



CITY OF
EARLY
ADOPTED
ANNUAL BUDGET

FISCAL YEAR
2023-2024

TABLE OF CONTENTS

<u>City Council</u>	<u>Page 4</u>
<u>History of Early, Texas</u>	<u>Page 5</u>
<u>Organizational Chart</u>	<u>Page 6</u>
<u>Budget Calendar</u>	<u>Page 7</u>
<u>Message From The City Administrator</u>	<u>Page 8</u>
<u>Budget Ordinance</u>	<u>Page 13</u>
<u>Property Tax Ordinance</u>	<u>Page 14</u>
<u>Total Operating Revenue/Expenditures</u>	<u>Page 15</u>
Debt Service.....	<u>Page 16</u>
Equipment & Vehicles.....	<u>Page 17</u>
Grants.....	<u>Page 18</u>
<u>General Fund Revenue</u>	<u>Page 19</u>
Certified Taxable Value.....	<u>Page 20</u>
*Adopted Property Tax Rate.....	<u>Page 21</u>
Property Tax Rate History.....	<u>Page 22</u>
Sales Tax Breakdown.....	<u>Page 24</u>
Sales Tax Revenue.....	<u>Page 25</u>
<u>General Fund Expense Breakdown</u>	<u>Page 26</u>
Administration.....	<u>Page 27</u>
Streets	<u>Page 28</u>
Fire.....	<u>Page 29</u>
Police.....	<u>Page 30</u>
Parks and Recreation.....	<u>Page 31</u>
<u>Convention and Visitors Bureau</u>	<u>Page 32</u>
Special Projects.....	<u>Page 33</u>
<u>Municipal Development District</u>	<u>Page 34</u>

TABLE OF CONTENTS

Special Projects.....	Page 35
<u>Town Center Project</u>	Page 36
Projects.....	Page 37
<u>Water Department</u>	Page 42
<u>Sewer Department</u>	Page 43
Sewer Agriculture.....	Page 44
<u>Sanitation Department</u>	Page 45
<u>Employee Benefits</u>	Page 46
Fire Dept. Pay Scale.....	Page 47
Police Dept. Pay Scale.....	Page 49
Public Works/Parks & Rec Pay Scale.....	Page 51
Administrative Pay Scale.....	Page 53
<u>Utility Fee Schedule</u>	Page 55
Water, Sewer, and Sanitation Rates Ordinance.....	Page 55
<u>Holiday Calendar</u>	Page 60
<u>Six Year Capital Improvement Plan</u>	Page 61
<u>Budget Summary</u>	Page 64
<u>City of Early 2023/2024 Comprehensive Budget</u>	Page 66
<u>General Fund</u>	Page 67
Revenues.....	Page 68
Administration Expenditures.....	Page 72
Street Expenditures.....	Page 77
Fire Dept. Expenditures.....	Page 79
Police Dept. Expenditures.....	Page 82
Parks & Recreation Expenditures.....	Page 85
Fire Marshal Expenditures.....	Page 87



TABLE OF CONTENTS

Town Center Expenditures.....	Page 88
<u>Convention & Visitors Bureau</u>	Page 90
Revenues.....	Page 91
Expenditures.....	Page 92
<u>Municipal Development District</u>	Page 96
Revenues.....	Page 97
Administration Expenditures.....	Page 98
Property Management Expenditures.....	Page 100
<u>Capital Projects Fund</u>	Page 102
<u>General Refunding</u>	Page 106
Revenues.....	Page 107
Expenditures.....	Page 108
<u>Debt Service Fund</u>	Page 109
<u>Water Fund</u>	Page 112
Revenues.....	Page 113
Expenditures.....	Page 114
<u>Sewer Fund</u>	Page 118
Revenues.....	Page 119
Expenditures.....	Page 120
Agriculture.....	Page 122
<u>Sanitation Fund</u>	Page 123
Revenues.....	Page 124
Expenditures.....	Page 125
<u>Property Management</u>	Page 128
Revenues.....	Page 129
Expenditures.....	Page 130



Fiscal Year

October 1, 2023 – September 30, 2024

Bob Mangrum

City Administrator

Tony Aaron

(Budget Prepared by the City Administrator)



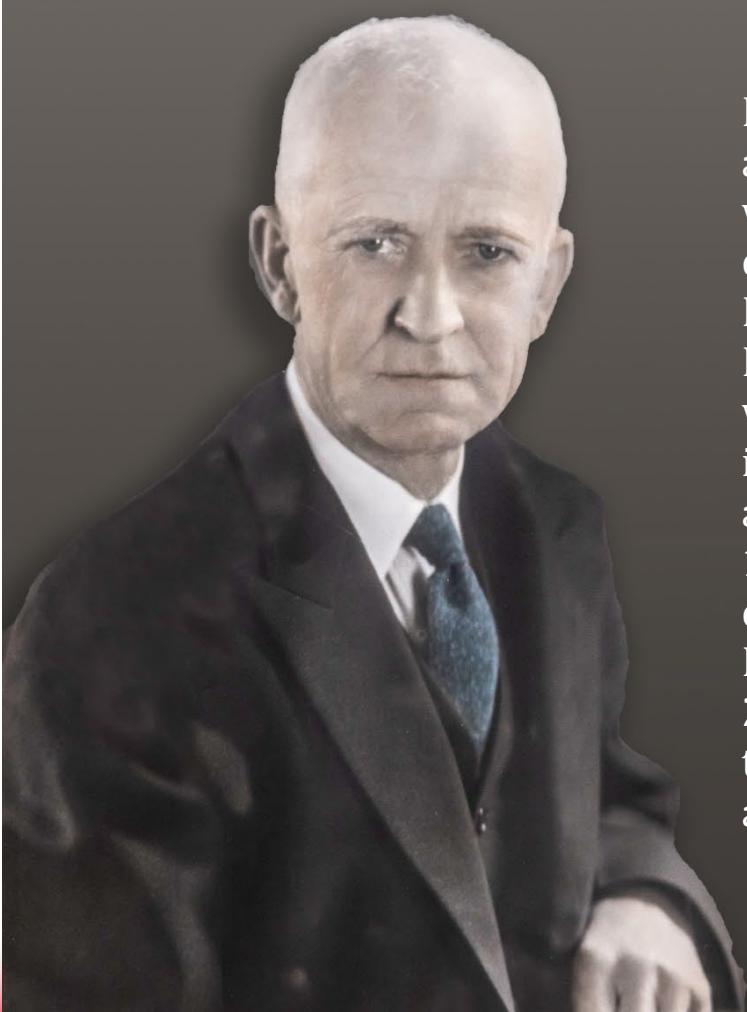
Bob Mangrum

The mayor and five City Council Members, as elected representatives of the City of Early, formulate public policy to meet community needs and assure orderly development of the City. The City Council is responsible for appointing the City Administrator, City Attorney, Municipal Judge and City Secretary, as well as various citizens, boards and commissions.



HISTORY OF EARLY, TEXAS

Early is located at the intersection of U.S. highways 67 and 84 on the Pecan Bayou, just east of Brownwood, in central Brown County. The area was settled by farmer, Welcome W. Chandler in the early 1850s, and in 1856 the land was part of the site of Brownwood. In 1858 Brown County's first post office was established in Chandler's home. Around 1869, problems over water supply and a disputed land title induced many citizens of Brownwood to move from the east to the west side of the Pecan Bayou. Early was not considered to be a separate community until the mid-20th Century. In 1928 a new school district, named for Walter U. Early, an attorney who donated land for several school buildings, was formed on the site, and the Anderson, Ricker, Delaware and Jenkins Spring schools consolidated with Early. In 1935 the Early school had 271 pupils and nine teachers. The Early community had six businesses, two churches and the school. Early, incorporated on December 15, 1951, when it had an estimated 600 inhabitants. The Early Lions Club was organized in 1957.

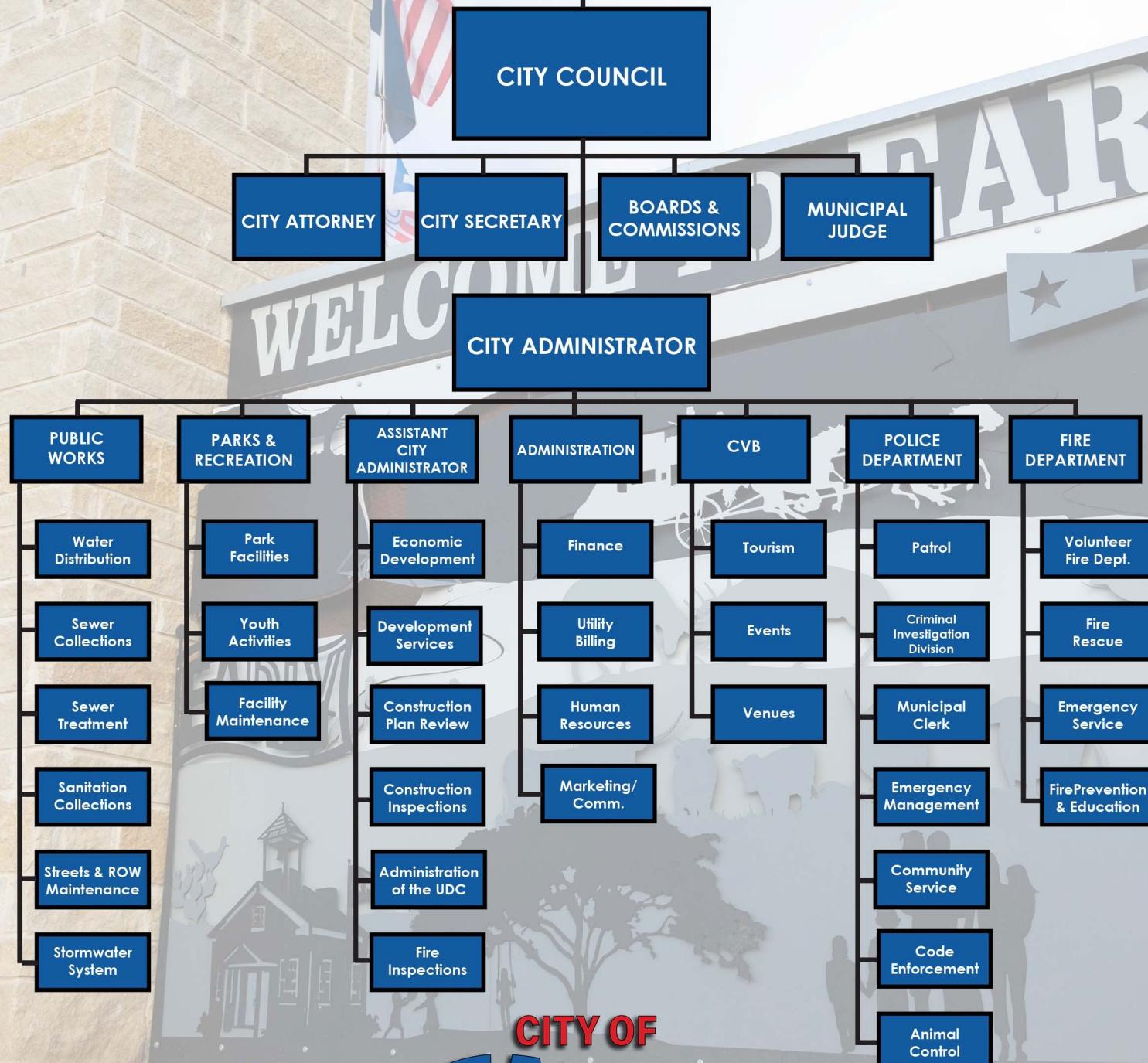


Early grew to 819 inhabitants by 1960 and to 1,097 by 1970. A Methodist church was built in 1979 and a second Baptist church was constructed in 1984. Heartland Mall, the first mall in the Brownwood area, opened there in 1980, when the community had 2,313 inhabitants. A city hall was built in 1982, and a post office was opened in 1985. In 1990 the community included four churches, the Early Weekly Press, the Early Independent School District and 2,380 inhabitants. Today Early is a thriving community with 3,296 residents as of the 2020 Census.

-Walter U. Early – In 1929, Mr. Early donated land East of Brownwood to the Jones Chapel Rural School District. They changed their school's name to Early

ORGANIZATIONAL CHART

CITIZENS OF EARLY



CITY OF
EARLY

BUDGET CALENDAR



DATE	ACTIVITY
April-May	Mailing of notices of appraised value by chief appraiser
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
July 20*	Deadline for ARB to approve appraisal records.
July 22*	Deadline for chief appraiser to certify rolls to taxing units.
	Certification of anticipated collection rate by collector.
	Calculation of effective and rollback tax rates.
	Publication of effective and rollback tax rates, statements and schedules; submission to governing body.
06/13/2023	Budget Workshop
06/27/2023	Budget Workshop
30-days prior to adoption	Proposed Budget to be filed with City Secretary and published on the City's website for public view not less than 30 days prior to the time the city Council passes the tax rate ordinance. LGC 102.005
07/18/23 Special (NOON)	Budget Workshop
07/25/2023	Meeting of governing body to discuss tax rate; <i>if proposed tax rate will exceed the Voter Approval rate or the No New Revenue tax rate (whichever is lower), take record vote and schedule public hearing.</i>
07/25/2023	Budget Workshop
08/03/2023	Notice of No New Revenue Rate and Notice of Public Hearings on Tax Rate (newspaper & website).
08/08/2023	Budget Workshop
08/11/2023	72-hour notice for public hearing.
08/15/2023 Special	Public Hearing - Tax Rate (schedule and announce meeting to adopt tax rate 7-14 days from this date)
08/15/2023 Special	Budget Workshop
08/10/2023	Notice of Public Hearing for FY 2023/24 Budget.
08/18/2023	72-hour notice for Public Hearing (Budget) and meeting at which governing body will adopt tax rate.
08/22/2023	Public Hearing - FY 2023/24 Budget.
08/22/2023	Meeting to adopt FY 2023/24 Budget. (Must adopt Budget prior to adopting Tax Rate).
08/22/2023	Meeting to adopt tax rate. <i>(Meeting is 7 to 14 days after public hearing. Taxing unit must adopt tax rate before Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later. Governing body must adopt a tax rate that exceeds the voter-approval tax rate no later than the 71st day before the next uniform election date that occurs in November of that year.)</i>

* Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.

** Advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.

Message from the City Administrator

Honorable Mayor, City Council Members, and Citizens of Early, Texas:

I am pleased to present to you for adoption the annual budget of 23/24, for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024.



This budget is a reflection of the council's programs, goals, policies, and objectives that have been determined through workshops and training. This budget will act as a guide for our efforts to not only provide basic services but to increase the quality of those services, and improve the quality of life for our community. When we seek to improve our standards as a community it often comes with a price or a cost to our citizens. However, we always strive to do so within the financial means of our community without overburdening our citizens. We are mindful of the burden that property tax and utility rates can put on the public, especially during the record-high inflation that we have experienced over the last few years. We continue to look for ways to reduce expenses, become more efficient with what we do, and find ways to do more with less. Our efforts help to reduce operation costs for the public. While we can narrow the gap between financial resources and necessary expenses, we cannot always close the gap. Costs outside of our control drive the ongoing cost of running the city business higher each year. Fuel, repairs, material, and employee benefits are an example of some costs that continue to rise. We experienced an increase in the cost of water that we purchase from the Brown County Water Improvement District, as well as an increase from the City of Brownwood for our solid waste disposal at the Brownwood landfill. As a result of the previously stated increase, it is necessary to add increases to the base rate of our utility services. The base rate for utility services is budgeted to increase by \$7 per month for an in-city limits utility customer.

The preparation of this budget has been a combined effort of administration, and city department leaders. We have listened to citizen input throughout the year and have taken the ideas and suggestions of our Mayor and City Council to do what we can to minimize the overall cost of operations and maximize the impact of the public funds entrusted to us. This proposed budget includes financial information regarding the General Fund, Convention and Visitors Bureau Fund, Municipal Development Fund, Water Fund, Sewer Fund, Sanitation Fund, Capital Projects, and other special funds. The proposed budget for the Fiscal Year 2023-2024 has a total estimated revenue of \$16,921,233 or a 29% increase in revenue over 2022-2023 revenue projections. This increase is the result of \$4M of loan proceeds that are available for Capital Improvement Projects. Many of which are related to the Town Center Development.

The total expenditures for the 2023-2024 budget year are \$16,651,224. Expenditures are up over last year's numbers as a result of larger construction projects in the Town Center Development. The increase year over year is related directly to the construction of the necessary infrastructure in the Town Center Development.

Property tax is of great concern to the public and while it is a large portion of the revenue to operate the city, sales tax still outperforms property tax as the number one revenue source for the City of Early year over year.

The Brown County Appraisal District has certified the total appraised taxable value within the City of Early at \$600,718,026. While Early has a strong commercial and residential tax base, our Industrial sector represents over 50% of our total taxable value. A large portion of the industrial tax base's assessed value is under protest and on appeal with the Texas Court of Appeals. The basic position of the taxpayer in this lawsuit is that they should be taxed for heavy equipment while the Brown County Appraisal Districts position is that their property should be taxed as real property. The legalities of the taxable value will be determined by the Texas Court of Appeals at some time in the near future. As a result of this protest and appeal, our anticipated overall property tax collection rate is projected to be around 56% collections on the total taxable value of \$600,718,026. As a result, the No New Revenue rate, Voter Approval Rate, and anticipated revenues from any adopted rate outside of voter approval are greatly affected. The tax rate formula established by the Texas Legislature does not account for circumstances with this

large portion of the taxable value being under protest or the collection rate being projected this low. Because of such a low collection rate, it is necessary to approve and adopt, the de minimus rate of 0.39924. This rate is a slight increase over last year's rate, and by the tax rate formula definition would show the city raising an additional half million dollars in revenue. However, projecting a 56% collection rate the actual amount collected is much less. The rate of 0.39924 is slightly up from last year but is significantly lower than the 2017 rate of 0.5630.

In 2022, the average home in Early was appraised at \$166,728 and the property tax rate was 0.36238 meaning that the average homeowner paid \$604 per year in property taxes. In 2023, The average home in Early, Texas is appraised at \$179,323. By applying this rate to the property tax formula, the homeowner of an average priced home in Early will pay \$716 in city taxes per year. $(0.39924 \times \$179,323 / 100 = \$715.93 \text{ per year})$ This equates to \$112 more on average the citizens of Early will pay during this fiscal year. Total property tax revenue projects equal \$1,400,000. The Police and Fire Department budgets equal just under \$2,300,000. Over \$600,000 of other revenue make up the necessary funds to balance their budget. The majority of that revenue is from sales tax. Sales tax revenue for the City of Early pays for Administrative Services, Parks, and Street Improvement.

We are fortunate to have a solid sales tax base in Early that 22/23 will result in the collection of an estimated \$3.6M. With conservative budgeting estimates, we are projecting to collect \$2.5M in 23/24 with anticipations to outperform the 22/23 actual collections. At this point, our sales tax collections are more than double our property tax collections. If the industrial sector's strength continues it would be reasonable to see sales tax collections outperform property tax collections by a 3 to 1 margin. We can comfortably say that our budget is supported primarily by sales tax revenue.

The details of the expenditures can be found in the attached budget. Highlights include converting several part-time positions to full-time; several large street projects and patrol camera systems for the Police Department; maintaining our Parks facilities and new additions to the New Town Center Park; adding a new dayroom for the Fire Department; and the Early Town Center Development will see significant progress over this next year including the construction of the Boardwalk, Mangrum Street, and associated parking. We will also be constructing the necessary water, sewer, gas, electric, and fiber for the mixed-used

development in the area. The sale of property in the Town Center Project is expected to begin over the fall and winter of 2023 with construction in the summer of 2024.

The Early Convention & Visitors Bureau (CVB) and the Early Municipal Development District (EMDD), will continue their efforts through grant programs for local businesses, and events that attract tourism and economic development in our city and area. The CVB has experienced great success in increasing hotel occupancy as well as utilizing the various facilities they oversee. The EMDD will continue to develop the mixed-used area of the Town Center Development. This project will spur continued economic development growth, and in turn, add to sales tax dollars collected.

We continue to work hard to explore the availability and potential for grant funding to help reduce local taxpayer costs. This year we have leveraged several of those opportunities. We have received \$16,000 from the State of Texas Selective Traffic Enforcement Program also known as STEP. These funds pay officers overtime to work on particular traffic violations during preselected high travel days in the state. We have also received another grant of \$45,250 from the Habitat Angler Access Program to go towards the installation of kayak launches in the Town Center Lake and the Pecan Bayou. We have been awarded a grant from the Transportation Alternative program administered by TxDot in the amount of \$1,112,000 for the construction of sidewalks in several areas around Early. We have grants pending with CDBG for the reconstruction of McDonald Dr. and a Police grant for license plate readers. As a great addition to our Town Center Project, we have applied for a grant from the Economic Development Administration in the amount of just under \$1,000,000 and we are favored to receive this award. This grant will go towards the construction of Mangrum Street in the Town Center.

With the national inflation rate of 3.3% and the overall cost of living on the rise, the raises included in the 23/24 budget should offset that inflation rate and provide our employees with a meaningful pay increase. With the rising cost of living, the inflation rate, and general increases felt by our employees, this budget takes into consideration a 6% cost of living raise for staff that has been here less than 5 years, and a \$0.17 per hour raise for staff to the longevity pay policy.

This year insurance premiums increase by 25% on average for each plan the City of Early offers. In most cases, the increase was around \$178.43 for the employee coverage and the dependent coverage. The city-defined contribution per month per employee was increased to offset the increase in premiums. In order to remain competitive for employee retention purposes this year the retirement plan was changed to a 2 to 1 matched contribution.

With a growing city, it is not always easy to stay ahead of the demands that come with growth and inflated needs. However, we always look for ways to deal with needs and demands in a way that reduces the burden as much as possible to our citizens. As opportunities present themselves to operate more efficiently, we will seek to reduce rates, both tax and utilities, as long as we can continue to provide the same or improved services, and maintain the city's investment. Much work goes into building a budget of \$16M dollars, and I would like to thank all the collaborative efforts of the city staff, committees, and elected officials in the development of this budget. This budget lays the foundation for the work ahead this next year. Once adopted, the work continues, and new efforts begin. The Mayor and City Council provide great guidance and direction, and the Department heads organize efforts and oversee projects and the day-to-day operations, but our employees are the ones that build the dream of Early, Texas and make it a reality. I am proud of all these employees and greatly appreciate their dedication to Early, Texas. It is a great feeling to be a part of such a wonderful community.

With great respect for this responsibility,

Tony Aaron City Administrator



ORDINANCE NO. 2023-07

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF EARLY FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF EARLY FOR 2023 - 2024 FISCAL YEAR.

WHEREAS, the budget, appended here as Exhibit A for the fiscal year beginning October 1, 2023 and ending September 30, 2024, was duly presented to the City Council by the City Administrator and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in the Brownwood Bulletin and said public hearing was held according to said notice;

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

SECTION 1. The appropriations for fiscal year beginning October 1, 2023 and ending September 30, 2024 for the support of the general government of the City of Early, Texas be fixed and shown in the City's fiscal year 2023-2024 budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt of said City.

PASSED AND APPROVED THIS 22 DAY OF August, 2023, at
a regular meeting of the City Council of the City of Early, Texas there being a quorum present, by 5 yeas, and 0 nays.


MAYOR


Brenda Wilcox
CITY SECRETARY

ORDINANCE NO. 2023-08

**AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF EARLY, TEXAS
FOR THE TAX YEAR 2023**

**BE IT ORDAINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF
EARLY, TEXAS THAT:**

We, the City Council of the City of Early, Texas do hereby levy or adopt the tax rate on \$100 valuation for this city of tax year 2023 as follows:

\$0.25212 for the purpose of maintenance and operation

\$0.14712 for the payment of principal and interest on debt of this city

\$0.39924 total tax rate

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

The tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Early, Texas, employing the above rate.

PASSED AND APPROVED THIS 22 DAY OF August, 2023 at a regular meeting of the City Council of the City of Early, Texas there being a quorum present, by 5 yeas, and 0 nays.

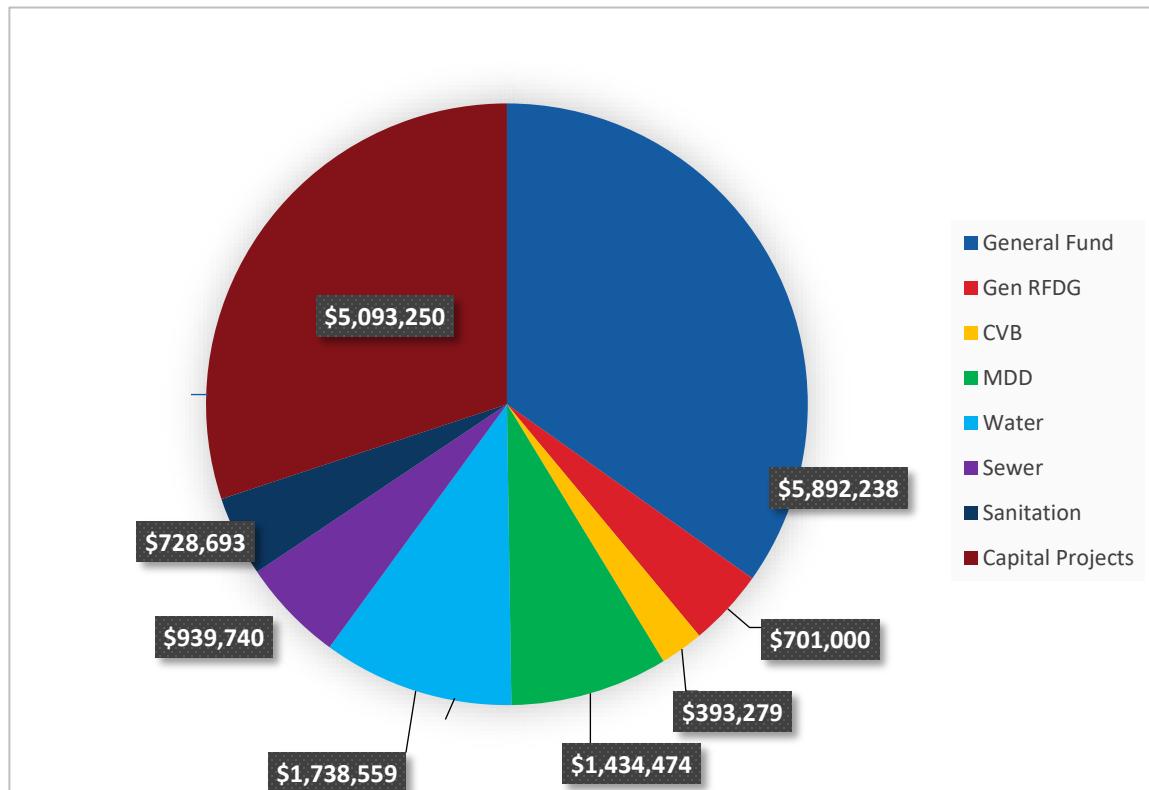


MAYOR

Brenda Kilgo
CITY SECRETARY

TOTAL OPERATING REVENUE

The proposed budget for the Fiscal Year 2023-2024 has a total estimated revenue of \$16,921,233 or a 29% increase in revenue over 2022-2023 revenue projections. This increase is the result of \$4M of loan proceeds that are available for Capital Improvement Projects. Many of which are related to the Town Center Development.



TOTAL OPERATING EXPENDITURES

The total expenditures budgeted for the 2023-2024 budget year is \$16,651,224. Expenditures are up over last year's numbers as a result of larger construction projects in the Town Center Development. Additional increases will be discussed in the detailed department pages to follow.

DEBT SERVICE

Annual Payment	Payment Date	Debt	Maturity Year	Principal Remaining 10/01/2023
\$34,237	October	Sweeper	2024	Note Payoff
\$77,018	December	2022 Heavy Equipment	2026	\$286,489
\$45,842	Monthly	2019 Rear load Trash Truck	2025	Note Payoff
\$33,324	Monthly	Solaris Building	2025	\$52,763
\$332,200	Feb/Aug	General RFGD refinance 2019 (orig. Sewer Bond)	2027	\$895,000
\$85,332	Monthly	BCWID Water Treatment Center	2028	-
\$61,416	March	Kelcy property - MDD real property	2030	\$369,033
\$67,442	May	2023 Sideload Trash Truck	2030	\$384,412
\$28,395	November	Parkway property - MDD real property	2032	\$202,700
\$89,231	August	406 Early Blvd - MDD real property	2033	\$658,775
\$400,100	Feb (P&I) Aug (I)	09 Certificates of Obligation refinance 2015 (Water Project)	2035	\$3,800,000
\$82,200	Feb (P&I) Aug (I)	2016 Series Visitors and Event Center	2037	\$875,000
\$51,094	October	405 Early Blvd - MDD real property	2039	\$581,468
\$254,345	Feb (P&I) Aug (I)	2023 Certificates of Obligation Town Center	2043	\$3,935,000
\$247,424	Feb (P&I) Aug (I)	2015 Certificates of Obligation WWTP	2046	\$7,820,000
\$1,889,600		Total Annual Debt Payments		\$19,860,640

EQUIPMENT & VEHICLE PURCHASES

Department	Item	Funding Source	Cost
Police	Durango Equipment Upfit	Budget Funds	\$23,100
Police	AXON Body/Car Camera Systems	Budget Funds	\$45,000
Police	License Plate Reader	Grant	\$36,000
Police	Dodge Charger	Budget Funds	\$45,000
Police	Dodge Durango	Budget Funds	\$45,000
Sewer	Truck, Utility Bed, Decal, and Equipment	Budget Funds	\$65,000
Sanitation	19 New Metal Dumpsters	Budget Funds	\$22,800
Water	100 Transmitters and Encoders	Budget Funds	\$30,000
		Total	\$311,900

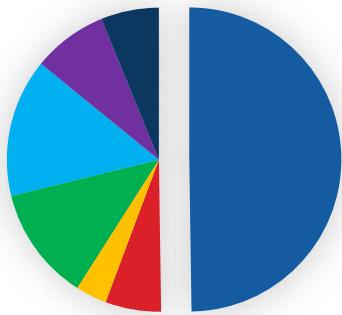


GRANTS

Department	Source	Use	Amount
	American Rescue Plan		\$200,000
Town Center	EDA (Economic Development Assistance)	Town Center	\$968,000
Parks & Rec	HAAP (TPWD)	Parks & Rec	\$45,250
Police	Step Grant	Police	\$16,000
Police	License Plate Reader	Pending Award	\$36,000
Streets	CDBG	Pending Award	\$500,000
Streets	TA-Transportation Alternative (TXDOT)	Pending Award	\$1,112,000
		Total	\$2,877,250

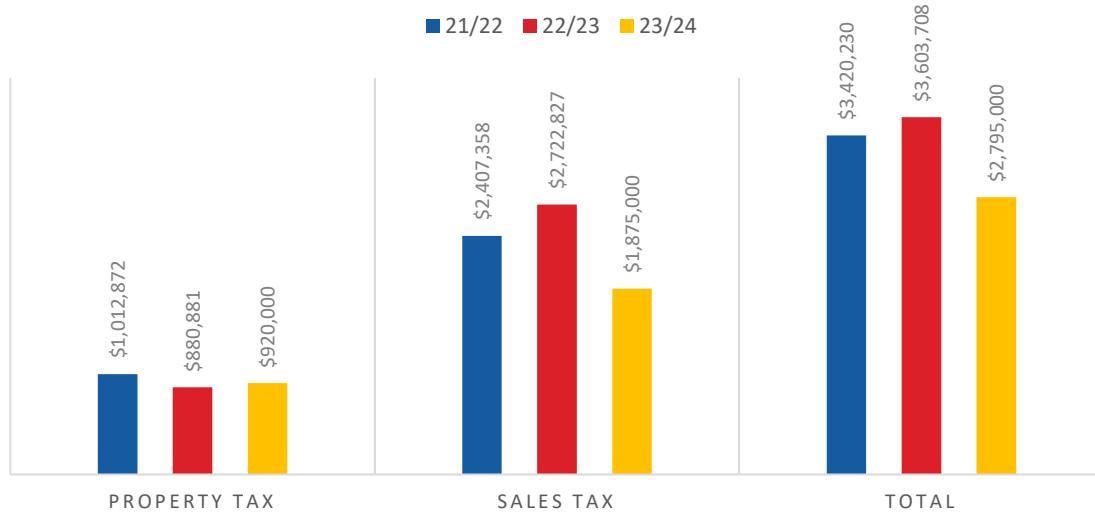


GENERAL FUND REVENUE



The General Fund makes 34% of Total Operating Revenues and is responsible for funding several departments around the city. The general fund's total revenue is made up of several different revenues with property tax and sales tax being the two largest. The City of Early has seen substantial growth in the last several years.

GENERAL FUND REVENUE YTY COMPARISONS



**Brown County Appraisal District
403 Fisk
Brownwood Texas 76801
325 643-5676
Fax 325 646-8918**

Tony Aaron
City of Early
PO Box 3100
Early, TX 76803

I, Brett McKibben, Chief Appraiser of the Brown County Appraisal District, hereby certify that the total taxable value approved by the Brown County Appraisal Review Board for 2023 is

\$600,718,026

Total value after properties with freeze ceilings removed \$541,426,493

Multiply \$541,426,493 by your proposed tax rate divided by 100 and then add \$198,672.48 to calculate the amount of tax generated by your rate.

Brett McKibben

July 20, 2023

Chief Appraiser

PROPOSED PROPERTY TAX RATE

The City of Early's Total Taxable Value for the 2023-2024 fiscal year is certified at \$600,718,026. The proposed tax rate of 0.39924 is a rate increase of \$0.03686 per \$100 valuation. This is an increase of 10.17% to the rate. (see note on following page)

Tax Rate	Proposed FY 2023-2024	Adopted FY 2022-2023
Property Tax Rate	0.39924	0.36238
M & O	0.25212	0.28447
I & S	0.14712	0.07791
No New Revenue Rate	0.20909	0.22957
Voter Approval Tax Rate	0.31755	0.29955
De Minimus Rate	0.39924	0.36238

CITY COUNCIL RECORD VOTE

(To be held on August 22, 2023)

The record vote of each member of the governing body by name voting on the adoption of the tax rate is as follows:

Benny Alcorn – “Aye”

Charles Matlock – “Aye”

Travis Eoff – “Aye”

Leland Acker – “Aye”

Garry Forisha – “Aye”

TOTAL APPRAISED TAXABLE VALUE

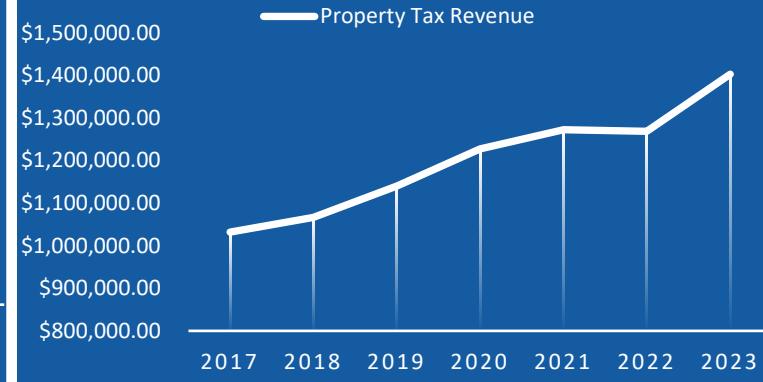


Property Tax Rate History			
Year	M&O	I&S	Rate
2007-08	0.2275	0.2525	0.4800
2008-09	0.2500	0.2597	0.5097
2009-10	0.2806	0.2575	0.5381
2010-11	0.3370	0.1933	0.5303
2011-12	0.3429	0.1919	0.5348
2012-13	0.3371	0.1948	0.5319
2013-14	0.3057	0.2089	0.5146
2014-15	0.3057	0.2089	0.5146
2015-16	0.3196	0.1950	0.5146
2016-17	0.3435	0.2195	0.5630
2017-18	0.3860	0.1650	0.5510
2018-19	0.3887	0.1523	0.5410
2019-20	0.4025	0.1385	0.5410
2020-21	0.3885	0.1425	0.5310
2021-22	0.3993	0.1000	0.4993
2022-23	0.2845	0.0779	0.3624
2023-24	0.25212	0.14712	0.39924

PROPERTY TAX RATE



PROPERTY TAX REVENUE



The adopted tax rate for the fiscal year will be 0.39924. This increase in the property tax rate is the result of a new property value in the industrial sector within the city limits of Early. With this added taxable value, the City's property tax revenue is projected to be \$1,403,364. Which is a revenue increase of \$237,223. However, there is pending litigation on this value and its method of taxation. During litigation the property tax revenue will be withheld. With this value contested we are projecting only a 56% collection on the overall property tax revenue. The projected revenue is \$1,403,364, and represents an actual reduction of revenue in the amount of \$2,354,622.

HOW THE TAX RATE APPLIES TO YOU

(0.39924) x (Taxable Value of your Property) / 100	
0.39924 x \$50,000 / 100 =	\$ 199.62
0.39924 x \$100,000 / 100 =	\$ 399.24
0.39924 x \$150,000 / 100 =	\$ 598.86
0.39924 x \$179,323 / 100 =	\$ 715.93
0.39924 x \$200,000 / 100 =	\$ 798.48
0.39924 x \$250,000 / 100 =	\$ 998.10
0.39924 x \$300,000 / 100 =	\$ 1197.72

In 2022, the average home in Early was appraised at \$166,728 and the property tax rate was 0.36238 meaning that the average homeowner paid \$604 per year in property taxes.

In 2023, The average home in Early, Texas is appraised at \$179,323. By applying this rate to the property tax formula, the homeowner of an average price home in Early will pay \$716 in city taxes per year. ($0.39924 \times \$179,323 / 100 = \715.93 per year) This equates to \$112 more on average that the citizens of Early will pay during this fiscal year.

This rate will collect \$2,354,622 in revenue from Property Tax.

(See note on previous page)

Sales tax is a large portion of our General Fund Revenue and helps pay for police, fire, streets, and parks.

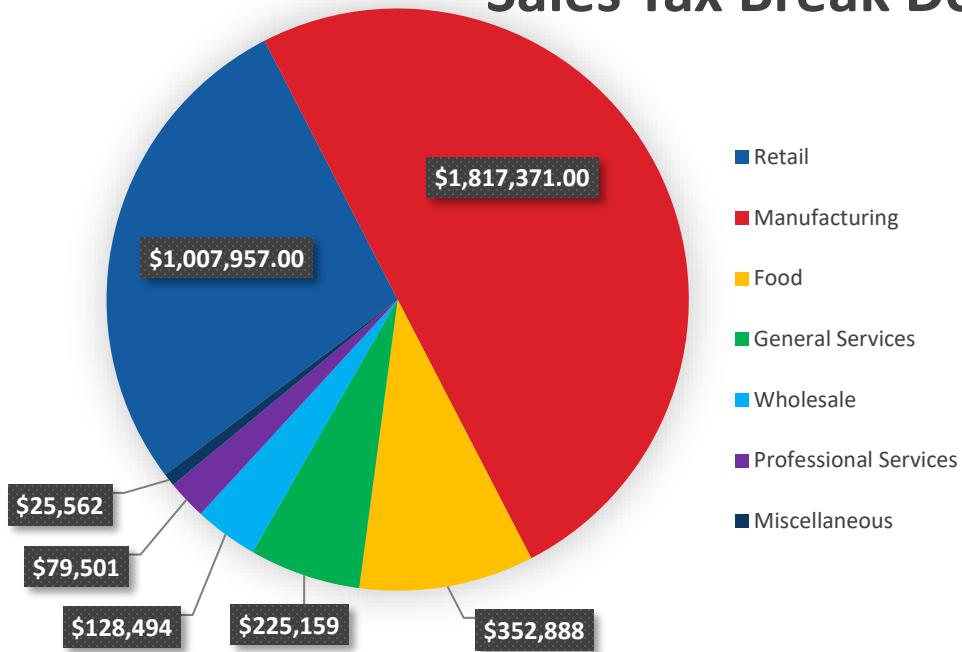
Sales Tax Revenue for 22/23 is projected at \$3,636,932.

This sales tax revenue reflects an actual collection of \$1,536,932 over-budgeted projects. This increased collection will help to offset the loss of property tax revenue created by the current industrial litigation and continue to finance one-time projects for the City.

Sales Tax is moving us forward and currently represents the largest single revenue source for the City of Early.

Sales Tax Revenue Breakdown YTY Comparison						
21-22 Final Numbers 22-23 Numbers as of July 2023						
Industry	City 21-22	City 22-23	% Change	MDD 21-22	MDD 22-23	% Change
Retail	\$696,192.07	\$756,603.00	8.68%	\$231,009.00	\$251,354.00	8.81%
Manufacturing	\$1,152,424.19	\$1,363,710.00	18.33%	\$384,143.62	\$453,661.00	18.10%
Food	\$244,989.22	\$264,718.00	8.05%	\$81,662.23	\$88,170.00	7.97%
General Services	\$156,014.35	\$176,449.00	13.10%	\$43,283.14	\$48,710.00	12.54%
Wholesale	\$90,955.35	\$96,504.00	6.10%	\$30,075.78	\$31,990.00	6.36%
Professional Services	\$56,957.03	\$61,563.00	8.09%	\$16,223.77	\$17,938.00	10.57%
Miscellaneous	\$22,371.17	\$19,166.00	14.33%	\$7,448.54	\$6,396.00	14.13%
TOTAL	\$2,419,903.38	\$2,738,713.00	13.17%	\$835,271.53	\$898,219.00	7.54%
Total Sales Tax Collections for 21/22 - \$3,255,174.91						
Estimated Total Sales Tax Collections for 22/23 - \$3,636,932.00						

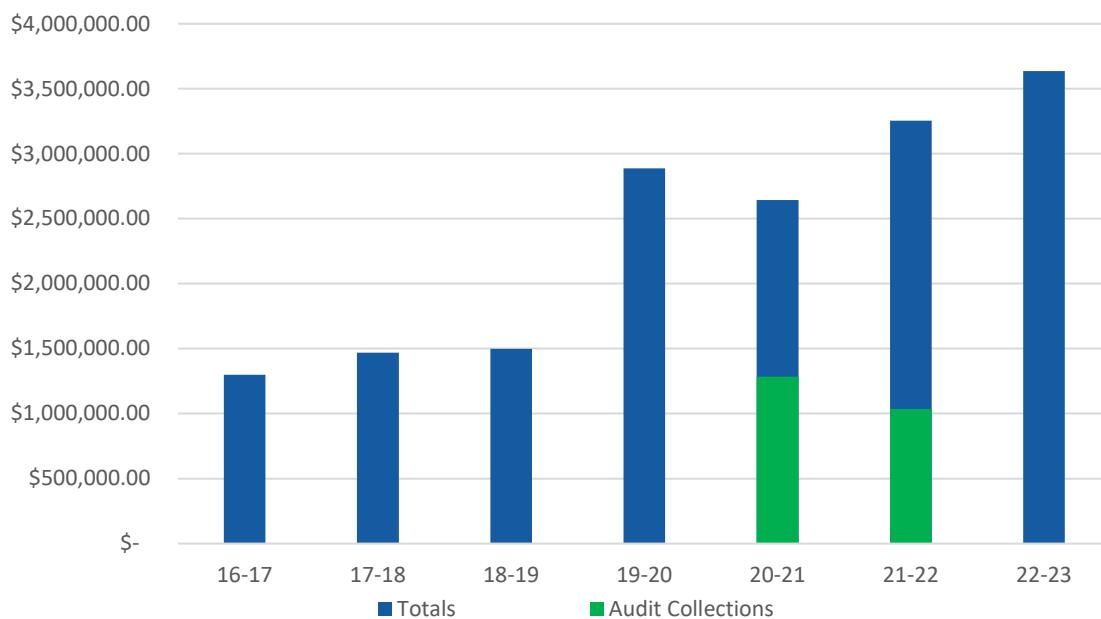
Sales Tax Break Down Pie Chart



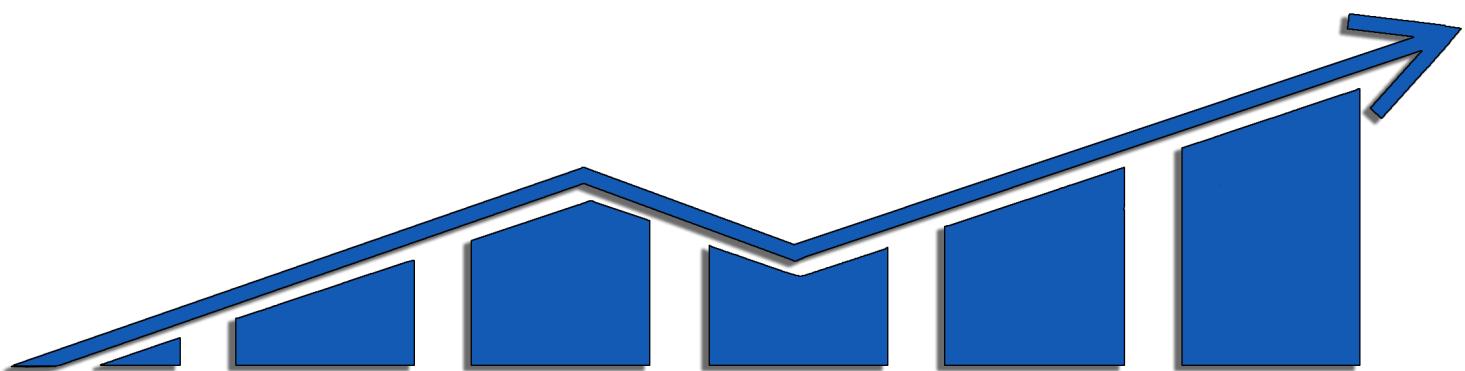
Looking at this pie chart, we are able to see that a large majority of our sales tax comes from manufacturing. This is a new development in our sales tax as per the newly appraised industrial sector of our city. Not only has manufacturing seen an increase, but there is an increase in nearly every other category as well. Because of that, the City of Early has seen an **increase of 11%** in total Sales Tax Collections when compared to the previous fiscal year.

SALES TAX REVENUE

The City of Early is blessed to see such growth over the last several years in the area of retail sales and industrial sales. In the 16/17 fiscal year, sales tax revenue totaled \$1.3M. In the 20/23 fiscal that number had risen to \$3.6M. This is a total increase of \$2.3M or a 179% increase over those 7 years. We have budgeted for the conservative collection of \$2.5M for 23/24 fiscal year.

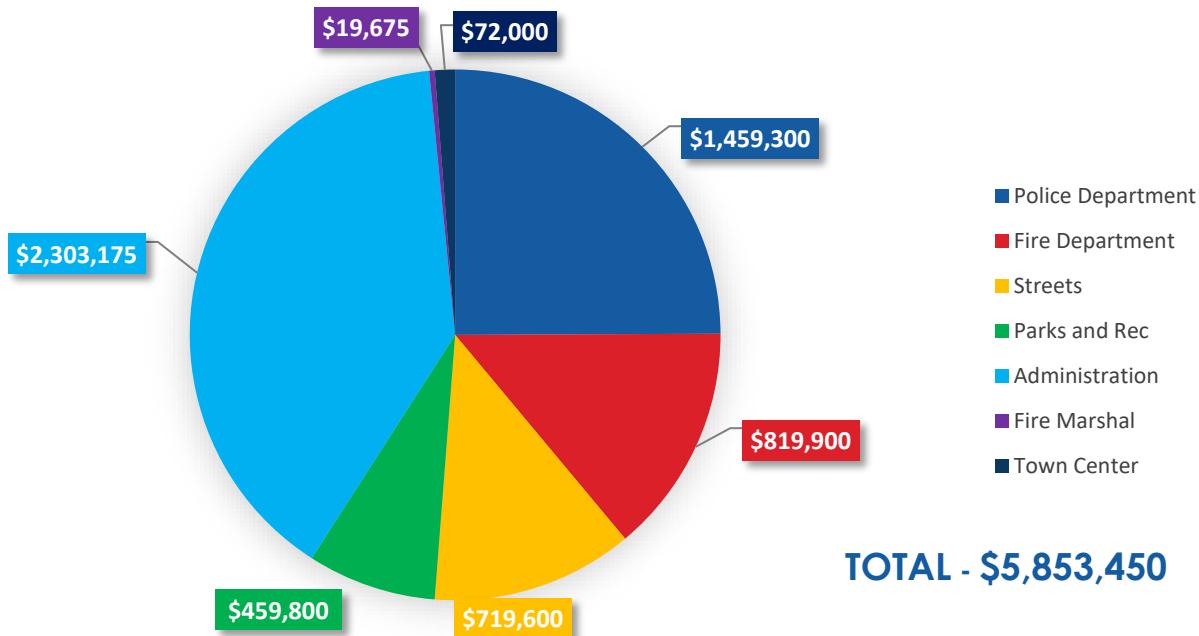


The growth in our sales tax revenue is a major factor in the City of Early being able to improve its quality services. This increase in sales tax revenue helps to keep the community thriving and the citizens happy. The outlook is that sales tax collections will continue its “up-trend” in the years to come.



GENERAL FUND EXPENSE BREAKDOWN

As of August 31, 2023

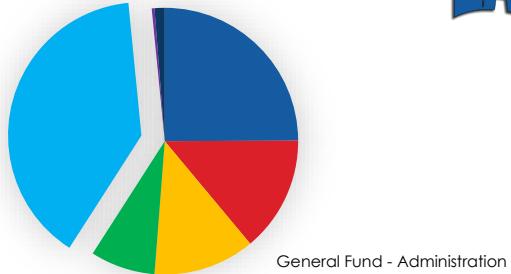


As shown in the pie chart above, the majority of general fund expenditures are in emergency services/first responders. Currently, all of the M&O property tax revenue is used to pay for the police and fire departments. The remaining General Fund expenditure is paid for by sales tax, grants, or other revenue sources.

A departmental breakdown of General Fund expenditures is highlighted in the following pages.



ADMINISTRATION PROJECTS



A focus of this year was to convert a janitorial position from part-time to full-time and address the inflation of cost to various line items. All of our community partners requested increases to the number of their budgets that are funded by the City of Early. All the requested amounts were granted with the exception of the Corinne T Smith Animal Shelter. Corinne T Smith Animal Shelter requested an amount just under a 1000% increase. They were granted just under a 70% increase. We have requested more information on the number of animals from the city limits served before considering an additional increase. An amount of \$1.4M of the expenses in the Administrative department is transfers of grant funds to the Capital Improvement fund.

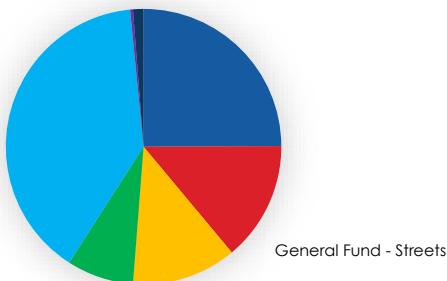
PROJECT(S)			
10-General Fund 411-Administration			
411-4211	Salaries		Moving part time janitorial position to full time
411-4711	Building Improvements	\$15,000	City Hall Improvements
411-4911	Transfer From	\$1,213,250	Transfer to Capital Projects

CITY OF EARLY

960

2023-2024 ADOPTED BUDGET

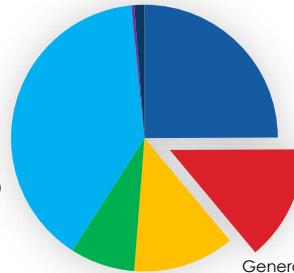
STREETS PROJECTS



Several street repairs and reconstruction projects will take place the next fiscal year. With a budgeted expenditure above \$700,000, much progress will take place in the area of street and drainage improvements. Below is a list of projected projects we aim to accomplish this next budget year.

PROJECTS			
10-General Fund 412-Streets			
412-4211	Salaries		Moving part time employee to full time
412-4712	Street Improvements	\$10,000	Crack Seal
412-4712	Street Improvements	\$40,000	Level up
412-4712	Street Improvements	\$100,000	Seal Coat
412-4712	Street Improvements	\$100,000	Orchard and Parkway
412-4712	Street Improvements	\$100,000	Street/Drainage
412-4712	Street Improvements	\$45,000	Eng Broken Arrow
412-4712	Street Improvements	\$25,000	McDonald Dr Match
412-4713	Street Signs	\$5,000	Street Sign Replacements
412-4714	Street Lights	\$7,000	Add lighting in intersections and areas of safety concern

FIRE DEPARTMENT PROJECTS



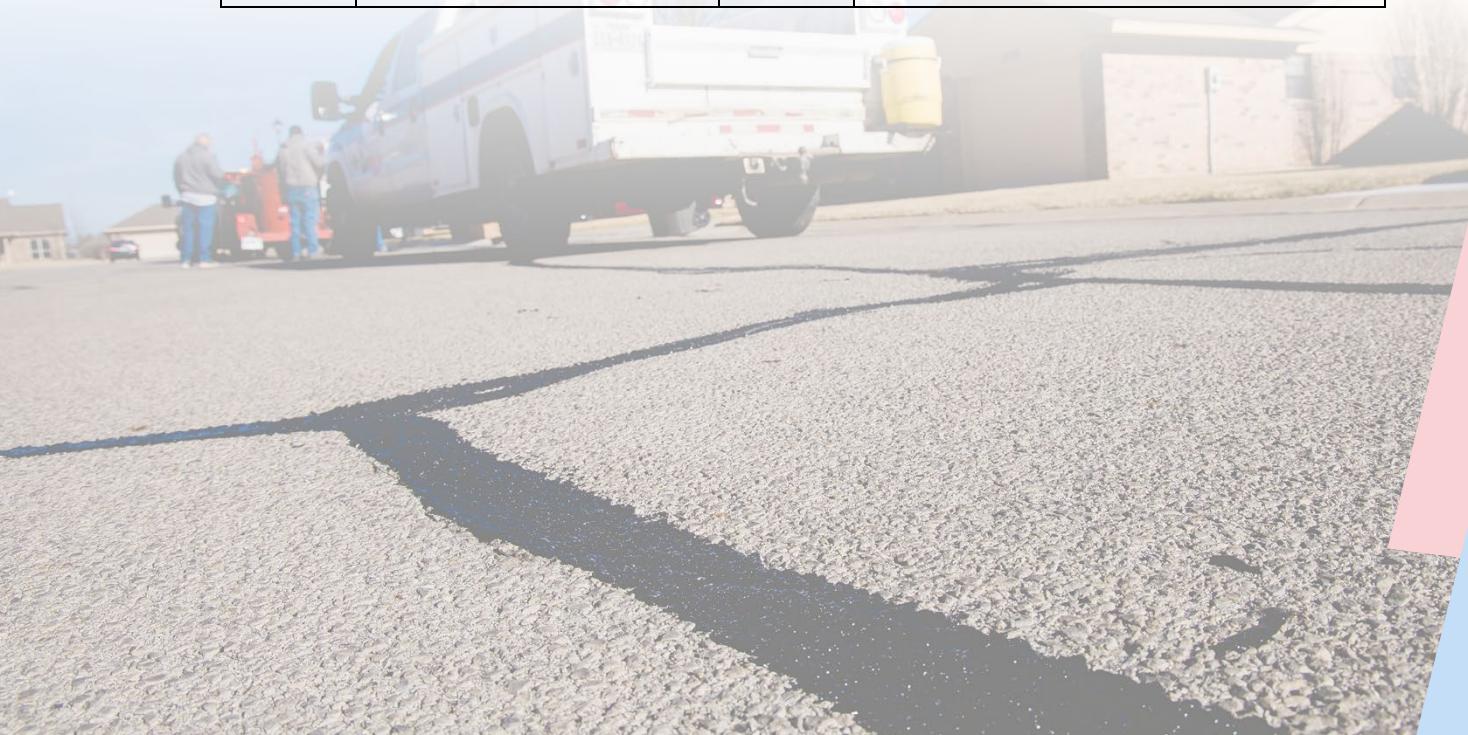
General Fund – Fire Dept.

Fire safety is a high priority here in Early. We continue to purchase equipment in order to maintain our Fire Department's high level of professionalism with items purchased such as a Striker portable water pump, 4 ballistic vests with helmets, 2 new Class A uniforms, and more. We will also be working on a project for the dayroom, where the firefighters spend their days while on duty.

PROJECTS

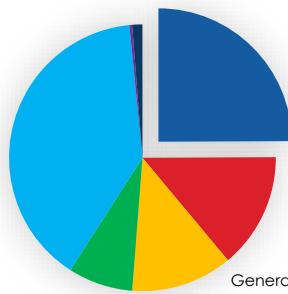
**10-General Fund
413-Fire Department**

413-4313	Equipment Replacement	\$10,400	Water pump, vests with helmets, EMS supply
413-4315	Uniforms	\$3,500	Two Class A Uniforms
413-4510	Facility Maintenance	\$40,000	Dayroom Project
413-4741	Equipment General	\$15,950	Bunker gear, fire helmets, boots



2023-2024 ADOPTED BUDGET

POLICE DEPARTMENT



General Fund – Police Dept.

The Police Department's operating budget for this fiscal year will be at \$1,418,300. It is the goal of the city to always be in a position to provide everything that our first responders need in order to keep the citizens of Early safe. This year, the budget has taken into consideration and approved new camera systems, two new vehicles, and trainings to do just that. We have also partnered with EISD to employ a School Resource Officer to bring extra safety measures to all of the campuses.

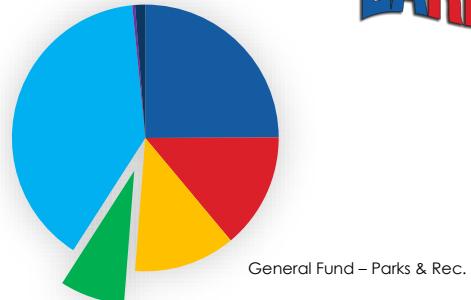
PROJECTS

**10-General Fund
414-Police Department**

414-4211	Salaries		SRO 50% paid by EISD
414-4741	Equipment General	\$15,000	Charger Equipment Upfit
414-4741	Equipment General	\$23,100	Durango Equipment Upfit
414-4741	Equipment General	\$45,000	AXON Body/Car Camera Systems
414-4751	Vehicle	\$45,000	Dodge Charger
414-4751	Vehicle	\$45,000	Dodge Durango

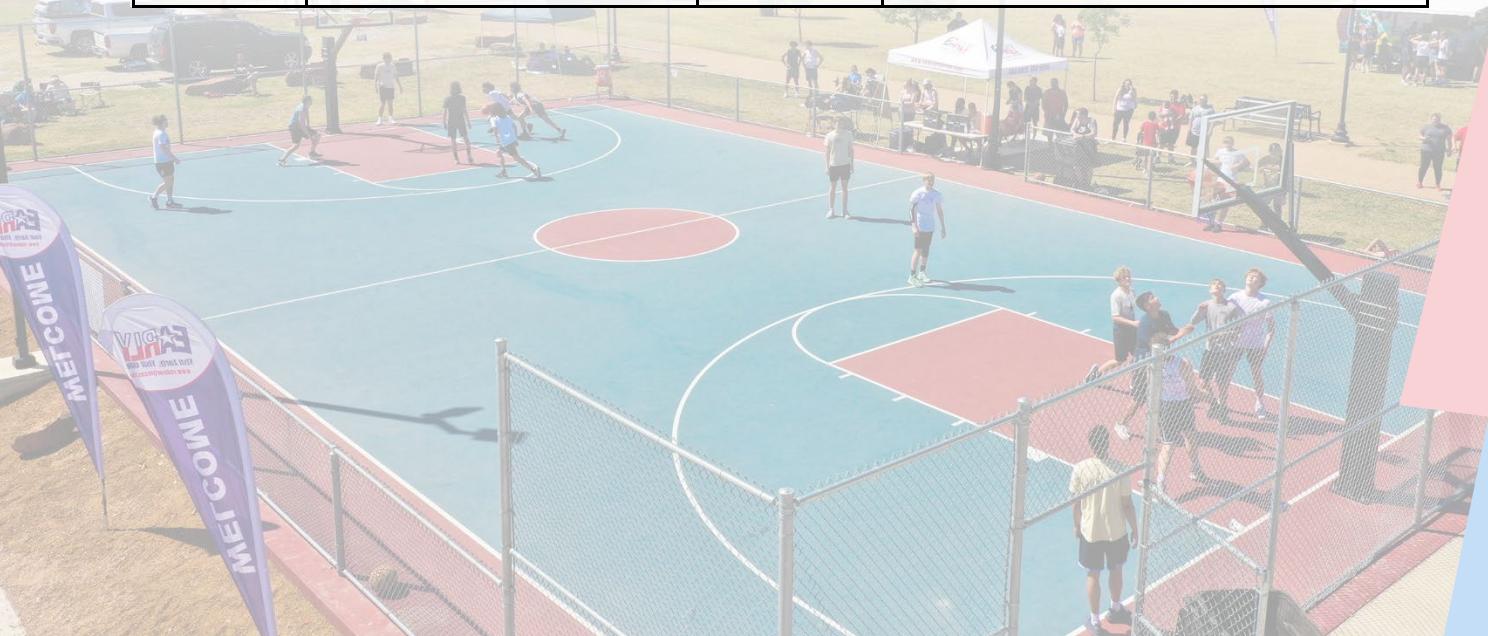


PARKS & RECREATION PROJECTS

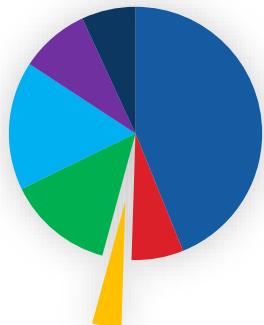


Much of the parks & recreation budget this year is about maintenance and operations of our current facilities. Upkeep of these valued resources is important to maintaining a high quality of life. Many of the recreational improvements for this budget year can be found in the Town Center Department Budget. This year we will be bringing on another full-time employee to help maintain Early's beautiful parks.

PROJECTS			
10-General Fund 415-Parks and Recreation			
415-4211	Salaries		One new full-time employee
415-4791	Park Improvements	\$20,000	General Park Improvements
415-4791	Park Improvements	\$5,000	Field 2 and 6 level and sod infield



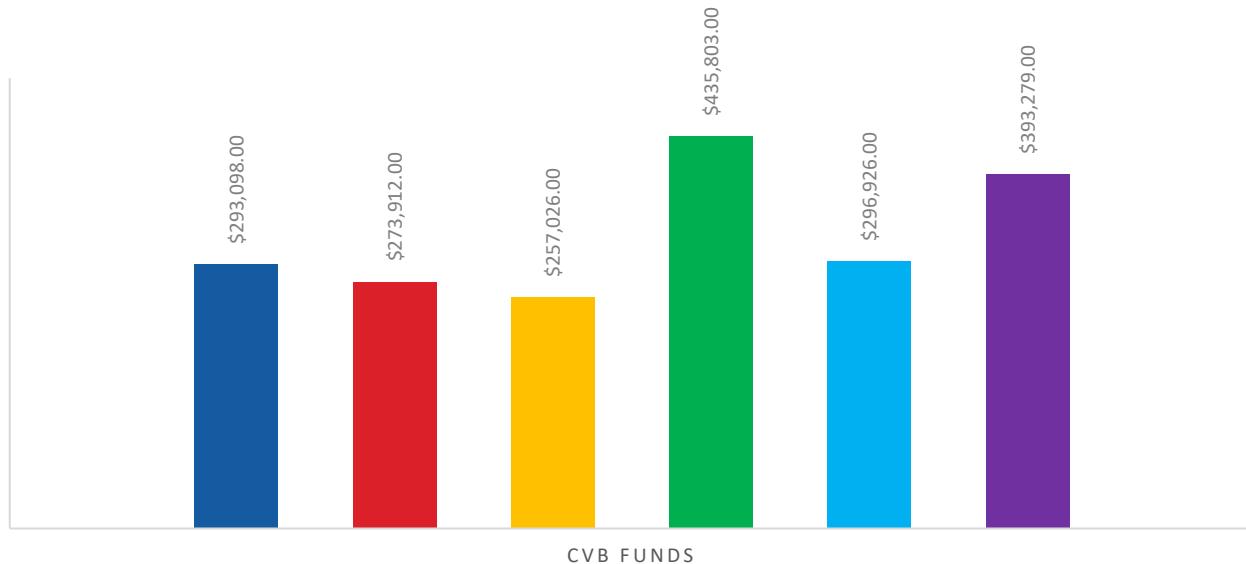
CONVENTION & VISITORS BUREAU



The CVB uses its funds in order to promote Early and for various ways which encourage tourism and help grow our sales and motel tax revenue. This same revenue is used to promote various events of civic and non-profit groups. These events produce revenue for the non-profits, hotel night stays for our hotels, and encourage visitors to spend dollars in our local shops and restaurants.

CVB REVENUE YTY COMPARISONS

■ 16/17 ■ 17/18 ■ 18/19 ■ 21/22 ■ 22/23 ■ 23/24





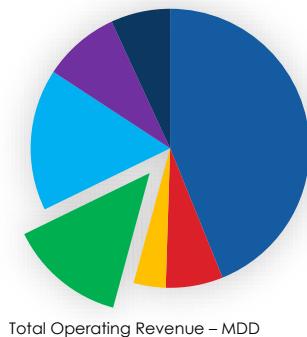
SPECIAL PROJECTS

The CVB is budgeted to add one part-time position to assist in the Visitors and Event Center as well as local events. We will be hosting and participating in many events in the surrounding community. Of our expenses, many of the budget line items are to promote Early and bring in more tourists. Below are a few examples of advertising expenses.

Advertising Expenses			
22-Convention Visitors Bureau 422-CVB			
422-4582	Big Country Homepages	Web & Mobile Banners	Video Included
422-4582	Trade Show Display Booth	Redesign of current setup	To be taken to all tabling events
422-4582	New Car Wrap, Tent Canopy, and Feather Flags	Updating and replacing	Current branding is 5+ years old

Some additional marketing expenses will be our pages in Brown County Living, Brown County Visitor's Guide, TMCN Guide, and Tour Texas. The CVB will also be attending events like the State Fair of Texas, HPU Homecoming, and Brown County's new Comic-Con. Hosting events like Courts and Controllers, Movie in the Park, and trade shows help to put Early on the map, and bring in visitors to fill our restaurants and hotels. The CVB is an essential part to helping Early grow!

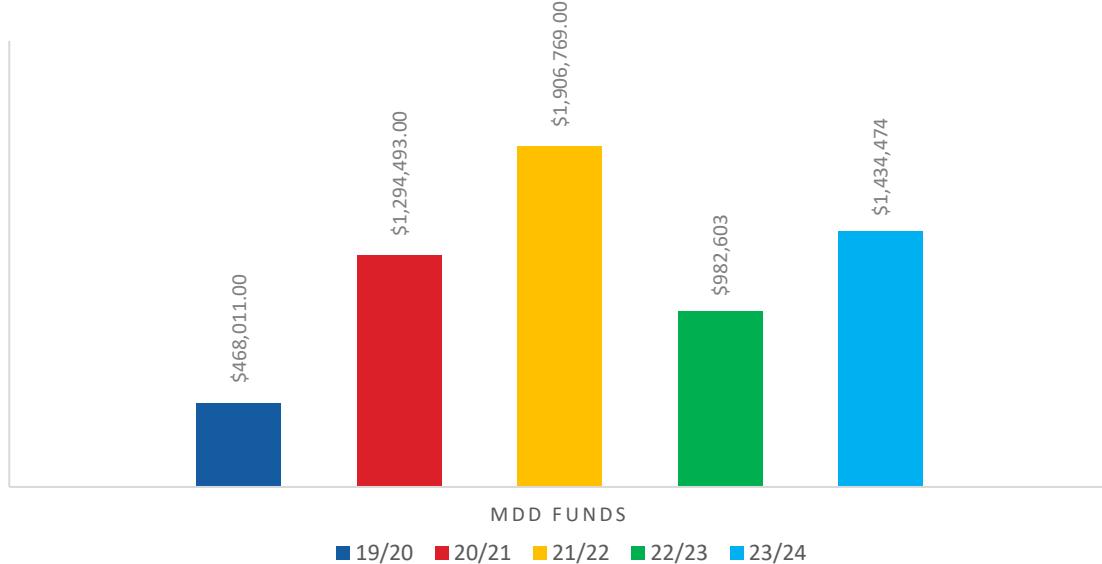
MUNICIPAL DEVELOPMENT DISTRICT



Total Operating Revenue – MDD

The Municipal Development District (MDD) plays a very important role in the budget and the operation of the City of Early. The MDD's primary responsibility is to maintain and improve a healthy local economy by recruiting and retaining businesses that hire employees and strengthen the local economy by growing local revenue. The return on their investment in business growth and development is returned over and over again as the economy continues to grow.

MDD YTY COMPARISONS



SPECIAL PROJECTS

Over the last several years, the city has seen substantial growth in our sales tax revenue across all sectors. However, a large majority of the increase can be attributed to the increase in manufacturing sales over the last few years. Because of this, the City's MDD has been able to begin and complete several projects that enhance the City's overall quality of life.

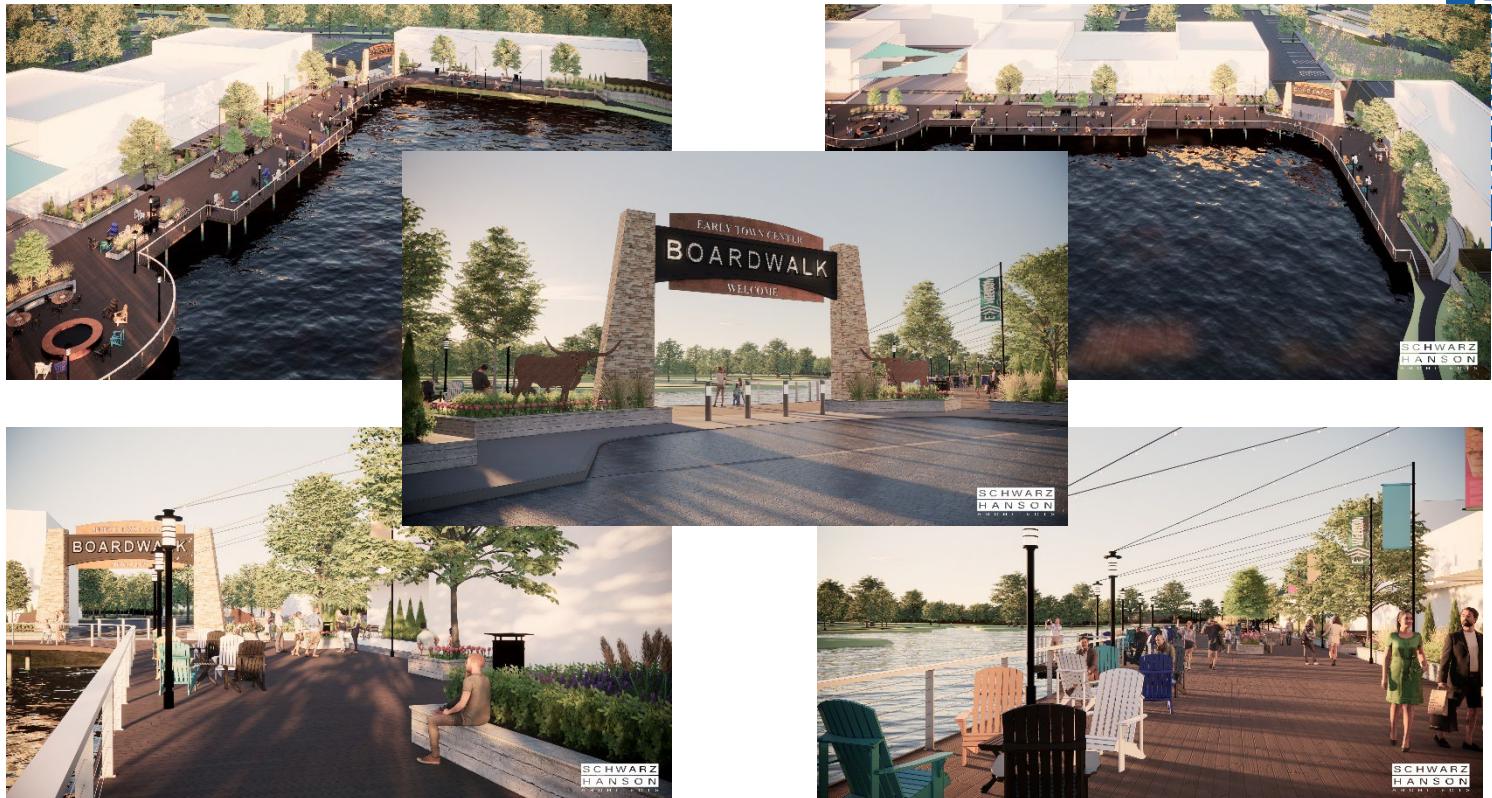
PROJECTS			
25-General Fund			
425-Municipal Development District			
427 - 4712	Special Projects	\$300,000	Boardwalk Construction in the Town Center
427 - 4712	Special Projects	\$200,000	Mangrum Street Gas Line
427 - 4712	Special Projects	\$100,000	Mangrum Street Electric Line

In the coming fiscal year 23-24, the MDD's expenditures have been increased by 27% from \$1,080,065 to \$1,373,006. This is due to the new expansions in the Town Center. We are pleased with the progress that our town has made in the last year and expect to keep that momentum going into next year.

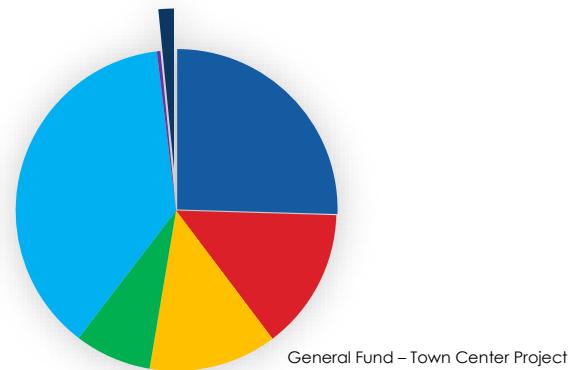


TOWN CENTER PROJECT

The construction of the Town Center continues going into fiscal year 23/24. With each day that passes, people all over the state and even the country grow in anticipation of the day that they can travel to Early to shop, dine and relax in the beautiful Early Town Center. Renderings of the Town Center Boardwalk were released last year, and continue to be a driving force in the excitement surrounding the new development.



Town Center Lake will be completed by the end of fall 2023, and we anticipate Town Center Park to be completed by the end of fall 2023 as well. The batting cages and the TMCN Sun Dial will also be completed by the end of the year. We will be going out for bids for the boardwalk construction and business opportunities soon.



PROJECTS

Town Center Project

Funding Source	Amount	Description
Capital Projects	\$1,500,000	Boardwalk Construction
Capital Projects	\$1,600,000	Mangrum Street and Drainage
Capital Projects	\$550,000	Mangrum Water and Sewer
Capital Projects	\$100,000	Town Center Utilities
Capital Projects	\$250,000	North Parking Lot
Capital Projects	\$35,000	Birding Blind and Boardwalk
Capital Projects	\$10,000	Butterfly Garden
ARPA Funds	\$120,000	Playground

Complete Timelines for Town Center

Mangrum Street	
Date	Description
9/1/23	Engineering documents complete for Mangrum St and additional parking
10/1/23	Engineering documents complete for water and sewer utilities
10/15/23	Engineering documents complete for electric and gas utilities
11/15/23	Out for bids on construction of Mangrum St, water and sewer materials, and construction of electric and gas utilities
12/15/23	Construction contracts awarded for Mangrum St and all associated utilities construction
1/15/24	Construction begins on Mangrum St and all associated utilities
8/15/24	Mangrum St and parking complete

Town Center Park Playground	
	Coming Summer 2024

Butterfly Garden

Coming Summer 2024

Boardwalk

Date	Description
9/15/23	Engineering documents complete
9/30/23	Out for bids on construction
10/15/23	Construction contracts awarded
11/15/23	Construction begins
5/15/24	Boardwalk construction complete

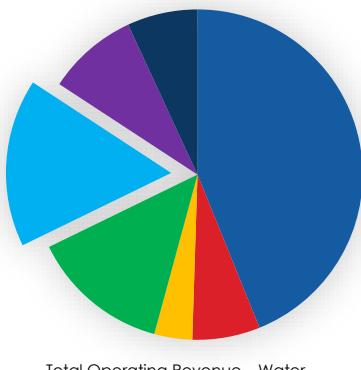
Mixed Use Development

Date	Description
9/15/23	Real estate sales begin
10/15/23	First real estate contracts executed
11/15/23	Planning and engineering for mixed use development begins
5/15/24	Construction begins
	Construction will end on different time schedules based on the project and it's location in the development



YMCA

Date	Description
6/30/22	Initial discussions and pre-planning
9/28/22	Touring of Abilene YMCA
10/3/22	Tour of YMCA facilities in Cedar Park, Hutto, and Round Rock
1/5/23-6/23	Interviewing architect consultants
6/13/23	YMCA interest announcement and launch of Community Needs Assessment and Market Analysis
8/15/23	Engaged architect for preliminary design and conceptual renderings
12/15/23	Delivery of preliminary design and renderings
1/1/24	Capital Campaign
5/6/24	General bond election if needed



Total Operating Revenue – Water

WATER

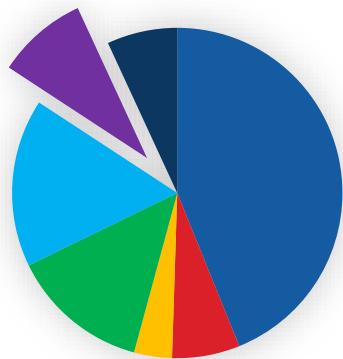
The water fund is the second largest fund within the total operating budget at 16% or \$1,738,599 budgeted for the 23/24 fiscal year. The water fund is used to maintain and improve the water delivery system of the city and provide the highest quality of drinking water to our citizens. As a result of higher operational cost and the introduction of zebra mussels in the lake, the BCWID increased the wholesale cost of water by 6% this year. This brings the increase to 26% over the last two years. The cost passed on to our customers to cover this increase will be \$2 added per month to the base charge of our water.

PROJECTS

50 – Water Fund
451- Water Expenditures

451-4514	System RPR	\$30,000	Replace 100 Transmitters and Encoders
451-4514	System RPR	\$20,000	Install 10 Water Valves





Total Operating Revenue – Sewer

SEWER

The City of Early operates its own wastewater treatment facility. We are operating on a conservative operations budget and have very few major projects scheduled to be paid for out of the sewer fund. However due to rising costs and inflation, this year there is a small base rate increase of \$3 to our customers for sewer services. We will be budgeting for a utility truck and bed to help with day to day operations.

PROJECT(S)			
61-Sewer 461-Sewer Expenditures			
461-4742	Vehicle	\$65,000	Truck, Utility Bed, Decal, and Equipment



SEWER AGRICULTURE

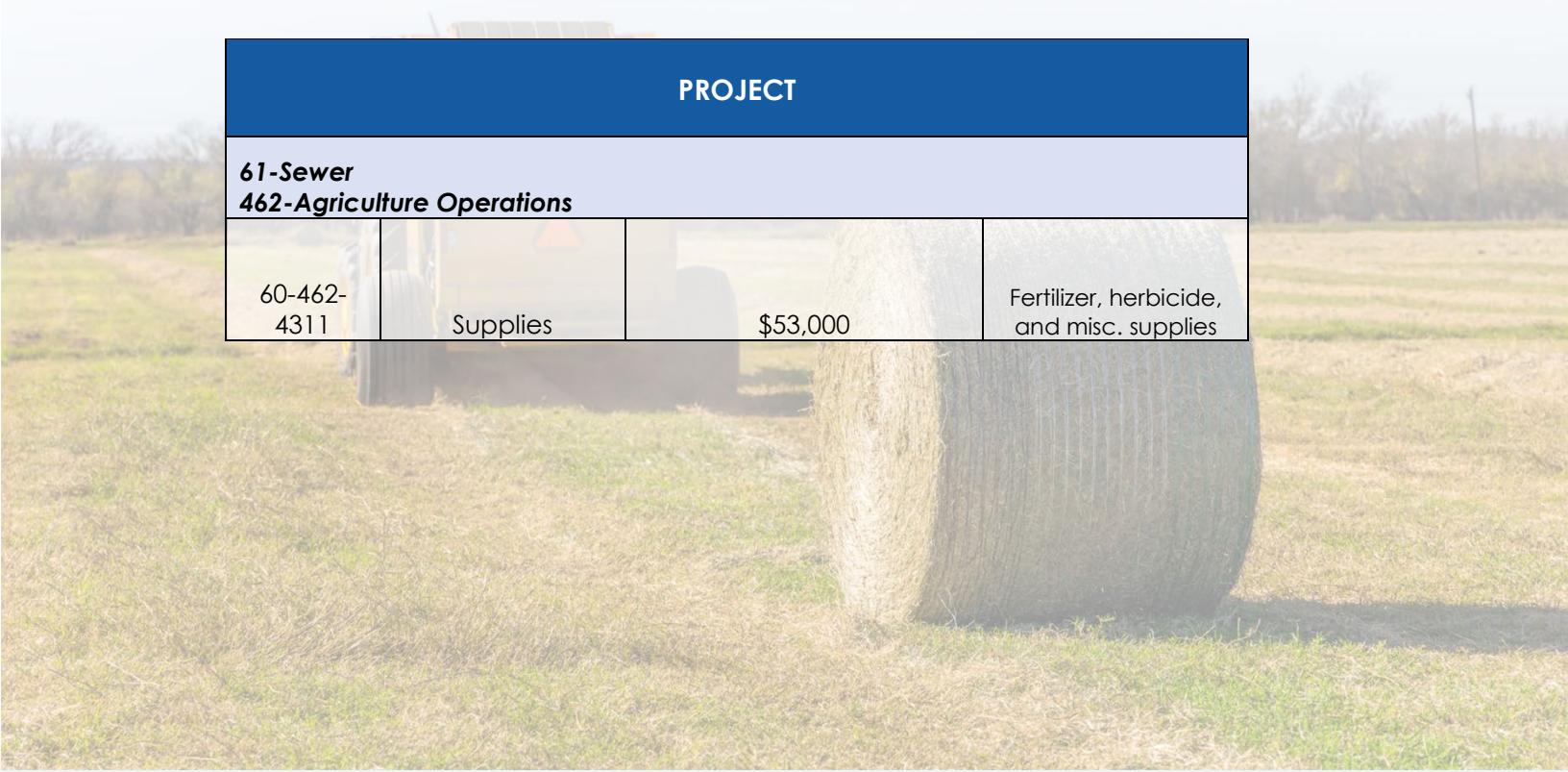
The Sewer Department is responsible for the treatment of the City of Early's wastewater. As a result of this treatment, the treated wastewater is then used to irrigate hay fields. The hay is then sold for livestock consumption. The revenue produced off of this hay helps to offset cost associated with the sewer collection and treatment. This revenue further reduces the financial burden on our citizens. In the 22/23 budget we projected to produce 1000 bales. Prices of hay have stayed around \$90 per round bale. We are adjusting projections for the 2024 growing season to 1200 bales or a revenue of \$78,000. This is a low projection and will cover the cost of the hay operation. If sales reflect this year, the revenue should exceed the budgeted amount.

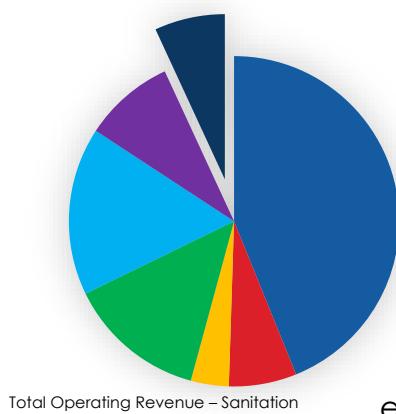
SEWER AGRICULTURE REVENUE

REVENUE			
60-Sewer 3322-Agriculture Revenue			
60-3322	Agriculture Income	\$78,000	Hay Sales

SEWER AGRICULTURE EXPENDITURES

PROJECT			
61-Sewer 462-Agriculture Operations			
60-462-4311	Supplies	\$53,000	Fertilizer, herbicide, and misc. supplies





SANITATION

The budget for the Sanitation Fund during the 23/24 fiscal year is \$728,693. The Sanitation Department's primary function is to remove household waste safely and efficiently from the City of Early. Much of their operational expenses are associated with the operation and maintenance of heavy trucks and equipment. There is a \$2 base charge increase for services this year, due to rising costs. We continue to provide sanitation services to the City of Blanket. The monetary value to the City of Early is \$73,000 annually. With this revenue Early will be able to cover the debt service for the new sanitation truck purchased last year, and its operational cost annually. At the same time, Blanket citizens are provided with quality, affordable sanitation services. Both communities win.

PROJECT(S)			
71-Sanitation			
471-Sanitation Expenditures			
471-4411	Gas & Oil	\$40,000	Fuel for the sanitation vehicles
471-4421	RPR & Maint	\$50,000	General Maintenance and repairs of equipment.
471-4741	Equipment General	\$22,800	19 New Metal Dumpsters



EMPLOYEE BENEFITS

With the national inflation rate of 3.3% and the overall cost of living on the rise, the raises included in the 23/24 budget should offset that inflation rate and provide our employees with a meaningful pay increase. With the rising cost of living, the inflation rate, and general increases felt by our employees, this budget takes into consideration a 6% cost of living raise for staff that has been here less than 5 years, and a \$0.17 per hour raise for staff to the longevity pay policy.

Addressing employee benefits has been a focus of this budget. This year insurance premiums increase by 25% on average for each plan the City of Early offers. In most cases, the increase was around \$178.43 for the employee coverage and the dependent coverage. The City of Early pays 100% of the employee coverage but does not pay for dependent coverage. The city-defined contribution of \$850 per month per employee was increased to \$1025 in order to offset the increase in premiums.



The City provides a retirement plan that matches 1.5 to 1 of the employees' contributions upon retirement. Many peer cities in our area and around the state offer a 2 to 1 match. In order to remain competitive for employee retention purposes this year the match was increased to 2 to 1.

EARLY FIRE DEPT. PAY SCALE

All Full-Time Firefighters must be certified before hire.

Probationary period will be 1 year

Position	Rate	Year(s) Experience ¹
Firefighter 0	\$40,178	0 - 1 year experience
Firefighter 1	\$41,313	1+ - 3 years' experience
Firefighter 2	\$42,984	3+ - 6 years' experience
Firefighter 3	\$44,098	6+ - 10 years' experience
Firefighter 4	\$47,439	10+ years' experience

Rank	Pay	Monthly	Annually
Driver/Engineer		\$200 month	\$2400/annual
Lieutenant		\$300 month	\$3600/annual

Longevity: \$0.20 per hour after 12 months for every year of service.

Certificate pay²:

Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor ³	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual

Medical Certificates:

EMT Basic	\$ 50 per month	\$ 600/annual
AEMT	\$ 75 per month	\$ 900/annual
EMT Paramedic	\$100 per month	\$1200/annual

Volunteer Fire Fighter Response Pay⁴

Paid Response⁵

Grass Fire	\$20 per call	Per Day
Structure Fire	\$20 per call	
Major MVA	\$20 per call	

Budgetary Limitations

The City of Early has budgeted \$10,000 for fiscal year 2023/2024. If this amount is depleted prior to September 30, 2024 then any response will be considered completely voluntary, unless the budget is amended by the Early City Council.

-
1. Experience is based on actual State certification and professional firefighter experience.
 2. Longevity incremental cap at 20 years of service
 3. Only Full-time personnel are eligible for Rank and/or Certification Pay, and Longevity Pay
 4. Instructor Certificate Pay requires annual documentation of trainings performed by the instructor that benefit the department.
 5. Full-time or part-time employed Fire Fighters are not eligible for this pay.
 6. This amount is paid upon a second call for aid to calls within the Early Fire Department's fire response district. The call must come from the on-duty Shift Supervisor or as assigned by the Fire Chief. The Paid response will be limited to the number of Volunteer Fire Fighters needed to respond to the call as determined by the Fire Chief

EARLY POLICE DEPT. PAY SCALE

ALL OFFICERS MUST BE CERTIFIED BEFORE HIRE.

Probationary period will be 1 year.

Position	Rate	Year(s) Experience ¹
Peace Officer 0	\$40,178	0 - 1 year experience
Peace Officer 1	\$41,313	1+ - 3 years' experience
Peace Officer 2	\$42,984	3+ - 6 years' experience
Peace Officer 3	\$44,098	6+ - 10 years' experience
Peace Officer 4	\$47,439	10+ years' experience

Rank Pay	Monthly	Annually
Sergeant	\$200 month	\$2400/annual
Lieutenant	\$300 month	\$3600/annual

Longevity²: \$0.20 per hour after 12 months for every year of service.

Certificate pay ³ :		
Intermediate	\$125 per month	\$1500/annual
Advanced	\$175 per month	\$2100/annual
Adv/Instructor ⁴	\$200 per month	\$2400/annual
Master	\$225 per month	\$2700/annual
Medical*	\$50 per month	\$600/annual
K-9	\$100 per month	\$1200/annual

Position	Hourly Rate	Year(s) Experience ⁵
Clerk	PT \$13.80	0+ year experience
Police Admin Clerk	\$14.45	0 - 1 year experience
Mun.Ct.Clrk 1	\$15.55	1+ - 3 years' experience
Mun.Ct.Clrk 2	\$17.70	3+ - 6 years' experience
Mun.Ct.Clrk 3	\$18.85	6+ - 10 years' experience

Municipal Court Clerk Certificate pay⁶:

Telecom	\$75 per month	\$900/annual
TLETS	\$75 per month	\$900/annual

1. Experience is based on actual certification and professional Peace Officer

2. Longevity incremental cap at 20 years of service
3. Only Full-time personnel are eligible for Rank and/or Certification Pay, and Longevity
4. Instructor Certificate Pay requires annual documentation of trainings performed by the instructor that benefit the department.
5. Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.
6. Only Full-time personnel are eligible for Rank and/or Certification Pay

PUBLIC WORKS AND PARKS AND REC. PAY SCALE

Probationary period will be 1 year.

Position	Hourly Rate	Year(s) Experience¹
Laborer 0	\$13.80	0 - 1 year experience
Laborer 1	\$14.85	1+ - 3 years' experience
Skl.Laborer 2	\$16.00	3+ - 6 years' experience
Skl.Laborer 3	\$17.10	6+ - 10 years' experience
Equip.Oper ⁴	\$18.15	10+ years' experience
Operations/Admin Asst.	\$18.90	DEQ

Rank Pay	Hourly Rate	Year(s) Experience
Crew Chief 0	\$18.35	0 - 1 year experience
Crew Chief 1	\$19.50	1+ years' experience

Longevity: \$0.20 per hour after 12 months for every year of service.

Certificate pay:

Commercial DL Pay ⁴	\$ 2,080/annual
Commercial DL Instructor ⁵	\$ 600/annual

Water, Sewer, or Sanitation⁶:

Class D	\$ 75 per month	\$ 900/annual
Class C	\$125 per month	\$1500/annual
Class B	\$150 per month	\$1800/annual
Class A	\$200 per month	\$2400/annual

1. Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.

2. For an employee to qualify for Equipment Operator pay the employee must hold certification for multiple pieces of equipment, have attended safety training for the equipment, and demonstrate the skills necessary to operate the equipment.

3. Longevity incremental cap at 20 years of service

2023-2024 ADOPTED BUDGET

4. The hourly rate for CDL pay will be added to the base hourly rate of an employee who holds a valid Class B Texas Commercial Driver's License.
5. Requires completion of State CDL instruction training as established by City Policy, keep current with Federal/State laws and City policy requirements, must actively teach/assist CDL candidates in order to receive and continue Certificate Pay eligibility.
6. Only Full-time personnel are eligible for Rank and/or Certification Pay, and Longevity

Administrative Personnel Pay Scale

Probationary period will be 1 year.

Position Hourly Rate Year(s) Experience⁵

Clerk PT	\$13.80	0+ year experience
Clerk 0	\$13.80	0 - 1 year experience
Utility Billing 1	\$14.85	1+ - 3 years' experience
Admin Assit. 2	\$17.10	3+ - 6 years' experience
Exe Assit. 3	\$18.15	6+ - 10 years' experience

Position Hourly Rate Year(s) Experience

Building Inspector 1	\$17.30	0 - 1 year experience
Building Inspector 2	\$18.35	1+ - 3 years' experience
Building Inspector 3	\$19.50	3+ - 6 years' experience

Position Hourly Rate Year(s) Experience

Code Enforcement 1	\$17.30	0 - 3 year experience
Code Enforcement 2	\$18.35	3+ years' experience

Longevity: \$0.20 per hour after 12 months for every year of service.

Departmental Certificate pay⁶:

Texas Municipal Clerk Cert. \$225 per month \$2700/annual

Code Enforcement Officer \$ 75 per month \$ 900/annual

Code Enforcement Officer2 \$125 per month \$1500/annual

International Residential

Building Code Cert. \$ 75 per month \$ 900/annual

International Commercial

Building Code Cert. \$ 75 per month \$ 900/annual

2023-2024 ADOPTED BUDGET

-
1. Years of experience are used as a guideline for step pay, but work performance must demonstrate the employee's skills, and ability to promote to the next level.
 2. Longevity incremental cap at 20 years of service
 3. Only Full-time personnel are eligible for Rank and/or Certification Pay, and Longevity

ORDINANCE NO. 2023-09

AN ORDINANCE AMENDING WATER, SEWER AND SANITATION RATES FOR THE CITY OF EARLY WATER RATES 2023

1. Monthly rates for all residential and commercial customers shall be:

Inside city limits:

Minimum Base Rates:

Residential	\$33.50
Multi-family	\$33.50 per unit
Commercial	Minimum base charge for meter size*
Irrigation Meter	Minimum base charge for meter size*

*Commercial and Irrigation - Monthly Base Rate / Meter size

¾ inch Meter	\$ 33.50
1 inch Meter	\$ 40.50
1½ inch Meter	\$ 75.50
2 inch Meter	\$ 117.50
3 inch Meter	\$ 230.50
4 inch Meter	\$ 357.50
6 inch Meter	\$ 710.50
8 inch Meter	\$1133.50

Outside city limits: Two (2) times the Base Rate for similar customers inside the city limits

Usage Rates:

Residential, Multi-family, Commercial and Irrigation Meters

\$ 6.95 per thousand gallons for 0 to 5,000 gallons;

\$ 7.95 per thousand gallons for 5,000 to 10,000 gallons;

\$ 8.95 per thousand gallons for all usage over 10,000 gallons.

2. Water deposits for residential and commercial customers shall be \$150.00 per account.

3. Connection charge or tap fee for a new service will be:

¾ inch Tap	\$ 600.00
1 inch Tap	\$ 700.00
1½ inch Tap	\$ 1100.00
2 inch Tap	\$ 2000.00
6 inch Tap	\$ 2000.00 Fire tap fee

Connection charge or tap fee for any size larger than listed will be at the cost of materials and labor for the install.

4. If service is disconnected for non-payment, there will be a \$25.00 fee for reconnection.

If service is disconnected for emergency at the request of the property owner, a \$25.00 fee will be charged.

5. Where a meter serves more than one (1) residence or dwelling there shall be a minimum base charged for each additional residence or dwelling unit.

6. A \$10.00 late fee will be added to bills not paid by 10th of the month due date.

7. Construction meter will require \$500.00 deposit.

8. Construction meter monthly base rate will be \$100.00 and water usage will be charged at \$15.00 per thousand gallons.

SEWER RATES 2023

1. Monthly rates for all residential and commercial Sewer customers shall be:

Minimum Base Rates:

Inside City Limits:

Residential: \$30.00 Minimum for first 3,000 gallons

Multi-family:

Rate I (10 units and under) \$48.50 Minimum for first 3,000 gallons

Rate II (Over 10 units) \$58.50 Minimum for first 3,000 gallons
 Commercial: \$30.00 Minimum for first 3,000 gallons

Outside City Limits: Two (2) times the base rate for similar customers inside the city limits.

Usage Rates:

Residential: \$4.20 per thousand gallons for 3,000 to 10,000 gallons with a ceiling of \$29.40 on each residence.
 Multi-family and Commercial:
 \$4.20 per thousand for 3,000 to 10,000 gallons;
 \$3.35 per thousand for 10,000 to 20,000 gallons;
 \$2.90 per thousand for all over 20,000 gallons.

2. Connection charge or tap fee for a new service will be:

4" tap	\$500.00
6" tap	\$600.00 plus cost of manhole, if required

Connection charge or tap fee for any size larger than listed will be at the cost of materials and labor for the install.

SANITATION RATES 2023

1. Monthly rates for all residential and commercial Sanitation customers shall be:

Minimum Base Rates

Inside city limits:

Residential:	\$25.00 plus tax – 96-gallon rollout container
	\$20.00 plus tax – additional rollout container

Commercial:	\$25.00 each plus tax – 96-gallon rollout container
	\$43.00 each plus tax – 300-gallon container

*Request for extra pickup will be billed at \$25.00 each.

Commercial Dumpsters:

\$ 65.00 each plus tax	1 pickup per week
\$ 85.00 each plus tax	2 pickups per week
\$105.00 each plus tax	3 pickups per week
\$125.00 each plus tax	4 pickups per week

\$145.00 each plus tax 5 pickups per week

*Request for extra pickup will be billed at \$65.00 each.

Outside city limits: Two (2) times the base rate for similar customers inside the city limits.

2. Roll-off dumpsters

Inside city limits:

Deposit: \$150.00

Rental Fees:	\$ 16.10 each plus tax	daily
	\$ 64.30 each plus tax	weekly
	\$192.80 each plus tax	monthly

Tonnage Fee: \$ 49.00 per ton each pickup

Trip Fee: \$ 14.00 per ton plus tax each pickup

Outside city limits: No Services available

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF

EARLY, TEXAS THAT:

The City of Early Water, Sewer and Sanitation rates are hereby amended as described above, and:

1. The above rates shall be effective with the first billing of the new fiscal year following the passage of this ordinance.
2. This rate schedule supersedes all previous rate schedules and any rate in conflict with the above is hereby rescinded.

PASSED AND APPROVED THIS 22 DAY OF August, 2023.

A handwritten signature in black ink that appears to read "Robert J. Morgan".

MAYOR

Brundee Wilgo
CITY SECRETARY



THE CITY OF EARLY

WILL BE CLOSED ON THE FOLLOWING HOLIDAYS

	<u>HOLIDAY</u>	<u>DAYS CLOSED</u>
2023	Veterans Day	Friday, November 10th
	Thanksgiving	Thursday, November 23rd Friday, November 24th
	Christmas	Monday, December 25th Tuesday, December 26th
2024	New Year's Day	Monday, January 1st
	MLK	Monday, January 15th
	Presidents' Day	Monday, February 19th
	Good Friday	Friday, March 29th
	Memorial Day	Monday, May 27th
	Juneteenth	Wednesday, June 19th
	Independence Day	Thursday, July 4th
	Labor Day	Monday, September 2nd
	Veterans Day	Monday, November 11th
	Thanksgiving	Thursday, November 28th Friday, November 29th
	Christmas	Tuesday, December 24th Wednesday, December 25th

6 YEAR CAPITAL IMPROVEMENT PLAN

Department	Project Description	Project Type	Funding Source	2022	2023	2024	2025	2026	2027	Six Year Total
Streets	Autumn Dr. Street & Drainage	Capital Improvement	General Funds		\$700K					\$700K
Streets	McDonald Drive Street & Drainage	Capital Improvement	CDBG Grant Funded			\$500K				\$500K
Streets	Crescent Neighborhood Street Rehabilitation	Capital Improvement	General Funds				\$100K	\$100K		\$200K
Streets	Mitsy Ln Street Rehabilitation	Capital Improvement	General Funds					\$100K	\$100K	\$200K
Streets	Broken Arrow Sundown Street Construction	Capital Improvement	General Funds			\$45K	\$500K			\$545K
Streets	300-400 Blk Longhorn Street Construction	Capital Improvement	General Funds					\$45K	\$400K	\$445K
Streets	Rebuild the Intersection of Orchard and Early Parkway	Capital Improvement	General Funds			\$450K				\$450K
Streets	TA Sidewalk and Pathway Project 2022	Capital Improvement	Grant Funded		\$93K	\$903,672				\$996,672
Streets	TA Sidewalk and Pathway Project 2024	Capital Improvement	Grant Funded				\$1.4M			\$1.4M
Streets	Parking Lot Fire Utility Building	Capital Improvement	Water/Sewer/Gen					\$75K	\$75K	\$150K
Streets	Equipment Wash Bay	Capital Improvement	Gen/Water/Sewer/Sanitation					\$50K		\$50K
Streets	Parking Cover for Heavy Equipment and Vehicles	Capital Improvement	Gen/Water/Sewer/Sanitation				\$30K			\$30K
Streets	Street Resurfacing Program	Capital Improvement	General Funds		\$175K	\$250K	\$175K	\$175K	\$175K	\$950K
Fire	Fire Department Day Room Renovation	Capital Improvement	ARPA			\$40K				\$40K
Town	Town Center Lake	Capital Improvement	TPWD (\$100,000) GEN Fund/ MDD Fund		\$400K					\$400K
Town	Town Center Lake Fishing Docks and Habitat	Capital Improvement	HAAP Grant/Gen Fund		\$202,400					\$202,400
Town	Town Center Park Outdoor Classroom	Capital Improvement	LCRA		\$50K					\$50K
Town	Town Center Walkway	Capital Improvement	ARPA (\$300,000) General Funds		\$400K					\$400K
Town	Town Center Batting Cages	Capital Improvement	MDD Funds		\$300K					\$300K

2023-2024 ADOPTED BUDGET

Town	Kelcy Way Street, drainage, streetscaping & lighting	Capital Improvement	Special Project Funding (Sales Tax)	\$1M						\$0
Town	Town Center Mangrum	Capital Improvement	MDD/Gen Funds EDA Grant		\$75K	\$1.5M				\$1.575M
Town	Town Center Mangrum (Water & Sewer)	Capital Improvement	EDA/General		\$65K	\$473K				\$538K
Town	Town Center Mangrum (Gas, Electric, and Fiber)	Capital Improvement	MDD/Gen Funds			400K				\$400K
Town	Town Center Boardwalk	Capital Improvement	MDD/ Gen Funds		\$65K	\$1.8M				\$1.865M
Town	Town Center Park Restroom	Capital Improvement	ARPA		\$5K	\$200K				\$205K
Town	Town Center Park Improvements	Capital Improvement	HAAP Grant/Gen Funds			\$340K				\$340K
Town	Kelcy Way utility access (water & sewer)	Capital Improvement	Water/Sewer	\$30K						\$0
Water	Water Meter Replacement Program	Capital Improvement	ARPA (\$100,000) Water	\$40K	\$160K	\$80K	\$40K	\$40K	\$40K	\$360K
Water	Elevated Tower Water Mixer	Capital Improvement	ARPA		\$27K					\$27K
Water	Automatic Electrical Transfer Switch at the Pumpstation	Capital Improvement	Water				\$20K			\$20K
Water / Sewer	Mitsy Ln Water/Sewer Project	Capital Improvement	Water/Sewer				\$100K			\$100K
Residential Development	Wester Trail Subdivision	Capital Improvement	PPP		\$50K	\$75K				\$125K
Residential Development	Longhorn Subdivision Phase 1 Water, Sewer, Street construction	Capital Improvement	PPP		\$100K	\$500K				\$600K
Residential Development	Early Estate (Salt Creek) Street Construction	Capital Improvement	PPP			\$700K				\$700K
Sewer	Crescent Neighborhood Sewer Project	Capital Improvement	ARPA (\$100,000) TWDB funds			\$800K				\$800K
Sewer	Replace Sewer line at Early Blvd at Pecan Bayou	Capital Improvement	Sewer				\$100K			\$100K
Sewer	Barn/Shed WWTP	Capital Improvement	Sewer				\$30K			\$30K
Parks	McDonald Park Pavilion	Capital Improvement	PPP	\$65K						\$0
Parks	Early Ballpark Improvements	Capital Improvement	General Funds	\$59K		\$20K	\$50K	\$300K	\$50K	\$420K
Administration	Backup Generation	Equipment	FEMA Grant Funded			\$231,165				\$231,165

2023-2024 ADOPTED BUDGET

Streets	Blue Bonnet Drive from Grandview to Longhorn	Capital Improvement	General Funds					Engineering	\$0.00
Parks	Pave McDonald Park Parking Lot	Capital Improvement	General Funds				\$30k		\$30K
Parks	Pave Ballpark Parking Lot	Capital Improvement	General Funds	\$20K					\$0
Six Year Total									\$16,475,237

BUDGET SUMMARY

BUDGET SUMMARY

<u>ESTIMATED REVENUE</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND
Beginning Balance	1,382,442	144,529	846,974	265,599	200,440
Construction Funds Balance					12,007
Property Taxes	931,616				
Sales Tax	1,775,000		505,000		
Franchise Tax	147,000				
Motel Tax	0	216,000			
Alcoholic Beverage Tax	25,000				
Event Income		0			
Leadership Program	0				
Beautification	1,200				
Court Fines	155,000				
Permits & Inspections	11,000				3,000
Fire Department Fees	13,000				
Rental / Lease Income	8,200	16,500	73,000		
Sale of Property	0				
Grant Income	1,161,250				
Loan Funds	0				
Other Income	41,850	16,250	9,500	35,000	2,800
Use/Admin Fees	239,680			1,436,000	654,000
Agriculture Income					78,000
Contract Services					
Taps				2,000	1,500
Transfer To	0		0		
TOTAL REVENUES	5,892,238	393,279	1,434,474	1,738,599	939,740
TOTAL CONSTRUCTION FUNDS				0	12,007
<u>ESTIMATED EXPENDITURES</u>	GENERAL FUND	CVB FUND	MDD FUND	WATER FUND	SEWER FUND
Personnel	2,338,450	146,200	116,600	410,600	202,500
Operations, Supplies, Etc.	1,119,050	137,514	196,270	757,750	276,050
Capital Outlay	2,118,850	104,500	830,000	135,000	183,000
Events					
Transfer From	0				
Debt Service	277,100		230,136	400,400	247,774
TOTAL EXPENSE	5,853,450	388,214	1,373,006	1,703,750	909,324
ENDING FUND BALANCE	38,788	5,065	61,468	34,849	30,416

<u>ESTIMATED REVENUE</u>	SANITATION FUND	CAPITAL PROJECTS	DEBT SERVICE	PROPERTY MGMT	TOTAL
Beginning Balance	109,443	3,880,000	43,525	13,651	6,886,603
Construction Funds Balance			482,748		12,007
Property Taxes					1,414,364
Sales Tax					2,280,000
Franchise Tax					147,000
Motel Tax					216,000
Alcoholic Beverage Tax					25,000
Event Income					0
Leadership Program					0
Beautification					1,200
Court Fines					155,000
Permits & Inspections					14,000
Fire Department Fees					13,000
Rental / Lease Income			33,000		130,700
Sale of Property					0
Grant Income					1,161,250
Loan Funds					0
Other Income	250			100	105,750
Use/Admin Fees	546,000				2,875,680
Agriculture Income					78,000
Contract Services	73,000				73,000
Taps					3,500
Transfer To		1,213,250	200,000		1,413,250
TOTAL REVENUES	728,693	5,093,250	726,273	46,751	16,993,297
TOTAL CONSTRUCTION FUNDS					12,007
<u>ESTIMATED EXPENDITURES</u>	SANITATION FUND		DEBT SERVICE	PROPERTY MGMT	TOTAL
Personnel	242,900				3,457,250
Operations, Supplies, Etc.	335,280				2,821,914
Capital Outlay	48,800	5,050,000			8,470,150
Events					0
Transfer From					0
Debt Service	76,500		670,045	33,000	1,934,955
TOTAL EXPENSE	703,480	5,050,000	670,045	33,000	16,684,269
ENDING FUND BALANCE	25,213	43,250	56,228	13,751	309,028

CITY OF EARLY

CITY OF EARLY 2023/2024

COMPREHENSIVE BUDGET

5-05-2024 11:12 AM	CITY OF EARLY BUDGET PRESENTATION AS OF: MARCH 31ST, 2024			PAGE: 1	
10 -GENERAL FUND BUDGET SUMMARY					
ACCT#	ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
<u>REVENUE SUMMARY</u>					
SUBTOTAL REVENUES		4,380,739.73	5,147,872.00	4,350,698.00	5,147,872.00
FUND BAL. BROUGHT FORWARD		<u>3,466,397.00</u>	<u>2,489,268.83</u>	<u>0.00</u>	<u>2,489,268.83</u>
TOTAL REVENUES		7,847,136.73	7,637,140.83	4,350,698.00	7,637,140.83
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
11-ADMINISTRATION		1,165,329.36	2,970,675.00	1,061,505.00	2,970,675.00
12-STREET		1,270,138.05	1,271,945.00	1,739,676.00	1,271,945.00
13-FIRE DEPARTMENT		717,186.22	819,900.00	703,201.00	819,900.00
14-POLICE DEPARTMENT		1,176,394.89	1,459,300.00	1,078,426.00	1,459,300.00
15-PARKS & RECREATION		411,655.23	459,800.00	394,995.00	459,800.00
16-FIRE MARSHAL		4,450.94	19,675.00	3,558.00	19,675.00
17-TOWN CENTER		1,146,115.29	223,363.00	1,076,834.00	223,363.00
35-TOWN CENTER		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES		5,891,269.98	7,224,658.00	6,058,195.00	7,224,658.00
		=====	=====	=====	=====
REVENUES OVER/ (UNDER) EXPENDITURES		1,955,866.75	412,482.83	(1,707,497.00)	412,482.83

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

10 -GENERAL FUND

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
10-3011 PROP. TAX. CUR.YR.ASSEMT	873,512.54	920,616.00	866,294.00	920,616.00
10-3013 PROP.TAX PRIOR YR COL.	3,046.67	5,000.00	2,469.00	5,000.00
10-3014 PROP TAX CUR YR DELQ.	0.00	0.00	0.00	0.00
10-3021 PEN & INT	5,604.90	6,000.00	3,717.00	6,000.00
10-3031 SALES TAX	2,728,769.23	1,875,000.00	2,722,827.00	1,875,000.00
10-3032 SALES TAX-ECO DEV RETURN	(390,037.66)	(100,000.00)	(399,850.00)	(100,000.00)
10-3041 FRANCHISE TAX	162,794.06	147,000.00	165,892.00	147,000.00
10-3051 MOTEL TAX	0.00	0.00	0.00	0.00
10-3061 MIXED DRINK TAX	24,353.71	25,000.00	24,256.00	25,000.00
10-3071 D.R.E.A.M.S. DONATIONS	200.00	0.00	200.00	0.00
10-3072 DONATIONS - MISC	15,000.00	0.00	3,000.00	0.00
10-3075 LEADERSHIP PROGRAM-DONATIONS	90,826.00	0.00	58,726.00	0.00
10-3081 BEAUTIFICATION DONATION	1,843.76	1,200.00	1,573.00	1,200.00
10-3101 ADMINISTRATIVE FEES	225,783.00	239,680.00	225,782.00	239,680.00
10-3111 COURT FINES	217,825.90	150,000.00	197,072.00	150,000.00
10-3112 COURT FINES - JURY FEES	0.00	0.00	0.00	0.00
10-3121 DEVELOPMENT SERVICES FEES	2,555.74	7,500.00	1,869.00	7,500.00
10-3131 ELEC. INSP. FEES	1,395.00	1,500.00	1,270.00	1,500.00
10-3132 FIRE INSPECTIONS	0.00	0.00	0.00	0.00
10-3141 BEER & WINE SALES PERMITS	0.00	2,000.00	0.00	2,000.00
10-3151 FIRE DEPT FEES	13,500.00	13,000.00	13,500.00	13,000.00
10-3152 RENTAL INCOME	140.00	0.00	75.00	0.00
10-3153 TOWER LEASE INCOME	4,200.00	8,200.00	4,200.00	8,200.00
10-3154 CAPITAL LEASE PROCEEDS	0.00	0.00	0.00	0.00
10-3155 PROCEEDS-SALE OF PROPERTY	0.00	0.00	0.00	0.00
10-3156 OTHER FINANCE SOURCE-NOTE PROC	0.00	0.00	0.00	0.00
10-3711 INTEREST INCOME	22,724.56	8,000.00	21,880.00	8,000.00
10-3712 INT INCOME BEAUTIFICATION	203.06	50.00	81.00	50.00
10-3714 INT. INCOME - SEIZURE FUND	11.16	0.00	1,359.00	0.00
10-3715 INTEREST INCOME GEN EQUIPMENT	0.00	0.00	0.00	0.00
10-3811 OTHER INCOME	65,816.30	33,800.00	49,735.00	33,800.00
10-3904 RESTITUTION	0.00	0.00	0.00	0.00
10-3905 COLAGY	4,794.57	0.00	3,229.00	0.00
10-3906 MUN COURT TIME PAY FUND	25.00	0.00	15.00	0.00
10-3907 MUN COURT BLDG SECURITY FUND	4,686.10	2,500.00	3,634.00	2,500.00
10-3908 MUN COURT TECHNOLOGY FUND	3,828.10	2,500.00	2,949.00	2,500.00
10-3909 SEIZURE FUNDS	1,000.99	0.00	1,001.00	0.00
10-3910 LAW ENF CONT ED GRANT FUN	901.96	1,000.00	902.00	1,000.00
10-3911 GRANT INCOME	107,857.41	1,760,250.00	73,041.00	1,760,250.00
10-3912 TRANSFER TO	187,577.67	38,076.00	300,000.00	38,076.00
10-3913 LOAN FUNDS	0.00	0.00	0.00	0.00
10-3914 K-9 INCOME	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	4,380,739.73	5,147,872.00	4,350,698.00	5,147,872.00

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 3

10 -GENERAL FUND

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>FUND BALANCE BROUGHT FORWARD</u>				
10-2811 FUND BALANCE	3,121,511.00	2,298,197.67	0.00	2,298,197.67
10-2813 FUND BAL. BEAUTIFICATION	15,887.00	11,792.16	0.00	11,792.16
10-2815 FUND BALANCE-GENERAL EQUIP	328,999.00	179,279.00	0.00	179,279.00
10-2816 FUND BAL. SEIZED FUNDS	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	3,466,397.00	2,489,268.83	0.00	2,489,268.83
<u>TOTAL REVENUES</u>				
	7,847,136.73	7,637,140.83	4,350,698.00	7,637,140.83
3011 PROP. TAX. CUR.YR.ASSEM PERMANENT NOTES:				
Total Taxable Value 2020 as of today	\$284,193,246			
Certified Net Taxable Value 2121	\$317,092,782			
Freeze Adjusted Taxable Value	\$272,114,856			
Tax Rate 0.4993				
Estimated Tax Revenue	\$ 1,358,669			
Contested value (\$47.5M)				
86.6% Collection revenue	\$ 1,176,607			
Actual Freeze Tax	\$ 185,760			
Total Estimated Tax Revenue	\$ 1,362,368			
Minus Gen RFGD 2010(\$335K)	-\$ 265,000			
Total Gen Fund M&O Tax Revenue	\$ 1,097,367			
3011 PROP. TAX. CUR.YR.ASSEM CURRENT YEAR NOTES:				
Total Taxable Value 2022	\$348,302,686			
Certified Net Taxable Value 2023	\$600,718,026			
Freeze Adjusted Taxable Value	\$541,516,415			
I&S Tax Rate 0.14712%				
I&S Tax Revenue	\$ 796,679			
I&S Tax Freeze Revenue	\$ 36,608			
Total I&S Tax Revenue	\$ 833,287			
M&O Tax Revenue	\$ 1,365,271			
M&O Tax Freeze Revenue	\$ 156,064			
Total M&O Tax Revenue	\$ 1,521,336			
Total 56% M&O Collection Revenue	\$ 920,616			
3031 SALES TAX				
CURRENT YEAR NOTES:				
2022/2023 Est total sales tax	\$3,100,000			
5 yr average (-audit)	\$2,355,354			
2023/2024 Proj sales tax	\$2,500,000			
Gen Fund Pro Sales Tax	\$1,875,000			
3041 FRANCHISE TAX				
PERMANENT NOTES:				
Utilities Franchise Fees				
3041 FRANCHISE TAX				
CURRENT YEAR NOTES:				
Reviewed				

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 4

10 -GENERAL FUND

REVENUES			2022-2023	2023-2024	2022-2023	2023-2024
			ACTUAL	BUDGET	ESTIMATED	APPROVED
3051	MOTEL TAX	PERMANENT NOTES: Moved revenue to CVB fund				
3061	MIXED DRINK TAX	CURRENT YEAR NOTES: Reviewed				
3081	BEAUTIFICATION DONATION	PERMANENT NOTES: Dontations made on the water bill				
3101	ADMINISTRATIVE FEES	CURRENT YEAR NOTES: Administrative Fees: 3% of MDD Budget/Executive Assistant 3% of CVB Budget 3% Water fund 3% Sewer 3% Sanitation Total Equipment Use Fee (REVIEWED) Water, Sewer & Sanitation Water Sewer Sanitation Total				
		\$ 71,070 \$ 11,300 \$ 50,500 \$ 27,500 \$ 21,500 \$181,870				
		\$19,270 \$19,270 \$19,270 \$57,810				
3111	COURT FINES	CURRENT YEAR NOTES: Reviewed				
3151	FIRE DEPT FEES	PERMANENT NOTES: Allotment for Fire Department from Brown County for service outside of the city limits.				
3152	RENTAL INCOME	PERMANENT NOTES: Rental Fees for the RV spots.				
3711	INTEREST INCOME	PERMANENT NOTES: General Fund Checking Interest				
3811	OTHER INCOME	PERMANENT NOTES: \$7500 Copy fees, notary fees, Other unanticipated misc fees				
3811	OTHER INCOME	CURRENT YEAR NOTES: EISD reimbursement for School Resource Officer				
3905	COLAGY	PERMANENT NOTES: PASS THRU AMOUNTS - FEES COLLECTED WITH FINES, SHOULD MATCH EXPENDITURE				
3909	SEIZURE FUNDS	PERMANENT NOTES: Check for Pending seizures. Reveune to reflect fund balance				

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 5

10 -GENERAL FUND

REVENUES	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
in seizure account				
3911	GRANT INCOME	CURRENT YEAR NOTES:		
		STEP Grant	\$ 16,000	
		TA Grant	\$ 93,000	
		EDA Grant	\$968,000	
		HAAP	\$ 45,250	
		Operation Lonestar Grant	\$ 38,000	
		Opiod Settlement		
		CDBG	PENDING Award	
		FEMA Generator Grant	PENDING Award	
		EMDD Town Center Grant (electric, gas, boardwalk, etc.)		
		\$600,000		

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 6

10 -GENERAL FUND

EXPENDITURES	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
11-ADMINISTRATION				
10-411-4211 SALARIES	275,567.49	307,000.00	276,218.00	307,000.00
10-411-4216 JUDGE SALARY	10,620.56	10,525.00	10,200.00	10,525.00
10-411-4217 ATTORNEY SALARY	12,150.00	11,000.00	10,200.00	11,000.00
10-411-4221 SS TAX EXP	22,595.54	23,500.00	22,645.00	23,500.00
10-411-4222 TEC TAX	53.99	100.00	53.00	100.00
10-411-4223 TMRS	10,469.04	18,500.00	10,581.00	18,500.00
10-411-4225 EMP HEALTH INS	39,387.08	62,000.00	39,665.00	62,000.00
10-411-4311 SUPPLIES	10,791.33	13,000.00	9,503.00	13,000.00
10-411-4355 DUES & FEES	3,039.40	3,000.00	3,610.00	3,000.00
10-411-4411 GAS & OIL	2,767.15	5,000.00	2,415.00	5,000.00
10-411-4421 VEHICLE RPR & MAINT	761.32	3,000.00	622.00	3,000.00
10-411-4510 FACILITY MAINT.	1,616.00	5,000.00	1,882.00	5,000.00
10-411-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	56,423.62	50,000.00	57,187.00	50,000.00
10-411-4515 TECH SUPPORT	2,446.48	5,000.00	1,531.00	5,000.00
10-411-4521 W/COMP	1,139.36	1,500.00	1,474.00	1,500.00
10-411-4522 GEN LIA	15,859.94	18,000.00	15,860.00	18,000.00
10-411-4531 TELEPHONE	6,673.13	7,300.00	6,417.00	7,300.00
10-411-4532 ELECTRICITY	7,653.13	7,200.00	6,110.00	7,200.00
10-411-4533 UTILITY SERVICES	1,136.16	1,500.00	997.00	1,500.00
10-411-4541 APP.DIST FEES	51,713.52	59,800.00	48,745.00	59,800.00
10-411-4542 ELECTION EXP.	0.00	6,000.00	0.00	6,000.00
10-411-4543 MUN. COURT COST	83,784.79	70,000.00	85,544.00	70,000.00
10-411-4544 COUNTY FILING FEES	856.00	1,000.00	856.00	1,000.00
10-411-4581 LEGAL & ACCT.	16,000.00	23,000.00	1,600.00	23,000.00
10-411-4582 ADVERTISING	1,086.09	3,000.00	647.00	3,000.00
10-411-4583 RETURN CHECKS	1,450.60	0.00	1,024.00	0.00
10-411-4585 TRAVEL	9,357.18	15,000.00	7,970.00	15,000.00
10-411-4587 TRAINING / CONT. EDUCATION	4,637.99	9,000.00	4,558.00	9,000.00
10-411-4588 POSTAGE	4,235.91	4,000.00	4,297.00	4,000.00
10-411-4589 MISC.	1,992.72	5,000.00	1,880.00	5,000.00
10-411-4711 BLDG IMPROVEMENTS	3,822.49	15,000.00	3,822.00	15,000.00
10-411-4712 SPECIAL PROJECTS	13,427.39	17,000.00	13,332.00	17,000.00
10-411-4715 CODIFY ORD.	0.00	5,000.00	2,000.00	5,000.00
10-411-4721 FURNITURE	868.61	9,000.00	683.00	9,000.00
10-411-4731 OFFICE EQUIP	18,540.10	10,000.00	17,968.00	10,000.00
10-411-4751 VEHICLE	12,000.04	12,000.00	12,000.00	12,000.00
10-411-4808 LEADERSHIP PROGRAM	46,114.43	68,500.00	2,679.00	68,500.00
10-411-4810 BR. CO. CHILD WELFARE	2,000.00	2,500.00	2,000.00	2,500.00
10-411-4811 BWD PUBLIC LIBRARY	10,000.00	12,500.00	10,000.00	12,500.00
10-411-4812 CORINNE T SMITH ANIMAL SHLTR	3,000.00	5,000.00	3,000.00	5,000.00
10-411-4813 BR. CO. AMBULANCE SERV	6,069.00	26,500.00	6,069.00	26,500.00
10-411-4814 CHAMBER OF COMMERCE	1,375.00	2,000.00	1,375.00	2,000.00
10-411-4815 ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
10-411-4816 THE ARK	4,000.00	4,000.00	4,000.00	4,000.00
10-411-4817 BEAUTIFICATION COMMISSION	14,597.80	7,500.00	14,049.00	7,500.00
10-411-4818 BR.CO. SENIOR CITIZENS	5,000.00	7,500.00	5,000.00	7,500.00
10-411-4819 CENTER FOR LIFE RESOURCES	0.00	4,500.00	0.00	4,500.00

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 7

10 -GENERAL FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
10-411-4821 EOC	0.00	1,000.00	0.00	1,000.00
10-411-4822 DEBT SERVICE-2017 SERIES	68,000.00	0.00	81,600.00	0.00
10-411-4825 GRANT RSRV	11,200.00	0.00	5,600.00	0.00
10-411-4911 TRANSFER FROM	289,048.98	2,013,250.00	242,037.00	2,013,250.00
TOTAL 11-ADMINISTRATION	1,165,329.36	2,970,675.00	1,061,505.00	2,970,675.00

411-4211	SALARIES	CURRENT YEAR NOTES: 6% Raise to employees with less than 5 years. Adjust Longevity for all employees Move FT Janitorial position to FT
411-4216	JUDGE SALARY	PERMANENT NOTES: \$850 per month
411-4217	ATTORNEY SALARY	PERMANENT NOTES: \$850 per month + billed hourly for overages
411-4223	TMRS	CURRENT YEAR NOTES: Increased benefit to 1.5 to 1 match to 2 to 1 match
411-4225	EMP HEALTH INS	CURRENT YEAR NOTES: City contribution increased to \$1025 per employee
411-4311	SUPPLIES	PERMANENT NOTES: Office and various other supplies for facilities
411-4355	DUES & FEES	PERMANENT NOTES: TML \$1,000 Oncore Com \$ 200 Atmos Com \$ 160 WCTCOG \$ 150 TAMIO \$ 100 TCMA \$ 300 TMCA \$ 125 ERCOT \$ 100 BWD Bul \$ 200 BOAT \$ 50 Misc. \$ 250 TDLR (Code) \$ 100
411-4411	GAS & OIL	PERMANENT NOTES: Admin, Code Enforcement/Building Inspections
411-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: NexTraq x 1 \$240
411-4510	FACILITY MAINT.	PERMANENT NOTES: Monthly Pest Control 960 Early Blvd City Hall/Police Department

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 8

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
411-4510	FACILITY MAINT.	CURRENT YEAR NOTES: General Maint			
411-4513	ANNUAL SOFTWARE SUBSCRIPT	PERMANENT NOTES: Incode \$16,000 CivicPlus \$ 3,000 CivicReady \$ 4,500 MyGov CE/PE \$ 8,160 ZacTax \$ 1,500 Esri \$ 500 Encode Plus \$ 4,500 Agenda Mang \$ 5,000 Total \$43,400			
411-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: Incode \$16,000 CivicPlus \$ 3,000 CivicReady \$ 4,500 SeeClickFix \$ 4,000 (split with Sanitation) MyGov CE/PE \$ 8,160 ZacTax \$ 1,500 Esri \$ 500 Encode Plus \$ 4,500 Agenda Mang \$ 5,000 Total \$47,160			
411-4515	TECH SUPPORT	PERMANENT NOTES: Computer/Network support- Apollo, etc.			
411-4531	TELEPHONE	PERMANENT NOTES: Internet,Office, and Cellphone			
411-4532	ELECTRICITY	PERMANENT NOTES: City Hall Police Department			
411-4532	ELECTRICITY	CURRENT YEAR NOTES: 20% Increase to 7200			
411-4541	APP.DIST FEES	PERMANENT NOTES: Fees to Appraisal District for Appraisal Budget and Collection Budget. 2015 Budget 22,300			
411-4541	APP.DIST FEES	CURRENT YEAR NOTES: Appraisal Budget 2023/2024 increased by 9.08% and collections budget increased by 13.93% based on projected collections Appraisal Budget \$50,065.59 Collections Budget \$ 9,720.34			

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 9

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
	Total			\$59,785.93	
411-4543	MUN. COURT COST	PERMANENT NOTES: 26% of court fines.			
411-4581	LEGAL & ACCT.	PERMANENT NOTES: Annual Audit \$15,000.			
411-4582	ADVERTISING	PERMANENT NOTES: Job Postings and legal notices			
411-4585	TRAVEL	PERMANENT NOTES: PFIA, TML, TCMA, BOAT, City travel Vehicle Allowance City Secretary \$600 annual			
411-4587	TRAINING / CONT. EDUCATION	PERMANENT NOTES: TML, TCMA, and various other trainings			
411-4589	MISC.	PERMANENT NOTES: Unexpected small expenses Credit/debit card fees			
411-4711	BLDG IMPROVEMENTS	CURRENT YEAR NOTES: City Hall Improvements \$15,000 Patrol Room Flooring Mis Tools \$750			
411-4712	SPECIAL PROJECTS	PERMANENT NOTES: AirEvac(1500), Emp.Benefits(6500), ROW projects (10,000), shirts for Admin, Council/Mayor (1000)			
411-4712	SPECIAL PROJECTS	CURRENT YEAR NOTES: AirEvac 44 member coverage \$ 2,860 Emp.Benefits \$ 8,500 Employee Appreciation Awards \$ 2,000 Shirts for Admin/Council/Mayor \$ 1,000 Total \$14,360			
411-4721	FURNITURE	CURRENT YEAR NOTES: Council Room Chairs \$5,000 Filing Cabinets \$1,000 Misc. \$3,000			
411-4731	OFFICE EQUIP	PERMANENT NOTES: Copier \$194 per month \$2335 postage \$600 per year. Scanner/Copier \$1639			
411-4731	OFFICE EQUIP	CURRENT YEAR NOTES:			

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 10

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
		Copier \$194 per month Scanner/Copier postage 2 Computer 2 printers		\$ 2,335 \$ 1,639 \$ 600 \$ 2,000 \$ 800	
411-4808	LEADERSHIP PROGRAM	CURRENT YEAR NOTES: BUDGET AMENDMENT TO COMPLETE PROJECT WITH RAISED/COLLECTED FUNDS			
411-4810	BR. CO. CHILD WELFARE	CURRENT YEAR NOTES: INCREASE FROM \$2000 TO \$2500			
411-4811	BWD PUBLIC LIBRARY	PERMANENT NOTES: Council Action Increase to \$5000 2014/15. Council Action increased to \$7500 2015/16. Request by library to increase to 10,000 2016/17			
411-4811	BWD PUBLIC LIBRARY	CURRENT YEAR NOTES: INCREASE \$10,000 TO \$12,500			
411-4812	CORINNE T SMITH ANIMAL SHL	CURRENT YEAR NOTES: INCREASE FROM \$3000 TO \$5000			
411-4813	BR. CO. AMBULANCE SERV	PERMANENT NOTES: \$505.75 per month/ five year contract			
411-4813	BR. CO. AMBULANCE SERV	CURRENT YEAR NOTES: New RFP with AMR (Lifeguard)) increase \$26,010			
411-4815	ECONOMIC DEVELOPMENT	CURRENT YEAR NOTES: Reviewed			
411-4817	BEAUTIFICATION COMMISSION	CURRENT YEAR NOTES: Landscaping and street scaping projects Christmas Decorations			
411-4818	BR.CO. SENIOR CITIZENS	CURRENT YEAR NOTES: INCREASED \$5000 TO \$7500			
411-4819	CENTER FOR LIFE RESOURCES	CURRENT YEAR NOTES: CFLR (MHMR)			
411-4822	DEBT SERVICE-2017 SERIES	PERMANENT NOTES: Debt Service Visitors and Event Center			
411-4822	DEBT SERVICE-2017 SERIES	CURRENT YEAR NOTES: Moved to I&S 2017 Series (Event Center) P = \$50,000			

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

10 -GENERAL FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
	I = \$32,200 Fees = \$ 300			
411-4911 TRANSFER FROM	CURRENT YEAR NOTES: Transfer from Sales Tax Revenue to I&S to cover debt serviced Transfer \$968,000 to Capital Projects Transfer \$ 45,250 from HAAP Grant to Capital Projects Transfer \$200,000 of ARPA funds to Capital Projects			
<u>12-STREET</u>				
10-412-4211 SALARIES	45,026.75	72,000.00	43,171.00	72,000.00
10-412-4212 OVERTIME	0.00	1,000.00	0.00	1,000.00
10-412-4221 SS TAX EXP	3,416.31	5,500.00	3,274.00	5,500.00
10-412-4222 TEC TAX	25.09	100.00	20.00	100.00
10-412-4223 TMRS	1,090.60	2,600.00	1,088.00	2,600.00
10-412-4225 EMP HEALTH INS	9,002.97	25,000.00	8,640.00	25,000.00
10-412-4311 SUPPLIES	5,976.67	7,000.00	3,807.00	7,000.00
10-412-4315 UNIFORMS	1,728.78	2,000.00	1,577.00	2,000.00
10-412-4411 GAS & OIL	13,779.29	15,000.00	12,099.00	15,000.00
10-412-4421 VEHICLE RPR & MAINT.	705.04	5,000.00	903.00	5,000.00
10-412-4512 EQUIP RPR & MAINT	10,253.08	12,000.00	9,180.00	12,000.00
10-412-4514 TECH SUPPORT	0.00	0.00	0.00	0.00
10-412-4521 W/COMP	2,848.36	3,000.00	2,848.00	3,000.00
10-412-4522 GEN LIA	3,185.20	4,300.00	3,185.00	4,300.00
10-412-4532 ELECTRICITY	54,233.14	40,000.00	49,611.00	40,000.00
10-412-4589 MISC.	868.87	1,000.00	417.00	1,000.00
10-412-4711 R.O.W. IMPROVEMENTS	9,935.14	10,000.00	9,935.00	10,000.00
10-412-4712 STREET IMPROVEMENTS	763,226.85	972,345.00	1,278,243.00	972,345.00
10-412-4713 STREET SIGNS	23,919.68	5,000.00	23,453.00	5,000.00
10-412-4714 STREET LIGHTS	0.00	7,000.00	0.00	7,000.00
10-412-4741 EQUIP GENERAL	176,969.65	5,000.00	176,970.00	5,000.00
10-412-4821 DEBT SERVICE - DUMP TRUCK	0.00	0.00	0.00	0.00
10-412-4822 DEBT SERVICE - SWEEPER	66,928.53	0.00	34,237.00	0.00
10-412-4823 DEBT SERVICE - EQUIPMENT 2021	77,018.05	77,100.00	77,018.00	77,100.00
TOTAL 12-STREET	1,270,138.05	1,271,945.00	1,739,676.00	1,271,945.00
412-4211 SALARIES	CURRENT YEAR NOTES: 1 full-time employee 1 part-time			
412-4211 SALARIES	CURRENT YEAR NOTES: 6% Raise to employees with less than 5 years. Adjust Longevity for all employees 1 PT to full-time			
412-4223 TMRS	CURRENT YEAR NOTES: Increased benefit to 1.5 to 1 match to 2 to 1 match			
412-4225 EMP HEALTH INS	CURRENT YEAR NOTES: City contribution increased to \$1025 per employee			

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 12

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
1PT to FT					
412-4311	SUPPLIES	PERMANENT NOTES: street repair and ROW maint			
412-4315	UNIFORMS	PERMANENT NOTES: One pair of boots per year \$125 and average of \$11.25 per week for uniforms. 1 x700			
412-4421	VEHICLE RPR & MAINT.	CURRENT YEAR NOTES: Reviewed			
412-4512	EQUIP RPR & MAINT	CURRENT YEAR NOTES: 20% increase based on cost			
412-4514	TECH SUPPORT	CURRENT YEAR NOTES: Reviewed			
412-4521	W/COMP	CURRENT YEAR NOTES: Reviewed			
412-4522	GEN LIA	CURRENT YEAR NOTES: Reviewed			
412-4532	ELECTRICITY	PERMANENT NOTES: Street Lights around town.			
412-4532	ELECTRICITY	CURRENT YEAR NOTES: Add lighting in intersections and areas of safety concern.			
412-4711	R.O.W. IMPROVEMENTS	CURRENT YEAR NOTES: Streetscaping Project			
412-4712	STREET IMPROVEMENTS	CURRENT YEAR NOTES: Needs Additional Review Crack Seal \$ 10,000 Levelup \$ 40,000 Seal Coat \$100,000 Orchard and Parkway \$100,000 Street/Drainage \$100,000 Eng Broken Arrow \$ 45,000 McDonald Dr Match \$ 25,000 Total \$ 420,000 BUDGET AMENDMENT CARRY OVER FROM 22/23 PROJECTS \$552,345			
412-4713	STREET SIGNS	CURRENT YEAR NOTES: Replacement \$ 5,000			

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 13

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
412-4714	STREET LIGHTS	CURRENT YEAR NOTES: Add lighting in intersections and areas of safety concern. Not Oncor owned lights. Streetlight repairs			
412-4741	EQUIP GENERAL	PERMANENT NOTES: 5 years \$33,000 per year \$11,000 from street fund. Payoff 10/23			
412-4821	DEBT SERVICE - DUMP TRUCK	PERMANENT NOTES: 5 year note for 2019 dump truck \$33,707/annual, maturity 2023 use between Streets & Water Use fee from Water to General			
412-4822	DEBT SERVICE - SWEEPER	PERMANENT NOTES: 5 year note for 2019 Street Sweeper \$34,237/annual, maturity 2024 Use fee monthly from Water, Sewer, Sanitation to General			
412-4823	DEBT SERVICE - EQUIPMENT	CURRENT YEAR NOTES: Use Fee 2022 Heavy Equip (12/26) \$19,270			
13-FIRE DEPARTMENT					
10-413-4211	SALARIES	396,689.03	391,000.00	402,854.00	391,000.00
10-413-4212	VOLUNTEER PAY	7,060.00	10,000.00	4,040.00	10,000.00
10-413-4213	OVERTIME	1,066.55	20,000.00	968.00	20,000.00
10-413-4221	SS TAX EXP	31,080.26	30,000.00	31,561.00	30,000.00
10-413-4222	TEC TAX	160.38	200.00	147.00	200.00
10-413-4223	TMRS	9,972.10	20,000.00	10,042.00	20,000.00
10-413-4225	EMP HEALTH INS	42,081.40	74,500.00	40,619.00	74,500.00
10-413-4311	SUPPLIES	5,446.48	5,700.00	5,528.00	5,700.00
10-413-4313	EQUIP REPLACEMENT	1,451.58	11,000.00	288.00	11,000.00
10-413-4315	UNIFORMS	2,565.30	3,500.00	1,222.00	3,500.00
10-413-4355	DUES & SUBS.	1,730.36	4,000.00	1,623.00	4,000.00
10-413-4411	GAS & OIL	12,026.28	9,000.00	9,098.00	9,000.00
10-413-4421	VEHICLE RPR & MAINT	37,501.10	15,000.00	38,527.00	15,000.00
10-413-4510	FACILITY MAINT.	2,790.63	70,000.00	3,078.00	70,000.00
10-413-4512	EQUIPMENT RPR & MAINT	4,108.28	12,500.00	4,411.00	12,500.00
10-413-4513	ANNUAL SOFTWARE SUBSCRIPT FEES	158.41	1,300.00	211.00	1,300.00
10-413-4514	TECH SUPPORT	0.00	0.00	0.00	0.00
10-413-4515	RADIO/BEEPER EXP	5,393.77	6,500.00	3,100.00	6,500.00
10-413-4521	W/COMP	15,381.08	13,000.00	15,381.00	13,000.00
10-413-4522	GEN LIA	9,182.62	12,600.00	9,183.00	12,600.00
10-413-4529	DISABILITY INS	2,605.00	2,600.00	2,605.00	2,600.00
10-413-4531	TELEPHONE	570.01	1,200.00	640.00	1,200.00
10-413-4532	ELECTRICITY	3,988.12	3,500.00	3,412.00	3,500.00
10-413-4533	NATURAL GAS	1,951.50	2,000.00	2,412.00	2,000.00
10-413-4534	WATER UTILITY	1,962.95	2,000.00	1,721.00	2,000.00
10-413-4544	FIRE FIGHTER FEES	0.00	0.00	0.00	0.00

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 14

10 -GENERAL FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
10-413-4587 CONT EDUCATION	5,076.61	5,500.00	4,356.00	5,500.00
10-413-4589 MISC.	590.00	2,000.00	606.00	2,000.00
10-413-4741 EQUIP GENERAL	52,796.42	16,000.00	52,796.00	16,000.00
10-413-4771 TRUCK	0.00	0.00	0.00	0.00
10-413-4816 911 DISPATCH SERVICE	13,956.03	15,800.00	11,540.00	15,800.00
10-413-4817 DISPATCH SERVICE	47,843.97	59,500.00	41,232.00	59,500.00
10-413-4820 ADMIN/FACILITY USE FEE	0.00	0.00	0.00	0.00
TOTAL 13-FIRE DEPARTMENT	717,186.22	819,900.00	703,201.00	819,900.00
413-4211 SALARIES	CURRENT YEAR NOTES: 6% Raise to employees with less than 5 years. Adjust Longevity for all employees			
413-4223 TMRS	CURRENT YEAR NOTES: Increased benefit to 1.5 to 1 match to 2 to 1 match			
413-4225 EMP HEALTH INS	CURRENT YEAR NOTES: City contribution increased to \$1025 per employee			
413-4311 SUPPLIES	PERMANENT NOTES: Minor supplies			
413-4313 EQUIP REPLACEMENT	PERMANENT NOTES: Annual equipment replacement			
413-4313 EQUIP REPLACEMENT	CURRENT YEAR NOTES: Striker Portable Water Pump \$ 1,700 4-Ballistic Vest w/Helmets - \$ 4,700 M18 Tools 4 extra Batteries \$ 1,400 EMS Supply \$ 1,000 AED Pads and Batteries \$ 1,600 Total \$10,400			
413-4315 UNIFORMS	CURRENT YEAR NOTES: (2) Class A Uniforms (for the FM and 1 FF) yearly supply of Duty Hats, Duty Shirts, Coats, Boots and Pants			
413-4421 VEHICLE RPR & MAINT	PERMANENT NOTES: vehicle repairs NexTraq x 8 \$1920			
413-4421 VEHICLE RPR & MAINT	CURRENT YEAR NOTES: (Engine 89 repair, Oil Changes/Service and Unexpected Minor Repairs)			
413-4510 FACILITY MAINT.	PERMANENT NOTES: Building Maint.			
413-4510 FACILITY MAINT.	CURRENT YEAR NOTES:			

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 15

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
		Fire Department Dayroom Project	\$ 40,000		
		Misc. Repairs	\$ 5,000		
		Front Parking Lot Paving	\$ 25,000		
413-4512	EQUIPMENT RPR & MAINT	CURRENT YEAR NOTES: (Basic Equip Repairs, Yearly reoccurring service and testing on Air Packs, Truck Pump Testing, Service on 2 sets TNT Rescue Tools and Upgrade 1 set, Engine 88 brake job w/rotor replacement, Tanker 84 Foam System, yearly Fire Extinguisher Inspections)			
413-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: Yearly Service Fee to Tyler CAD for 2 Computers/License for a total of \$1203.00 a year.			
413-4515	RADIO/BEEPER EXP	PERMANENT NOTES: \$450 to Texas Communication radio \$1600 EDispatch (Penguin Main) \$426 Wifi			
413-4515	RADIO/BEEPER EXP	CURRENT YEAR NOTES: Service agreement for Radios 26 \$ 5,500 Edispatch,wifi,Texas Communication \$ 1,000 Total \$ 6,500			
413-4532	ELECTRICITY	PERMANENT NOTES: Building Electrical			
413-4533	NATURAL GAS	PERMANENT NOTES: Natural Gas for Heat			
413-4587	CONT EDUCATION	PERMANENT NOTES: More in service training			
413-4587	CONT EDUCATION	CURRENT YEAR NOTES: Keep at \$5500 for F/Chief and F/Marshal CE Hours and Leadership Classes which Includes the Following: (Fire Chief Workshop in Dec & May) (Fire Officer 1 Classes for Mitch & Shaun) Continue to pay CE Solutions for Paid FF's and Police Chief EMS CE Hours - \$500.00 Reoccurring Payment for Fire Recertification every Oct for 5 FF's - \$450.00 year Recert 2 EMS Certs for this year - \$240.00 year			
413-4741	EQUIP GENERAL	CURRENT YEAR NOTES: Bunker Gear Extractor \$ 5,400 1 Full Sets Bunker Gear \$ 4,310 Class A and B Foam \$ 2,500 10 - 1 1/4 in Hose \$ 1,250			

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 16

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
	2 Fire Helmets Boots, Gloves, & Hoods	\$ 790 \$ 1,700			
413-4771	TRUCK	PERMANENT NOTES: 22,500 Rescue Truck payment Pay off 2021/2022			
413-4816	911 DISPATCH SERVICE	PERMANENT NOTES: Split with Early Police Department Total \$20,000			
413-4816	911 DISPATCH SERVICE	CURRENT YEAR NOTES: \$31,507 Split with Police Department			
413-4817	DISPATCH SERVICE	CURRENT YEAR NOTES: Early First Responders are 14.91% of all Dispatch calls \$118,847 Split with the Fire Department			
413-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for facility use Fire Department Water Department Street Department			
<u>14-POLICE DEPARTMENT</u>					
10-414-4211	SALARIES	549,883.10	637,500.00	553,511.00	637,500.00
10-414-4212	OVERTIME	37,410.28	40,000.00	36,235.00	40,000.00
10-414-4221	SS TAX EXP	44,664.94	49,000.00	44,843.00	49,000.00
10-414-4222	TEC TAX	109.75	500.00	104.00	500.00
10-414-4223	TMRS	21,807.80	38,500.00	22,000.00	38,500.00
10-414-4225	EMP. HEALTH INS.	111,118.92	148,500.00	27,434.00	148,500.00
10-414-4311	SUPPLIES	11,012.52	12,000.00	9,968.00	12,000.00
10-414-4315	UNIFORMS	3,401.10	12,000.00	4,250.00	12,000.00
10-414-4355	DUES & FEES	376.40	7,000.00	501.00	7,000.00
10-414-4411	GAS & OIL	28,614.13	32,000.00	23,999.00	32,000.00
10-414-4421	VEHICLE RPR & MAINT	10,130.87	12,000.00	10,884.00	12,000.00
10-414-4513	ANNUAL SOFTWARE SUBSCRIPT FEES	32,530.10	38,500.00	32,310.00	38,500.00
10-414-4514	TECH SUPPORT	8,377.72	8,000.00	8,509.00	8,000.00
10-414-4515	RADIO/BEEPER EXP.	4,040.80	27,800.00	4,547.00	27,800.00
10-414-4521	W/COMP	16,520.44	15,500.00	16,520.00	15,500.00
10-414-4522	GEN LIA	12,596.64	16,300.00	12,597.00	16,300.00
10-414-4531	TELEPHONE	12,901.07	16,000.00	11,705.00	16,000.00
10-414-4571	D.R.E.A.M.S. EXPENSE	2,504.81	3,000.00	2,505.00	3,000.00
10-414-4572	SEIZURE FUND EXP.	373.50	1,500.00	374.00	1,500.00
10-414-4573	BLDG. SECURITY EXP.	0.00	500.00	0.00	500.00
10-414-4574	COURT TECH. EXP.	479.90	2,000.00	480.00	2,000.00
10-414-4587	CONT EDUCATION	4,160.97	7,000.00	4,064.00	7,000.00
10-414-4588	POSTAGE	424.19	300.00	230.00	300.00
10-414-4589	MISC.	1,772.02	2,000.00	1,507.00	2,000.00
10-414-4590	BR. CO. JAIL FEES	700.00	2,000.00	700.00	2,000.00
10-414-4591	COLLECTION AGNCY FEES	4,327.17	6,000.00	3,208.00	6,000.00

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 17

10 -GENERAL FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
10-414-4741 EQUIP. GENERAL	63,935.84	158,600.00	62,249.00	158,600.00
10-414-4751 VEHICLE	130,419.91	90,000.00	130,420.00	90,000.00
10-414-4816 911 DISPATCH SERV	13,956.03	15,800.00	11,540.00	15,800.00
10-414-4820 DISPATCH SERV	47,843.97	59,500.00	41,232.00	59,500.00
TOTAL 14-POLICE DEPARTMENT	1,176,394.89	1,459,300.00	1,078,426.00	1,459,300.00

414-4211	SALARIES	PERMANENT NOTES: 1 Chief 1 Investigator 5 Officers 2 Admin Staff
414-4211	SALARIES	CURRENT YEAR NOTES: 6% Raise to employees with less than 5 years. Adjust Longevity for all employees ADD SRO 50% paid by EISD
414-4212	OVERTIME	PERMANENT NOTES: Including STEP GRANT of \$16,000
414-4223	TMRS	CURRENT YEAR NOTES: Increased benefit to 1.5 to 1 match to 2 to 1 match
414-4225	EMP. HEALTH INS.	CURRENT YEAR NOTES: City contribution increased to \$1025 per employee
414-4311	SUPPLIES	PERMANENT NOTES: Ammo \$3000 Less lethal Ammunition \$1500 Crime Scene Supplies \$1500 Copier Copies Office Supplies \$1500 \$2500
414-4355	DUES & FEES	PERMANENT NOTES: Association memberships
414-4355	DUES & FEES	CURRENT YEAR NOTES: Copier \$1,300 TPCA \$ 300 FMAM \$3,000 Recognition Program \$2,000
414-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: vehicle repairs and Maint. NexTraq x 9 \$2160
414-4513	ANNUAL SOFTWARE SUBSCRIPT	PERMANENT NOTES: Incode (\$18,000), Leadsonline (\$1,200), Copsync (\$5,600) Online, Transunion-Data Solutions (\$900),

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
Productivity Center (\$330), Applied Engineering Warrants (\$320)					
414-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: Incode \$21,000 Citation Program \$ 5,500 AXON Car 24/25 AXON Body 24/25 Copsync \$ 6,800 Leads on Line \$ 1,500 Casefile online \$ 1,000 TransUnion Date \$ 900 Adobe \$ 390 GoDaddy \$ 1,054 Annual fee for Video Stor\$ 1,500			
414-4514	TECH SUPPORT	PERMANENT NOTES: Computer network support			
414-4514	TECH SUPPORT	CURRENT YEAR NOTES: Increased technology increased tech support			
414-4515	RADIO/BEEPER EXP.	PERMANENT NOTES: Service \$75 per radio per month (24 radios)			
414-4515	RADIO/BEEPER EXP.	CURRENT YEAR NOTES: Needs further review Add 1 mobile and 1 portable to the service Purchase 1 mobile \$4500 Purchase 1 portable \$3500 Annual Radio Service \$19,500			
414-4572	SEIZURE FUND EXP.	PERMANENT NOTES: Seizure budget to reflect fund balance in seizure account			
414-4589	MISC.	PERMANENT NOTES: Misc expenses \$2000			
414-4591	COLLECTION AGNCY FEES	PERMANENT NOTES: Pass thru amounts, fees collected with fines; should match revenue.			
414-4741	EQUIP. GENERAL	CURRENT YEAR NOTES: 2 desktop & 2 car computers \$ 10,000 Taser Cartridges \$ 1,500 Rifle Attachments \$ 1,200 2 radar units \$ 7,000 2 new rifles \$ 1,000 1 Glock 19 pistol \$ 600 1 Shield SRO \$ 3,700			

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 19

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
	7 ticket Printer/Swiper		\$ 6,500		
	Charger equipment upfit		\$ 15,000		
	Durango equipment upfit		\$ 23,100		
	AXON Body/Car Camera Systems		\$ 45,000		
	LPR (Grant Funds)		\$ 38,500		
	Citation Program		\$ 5,500		
	Total		\$158,600		
414-4751	VEHICLE	PERMANENT NOTES: \$20,000 fund balance from 2015/16			
414-4751	VEHICLE	CURRENT YEAR NOTES: 1 Dodge Charger 1 Dodge Durango			
414-4816	911 DISPATCH SERV	PERMANENT NOTES: Split total cost with Early Fire Department \$20,000			
414-4816	911 DISPATCH SERV	CURRENT YEAR NOTES: \$31,507 Split with Fire Department			
414-4820	DISPATCH SERV	PERMANENT NOTES: BPD Mobile Internet Access CAD \$3,500 \$176 per month \$2112			
414-4820	DISPATCH SERV	CURRENT YEAR NOTES: Early First Responders are 14.91% of all Dispatch calls \$118,847 Split with the Fire Department			
15-PARKS & RECREATION					
10-415-4211	SALARIES	180,065.32	222,000.00	180,453.00	222,000.00
10-415-4212	OVERTIME	1,432.98	2,500.00	1,168.00	2,500.00
10-415-4221	SS TAX EXP	13,769.34	17,100.00	13,777.00	17,100.00
10-415-4222	TEC TAX	65.81	100.00	55.00	100.00
10-415-4223	TMRS	5,949.48	12,000.00	6,048.00	12,000.00
10-415-4225	EMP. HEALTH INS.	38,287.41	62,000.00	37,549.00	62,000.00
10-415-4311	SUPPLIES	14,330.04	16,500.00	13,194.00	16,500.00
10-415-4315	UNIFORMS	3,998.82	5,400.00	3,711.00	5,400.00
10-415-4355	DUES & FEES	0.00	500.00	0.00	500.00
10-415-4411	GAS & OIL	9,326.92	5,000.00	6,308.00	5,000.00
10-415-4421	VEHICLE RPR & MAINT	7,444.68	3,000.00	6,737.00	3,000.00
10-415-4510	FACILITY MAINT.	5,082.07	30,000.00	4,942.00	30,000.00
10-415-4512	EQUIPMENT RPR & MAINT	2,823.04	3,300.00	3,217.00	3,300.00
10-415-4514	TECH SUPPORT	158.41	0.00	158.00	0.00
10-415-4521	W/COMP	3,987.68	4,500.00	3,989.00	4,500.00
10-415-4522	GEN LIABILITY	7,162.29	9,500.00	7,162.00	9,500.00
10-415-4532	ELECTRICITY	14,625.14	12,000.00	10,412.00	12,000.00
10-415-4533	UTILITY SERVICES	9,731.21	6,000.00	4,702.00	6,000.00
10-415-4534	WATER	234.25	400.00	12.00	400.00

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 20

10 -GENERAL FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
10-415-4587 TRAINING/CONT. ED	53.05	1,000.00	30.00	1,000.00
10-415-4589 MISC.	2,368.51	2,000.00	1,720.00	2,000.00
10-415-4741 EQUIP GEN	76,334.03	2,000.00	76,334.00	2,000.00
10-415-4791 PARK IMP	14,424.75	43,000.00	13,317.00	43,000.00
TOTAL 15-PARKS & RECREATION	411,655.23	459,800.00	394,995.00	459,800.00
415-4211 SALARIES	PERMANENT NOTES: 4 full time employees 1 part-time			
415-4211 SALARIES	CURRENT YEAR NOTES: 6% Raise to employees with less than 5 years. Adjust Longevity for all employees 1 New full-time			
415-4223 TMRS	CURRENT YEAR NOTES: Increased benefit to 1.5 to 1 match to 2 to 1 match			
415-4225 EMP. HEALTH INS.	PERMANENT NOTES: 4 employees			
415-4225 EMP. HEALTH INS.	CURRENT YEAR NOTES: City contribution increased to \$1025 per employee			
415-4311 SUPPLIES	PERMANENT NOTES: Ballfield supplies			
415-4311 SUPPLIES	CURRENT YEAR NOTES: Clay \$ 1,300 Conditionner \$ 5,000 Field Paint \$ 1,000 Chalk \$ 1,000 Sand \$ 2,000 Preemergent \$ 2,000 Herbicide \$ 1,000 Fertilizer \$ 2,000 Seed \$ 1,000			
415-4315 UNIFORMS	CURRENT YEAR NOTES: \$900 x 6			
415-4355 DUES & FEES	PERMANENT NOTES: TRAPS membership			
415-4421 VEHICLE RPR & MAINT	PERMANENT NOTES: Misc Repairs \$3,000 Vehicle Repairs \$3,000 NexTraq x 5 \$1200 Skid steer tires and repairs \$1,000			

5-05-2024 11:12 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 21

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
415-4510	FACILITY MAINT.	CURRENT YEAR NOTES: General Repairs \$ 3,500 Shop Fence \$ 6,000 Security Cameras Ball Fields \$10,000 Security Cameras McDonald Pk \$10,000			
415-4534	WATER	PERMANENT NOTES: Watering the parks			
415-4589	MISC.	PERMANENT NOTES: Portable toilet \$400.00 per quarter Gas Heating for Park \$300 Phone stipend x1			
415-4741	EQUIP GEN	CURRENT YEAR NOTES: Handheld cultivator \$ 400 2 weeders \$ 900			
415-4791	PARK IMP	CURRENT YEAR NOTES: General Park Improvements \$ 20,000 Irrigate all fields City Park \$ 10,000 Field 2 and 6 level and sod infield \$ 5,000 Flagpole city park \$ 3,000 Park Trashcans \$ 15,000 Total \$ 43,000			
<u>16-FIRE MARSHAL</u>					
10-416-4311	SUPPLIES	48.74	4,100.00	49.00	4,100.00
10-416-4315	UNIFORMS	274.07	1,325.00	274.00	1,325.00
10-416-4411	GAS & OIL	400.37	1,000.00	319.00	1,000.00
10-416-4421	VEHICLE RPR & MAINT	14.50	4,700.00	15.00	4,700.00
10-416-4510	FACILITY MAINTENANCE	0.00	0.00	0.00	0.00
10-416-4513	ANNUAL SOFTWARE SUBSCRIPT FEES	0.00	0.00	0.00	0.00
10-416-4514	TECH SUPPORT	0.00	0.00	0.00	0.00
10-416-4571	PUBLIC EDUCATION	0.00	250.00	0.00	250.00
10-416-4585	TRAVEL EXPENSE	0.00	0.00	0.00	0.00
10-416-4587	CONT. EDUCATION	606.47	2,000.00	600.00	2,000.00
10-416-4589	MISCELLANEOUS	110.49	500.00	110.00	500.00
10-416-4721	OFFICE FURNITURE	0.00	0.00	0.00	0.00
10-416-4731	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
10-416-4741	EQUIPMENT GEN	2,996.30	5,800.00	2,191.00	5,800.00
10-416-4751	VEHICLE	0.00	0.00	0.00	0.00
TOTAL 16-FIRE MARSHAL		4,450.94	19,675.00	3,558.00	19,675.00
416-4311	SUPPLIES	CURRENT YEAR NOTES: Office Supplies \$ 250 Office remodel \$ 2,600 Office Furniture \$ 250 Office Equip \$ 1,000			

5-05-2024 11:12 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 22

10 -GENERAL FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
416-4315	UNIFORMS	CURRENT YEAR NOTES: Class A Uniform \$ 975 Boots and Pants \$ 350			
416-4421	VEHICLE RPR & MAINT	CURRENT YEAR NOTES: Vehicle Graphics \$3,200 Vehicle Maintenance \$1,500			
416-4587	CONT. EDUCATION	CURRENT YEAR NOTES: CE hrs \$ 100 Conference \$1,500 Certifications \$ 350			
416-4741	EQUIPMENT GEN	CURRENT YEAR NOTES: Toolkit, drill bits, blades \$ 600 Evidence markers \$ 40 Thermal camera \$1,500 Axe & Halligan \$ 450 Extendable ladder \$ 350 Bolt cutters \$ 195 Weddle tool \$1,700 William's key \$ 40 Scene Light \$ 750			
<u>17-TOWN CENTER</u>					
10-417-4311	SUPPLIES	0.00	5,000.00	0.00	5,000.00
10-417-4355	DUES & FEES	0.00	0.00	0.00	0.00
10-417-4411	GAS & OIL	0.00	1,000.00	0.00	1,000.00
10-417-4510	FACILITY MAINT.	0.00	2,500.00	0.00	2,500.00
10-417-4512	EQUIPMENT RPR & MAINT.	0.00	500.00	0.00	500.00
10-417-4522	GEN LIABILITY	0.00	0.00	0.00	0.00
10-417-4532	ELECTRICITY	0.00	2,500.00	0.00	2,500.00
10-417-4533	UTILITY SERVICES	137.72	6,000.00	138.00	6,000.00
10-417-4534	WATER PURCHASE	0.00	6,000.00	0.00	6,000.00
10-417-4589	MISC.	0.00	500.00	0.00	500.00
10-417-4741	EQUIPMENT GENERAL	0.00	33,000.00	0.00	33,000.00
10-417-4791	PARK IMPROVEMENTS	<u>1,145,977.57</u>	<u>166,363.00</u>	<u>1,076,696.00</u>	<u>166,363.00</u>
TOTAL 17-TOWN CENTER		1,146,115.29	223,363.00	1,076,834.00	223,363.00
417-4311	SUPPLIES	CURRENT YEAR NOTES: Landscaping supplies \$2,000 General Supplies \$3,000			
417-4411	GAS & OIL	CURRENT YEAR NOTES: Small engine fuel			
417-4510	FACILITY MAINT.	CURRENT YEAR NOTES: Minor Repairs			
417-4512	EQUIPMENT RPR & MAINT.	CURRENT YEAR NOTES:			

5-05-2024 11:12 AM	CITY OF EARLY BUDGET PRESENTATION AS OF: MARCH 31ST, 2024			PAGE: 23	
10 -GENERAL FUND					
EXPENDITURES		2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
Small Engine Repairs					
417-4533	UTILITY SERVICES	CURRENT YEAR NOTES: Wifi& water for Irrigation system			
417-4534	WATER PURCHASE	CURRENT YEAR NOTES: Water from BCWID			
417-4741	EQUIPMENT GENERAL	CURRENT YEAR NOTES: UTV \$13,000 Small boat \$ 2,000 Finish Mower \$15,000 Water tank & Pump \$ 750 Weedeater \$ 500 Blower \$ 500 Misc tools & boxes \$ 1,000			
417-4791	PARK IMPROVEMENTS	CURRENT YEAR NOTES: Security Camera System \$10,000 BUDGET AMENDMENT: TO COMPLETE 22/23 PROJECTS (SIDEWALK, BENCHES, YMCA DESIGN, FISH STOCKING, SIGNAGE, FISH HABITATS) HAAP KAYAK LAUNCH			
<u>35-TOWN CENTER</u>					
10-435-4514 MANGRUM ST - CONST/IMPROVE		0.00	0.00	0.00	0.00
TOTAL 35-TOWN CENTER		0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		5,891,269.98	7,224,658.00	6,058,195.00	7,224,658.00
ESTIMATED BALANCE		1,955,866.75	412,482.83	(1,707,497.00)	412,482.83

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 1

22 -CONV. & VISITOR BUREAU
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	294,384.99	248,750.00	296,926.00	248,750.00
	FUND BAL. BROUGHT FORWARD	<u>127,208.00</u>	<u>154,911.00</u>	<u>0.00</u>	<u>144,529.00</u>
	TOTAL REVENUES	421,592.99	403,661.00	296,926.00	393,279.00
<u>EXPENDITURE SUMMARY</u>					
	22-C.V.B.	236,598.00	351,514.00	224,577.00	351,514.00
	24-VISITOR/EVENT CTR	<u>45,159.19</u>	<u>36,700.00</u>	<u>39,470.00</u>	<u>36,700.00</u>
	TOTAL EXPENDITURES	281,757.19	388,214.00	264,047.00	388,214.00
	REVENUES OVER/(UNDER) EXPENDITURES	139,835.80	15,447.00	32,879.00	5,065.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 2

22 -CONV. & VISITOR BUREAU

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
22-3051 MOTEL TAX	392,104.17	330,000.00	393,463.00	330,000.00
22-3052 RETURNED H.O.T. FUNDS	(138,619.79)	(114,000.00)	(136,492.00)	(114,000.00)
22-3055 SPONSORSHIP	0.00	0.00	0.00	0.00
22-3056 EVENTS - TICKETS	670.00	0.00	670.00	0.00
22-3058 EVENTS - SPECIAL	0.00	0.00	0.00	0.00
22-3061 VISIT EARLY STORE	100.00	500.00	80.00	500.00
22-3153 FACILITY RENTAL	22,289.75	15,000.00	21,767.00	15,000.00
22-3155 AMENITIES RENTAL	1,602.00	1,000.00	1,467.00	1,000.00
22-3156 EQUIPMENT RENTAL	0.00	500.00	0.00	500.00
22-3157 CLEANING FEES	295.48	0.00	295.00	0.00
22-3711 INTEREST INCOME	943.38	750.00	676.00	750.00
22-3811 OTHER INCOME	15,000.00	15,000.00	15,000.00	15,000.00
22-3912 TRANSFER FROM SUBTOTAL REVENUES	0.00	0.00	0.00	0.00
	294,384.99	248,750.00	296,926.00	248,750.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
22-2811 FUND BALANCE	127,208.00	154,911.00	0.00	144,529.00
TOTAL FUND BALANCE	127,208.00	154,911.00	0.00	144,529.00
=====	=====	=====	=====	=====
TOTAL REVENUES	421,592.99	403,661.00	296,926.00	393,279.00
=====	=====	=====	=====	=====
3051 MOTEL TAX	PERMANENT NOTES: Moved Hotel Occupancy tax revenue from General to CVB fund			
3051 MOTEL TAX	CURRENT YEAR NOTES: Based on a 5 year average			
3052 RETURNED H.O.T. FUNDS	CURRENT YEAR NOTES: Based on a 5 year average			
3153 FACILITY RENTAL	CURRENT YEAR NOTES: Based on 2 yr average			
3811 OTHER INCOME	CURRENT YEAR NOTES: MDD transfer			

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE : 3

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2022-2023		2023-2024		2022-2023		2023-2024	
	ACTUAL	BUDGET	ESTIMATED	APPROVED	ACTUAL	BUDGET	ESTIMATED	APPROVED
22-C.V.B.								
22-422-4211 SALARIES	76,747.68	105,500.00	76,084.00	105,500.00				
22-422-4212 OVERTIME	770.28	1,000.00	663.00	1,000.00				
22-422-4221 SS TAX EXP	5,826.55	8,100.00	5,767.00	8,100.00				
22-422-4222 TEC TAX	18.00	100.00	18.00	100.00				
22-422-4223 TMRS	2,924.53	6,500.00	2,925.00	6,500.00				
22-422-4225 EMP HEALTH INS	18,956.74	25,000.00	18,548.00	25,000.00				
22-422-4311 SUPPLIES	1,382.05	1,500.00	1,236.00	1,500.00				
22-422-4312 OFFICE COPIES	304.64	600.00	160.00	600.00				
22-422-4355 DUES & FEES	5,441.87	6,700.00	5,292.00	6,700.00				
22-422-4411 GAS & OIL	1,640.61	2,000.00	1,204.00	2,000.00				
22-422-4421 VEHICLE REPAIR & MAINT.	384.84	1,500.00	310.00	1,500.00				
22-422-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	1,595.12	2,800.00	1,519.00	2,800.00				
22-422-4514 TECH SUPPORT	998.70	1,000.00	906.00	1,000.00				
22-422-4521 W/COMP	569.68	700.00	570.00	700.00				
22-422-4522 GEN LIABILITY	1,192.20	1,500.00	1,192.00	1,500.00				
22-422-4530 INTERNET-WEBSITES	1,216.06	1,500.00	1,216.00	1,500.00				
22-422-4531 TELEPHONE	987.47	2,000.00	850.00	2,000.00				
22-422-4533 UTILITY SERVICES	0.00	0.00	0.00	0.00				
22-422-4580 ADMINISTRATIVE FEES	6,792.00	11,300.00	6,792.00	11,300.00				
22-422-4581 LEGAL & PROFESSIONAL FEES	0.00	1,000.00	0.00	1,000.00				
22-422-4582 ADVERTISING - MEDIA	38,971.25	54,314.00	36,286.00	54,314.00				
22-422-4583 ADVERTISING - PROMO ITEMS	6,498.04	6,000.00	1,931.00	6,000.00				
22-422-4585 TRAVEL EXPENSE	5,887.23	6,000.00	5,154.00	6,000.00				
22-422-4587 CONT. ED / TRAINING	4,514.00	5,000.00	3,033.00	5,000.00				
22-422-4588 POSTAGE	48.32	200.00	13.00	200.00				
22-422-4589 MISC. EXPENSE	165.56	1,000.00	166.00	1,000.00				
22-422-4712 SPECIAL PROJECTS	49,454.89	93,500.00	49,511.00	93,500.00				
22-422-4731 OFFICE EQUIPMENT	3,309.69	5,200.00	3,231.00	5,200.00				
22-422-4751 VEHICLE	0.00	0.00	0.00	0.00				
TOTAL 22-C.V.B.	236,598.00	351,514.00	224,577.00	351,514.00				

422-4211 SALARIES CURRENT YEAR NOTES:
6% Raise to employees with less than 5 years. Adjust
Longevity for all employees
Part-Time person

422-4223 TMRS CURRENT YEAR NOTES:
Increased benefit to 1.5 to 1 match to 2 to 1 match

422-4225 EMP HEALTH INS PERMANENT NOTES:
2 employees

422-4225 EMP HEALTH INS CURRENT YEAR NOTES:
City contribution increased to \$1025 per employee

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 4

22 -CONV. & VISITOR BUREAU

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
422-4355	DUES & FEES	PERMANENT NOTES: Texas Association of Convention and Visitors Bureau \$625 Texas Hotel and Lodging Association \$1,877 TMCN \$375/2 \$175			
422-4355	DUES & FEES	CURRENT YEAR NOTES: Increase to dues List out Texas Association of Convention and Visitors Bureau \$625 Texas Hotel and Lodging Association \$1,877 TMCN \$375/2 \$175			
422-4421	VEHICLE REPAIR & MAINT.	PERMANENT NOTES: NexTraq x 1 \$240			
422-4530	INTERNET-WEBSITES	PERMANENT NOTES: Visit Early website Hosting and Maintenance			
422-4580	ADMINISTRATIVE FEES	PERMANENT NOTES: 2% of budget for Administrative fees associated with accounting, financial services, oversight, and supervision.			
422-4580	ADMINISTRATIVE FEES	CURRENT YEAR NOTES: 3% of the annual budget for administrative and financial services, and janitorial.			
422-4581	LEGAL & PROFESSIONAL FEES	PERMANENT NOTES: Audit/Attorney Fees			
422-4582	ADVERTISING - MEDIA	CURRENT YEAR NOTES: Print, digital, and sponsorships for Advertising			
422-4585	TRAVEL EXPENSE	CURRENT YEAR NOTES: Travel Summitt \$ 650 Travel Expo \$ 700 TxAVF \$ 500 TX Fort Trails \$ 500 TACVB Annual Conf \$1,050 TACVB Midwinter \$ 650 State Fair \$1,500 Misc Travel \$ 500			
422-4587	CONT. ED / TRAINING	CURRENT YEAR NOTES: Travel Summitt \$ 545 Travel Expo \$ 475 TxAVF \$ 500 TACVB Annual Conf \$ 800 TACVB Midwinter \$ 450 Local Trainings \$ 200			

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 5

22 -CONV. & VISITOR BUREAU

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
422-4712	SPECIAL PROJECTS	CURRENT YEAR NOTES: Brownwood Bass Club - \$ 2,000 HPU Homecoming - \$ 2,500 HPU Battle of Camp Bowie \$ 3,000 Hunters Appreciation - \$ 2,000 Rod Run - \$ 3,000 Texas Charter St Championship \$ 3,500 Brown County Rodeo - \$ 1,500 Lyric Theater \$ 2,000 Baseball/Softball State Tourn \$ 4,000 Southwest Amputee Golf \$ 6,000 Texas High Fishing Tournament \$ 2,500 Early Spring Swing \$ 2,500 Tim Fulton Memorial Show \$ 1,000 Arts Council - Cinco \$ 5,000 WASAP-Golf Tournament \$ 7,500 Stagecoach Pumpkin Palazzo \$ 1,200 October Feast - Los Trece \$ 5,000 Comic-Con \$ 5,000 Brown County Museum of History \$ 1,500 Brown County Rodeo \$ 1,000 Music & Film Friendly Certs \$ 2,000 Community Events \$ 5,000 Tourism Events/Promo \$10,000 Town Center Banners \$17,000 Total \$93,500			
422-4731	OFFICE EQUIPMENT	CURRENT YEAR NOTES: Copier lease,camera, ipad & tripod extender			
<u>24-VISITOR/EVENT CTR</u>					
22-424-4311	SUPPLIES	1,930.35	2,700.00	2,151.00	2,700.00
22-424-4510	FACILITY MAINTENANCE	6,478.24	8,000.00	4,004.00	8,000.00
22-424-4513	TECH SUPPORT & MAINT	50.00	0.00	0.00	0.00
22-424-4522	GEN. LIABILITY	3,593.12	4,500.00	3,594.00	4,500.00
22-424-4531	TELEPHONE	1,201.41	1,500.00	1,238.00	1,500.00
22-424-4532	ELECTRICITY	8,118.12	8,000.00	7,586.00	8,000.00
22-424-4533	UTILITY SERVICES	5,639.96	6,500.00	4,354.00	6,500.00
22-424-4589	MISC.	2,015.23	2,500.00	410.00	2,500.00
22-424-4721	FURNITURE / APPLIANCES	4,513.24	3,000.00	4,513.00	3,000.00
22-424-4741	SITE IMPROVEMENTS	<u>11,619.52</u>	<u>0.00</u>	<u>11,620.00</u>	<u>0.00</u>
TOTAL 24-VISITOR/EVENT CTR		45,159.19	36,700.00	39,470.00	36,700.00
424-4510	FACILITY MAINTENANCE	CURRENT YEAR NOTES: Misc \$3,500 Add Tree lights and Solar sensor \$2,500 Crushed Granite \$1,000 Landscaping \$1,000			
424-4721	FURNITURE / APPLIANCES	CURRENT YEAR NOTES:			

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 6

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
Outdoor Trash cans				
TOTAL EXPENDITURES	281,757.19	388,214.00	264,047.00	388,214.00
=====				
ESTIMATED BALANCE	139,835.80	15,447.00	32,879.00	5,065.00
=====				

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 1

25 -M.D.D. PROJECT FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	1,649,270.20	587,500.00	982,603.00	587,500.00
	FUND BAL. BROUGHT FORWARD	<u>1,140,749.00</u>	<u>994,472.00</u>	<u>0.00</u>	<u>846,974.00</u>
	TOTAL REVENUES	2,790,019.20	1,581,972.00	982,603.00	1,434,474.00
<u>EXPENDITURE SUMMARY</u>					
	25-M.D.D. ADMINISTRATION	246,570.92	268,670.00	250,917.00	268,670.00
	26-M.D.D. PROPERTY MGMT	33,054.30	59,200.00	27,498.00	59,200.00
	27-M.D.D. PROJECTS	<u>792,545.33</u>	<u>1,045,136.00</u>	<u>801,650.00</u>	<u>1,045,136.00</u>
	TOTAL EXPENDITURES	1,072,170.55	1,373,006.00	1,080,065.00	1,373,006.00
	REVENUES OVER/ (UNDER) EXPENDITURES	1,717,848.65	208,966.00	(97,462.00)	61,468.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 2

25 -M.D.D. PROJECT FUND

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
25-3031 SALES TAX	894,088.52	625,000.00	894,522.00	625,000.00
25-3033 SALES TAX - ECO DEV RETURN	(195,018.85)	(120,000.00)	(202,239.00)	(120,000.00)
25-3152 LEASE/RENTAL INCOME	79,990.45	70,000.00	74,762.00	70,000.00
25-3153 FACILITY RENTAL	3,740.00	3,000.00	3,100.00	3,000.00
25-3154 COPIER/FAX CENTER INCOME	962.16	1,500.00	800.00	1,500.00
25-3155 UTILITY REIMBURSEMENT	6,173.98	4,000.00	5,790.00	4,000.00
25-3711 INTEREST INCOME	7,812.68	3,500.00	5,818.00	3,500.00
25-3811 MISC INCOME	50.00	500.00	50.00	500.00
25-3912 TRANSFER TO	0.00	0.00	0.00	0.00
25-3914 OTHER FINANCE SOURCE-NOTE PROC	851,471.26	0.00	200,000.00	0.00
25-3915 GAIN/LOSS - SALE OF PROPERTY	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	1,649,270.20	587,500.00	982,603.00	587,500.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
25-2811 FUND BALANCE	1,140,749.00	994,472.00	0.00	846,974.00
TOTAL FUND BALANCE	1,140,749.00	994,472.00	0.00	846,974.00
=====	=====	=====	=====	=====
TOTAL REVENUES	2,790,019.20	1,581,972.00	982,603.00	1,434,474.00
=====	=====	=====	=====	=====
3031 SALES TAX	PERMANENT NOTES: MDD Sales Tax			
3031 SALES TAX	CURRENT YEAR NOTES: 2022/2023 Est total sales tax \$3,100,000 5 yr average (-audit) \$2,355,354 2023/2024 Proj sales tax \$2,500,000 MDD Sales Tax \$ 625,000			
3033 SALES TAX - ECO DEV RET	CURRENT YEAR NOTES: Industrial/manufacturing sales tax collection \$240,000 \$120,000 returned			
3152 LEASE/RENTAL INCOME	PERMANENT NOTES: Leases at the Business Complex			
3153 FACILITY RENTAL	PERMANENT NOTES: Training Room Rental			

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 3

25 -M.D.D. PROJECT FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>25-M.D.D. ADMINISTRATION</u>				
25-425-4211 SALARIES	84,090.76	91,500.00	82,193.00	91,500.00
25-425-4212 OVERTIME	0.00	0.00	0.00	0.00
25-425-4221 SS TAX EXP	6,377.84	7,000.00	6,232.00	7,000.00
25-425-4222 TEC TAX	9.00	100.00	9.00	100.00
25-425-4223 TMRS	3,168.35	5,500.00	3,129.00	5,500.00
25-425-4225 EMP. HEALTH INS	10,228.08	12,500.00	10,228.00	12,500.00
25-425-4311 SUPPLIES	402.55	2,000.00	388.00	2,000.00
25-425-4355 DUES & FEES	675.00	2,500.00	900.00	2,500.00
25-425-4411 GAS & OIL	1,743.29	1,500.00	1,191.00	1,500.00
25-425-4421 VEHICLE RPR & MAINT	205.40	1,000.00	180.00	1,000.00
25-425-4510 FACILITY MAINT.	0.00	0.00	0.00	0.00
25-425-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	3,033.16	5,000.00	2,981.00	5,000.00
25-425-4515 TECH SUPPORT	70.00	3,000.00	70.00	3,000.00
25-425-4521 W/COMP	569.68	500.00	570.00	500.00
25-425-4531 TELEPHONE	1,129.38	1,000.00	887.00	1,000.00
25-425-4580 CITY ADMIN/ACCT SERVICES	40,995.00	71,070.00	40,995.00	71,070.00
25-425-4581 LEGAL & ACCOUNTING	9,250.00	15,000.00	9,250.00	15,000.00
25-425-4582 ADVERTISING	1,694.24	3,500.00	1,694.00	3,500.00
25-425-4585 TRAVEL EXPENSE	6,576.35	9,500.00	6,501.00	9,500.00
25-425-4586 RECRUITMENT	21,569.81	31,000.00	29,069.00	31,000.00
25-425-4587 CONT. ED / TRAINING	640.00	2,500.00	640.00	2,500.00
25-425-4588 POSTAGE	0.00	500.00	0.00	500.00
25-425-4589 MISC.	1,375.61	1,000.00	1,453.00	1,000.00
25-425-4731 OFFICE EQUIPMENT	1,308.00	1,500.00	1,162.00	1,500.00
25-425-4751 VEHICLE	51,459.42	0.00	51,195.00	0.00
25-425-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
TOTAL 25-M.D.D. ADMINISTRATION	246,570.92	268,670.00	250,917.00	268,670.00

425-4211 SALARIES CURRENT YEAR NOTES:
6% Raise to employees with less than 5 years. Adjust Longevity for all employees

425-4223 TMRS CURRENT YEAR NOTES:
Increased benefit to 1.5 to 1 match to 2 to 1 match

425-4225 EMP. HEALTH INS CURRENT YEAR NOTES:
City contribution increased to \$1025 per employee

425-4311 SUPPLIES PERMANENT NOTES:
Office Supplies
Copy paper, pens, etc. (not cleaning, or bathroom paper products.)

425-4355 DUES & FEES PERMANENT NOTES:
TEDC, TAVF, TCMA,

425-4421 VEHICLE RPR & MAINT PERMANENT NOTES:

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 4

25 -M.D.D. PROJECT FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED

	NexTraq x 1	\$240		
425-4513	ANNUAL SOFTWARE SUBSCRIPT	PERMANENT NOTES:		
		Esri \$1,500		
		ZacTax \$ 750		
		Adobe Suite \$ 610		
425-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES:		
		Esri \$1,500		
		ZacTax \$ 750		
		Adobe Suite \$ 662		
		GoDaddy \$ 100		
		Total \$ 3012		
425-4515	TECH SUPPORT	PERMANENT NOTES:		
		Online Management \$1200		
		IT support \$1000		
425-4531	TELEPHONE	PERMANENT NOTES:		
		Cellphone \$800		
425-4580	CITY ADMIN/ACCT SERVICES	PERMANENT NOTES:		
		3% of budget for Administrative services (accounting, oversite, supervision, ect)		
425-4580	CITY ADMIN/ACCT SERVICES	CURRENT YEAR NOTES:		
		3% of budget for Administrative services (admin,accounting, oversite, supervision, lawn maint,ect) \$45,575		
		Executive Assistant/ Web and Digital Media \$25,500		
425-4581	LEGAL & ACCOUNTING	PERMANENT NOTES:		
		City Attorney Fee 2,000		
		and Audit Fee 5,000		
425-4582	ADVERTISING	PERMANENT NOTES:		
		ICSC and MDD advertising		
425-4585	TRAVEL EXPENSE	PERMANENT NOTES:		
		TEDC \$1,000		
		ICSC FT 3-4 people \$2,000		
		ICSC Recon 2 people \$ \$3,000		
		Additional Travel \$1,000		
425-4585	TRAVEL EXPENSE	CURRENT YEAR NOTES:		
		3500 ICSC Dallas \$3,500		
		ICSC Vegas Flight \$1,200		
		Hotel \$1,000		
		Retail Live \$ 250		
		TEDC \$1,000		

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 5

25 -M.D.D. PROJECT FUND

EXPENDITURES		2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
425-4586	RECRUITMENT	CURRENT YEAR NOTES: ICSC Dallas \$ 4,500 Retail Coach \$20,000 Retail Live \$ 600 ICSC Vegas \$ 2,000 TC Material \$ 3,500			
425-4588	POSTAGE	PERMANENT NOTES: 200 administration 300 SBIF			
425-4589	MISC.	PERMANENT NOTES: Board Member meeting expense.			
425-4731	OFFICE EQUIPMENT	PERMANENT NOTES: Office Equipment Rental EBEC \$1400			
<u>26-M.D.D. PROPERTY MGMT</u>					
25-426-4311	SUPPLIES	1,051.55	2,500.00	931.00	2,500.00
25-426-4312	OFFICE COPIES	421.26	1,200.00	415.00	1,200.00
25-426-4510	FACILITY MAINTENANCE	4,361.22	7,500.00	2,785.00	7,500.00
25-426-4514	TECH SUPPORT	0.00	0.00	0.00	0.00
25-426-4522	GEN. LIABILITY	6,581.88	8,000.00	6,582.00	8,000.00
25-426-4531	TELEPHONE	605.28	1,000.00	605.00	1,000.00
25-426-4532	ELECTRICITY	13,548.00	12,000.00	10,135.00	12,000.00
25-426-4533	UTILITY SERVICES	4,608.35	5,000.00	4,168.00	5,000.00
25-426-4582	ADVERTISING / MARKETING	560.00	1,000.00	560.00	1,000.00
25-426-4589	MISC.	0.00	1,000.00	0.00	1,000.00
25-426-4721	FURNITURE / APPLIANCES	0.00	5,000.00	0.00	5,000.00
25-426-4741	SITE IMPROVEMENTS	<u>1,316.76</u>	<u>15,000.00</u>	<u>1,317.00</u>	<u>15,000.00</u>
TOTAL 26-M.D.D. PROPERTY MGMT		33,054.30	59,200.00	27,498.00	59,200.00
426-4311	SUPPLIES	PERMANENT NOTES: 2,500 Janitorial/Consumables			
426-4510	FACILITY MAINTENANCE	PERMANENT NOTES: 819 Early Blvd & Business Complex			
426-4522	GEN. LIABILITY	PERMANENT NOTES: \$200 819 Early Blvd \$600 Business Complex			
426-4531	TELEPHONE	PERMANENT NOTES: Local and Long Distance, Internet \$4700			
426-4533	UTILITY SERVICES	PERMANENT NOTES: Water, Sewer, Sanitation \$2000, \$3000 Gas Utility, \$500 Satellite			
426-4589	MISC.	PERMANENT NOTES: \$450 Coffee, Hospitality			

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 6

25 -M.D.D. PROJECT FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
27-M.D.D. PROJECTS				
25-427-4712 SPECIAL PROJECTS	792,545.33	1,045,136.00	801,650.00	1,045,136.00
TOTAL 27-M.D.D. PROJECTS	792,545.33	1,045,136.00	801,650.00	1,045,136.00
427-4712 SPECIAL PROJECTS	PERMANENT NOTES: Look at breaking out the special project funds into smaller defined projects with budgeted amounts. Budget adjustments could always be made in the event there is a larger project needing funding.			
427-4712 SPECIAL PROJECTS	CURRENT YEAR NOTES: \$ 89,231 Debt Service 406 Early Blvd \$ 51,094 Debt Service Payment 405 Early Blvd.(2039) \$ 61,416 Debt Service 106 1/2 Early Blvd. \$ 28,395 Parkway Property \$ 15,000 EVEC Operations \$ 5,000 Local Community Economic events grant \$ 75,000 second HteaO site Grant \$ 300,000 Boardwall Construction Town Center \$ 200,000 Mangrum Gas line (Atmos) \$ 100,000 Mangrum Electric Line (Oncor) \$ 120,000 Special Projects \$1,045,136 Total Line Item			
TOTAL EXPENDITURES	1,072,170.55	1,373,006.00	1,080,065.00	1,373,006.00
ESTIMATED BALANCE	1,717,848.65	208,966.00	(97,462.00)	61,468.00

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 1

30 -CAPITAL PROJECTS FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	4,130,604.64	1,813,250.00	167,379.00	1,813,250.00
	FUND BAL. BROUGHT FORWARD	0.00	0.00	0.00	3,880,000.00
	TOTAL REVENUES	4,130,604.64	1,813,250.00	167,379.00	5,693,250.00
<u>EXPENDITURE SUMMARY</u>					
	31-STREETS	0.00	2,750,000.00	0.00	2,750,000.00
	32-ARP-WATER	0.00	0.00	0.00	0.00
	33-ARP-SEWER	0.00	0.00	0.00	0.00
	34-DRAINAGE/STORM WATER	0.00	0.00	0.00	0.00
	35-TOWN CENTER	101,628.45	2,795,000.00	0.00	2,795,000.00
	36-PARKS & RECREATION	0.00	105,000.00	0.00	105,000.00
	TOTAL EXPENDITURES	101,628.45	5,650,000.00	0.00	5,650,000.00
	REVENUES OVER/ (UNDER) EXPENDITURES	4,028,976.19	(3,836,750.00)	167,379.00	43,250.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 2

30 -CAPITAL PROJECTS FUND

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
30-3010 ARP-CLFRF	0.00	0.00	0.00	0.00
30-3013 OTHER BOND PREMIUM	169,767.50	0.00	0.00	0.00
30-3014 OTHER BOND PROCEEDS	3,935,000.00	0.00	0.00	0.00
30-3711 INTEREST INCOME	25,837.14	0.00	557.00	0.00
30-3821 TRANSFER TO	0.00	1,813,250.00	166,822.00	1,813,250.00
SUBTOTAL REVENUES	4,130,604.64	1,813,250.00	167,379.00	1,813,250.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
30-2815 FUND BALANCE	0.00	0.00	0.00	3,880,000.00
TOTAL FUND BALANCE	0.00	0.00	0.00	3,880,000.00
	=====	=====	=====	=====
TOTAL REVENUES	4,130,604.64	1,813,250.00	167,379.00	5,693,250.00
	=====	=====	=====	=====
3821 TRANSFER TO	CURRENT YEAR NOTES: Grant Funds from EDA \$968,000 Grant Funds from HAAP \$ 45,250 Grant Funds from ARPA \$200,000 BUDGET AMEND/ADJUST: MDD GRANT \$600,000			

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 3

30 -CAPITAL PROJECTS FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>31-STREETS</u>				
30-431-4511 PROFESSIONAL SERVICES	0.00	50,000.00	0.00	50,000.00
30-431-4512 MATERIALS	0.00	0.00	0.00	0.00
30-431-4515 CONTRACT SERVICES	0.00	2,700,000.00	0.00	2,700,000.00
TOTAL 31-STREETS	0.00	2,750,000.00	0.00	2,750,000.00
431-4511 PROFESSIONAL SERVICES	CURRENT YEAR NOTES: Street and Drainage Engineering \$ 50,000			
431-4515 CONTRACT SERVICES	CURRENT YEAR NOTES: Town Center Utilities \$ 100,000 Mangrum Dr Street & Drainage \$1,600,000 North Parking lot \$ 250,000 Orchard & Parkway Project \$ 350,000 BUDGET AMEND/ADJ: MDD GRANT (GAS & ELEC) \$300,000 MOVE FROM TC WTR/SWR \$500,000 MOVE FROM TC RESTROOMS \$100,000 ORCHARD/PARKWAY TO BOARDWALK (\$600,000)			
<u>32-ARP-WATER</u>				
30-432-4511 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
30-432-4512 MATERIALS	0.00	0.00	0.00	0.00
30-432-4515 CONTRACT SERVICES	0.00	0.00	0.00	0.00
TOTAL 32-ARP-WATER	0.00	0.00	0.00	0.00
432-4511 PROFESSIONAL SERVICES	CURRENT YEAR NOTES: Water and Sewer Engineering \$ 25,000 BUDGET ADJUSTMENT - MOVED FUNDING TO MANGRUM ST			
<u>33-ARP-SEWER</u>				
30-433-4511 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
30-433-4512 MATERIALS	0.00	0.00	0.00	0.00
30-433-4515 CONTRACT SERVICES	0.00	0.00	0.00	0.00
TOTAL 33-ARP-SEWER	0.00	0.00	0.00	0.00
433-4515 CONTRACT SERVICES	CURRENT YEAR NOTES: Mangrum Water & Sewer \$ 550,000 BUDGET ADJUSTMENT - MOVED FUNDING TO MANGRUM ST \$475,000 BUDGET ADJUSTMENT - MOVED FUNDING TO BOARDWALK \$ 75,000			
<u>34-DRAINAGE/STORM WATER</u>				
30-434-4511 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
30-434-4512 MATERIALS	0.00	0.00	0.00	0.00
30-434-4515 CONTRACT SERVICES	0.00	0.00	0.00	0.00
TOTAL 34-DRAINAGE/STORM WATER	0.00	0.00	0.00	0.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 4

30 -CAPITAL PROJECTS FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
35-TOWN CENTER				
30-435-4511 TC - PARK CONST/IMPROVE	0.00	0.00	0.00	0.00
30-435-4512 TC - LAKE CONST / IMPROVE	0.00	100,000.00	0.00	100,000.00
30-435-4513 BOARDWALK CONST / IMPROVE	0.00	2,695,000.00	0.00	2,695,000.00
30-435-4550 C.O. ISSUANCE COST	101,628.45	0.00	0.00	0.00
TOTAL 35-TOWN CENTER	101,628.45	2,795,000.00	0.00	2,795,000.00
435-4512 TC - LAKE CONST / IMPROVE	CURRENT YEAR NOTES:			
	HAAP 2023	\$ 80,000		
	Habitat, Lake supplies			
	aqu plants	\$ 20,000		
435-4513 BOARDWALK CONST / IMPROVE	CURRENT YEAR NOTES:			
	Boardwalk Construction	\$1,500,000		
	BUDGET AMEND/ADJUST:			
	MDD GRANT	\$300,000		
	REALLOCATE FROM STREETS	\$350,000		
	REALLOCATE FROM STREETS	\$250,000		
	REALLOCATE FROM PARKS (RR/PG)	\$100,000		
	REALLOCATE FROM SWR	\$ 75,000		
36-PARKS & RECREATION				
30-436-4511 PROFESSIONAL SERVICES	0.00	55,000.00	0.00	55,000.00
30-436-4512 MATERIALS	0.00	0.00	0.00	0.00
30-436-4515 CONTRACT SERVICES	0.00	50,000.00	0.00	50,000.00
TOTAL 36-PARKS & RECREATION	0.00	105,000.00	0.00	105,000.00
436-4511 PROFESSIONAL SERVICES	CURRENT YEAR NOTES:			
	Arcitechtureal Services	\$ 30,000		
	Surveying	\$ 25,000		
436-4512 MATERIALS	CURRENT YEAR NOTES:			
	Butterfly Garden	\$ 10,000		
436-4515 CONTRACT SERVICES	CURRENT YEAR NOTES:			
	Park Restrooms	\$ 200,000		
	Landscaping (Trees & Plants	\$ 15,000		
	Birding blind and boardwalk	\$ 35,000		
	Playground	\$ 120,000		
	BUDGET ADJUSTMENT:			
	REALLOCATE TO BOARDWALK	\$ 220,000		
	REALLOCATE TO MANGRUM	\$ 100,000		
TOTAL EXPENDITURES	101,628.45	5,650,000.00	0.00	5,650,000.00
ESTIMATED BALANCE	4,028,976.19	(3,836,750.00)	167,379.00	43,250.00

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 1

40 -GEN. RFGD 2010
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	346,190.85	682,748.00	0.00	682,748.00
	FUND BAL. BROUGHT FORWARD	11,152.00	11,152.00	0.00	19,084.00
	TOTAL REVENUES	357,342.85	693,900.00	0.00	701,832.00
<u>EXPENDITURE SUMMARY</u>					
	41-GEN RFDG BOND	336,925.00	648,050.00	0.00	648,050.00
	TOTAL EXPENDITURES	336,925.00	648,050.00	0.00	648,050.00
	REVENUES OVER/ (UNDER) EXPENDITURES	20,417.85	45,850.00	0.00	53,782.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 2

40 -GEN. RFGD 2010

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
40-3012 PROPERTY TAX REVENUE	238,930.65	482,748.00	0.00	482,748.00
40-3013 DELEQUENT TAXES	735.73	0.00	0.00	0.00
40-3021 PEN & INT	1,535.04	0.00	0.00	0.00
40-3715 INTEREST INCOME	251.37	0.00	0.00	0.00
40-3811 OTHER INCOME	104,738.06	200,000.00	0.00	200,000.00
40-3914 OTHER FIN SOURCE-BOND PROCEEDS	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	346,190.85	682,748.00	0.00	682,748.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
40-2815 FUND BALANCE	11,152.00	11,152.00	0.00	19,084.00
TOTAL FUND BALANCE	11,152.00	11,152.00	0.00	19,084.00
	=====	=====	=====	=====
TOTAL REVENUES	357,342.85	693,900.00	0.00	701,832.00
	=====	=====	=====	=====
3012 PROPERTY TAX REVENUE	PERMANENT NOTES: Gen. RFGD 2010 CO			
3012 PROPERTY TAX REVENUE	CURRENT YEAR NOTES: Total Taxable Value 2022 \$348,302,686 Certified Net Taxable Value 2023 \$600,718,026 Freeze Adjusted Taxable Value \$541,516,415 I&S Tax Rate 0.14712% I&S Tax Revenue \$ 796,679 I&S Tax Freeze Revenue \$ 36,608 Total I&S Tax Revenue \$ 482,748 Total 56% I&S Collection Revenue \$ 920,616			
3811 OTHER INCOME	CURRENT YEAR NOTES: Transfer from Sales Tax Revenue to I&S to cover debt serviced			

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 3

40 -GEN. RFGD 2010

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>41-GEN RFDG BOND</u>				
40-441-4589 MISC EXP	0.00	0.00	0.00	0.00
40-441-4912 CO'S PRINCIPLE 2010 RFDG BONDS	305,000.00	310,000.00	0.00	310,000.00
40-441-4913 OTHER FIN USES-BOND REFUNDING	0.00	0.00	0.00	0.00
40-441-4914 REFUNDING BOND ISSUANCE COST	0.00	0.00	0.00	0.00
40-441-4922 CO'S INT EXP. 2010 RFDG BONDS	31,425.00	22,200.00	0.00	22,200.00
40-441-4932 CO'S FEES 2010 RFDG BONDS	500.00	500.00	0.00	500.00
40-441-4950 TRANSFER FROM	0.00	315,350.00	0.00	315,350.00
TOTAL 41-GEN RFDG BOND	336,925.00	648,050.00	0.00	648,050.00
441-4912 CO'S PRINCIPLE 2010 RFDG BCURRENT YEAR NOTES: 2010 Refi				
441-4922 CO'S INT EXP. 2010 RFDG BOCURRENT YEAR NOTES: 2024 INTEREST				
441-4950 TRANSFER FROM	CURRENT YEAR NOTES: TRANSFER PROPERTY TAX REVENUE TO 2017 & 2023 I&S TO COVER DEBT SERVICE			
TOTAL EXPENDITURES	336,925.00	648,050.00	0.00	648,050.00
ESTIMATED BALANCE	20,417.85	45,850.00	0.00	53,782.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 1

 42 -DEBT SERVICE
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	80,418.75	315,350.00	81,738.00	315,350.00
	FUND BAL. BROUGHT FORWARD	0.00	0.00	24,441.00	24,441.00
	TOTAL REVENUES	80,418.75	315,350.00	106,179.00	339,791.00
<u>EXPENDITURE SUMMARY</u>					
	42-PROJECT DEBT SERVICE	79,325.00	337,345.00	82,750.00	337,345.00
	TOTAL EXPENDITURES	79,325.00	337,345.00	82,750.00	337,345.00
	REVENUES OVER/ (UNDER) EXPENDITURES	1,093.75	(21,995.00)	23,429.00	2,446.00

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 2

42 -DEBT SERVICE

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
42-3012 PROPERTY TAX REVENUE	0.00	0.00	0.00	0.00
42-3013 DELQ. TAX REVENUE	0.00	0.00	0.00	0.00
42-3021 PEN & INT	0.00	0.00	0.00	0.00
42-3715 INTEREST INCOME	233.09	0.00	138.00	0.00
42-3811 OTHER INCOME	12,185.66	0.00	0.00	0.00
42-3912 TRANSFER TO	68,000.00	315,350.00	81,600.00	315,350.00
SUBTOTAL REVENUES	80,418.75	315,350.00	81,738.00	315,350.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
42-2815 FUND BALANCE	0.00	0.00	24,441.00	24,441.00
TOTAL FUND BALANCE	0.00	0.00	24,441.00	24,441.00
	=====	=====	=====	=====
TOTAL REVENUES	80,418.75	315,350.00	106,179.00	339,791.00
	=====	=====	=====	=====
3012	PROPERTY TAX REVENUE	PERMANENT NOTES: Visitors and Event Center property tax revenue for debt.		
3912	TRANSFER TO	CURRENT YEAR NOTES: TRANSFER PROPERTY TAX REVENUE FOR 2017 & 2023 I&S TO COVER DEBT SERVICE 2017 SERIES (EVENT CENTER) 2023 SERIES (TOWN CENTER)		

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 3

42 -DEBT SERVICE

EXPENDITURES	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
<u>42-PROJECT DEBT SERVICE</u>				
42-442-4589 MISC EXP	0.00	0.00	0.00	0.00
42-442-4911 2017 CERT. OF OBLIG-PRINCIPAL	45,000.00	50,000.00	45,000.00	50,000.00
42-442-4912 2023 SERIES C.O. PRINCIPLE	0.00	0.00	0.00	0.00
42-442-4921 2017 CERT. OF OBLIG. INT. EXP	33,625.00	32,200.00	37,450.00	32,200.00
42-442-4922 2023 SERIES C.O. INTEREST	0.00	254,345.00	0.00	254,345.00
42-442-4931 2017 CERT. OF OBLIG. FEES	300.00	300.00	300.00	300.00
42-442-4932 2023 SERIES C.O. FEES	400.00	500.00	0.00	500.00
TOTAL 42-PROJECT DEBT SERVICE	79,325.00	337,345.00	82,750.00	337,345.00
442-4911 2017 CERT. OF OBLIG-PRINCIPAL CURRENT YEAR NOTES: 2017 SERIES (EVENT CENTER)				
442-4921 2017 CERT. OF OBLIG. INT. CURRENT YEAR NOTES: 2017 SERIES (EVENT CENTER)				
442-4922 2023 SERIES C.O. INTEREST CURRENT YEAR NOTES: 2023 SERIES (TOWN CENTER)				
442-4931 2017 CERT. OF OBLIG. FEES CURRENT YEAR NOTES: 2017 SERIES (EVENT CENTER)				
442-4932 2023 SERIES C.O. FEES CURRENT YEAR NOTES: 2023 SERIES (TOWN CENTER)				
TOTAL EXPENDITURES	79,325.00	337,345.00	82,750.00	337,345.00
ESTIMATED BALANCE	1,093.75	(21,995.00)	23,429.00	2,446.00



5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 1

50 -WATER FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	1,758,586.30	1,473,000.00	1,656,030.00	1,473,000.00
	FUND BAL. BROUGHT FORWARD	<u>387,936.00</u>	<u>417,964.00</u>	<u>0.00</u>	<u>265,599.00</u>
	TOTAL REVENUES	2,146,522.30	1,890,964.00	1,656,030.00	1,738,599.00
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	51-WATER DEPARTMENT	<u>1,490,174.09</u>	<u>1,703,750.00</u>	<u>1,642,416.00</u>	<u>1,703,750.00</u>
	TOTAL EXPENDITURES	1,490,174.09	1,703,750.00	1,642,416.00	1,703,750.00
		=====	=====	=====	=====
	REVENUES OVER/ (UNDER) EXPENDITURES	656,348.21	187,214.00	13,614.00	34,849.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 2

50 -WATER FUND

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
50-3211 WATER SALES	1,586,385.19	1,436,000.00	1,507,352.00	1,436,000.00
50-3212 TAPS	1,200.00	2,000.00	1,200.00	2,000.00
50-3220 LATE FEES	30,090.00	27,000.00	29,130.00	27,000.00
50-3712 INTEREST INCOME	2,315.06	2,000.00	1,689.00	2,000.00
50-3812 OTHER INCOME	18,727.75	6,000.00	16,791.00	6,000.00
50-3912 TRANSFER TO	119,868.30	0.00	99,868.00	0.00
SUBTOTAL REVENUES	1,758,586.30	1,473,000.00	1,656,030.00	1,473,000.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
50-2810 EARNINGS CURRENT YEAR	0.00	0.00	0.00	0.00
50-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00	0.00	0.00
50-2812 FUND BALANCE	387,936.00	417,964.00	0.00	265,599.00
50-2813 RESERVE EQUIP. PURCHASE	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	387,936.00	417,964.00	0.00	265,599.00
	=====	=====	=====	=====
TOTAL REVENUES	2,146,522.30	1,890,964.00	1,656,030.00	1,738,599.00
	=====	=====	=====	=====
3211 WATER SALES	PERMANENT NOTES: WATER MINIMUM RATE \$25.00 Per 1,000 0<5,000 \$ 7.95 Per 1,000 5000<10,000 \$ 8.35 Per 1,000 over 10,000 \$ 9.25			
3211 WATER SALES	CURRENT YEAR NOTES: Based on the last three years revenues.			
3220 LATE FEES	CURRENT YEAR NOTES: Based the last five years average			

50 -WATER FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>51-WATER DEPARTMENT</u>				
50-451-4111 WATER PURCHASE	401,415.90	365,000.00	326,514.00	365,000.00
50-451-4151 ELECTRICITY	21,882.74	21,000.00	19,529.00	21,000.00
50-451-4211 SALARIES	239,500.98	287,500.00	231,966.00	287,500.00
50-451-4212 OVERTIME	17,829.45	19,000.00	18,568.00	19,000.00
50-451-4221 SS TAX EXP	19,361.94	22,000.00	18,869.00	22,000.00
50-451-4222 TEC TAX	60.11	100.00	60.00	100.00
50-451-4223 TMRS	9,385.46	16,000.00	9,390.00	16,000.00
50-451-4225 EMP. HEALTH INS	44,876.32	62,000.00	42,943.00	62,000.00
50-451-4311 SUPPLIES	22,006.24	25,000.00	23,095.00	25,000.00
50-451-4315 UNIFORMS	3,317.90	4,000.00	3,188.00	4,000.00
50-451-4355 DUES & FEES	5,913.94	8,500.00	7,326.00	8,500.00
50-451-4411 GAS & OIL	14,359.89	16,000.00	13,089.00	16,000.00
50-451-4421 VEHICLE RPR & MAINT	6,246.61	8,000.00	7,650.00	8,000.00
50-451-4510 FACILITY MAINT.	34,840.75	31,500.00	34,500.00	31,500.00
50-451-4512 EQUIPMENT RPR & MAINT	9,178.03	10,000.00	7,679.00	10,000.00
50-451-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	33,793.28	30,000.00	32,784.00	30,000.00
50-451-4514 SYSTEM RPR	107,076.40	120,000.00	100,510.00	120,000.00
50-451-4515 TECH SUPPORT	605.00	1,500.00	806.00	1,500.00
50-451-4521 W/COMP	6,266.36	5,000.00	6,266.00	5,000.00
50-451-4522 GEN LIA	14,863.94	18,000.00	14,864.00	18,000.00
50-451-4531 TELEPHONE	3,679.43	4,600.00	3,308.00	4,600.00
50-451-4533 NATURAL GAS	836.33	1,000.00	1,033.00	1,000.00
50-451-4550 BAD DEBTS / COLLECTION FEES	5,164.08	3,500.00	5,164.00	3,500.00
50-451-4581 LEGAL & ACCT	0.00	1,750.00	0.00	1,750.00
50-451-4582 ADVERTISING	67.76	500.00	0.00	500.00
50-451-4583 RETURN CHECKS	668.12	0.00	294.00	0.00
50-451-4587 CONT. EDUCATION	8,844.45	8,000.00	8,995.00	8,000.00
50-451-4588 POSTAGE	7,417.87	6,000.00	7,561.00	6,000.00
50-451-4589 MISC	1,618.42	1,500.00	1,485.00	1,500.00
50-451-4741 EQUIP GENERAL	50,222.44	19,500.00	50,598.00	19,500.00
50-451-4742 SYSTEM IMPROVEMENTS	128,923.05	110,000.00	124,431.00	110,000.00
50-451-4751 VEHICLE	63,100.90	0.00	63,101.00	0.00
50-451-4800 380 AGREEMENT	25,500.00	26,400.00	25,500.00	26,400.00
50-451-4820 ADMIN/FACILITY USE FEE	33,300.00	50,500.00	33,300.00	50,500.00
50-451-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
50-451-4912 CO'S PRINCIPLE SERIES 2009	0.00	260,000.00	250,000.00	260,000.00
50-451-4921 CO'S INTEREST	147,750.00	140,100.00	147,750.00	140,100.00
50-451-4931 CO'S FEES	300.00	300.00	300.00	300.00
TOTAL 51-WATER DEPARTMENT	1,490,174.09	1,703,750.00	1,642,416.00	1,703,750.00

451-4111 WATER PURCHASE

PERMANENT NOTES:

Payment to BCWID for treated water and Debit Service

451-4111 WATER PURCHASE

CURRENT YEAR NOTES:

Brown County Water Improvement District Increased their whole sale water rate from \$2.0637 per 1000 gallon to \$2.1920 a 6.218% increase. BCWID water rates have increased

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 4

50 -WATER FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
		26.137% over two years. BCWID debt for new treatment plant \$7200*12 \$86,400 2023/2024 Base rate for water \$33.50 3/4 inch \$41.50 for 1 inch and \$119 for \$2 inch 6.349% Increase			
451-4151	ELECTRICITY	CURRENT YEAR NOTES: Based on 21-22 Actuals			
451-4211	SALARIES	PERMANENT NOTES: 5 full-time employees 1 part-time			
451-4211	SALARIES	CURRENT YEAR NOTES: 6% Raise to employees with less than 5 years. Adjust Longevity for all employees			
451-4212	OVERTIME	PERMANENT NOTES: On call person receives 1 hour per week night for on call and 3 hours total for Sat and Sun			
451-4223	TMRS	PERMANENT NOTES: Total salary X 0.0357%			
451-4223	TMRS	CURRENT YEAR NOTES: Increased benefit to 1.5 to 1 match to 2 to 1 match			
451-4225	EMP. HEALTH INS	CURRENT YEAR NOTES: City Contribution \$1025 per month per employee			
451-4311	SUPPLIES	PERMANENT NOTES: Water Distribution supplies and minor materials.			
451-4355	DUES & FEES	PERMANENT NOTES: Water samples, Postage Permit, License Renewal (Water) Texas Department of Health, TCEQ fees			
451-4411	GAS & OIL	PERMANENT NOTES: Fuel for vehicles and equipment			
451-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: Vehicle repairs (tire, breaks, misc) NexTraq x 6 \$1440			
451-4510	FACILITY MAINT.	PERMANENT NOTES: Repairs to pumpstation, or utility building			
451-4510	FACILITY MAINT.	CURRENT YEAR NOTES: \$ 6,500 general repairs \$25,000 Front Dive paving			
451-4512	EQUIPMENT RPR & MAINT	PERMANENT NOTES:			

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 5

50 -WATER FUND

EXPENDITURES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
Equipment repair				
451-4513 ANNUAL SOFTWARE SUBSCRIPT	PERMANENT NOTES:			
	Incode \$4500, Hach maint agreement \$3500, , \$2,800 ESRI, \$2000 for fees associated with GIS layer construction, Badger meter reading software maint. agreement \$650, Cellular Meter \$1,600, Eco Wireless \$425			
451-4513 ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES:			
	Tyler Tech \$ 4,000 MyGov \$ 4,100 ESRI \$ 4,500 Badger/Beacon \$ 9,262 HACH \$ 3,700 GIS Const \$ 3,000 GoDaddy \$ 820 Total \$29,382			
451-4514 SYSTEM RPR	PERMANENT NOTES:			
	Major Repairs to our water system			
451-4514 SYSTEM RPR	CURRENT YEAR NOTES:			
	\$ 2,050 Service and Inspection Water Pumps \$10,000 Clay Valve service \$20,000 Install 10 water valves as need identified \$30,000 Replace 100 transmitters and encoders \$50,000 General Repairs			
451-4533 NATURAL GAS	PERMANENT NOTES:			
	Heating Natural Gas			
451-4533 NATURAL GAS	CURRENT YEAR NOTES:			
	Split total gas between Fire, Water, Sewer, San			
451-4581 LEGAL & ACCT	PERMANENT NOTES:			
	Annual Disclosure \$1750			
451-4582 ADVERTISING	PERMANENT NOTES:			
	Job Postings			
451-4588 POSTAGE	PERMANENT NOTES:			
	Water bill, Water report			
451-4741 EQUIP GENERAL	PERMANENT NOTES:			
	Equipment payment annually \$34,631.94 2017 and 2018 split with Streets \$17,500			
451-4741 EQUIP GENERAL	CURRENT YEAR NOTES:			
	GEN Streets, Water, Sewer, Sanitation			

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 6

50 -WATER FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
		Use Fee 2022 Heavy Equip (12/26)		\$19,270	
451-4800	380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026			
451-4800	380 AGREEMENT	CURRENT YEAR NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026			
451-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for the facility use. Fire Department Street Department Water Department Sewer Department			
451-4820	ADMIN/FACILITY USE FEE	CURRENT YEAR NOTES: 3% Admin,finance,HR, and facility fees			
451-4912	CO'S PRINCIPLE SERIES 200	PERMANENT NOTES: End Date 2035			
TOTAL EXPENDITURES		1,490,174.09	1,703,750.00	1,642,416.00	1,703,750.00
ESTIMATED BALANCE		656,348.21	187,214.00	13,614.00	34,849.00

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 1

60 -SEWER FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	922,176.17	739,300.00	118,824.00	739,300.00
	FUND BAL. BROUGHT FORWARD	223,591.00	224,809.00	0.00	200,440.00
	TOTAL REVENUES	1,145,767.17	964,109.00	118,824.00	939,740.00
<u>EXPENDITURE SUMMARY</u>					
	61-SEWER DEPARTMENT	747,405.69	803,824.00	724,096.00	803,824.00
	62-AGRICULTURE	78,529.04	105,500.00	56,435.00	105,500.00
	TOTAL EXPENDITURES	825,934.73	909,324.00	780,531.00	909,324.00
	REVENUES OVER/ (UNDER) EXPENDITURES	319,832.44	54,785.00	(661,707.00)	30,416.00

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 2

60 -SEWER FUND

REVENUES	2022-2023		2023-2024		2022-2023		2023-2024	
	ACTUAL	BUDGET	ESTIMATED	APPROVED	ACTUAL	BUDGET	ESTIMATED	APPROVED
60-3311 SEWER SALES	656,834.37	654,000.00	63,892.00	654,000.00				
60-3312 TAPS	500.00	1,500.00	500.00	1,500.00				
60-3313 PLUMBING PERMITS	3,350.00	3,000.00	2,700.00	3,000.00				
60-3322 AGRICULTURE INCOME	135,443.75	78,000.00	105,245.00	78,000.00				
60-3712 INTEREST-BANK/TEXAS	29,931.97	2,000.00	20,834.00	2,000.00				
60-3713 INTEREST INCOME	1,475.27	800.00	1,054.00	800.00				
60-3813 OTHER INCOME	9,460.13	0.00	9,780.00	0.00				
60-3912 TRANSFER TO	85,180.68	0.00	(85,181.00)	0.00				
SUBTOTAL REVENUES	922,176.17	739,300.00	118,824.00	739,300.00				
<u>FUND BALANCE BROUGHT FORWARD</u>								
60-2810 RETAINED EARNINGS	0.00	0.00	0.00	0.00				
60-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00	0.00	0.00				
60-2813 FUND BALANCE	223,591.00	224,809.00	0.00	200,440.00				
TOTAL FUND BALANCE	223,591.00	224,809.00	0.00	200,440.00				
<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
TOTAL REVENUES	1,145,767.17	964,109.00	118,824.00	939,740.00				
<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
3311	SEWER SALES	PERMANENT NOTES: SEWER MINIMUM RATE \$18.50 Per 1,000 3,000 to 10,000 \$ 4.20 ceiling \$47.90						
3311	SEWER SALES	CURRENT YEAR NOTES: Increase Sewer base Rates from \$27.00 to \$30.00						
3322	AGRICULTURE INCOME	CURRENT YEAR NOTES: 1200 bales at \$65 per bale \$78,000						

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 3

60 -SEWER FUND

EXPENDITURES	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
<u>61-SEWER DEPARTMENT</u>				
60-461-4151 ELECTRICITY	13,542.29	11,000.00	10,523.00	11,000.00
60-461-4211 SALARIES	110,069.34	125,000.00	109,478.00	125,000.00
60-461-4212 OVERTIME	17,885.84	15,000.00	18,371.00	15,000.00
60-461-4221 SS TAX EXP	9,723.59	10,000.00	9,637.00	10,000.00
60-461-4222 TEC TAX	35.66	100.00	29.00	100.00
60-461-4223 TMRS	4,858.46	7,500.00	4,874.00	7,500.00
60-461-4225 EMP HEALTH INS.	26,974.48	37,500.00	26,956.00	37,500.00
60-461-4311 SUPPLIES	3,045.26	4,000.00	3,001.00	4,000.00
60-461-4315 UNIFORMS	2,332.59	2,400.00	2,115.00	2,400.00
60-461-4355 DUES & FEES	1,250.00	3,000.00	1,250.00	3,000.00
60-461-4411 GAS & OIL	13,811.99	10,600.00	8,533.00	10,600.00
60-461-4421 VEHICLE RPR & MAINT	4,473.59	7,500.00	5,020.00	7,500.00
60-461-4510 FACILITY MAINTENANCE	629.69	28,000.00	630.00	28,000.00
60-461-4512 EQUIPMENT RPR & MAINT	26,952.01	34,000.00	26,410.00	34,000.00
60-461-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	162.01	4,000.00	162.00	4,000.00
60-461-4514 SYSTEM RPR	32,211.02	50,000.00	37,338.00	50,000.00
60-461-4515 TECH SUPPORT	0.00	1,000.00	0.00	1,000.00
60-461-4521 W/COMP	3,418.00	3,100.00	3,418.00	3,100.00
60-461-4522 GEN LIABILITY	13,130.04	16,000.00	13,130.00	16,000.00
60-461-4550 BAD DEBTS / COLLECTION FEES	2,723.44	0.00	2,723.00	0.00
60-461-4581 LEGAL & ACCT	0.00	4,250.00	0.00	4,250.00
60-461-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
60-461-4587 CONT. EDUCATION	2,720.40	4,000.00	2,845.00	4,000.00
60-461-4589 MISC	2,156.30	2,000.00	2,675.00	2,000.00
60-461-4741 EQUIP GENERAL	124,333.54	19,500.00	141,702.00	19,500.00
60-461-4742 VEHICLE	0.00	65,000.00	0.00	65,000.00
60-461-4743 SYSTEM IMPROVEMENTS	16,789.48	55,000.00	20,097.00	55,000.00
60-461-4800 380 AGREEMENT	8,500.00	8,800.00	8,500.00	8,800.00
60-461-4820 ADMIN/FACILITY USE FEE	15,984.00	27,800.00	15,997.00	27,800.00
60-461-4911 TRANSFER FROM	121,010.67	0.00	0.00	0.00
60-461-4912 CO'S PRINCIPAL 2015	0.00	80,000.00	80,000.00	80,000.00
60-461-4921 CO'S INT. 2015	168,332.00	167,424.00	168,332.00	167,424.00
60-461-4931 CO'S FEES 2015	350.00	350.00	350.00	350.00
TOTAL 61-SEWER DEPARTMENT	747,405.69	803,824.00	724,096.00	803,824.00

461-4211 SALARIES PERMANENT NOTES:

3 full-time

461-4211 SALARIES CURRENT YEAR NOTES:
6% Raise to employees with less than 5 years. Adjust Longevity for all employees461-4212 OVERTIME CURRENT YEAR NOTES:
25 to 50% Increase in call out and repair work461-4223 TMRS CURRENT YEAR NOTES:
Increased benefit to 1.5 to 1 match to 2 to 1 match

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 4

60 -SEWER FUND

EXPENDITURES		2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
461-4225	EMP HEALTH INS.	CURRENT YEAR NOTES: City Contribution \$1025 per employee per month			
461-4355	DUES & FEES	PERMANENT NOTES: TCEQ FEES \$1250.000 Brown Cad Taxes \$1135 Godaddy \$150			
461-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: NexTraq x 8 \$1920			
461-4510	FACILITY MAINTENANCE	CURRENT YEAR NOTES: General Repairs \$3,000 Paved front drive \$25,000			
461-4512	EQUIPMENT RPR & MAINT	PERMANENT NOTES: General Repairs			
461-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: Tyler (Incode)			
461-4514	SYSTEM RPR	PERMANENT NOTES: General repairs to the sewer system			
461-4581	LEGAL & ACCT	PERMANENT NOTES: Single Audit \$2500 1/2 Annual Disclosure \$1750			
461-4587	CONT. EDUCATION	PERMANENT NOTES: Water/Sewer lic. CE training			
461-4589	MISC	PERMANENT NOTES: Facility maintenance or unexpected repairs			
461-4741	EQUIP GENERAL	CURRENT YEAR NOTES: Use Fee 2022 Heavy Equip (12/26) \$19,270			
461-4742	VEHICLE	CURRENT YEAR NOTES: Truck, Utility Bed, decal, and Equip			
461-4743	SYSTEM IMPROVEMENTS	PERMANENT NOTES: New or rebuilt sewer lines and infrastructure			
461-4800	380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water, sewer, sanitation Obligation Complete 2026			
461-4800	380 AGREEMENT	CURRENT YEAR NOTES:			



5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 5

60 -SEWER FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
		Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026			
461-4820	ADMIN/FACILITY USE FEE	PERMANENT NOTES: Admin Fee for use of facility Fire Department Street Department Water Department Sewer Department			
461-4820	ADMIN/FACILITY USE FEE	CURRENT YEAR NOTES: 3% overall budget for admin, finance, HR, and facility fee.			
461-4912	CO'S PRINCIPAL 2015	PERMANENT NOTES: End Date 2034			
62-AGRICULTURE					
60-462-4211	SALARIES	2,107.11	5,000.00	1,000.00	5,000.00
60-462-4221	SS TAX EXP	0.00	0.00	0.00	0.00
60-462-4311	SUPPLIES	40,961.57	53,000.00	23,750.00	53,000.00
60-462-4512	EQUIPMENT RPR & MAINT	10,165.36	5,000.00	6,390.00	5,000.00
60-462-4513	ANNUAL SOFTWARE SUBSCRIPT FEES	1,020.00	1,500.00	1,020.00	1,500.00
60-462-4514	TECH SUPPORT	0.00	0.00	0.00	0.00
60-462-4741	EQUIPMENT GENERAL	17,600.00	38,000.00	17,600.00	38,000.00
60-462-4742	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00
60-462-4745	CONTRACT LABOR	6,675.00	3,000.00	6,675.00	3,000.00
	TOTAL 62-AGRICULTURE	78,529.04	105,500.00	56,435.00	105,500.00
462-4311	SUPPLIES	CURRENT YEAR NOTES: 1st application w/ weedkiller - 4 fields \$16,000. grass killer - \$6500.00 cutting - \$6500.00 - Leave \$45k, prices fluctuate == Wheat - \$2000 seed (30/ac)\$5000 fertilizer			
462-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: Ag Sense			
462-4741	EQUIPMENT GENERAL	CURRENT YEAR NOTES: New Hay cutter \$38,000			
TOTAL EXPENDITURES					
		825,934.73	909,324.00	780,531.00	909,324.00
ESTIMATED BALANCE					
		319,832.44	54,785.00	(661,707.00)	30,416.00

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 1

 70 -SANITATION FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
<u>REVENUE SUMMARY</u>					
SUBTOTAL REVENUES		1,047,452.50	619,250.00	1,012,240.00	619,250.00
FUND BAL. BROUGHT FORWARD		83,966.00	92,093.00	0.00	109,443.00
TOTAL REVENUES		1,131,418.50	711,343.00	1,012,240.00	728,693.00
<u>EXPENDITURE SUMMARY</u>					
71-SANITATION DEPARTMENT		989,273.70	703,480.00	926,317.00	703,480.00
TOTAL EXPENDITURES		989,273.70	703,480.00	926,317.00	703,480.00
REVENUES OVER/ (UNDER) EXPENDITURES		142,144.80	7,863.00	85,923.00	25,213.00



5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 2

70 -SANITATION FUND

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
70-3411 SANITATION SERVICE	552,064.91	546,000.00	550,596.00	546,000.00
70-3412 CONTRACT SERVICES	73,654.00	73,000.00	73,560.00	73,000.00
70-3714 INTEREST INCOME	545.27	100.00	383.00	100.00
70-3814 OTHER INCOME	3,342.92	150.00	3,289.00	150.00
70-3912 TRANSFER TO	33,433.00	0.00	0.00	0.00
70-3913 OTHER FINANCE SOURCES	384,412.40	0.00	384,412.00	0.00
SUBTOTAL REVENUES	1,047,452.50	619,250.00	1,012,240.00	619,250.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
70-2812 RETAINED EARNINGS	0.00	0.00	0.00	0.00
70-2813 RES FOR TRUCK PURCHASE	0.00	0.00	0.00	0.00
70-2814 FUND BALANCE	83,966.00	92,093.00	0.00	109,443.00
TOTAL FUND BALANCE	83,966.00	92,093.00	0.00	109,443.00
	=====	=====	=====	=====
TOTAL REVENUES	1,131,418.50	711,343.00	1,012,240.00	728,693.00
	=====	=====	=====	=====
3411	SANITATION SERVICE	CURRENT YEAR NOTES: 6% increase by Brownwood. Increase of \$2.00 per month to the residential rate. \$4.00 per month to the commercial rate.		
3412	CONTRACT SERVICES	PERMANENT NOTES: Blanket Contract renewed until 09/2027		

5-05-2024 11:13 AM	CITY OF EARLY BUDGET PRESENTATION AS OF: MARCH 31ST, 2024			PAGE: 3
70 -SANITATION FUND				
EXPENDITURES	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
71-SANITATION DEPARTMENT				
70-471-4131 LANDFILL FEES	128,354.63	156,180.00	113,210.00	156,180.00
70-471-4211 SALARIES	143,452.54	163,000.00	145,935.00	163,000.00
70-471-4212 OVERTIME	1,014.09	5,000.00	1,090.00	5,000.00
70-471-4221 SS TAX EXP	10,994.60	12,500.00	11,179.00	12,500.00
70-471-4222 TEC TAX	56.72	100.00	39.00	100.00
70-471-4223 TMRS	4,936.56	8,400.00	5,086.00	8,400.00
70-471-4225 EMP HEALTH INS	37,294.16	49,500.00	38,367.00	49,500.00
70-471-4311 SUPPLIES	1,262.43	1,500.00	1,120.00	1,500.00
70-471-4315 UNIFORMS	3,356.75	4,400.00	3,384.00	4,400.00
70-471-4411 GAS & OIL	31,412.84	40,000.00	29,114.00	40,000.00
70-471-4421 VEHICLE RPR & MAINT	40,742.50	50,000.00	36,065.00	50,000.00
70-471-4510 FACILITY MAINTENANCE	0.00	26,000.00	0.00	26,000.00
70-471-4512 EQUIPMENT RPR & MAINT	7,953.35	12,000.00	9,121.00	12,000.00
70-471-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	158.41	9,000.00	158.00	9,000.00
70-471-4514 TECH SUPPORT	0.00	0.00	0.00	0.00
70-471-4521 W/COMP	6,266.36	5,700.00	6,266.00	5,700.00
70-471-4522 GEN LIABILITY	7,819.28	9,800.00	7,819.00	9,800.00
70-471-4550 BAD DEBTS / COLLECTION FEES	2,390.71	0.00	2,391.00	0.00
70-471-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
70-471-4589 MISC.	778.99	1,500.00	745.00	1,500.00
70-471-4741 EQUIP GENERAL	46,297.97	42,100.00	46,894.00	42,100.00
70-471-4771 TRUCK	493,510.81	76,500.00	447,114.00	76,500.00
70-471-4800 380 AGREEMENT	8,500.00	8,800.00	8,500.00	8,800.00
70-471-4820 ADMIN/FACILITY USE FEE	12,720.00	21,500.00	12,720.00	21,500.00
70-471-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
TOTAL 71-SANITATION DEPARTMENT	989,273.70	703,480.00	926,317.00	703,480.00
471-4131 LANDFILL FEES	PERMANENT NOTES: Beginning 10/01/22 \$11,500 for abatement disposal fees \$9,700 for Blanket solid waste disposal			
471-4131 LANDFILL FEES	CURRENT YEAR NOTES: 6% increase by Brownwood to the ton rate from \$46 per ton to \$49 per ton. \$10,000 for abatement disposal fees			
471-4211 SALARIES	PERMANENT NOTES: 3 full-time 1 part-time			
471-4211 SALARIES	CURRENT YEAR NOTES: 6% Raise to employees with less than 5 years. Adjust Longevity for all employees			
471-4223 TMRS	CURRENT YEAR NOTES: Increased benefit to 1.5 to 1 match to 2 to 1 match			

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 4

70 -SANITATION FUND

EXPENDITURES		2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
471-4225	EMP HEALTH INS	CURRENT YEAR NOTES: City Contribution \$1025 per employee			
471-4315	UNIFORMS	PERMANENT NOTES: 4 employees, \$825/employee			
471-4411	GAS & OIL	CURRENT YEAR NOTES: Based on 21-22 actual numbers			
471-4421	VEHICLE RPR & MAINT	PERMANENT NOTES: Vehicle repairs NexTraq x 6 \$1440			
471-4510	FACILITY MAINTENANCE	CURRENT YEAR NOTES: General Maintenance \$25,000 front drive of facility			
471-4512	EQUIPMENT RPR & MAINT	PERMANENT NOTES: Dumpster repairs, trailer repairs,			
471-4512	EQUIPMENT RPR & MAINT	CURRENT YEAR NOTES: 20% cost increase to dumpster repairs.			
471-4513	ANNUAL SOFTWARE SUBSCRIPT	CURRENT YEAR NOTES: \$4,750 SeeClickFix (Split with General) \$4,000 Tyler (Incode) \$ 150 GoDaddy			
471-4741	EQUIP GENERAL	PERMANENT NOTES: Street Sweeper 5 year note \$165,000 \$37K per year 18,500 water \$9,250 sewer \$9,250 sanitation			
471-4741	EQUIP GENERAL	CURRENT YEAR NOTES: GEN Streets, Water, Sewer, Sanitation Use Fee 2022 Heavy Equip (12/26) \$19,270 19 new metal dumpsters \$1200 each \$22,800			
471-4771	TRUCK	CURRENT YEAR NOTES: 2023 Sideload Trash Truck \$67,442 7 yrs 2030 Reserve for Next Sanitation Truck \$9,000			
471-4800	380 AGREEMENT	PERMANENT NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water, sewer, sanitation Obligation Complete 2026			

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 5

70 -SANITATION FUND

		2022-2023	2023-2024	2022-2023	2023-2024
EXPENDITURES		ACTUAL	BUDGET	ESTIMATED	APPROVED
471-4800	380 AGREEMENT	CURRENT YEAR NOTES: Trafalger 380 agreement \$500 per unit per year added 24 units 2021 for a total of 85 for 7 years \$42,500 for 85 units. Split between water,sewer,sanitation Obligation Complete 2026			
471-4820	ADMIN/FACILITY USE FEE	CURRENT YEAR NOTES: 3% Admin,finance,HR, and facility fee			
		CURRENT YEAR NOTES: 20 to 25% increase to Sanitation			
TOTAL EXPENDITURES		989,273.70	703,480.00	926,317.00	703,480.00
ESTIMATED BALANCE		142,144.80	7,863.00	85,923.00	25,213.00



5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 1

80 -PROPERTY MANAGEMENT
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
<u>REVENUE SUMMARY</u>					
	SUBTOTAL REVENUES	33,429.98	33,100.00	0.00	33,100.00
	FUND BAL. BROUGHT FORWARD	13,575.00	13,650.87	0.00	13,650.87
	TOTAL REVENUES	47,004.98	46,750.87	0.00	46,750.87
<u>EXPENDITURE SUMMARY</u>					
	81- PROPERTY MANAGEMENT	33,324.00	33,000.00	0.00	33,000.00
	TOTAL EXPENDITURES	33,324.00	33,000.00	0.00	33,000.00
	REVENUES OVER/ (UNDER) EXPENDITURES	13,680.98	13,750.87	0.00	13,750.87

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 2

80 -PROPERTY MANAGEMENT

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
80-3141 SALE OF PROPERTY	0.00	0.00	0.00	0.00
80-3142 SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
80-3152 RENTAL INCOME	33,324.00	33,000.00	0.00	33,000.00
80-3711 INTEREST INCOME	105.98	100.00	0.00	100.00
80-3811 OTHER INCOME	0.00	0.00	0.00	0.00
80-3912 TRSF TO	0.00	0.00	0.00	0.00
80-3913 MCSB NOTE PYMT -ROSS PROP	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	33,429.98	33,100.00	0.00	33,100.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
80-2810 TRANSFER TO/FROM GENERAL	0.00	0.00	0.00	0.00
80-2815 FUND BALANCE	13,575.00	13,650.87	0.00	13,650.87
TOTAL FUND BALANCE	13,575.00	13,650.87	0.00	13,650.87
=====	=====	=====	=====	=====
TOTAL REVENUES	47,004.98	46,750.87	0.00	46,750.87
=====	=====	=====	=====	=====

 3152 RENTAL INCOME PERMANENT NOTES:
 Solaris Building

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 3

80 -PROPERTY MANAGEMENT

EXPENDITURES	2022-2023 ACTUAL	2023-2024 BUDGET	2022-2023 ESTIMATED	2023-2024 APPROVED
<u>81- PROPERTY MANAGEMENT</u>				
80-481-4510 PROPERTY MAINTENANCE	0.00	0.00	0.00	0.00
80-481-4582 ADVERTISING	0.00	0.00	0.00	0.00
80-481-4589 MISC. EXPENSE	0.00	0.00	0.00	0.00
80-481-4742 PROPERTY IMPROVEMENTS	0.00	0.00	0.00	0.00
80-481-4820 DEBT SERVICE- MCSB	0.00	0.00	0.00	0.00
80-481-4821 RFD GRANT TX DEPT AG	33,324.00	33,000.00	0.00	33,000.00
80-481-4910 TRANSFER TO GENERAL	0.00	0.00	0.00	0.00
80-481-4920 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
80-481-4921 INTEREST EXPENSE	0.00	0.00	0.00	0.00
TOTAL 81- PROPERTY MANAGEMENT	33,324.00	33,000.00	0.00	33,000.00
TOTAL EXPENDITURES	33,324.00	33,000.00	0.00	33,000.00
ESTIMATED BALANCE	13,680.98	13,750.87	0.00	13,750.87

5-05-2024 11:13 AM

 CITY OF EARLY
 BUDGET PRESENTATION
 AS OF: MARCH 31ST, 2024

PAGE: 1

 90 -DISBURSEMENT FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022-2023	2023-2024	2022-2023	2023-2024
		ACTUAL	BUDGET	ESTIMATED	APPROVED
REVENUE SUMMARY					
	SUBTOTAL REVENUES	0.00	0.00	0.00	0.00
	FUND BAL. BROUGHT FORWARD	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
		=====	=====	=====	=====

5-05-2024 11:13 AM

CITY OF EARLY
BUDGET PRESENTATION
AS OF: MARCH 31ST, 2024

PAGE: 2

90 -DISBURSEMENT FUND

REVENUES	2022-2023	2023-2024	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATED	APPROVED
90-3715 INTEREST INCOME	0.00	0.00	0.00	0.00
90-3811 OTHER INCOME	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	0.00	0.00	0.00	0.00
<u>FUND BALANCE BROUGHT FORWARD</u>				
90-2816 FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	0.00	0.00	0.00	0.00
	=====	=====	=====	=====
TOTAL REVENUES	0.00	0.00	0.00	0.00
	=====	=====	=====	=====
ESTIMATED BALANCE	0.00	0.00	0.00	0.00
	=====	=====	=====	=====

