

Consolidated Budget

By Fund

Governmental Funds

	General Fund	SAP	Equip Repl	Debt Service	Bond Capital Fund	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	6,931,627	14,498	1,182,420	87,492	-	8,216,036
<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	318,024					318,024
Miscellaneous Income	232,480					232,480
Bond Proceeds					3,835,000	3,835,000
Utility Revenues						-
Transfers from other Funds	56,700	60,000	373,138			489,838
Total Revenues	11,086,418	60,000	373,138	1,087,000	3,852,000	16,458,556
<u>Expenditures:</u>						
Personnel	6,291,951					6,291,951
Supplies, Maintenance & Operations	1,273,836				-	1,273,836
Professional Services	2,118,840	60,000				2,178,840
Shared Services	273,507					273,507
Capital Outlay	200,600	-			3,202,665	3,403,265
Debt Service	-			1,160,981		1,160,981
Transfers & Non-Cash Adjustments	433,138		56,700			489,838
Total Expenditures	10,591,871	60,000	56,700	1,160,981	3,202,665	15,072,217
Revenues Over/(Under) Expenditures	494,547	-	316,438	(73,981)	649,335	1,386,339
Ending Fund Balance	7,426,173	14,498	1,498,858	13,511	649,335	9,602,375

GENERAL FUND PROJECTED FUND BALANCE					
Estimation of where Fund balances would be at 9/30/2025					
	FINAL 9/30/2023	2023-24 Projected closeout	9/30/2024 Projected Balance	2024-25 Budget Closeout	9/30/2025 Projected Balance
<u>Non-spendable</u>	77,024	-	77,024	-	77,024
<u>Restricted</u>					
Court Technology	18,587	5,000	23,587	(2,823)	20,764
Court Security Building	15,322	-	15,322	1,500	16,822
Court Efficiency	1,079	515	1,594	450	2,044
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
Lease Training	16,005	1,234	17,239	(1,100)	16,139
PEG Fees	4,319	-	4,319	-	4,319
Total Restricted	114,562	11,899	126,461	3,877	130,338
<u>Committed</u>	-	-	-		
<u>Assigned</u>					
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
<u>Unassigned</u>					
Allocated	1,049,228	(1,049,228)	-	-	-
Unallocated	829,095	1,011,328	1,840,423	357,472	2,197,894
	1,878,323	(37,900)	1,840,423	357,472	2,197,894
General Fund Balance	6,625,229	306,397	6,931,627	494,547	7,426,173

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

EQUIPMENT REPLACEMENT FUND					
	FINAL	2023-24	9/30/2024	2024-25	9/30/2025
	<u>9/30/2023</u>	Projected	Projected	Budget	Projected
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
Assigned	1,140,475	41,945	1,182,420	316,438	1,498,858

DEBT SERVICE FUND					
	FINAL	2023-24	9/30/2024	2024-25	9/30/2025
	<u>9/30/2023</u>	Projected	Projected	Budget	Projected
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
Restricted	77,976	9,516	87,492	(73,981)	13,511

BOND CAPITAL FUND					
	FINAL	2023-24	9/30/2024	2024-25	9/30/2025
	<u>9/30/2023</u>	Projected	Projected	Budget	Projected
		<u>closeout</u>	<u>Balance</u>	<u>Closeout</u>	<u>Balance</u>
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
General Fund Revenue Detail								
Taxes								
General Property	5,958,773	6,410,186	6,545,557	6,698,557	6,964,647	419,090	6.4%	266,090
Delinquent Property	82,073	26,865	30,000	35,000	30,000	-	0.0%	(5,000)
Penalty & Interest	42,147	22,965	25,000	25,000	25,000	-	0.0%	-
Mixed Beverage	27,783	27,984	25,000	25,000	25,000	-	0.0%	-
Local Sales	1,050,767	1,104,090	1,116,715	1,182,835	1,230,148	113,433	10.2%	47,313
Street Maintenance	262,692	276,023	279,178	295,706	307,537	28,359	10.2%	11,831
Property Reduction	262,692	276,023	279,178	295,706	307,537	28,359	10.2%	11,831
Total Taxes	7,686,926	8,144,135	8,300,628	8,557,803	8,889,869	589,241	7.1%	332,066
Franchise Fees								
Time Warner Cable	61,589	64,073	60,900	60,900	60,900	-	0.0%	-
GVTC Cable/Telephone	67,732	64,222	70,035	65,035	65,000	(5,035)	-7.2%	(35)
AT&T Cable/Telephone	2,504	1,976	2,750	2,000	2,500	(250)	-9.1%	500
Miscellaneous	523	582	1,000	500	700	(300)	-30.0%	200
City Public Service	471,892	456,923	457,000	467,000	470,000	13,000	2.8%	3,000
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	(750)	-50.0%	-
Total Franchise Fees	761,408	748,401	740,685	755,685	762,350	21,665	2.9%	6,665
Interest								
Bank/Investment Interest	79,926	577,165	450,000	550,000	450,000	-	0.0%	(100,000)
Total Interest	79,926	577,165	450,000	550,000	450,000	-	0.0%	(100,000)

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
Permits								
New Residential Permits	227,063	146,456	100,000	150,000	80,000	(20,000)	-20.0%	(70,000)
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	61,000	50,000	(11,000)	-18.0%	(11,000)
Contractor Registration	9,995	8,330	9,200	9,200	9,000	(200)	-2.2%	(200)
Food/Health	3,990	3,875	3,875	4,235	4,200	325	8.4%	(35)
Total Permits Costs	348,333	241,674	209,075	259,435	168,200	(40,875)	-19.6%	(91,235)
Animal Control								
Pet Licenses	720	985	640	640	1,000	360	56.3%	360
Pet Impound/Quarantine	210	430	495	745	495	-	0.0%	(250)
Total Animal Control	930	1,415	1,135	1,385	1,495	360	31.7%	110
Fines & Forfeitures								
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	515	450	135	42.9%	(65)
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%	-
Total Fines & Forfeitures	174,573	208,035	176,465	196,665	207,300	30,835	17.5%	10,635
Fees & Services								
FORU Management	257,566	257,499	210,003	249,974	249,974	39,971	19.0%	-
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	12,900	12,900	-	0.0%	-
Total Fees & Services	317,082	309,244	278,053	477,624	318,024	39,971	14.4%	(159,600)

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	103,600	88,600	(15,000)	-14.5%	(15,000)
School Guard Crossing Fund	11,261	12,391	10,665	13,165	13,500	2,835	26.6%	335
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%	-
Total Miscellaneous	1,313,852	711,301	237,526	243,140	232,480	(5,046)	-2.1%	(10,660)
Transfers								
Capital Replacement	58,907	303,067	272,500	272,500	56,700	(215,800)	-79.2%	(215,800)
Total Transfers	58,907	303,067	272,500	272,500	56,700	(215,800)	-79.2%	(215,800)
Total Resources	10,741,938	11,244,436	10,666,067	11,314,237	11,086,418	420,351	3.9%	(227,819)

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
General Fund								
Expenditure Summary								
Personnel								
Salaries	3,358,769	3,915,819	4,435,518	4,202,568	4,749,931	314,413	7.1%	547,363
Overtime	89,651	100,443	43,581	94,770	45,208	1,627	3.7%	(49,562)
Taxes - Social Security	204,231	239,701	275,418	256,750	295,670	20,252	7.4%	38,920
Taxes - Medicare	48,465	56,688	64,947	60,238	69,530	4,583	7.1%	9,292
Taxes SUTA/FUTA	1,390	568	5,454	5,454	7,266	1,812	33.2%	1,812
Workers Compensation	74,812	108,385	114,140	106,300	81,673	(32,467)	-28.4%	(24,627)
Retirement	407,306	482,728	552,703	521,441	611,586	58,883	10.7%	90,145
Health Insurance	497,595	567,474	666,615	542,038	661,983	(4,632)	-0.7%	119,945
Uniform Allowance	21,000	23,500	27,000	24,000	28,000	1,000	3.7%	4,000
Car Allowance	7,200	7,200	7,200	7,477	7,200	-	0.0%	(277)
Allowance for Vacancies	-	-	(145,612)	-	(266,096)	(120,484)	82.7%	(266,096)
Total Personnel Costs	4,710,417	5,502,505	6,046,964	5,821,034	6,291,951	244,987	4.1%	470,917
Supplies, Maintenance & Operations								
Supplies and Consumables	28,374	30,367	32,825	32,825	33,275	450	1.4%	450
Minor Equipment and Furniture	49,740	37,741	46,340	51,826	43,590	(2,750)	-5.9%	(8,236)
Fuel	67,960	74,201	65,450	65,450	65,500	50	0.1%	50
Uniforms	20,156	30,013	22,730	22,730	31,605	8,875	39.0%	8,875
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	500	-	0.0%	-
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	2,823	7,823	5,000	177.1%	5,000
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%	-
Total Supplies, Maintenance & Operations Costs	1,217,258	1,631,694	1,159,111	1,279,366	1,273,836	114,725	9.90%	(5,531)
Services								
Professional Services	1,213,859	1,298,848	1,457,175	1,495,395	1,456,539	(636)	0.0%	(38,856)
Dues/Subscriptions	14,834	16,482	18,996	21,596	19,323	327	1.7%	(2,273)
Training/Seminars & Related Travel	48,238	56,455	114,005	114,505	120,615	6,610	5.8%	6,110
Meetings and Related Travel	5,621	7,738	22,000	22,000	22,590	590	2.7%	590
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	310,975	347,238	37,426	12.1%	36,263
Total Services Costs	1,514,155	1,655,667	2,056,103	2,099,277	2,118,840	62,737	3.05%	19,563
Shared Services								
Facility Contracts & Services	80,087	67,745	176,555	143,592	102,470	(74,085)	-42.0%	(41,122)
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	32,912	(8,736)	-21.0%	(8,736)
Total Shared Services Costs	213,904	202,752	332,828	321,243	273,507	(59,321)	-17.82%	(47,736)

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	719,832	200,600	(313,511)	-61.0%	(519,232)
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	60,000	(753,526)	-92.6%	(753,526)
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>1,835,303</u>	<u>633,738</u>	<u>(995,844)</u>	<u>-61.11%</u>	<u>(1,201,565)</u>
Total Departmental Budget	9,317,323	13,396,006	11,224,588	11,356,222	10,591,871	(632,717)	-5.64%	(764,351)

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
Mayor & Council								
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	500	-	0.0%	-
Urban Wildlife	-	-	500	500	500	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	460	348	2,850	2,850	2,850	-	0.0%	-
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	7,000	7,000	-	0.0%	-
Meetings and Related Travel	3,415	3,642	11,800	11,800	11,800	-	0.0%	-
Public Relations	449	586	5,250	5,250	5,250	-	0.0%	-
Total Services Costs	6,808	7,295	27,250	27,250	27,295	45	0.2%	45
Total Departmental Budget	7,268	7,643	30,100	30,100	30,145	45	0.1%	45

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
City Administration								
Personnel								
Salaries	400,189	414,704	472,019	339,582	463,923	(8,096)	-1.7%	124,341
Overtime	47	85	119	261	125	6	5.0%	(136)
Taxes - Social Security	21,509	23,236	26,986	20,336	27,248	262	1.0%	6,912
Taxes - Medicare	5,731	6,061	6,846	4,946	6,729	(117)	-1.7%	1,783
Taxes SUTA/FUTA	241	35	306	306	398	92	30.1%	92
Workers Compensation	703	1,462	1,424	1,260	1,004	(420)	-29.5%	(256)
Retirement	47,595	50,596	58,274	42,774	59,189	915	1.6%	16,415
Health Insurance	35,507	29,177	33,807	22,490	33,458	(349)	-1.0%	10,968
Car Allowance	7,200	7,200	7,200	7,477	7,200	-	0.0%	(277)
Allowance for Vacancies	-	-	(2,918.00)	-	(6,086)	(3,168)	108.6%	(6,086)
Total Personnel Costs	518,723	532,557	604,063	439,431	593,188	(10,875)	-1.8%	153,757
Supplies, Maintenance & Operations								
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
Total Supplies, Maintenance & Operations Costs	1,309	948	2,600	2,789	2,610	10	0.4%	(179)
Services								
Professional Services	107,817	116,236	85,040	110,040	105,000	19,960	23.5%	(5,040)
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	17,220	16,375	(845)	-4.9%	(845)
Meetings and Related Travel	1,093	2,056	5,300	5,300	5,840	540	10.2%	540
Employee Appreciation	54	575	250	250	300	50	20.0%	50
Total Services Costs	120,951	126,948	111,805	136,805	131,833	20,028	17.9%	(4,973)
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	27,360	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	27,360	-	-	-	-	-	0.0%	-
Total Departmental Budget	668,343	660,453	718,468	579,025	727,631	9,163	1.3%	148,605

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
City Secretary								
Personnel								
Salaries	139,469	152,779	160,347	166,955	171,626	11,279	7.0%	4,671
Taxes - Social Security	8,098	8,928	9,942	9,992	10,641	699	7.0%	649
Taxes - Medicare	1,894	2,088	2,325	2,337	2,489	164	7.1%	152
Taxes SUTA/FUTA	18	18	180	180	234	54	30.0%	54
Workers Compensation	369	478	484	428	372	(112)	-23.1%	(56)
Retirement	16,337	18,202	19,791	20,167	21,891	2,100	10.6%	1,724
Health Insurance	19,401	19,738	21,360	15,875	18,343	(3,017)	-14.1%	2,468
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	185,587	202,231	214,429	215,934	225,596	11,167	5.2%	9,662
Supplies, Maintenance & Operations								
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%	-
Total Supplies, Maintenance & Operations Costs	1,007	1,516	1,700	2,464	1,250	(450)	-26.5%	(1,214)
Services								
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	1,500	1,500	-	0.0%	-
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%	-
Total Services Costs	12,914	40,085	72,559	72,559	72,969	410	0.6%	410
Total Departmental Budget	199,507	243,831	288,688	290,957	299,815	11,127	3.9%	8,858

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
Human Resources and Communications								
Personnel								
Salaries	94,621	117,752	129,503	137,601	180,878	51,375	39.7%	43,277
Taxes - Social Security	5,594	6,996	8,029	8,165	11,214	3,185	39.7%	3,049
Taxes - Medicare	1,308	1,636	1,878	1,910	2,623	745	39.7%	713
Taxes SUTA/FUTA	14	14	135	135	234	99	73.3%	99
Workers Compensation	277	384	391	346	392	1	0.3%	46
Retirement	11,029	14,022	15,984	16,618	23,071	7,087	44.3%	6,453
Health Insurance	8,016	10,083	10,927	10,698	15,404	4,477	41.0%	4,706
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	120,858	150,887	166,847	175,473	233,816	66,969	40.1%	58,343
Supplies, Maintenance & Operations								
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
Total Supplies, Maintenance & Operations Costs	9,384	2,887	3,350	3,350	8,550	5,200	155.2%	5,200
Services								
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)
Total Services Costs	38,614	64,867	110,035	115,881	113,712	3,677	3.3%	(2,169)
Total Departmental Budget	168,855	218,641	280,232	294,704	356,078	75,846	27.1%	61,374

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
Finance								
Personnel								
Salaries	150,934	185,120	217,514	197,232	221,550	4,036	1.9%	24,318
Overtime	79	184	157	150	167	10	6.4%	17
Taxes - Social Security	8,658	10,797	13,496	11,295	13,746	250	1.9%	2,451
Taxes - Medicare	2,025	2,525	3,156	2,642	3,215	59	1.9%	573
Taxes SUTA/FUTA	20	26	225	225	293	68	30.2%	68
Workers Compensation	461	699	656	580	480	(176)	-26.8%	(100)
Retirement	17,894	22,183	26,866	23,722	28,280	1,414	5.3%	4,558
Health Insurance	29,012	30,166	37,043	28,715	35,084	(1,959)	-5.3%	6,369
Allowance for Vacancies	-	-	(4,025)	-	-	4,025	-100.0%	-
Total Personnel Costs	209,084	251,701	295,088	264,562	302,815	7,727	2.6%	38,253
Supplies, Maintenance & Operations								
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%	-
Total Supplies, Maintenance & Operations Costs	1,235	1,471	2,050	2,050	2,050	-	0.0%	-
Services								
Professional Services	85,399	71,584	75,735	78,905	85,785	10,050	13.3%	6,880
Dues/Subscriptions	1,525	673	410	410	462	52	12.7%	52
Training/Seminars & Related Travel	1,795	4,096	6,100	6,600	6,350	250	4.1%	(250)
Meetings and Related Travel	-	12	400	400	400	-	0.0%	-
Employee Appreciation	156	200	250	250	250	-	0.0%	-
Tech/Internet/Software	-	-	9,740	9,440	10,083	343	3.5%	643
Total Services Costs	88,875	76,565	92,635	96,005	103,330	10,695	11.5%	7,325
Total Departmental Budget	299,194	329,737	389,773	362,617	408,195	18,422	4.7%	45,578

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
Information Technology								
Personnel								
Salaries	80,330	86,779	91,101	94,858	97,680	6,579	7.2%	2,822
Taxes - Social Security	4,613	5,039	5,648	5,451	6,056	408	7.2%	605
Taxes - Medicare	1,079	1,179	1,321	1,275	1,416	95	7.2%	141
Taxes SUTA/FUTA	9	9	90	90	117	27	30.0%	27
Workers Compensation	184	274	275	243	211	(64)	-23.3%	(32)
Retirement	9,414	10,339	11,244	11,458	12,459	1,215	10.8%	1,001
Health Insurance	12,312	12,725	13,187	14,834	15,095	1,908	14.5%	261
Total Personnel Costs	107,942	116,344	122,866	128,210	133,034	10,168	8.3%	4,824
Supplies, Maintenance & Operations								
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%	-
Total Supplies, Maintenance & Operations Costs	518	426	500	878	500	-	0.0%	(378)
Services								
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	4,750	6,250	1,500	31.6%	1,500
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
Total Services Costs	178,612	152,970	304,103	304,103	240,809	(63,294)	-20.8%	(63,294)
Shared Services								
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	32,912	(8,736)	-21.0%	(8,736)
Total Shared Services Costs	59,132	51,731	59,109	59,109	51,903	(7,206)	-12.2%	(7,206)

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>
Total Departmental Budget	387,269	614,176	507,204	512,348	453,246	(53,958)	-10.6%	(59,102)

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
Municipal Court								
Personnel								
Salaries	86,985	102,498	107,605	112,032	115,418	7,813	7.3%	3,386
Overtime	2,177	-	344	300	369	25	7.3%	69
Taxes - Social Security	5,170	5,615	6,693	6,160	7,179	486	7.3%	1,019
Taxes - Medicare	1,209	1,314	1,565	1,441	1,679	114	7.3%	238
Taxes SUTA/FUTA	18	18	180	180	234	54	30.0%	54
Workers Compensation	369	319	325	288	250	(75)	-23.1%	(38)
Retirement	10,487	12,212	13,324	13,556	14,769	1,445	10.8%	1,213
Health Insurance	18,991	27,723	29,433	28,402	29,510	77	0.3%	1,108
Total Personnel Costs	125,407	149,698	159,469	162,359	169,408	9,939	6.2%	7,049
Supplies, Maintenance & Operations								
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	2,823	7,823	5,000	177.1%	5,000
Court Security	2,008	-	6,000	51,338	4,500	(1,500)	-25.0%	(46,838)
Total Supplies, Maintenance & Operations Costs	12,369	4,094	12,073	57,789	14,373	2,300	19.1%	(43,416)
Services								
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%	-
Total Services Costs	81,144	97,012	80,432	79,340	80,890	458	0.6%	1,550
Total Departmental Budget	218,920	250,804	251,974	299,488	270,671	18,697	7.4%	(28,817)

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
Public Safety and Emergency Services								
Personnel								
Salaries	1,665,671	2,015,402	2,231,540	2,147,139	2,373,776	142,236	6.4%	226,637
Overtime	74,082	84,341	36,430	85,147	36,846	416	1.1%	(48,301)
Taxes - Social Security	105,650	128,063	140,614	135,025	149,459	8,845	6.3%	14,434
Taxes - Medicare	24,708	29,950	32,886	31,579	34,954	2,068	6.3%	3,375
Taxes SUTA/FUTA	604	281	2,700	2,700	3,510	810	30.0%	810
Workers Compensation	54,276	80,113	82,732	80,098	56,686	(26,046)	-31.5%	(23,412)
Retirement	206,310	252,956	279,794	270,772	307,440	27,646	9.9%	36,668
Health Insurance	247,223	286,570	329,966	269,129	336,200	6,234	1.9%	67,071
Uniform Allowance	21,000	23,500	27,000	24,000	28,000	1,000	3.7%	4,000
Allowance for Vacancies	-	-	(103,920)	-	(209,473)	(105,553)	101.6%	(209,473)
Total Personnel Costs	2,399,524	2,901,175	3,059,742	3,045,589	3,117,398	57,656	1.9%	71,809
Supplies, Maintenance & Operations								
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	27,683	18,700	(7,850)	-29.6%	(8,983)
Fuel	46,970	51,124	43,000	43,000	43,000	-	0.0%	-
Uniforms	13,350	20,383	11,550	11,550	18,750	7,200	62.3%	7,200
Vehicle Maintenance/Repairs	25,475	20,114	20,880	20,880	20,880	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	117,963	109,572	106,980	108,113	105,830	(1,150)	-1.1%	(2,283)
Services								
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	500	-	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	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)
Total Services Costs	718,194	775,314	942,346	951,946	1,040,883	98,537	10.5%	88,937

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)
Total Departmental Budget	3,235,681	4,042,987	4,357,053	4,490,190	4,329,111	(27,942)	-0.6%	(161,079)

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
Maintenance								
Personnel								
Salaries	303,898	390,621	517,301	506,512	595,142	77,841	15.0%	88,630
Overtime	13,197	14,745	6,004	8,062	7,136	1,132	18.9%	(926)
Taxes - Social Security	18,623	23,847	32,445	30,446	37,341	4,896	15.1%	6,895
Taxes - Medicare	4,355	5,577	7,588	7,120	8,733	1,145	15.1%	1,613
Taxes SUTA/FUTA	402	90	990	990	1,404	414	41.8%	414
Workers Compensation	14,295	22,176	25,552	21,015	20,575	(4,977)	-19.5%	(440)
Retirement	37,039	48,287	64,589	61,932	76,821	12,232	18.9%	14,889
Health Insurance	70,394	90,832	114,337	88,090	114,242	(95)	-0.1%	26,152
Allowance for Vacancies	-	-	(34,749)	-	(50,537)	(15,788)	45.4%	(50,537)
Total Personnel Costs	462,203	596,174	734,057	724,167	810,857	76,800	10.5%	86,690
Supplies, Maintenance & Operations								
Supplies and Consumables	6,933	6,985	6,000	6,000	8,250	2,250	37.5%	2,250
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	15,000	15,000	-	0.0%	-
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%	-
Total Supplies, Maintenance & Operations Costs	121,238	181,999	160,213	190,157	159,388	(826)	-0.5%	(30,770)
Services								
Professional Services	4,963	543	200	10,650	200	-	0.0%	(10,450)
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
Total Services Costs	11,072	7,951	36,280	46,730	42,028	5,748	15.8%	(4,702)

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	306,742	102,600	(130,400)	-56.0%	(204,142)
Total Capital Outlay & Transfers Costs	<u>81,756</u>	<u>49,300</u>	<u>233,000</u>	<u>306,742</u>	<u>102,600</u>	<u>(130,400)</u>	<u>-56.0%</u>	<u>(204,142)</u>
Total Departmental Budget	676,270	835,424	1,163,550	1,267,796	1,114,873	(48,677)	-4.2%	(152,924)

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
Building Codes and Permits								
Personnel								
Salaries	192,229	157,700	188,147	174,584	244,734	56,587	30.1%	70,150
Overtime	-	-	278	278	462	184	66.2%	184
Taxes - Social Security	11,673	9,417	11,682	10,248	15,202	3,520	30.1%	4,954
Taxes - Medicare	2,730	2,202	2,732	2,397	3,555	823	30.1%	1,158
Taxes SUTA/FUTA	27	36	270	270	468	198	73.3%	198
Workers Compensation	941	1,228	1,042	928	999	(43)	-4.1%	71
Retirement	22,617	18,844	23,256	21,099	31,275	8,019	34.5%	10,176
Health Insurance	27,749	27,385	38,906	34,633	38,898	(8)	0.0%	4,265
Total Personnel Costs	257,965	216,812	266,313	244,436	335,593	69,280	26.0%	91,157
Supplies, Maintenance & Operations								
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	3,900	5,175	1,275	32.7%	1,275
Uniforms	150	213	530	530	770	240	45.3%	240
Total Supplies, Maintenance & Operations Costs	5,020	2,200	5,755	6,888	8,920	3,165	55.0%	2,032
Services								
Professional Services	16,651	56,687	46,000	36,000	22,000	(24,000)	-52.2%	(14,000)
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
Total Services Costs	18,047	60,168	58,084	48,084	29,170	(28,914)	-49.8%	(18,914)
Total Departmental Budget	281,031	279,180	330,152	299,408	373,683	43,531	13.2%	74,275

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
Engineering and Planning								
Personnel								
Salaries	244,441	292,464	320,441	326,072	285,204	(35,237)	-11.0%	(40,868)
Overtime	68	1,089	249	573	103	(146)	-58.6%	(470)
Taxes - Social Security	14,644	17,763	19,883	19,631	17,584	(2,299)	-11.6%	(2,047)
Taxes - Medicare	3,425	4,155	4,650	4,591	4,137	(513)	-11.0%	(454)
Taxes SUTA/FUTA	38	42	378	378	374	(4)	-1.1%	(4)
Workers Compensation	2,937	1,252	1,259	1,114	704	(555)	-44.1%	(410)
Retirement	28,582	35,088	39,581	39,342	36,391	(3,190)	-8.1%	(2,951)
Health Insurance	28,989	33,074	37,649	29,172	25,749	(11,900)	-31.6%	(3,423)
Total Personnel Costs	323,125	384,926	424,090	420,872	370,246	(53,844)	-12.7%	(50,626)
Supplies, Maintenance & Operations								
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	3,450	2,175	(1,275)	-37.0%	(1,275)
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
Total Supplies, Maintenance & Operations Costs	941,734	885,358	856,940	897,938	963,415	56,875	6.6%	15,877
Services								
Professional Services	237,292	240,020	200,000	200,000	210,000	10,000	5.0%	10,000
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	6,165	11,518	5,353	86.8%	5,353
Total Services Costs	238,926	246,492	220,574	220,574	235,922	15,348	7.0%	15,348

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)
Total Departmental Budget	1,503,785	1,522,806	1,514,104	1,547,884	1,569,583	5,879	0.4%	(27,901)

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
Non-Departmental and Shared								
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%	-
Total Supplies, Maintenance & Operations Costs	5,021	440,877	4,100	4,100	4,100	-	0.0%	-
Shared Services								
Facility Contracts & Services	54,902	49,348	159,094	126,131	83,479	(75,615)	-47.5%	(42,652)
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%	-
Total Shared Services Costs	154,772	151,021	273,719	262,134	221,604	(52,115)	-19.0%	(40,530)
Capital Outlay & Transfers								
Transfer to SAP Fund 02	1,236,222	3,442,995	813,526	813,526	60,000	(753,526)	-92.6%	(753,526)
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%	-
Total Capital Outlay & Transfers Costs	1,511,407	3,798,426	1,115,471	1,115,471	433,138	(682,333)	-61.2%	(682,333)
Total Departmental Budget	1,671,201	4,390,324	1,393,290	1,381,705	658,842	(734,448)	-52.7%	(722,863)

Governmental Strategic Projects Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Beginning Fund Balance	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	60,000
Total Revenue	1,236,222	3,442,995	813,526	813,526	60,000
<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	-	-	147,969	-
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	-	-	-	82,163	-
3rd Party Scanning	-	-	-	40,000	-
<u>Capital Improvement</u>					
Infrastructure	-	-	-	-	-
Furniture and Equipment (City Hall Renovation)	524	-	-	-	-
Total Expenditures	901,851	1,580,977	1,069,064	4,068,601	60,000
Total Change in Fund Balance	334,371	1,862,018	(255,538)	(3,255,075)	-
Ending Fund Balance	1,407,555	3,269,573	3,014,035	14,498	14,498

Vehicle and Equipment Replacement Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Beginning Fund Balance	872,769	1,089,047	1,140,475	1,140,475	1,182,420
<u>Revenues:</u>					
Transfer from General Fund	275,185	354,495	301,945	301,945	373,138
Total Revenue	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	260,000	56,700
Total Expenditures	58,907	303,067	260,000	260,000	56,700
Revenue Over / (Under) Expenditures	216,278	51,428	41,945	41,945	316,438
Beginning Fund Balance	1,089,047	1,140,475	1,182,420	1,182,420	1,498,858

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
Beginning Fund Balance	44,337	52,658	77,976	77,976	87,492
<u>Revenues:</u>					
General Property-I & S	545,404	568,287	539,997	552,579	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	4,500	7,000
Total Revenue	557,906	577,848	549,497	563,079	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
Total Expenditures	549,585	552,530	553,563	553,563	1,160,981
Revenue Over / (Under) Expenditures	8,321	25,318	(4,066)	9,516	(73,981)
Ending Fund Balance	52,658	77,976	73,910	87,492	13,511

Bond Capital Fund

	Actual 2021-22	Actual 2022-23	Adopted Budget 2023-24	Projected 2023-24	Proposed 2024-25
Beginning Fund Balance	-	-	-	-	-
<u>Revenues:</u>					
Bond Proceeds	-	-	-	-	3,835,000
Bond Premium	-	-	-	-	-
Interest Income	-	-	-	-	17,000
Total Revenue	-	-	-	-	3,852,000
<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
Total Expenditures	-	-	-	-	3,202,665
Revenue Over / (Under) Expenditures	-	-	-	-	649,335
Ending Fund Balance	-	-	-	-	649,335