTY RADIO MAINTENANCE TIER INCREASE	15	-	-	4,800	4,800
POLICE SERVICES	OPERATING SERVICES	BWC FOR CID	17	-	15,920	8,580	24,500
POLICE SERVICES	OPERATING SERVICES	TREADMILL	19	-	10,500	-	10,500
POLICE SERVICES	OPERATING SERVICES	EVIDENCE SECURITY	20	-	5,250	-	5,250
POLICE SERVICES	OPERATING SERVICES	WINNING THE FIGHT	21	-	2,500	-	2,500
FINANCIAL SERVICES	FLEET SERVICES	LEAD SERVICE TECHNICIAN	8	1.0	7,145	72,526	79,671
FINANCIAL SERVICES	FLEET SERVICES	FLOOR SCRUBBER	9	-	17,000	300	17,300
FINANCIAL SERVICES	FLEET SERVICES	CAMERAS	10	-	-	87,695	87,695
ADMINISTRATIVE SERVICES	HUMAN RESOURCES	BENEFITS ENROLLMENT PLATFORM	2	-	4,500	16,830	21,330
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	VMWARE VIRTUAL SERVER INFRASTRUCTURE	1	-	72,000	8,000	80,000
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - GIS	PUBLIC AERIAL SUBSCRIPTION SERVICE	3	-	-	2,000	2,000
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	FORD TRANSIT CONNECT SWB	5	-	30,000	-	30,000
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	APPLICATIONS SPECIALIST	7	1.0	1,550	86,805	88,355
ADMINISTRATIVE SERVICES	INFORMATION TECHNOLOGY - MIS	PUBLIC SAFETY TECHNICIAN	8	1.0	1,550	83,620	85,170
ADMINISTRATIVE SERVICES	FACILITIES MANAGEMENT	RENOVATIONS, MAINTENANCE AND IMPROVEMENTS	9	-	2,670,400	-	2,670,400
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	RESERVE APPARATUS EQUIPMENT	5	-	25,000	-	25,000
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- EMS	MECHANICAL CPR DEVICE	6	-	18,400	2,500	20,900
FIRE AND EMERGENCY SERVICES	FIRE OPERATIONS- SUPPRESSION	BOAT TRAILER	10	-	19,835	-	19,835
FIRE AND EMERGENCY SERVICES	FIRE PREVENTION	ELECTRONIC PLANS REVIEW	12	-	-	2,400	2,400
FIRE AND EMERGENCY SERVICES	FIRE PREVENTION	FIRE HYDRANT PAINTING	13	-	35,955	-	35,955
COMMUNICATIONS	CUSTOMER RELATIONS	WASTE WIZARD WEBSITE TOOL	4	-	-	2,795	2,795
PUBLIC WORKS	TRAFFIC SIGNALS	WIRE REEL TRAILER	8	-	17,000	-	17,000
PUBLIC WORKS	TRAFFIC SIGNALS	MID-BLOCK PEDESTRIAN CROSSING	11	-	35,000	-	35,000
PUBLIC WORKS	SIGNS & MARKINGS	BITUMEN TRAILER	12	-	25,000	-	25,000
PUBLIC WORKS	TRAFFIC SIGNALS	DYNAMIC SPEED LIMIT SIGNS	14	-	10,000	-	10,000
PUBLIC WORKS	PAVEMENT MAINTENANCE	STREET LIGHT PAINTING	15	-	15,000	-	15,000
			8.00		3,297,128	787,649	4,084,777

FY 2022-2023 Removed Decision Packages

DEPARTMENT	DIVISION	PACKAGE TITLE	RANK	FTE	ONE-TIME COST	ONGOING COST	TOTAL COST
UTILITY FUND							
PUBLIC WORKS	CIP ENGINEERING	ALCHEMY REPLACEMENT	6	-	56,900	10,035	66,935
PUBLIC WORKS	UTILITY SERVICES MAINTENANCE	SBR LIGHTNING PROTECTION	11	-	32,500	-	32,500
PUBLIC WORKS	UTILITY SERVICES MAINTENANCE	WEATHER ENCLOSURE FOR KUBOTA	12	-	6,500	-	6,500
PUBLIC WORKS	ULM - SEWER LINE	TRAILER-MOUNTED SEWER JETTER	13	-	88,000	-	88,000
PUBLIC WORKS	ULM - SEWER LINE	TRAFFIC CONTROL DEVICES	14	-	4,500	-	4,500
PUBLIC WORKS	UTILITY SERVICES LABORATORY	FIELD SAMPLE TECHNICIAN	15	1.0	34,830	63,454	98,284
PUBLIC WORKS	ULM - SEWER LINE	GNET CLOUD HOSTING SOLUTION	17	-	32,250	-	32,250
TOTAL UTILITY FUND				1.0	255,480	73,489	328,969

GLOSSARY

Account: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System: The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components. Sometimes referred to as Chart of Accounts and/or Account Classification System.

Accounts Receivable: Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds of the same governmental unit).

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrue** and **Levy**.

Accrue: To record revenues when earned and to record expenditures as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrual Basis**, **Accrued Expenses**, and **Accrued Revenue**.

Accrued Expenses: Expenses incurred during the current account period, but which are not payable until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

Accrued Interest on Investments Purchased: Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting cash and crediting the Accrued Interest on Investments Purchased account for the amount of interest purchased and an Interest Earnings account for the balance.

Accrued Interest Payable: A liability account which represents the amount of interest accrued at the balance sheet date, but which is not due until a later date.

Accrued Revenue: Revenue earned during the current accounting period, but which is not collected until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Code Enforcement" is an activity performed in the discharge of the "Public Safety" function.

See also **Function**.

Activity Classification: A grouping of expenditures based on specific lines of work performed by organization units.

Ad Valorem: In proportion to value. A basis for levy of taxes upon property.

Allocate: To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects. See also **Allocation**.

Allocation: A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects. See also **Allocate**.

Allot: To divide an appropriation into amounts which may be encumbered or expended during an allotment period. See also **Allotment** and **Allotment Period**.

Allotment: A part of an appropriation which may be encumbered or expended during an allotment period. See also **Allot** and **Allotment Period**.

Allotment Period: A period of time less than one fiscal year in length during which an allotment is effective. Bimonthly and quarterly allotment periods are most common. See also **Allot** and **Allotment**.

Appraisal: (1) The act of appraising. See **Appraise**. (2) The estimated value resulting from such action.

Appraise: To make an estimate of value, particularly of the value of property.

Note: If the property is valued for purposes of taxation, the less inclusive term "assess" is substituted for the above term.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assess: To value property officially for the purpose of taxation.

Note: The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assessment Roll: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

Assets: Property owned by a governmental unit, which has a monetary value.

Audit: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- (a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principals applicable to governmental units and on a basis consistent with that of the preceding year.
- (b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- (c) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

Audit Report: The report prepared by an auditor covering the audit or investigation made by him or her. As a rule, the report should include: (a) a statement of the scope of the audit; (b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards; (c) opinions; (d) explanatory comments (if any) concerning verification procedures; (e) financial statements and schedules; and (f) sometimes statistical tables, supplementary comments, and recommendations. The auditor's signature follows item (c) or (d).

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date, properly classified to exhibit financial position of the fund or unit at that date.

Note: If a single balance sheet is prepared for several funds, it must be in columnar or sectional form so as to exhibit the accounts of each fund and balanced account group, individually.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Fund: A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Bond Ordinance or Resolution: An ordinance or resolution authorizing a bond issue.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Bonds Authorized and Un-issued: Bonds which have been legally authorized, but not issued, and which can be issued and sold without further authorization.

Note: This term should not be confused with the term "margin of borrowing power" or "legal debt margin," either one of which represents the difference between the legal debt limit of a governmental unit and the debt outstanding against it.

Bonds Issued: Bonds sold.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Note: The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See also **Current Budget, Capital Budget, and Capital Program.**

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Accounts: Those accounts which reflect budgetary operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also **Proprietary Accounts.**

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

CAC: Community Activity Center

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also **Capital Program**.

Capital Expenditures: See **Capital Outlays**.

Capital Improvement Program: See **Capital Program**.

Capital Outlays: Expenditures, which result in the acquisition of or addition to fixed assets.

Capital Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program, or otherwise. It sets forth each project or other contemplated expenditure, in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets (other than those financed by special assessment, trust, special revenue, and enterprise funds). See also **Bond Fund**.

Cash: Currency, coin, checks, postal and express money orders, and bankers' drafts, on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDBG: Community Development Block Grant, which is a grant given to local governments from the federal government and is administered by the Department of Housing and Urban Development.

Chart of Accounts: The classification system used to organize the accounting for various funds.

CIP: See **Capital Improvement Program**.

Clearing Account: An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocated or for the purpose of transferring the net differences to the proper account.

Coding: A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information. See also **Symbolization**.

Combination Bond: A bond issued by a governmental unit which is payable from the revenues of a governmental enterprise, but which is also backed by the full faith and credit of the governmental unit.

Combined Balance Sheet: A single balance sheet which displays the individual balance sheets of each class of funds and the balanced account groups of a governmental unit in separate, adjacent columns.

Note: There are no interfund eliminations or consolidations in a combined balance sheet for a governmental unit.

Contingent Fund: Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Note: The term should not be used to describe a reserve for contingencies. The latter is set aside out of the fund balance of a fund but does not constitute a separate fund. Similarly, an appropriation is not a fund.

Coverage: See **Net Revenue Available for Debt Service**.

Current: A term which, when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Current Budget: The annual budget prepared for and effective during the present fiscal year; or, in the case of some state governments, the budget for the present biennium.

Current Funds: Funds the resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Enterprise Funds of a governmental unit. In the singular form, the current fund is synonymous with the general fund. See also **General Fund**.

Current Liabilities: Liabilities which are payable within a relatively short period of time, usually no longer than a year.

Current Revenue: Revenues of a governmental unit that are available to meet expenditures of the current fiscal year. See **Revenue**.

Current Taxes: (1) Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached. (2) Taxes levied in the preceding fiscal period but becoming due in the current fiscal period, from the time they become due until a penalty for nonpayment is attached.

Current Year's Tax Levy: Taxes levied for the current fiscal period.

Data Processing: (1) The preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem

solution, summarization, and reports. (2) Preparation and handling of financial information wholly or partially by mechanical or electronic means. See also **Electronic Data Processing (EDP)**.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. See also **Bond, Notes Payable, Long-Term Debt,** and **General Long-Term Debt.**

Debt Limit: The maximum amount of gross or net debt that is legally permitted.

Debt Service Fund: A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.

Debt Service Fund Requirements: The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Deficit: (1) The excess of the liabilities and reserves of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intragovernmental Service Funds, the excess of expense over income during an accounting period.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct. See also **Current Taxes, Current Year's Tax Levy,** and **Prior Years' Tax Levies.**

Deposit: (1) Money placed with a banking or other institution, or with a person either as a general deposit subject to check or as a special deposit made for some specified purpose. (2) Securities lodged with a banking or other institution or with a person for some particular purpose. (3) Sums deposited by customers for electric meters, water meters, etc.

Depreciation: (1) Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical elements for functional causes. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting,

depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Direct Debt: The debt that a governmental unit has incurred in its own name or assumed through the annexation of territory or consolidation with another governmental unit. See also **Overlapping Debt**.

Direct Expense: Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

Due to Fiscal Agent: Amounts due to fiscal agents, such as commercial banks, for servicing a governmental unit's maturing interest and principal payments on indebtedness.

Effective Interest Rate: The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

Electronic Data Processing (EDP): Data processing by means of high-speed electronic equipment. See also **Data Processing**.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Debt: Debt that is to be retired primarily from the earnings of publicly owned and operated enterprises. See also **Revenue Bonds**.

Enterprise Fund: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, and transit systems.

Equipment: Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Estimated Revenue: For revenue accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. For revenue accounts kept on a cash basis, the term designates the amount of revenue estimated to be collected during a given period. Under the modified accrual basis recommended for some funds by the

Governmental Accounting Standards Board, estimated revenues include both cash and accrual basis revenues. See also **Cash Basis, Accrual Basis, and Modified Accrual Basis.**

Expenditures: Where the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.

Note: Encumbrances are not expenditures.

Expenses: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

Note: Legal provisions sometimes make it necessary to treat charges whose benefits extend over future periods as expenses. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.

Fiduciary Fund Types: The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

Fiscal Period: Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year (or FY): A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

Fixed Assets: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Note: The term does not indicate the immobility of an asset, which is the distinctive character of "fixture."

Fixed Charges: Expenses (the amount of which is set by agreement). Examples are interest, insurance, and contributions to pension funds.

Fixtures: Attachments to buildings that are not intended to be removed and which cannot be removed without damage to the latter.

Note: Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of such building; all others are classified as equipment.

Force Account Method: A method employed in the construction and/or maintenance of

fixed assets whereby a governmental unit's own personnel are used instead of an outside contractor.

Note: This method also calls for the purchase of materials by the governmental unit and the possible use of its own equipment, but the distinguishing characteristic of the force account method is the use of the unit's own personnel.

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligations.

Note: Bonds carrying such pledges are usually referred to as general obligation bonds or full faith and credit bonds.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which the Town is responsible. For example, public safety is a function.

Functional Classification: A grouping of expenditures on the basis of the principal purposes for which they are made. Examples are public safety, public health, public welfare, etc. See also **Activity Classification** and **Object Classification**.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts: All accounts necessary to set forth the financial operations and financial condition of a fund.

Note: Sometimes the term is used to denote budgetary accounts as distinguished from proprietary accounts, but such usage is not recommended.

Fund Balance: The excess of the assets of a fund over its liabilities and reserves, except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund Balance Sheet: A balance sheet for a single fund. See **Fund** and **Balance Sheet**.

Fund Group: A group of funds that are similar in purpose and character. For example, several special revenue funds constitute a fund group.

Funding: The conversion of floating debt or time warrants into bonded debt.

Funding Bonds: Bonds issued to retire outstanding floating debt and to eliminate deficits.

General Audit: An audit made at the close of a normal accounting period, which covers all of the funds and balanced account groups of a governmental unit. Such audits may involve some detailed verification, as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See also **Special Audit**.

General Fixed Assets: Those fixed assets of a governmental unit that are not accounted for in Enterprise, Trust, or Intragovernmental Service Funds.

General Fixed Assets Group of Accounts: A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. See **General Fixed Assets**.

General Fund: A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

Note: The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

General Long-Term Debt: Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit. See **Long-Term Debt**.

General Obligation Bonds: Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues. See also **Full Faith and Credit**.

General Revenue: The revenues of a governmental unit other than those derived from and retained in an enterprise.

Note: If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the governmental unit.

GFOA: The Government Finance Officers Association of the United States and Canada. The mission of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Goal: A statement of broad direction, purpose or intent based on the need of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Accounting: The composite activity of analyzing, recording,

summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination.

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, public safety), but it is sometimes also for general purposes.

Gross Bonded Debt: The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and earmarked for their retirement. See also **Direct Debt**.

Improvements: Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements other than buildings" is preferred.

Improvements Other Than Buildings: A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

Income: A term used in accounting for governmental enterprises to represent the excess of revenues earned over the expenses incurred in carrying on the enterprise's operations. It should not be used without an appropriate modifier, such as Operating, Non-operating, or Net.

Note: The term Income should not be used in lieu of Revenue in non-enterprise funds.

Interfund Accounts: Accounts in which transactions between funds are reflected. See **Interfund Transfers**.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenues: Revenue received from other governments in the form of grants, shared revenues, or payments in lieu of taxes.

Interim Borrowing: (1) Short-term loans to be repaid from general revenues during the course of a fiscal year. (2) Short-term loans in anticipation of tax collections or bond issuance.

Internal Control: A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund: A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds, so that the original fund is kept intact.

Inventory: A detailed list showing quantities, descriptions, and values of property, and frequently also lists units of measure and unit prices.

Inventory of Supplies: The cost value of supplies on hand.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in Town operations.

Judgment: An amount to be paid or collected by a governmental unit as the result of a court decision, including a condemnation award in payment for private property taken for public use.

Judgments Payable: Amounts due to be paid by a governmental unit as the result of court decisions, including condemnation awards in payment for private property taken for public use.

KFMB: Keep Flower Mound Beautiful. A non-profit organization dedicated to beautifying the community and preserving the unique natural environment of Flower Mound.

Land: A fixed asset account that reflects the value of land owned by a governmental unit. If land is purchased, this account shows the purchase price and costs such as legal fees, filling and excavation costs, and the like, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects the estimated fair value

at the time of acquisition.

Legal Investments: Investments which governmental units are permitted to make by law.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Note: The term does not include encumbrances.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Machinery and Equipment: See **Equipment**.

Maintenance: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis: A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. The extent of modification varies in practice, depending upon the accountant's judgment.

Municipal: In its broadest sense, an adjective that denotes the state and all subordinate units of government. In a more restricted sense, an adjective that denotes a city or town, as opposed to other units of local government.

Municipal Bond: A bond issued by a state or local government unit.

Municipal Corporation: A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population and is usually organized with the consent of its residents. It usually has a seal and may sue and be sued.

Net Bonded Debt: Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Income: A term used in accounting for governmental enterprises to designate the excess of total revenues over total expenses for an accounting period. See also **Income, Operating Revenues, Operating Expenses, Non-operating Income, and Non-operating Expenses**.

Net Revenue Available for Debt Service: Gross operating revenues of an enterprise, less operating and maintenance expenses, yet exclusive of depreciation and bond

interest. "Net Revenue" as thus defined computes "coverage" on revenue bond issues.

Note: Under the laws of some states and the provisions of some revenue bond indentures, net revenues used for computation of coverage are required to be on a cash basis rather than an accrual basis.

Nominal Interest Rate: The contractual interest rate shown on the face and in the body of a bond and representing the amount of interest to be paid, in contrast to the effective interest rate.

Non-operating Expenses: Expenses incurred for non-operating properties or in the performance of activities not directly related to supplying the basic services of a governmental enterprise. An example of a non-operating expense is interest paid on outstanding revenue bonds. See also **Non-operating Properties**.

Non-operating Income: Income of governmental enterprises that is not derived from the basic operations of such enterprises. An example is interest on investments or on bank time deposits.

Non-operating Properties: Properties that are owned by a governmental enterprise, but which are not used in the provision of basic services for which the enterprise exists.

Notes Payable: In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Notes Receivable: A note payable held by a governmental unit.

Object: As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies. See also **Activity Classification, Functional Classification, and Object Classification**.

Objective: Desired output-oriented accomplishments that can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Object Classification: A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies and equipment. See also **Functional Classification**.

Obligations: Amounts that a governmental unit may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Obsolescence: The decrease in the value of fixed assets resulting from economic, social, technological, or legal changes.

Operating Budget: Operating budgets serve many purposes within a government entity, but they have two primary purposes: (1) to plan the services that are going to be offered during the coming year and set priorities; (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget**.

Operating Expenses: (1) As used in the accounts of governmental enterprises, the term means those costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of merchandise, the production and disposition of commodities produced, and the collection of enterprise revenues, and (2) the term is also sometimes used to describe expenses for general governmental purposes.

Operating Income: Income of a governmental enterprise that is derived from the sale of its goods and/or services. For example, income from the sale of water by a municipal water utility is operating income. See also **Operating Revenues**.

Operating Revenues: Revenues derived from the operation of governmental enterprises of a business character.

Operating Statement: A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.

Ordinance: A formal legislative enactment by the council or governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Note: The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Original Cost: The total of assets given and/or liabilities assumed to acquire an asset. In utility accounting, the original cost to the first owner who dedicated the plant to service of the public.

Overhead: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually, they relate to those objects of expenditures which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

Overlapping Debt: The proportionate share of the debts of local governmental units located wholly or in part within the limits of the reporting government which must be borne by property within each governmental unit.

Note: Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt to total assessments receivable, which will be used wholly or in part for this purpose.

Pay-As-You-Go: A method of financing improvements that refers to the allocation of a significant portion of operating revenues each year to a revenue fund. The monies in this fund are to be used for annual improvements or saved until they are sufficient for large projects. A regular allocation made from the operating budget to smooth budget allocations for expenditures and eliminate the need for bond financing. Sometimes referred to as pay-as-you-acquire financing.

Pay-As-You-Use: A method of financing long-term improvements by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or useful life of the improvement. In theory, the interest and debt retirement charges paid by each generation of taxpayers or users coincide with their use and enjoyment of the improvement. Under pay-as-you-use, each user group pays for its own improvements. No one is forced to provide free goods or services for a future generation or to contribute toward facilities for a community in which he or she will not live, nor will new members of the community derive benefits from improvements that they have not assisted in financing.

Prior Years' Tax Levies: Taxes levied for fiscal periods preceding the current one.

Private Trust Fund: A trust fund that will ordinarily revert to private individuals or will be used for private purposes; for example, a fund that consists of guarantee deposits.

Program: A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the town is responsible.

Project: A plan of work, job, assignment, or task.

Proprietary Accounts: Those accounts which show actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination

of net income, financial position, and changes in financial position.

Public Trust Fund: A trust fund whose principal, earnings, or both, must be used for a public purpose; for example, a pension or retirement fund.

Purchase Order: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Rate Base: The value of utility property used in computing an authorized rate of return as authorized by law or a regulatory commission.

Receipts: This term, unless otherwise qualified, means cash received. See also **Revenue**.

Recoverable Expenditures: An expenditure made for or on behalf of another governmental unit, fund, or department, or for a private individual, firm, or corporation, which will subsequently be recovered in cash or its equivalent.

Refunding Bonds: Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Registered Bond: A bond, the owner of which is registered with the issuing governmental unit, and which cannot be sold or exchanged without a change of registration. Such a bond may be registered as to principal and interest or as to principal only.

Reimbursement: Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

Replacement Cost: The cost as of a certain date of a property which can render similar service (but need not be of the same structural form) as the property to be replaced. See also **Reproduction Cost**.

Reproduction Cost: The cost as of a certain date of reproducing an exact new property in the same place.

Note: Sometimes this term is designated as "reproduction cost new" to distinguish it from "depreciated reproduction cost," which is the reproduction cost of a given property less the estimated amount of accumulated depreciation applicable to it. In the absence of any modifier, however, the term "reproduction cost" is understood to be synonymous with "reproduction cost new." See also **Replacement Cost**.

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserve: An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure. A Reserve for Inventories equal in amount to the Inventory of Supplies on the balance sheet of a General Fund is an example of such a reserve.

Reserve for Revenue Bond Debt Service: A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted to current servicing of revenue bonds in accordance with the terms of a bond indenture.

Reserve for Revenue Bond Retirement: A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted for future servicing of revenue bonds in accordance with the terms of a bond indenture.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an order or statute. See also **Ordinance**.

Resources: The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and unissued.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

Retirement Fund: A fund out of which retirement annuities and/or other benefits are paid to authorized and designated public employees. A retirement fund is accounted for as a Trust Fund.

Revenue: For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund in Enterprise and Internal Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See also **Accrual Basis, Modified Accrual Basis, Cash Basis, Net Revenue Available for Debt Service, and Receipts**.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of a public enterprise. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise's property and are then known as mortgage revenue bonds.

Schedules: (1) The explanatory or supplementary statements that accompany the balance sheet or other principal statements periodically prepared from the accounts. (2)

The accountant's or auditor's principal work papers covering his examination of the books and accounts. (3) A written enumeration or detailed list in orderly form. See also **Statements**.

Securities: Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments. See also **Investments**.

Self-Supporting or Self-Liquidating Debt: Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued. See also **Revenue Bonds**.

Serial Annuity Bonds: Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial Bonds: Bonds the principal of which is repaid in periodic installments over the life of the issue.

Shared Revenue: Revenue, which is levied by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-Term Debt: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes floating debt, bond anticipation notes, tax anticipation notes, and interim warrants.

Special Assessment: A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

Note: The term should not be used without a modifier (for example, "special assessments for street paving," or "special assessments for street sprinkling") unless the intention is to have it cover both improvements and services, or unless the particular use is apparent from the context.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as "special assessment bonds." If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessment Fund: A fund set up to finance and account for the construction of improvements or provision of services which are paid for, wholly or in part, from special assessments levied against benefited property. See also **Special Assessment** and **Special Assessment Bonds**.

Special Assessment Roll: The official list showing the amount of special assessments

levied against each property presumed to be benefited by an improvement or service.

Special Audit: An audit which is limited to some particular phase of a governmental unit's activity, such as the examination of a Projects Fund, or an audit which covers all of the governmental unit's activities for a shorter or longer period of time than the usual accounting period of one fiscal year. Such audits may involve some detailed verifications as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See **General Audit**.

Special District: An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities, and electric power authorities.

Special Fund: Any fund that must be devoted to some special use in accordance with specific regulations and restrictions. Generally, the term applies to all funds other than the General Fund.

Special Revenue Fund: A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds.

Statements: (1) Used in a general sense, statements are all of those formal written presentations that set forth financial information. (2) In technical accounting usage, statements are those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire governmental unit for a particular accounting period. See also **Schedules**.

Statute: A written law enacted by a duly organized and constituted legislative body. See also **Ordinance** and **Resolution**.

Stores: Goods on hand in storerooms, subject to requisition and use.

Straight Serial Bonds: Serial Bonds in which the annual installments of a bond principal are approximately equal.

Surety Bond: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation. An example is a surety bond given by a contractor or by an official handling cash or securities.

Surplus: The excess of the assets of a fund over its liabilities, or if the fund has other

resources and obligations, the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also **Fund Balance** and **Retained Earnings**.

Symbolization: The assignment of letters, numbers, or other marks or characters to the ordinary titles of the ledger accounts. Each letter or number should have the same meaning wherever used and should be selected with great care so that it will indicate, immediately and with certainty, the title of the account, as well as its place in the classification. The use of proper symbols saves much time and space in making the book record and adds to its precision and accuracy. See also **Coding**.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Levy Ordinance: An ordinance by means of which taxes are levied.

Tax Liens: Claims which governmental units have upon properties until taxes levied against them have been paid.

Note: The term is sometimes limited to those delinquent taxes for the collection of which legal action has been taken through the filing of liens.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit: The maximum rate at which a governmental unit may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes; and may apply to a single government, to a class of governments, or to all governmental units operating in a particular area. Overall, tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Tax Supplement: A tax levied by a local unit of government which has the same base as a similar tax levied by a higher level of government, such as a state or province. The local tax supplement is frequently administered by the higher level of government along with its own tax. A locally imposed, state-administered sales tax is an example of a tax supplement.

Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Note: The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, water and sewer charges.

Taxes Receivable-Current: The uncollected portion of taxes that a governmental unit has levied, which has become due but on which no penalty for nonpayment attaches.

Taxes Receivable-Delinquent: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until paid, abated, canceled, or converted into tax liens.

Term Bonds: Bonds that the entire principal of which matures on one date. Also called sinking fund bonds.

Technology Replacement Fund: Money is set aside each year in this fund to pay for the replacement of technology once it has reached the end of its useful life.

TIRZ: Tax Increment Financing Reinvestment Zone. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

Trust and Agency Funds: Funds used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Trust Fund: A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of a trust. See also **Private Trust Fund** and **Public Trust Fund**.

Unappropriated Budget Surplus: Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Fund: See **Enterprise Fund**.

VERF: Vehicle and Equipment Replacement Fund. Money is set aside each year in this fund to pay for the replacement of vehicles and equipment once they have reached the end of their useful life.

Work Program: A plan of work proposed to be done during a particular period by an administrative agency in carrying out its assigned activities.

PAY PLAN POLICY

It is the policy of the Town of Flower Mound to provide sufficient compensation for its employees in order for the Town to attract, retain, and motivate qualified individuals for all positions. The Town's Pay Plan is fair and equitable in rewarding employees for outstanding work performance that contributes to the overall success and effectiveness of services provided for the citizens and businesses in Flower Mound.

A well-established Pay Plan is based on:

- **Internal Equity** - Jobs are evaluated to determine their relative worth in terms of the level of skills, efforts, responsibilities, and working conditions associated with the job.
- **External Equity** – Jobs are priced in relation to the marketplace (other cities) through salary surveys or job market adjustments.
- **Individual Equity** - Higher levels or progression of pay are available to employees based on work performance through advancement in the pay grade or through promotional opportunities to higher level jobs.

Job Evaluation-Classification System

The first key factor in maintaining a sound Pay Plan is the Job Evaluation-Classification System. In reviewing internal equity, jobs are evaluated to determine their relative worth in terms of the level of skills, efforts, responsibilities, and working conditions associated with the job. The Job Evaluation System establishes and defines factors that measure the value of a job. Such factors include education, experience, mental and physical effort, responsibility, working conditions, and guidance received. Based on the evaluation of these factors, a job is classified within a pay grade and accompanying salary range.

The Human Resources Department, in cooperation with the Department/Division Head, shall make a systematic effort to review and revise the classification of positions within the Town in order that the Pay Plan shall accurately reflect changes in the function, organizational relationships, work methods or duties, and responsibilities of the job.

An effective job evaluation-classification system is based upon the following principles:

1. Jobs (not people) are classified. Each position should have a written job description that describes the major expectations of a job by focusing on the general purpose, the principal duties and responsibilities, and other aspects associated with the job.
2. As nearly as possible, the system places all positions sufficiently alike in categories which warrant the same pay, selection, and specifications.
3. The system provides the foundation for a viable and current system of personnel management; however, to maintain a viable and current system, job descriptions and classifications must be revised when duties and responsibilities of positions change.
4. The system is based upon current assessment of facts not upon historical data or future expectations.

Market Adjustment Guidelines

The second key factor in maintaining a sound Pay Plan is market adjustments. The purpose of market adjustments is to correct situations that might adversely affect the Town's external competitive positions or adversely affect internal equity. Prior to the preparation of the Town's Annual Budget, the Director of Human Resources shall prepare an analysis of prevailing rates of comparable public employment in the area and at large, taking into consideration cost-of-living factors, budget effects of various alternative pay plans, and other factors which may be pertinent in recommending changes in the plan.

Determining what other cities pay for comparable jobs, or external equity, assists in establishing the minimum and maximum pay rates within pay grades. Salary surveys are periodically conducted to determine what other cities pay for comparable jobs and to ascertain competitive pay rates for those jobs. When selecting the survey market, other municipalities are selected because of their similar jobs for comparison purposes. Furthermore, other municipalities are the highest recruitment source to obtain employees with the knowledge, skill and ability to perform the essential functions of similar jobs within the Town.

The Director of Human Resources shall assist the Town Manager in making the recommended changes to the Pay Plan that are necessary to keep the classification and salary ranges current, uniform, and equitable. Recommended changes in pay policy shall become effective when approved by the Town Council.

Pay-for-Performance

The third and final factor is pay-for-performance of individual equity. Pay-for-performance is designed to compensate and reward those employees who have demonstrated and maintained a high level of performance.

A formal performance evaluation shall be conducted on each employee annually based on guidelines set forth in the *Supervisor's Handbook on Performance Assessment System*. The purpose of a performance evaluation is to improve communication within the Town, ensure a fair and objective review of each employee's performance, motivate employees toward improved job performance, note outstanding accomplishments and areas in need of improvement, promote and improve teamwork among Town employees, determine training needs, detect changes in jobs and/or organizational problems, assist managers and supervisors in making overall and individual personnel decisions. In addition, the performance evaluation serves to determine if an individual is eligible to receive a merit increase.

The basis of the evaluation shall consist mainly of the job expectations as outlined in the job description, general job assessment factors, and objectives and expectations for the review period. New employees may receive a performance evaluation from their immediate supervisor after six months of employment with the Town. Even though this is not a performance evaluation period that requires a formal evaluation, supervisors should take this opportunity to complete the evaluation form and share the results with the employee. If there are any disciplinary or other issues to be addressed, the supervisor shall complete the evaluation and forward it to Human Resources to be placed in the employee's personnel file. This evaluation, however, shall not be accompanied by an increase in pay.

The merit pay date for all employees is effective October 1st of each year. Prior to October 1st, all employees shall receive a performance evaluation from their immediate supervisor. The

performance evaluation determines if an individual is eligible to receive a salary increase and determines the amount of the increase.

A Performance Assessment Tool is used to evaluate the performance of all employees. The performance assessment form includes various sections for evaluation. Each section contains various factors that are weighted. The supervisor assigns a value from 0-3 with a rating of “Unsatisfactory” worth no points (0), “Below Expectations” worth 1 point, “Meets Expectations” worth 2 points, and “Exceeds Expectations” worth 3 points. The factor weight and the value assigned contribute to the overall score for each section. The total performance assessment score is the sum of scores for all factors. The employee is evaluated on these categories based on the total score. Its interpretation is as follows:

Scores	Categories
0 – 108	Unsatisfactory (U)
109 – 222	Below Expectations (BE)
223 – 336	Meets Expectations (ME)
337 – 450	Exceeds Expectations (EE)

Once the evaluation is completed, the supervisor and the employee shall review the score and the evaluation category and reach an understanding regarding his evaluation. When all applicable categories have been discussed and indicated on the Performance Assessment Tool, both the supervisor and the employee shall then sign the form and return it, along with the Employee Self Assessment form, to the Human Resources Division. Once the Human Resources Division has reviewed the form and ensured that the form is appropriately completed, the form shall be placed in the employee's personnel file.

The Pay for Performance Plan is designed to reward those employees who perform at an expected or higher level of performance. To be eligible for a performance-based increase, an employee must score at least at the “Meet Expectations” level or “Exceeds Expectations” on his or her performance assessment. Decisions whether to assign a percentage of increase to a performance score is based on budgetary constraints and subject to Town Council approval. No individual shall receive a pay raise that would extend his rate of pay above the maximum for that grade.

**PAY PLAN A - EXEMPT EMPLOYEES
FY 2022/23**

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MAXIMUM
11A	E	Communications Specialist	Annual	\$53,310.40	\$74,630.40
11A	E	Customer Relations Manager	Monthly	4,442.53	6,219.20
11A	E	Human Resources Generalist	Pay Period	2,050.40	2,870.40
11A	E	Librarian	Hourly	25.63	35.88
11A	E	Utility Billing Manager			
11A	E	Video Production Specialist			
12A	E	Aquatics Supervisor	Annual	\$55,972.80	\$78,353.60
12A	E	Athletics Supervisor	Monthly	4,664.40	6,529.47
12A	E	Community & Cultural Events Manager	Pay Period	2,152.80	3,013.60
12A	E	Graduate Engineer	Hourly	26.91	37.67
12A	E	Grants and Financial Analyst			
12A	E	Meter Services Manager			
12A	E	Planner			
12A	E	Programs Supervisor			
12A	E	Recreation Services Supervisor			
13A	E	Accounting Supervisor	Annual	\$58,780.80	\$82,264.00
13A	E	Senior Center Manager	Monthly	4,898.40	6,855.33
13A	E	Senior Economic Development Specialist	Pay Period	2,260.80	3,164.00
13A	E	Support Services Manager	Hourly	28.26	39.55
13A	E	Station Manager			
13A	E	Twin Coves Park Manager			
14A	E	Animal Services Manager	Annual	\$61,713.60	\$86,403.20
14A	E	Community Activity Center Manager	Monthly	5,142.80	7,200.27
14A	E	Graduate Engineer II	Pay Period	2,373.60	3,323.20
			Hourly	29.67	41.54
15A	E	Adult Services Manager	Annual	\$64,792.00	\$90,729.60
15A	E	Facilities Manager	Monthly	5,399.33	7,560.80
15A	E	Youth Services Manager	Pay Period	2,492.00	3,489.60
			Hourly	31.15	43.62
16A	E	Park Development Manager	Annual	\$70,054.40	\$98,092.80
16A	E	Parks Superintendent	Monthly	5,837.87	8,174.40
16A	E	Parks, Trails, and Landscape Manager	Pay Period	2,694.40	3,772.80
16A	E	Project Engineer	Hourly	33.68	47.16
16A	E	Strategic Services Manager			

PAY PLAN A - EXEMPT EMPLOYEES
FY 2022/23

17A	E	Fleet Services Manager	Annual	\$71,448.00	\$100,006.40
17A	E	Human Resources Manager	Monthly	5,954.00	8,333.87
17A	E	Utility Operations Manager	Pay Period	2,748.00	3,846.40
17A	E	Purchasing Manager	Hourly	34.35	48.08
17A	E	Utility Line Maintenance Manager			
18A	E	Assistant Building Official	Annual	\$75,046.40	\$105,081.60
18A	E	Communications Manager	Monthly	6,253.87	8,756.80
18A	E	Environmental Health Manager	Pay Period	2,886.40	4,041.60
18A	E	GIS Manager	Hourly	36.08	50.52
18A	E	Municipal Court Administrator			
18A	E	Plans Review Manager			
18A	E	Property Standards Manager			
18A	E	Principal Planner			
19A	E	CIP Manager	Annual	\$78,790.40	\$110,323.20
19A	E	Construction Manager	Monthly	6,565.87	9,193.60
19A	E	Intelligent Transportation Systems Manager	Pay Period	3,030.40	4,243.20
			Hourly	37.88	53.04
20A	E	Assistant Director of Library Services	Annual	\$82,721.60	\$115,814.40
20A	E	Assistant Director of Parks & Recreation	Monthly	6,893.47	9,651.20
20A	E	MIS Manager	Pay Period	3,181.60	4,454.40
20A	E	Senior Project Engineer	Hourly	39.77	55.68
21A	E	Director of Accounting Services	Annual	\$91,000.00	\$127,420.80
21A	E	Director of Budget Services	Monthly	7,583.33	10,618.40
21A	E	Director of Communications	Pay Period	3,500.00	4,900.80
21A	E	Director of Economic Development	Hourly	43.75	61.26
21A	E	Director of Facilities Management			
21A	E	Director of Police Support Services			
21A	E	Director of Treasury Operations			
21A	E	Senior Engineering Transportation Manager			
22A	E	Assistant Director of Engineering	Annual	\$100,110.40	\$140,171.20
22A	E	Assistant Director of Public Works	Monthly	8,342.53	11,680.93
22A	E	Building Official	Pay Period	3,850.40	5,391.20
22A	E	Director of Environmental Services	Hourly	48.13	67.39
22A	E	Director of Planning Services			
23A	E	Director of Human Resources	Annual	\$116,875.20	\$163,633.60
23A	E	Director of Information Technology	Monthly	9,739.60	13,636.13
23A	E	Director of Library Services	Pay Period	4,495.20	6,293.60
23A	E	Director of Parks and Recreation	Hourly	56.19	78.67
23A	E	Director of Public Works			

1 - Federal Labor Standards Act Tool:

E = Exempt

N = Non-Exempt

PAY PLAN B - NON-EXEMPT EMPLOYEES

FY 2022/23

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MAXIMUM
30B	N	Animal Services Clerk	Annual	\$26,894.40	\$37,627.20
30B	N	Building Attendant	Monthly	2,241.20	3,135.60
30B	N	Building Permit Clerk	Pay Period	1,034.40	1,447.20
30B	N	Outreach Coordinator (part-time)	Hourly	12.93	18.09
30B	N	Water Utilities Apprentice			
32B	N	Library Clerk	Annual	\$29,660.80	\$41,516.80
32B	N	Receptionist (part-time)	Monthly	2,471.73	3,459.73
			Pay Period	1,140.80	1,596.80
			Hourly	14.26	19.96
33B	N	Environmental Technician	Annual	\$32,073.60	\$44,928.00
33B	N	Fire Support Services Clerk (part-time)	Monthly	2,672.80	3,744.00
33B	N	Kennel Technician	Pay Period	1,233.60	1,728.00
33B	N	Library Assistant	Hourly	15.42	21.60
33B	N	Records Clerk			
33B	N	Technical Services Specialist			
34B	N	Meter Services Technician I	Annual	\$33,675.20	\$47,153.60
34B	N	Permit Technician I	Monthly	2,806.27	3,929.47
34B	N	Utility Billing Clerk	Pay Period	1,295.20	1,813.60
			Hourly	16.19	22.67
35B	N	Deputy Court Clerk	Annual	\$35,360.00	\$49,504.00
35B	N	Fleet Services Clerk	Monthly	2,946.67	4,125.33
35B	N	Fleet Services Clerk - Police Department (part-time)	Pay Period	1,360.00	1,904.00
35B	N	Fleet Services Technician	Hourly	17.00	23.80
35B	N	Head Lifeguard - FT			
35B	N	Maintenance Technician I			
35B	N	Meter Services Technician II			
35B	N	Utility Billing Technician			
36B	N	Administrative Secretary	Annual	\$36,067.20	\$50,481.60
36B	N	Detention Services Officer	Monthly	3,005.60	4,206.80
36B	N	Maintenance Worker I - Drainage and Right of Way	Pay Period	1,387.20	1,941.60
36B	N	Maintenance Worker I - Park Services	Hourly	17.34	24.27
36B	N	Maintenance Worker I - Street Services			
36B	N	Maintenance Worker I - Utility Line Maintenance			
36B	N	Maintenance Worker I - Utility Operations			
36B	N	Permit Technician II			
36B	N	Plant Mechanic I			
36B	N	Property & Evidence Technician			
36B	N	Utility Billing Technician II			

PAY PLAN B - NON-EXEMPT EMPLOYEES
FY 2022/23

37B	N	Animal Services Officer	Annual	\$37,876.80	\$53,019.20
37B	N	Field Sample Technician	Monthly	3,156.40	4,418.27
37B	N	HVAC Technician	Pay Period	1,456.80	2,039.20
37B	N	Maintenance Technician II	Hourly	18.21	25.49
37B	N	Maintenance Worker II - Drainage and Right of Way			
37B	N	Maintenance Worker II - Park Services			
37B	N	Maintenance Worker II - Street Services			
37B	N	Maintenance Worker II - Utility Operations			
37B	N	Police Quartermaster			
37B	N	Senior Utility Billing Technician			
37B	N	Tree Preservation Technician			
38B	N	Administrative Assistant	Annual	\$40,352.00	\$56,492.80
38B	N	Aquatics Coordinator	Monthly	3,362.67	4,707.73
38B	N	CCTV Technician	Pay Period	1,552.00	2,172.80
38B	N	Equipment Operator	Hourly	19.40	27.16
38B	N	Plant Mechanic II			
38B	N	Programs Coordinator			
38B	N	Recreation Services Coordinator			
38B	N	School Crossing Guard Coordinator			
38B	N	Traffic Technician I			
39B	N	Accounting Technician	Annual	\$42,390.40	\$59,342.40
39B	N	Asset Management Technician	Monthly	3,532.53	4,945.20
39B	N	Biosolids Operator	Pay Period	1,630.40	2,282.40
39B	N	Construction Inspector	Hourly	20.38	28.53
39B	N	Digital Evidence & Records Technician			
39B	N	Distribution Operator I			
39B	N	Heavy Equipment Operator			
39B	N	Logistics Coordinator			
39B	N	Payroll Technician			
39B	N	Planning Technician II			
39B	N	Plant Operator I			
39B	N	Purchasing Technician			
39B	N	Records Management Coordinator			
39B	N	Right of Way Inspector			
39B	N	Senior Court Clerk			
39B	N	Signal Technician I			
40B	N	Crew Leader - Drainage and Right of Way	Annual	\$45,115.20	\$63,169.60
40B	N	Crew Leader - Park Services	Monthly	3,759.60	5,264.13
40B	N	Crew Leader - Street Services	Pay Period	1,735.20	2,429.60
40B	N	Crew Leader - Utility Line Maintenance	Hourly	21.69	30.37
40B	N	Lab Technician			
40B	N	Lead Service Technician			
40B	N	Plans Examiner			
40B	N	Plant Operator II			
40B	N	Property and Evidence Analyst			
40B	N	Property Standards Specialist			
40B	N	Senior Traffic Technician			
40B	N	Sign Shop Coordinator			

PAY PLAN B - NON-EXEMPT EMPLOYEES
FY 2022/23

41B	N	Building Inspector I	Annual	\$46,737.60	\$65,416.00
41B	N	Circulation Supervisor	Monthly	3,894.80	5,451.33
41B	N	Commercial Plans Examiner	Pay Period	1,797.60	2,516.00
41B	N	Distribution Operator II	Hourly	22.47	31.45
41B	N	Environmental Programs Coordinator			
41B	N	Executive Assistant			
41B	N	Human Resources Coordinator			
41B	N	Lead Maintenance Technician			
41B	N	Senior Property Standards Specialist			
41B	N	Senior Signal Technician			
41B	N	Signal Systems Operator			
42B	N	Animal Services Supervisor	Annual	\$49,046.40	\$68,660.80
42B	N	Building Inspector II	Monthly	4,087.20	5,721.73
42B	N	Buyer	Pay Period	1,886.40	2,640.80
42B	N	Chief Collection Operator	Hourly	23.58	33.01
42B	N	Chief Distribution Operator			
42B	N	Chief Lab Technician			
42B	N	Chief Mechanic			
42B	N	Chief Operator			
42B	N	Commercial Building Inspector			
42B	N	Deputy Town Secretary			
42B	N	Detention Services Supervisor			
42B	N	Emergency Vehicle Technician			
42B	N	Environmental Compliance Inspector			
42B	N	Environmental Health Specialist			
42B	N	Environmental Review Analyst			
42B	N	Fleet Services Supervisor			
42B	N	School Crossing Guard Supervisor			
42B	N	Senior Accounting Technician			
42B	N	Senior Drainage/Utility Inspector			
42B	N	Stormwater Analyst			
42B	N	Systems Support Specialist			
43B	N	Chief Construction Inspector	Annual	\$51,521.60	\$73,008.00
43B	N	Chief Building Inspector	Monthly	4,293.47	6,084.00
43B	N	Senior Environmental Health Specialist	Pay Period	1,981.60	2,808.00
			Hourly	24.77	35.10
44B	N	Athletic Field Supervisor	Annual	\$54,100.80	\$75,732.80
44B	N	Drainage and Right-of-Way Supervisor	Monthly	4,508.40	6,311.07
44B	N	Park Services Supervisor	Pay Period	2,080.80	2,912.80
44B	N	Signal Supervisor	Hourly	26.01	36.41
44B	N	Signs and Markings Supervisor			
44B	N	Street Services Supervisor			
44B	N	Utility Line Maintenance Supervisor			

PAY PLAN B - NON-EXEMPT EMPLOYEES
FY 2022/23

45B	N	Senior GIS Analyst	Annual	\$56,784.00	\$79,497.60
			Monthly	4,732.00	6,624.80
			Pay Period	2,184.00	3,057.60
			Hourly	27.30	38.22
46B	N	Crisis Support Specialist	Annual	\$59,633.60	\$83,491.20
			Monthly	4,969.47	6,957.60
			Pay Period	2,293.60	3,211.20
			Hourly	28.67	40.14
47B	N	Public Safety Systems Administrator	Annual	\$64,396.80	\$90,147.20
47B	N	Network & Systems Administrator	Monthly	5,366.40	7,512.27
			Pay Period	2,476.80	3,467.20
			Hourly	30.96	43.34

1 - Federal Labor Standards Act Tool:

E = Exempt

N = Non-Exempt

**PAY PLAN C - POLICE/FIRE ADMIN
FY 2022/23**

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MAXIMUM
50C	N	Deputy Town Marshal Emergency Management Specialist	Annual	\$61,838.40	\$86,569.60
			Monthly	5,153.20	7,214.13
			Pay Period	2,378.40	3,329.60
			Hourly	29.73	41.62
51C	N	Fire Inspector	Annual	\$78,228.80	\$109,512.00
			Monthly	6,519.07	9,126.00
			Pay Period	3,008.80	4,212.00
	N		Hourly	37.61	52.65
52C	N	Fire Prevention Officer	Annual	\$86,507.20	\$121,118.40
			Monthly	7,208.93	10,093.20
			Pay Period	3,327.20	4,658.40
			Hourly	41.59	58.23
55C	N	Assistant Fire Marshal	Annual	\$104,312.00	\$146,036.80
			Monthly	8,692.67	12,169.73
			Pay Period	4,012.00	5,616.80
			Hourly	50.15	70.21
56C	N	Division Chief/Training	Annual	\$106,808.00	\$149,531.20
			Monthly	8,900.67	12,460.93
			Pay Period	4,108.00	5,751.20
			Hourly	51.35	71.89
57C	N	Fire Marshal	Annual	\$115,065.60	\$161,096.00
			Monthly	9,588.80	13,424.67
			Pay Period	4,425.60	6,196.00
			Hourly	55.32	77.45
59C	E	Assistant Chief of Police	Annual	\$139,900.80	\$195,852.80
			Monthly	11,658.40	16,321.07
	E	Assistant Fire Chief/Operations	Pay Period	5,380.80	7,532.80
			Hourly	67.26	94.16

1 - Federal Labor Standards Act Tool:

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**PAY PLAN DF - STEP PAY PLAN FOR SWORN FIRE EMPLOYEES
FY 2022/23**

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
1DF	N	Firefighter Recruit	Annually	\$64,132.12										
			Monthly	5,344.34										
			Pay Period Hourly	2,466.62 23.27										
2DF	N	Firefighter	Annually	\$67,329.08	\$69,340.96	\$71,407.96	\$73,557.64	\$75,762.44	\$78,022.36	\$80,364.96	\$82,762.68	\$85,243.08	\$87,806.16	
			Monthly	5,610.76	5,778.41	5,950.66	6,129.80	6,313.54	6,501.86	6,697.08	6,896.89	7,103.59	7,317.18	7,537.18
			Pay Period Hourly	2,589.58 24.43	2,666.96 25.16	2,746.46 25.91	2,829.14 26.69	2,913.94 27.49	3,000.86 28.31	3,090.96 29.16	3,183.18 30.03	3,278.58 30.93	3,377.16 31.86	3,477.16 32.76
3DF	N	Fire Engineer	Annually	\$87,392.76	\$90,010.96	\$92,711.84	\$95,495.40							
			Monthly	7,282.73	7,500.91	7,725.99	7,957.95							
			Pay Period Hourly	3,361.26 31.71	3,461.96 32.66	3,565.84 33.64	3,672.90 34.65							
4DF	N	Fire Captain	Annually	\$106,133.56	\$109,330.52	\$112,610.16	\$116,000.04							
			Monthly	8,844.46	9,110.88	9,384.18	9,666.67							
			Pay Period Hourly	4,082.06 38.51	4,205.02 39.67	4,331.16 40.86	4,461.54 42.09							
4DFA	N	EMS Captain	Annually	\$106,133.56	\$109,330.52	\$112,610.16	\$116,000.04							
			Monthly	8,844.46	9,110.88	9,384.18	9,666.67							
			Pay Period Hourly	4,082.06 51.03	4,205.02 52.56	4,331.16 54.14	4,461.54 55.77							
5DF	N	Battalion Chief/Operations	Annually	\$123,220.76	\$126,913.80	\$130,717.08								
			Monthly	10,268.40	10,576.15	10,893.09								
			Pay Period Hourly	4,739.26 44.71	4,881.30 46.05	5,027.58 47.43								
5DFA	N	Deputy Chief/ Administration Deputy Chief/EMS	Annually	\$123,220.76	\$126,913.80	\$130,717.08								
			Monthly	10,268.40	10,576.15	10,893.09								
			Pay Period Hourly	4,739.26 59.24	4,881.30 61.02	5,027.58 62.84								

1 - Federal Labor Standards Act Tool:

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PAY PLAN DP - STEP PLAN FOR SWORN POLICE AND COMMUNICATION EMPLOYEES
FY 2022/23

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
CDP*	N	Cadet	Annually Monthly Pay Period Hourly	\$66,664.00 5,555.33 2,564.00 32.05								
1DP**		Recruit	Annually Monthly Pay Period Hourly	\$68,660.80 5,721.73 2,640.80 33.01								
2DP	N	Police Officer	Annually Monthly Pay Period Hourly		\$72,779.20 6,064.93 2,799.20 34.99	\$74,963.20 6,246.93 2,883.20 36.04	\$77,209.60 6,434.13 2,969.60 37.12	\$79,518.40 6,626.53 3,058.40 38.23	\$81,910.40 6,825.87 3,150.40 39.38	\$84,364.80 7,030.40 3,244.80 40.56	\$86,902.40 7,241.87 3,342.40 41.78	\$89,502.40 7,458.53 3,442.40 43.03
3DP	N	Police Sergeant Training Officer	Annually Monthly Pay Period Hourly		\$99,320.00 8,276.67 3,820.00 47.75	\$102,294.40 8,524.53 3,934.40 49.18	\$105,372.80 8,781.07 4,052.80 50.66	\$108,534.40 9,044.53 4,174.40 52.18	\$111,800.00 9,316.67 4,300.00 53.75			
4DP	N	Police Lieutenant	Annually Monthly Pay Period Hourly		\$113,776.00 9,481.33 4,376.00 54.70	\$117,187.20 9,765.60 4,507.20 56.34	\$120,702.40 10,058.53 4,642.40 58.03	\$124,321.60 10,360.13 4,781.60 59.77				
5DP	E	Police Captain	Annually Monthly Pay Period Hourly		\$123,344.00 10,278.67 4,744.00 59.30	\$127,046.40 10,587.20 4,886.40 61.08	\$130,852.80 10,904.40 5,032.80 62.91	\$134,784.00 11,232.00 5,184.00 64.80	\$138,819.20 11,568.27 5,339.20 66.74			

*employees enrolled in the Police Academy

**employees in field training phase after graduating the academy

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
9DP	NE	Communications Officer Recruit	Annually Monthly Pay Period Hourly	\$50,752.00 4,229.33 1,952.00 24.40							
10DP	NE	Communications Officer	Annually Monthly Pay Period Hourly		\$52,270.40 4,355.87 2,010.40 25.13	\$53,830.40 4,485.87 2,070.40 25.88	\$55,452.80 4,621.07 2,132.80 26.66	\$57,116.80 4,759.73 2,196.80 27.46	\$58,822.40 4,901.87 2,262.40 28.28	\$60,590.40 5,049.20 2,330.40 29.13	\$62,400.00 5,200.00 2,400.00 30.00

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PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	STEP 0	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
12DP	NE	Communications Supervisor	Annually Monthly Pay Period Hourly		\$56,035.20 4,669.60 2,155.20 26.94	\$57,720.00 4,810.00 2,220.00 27.75	\$59,446.40 4,953.87 2,286.40 28.58	\$61,235.20 5,102.93 2,355.20 29.44	\$63,065.60 5,255.47 2,425.60 30.32	\$64,958.40 5,413.20 2,498.40 31.23	\$66,913.60 5,576.13 2,573.60 32.17	\$68,931.20 5,744.27 2,651.20 33.14	\$70,990.40 5,915.87 2,730.40 34.13	\$73,112.00 6,092.67 2,812.00 35.15

**PAY PLAN F - PART-TIME/SEASONAL NON-EXEMPT EMPLOYEES
FY 2022/23**

PAY GRADE	FLSA ¹	JOB TITLE	PAY BASIS	MINIMUM	MAXIMUM
9FR/9FS	N	Adventure Camp Counselor	Hourly	\$12.50	\$17.50
	N	Day Camp Counselor			
	N	Recreation Aide			
10FR/10FS	N	Head Day Camp Counselor	Hourly	\$13.00	\$18.20
	N	Front Desk Lead Attendant			
11FR/11FS	N	Intern	Hourly	\$13.39	\$18.75
12FR/12FS	N	Lifeguard	Hourly	\$14.00	\$19.60
13FR/13FS	N	Adventure Camp Director	Hourly	\$15.00	\$21.00
	N	Day Camp Director			
	N	Swim Instructor			
	N	Recreation Specialist			
	N	School Crossing Guard			
14FR/14FS	N	School Crossing Guard - Lead	Hourly	\$15.50	\$21.70
15FR/15FS	N	Head Lifeguard	Hourly	\$17.00	\$23.80

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TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2019-2020 MODIFIED</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 PROPOSED</u>	<u>FY 2023-2024 PROJECTED</u>
<u>GENERAL FUND</u>					
<u>TOWN MANAGER'S OFFICE</u>					
Town Manager's Office					
Assistant to the Town Manager	1.00	-	-	-	-
Assistant Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager/ Town Engineer	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Interim Town Manager/ CFO	-	1.00	-	-	-
Strategic Services Manager	-	1.00	1.00	1.00	1.00
Town Manager	1.00	-	1.00	1.00	1.00
Subtotal Division	4.50	4.50	5.50	5.50	5.50
Economic Development					
Director of Economic Development	1.00	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	-	-
Senior Economic Development Specialist	-	-	-	1.00	1.00
Subtotal Division	2.00	2.00	2.00	2.00	2.00
Subtotal Department	6.50	6.50	7.50	7.50	7.50
<u>LEGISLATIVE SERVICES</u>					
Town Secretary					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Deputy Town Secretary	-	-	1.00	1.00	1.00
Deputy Town Secretary/ Records Mgmt. Coordinator	1.00	1.00	-	-	-
Executive Assistant	1.00	1.00	-	-	-
Records Management Coordinator	-	-	1.00	1.00	1.00
Town Secretary	1.00	1.00	1.00	1.00	1.00
Subtotal Division	4.00	4.00	4.00	4.00	4.00
Subtotal Department	4.00	4.00	4.00	4.00	4.00
<u>DEVELOPMENT SERVICES</u>					
Building Inspections					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Building Official	1.00	1.00	1.00	1.00	1.00
Building Inspector I	1.00	1.00	1.00	1.00	1.00
Building Inspector II	2.00	2.00	2.00	2.00	2.00
Building Official	1.00	1.00	1.00	1.00	1.00
Building Permit Clerk	1.00	1.00	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00	1.00	1.00
Commercial Building Inspector	1.00	1.00	1.00	1.00	1.00
Commercial Plans Examiner	2.00	2.00	2.00	2.00	2.00
Permit Technician I	1.00	1.00	1.00	1.00	1.00
Permit Technician II	1.00	1.00	1.00	1.00	1.00
Plans Examiner	2.00	2.00	2.00	2.00	2.00
Plans Review Manager	1.00	1.00	1.00	1.00	1.00
Water Protection Officer	-	-	-	-	-
Subtotal Division	16.00	16.00	16.00	16.00	16.00
Planning Services					
Director of Planning Services	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Planner	2.00	2.00	2.00	2.00	2.00
Planning Technician I	1.00	1.00	1.00	-	-
Planning Technician II	-	-	-	1.00	1.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Subtotal Division	7.00	7.00	7.00	7.00	7.00
Subtotal Department	23.00	23.00	23.00	23.00	23.00

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

Summary of Full Time Equivalent (FTE) Positions DEPARTMENT/ POSITION	FY 2019-2020 MODIFIED	FY 2020-2021 MODIFIED	FY 2021-2022 MODIFIED	FY 2022-2023 PROPOSED	FY 2023-2024 PROJECTED
<u>PARKS AND RECREATION SERVICES</u>					
Parks and Recreation Services Administration					
Director of Parks and Recreation	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Subtotal Division	2.00	2.00	2.00	2.00	2.00
Park Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Athletic Field Supervisor	1.00	1.00	1.00	1.00	1.00
Crew Leader- Park Services	10.00	10.00	10.00	10.00	10.00
Maintenance Worker I- Park Services	7.00	7.00	7.00	7.00	7.00
Maintenance Worker II- Park Services	9.00	9.00	10.00	10.00	10.00
Park Services Supervisor	1.00	1.00	1.00	1.00	1.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Subtotal Division	30.00	30.00	31.00	31.00	31.00
Twin Coves Park					
Recreation Aide (Part-Time)	1.50	1.50	1.50	1.50	1.50
Recreation Aide (Temp/Seasonal)	-	-	0.75	0.75	0.75
Recreation Services Coordinator	-	-	-	1.00	1.00
Twin Coves Park Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	2.50	2.50	3.25	4.25	4.25
Recreation & Leisure Services Management					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Director of Parks and Recreation	1.00	1.00	1.00	1.00	1.00
Athletics Supervisor	1.00	1.00	1.00	1.00	1.00
Programs Supervisor	1.00	1.00	1.00	1.00	1.00
Subtotal Division	4.00	4.00	4.00	4.00	4.00
Community & Cultural Events					
Community and Cultural Events Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Seniors in Motion					
Programs Coordinator	2.00	2.00	2.00	2.00	2.00
Recreation Specialist (Part-Time)	2.50	2.50	2.50	2.50	2.50
Senior Center Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	5.50	5.50	5.50	5.50	5.50
CAC- Administration					
Community Activity Center Manager	1.00	1.00	1.00	1.00	1.00
Front Desk Lead Attendant (Part-Time)	3.00	3.00	3.00	3.00	3.00
Programs Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Aide (Part-Time)	9.50	9.50	9.50	9.50	9.50
Recreation Aide (Temp/Seasonal)	3.00	3.00	3.00	3.00	3.00
Recreation Services Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Services Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Specialist (Part-Time)	1.50	1.50	1.50	1.50	1.50
Subtotal Division	21.00	21.00	21.00	21.00	21.00
CAC- Recreation Programs					
Adventure Camp Counselor (Temp/Seasonal)	0.50	0.50	0.50	0.50	0.50
Adventure Camp Director (Temp/Seasonal)	0.25	0.25	0.25	0.25	0.25
Day Camp Counselor (Temp/Seasonal)	2.00	2.00	2.00	2.00	2.00
Day Camp Director (Temp/Seasonal)	0.25	0.25	0.25	0.25	0.25
Head Camp Counselor (Temp/Seasonal)	0.50	0.50	0.50	0.50	0.50
Subtotal Division	3.50	3.50	3.50	3.50	3.50
CAC- Aquatic Programs					
Aquatics Coordinator	1.00	1.00	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00
Head Lifeguard (Full-Time)	-	-	1.00	1.00	1.00
Head Lifeguard (Part-Time)	2.00	2.00	2.00	2.00	2.00
Head Lifeguard (Temp/Seasonal)	1.00	1.00	1.00	1.00	1.00
Lifeguard (Part-Time)	7.50	7.50	7.50	7.50	7.50
Lifeguard (Temp/Seasonal)	10.00	10.00	9.00	9.00	9.00

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2019-2020 MODIFIED</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 PROPOSED</u>	<u>FY 2023-2024 PROJECTED</u>
Swim Instructor (Part-Time)	4.00	4.00	4.00	4.00	4.00
Swim Instructor (Temp/Seasonal)	2.25	2.25	2.25	2.25	2.25
Subtotal Division	28.75	28.75	28.75	28.75	28.75
Subtotal Department	98.25	98.25	100.00	101.00	101.00
<u>LIBRARY SERVICES</u>					
Library Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Adult Services Manager	1.00	1.00	1.00	1.00	1.00
Assistant Director of Library Services	1.00	1.00	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00	1.00	1.00
Director of Library Services	1.00	1.00	1.00	1.00	1.00
Librarian	5.00	6.00	6.00	6.00	6.00
Library Assistant	1.00	1.00	2.00	2.00	2.00
Library Assistant (Part-Time)	1.00	2.00	2.00	2.50	2.50
Library Clerk	3.00	3.00	3.00	3.00	3.00
Library Clerk (Part-Time)	4.00	4.00	4.00	4.00	4.00
Technical Services Specialist	1.00	1.00	-	-	-
Youth Services Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	21.00	23.00	23.00	23.50	23.50
Subtotal Department	21.00	23.00	23.00	23.50	23.50
<u>POLICE SERVICES</u>					
Animal Services					
Animal Services Clerk	2.00	2.00	2.00	2.00	2.00
Animal Services Manager	1.00	1.00	1.00	1.00	1.00
Animal Services Officer	3.00	3.00	3.00	3.00	3.00
Animal Services Supervisor	1.00	1.00	1.00	1.00	1.00
Kennel Technician	2.00	2.00	2.00	2.00	2.00
Outreach Coordinator (Part-Time)	0.50	0.50	0.50	0.50	0.50
Subtotal Division	9.50	9.50	9.50	9.50	9.50
Operating Services					
Administrative Assistant	-	-	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	2.00	2.00	2.00
Chief of Police	1.00	1.00	1.00	1.00	1.00
Communications Manager	1.00	1.00	1.00	1.00	1.00
Communications Officer	11.00	10.00	11.00	12.00	12.00
Communications Supervisor	3.00	4.00	4.00	4.00	4.00
Crisis Support Specialist	-	-	-	1.00	1.00
Detention Services Officer	2.00	2.00	2.00	2.00	2.00
Detention Services Supervisor	2.00	2.00	2.00	2.00	2.00
Digital Evidence & Records Technician	1.00	1.00	1.00	1.00	1.00
Director of Police Support Services	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fleet Services Clerk (Part-Time)	0.50	0.50	0.50	0.50	0.50
Police Captain	3.00	3.00	3.00	3.00	3.00
Police Lieutenant	5.00	5.00	5.00	5.00	5.00
Police Officer	61.00	61.00	63.00	57.00	57.00
Police Sergeant	12.00	12.00	12.00	12.00	12.00
Property & Evidence Analyst	1.00	1.00	1.00	1.00	1.00
Property & Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
Support Services Clerk	1.00	1.00	-	-	-
Support Services Manager	1.00	1.00	1.00	1.00	1.00
Training Officer	1.00	1.00	1.00	1.00	1.00
Subtotal Division	112.50	112.50	116.50	112.50	112.50
School Crossing Guard					
School Crossing Guard- Lead (Temp/Seasonal)	0.50	0.50	0.50	0.50	0.50
School Crossing Guard- Sub (Temp/Seasonal)	1.25	1.25	1.25	1.25	1.25
School Crossing Guard Coordinator (Part-Time)	0.50	0.50	0.50	0.50	0.50
School Crossing Guard Supervisor	1.00	1.00	1.00	1.00	1.00

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

Summary of Full Time Equivalent (FTE) Positions DEPARTMENT/ POSITION	FY 2019-2020 MODIFIED	FY 2020-2021 MODIFIED	FY 2021-2022 MODIFIED	FY 2022-2023 PROPOSED	FY 2023-2024 PROJECTED
School Crossing Guard (Temp/Seasonal)	14.00	14.00	14.00	14.00	14.00
Subtotal Division	17.25	17.25	17.25	17.25	17.25
Subtotal Department	139.25	139.25	143.25	139.25	139.25
<u>FINANCIAL SERVICES</u>					
Financial Services Administration					
Deputy Town Manager/ CFO	1.00	1.00	-	-	-
Director of Treasury Operations	1.00	1.00	1.00	-	-
Subtotal Division	2.00	2.00	1.00	-	-
Financial Services					
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00	2.00	2.00
Budget Officer	1.00	1.00	-	-	-
Chief Financial Officer	-	-	1.00	1.00	1.00
Director of Accounting Services	-	-	1.00	1.00	1.00
Director of Budget Services	-	-	1.00	1.00	1.00
Director of Financial Services	1.00	1.00	-	-	-
Director of Treasury Operations	-	-	-	1.00	1.00
Executive Director of Financial Services	1.00	-	-	-	-
Executive Director of Fiscal & Admin Services	-	1.00	-	-	-
Grants & Financial Analyst	1.00	1.00	1.00	1.00	1.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00	1.00	1.00
Subtotal Division	9.00	9.00	9.00	10.00	10.00
Municipal Court					
Deputy Court Clerk	2.00	2.00	2.00	2.00	2.00
Deputy Town Marshal	2.00	2.00	2.00	2.00	2.00
Municipal Court Administrator	1.00	1.00	1.00	1.00	1.00
Senior Court Clerk	1.00	1.00	1.00	1.00	1.00
Subtotal Division	6.00	6.00	6.00	6.00	6.00
Purchasing					
Administrative Assistant	1.00	-	-	-	-
Buyer	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Purchasing Technician	-	1.00	1.00	1.00	1.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
Fleet Services					
Emergency Vehicle Technician	1.00	1.00	1.00	2.00	2.00
Fleet Services & Materials Manager	1.00	1.00	-	-	-
Fleet Services Clerk	1.00	1.00	1.00	1.00	1.00
Fleet Services Manager	-	-	1.00	1.00	1.00
Fleet Services Senior Technician	-	-	-	2.00	2.00
Fleet Services Supervisor	1.00	1.00	1.00	1.00	1.00
Fleet Services Technician	-	-	1.00	1.00	1.00
Lead Service Technician	2.00	2.00	2.00	-	-
Subtotal Division	6.00	6.00	7.00	8.00	8.00
Subtotal Department	26.00	26.00	26.00	27.00	27.00
<u>ADMINISTRATIVE SERVICES</u>					
Human Resources					
Administrative Assistant	-	-	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	-	-	-
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Coordinator	-	1.00	1.00	1.00	1.00
Human Resources Generalist	2.00	2.00	2.00	2.00	2.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	5.00	6.00	6.00	6.00	6.00
Information Technology - MIS					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00

TOWN OF FLOWER MOUND, TEXAS
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Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2019-2020 MODIFIED</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 PROPOSED</u>	<u>FY 2023-2024 PROJECTED</u>
Director of Information Technology	1.00	1.00	1.00	1.00	1.00
Emergency Services Technician	1.00	1.00	-	-	-
MIS Manager	1.00	1.00	1.00	1.00	1.00
Network & Systems Administrator	2.00	2.00	2.00	2.00	2.00
Public Safety Systems Administrator	-	-	1.00	1.00	1.00
Systems Support Specialist	3.00	3.00	3.00	3.00	3.00
Subtotal Division	9.00	9.00	9.00	9.00	9.00
Information Technology - GIS					
GIS Manager	1.00	1.00	1.00	1.00	1.00
Senior GIS Analyst	2.00	2.00	2.00	2.00	2.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
Facilities Management					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Building Attendant	3.00	3.00	3.00	3.00	3.00
Director of Facilities Management	1.00	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00
HVAC Technician	1.00	1.00	1.00	1.00	1.00
Lead Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Maintenance Technician I	2.00	2.00	2.00	2.00	2.00
Maintenance Technician II	3.00	3.00	3.00	3.00	3.00
Subtotal Division	13.00	13.00	13.00	13.00	13.00
Subtotal Department	30.00	31.00	31.00	31.00	31.00
<u>FIRE & EMERGENCY SERVICES</u>					
Fire & Emergency Services Administration					
Division Chief/ Administration	-	1.00	-	-	-
Deputy Chief/ Administration	-	-	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Support Services Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	2.00	3.00	3.00	3.00	3.00
Fire Operations- EMS					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief/ EMS	1.00	-	-	-	-
Deputy Chief/ EMS	-	-	1.00	1.00	1.00
EMS Captain	-	-	1.00	1.00	1.00
EMS Operations Officer	-	1.00	-	-	-
Subtotal Division	2.00	2.00	3.00	3.00	3.00
Fire Training					
Battalion Chief/ Training	-	-	-	-	-
Division Chief/ Training	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Fire Operations- Suppression					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief/ Operations	1.00	1.00	1.00	1.00	1.00
Battalion Chief/ Operations	3.00	3.00	3.00	3.00	3.00
Firefighter	53.00	53.00	59.00	59.00	59.00
Fire Captain	20.00	20.00	20.00	23.00	23.00
Fire Engineer	19.00	19.00	19.00	19.00	19.00
Subtotal Division	97.00	97.00	103.00	106.00	106.00
Emergency Management					
Emergency Management Officer	1.00	1.00	-	-	-
Emergency Management Specialist	-	-	1.00	1.00	1.00
Intern	0.50	0.50	-	-	-
Subtotal Division	1.50	1.50	1.00	1.00	1.00
Fire Prevention Services					
Assistant Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Inspector	1.00	1.00	1.00	1.00	1.00

TOWN OF FLOWER MOUND, TEXAS
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Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2019-2020 MODIFIED</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 PROPOSED</u>	<u>FY 2023-2024 PROJECTED</u>
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Prevention Officer	2.00	2.00	2.00	2.00	2.00
Subtotal Division	5.00	5.00	5.00	5.00	5.00
Subtotal Department	108.50	109.50	116.00	119.00	119.00
<u>COMMUNICATIONS</u>					
Communications					
Communications Specialist	1.00	1.00	1.00	1.00	1.00
Director of Communications	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	-	-
Senior Video Producer	1.00	1.00	-	-	-
Station Manager	-	-	1.00	1.00	1.00
Video Production Specialist	1.00	1.00	1.00	2.00	2.00
Subtotal Division	4.50	4.50	4.50	5.00	5.00
Customer Relations					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Customer Relations Manager	1.00	1.00	1.00	1.00	1.00
Receptionist (Part-Time)	1.00	1.00	1.00	1.00	1.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
Subtotal Department	7.50	7.50	7.50	8.00	8.00
<u>PUBLIC WORKS</u>					
Construction Planning & Management					
Park Development Manager	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Street Services Management					
Assistant Director of Public Works	1.00	1.00	1.00	1.00	1.00
Stormwater Analyst	1.00	1.00	1.00	1.00	1.00
Street Services Supervisor	1.00	1.00	1.00	1.00	1.00
Subtotal Division	3.00	3.00	3.00	3.00	3.00
Pavement Maintenance					
Crew Leader- Street Services	2.00	2.00	2.00	2.00	2.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I- Street Services	4.00	4.00	4.00	4.00	4.00
Maintenance Worker II- Street Services	2.00	2.00	2.00	2.00	2.00
Subtotal Division	10.00	10.00	10.00	10.00	10.00
Transportation Services Management					
Intelligent Transportation Systems Manager	-	-	-	1.00	1.00
Traffic Control Operations Manager	1.00	1.00	1.00	-	-
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Signs & Markings					
Crew Leader	1.00	1.00	1.00	-	-
Senior Traffic Technician	-	-	-	1.00	1.00
Sign Shop Coordinator	1.00	1.00	1.00	1.00	1.00
Sign Technician I	3.00	3.00	-	-	-
Signs & Markings Supervisor	1.00	1.00	1.00	1.00	1.00
Traffic Technician I	-	-	3.00	3.00	3.00
Subtotal Division	6.00	6.00	6.00	6.00	6.00
Traffic Signals					
Senior Signal Technician	2.00	2.00	2.00	2.00	2.00
Signal Supervisor	1.00	1.00	1.00	1.00	1.00
Signal Systems Operator	1.00	1.00	1.00	1.00	1.00
Signal Technician I	1.00	1.00	2.00	2.00	2.00
Subtotal Division	5.00	5.00	6.00	6.00	6.00
Subtotal Department	26.00	26.00	27.00	27.00	27.00

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2019-2020 MODIFIED</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 PROPOSED</u>	<u>FY 2023-2024 PROJECTED</u>
<u>ENVIRONMENTAL SERVICES</u>					
Environmental Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Director of Environmental Services	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Inspector	1.00	1.00	1.00	1.00	1.00
Environmental Health Manager	1.00	1.00	1.00	1.00	1.00
Environmental Health Specialist	1.00	1.00	1.00	1.00	1.00
Environmental Programs Coordinator	1.00	1.00	1.00	1.00	1.00
Environmental Review Analyst	1.00	1.00	1.00	1.00	1.00
Environmental Technician	1.00	1.00	1.00	1.00	1.00
Property Standards Manager	1.00	1.00	1.00	1.00	1.00
Property Standards Specialist	4.00	4.00	4.00	4.00	4.00
Senior Environmental Health Specialist	1.00	1.00	1.00	1.00	1.00
Senior Property Standards Specialist	1.00	1.00	1.00	1.00	1.00
Subtotal Division	15.00	15.00	15.00	15.00	15.00
Subtotal Department	15.00	15.00	15.00	15.00	15.00
SUBTOTAL GENERAL FUND	505.00	509.00	523.25	525.25	525.25
<u>UTILITY FUND</u>					
<u>FINANCIAL SERVICES</u>					
Utility Billing					
Senior Utility Account Representative	1.00	1.00	1.00	-	-
Senior Utility Billing Technician	-	-	-	1.00	1.00
Utility Account Manager	1.00	1.00	1.00	-	-
Utility Account Representative I	2.00	2.00	2.00	-	-
Utility Account Representative I (Part-Time)	0.50	0.50	0.50	-	-
Utility Account Representative II	2.00	2.00	2.00	-	-
Utility Billing Clerk	-	-	-	2.50	2.50
Utility Billing Manager	-	-	-	1.00	1.00
Utility Billing Technician	-	-	-	1.00	1.00
Utility Billing Technician II	-	-	-	1.00	1.00
Subtotal Division	6.50	6.50	6.50	6.50	6.50
Meter Services					
Meter Services Manager	1.00	1.00	1.00	1.00	1.00
Meter Services Technician I	3.00	3.00	3.00	3.00	3.00
Meter Services Technician II	1.00	1.00	1.00	1.00	1.00
Subtotal Division	5.00	5.00	5.00	5.00	5.00
Subtotal Department	11.50	11.50	11.50	11.50	11.50
<u>PUBLIC WORKS</u>					
Public Works Administration					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager/ Town Engineer	-	1.00	-	-	-
Asset Management Technician	1.00	1.00	1.00	1.00	1.00
Director of Public Works	-	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Executive Director of Public Works/ Town Engineer	1.00	-	-	-	-
Graduate Engineer	-	-	1.00	1.00	1.00
Intern	-	-	-	0.25	0.25
Senior Engineering Transportation Manager	-	-	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	-	-	-
Subtotal Division	6.00	7.00	7.00	7.25	7.25
Engineering Services					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Director of Engineering	1.00	1.00	1.00	1.00	1.00
Chief Construction Inspector	1.00	1.00	1.00	1.00	1.00
Construction Inspector	2.00	2.00	2.00	2.00	2.00
Graduate Engineer	-	-	1.00	1.00	1.00

TOWN OF FLOWER MOUND, TEXAS
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Summary of Full Time Equivalent (FTE) Positions DEPARTMENT/ POSITION	FY 2019-2020 MODIFIED	FY 2020-2021 MODIFIED	FY 2021-2022 MODIFIED	FY 2022-2023 PROPOSED	FY 2023-2024 PROJECTED
Graduate Engineer I	1.00	1.00	-	-	-
Graduate Engineer II	1.00	1.00	-	-	-
Intern	0.25	0.25	0.25	0.25	0.25
Park, Trails, & Landscape Specialist	1.00	1.00	1.00	1.00	1.00
Project Engineer	-	-	1.00	1.00	1.00
Right of Way Inspector	-	-	1.00	1.00	1.00
Senior Project Engineer	1.00	1.00	1.00	1.00	1.00
Subtotal Division	9.25	9.25	10.25	10.25	10.25
CIP Engineering					
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Assistant Director of Engineering	1.00	1.00	1.00	1.00	1.00
Chief Construction Inspector	1.00	1.00	1.00	1.00	1.00
CIP Manager	1.00	1.00	1.00	1.00	1.00
Construction Inspector	-	-	1.00	1.00	1.00
Construction Manager	1.00	1.00	1.00	1.00	1.00
Intern	0.25	0.25	0.25	-	-
Senior Project Engineer	2.00	2.00	2.00	2.00	2.00
Subtotal Division	8.25	8.25	9.25	9.00	9.00
Utility Services Management					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Logistics Coordinator	1.00	1.00	1.00	1.00	1.00
Utility Line Maintenance Manager	-	-	1.00	1.00	1.00
Utility Line Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00
Utility Operations Manager	-	-	1.00	1.00	1.00
Utility Operations Supervisor	1.00	1.00	-	-	-
Utility Services Manager	1.00	1.00	-	-	-
Subtotal Division	6.00	6.00	6.00	6.00	6.00
Utility Services Maintenance					
Chief Mechanic	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I- Utility Operations	4.00	4.00	4.00	4.00	4.00
Maintenance Worker II- Utility Operations	1.00	1.00	1.00	1.00	1.00
Plant Mechanic I	2.00	2.00	2.00	2.00	2.00
Plant Mechanic II	2.00	2.00	2.00	2.00	2.00
Subtotal Division	10.00	10.00	10.00	10.00	10.00
Utility Services Operations					
Bio Solids Operator	1.00	1.00	1.00	1.00	1.00
Chief Operator	1.00	1.00	1.00	1.00	1.00
Plant Operator I	2.00	2.00	2.00	2.00	2.00
Plant Operator II	4.00	4.00	4.00	5.00	5.00
Water Utilities Apprentice	1.00	1.00	1.00	1.00	1.00
Subtotal Division	9.00	9.00	9.00	10.00	10.00
Utility Services Laboratory					
Chief Lab Technician	1.00	1.00	1.00	1.00	1.00
Field Sample Technician	1.00	1.00	1.00	1.00	1.00
Lab Technician	2.00	2.00	2.00	2.00	2.00
Subtotal Division	4.00	4.00	4.00	4.00	4.00
ULM- Water Line					
Chief Distribution Operator	1.00	1.00	1.00	1.00	1.00
Crew Leader- Utility Line Maintenance	3.00	3.00	4.00	4.00	4.00
Distribution Operator I	2.00	2.00	2.00	2.00	2.00
Distribution Operator II	1.00	1.00	1.00	1.00	1.00
Equipment Operator	3.00	3.00	4.00	4.00	4.00
Maintenance Worker I- Utility Line Maintenance	3.00	3.00	4.00	4.00	4.00
Subtotal Division	13.00	13.00	16.00	16.00	16.00
ULM- Sewer Line					
CCTV Technician	1.00	1.00	1.00	1.00	1.00
Chief Collection Operator	-	1.00	1.00	1.00	1.00
Crew Leader- Utility Line Maintenance	3.00	2.00	2.00	2.00	2.00
Equipment Operator	2.00	2.00	2.00	2.00	2.00

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Summary of Full Time Equivalent (FTE) Positions DEPARTMENT/ POSITION	FY 2019-2020 MODIFIED	FY 2020-2021 MODIFIED	FY 2021-2022 MODIFIED	FY 2022-2023 PROPOSED	FY 2023-2024 PROJECTED
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I- Utility Line Maintenance	3.00	3.00	3.00	3.00	3.00
Subtotal Division	10.00	10.00	10.00	10.00	10.00
Subtotal Department	75.50	76.50	81.50	82.50	82.50
SUBTOTAL UTILITY FUND	87.00	88.00	93.00	94.00	94.00
<u>STORMWATER UTILITY FUND</u>					
<u>PUBLIC WORKS</u>					
CIP Engineering- Stormwater					
Senior Drainage/Utility Inspector	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Engineering Services- Stormwater					
Construction Inspector	2.00	2.00	2.00	2.00	2.00
Subtotal Division	2.00	2.00	2.00	2.00	2.00
Drainage & Right of Way					
Crew Leader- Drainage & Right of Way	1.00	1.00	1.00	1.00	1.00
Drainage & Right of Way Supervisor	1.00	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I- Drainage & Right of Way	3.00	3.00	3.00	3.00	3.00
Maintenance Worker II- Drainage & Right of Way	2.00	2.00	2.00	2.00	2.00
Subtotal Division	9.00	9.00	9.00	9.00	9.00
Subtotal Department	12.00	12.00	12.00	12.00	12.00
<u>ENVIRONMENTAL SERVICES</u>					
Environmental Services- Stormwater					
Environmental Review Analyst	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
Subtotal Department	1.00	1.00	1.00	1.00	1.00
SUBTOTAL UTILITY FUND	13.00	13.00	13.00	13.00	13.00
<u>TAX DISTRICTS</u>					
<u>FIRE DISTRICT</u>					
Fire Suppression Services- Fire District					
Firefighter	13.00	13.00	13.00	13.00	13.00
Fire Captain	4.00	4.00	4.00	4.00	4.00
Fire Engineer	5.00	5.00	5.00	5.00	5.00
Fire Support Services Clerk (Part-Time)	0.50	0.50	0.50	0.50	0.50
Subtotal Division	22.50	22.50	22.50	22.50	22.50
<u>CRIME DISTRICT</u>					
Operating Services- Crime District					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Detention Services Officer	6.00	6.00	6.00	6.00	6.00
Police Officer	19.00	19.00	20.00	26.00	26.00
Police Quartermaster	-	-	-	1.00	1.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
Records Clerk (Part-Time)	0.50	0.50	0.50	0.50	0.50
Support Services Clerk	1.00	1.00	1.00	-	-
Subtotal Division	29.50	29.50	30.50	36.50	36.50
SUBTOTAL TAX DISTRICTS	52.00	52.00	53.00	59.00	59.00

TOWN OF FLOWER MOUND, TEXAS
FY 2022-2023 ADOPTED BUDGET

Summary of Full Time Equivalent (FTE) Positions <u>DEPARTMENT/ POSITION</u>	<u>FY 2019-2020 MODIFIED</u>	<u>FY 2020-2021 MODIFIED</u>	<u>FY 2021-2022 MODIFIED</u>	<u>FY 2022-2023 PROPOSED</u>	<u>FY 2023-2024 PROJECTED</u>
<u>TREE PRESERVATION FUND</u>					
<u>ENVIRONMENTAL SERVICES</u>					
Environmental Services- Tree Farm					
Intern	0.50	0.50	-	-	-
Tree Preservation Technician	-	-	0.50	1.00	1.00
Subtotal Division	0.50	0.50	0.50	1.00	1.00
<u>PARK AND RECREATION SERVICES</u>					
Tree Farm at Green Acres					
Maintenance Worker II- Park Services	1.00	1.00	1.00	1.00	1.00
Subtotal Division	1.00	1.00	1.00	1.00	1.00
SUBTOTAL TREE PRESERVATION FUND	1.50	1.50	1.50	2.00	2.00
<u>IRS EQUITABLE SHARING FUND</u>					
<u>POLICE SERVICES</u>					
Operating Services/ Police Seizures					
Police Officer	1.00	1.00	-	-	-
Subtotal Division	1.00	1.00	-	-	-
SUBTOTAL IRS EQUITABLE SHARING FUND	1.00	1.00	-	-	-
TOTAL EMPLOYEES ALL FUNDS	659.50	664.50	683.75	693.25	693.25

BASIS OF ACCOUNTING AND BUDGETING

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the Town are organized based on funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the Town's various funds are grouped into the following categories of fund types:

Governmental Fund Types - Include the General Fund, Debt Service Fund, Capital Project Funds, and Special Revenue Funds. The budget is organized and operated on a modified accrual basis of accounting. A financial measurement focus is utilized here as well. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter are used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due.

Proprietary Fund Types - Include the Enterprise Funds and Internal Services Fund. These are accounted and budgeted for on a cost of services or "capital maintenance" measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund.

Governmental Fund Types

Government Fund types are those through which most governmental functions of the Town are financed. The acquisition, use, and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary Fund types) are accounted for through the Governmental Fund Types.

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all revenues and expenditures except for those required to be accounted for in other funds. Major functions financed by the General Fund include: Administration, Public Safety, Development Services, Financial Services, Library, Public Facilities, and Parks and Recreation.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts or major capital projects. The Special Revenue Funds include, but are not limited to, the Town's Library Development Fund, Grants Fund, Animal Care Fund, and the Park

Development Fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital items or facilities.

Proprietary Fund Types

Enterprise Funds are used to account for operations that are either financed or operated in a manner similar to private business enterprises, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management, control, accountability, or other purposes.

Utility Fund - This fund accounts for water, wastewater, and solid waste collection services for the residents of the Town. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, financing and related debt service, and billing and collection.

Stormwater Utility Fund - This fund accounts for the costs associated with the implementation and ongoing administration of stormwater and drainage management needs of the Town. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, and billing and collection.

Internal Service Funds – The Internal Service Funds include the Health Insurance/Flex Accounts Fund that accounts for the Town’s self-insurance activities, the Vehicle and Equipment Replacement Fund, and the Technology Replacement Fund.

**Town of Flower Mound
FY 2022-2023 Organization Layout**

Funds

100 General Fund	311 Tree Preservation Fund
200 Utility Fund	318 Crime Control District Fund
230 Stormwater Utility Fund	319 Fire Control & EMS District Fund

	Fund	Department	Division
Town Manager's Office			
Town Manager's Office	100	600	01000
Economic Development	100	600	57000
General Fund Non-Departmental	100	600	81000
Legislative Services			
Town Secretary	100	610	10200
Town Council Support	100	610	10250
Election Services	100	610	10300
Development Services			
Building Inspections	100	620	21000
Planning Services	100	620	22000
Parks and Recreation Services			
Parks and Recreation Services Administration	100	630	30000
Park Services	100	630	33000
Twin Coves Park	100	630	33100
Tree Farm at Green Acres	311	460	90850
Recreation & Leisure Services			
Recreation & Leisure Services Management	100	630	34100
Community and Cultural Events	100	630	34200
Gibson-Grant Historical Log Cabin	100	630	34250
Seniors in Motion	100	630	34300
Community Activity Center			
CAC - Administration	100	630	34400
CAC - Recreation Programs	100	630	34420
CAC - Aquatic Programs	100	630	34440
CAC - Special Events	100	630	34460
CAC - Athletics	100	630	34480
Sports Leagues	100	630	34500
Tennis	100	630	34600
Library Services			
Library Services	100	635	32000
Police Services			
Animal Services	100	640	42000
Operating Services	100	640	43500
School Crossing Guards	100	640	43900
Crime District			
Operating Services	318	560	43500
Financial Services			
Financial Services	100	650	51000
Utility Billing	200	650	52100
Meter Services	200	650	52200
Tax Appraisal & Collection	100	650	54200
Community Support	100	650	54300
Municipal Court	100	650	56000
Purchasing	100	650	59300
Fleet Services	100	650	59310

	Fund	Department	Division
Administrative Services			
Human Resources	100	655	58000
Information Technology - MIS	100	655	59100
Information Technology - GIS	100	655	59110
Facilities Management	100	655	59200
Fire & Emergency Services			
Fire & Emergency Services Administration	100	660	60000
Fire Operations- EMS	100	660	61000
Fire Training	100	660	62000
Fire Operations- Suppression	100	660	63000
Emergency Managemet	100	660	64000
Fire Prevention Services	100	660	65000
Fire District			
Fire Operations- Suppression	319	560	63000
Communications			
Communications	100	670	71000
Customer Relations	100	670	72000
Non-Departmental			
General Fund Transfers	100	680	80000
General Fund Non-Departmental	100	680	81000
Utility Fund Transfers	200	680	82000
Utility Fund Non-Departmental	200	680	83000
Debt Service	200	680	85000
Public Works			
Construction Planning & Management	100	690	90000
Engineering Services	200	690	91100
Public Works Administration	200	690	92100
CIP Engineering	200	690	93000
CIP Engineering- Stormwater	230	690	93100
Engineering Services- Stormwater	230	690	94200
Street Services			
Street Services Management	100	690	92210
Pavement Maintenance	100	690	92240
Drainage and Right of Way	230	690	94100
Utility Services			
Utility Services Management	200	690	92410
Utility Services Maintenance	200	690	92420
Utility Services Operations	200	690	92430
Utility Services Laboratory	200	690	92440
Utility Services Distribution & Collection	200	690	92450
ULM-Water Line	200	690	92320
ULM-Sewer Line	200	690	92330
Traffic Operations			
Transportation Services Management	100	690	95000
Signs & Markings	100	690	95100
Traffic Signals	100	690	95200
Environmental Services			
Environmental Services	100	695	96050
Environmental Services- Stormwater	230	695	96100
Environmental Services- Tree Farm	311	460	36000

DESCRIPTION OF FUNDS

All funds for the Town of Flower Mound, Texas are appropriated by Town Council.

The Town reports the following governmental funds:

General Fund – The General fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund – The Town's Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

General Capital Projects Fund – The General Capital Projects Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Special Revenue Funds – The Town's Special Revenue Funds are used to account for revenue sources that are designated to finance particular functions or activities or are legally restricted to expenditures for specified purposes, as follows:

- Library Development Fund – The Town's Library Development fund accounts for all monetary donations made to the Flower Mound Public Library.
- Tax Increment Reinvestment Zone (TIRZ) Fund – The Town's TIRZ fund accounts for financial resources and expenditures relating to the reinvestment zone.
- Park Development Fund – The Town's Park Development fund accounts for all monetary contributions and payments to the Town by developers in lieu of the dedication of actual park land.
- Tree Preservation Fund – The Town's Tree Preservation fund accounts for funds donated to and used by the Town to provide or support supplemental landscape plantings in public areas and enforce tree preservation regulations.
- Public-Education-Government (PEG) Fund – The Town's PEG Fund accounts for fees paid by cable providers in Flower Mound that are under state franchises, which require them to pay the Town 1% of gross revenues per the Texas Utility Code. Funds are used as allowed by federal law in support of PEG capital costs for the Town's governmental access channel (FMTV).
- Street Maintenance-Sales Tax Fund – The Town's Street Maintenance-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are expended on

reconstruction or rehabilitation of street projects.

- *4B Parks-Sales Tax Fund* – The Town’s 4B Parks-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are used for park and recreation improvements.
- *Crime District-Sales Tax Fund* – The Town’s Crime District-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are used to staff two police beats with staff, equipment and vehicles.
- *Fire District-Sales Tax Fund* – The Town’s Fire District-Sales Tax fund accounts for revenues collected from dedicated sales tax approved by the voters for one-fourth of one percent. Funds are used to staff two fire stations with personnel and equipment.
- *Flower Mound Log Cabin Fund* – The Flower Mound Log Cabin fund is designed to collect and receive funds for the purpose of restoring the Gibson-Grant Long Prairie Log Cabin and maintaining the log cabin park.
- *Police Seizure Fund* – The Town’s Police Seizure fund accounts for funds received under the Controlled Substances Act of the State of Texas with expenditures restricted to use solely in the investigation of any alleged violations of the criminal laws of the state and donations for the same purpose.
- *IRS Equitable Sharing Fund* – The Town’s IRS Equitable Sharing Fund accounts for funds received for participating with the IRS task force on criminal investigations and asset forfeitures of illegal activities in the North Texas area.
- *Chapter 59 Seizures* – The Chapter 59 Seizures fund accounts for funds that are being pursued in the state-level courts and are held until they are awarded as forfeiture or denied.
- *Animal Care Fund* – The Town’s Animal Care fund accounts for funds received by donation to be used for the care of animals at the animal adoption center.
- *SAFER Grant Fund* – The Town’s SAFER Grant Fund accounts for revenues derived from grant funding for thirty additional firefighters. The funds are expended for grant related purposes.
- *Community Development Block Grant Fund* – The Town’s CDBG-HUD Grant fund accounts for revenues derived from the Department of Housing and Urban Development for a Community Development Block Grant. The funds are expended for grant related purposes.
- *Grants Fund* – The Town’s Grants fund accounts for revenues derived from

various granting agencies. The funds are expended for grant-related purposes.

- Neighborhood Improvement Fund – The Town’s Neighborhood Improvement fund is to promote reinvestment in neighborhoods to maintain property values through a town-sponsored repair and replacement program.
- COVID-19 Fund – The Town’s COVID-19 fund accounts for revenues derived from FEMA, Denton County, Tarrant County and the American Rescue Plan Act. The funds are expended for COVID-19 purposes and/or in accordance with the guidelines provided by the funding entities.
- Hotel Occupancy Tax Fund – The Hotel Occupancy Tax Fund accounts for the accumulation of resources from the Hotel/Motel tax assessment levied by the Town. These monies are to be spent to promote the progress, development or growth of the Town within the guidelines set forth in the Texas Hotel Occupancy Tax Act.
- Municipal Court Security Fund – The Town’s Municipal Court Security fund accounts for municipal court fees assessed to provide for court security.
- Municipal Court Technology Fund – The Town’s Municipal Court Technology fund accounts for municipal court fees assessed to finance the purchase of technological enhancements for municipal court.
- Municipal Court Jury Fund – The Municipal Court Jury Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance jury services.
- Municipal Court Truancy Prevention Fund – The Municipal Court Truancy Prevention Fund accounts for a specified portion of revenues collected from defendants convicted of a misdemeanor offense in a municipal court. This account is used to finance expenses relating to the position of juvenile case manager.

The Town reports the following Proprietary fund:

Enterprise Fund – The Town’s Enterprise Fund is used to account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely self-supported through user charges.

Additionally, the Town reports the following fund type:

Internal Service Funds – The Town’s Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the Town.

- *Health Insurance Fund* – The Town’s Health Insurance fund accounts for revenues from premium charges to the departments and employee contributions for individual and dependent coverage. Expenses include claims payments, administrative costs, and reinsurance premiums for the health, dental and eye programs.
- *Vehicle and Equipment Replacement Fund* – The Town’s Vehicle and Equipment Replacement fund accounts for the purchase of vehicles and equipment operated by the Town. Departments pay monthly amounts to provide funds for future replacement capital outlay.
- *Technology Replacement Fund* – The Town’s Technology Replacement fund accounts for the purchase of technology operated by the Town. Departments pay monthly amounts to provide funds for future replacement capital outlay.

**Object Code Classification
And Explanation for Expenditures**

1000-1999 **Personnel Services**

Compensation to Town employees in the form of salaries, wages, statutory benefits, and other various fringe benefits.

2000-2999 **Supplies and Materials**

Includes expendable materials and operating supplies necessary to operate a department. Supplies/materials are likely to be susceptible to loss, or rapid depreciation.

4000-4299 **Maintenance of Equipment and Machinery**

Includes maintenance of all permanently installed equipment and machinery.

4300-4999 **Maintenance of Buildings, Structures, Land and Improvements**

Includes all material or expenditures covering maintenance and repair of buildings, structures, land and improvements thereon.

5000-5999 **Contractual Services**

Includes all services performed by another agency or by private business and such expenses as are legally or morally obligatory upon the Town as a public corporation.

6000-6999 **Capital Outlay**

Includes the purchase of all real property such as land, buildings, and other improvements, and the purchase of items of personal property which meet the following requirements:

1. Must have an estimated life of more than one year.
2. Must be capable of being permanently identified as an individual unit of property.
3. Must belong to one of the general classes of property which are commonly considered as fixed assets in accordance with generally accepted accounting practices. As a general rule, an item which meets the first two requirements and has a unit cost of \$5,000 or more should be classified as capital outlay, while items costing less than \$5,000 should be classified under supplies and materials.

7000-7999 **Debt Service**

Includes principal, interest, and handling charges on bonded debt, and installment and lease-purchase payments.

8000-8999 **Internal Services**

Includes charges to all divisions for costs associated with Fleet Management, Information Technology, and Health Insurance.

1000-1999 Personnel Services

1010 **Administrative/ Exempt**

Town employees that provide supervisory service and direction. Includes salaries and the projected merit cost of these employees.

1020 **Clerical/ Non-Exempt**

Town employees that provide clerical services. Includes salaries and the projected merit cost of these employees.

1030 **Public Safety**

Town employees that provide Police and Fire services

1040 **Longevity**

Additional compensation based on years of service paid to regular full-time employees.

1050 **Overtime**

Pay received by persons for work in excess of their regular workweek.

1070 **Part-Time**

Town employees who work less than forty hours per week. Includes compensation paid to interns.

1080 **Temporary**

Seasonal employees or employees who work on a special assignment for a limited time period. (Contractual temporary employees – see object code 5110).

1090 **Vacation Buy-Back**

Compensation allowing employees to buy back vacation hours.

1091 **Sick Buy-Back**

Compensation allowing employees to buy back sick hours.

1100 **Incentive Pay**

Under policies and guidelines established by the Town Manager, employees may receive additional compensation per month for certifications within their respective fields of work. Department heads are not eligible for incentive pay.

1150 **Workers Compensation**

Includes charges paid from an operating fund for the Town's self-insured workers compensation program.

1160 **Unemployment Compensation**

1170 **Employee Retirement**

Town matching contributions to Texas Municipal Retirement System (TMRS).

1171 **Pension Expense**

1172 **Pension Contributions**

1180 **Employee Insurance**

Includes life insurance, hospitalization, medical, surgical, and major medical insurance and miscellaneous coverage available to employees through payroll deductions.

1200 **Payroll Taxes**

Includes contributions to the social security system.

1300 **Salary Savings**

Projected salary savings from personnel turnover.

1310 **Car Allowances**

Allowances to Town employees for expenses incurred in the performance of official duties such as use of private vehicle. This dollar allowance is received through payroll.

1320 **Cell Phone Allowances**

Allowances to Town employees for expenses incurred in the performance of official duties such as use of personal cell phone. This dollar allowance is received through payroll.

1350 **Kelly Pay Overtime (Fire Scheduled OT)**

Pay received by Firefighters for work in excess of their regular workweek mandated by the Fair Labor Standards Act.

1360 **Premium Pay-Employees On-Call**

An hourly premium-pay for employees who are on-call.

1600 **Police Recruiting Reward**

1700 **OPEB Liability**

1701 **OPEB Expense**

1702 **OPEB Contributions**

2000-2999 Supplies and Materials

2010 **Office Supplies**

Includes supplies for the operation of an office.
i.e. paper, pens, scissors, in-trays, calendar refills, certificate stock, desk & file keys, name plates, calculators, check stock and envelopes.

2020 **Data Processing Supplies**

Includes supplies for the operation of a computer.
i.e. computer cables, toner, mouse pads, utility forms, printer ribbon, PC Kits, flash drives, power adapters and IPAD accessories, etc.

- 2030 **Photographic/Audio/Video Supplies**
Includes supplies necessary to process and reproduce film, tapes, and pictures.
i.e. film, film development, camera batteries, CAC video games, video game consoles and controllers, CD's, movies, if less than \$1,000 include BlueRay's, TV's, and cameras.
- 2040 **Laboratory Supplies**
Includes supplies for the operation of a laboratory.
- 2050 **Postage/Delivery Services**
Includes those items related to postage and delivery.
i.e. postage, courier service, express mail, invoiced shipping charges.
- 2080 **Motor Vehicle & Equipment Fuel**
Fuel used in the normal operation of motor vehicles and equipment. Small parts and other fluids used in maintenance of motor vehicles, machinery and equipment should be charged to code 4020 or 4040.
i.e. gasoline, diesel, etc.
- 2090 **Emergency Medical Supplies**
Includes all medical related supplies necessary for the operation of EMS unit and other minor medical supplies.
i.e. first aid kits, latex gloves, ambulance medical supplies, etc.
- 2100 **Water Meter Supplies**
Includes all materials and services required in the purchase of water meters and settings.
- 2110 **Minor Tools & Apparatus**
Articles normally of small unit value costing less than \$1,000, which is subject to loss or rapid deterioration. These items are not capitalized. (Items costing \$1,000 or more should be coded to 2230 or 2300).
i.e. small hand tools, socket kits, flashlights, batteries used in flashlights, narcotic kits, flex cuffs, keys, etc.
- 2120 **Janitorial Supplies**
Includes all materials and cleaning supplies purchased for cleaning Town facilities
- 2130 **Cleaning Supplies**
Includes all materials and cleaning supplies that are not bought for cleaning Town facilities that fall under object code 2120.
i.e. laundry soap, bleach, dish soap, glass cleaner, sponges, air fresheners, scrub pads, dishwashing detergent, and furniture polish.
- 2140 **Chemical and Mechanical Supplies**
Includes chemical, mechanical, and paint supplies.
i.e. UV lights, Effluent filters, pool chemicals and mosquito test kits.

2150 **Safety Supplies**

Includes all items of safety equipment and supplies costing less than \$5,000 related to employee safety. (Items costing over \$5,000 charge to 6190)

i.e. suntan lotion, hand sanitizer, glasses, gloves, traffic cones, reflective vests, safety (non-uniform) boots, flares, fire extinguishers, dehydration drinks for those required to work in hot weather, etc.

2160 **Botanical/Agricultural Supplies**

Includes all supplies necessary for botanical and agricultural purposes.

i.e. seeds, fertilizer, herbicides, extermination services, and irrigation supplies etc.

2170 **Educational and Training Supplies**

Includes all supplies necessary to conduct on-site training and continuing education programs for Town personnel.

i.e. CPR class supplies, training manuals and materials, audio-visual aids, easels and flip charts, testing supplies for promotional exams, employee tests, gun range equipment, etc.

2180 **Office Equipment**

Includes office furniture and data processing equipment costing less than \$5,000.

i.e. filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, Blu-ray Player's, iPads, speakers, etc.

2190 **Promotional Supplies**

Includes all items or supplies that are bought for the use of promoting the Town, and the services provided to residents.

i.e. pencils, mugs, key chains, stress balls, refrigerator magnets, etc.

2200 **Other Supplies**

Includes the repair or replacement of personal articles and items lost in the performance of official duty, and other supplies not covered under object codes 2010-2999.

i.e. tarps, coffee, K-9 supplies, locker room towels, employee certificates, employee awards/gift cards, punch bowls, coolers, holiday decorations, aquarium fish food/ supplies, banners, Iron Ranger cards, and Kleenex for public use, etc.

2210 **Uniforms and Clothing**

Includes all items associated with Town employee uniforms (does not include Public Safety Official Uniforms – see object code 2270).

i.e. uniforms, shirts, pants, safety shoes, name badges, uniform allowances, dry cleaning, supplies necessary to clean uniforms and clothing soiled beyond what is typical in the normal line of duty, etc.

2220 **Meal Services and Supplies**

Food and supplies purchased for meals consumed at town facilities or worksite locations requiring periods of extended operations, meetings, and functions.

i.e. Town Council night dinner/ snacks, department meetings, working meals, extended water main breaks, retirement receptions, etc.

2230 **Shop Equipment**

Includes purchase price of printing and electrical shop equipment costing less than \$5,000. (Items costing \$5,000 or more should be coded to 6140).

i.e. battery chargers, jackhammers, compressors, portable welders, cutters, printing presses, generators, etc.

2240 **Binding and Inventory Supplies**

Includes all supplies used to catalog, bind or track assets or inventory items.

i.e. barcode labels, spine labels, security system tags, plastic book covers, etc.

2250 **Educational Programs**

Includes all supplies necessary to conduct a training session or educational program offered to the public.

i.e. volunteers clothing, food/ snacks for programs, etc.

2255 **Arts Programming**

2260 **Concession Supplies**

2270 **Public Service Official Uniforms**

Includes uniforms required for Public Service Officers that cannot be construed as day ware and cleaning/repair of uniforms.

2280 **Recreational Activity Supplies**

Includes all party and activity supplies and materials. (Video games, CD's and movies should be coded to 2030)

i.e. crafts, decorations, party favors, cakes, food for programs, art supplies, etc.

2290 **LEOSE Training**

2300 **Other Equipment**

Includes the purchase of all other equipment not covered in object codes 2000 through 2999. (Items costing \$5,000 or more should be coded to 6120, except for K-9 dogs which are not fixed assets.)

i.e. equipment for existing vehicles, step ladders, K-9 dogs, cameras, fire hose, recreational and playground equipment, drinking fountains, heaters, radar units, two-way radios, leak detectors, body armor, shotgun racks, observation cameras, bikes, microwaves, coffee pots,

storage buildings, event tents, lifeguard umbrellas, fitness equipment, signs, picnic tables, etc.

2310 **Filing Fees**

4000-4299 Maintenance of Equipment and Machinery

4010 **Office Equipment**

Includes all expenditures for maintenance and repair of offices and all maintenance contracts. (Data processing maintenance contracts should be charged to object code 5130).

i.e. repairs to copiers, typewriters, calculators, desks, chairs, etc.

4020 **Machinery and Heavy Equipment**

Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment.

i.e. crawler tractors, backhoes, loaders, scrapers, mowing machines, portable welders, street sweepers, high lifts, fire pumpers, etc.

4030 **HVAC Equipment**

Includes maintenance of heating, ventilating and air conditioning equipment located in Town facilities.

4040 **Automotive Equipment**

Includes all materials, parts, fluids and services required in the maintenance and repair of all motor vehicles. Includes the purchase, repair, and maintenance of tires and tubes.

i.e. vehicle washes, batteries, repairs or replacement of: brakes, lightbars, hitches, mats, etc., motor vehicle inspection, new tires, flat repair, tire rotation, labor, oil, antifreeze, etc.

4050 **Shop Equipment**

Includes all materials and services required to maintain all shop equipment. (Does not include the purchase of small hand tools, which should be coded to object code 2110).

i.e. repairs to battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc.

4060 **Safety and Medical Equipment**

Includes all expenditures related to the maintenance of safety and emergency medical equipment.

4070 **Minor Tools & Equipment**

Includes all expenditures related to the maintenance of minor tools and equipment.

i.e. repair and cleaning of shotguns, radar, hand-held readers, etc.

4080 **Signal and Sign System**

Includes all materials and services used in the maintenance of signs and signals.

i.e. repairs to traffic lights, school zone lights, stop signs, yield signs, street markings, etc.

4100 **Communication Equipment**

Includes all materials and services required for the proper maintenance and repair of communication equipment.

i.e. two-way radio equipment, cellular phones, installation and removal of such consoles, dispatch/ radio equipment maintenance/ service agreements, etc.

4140 **Playground Equipment**

Includes all expenditures for the maintenance of playground and recreational equipment including fitness equipment and pool equipment. (Paint should be charged to object code 2140).

i.e. swings, etc.

4200 **Other Maintenance**

Includes all expenditures not covered in object codes 4000-4299.

4300-4999 Maintenance of Buildings, Structures, Land and Improvements

4301 **Buildings and Grounds**

Includes all materials and services required in the maintenance of buildings and structures, including walks, drives and fences. (Paint should be charged to object code 2140).

i.e. building keys, lettering, glass repair, signs affixed to buildings, light bulbs, flags, alarm repairs, etc.

4302 **Bridges**

Includes all materials and services expenditures required in the maintenance of traffic and pedestrian bridges.

4303 **Streets and Alleys**

Includes all materials and services expenditures required in the maintenance of streets and alleys.

4305 **Storm Sewers and Drainageways**

Includes all materials and services expenditures required in the maintenance of storm sewers and drainageways.

4306 **Sanitary Sewers**

Includes all materials and services expenditures required in the maintenance of sewer mains, lines, etc.

4307 **Lift Stations**

Includes all materials and services expenditures required in the maintenance of lift stations.

4308 **Wastewater Treatment Plant**

Includes all materials and services expenditures required in the

maintenance of equipment at wastewater treatment plants. (Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 4301 or expenditures for maintenance of chlorination facilities, which should be charged to object code 4309).

i.e. lines, pumps, motors, filters, aerators, air pumps, etc.

4309 **Chlorination Facilities**

Includes all materials and services required in the maintenance of chlorination facilities.

4311 **Water System**

Includes all materials and services required in the maintenance of the water system. (Does not include expenditures for maintenance of buildings or grounds, which should be charged to object code 4301 or expenditures for maintenance of chlorination facilities, which should be charged to object code 4309. Expenditures for maintenance of water towers and tanks should be charged to object code 4312).

i.e. transmission lines, mains, booster pumps, gate valves, repair saddles, pumping equipment, fire hydrants, etc.

4312 **Water Tower and Tanks**

Includes all maintenance and services required in the maintenance of all water towers, ground storage tanks and related apparatus.

i.e. valves, fittings, piping, water tower painting, etc.

4314 **Meters & Settings**

Includes all materials and services expenditures required in the maintenance of all meters.

4320 **Other Maintenance and Supplies**

Includes all other maintenance and supplies for buildings, structure, land and improvements, materials and services not covered under object codes 4300-4999.

5000-5999 Contractual Services

5010 **Communication Services**

Includes payments for communication services.

i.e. cellular phones, landlines, satellite service, etc.

5020 **Leases and Rentals**

Includes payments for use of all facilities and equipment not owned by the Town. (Principal and interest payments on lease-purchase agreements and other types of installment or time payments should be charged to object code 7130).

i.e. leased storage facilities, narcotics vehicle rental, equipment rental, table and chair rental, etc.

5030 **Insurance**

Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public official's liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.

5040 **Advertising**

Includes cost of advertising.

i.e. public notices, ordinances, bid invitations, parade notices, notices of Town sponsored events, advertising in school directories, etc.

5060 **Business and Travel**

Approved expenditures relating to Staff Development, Networking and Business Meetings incurred in the performance of official business or while attending approved training and professional organizational meetings.

i.e. registration fees, transportation, lodging, per-diem, parking fees, car rental/ taxi service, phone calls, business meals, mileage for personal car use between facilities, on-line conference/class, etc.

5070 **Contractual Services – Other**

Includes all other contractual services not covered under object code 5110.

5090 **Custody Support Services**

Includes food and support for persons or animals in the custody of the Town.

i.e. prisoner meals, prisoner blankets & towels, jail mattresses, animal hospital charges, etc.

5100 **Legal Fees**

Includes any expenditure for legal services, other than those reimbursed by insurance.

5110 **Contractual/Fee Basis**

Includes expenditures for contractual or special professional services provided for the Town by another agency or individual. (Does not include services such as physicals, polygraphs, and psychological exams given during the hiring process – see object code 5250, Engineering Services – 5400 or Geotechnical Services – 5420).

i.e. forensic services, psychological and pathological services, rape/sexual assault exams, shots when required by position description, audit services, drafting services, consultants, tax appraisal, tax collection, veterinarian services, sports officials, election workers, jury fees, Novus Discover Card Fees, municipal code supplements/ fees, rental of water dispenser and water purchased for dispenser, etc.

5120 **Other Utilities**

Includes any expenditures not covered under electricity, gas, and

water services.
i.e. propane.

5130 **Data Processing Maintenance**

Includes computer software and licenses, contractual maintenance and repair of computer software and hardware.
i.e. data processing maintenance contracts, software maintenance and/or support, custom programming, printer repair, etc.

5140 **Copier Charges**

Charges specifically allocated due to usage of the copiers located in copy rooms and in Town departments. (Staples and paper used in the copiers should also be coded to this object code).

5150 **Regulatory Inspection Fees**

Includes all fees paid to state regulatory agencies.

5160 **Recycling/Landfill Fees**

Includes all recycling/landfill fees or invoices incurred by the Town.

5170 **Electricity Services**

Includes any expenditure for the payment of electricity usage by Town facilities.

5180 **Gas Services**

Includes any expenditure for the payment of gas usage by Town facilities.

5190 **Water Services**

Includes any expenditure for the payment of water usage by Town facilities.

5200 **Printing and Binding Services**

Includes all expenditures provided for the Town by an outside printing press, or graphics company.
i.e. letterhead stationery, business cards, printing, copying, etc.

5210 **Memberships/Licenses**

Includes approved annual memberships, dues, and licenses with professional organizations and associations.
i.e. GFOA, TCMA, 3CMA, TLA, TRAPS, TLER, CEAT, APA, IMSA, ICBO, Sam's Club memberships fees, etc.

5220 **Interfund Transfers**

Includes monies budgeted in one operating fund for the express purpose of being transferred into another fund.

5230 **Town Manager's Contingency**

5240 **Subscriptions and Publications**

Includes fees paid for publications and/or subscriptions from professional organizations. Includes reference books and literature for division library.

i.e. newspapers, training reference books, dictionaries, professional magazines, etc.

5245 **Library Content**

Includes expenditures associated with content in the Library.

i.e. physical subscriptions, eContent, electronic subscriptions, physical materials, etc.

5250 **Recruitment**

Includes expenditures associated with the recruitment and hiring of employees.

i.e. drug screens, physicals, polygraphs, psychological exams, video interviews, travel reimbursement for job candidates, driver's license checks, criminal history checks, credit checks, job fair registration and/or table set-up fees, etc.

5260 **TIA/TZA/TA/Wetland Fees**

5270 **Recovery of Prior Year Revenue**

5280 **Penalties**

5290 **Sales Tax**

5300 **Miscellaneous Expense**

Includes expenditures not associated with another object code.

i.e. off-site employee banquets, off-site award banquets, bad debt expenses, Mayor's Luncheon, etc.

5310 **Depreciation Expense**

5320 **Economic Development Incentives**

5340 **Tuition Reimbursement**

Tuition Reimbursement as described in the Town's PARM

5350 **Marketing Events**

5390 **Merchant Card Fees**

5400 **Engineering Services**

Includes expenditures for contractual engineering services.

5420 **Geotechnical Services**

Includes expenditures for contractual geotechnical services.

5450 **Wholesale Purchased Water**

5810 **Interfund Transfers – Grant Match**

5990 **Prompt Payment Interest**

Includes required interest payments under the Prompt Payment Act.
Also includes late fees.

6000-6999 Capital Outlay - A capital expenditure is an acquisition or an improvement of \$5,000 or more that have a life of more than one year.

6010 **Buildings**

Includes all buildings and structures, pump houses, park buildings, fire stations, etc.

6020 **Land**

Includes all costs of acquiring land such as purchase price, commission, abstracts, court costs, filing fees, appraisals, attorney fees, etc.

6030 **Land Improvements**

Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.

6040 **Furnishings & Fixtures**

6060 **CIP Legal**

6070 **CIP Design**

6080 **Telephone Equipment**

Includes all expenditures for telephone equipment and installation at Town facilities.

6090 **Data Processing Equipment**

Includes all expenditures for the purchase of computer hardware and software. (Items costing less than \$5,000 should be coded to 2180).
i.e. programs, printers, scanners, processors, CRTs, personal computers, etc.

6100 **Office Equipment**

Includes all new or used additions to office equipment. (Items costing less than \$5,000 should be coded to 2180).
i.e. copiers, duplicating machines, desks, chair, etc.

6110 **Machinery & Equipment**

Includes the purchase price of all tractors, ditching machines, dozers, booms, power mowers, sweepers, and other heavy construction equipment.

6120 **Other Equipment**

Includes cameras, air conditioning, fire hose, recreational and playground equipment, drinking fountains, heaters, radios, radar units, leak detectors, air blowers, body armor, shotgun racks, spectra

radios, observation cameras, VCR's, bikes and gear, radar, etc.

6130 **Motor Vehicles**

Includes the purchase price and transportation of all automobiles, trucks, trailers, attachments, and appendages. All items purchased to equip the vehicle for service are to be charged to this account. (Replacement or repair of original equipment, if not considered a Capital Outlay, should be charged to object code 4040)

i.e. cars, partitions, sirens, power take-offs, winches, beacon lights, hitches, mats, etc.

6140 **Shop Equipment**

Includes purchase price of printing and electrical shop equipment. (Does not include small hand tools, which should be charged to object code 2110)

i.e. battery chargers, burners, jackhammers, compressors, portable welders, cutters, printing presses, generators, etc.

6150 **Drainage Improvements**

Includes permanent drainage improvements and other engineered drainage improvements and associated costs.

i.e. culverts, storm drains, storm sewers, detention or rotation ponds.

6160 **Street Improvements**

Includes permanent street and alley improvements and associated costs.

i.e. paving, sidewalks, curbs, gutters, etc.

6170 **Water System Improvements**

Includes water treatment improvements and installation.

i.e. water mains, meters, settings, fire hydrants, storage tanks, water towers, water wells, pumping units, etc.

6180 **Wastewater System Improvements**

Includes sewer mains, lift stations, and wastewater treatment plant improvements and installation.

6190 **Safety and Medical Equipment**

Includes all safety and emergency medical equipment.

6200 **Traffic Control Improvements**

Includes expenditures relating to the design, purchase and/or installation of traffic control devices such as signals and signs of all types.

6210 **Other Improvements**

Includes expenditures not appropriate for object codes 6000 through 6999.

i.e. fences, sprinkler irrigation systems, tennis courts, parking lot

paving, firing ranges, etc.

6230 **CIP Admin Transfer**

6280 **CIP Postage**

7000-7999 Debt Service

7010 **Principal-General Obligation Bonds**

7020 **Principal-Revenue Bonds**

7030 **Bond Payments to Escrow**

7040 **Contribution to Refunding**

7050 **Agent /Administration Fees**

7060 **Arbitrage Fees**

7110 **Interest-General Obligation Bonds**

7120 **Interest-Revenue Bonds**

7130 **Fiscal Bond Expense**

7140 **Accrued Interest Expense**

8000-8999 Internal Services

8510 **Health Insurance Administrative Fees**

8520 **Medical/Dental/Vision Premiums/Claims**

8550 **Life/AD&D Insurance**

8560 **LTD Insurance**

8570 **Flex Care Payments**

8580 **Flex Med Payments**

8590 **Wellness Program**

8600 **Health Fair Expenses**

8610 **HIPPA Compliance Expenses**

8620 **HDHP Limited Flexible Spending**