

Governmental Funds

	General Fund	SAP	Equip Repl	Debt Service	Bond Capital Fund	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	7,677,610	810,470	1,536,604	29,752	2,375,029	12,429,465
<u>Revenues:</u>						
Taxes	8,834,710			1,205,750		10,040,460
Franchise Fees	766,780					766,780
Interest	450,000			7,500	17,000	474,500
Permits	144,200					144,200
Animal Control	1,495					1,495
Fines & Forfeitures	190,475					190,475
Fees & Services	372,893					372,893
Miscellaneous Income	211,500					211,500
Bond Proceeds					-	-
Utility Revenues						-
Transfers from other Funds	133,135	-	359,500			492,635
Total Revenues	11,105,188	-	359,500	1,213,250	17,000	12,694,938
<u>Expenditures:</u>						
Personnel	6,248,747					6,248,747
Supplies, Maintenance & Operations	1,362,591				-	1,362,591
Professional Services	2,351,114	100,000				2,451,114
Shared Services	289,386					289,386
Capital Outlay	234,103	36,000			2,309,113	2,579,216
Debt Service	-			1,213,250		1,213,250
Transfers & Non-Cash Adjustments	359,500		133,135			492,635
Total Expenditures	10,845,440	136,000	133,135	1,213,250	2,309,113	14,636,938
Revenues Over/(Under) Expenditures	259,748	(136,000)	226,365	-	(2,292,113)	(1,942,000)
Ending Fund Balance	7,937,358	674,470	1,762,969	29,752	82,916	10,487,464

GENERAL FUND PROJECTED FUND BALANCE**Estimation of where Fund balances would be at 9/30/2026**

	FINAL	2024-25	9/30/2025	2025-26	9/30/2026
	<u>9/30/2024</u>	<u>Projected</u>	<u>Projected</u>	<u>Budget</u>	<u>Projected</u>
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
<u>Non-spendable</u>	85,344	-	85,344	-	85,344
<u>Restricted</u>					-
Court Technology	21,707	(6,823)	14,884	(1,125)	13,759
Court Security Building	17,531	500	18,031	(1,750)	16,281
Court Efficiency	1,681	400	2,081	450	2,531
Local Youth Diversion Fund	21,534	4,700	26,234	5,250	31,484
Court Jury Fund	281	120	401	150	551
Felony Forfeiture	43,275	-	43,275	(21,600)	21,675
Leose Training	20,239	1,189	21,428	(8,100)	13,328
PEG Fees	4,319	-	4,319	-	4,319
Total Restricted	130,566	86	130,652	(26,725)	103,927
<u>Committed</u>	-	-	-		
<u>Assigned</u>					
Tree Mitigation	149,600	(49,600)	100,000	(42,850)	57,150
Legal Reserve	-	-	-	-	-
Operating Reserve	4,738,119	110,000	4,848,120	275,024	5,123,144
	4,887,719	60,400	4,948,120	232,174	5,180,294
<u>Unassigned</u>					
Allocated	381,238	(381,238)	-	-	-
Unallocated	2,183,923	329,572	2,513,495	54,299	2,567,794
	2,565,161	(51,666)	2,513,495	54,299	2,567,794
General Fund Balance	7,668,789	8,820	7,677,610	259,748	7,937,358

STRATEGIC PROJECTS FUND					
	FINAL	2024-25	9/30/2025	2025-26	9/30/2026
	<u>9/30/2024</u>	Projected	Projected	Budget	Projected
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
Assigned	2,297,490	(1,487,020)	810,470	(136,000)	674,470

EQUIPMENT REPLACEMENT FUND					
	FINAL	2024-25	9/30/2025	2025-26	9/30/2026
	<u>9/30/2024</u>	Projected	Projected	Budget	Projected
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
Assigned	1,220,166	316,438	1,536,604	226,365	1,762,969

DEBT SERVICE FUND					
	FINAL	2024-25	9/30/2025	2025-26	9/30/2026
	<u>9/30/2024</u>	Projected	Projected	Budget	Projected
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
Restricted	104,949	(75,197)	29,752	-	29,752

BOND CAPITAL FUND					
	FINAL	2024-25	9/30/2025	2025-26	9/30/2026
	<u>9/30/2024</u>	Projected	Projected	Budget	Projected
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
Restricted	3,596,650	(1,221,621)	2,375,029	(2,292,113)	82,916

Revenue Type	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
General Fund Revenue Detail								
Taxes								
General Property	6,410,186	6,744,102	6,557,107	6,637,782	6,869,438	312,331	4.8%	231,656
Delinquent Property	26,865	47,128	30,000	40,000	30,000	-	0.0%	(10,000)
Penalty & Interest	22,965	22,732	25,000	25,000	25,000	-	0.0%	-
Mixed Beverage	27,984	28,961	25,000	25,000	25,000	-	0.0%	-
Local Sales	1,104,090	1,192,216	1,230,148	1,209,237	1,256,848	26,700	2.2%	47,611
Street Maintenance	276,023	298,054	307,537	302,309	314,212	6,675	2.2%	11,903
Property Reduction	276,023	298,054	307,537	302,309	314,212	6,675	2.2%	11,903
Total Taxes	8,144,135	8,631,247	8,482,329	8,541,638	8,834,710	352,381	4.2%	293,072
Franchise Fees								
Time Warner Cable	64,073	59,395	60,900	60,900	60,900	-	0.0%	-
GVTC Cable/Telephone	64,222	60,270	65,000	60,000	60,000	(5,000)	-7.7%	-
AT&T Cable/Telephone	1,976	1,677	2,500	1,250	1,540	(960)	-38.4%	290
Miscellaneous	582	315	700	400	340	(360)	-51.4%	(60)
City Public Service	456,923	448,951	470,000	450,000	470,000	-	0.0%	20,000
Pedernales Electric Company	101,352	109,431	105,000	105,000	115,000	10,000	9.5%	10,000
Grey Forest Utilities	24,807	26,496	23,500	24,000	25,000	1,500	6.4%	1,000
Garbage Regular	34,465	36,696	34,000	44,000	34,000	-	0.0%	(10,000)
Garbage Recycling	-	-	750	-	-	(750)	-100.0%	-
Total Franchise Fees	748,401	743,231	762,350	745,550	766,780	4,430	0.6%	21,230
Interest								
Bank/Investment Interest	577,165	683,555	450,000	525,000	450,000	-	0.0%	(75,000)
Total Interest	577,165	683,555	450,000	525,000	450,000	-	0.0%	(75,000)

Revenue Type	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Permits								
New Residential Permits	146,456	145,757	80,000	80,000	60,000	(20,000)	-25.0%	(20,000)
New Commerical Permits	2,592	-	5,000	5,000	1,000	(4,000)	-80.0%	(4,000)
Remodeling/Additions	22,312	30,950	20,000	40,000	30,000	10,000	50.0%	(10,000)
Other BC and Permits	58,109	41,436	50,000	35,000	40,000	(10,000)	-20.0%	5,000
Contractor Registration	8,330	9,450	9,000	9,000	9,000	-	0.0%	-
Food/Health	3,875	4,545	4,200	4,200	4,200	-	0.0%	-
Total Permits Costs	241,674	232,138	168,200	173,200	144,200	(24,000)	-14.3%	(29,000)
Animal Control								
Pet Licenses	985	1,050	1,000	1,250	1,000	-	0.0%	(250)
Pet Impound/Quarantine	430	1,334	495	495	495	-	0.0%	-
Total Animal Control	1,415	2,384	1,495	1,745	1,495	-	0.0%	(250)
Fines & Forfeitures								
Municipal Court Fines	191,267	174,829	190,000	160,000	175,000	(15,000)	-7.9%	15,000
Municipal Court Security	5,737	5,665	6,000	5,000	5,250	(750)	-12.5%	250
Municipal Court Technology	4,714	4,648	5,000	4,000	4,375	(625)	-12.5%	375
Municipal Court Efficiency	408	603	450	400	450	-	0.0%	50
Local Youth Diversion Fund	5,793	5,725	5,700	4,700	5,250	(450)	-7.9%	550
Municipal Court Jury Fund	116	114	150	120	150	-	0.0%	30
Total Fines & Forfeitures	208,035	191,584	207,300	174,220	190,475	(16,825)	-8.1%	16,255
Fees & Services								
FORU Management	257,499	289,039	292,365	311,149	297,743	5,378	1.8%	(13,406)
Special Fees	11,888	30,749	25,000	35,000	35,000	10,000	40.0%	-
FORMDD Management	30,150	30,150	30,150	30,150	30,150	-	0.0%	-
Tree Mitigation Fees	-	159,600	-	-	-	-	0.0%	-
Credit Card Service Fee	9,707	9,682	12,900	9,000	10,000	(2,900)	-22.5%	1,000
Total Fees & Services	309,244	519,220	360,415	385,299	372,893	12,478	3.5%	(12,406)

Revenue Type	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Miscellaneous								
Miscellaneous	121,167	117,343	127,280	125,780	127,500	220	0.2%	1,720
City Event Sponsorships	850	1,480	1,200	-	-	(1,200)	-100.0%	-
Sale of Assets	16,931	-	-	-	-	-	0.0%	-
Other Sources - SBITAs	193,012	202,767	-	-	-	-	0.0%	-
Donations/Grants	310,696	141,826	88,600	293,440	68,600	(20,000)	-22.6%	(224,840)
School Guard Crossing Fund	12,391	15,729	13,500	13,500	13,500	-	0.0%	-
Lease Proceeds	1,576	4,234	1,900	4,189	1,900	-	0.0%	(2,289)
Police Seized Proceeds	54,677	-	-	-	-	-	0.0%	-
Total Miscellaneous	711,301	483,379	232,480	436,909	211,500	(20,980)	-9.0%	(225,409)
Transfers								
Project Allocations	-	-	98,585	-	-	(98,585)	-100.0%	-
Capital Replacement	303,067	222,254	56,700	56,700	133,135	76,435	134.8%	76,435
Total Transfers	303,067	222,254	155,285	56,700	133,135	76,435	49.2%	76,435
Total Resources	11,244,436	11,708,991	10,819,854	11,040,260	11,105,188	383,919	3.5%	64,928

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
General Fund								
Expenditure Summary								
Personnel								
Salaries	3,915,819	3,960,253	4,717,611	4,332,018	4,875,563	157,952	3.3%	543,545
Overtime	100,443	96,126	43,747	49,385	45,503	1,756	4.0%	(3,882)
Taxes - Social Security	239,701	243,932	293,933	263,895	303,665	9,732	3.3%	39,770
Taxes - Medicare	56,688	57,255	69,039	61,989	71,355	2,316	3.4%	9,366
Taxes SUTA/FUTA	568	7,307	7,325	7,325	3,945	(3,380)	-46.1%	(3,380)
Workers Compensation	108,385	106,300	78,598	68,290	81,039	2,441	3.1%	12,749
Retirement	482,728	499,753	607,278	549,698	625,730	18,452	3.0%	76,032
Health Insurance	567,474	472,948	655,651	525,077	594,707	(60,944)	-9.3%	69,630
Uniform Allowance	23,500	20,500	28,000	21,000	-	(28,000)	-100.0%	(21,000)
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	-
Allowance for Vacancies	-	-	(260,628)	-	(249,960)	10,668	-4.1%	(249,960)
Project Allocation	-	-	-	-	(110,000)	(110,000)	0.0%	(110,000)
Total Personnel Costs	5,502,505	5,471,574	6,247,754	5,900,716	6,248,747	993	0.0%	458,031
Supplies, Maintenance & Operations								
Supplies and Consumables	30,367	35,507	33,275	35,275	35,575	2,300	6.9%	300
Minor Equipment and Furniture	37,741	63,131	71,850	69,840	58,245	(13,605)	-18.9%	(11,595)
Fuel	74,201	72,884	66,500	58,500	66,500	-	0.0%	8,000
Uniforms	30,013	24,569	30,905	39,632	55,380	24,475	79.2%	15,748
Miscellaneous	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	27,828	34,032	35,880	35,880	38,880	3,000	8.4%	3,000
Equipment Maintenance/Repairs	17,632	15,170	15,500	15,500	17,500	2,000	12.9%	2,000
Building Maintenance/Repairs	76,344	59,324	28,063	28,063	57,161	29,098	103.7%	29,098
Landscaping & Greenspace Maintenance	1,712	3,539	5,500	17,461	5,500	-	0.0%	(11,961)
Street Maintenance	894,353	792,144	930,000	951,257	945,000	15,000	1.6%	(6,257)
Drainage Work	4,940	5,919	20,000	20,000	20,000	-	0.0%	-
Committees - Communications	82	-	500	500	500	-	0.0%	-
Committees - Planning & Zoning	-	248	500	500	500	-	0.0%	-
Committee - Board of Adjustments	-	-	500	500	500	-	0.0%	-
Committee - Audit	-	-	500	-	500	-	0.0%	500
Urban Wildlife	-	720	500	500	500	-	0.0%	-

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Committee - Transportation Safety Advisory	-	-	-	-	500	500	0.0%	500
Court Technology	-	1,529	10,823	10,823	5,500	(5,323)	-49.2%	(5,323)
Court Security	-	43,658	4,500	6,180	7,000	2,500	55.6%	820
Local Youth Diversion Program	-	-	-	-	4,000	4,000	0.0%	4,000
Oak Wilt Program	-	-	15,000	15,000	25,000	10,000	66.7%	10,000
Tree and Landscape Protection	-	-	29,750	29,750	13,000	(16,750)	-56.3%	(16,750)
City Approved Events	-	-	4,850	4,850	4,850	-	0.0%	-
Emergency Response	436,482	-	500	500	500	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	1,631,694	1,152,375	1,305,396	1,340,511	1,362,591	57,195	4.38%	22,080
Services								
Professional Services	1,298,848	1,398,312	1,371,499	1,494,241	1,625,836	254,337	18.5%	131,595
Dues/Subscriptions	16,482	17,053	19,466	19,802	26,168	6,702	34.4%	6,366
Training/Seminars & Related Travel	56,455	79,040	121,115	117,115	129,810	8,695	7.2%	12,695
Meetings and Related Travel	7,738	5,967	22,590	14,590	22,663	73	0.3%	8,073
Elections	21,306	32,687	32,000	32,000	32,000	-	0.0%	-
Investigations	4,677	6,823	6,000	6,000	7,500	1,500	25.0%	1,500
Lease Training	-	-	3,000	3,000	10,000	7,000	233.3%	7,000
Asset Forfeiture	22,954	-	-	-	21,600	21,600	0.0%	21,600
Public Relations	50,927	52,166	69,100	69,100	62,250	(6,850)	-9.9%	(6,850)
Employee Appreciation	14,420	14,800	14,760	14,760	15,905	1,145	7.8%	1,145
Employment Costs	2,738	2,795	2,675	3,675	2,675	-	0.0%	(1,000)
Recording/Reporting/History	8,651	12,037	10,000	10,000	10,000	-	0.0%	-
Tech/Internet/Software	150,471	172,186	381,288	392,570	384,706	3,419	0.9%	(7,864)
Total Services Costs	1,655,667	1,793,865	2,053,493	2,176,853	2,351,114	297,621	14.49%	174,261
Shared Services								
Facility Contracts & Services	67,745	30,710	102,470	135,150	102,930	460	0.4%	(32,220)
Postage	2,434	3,445	4,125	4,125	4,125	-	0.0%	-
General Liability Insurance	58,066	88,746	90,000	90,000	91,800	1,800	2.0%	1,800
Electricity	41,173	38,585	44,000	41,000	44,000	-	0.0%	3,000
Phone/Cable/Alarms	33,334	35,985	32,996	32,996	46,531	13,535	41.0%	13,535
Total Shared Services Costs	202,752	197,471	273,591	303,271	289,386	15,795	5.77%	(13,885)

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	519,820	807,635	226,975	479,006	234,103	7,128	3.1%	(244,903)
Leases and SBITA's	86,078	118,852	-	-	-	-	0.0%	-
Transfer to Debt Service Fund 06	-	-	-	-	-	-	0.0%	-
Transfer to SAP Fund 02	3,442,995	813,526	370,000	594,840	-	(370,000)	-100.0%	(594,840)
Transfer to Equip Repl Fund 31	354,495	301,945	373,138	373,138	359,500	(13,638)	-3.7%	(13,638)
Total Capital Outlay & Transfers Costs	4,403,388	2,041,958	970,113	1,446,984	593,603	(376,510)	-38.81%	(853,381)
Total Departmental Budget	13,396,006	10,657,243	10,850,347	11,168,334	10,845,440	(4,906)	-0.05%	(212,894)

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Mayor & Council								
Supplies, Maintenance & Operations								
Supplies and Consumables	-	-	-	-	-	-	0.0%	-
Minor Equipment and Furniture	-	-	-	-	-	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	266	284	350	350	350	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	0.0%	-
Committees - Communications	82	-	500	500	500	-	0.0%	-
Committees - Planning & Zoning	-	248	500	500	500	-	0.0%	-
Committee - Board of Adjustments	-	-	500	500	500	-	0.0%	-
Committee - Audit	-	-	500	-	500	-	0.0%	500
Urban Wildlife	-	720	500	500	500	-	0.0%	-
Committee-Transportation Safety Advisory	-	-	-	-	500	500	0.0%	500
Total Supplies, Maintenance & Operations Costs	348	1,252	2,850	2,350	3,350	500	17.5%	1,000
Services								
Professional Services	-	-	-	-	-	-	0.0%	-
Dues/Subscriptions	3,068	2,716	3,245	3,245	3,300	55	1.7%	55
Training/Seminars & Related Travel	-	-	7,000	7,000	7,000	-	0.0%	-
Meetings and Related Travel	3,642	2,298	11,800	5,800	11,800	-	0.0%	6,000
Public Relations	586	235	5,250	5,250	5,250	-	0.0%	-
Total Services Costs	7,295	5,249	27,295	21,295	27,350	55	0.2%	6,055
Total Departmental Budget								
	7,643	6,500	30,145	23,645	30,700	555	1.8%	7,055

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Administration								
Personnel								
Salaries	414,704	309,218	453,486	434,266	470,708	17,222	3.8%	36,442
Overtime	85	142	123	123	124	1	0.8%	1
Taxes - Social Security	23,236	18,155	26,853	25,267	27,752	899	3.3%	2,485
Taxes - Medicare	6,061	4,451	6,577	6,180	6,827	250	3.8%	647
Taxes SUTA/FUTA	35	399	398	398	214	(184)	-46.2%	(184)
Workers Compensation	1,462	1,260	982	853	1,019	37	3.8%	166
Retirement	50,596	38,637	57,858	56,042	59,866	2,008	3.5%	3,824
Health Insurance	29,177	22,969	33,434	38,020	42,007	8,573	25.6%	3,987
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	-
Allowance for Vacancies	-	-	(6,023)	-	(6,000)	23	-0.4%	(6,000)
Total Personnel Costs	532,557	402,431	580,888	568,350	609,717	28,829	5.0%	41,367
Supplies, Maintenance & Operations								
Supplies and Consumables	375	513	850	850	650	(200)	-23.5%	(200)
Minor Equipment and Furniture	417	1,236	1,250	1,250	1,200	(50)	-4.0%	(50)
Fuel	25	61	150	150	150	-	0.0%	-
Uniforms	131	133	360	360	260	(100)	-27.8%	(100)
Total Supplies, Maintenance & Operations Costs	948	1,944	2,610	2,610	2,260	(350)	-13.4%	(350)
Services								
Professional Services	116,236	213,112	105,000	130,000	105,000	-	0.0%	(25,000)
Dues/Subscriptions	4,607	3,330	4,318	4,318	5,337	1,020	23.6%	1,020
Training/Seminars & Related Travel	3,475	8,181	16,375	13,875	16,050	(325)	-2.0%	2,175
Meetings and Related Travel	2,056	1,875	5,840	3,840	5,615	(225)	-3.9%	1,775
Employee Appreciation	575	-	300	300	300	-	0.0%	-
Tech/Internet/Software	-	-	-	-	774	774	0.0%	774
Total Services Costs	126,948	226,499	131,833	152,333	133,076	1,244	0.9%	(19,257)
						-		-
Total Departmental Budget	660,453	630,873	715,331	723,292	745,053	29,723	4.2%	21,761

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Secretary								
Personnel								
Salaries	152,779	161,133	167,674	168,722	175,879	8,205	4.9%	7,157
Taxes - Social Security	8,928	9,622	10,396	10,061	10,904	508	4.9%	843
Taxes - Medicare	2,088	2,250	2,431	2,353	2,550	119	4.9%	197
Taxes SUTA/FUTA	18	234	234	234	126	(108)	-46.2%	(108)
Workers Compensation	478	428	363	315	381	18	5.0%	66
Retirement	18,202	19,807	21,387	21,449	22,363	976	4.6%	914
Health Insurance	19,738	14,928	18,315	17,042	22,268	3,953	21.6%	5,226
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	202,231	208,402	220,800	220,176	234,471	13,671	6.2%	14,295
Supplies, Maintenance & Operations								
Supplies and Consumables	1,162	953	950	950	850	(100)	-10.5%	(100)
Minor Equipment and Furniture	267	1,175	200	200	200	-	0.0%	-
Uniforms	87	100	100	100	100	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	1,516	2,229	1,250	1,250	1,150	(100)	-8.0%	(100)
Services								
Professional Services	2,807	4,038	11,039	8,539	21,538	10,499	95.1%	12,999
Dues/Subscriptions	708	803	1,000	1,000	1,060	60	6.0%	60
Training/Seminars & Related Travel	6,052	5,421	6,400	6,400	8,485	2,085	32.6%	2,085
Meetings and Related Travel	432	325	1,500	1,500	1,548	48	3.2%	48
Elections	21,306	32,687	32,000	32,000	32,000	-	0.0%	-
Employee Appreciation	129	-	100	100	100	-	0.0%	-
Recording/Reporting/History	8,651	12,037	10,000	10,000	10,000	-	0.0%	-
Tech/Internet/Software	-	4,128	10,930	12,280	13,300	2,370	21.7%	1,020
Total Services Costs	40,085	59,440	72,969	71,819	88,031	15,062	20.6%	16,212
Total Departmental Budget	243,831	270,071	295,019	293,245	323,652	28,633	9.7%	30,407

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Human Resources								
Personnel								
Salaries	117,752	133,344	136,408	136,941	104,615	(31,793)	-23.3%	(32,326)
Taxes - Social Security	6,996	7,895	8,457	8,189	6,486	(1,971)	-23.3%	(1,703)
Taxes - Medicare	1,636	1,847	1,978	1,915	1,517	(461)	-23.3%	(398)
Taxes SUTA/FUTA	14	176	176	176	63	(113)	-64.2%	(113)
Workers Compensation	384	346	295	256	226	(69)	-23.4%	(30)
Retirement	14,022	16,380	17,399	17,410	13,302	(4,097)	-23.5%	(4,108)
Health Insurance	10,083	9,236	10,998	10,447	6,636	(4,362)	-39.7%	(3,811)
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	150,887	169,222	175,711	175,335	132,845	(42,866)	-24.4%	(42,490)
Supplies, Maintenance & Operations								
Supplies and Consumables	1,330	1,774	1,700	1,700	1,550	(150)	-8.8%	(150)
Minor Equipment and Furniture	1,414	1,755	1,600	1,600	1,200	(400)	-25.0%	(400)
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	143	118	150	150	100	(50)	-33.3%	(50)
Total Supplies, Maintenance & Operations Costs	2,887	3,647	3,450	3,450	2,850	(600)	-17.4%	(600)
Services								
Professional Services	520	540	1,625	1,858	7,675	6,050	372.3%	5,818
Dues/Subscriptions	2,269	4,755	2,175	2,175	1,454	(721)	-33.1%	(721)
Training/Seminars & Related Travel	3,874	11,343	10,775	9,275	7,300	(3,475)	-32.3%	(1,975)
Meetings and Related Travel	826	296	1,000	1,000	1,050	50	5.0%	50
Public Relations	43,667	43,551	51,250	51,250	-	(51,250)	-100.0%	(51,250)
Employee Appreciation	10,822	11,839	11,260	11,260	11,855	595	5.3%	595
Employment Costs	2,738	2,795	2,675	3,675	2,675	-	0.0%	(1,000)
Tech/Internet/Software	150	7,160	17,902	17,902	4,630	(13,272)	-74.1%	(13,272)
Total Services Costs	64,867	82,279	98,662	98,395	36,639	(62,023)	-62.9%	(61,756)
Total Departmental Budget	218,641	255,147	277,823	277,180	172,334	(105,489)	-38.0%	(104,846)

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Communications								
Personnel								
Salaries	-	-	-	-	38,011	38,011	0.0%	38,011
Taxes - Social Security	-	-	-	-	2,357	2,357	0.0%	2,357
Taxes - Medicare	-	-	-	-	551	551	0.0%	551
Taxes SUTA/FUTA	-	-	-	-	32	32	0.0%	32
Workers Compensation	-	-	-	-	82	82	0.0%	82
Retirement	-	-	-	-	4,833	4,833	0.0%	4,833
Health Insurance	-	-	-	-	4,314	4,314	0.0%	4,314
Total Personnel Costs	-	-	-	-	50,180	50,180	0.0%	50,180
Supplies, Maintenance & Operations								
Supplies and Consumables	-	-	-	-	200	200	0.0%	200
Minor Equipment and Furniture	-	-	-	-	300	300	0.0%	300
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	-	-	-	-	50	50	0.0%	50
Total Supplies, Maintenance & Operations Costs	-	-	-	-	550	550	0.0%	550
Services								
Professional Services	-	-	-	-	-	-	0.0%	-
Dues/Subscriptions	-	-	-	-	5,135	5,135	0.0%	5,135
Training/Seminars & Related Travel	-	-	-	-	4,150	4,150	0.0%	4,150
Meetings and Related Travel	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	1,300	1,300	0.0%	1,300
Employee Appreciation	-	-	-	-	50	50	0.0%	50
Tech/Internet/Software	-	-	-	-	18,798	18,798	0.0%	18,798
Total Services Costs	-	-	-	-	29,433	29,433	0.0%	29,433
Total Departmental Budget	-	-	-	-	80,163	80,163	0.0%	80,163

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Finance								
Personnel								
Salaries	185,120	187,971	217,318	218,078	227,162	9,844	4.5%	9,084
Overtime	184	22	163	163	166	3	1.8%	3
Taxes - Social Security	10,797	10,794	13,484	12,732	14,094	610	4.5%	1,362
Taxes - Medicare	2,525	2,524	3,153	2,978	3,296	143	4.5%	318
Taxes SUTA/FUTA	26	293	293	293	158	(135)	-46.1%	(135)
Workers Compensation	699	580	470	408	492	22	4.7%	84
Retirement	22,183	23,024	27,740	27,756	28,905	1,165	4.2%	1,149
Health Insurance	30,166	26,552	35,063	33,064	32,471	(2,592)	-7.4%	(593)
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	251,701	251,761	297,684	295,472	306,744	9,060	3.0%	11,272
Supplies, Maintenance & Operations								
Supplies and Consumables	714	1,206	1,300	1,300	1,300	-	0.0%	-
Minor Equipment and Furniture	661	286	500	500	500	-	0.0%	-
Uniforms	96	106	250	250	250	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	1,471	1,598	2,050	2,050	2,050	-	0.0%	-
Services								
Professional Services	71,584	79,202	90,785	89,285	102,210	11,425	12.6%	12,925
Dues/Subscriptions	673	573	605	605	615	10	1.7%	10
Training/Seminars & Related Travel	4,096	4,558	6,350	6,350	5,100	(1,250)	-19.7%	(1,250)
Meetings and Related Travel	12	32	400	400	400	-	0.0%	-
Employee Appreciation	200	324	250	250	250	-	0.0%	-
Tech/Internet/Software	-	299	10,083	11,583	11,648	1,566	15.5%	66
Total Services Costs	76,565	84,988	108,473	108,473	120,223	11,751	10.8%	11,751
Total Departmental Budget	329,737	338,347	408,207	405,995	429,017	20,811	5.1%	23,022

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Information Technology								
Personnel								
Salaries	86,779	91,519	95,350	94,525	98,506	3,156	3.3%	3,981
Taxes - Social Security	5,039	5,250	5,912	5,475	6,107	195	3.3%	632
Taxes - Medicare	1,179	1,228	1,383	1,281	1,428	45	3.3%	147
Taxes SUTA/FUTA	9	117	117	117	63	(54)	-46.2%	(54)
Workers Compensation	274	243	206	179	213	7	3.4%	34
Retirement	10,339	11,254	12,162	12,017	12,525	363	3.0%	508
Health Insurance	12,725	12,840	15,083	11,459	10,584	(4,499)	-29.8%	(875)
Total Personnel Costs	116,344	122,451	130,213	125,053	129,426	(787)	-0.6%	4,373
Supplies, Maintenance & Operations								
Supplies and Consumables	87	142	200	200	200	-	0.0%	-
Minor Equipment and Furniture	247	1,927	200	200	200	-	0.0%	-
Uniforms	92	-	100	100	100	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	426	2,070	500	500	500	-	0.0%	-
Services								
Professional Services	909	440	2,000	114,000	2,000	-	0.0%	(112,000)
Dues/Subscriptions	88	175	388	388	430	43	11.0%	43
Training/Seminars & Related Travel	1,364	1,606	6,250	6,250	6,250	-	0.0%	-
Meetings and Related Travel	180	-	350	350	350	-	0.0%	-
Employee Appreciation	109	95	100	100	100	-	0.0%	-
Tech/Internet/Software	150,321	132,186	231,721	240,155	230,560	(1,161)	-0.5%	(9,595)
Total Services Costs	152,970	134,502	240,809	361,243	239,690	(1,118)	-0.5%	(121,552)
Shared Services								
Facility Contracts & Services	18,397	3,147	18,991	18,991	18,991	-	0.0%	-
Phone/Cable/Alarms	33,334	35,985	32,996	32,996	46,531	13,535	41.0%	13,535
Total Shared Services Costs	51,731	39,132	51,987	51,987	65,522	13,535	26.0%	13,535

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	207,564	222,815	27,000	115,050	27,000	-	0.0%	(88,050)
Lease Principal	19,213	13,707	-	-	-	-	0.0%	-
Lease Interest	2,682	2,226	-	-	-	-	0.0%	-
SBITA Principal	59,762	95,160	-	-	-	-	0.0%	-
SBITA Interest	3,485	7,292	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	292,706	341,200	27,000	115,050	27,000	-	0.0%	(88,050)
Total Departmental Budget	614,176	639,353	450,509	653,832	462,138	11,630	2.6%	(191,694)

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Municipal Court								
Personnel								
Salaries	102,498	108,130	112,693	113,469	118,960	6,267	5.6%	5,491
Overtime	-	181	360	284	368	8	2.2%	84
Taxes - Social Security	5,615	5,931	7,009	6,280	7,398	389	5.6%	1,118
Taxes - Medicare	1,314	1,387	1,639	1,469	1,730	91	5.6%	261
Taxes SUTA/FUTA	18	234	234	234	126	(108)	-46.2%	(108)
Workers Compensation	319	288	244	212	258	14	5.7%	46
Retirement	12,212	13,308	14,420	14,466	15,173	753	5.2%	707
Health Insurance	27,723	24,749	29,484	27,800	29,198	(286)	-1.0%	1,398
Total Personnel Costs	149,698	154,207	166,083	164,213	173,211	7,128	4.3%	8,998
Supplies, Maintenance & Operations								
Supplies and Consumables	1,516	1,659	1,700	1,700	1,700	-	0.0%	-
Minor Equipment and Furniture	2,546	1,905	200	200	200	-	0.0%	-
Uniforms	32	129	150	150	150	-	0.0%	-
Court Technology	-	1,529	10,823	10,823	5,500	(5,323)	-49.2%	(5,323)
Court Security	-	43,658	4,500	6,180	7,000	2,500	55.6%	820
Local Youth Diversion Fund	-	-	-	-	4,000	4,000	0.0%	4,000
Total Supplies, Maintenance & Operations Costs	4,094	48,880	17,373	19,053	18,550	1,177	6.8%	(503)
Services								
Professional Services	94,197	63,068	73,040	63,040	66,740	(6,300)	-8.6%	3,700
Dues/Subscriptions	155	131	800	800	400	(400)	-50.0%	(400)
Training/Seminars & Related Travel	2,513	1,458	6,650	6,650	9,250	2,600	39.1%	2,600
Meetings and Related Travel	96	206	300	300	300	-	0.0%	-
Employee Appreciation	50	100	100	100	100	-	0.0%	-
Total Services Costs	97,012	64,962	80,890	70,890	76,790	(4,100)	-5.1%	5,900
Total Departmental Budget	250,804	268,049	264,346	254,156	268,551	4,205	1.6%	14,395

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Public Safety and Emergency Services								
Personnel								
Salaries	2,015,402	2,022,937	2,332,085	2,120,788	2,389,067	56,982	2.4%	268,279
Overtime	84,341	81,177	36,239	39,879	36,532	293	0.8%	(3,347)
Taxes - Social Security	128,063	128,790	146,836	132,619	150,387	3,551	2.4%	17,768
Taxes - Medicare	29,950	30,121	34,341	31,016	35,171	830	2.4%	4,155
Taxes SUTA/FUTA	281	3,529	3,510	3,510	1,890	(1,620)	-46.2%	(1,620)
Workers Compensation	80,113	80,098	55,697	48,392	57,248	1,551	2.8%	8,856
Retirement	252,956	259,222	302,045	266,848	308,431	6,386	2.1%	41,583
Health Insurance	286,570	225,771	320,028	228,022	266,886	(53,142)	-16.6%	38,864
Uniform Allowance	23,500	20,500	28,000	21,000	-	(28,000)	-100.0%	(21,000)
Relocation Allowance	-	-	-	14,839	-	-	0.0%	(14,839)
Allowance for Vacancies	-	-	(205,105)	-	(194,460)	10,645	-5.2%	(194,460)
Total Personnel Costs	2,901,175	2,852,145	3,053,676	2,906,913	3,051,152	(2,524)	-0.1%	144,239
Supplies, Maintenance & Operations								
Supplies and Consumables	3,267	5,253	4,500	4,500	3,500	(1,000)	-22.2%	(1,000)
Minor Equipment and Furniture	14,684	37,777	40,150	40,150	38,445	(1,705)	-4.2%	(1,705)
Fuel	51,124	45,170	43,000	35,000	43,000	-	0.0%	8,000
Uniforms	20,383	14,773	18,750	27,477	43,500	24,750	132.0%	16,023
Vehicle Maintenance/Repairs	20,114	15,069	20,880	20,880	20,880	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	109,572	118,042	127,280	128,007	149,325	22,045	17.3%	21,318
Services								
Professional Services	715,345	860,088	945,810	945,810	1,195,910	250,099	26.4%	250,099
Dues/Subscriptions	3,059	3,387	4,025	4,025	4,325	300	7.5%	300
Training/Seminars & Related Travel	21,098	24,000	27,300	27,300	23,300	(4,000)	-14.7%	(4,000)
Meetings and Related Travel	-	95	500	500	500	-	0.0%	-
Investigations	4,677	6,823	6,000	6,000	7,500	1,500	25.0%	1,500
Lease Training	-	-	3,000	3,000	10,000	7,000	233.3%	7,000
Asset Forfeiture	22,954	-	-	-	21,600	21,600	0.0%	21,600
Public Relations	6,674	8,380	12,600	12,600	8,200	(4,400)	-34.9%	(4,400)
Employee Appreciation	1,507	1,813	1,500	1,500	2,000	500	33.3%	500

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Tech/Internet/Software	-	10,202	74,158	74,158	66,604	(7,554)	-10.2%	(7,554)
Total Services Costs	775,314	914,789	1,074,893	1,074,893	1,339,939	265,045	24.7%	265,045
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	256,926	364,781	65,000	126,881	94,000	29,000	44.6%	(32,881)
Total Capital Outlay & Transfers Costs	256,926	364,781	65,000	126,881	94,000	29,000	44.6%	(32,881)
Total Departmental Budget	4,042,987	4,249,756	4,320,849	4,236,694	4,634,416	313,566	7.3%	397,721

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Maintenance								
Personnel								
Salaries	390,621	463,062	536,594	464,964	557,092	20,498	3.8%	92,128
Overtime	14,745	14,092	6,311	8,008	6,542	231	3.7%	(1,466)
Taxes - Social Security	23,847	28,686	33,660	28,485	34,945	1,285	3.8%	6,460
Taxes - Medicare	5,577	6,709	7,872	6,662	8,173	301	3.8%	1,511
Taxes SUTA/FUTA	90	1,427	1,287	1,287	693	(594)	-46.2%	(594)
Workers Compensation	22,176	21,015	18,352	15,945	19,048	696	3.8%	3,103
Retirement	48,287	58,794	69,248	60,041	71,666	2,418	3.5%	11,625
Health Insurance	90,832	79,291	105,678	84,889	89,441	(16,237)	-15.4%	4,552
Allowance for Vacancies	-	-	(49,500)	-	(49,500)	-	0.0%	(49,500)
Total Personnel Costs	596,174	673,076	729,502	670,281	738,100	8,598	1.2%	67,819
Supplies, Maintenance & Operations								
Supplies and Consumables	6,985	9,174	8,050	8,050	8,050	-	0.0%	-
Minor Equipment and Furniture	14,613	13,645	18,300	16,290	13,950	(4,350)	-23.8%	(2,340)
Fuel	17,451	21,397	15,000	15,000	15,000	-	0.0%	-
Uniforms	8,082	7,638	8,225	8,225	8,150	(75)	-0.9%	(75)
Vehicle Maintenance/Repairs	7,713	18,963	15,000	15,000	18,000	3,000	20.0%	3,000
Equipment Maintenance/Repairs	17,632	15,170	15,500	15,500	17,500	2,000	12.9%	2,000
Building Maintenance/Repairs	76,344	59,324	28,063	28,063	28,063	-	0.0%	-
Landscaping & Greenspace Maintenance	1,712	3,539	5,500	17,461	5,500	-	0.0%	(11,961)
Street Maintenance	26,527	22,464	30,000	30,000	45,000	15,000	50.0%	15,000
Drainage	4,940	5,919	20,000	20,000	20,000	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	181,999	177,235	163,638	173,589	179,213	15,575	9.5%	5,624
Services								
Professional Services	543	10,733	200	200	28,644	28,444	14222.0%	28,444
Dues/Subscriptions	189	164	932	932	932	-	0.0%	-
Training/Seminars & Related Travel	6,463	8,318	14,575	14,575	14,625	50	0.3%	50
Meetings and Related Travel	249	347	400	400	400	-	0.0%	-
Employee Appreciation	506	393	550	550	550	-	0.0%	-
Tech/Internet/Software	-	11,331	24,821	24,821	25,061	240	1.0%	240
Total Services Costs	7,951	31,285	41,478	41,478	70,212	28,734	69.3%	28,734

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	49,300	213,023	134,975	237,075	73,968	(61,007)	-45.2%	(163,107)
Total Capital Outlay & Transfers Costs	49,300	213,023	134,975	237,075	73,968	(61,007)	-45.2%	(163,107)
Total Departmental Budget	835,424	1,094,619	1,069,593	1,122,422	1,061,492	(8,100)	-0.8%	(60,930)

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Building Codes and Permits								
Personnel								
Salaries	157,700	169,509	240,824	239,958	249,773	8,949	3.7%	9,815
Overtime	-	153	451	451	469	18	4.0%	18
Taxes - Social Security	9,417	10,030	14,959	14,503	15,515	556	3.7%	1,012
Taxes - Medicare	2,202	2,346	3,498	3,392	3,629	131	3.7%	237
Taxes SUTA/FUTA	36	405	468	468	252	(216)	-46.2%	(216)
Workers Compensation	1,228	928	984	855	1,019	35	3.6%	164
Retirement	18,844	20,691	30,775	30,564	31,818	1,043	3.4%	1,254
Health Insurance	27,385	26,224	38,861	36,272	38,415	(446)	-1.1%	2,143
Total Personnel Costs	216,812	230,283	330,820	326,462	340,890	10,070	3.0%	14,428
Supplies, Maintenance & Operations								
Supplies and Consumables	476	599	675	675	675	-	0.0%	-
Minor Equipment and Furniture	328	1,877	2,300	2,300	700	(1,600)	-69.6%	(1,600)
Fuel	1,182	1,867	5,175	5,175	5,175	-	0.0%	-
Uniforms	213	458	770	770	770	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	2,200	4,801	8,920	8,920	7,320	(1,600)	-17.9%	(1,600)
Services								
Professional Services	56,687	26,685	22,000	21,509	26,120	4,120	18.7%	4,611
Dues/Subscriptions	1,053	394	515	515	515	-	0.0%	-
Training/Seminars & Related Travel	2,317	5,513	6,200	6,200	6,200	-	0.0%	-
Meetings and Related Travel	-	15	100	100	100	-	0.0%	-
Employee Appreciation	111	65	200	200	200	-	0.0%	-
Tech/Internet/Software	-	144	155	154	155	-	0.0%	2
Total Services Costs	60,168	32,816	29,170	28,678	33,290	4,120	14.1%	4,613
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	39,135	39,135	0.0%	39,135
Total Capital Outlay & Transfers Costs	-	-	-	-	39,135	39,135	0.0%	39,135
Total Departmental Budget	279,180	267,900	368,910	364,060	420,635	51,725	14.0%	56,575

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Engineering and Planning								
Personnel								
Salaries	292,464	313,430	425,179	340,308	445,790	20,611	4.8%	105,482
Overtime	1,089	360	100	477	1,302	1,202	1202.0%	825
Taxes - Social Security	17,763	18,779	26,367	20,284	27,720	1,353	5.1%	7,436
Taxes - Medicare	4,155	4,392	6,167	4,744	6,483	316	5.1%	1,739
Taxes SUTA/FUTA	42	495	608	608	328	(280)	-46.1%	(280)
Workers Compensation	1,252	1,114	1,005	873	1,053	48	4.8%	180
Retirement	35,088	38,638	54,244	43,105	56,848	2,604	4.8%	13,743
Health Insurance	33,074	30,389	48,707	38,062	52,487	3,780	7.8%	14,425
Project Allocation	-	-	-	-	(110,000)	(110,000)		
Total Personnel Costs	384,926	407,596	562,377	448,461	482,011	(80,366)	-14.3%	143,550
Supplies, Maintenance & Operations								
Supplies and Consumables	10,060	9,891	9,750	9,750	9,500	(250)	-2.6%	(250)
Minor Equipment and Furniture	2,564	1,547	7,150	7,150	1,350	(5,800)	-81.1%	(5,800)
Fuel	4,419	4,388	3,175	3,175	3,175	-	0.0%	-
Uniforms	488	830	1,700	1,700	1,600	(100)	-5.9%	(100)
Street Maintenance	867,826	769,680	900,000	921,257	900,000	-	0.0%	(21,257)
Oak Wilt Program	-	-	15,000	15,000	25,000	10,000	66.7%	10,000
Tree and Landscape Protection	-	-	29,750	29,750	13,000	(16,750)	-56.3%	(16,750)
City Approved Events	-	-	4,850	4,850	4,850	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	885,358	786,336	971,375	992,632	958,475	(12,900)	-1.3%	(34,157)
Services								
Professional Services	240,020	140,407	120,000	120,000	70,000	(50,000)	-41.7%	(50,000)
Dues/Subscriptions	615	626	1,464	1,800	2,665	1,201	82.0%	865
Training/Seminars & Related Travel	5,201	8,642	13,240	13,240	22,100	8,860	66.9%	8,860
Meetings and Related Travel	244	477	400	400	600	200	50.0%	200
Employee Appreciation	411	172	400	400	400	-	0.0%	-
Tech/Internet/Software	-	6,736	11,518	11,518	13,177	1,659	14.4%	1,659

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Total Services Costs	246,492	157,058	147,022	147,358	108,942	(38,081)	-25.9%	(38,417)
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	6,030	7,016	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	6,030	7,016	-	-	-	-	0.0%	-
Total Departmental Budget	1,522,806	1,358,006	1,680,774	1,588,451	1,549,428	(131,347)	-7.8%	70,976

Expenditure Type	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Non-Departmental and Shared								
Supplies, Maintenance & Operations								
Supplies and Consumables	4,395	4,342	3,600	5,600	7,400	3,800	105.6%	1,800
Building Maintenance/Repairs	-	-	-	-	29,098	29,098	0.0%	29,098
Emergency Response	436,482	-	500	500	500	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	440,877	4,342	4,100	6,100	36,998	32,898	802.4%	30,898
Services								
Public Relations and Events	-	-	-	-	47,500	47,500	0.0%	47,500
Total Services Costs	-	-	-	-	47,500	47,500	0.0%	47,500
Shared Services								
Facility Contracts & Services	49,348	27,563	83,479	116,159	83,939	460	0.6%	(32,220)
Postage	2,434	3,445	4,125	4,125	4,125	-	0.0%	-
General Liability Insurance	58,066	88,746	90,000	90,000	91,800	1,800	2.0%	1,800
Electricity	41,173	38,585	44,000	41,000	44,000	-	0.0%	3,000
Total Shared Services Costs	151,021	158,339	221,604	251,284	223,864	2,260	1.0%	(27,420)
Capital Outlay & Transfers								
Transfer to SAP Fund 02	3,442,995	813,526	370,000	594,840	-	(370,000)	-100.0%	(594,840)
Transfer to Equip Repl Fund 31	354,495	301,945	373,138	373,138	359,500	(13,638)	-3.7%	(13,638)
Lease Principal	812	428	-	-	-	-	0.0%	-
Lease Interest	124	40	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	3,798,426	1,115,939	743,138	967,978	359,500	(383,638)	-51.6%	(608,478)
Total Departmental Budget	4,390,324	1,278,620	968,842	1,225,362	667,862	(300,980)	-31.1%	(557,500)

Governmental Strategic Projects Fund

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26
Beginning Fund Balance	1,407,555	3,269,573	2,297,490	2,297,490	810,470
<u>Revenues:</u>					
Transfer from General Fund	3,442,995	813,526	370,000	594,840	-
Total Revenue	3,442,995	813,526	370,000	594,840	-
<u>Reliable and Sustainable Infrastructure</u>					
City Civic Center	17,748	140,875	-	67,000	-
City Hall Renovation	321,403	181,581	-	58,835	-
City Facilities Plan	-	-	-	-	100,000
Chartwell and Dietz Intersection	98,126	-	-	-	-
Post Oak Trail Widening	664,506	27,701	-	-	-
Dietz Elkhorn Reconstruction	100,721	277,003	-	232,426	-
Dietz Elkhorn Sidewalk	14,770	46,998	-	7,369	-
Battle Intense Sidewalk	48,912	-	-	-	-
Drainage CIP #5 Rolling Acres Trail	48,833	-	-	222,905	-
Drainage CIP #17 Silver Spur Trail	28,796	-	-	-	-
Drainage CIP #34 Tivoli Way	88,747	760,186	-	754,815	-
Drainage CIP #37 Turf Paradise Lane	93,770	-	-	-	-
Drainage CIP #61 Rockinghorse Lane	29,609	-	-	-	-
Bond Development Program	-	25,874	-	-	-
Drainage CIP #35 Chartwell Lane	-	238	-	64,592	-
Drainage CIP #15 Delta Dawn	-	238	-	-	-
Drainage CIP #2 8472 Rolling Acres Trail	-	-	67,600	67,600	-
Drainage CIP #4 8040 Rolling Acres Trail	-	-	67,600	67,600	-
Drainage CIP #42 Vestal Park Culvert	-	-	113,844	113,844	-
<u>Public Health, Safety, and Welfare</u>					
Fire Services Program Review	-	73,775	-	-	-
Fire Station #3 Upgrades	-	111,813	-	40,035	36,000

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26
<u>Operational Excellence</u>					
Compensation and Benefit Plan Study	-	-	60,000	60,000	-
Employee Handbook	-	-	10,000	10,000	-
Communications and Marketing Strategy	2,068	42,178	-	199,840	-
City Records Digitization Program	22,967	-	-	-	-
Fuel Station	-	97,150	-	-	-
3rd Party Scanning	-	-	-	40,000	-
IT Master Plan	-	-	50,000	75,000	-
Total Expenditures	1,580,977	1,785,609	369,044	2,081,860	136,000
Total Change in Fund Balance	1,862,018	(972,083)	956	(1,487,020)	(136,000)
Ending Fund Balance	3,269,573	2,297,490	2,298,446	810,470	674,470

Vehicle and Equipment Replacement Fund

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26
Beginning Fund Balance	1,089,047	1,140,475	1,220,166	1,220,166	1,536,604
<u>Revenues:</u>					
Transfer from General Fund	354,495	301,945	373,138	373,138	359,500
Total Revenue	354,495	301,945	373,138	373,138	359,500
<u>Transfers</u>					
Transfer to General Fund for Purchases	303,067	222,254	56,700	56,700	133,135
Total Expenditures	303,067	222,254	56,700	56,700	133,135
Revenue Over / (Under) Expenditures	51,428	79,691	316,438	316,438	226,365
Beginning Fund Balance	1,140,475	1,220,166	1,536,604	1,536,604	1,762,969

Scheduled Replacements:

Ford F-150 Truck -Command	49,000
Ford F-150 Truck - CID	45,000
Ford Ranger 4x4	39,135
	<u>133,135</u>

Bond Capital Fund

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26
Beginning Fund Balance	-	-	11,650	3,596,650	2,375,029
<u>Revenues:</u>					
Bond Proceeds	-	3,550,000	3,585,000	1,615,000	-
Bond Premium	-	181,669	-	-	-
Interest Income	-	11,650	17,000	117,000	17,000
Total Revenue	-	3,743,319	3,602,000	1,732,000	17,000
<u>Expenditures:</u>					
Bond Issuance Fees	-	146,669	-	-	-
Dietz Elkhorn Rdwy Incidentals	-	-	-	-	-
Dietz Elkhorn Rdwy Construction	-	-	2,093,922	2,093,922	1,581,078
Rolling Acres Rdwy Incidentals	-	-	-	-	-
Rolling Acres Rdwy Construction	-	-	-	-	315,000
Ammann Rdwy Incidentals	-	-	-	-	-
Ammann Rdwy Construction	-	-	439,699	699,699	88,555
Battle Intense Rdwy Incidentals	-	-	-	-	-
Battle Intense Rdwy Construction	-	-	420,000	160,000	-
Drainage CIP #35 Chartwell Lane	-	-	-	-	-
Drainage CIP #2 8472 Rolling Acres Trail	-	-	-	-	162,240
Drainage CIP #4 8040 Rolling Acres Trail	-	-	-	-	162,240
Total Expenditures	-	146,669	2,953,621	2,953,621	2,309,113
Revenue Over / (Under) Expenditures	-	3,596,650	648,379	(1,221,621)	(2,292,113)
Ending Fund Balance	-	3,596,650	660,029	2,375,029	82,916

Debt Service Fund

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed 2025-26
Beginning Fund Balance	52,658	77,976	104,949	104,949	29,752
<u>Revenues:</u>					
General Property-I & S	568,287	556,341	890,117	901,068	1,199,250
Delinquent Property	2,728	4,363	4,000	4,000	4,000
Penalty & Interest	2,003	2,232	2,500	2,500	2,500
Interest Income on Investments	4,829	17,599	7,500	8,500	7,500
Total Revenue	577,848	580,535	904,117	916,068	1,213,250
<u>Expenditures:</u>					
Bond Principal	460,000	470,000	785,000	785,000	995,000
Bond Interest Payable	92,130	83,163	205,465	205,465	218,250
Bond Agent Fees	400	400	800	800	-
Total Expenditures	552,530	553,563	991,265	991,265	1,213,250
Revenue Over / (Under) Expenditures	25,318	26,973	(87,148)	(75,197)	-
Ending Fund Balance	77,976	104,949	17,801	29,752	29,752