

# Consolidated Budget

By Fund

## Governmental Funds

	General Fund	SAP	Equip Repl	Debt Service	Bond Capital Fund	TOTAL GOVERNMENTAL
<b>Beginning Fund Balance Projected</b>	7,129,808	14,498	1,183,476	87,989	-	8,415,770
<u>Revenues:</u>						
Taxes	8,889,869			1,080,000		9,969,869
Franchise Fees	762,350					762,350
Interest	450,000			7,000	17,000	474,000
Permits	168,200					168,200
Animal Control	1,495					1,495
Fines & Forfeitures	207,300					207,300
Fees & Services	360,415					360,415
Miscellaneous Income	232,480					232,480
Bond Proceeds					3,835,000	3,835,000
Utility Revenues						-
Transfers from other Funds	56,700	110,000	373,138			539,838
<b>Total Revenues</b>	<b>11,128,809</b>	<b>110,000</b>	<b>373,138</b>	<b>1,087,000</b>	<b>3,852,000</b>	<b>16,550,947</b>
<u>Expenditures:</u>						
Personnel	6,484,742					6,484,742
Supplies, Maintenance & Operations	1,298,286				-	1,298,286
Professional Services	2,033,983	110,000				2,143,983
Shared Services	273,591					273,591
Capital Outlay	215,975	-			3,202,665	3,418,640
Debt Service	-			1,160,981		1,160,981
Transfers & Non-Cash Adjustments	483,138		56,700			539,838
<b>Total Expenditures</b>	<b>10,789,714</b>	<b>110,000</b>	<b>56,700</b>	<b>1,160,981</b>	<b>3,202,665</b>	<b>15,320,060</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>339,095</b>	<b>-</b>	<b>316,438</b>	<b>(73,981)</b>	<b>649,335</b>	<b>1,230,887</b>
<b>Ending Fund Balance</b>	<b>7,468,902</b>	<b>14,498</b>	<b>1,499,914</b>	<b>14,008</b>	<b>649,335</b>	<b>9,646,657</b>

**GENERAL FUND PROJECTED FUND BALANCE**

Estimation of where Fund balances would be at 9/30/2025

	<b>FINAL</b>	<b>2023-24</b>	<b>9/30/2024</b>	<b>2024-25</b>	<b>9/30/2025</b>
	<b>9/30/2023</b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>	<b>Projected</b>
		<b>closeout</b>	<b>Balance</b>	<b>Closeout</b>	<b>Balance</b>
<b><u>Non-spendable</u></b>	77,024	-	77,024	-	77,024
<b><u>Restricted</u></b>					
Court Technology	18,587	5,000	23,587	(5,823)	17,764
Court Security Building	15,322	-	15,322	1,500	16,822
Court Efficiency	1,079	565	1,644	450	2,094
Court Truancy Prevention Fund	15,809	5,000	20,809	5,700	26,509
Court Jury Fund	166	150	316	150	466
Felony Forfeiture	43,275	-	43,275	-	43,275
Leose Training	16,005	4,234	20,239	(1,100)	19,139
PEG Fees	4,319	-	4,319	-	4,319
Total Restricted	114,562	14,949	129,511	877	130,388
<b><u>Committed</u></b>	-	-	-		
<b><u>Assigned</u></b>					
Tree Mitigation	-	149,600	149,600	(49,600)	100,000
Legal Reserve	50,000	-	50,000	-	50,000
Operating Reserve	4,505,321	182,798	4,688,120	182,798	4,870,918
	4,555,321	332,398	4,887,720	133,198	5,020,918
<b><u>Unassigned</u></b>					
Allocated	1,049,228	(1,049,228)	-	-	-
Unallocated	832,473	1,203,081	2,035,554	205,020	2,240,573
	1,881,701	153,853	2,035,554	205,020	2,240,573
<b>General Fund Balance</b>	<b>6,628,607</b>	<b>501,200</b>	<b>7,129,808</b>	<b>339,095</b>	<b>7,468,902</b>

<b>STRATEGIC PROJECTS FUND</b>					
	<b>FINAL</b>	<b>2023-24</b>	<b>9/30/2024</b>	<b>2024-25</b>	<b>9/30/2025</b>
	<b><u>9/30/2023</u></b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>	<b>Projected</b>
		<b><u>closeout</u></b>	<b><u>Balance</u></b>	<b><u>Closeout</u></b>	<b><u>Balance</u></b>
Assigned	3,269,573	(3,255,075)	14,498	-	14,498

<b>EQUIPMENT REPLACEMENT FUND</b>					
	<b>FINAL</b>	<b>2023-24</b>	<b>9/30/2024</b>	<b>2024-25</b>	<b>9/30/2025</b>
	<b><u>9/30/2023</u></b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>	<b>Projected</b>
		<b><u>closeout</u></b>	<b><u>Balance</u></b>	<b><u>Closeout</u></b>	<b><u>Balance</u></b>
Assigned	1,140,475	43,001	1,183,476	316,438	1,499,914

<b>DEBT SERVICE FUND</b>					
	<b>FINAL</b>	<b>2023-24</b>	<b>9/30/2024</b>	<b>2024-25</b>	<b>9/30/2025</b>
	<b><u>9/30/2023</u></b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>	<b>Projected</b>
		<b><u>closeout</u></b>	<b><u>Balance</u></b>	<b><u>Closeout</u></b>	<b><u>Balance</u></b>
Restricted	77,976	10,013	87,989	(73,981)	14,008

<b>BOND CAPITAL FUND</b>					
	<b>FINAL</b>	<b>2023-24</b>	<b>9/30/2024</b>	<b>2024-25</b>	<b>9/30/2025</b>
	<b><u>9/30/2023</u></b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>	<b>Projected</b>
		<b><u>closeout</u></b>	<b><u>Balance</u></b>	<b><u>Closeout</u></b>	<b><u>Balance</u></b>
Restricted	-	-	-	649,335	649,335

Revenue Type	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
<b>General Fund Revenue Detail</b>								
<b>Taxes</b>								
General Property	5,958,773	6,410,186	6,545,557	6,692,466	6,964,647	419,090	6.4%	272,181
Delinquent Property	82,073	26,865	30,000	37,000	30,000	-	0.0%	(7,000)
Penalty & Interest	42,147	22,965	25,000	25,000	25,000	-	0.0%	-
Mixed Beverage	27,783	27,984	25,000	20,000	25,000	-	0.0%	5,000
Local Sales	1,050,767	1,104,090	1,116,715	1,228,316	1,230,148	113,433	10.2%	1,832
Street Maintenance	262,692	276,023	279,178	307,079	307,537	28,359	10.2%	458
Property Reduction	262,692	276,023	279,178	307,079	307,537	28,359	10.2%	458
<b>Total Taxes</b>	<b>7,686,926</b>	<b>8,144,135</b>	<b>8,300,628</b>	<b>8,616,940</b>	<b>8,889,869</b>	<b>589,241</b>	<b>7.1%</b>	<b>272,929</b>
<b>Franchise Fees</b>								
Time Warner Cable	61,589	64,073	60,900	60,900	60,900	-	0.0%	-
GVTC Cable/Telephone	67,732	64,222	70,035	63,035	65,000	(5,035)	-7.2%	1,965
AT&T Cable/Telephone	2,504	1,976	2,750	1,750	2,500	(250)	-9.1%	750
Miscellaneous	523	582	1,000	300	700	(300)	-30.0%	400
City Public Service	471,892	456,923	457,000	461,000	470,000	13,000	2.8%	9,000
Pedernales Electric Company	99,280	101,352	93,000	101,000	105,000	12,000	12.9%	4,000
Grey Forest Utilities	24,400	24,807	23,500	23,500	23,500	-	0.0%	-
Garbage Regular	31,323	34,465	31,000	35,000	34,000	3,000	9.7%	(1,000)
Garbage Recycling	2,165	-	1,500	-	750	(750)	-50.0%	750
<b>Total Franchise Fees</b>	<b>761,408</b>	<b>748,401</b>	<b>740,685</b>	<b>746,485</b>	<b>762,350</b>	<b>21,665</b>	<b>2.9%</b>	<b>15,865</b>
<b>Interest</b>								
Bank/Investment Interest	79,926	577,165	450,000	600,000	450,000	-	0.0%	(150,000)
<b>Total Interest</b>	<b>79,926</b>	<b>577,165</b>	<b>450,000</b>	<b>600,000</b>	<b>450,000</b>	<b>-</b>	<b>0.0%</b>	<b>(150,000)</b>

Revenue Type	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
<b>Permits</b>								
New Residential Permits	227,063	146,456	100,000	160,000	80,000	(20,000)	-20.0%	(80,000)
New Commerical Permits	-	2,592	5,000	5,000	5,000	-	0.0%	-
Remodeling/Additions	37,336	22,312	30,000	30,000	20,000	(10,000)	-33.3%	(10,000)
Other BC and Permits	69,950	58,109	61,000	46,000	50,000	(11,000)	-18.0%	4,000
Contractor Registration	9,995	8,330	9,200	9,200	9,000	(200)	-2.2%	(200)
Food/Health	3,990	3,875	3,875	4,400	4,200	325	8.4%	(200)
<b>Total Permits Costs</b>	<b>348,333</b>	<b>241,674</b>	<b>209,075</b>	<b>254,600</b>	<b>168,200</b>	<b>(40,875)</b>	<b>-19.6%</b>	<b>(86,400)</b>
<b>Animal Control</b>								
Pet Licenses	720	985	640	890	1,000	360	56.3%	110
Pet Impound/Quarantine	210	430	495	995	495	-	0.0%	(500)
<b>Total Animal Control</b>	<b>930</b>	<b>1,415</b>	<b>1,135</b>	<b>1,885</b>	<b>1,495</b>	<b>360</b>	<b>31.7%</b>	<b>(390)</b>
<b>Fines &amp; Forfeitures</b>								
Municipal Court Fines	159,245	191,267	160,000	180,000	190,000	30,000	18.8%	10,000
Municipal Court Security	5,346	5,737	6,000	6,000	6,000	-	0.0%	-
Municipal Court Technology	4,414	4,714	5,000	5,000	5,000	-	0.0%	-
Municipal Court Efficiency	105	408	315	565	450	135	42.9%	(115)
Court Truancy Prevention Fund	5,356	5,793	5,000	5,000	5,700	700	14.0%	700
Municipal Court Jury Fund	107	116	150	150	150	-	0.0%	-
<b>Total Fines &amp; Forfeitures</b>	<b>174,573</b>	<b>208,035</b>	<b>176,465</b>	<b>196,715</b>	<b>207,300</b>	<b>30,835</b>	<b>17.5%</b>	<b>10,585</b>
<b>Fees &amp; Services</b>								
FORU Management	257,566	257,499	210,003	287,474	292,365	82,362	39.2%	4,891
Special Fees	19,131	11,888	25,000	25,000	25,000	-	0.0%	-
FORMDD Management	30,150	30,150	30,150	30,150	30,150	-	0.0%	-
Civic Center Rentals	-	-	-	-	-	-	0.0%	-
Tree Mitigation Fees	-	-	-	159,600	-	-	0.0%	(159,600)
Credit Card Service Fee	10,236	9,707	12,900	11,000	12,900	-	0.0%	1,900
<b>Total Fees &amp; Services</b>	<b>317,082</b>	<b>309,244</b>	<b>278,053</b>	<b>513,224</b>	<b>360,415</b>	<b>82,362</b>	<b>29.6%</b>	<b>(152,809)</b>

Revenue Type	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Miscellaneous								
Miscellaneous	15,422	121,167	120,661	120,661	127,280	6,619	5.5%	6,619
City Event Sponsorships	185	850	750	1,480	1,200	450	60.0%	(280)
Sale of Assets	673	16,931	-	-	-	-	0.0%	-
Other Sources - SBITAs	-	193,012	-	-	-	-	0.0%	-
Donations/Grants	1,283,952	310,696	103,600	143,600	88,600	(15,000)	-14.5%	(55,000)
School Guard Crossing Fund	11,261	12,391	10,665	14,165	13,500	2,835	26.6%	(665)
Lease Proceeds	1,582	1,576	1,850	4,234	1,900	50	2.7%	(2,334)
Police Seized Proceeds	777	54,677	-	-	-	-	0.0%	-
<b>Total Miscellaneous</b>	<b>1,313,852</b>	<b>711,301</b>	<b>237,526</b>	<b>284,140</b>	<b>232,480</b>	<b>(5,046)</b>	<b>-2.1%</b>	<b>(51,660)</b>
Transfers								
Capital Replacement	58,907	303,067	272,500	260,000	56,700	(215,800)	-79.2%	(203,300)
<b>Total Transfers</b>	<b>58,907</b>	<b>303,067</b>	<b>272,500</b>	<b>260,000</b>	<b>56,700</b>	<b>(215,800)</b>	<b>-79.2%</b>	<b>(203,300)</b>
<b>Total Resources</b>	<b>10,741,938</b>	<b>11,244,436</b>	<b>10,666,067</b>	<b>11,473,988</b>	<b>11,128,809</b>	<b>462,742</b>	<b>4.3%</b>	<b>(345,179)</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>General Fund</b>								
<b>Expenditure Summary</b>								
<b>Personnel</b>								
Salaries	3,358,769	3,915,819	4,435,518	3,954,414	4,891,536	456,018	10.3%	937,122
Overtime	89,651	100,443	43,581	87,363	44,818	1,237	2.8%	(42,545)
Taxes - Social Security	204,231	239,701	275,418	241,704	304,646	29,228	10.6%	62,942
Taxes - Medicare	48,465	56,688	64,947	56,725	71,577	6,630	10.2%	14,852
Taxes SUTA/FUTA	1,390	568	5,454	6,399	7,500	2,046	37.5%	1,101
Workers Compensation	74,812	108,385	114,140	106,300	83,833	(30,307)	-26.6%	(22,467)
Retirement	407,306	482,728	552,703	494,472	629,597	76,894	13.9%	135,125
Health Insurance	497,595	567,474	666,615	535,276	677,832	11,217	1.7%	142,556
Uniform Allowance	21,000	23,500	27,000	22,000	29,000	2,000	7.4%	7,000
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	0
Allowance for Vacancies	-	-	(145,612)	-	(262,797)	(117,185)	80.5%	(262,797)
<b>Total Personnel Costs</b>	<b>4,710,417</b>	<b>5,502,505</b>	<b>6,046,964</b>	<b>5,511,851</b>	<b>6,484,742</b>	<b>437,778</b>	<b>7.2%</b>	<b>972,891</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	28,374	30,367	32,825	34,825	33,275	450	1.4%	(1,550)
Minor Equipment and Furniture	49,740	37,741	46,340	61,126	65,040	18,700	40.4%	3,914
Fuel	67,960	74,201	65,450	68,050	65,500	50	0.1%	(2,550)
Uniforms	20,156	30,013	22,730	27,730	31,605	8,875	39.0%	3,875
Miscellaneous	531	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	39,402	27,828	35,880	35,880	35,880	-	0.0%	-
Equipment Maintenance/Repairs	13,968	17,632	15,500	15,500	15,500	-	0.0%	-
Building Maintenance/Repairs	26,973	76,344	23,063	52,063	28,063	5,000	21.7%	(24,001)
Landscaping & Greenspace Maintenance	6,373	1,712	15,500	15,500	5,500	(10,000)	-64.5%	(10,000)
Street Maintenance	951,877	894,353	870,000	910,431	930,000	60,000	6.9%	19,569
Drainage Work	1,076	4,940	20,000	20,000	20,000	-	0.0%	-
Committees - Communications	199	82	500	500	500	-	0.0%	-
Committees - Planning & Zoning	58	-	500	500	500	-	0.0%	-
Committee - Board of Adjustments	203	-	500	500	500	-	0.0%	-
Committee - Audit	-	-	500	-	500	-	0.0%	500
Urban Wildlife	-	-	500	500	500	-	0.0%	-

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Court Technology	8,360	-	2,823	-	10,823	8,000	283.4%	10,823
Court Security	2,008	-	6,000	51,338	4,500	(1,500)	-25.0%	(46,838)
Oak Wilt Program	-	-	-	-	15,000	15,000	0.0%	15,000
Tree and Landscape Protection	-	-	-	-	29,750	29,750	0.0%	29,750
City Approved Events	-	-	-	-	4,850	4,850	0.0%	4,850
Emergency Response	-	436,482	500	500	500	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>1,217,258</b>	<b>1,631,694</b>	<b>1,159,111</b>	<b>1,294,943</b>	<b>1,298,286</b>	<b>139,175</b>	<b>12.01%</b>	<b>3,342</b>
<b>Services</b>								
Professional Services	1,213,859	1,298,848	1,457,175	1,537,908	1,371,539	(85,636)	-5.9%	(166,369)
Dues/Subscriptions	14,834	16,482	18,996	21,596	19,466	470	2.5%	(2,130)
Training/Seminars & Related Travel	48,238	56,455	114,005	106,755	120,615	6,610	5.8%	13,860
Meetings and Related Travel	5,621	7,738	22,000	12,300	22,590	590	2.7%	10,290
Elections	-	21,306	32,000	32,000	32,000	-	0.0%	-
Investigations	11,519	4,677	7,000	7,000	6,000	(1,000)	-14.3%	(1,000)
Lease Training	-	-	3,000	3,000	3,000	-	0.0%	-
Asset Forfeiture	-	22,954	-	-	-	-	0.0%	-
Public Relations	24,928	50,927	64,100	64,791	84,100	20,000	31.2%	19,309
Employee Appreciation	12,801	14,420	15,340	15,340	14,760	(580)	-3.8%	(580)
Employment Costs	2,467	2,738	2,675	2,675	2,675	-	0.0%	-
Recording/Reporting/History	5,571	8,651	10,000	10,000	10,000	-	0.0%	-
Tech/Internet/Software	174,317	150,471	309,812	311,975	347,238	37,426	12.1%	35,263
<b>Total Services Costs</b>	<b>1,514,155</b>	<b>1,655,667</b>	<b>2,056,103</b>	<b>2,125,340</b>	<b>2,033,983</b>	<b>(22,120)</b>	<b>-1.08%</b>	<b>(91,357)</b>
<b>Shared Services</b>								
Facility Contracts & Services	80,087	67,745	176,555	134,292	102,470	(74,085)	-42.0%	(31,822)
Postage	3,176	2,434	5,625	5,625	4,125	(1,500)	-26.7%	(1,500)
General Liability Insurance	51,940	58,066	65,000	86,378	90,000	25,000	38.5%	3,622
Electricity	44,754	41,173	44,000	44,000	44,000	-	0.0%	-
Phone/Cable/Alarms	33,947	33,334	41,648	41,648	32,996	(8,652)	-20.8%	(8,652)
<b>Total Shared Services Costs</b>	<b>213,904</b>	<b>202,752</b>	<b>332,828</b>	<b>311,943</b>	<b>273,591</b>	<b>(59,237)</b>	<b>-17.80%</b>	<b>(38,352)</b>



Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	150,182	519,820	514,111	720,417	215,975	(298,136)	-58.0%	(504,442)
Leases and SBITA's	-	86,078	-	-	-	-	0.0%	-
Transfer to Debt Service Fund 06	-	-	-	-	-	-	0.0%	-
Transfer to SAP Fund 02	1,236,222	3,442,995	813,526	813,526	110,000	(703,526)	-86.5%	(703,526)
Transfer to Equip Repl Fund 31	275,185	354,495	301,945	301,945	373,138	71,193	23.6%	71,193
Total Capital Outlay & Transfers Costs	<u>1,661,589</u>	<u>4,403,388</u>	<u>1,629,582</u>	<u>1,835,888</u>	<u>699,113</u>	<u>(930,469)</u>	<u>-57.10%</u>	<u>(1,136,775)</u>
<b>Total Departmental Budget</b>	<b>9,317,323</b>	<b>13,396,006</b>	<b>11,224,588</b>	<b>11,079,965</b>	<b>10,789,714</b>	<b>(434,874)</b>	<b>-3.87%</b>	<b>(290,251)</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Mayor &amp; Council</b>								
Supplies, Maintenance & Operations								
Supplies and Consumables	-	-	-	-	-	-	0.0%	-
Minor Equipment and Furniture	-	-	-	-	-	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	-	266	350	350	350	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	0.0%	-
Committees - Communications	199	82	500	500	500	-	0.0%	-
Committees - Planning & Zoning	58	-	500	500	500	-	0.0%	-
Committee - Board of Adjustments	203	-	500	500	500	-	0.0%	-
Committee - Audit	-	-	500	-	500	-	0.0%	500
Urban Wildlife	-	-	500	500	500	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>460</b>	<b>348</b>	<b>2,850</b>	<b>2,350</b>	<b>2,850</b>	<b>-</b>	<b>0.0%</b>	<b>500</b>
Services								
Professional Services	-	-	-	-	-	-	0.0%	-
Dues/Subscriptions	2,944	3,068	3,200	3,200	3,245	45	1.4%	45
Training/Seminars & Related Travel	-	-	7,000	3,500	7,000	-	0.0%	3,500
Meetings and Related Travel	3,415	3,642	11,800	5,800	11,800	-	0.0%	6,000
Public Relations	449	586	5,250	5,250	5,250	-	0.0%	-
<b>Total Services Costs</b>	<b>6,808</b>	<b>7,295</b>	<b>27,250</b>	<b>17,750</b>	<b>27,295</b>	<b>45</b>	<b>0.2%</b>	<b>9,545</b>
<b>Total Departmental Budget</b>	<b>7,268</b>	<b>7,643</b>	<b>30,100</b>	<b>20,100</b>	<b>30,145</b>	<b>45</b>	<b>0.1%</b>	<b>10,045</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>City Administration</b>								
<b>Personnel</b>								
Salaries	400,189	414,704	472,019	311,499	457,573	(14,446)	-3.1%	146,074
Overtime	47	85	119	261	124	5	4.2%	(137)
Taxes - Social Security	21,509	23,236	26,986	18,547	27,002	16	0.1%	8,455
Taxes - Medicare	5,731	6,061	6,846	4,534	6,637	(209)	-3.1%	2,103
Taxes SUTA/FUTA	241	35	306	282	398	92	30.1%	116
Workers Compensation	703	1,462	1,424	1,260	991	(433)	-30.4%	(269)
Retirement	47,595	50,596	58,274	39,142	58,379	105	0.2%	19,237
Health Insurance	35,507	29,177	33,807	22,546	33,445	(362)	-1.1%	10,899
Car Allowance	7,200	7,200	7,200	7,200	7,200	-	0.0%	0
Allowance for Vacancies	-	-	(2,918)	-	(6,066)	(3,148)	107.9%	(6,066)
<b>Total Personnel Costs</b>	<b>518,723</b>	<b>532,557</b>	<b>604,063</b>	<b>405,270</b>	<b>585,683</b>	<b>(18,380)</b>	<b>-3.0%</b>	<b>180,413</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	651	375	650	650	850	200	30.8%	200
Minor Equipment and Furniture	497	417	1,600	1,789	1,250	(350)	-21.9%	(539)
Fuel	25	25	100	100	150	50	50.0%	50
Uniforms	137	131	250	250	360	110	44.0%	110
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>1,309</b>	<b>948</b>	<b>2,600</b>	<b>2,789</b>	<b>2,610</b>	<b>10</b>	<b>0.4%</b>	<b>(179)</b>
<b>Services</b>								
Professional Services	107,817	116,236	85,040	160,040	105,000	19,960	23.5%	(55,040)
Dues/Subscriptions	4,073	4,607	3,995	3,995	4,318	323	8.1%	323
Training/Seminars & Related Travel	7,914	3,475	17,220	13,720	16,375	(845)	-4.9%	2,655
Meetings and Related Travel	1,093	2,056	5,300	2,800	5,840	540	10.2%	3,040
Employee Appreciation	54	575	250	250	300	50	20.0%	50
<b>Total Services Costs</b>	<b>120,951</b>	<b>126,948</b>	<b>111,805</b>	<b>180,805</b>	<b>131,833</b>	<b>20,028</b>	<b>17.9%</b>	<b>(48,973)</b>
<b>Capital Outlay &amp; Transfers</b>								
Furniture, Fixtures, Equipment & Vehicles	27,360	-	-	-	-	-	0.0%	-
<b>Total Capital Outlay &amp; Transfers Costs</b>	<b>27,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Total Departmental Budget</b>	<b>668,343</b>	<b>660,453</b>	<b>718,468</b>	<b>588,864</b>	<b>720,126</b>	<b>1,658</b>	<b>0.2%</b>	<b>131,261</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>City Secretary</b>								
<b>Personnel</b>								
Salaries	139,469	152,779	160,347	160,788	169,172	8,825	5.5%	8,384
Taxes - Social Security	8,098	8,928	9,942	9,622	10,489	547	5.5%	867
Taxes - Medicare	1,894	2,088	2,325	2,250	2,453	128	5.5%	203
Taxes SUTA/FUTA	18	18	180	234	234	54	30.0%	-
Workers Compensation	369	478	484	428	366	(118)	-24.4%	(62)
Retirement	16,337	18,202	19,791	19,586	21,578	1,787	9.0%	1,992
Health Insurance	19,401	19,738	21,360	16,181	18,326	(3,034)	-14.2%	2,145
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
<b>Total Personnel Costs</b>	<b>185,587</b>	<b>202,231</b>	<b>214,429</b>	<b>209,090</b>	<b>222,618</b>	<b>8,189</b>	<b>3.8%</b>	<b>13,528</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	912	1,162	1,200	1,200	950	(250)	-20.8%	(250)
Minor Equipment and Furniture	95	267	400	1,164	200	(200)	-50.0%	(964)
Uniforms	-	87	100	100	100	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>1,007</b>	<b>1,516</b>	<b>1,700</b>	<b>2,464</b>	<b>1,250</b>	<b>(450)</b>	<b>-26.5%</b>	<b>(1,214)</b>
<b>Services</b>								
Professional Services	3,249	2,807	10,889	10,889	11,039	150	1.4%	150
Dues/Subscriptions	671	708	960	960	1,000	40	4.2%	40
Training/Seminars & Related Travel	3,209	6,052	6,180	6,180	6,400	220	3.6%	220
Meetings and Related Travel	178	432	1,500	1,000	1,500	-	0.0%	500
Elections	-	21,306	32,000	32,000	32,000	-	0.0%	-
Employee Appreciation	35	129	100	100	100	-	0.0%	-
Recording/Reporting/History	5,571	8,651	10,000	10,000	10,000	-	0.0%	-
Tech/Internet/Software	-	-	10,930	10,930	10,930	-	0.0%	-
<b>Total Services Costs</b>	<b>12,914</b>	<b>40,085</b>	<b>72,559</b>	<b>72,059</b>	<b>72,969</b>	<b>410</b>	<b>0.6%</b>	<b>910</b>
<b>Total Departmental Budget</b>	<b>199,507</b>	<b>243,831</b>	<b>288,688</b>	<b>283,613</b>	<b>296,837</b>	<b>8,149</b>	<b>2.8%</b>	<b>13,224</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Human Resources and Communications</b>								
<b>Personnel</b>								
Salaries	94,621	117,752	129,503	133,060	178,965	49,462	38.2%	45,905
Taxes - Social Security	5,594	6,996	8,029	7,895	11,096	3,067	38.2%	3,201
Taxes - Medicare	1,308	1,636	1,878	1,846	2,595	717	38.2%	749
Taxes SUTA/FUTA	14	14	135	176	234	99	73.3%	59
Workers Compensation	277	384	391	346	387	(4)	-1.0%	41
Retirement	11,029	14,022	15,984	16,201	22,827	6,843	42.8%	6,626
Health Insurance	8,016	10,083	10,927	10,602	15,396	4,469	40.9%	4,794
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
<b>Total Personnel Costs</b>	<b>120,858</b>	<b>150,887</b>	<b>166,847</b>	<b>170,126</b>	<b>231,500</b>	<b>64,653</b>	<b>38.7%</b>	<b>61,374</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	4,123	1,330	1,600	1,600	1,900	300	18.8%	300
Minor Equipment and Furniture	5,082	1,414	1,600	1,600	6,400	4,800	300.0%	4,800
Uniforms	178	143	150	150	250	100	66.7%	100
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>9,384</b>	<b>2,887</b>	<b>3,350</b>	<b>3,350</b>	<b>8,550</b>	<b>5,200</b>	<b>155.2%</b>	<b>5,200</b>
<b>Services</b>								
Professional Services	2,795	520	550	550	1,625	1,075	195.5%	1,075
Dues/Subscriptions	1,440	2,269	2,280	4,880	2,175	(105)	-4.6%	(2,705)
Training/Seminars & Related Travel	2,933	3,874	8,875	8,875	10,775	1,900	21.4%	1,900
Meetings and Related Travel	724	826	950	950	1,000	50	5.3%	50
Public Relations	17,912	43,667	50,750	51,441	66,250	15,500	30.5%	14,809
Employee Appreciation	10,343	10,822	12,040	12,040	11,310	(730)	-6.1%	(730)
Employment Costs	2,467	2,738	2,675	2,675	2,675	-	0.0%	-
Tech/Internet/Software	-	150	31,915	34,470	17,902	(14,013)	-43.9%	(16,568)
<b>Total Services Costs</b>	<b>38,614</b>	<b>64,867</b>	<b>110,035</b>	<b>115,881</b>	<b>113,712</b>	<b>3,677</b>	<b>3.3%</b>	<b>(2,169)</b>
<b>Total Departmental Budget</b>	<b>168,855</b>	<b>218,641</b>	<b>280,232</b>	<b>289,357</b>	<b>353,762</b>	<b>73,530</b>	<b>26.2%</b>	<b>64,405</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Finance</b>								
<b>Personnel</b>								
Salaries	150,934	185,120	217,514	187,305	219,106	1,592	0.7%	31,801
Overtime	79	184	157	102	164	7	4.5%	62
Taxes - Social Security	8,658	10,797	13,496	10,743	13,595	99	0.7%	2,852
Taxes - Medicare	2,025	2,525	3,156	2,513	3,179	23	0.7%	666
Taxes SUTA/FUTA	20	26	225	234	293	68	30.2%	59
Workers Compensation	461	699	656	580	474	(182)	-27.7%	(106)
Retirement	17,894	22,183	26,866	22,723	27,968	1,102	4.1%	5,245
Health Insurance	29,012	30,166	37,043	29,566	35,072	(1,971)	-5.3%	5,506
Allowance for Vacancies	-	-	(4,025)	-	-	4,025	-100.0%	-
<b>Total Personnel Costs</b>	<b>209,084</b>	<b>251,701</b>	<b>295,088</b>	<b>253,767</b>	<b>299,851</b>	<b>4,763</b>	<b>1.6%</b>	<b>46,084</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	1,044	714	1,300	1,300	1,300	-	0.0%	-
Minor Equipment and Furniture	106	661	500	500	500	-	0.0%	-
Uniforms	86	96	250	250	250	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>1,235</b>	<b>1,471</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Services</b>								
Professional Services	85,399	71,584	75,735	79,335	90,785	15,050	19.9%	11,450
Dues/Subscriptions	1,525	673	410	410	605	195	47.6%	195
Training/Seminars & Related Travel	1,795	4,096	6,100	6,600	6,350	250	4.1%	(250)
Meetings and Related Travel	-	12	400	200	400	-	0.0%	200
Employee Appreciation	156	200	250	250	250	-	0.0%	-
Tech/Internet/Software	-	-	9,740	9,440	10,083	343	3.5%	643
<b>Total Services Costs</b>	<b>88,875</b>	<b>76,565</b>	<b>92,635</b>	<b>96,235</b>	<b>108,473</b>	<b>15,838</b>	<b>17.1%</b>	<b>12,238</b>
<b>Total Departmental Budget</b>								
	<b>299,194</b>	<b>329,737</b>	<b>389,773</b>	<b>352,052</b>	<b>410,374</b>	<b>20,601</b>	<b>5.3%</b>	<b>58,322</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Information Technology</b>								
<b>Personnel</b>								
Salaries	80,330	86,779	91,101	91,354	96,162	5,061	5.6%	4,808
Taxes - Social Security	4,613	5,039	5,648	5,250	5,962	314	5.6%	712
Taxes - Medicare	1,079	1,179	1,321	1,228	1,394	73	5.5%	166
Taxes SUTA/FUTA	9	9	90	117	117	27	30.0%	-
Workers Compensation	184	274	275	243	208	(67)	-24.4%	(35)
Retirement	9,414	10,339	11,244	11,128	12,265	1,021	9.1%	1,137
Health Insurance	12,312	12,725	13,187	14,637	15,088	1,901	14.4%	451
<b>Total Personnel Costs</b>	<b>107,942</b>	<b>116,344</b>	<b>122,866</b>	<b>123,957</b>	<b>131,196</b>	<b>8,330</b>	<b>6.8%</b>	<b>7,239</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	195	87	200	200	200	-	0.0%	-
Minor Equipment and Furniture	244	247	200	578	200	-	0.0%	(378)
Uniforms	79	92	100	100	100	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>518</b>	<b>426</b>	<b>500</b>	<b>878</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>	<b>(378)</b>
<b>Services</b>								
Professional Services	2,732	909	114,000	114,000	2,000	(112,000)	-98.2%	(112,000)
Dues/Subscriptions	88	88	175	175	388	213	121.4%	213
Training/Seminars & Related Travel	1,367	1,364	4,750	4,000	6,250	1,500	31.6%	2,250
Meetings and Related Travel	-	180	350	350	350	-	0.0%	-
Employee Appreciation	109	109	100	100	100	-	0.0%	-
Tech/Internet/Software	174,317	150,321	184,728	184,728	231,721	46,993	25.4%	46,993
<b>Total Services Costs</b>	<b>178,612</b>	<b>152,970</b>	<b>304,103</b>	<b>303,353</b>	<b>240,809</b>	<b>(63,294)</b>	<b>-20.8%</b>	<b>(62,544)</b>
<b>Shared Services</b>								
Facility Contracts & Services	25,184	18,397	17,461	17,461	18,991	1,530	8.8%	1,530
Phone/Cable/Alarms	33,947	33,334	41,648	41,648	32,996	(8,652)	-20.8%	(8,652)
<b>Total Shared Services Costs</b>	<b>59,132</b>	<b>51,731</b>	<b>59,109</b>	<b>59,109</b>	<b>51,987</b>	<b>(7,122)</b>	<b>-12.0%</b>	<b>(7,122)</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	41,066	207,564	20,626	20,048	27,000	6,374	30.9%	6,952
Lease Principal	-	19,213	-	-	-	-	0.0%	-
Lease Interest	-	2,682	-	-	-	-	0.0%	-
SBITA Principal	-	59,762	-	-	-	-	0.0%	-
SBITA Interest	-	3,485	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	<u>41,066</u>	<u>292,706</u>	<u>20,626</u>	<u>20,048</u>	<u>27,000</u>	<u>6,374</u>	<u>30.9%</u>	<u>6,952</u>
<b>Total Departmental Budget</b>	<b>387,269</b>	<b>614,176</b>	<b>507,204</b>	<b>507,345</b>	<b>451,492</b>	<b>(55,712)</b>	<b>-11.0%</b>	<b>(55,853)</b>



Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Municipal Court</b>								
<b>Personnel</b>								
Salaries	86,985	102,498	107,605	107,894	113,566	5,961	5.5%	5,672
Overtime	2,177	-	344	300	363	19	5.5%	63
Taxes - Social Security	5,170	5,615	6,693	5,933	7,064	371	5.5%	1,131
Taxes - Medicare	1,209	1,314	1,565	1,387	1,652	87	5.6%	265
Taxes SUTA/FUTA	18	18	180	234	234	54	30.0%	-
Workers Compensation	369	319	325	288	246	(79)	-24.3%	(42)
Retirement	10,487	12,212	13,324	13,167	14,532	1,208	9.1%	1,365
Health Insurance	18,991	27,723	29,433	28,280	29,492	59	0.2%	1,212
<b>Total Personnel Costs</b>	<b>125,407</b>	<b>149,698</b>	<b>159,469</b>	<b>157,482</b>	<b>167,149</b>	<b>7,680</b>	<b>4.8%</b>	<b>9,667</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	1,493	1,516	1,700	1,700	1,700	-	0.0%	-
Minor Equipment and Furniture	291	2,546	1,400	1,778	200	(1,200)	-85.7%	(1,578)
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	217	32	150	150	150	-	0.0%	-
Court Technology	8,360	-	2,823	-	10,823	8,000	283.4%	10,823
Court Security	2,008	-	6,000	51,338	4,500	(1,500)	-25.0%	(46,838)
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>12,369</b>	<b>4,094</b>	<b>12,073</b>	<b>54,966</b>	<b>17,373</b>	<b>5,300</b>	<b>43.9%</b>	<b>(37,593)</b>
<b>Services</b>								
Professional Services	78,478	94,197	74,590	74,590	73,040	(1,550)	-2.1%	(1,550)
Dues/Subscriptions	70	155	800	800	800	-	0.0%	-
Training/Seminars & Related Travel	2,550	2,513	3,550	3,550	6,650	3,100	87.3%	3,100
Meetings and Related Travel	46	96	300	300	300	-	0.0%	-
Employee Appreciation	-	50	100	100	100	-	0.0%	-
Tech/Internet/Software	-	-	1,092	-	-	(1,092)	-100.0%	-
<b>Total Services Costs</b>	<b>81,144</b>	<b>97,012</b>	<b>80,432</b>	<b>79,340</b>	<b>80,890</b>	<b>458</b>	<b>0.6%</b>	<b>1,550</b>
<b>Total Departmental Budget</b>	<b>218,920</b>	<b>250,804</b>	<b>251,974</b>	<b>291,788</b>	<b>265,412</b>	<b>13,438</b>	<b>5.3%</b>	<b>(26,376)</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Public Safety and Emergency Services</b>								
<b>Personnel</b>								
Salaries	1,665,671	2,015,402	2,231,540	2,010,430	2,468,116	236,576	10.6%	457,686
Overtime	74,082	84,341	36,430	76,061	36,588	158	0.4%	(39,473)
Taxes - Social Security	105,650	128,063	140,614	126,341	155,292	14,678	10.4%	28,951
Taxes - Medicare	24,708	29,950	32,886	29,548	36,318	3,432	10.4%	6,770
Taxes SUTA/FUTA	604	281	2,700	3,031	3,627	927	34.3%	596
Workers Compensation	54,276	80,113	82,732	80,098	59,052	(23,680)	-28.6%	(21,046)
Retirement	206,310	252,956	279,794	255,457	319,440	39,646	14.2%	63,983
Health Insurance	247,223	286,570	329,966	263,035	337,907	7,941	2.4%	74,872
Uniform Allowance	21,000	23,500	27,000	22,000	29,000	2,000	7.4%	7,000
Allowance for Vacancies	-	-	(103,920)	-	(206,876)	(102,956)	99.1%	(206,876)
<b>Total Personnel Costs</b>	<b>2,399,524</b>	<b>2,901,175</b>	<b>3,059,742</b>	<b>2,866,001</b>	<b>3,238,464</b>	<b>178,722</b>	<b>5.8%</b>	<b>372,463</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	3,657	3,267	5,000	5,000	4,500	(500)	-10.0%	(500)
Minor Equipment and Furniture	28,511	14,684	26,550	36,983	40,150	13,600	51.2%	3,167
Fuel	46,970	51,124	43,000	43,000	43,000	-	0.0%	-
Uniforms	13,350	20,383	11,550	16,550	18,750	7,200	62.3%	2,200
Vehicle Maintenance/Repairs	25,475	20,114	20,880	20,880	20,880	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>117,963</b>	<b>109,572</b>	<b>106,980</b>	<b>122,413</b>	<b>127,280</b>	<b>20,300</b>	<b>19.0%</b>	<b>4,867</b>
<b>Services</b>								
Professional Services	674,484	715,345	850,171	859,771	945,850	95,679	11.3%	86,079
Dues/Subscriptions	3,076	3,059	4,275	4,275	4,025	(250)	-5.8%	(250)
Training/Seminars & Related Travel	21,399	21,098	24,250	24,250	27,300	3,050	12.6%	3,050
Meetings and Related Travel	-	-	500	-	500	-	0.0%	500
Investigations	11,519	4,677	7,000	7,000	6,000	(1,000)	-14.3%	(1,000)
Lease Training	-	-	3,000	3,000	3,000	-	0.0%	-
Asset Forfeiture	-	22,954	-	-	-	-	0.0%	-
Public Relations	6,567	6,674	8,100	8,100	12,600	4,500	55.6%	4,500
Employee Appreciation	1,149	1,507	1,500	1,500	1,500	-	0.0%	-
Tech/Internet/Software	-	-	43,550	43,550	40,108	(3,442)	-7.9%	(3,442)
<b>Total Services Costs</b>	<b>718,194</b>	<b>775,314</b>	<b>942,346</b>	<b>951,446</b>	<b>1,040,883</b>	<b>98,537</b>	<b>10.5%</b>	<b>89,437</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	-	256,926	247,985	384,542	65,000	(182,985)	-73.8%	(319,542)
Total Capital Outlay & Transfers Costs	-	256,926	247,985	384,542	65,000	(182,985)	-73.8%	(319,542)
<b>Total Departmental Budget</b>	<b>3,235,681</b>	<b>4,042,987</b>	<b>4,357,053</b>	<b>4,324,402</b>	<b>4,471,627</b>	<b>114,574</b>	<b>2.6%</b>	<b>147,225</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Maintenance</b>								
<b>Personnel</b>								
Salaries	303,898	390,621	517,301	470,181	586,805	69,504	13.4%	116,624
Overtime	13,197	14,745	6,004	9,878	7,024	1,020	17.0%	(2,854)
Taxes - Social Security	18,623	23,847	32,445	28,595	36,817	4,372	13.5%	8,222
Taxes - Medicare	4,355	5,577	7,588	6,687	8,611	1,023	13.5%	1,924
Taxes SUTA/FUTA	402	90	990	1,236	1,404	414	41.8%	168
Workers Compensation	14,295	22,176	25,552	21,015	20,254	(5,298)	-20.7%	(761)
Retirement	37,039	48,287	64,589	58,394	75,743	11,154	17.3%	17,349
Health Insurance	70,394	90,832	114,337	87,577	114,175	(162)	-0.1%	26,598
Allowance for Vacancies	-	-	(34,749)	-	(49,855)	(15,106)	43.5%	(49,855)
<b>Total Personnel Costs</b>	<b>462,203</b>	<b>596,174</b>	<b>734,057</b>	<b>683,563</b>	<b>800,978</b>	<b>66,921</b>	<b>9.1%</b>	<b>117,415</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	6,933	6,985	6,000	8,000	8,250	2,250	37.5%	250
Minor Equipment and Furniture	12,499	14,613	12,250	13,194	12,850	600	4.9%	(344)
Fuel	14,931	17,451	15,000	19,000	15,000	-	0.0%	(4,000)
Uniforms	5,028	8,082	7,900	7,900	9,225	1,325	16.8%	1,325
Vehicle Maintenance/Repairs	13,927	7,713	15,000	15,000	15,000	-	0.0%	-
Equipment Maintenance/Repairs	13,968	17,632	15,500	15,500	15,500	-	0.0%	-
Building Maintenance/Repairs	26,973	76,344	23,063	52,063	28,063	5,000	21.7%	(24,001)
Landscaping & Greenspace Maintenance	6,373	1,712	15,500	15,500	5,500	(10,000)	-64.5%	(10,000)
Street Maintenance	19,530	26,527	30,000	30,000	30,000	-	0.0%	-
Drainage	1,076	4,940	20,000	20,000	20,000	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>121,238</b>	<b>181,999</b>	<b>160,213</b>	<b>196,157</b>	<b>159,388</b>	<b>(826)</b>	<b>-0.5%</b>	<b>(36,770)</b>
<b>Services</b>								
Professional Services	4,963	543	200	10,733	200	-	0.0%	(10,533)
Dues/Subscriptions	100	189	932	932	932	-	0.0%	-
Training/Seminars & Related Travel	5,489	6,463	12,700	12,700	15,075	2,375	18.7%	2,375
Meetings and Related Travel	-	249	400	400	400	-	0.0%	-
Employee Appreciation	521	506	500	500	600	100	20.0%	100
Tech/Internet/Software	-	-	21,548	21,548	24,821	3,273	15.2%	3,273
<b>Total Services Costs</b>	<b>11,072</b>	<b>7,951</b>	<b>36,280</b>	<b>46,813</b>	<b>42,028</b>	<b>5,748</b>	<b>15.8%</b>	<b>(4,785)</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	81,756	49,300	233,000	307,327	123,975	(109,025)	-46.8%	(183,352)
Total Capital Outlay & Transfers Costs	81,756	49,300	233,000	307,327	123,975	(109,025)	-46.8%	(183,352)
<b>Total Departmental Budget</b>	<b>676,270</b>	<b>835,424</b>	<b>1,163,550</b>	<b>1,233,861</b>	<b>1,126,369</b>	<b>(37,181)</b>	<b>-3.2%</b>	<b>(107,492)</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Building Codes and Permits</b>								
<b>Personnel</b>								
Salaries	192,229	157,700	188,147	167,845	242,738	54,591	29.0%	74,893
Overtime	-	-	278	153	454	176	63.3%	301
Taxes - Social Security	11,673	9,417	11,682	9,923	15,078	3,396	29.1%	5,155
Taxes - Medicare	2,730	2,202	2,732	2,321	3,526	794	29.1%	1,205
Taxes SUTA/FUTA	27	36	270	360	468	198	73.3%	108
Workers Compensation	941	1,228	1,042	928	992	(50)	-4.8%	64
Retirement	22,617	18,844	23,256	20,450	31,019	7,763	33.4%	10,569
Health Insurance	27,749	27,385	38,906	32,104	38,876	(30)	-0.1%	6,772
<b>Total Personnel Costs</b>	<b>257,965</b>	<b>216,812</b>	<b>266,313</b>	<b>234,084</b>	<b>333,151</b>	<b>66,838</b>	<b>25.1%</b>	<b>99,067</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	528	476	575	575	675	100	17.4%	100
Minor Equipment and Furniture	1,974	328	750	1,883	2,300	1,550	206.7%	417
Fuel	2,368	1,182	3,900	2,000	5,175	1,275	32.7%	3,175
Uniforms	150	213	530	530	770	240	45.3%	240
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>5,020</b>	<b>2,200</b>	<b>5,755</b>	<b>4,988</b>	<b>8,920</b>	<b>3,165</b>	<b>55.0%</b>	<b>3,932</b>
<b>Services</b>								
Professional Services	16,651	56,687	46,000	28,000	22,000	(24,000)	-52.2%	(6,000)
Dues/Subscriptions	165	1,053	590	590	515	(75)	-12.7%	(75)
Training/Seminars & Related Travel	1,098	2,317	11,100	11,100	6,200	(4,900)	-44.1%	(4,900)
Meetings and Related Travel	-	-	100	100	100	-	0.0%	-
Employee Appreciation	133	111	150	150	200	50	33.3%	50
Tech/Internet/Software	-	-	144	144	155	11	7.6%	11
<b>Total Services Costs</b>	<b>18,047</b>	<b>60,168</b>	<b>58,084</b>	<b>40,084</b>	<b>29,170</b>	<b>(28,914)</b>	<b>-49.8%</b>	<b>(10,914)</b>
<b>Total Departmental Budget</b>	<b>281,031</b>	<b>279,180</b>	<b>330,152</b>	<b>279,156</b>	<b>371,241</b>	<b>41,089</b>	<b>12.4%</b>	<b>92,085</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Engineering and Planning</b>								
<b>Personnel</b>								
Salaries	244,441	292,464	320,441	314,056	359,333	38,892	12.1%	45,277
Overtime	68	1,089	249	609	101	(148)	-59.4%	(508)
Taxes - Social Security	14,644	17,763	19,883	18,856	22,251	2,368	11.9%	3,395
Taxes - Medicare	3,425	4,155	4,650	4,410	5,212	562	12.1%	802
Taxes SUTA/FUTA	38	42	378	495	491	113	29.9%	(4)
Workers Compensation	2,937	1,252	1,259	1,114	863	(396)	-31.5%	(251)
Retirement	28,582	35,088	39,581	38,222	45,846	6,265	15.8%	7,624
Health Insurance	28,989	33,074	37,649	30,749	40,055	2,406	6.4%	9,306
<b>Total Personnel Costs</b>	<b>323,125</b>	<b>384,926</b>	<b>424,090</b>	<b>408,510</b>	<b>474,152</b>	<b>50,062</b>	<b>11.8%</b>	<b>65,642</b>
<b>Supplies, Maintenance &amp; Operations</b>								
Supplies and Consumables	4,348	10,060	11,000	11,000	9,350	(1,650)	-15.0%	(1,650)
Minor Equipment and Furniture	441	2,564	1,090	1,657	990	(100)	-9.2%	(667)
Fuel	3,666	4,419	3,450	3,950	2,175	(1,275)	-37.0%	(1,775)
Uniforms	931	488	1,400	1,400	1,300	(100)	-7.1%	(100)
Street Maintenance	932,348	867,826	840,000	880,431	900,000	60,000	7.1%	19,569
Oak Wilt Program	-	-	-	-	15,000	15,000	0.0%	15,000
Tree and Landscape Protection	-	-	-	-	29,750	29,750	0.0%	29,750
City Approved Events	-	-	-	-	4,850	4,850	0.0%	4,850
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>941,734</b>	<b>885,358</b>	<b>856,940</b>	<b>898,438</b>	<b>963,415</b>	<b>56,875</b>	<b>6.6%</b>	<b>15,377</b>
<b>Services</b>								
Professional Services	237,292	240,020	200,000	200,000	120,000	(80,000)	-40.0%	(80,000)
Dues/Subscriptions	683	615	1,379	1,379	1,464	85	6.2%	85
Training/Seminars & Related Travel	485	5,201	12,280	12,280	12,240	(40)	-0.3%	(40)
Meetings and Related Travel	165	244	400	400	400	-	0.0%	-
Employee Appreciation	301	411	350	350	300	(50)	-14.3%	(50)
Tech/Internet/Software	-	-	6,165	7,165	11,518	5,353	86.8%	4,353
<b>Total Services Costs</b>	<b>238,926</b>	<b>246,492</b>	<b>220,574</b>	<b>221,574</b>	<b>145,922</b>	<b>(74,652)</b>	<b>-33.8%</b>	<b>(75,652)</b>

Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	-	6,030	12,500	8,500	-	(12,500)	-100.0%	(8,500)
Total Capital Outlay & Transfers Costs	-	6,030	12,500	8,500	-	(12,500)	-100.0%	(8,500)
<b>Total Departmental Budget</b>	<b>1,503,785</b>	<b>1,522,806</b>	<b>1,514,104</b>	<b>1,537,022</b>	<b>1,583,489</b>	<b>19,785</b>	<b>1.3%</b>	<b>(3,133)</b>



Expenditure Type	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25	Budget v Adopted	Budget v Budget %	Budget v PY Projected
<b>Non-Departmental and Shared</b>								
Supplies, Maintenance & Operations								
Supplies and Consumables	4,490	4,395	3,600	3,600	3,600	-	0.0%	-
Emergency Response	-	436,482	500	500	500	-	0.0%	-
<b>Total Supplies, Maintenance &amp; Operations Costs</b>	<b>5,021</b>	<b>440,877</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Shared Services								
Facility Contracts & Services	54,902	49,348	159,094	116,831	83,479	(75,615)	-47.5%	(33,352)
Postage	3,176	2,434	5,625	5,625	4,125	(1,500)	-26.7%	(1,500)
General Liability Insurance	51,940	58,066	65,000	86,378	90,000	25,000	38.5%	3,622
Electricity	44,754	41,173	44,000	44,000	44,000	-	0.0%	-
<b>Total Shared Services Costs</b>	<b>154,772</b>	<b>151,021</b>	<b>273,719</b>	<b>252,834</b>	<b>221,604</b>	<b>(52,115)</b>	<b>-19.0%</b>	<b>(31,230)</b>
Capital Outlay & Transfers								
Transfer to SAP Fund 02	1,236,222	3,442,995	813,526	813,526	110,000	(703,526)	-86.5%	(703,526)
Transfer to Equip Repl Fund 31	275,185	354,495	301,945	301,945	373,138	71,193	23.6%	71,193
Lease Principal	-	812	-	-	-	-	0.0%	-
Lease Interest	-	124	-	-	-	-	0.0%	-
<b>Total Capital Outlay &amp; Transfers Costs</b>	<b>1,511,407</b>	<b>3,798,426</b>	<b>1,115,471</b>	<b>1,115,471</b>	<b>483,138</b>	<b>(632,333)</b>	<b>-56.7%</b>	<b>(632,333)</b>
<b>Total Departmental Budget</b>	<b>1,671,201</b>	<b>4,390,324</b>	<b>1,393,290</b>	<b>1,372,405</b>	<b>708,842</b>	<b>(684,448)</b>	<b>-49.1%</b>	<b>(663,563)</b>

## Governmental Strategic Projects Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	1,073,184	1,407,555	3,269,573	3,269,573	14,498
<u>Revenues:</u>					
Transfer from General Fund	1,236,222	3,442,995	813,526	813,526	110,000
<b>Total Revenue</b>	<b>1,236,222</b>	<b>3,442,995</b>	<b>813,526</b>	<b>813,526</b>	<b>110,000</b>
<u>Reliable and Sustainable Infrastructure</u>					
City Civic Center	-	17,748	-	395,067	-
City Hall Renovation	376,825	321,403	-	340,416	-
Chartwell and Dietz Intersection	352,393	98,126	-	-	-
Post Oak Trail Widening	-	664,506	-	210,494	-
Dietz Elkhorn Reconstruction	-	100,721	309,235	509,429	-
Dietz Elkhorn Sidewalk	-	14,770	300,000	435,230	-
Battle Intense Sidewalk	-	48,912	-	-	-
Drainage CIP #5 Rolling Acres Trail	14,262	48,833	-	222,905	-
Drainage CIP #17 Silver Spur Trail	12,841	28,796	-	-	-
Drainage CIP #34 Tivoli Way	23,428	88,747	-	1,111,253	-
Drainage CIP #37 Turf Paradise Lane	-	93,770	-	-	-
Drainage CIP #61 Rockinghorse Lane	-	29,609	-	-	-
Bond Development Program	52,031	-	-	132,982	-
Drainage CIP #35 Chartwell Lane	-	-	64,829	64,829	-
Drainage CIP #15 Delta Dawn	-	-	245,000	245,000	-
<u>Public Health, Safety, and Welfare</u>					
Public Safety Command Structure Program Review	895	-	-	-	-
Fire Services Program Review	1,128	-	-	73,775	-
Emergency Medical Services Program Review	1,128	-	-	-	-
Fire Station #3 Upgrades	-	-	150,000	150,000	-

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<u>Operational Excellence</u>					
Compensation and Benefit Plan Study	-	-	-	-	50,000
Employee Handbook	-	-	-	-	10,000
Communications and Marketing Strategy	27,471	2,068	-	40,071	-
Records Management	3,591	-	-	-	-
IT Infrastructure projects	24,835	-	-	-	-
City Records Digitization Program	-	22,967	-	-	-
Ticketing with GIS compatibility	10,498	-	-	-	-
Fuel Station	-	-	-	97,150	-
3rd Party Scanning	-	-	-	40,000	-
IT Master Plan	-	-	-	-	50,000
<u>Capital Improvement</u>					
Infrastructure	-	-	-	-	-
Furniture and Equipment (City Hall Renovation)	524	-	-	-	-
<b>Total Expenditures</b>	<b>901,851</b>	<b>1,580,977</b>	<b>1,069,064</b>	<b>4,068,601</b>	<b>110,000</b>
<b>Total Change in Fund Balance</b>	<b>334,371</b>	<b>1,862,018</b>	<b>(255,538)</b>	<b>(3,255,075)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>1,407,555</b>	<b>3,269,573</b>	<b>3,014,035</b>	<b>14,498</b>	<b>14,498</b>

## Vehicle and Equipment Replacement Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	872,769	1,089,047	1,140,475	1,140,475	1,183,476
<u>Revenues:</u>					
Transfer from General Fund	275,185	354,495	301,945	301,945	373,138
<b>Total Revenue</b>	275,185	354,495	301,945	301,945	373,138
<u>Transfers</u>					
Transfer to General Fund for Purchases	58,907	303,067	260,000	258,944	56,700
<b>Total Expenditures</b>	58,907	303,067	260,000	258,944	56,700
<b>Revenue Over / (Under) Expenditures</b>	216,278	51,428	41,945	43,001	316,438
<b>Beginning Fund Balance</b>	1,089,047	1,140,475	1,182,420	1,183,476	1,499,914

### Scheduled Replacements:

2025 Ford Explorer	20,700
2024 Ford Ranger 4x4	30,000
Walk In Cooler	6,000
	56,700
	56,700

## Debt Service Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	44,337	52,658	77,976	77,976	87,989
<u>Revenues:</u>					
General Property-I & S	545,404	568,287	539,997	552,076	1,074,000
Delinquent Property	8,161	2,728	3,500	3,500	3,500
Penalty & Interest	3,932	2,003	2,500	2,500	2,500
Interest Income on Investments	409	4,829	3,500	5,500	7,000
<b>Total Revenue</b>	557,906	577,848	549,497	563,576	1,087,000
<u>Expenditures:</u>					
Bond Principal	450,000	460,000	470,000	470,000	1,000,000
Bond Interest Payable	99,185	92,130	83,163	83,163	160,581
Bond Agent Fees	400	400	400	400	400
<b>Total Expenditures</b>	549,585	552,530	553,563	553,563	1,160,981
<b>Revenue Over / (Under) Expenditures</b>	8,321	25,318	(4,066)	10,013	(73,981)
<b>Ending Fund Balance</b>	52,658	77,976	73,910	87,989	14,008

## Bond Capital Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
<b>Beginning Fund Balance</b>	-	-	-	-	-
<u>Revenues:</u>					
Bond Proceeds	-	-	-	-	3,835,000
Bond Premium	-	-	-	-	-
Interest Income	-	-	-	-	17,000
<b>Total Revenue</b>	-	-	-	-	<b>3,852,000</b>
<u>Expenditures:</u>					
Dietz Elkhorn Rdwy Incidentals	-	-	-	-	-
Dietz Elkhorn Rdwy Construction	-	-	-	-	2,093,922
Rolling Acres Rdwy Incidentals	-	-	-	-	-
Rolling Acres Rdwy Construction	-	-	-	-	-
Ammann Rdwy Incidentals	-	-	-	-	-
Ammann Rdwy Construction	-	-	-	-	439,699
Battle Intense Rdwy Incidentals	-	-	-	-	-
Battle Intense Rdwy Construction	-	-	-	-	420,000
Drainage CIP #35 Chartwell Lane	-	-	-	-	-
Drainage CIP #2 8472 Rolling Acres Trail	-	-	-	-	67,600
Drainage CIP #4 8040 Rolling Acres Trail	-	-	-	-	67,600
Drainage CIP #42 Vestal Park Culvert	-	-	-	-	113,844
<b>Total Expenditures</b>	-	-	-	-	<b>3,202,665</b>
<b>Revenue Over / (Under) Expenditures</b>	-	-	-	-	<b>649,335</b>
<b>Ending Fund Balance</b>	-	-	-	-	<b>649,335</b>

**Consolidated Utility Funds Budget by Division**  
**Summary Budget**

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Operating Revenues	4,296,696	1,713,153	-	6,009,849
Utility Operating Expenses				
Personnel	1,076,071	1,108,114	-	2,184,184
Supplies, Maintenance & Operations	2,555,858	584,631	-	3,140,489
Services	315,786	74,200	-	389,986
Total Utility Operating Expenses	<u>3,947,715</u>	<u>1,766,944</u>	-	<u>5,714,660</u>
Operating Income/(Loss)	<u>348,981</u>	<u>(53,791)</u>	-	<u>295,189</u>
Non-Operating Revenues (Expenses)				
Non-Operating Revenues	1,440,889	790,630	-	2,231,519
Capital Outlay	(3,254,305)	(657,938)	-	(3,912,242)
Depreciation	(550,000)	(270,600)	-	(820,600)
Asset Transfer for GAAP	3,254,305	657,938	-	3,912,242
Bond Interest Costs	(37,446)	(16,629)	-	(54,075)
Transfers Out	(3,503,835)	(892,000)	-	(4,395,835)
Transfers In	<u>3,389,835</u>	<u>825,000</u>	<u>181,000</u>	<u>4,395,835</u>
Total Non-Operating Revenue (Expenses)	739,443	436,401	181,000	1,356,844
<b>Net Income/(Loss)</b>	<b>1,088,424</b>	<b>382,610</b>	<b>181,000</b>	<b>1,652,033</b>

## Consolidated Utility Budget by Fund Summary

	Water Operations	Wastewater Operations	Water SAP	Wastewater SAP	Utility Equip. Repl	Utility Fund Total
Utility Operating Revenues	4,296,696	1,713,153				6,009,849
Utility Operating Expenses						
Personnel	1,076,071	1,108,114				2,184,184
Supplies, Maintenance & Operations	2,555,858	584,631				3,140,489
Services	315,786	74,200				389,986
Total Utility Operating Expenses	<u>3,947,715</u>	<u>1,766,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,714,660</u>
Operating Income/(Loss)	<u>348,981</u>	<u>(53,791)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>295,189</u>
Non-Operating Revenues (Expenses)						
Non-Operating Revenues	1,440,889	790,630				2,231,519
Capital Outlay	(67,938)	(7,938)	(3,186,367)	(650,000)		(3,912,242)
Depreciation	(550,000)	(270,600)				(820,600)
Asset Transfer for GAAP	3,254,305	657,938				3,912,242
Debt Service Costs	(37,446)	(16,629)				(54,075)
Transfers Out	(3,503,835)	(892,000)			-	(4,395,835)
Transfers In	<u>-</u>	<u>-</u>	<u>3,389,835</u>	<u>825,000</u>	<u>181,000</u>	<u>4,395,835</u>
Total Non-Operating Revenue (Expenses)	535,975	261,401	203,468	175,000	181,000	1,356,844
<b>Net Income/(Loss)</b>	<b>884,956</b>	<b>207,610</b>	<b>203,468</b>	<b>175,000</b>	<b>181,000</b>	<b>1,652,033</b>



## Utility Funds Net Position

	Actual 9/30/2023	Projected FY 2023-24	Projected 9/30/2024	Budget FY 2024-25	Budget 9/30/2025
Net investment in Capital Assets	9,550,921	3,013,010	12,563,931	646,988	13,210,919
<u>Unrestricted Net Position</u>					
Contribution in Aid - EST	401,583	(156,822)	244,761	-	244,761
Water Capital	996,336	(512,332)	484,004	203,468	687,472
Wastewater Capital	1,250,609	(627,338)	623,271	175,000	798,271
Operating Reserve	4,337,118	(267,775)	4,069,343	(573,010)	3,496,334
Debt Service Reserve	336,514	(3,232)	333,282	1,018,587	1,351,869
Equipment Replacement Fund	876,126	(345,885)	530,241	181,000	711,241
Total Unrestricted	8,198,286	(1,913,384)	6,284,903	1,005,045	7,289,948
Total Net Position	17,749,207	1,099,627	18,848,834	1,652,033	20,500,867

## Water Utility Fund Summary Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Operating Revenues	4,319,040	4,373,143	3,452,804	4,234,804	4,296,696	843,892	24.4%	61,892
Water Operating Expenses								
Personnel	891,323	922,626	1,039,193	947,423	1,076,071	36,878	3.5%	128,648
Supplies, Maintenance & Operations	2,002,730	2,373,247	2,438,840	2,570,827	2,555,858	117,018	4.8%	(14,969)
Services	361,114	195,053	117,142	127,348	315,786	198,644	169.6%	188,438
Total Water Operating Expenses	3,255,166	3,490,925	3,595,175	3,645,598	3,947,715	352,540	9.8%	302,117
Operating Income	1,063,874	882,217	(142,371)	589,206	348,981	491,352	-345.1%	(240,225)
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	862,078	785,414	766,740	1,026,740	1,440,889	674,149	87.9%	414,149
Capital Outlay	(62,998)	(185,948)	(552,500)	(670,783)	(67,938)	484,563	-87.7%	602,846
Depreciation	(498,557)	(547,243)	(508,075)	(508,075)	(550,000)	(41,925)	8.3%	(41,925)
Asset Transfer for GAAP	641,967	379,271	792,500	1,562,322	3,254,305	2,461,805	310.6%	1,691,982
Debt Service Expense	(18,842)	(16,141)	(13,873)	(13,873)	(37,446)	(23,574)	169.9%	(23,574)
Transfers Out	(605,716)	(394,794)	(383,815)	(583,815)	(3,503,835)	(3,120,020)	812.9%	(2,920,020)
Transfers In	62,998	100,941	110,000	196,742	-	(110,000)	-100.0%	(196,742)
Total Non-Operating Revenues (Expenses)	380,931	121,500	210,978	1,009,259	535,975	324,997	154.0%	(473,284)
<b>Net Income/(Loss)</b>	<b>1,444,805</b>	<b>1,003,718</b>	<b>68,607</b>	<b>1,598,465</b>	<b>884,956</b>	<b>816,349</b>	<b>1189.9%</b>	<b>(713,509)</b>

**Water Utility Fund Revenue**  
**Proposed Budget**

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
<b>Water Operating Revenues</b>								
Water Revenue Residential	3,774,441	3,754,870	2,928,832	3,678,832	3,736,048	807,216	27.6%	57,216
Water Revenue Commercial	159,633	175,338	168,665	168,665	180,094	11,429	6.8%	11,429
Water Contract Commercial	172,604	177,354	177,354	177,354	177,354	-	0.0%	-
Water Revenue Non Potable	78,477	65,998	77,500	77,500	74,000	(3,500)	-4.5%	(3,500)
Water Service Connect Fees	39,770	18,975	25,000	32,500	30,000	5,000	20.0%	(2,500)
Water Penalties	46,768	47,840	34,753	49,753	48,000	13,247	38.1%	(1,753)
Water-Bad Debts	(27)	(1,848)	(500)	(8,000)	(4,000)	(3,500)	700.0%	4,000
Misc./Special Requests	103	90,640	500	500	500	-	0.0%	-
Third Party Reimbursement	13,353	8,300	8,500	3,500	3,500	(5,000)	-58.8%	-
Permits/Variations	1,175	475	1,200	1,200	1,200	-	0.0%	-
Credit Card Service Fee	32,743	35,201	31,000	53,000	50,000	19,000	61.3%	(3,000)
<b>Total Operating Revenues</b>	<b>4,319,040</b>	<b>4,373,143</b>	<b>3,452,804</b>	<b>4,234,804</b>	<b>4,296,696</b>	<b>843,892</b>	<b>24.4%</b>	<b>61,892</b>
<b>Water Non-Operating Revenues</b>								
Water Debt Service	283,245	285,467	282,791	282,791	936,054	653,263	231.0%	653,263
Water Capital	256,178	258,188	283,949	283,949	104,835	(179,114)	-63.1%	(179,114)
Water Impact Fees	293,506	69,871	50,000	250,000	200,000	150,000	300.0%	(50,000)
Water Interest Income	29,150	182,402	150,000	210,000	200,000	50,000	33.3%	(10,000)
Sale of Assets	-	(10,514)	-	-	-	-	0.0%	-
<b>Total Non-Operating Revenues</b>	<b>862,078</b>	<b>785,414</b>	<b>766,740</b>	<b>1,026,740</b>	<b>1,440,889</b>	<b>674,149</b>	<b>87.9%</b>	<b>414,149</b>
<b>Total Water Revenues</b>	<b>5,181,118</b>	<b>5,158,557</b>	<b>4,219,544</b>	<b>5,261,544</b>	<b>5,737,585</b>	<b>1,518,041</b>	<b>36.0%</b>	<b>476,041</b>

## Water Utility Fund Operating Expense

### Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	261,096	231,245	294,770	240,007	295,212	442	0.1%	55,205
Service Overtime	8,102	10,820	8,102	9,134	8,093	(9)	-0.1%	(1,041)
Service Taxes - FICA	15,744	14,264	18,778	14,868	18,805	27	0.1%	3,937
Service Taxes - MEDICARE	3,682	3,336	4,392	3,480	4,398	6	0.1%	918
Service Workers' Comp	7,505	9,614	10,082	9,215	7,226	(2,856)	-28.3%	(1,989)
Service Taxes - SUTA/FUTA	140	45	518	640	644	126	24.3%	4
Service Retirement	31,443	39,392	37,382	30,552	38,686	1,304	3.5%	8,134
Service Insurance	48,734	45,719	60,093	51,388	51,205	(8,888)	-14.8%	(183)
Water Service OPEB	-	(131)	-	-	-	-	0.0%	-
Water Service Allowance for Vacancies	-	-	(14,738)	-	(20,000)	(5,262)	35.7%	(20,000)
Administration Salaries	389,286	414,212	465,943	447,685	118,276	(347,667)	-74.6%	(329,409)
Administration Overtime	181	597	186	262	62	(124)	-66.7%	(200)
Administration Taxes - FICA	21,781	24,603	28,783	26,403	7,261	(21,522)	-74.8%	(19,142)
Administration Taxes - MEDICARE	5,132	5,787	6,759	6,182	1,716	(5,043)	-74.6%	(4,466)
Administration Workers' Comp	1,847	1,527	1,462	1,278	256	(1,206)	-82.5%	(1,022)
Administration Taxes - SUTA/FUTA	81	58	504	628	181	(323)	-64.1%	(447)
Administration Retirement	43,758	68,289	57,532	54,455	15,094	(42,438)	-73.8%	(39,361)
Administration Insurance	52,810	53,476	62,703	51,245	15,759	(46,944)	-74.9%	(35,486)
Administration OPEB	-	(227)	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	(4,058)	-	-	4,058	-100.0%	-
HR & Communications Salaries	-	-	-	-	89,482	89,482	0.0%	89,482
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	-	-	-	5,548	5,548	0.0%	5,548
HR & Communications Taxes - MEDICARE	-	-	-	-	1,297	1,297	0.0%	1,297
HR & Communications Workers' Comp	-	-	-	-	194	194	0.0%	194
HR & Communications Taxes - SUTA/FUTA	-	-	-	-	117	117	0.0%	117
HR & Communications Retirement	-	-	-	-	11,413	11,413	0.0%	11,413
HR & Communications Insurance	-	-	-	-	7,698	7,698	0.0%	7,698
Finance Salaries	-	-	-	-	109,553	109,553	0.0%	109,553
Finance Overtime	-	-	-	-	82	82	0.0%	82
Finance Taxes - FICA	-	-	-	-	6,797	6,797	0.0%	6,797
Finance Taxes - MEDICARE	-	-	-	-	1,590	1,590	0.0%	1,590
Finance Workers' Comp	-	-	-	-	237	237	0.0%	237
Finance Taxes - SUTA/FUTA	-	-	-	-	146	146	0.0%	146

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Retirement	-	-	-	-	13,984	13,984	0.0%	13,984
Finance Insurance	-	-	-	-	17,536	17,536	0.0%	17,536
Information Technology Salaries	-	-	-	-	48,081	48,081	0.0%	48,081
Information Technology Taxes - FICA	-	-	-	-	2,981	2,981	0.0%	2,981
Information Technology Taxes - MEDICARE	-	-	-	-	697	697	0.0%	697
Information Technology Workers' Comp	-	-	-	-	104	104	0.0%	104
Information Technology Taxes - SUTA/FUTA	-	-	-	-	59	59	0.0%	59
Information Technology Retirement	-	-	-	-	6,133	6,133	0.0%	6,133
Information Technology Insurance	-	-	-	-	7,544	7,544	0.0%	7,544
Engineering & Planning Salaries	-	-	-	-	137,980	137,980	0.0%	137,980
Engineering & Planning Overtime	-	-	-	-	51	51	0.0%	51
Engineering & Planning Taxes - FICA	-	-	-	-	8,541	8,541	0.0%	8,541
Engineering & Planning Taxes - MEDICARE	-	-	-	-	2,001	2,001	0.0%	2,001
Engineering & Planning Workers' Comp	-	-	-	-	341	341	0.0%	341
Engineering & Planning Taxes - SUTA/FUTA	-	-	-	-	181	181	0.0%	181
Engineering & Planning Retirement	-	-	-	-	17,606	17,606	0.0%	17,606
Engineering & Planning Insurance	-	-	-	-	15,223	15,223	0.0%	15,223
Uniforms	5,145	6,453	7,110	7,110	6,718	(393)	-5.5%	(393)
Power	191,985	158,995	150,000	150,000	150,000	-	0.0%	-
Maintenance of Plants/Lines	112,433	143,895	120,000	150,000	120,000	-	0.0%	(30,000)
Analysis Fees	11,132	10,672	9,000	9,000	12,000	3,000	33.3%	3,000
Chemicals	5,375	6,428	3,500	6,500	6,500	3,000	85.7%	-
City Management Fee	209,258	208,678	167,618	205,118	208,375	40,757	24.3%	3,257
Equipment Maintenance	19,938	6,235	15,900	15,900	17,100	1,200	7.5%	1,200
Equipment Gas & Oil	13,843	15,477	15,000	15,000	15,000	-	0.0%	-
GBRA Water Fees	1,205,020	1,532,440	1,557,453	1,530,953	1,591,970	34,517	2.2%	61,017
Equipment Lease	1,337	2,409	1,000	1,000	300	(700)	-70.0%	(700)
Tools & Minor Equipment	5,495	11,997	11,125	13,125	12,125	1,000	9.0%	(1,000)
Training	9,415	10,774	24,638	20,638	25,563	925	3.8%	4,925
Utilities & Radio	23,118	21,171	27,705	27,705	30,600	2,895	10.4%	2,895
Signal & Telemetry	162	34	1,536	-	-	(1,536)	-100.0%	-
Water Building Maintenance	4,881	6,627	11,380	11,380	11,380	-	0.0%	-
Supplies & Consumables	2,236	3,335	2,200	4,200	3,700	1,500	68.2%	(500)
Vehicle Maintenance/Repair	3,858	6,165	6,500	6,500	6,500	-	0.0%	-

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Inventory Adjustment	2,755	-	-	-	-	-	0.0%	-
Utilities & Telephone	9,234	9,494	9,189	9,189	9,189	-	0.0%	-
Dues & Publications	669	1,185	2,281	2,281	2,786	505	22.1%	505
Water Professional Services	354,625	184,751	106,581	116,581	305,044	198,463	186.2%	188,463
Permit & Licenses	8,441	8,227	8,883	8,883	8,936	53	0.6%	53
General Liability Insurance	25,495	28,127	32,500	34,714	45,000	12,500	38.5%	10,286
Office Supplies	709	2,539	3,244	3,244	3,244	-	0.0%	-
Travel & Meetings	750	3,094	4,250	2,750	1,250	(3,000)	-70.6%	(1,500)
Software & Computer	84,720	117,204	202,267	260,227	222,876	20,609	10.2%	(37,351)
Recording/Reporting	627	154	500	500	500	-	0.0%	-
Postage	595	611	938	938	689	(249)	-26.5%	(249)
Building/Equip Maintenance	88	-	150	-	150	-	0.0%	150
Conservation Ed & Newsletter	-	-	1,370	1,370	1,370	-	0.0%	-
Billing Statement Charges	3,567	3,839	3,400	3,900	3,700	300	8.8%	(200)
Billing Postage	8,890	10,462	8,500	9,000	8,800	300	3.5%	(200)
Copier Lease	1,745	1,673	1,954	1,954	1,789	(165)	-8.4%	(165)
Public Relations	2,937	4,431	4,000	4,206	4,250	250	6.3%	44
Employment Costs	324	809	1,330	1,330	1,337	7	0.6%	7
Employee Appreciation	3,228	5,062	5,231	5,231	5,155	(76)	-1.5%	(76)
Water Miscellaneous	226	-	250	250	250	-	0.0%	-
Credit Card Service Fee	29,587	34,853	27,500	57,500	27,500	-	0.0%	(30,000)
<b>Total Operating Expenses</b>	<b>3,255,166</b>	<b>3,490,925</b>	<b>3,595,175</b>	<b>3,645,598</b>	<b>3,947,715</b>	<b>352,540</b>	<b>9.8%</b>	<b>302,117</b>

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

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
<b>Capital Outlays</b>								
Operational Capital	-	78,788	257,500	319,868	60,000	(197,500)	-76.7%	(259,868)
Water Vehicle and Equipment Purchases	62,998	107,160	295,000	350,915	7,938	(287,063)	-97.3%	(342,977)
<b>Total Capital Outlays</b>	<b>62,998</b>	<b>185,948</b>	<b>552,500</b>	<b>670,783</b>	<b>67,938</b>	<b>(484,563)</b>	<b>-87.7%</b>	<b>(602,846)</b>
<b>Debt Service</b>								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	18,842	16,141	13,873	13,873	37,446	23,574	169.9%	23,574
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
<b>Total Debt Service</b>	<b>18,842</b>	<b>16,141</b>	<b>13,873</b>	<b>13,873</b>	<b>37,446</b>	<b>23,574</b>	<b>169.9%</b>	<b>23,574</b>
<b>Non-Cash Adjustments</b>								
Transfer to Veh/Equip Replace Fund	56,032	66,735	49,866	49,866	114,000	64,134	128.6%	64,134
Transfer to Water Capital Fund	549,684	328,059	333,949	533,949	3,389,835	3,055,886	915.1%	2,855,886
Transfer from ERF	(62,998)	(100,941)	(110,000)	(196,742)	-	110,000	-100.0%	196,742
Transfer of Assets to Balance Sheet	(641,967)	(379,271)	(792,500)	(1,562,322)	(3,254,305)	(2,461,805)	310.6%	(1,691,982)
Water Service Depreciation	498,557	547,243	508,075	508,075	550,000	41,925	8.3%	41,925
<b>Total Non-Cash Adjustments</b>	<b>399,307</b>	<b>461,825</b>	<b>(10,610)</b>	<b>(667,174)</b>	<b>799,531</b>	<b>810,141</b>	<b>-7635.5%</b>	<b>1,424,780</b>
<b>Total Non-Operating Expenses</b>	<b>481,147</b>	<b>663,914</b>	<b>555,762</b>	<b>17,481</b>	<b>904,914</b>	<b>349,152</b>	<b>62.8%</b>	<b>845,508</b>

## Water Strategic and Capital Funds

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25
<b>Beginning Fund Balance</b>	<b>1,443,116</b>	<b>1,339,728</b>	<b>1,397,919</b>	<b>1,397,919</b>	<b>728,765</b>
<u>Resources:</u>					
Transfer from Utility Fund	549,684	328,059	333,949	533,949	3,389,835
<b>Total Transfers</b>	<b>549,684</b>	<b>328,059</b>	<b>333,949</b>	<b>533,949</b>	<b>3,389,835</b>
<u>Capital Projects</u>					
Master Water/Wastewater Plan	-	-	-	-	-
Elevated Storage Tank	5,310	14,480	-	161,833	-
Plant 2 Hydro Tank & Variable Drives	547,297	7,065	-	-	-
Creek Crossing West Waterline	18,281	146,112	-	-	-
Elmo Davis Upgrades	-	-	-	-	-
Plant 5 Expansion	-	5,856	-	223,643	1,320,800
Scada Systems Upgrade	43,215	-	-	-	-
GIS Compatible Work Order System	631	-	-	-	-
Willow Wind/Red Bud Hill	-	35,836	-	34,869	879,807
Old Fredericksburg Rd	8,080	25,858	-	266,063	270,400
Rolling Acres Trail Rehab	-	30,011	-	36,783	610,941
Well 27 Upgrades	-	-	60,000	60,000	-
Well 31 Upgrades	-	-	60,000	60,000	-
Well 25 Upgrades	-	-	60,000	60,000	-
Well 28 Upgrades	-	-	60,000	60,000	-
Cibolo Creek Waterline Relocation	-	-	-	239,912	-
Upgrade Plant 3 Electrical	-	-	-	-	74,419
SAWS Emergency Interconnect	-	-	-	-	30,000
<u>Non-Capital Projects</u>					
Water Rate Study	19,930	4,649	-	-	-
Impact Rate Study	-	-	-	-	-
Project Development	-	-	-	-	-
Water System EPA Risk Assessment	10,326	-	-	-	-
<b>Total Expenditures</b>	<b>653,072</b>	<b>269,867</b>	<b>240,000</b>	<b>1,203,103</b>	<b>3,186,367</b>
<b>Total Change in Fund Balance</b>	<b>(103,388)</b>	<b>58,192</b>	<b>93,949</b>	<b>(669,154)</b>	<b>203,468</b>
<b>Ending Fund Balance</b>	<b>1,339,728</b>	<b>1,397,919</b>	<b>1,491,868</b>	<b>728,765</b>	<b>932,233</b>



## Wastewater Utility Fund Summary

### Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Operating Revenues	2,244,531	990,913	1,799,660	1,680,410	1,713,153	(86,507)	-4.8%	32,743
Wastewater Operating Expenses								
Personnel	849,914	931,809	1,022,211	1,008,152	1,108,114	85,903	8.4%	99,962
Supplies, Maintenance & Operations	706,247	579,299	543,513	598,555	584,631	41,118	7.6%	(13,924)
Services	65,036	51,168	67,592	67,792	74,200	6,608	9.8%	6,408
<b>Total Wastewater Operating Expenses</b>	<b>1,621,196</b>	<b>1,562,276</b>	<b>1,633,316</b>	<b>1,674,499</b>	<b>1,766,944</b>	<b>133,628</b>	<b>8.2%</b>	<b>92,445</b>
<b>Operating Income</b>	<b>623,335</b>	<b>(571,363)</b>	<b>166,344</b>	<b>5,911</b>	<b>(53,791)</b>	<b>(220,135)</b>	<b>-132.3%</b>	<b>(59,702)</b>
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	371,265	364,567	343,992	553,992	790,630	446,638	129.8%	236,638
Capital Outlay	(45,013)	(21,860)	(237,500)	(370,892)	(7,938)	229,563	-96.7%	362,955
Depreciation	(261,466)	(259,967)	(270,600)	(270,600)	(270,600)	-	0.0%	-
Asset Transfer for GAAP	169,520	1,074,201	237,500	1,335,351	657,938	420,438	177.0%	(677,414)
Debt Service Expense	(3,589)	(3,075)	(2,642)	(2,642)	(16,629)	(13,987)	529.4%	(13,987)
Transfers Out	(1,538,742)	(191,994)	(180,848)	(330,848)	(892,000)	(711,152)	393.2%	(561,152)
Transfers In	56,055	-	102,500	239,942	-	(102,500)	-100.0%	(239,942)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(1,251,970)</b>	<b>961,872</b>	<b>(7,598)</b>	<b>1,154,303</b>	<b>261,401</b>	<b>268,999</b>	<b>-3540.4%</b>	<b>(892,902)</b>
<b>Net Income/(Loss)</b>	<b>(628,635)</b>	<b>390,509</b>	<b>158,746</b>	<b>1,160,214</b>	<b>207,610</b>	<b>48,864</b>	<b>30.8%</b>	<b>(952,604)</b>

# Wastewater Utility Fund Revenue

## Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
<b>Wastewater Operating Revenues</b>								
Sewer Revenue Residential	961,737	971,993	1,709,775	1,609,775	1,641,971	(67,804)	-4.0%	32,196
Sewer Revenue Commercial	4,418	4,418	58,345	37,345	37,832	(20,513)	-35.2%	487
Sewer Service Connect Fee	25,900	7,700	23,000	23,000	25,000	2,000	8.7%	2,000
Sewer Penalties	8,258	7,211	8,438	11,438	9,000	562	6.7%	(2,438)
Sewer Bad Debt	(18)	(492)	(250)	(1,500)	(1,000)	(750)	300.0%	500
Sewer Grant Revenue	1,244,133	-	-	-	-	-	0.0%	-
Misc/Special Requests	103	83	352	352	350	(2)	-0.6%	(2)
Third Party Reimbursement	-	-	-	-	-	-	0.0%	-
<b>Total Operating Revenues</b>	<b>2,244,531</b>	<b>990,913</b>	<b>1,799,660</b>	<b>1,680,410</b>	<b>1,713,153</b>	<b>(86,507)</b>	<b>-4.8%</b>	<b>32,743</b>
<b>Wastewater Non-Operating Revenues</b>								
Sewer Debt Service	54,320	54,911	54,077	54,077	415,630	361,553	668.6%	361,553
Sewer Capital	97,305	98,362	107,915	107,915	-	(107,915)	-100.0%	(107,915)
Sewer Impact Fee	193,727	34,392	32,000	182,000	175,000	143,000	446.9%	(7,000)
Sewer Interest Income	25,913	176,193	150,000	210,000	200,000	50,000	33.3%	(10,000)
Sale of Assets	-	708	-	-	-	-	0.0%	-
<b>Total Non-Operating Revenues</b>	<b>371,265</b>	<b>364,567</b>	<b>343,992</b>	<b>553,992</b>	<b>790,630</b>	<b>446,638</b>	<b>129.8%</b>	<b>236,638</b>
<b>Total Wastewater Revenues</b>	<b>2,615,796</b>	<b>1,355,479</b>	<b>2,143,652</b>	<b>2,234,402</b>	<b>2,503,783</b>	<b>273,624</b>	<b>12.8%</b>	<b>302,124</b>

**Wastewater Utility Fund Operating Expense**  
**Proposed Budget**

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	238,049	260,093	306,118	309,279	337,168	31,050	10.1%	27,889
Service Overtime	9,116	12,031	8,430	9,622	9,303	873	10.4%	(319)
Service Taxes - FICA	14,757	16,082	19,502	19,209	21,481	1,979	10.1%	2,272
Service Taxes - Medicare	3,451	3,761	4,561	4,495	5,024	463	10.2%	529
Service Workers' Comp	8,377	9,808	10,457	9,543	8,223	(2,234)	-21.4%	(1,320)
Service Taxes - SUTA/FUTA	136	49	518	699	702	184	35.5%	3
Service Retirement	28,858	43,367	38,823	38,834	44,192	5,369	13.8%	5,358
Service Insurance	39,252	40,267	51,630	50,696	56,279	4,649	9.0%	5,583
Sewer Service OPEB	-	(144)	-	-	-	-	0.0%	-
Sewer Service Allowance for Vacancies	-	-	(15,305)	-	(20,000)	(4,695)	30.7%	(20,000)
Administration Salaries	384,087	396,754	447,540	429,233	118,276	(329,264)	-73.6%	(310,957)
Administration Overtime	181	597	186	262	62	(124)	-66.7%	(200)
Administration Taxes - FICA	21,267	23,517	27,642	25,214	7,261	(20,381)	-73.7%	(17,953)
Administration Taxes - Medicare	5,010	5,531	6,492	5,913	1,716	(4,776)	-73.6%	(4,197)
Administration Workers' Comp	1,322	1,470	1,407	1,230	256	(1,151)	-81.8%	(974)
Administration Taxes - SUTA/FUTA	78	55	477	593	181	(296)	-62.1%	(412)
Administration Retirement	42,776	65,425	55,261	52,206	15,094	(40,167)	-72.7%	(37,112)
Administration Insurance	53,196	53,361	62,530	51,124	15,759	(46,771)	-74.8%	(35,365)
Administration OPEB	-	(217)	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	(4,058)	-	-	4,058	-100.0%	-
HR & Communications Salaries	-	-	-	-	89,482	89,482	0.0%	89,482
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	-	-	-	5,548	5,548	0.0%	5,548
HR & Communications Taxes - MEDICARE	-	-	-	-	1,297	1,297	0.0%	1,297
HR & Communications Workers' Comp	-	-	-	-	194	194	0.0%	194
HR & Communications Taxes - SUTA/FUTA	-	-	-	-	117	117	0.0%	117
HR & Communications Retirement	-	-	-	-	11,413	11,413	0.0%	11,413
HR & Communications Insurance	-	-	-	-	7,698	7,698	0.0%	7,698
Finance Salaries	-	-	-	-	109,553	109,553	0.0%	109,553
Finance Overtime	-	-	-	-	82	82	0.0%	82
Finance Taxes - FICA	-	-	-	-	6,797	6,797	0.0%	6,797
Finance Taxes - MEDICARE	-	-	-	-	1,590	1,590	0.0%	1,590
Finance Workers' Comp	-	-	-	-	237	237	0.0%	237

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Taxes - SUTA/FUTA	-	-	-	-	146	146	0.0%	146
Finance Retirement	-	-	-	-	13,984	13,984	0.0%	13,984
Finance Insurance	-	-	-	-	17,536	17,536	0.0%	17,536
Information Technology Salaries	-	-	-	-	48,081	48,081	0.0%	48,081
Information Technology Overtime	-	-	-	-	-	-	0.0%	-
Information Technology Taxes - FICA	-	-	-	-	2,981	2,981	0.0%	2,981
Information Technology Taxes - MEDICARE	-	-	-	-	697	697	0.0%	697
Information Technology Workers' Comp	-	-	-	-	104	104	0.0%	104
Information Technology Taxes - SUTA/FUTA	-	-	-	-	59	59	0.0%	59
Information Technology Retirement	-	-	-	-	6,133	6,133	0.0%	6,133
Information Technology Insurance	-	-	-	-	7,544	7,544	0.0%	7,544
Engineering & Planning Salaries	-	-	-	-	118,551	118,551	0.0%	118,551
Engineering & Planning Overtime	-	-	-	-	51	51	0.0%	51
Engineering & Planning Taxes - FICA	-	-	-	-	7,336	7,336	0.0%	7,336
Engineering & Planning Taxes - MEDICARE	-	-	-	-	1,720	1,720	0.0%	1,720
Engineering & Planning Workers' Comp	-	-	-	-	299	299	0.0%	299
Engineering & Planning Taxes - SUTA/FUTA	-	-	-	-	146	146	0.0%	146
Engineering & Planning Retirement	-	-	-	-	15,128	15,128	0.0%	15,128
Engineering & Planning Insurance	-	-	-	-	12,633	12,633	0.0%	12,633
Uniforms	5,438	5,745	5,335	5,335	4,955	(380)	-7.1%	(380)
Power	42,770	41,204	40,000	40,000	40,000	-	0.0%	-
Maintenance Of Plant/ Lines	64,643	40,587	50,000	131,448	60,000	10,000	20.0%	(71,448)
Sludge Hauling	323,451	187,193	25,000	-	25,000	-	0.0%	25,000
Analysis Fees	18,248	27,608	27,000	28,500	27,000	-	0.0%	(1,500)
Chemicals	14,614	23,532	32,500	34,000	33,600	1,100	3.4%	(400)
City Management Fee	48,308	48,821	88,406	82,356	83,990	(4,416)	-5.0%	1,634
Equipment Maintenance	11,193	6,262	9,790	11,790	9,790	-	0.0%	(2,000)
Equipment Gas & Oil	12,064	11,699	11,875	11,875	11,875	-	0.0%	-
Equipment Lease	7,128	2,699	2,500	-	300	(2,200)	-88.0%	300
Tools & Minor Equipment	3,887	12,390	10,250	10,250	7,125	(3,125)	-30.5%	(3,125)
Training	7,760	10,717	24,064	20,064	24,450	386	1.6%	4,386
Utilities & Radios	21,455	19,654	26,005	26,005	28,900	2,895	11.1%	2,895
Signal & Telemetry	461	159	1,920	-	-	(1,920)	-100.0%	-
Building Maintenance	3,689	5,855	15,900	15,900	10,900	(5,000)	-31.4%	(5,000)
Supplies & Consumables	2,912	3,735	2,500	4,500	5,200	2,700	108.0%	700
Vehicle Maintenance & Repairs	3,936	7,406	5,000	7,000	5,000	-	0.0%	(2,000)

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
Inventory Adjustment	1	-	-	-	-	-	0.0%	-
Utilities/Telephone	9,412	8,684	8,130	8,130	8,130	-	0.0%	-
Dues & Publications	1,044	1,044	2,324	2,324	2,821	498	21.4%	498
Professional Fees	58,940	42,407	57,081	57,081	63,508	6,427	11.3%	6,427
Permits & Licenses	1,684	1,730	3,693	3,693	3,443	(250)	-6.8%	(250)
Liability Insurance	25,495	28,127	32,500	34,714	45,000	12,500	38.5%	10,286
Office Supplies	873	2,146	2,244	3,744	2,244	-	0.0%	(1,500)
Travel & Meetings	697	1,388	4,250	2,750	1,250	(3,000)	-70.6%	(1,500)
Software & Computers	59,602	64,332	97,024	97,024	127,933	30,909	31.9%	30,909
Recording/Reporting	418	-	350	350	350	-	0.0%	-
Sewer Postage	548	611	600	600	686	86	14.3%	86
Adm Bldg/Equip. Maintenance	88	-	150	-	150	-	0.0%	150
Billing Statement Charges	3,567	3,839	3,500	4,500	3,700	200	5.7%	(800)
Billing Postage	8,890	10,462	8,500	9,500	8,800	300	3.5%	(700)
Copier Lease	1,745	1,673	1,954	1,954	1,789	(165)	-8.4%	(165)
Public Relations	2,937	4,429	4,000	4,200	4,250	250	6.3%	50
Employment Costs	285	821	1,330	1,330	1,337	7	0.6%	7
Employee Appreciation	2,873	3,510	5,181	5,181	5,105	(76)	-1.5%	(76)
Miscellaneous	226	-	250	250	250	-	0.0%	-
<b>Total Operating Expenses</b>	<b>1,621,196</b>	<b>1,562,276</b>	<b>1,633,316</b>	<b>1,674,499</b>	<b>1,766,944</b>	<b>133,628</b>	<b>8.2%</b>	<b>92,445</b>

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

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25	Budget v Budget	Budget v Budget %	Budget v PY Projected
<b>Capital Outlays</b>								
Operational Capital	45,013	-	-	-	-	-	0.0%	-
Wastewater Equipment Purchases	-	21,860	237,500	370,892	7,938	(229,563)	-96.7%	(362,955)
<b>Total Capital Outlays</b>	<b>45,013</b>	<b>21,860</b>	<b>237,500</b>	<b>370,892</b>	<b>7,938</b>	<b>(229,563)</b>	<b>-96.7%</b>	<b>(362,955)</b>
<b>Debt Service</b>								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	3,589	3,075	2,642	2,642	16,629	13,987	529.4%	13,987
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
<b>Total Debt Service</b>	<b>3,589</b>	<b>3,075</b>	<b>2,642</b>	<b>2,642</b>	<b>16,629</b>	<b>13,987</b>	<b>529.4%</b>	<b>13,987</b>
<b>Non-Cash Adjustments</b>								
Transfer To Vehicle Repl. Fund	27,707	59,240	40,933	40,933	67,000	26,067	63.7%	26,067
Transfer to Wastewater Capital Fund	1,511,035	132,754	139,915	289,915	825,000	685,085	489.6%	535,085
Transfer from ERF	(56,055)	-	(102,500)	(239,942)	-	102,500	-100.0%	239,942
Asset Transfers to Balance Sheet	(169,520)	(1,074,201)	(237,500)	(1,335,351)	(657,938)	(420,438)	177.0%	677,414
Sewer Service Depreciation	261,466	259,967	270,600	270,600	270,600	-	0.0%	-
<b>Total Non-Cash Adjustments</b>	<b>1,574,633</b>	<b>(622,240)</b>	<b>111,448</b>	<b>(973,845)</b>	<b>504,663</b>	<b>393,215</b>	<b>352.8%</b>	<b>1,478,508</b>
<b>Total Capital, Debt, and Non-Cash</b>	<b>1,623,235</b>	<b>(597,305)</b>	<b>351,590</b>	<b>(600,311)</b>	<b>529,229</b>	<b>177,639</b>	<b>50.5%</b>	<b>1,129,540</b>

## Wastewater Strategic and Capital Funds

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25
<b>Beginning Fund Balance</b>	1,087,394	2,257,004	1,250,609	1,250,609	623,271
<u>Transfers:</u>					
Transfer from Utility Fund	1,511,035	132,754	139,915	289,915	825,000
<b>Total Transfers</b>	1,511,035	132,754	139,915	289,915	825,000
<u>Capital Projects</u>					
Solids Handling	124,507	1,052,341	-	-	-
Wastewater Treatment Plant Expansion	186,404	77,985	-	917,253	-
GIS Compatible Work Order System	631	-	-	-	-
Cojak Circle Sewer Upgrade	-	-	-	-	650,000
<u>Non-Capital Projects</u>					
Wastewater Rate Study	19,930	8,822	-	-	-
Impact Fee Study	-	-	-	-	-
Project Development	-	-	-	-	-
Wastewater System EPA Risk Assessment	9,953	-	-	-	-
<b>Total Expenditures</b>	341,426	1,139,149	-	917,253	650,000
<b>Total Change in Fund Balance</b>	1,169,610	(1,006,394)	139,915	(627,338)	175,000
<b>Ending Fund Balance</b>	2,257,004	1,250,609	1,390,524	623,271	798,271

## Utility Equipment and Vehicle Replacement Fund Proposed Budget

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed Budget 2024-25
<b>Beginning Fund Balance</b>	<b>886,405</b>	<b>851,091</b>	<b>876,126</b>	<b>876,126</b>	<b>530,241</b>
<u>Transfers In:</u>					
Transfer from Water Division	56,032	66,735	49,866	49,866	114,000
Transfer from Wastewater Division	27,707	59,240	40,933	40,933	67,000
<b>Total Transfers In</b>	<b>83,739</b>	<b>125,975</b>	<b>90,799</b>	<b>90,799</b>	<b>181,000</b>
<u>Transfers Out:</u>					
Transfer to Water for Purchases	62,998	100,941	110,000	196,742	-
Transfer to Wastewater for Purchases	56,055	-	102,500	239,942	-
<b>Total Transfers Out</b>	<b>119,053</b>	<b>100,941</b>	<b>212,500</b>	<b>436,684</b>	<b>-</b>
<b>Total Change in Fund Balance</b>	<b>(35,314)</b>	<b>25,035</b>	<b>(121,701)</b>	<b>(345,885)</b>	<b>181,000</b>
<b>Ending Fund Balance</b>	<b>851,091</b>	<b>876,126</b>	<b>754,425</b>	<b>530,241</b>	<b>711,241</b>