

Governmental Funds

	General Fund	SAP	Equip Repl	Debt Service	Bond Capital Fund	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	8,069,139	816,914	1,536,604	29,475	1,060,867	11,512,999
<u>Revenues:</u>						
Taxes	9,106,213			800,865		9,907,078
Franchise Fees	766,780					766,780
Interest	450,000			7,500	120,000	577,500
Permits	144,200					144,200
Animal Control	1,495					1,495
Fines & Forfeitures	190,475					190,475
Fees & Services	377,893					377,893
Miscellaneous Income	211,500					211,500
Transfers from other Funds	133,135	163,717	359,500			656,352
Total Revenues	11,381,691	163,717	359,500	808,365	120,000	12,833,273
<u>Expenditures:</u>						
Personnel	6,308,287					6,308,287
Supplies, Maintenance & Operations	1,291,904				-	1,291,904
Professional Services	2,726,509	135,000				2,861,509
Shared Services	297,671					297,671
Capital Outlay	234,103	524,480			423,555	1,182,138
Debt Service	-			798,450		798,450
Transfers & Non-Cash Adjustments	523,217		133,135			656,352
Total Expenditures	11,381,691	659,480	133,135	798,450	423,555	13,396,311
Revenues Over/(Under) Expenditures	0	(495,763)	226,365	9,915	(303,555)	(563,038)
Ending Fund Balance	8,069,140	321,151	1,762,969	39,390	757,312	10,949,962

Exhibit A

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	6,635,745	7,140,941	583,834	8.9%	505,196
Delinquent Property	26,865	47,128	30,000	48,000	30,000	-	0.0%	(18,000)
Penalty & Interest	22,965	22,732	25,000	25,000	25,000	-	0.0%	-
Mixed Beverage	27,984	28,961	25,000	33,000	25,000	-	0.0%	(8,000)
Local Sales	1,104,090	1,192,216	1,230,148	1,213,767	1,256,848	26,700	2.2%	43,081
Street Maintenance	276,023	298,054	307,537	303,442	314,212	6,675	2.2%	10,770
Property Reduction	276,023	298,054	307,537	303,442	314,212	6,675	2.2%	10,770
Total Taxes	8,144,135	8,631,247	8,482,329	8,562,396	9,106,213	623,884	7.4%	543,817
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	458,000	470,000	-	0.0%	12,000
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	24,500	25,000	1,500	6.4%	500
Garbage Regular	34,465	36,696	34,000	57,000	34,000	-	0.0%	(23,000)
Garbage Recycling	-	-	750	-	-	(750)	-100.0%	-
Total Franchise Fees	748,401	743,231	762,350	767,050	766,780	4,430	0.6%	(270)
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)

Exhibit A

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	90,000	60,000	(20,000)	-25.0%	(30,000)
New Commerical Permits	2,592	-	5,000	-	1,000	(4,000)	-80.0%	1,000
Remodeling/Additions	22,312	30,950	20,000	41,000	30,000	10,000	50.0%	(11,000)
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	4,400	4,200	-	0.0%	(200)
Total Permits Costs	241,674	232,138	168,200	179,400	144,200	(24,000)	-14.3%	(35,200)
Animal Control								
Pet Licenses	985	1,050	1,000	1,250	1,000	-	0.0%	(250)
Pet Impound/Quarantine	430	1,334	495	645	495	-	0.0%	(150)
Total Animal Control	1,415	2,384	1,495	1,895	1,495	-	0.0%	(400)
Fines & Forfeitures								
Municipal Court Fines	191,267	174,829	190,000	150,000	175,000	(15,000)	-7.9%	25,000
Municipal Court Security	5,737	5,665	6,000	4,500	5,250	(750)	-12.5%	750
Municipal Court Technology	4,714	4,648	5,000	3,750	4,375	(625)	-12.5%	625
Municipal Court Efficiency	408	603	450	250	450	-	0.0%	200
Local Youth Diversion Fund	5,793	5,725	5,700	4,500	5,250	(450)	-7.9%	750
Municipal Court Jury Fund	116	114	150	100	150	-	0.0%	50
Total Fines & Forfeitures	208,035	191,584	207,300	163,100	190,475	(16,825)	-8.1%	27,375
Fees & Services								
FORU Management	257,499	289,039	292,365	301,460	302,743	10,378	3.5%	1,283
Special Fees	11,888	30,749	25,000	63,000	35,000	10,000	40.0%	(28,000)
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	403,610	377,893	17,478	4.8%	(25,717)

Exhibit A

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	127,280	127,500	220	0.2%	220
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	303,440	68,600	(20,000)	-22.6%	(234,840)
School Guard Crossing Fund	12,391	15,729	13,500	15,000	13,500	-	0.0%	(1,500)
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	449,909	211,500	(20,980)	-9.0%	(238,409)
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	11,109,059	11,381,691	660,422	6.1%	272,632

Exhibit A

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	4,291,072	4,923,008	205,397	4.4%	631,936
Overtime	100,443	96,126	43,747	51,081	45,502	1,755	4.0%	(5,579)
Taxes - Social Security	239,701	243,932	293,933	261,725	306,607	12,674	4.3%	44,882
Taxes - Medicare	56,688	57,255	69,039	61,481	72,043	3,004	4.4%	10,562
Taxes SUTA/FUTA	568	7,307	7,325	7,325	4,008	(3,317)	-45.3%	(3,317)
Workers Compensation	108,385	106,300	78,598	68,290	74,780	(3,818)	-4.9%	6,490
Retirement	482,728	499,753	607,278	544,599	631,763	24,485	4.0%	87,164
Health Insurance	567,474	472,948	655,651	516,728	603,066	(52,585)	-8.0%	86,338
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)	-	(249,690)	10,938	-4.2%	(249,690)
Project Allocation	-	-	-	(101,640)	(110,000)	(110,000)	0.0%	(8,360)
Total Personnel Costs	5,502,505	5,471,574	6,247,754	5,743,700	6,308,287	60,533	1.0%	572,946
Supplies, Maintenance & Operations								
Supplies and Consumables	30,367	35,507	33,275	35,775	35,775	2,500	7.5%	-
Minor Equipment and Furniture	37,741	63,131	71,850	81,252	58,245	(13,605)	-18.9%	(23,007)
Fuel	74,201	72,884	66,500	65,000	67,000	500	0.8%	2,000
Uniforms	30,013	24,569	30,905	39,632	55,580	24,675	79.8%	15,948
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	18,000	17,500	2,000	12.9%	(500)
Building Maintenance/Repairs	76,344	59,324	28,063	30,563	54,063	26,000	92.7%	23,500
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	876,511	(53,489)	-5.8%	(74,746)
Drainage Work	4,940	5,919	20,000	15,000	20,000	-	0.0%	5,000
Committees - Communications	82	-	500	-	500	-	0.0%	500
Committees - Planning & Zoning	-	248	500	-	500	-	0.0%	500
Committee - Board of Adjustments	-	-	500	-	500	-	0.0%	500
Committee - Audit	-	-	500	-	500	-	0.0%	500
Urban Wildlife	-	720	500	500	500	-	0.0%	-

Exhibit A

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	500	0.0%	-
Court Technology	-	1,529	10,823	10,823	5,500	(5,323)	-49.2%	(5,323)
Court Security	-	43,658	4,500	4,500	7,000	2,500	55.6%	2,500
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	1,356,243	1,291,904	(13,492)	-1.03%	(64,339)
Services								
Professional Services	1,298,848	1,398,312	1,371,499	1,488,775	2,038,682	667,182	48.6%	549,907
Dues/Subscriptions	16,482	17,053	19,466	19,987	26,168	6,702	34.4%	6,181
Training/Seminars & Related Travel	56,455	79,040	121,115	110,543	130,310	9,195	7.6%	19,767
Meetings and Related Travel	7,738	5,967	22,590	13,890	16,663	(5,927)	-26.2%	2,773
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	23,400	30,250	(38,850)	-56.2%	6,850
Employee Appreciation	14,420	14,800	14,760	14,927	15,955	1,195	8.1%	1,028
Employment Costs	2,738	2,795	2,675	9,675	2,675	-	0.0%	(7,000)
Recording/Reporting/History	8,651	12,037	10,000	10,000	10,000	-	0.0%	-
Tech/Internet/Software	150,471	172,186	381,288	390,122	384,706	3,419	0.9%	(5,415)
Total Services Costs	1,655,667	1,793,865	2,053,493	2,122,319	2,726,509	673,016	32.77%	604,190
Shared Services								
Facility Contracts & Services	67,745	30,710	102,470	91,080	102,930	460	0.4%	11,850
Postage	2,434	3,445	4,125	4,125	4,125	-	0.0%	-
General Liability Insurance	58,066	88,746	90,000	90,000	100,085	10,085	11.2%	10,085
Electricity	41,173	38,585	44,000	43,000	44,000	-	0.0%	1,000
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	261,201	297,671	24,080	8.80%	36,470

Exhibit A

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	482,108	234,103	7,128	3.1%	(248,005)
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	370,000	163,717	(206,283)	-55.8%	(206,283)
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	1,225,246	757,320	(212,793)	-21.93%	(467,926)
Total Departmental Budget	13,396,006	10,657,243	10,850,347	10,708,709	11,381,691	531,344	4.90%	681,341

Exhibit A

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	-	0.0%	500
Committees - Planning & Zoning	-	248	500	-	500	-	0.0%	500
Committee - Board of Adjustments	-	-	500	-	500	-	0.0%	500
Committee - Audit	-	-	500	-	500	-	0.0%	500
Urban Wildlife	-	720	500	500	500	-	0.0%	-
Committee-Transportation Safety Advisory	-	-	-	500	500	500	0.0%	-
Total Supplies, Maintenance & Operations Costs	348	1,252	2,850	1,350	3,350	500	17.5%	2,000
Services								
Professional Services	-	-	-	-	-	-	0.0%	-
Dues/Subscriptions	3,068	2,716	3,245	3,280	3,300	55	1.7%	20
Training/Seminars & Related Travel	-	-	7,000	3,500	7,000	-	0.0%	3,500
Meetings and Related Travel	3,642	2,298	11,800	5,800	5,800	(6,000)	-50.8%	-
Public Relations	586	235	5,250	2,250	5,250	-	0.0%	3,000
Total Services Costs	7,295	5,249	27,295	14,830	21,350	(5,945)	-21.8%	6,520
Total Departmental Budget								
	7,643	6,500	30,145	16,180	24,700	(5,445)	-18.1%	8,520

Exhibit A

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	436,522	470,708	17,222	3.8%	34,186
Overtime	85	142	123	123	124	1	0.8%	1
Taxes - Social Security	23,236	18,155	26,853	25,410	27,752	899	3.3%	2,342
Taxes - Medicare	6,061	4,451	6,577	6,214	6,827	250	3.8%	613
Taxes SUTA/FUTA	35	399	398	398	214	(184)	-46.2%	(184)
Workers Compensation	1,462	1,260	982	853	942	(40)	-4.1%	89
Retirement	50,596	38,637	57,858	56,136	59,866	2,008	3.5%	3,730
Health Insurance	29,177	22,969	33,434	37,222	42,007	8,573	25.6%	4,785
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	570,078	609,640	28,752	4.9%	39,562
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	135,000	105,000	-	0.0%	(30,000)
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	157,333	133,076	1,244	0.9%	(24,257)
						-		-
Total Departmental Budget	660,453	630,873	715,331	730,020	744,976	29,646	4.1%	14,956

Exhibit A

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	10,034	10,904	508	4.9%	870
Taxes - Medicare	2,088	2,250	2,431	2,346	2,550	119	4.9%	204
Taxes SUTA/FUTA	18	234	234	234	126	(108)	-46.2%	(108)
Workers Compensation	478	428	363	315	352	(11)	-3.0%	37
Retirement	18,202	19,807	21,387	21,449	22,363	976	4.6%	914
Health Insurance	19,738	14,928	18,315	17,630	22,268	3,953	21.6%	4,638
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	202,231	208,402	220,800	220,731	234,442	13,642	6.2%	13,711
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	800	1,548	48	3.2%	748
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	71,119	88,031	15,062	20.6%	16,912
Total Departmental Budget	243,831	270,071	295,019	293,100	323,623	28,604	9.7%	30,523

Exhibit A

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	8,190	6,486	(1,971)	-23.3%	(1,704)
Taxes - Medicare	1,636	1,847	1,978	1,916	1,517	(461)	-23.3%	(398)
Taxes SUTA/FUTA	14	176	176	176	63	(113)	-64.2%	(113)
Workers Compensation	384	346	295	256	209	(86)	-29.2%	(47)
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	10,321	6,636	(4,362)	-39.7%	(3,685)
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	150,887	169,222	175,711	175,211	132,828	(42,883)	-24.4%	(42,383)
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	8,550	-	(51,250)	-100.0%	(8,550)
Employee Appreciation	10,822	11,839	11,260	11,260	11,855	595	5.3%	595
Employment Costs	2,738	2,795	2,675	9,675	2,675	-	0.0%	(7,000)
Tech/Internet/Software	150	7,160	17,902	19,792	4,630	(13,272)	-74.1%	(15,162)
Total Services Costs	64,867	82,279	98,662	63,585	36,639	(62,023)	-62.9%	(26,946)
Total Departmental Budget	218,641	255,147	277,823	242,245	172,317	(105,506)	-38.0%	(69,928)

Exhibit A

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	-	-	-	-	76	76	0.0%	76
Retirement	-	-	-	-	4,833	4,833	0.0%	4,833
Health Insurance	-	-	-	-	4,314	4,314	0.0%	4,314
Total Personnel Costs	-	-	-	-	50,174	50,174	0.0%	50,174
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	-	-	-	-	80,157	80,157	0.0%	80,157

Exhibit A

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	12,752	14,094	610	4.5%	1,342
Taxes - Medicare	2,525	2,524	3,153	2,983	3,296	143	4.5%	313
Taxes SUTA/FUTA	26	293	293	293	158	(135)	-46.1%	(135)
Workers Compensation	699	580	470	408	455	(15)	-3.2%	47
Retirement	22,183	23,024	27,740	27,762	28,905	1,165	4.2%	1,143
Health Insurance	30,166	26,552	35,063	32,769	32,471	(2,592)	-7.4%	(298)
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	251,701	251,761	297,684	295,208	306,707	9,023	3.0%	11,499
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	96,785	102,210	11,425	12.6%	5,425
Dues/Subscriptions	673	573	605	605	615	10	1.7%	10
Training/Seminars & Related Travel	4,096	4,558	6,350	5,350	5,100	(1,250)	-19.7%	(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	11,176	11,648	1,566	15.5%	472
Total Services Costs	76,565	84,988	108,473	114,566	120,223	11,751	10.8%	5,657
Total Departmental Budget	329,737	338,347	408,207	411,824	428,980	20,774	5.1%	17,156

Exhibit A

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	5,492	6,107	195	3.3%	615
Taxes - Medicare	1,179	1,228	1,383	1,284	1,428	45	3.3%	144
Taxes SUTA/FUTA	9	117	117	117	63	(54)	-46.2%	(54)
Workers Compensation	274	243	206	179	197	(9)	-4.4%	18
Retirement	10,339	11,254	12,162	12,017	12,525	363	3.0%	508
Health Insurance	12,725	12,840	15,083	11,098	10,584	(4,499)	-29.8%	(514)
Total Personnel Costs	116,344	122,451	130,213	124,711	129,410	(803)	-0.6%	4,699
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	100,500	2,000	-	0.0%	(98,500)
Dues/Subscriptions	88	175	388	388	430	43	11.0%	43
Training/Seminars & Related Travel	1,364	1,606	6,250	5,000	6,250	-	0.0%	1,250
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	346,493	239,690	(1,118)	-0.5%	(106,802)
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

Exhibit A

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	106,629	27,000	-	0.0%	(79,629)
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	106,629	27,000	-	0.0%	(79,629)
Total Departmental Budget	614,176	639,353	450,509	630,320	462,122	11,614	2.6%	(168,198)

Exhibit A

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	113,694	118,960	6,267	5.6%	5,266
Overtime	-	181	360	179	368	8	2.2%	189
Taxes - Social Security	5,615	5,931	7,009	6,287	7,398	389	5.6%	1,111
Taxes - Medicare	1,314	1,387	1,639	1,470	1,730	91	5.6%	260
Taxes SUTA/FUTA	18	234	234	234	126	(108)	-46.2%	(108)
Workers Compensation	319	288	244	212	238	(6)	-2.5%	26
Retirement	12,212	13,308	14,420	14,479	15,173	753	5.2%	694
Health Insurance	27,723	24,749	29,484	28,063	29,198	(286)	-1.0%	1,135
Total Personnel Costs	149,698	154,207	166,083	164,618	173,191	7,108	4.3%	8,573
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	4,442	200	-	0.0%	(4,242)
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	4,500	7,000	2,500	55.6%	2,500
Local Youth Diversion Fund	-	-	-	-	4,000	4,000	0.0%	4,000
Total Supplies, Maintenance & Operations Costs	4,094	48,880	17,373	21,615	18,550	1,177	6.8%	(3,065)
Services								
Professional Services	94,197	63,068	73,040	58,640	66,740	(6,300)	-8.6%	8,100
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	66,490	76,790	(4,100)	-5.1%	10,300
Total Departmental Budget	250,804	268,049	264,346	252,724	268,531	4,185	1.6%	15,807

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	2,046,649	2,389,067	56,982	2.4%	342,418
Overtime	84,341	81,177	36,239	42,621	36,532	293	0.8%	(6,089)
Taxes - Social Security	128,063	128,790	146,836	128,453	150,387	3,551	2.4%	21,934
Taxes - Medicare	29,950	30,121	34,341	30,041	35,171	830	2.4%	5,130
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	52,911	(2,786)	-5.0%	4,519
Retirement	252,956	259,222	302,045	258,053	308,431	6,386	2.1%	50,378
Health Insurance	286,570	225,771	320,028	224,499	266,886	(53,142)	-16.6%	42,387
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)	-	(194,190)	10,915	-5.3%	(194,190)
Total Personnel Costs	2,901,175	2,852,145	3,053,676	2,818,056	3,047,085	(6,591)	-0.2%	229,029
Supplies, Maintenance & Operations								
Supplies and Consumables	3,267	5,253	4,500	5,000	3,500	(1,000)	-22.2%	(1,500)
Minor Equipment and Furniture	14,684	37,777	40,150	43,150	38,445	(1,705)	-4.2%	(4,705)
Fuel	51,124	45,170	43,000	40,000	43,000	-	0.0%	3,000
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	136,507	149,325	22,045	17.3%	12,818
Services								
Professional Services	715,345	860,088	945,810	966,810	1,608,755	662,945	70.1%	641,945
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

Exhibit A

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	1,095,893	1,752,784	677,891	63.1%	656,891
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	256,926	364,781	65,000	127,106	94,000	29,000	44.6%	(33,106)
Total Capital Outlay & Transfers Costs	256,926	364,781	65,000	127,106	94,000	29,000	44.6%	(33,106)
Total Departmental Budget	4,042,987	4,249,756	4,320,849	4,177,563	5,043,194	722,345	16.7%	865,631

Exhibit A

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	467,272	604,537	67,943	12.7%	137,265
Overtime	14,745	14,092	6,311	7,412	6,541	230	3.6%	(871)
Taxes - Social Security	23,847	28,686	33,660	28,713	37,887	4,227	12.6%	9,174
Taxes - Medicare	5,577	6,709	7,872	6,715	8,861	989	12.6%	2,146
Taxes SUTA/FUTA	90	1,427	1,287	1,287	756	(531)	-41.3%	(531)
Workers Compensation	22,176	21,015	18,352	15,945	17,484	(868)	-4.7%	1,539
Retirement	48,287	58,794	69,248	60,249	77,699	8,451	12.2%	17,450
Health Insurance	90,832	79,291	105,678	80,656	97,800	(7,878)	-7.5%	17,144
Allowance for Vacancies	-	-	(49,500)	-	(49,500)	-	0.0%	(49,500)
Project Allocation	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	596,174	673,076	729,502	668,249	802,065	72,563	9.9%	133,816
Supplies, Maintenance & Operations								
Supplies and Consumables	6,985	9,174	8,050	8,050	8,250	200	2.5%	200
Minor Equipment and Furniture	14,613	13,645	18,300	20,460	13,950	(4,350)	-23.8%	(6,510)
Fuel	17,451	21,397	15,000	16,500	15,500	500	3.3%	(1,000)
Uniforms	8,082	7,638	8,225	8,225	8,350	125	1.5%	125
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	18,000	17,500	2,000	12.9%	(500)
Building Maintenance/Repairs	76,344	59,324	28,063	30,563	28,063	-	0.0%	(2,500)
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	15,000	20,000	-	0.0%	5,000
Total Supplies, Maintenance & Operations Costs	181,999	177,235	163,638	179,259	180,113	16,475	10.1%	854
Services								
Professional Services	543	10,733	200	584	28,644	28,444	14222.0%	28,060
Dues/Subscriptions	189	164	932	932	932	-	0.0%	-
Training/Seminars & Related Travel	6,463	8,318	14,575	13,753	15,125	550	3.8%	1,372
Meetings and Related Travel	249	347	400	400	400	-	0.0%	-
Employee Appreciation	506	393	550	550	600	50	9.1%	50

Exhibit A

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	-	11,331	24,821	16,990	25,061	240	1.0%	8,071
Total Services Costs	7,951	31,285	41,478	33,209	70,762	29,284	70.6%	37,553
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	49,300	213,023	134,975	248,373	73,968	(61,007)	-45.2%	(174,405)
Total Capital Outlay & Transfers Costs	49,300	213,023	134,975	248,373	73,968	(61,007)	-45.2%	(174,405)
Total Departmental Budget	835,424	1,094,619	1,069,593	1,129,089	1,126,907	57,315	5.4%	(2,181)

Exhibit A

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	-	469	18	4.0%	469
Taxes - Social Security	9,417	10,030	14,959	14,504	15,515	556	3.7%	1,011
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	942	(42)	-4.3%	87
Retirement	18,844	20,691	30,775	30,506	31,818	1,043	3.4%	1,312
Health Insurance	27,385	26,224	38,861	36,322	38,415	(446)	-1.1%	2,093
Total Personnel Costs	216,812	230,283	330,820	326,005	340,813	9,993	3.0%	14,808
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	17,009	26,120	4,120	18.7%	9,111
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	24,178	33,290	4,120	14.1%	9,113
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	359,103	420,558	51,648	14.0%	61,455

Exhibit A

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	368,711	445,790	20,611	4.8%	77,079
Overtime	1,089	360	100	584	1,302	1,202	1202.0%	718
Taxes - Social Security	17,763	18,779	26,367	21,891	27,720	1,353	5.1%	5,829
Taxes - Medicare	4,155	4,392	6,167	5,120	6,483	316	5.1%	1,363
Taxes SUTA/FUTA	42	495	608	608	328	(280)	-46.1%	(280)
Workers Compensation	1,252	1,114	1,005	873	974	(31)	-3.1%	101
Retirement	35,088	38,638	54,244	46,538	56,848	2,604	4.8%	10,310
Health Insurance	33,074	30,389	48,707	38,148	52,487	3,780	7.8%	14,339
Project Allocation	-	-	-	(101,640)	(110,000)	(110,000)		
Total Personnel Costs	384,926	407,596	562,377	380,833	481,932	(80,445)	-14.3%	109,459
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	831,511	(68,489)	-7.6%	(89,746)
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	889,986	(81,389)	-8.4%	(102,646)
Services								
Professional Services	240,020	140,407	120,000	103,050	70,000	(50,000)	-41.7%	(33,050)
Dues/Subscriptions	615	626	1,464	1,950	2,665	1,201	82.0%	715
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	567	400	-	0.0%	(167)
Tech/Internet/Software	-	6,736	11,518	15,418	13,177	1,659	14.4%	(2,242)

Exhibit A

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	134,625	108,942	(38,081)	-25.9%	(25,684)
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	1,508,090	1,480,860	(199,915)	-11.9%	(18,871)

Exhibit A

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	-	-	-	-	26,000	26,000	0.0%	26,000
Emergency Response	436,482	-	500	500	500	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	440,877	4,342	4,100	6,100	33,900	29,800	726.8%	27,800
Services								
Public Relations and Events	-	-	-	-	15,500	15,500	0.0%	15,500
Total Services Costs	-	-	-	-	15,500	15,500	0.0%	15,500
Shared Services								
Facility Contracts & Services	49,348	27,563	83,479	72,089	83,939	460	0.6%	11,850
Postage	2,434	3,445	4,125	4,125	4,125	-	0.0%	-
General Liability Insurance	58,066	88,746	90,000	90,000	100,085	10,085	11.2%	10,085
Electricity	41,173	38,585	44,000	43,000	44,000	-	0.0%	1,000
Total Shared Services Costs	151,021	158,339	221,604	209,214	232,149	10,545	4.8%	22,935
Capital Outlay & Transfers								
Transfer to SAP Fund 02	3,442,995	813,526	370,000	370,000	163,717	(206,283)	-55.8%	(206,283)
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	743,138	523,217	(219,921)	-29.6%	(219,921)
Total Departmental Budget	4,390,324	1,278,620	968,842	958,452	804,766	(164,076)	-16.9%	(153,686)

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	816,914
<u>Revenues:</u>					
Transfer from General Fund	3,442,995	813,526	370,000	370,000	163,717
Total Revenue	3,442,995	813,526	370,000	370,000	163,717
<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	-	175,426	-
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	-	754,911	-
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	162,240
Drainage CIP #4 8040 Rolling Acres Trail	-	-	67,600	67,600	162,240
Drainage CIP #42 Vestal Park Culvert	-	-	113,844	13,844	-
<u>Public Health, Safety, and Welfare</u>					
Fire Services Program Review	-	73,775	-	-	-
Fire Station #3 Upgrades	-	111,813	-	40,034	200,000

Exhibit A

	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	30,500	-
Employee Handbook	-	-	10,000	5,189	-
Communications and Marketing Strategy	2,068	42,178	-	199,840	-
City Records Digitization Program	22,967	-	-	-	-
Fuel Station	-	97,150	-	-	-
3rd Party Scanning	-	-	-	-	-
IT Master Plan	-	-	50,000	74,931	-
Strategic Planning	-	-	-	-	35,000
Total Expenditures	1,580,977	1,785,609	369,044	1,850,576	659,480
Total Change in Fund Balance	1,862,018	(972,083)	956	(1,480,576)	(495,763)
Ending Fund Balance	3,269,573	2,297,490	2,298,446	816,914	321,151

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	29,475
<u>Revenues:</u>					
General Property-I & S	568,287	556,341	890,117	900,792	794,365
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	915,792	808,365
<u>Expenditures:</u>					
Bond Principal	460,000	470,000	785,000	785,000	600,000
Bond Interest Payable	92,130	83,163	205,465	205,465	198,450
Bond Agent Fees	400	400	800	800	-
Total Expenditures	552,530	553,563	991,265	991,265	798,450
Revenue Over / (Under) Expenditures	25,318	26,973	(87,148)	(75,473)	9,915
Ending Fund Balance	77,976	104,949	17,801	29,475	39,390

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	1,060,867
<u>Revenues:</u>					
Bond Proceeds	-	3,550,000	3,585,000	-	-
Bond Premium	-	181,669	-	-	-
Interest Income	-	11,650	17,000	147,000	120,000
Total Revenue	-	3,743,319	3,602,000	147,000	120,000
<u>Expenditures:</u>					
Bond Issuance Fees	-	146,669	-	-	-
Dietz Elkhorn Rdwy Incidentals	-	-	-	-	-
Dietz Elkhorn Rdwy Construction	-	-	2,093,922	2,093,922	-
Rolling Acres Rdwy Incidentals	-	-	-	-	-
Rolling Acres Rdwy Construction	-	-	-	-	315,000
Ammann Rdwy Incidentals	-	-	-	-	-
Ammann Rdwy Construction	-	-	439,699	430,000	108,555
Battle Intense Rdwy Incidentals	-	-	-	-	-
Battle Intense Rdwy Construction	-	-	420,000	158,861	-
Total Expenditures	-	146,669	2,953,621	2,682,783	423,555
Revenue Over / (Under) Expenditures	-	3,596,650	648,379	(2,535,783)	(303,555)
Ending Fund Balance	-	3,596,650	660,029	1,060,867	757,312

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:

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

Consolidated Utility Funds Budget by Division

Summary Budget

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Operating Revenues	4,471,417	1,767,160	-	6,238,577
Utility Operating Expenses				
Personnel	1,048,631	1,075,894	-	2,124,525
Supplies, Maintenance & Operations	2,845,037	709,701	-	3,554,737
Services	339,791	78,255	-	418,045
Total Utility Operating Expenses	4,233,458	1,863,849	-	6,097,307
Operating Income/(Loss) Before Depreciation	237,959	(96,689)	-	141,270
Depreciation	(550,000)	(270,600)	-	(820,600)
Operating Income/(Loss) After Depreciation	(312,041)	(367,289)	-	(679,330)
Non-Operating Revenues (Expenses)				
Non-Operating Revenues	1,444,069	790,630	-	2,234,699
Capital Outlay	(7,390,830)	(1,898,857)	-	(9,289,687)
Asset Transfer for GAAP	6,640,830	1,898,857	-	8,539,687
Bond Interest Costs	(103,927)	(53,046)	-	(156,973)
Transfers Out	(7,169,155)	(1,422,000)	(62,698)	(8,653,853)
Transfers In	7,086,504	1,386,349	181,000	8,653,853
Total Non-Operating Revenue (Expenses)	507,491	701,933	118,302	1,327,726
Net Income/(Loss)	195,450	334,644	118,302	648,396

Consolidated Utility Budget by Fund Summary

	Water Operations	Wastewater Operations	Water Capital	Wastewater Capital	Utility Equip. Repl	Utility Fund Total
Utility Operating Revenues	4,471,417	1,767,160				6,238,577
Utility Operating Expenses						
Personnel	1,048,631	1,075,894				2,124,525
Supplies, Maintenance & Operations	2,845,037	709,701				3,554,737
Services	339,791	78,255				418,045
Total Utility Operating Expenses	4,233,458	1,863,849	-	-	-	6,097,307
Operating Income/(Loss)	237,959	(96,689)	-	-	-	141,270
Non-Operating Revenues (Expenses)						
Non-Operating Revenues	1,444,069	790,630				2,234,699
Capital Outlay	(320,589)	(70,349)	(7,070,241)	(1,828,508)		(9,289,687)
Depreciation	(550,000)	(270,600)				(820,600)
Asset Transfer for GAAP	6,640,830	1,898,857				8,539,687
Debt Service Costs	(103,927)	(53,046)				(156,973)
Transfers Out	(7,169,155)	(1,422,000)			(62,698)	(8,653,853)
Transfers In	31,349	31,349	7,055,155	1,355,000	181,000	8,653,853
Total Non-Operating Revenue (Expenses)	(27,423)	904,841	(15,086)	(473,508)	118,302	507,126
Net Income/(Loss)	210,536	808,152	(15,086)	(473,508)	118,302	648,396

Utility Funds Net Position

	Projected 9/30/2025	Budget FY 2025-26	Projected 9/30/2026
Net investment in Capital Assets	13,447,601	270,175	13,717,776
<u>Unrestricted Net Position</u>			
Contribution in Aid - EST	(298,868)	-	(298,868)
Water Capital	493,430	(15,086)	478,344
Wastewater Capital	1,266,874	(473,508)	793,366
Operating Reserve	3,313,156	269,906	3,583,062
Debt Service Reserve	1,358,684	478,607	1,837,291
Equipment Replacement Fund	718,690	118,302	836,992
Total Unrestricted	6,851,966	378,221	7,230,187
Total Net Position	20,299,567	648,396	20,947,963

Water Utility Fund Summary

Proposed Budget

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Operating Revenues	4,373,143	4,247,141	4,296,696	4,390,639	4,471,417	174,721	4.1%	80,778
Water Operating Expenses								
Personnel	922,626	950,159	1,040,847	995,410	1,048,631	7,784	0.7%	53,221
Supplies, Maintenance & Operations	2,383,549	2,463,423	2,568,176	2,569,078	2,845,037	276,861	10.8%	275,959
Services	189,400	141,837	305,044	330,044	339,791	34,747	11.4%	9,747
Total Water Operating Expenses	3,495,574	3,555,419	3,914,066	3,894,532	4,233,458	319,392	8.2%	338,926
Depreciation	(547,243)	(592,159)	(550,000)	(650,000)	(550,000)	-	0.0%	100,000
Operating Income after Depreciation	330,325	99,563	(167,370)	(153,893)	(312,041)	(144,671)	86.4%	(258,148)
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	785,414	1,004,361	1,440,889	1,508,089	1,444,069	3,180	0.2%	(64,020)
Capital Outlay	(451,166)	(852,999)	(3,254,305)	(5,080,198)	(7,390,830)	(4,136,526)	127.1%	(2,310,632)
Asset Transfer for GAAP	379,271	842,670	3,254,305	5,080,198	6,640,830	3,386,526	104.1%	1,560,632
Debt Service Expense	(16,141)	(119,656)	(37,446)	(96,191)	(103,927)	(66,481)	177.5%	(7,736)
Transfers Out	(394,794)	(552,985)	(3,503,835)	(3,473,535)	(7,169,155)	(3,665,320)	104.6%	(3,695,620)
Transfers In	429,000	644,951	3,389,835	3,397,035	7,086,504	3,696,669	109.1%	3,689,469
Total Non-Operating Revenues (Expenses)	731,584	966,341	1,289,443	1,335,398	507,491	(781,952)	-60.6%	(827,907)
Net Income/(Loss)	1,061,909	1,065,904	1,122,073	1,181,505	195,450	(926,623)	-82.6%	(1,086,055)

Water Utility Fund Revenue

Proposed Budget

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Operating Revenues								
Water Revenue Residential	3,754,870	3,752,222	3,736,048	3,886,048	3,910,769	174,721	4.7%	24,721
Water Revenue Commercial	175,338	147,704	180,094	150,094	180,094	-	0.0%	30,000
Water Contract Commercial	177,354	177,354	177,354	177,354	177,354	-	0.0%	-
Water Revenue Non Potable	65,998	39,986	74,000	55,000	74,000	-	0.0%	19,000
Water Service Connect Fees	18,975	28,965	30,000	25,000	30,000	-	0.0%	5,000
Water Penalties	47,840	48,426	48,000	38,000	48,000	-	0.0%	10,000
Water-Bad Debts	(1,848)	(5,609)	(4,000)	(4,000)	(4,000)	-	0.0%	-
Misc./Special Requests	90,640	145	500	1,843	500	-	0.0%	(1,343)
Third Party Reimbursement	8,300	963	3,500	1,000	3,500	-	0.0%	2,500
Permits/Variances	475	475	1,200	300	1,200	-	0.0%	900
Credit Card Service Fee	35,201	56,510	50,000	60,000	50,000	-	0.0%	(10,000)
Total Operating Revenues	4,373,143	4,247,141	4,296,696	4,390,639	4,471,417	174,721	4.1%	80,778
Water Non-Operating Revenues								
Water Debt Service	285,467	284,559	936,054	933,554	938,914	2,860	0.3%	5,360
Water Capital	258,188	285,723	104,835	104,535	105,155	320	0.3%	620
Water Impact Fees	69,871	217,396	200,000	170,000	200,000	-	0.0%	30,000
Water Interest Income	182,402	216,683	200,000	300,000	200,000	-	0.0%	(100,000)
Sale of Assets	(10,514)	-	-	-	-	-	0.0%	-
Total Non-Operating Revenues	785,414	1,004,361	1,440,889	1,508,089	1,444,069	3,180	0.2%	(64,020)
Total Water Revenues	5,158,557	5,251,502	5,737,585	5,898,728	5,915,486	177,901	3.1%	16,758

Water Utility Fund Operating Expense

Proposed Budget

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	231,245	238,706	292,771	265,115	285,070	(7,701)	-2.6%	19,955
Service Overtime	10,820	11,397	8,026	10,665	7,734	(292)	-3.6%	(2,931)
Service Taxes - FICA	14,264	15,310	18,649	16,068	18,154	(495)	-2.7%	2,086
Service Taxes - MEDICARE	3,336	3,581	4,362	3,758	4,246	(116)	-2.7%	488
Service Workers' Comp	9,614	9,215	7,167	6,227	6,410	(757)	-10.6%	183
Service Taxes - SUTA/FUTA	45	660	644	644	347	(297)	-46.1%	(297)
Service Retirement	39,392	34,321	38,367	33,968	37,230	(1,137)	-3.0%	3,262
Service Insurance	45,719	43,032	51,184	45,553	52,341	1,157	2.3%	6,788
Water Service OPEB	(131)	-	-	-	-	-	0.0%	-
Water Service Allowance for Vacancies	-	-	(20,000)	-	(20,000)	-	0.0%	(20,000)
Administration Salaries	414,212	456,889	117,283	109,783	122,177	4,894	4.2%	12,394
Administration Overtime	597	262	62	-	62	-	0.0%	62
Administration Taxes - FICA	24,603	26,377	7,205	6,517	7,499	294	4.1%	982
Administration Taxes - MEDICARE	5,787	6,181	1,702	1,539	1,772	70	4.1%	233
Administration Workers' Comp	1,527	1,278	254	221	244	(10)	-3.9%	23
Administration Taxes - SUTA/FUTA	58	657	181	181	98	(83)	-45.9%	(83)
Administration Retirement	68,289	55,075	14,967	13,791	15,543	576	3.8%	1,752
Administration Insurance	53,476	47,217	15,755	14,119	15,620	(135)	-0.9%	1,501
Administration OPEB	(227)	-	-	-	-	-	0.0%	-
Project Allocation	-	-	-	(89)	-	-	0.0%	89
HR & Communications Salaries	-	-	68,204	68,471	52,308	(15,896)	-23.3%	(16,163)
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	-	4,229	4,095	3,243	(986)	-23.3%	(852)
HR & Communications Taxes - MEDICARE	-	-	989	958	758	(231)	-23.4%	(200)
HR & Communications Workers' Comp	-	-	148	129	105	(43)	-29.1%	(24)
HR & Communications Taxes - SUTA/FUTA	-	-	88	88	32	(56)	-63.6%	(56)
HR & Communications Retirement	-	-	8,699	8,542	6,651	(2,048)	-23.5%	(1,891)
HR & Communications Insurance	-	-	5,499	5,018	3,318	(2,181)	-39.7%	(1,700)
Finance Salaries	-	-	108,659	109,039	113,581	4,922	4.5%	4,542
Finance Overtime	-	-	81	-	83	2	2.5%	83
Finance Taxes - FICA	-	-	6,742	6,371	7,047	305	4.5%	676
Finance Taxes - MEDICARE	-	-	1,577	1,490	1,648	71	4.5%	158
Finance Workers' Comp	-	-	235	204	227	(8)	-3.4%	23
Finance Taxes - SUTA/FUTA	-	-	146	146	79	(67)	-45.9%	(67)

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Retirement	-	-	13,870	13,610	14,452	582	4.2%	842
Finance Insurance	-	-	17,531	16,147	16,235	(1,296)	-7.4%	88
Information Technology Salaries	-	-	47,675	47,262	49,253	1,578	3.3%	1,991
Information Technology Taxes - FICA	-	-	2,956	2,746	3,054	98	3.3%	308
Information Technology Taxes - MEDICARE	-	-	691	642	714	23	3.3%	72
Information Technology Workers' Comp	-	-	103	89	99	(4)	-3.9%	10
Information Technology Taxes - SUTA/FUTA	-	-	59	59	32	(27)	-45.8%	(27)
Information Technology Retirement	-	-	6,081	5,895	6,263	182	3.0%	368
Information Technology Insurance	-	-	7,542	5,453	5,292	(2,250)	-29.8%	(161)
Engineering & Planning Salaries	-	-	136,763	128,538	139,891	3,128	2.3%	11,353
Engineering & Planning Overtime	-	-	50	472	651	601	1202.0%	179
Engineering & Planning Taxes - FICA	-	-	8,482	8,311	8,714	232	2.7%	403
Engineering & Planning Taxes - MEDICARE	-	-	1,984	1,944	2,038	54	2.7%	94
Engineering & Planning Workers' Comp	-	-	338	294	321	(17)	-5.0%	27
Engineering & Planning Taxes - SUTA/FUTA	-	-	181	181	98	(83)	-45.9%	(83)
Engineering & Planning Retirement	-	-	17,451	17,353	17,870	419	2.4%	517
Engineering & Planning Insurance	-	-	15,215	13,804	14,939	(276)	-1.8%	1,135
Communications Salaries	-	-	-	-	19,006	19,006	0.0%	19,006
Communications Taxes - FICA	-	-	-	-	1,178	1,178	0.0%	1,178
Communications Taxes - MEDICARE	-	-	-	-	276	276	0.0%	276
Communications Workers' Comp	-	-	-	-	38	38	0.0%	38
Communications Taxes - SUTA/FUTA	-	-	-	-	16	16	0.0%	16
Communications Retirement	-	-	-	-	2,417	2,417	0.0%	2,417
Communications Insurance	-	-	-	-	2,157	2,157	0.0%	2,157
Uniforms	6,453	6,386	6,718	6,718	6,718	1	0.0%	1
Power	158,995	126,817	150,000	142,000	150,000	-	0.0%	8,000
Maintenance of Plants/Lines	143,895	197,145	120,000	120,000	150,000	30,000	25.0%	30,000
Analysis Fees	10,672	10,601	12,000	12,000	12,300	300	2.5%	300
Chemicals	6,428	5,932	6,500	6,500	6,500	-	0.0%	-
City Management Fee	208,678	205,872	208,375	213,425	217,111	8,736	4.2%	3,686
Equipment Maintenance	6,235	7,768	17,100	17,100	16,400	(700)	-4.1%	(700)
Equipment Gas & Oil	15,477	15,451	15,000	15,000	15,000	-	0.0%	-
GBRA Water Fees	1,532,440	1,522,466	1,591,970	1,554,970	1,800,325	208,355	13.1%	245,355
Equipment Lease	2,409	-	300	-	300	-	0.0%	300
Tools & Minor Equipment	11,997	12,085	12,125	12,125	12,950	825	6.8%	825
Training	10,774	14,908	25,563	25,563	25,500	(63)	-0.2%	(63)
Utilities & Radio	21,171	24,728	30,600	30,600	36,750	6,150	20.1%	6,150
Signal & Telemetry	34	-	-	-	585	585	0.0%	585
Water Building Maintenance	6,627	4,686	11,380	8,880	9,900	(1,480)	-13.0%	1,020
Supplies & Consumables	3,335	5,012	3,700	3,700	3,700	-	0.0%	-

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Vehicle Maintenance/Repair	6,165	4,944	6,500	6,500	7,000	500	7.7%	500
Water Inventory Adjustment	-	-	-	-	-	-	0.0%	-
Utilities & Telephone	9,494	8,757	9,189	9,189	8,565	(624)	-6.8%	(624)
Dues & Publications	1,185	886	2,786	2,786	2,998	212	7.6%	212
Water Professional Services	184,751	141,837	305,044	295,044	339,791	34,747	11.4%	44,747
Permit & Licenses	8,227	8,437	8,936	8,737	8,936	-	0.0%	199
General Liability Insurance	28,127	35,029	45,000	44,121	54,115	9,115	20.3%	9,994
Office Supplies	2,539	2,339	3,244	3,244	4,084	840	25.9%	840
Travel & Meetings	3,094	2,911	1,250	1,250	1,200	(50)	-4.0%	(50)
Software & Computer	117,204	156,830	223,251	235,751	214,950	(8,301)	-3.7%	(20,801)
Recording/Reporting	154	-	500	500	500	-	0.0%	-
Postage	611	441	689	689	689	-	0.0%	-
Building/Equip Maintenance	-	-	150	-	150	-	0.0%	150
Conservation Ed & Newsletter	-	698	1,370	-	1,370	-	0.0%	1,370
Billing Statement Charges	3,839	4,020	3,700	4,200	4,200	500	13.5%	-
Billing Postage	10,462	10,758	10,000	11,000	11,000	1,000	10.0%	-
Copier Lease	1,673	193	1,789	1,789	1,789	-	0.0%	-
Public Relations	4,431	4,206	4,250	4,250	2,250	(2,000)	-47.1%	(2,000)
Employment Costs	809	284	1,337	1,337	1,338	0	0.0%	0
Employee Appreciation	5,062	4,196	5,155	5,155	5,615	460	8.9%	460
Water Miscellaneous	-	-	250	-	250	-	0.0%	250
Credit Card Service Fee	34,853	58,636	27,500	60,000	50,000	22,500	81.8%	(10,000)
Total Operating Expenses	3,490,925	3,555,419	3,914,066	3,859,532	4,233,458	319,392	8.2%	373,926

Exhibit A

Water Utility Fund
Capital, Debt and Non-Cash Expenses
Proposed Budget

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	78,788	289,454	60,000	255,379	289,240	229,240	382.1%	33,861
Water Vehicle and Equipment Purchases	107,160	197,106	7,938	160,246	31,349	23,412	294.9%	(128,897)
Total Capital Outlays	185,948	486,561	67,938	415,625	320,589	252,652	371.9%	(95,036)
Debt Service								
Bond Water Issuance Fees	-	97,200	-	-	-	-	0.0%	-
Bond Interest Cost	16,141	22,224	37,446	96,191	103,927	66,481	177.5%	7,736
Tax Exempt Lease Interest	-	232	-	-	-	-	0.0%	-
Total Debt Service	16,141	119,656	37,446	96,191	103,927	66,481	177.5%	7,736
Non-Cash Adjustments								
Transfer to Veh/Equip Replace Fund	66,735	49,866	114,000	114,000	114,000	-	0.0%	-
Transfer to Water Capital Fund	328,059	503,119	3,389,835	3,359,535	7,055,155	3,665,320	108.1%	3,695,620
Transfer from ERF	(100,941)	(141,832)	-	(37,500)	(31,349)	(31,349)	0.0%	6,151
Transfer of Assets to Balance Sheet	(379,271)	(842,670)	(3,254,305)	(5,080,198)	(6,640,830)	(3,386,526)	104.1%	(1,560,632)
Water Service Depreciation	547,243	592,159	550,000	650,000	550,000	-	0.0%	(100,000)
Total Non-Cash Adjustments	461,825	160,643	799,531	(994,163)	1,046,976	247,446	30.9%	2,141,139
Total Non-Operating Expenses	663,914	766,859	904,914	(482,347)	1,471,492	566,578	62.6%	2,053,839

Water Strategic and Capital Funds Proposed Budget					
	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26
Beginning Fund Balance	1,339,728	1,397,919	1,534,600	1,534,600	194,562
<u>Resources:</u>					
Transfer from Utility Fund	328,059	503,119	3,389,835	3,359,535	7,055,155
Total Transfers	328,059	503,119	3,389,835	3,359,535	7,055,155
<u>Capital Projects</u>					
Elevated Storage Tank	14,480	-	-	705,462	4,367,901
Plant 2 Hydro Tank & Variable Drives	7,065	-	-	-	-
Creek Crossing West Waterline	146,112	-	-	-	-
Plant 5 Expansion	5,856	17,214	1,320,800	1,527,229	-
Willow Wind/Red Bud Hill	35,836	10,702	879,807	903,974	-
Old Fredericksburg Rd	25,858	4,883	270,400	599,853	-
Rolling Acres Trail Rehab	30,011	10,104	610,941	637,619	-
Well 27 Upgrades	-	30,000	-	30,000	-
Well 31 Upgrades	-	30,000	-	30,000	-
Well 25 Upgrades	-	30,000	-	30,000	-
Well 28 Upgrades	-	30,000	-	30,000	-
Cibola Creek Waterline Relocation	-	203,537	-	36,375	-
Upgrade Plant 3 Electrical	-	-	74,419	74,419	100,000
SAWS Emergency Interconnect	-	-	30,000	59,642	352,340
Dietz Elkhorn Road Waterline	-	-	-	-	1,500,000
<u>Non-Capital Projects</u>					
Water Rate Study	4,649	-	-	-	-
Impact Rate Study	-	-	-	35,000	-
GBRA Waterline	-	-	-	-	750,000
Total Expenditures	269,867	366,439	3,186,367	4,699,573	7,070,241
Total Change in Fund Balance	58,192	136,680	203,468	(1,340,038)	(15,086)
Ending Fund Balance	1,397,919	1,534,600	1,738,068	194,562	179,476

Wastewater Utility Fund Summary

Proposed Budget

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Operating Revenues	990,913	1,692,909	1,713,153	1,780,213	1,767,160	54,007	3.2%	(13,052)
Wastewater Operating Expenses								
Personnel	931,809	1,019,992	1,072,837	1,029,885	1,075,894	3,057	0.3%	46,009
Supplies, Maintenance & Operations	588,059	580,608	596,898	586,783	709,701	112,803	18.9%	122,918
Services	51,229	40,170	63,508	88,508	78,255	14,747	23.2%	(10,253)
Total Wastewater Operating Expenses	1,571,098	1,640,770	1,733,243	1,705,176	1,863,849	130,606	7.5%	158,674
Depreciation	(259,967)	(315,658)	(270,600)	(360,000)	(270,600)	-	0.0%	89,400
Operating Income After Depreciation	(840,153)	(263,519)	(290,690)	(284,963)	(367,289)	(76,599)	26.4%	(171,726)
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	364,567	515,851	790,630	663,830	790,630	-	0.0%	126,800
Capital Outlay	(1,152,186)	(414,241)	(657,938)	(891,354)	(1,898,857)	(1,240,920)	188.6%	(1,007,503)
Asset Transfer for GAAP	1,074,201	406,022	657,938	891,354	1,898,857	1,240,920	188.6%	1,007,503
Debt Service Expense	(3,075)	(26,203)	(16,629)	(47,919)	(53,046)	(36,417)	219.0%	(5,127)
Transfers Out	(191,994)	(291,310)	(892,000)	(767,000)	(1,422,000)	(530,000)	59.4%	(655,000)
Transfers In	132,754	395,210	825,000	805,070	1,386,349	561,349	68.0%	581,279
Total Non-Operating Revenues (Expenses)	224,267	585,329	707,001	653,981	701,933	(5,068)	-0.7%	47,952
Net Income/(Loss)	(615,886)	321,810	416,311	369,018	334,644	(81,667)	-19.6%	(123,774)

Wastewater Utility Fund Revenue

Proposed Budget

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Operating Revenues								
Sewer Revenue Residential	971,993	1,626,221	1,641,971	1,702,872	1,674,810	32,839	2.0%	(28,061)
Sewer Revenue Commercial	4,418	37,120	37,832	57,832	59,000	21,168	56.0%	1,168
Sewer Service Connect Fee	7,700	18,200	25,000	10,000	25,000	-	0.0%	15,000
Sewer Penalties	7,211	12,113	9,000	10,000	9,000	-	0.0%	(1,000)
Sewer Bad Debt	(492)	(744)	(1,000)	(1,000)	(1,000)	-	0.0%	-
Sewer Grant Revenue	-	-	-	-	-	-	0.0%	-
Misc/Special Requests	83	-	350	509	350	-	0.0%	(159)
Third Party Reimbursement	-	-	-	-	-	-	0.0%	-
Total Operating Revenues	990,913	1,692,909	1,713,153	1,780,213	1,767,160	54,007	3.2%	(13,052)
Wastewater Non-Operating Revenues								
Sewer Debt Service	54,911	54,502	415,630	413,830	415,630	-	0.0%	1,800
Sewer Capital	98,362	108,764	-	-	-	-	0.0%	-
Sewer Impact Fee	34,392	141,614	175,000	50,000	175,000	-	0.0%	125,000
Sewer Interest Income	176,193	210,971	200,000	200,000	200,000	-	0.0%	-
Sale of Assets	708	-	-	-	-	-	0.0%	-
Total Non-Operating Revenues	364,567	515,851	790,630	663,830	790,630	-	0.0%	126,800
Total Wastewater Revenues	1,355,479	2,208,760	2,503,783	2,444,043	2,557,790	54,007	2.2%	100,695

Wastewater Utility Fund Operating Expense

Exhibit A

Proposed Budget

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	260,093	312,795	334,540	303,170	322,765	(11,775)	-3.5%	19,595
Service Overtime	12,031	12,872	9,231	9,044	8,800	(431)	-4.7%	(244)
Service Taxes - FICA	16,082	19,461	21,314	18,939	20,557	(757)	-3.6%	1,618
Service Taxes - Medicare	3,761	4,551	4,985	4,429	4,808	(177)	-3.6%	379
Service Workers' Comp	9,808	9,543	8,159	7,089	7,238	(921)	-11.3%	149
Service Taxes - SUTA/FUTA	49	718	702	702	378	(324)	-46.2%	(324)
Service Retirement	43,367	44,078	43,848	39,520	42,158	(1,690)	-3.9%	2,638
Service Insurance	40,267	45,446	56,259	52,375	57,169	910	1.6%	4,794
Sewer Service OPEB	(144)	-	-	-	-	-	0.0%	-
Sewer Service Allowance for Vacancies	-	-	(20,000)	-	(20,000)	-	0.0%	(20,000)
Administration Salaries	396,754	438,125	117,283	109,783	122,177	4,894	4.2%	12,394
Administration Overtime	597	262	62	-	62	-	0.0%	62
Administration Taxes - FICA	23,517	25,233	7,205	6,516	7,499	294	4.1%	983
Administration Taxes - Medicare	5,531	5,910	1,702	1,538	1,772	70	4.1%	234
Administration Workers' Comp	1,470	1,230	254	221	244	(10)	-3.9%	23
Administration Taxes - SUTA/FUTA	55	622	181	181	98	(83)	-45.9%	(83)
Administration Retirement	65,425	52,799	14,967	13,522	15,543	576	3.8%	2,021
Administration Insurance	53,361	46,345	15,755	12,633	15,620	(135)	-0.9%	2,987
Administration OPEB	(217)	-	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Project Allocation	-	-	-	(89)	-	-	0.0%	89
HR & Communications Salaries	-	-	68,204	68,471	52,308	(15,896)	-23.3%	(16,163)
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	-	4,229	4,094	3,243	(986)	-23.3%	(851)
HR & Communications Taxes - MEDICARE	-	-	989	957	758	(231)	-23.4%	(199)
HR & Communications Workers' Comp	-	-	148	129	105	(43)	-29.1%	(24)
HR & Communications Taxes - SUTA/FUTA	-	-	88	88	32	(56)	-63.6%	(56)
HR & Communications Retirement	-	-	8,699	8,541	6,651	(2,048)	-23.5%	(1,890)
HR & Communications Insurance	-	-	5,499	5,580	3,318	(2,181)	-39.7%	(2,262)
Finance Salaries	-	-	108,659	109,039	113,581	4,922	4.5%	4,542
Finance Overtime	-	-	81	-	83	2	2.5%	83
Finance Taxes - FICA	-	-	6,742	6,371	7,047	305	4.5%	676
Finance Taxes - MEDICARE	-	-	1,577	1,489	1,648	71	4.5%	159
Finance Workers' Comp	-	-	235	204	227	(8)	-3.4%	23

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Taxes - SUTA/FUTA	-	-	146	146	79	(67)	-45.9%	(67)
Finance Retirement	-	-	13,870	13,610	14,452	582	4.2%	842
Finance Insurance	-	-	17,531	16,146	16,235	(1,296)	-7.4%	89
Information Technology Salaries	-	-	47,675	47,262	49,253	1,578	3.3%	1,991
Information Technology Overtime	-	-	-	-	-	-	0.0%	-
Information Technology Taxes - FICA	-	-	2,956	2,746	3,054	98	3.3%	308
Information Technology Taxes - MEDICARE	-	-	691	642	714	23	3.3%	72
Information Technology Workers' Comp	-	-	103	89	99	(4)	-3.9%	10
Information Technology Taxes - SUTA/FUTA	-	-	59	59	32	(27)	-45.8%	(27)
Information Technology Retirement	-	-	6,081	5,895	6,263	182	3.0%	368
Information Technology Insurance	-	-	7,542	5,453	5,292	(2,250)	-29.8%	(161)
Engineering & Planning Salaries	-	-	117,484	117,675	121,221	3,737	3.2%	3,546
Engineering & Planning Overtime	-	-	50	472	651	601	1202.0%	179
Engineering & Planning Taxes - FICA	-	-	7,287	7,007	7,556	269	3.7%	549
Engineering & Planning Taxes - MEDICARE	-	-	1,704	1,638	1,767	63	3.7%	129
Engineering & Planning Workers' Comp	-	-	297	258	283	(14)	-4.7%	25
Engineering & Planning Taxes - SUTA/FUTA	-	-	146	146	79	(67)	-45.9%	(67)
Engineering & Planning Retirement	-	-	14,991	14,715	15,496	505	3.4%	781
Engineering & Planning Insurance	-	-	12,627	11,389	12,391	(236)	-1.9%	1,002
Communications Salaries	-	-	-	-	19,006	19,006	0.0%	19,006
Communications Overtime	-	-	-	-	-	-	0.0%	-
Communications Taxes - FICA	-	-	-	-	1,178	1,178	0.0%	1,178
Communications Taxes - MEDICARE	-	-	-	-	276	276	0.0%	276
Communications Workers' Comp	-	-	-	-	38	38	0.0%	38
Communications Taxes - SUTA/FUTA	-	-	-	-	16	16	0.0%	16
Communications Retirement	-	-	-	-	2,417	2,417	0.0%	2,417
Communications Insurance	-	-	-	-	2,157	2,157	0.0%	2,157
Uniforms	5,745	6,755	4,955	4,955	4,955	-	0.0%	-
Power	41,204	40,350	40,000	40,000	40,000	-	0.0%	-
Maintenance Of Plant/ Lines	40,587	163,350	60,000	68,418	160,000	100,000	166.7%	91,582
Sludge Hauling	187,193	-	25,000	5,000	10,000	(15,000)	-60.0%	5,000
Analysis Fees	27,608	31,838	27,000	27,000	27,000	-	0.0%	-
Chemicals	23,532	31,112	33,600	33,600	33,600	-	0.0%	-
City Management Fee	48,821	83,167	83,990	88,035	85,632	1,642	2.0%	(2,403)
Equipment Maintenance	6,262	8,295	9,790	9,790	16,790	7,000	71.5%	7,000
Equipment Gas & Oil	11,699	14,092	11,875	11,875	11,875	-	0.0%	-
Equipment Lease	2,699	1,454	300	-	300	-	0.0%	300
Tools & Minor Equipment	12,390	9,606	7,125	7,125	7,950	825	11.6%	825

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Training	10,717	9,731	24,450	24,450	24,450	-	0.0%	-
Utilities & Radios	19,654	24,862	28,900	28,900	36,750	7,850	27.2%	7,850
Signal & Telemetry	159	-	-	-	2,385	2,385	0.0%	2,385
Building Maintenance	5,855	6,213	10,900	8,400	10,900	-	0.0%	2,500
Supplies & Consumables	3,735	5,392	5,200	5,200	5,200	-	0.0%	-
Vehicle Maintenance & Repairs	7,406	7,805	5,000	5,000	5,000	-	0.0%	-
Inventory Adjustment	-	-	-	-	-	-	0.0%	-
Utilities/Telephone	8,684	7,567	8,130	8,130	7,330	(800)	-9.8%	(800)
Dues & Publications	1,044	886	2,821	2,821	3,219	398	14.1%	398
Professional Fees	42,407	40,170	63,508	53,508	78,255	14,747	23.2%	24,747
Permits & Licenses	1,730	1,762	3,443	3,443	3,443	-	0.0%	-
Liability Insurance	28,127	35,029	45,000	44,121	34,925	(10,075)	-22.4%	(9,196)
Office Supplies	2,146	4,023	2,244	2,244	3,084	840	37.4%	840
Travel & Meetings	1,388	920	1,250	1,250	1,200	(50)	-4.0%	(50)
Software & Computers	64,332	62,386	128,308	128,308	146,135	17,828	13.9%	17,828
Recording/Reporting	-	-	350	350	350	-	0.0%	-
Sewer Postage	611	532	686	686	686	-	0.0%	-
Adm Bldg/Equip. Maintenance	-	-	150	-	150	-	0.0%	150
Billing Statement Charges	3,839	4,020	3,700	4,200	4,200	500	13.5%	-
Billing Postage	10,462	10,758	10,000	11,000	11,000	1,000	10.0%	-
Copier Lease	1,673	193	1,789	1,789	1,789	-	0.0%	-
Public Relations	4,429	4,200	4,250	4,250	2,250	(2,000)	-47.1%	(2,000)
Employment Costs	821	284	1,337	1,337	1,338	0	0.0%	0
Employee Appreciation	3,510	4,028	5,105	5,105	5,565	460	9.0%	460
Miscellaneous	-	-	250	-	250	-	0.0%	250
Total Operating Expenses	1,562,276	1,640,770	1,733,243	1,670,176	1,863,849	130,606	7.5%	193,674

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenses
Proposed Budget

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	26,713	-	2,440	39,000	39,000	0.0%	36,560
Wastewater Equipment Purchases	21,860	254,513	7,938	122,816	31,349	23,412	294.9%	(91,467)
Total Capital Outlays	21,860	281,226	7,938	125,256	70,349	62,412	786.3%	(54,907)
Debt Service								
Bond Water Issuance Fees	-	18,676	-	-	-	-	0.0%	-
Bond Interest Cost	3,075	7,295	16,629	47,919	53,046	36,417	219.0%	5,127
Tax Exempt Lease Interest	-	232	-	-	-	-	0.0%	-
Total Debt Service	3,075	26,203	16,629	47,919	53,046	36,417	219.0%	5,127
Non-Cash Adjustments								
Transfer To Vehicle Repl. Fund	59,240	40,933	67,000	67,000	67,000	-	0.0%	-
Transfer to Wastewater Capital Fund	132,754	250,377	825,000	700,000	1,355,000	530,000	64.2%	655,000
Transfer from ERF	-	(144,833)	-	(105,070)	(31,349)	(31,349)	0.0%	73,721
Asset Transfers to Balance Sheet	(1,074,201)	(406,022)	(657,938)	(891,354)	(1,898,857)	(1,240,920)	188.6%	(1,007,503)
Sewer Service Depreciation	259,967	315,658	270,600	360,000	270,600	-	0.0%	(89,400)
Total Non-Cash Adjustments	(622,240)	56,113	504,663	130,576	(237,606)	(742,269)	-147.1%	(368,182)
Total Capital, Debt, and Non-Cash	(597,305)	363,542	529,229	303,751	(114,211)	(643,440)	-121.6%	(417,962)

Wastewater Strategic and Capital Funds Proposed Budget

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26
Beginning Fund Balance	2,257,004	1,250,609	1,367,972	1,367,972	1,266,874
<u>Transfers:</u>					
Transfer from Utility Fund	132,754	250,377	825,000	700,000	1,355,000
Total Transfers	132,754	250,377	825,000	700,000	1,355,000
<u>Capital Projects</u>					
Solids Handling	1,052,341	(18,141)	-	-	-
Wastewater Treatment Plant Expansion	77,985	151,155	-	766,098	1,714,987
Cojak Circle Sewer Upgrade	-	-	650,000	-	-
Install Sewer Line and Decommission Falls Lift Station	-	-	-	-	113,521
<u>Non-Capital Projects</u>					
Wastewater Rate Study	8,822	-	-	-	-
Impact Fee Study	-	-	-	35,000	-
Total Expenditures	1,139,149	133,015	650,000	801,098	1,828,508
Total Change in Fund Balance	(1,006,394)	117,363	175,000	(101,098)	(473,508)
Ending Fund Balance	1,250,609	1,367,972	1,542,972	1,266,874	793,366

Utility Equipment and Vehicle Replacement Fund

Proposed Budget

Exhibit A

	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	Projected 2024-25	Proposed Budget 2025-26
Beginning Fund Balance	851,091	876,126	680,260	680,260	718,690
<u>Transfers In:</u>					
Transfer from Water Division	66,735	49,866	114,000	114,000	114,000
Transfer from Wastewater Division	59,240	40,933	67,000	67,000	67,000
Total Transfers In	125,975	90,799	181,000	181,000	181,000
<u>Transfers Out:</u>					
Transfer to Water for Purchases	100,941	141,832	-	37,500	31,349
Transfer to Wastewater for Purchases	-	144,833	-	105,070	31,349
Total Transfers Out	100,941	286,665	-	142,570	62,698
Total Change in Fund Balance	25,035	(195,866)	181,000	38,430	118,302
Ending Fund Balance	876,126	680,260	861,260	718,690	836,992