



AGENDA
MONDAY, AUGUST 7, 2023 – 6:00 PM
SPECIAL CITY COUNCIL MEETING
AND BUDGET WORK SESSION
CITY HALL COUNCIL CHAMBERS
209 S. WASHINGTON STREET
KAUFMAN, TEXAS 75142
AND VIA VIDEOCONFERENCE/TELECONFERENCE

**This meeting will be held using
videoconferencing/teleconferencing
technology with public access via:
[WWW.ZOOM.US/JOIN](https://www.zoom.us/join) OR
(888)788-0099 (TOLL-FREE)
MEETING/WEBINAR ID: 818 4550 2013
PASSWORD: 235830**

SPECIAL CITY COUNCIL MEETING

PLEDGE OF ALLEGIANCE

CALL MEETING TO ORDER Mayor calls the Meeting to order, states the date and time, states Councilmembers present, and declares a quorum present.**

CITIZENS COMMENTS / REQUEST TO SPEAK ON AGENDA ITEMS (5 MINUTES) Comments about any of the Council agenda items may be taken into consideration at this time or during the agenda item. Comments are limited to five (5) minutes per individual unless additional time is otherwise required by law for translation. Speaking time is not transferable. Citizens may address the City Council on any subject but must first complete a Request to Speak Form so that the Mayor may call your name to speak at the appropriate time on the Agenda. Comments must be directed to the Council as a whole. **When addressing the Council, please step forward to the speaker's podium, state your name and address, and direct your comments to the Mayor and City Council.**

DISCUSSION/ACTION ITEMS

1. Consider and take appropriate action on Ordinance O-16-23, an ordinance of the City Council of the City of Kaufman, approving the 2023 Certified Property Tax Values for the City of Kaufman, Texas.
2. Consider and take appropriate action on a proposed, not to exceed, Property Tax Rate of **\$0.767960**, calling for a public hearing on the proposed tax rate for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Property Tax Rate for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.
3. Consider and take appropriate action on setting the date, time, and place for a public hearing regarding the City's Fiscal Year 2023-2024 Budget, for Monday, August 21, 2023, at 6:30 p.m.

at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Fiscal Year 2023-2024 Budget for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

ADJOURNMENT

BUDGET WORK SESSION A Work Session is used to explore matters of interest to one or more City Council Members or the City Manager for the purpose of giving staff direction on whether or not such matters should be placed on a future regular or special meeting of the Council for citizen's input, City Council deliberation and formal City action. Although Work Sessions are public meetings, and citizens have a legal right to attend, they are not public hearings, so citizens are not allowed to participate in the session.

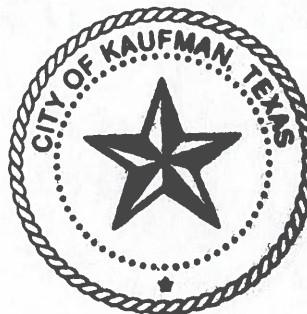
CALL WORK SESSION TO ORDER Mayor calls the Work Session to order, states the date and time, states Councilmembers present, and declares a quorum present.**

4. Discuss and provide direction to staff regarding the Proposed Fiscal Year 2023-2024 City of Kaufman Budget.

WORK SESSION ADJOURNMENT

I, JESSIE HANKS, CITY SECRETARY, DO HEREBY CERTIFY THAT THIS NOTICE OF MEETING WAS POSTED ON THE WINDOW AT KAUFMAN MUNICIPAL COMPLEX, 209 S. WASHINGTON, KAUFMAN, TEXAS, A PLACE CONVENIENT AND READILY ACCESSIBLE TO THE GENERAL PUBLIC AT ALL TIMES AND SAID NOTICE WAS POSTED AT THE KAUFMAN MUNICIPAL COMPLEX, 209 S. WASHINGTON, KAUFMAN, TEXAS AT 4:30 P.M. ON FRIDAY, AUGUST 4, 2023, AND REMAINED SO POSTED CONTINUOUSLY FOR AT LEAST 72 HOURS PRECEDING THE SCHEDULE TIME OF SAID MEETING.


JESSIE HANKS
CITY SECRETARY



THE CITY COUNCIL RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION AT ANY TIME DURING THE COURSE OF THIS MEETING TO DISCUSS ANY OF THE MATTERS LISTED ABOVE, AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE. SECTION 551.071 (CONSULTATION WITH ATTORNEY).

****PURSUANT TO SECTION 551.127, TEXAS GOVERNMENT CODE, ONE OR MORE COUNCILMEMBERS OR EMPLOYEES MAY ATTEND THIS MEETING REMOTELY USING VIDEOCONFERENCING TECHNOLOGY. THE VIDEO AND AUDIO FEED OF THE VIDEOCONFERENCING EQUIPMENT CAN BE VIEWED AND HEARD BY THE PUBLIC BY ACCESSING WWW.ZOOM.US/JOIN OR (888)788-0099 (TOLL FREE) MEETING/WEBINAR ID: 818 4550 2013 PASSWORD: 235830**

THE BUILDING IN WHICH THE ABOVE MEETING WILL BE CONDUCTED IS WHEELCHAIR ACCESSIBLE AND PARKING SPACES FOR THE MOBILITY IMPAIRED ARE AVAILABLE. PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICES SUCH AS INTERPRETERS FOR PERSONS WHO ARE DEAF OR HEARING IMPAIRED, READERS, OR LARGE PRINT ARE REQUESTED TO CONTACT THE CITY SECRETARY'S OFFICE AT 972-932-2216 AT LEAST TWO (2) WORKING DAYS PRIOR TO THE TIME OF THE MEETING SO THAT APPROPRIATE ARRANGEMENTS CAN BE MADE.



Meeting Date: 8/7/2023 Date: 07/10/2023

Item #: 1.

Dept.: Finance

Ordinance

SUBJECT:

Consider and take appropriate action on Ordinance O-16-23, an ordinance of the City Council of the City of Kaufman, approving the 2023 Certified Property Tax Values for the City of Kaufman, Texas.

BACKGROUND:

Upon approval of the City Council, the Certified Tax Values for 2023 will be formally adopted. Section 26.09(e) of the Texas Property Tax Code requires approval of the Certified Tax Values. For 2023, the Kaufman County Appraisal District reports certified values of \$635,604,820.00.

Author:

Mary Wennerstrom, Finance Director

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Ordinance O-16-23 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

ORDINANCE NO. O-16-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS APPROVING THE 2023 CERTIFIED PROPERTY TAX VALUES FOR THE CITY OF KAUFMAN, TEXAS; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1 INCORPORATION OF PREMISES

All of the above premises are true and correct and are hereby incorporated in the body of this Ordinance as if fully set forth herein.

SECTION 2 APPROVAL OF 2023 CERTIFIED PROPERTY TAX VALUES

That the City Council hereby approves the 2023 Certified Property Tax Values for the City of Kaufman, Texas in the amount of \$762,934,963.00 as submitted by the Kaufman County Appraisal District to the City, attached hereto as Exhibit A and incorporated as if set forth fully herein.

SECTION 3 SEVERABILITY CLAUSE

It is hereby declared to be the intent of the City Council of the City of Kaufman that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this Ordinance, since the same would have been enacted by the City Council without incorporation of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 4 EFFECTIVE DATE

This Ordinance shall become effective from and after its date of passage and publication in accordance with law.

PASSED AND APPROVED this 7th day of August 2023.

**JEFF JORDAN
MAYOR**

ATTEST:

**JESSIE HANKS
CITY SECRETARY**

APPROVED AS TO FORM:

**PATRICIA A. ADAMS
CITY ATTORNEY**

Exhibit A
2023 Certified Property Tax Values

**TERESSA FLOYD, PCC
KAUFMAN COUNTY
TAX ASSESSOR-COLLECTOR**

**2023 CERTIFIED TAX ROLL APPROVAL
CITY OF KAUFMAN**

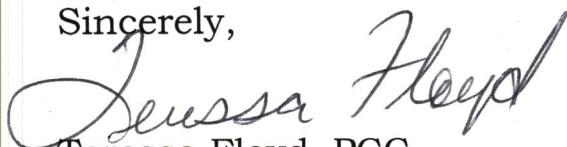
Mayor Jordan,

The Kaufman Central Appraisal District sent your approval of the 2022 Summary of the Certified Tax Roll.

Our office agrees with these values provided to you by the Appraisal District.

If you should have any questions about the Certified Tax Roll, please contact the Kaufman Central Appraisal District at:
972-932-6081 opt. "0".

Sincerely,



Teressa Floyd, PCC
Kaufman County
Tax Assessor- Collector



**KAUFMAN COUNTY TAX OFFICE
TERESSA FLOYD, PCC
TAX ASSESSOR-COLLECTOR**

2023 ANTICIPATED COLLECTION RATE

The Anticipated Collection Estimate for **City of Kaufman** for the
current tax year is:

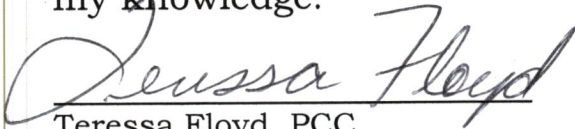
103.07%

2023 EXCESS COLLECTIONS

The Certified Excess Collections for City of Kaufman for the
current tax year is:

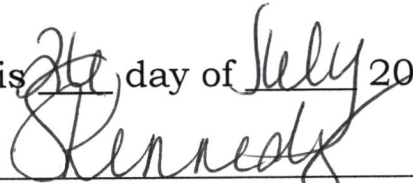
(-)409,082.38

I, Teresa Floyd, Tax Assessor-Collector for Kaufman County, do
certify that the above information is true and correct to the best of
my knowledge.

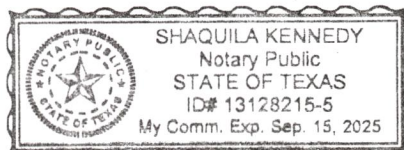


Teresa Floyd, PCC
Kaufman County Tax Assessor-Collector

Given under my hand and official seal this 24 day of July 2023.



Notary Public, State of Texas



2023 CERTIFIED TOTALS

Property Count: 3,840

CK - CITY OF KAUFMAN
ARB Approved Totals

7/20/2023

9:57:49AM

Land		Value			
Homesite:		120,617,503			
Non Homesite:		169,271,829			
Ag Market:		31,268,968			
Timber Market:		0	Total Land	(+)	321,158,300
Improvement		Value			
Homesite:		354,155,655			
Non Homesite:		390,545,230	Total Improvements	(+)	744,700,885
Non Real		Count	Value		
Personal Property:	532		98,436,106		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					98,436,106
					1,164,295,291
Ag	Non Exempt	Exempt			
Total Productivity Market:	30,142,503	1,126,465			
Ag Use:	218,610	6,118	Productivity Loss	(-)	29,923,893
Timber Use:	0	0	Appraised Value	=	1,134,371,398
Productivity Loss:	29,923,893	1,120,347			
			Homestead Cap	(-)	89,385,631
			Assessed Value	=	1,044,985,767
			Total Exemptions Amount (Breakdown on Next Page)	(-)	282,050,804
			Net Taxable	=	762,934,963

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	6,674,530	6,674,530	39,049.27	39,049.27	56		
OV65	68,803,566	60,406,645	346,262.81	347,628.75	419		
Total	75,478,096	67,081,175	385,312.08	386,678.02	475	Freeze Taxable	(-)
Tax Rate	0.7679760						
						Freeze Adjusted Taxable	=
							695,853,788

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 5,729,302.17 = 695,853,788 * (0.7679760 / 100) + 385,312.08

Certified Estimate of Market Value: 1,164,295,291
 Certified Estimate of Taxable Value: 762,934,963

Tif Zone Code	Tax Increment Loss
TRZ3	91,032,407
TRZ3A	18,956,258
TRZ3B	4,478,305
Tax Increment Finance Value:	114,466,970
Tax Increment Finance Levy:	879,078.86



Meeting Date: 8/7/2023 Date: 07/10/2023

Item #: 2.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action on a proposed, not to exceed Property Tax Rate of **\$0.767960**, calling for a public hearing on the proposed tax rate for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Property Tax Rate for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

BACKGROUND:

As required by law, the City Council has to vote to place a proposal to adopt a property tax rate if it exceeds the rollback rate or the effective tax rate, whichever is lower. The Council sets the Public Hearing to consider a tax rate increase.

The dates set for the Public Hearing are: Monday, August 21, 2023, Regular City Council Meeting

The date set for the Record Vote is: Monday, August 21, 2023, Regular City Council Meeting

Author:

Jessie Hanks, City Secretary

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends calling for a public hearing on a proposed, not to exceed Property Tax Rate of **\$0.767960** for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Property Tax Rate for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$_____ per \$100 valuation has been proposed by the governing body of _____

PROPOSED TAX RATE	\$_____ per \$100
NO-NEW-REVENUE TAX RATE	\$_____ per \$100
VOTER-APPROVAL TAX RATE	\$_____ per \$100

The no-new-revenue tax rate is the tax rate for the _____ tax year that will raise the same amount of property tax revenue for _____ from the same properties in both the _____ tax year and the _____ tax year.

(current tax year) (name of taxing unit) (preceding tax year) (current tax year)

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

(name of taxing unit)

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that _____ is not proposing to increase property taxes for the _____ tax year.

(name of taxing unit) (current tax year)

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON _____ at _____.

(date and time) (meeting place)

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, _____ is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the _____ of _____ at their offices or by attending the public meeting mentioned above.

(name of governing body) (name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: _____

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by _____ last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by _____ this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)			
Average homestead taxable value			
Tax on average homestead			
Total tax levy on all properties			

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____
(name of taxing unit)
at _____ or _____, or visit _____
(telephone number) (email address) (internet website address)



Meeting Date: 8/7/2023 Date: 07/10/2023

Item #: 3.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action on setting the date, time, and place for a public hearing regarding the City's Fiscal Year 2023-2024 Budget, for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Fiscal Year 2023-2024 Budget for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

BACKGROUND:

As required by law, the City Council must hold a public hearing on the proposed budget for the fiscal year 2024, prior to approving and adopting the budget. In addition, the Council is required to set the date, time, and place for the record vote on the FY24 Budget.

The date set for the Public Hearing is: Monday, August 21, 2023, Regular City Council Meeting

The date set for the Record Vote is: Monday, August 21, 2023, Regular City Council Meeting

Author:

Jessie Hanks, City Secretary

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends setting the public hearing for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St., and setting the date for the record vote for Monday, August 21, 2023, at 6:30 p.m. at City Hall, 209 S. Washington St.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

City of Kaufman, Texas Notice of Public Hearing

A public hearing will be held by the Kaufman City Council to consider the proposed Fiscal Year 2023-2024 Budget for the City of Kaufman on Monday, August 21, 2023, at 6:30 p.m., at Kaufman City Hall, 209 South Washington Street, Kaufman, Texas 75142, in accordance with Texas Local Government Code Section 102.006.

This budget will raise more total property taxes than last year's budget by \$898,673 for approximately a 18.79% percent tax levy increase and of that amount \$167,863.00 is tax revenue to be raised from new property added to the tax roll this year.

All persons interested are invited to attend the public hearing in person to provide comments at that time. The public may also send written comments before the date of the meeting to the City of Kaufman at 209 South Washington Street, Kaufman, Texas, 75142, and the comments will be read aloud at the meeting. Additionally, if you have any questions regarding any of the proposed items you may call 972-932-2216 for assistance.



August 1, 2023

Kaufman City Council
209 S. Washington Street
Kaufman, TX 75142

Dear City Council:

In accordance with the Kaufman City Charter and the State of Texas Local Government Code, the proposed FY24 Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024 is presented and attached as an exhibit to this memorandum.

The proposed FY24 Budget presents in financial terms the plan for accomplishing the objectives and goals of the City Council during the upcoming fiscal year. Preparation of this document requires a comparison of the anticipated revenues with proposed programs and priorities based on City Council priorities, service demands, and/or prior project commitments.

While the proposed budget does not fund all departmental requests, it meets City Council goals expressed during the planning process. The proposed budget is a priority-based budget reflecting the city's following core values:

- Providing exceptional governmental services;
- Remaining fiscally sound;
- Effectively allocating resources to meet citizen needs; and
- Valuing our employees.

The attached document is a responsible financial plan developed utilizing advanced planning methods and Governmental Accounting Standards Board provisions and complies with the proposed Fund Balance Policy (GASB 54). Prudent financial and operational philosophies have guided the development of the budget. The FY24 Budget highlights include:

- Continuing the employee Step Pay Plan with imbedded retention payments
- Funding Chapter 380 Agreement for KLLM

- Enterprise Fleet Management lease of eight (8) vehicles; four (4) Streets/Parks; two (2) Water/Wastewater vehicles, and 1 Fire
- Four (4) full-time positions: 1 Administrative Clerk, 1 Maintenance Technician, 1 Building Inspector and 1 Firefighter
- Conservative residential development (85 residential permits)
 - Georgetown Phase 2A&B (60 permits)
 - Freeman Farm (5 permits)
 - Prairie Creek Phase 3 (20 permits)
- \$92,000 Street Maintenance/Rehab (primarily dedicated to curb, sidewalk repair & materials)
- \$606,005 Street Maintenance Fund (1/4 penny Sales Tax)
- Increased Retail Utility Rates
- Enhanced ROW maintenance
- Additional Park Maintenance funds to effect significant improvements within our park system
- Continued Storm Drainage capital improvements, North Water Tower rehabilitation, City Lakes, and Kings Fort Park improvements

FY24 Budget Development Considerations

The proposed budget includes total revenues of \$21,664,106 and expenditures of \$21,179,836 excluding the Capital Improvement and Grant fund projects, the overall budget contains a surplus (revenues over expenditures) of \$484,270. The following sections discuss, by fund, the major issues addressed in the FY24 budget.

GENERAL FUND

Revenues – Each revenue source is carefully evaluated during the budget process to ensure adequate levels of funding. Diversifying city revenue sources to reduce reliance on property taxes is critical to minimizing the tax burden of our residents and commercial property owners. Identified diversification areas include maximization of sales tax revenue along the Highway 34, 175, and Washington Street corridors.

- **Property Tax** – The second largest revenue source in the General Fund is the ad valorem tax. Maintenance and Operating (M&O) tax rate of 0.4980153/\$100 is proposed. Property tax revenue for M&O in FY24 is expected to increase by \$733,645. This is attributable to an increase in taxable property values (3.7% new growth; 17.5 % increase of existing properties) all certified by the County Appraisal District.
 - **Property Tax Rate** - The FY24 Budget is based on a total property tax rate of \$0.7600000 per \$100 assessed valuation, a \$0.007679 decrease per \$100 assessed valuation less than FY23 Budget. A goal of staff and Council is to propose a tax rate that will provide the necessary resources to continue providing the same level of quality, expected municipal services and service required debt, and remain at or below the rollback rate. The proposed tax rate includes \$0.2619847 to service debt and \$0.4980153 to fund maintenance and operations.

- **Property Tax Base** - The certified 2023 appraisal rolls show an increase of 20.03% over the 2022 certified values. The total taxable value for the City of Kaufman is \$762,934,963. This represents a continual growth trend for the city. The average appraised home value is \$185,375.
- **Sales Tax** – The second largest revenue source in the General Fund is sales tax receipts. The FY24 budget projects a 7.5% surplus in the FY23 adopted budget (\$255,000). Sales tax revenue is wholly dependent on the local economic conditions and can fluctuate. The potential for major commercial development exists along the corridors of Highway 34 Bypass, King's Fort Parkway, and Highway 175 to help diversify the city's revenue sources in future years. However, in order to remain fiscally responsible, the city takes a conservative approach to future development that would impact future sales tax receipts. The FY23 budget anticipates a 5% increase from the forecasted FY23 yearend projection (\$3,650,000).
- **Franchise Fees** –The franchise fees are projected based on the past and current trends and franchisees' estimates. The projected growth supports a 3% increase in all franchise tax receipts for FY24.
- **Licensing and Permits** – Licensing and Permits will continue to increase as we experience the trending growth pattern. This budget assumes 85 new single family residential permits, a 250 unit multifamily project, an 88-key hotel, and several smaller commercial projects during the fiscal year.
- **Fines and Fees** – Fines and fees represent revenue generated from the municipal court, development related fees, and recreation-based fees. Staff will continue to make a concentrated effort in FY24 to decrease the outstanding warrants that are currently on the books. Staff anticipates continued growth related to development fees.

Expenses –

- **Personnel** – Being primarily service oriented, municipal governments are extremely reliant on their employees. The City of Kaufman is no different. For a department to add positions, a demonstrated need must first exist. Citizens and Council have come to expect the highest level of service at the lowest possible cost, all while being competitive in the marketplace. The proposed budget exemplifies this exact sentiment. This proposed budget plans for four (4) new positions: 1 Administrative Clerk, 1 Maintenance Technician, 1 Building Inspector and one new Firefighter, as well as upgrades to other currently funded positions. Several other new positions have been identified, but not funded.
- **Compensation** - The FY24 Budget includes a market adjustment for the Fire Department and an adjustment to employees who have reached their Step Pay Plan maximum to encourage retention of tenured employees.
- **Health Insurance** - The Health insurance program in FY24 continues with the Texas Health Benefits Pool as provider. The cost of health insurance continues to

escalate nationwide as shown by the city's benefit plans increasing by 8% after the past 2 years of level premiums. The monthly contribution to each employee will increase \$40 to \$700/month per employee. Texas Health Benefits Pool is a non-profit health provider centered on providing full-service health protection for political subdivisions of Texas.

- **Parks** – City Lakes and Kings Fort Park grants are still in process. It is not likely that construction will begin before the last quarter of FY24. However, the Sport Court should be installed at Kings Fort Park and progress will be made on our comprehensive Hike and Bike Trail.
- **Equipment Replacement** – Minimal equipment replacement money is budgeted across the General and Utility Funds in FY24, and all capital equipment needs proposed will be purchased through the proposed FY24 operating budget.

WATER/SEWER (UTILITY) FUND

Utility Rates – Many variables and factors influence utility rates, including future wholesale purchase costs of bulk water, future capital improvements necessary to maintain healthy, safe water and wastewater services. The proposed FY24 wholesale water rate will increase by 8%. This represents an increase of approximately \$237,683 for the purchase of the city's water needs for FY24. The city has engaged a professional consultant to assist in providing necessary rate increase recommendations for Council's consideration. This study is still in process and will be presented in August for Council action.

It is anticipated that the Sewer rate, too, will need to be increased to provide for more efficient operations at the Wastewater Treatment plant after the improvements made in FY23. In addition, sludge hauling costs have increased.

OTHER FUNDS

Capital Improvement Program – Kaufman is in the process of several capital improvement projects around the city. When considering future capital improvements, the city considers federal and state mandates, the effect on citizens, and the effect a project will have on future operating budgets. The following projects were initiated and are currently under construction:

- Water/Sewer Infrastructure Improvements related to Street Bond Improvements
- Infiltration & Inflow Storm Sewer Projects
- Storm Drainage Improvement Projects for Tenth & Clay and Phillips & Ninth Street.
- Northeast Utility Infrastructure development (KISD-related)

Debt Service Fund – The total debt service for FY24 is \$2,468,876. The Kaufman EDC agreement will provide for \$100,000 to assist in servicing this total debt amount. The Interest and Sinking (I&S) component of the total tax rate is \$.2619847. This I&S tax rate

gives adequate resources to ensure all debt obligations are met in FY24 (assuming a 98% collection rate).

Storm Drainage Utility Fund – In FY16, the Kaufman City Council approved a fee to Kaufman property owners to cover the costs of providing the infrastructure and facilities that permit the safe drainage of storm water, the prevention of surface water stagnation, and the prevention of pollution arising from nonpoint runoff, effective January 1, 2016. The city engaged a professional consultant to conduct a master drainage study in order to better assess current storm drainage infrastructure and future needs. The storm drainage fee for residential homeowners then increased to \$5 per month in FY23. This fee will remain \$5 per month in FY24. Commercial entities are charged based on an Equivalent Residential Unit (ERU) system, at \$5.00 per ERU.

Based on the Storm Drainage master study, the city continues to appropriate these resources to address the most pressing needs on a prioritized and approved basis.

Summary & Conclusion

Municipal government exists for one reason: to organize and deliver the best service possible with the resources available, in order to provide a safe, high quality of life for our citizens. This year's budget for FY24 represents a collective effort by the City Council and the city Staff to meet that challenge. This budget is more than a financial document, it is a policy document that lays the groundwork for a continuation of current services and stabilizes the future financial position in order to carry on the city's duties and responsibilities, while meeting the goals and objectives outlined in the city's strategic vision. The city staff will continue to work to review, evaluate, and innovate to improve service delivery.

I appreciate the opportunity to lead an organization that provides our community with exceptional services, programs, and quality of life. I would like to thank the City Council for volunteering their time to serve their community and providing leadership to continue to make the City of Kaufman the gem of Kaufman County.

Sincerely,



Mike Holder
City Manager

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
01-4101-000-000000	Property Taxes-Curre	2,989,895.00-	2,989,895.00-	3,723,540.00-
01-4102-000-000000	Property Taxes-Delin	40,500.00-	40,500.00-	40,500.00-
01-4103-000-000000	Property Taxes-Curre	10,560.00-	10,560.00-	10,560.00-
01-4104-000-000000	Property Taxes-Delin	11,745.00-	11,745.00-	11,745.00-
01-4105-000-000000	General Sales & Use	3,466,615.00-	3,466,615.00-	3,650,000.00-
01-4106-000-000000	Mixed Beverage Tax	16,350.00-	16,350.00-	17,000.00-
01-4120-000-000000	Franchise Tax-Electr	310,000.00-	310,000.00-	320,000.00-
01-4121-000-000000	Franchise Tax-Phone	16,000.00-	16,000.00-	16,000.00-
01-4122-000-000000	Franchise Tax-Cable	14,000.00-	14,000.00-	14,000.00-
01-4123-000-000000	Franchise Tax-Natura	60,000.00-	60,000.00-	80,000.00-
01-4124-000-000000	Franchise Tax-Refuse	124,000.00-	124,000.00-	127,000.00-
01-4126-000-000000	Franchise Tax-Utilit	95,660.00-	95,660.00-	95,660.00-
Subtotal:		7,155,325.00-	7,155,325.00-	8,106,005.00-
01-4201-000-000000	Liquor Permit	8,350.00-	8,350.00-	9,000.00-
01-4202-000-000000	Vendor Permit	650.00-	650.00-	650.00-
01-4203-000-000000	Amusement Permit	100.00-	100.00-	100.00-
01-4204-000-000000	Food Service Permit	32,500.00-	32,500.00-	38,000.00-
01-4205-000-000000	Mechanical Permit	4,500.00-	4,500.00-	14,000.00-
01-4221-000-000000	Building Permits	455,000.00-	455,000.00-	479,000.00-
01-4222-000-000000	Electric Permit	12,500.00-	12,500.00-	14,000.00-
01-4223-000-000000	Fishing Permits	1,500.00-	1,500.00-	1,500.00-
01-4224-000-000000	Pet Registrations	100.00-	100.00-	100.00-
01-4226-000-000000	Plumbing Permit	11,000.00-	11,000.00-	14,000.00-
01-4229-000-000000	Planning & Zoning Fe	23,500.00-	23,500.00-	27,000.00-
01-4230-000-000000	Engineering-3% Fee	162,000.00-	162,000.00-	450,000.00-
01-4232-000-000000	Park Dedication Fee	700,050.00-	700,050.00-	270,000.00-
Subtotal:		1,411,750.00-	1,411,750.00-	1,317,350.00-
01-4301-000-000000	Fines	75,000.00-	75,000.00-	100,000.00-
01-4303-000-000000	Child Safety	100.00-	100.00-	
01-4304-000-000000	Arrest Fees	3,000.00-	3,000.00-	3,500.00-
01-4306-000-000000	TFC(Other Court Cost	550.00-	550.00-	260.00-
01-4307-000-000000	Judicial Support Fee	250.00-	250.00-	
01-4308-000-000000	Time Payment Fees	1,500.00-	1,500.00-	1,500.00-
01-4309-000-000000	Muni Ct Report Timel	3,500.00-	3,500.00-	3,500.00-
01-4311-000-000000	Warrant Fees	5,000.00-	5,000.00-	3,500.00-
01-4312-000-000000	Court Administrative	12,500.00-	12,500.00-	1,000.00-
01-4313-000-000000	Animal Surrender Fee	500.00-	500.00-	
Subtotal:		101,900.00-	101,900.00-	113,260.00-

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
01-4401-000-000000	Liens Collected	7,000.00-	7,000.00-	7,000.00-
01-4404-000-000000	Accident and Other R	1,550.00-	1,550.00-	1,000.00-
01-4412-000-000000	Park-10% Concession	2,000.00-	2,000.00-	2,500.00-
01-4430-000-000000	Credit Card Convenie	14,000.00-	14,000.00-	18,500.00-
Subtotal:		24,550.00-	24,550.00-	29,000.00-
01-4500-000-000000	Street Cut	4,000.00-	4,000.00-	5,000.00-
01-4502-000-000000	Convenience Sta Char	16,000.00-	16,000.00-	15,000.00-
01-4503-000-000000	Safety Inspection Ch	16,000.00-	16,000.00-	16,000.00-
01-4504-000-000000	Convenience Sta Char	105,000.00-	105,000.00-	105,000.00-
01-4505-000-000000	Refuse Collection Ch	328,000.00-	328,000.00-	330,000.00-
01-4506-000-000000	Recyclops Collection	5,000.00-	5,000.00-	
01-4508-000-000000	Recyclops Collection	100.00-	100.00-	
01-4510-000-000000	Park Use-Electricity	500.00-	500.00-	
01-4511-000-000000	Park Use Charges	500.00-	500.00-	1,000.00-
01-4514-000-000000	Civic Center Use Cha	40,000.00-	40,000.00-	45,000.00-
Subtotal:		515,100.00-	515,100.00-	517,000.00-
01-4602-000-VPCONT	Donations & Contribu	850.00-	850.00-	850.00-
01-4604-000-000000	Interest Income	3,500.00-	3,500.00-	5,000.00-
01-4605-000-000000	Transfer In	60,500.00-	60,500.00-	60,500.00-
01-4606-000-000000	Miscellaneous Revenu	1,000.00-	1,000.00-	1,000.00-
01-4609-000-000000	Rents and Leases	4,800.00-	4,800.00-	4,800.00-
01-4612-000-000000	Intergovernmental Re	935,470.00-	935,470.00-	941,311.00-
01-4615-000-000000	July 4th Revenue	34,000.00-	34,000.00-	40,000.00-
01-4617-000-000000	Homeserve USA Corp -	1,000.00-	1,000.00-	1,000.00-
01-4622-000-000000	HARVEST FEST Revenue	17,000.00-	17,000.00-	25,000.00-
01-4624-000-000000	Christmas on the Squ	5,000.00-	5,000.00-	5,000.00-
Subtotal:		1,063,120.00-	1,063,120.00-	1,084,461.00-
Program number:		10,271,745.00-	10,271,745.00-	11,167,076.00-
Department number:	Non departmental	10,271,745.00-	10,271,745.00-	11,167,076.00-
Revenue	Subtotal -----	10,271,745.00-	10,271,745.00-	11,167,076.00-

Fund: 1 GENERAL FUND

Period Ending: 8/2023

Prog:

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5203-100-000000	Operating Supplies	500.00	500.00	750.00
Subtotal:		500.00	500.00	750.00
01-5305-100-000000	Licenses, Dues & Sub	7,430.00	7,430.00	7,430.00
01-5322-100-000000	Tuition & Education	2,500.00	2,500.00	2,500.00
01-5323-100-000000	Meals & Lodging	4,500.00	4,500.00	5,000.00
01-5330-100-000000	Travel	1,500.00	1,500.00	1,750.00
01-5376-100-000000	Board Expenses	7,700.00	7,700.00	8,000.00
Subtotal:		23,630.00	23,630.00	24,680.00
Program number:		24,130.00	24,130.00	25,430.00
Department number: Mayor and Council		24,130.00	24,130.00	25,430.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-110-000000	Salaries & Wages	278,955.00	278,955.00	317,315.00
01-5140-110-000000	Texas Municipal Reti	49,940.00	49,940.00	50,240.00
01-5150-110-000000	Social Security	21,265.00	21,265.00	25,215.00
01-5152-110-000000	Worker's Compensatio	850.00	850.00	915.00
01-5160-110-000000	Health Insurance	15,340.00	15,340.00	29,695.00
01-5174-110-000000	Auto Allowance	10,600.00	10,600.00	10,200.00
01-5176-110-000000	Phone Allowance	2,025.00	2,025.00	2,100.00
Subtotal:		378,975.00	378,975.00	435,680.00
01-5203-110-000000	Operating Supplies	1,400.00	1,400.00	1,500.00
01-5205-110-000000	Contributions,Gratui	18,840.00	18,840.00	19,260.00
01-5206-110-000000	Supplies-Community E	500.00	500.00	550.00
Subtotal:		20,740.00	20,740.00	21,310.00
01-5303-110-000000	Advertising	9,500.00	9,500.00	13,500.00
01-5305-110-000000	Licenses, Dues & Sub	8,000.00	8,000.00	8,000.00
01-5310-110-000000	Trash Collection	250,000.00	250,000.00	260,000.00
01-5315-110-000000	Recyclops Collection	6,150.00	6,150.00	4,500.00
01-5322-110-000000	Tuition & Education	2,000.00	2,000.00	2,000.00
01-5323-110-000000	Meals & Lodging	3,500.00	3,500.00	3,500.00
01-5330-110-000000	Travel	2,500.00	2,500.00	2,500.00
01-5331-110-000000	Credit Card Merchant	8,000.00	8,000.00	9,000.00
01-5361-110-000000	Professional Svcs-En	60,000.00	60,000.00	90,000.00
Subtotal:		349,650.00	349,650.00	393,000.00
01-5530-110-000000	Intergovernmental Ex	2,750.00	2,750.00	2,750.00
01-5560-110-000000	Transfer Out	1,083,345.00	1,083,345.00	1,218,345.00
01-5561-110-000000	City Manager's Conti	75,000.00	75,000.00	75,000.00
01-5591-110-000000	Budgetary Reserve			877,506.75
01-5592-110-PDFAFB	Budgetary Reserve -	700,050.00	700,050.00	270,000.00
Subtotal:		1,861,145.00	1,861,145.00	2,443,601.75
01-5614-110-KLLMPT	Developer Agreement	142,115.00	142,115.00	155,000.00
01-5615-110-BSTRMB	380 Agreement	20,915.00	20,915.00	20,915.00
Subtotal:		163,030.00	163,030.00	175,915.00
Program number:		2,773,540.00	2,773,540.00	3,469,506.75
Department number: Administration		2,773,540.00	2,773,540.00	3,469,506.75

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-120-000000	Salaries & Wages	48,435.00	48,435.00	50,480.00
01-5103-120-000000	Certification Pay	600.00	600.00	600.00
01-5140-120-000000	Texas Municipal Reti	6,785.00	6,785.00	7,240.00
01-5150-120-000000	Social Security	3,785.00	3,785.00	4,035.00
01-5152-120-000000	Worker's Compensatio	155.00	155.00	150.00
01-5160-120-000000	Health Insurance	2,850.00	2,850.00	2,850.00
01-5174-120-000000	Auto Allowance			1,200.00
01-5176-120-000000	Phone Allowance	450.00	450.00	450.00
Subtotal:		63,060.00	63,060.00	67,005.00
01-5203-120-000000	Operating Supplies	1,500.00	1,500.00	1,500.00
01-5208-120-000000	Election	4,000.00	4,000.00	4,000.00
Subtotal:		5,500.00	5,500.00	5,500.00
01-5305-120-000000	Licenses, Dues & Sub	1,500.00	1,500.00	1,500.00
01-5309-120-000000	Insurance & Bonds	44,750.00	44,750.00	45,000.00
01-5322-120-000000	Tuition & Education	1,500.00	1,500.00	1,500.00
01-5323-120-000000	Meals & Lodging	1,500.00	1,500.00	1,500.00
01-5330-120-000000	Travel	915.00	915.00	1,000.00
01-5360-120-000000	Professional Svcs-Le	55,000.00	55,000.00	50,000.00
01-5363-120-000000	Professional Svcs-Te	2,500.00	2,500.00	2,500.00
Subtotal:		107,665.00	107,665.00	103,000.00
Program number:		176,225.00	176,225.00	175,505.00
Department number: City Secretary		176,225.00	176,225.00	175,505.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-122-000000	Salaries & Wages	27,900.00	27,900.00	30,065.00
01-5102-122-000000	Overtime			250.00
01-5140-122-000000	Texas Municipal Reti	3,825.00	3,825.00	4,165.00
01-5150-122-000000	Social Security	2,135.00	2,135.00	2,320.00
01-5152-122-000000	Worker's Compensatio	90.00	90.00	90.00
01-5160-122-000000	Health Insurance	4,000.00	4,000.00	4,245.00
01-5177-122-000000	Retention Pay	19,070.00	32,822.25	32,822.25
Subtotal:		57,020.00	70,772.25	73,957.25
01-5203-122-000000	Operating Supplies	750.00	750.00	500.00
01-5205-122-000000	Contributions,Gratui	11,275.00	13,275.00	13,275.00
Subtotal:		12,025.00	14,025.00	13,775.00
01-5305-122-000000	Licenses, Dues & Sub	500.00	500.00	250.00
01-5322-122-000000	Tuition & Education	800.00	22,350.00	16,350.00
01-5323-122-000000	Meals & Lodging	800.00	1,500.00	1,500.00
01-5330-122-000000	Travel	500.00	800.00	800.00
01-5362-122-000000	Professional Svcs-Ad	2,625.00	6,000.00	3,000.00
01-5363-122-000000	Professional Svcs-Te	3,500.00	1,700.00	4,000.00
Subtotal:		8,725.00	32,850.00	25,900.00
Program number:		77,770.00	117,647.25	113,632.25
Department number: Human Resources		77,770.00	117,647.25	113,632.25

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-130-000000	Salaries & Wages	61,720.00	61,720.00	62,960.00
01-5102-130-000000	Overtime	350.00	700.00	700.00
01-5103-130-000000	Certification Pay	600.00	600.00	600.00
01-5140-130-000000	Texas Municipal Reti	5,480.00	5,480.00	5,755.00
01-5150-130-000000	Social Security	4,770.00	4,770.00	4,915.00
01-5152-130-000000	Worker's Compensatio	195.00	195.00	185.00
01-5160-130-000000	Health Insurance	8,005.00	8,005.00	8,485.00
Subtotal:		81,120.00	81,470.00	83,600.00
01-5203-130-000000	Operating Supplies	1,200.00	1,600.00	1,600.00
Subtotal:		1,200.00	1,600.00	1,600.00
01-5322-130-000000	Tuition & Education	400.00	800.00	800.00
01-5323-130-000000	Meals & Lodging	300.00	1,050.00	1,050.00
01-5330-130-000000	Travel	200.00	800.00	800.00
01-5331-130-000000	Credit Card Merchant	2,100.00	2,500.00	2,500.00
01-5360-130-000000	Professional Svcs-Le	25,000.00	23,500.00	25,000.00
Subtotal:		28,000.00	28,650.00	30,150.00
Program number:		110,320.00	111,720.00	115,350.00
Department number: Municipal Court		110,320.00	111,720.00	115,350.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5203-140-000000	Operating Supplies	2,500.00	2,500.00	4,000.00
Subtotal:		2,500.00	2,500.00	4,000.00
01-5302-140-000000	Postage & Delivery	3,200.00	3,200.00	3,500.00
01-5306-140-ELECTR	Utilities-Electric/W	16,000.00	16,000.00	18,000.00
01-5313-140-000000	Rent/Lease	1,000.00	1,000.00	1,500.00
01-5341-140-000000	Janitorial	26,000.00	26,000.00	27,000.00
01-5350-140-000000	Maintenance-Faciliti	16,100.00	16,100.00	19,100.00
01-5362-140-000000	Professional Svcs-Ad	700.00	700.00	700.00
Subtotal:		63,000.00	63,000.00	69,800.00
Program number:		65,500.00	65,500.00	73,800.00
Department number:	Facilities Management	65,500.00	65,500.00	73,800.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-150-000000	Salaries & Wages	123,835.00	123,835.00	126,220.00
01-5102-150-000000	Overtime	3,500.00	4,000.00	4,000.00
01-5103-150-000000	Certification Pay	600.00	600.00	600.00
01-5140-150-000000	Texas Municipal Reti	17,285.00	17,285.00	18,190.00
01-5150-150-000000	Social Security	9,645.00	9,645.00	10,135.00
01-5152-150-000000	Worker's Compensatio	395.00	395.00	380.00
01-5160-150-000000	Health Insurance	16,010.00	16,010.00	16,970.00
01-5174-150-000000	Auto Allowance	1,200.00	1,200.00	1,200.00
01-5176-150-000000	Phone Allowance	450.00	450.00	450.00
Subtotal:		172,920.00	173,420.00	178,145.00
01-5203-150-000000	Operating Supplies	2,000.00	2,500.00	2,500.00
Subtotal:		2,000.00	2,500.00	2,500.00
01-5304-150-000000	Printing & Reproduct	1,500.00	1,500.00	1,500.00
01-5305-150-000000	Licenses, Dues & Sub	250.00	650.00	650.00
01-5322-150-000000	Tuition & Education	2,250.00	4,525.00	4,525.00
01-5323-150-000000	Meals & Lodging	1,720.00	3,440.00	3,440.00
01-5330-150-000000	Travel	1,200.00	2,520.00	2,520.00
01-5362-150-000000	Professional Svcs-Ad	55,000.00	60,000.00	60,000.00
01-5363-150-000000	Professional Svcs-Te	22,750.00	24,300.00	24,300.00
Subtotal:		84,670.00	96,935.00	96,935.00
Program number:		259,590.00	272,855.00	277,580.00
Department number: Finance		259,590.00	272,855.00	277,580.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5203-155-000000	Operating Supplies	4,300.00	4,300.00	4,300.00
01-5220-155-000000	Minor Tools & Equipm	10,130.00	10,130.00	10,130.00
Subtotal:		14,430.00	14,430.00	14,430.00
01-5301-155-000000	Communications	56,150.00	67,105.00	67,105.00
01-5305-155-000000	Licenses, Dues & Sub	120,015.00	115,645.00	133,685.00
01-5311-155-000000	Lease Equipment	8,000.00	11,000.00	13,000.00
01-5355-155-000000	Maintenance-Equipmen	28,600.00	30,000.00	30,000.00
Subtotal:		212,765.00	223,750.00	243,790.00
Program number:		227,195.00	238,180.00	258,220.00
Department number: Information Services		227,195.00	238,180.00	258,220.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-161-000000	Salaries & Wages	42,710.00	42,710.00	45,670.00
01-5102-161-000000	Overtime	800.00	800.00	800.00
01-5140-161-000000	Texas Municipal Reti	5,965.00	5,965.00	6,380.00
01-5150-161-000000	Social Security	3,330.00	3,330.00	3,555.00
01-5152-161-000000	Worker's Compensatio	1,745.00	1,745.00	2,090.00
01-5160-161-000000	Health Insurance	8,005.00	8,005.00	8,485.00
Subtotal:		62,555.00	62,555.00	66,980.00
01-5203-161-000000	Operating Supplies	1,000.00	1,000.00	1,000.00
01-5210-161-000000	Uniforms	350.00	350.00	350.00
01-5230-161-000000	Motor Fuel & Oil	7,950.00	7,950.00	5,750.00
Subtotal:		9,300.00	9,300.00	7,100.00
01-5305-161-000000	Licenses, Dues & Sub	150.00	150.00	150.00
01-5322-161-000000	Tuition & Education	500.00	500.00	500.00
01-5323-161-000000	Meals & Lodging	600.00	600.00	600.00
01-5354-161-000000	Maintenance-Automoti	1,000.00	2,000.00	2,000.00
01-5371-161-000000	Animal Disposal Serv	60,200.00	51,952.00	51,952.00
Subtotal:		62,450.00	55,202.00	55,202.00
01-5593-161-000000	Capital Lease Princi	7,115.00	7,115.00	7,115.00
01-5594-161-000000	Capital Lease Intere	900.00	900.00	900.00
Subtotal:		8,015.00	8,015.00	8,015.00
Program number:		142,320.00	135,072.00	137,297.00
Department number: Animal Control		142,320.00	135,072.00	137,297.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-163-000000	Salaries & Wages	208,015.00	208,015.00	216,665.00
01-5102-163-000000	Overtime	8,630.00	8,630.00	7,430.00
01-5103-163-000000	Certification Pay	1,200.00	1,200.00	600.00
01-5140-163-000000	Texas Municipal Reti	29,860.00	29,860.00	30,850.00
01-5150-163-000000	Social Security	9,865.00	9,865.00	17,190.00
01-5152-163-000000	Worker's Compensatio	6,715.00	6,715.00	8,430.00
01-5160-163-000000	Health Insurance	24,010.00	24,010.00	25,455.00
Subtotal:		288,295.00	288,295.00	306,620.00
01-5203-163-000000	Operating Supplies	4,000.00	4,000.00	4,000.00
01-5210-163-000000	Uniforms	1,800.00	1,800.00	1,800.00
01-5220-163-000000	Minor Tools & Equipm	100.00	100.00	100.00
01-5230-163-000000	Motor Fuel & Oil	8,000.00	8,000.00	6,500.00
Subtotal:		13,900.00	13,900.00	12,400.00
01-5305-163-000000	Licenses, Dues & Sub	3,370.00	3,370.00	3,370.00
01-5322-163-000000	Tuition & Education	2,400.00	2,400.00	2,400.00
01-5323-163-000000	Meals & Lodging	2,500.00	2,500.00	2,500.00
01-5354-163-000000	Maintenance-Automoti	3,500.00	3,500.00	3,500.00
01-5370-163-000000	Investigation Expens	11,010.00	11,010.00	11,010.00
Subtotal:		22,780.00	22,780.00	22,780.00
Program number:		324,975.00	324,975.00	341,800.00
Department number: Criminal Investigations		324,975.00	324,975.00	341,800.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-164-000000	Salaries & Wages	1,031,165.00	1,031,165.00	1,176,675.00
01-5102-164-000000	Overtime	70,000.00	70,000.00	60,000.00
01-5103-164-000000	Certification Pay	5,500.00	5,500.00	1,800.00
01-5140-164-000000	Texas Municipal Reti	147,255.00	147,255.00	169,155.00
01-5150-164-000000	Social Security	82,180.00	82,180.00	94,250.00
01-5152-164-000000	Worker's Compensatio	33,105.00	33,105.00	46,230.00
01-5160-164-000000	Health Insurance	132,065.00	132,065.00	161,200.00
Subtotal:		1,501,270.00	1,501,270.00	1,709,310.00
01-5203-164-000000	Operating Supplies	7,200.00	7,200.00	7,200.00
01-5205-164-000000	Contributions,Gratui	250.00	250.00	250.00
01-5210-164-000000	Uniforms	16,400.00	16,400.00	16,400.00
01-5220-164-000000	Minor Tools & Equipm	500.00	25,058.00	25,060.00
01-5230-164-000000	Motor Fuel & Oil	37,200.00	37,200.00	34,500.00
01-5260-164-000000	Weapons & Ammunition	9,710.00	9,710.00	9,710.00
Subtotal:		71,260.00	95,818.00	93,120.00
01-5302-164-000000	Postage & Delivery	200.00	200.00	200.00
01-5304-164-000000	Printing & Reproduct	1,000.00	1,000.00	750.00
01-5305-164-000000	Licenses, Dues & Sub	2,100.00	16,640.00	2,100.00
01-5322-164-000000	Tuition & Education	9,530.00	9,530.00	9,530.00
01-5323-164-000000	Meals & Lodging	5,300.00	5,300.00	5,300.00
01-5330-164-000000	Travel	1,500.00	1,500.00	1,500.00
01-5354-164-000000	Maintenance-Automoti	22,000.00	25,000.00	25,000.00
01-5355-164-000000	Maintenance-Equipmen	1,000.00	1,000.00	1,000.00
Subtotal:		42,630.00	60,170.00	45,380.00
01-5420-164-000000	Capital-Equipment	36,300.00	36,300.00	36,300.00
Subtotal:		36,300.00	36,300.00	36,300.00
01-5530-164-000000	Intergovernmental Ex	110,000.00	110,000.00	110,000.00
01-5593-164-000000	Capital Lease Princi	82,405.00	82,405.00	82,405.00
01-5594-164-000000	Capital Lease Intere	15,645.00	15,645.00	15,645.00
Subtotal:		208,050.00	208,050.00	208,050.00
Program number:		1,859,510.00	1,901,608.00	2,092,160.00
Department number: Patrol		1,859,510.00	1,901,608.00	2,092,160.00

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
01-5101-170-000000	Salaries & Wages	548,760.00	548,760.00	575,280.00
01-5102-170-000000	Overtime	28,160.00	28,160.00	31,775.00
01-5103-170-000000	Certification Pay	3,000.00	3,000.00	1,500.00
01-5140-170-000000	Texas Municipal Reti	78,580.00	78,580.00	81,620.00
01-5150-170-000000	Social Security	43,855.00	43,855.00	46,625.00
01-5152-170-000000	Worker's Compensatio	14,385.00	14,385.00	25,790.00
01-5160-170-000000	Health Insurance	64,035.00	64,035.00	76,360.00
01-5176-170-000000	Phone Allowance	900.00	900.00	900.00
Subtotal:		781,675.00	781,675.00	839,850.00
01-5202-170-000000	Janitorial Supplies	1,500.00	1,500.00	1,500.00
01-5203-170-000000	Operating Supplies	4,500.00	7,000.00	4,500.00
01-5210-170-000000	Uniforms	6,200.00	6,200.00	6,200.00
01-5211-170-000000	Protective Clothing	12,400.00	15,600.00	15,600.00
01-5220-170-000000	Minor Tools & Equipm	12,300.00	12,300.00	7,500.00
01-5230-170-000000	Motor Fuel & Oil	35,000.00	40,000.00	30,000.00
01-5240-170-000000	Botanical & Agricult	125.00	125.00	125.00
Subtotal:		72,025.00	82,725.00	65,425.00
01-5305-170-000000	Licenses, Dues & Sub	3,360.00	3,360.00	3,360.00
01-5306-170-ELECTR	Utilities-Electric/W	6,000.00	6,000.00	7,000.00
01-5307-170-000000	Natural Gas	2,000.00	2,000.00	2,000.00
01-5309-170-000000	Insurance & Bonds	1,620.00	1,620.00	1,620.00
01-5322-170-000000	Tuition & Education	2,500.00	3,000.00	3,000.00
01-5323-170-000000	Meals & Lodging	1,500.00	2,500.00	2,500.00
01-5330-170-000000	Travel	1,500.00	2,500.00	2,500.00
01-5350-170-000000	Maintenance-Faciliti	5,600.00	10,600.00	5,600.00
01-5354-170-000000	Maintenance-Automoti	4,000.00	4,000.00	4,000.00
Subtotal:		28,080.00	35,580.00	31,580.00
01-5593-170-000000	Capital Lease Princi	77,880.00	77,880.00	77,880.00
01-5594-170-000000	Capital Lease Intere	11,500.00	11,500.00	11,500.00
Subtotal:		89,380.00	89,380.00	89,380.00
Program number:		971,160.00	989,360.00	1,026,235.00
Department number: Fire Administration		971,160.00	989,360.00	1,026,235.00

Prog:

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Period Ending: 8/2023

City of Kaufman
FY2024 Proposed Budget Lvl's
Dept: 172 Fire Prevention

Prog:

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
01-5203-172-000000	Operating Supplies	100.00	100.00	100.00
01-5290-172-000000	Analysis-Lab Fees	100.00	100.00	100.00
Subtotal:		200.00	200.00	200.00
01-5304-172-000000	Printing & Reproduct	150.00	150.00	150.00
Subtotal:		150.00	150.00	150.00
Program number:		350.00	350.00	350.00
Department number:	Fire Prevention	350.00	350.00	350.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5203-181-000000	Operating Supplies	400.00	900.00	900.00
01-5204-181-000000	Chemical, Medical &	50.00	50.00	50.00
Subtotal:		450.00	950.00	950.00
01-5304-181-000000	Printing & Reproduct	500.00	500.00	500.00
01-5350-181-000000	Maintenance-Faciliti	1,500.00	1,000.00	1,000.00
01-5362-181-000000	Professional Svcs-Ad	128,200.00	128,200.00	132,000.00
Subtotal:		130,200.00	129,700.00	133,500.00
Program number:		130,650.00	130,650.00	134,450.00
Department number: Convenience Station		130,650.00	130,650.00	134,450.00

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
01-5101-182-000000	Salaries & Wages	432,520.00	432,520.00	446,140.00
01-5102-182-000000	Overtime	8,505.00	6,505.00	6,505.00
01-5103-182-000000	Certification Pay	300.00	300.00	300.00
01-5140-182-000000	Texas Municipal Reti	60,170.00	60,170.00	61,580.00
01-5150-182-000000	Social Security	33,580.00	33,580.00	34,800.00
01-5152-182-000000	Worker's Compensatio	32,570.00	32,570.00	20,175.00
01-5160-182-000000	Health Insurance	80,040.00	80,040.00	84,840.00
01-5174-182-000000	Auto Allowance	1,800.00	1,800.00	1,500.00
Subtotal:		649,485.00	647,485.00	655,840.00
01-5202-182-000000	Janitorial Supplies	1,000.00	1,300.00	1,300.00
01-5203-182-000000	Operating Supplies	4,800.00	6,800.00	4,800.00
01-5204-182-000000	Chemical, Medical &	300.00	300.00	300.00
01-5210-182-000000	Uniforms	3,850.00	4,700.00	4,700.00
01-5220-182-000000	Minor Tools & Equipm	5,000.00	6,000.00	9,000.00
01-5230-182-000000	Motor Fuel & Oil	14,400.00	14,400.00	15,500.00
01-5240-182-000000	Botanical & Agricult	500.00	500.00	500.00
Subtotal:		29,850.00	34,000.00	36,100.00
01-5301-182-000000	Communications		3,000.00	3,000.00
01-5306-182-ELECTR	Utilities-Electric/W	85,000.00	85,000.00	102,000.00
01-5307-182-000000	Natural Gas	1,000.00	1,000.00	1,000.00
01-5322-182-000000	Tuition & Education	650.00	650.00	650.00
01-5323-182-000000	Meals & Lodging	300.00	300.00	300.00
01-5350-182-000000	Maintenance-Faciliti	2,500.00	2,500.00	2,500.00
01-5351-182-000000	Maintenance-Improvem	15,000.00	30,000.00	15,000.00
01-5353-182-000000	Maintenance-Streets	90,000.00	90,000.00	92,000.00
01-5354-182-000000	Maintenance-Automoti	7,000.00	10,000.00	10,000.00
01-5355-182-000000	Maintenance-Equipmen	16,950.00	30,000.00	20,000.00
01-5362-182-000000	Professional Svcs-Ad	3,350.00	31,500.00	36,500.00
Subtotal:		221,750.00	283,950.00	282,950.00
01-5593-182-000000	Capital Lease Princi	32,945.00	32,945.00	32,945.00
01-5594-182-000000	Capital Lease Intere	7,435.00	7,435.00	7,435.00
Subtotal:		40,380.00	40,380.00	40,380.00
Program number:		941,465.00	1,005,815.00	1,015,270.00
Department number: Street Maintenance		941,465.00	1,005,815.00	1,015,270.00

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
01-5003-185-000000	Festival Expenses-Pa	4,000.00	7,450.00	4,000.00
Subtotal:		4,000.00	7,450.00	4,000.00
01-5101-185-000000	Salaries & Wages	325,800.00	325,800.00	335,200.00
01-5102-185-000000	Overtime	11,600.00	13,000.00	11,550.00
01-5140-185-000000	Texas Municipal Reti	45,110.00	45,110.00	47,610.00
01-5150-185-000000	Social Security	25,175.00	25,175.00	26,525.00
01-5152-185-000000	Worker's Compensatio	9,790.00	9,790.00	8,790.00
01-5160-185-000000	Health Insurance	58,875.00	58,875.00	76,355.00
Subtotal:		476,350.00	477,750.00	506,030.00
01-5202-185-000000	Janitorial Supplies	7,000.00	9,000.00	9,000.00
01-5203-185-000000	Operating Supplies	5,500.00	6,000.00	6,000.00
01-5206-185-000000	Supplies-Community E	2,450.00	2,450.00	3,000.00
01-5210-185-000000	Uniforms	4,120.00	4,900.00	4,900.00
01-5220-185-000000	Minor Tools & Equipm	8,900.00	7,325.00	9,775.00
01-5230-185-000000	Motor Fuel & Oil	21,000.00	21,000.00	18,500.00
01-5240-185-000000	Botanical & Agricult	6,000.00	6,000.00	6,000.00
Subtotal:		54,970.00	56,675.00	57,175.00
01-5306-185-ELECTR	Utilities-Electric/W	40,000.00	40,000.00	45,000.00
01-5322-185-000000	Tuition & Education	1,000.00	1,000.00	1,000.00
01-5323-185-000000	Meals & Lodging	300.00	300.00	300.00
01-5350-185-000000	Maintenance-Faciliti	10,000.00	10,000.00	10,000.00
01-5351-185-000000	Maintenance-Improvm	35,000.00	35,000.00	35,000.00
01-5354-185-000000	Maintenance-Automoti	2,750.00	9,875.00	5,000.00
01-5355-185-000000	Maintenance-Equipmen	12,800.00	12,500.00	12,500.00
01-5362-185-000000	Professional Svcs-Ad	131,000.00	131,000.00	131,000.00
Subtotal:		232,850.00	239,675.00	239,800.00
01-5530-185-000000	Intergovernmental Ex	15,000.00	15,000.00	15,000.00
01-5593-185-000000	Capital Lease Princi	4,000.00	4,000.00	4,000.00
01-5594-185-000000	Capital Lease Intere	1,220.00	1,220.00	1,220.00
Subtotal:		20,220.00	20,220.00	20,220.00
Program number:		788,390.00	801,770.00	827,225.00
Department number: Parks & Recreation		788,390.00	801,770.00	827,225.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-189-000000	Salaries & Wages	25,130.00	25,130.00	25,895.00
01-5102-189-000000	Overtime	1,000.00	1,000.00	1,500.00
01-5140-189-000000	Texas Municipal Reti	3,520.00	3,520.00	3,835.00
01-5150-189-000000	Social Security	1,965.00	1,965.00	2,135.00
01-5152-189-000000	Worker's Compensatio	80.00	80.00	80.00
01-5160-189-000000	Health Insurance	4,800.00	4,800.00	5,090.00
01-5176-189-000000	Phone Allowance	540.00	540.00	540.00
Subtotal:		37,035.00	37,035.00	39,075.00
01-5203-189-000000	Operating Supplies	2,500.00	2,500.00	2,500.00
Subtotal:		2,500.00	2,500.00	2,500.00
01-5301-189-000000	Communications	600.00	600.00	
01-5306-189-ELECTR	Utilities-Electric/W	10,000.00	10,000.00	10,000.00
01-5307-189-000000	Natural Gas	5,500.00	5,500.00	5,500.00
01-5331-189-000000	Credit Card Merchant	900.00	900.00	
01-5341-189-000000	Janitorial	18,000.00	18,000.00	20,000.00
01-5350-189-000000	Maintenance-Faciliti	12,500.00	12,500.00	15,000.00
Subtotal:		47,500.00	47,500.00	50,500.00
01-5420-189-000000	Capital-Equipment			9,000.00
Subtotal:				9,000.00
Program number:		87,035.00	87,035.00	101,075.00
Department number: Civic Center		87,035.00	87,035.00	101,075.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-191-000000	Salaries & Wages	79,665.00	79,665.00	83,755.00
01-5140-191-000000	Texas Municipal Reti	10,920.00	10,920.00	11,500.00
01-5150-191-000000	Social Security	6,095.00	6,095.00	6,410.00
01-5152-191-000000	Worker's Compensatio	255.00	255.00	515.00
01-5160-191-000000	Health Insurance	8,005.00	8,005.00	8,485.00
Subtotal:		104,940.00	104,940.00	110,665.00
01-5203-191-000000	Operating Supplies	700.00	700.00	700.00
01-5210-191-000000	Uniforms	500.00	500.00	500.00
01-5220-191-000000	Minor Tools & Equipm	350.00	300.00	300.00
01-5230-191-000000	Motor Fuel & Oil	2,000.00	2,000.00	1,250.00
Subtotal:		3,550.00	3,500.00	2,750.00
01-5304-191-000000	Printing & Reproduct	150.00	300.00	300.00
01-5305-191-000000	Licenses, Dues & Sub	755.00	800.00	800.00
01-5322-191-000000	Tuition & Education	1,090.00	1,600.00	1,600.00
01-5323-191-000000	Meals & Lodging	860.00	200.00	200.00
01-5330-191-000000	Travel	250.00	200.00	200.00
01-5354-191-000000	Maintenance-Automoti	500.00	500.00	500.00
01-5362-191-000000	Professional Svcs-Ad	10,615.00	10,615.00	6,000.00
Subtotal:		14,220.00	14,215.00	9,600.00
01-5593-191-000000	Capital Lease Princi	4,505.00	4,505.00	4,505.00
01-5594-191-000000	Capital Lease Intere	890.00	890.00	890.00
Subtotal:		5,395.00	5,395.00	5,395.00
Program number:		128,105.00	128,050.00	128,410.00
Department number: Inspections		128,105.00	128,050.00	128,410.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-192-000000	Salaries & Wages	231,545.00	231,545.00	198,380.00
01-5102-192-000000	Overtime	2,500.00	2,500.00	2,500.00
01-5140-192-000000	Texas Municipal Reti	31,740.00	31,740.00	27,580.00
01-5150-192-000000	Social Security	14,675.00	14,675.00	15,370.00
01-5152-192-000000	Worker's Compensatio	735.00	735.00	580.00
01-5160-192-000000	Health Insurance	24,015.00	24,015.00	24,455.00
Subtotal:		305,210.00	305,210.00	268,865.00
01-5203-192-000000	Operating Supplies	1,000.00	1,800.00	1,500.00
Subtotal:		1,000.00	1,800.00	1,500.00
01-5304-192-000000	Printing & Reproduct	1,000.00	1,350.00	1,350.00
01-5305-192-000000	Licenses, Dues & Sub	1,100.00	1,150.00	1,150.00
01-5308-192-000000	Liens Filed	800.00	1,500.00	1,500.00
01-5322-192-000000	Tuition & Education	1,000.00	1,500.00	1,500.00
01-5323-192-000000	Meals & Lodging	800.00	800.00	800.00
01-5330-192-000000	Travel	800.00	800.00	800.00
01-5331-192-000000	Credit Card Merchant	9,000.00	12,000.00	15,000.00
01-5360-192-000000	Professional Svcs-Le	50,000.00	50,000.00	50,000.00
01-5361-192-000000	Professional Svcs-En	100,000.00	120,000.00	100,000.00
01-5362-192-000000	Professional Svcs-Ad	14,500.00	10,000.00	5,000.00
01-5363-192-000000	Professional Svcs-Te	64,000.00	64,000.00	64,000.00
01-5381-192-000000	HIIP RMB	15,830.00		
Subtotal:		258,830.00	263,100.00	241,100.00
Program number:		565,040.00	570,110.00	511,465.00
Department number: Planning		565,040.00	570,110.00	511,465.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
01-5101-194-000000	Salaries & Wages	48,935.00	48,935.00	36,835.00
01-5102-194-000000	Overtime	800.00	800.00	800.00
01-5140-194-000000	Texas Municipal Reti	6,820.00	6,820.00	5,170.00
01-5150-194-000000	Social Security	3,805.00	3,805.00	2,880.00
01-5152-194-000000	Worker's Compensatio	2,000.00	2,000.00	230.00
01-5160-194-000000	Health Insurance	8,005.00	8,005.00	8,485.00
Subtotal:		70,365.00	70,365.00	54,400.00
01-5203-194-000000	Operating Supplies	800.00	1,000.00	1,800.00
01-5210-194-000000	Uniforms	200.00	350.00	350.00
01-5230-194-000000	Motor Fuel & Oil	2,000.00	8,000.00	3,500.00
Subtotal:		3,000.00	9,350.00	5,650.00
01-5304-194-000000	Printing & Reproduct	400.00	850.00	850.00
01-5305-194-000000	Licenses, Dues & Sub	300.00	300.00	300.00
01-5308-194-000000	Liens Filed	1,800.00	1,800.00	1,800.00
01-5322-194-000000	Tuition & Education	600.00	600.00	600.00
01-5330-194-000000	Travel	150.00	150.00	150.00
01-5354-194-000000	Maintenance-Automoti	1,500.00	2,000.00	2,000.00
01-5355-194-000000	Maintenance-Equipmen	800.00	800.00	
01-5362-194-000000	Professional Svcs-Ad	5,000.00	5,000.00	5,000.00
Subtotal:		10,550.00	11,500.00	10,700.00
01-5593-194-000000	Capital Lease Princi	5,825.00	5,825.00	5,825.00
01-5594-194-000000	Capital Lease Intere	990.00	990.00	990.00
Subtotal:		6,815.00	6,815.00	6,815.00
Program number:		90,730.00	98,030.00	77,565.00
Department number: Code Enforcement		90,730.00	98,030.00	77,565.00
Expenditure	Subtotal -----	9,941,850.00	10,161,222.25	11,167,076.00
Fund number: 1 GENERAL FUND		329,895.00-	110,522.75-	

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Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
03-4010-000-000000	Hotel/Motel Tax	57,050.00-	57,050.00-	58,000.00-
	Subtotal:	57,050.00-	57,050.00-	58,000.00-
	Program number:	57,050.00-	57,050.00-	58,000.00-
	Department number: Non departmental	57,050.00-	57,050.00-	58,000.00-
Revenue	Subtotal -----	57,050.00-	57,050.00-	58,000.00-

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
03-5002-000-000000	Festival Expense	31,975.00	31,975.00	31,690.00
Subtotal:		31,975.00	31,975.00	31,690.00
03-5101-000-000000	Salaries & Wages	16,750.00	16,750.00	17,265.00
03-5102-000-000000	Overtime	800.00	800.00	1,000.00
03-5140-000-000000	Texas Municipal Reti	2,345.00	2,345.00	2,560.00
03-5150-000-000000	Social Security	1,310.00	1,310.00	1,425.00
03-5152-000-000000	Worker's Compensatio	55.00	55.00	55.00
03-5160-000-000000	Health Insurance	3,205.00	3,205.00	3,395.00
03-5176-000-000000	Phone Allowance	360.00	360.00	360.00
Subtotal:		24,825.00	24,825.00	26,060.00
03-5331-000-000000	Credit Card Merchant	250.00	250.00	250.00
Subtotal:		250.00	250.00	250.00
Program number:		57,050.00	57,050.00	58,000.00
Department number:	Non departmental	57,050.00	57,050.00	58,000.00
Expenditure	Subtotal -----	57,050.00	57,050.00	58,000.00
Fund number:	3 HOTEL/MOTEL			

Fund: 4 SEIZURE / LAW ENFORCEMENT

Dept: Non departmental

Prog:

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Fund: 4 SEIZURE / LAW ENFORCEMENT

Dept: Non departmental

Prog:

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16:03 08/01/23

Fund: 5 TIF ZONE

Period Ending: 8/2023

City of Kaufman
FY2024 Proposed Budget Lvl's
Dept: Non departmental

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Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
05-4605-000-000000	Transfer In	300,000.00-	300,000.00-	435,000.00-
05-4612-000-000000	Intergovernmental Re	120,000.00-	120,000.00-	150,000.00-
Subtotal:		420,000.00-	420,000.00-	585,000.00-
Program number:		420,000.00-	420,000.00-	585,000.00-
Department number: Non departmental		420,000.00-	420,000.00-	585,000.00-
Revenue	Subtotal -----	420,000.00-	420,000.00-	585,000.00-

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Fund: 5 TIF ZONE

Period Ending: 8/2023

City of Kaufman
FY2024 Proposed Budget Lvl
Dept: Non departmental

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Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
05-5366-000-TIRZ01	TIRZ/PID Reimburseme	420,000.00	420,000.00	585,000.00
Subtotal:		420,000.00	420,000.00	585,000.00
Program number:		420,000.00	420,000.00	585,000.00
Department number: Non departmental		420,000.00	420,000.00	585,000.00
Expenditure	Subtotal -----	420,000.00	420,000.00	585,000.00
Fund number: 5 TIF ZONE				

Prog:

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
07-4315-000-000000	Court Technology Fee	4,000.00-	4,000.00-	3,000.00-
	Subtotal:	4,000.00-	4,000.00-	3,000.00-
07-4604-000-000000	Interest Income	40.00-	40.00-	40.00-
	Subtotal:	40.00-	40.00-	40.00-
	Program number:	4,040.00-	4,040.00-	3,040.00-
	Department number: Non departmental	4,040.00-	4,040.00-	3,040.00-
	Revenue Subtotal -----	4,040.00-	4,040.00-	3,040.00-
	Fund number: 7 CT TECHNOLOGY	4,040.00-	4,040.00-	3,040.00-

Fund: 8 CT SECURITY

City of Kaufman
FY2024 Proposed Budget Lvl
Dept: Non departmental

Period Ending: 8/2023

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
08-4316-000-000000	Court Bldg Security	3,000.00-	3,000.00-	3,000.00-
	Subtotal:	3,000.00-	3,000.00-	3,000.00-
	Program number:	3,000.00-	3,000.00-	3,000.00-
	Department number: Non departmental	3,000.00-	3,000.00-	3,000.00-
Revenue	Subtotal -----	3,000.00-	3,000.00-	3,000.00-

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
08-5560-000-000000	Transfer Out	3,000.00	3,000.00	3,000.00
	Subtotal:	3,000.00	3,000.00	3,000.00
	Program number:	3,000.00	3,000.00	3,000.00
	Department number: Non departmental	3,000.00	3,000.00	3,000.00
	Expenditure Subtotal -----	3,000.00	3,000.00	3,000.00
	Fund number: 8 CT SECURITY			

Period Ending: 8/2023

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
09-4012-000-000000	Grant Revenue	697,300.00-	697,300.00-	697,300.00-
	Subtotal:	697,300.00-	697,300.00-	697,300.00-
09-4604-000-000000	Interest Income	200.00-	200.00-	200.00-
	Subtotal:	200.00-	200.00-	200.00-
	Program number:	697,500.00-	697,500.00-	697,500.00-
	Department number: Non departmental	697,500.00-	697,500.00-	697,500.00-
	Revenue Subtotal -----	697,500.00-	697,500.00-	697,500.00-

Prog:

Period Ending: 8/2023

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
09-5322-000-000000	Tuition & Education	1,670.00	1,670.00	1,670.00
09-5370-000-000000	Investigative Expens	1,000.00	1,000.00	1,000.00
Subtotal:		2,670.00	2,670.00	2,670.00
09-5419-000-000000	Improvements-Other	300,000.00	300,000.00	300,000.00
Subtotal:		300,000.00	300,000.00	300,000.00
09-5560-000-000000	Transfer Out	394,630.00	394,630.00	394,630.00
Subtotal:		394,630.00	394,630.00	394,630.00
Program number:		697,300.00	697,300.00	697,300.00
Department number: Non departmental		697,300.00	697,300.00	697,300.00
Expenditure Subtotal -----		697,300.00	697,300.00	697,300.00
Fund number: 9 GRANTS		200.00-	200.00-	200.00-

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Fund: 11 CAPITAL CONSTRUCTION FUND
Period Ending: 8/2023

Prog:

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
11-5419-000-CLPIMP	Improvements-Other	1,000,000.00	1,000,000.00	1,000,000.00
11-5419-000-HBTPH1	Improvements-Other	500,000.00	500,000.00	500,000.00
11-5419-000-KFPPRK	Improvements-Other	600,000.00	600,000.00	600,000.00
11-5419-000-KISDWI	Improvements-Other	2,400,000.00	2,400,000.00	
11-5419-000-SCPIMP	Improvements-Other	500,000.00	500,000.00	
11-5419-000-SHPIMP	Improvements-Other	1,400,000.00	1,400,000.00	
Subtotal:		6,400,000.00	6,400,000.00	2,100,000.00
Program number:		6,400,000.00	6,400,000.00	2,100,000.00
Department number:	Non departmental	6,400,000.00	6,400,000.00	2,100,000.00
Expenditure	Subtotal -----	6,400,000.00	6,400,000.00	2,100,000.00
Fund number:	11 CAPITAL CONSTRUCTION FUND	6,400,000.00	6,400,000.00	2,100,000.00

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Fund: 12 IMPACT FEE-Streets
Period Ending: 8/2023

City of Kaufman
FY2024 Proposed Budget Lvl's
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Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
12-4003-000-000000	Street Impact Fees	603,000.00-	603,000.00-	793,400.00-
12-4006-000-RSIFGT	Street Impact Fees	68,000.00-	68,000.00-	81,600.00-
Subtotal:		671,000.00-	671,000.00-	875,000.00-
12-4604-000-000000	Interest Income	400.00-	400.00-	400.00-
Subtotal:		400.00-	400.00-	400.00-
Program number:		671,400.00-	671,400.00-	875,400.00-
Department number:	Non departmental	671,400.00-	671,400.00-	875,400.00-
Revenue	Subtotal -----	671,400.00-	671,400.00-	875,400.00-

Fund: 12 IMPACT FEE-Streets

Dept :

Non departmental

Prog:

2024	2024	2024
Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts

12-5016-000-RSIFFF	RMB Impact Fees	100,000.00	100,000.00	100,000.00
12-5016-000-RSIFGT	RMB Impact Fees	68,000.00	68,000.00	81,600.00
Subtotal:		168,000.00	168,000.00	181,600.00
Program number:		168,000.00	168,000.00	181,600.00
Department number: Non departmental		168,000.00	168,000.00	181,600.00
Expenditure	Subtotal -----	168,000.00	168,000.00	181,600.00
Fund number:	12 IMPACT FEE-Streets	503,400.00-	503,400.00-	693,800.00-

2024	2024	2024
Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts

Fund: 14 STREET MAINTENANCE FUND

Period Ending: 8/2023

Dept :

Non departmental

Prog:

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
14-5353-000-000000	Maintenance-Streets	565,830.00	565,830.00	606,005.00
	Subtotal:	565,830.00	565,830.00	606,005.00
	Program number:	565,830.00	565,830.00	606,005.00
	Department number: Non departmental	565,830.00	565,830.00	606,005.00
	Expenditure Subtotal -----	565,830.00	565,830.00	606,005.00
Fund number:	14 STREET MAINTENANCE FUND			

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
20-4001-000-000000	Water Sales	3,476,250.00-	3,476,250.00-	3,249,200.00-
20-4009-000-000000	Water Tap Fees	40,000.00-	40,000.00-	40,000.00-
20-4013-000-000000	Sewer Sales	2,035,000.00-	2,035,000.00-	2,015,000.00-
20-4014-000-000000	Water Surcharge	1,500.00-	1,500.00-	1,500.00-
20-4015-000-000000	Sewer Tap Fees	42,000.00-	42,000.00-	42,000.00-
Subtotal:		5,594,750.00-	5,594,750.00-	5,347,700.00-
20-4107-000-000000	Penalties & Late Fee	85,000.00-	85,000.00-	85,000.00-
20-4108-000-000000	Service Disconnectio	38,000.00-	38,000.00-	38,000.00-
20-4111-000-000000	Connection Fees	15,000.00-	15,000.00-	15,000.00-
20-4113-000-000000	Water-Outside City A	41,000.00-	41,000.00-	41,000.00-
Subtotal:		179,000.00-	179,000.00-	179,000.00-
20-4424-000-000000	Returned Check Fees	1,100.00-	1,100.00-	1,100.00-
20-4426-000-000000	Water Tower Lease Fe	26,000.00-	26,000.00-	26,000.00-
20-4430-000-000000	Credit Card Convenie	48,500.00-	48,500.00-	49,000.00-
Subtotal:		75,600.00-	75,600.00-	76,100.00-
20-4604-000-000000	Interest Income	7,500.00-	7,500.00-	7,500.00-
20-4606-000-000000	Miscellaneous Revenu	7,000.00-	7,000.00-	7,000.00-
20-4611-000-000000	Insurance Proceeds	5,000.00-	5,000.00-	
20-4613-000-000000	Gain on Sale or Trad	7,000.00-	7,000.00-	
20-4614-000-000000	Write-off Recovery	1,000.00-	1,000.00-	1,000.00-
Subtotal:		27,500.00-	27,500.00-	15,500.00-
Program number:		5,876,850.00-	5,876,850.00-	5,618,300.00-
Department number: Non departmental		5,876,850.00-	5,876,850.00-	5,618,300.00-
Revenue Subtotal -----		5,876,850.00-	5,876,850.00-	5,618,300.00-

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
20-5101-110-000000	Salaries & Wages	341,890.00	341,890.00	324,910.00
20-5102-110-000000	Overtime	600.00	600.00	625.00
20-5103-110-000000	Certification Pay	600.00	600.00	600.00
20-5140-110-000000	Texas Municipal Reti	59,680.00	59,680.00	52,425.00
20-5150-110-000000	Social Security	26,970.00	26,970.00	25,825.00
20-5152-110-000000	Worker's Compensatio	1,090.00	1,090.00	945.00
20-5160-110-000000	Health Insurance	28,015.00	28,015.00	29,695.00
20-5174-110-000000	Auto Allowance	8,800.00	8,800.00	9,300.00
20-5176-110-000000	Phone Allowance	1,650.00	1,650.00	2,100.00
Subtotal:		469,295.00	469,295.00	446,425.00
20-5203-110-000000	Operating Supplies	4,000.00	4,000.00	4,000.00
20-5220-110-000000	Minor Tools & Equipm	3,000.00	3,000.00	3,000.00
Subtotal:		7,000.00	7,000.00	7,000.00
20-5302-110-000000	Postage & Delivery	4,000.00	4,000.00	3,500.00
20-5304-110-000000	Printing & Reproduct	5,600.00	5,600.00	5,600.00
20-5305-110-000000	Licenses, Dues & Sub	600.00	600.00	500.00
20-5306-110-ELECTR	Utilities-Electric/W	13,500.00	13,500.00	15,500.00
20-5307-110-000000	Natural Gas	850.00	850.00	850.00
20-5309-110-000000	Insurance & Bonds	45,000.00	45,000.00	45,000.00
20-5313-110-000000	Rent/Lease	15,600.00	15,600.00	15,600.00
20-5322-110-000000	Tuition & Education	1,400.00	1,400.00	1,400.00
20-5323-110-000000	Meals & Lodging	300.00	300.00	300.00
20-5330-110-000000	Travel	900.00	900.00	900.00
20-5341-110-000000	Janitorial	3,300.00	3,300.00	4,200.00
20-5350-110-000000	Maintenance-Faciliti	3,500.00	3,500.00	3,500.00
20-5360-110-000000	Professional Svcs-Le	3,000.00	3,000.00	
20-5361-110-000000	Professional Svcs-En	40,000.00	40,000.00	40,000.00
20-5362-110-000000	Professional Svcs-Ad	50,000.00	50,000.00	50,000.00
Subtotal:		187,550.00	187,550.00	186,850.00
20-5560-110-000000	Transfer Out	184,370.00	184,370.00	184,370.00
20-5561-110-000000	City Manager's Conti	30,000.00	30,000.00	30,000.00
Subtotal:		214,370.00	214,370.00	214,370.00
20-5600-110-000000	Developer Agr-Princi	15,000.00	15,000.00	15,000.00
Subtotal:		15,000.00	15,000.00	15,000.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
20-5203-155-000000	Operating Supplies	2,300.00	2,300.00	2,300.00
20-5220-155-000000	Minor Tools & Equipm	5,035.00	5,035.00	5,035.00
Subtotal:		7,335.00	7,335.00	7,335.00
20-5301-155-000000	Communications	17,200.00	17,200.00	17,200.00
20-5305-155-000000	Licenses, Dues & Sub	69,905.00	68,800.00	68,800.00
20-5311-155-000000	Lease Equipment	6,300.00	6,300.00	6,300.00
20-5355-155-000000	Maintenance-Equipmen	26,000.00	30,000.00	30,000.00
Subtotal:		119,405.00	122,300.00	122,300.00
Program number:		126,740.00	129,635.00	129,635.00
Department number: Information Services		126,740.00	129,635.00	129,635.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
20-5101-171-000000	Salaries & Wages	96,000.00	96,000.00	99,795.00
20-5102-171-000000	Overtime	4,500.00	4,500.00	4,500.00
20-5103-171-000000	Certification Pay	540.00	540.00	540.00
20-5140-171-000000	Texas Municipal Reti	13,850.00	13,850.00	14,395.00
20-5150-171-000000	Social Security	7,730.00	7,730.00	8,020.00
20-5152-171-000000	Worker's Compensatio	2,545.00	2,545.00	3,405.00
20-5160-171-000000	Health Insurance	16,010.00	16,010.00	16,970.00
Subtotal:		141,175.00	141,175.00	147,625.00
20-5203-171-000000	Operating Supplies	2,600.00	2,600.00	2,600.00
20-5204-171-000000	Chemical, Medical &	51,540.00	55,050.00	55,050.00
20-5209-171-000000	Lab Supplies	4,000.00	4,000.00	4,000.00
20-5210-171-000000	Uniforms	1,000.00	1,050.00	1,050.00
20-5220-171-000000	Minor Tools & Equipm	1,000.00	2,500.00	2,500.00
20-5230-171-000000	Motor Fuel & Oil	2,500.00	4,000.00	3,500.00
20-5240-171-000000	Botanical & Agricult	500.00	500.00	500.00
20-5290-171-000000	Analysis-Lab Fees	22,900.00	25,000.00	25,000.00
Subtotal:		86,040.00	94,700.00	94,200.00
20-5305-171-000000	Licenses, Dues & Sub	150.00	150.00	150.00
20-5306-171-ELECTR	Utilities-Electric/W	45,000.00	45,000.00	50,000.00
20-5322-171-000000	Tuition & Education	1,200.00	1,200.00	1,200.00
20-5350-171-000000	Maintenance-Faciliti	146,000.00	146,000.00	130,000.00
20-5354-171-000000	Maintenance-Automoti	250.00	300.00	300.00
20-5355-171-000000	Maintenance-Equipmen	1,750.00	1,750.00	1,750.00
20-5362-171-000000	Professional Svcs-Ad	72,000.00	82,000.00	75,000.00
20-5363-171-000000	Professional Svcs-Te	10,100.00	10,100.00	10,100.00
Subtotal:		276,450.00	286,500.00	268,500.00
Program number:		503,665.00	522,375.00	510,325.00
Department number: Operations		503,665.00	522,375.00	510,325.00

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
20-5101-201-000000	Salaries & Wages	399,045.00	399,045.00	412,580.00
20-5102-201-000000	Overtime	27,000.00	27,000.00	28,000.00
20-5103-201-000000	Certification Pay	1,600.00	1,600.00	1,200.00
20-5104-201-000000	On-Call Pay	5,850.00	5,850.00	5,850.00
20-5140-201-000000	Texas Municipal Reti	59,560.00	59,560.00	61,710.00
20-5150-201-000000	Social Security	33,240.00	33,240.00	34,380.00
20-5152-201-000000	Worker's Compensatio	15,940.00	15,940.00	14,530.00
20-5160-201-000000	Health Insurance	80,040.00	80,040.00	84,840.00
20-5176-201-000000	Phone Allowance	1,800.00	1,600.00	1,800.00
Subtotal:		624,075.00	623,875.00	644,890.00
20-5203-201-000000	Operating Supplies	7,000.00	8,000.00	8,000.00
20-5210-201-000000	Uniforms	4,990.00	4,990.00	4,990.00
20-5220-201-000000	Minor Tools & Equipm	4,500.00	4,500.00	4,500.00
20-5230-201-000000	Motor Fuel & Oil	19,945.00	25,000.00	25,000.00
Subtotal:		36,435.00	42,490.00	42,490.00
20-5305-201-000000	Licenses, Dues & Sub	595.00	595.00	595.00
20-5306-201-ELECTR	Utilities-Electric/W	23,000.00	23,000.00	27,000.00
20-5312-201-000000	Water Purchases-NTMW	1,582,365.00	1,582,365.00	1,582,365.00
20-5314-201-WATSWR	Franchise Fee-WSWR/S	83,555.00	83,555.00	83,555.00
20-5322-201-000000	Tuition & Education	4,800.00	4,800.00	4,800.00
20-5330-201-000000	Travel	555.00	555.00	555.00
20-5350-201-000000	Maintenance-Faciliti	34,200.00	34,200.00	24,000.00
20-5351-201-000000	Maintenance-Improvem	90,000.00	90,000.00	90,000.00
20-5353-201-000000	Maintenance-Streets	30,000.00	30,000.00	30,000.00
20-5354-201-000000	Maintenance-Automoti	10,000.00	15,000.00	15,000.00
20-5355-201-000000	Maintenance-Equipmen	9,585.00	9,585.00	9,585.00
20-5363-201-000000	Professional Svcs-Te	8,300.00	8,300.00	8,300.00
Subtotal:		1,876,955.00	1,881,955.00	1,875,755.00
20-5460-201-000000	Capital - Infrastruc	12,000.00	12,000.00	12,000.00
Subtotal:		12,000.00	12,000.00	12,000.00
20-5593-201-000000	Capital Lease Princi	18,000.00	18,000.00	18,000.00
20-5594-201-000000	Capital Lease Intere	3,650.00	3,650.00	3,650.00
Subtotal:		21,650.00	21,650.00	21,650.00
Program number:		2,571,115.00	2,581,970.00	2,596,785.00

[illegible]

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
20-5101-202-000000	Salaries & Wages	43,745.00	43,745.00	43,250.00
20-5102-202-000000	Overtime	2,500.00	2,500.00	2,500.00
20-5103-202-000000	Certification Pay	600.00	600.00	600.00
20-5104-202-000000	On-Call Pay	650.00	650.00	650.00
20-5140-202-000000	Texas Municipal Reti	6,445.00	6,445.00	6,385.00
20-5150-202-000000	Social Security	3,595.00	3,595.00	3,560.00
20-5152-202-000000	Worker's Compensatio	1,725.00	1,725.00	1,510.00
20-5160-202-000000	Health Insurance	8,005.00	8,005.00	8,485.00
Subtotal:		67,265.00	67,265.00	66,940.00
20-5203-202-000000	Operating Supplies	65,000.00	65,000.00	65,000.00
20-5210-202-000000	Uniforms	1,300.00	1,300.00	1,300.00
20-5220-202-000000	Minor Tools & Equipm	2,000.00	2,000.00	2,000.00
Subtotal:		68,300.00	68,300.00	68,300.00
Program number:		135,565.00	135,565.00	135,240.00
Department number: Metering		135,565.00	135,565.00	135,240.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
20-5203-212-000000	Operating Supplies	5,000.00	5,000.00	5,000.00
20-5220-212-000000	Minor Tools & Equipm	4,700.00	4,700.00	4,700.00
Subtotal:		9,700.00	9,700.00	9,700.00
20-5306-212-ELECTR	Utilities-Electric/W	14,500.00	14,500.00	20,000.00
20-5311-212-000000	Lease Equipment	800.00	800.00	800.00
20-5350-212-000000	Maintenance-Faciliti	40,000.00	40,000.00	40,000.00
20-5351-212-000000	Maintenance-Improvem	58,000.00	40,000.00	40,000.00
20-5353-212-000000	Maintenance-Streets	12,000.00	12,000.00	12,000.00
20-5355-212-000000	Maintenance-Equipmen	6,800.00	6,800.00	6,800.00
Subtotal:		132,100.00	114,100.00	119,600.00
20-5420-212-000000	Capital Equipment	75,000.00	75,000.00	75,000.00
Subtotal:		75,000.00	75,000.00	75,000.00
Program number:		216,800.00	198,800.00	204,300.00
Department number: WW Collection		216,800.00	198,800.00	204,300.00

Period Ending: 8/2023

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Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
20-5101-220-000000	Salaries & Wages	202,630.00	202,630.00	209,895.00
20-5102-220-000000	Overtime	3,500.00	4,000.00	4,000.00
20-5103-220-000000	Certification Pay	600.00	600.00	600.00
20-5140-220-000000	Texas Municipal Reti	28,085.00	28,085.00	29,680.00
20-5150-220-000000	Social Security	15,675.00	15,675.00	16,535.00
20-5152-220-000000	Worker's Compensatio	645.00	645.00	620.00
20-5160-220-000000	Health Insurance	22,010.00	22,010.00	33,940.00
20-5174-220-000000	Auto Allowance	1,200.00	1,200.00	1,200.00
20-5176-220-000000	Phone Allowance	450.00	450.00	450.00
Subtotal:		274,795.00	275,295.00	296,920.00
20-5203-220-000000	Operating Supplies	2,800.00	2,800.00	2,800.00
Subtotal:		2,800.00	2,800.00	2,800.00
20-5302-220-000000	Postage & Delivery	15,000.00	15,000.00	15,000.00
20-5304-220-000000	Printing & Reproduct	20,500.00	20,500.00	20,500.00
20-5305-220-000000	Licenses, Dues & Sub	250.00	650.00	650.00
20-5322-220-000000	Tuition & Education	2,425.00	4,025.00	4,025.00
20-5323-220-000000	Meals & Lodging	2,170.00	3,840.00	3,840.00
20-5330-220-000000	Travel	1,300.00	2,600.00	2,600.00
20-5331-220-000000	Credit Card Merchant	21,000.00	22,000.00	22,000.00
20-5362-220-000000	Professional Svcs-Ad	1,125.00	5,200.00	5,200.00
20-5363-220-000000	Professional Svcs-Te	21,750.00	22,000.00	22,000.00
Subtotal:		85,520.00	95,815.00	95,815.00
Program number:		363,115.00	373,910.00	395,535.00
Department number: Customer Service		363,115.00	373,910.00	395,535.00

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
20-5380-230-000000	Bad Debt Expense	55,530.00	55,530.00	35,000.00
Subtotal:		55,530.00	55,530.00	35,000.00
20-5602-230-000000	Bond Principal	576,050.00	576,050.00	658,725.00
20-5603-230-000000	Bond Interest	230,980.00	230,980.00	215,735.00
20-5604-230-000000	Bond Paying Agent Fe	2,760.00	2,760.00	2,760.00
20-5610-230-000000	Cont.Oblig.-GTUA/TWD	90,000.00	90,000.00	90,000.00
20-5611-230-000000	Cont.Oblig.-GTUA/TWD	3,895.00	3,895.00	3,895.00
20-5612-230-000000	Cont.Oblig.-GTUA/TWD	22,950.00	22,950.00	22,950.00
20-5613-230-000000	Cont.Oblig.-GTUA/TWD	18,690.00	18,690.00	18,690.00
Subtotal:		945,325.00	945,325.00	1,012,755.00
Program number:		1,000,855.00	1,000,855.00	1,047,755.00
Department number: Utility Fund Debt Service		1,000,855.00	1,000,855.00	1,047,755.00
Expenditure	Subtotal -----	5,814,070.00	5,839,325.00	5,892,220.00
Fund number: 20 WS UTILITY FUND		62,780.00-	37,525.00-	273,920.00

Fund: 21 CAPITAL IMPROVEMENTS-WS

Dept :

24 Proposed Budget
Non departmental

Prog:

[illegible]

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
21-5404-000-WT0001	Capital - Water	524,000.00	524,000.00	524,000.00
21-5419-000-WWTPP2	Improvements-Other	2,000,000.00	2,000,000.00	
21-5484-000-NEUUTL	Kaufman NE Utilities	2,000,000.00	2,000,000.00	800,000.00
Subtotal:		4,524,000.00	4,524,000.00	1,324,000.00
21-5592-000-WSIAFB	Budgetary Reserve -	200,000.00	200,000.00	
Subtotal:		200,000.00	200,000.00	
Program number:		4,724,000.00	4,724,000.00	1,324,000.00
Department number: Non departmental		4,724,000.00	4,724,000.00	1,324,000.00
Expenditure Subtotal -----		4,724,000.00	4,724,000.00	1,324,000.00
Fund number: 21 CAPITAL IMPROVEMENTS-WS		3,999,000.00	3,999,000.00	799,000.00

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Fund: 22 WS IMPACT FEE FUND

Period Ending: 8/2023

City of Kaufman
FY2024 Proposed Budget Lvl's
Dept: Non departmental

Prog:

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Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
22-4004-000-000000	Water Impact Fees	140,000.00-	140,000.00-	139,000.00-
22-4008-000-RWIFGT	Water Impact Fees	67,000.00-	67,000.00-	79,200.00-
Subtotal:		207,000.00-	207,000.00-	218,200.00-
Program number:		207,000.00-	207,000.00-	218,200.00-
Department number: Non departmental		207,000.00-	207,000.00-	218,200.00-
Revenue	Subtotal -----	207,000.00-	207,000.00-	218,200.00-

Fund: 22 WS IMPACT FEE FUND

Period Ending: 8/2023

Non departmental

Prog:

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
22-5016-000-RWIFFF	RMB Impact Fees	168,000.00	168,000.00	168,000.00
Subtotal:		168,000.00	168,000.00	168,000.00
Program number:		168,000.00	168,000.00	168,000.00
Department number: Non departmental		168,000.00	168,000.00	168,000.00
Expenditure Subtotal -----		168,000.00	168,000.00	168,000.00
Fund number: 22 WS IMPACT FEE FUND		39,000.00-	39,000.00-	50,200.00-

Fund: 25 DRAINAGE UTILITY FUND

Period Ending: 8/2023

Dept :

24 Proposed Budget
Non departmental

Prog:

2024	2024	2024
Proposed Base Budget	Proposed Dept Regs.	Proposed CM Cuts

Fund: 25 DRAINAGE UTILITY FUND
Period Ending: 8/2023

Prog:

Account	Description	2024 Proposed Base Budget	2024 Proposed Dept Reqs.	2024 Proposed CM Cuts
25-5314-171-STDRNG	Franchise Fee-WSWR/S	12,105.00	12,105.00	12,105.00
25-5361-171-000000	Professional Svcs-En	3,000.00	3,000.00	3,000.00
Subtotal:		15,105.00	15,105.00	15,105.00
25-5561-171-000000	City Manager's Conti	31,240.00	31,240.00	34,315.00
Subtotal:		31,240.00	31,240.00	34,315.00
Program number:		46,345.00	46,345.00	49,420.00
Department number:	Operations	46,345.00	46,345.00	49,420.00

Dept: 230 Utility Fund Debt Service Prog:

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Fund: 26 CAPITAL IMPROVEMENTS-DRAINAGE

Period Ending: 8/2023

Dept :

Non departmental

Prog:

2024	2024	2024
Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts

26-5485-000-SHPIMP	Shannon Park Improve	320,000.00	320,000.00
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Subtotal:	320,000.00	320,000.00
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Program number:	320,000.00	320,000.00
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Department number:	Non departmental	320,000.00	320,000.00
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Expenditure	Subtotal -----	320,000.00	320,000.00
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Fund number:	26 CAPITAL IMPROVEMENTS-DRAINAGE	320,000.00	320,000.00
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Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
32-4105-000-000000	General Sales & Use	565,830.00-	565,830.00-	565,830.00-
Subtotal:		565,830.00-	565,830.00-	565,830.00-
32-4604-000-000000	Interest Income	250.00-	250.00-	250.00-
32-4608-000-000000	Loan Revenue	10,000.00-	10,000.00-	10,000.00-
Subtotal:		10,250.00-	10,250.00-	10,250.00-
Program number:		576,080.00-	576,080.00-	576,080.00-
Department number:	Non departmental	576,080.00-	576,080.00-	576,080.00-
Revenue	Subtotal -----	576,080.00-	576,080.00-	576,080.00-

Account	Description	2024	2024	2024
		Proposed Base Budget	Proposed Dept Reqs.	Proposed CM Cuts
32-5101-000-000000	Salaries & Wages	137,574.00	137,574.00	137,574.00
32-5177-000-000000	Retention Pay	5,000.00	5,000.00	5,000.00
Subtotal:		142,574.00	142,574.00	142,574.00
32-5203-000-000000	Operating Supplies	4,500.00	4,500.00	4,500.00
32-5213-000-000000	Meetings	9,000.00	9,000.00	9,000.00
32-5214-000-000000	Promotional Material	5,400.00	5,400.00	5,400.00
32-5220-000-000000	Minor Tools & Equipm	7,675.00	7,675.00	7,675.00
Subtotal:		26,575.00	26,575.00	26,575.00
32-5302-000-000000	Postage & Delivery	500.00	500.00	500.00
32-5303-000-000000	Advertising	15,425.00	15,425.00	15,425.00
32-5305-000-000000	Licenses, Dues & Sub	3,380.00	3,380.00	3,380.00
32-5306-000-WATELE	Utilities-Electric/W	550.00	550.00	550.00
32-5309-000-000000	Insurance & Bonds	1,100.00	1,100.00	1,100.00
32-5322-000-000000	Tuition & Education	6,275.00	6,275.00	6,275.00
32-5330-000-000000	Travel	9,600.00	9,600.00	9,600.00
32-5352-000-000000	Maintenance-Grounds	62,000.00	62,000.00	62,000.00
32-5362-000-000000	Professional Svcs-Ad	95,101.00	95,101.00	95,101.00
32-5363-000-000000	Professional Svcs-Te	8,000.00	8,000.00	8,000.00
Subtotal:		201,931.00	201,931.00	201,931.00
32-5500-000-000000	Matching Grants	105,000.00	105,000.00	105,000.00
32-5507-000-000000	HWY 34 Bypass Fundin	100,000.00	100,000.00	100,000.00
Subtotal:		205,000.00	205,000.00	205,000.00
Program number:		576,080.00	576,080.00	576,080.00
Department number:	Non departmental	576,080.00	576,080.00	576,080.00
Expenditure	Subtotal -----	576,080.00	576,080.00	576,080.00
Fund number:	32 ECONOMIC DEVELOPMENT CORP.			
*****	End of Report	*****		