

Governmental Funds

	General Fund	SAP	Equip Repl	Debt Service	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	5,926,611	413,150	1,145,262	69,539	7,554,561
<u>Revenues:</u>					
Taxes	8,300,628			545,997	8,846,625
Franchise Fees	740,685				740,685
Interest	450,000			3,500	453,500
Permits	209,075				209,075
Animal Control	1,135				1,135
Fines & Forfeitures	176,465				176,465
Fees & Services	278,053				278,053
Miscellaneous Income	237,526				237,526
Utility Revenues					-
Transfers from other Funds	272,500	663,526	301,945		1,237,971
Total Revenues	10,666,067	663,526	301,945	549,497	12,181,035
<u>Expenditures:</u>					
Personnel	6,046,964				6,046,964
Supplies, Maintenance & Operations	1,159,111				1,159,111
Professional Services	2,056,103	-			2,056,103
Shared Services	332,828				332,828
Capital Outlay	514,111	919,064			1,433,175
Debt Service	-			553,563	553,563
Transfers & Non-Cash Adjustments	965,471		260,000		1,225,471
Total Expenditures	11,074,588	919,064	260,000	553,563	12,807,215
Revenues Over/(Under) Expenditures	(408,521)	(255,538)	41,945	(4,066)	(626,180)
Ending Fund Balance	5,518,090	157,612	1,187,207	65,473	6,928,381

GENERAL FUND PROJECTED FUND BALANCE

Estimation of where Fund balances would be at 9/30/2024

	<u>FINAL</u> <u>9/30/2022</u>	2022-23 Projected <u>closeout</u>	9/30/2023 Projected <u>Balance</u>	2023-24 Budget <u>Closeout</u>	9/30/2024 Projected <u>Balance</u>
<u>Non-spendable</u>	25,328	-	25,328	-	25,328
<u>Restricted</u>					
Court Technology	13,873	5,000	18,873	2,177	21,050
Court Security Building	59,243	(53,243)	6,000	-	6,000
Court Efficiency	671	400	1,071	315	1,386
Court Truancy Prevention Fund	10,016	5,000	15,016	5,000	20,016
Court Jury Fund	200	150	350	150	500
Felony Forfeiture	11,551	31,724	43,275	-	43,275
Leose Training	14,429	(274)	14,155	(1,150)	13,005
PEG Fees	4,319	-	4,319	-	4,319
Total Restricted	114,302	(11,243)	103,059	6,492	109,551
<u>Committed</u>	-	-	-		
<u>Assigned</u>					
Legal Reserve	50,000	-	50,000	-	50,000
Operating Reserve	4,225,321	280,000	4,505,322	182,798	4,688,120
	4,275,321	280,000	4,555,322	182,798	4,738,120
<u>Unassigned</u>					
Allocated	3,388,608	(3,388,608)	-	-	-
Unallocated	976,616	266,286	1,242,902	(597,811)	645,091
	4,365,224	(3,122,322)	1,242,902	(597,811)	645,091
General Fund Balance	8,780,175	(2,853,565)	5,926,611	(408,521)	5,518,090

Revenue Type	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
General Fund Revenue Detail								
Taxes								
General Property	5,831,720	5,958,773	6,149,433	6,310,067	6,545,557	396,124	6.4%	235,490
Delinquent Property	26,420	82,073	30,000	15,000	30,000	-	0.0%	15,000
Penalty & Interest	23,036	42,147	25,000	25,000	25,000	-	0.0%	-
Mixed Beverage	24,779	27,783	25,000	25,000	25,000	-	0.0%	-
Local Sales	957,175	1,050,767	1,155,789	1,084,189	1,116,715	(39,074)	-3.4%	32,526
Street Maintenance	239,294	262,692	288,947	271,047	279,178	(9,769)	-3.4%	8,131
Property Reduction	239,294	262,692	288,947	271,047	279,178	(9,769)	-3.4%	8,131
Total Taxes	<u>7,341,717</u>	<u>7,686,926</u>	<u>7,963,116</u>	<u>8,001,350</u>	<u>8,300,628</u>	<u>337,512</u>	<u>4.2%</u>	<u>299,278</u>
Franchise Fees								
Time Warner Cable	60,815	61,589	60,000	60,000	60,900	900	1.5%	900
GVTC Cable/Telephone	65,132	67,732	69,000	69,000	70,035	1,035	1.5%	1,035
AT&T Cable/Telephone	2,710	2,504	2,700	2,700	2,750	50	1.9%	50
Miscellaneous	733	523	1,000	1,000	1,000	-	0.0%	-
City Public Service	389,023	471,892	411,000	470,000	457,000	46,000	11.2%	(13,000)
Pedernales Electric Company	85,091	99,280	91,850	97,850	93,000	1,150	1.3%	(4,850)
Grey Forest Utilities	17,484	24,400	23,000	24,000	23,500	500	2.2%	(500)
Garbage Regular	29,316	31,323	30,000	33,000	31,000	1,000	3.3%	(2,000)
Garbage Recycling	1,230	2,165	3,500	-	1,500	(2,000)	-57.1%	1,500
Total Franchise Fees	<u>651,534</u>	<u>761,408</u>	<u>692,050</u>	<u>757,550</u>	<u>740,685</u>	<u>48,635</u>	<u>7.0%</u>	<u>(16,865)</u>
Interest								
Bank/Investment Interest	4,286	79,926	72,000	550,000	450,000	378,000	525.0%	(100,000)
Total Interest	<u>4,286</u>	<u>79,926</u>	<u>72,000</u>	<u>550,000</u>	<u>450,000</u>	<u>378,000</u>	<u>525.0%</u>	<u>(100,000)</u>

Revenue Type	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Permits								
New Residential Permits	374,007	227,063	200,000	150,000	100,000	(100,000)	-50.0%	(50,000)
New Commerical Permits	9,196	-	5,000	-	5,000	-	0.0%	5,000
Remodeling/Additions	14,680	37,336	30,000	30,000	30,000	-	0.0%	-
Other BC and Permits	89,162	69,950	61,000	61,000	61,000	-	0.0%	-
Contractor Registration	12,502	9,995	9,200	8,200	9,200	-	0.0%	1,000
Food/Health	230	3,990	3,875	3,875	3,875	-	0.0%	-
Total Permits Costs	<u>499,777</u>	<u>348,333</u>	<u>309,075</u>	<u>253,075</u>	<u>209,075</u>	(100,000)	-32.4%	(44,000)
Animal Control								
Pet Licenses	745	720	640	790	640	-	0.0%	(150)
Pet Impound/Quarantine	375	210	495	495	495	-	0.0%	-
Total Animal Control	<u>1,120</u>	<u>930</u>	<u>1,135</u>	<u>1,285</u>	<u>1,135</u>	-	0.0%	(150)
Fines & Forfeitures								
Municipal Court Fines	129,005	159,245	160,000	170,000	160,000	-	0.0%	(10,000)
Municipal Court Security	3,996	5,346	6,000	6,000	6,000	-	0.0%	-
Municipal Court Technology	3,299	4,414	5,000	5,000	5,000	-	0.0%	-
Municipal Court Efficiency	128	105	150	400	315	165	110.0%	(85)
Court Truancy Prevention Fund	3,260	5,356	5,000	5,000	5,000	-	0.0%	-
Municipal Court Jury Fund	65	107	150	150	150	-	0.0%	-
Total Fines & Forfeitures	<u>139,753</u>	<u>174,573</u>	<u>176,300</u>	<u>186,550</u>	<u>176,465</u>	165	0.1%	(10,085)
Fees & Services								
FORU Management	206,955	257,566	210,003	219,504	210,003	-	0.0%	(9,501)
Special Fees	19,838	19,131	25,000	17,000	25,000	-	0.0%	8,000
FORMDD Management	30,150	30,150	30,150	30,150	30,150	-	0.0%	-
Civic Center Rentals	-	-	-	-	-	-	0.0%	-
Credit Card Service Fee	9,747	10,236	12,750	10,750	12,900	150	1.2%	2,150
Total Fees & Services	<u>266,691</u>	<u>317,082</u>	<u>277,903</u>	<u>277,404</u>	<u>278,053</u>	150	0.1%	650

Revenue Type	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Miscellaneous								
Miscellaneous	20,481	15,422	106,905	106,905	120,661	13,756	12.9%	13,756
City Event Sponsorships	-	185	-	850	750	750	0.0%	(100)
Sale of Assets	26,330	673	-	16,931	-	-	0.0%	(16,931)
Donations/Grants	189,014	1,283,952	3,600	200,000	103,600	100,000	2777.8%	(96,400)
School Guard Crossing Fund	7,860	11,261	10,665	12,165	10,665	-	0.0%	(1,500)
Lease Proceeds	1,827	1,582	1,850	1,576	1,850	-	0.0%	274
Police Seized Proceeds	-	777	-	54,677	-	-	0.0%	(54,677)
Total Miscellaneous	<u>245,512</u>	<u>1,313,852</u>	<u>123,020</u>	<u>393,105</u>	<u>237,526</u>	114,506	93.1%	(155,579)
Transfers								
Capital Replacement	<u>287,339</u>	<u>58,907</u>	<u>125,000</u>	<u>298,280</u>	<u>272,500</u>	147,500	118.0%	(25,780)
Total Transfers	<u>287,339</u>	<u>58,907</u>	<u>125,000</u>	<u>298,280</u>	<u>272,500</u>	147,500	118.0%	(25,780)
Total Resources	9,437,729	10,741,938	9,739,599	10,718,598	10,666,067	926,468	9.5%	(52,531)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
General Fund									
Expenditure Summary									
Personnel									
Salaries	3,130,494	3,358,769	4,160,870	4,112,716	3,901,014	4,435,518	274,648	6.6%	534,504
Overtime	69,615	89,651	41,296	42,449	90,171	43,581	2,285	5.5%	(46,590)
Taxes - Social Security	190,016	204,231	248,369	255,697	239,533	275,418	27,049	10.9%	35,885
Taxes - Medicare	45,293	48,465	58,085	59,798	56,648	64,947	6,862	11.8%	8,299
Taxes SUTA/FUTA	13,869	1,390	5,364	5,364	565	5,454	90	1.7%	4,889
Workers Compensation	52,766	74,812	108,212	111,301	108,385	114,140	5,928	5.5%	5,755
Retirement	376,630	407,306	477,609	491,699	478,612	552,703	75,094	15.7%	74,091
Health Insurance	398,983	497,595	600,355	601,136	578,799	666,615	66,260	11.0%	87,816
Uniform Allowance	20,500	21,000	27,000	27,000	25,000	27,000	-	0.0%	2,000
Car Allowance	7,200	7,200	7,200	7,200	7,200	7,200	-	0.0%	0
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	(145,612)	(145,612)	0.0%	(145,612)
Total Personnel Costs	4,305,366	4,710,417	5,734,360	5,714,360	5,485,926	6,046,964	312,604	5.5%	561,038
Supplies, Maintenance & Operations									
Supplies and Consumables	20,703	28,374	30,340	30,340	30,840	32,825	2,485	8.2%	1,985
Minor Equipment and Furniture	36,086	49,740	49,770	28,490	35,831	46,340	(3,430)	-6.9%	10,509
Fuel	39,930	67,960	56,600	56,600	63,800	65,450	8,850	15.6%	1,650
Uniforms	19,601	20,156	33,160	33,160	29,986	22,730	(10,430)	-31.5%	(7,256)
Miscellaneous	28,891	531	550	550	-	-	(550)	-100.0%	-
Vehicle Maintenance/Repairs	20,980	39,402	30,880	30,880	33,380	35,880	5,000	16.2%	2,500
Equipment Maintenance/Repairs	12,826	13,968	14,500	14,500	14,500	15,500	1,000	6.9%	1,000
Building Maintenance/Repairs	28,036	26,973	17,250	17,250	27,250	23,063	5,813	33.7%	(4,187)
Landscaping & Greenspace Maintenance	3,847	6,373	5,500	5,500	5,500	15,500	10,000	181.8%	10,000
Street Maintenance	503,531	951,877	1,038,000	1,086,771	1,086,771	870,000	(168,000)	-16.2%	(216,771)
Drainage Work	3,414	1,076	50,000	50,000	15,000	20,000	(30,000)	-60.0%	5,000
Committees - Communications	-	199	500	500	82	500	-	0.0%	418
Committees - Planning & Zoning	58	58	500	500	-	500	-	0.0%	500
Committee - Board of Adjustments	-	203	500	500	-	500	-	0.0%	500
Committee - Audit	-	-	500	500	-	500	-	0.0%	500
Urban Wildlife	-	-	500	500	-	500	-	0.0%	500
Court Technology	-	-	-	-	-	2,823	2,823	0.0%	2,823
Court Security	3,402	2,008	58,724	58,724	59,243	6,000	(52,724)	-89.8%	(53,243)
Emergency Response	-	-	-	300,000	436,482	500	500	0.0%	(435,982)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Total Supplies, Maintenance & Operations Costs	721,305	1,208,898	1,387,774	1,715,265	1,838,664	1,159,111	(228,663)	-16.48%	(679,553)
Services									
Professional Services	998,720	1,213,859	1,277,449	1,297,449	1,312,244	1,457,175	179,726	14.1%	144,931
Dues/Subscriptions	11,504	14,834	16,850	16,850	17,316	18,996	2,146	12.7%	1,680
Training/Seminars & Related Travel	40,313	48,238	112,551	112,551	76,366	114,005	1,454	1.3%	37,639
Meetings and Related Travel	3,014	5,621	22,823	22,823	10,875	22,000	(823)	-3.6%	11,125
Elections	50,956	-	7,000	7,000	16,580	32,000	25,000	357.1%	15,420
Investigations	7,681	11,519	9,500	9,500	9,500	7,000	(2,500)	-26.3%	(2,500)
Lease Training	800	-	2,500	2,500	1,850	3,000	500	20.0%	1,150
Asset Forfeiture	-	-	-	-	22,954	-	-	0.0%	(22,954)
Public Relations	10,265	24,928	55,234	55,234	52,773	64,100	8,866	16.1%	11,327
Employee Appreciation	12,210	12,801	14,710	14,710	14,710	15,340	630	4.3%	630
Employment Costs	8,322	2,467	2,975	2,975	2,975	2,675	(300)	-10.1%	(300)
Recording/Reporting/History	6,156	5,571	10,000	10,000	8,000	10,000	-	0.0%	2,000
Tech/Internet/Software	171,558	174,317	197,440	197,440	240,607	309,812	112,372	56.9%	69,205
Total Services Costs	1,321,500	1,514,155	1,729,032	1,749,032	1,786,750	2,056,103	327,071	18.92%	269,353
Shared Services									
Facility Contracts & Services	62,949	80,087	86,985	86,985	72,461	176,555	89,570	103.0%	104,094
Postage	2,870	3,176	5,625	5,625	4,625	5,625	-	0.0%	1,000
General Liability Insurance	41,194	51,940	56,560	56,560	58,066	65,000	8,440	14.9%	6,934
Electricity	36,660	44,754	40,000	40,000	42,500	44,000	4,000	10.0%	1,500
Phone/Cable/Alarms	38,655	33,947	37,057	37,057	37,057	41,648	4,591	12.4%	4,591
Total Shared Services Costs	182,328	213,904	226,227	226,227	214,709	332,828	106,601	47.12%	118,119

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers									
Furniture, Fixtures, Equipment & Vehicles	316,341	158,542	196,950	408,746	448,624	514,111	317,161	161.0%	65,487
Transfer to Debt Service Fund 06	-	-	-	-	-	-	-	0.0%	-
Transfer to SAP Fund 02	182,000	1,236,222	3,442,995	3,442,995	3,442,995	663,526	(2,779,469)	-80.7%	(2,779,469)
Transfer to Equip Repl Fund 31	290,493	275,185	354,495	354,495	354,495	301,945	(52,550)	-14.8%	(52,550)
Total Capital Outlay & Transfers Costs	788,834	1,669,949	3,994,440	4,206,236	4,246,114	1,479,582	(2,514,858)	-62.96%	(2,766,532)
Total Departmental Budget	7,319,332	9,317,323	13,071,833	13,611,120	13,572,163	11,074,588	(1,997,245)	-15.28%	(2,497,575)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Mayor & Council									
Personnel									
Salaries	-	-	-	-	-	-	-	0.0%	-
Overtime	-	-	-	-	-	-	-	0.0%	-
Taxes - Social Security	-	-	-	-	-	-	-	0.0%	-
Taxes - Medicare	-	-	-	-	-	-	-	0.0%	-
Taxes SUTA/FUTA	-	-	-	-	-	-	-	0.0%	-
Workers Compensation	-	-	-	-	-	-	-	0.0%	-
Retirement	-	-	-	-	-	-	-	0.0%	-
Health Insurance	-	-	-	-	-	-	-	0.0%	-
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	-	-	-	-	-	-	-	0.0%	-
Supplies, Maintenance & Operations									
Supplies and Consumables	-	-	-	-	-	-	-	0.0%	-
Minor Equipment and Furniture	-	-	-	-	-	-	-	0.0%	-
Fuel	-	-	-	-	-	-	-	0.0%	-
Uniforms	228	-	350	350	350	350	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Committees - Communications	-	199	500	500	82	500	-	0.0%	418
Committees - Planning & Zoning	58	58	500	500	-	500	-	0.0%	500
Committee - Board of Adjustments	-	203	500	500	-	500	-	0.0%	500
Committee - Audit	-	-	500	500	-	500	-	0.0%	500
Urban Wildlife	-	-	500	500	-	500	-	0.0%	500
Total Supplies, Maintenance & Operations Costs	286	460	2,850	2,850	432	2,850	-	0.0%	2,418

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	-	-	-	-	-	-	-	0.0%	-
Dues/Subscriptions	2,882	2,944	2,800	2,800	3,068	3,200	400	14.3%	132
Training/Seminars & Related Travel	350	-	7,000	7,000	2,000	7,000	-	0.0%	5,000
Meetings and Related Travel	1,079	3,415	11,800	11,800	4,300	11,800	-	0.0%	7,500
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	177	449	5,250	5,250	1,585	5,250	-	0.0%	3,665
Employee Appreciation	-	-	-	-	-	-	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	-	-	0.0%	-
Total Services Costs	4,488	6,808	26,850	26,850	10,953	27,250	400	1.5%	16,297
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	4,774	7,268	29,700	29,700	11,384	30,100	400	1.3%	18,716

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Administration									
Personnel									
Salaries	343,598	400,189	446,314	460,214	412,311	472,019	25,705	5.8%	59,708
Overtime	46	47	111	115	21	119	8	7.2%	98
Taxes - Social Security	17,704	21,509	27,611	28,473	23,051	26,986	(625)	-2.3%	3,935
Taxes - Medicare	4,994	5,731	6,457	6,659	6,018	6,846	389	6.0%	828
Taxes SUTA/FUTA	702	241	306	306	31	306	-	0.0%	275
Workers Compensation	796	703	1,460	1,506	1,462	1,424	(36)	-2.5%	(38)
Retirement	41,111	47,595	53,095	54,752	50,132	58,274	5,179	9.8%	8,142
Health Insurance	31,286	35,507	39,172	39,207	32,557	33,807	(5,365)	-13.7%	1,250
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	7,200	7,200	7,200	7,200	7,200	7,200	-	0.0%	0
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	(2,918)	(2,918)	0.0%	(2,918)
Total Personnel Costs	447,437	518,723	581,726	598,432	532,783	604,063	22,337	3.8%	71,280
Supplies, Maintenance & Operations									
Supplies and Consumables	113	651	650	650	900	650	-	0.0%	(250)
Minor Equipment and Furniture	-	497	900	900	900	1,600	700	77.8%	700
Fuel	96	25	200	200	200	100	(100)	-50.0%	(100)
Uniforms	79	137	250	250	250	250	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	288	1,309	2,000	2,000	2,250	2,600	600	30.0%	350

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	135,546	107,817	85,040	85,040	80,040	85,040	-	0.0%	5,000
Dues/Subscriptions	2,119	4,073	4,136	4,136	4,607	3,995	(141)	-3.4%	(612)
Training/Seminars & Related Travel	3,322	7,914	22,576	22,576	7,576	17,220	(5,356)	-23.7%	9,644
Meetings and Related Travel	525	1,093	6,473	6,473	3,250	5,300	(1,173)	-18.1%	2,050
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	-	54	250	250	250	250	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	-	-	0.0%	-
Total Services Costs	141,511	120,951	118,475	118,475	95,723	111,805	(6,670)	-5.6%	16,082
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	27,360	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	-	27,360	-	-	-	-	-	0.0%	-
Total Departmental Budget	589,236	668,343	702,201	718,907	630,756	718,468	16,267	2.3%	87,712

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Secretary									
Personnel									
Salaries	120,879	139,469	148,131	152,675	152,630	160,347	12,216	8.2%	7,717
Overtime	-	-	-	-	-	-	-	0.0%	-
Taxes - Social Security	7,074	8,098	9,024	9,306	9,052	9,942	918	10.2%	890
Taxes - Medicare	1,654	1,894	2,111	2,176	2,117	2,325	214	10.1%	208
Taxes SUTA/FUTA	504	18	180	180	18	180	-	0.0%	162
Workers Compensation	285	369	477	492	478	484	7	1.5%	6
Retirement	14,111	16,337	17,354	17,895	18,202	19,791	2,437	14.0%	1,589
Health Insurance	16,404	19,401	19,973	20,005	20,013	21,360	1,387	6.9%	1,347
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	160,911	185,587	197,250	202,729	202,509	214,429	17,179	8.7%	11,920
Supplies, Maintenance & Operations									
Supplies and Consumables	1,206	912	1,300	1,300	1,300	1,200	(100)	-7.7%	(100)
Minor Equipment and Furniture	91	95	280	280	280	400	120	42.9%	120
Fuel	-	-	-	-	-	-	-	0.0%	-
Uniforms	98	-	100	100	87	100	-	0.0%	13
Miscellaneous	315	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	1,709	1,007	1,680	1,680	1,667	1,700	20	1.2%	33

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	230	3,249	24,889	24,889	7,889	10,889	(14,000)	-56.2%	3,000
Dues/Subscriptions	395	671	762	762	762	960	198	26.0%	198
Training/Seminars & Related Travel	3,241	3,209	6,180	6,180	6,180	6,180	-	0.0%	-
Meetings and Related Travel	118	178	1,500	1,500	1,000	1,500	-	0.0%	500
Elections	50,956	-	7,000	7,000	16,580	32,000	25,000	357.1%	15,420
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	30	35	100	100	100	100	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	6,156	5,571	10,000	10,000	8,000	10,000	-	0.0%	2,000
Tech/Internet/Software	-	-	-	-	-	10,930	10,930	0.0%	10,930
Total Services Costs	61,128	12,914	50,431	50,431	40,511	72,559	22,128	43.9%	32,048
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	223,747	199,507	249,361	254,840	244,687	288,688	39,327	15.8%	44,001

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Human Resources and Communications									
Personnel									
Salaries	142,919	94,621	118,023	121,667	121,749	129,503	11,480	9.7%	7,754
Overtime	-	-	-	-	-	-	-	0.0%	-
Taxes - Social Security	8,639	5,594	7,237	7,463	7,321	8,029	792	10.9%	708
Taxes - Medicare	2,020	1,308	1,693	1,745	1,712	1,878	185	10.9%	166
Taxes SUTA/FUTA	504	14	135	135	14	135	-	0.0%	122
Workers Compensation	295	277	383	395	384	391	8	2.1%	7
Retirement	16,800	11,029	13,917	14,352	14,518	15,984	2,067	14.9%	1,466
Health Insurance	6,471	8,016	10,200	10,227	10,097	10,927	727	7.1%	830
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	177,649	120,858	151,588	155,984	155,794	166,847	15,259	10.1%	11,053
Supplies, Maintenance & Operations									
Supplies and Consumables	1,651	4,123	1,600	1,600	1,600	1,600	-	0.0%	-
Minor Equipment and Furniture	673	5,082	1,600	1,600	1,600	1,600	-	0.0%	-
Fuel	-	-	-	-	-	-	-	0.0%	-
Uniforms	299	178	150	150	143	150	-	0.0%	8
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	2,624	9,384	3,350	3,350	3,343	3,350	-	0.0%	8

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	-	2,795	495	495	520	550	55	11.1%	30
Dues/Subscriptions	1,479	1,440	2,010	2,010	2,010	2,280	270	13.4%	270
Training/Seminars & Related Travel	5,985	2,933	16,275	16,275	8,775	8,875	(7,400)	-45.5%	100
Meetings and Related Travel	1,057	724	950	950	950	950	-	0.0%	-
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	4,784	17,912	43,450	43,450	44,513	50,750	7,300	16.8%	6,237
Employee Appreciation	9,579	10,343	11,410	11,410	11,410	12,040	630	5.5%	630
Employment Costs	8,322	2,467	2,975	2,975	2,975	2,675	(300)	-10.1%	(300)
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	31,915	31,915	0.0%	31,915
Total Services Costs	31,205	38,614	77,565	77,565	71,153	110,035	32,470	41.9%	38,882
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	12,777	-	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	12,777	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	224,256	168,855	232,503	236,899	230,289	280,232	47,729	20.5%	49,943

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Finance									
Personnel									
Salaries	195,616	150,934	213,697	219,835	184,975	217,514	3,817	1.8%	32,539
Overtime	83	79	152	157	184	157	5	3.3%	(27)
Taxes - Social Security	11,492	8,658	13,195	13,575	10,974	13,496	301	2.3%	2,522
Taxes - Medicare	2,688	2,025	3,086	3,175	2,567	3,156	70	2.3%	589
Taxes SUTA/FUTA	798	20	225	225	24	225	-	0.0%	201
Workers Compensation	457	461	698	718	699	656	(42)	-6.0%	(43)
Retirement	22,728	17,894	25,373	26,105	22,177	26,866	1,493	5.9%	4,689
Health Insurance	25,845	29,012	34,569	34,601	30,698	37,043	2,474	7.2%	6,345
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	(4,025)	(4,025)	0.0%	(4,025)
Total Personnel Costs	259,706	209,084	290,995	298,391	252,299	295,088	4,093	1.4%	42,789
Supplies, Maintenance & Operations									
Supplies and Consumables	785	1,044	1,325	1,325	1,325	1,300	(25)	-1.9%	(25)
Minor Equipment and Furniture	56	106	500	500	661	500	-	0.0%	(161)
Fuel	-	-	-	-	-	-	-	0.0%	-
Uniforms	230	86	250	250	96	250	-	0.0%	154
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	1,070	1,235	2,075	2,075	2,082	2,050	(25)	-1.2%	(32)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	57,923	85,399	71,120	71,120	70,620	75,735	4,615	6.5%	5,115
Dues/Subscriptions	401	1,525	475	475	625	410	(65)	-13.7%	(215)
Training/Seminars & Related Travel	3,402	1,795	5,600	5,600	3,600	6,100	500	8.9%	2,500
Meetings and Related Travel	83	-	400	400	325	400	-	0.0%	75
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	266	156	250	250	250	250	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	9,740	9,740	0.0%	9,740
Total Services Costs	62,075	88,875	77,845	77,845	75,420	92,635	14,790	19.0%	17,215
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	322,852	299,194	370,915	378,311	329,801	389,773	18,858	5.1%	59,972

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Information Technology									
Personnel									
Salaries	65,250	80,330	84,052	86,662	86,694	91,101	7,049	8.4%	4,407
Overtime	-	-	-	-	-	-	-	0.0%	-
Taxes - Social Security	3,811	4,613	5,184	5,346	5,127	5,648	464	9.0%	521
Taxes - Medicare	891	1,079	1,212	1,250	1,199	1,321	109	9.0%	122
Taxes SUTA/FUTA	382	9	90	90	9	90	-	0.0%	81
Workers Compensation	173	184	274	283	274	275	1	0.4%	1
Retirement	7,520	9,414	9,968	10,279	10,339	11,244	1,276	12.8%	905
Health Insurance	7,826	12,312	12,358	12,375	12,198	13,187	829	6.7%	989
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	85,853	107,942	113,138	116,285	115,841	122,866	9,728	8.6%	7,025
Supplies, Maintenance & Operations									
Supplies and Consumables	61	195	200	200	200	200	-	0.0%	-
Minor Equipment and Furniture	223	244	200	200	200	200	-	0.0%	-
Fuel	-	-	-	-	-	-	-	0.0%	-
Uniforms	-	79	100	100	100	100	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	283	518	500	500	500	500	-	0.0%	-

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	715	2,732	2,000	2,000	1,500	114,000	112,000	5600.0%	112,500
Dues/Subscriptions	-	88	175	175	175	175	-	0.0%	-
Training/Seminars & Related Travel	2,972	1,367	4,500	4,500	3,850	4,750	250	5.6%	900
Meetings and Related Travel	27	-	100	100	200	350	250	250.0%	150
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	128	109	100	100	100	100	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	171,558	174,317	197,440	197,440	240,607	184,728	(12,712)	-6.4%	(55,879)
Total Services Costs	175,399	178,612	204,315	204,315	246,432	304,103	99,788	48.8%	57,671
Shared Services									
Facility Contracts & Services	24,335	25,184	17,461	17,461	17,461	17,461	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	38,655	33,947	37,057	37,057	37,057	41,648	4,591	12.4%	4,591
Total Shared Services Costs	62,990	59,132	54,518	54,518	54,518	59,109	4,591	8.4%	4,591
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	41,066	15,000	15,000	14,552	20,626	5,626	37.5%	6,074
Total Capital Outlay & Transfers Costs	-	41,066	15,000	15,000	14,552	20,626	5,626	37.5%	6,074
Total Departmental Budget	324,526	387,269	387,471	390,618	431,844	507,204	119,733	30.9%	75,360

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Municipal Court									
Personnel									
Salaries	106,810	86,985	97,976	101,000	102,398	107,605	9,629	9.8%	5,207
Overtime	-	2,177	311	320	350	344	33	10.6%	(6)
Taxes - Social Security	6,457	5,170	6,026	6,214	5,803	6,693	667	11.1%	890
Taxes - Medicare	1,510	1,209	1,409	1,453	1,357	1,565	156	11.1%	208
Taxes SUTA/FUTA	505	18	180	180	18	180	-	0.0%	162
Workers Compensation	250	369	318	328	319	325	7	2.2%	6
Retirement	12,427	10,487	11,588	11,950	12,247	13,324	1,736	15.0%	1,077
Health Insurance	13,178	18,991	24,164	24,190	28,610	29,433	5,269	21.8%	823
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	141,139	125,407	141,972	145,635	151,103	159,469	17,497	12.3%	8,366
Supplies, Maintenance & Operations									
Supplies and Consumables	1,671	1,493	1,700	1,700	1,700	1,700	-	0.0%	-
Minor Equipment and Furniture	85	291	1,400	1,400	1,400	1,400	-	0.0%	-
Fuel	-	-	-	-	-	-	-	0.0%	-
Uniforms	-	217	150	150	150	150	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Court Technology	-	-	-	-	-	2,823	2,823	0.0%	2,823
Court Security	3,402	2,008	58,724	58,724	59,243	6,000	(52,724)	-89.8%	(53,243)
Total Supplies, Maintenance & Operations Costs	5,158	4,009	61,974	61,974	62,493	12,073	(49,901)	-80.5%	(50,420)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	45,926	78,478	74,230	74,230	89,500	74,590	360	0.5%	(14,910)
Dues/Subscriptions	110	70	800	800	300	800	-	0.0%	500
Training/Seminars & Related Travel	500	2,550	3,550	3,550	3,550	3,550	-	0.0%	-
Meetings and Related Travel	22	46	500	500	150	300	(200)	-40.0%	150
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	100	-	100	100	100	100	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	1,092	1,092	0.0%	1,092
Total Services Costs	46,659	81,144	79,180	79,180	93,600	80,432	160	0.2%	(14,260)
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	8,360	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	-	8,360	-	-	-	-	-	0.0%	-
Total Departmental Budget	192,955	218,920	283,126	286,789	307,196	251,974	(32,244)	-11.4%	(56,314)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Public Safety and Emergency Services									
Personnel									
Salaries	1,499,188	1,665,671	1,986,210	2,042,574	2,002,580	2,231,540	245,330	12.4%	228,961
Overtime	52,726	74,082	35,427	36,411	75,602	36,430	1,003	2.8%	(39,172)
Taxes - Social Security	94,674	105,650	122,890	126,446	126,918	140,614	17,724	14.4%	13,696
Taxes - Medicare	22,142	24,708	28,740	29,572	29,682	32,886	4,146	14.4%	3,204
Taxes SUTA/FUTA	6,611	604	2,700	2,700	289	2,700	-	0.0%	2,411
Workers Compensation	37,176	54,276	79,985	82,294	80,113	82,732	2,747	3.4%	2,619
Retirement	183,376	206,310	236,316	243,153	249,256	279,794	43,478	18.4%	30,538
Health Insurance	192,531	247,223	297,214	297,640	289,038	329,966	32,752	11.0%	40,928
Uniform Allowance	20,500	21,000	27,000	27,000	25,000	27,000	-	0.0%	2,000
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	(103,920)	(103,920)	0.0%	(103,920)
Total Personnel Costs	2,108,923	2,399,524	2,816,482	2,887,790	2,878,476	3,059,742	243,260	8.6%	181,266
Supplies, Maintenance & Operations									
Supplies and Consumables	3,214	3,657	4,000	4,000	4,000	5,000	1,000	25.0%	1,000
Minor Equipment and Furniture	27,453	28,511	26,100	4,820	12,000	26,550	450	1.7%	14,550
Fuel	27,936	46,970	40,000	40,000	43,000	43,000	3,000	7.5%	-
Uniforms	13,630	13,350	22,120	22,120	19,120	11,550	(10,570)	-47.8%	(7,570)
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	12,545	25,475	20,880	20,880	23,380	20,880	-	0.0%	(2,500)
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	84,778	117,963	113,100	91,820	101,500	106,980	(6,120)	-5.4%	5,480

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	523,542	674,484	724,975	724,975	724,975	850,171	125,196	17.3%	125,196
Dues/Subscriptions	3,096	3,076	3,435	3,435	3,435	4,275	840	24.5%	840
Training/Seminars & Related Travel	15,256	21,399	24,000	24,000	21,000	24,250	250	1.0%	3,250
Meetings and Related Travel	-	-	500	500	-	500	-	0.0%	500
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	7,681	11,519	9,500	9,500	9,500	7,000	(2,500)	-26.3%	(2,500)
Lease Training	800	-	2,500	2,500	1,850	3,000	500	20.0%	1,150
Asset Forfeiture	-	-	-	-	22,954	-	-	0.0%	(22,954)
Public Relations	5,303	6,567	6,534	6,534	6,675	8,100	1,566	24.0%	1,425
Employee Appreciation	1,194	1,149	1,500	1,500	1,500	1,500	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	43,550	43,550	0.0%	43,550
Total Services Costs	556,872	718,194	772,944	772,944	791,889	942,346	169,402	21.9%	150,457
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	295,385	-	149,950	283,287	323,068	247,985	98,035	65.4%	(75,083)
Total Capital Outlay & Transfers Costs	295,385	-	149,950	283,287	323,068	247,985	98,035	65.4%	(75,083)
Total Departmental Budget	3,045,958	3,235,681	3,852,476	4,035,841	4,094,933	4,357,053	504,577	13.1%	262,120

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Maintenance									
Personnel									
Salaries	271,146	303,898	425,858	437,282	389,296	517,301	91,443	21.5%	128,005
Overtime	16,587	13,197	4,815	4,951	13,233	6,004	1,189	24.7%	(7,229)
Taxes - Social Security	16,928	18,623	26,606	27,323	23,996	32,445	5,839	21.9%	8,449
Taxes - Medicare	3,959	4,355	6,222	6,390	5,612	7,588	1,366	22.0%	1,976
Taxes SUTA/FUTA	2,117	402	900	900	88	990	90	10.0%	902
Workers Compensation	11,215	14,295	22,141	22,731	22,176	25,552	3,411	15.4%	3,376
Retirement	33,642	37,039	51,163	52,541	48,021	64,589	13,426	26.2%	16,568
Health Insurance	55,998	70,394	99,341	99,425	93,755	114,337	14,996	15.1%	20,582
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	(34,749)	(34,749)	0.0%	(34,749)
Total Personnel Costs	411,591	462,203	637,046	651,543	596,177	734,057	97,011	15.2%	137,880
Supplies, Maintenance & Operations									
Supplies and Consumables	4,707	6,933	4,830	4,830	5,080	6,000	1,170	24.2%	920
Minor Equipment and Furniture	6,091	12,499	15,450	15,450	15,450	12,250	(3,200)	-20.7%	(3,200)
Fuel	9,270	14,931	11,500	11,500	15,500	15,000	3,500	30.4%	(500)
Uniforms	3,980	5,028	7,760	7,760	7,760	7,900	140	1.8%	140
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	8,434	13,927	10,000	10,000	10,000	15,000	5,000	50.0%	5,000
Equipment Maintenance/Repairs	12,826	13,968	14,500	14,500	14,500	15,500	1,000	6.9%	1,000
Building Maintenance/Repairs	28,036	26,973	17,250	17,250	27,250	23,063	5,813	33.7%	(4,187)
Landscaping & Greenspace Maintenance	3,847	6,373	5,500	5,500	5,500	15,500	10,000	181.8%	10,000
Street Maintenance	40,750	19,530	38,000	38,000	38,000	30,000	(8,000)	-21.1%	(8,000)
Drainage	3,414	1,076	50,000	50,000	15,000	20,000	(30,000)	-60.0%	5,000
Total Supplies, Maintenance & Operations Costs	121,355	121,238	174,790	174,790	154,040	160,213	(14,577)	-8.3%	6,173

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	-	4,963	30,200	30,200	45,200	200	(30,000)	-99.3%	(45,000)
Dues/Subscriptions	338	100	932	932	232	932	-	0.0%	700
Training/Seminars & Related Travel	1,036	5,489	8,540	8,540	7,540	12,700	4,160	48.7%	5,160
Meetings and Related Travel	60	-	100	100	200	400	300	300.0%	200
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	449	521	500	500	500	500	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	21,548	21,548	0.0%	21,548
Total Services Costs	1,883	11,072	40,272	40,272	53,672	36,280	(3,992)	-9.9%	(17,392)
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	8,179	81,756	32,000	104,429	104,975	233,000	201,000	628.1%	128,025
Total Capital Outlay & Transfers Costs	8,179	81,756	32,000	104,429	104,975	233,000	201,000	628.1%	128,025
Total Departmental Budget	543,008	676,270	884,108	971,034	908,864	1,163,550	279,442	31.6%	254,686

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Building Codes and Permits									
Personnel									
Salaries	180,259	192,229	200,978	187,208	157,875	188,147	(12,831)	-6.4%	30,272
Overtime	-	-	255	263	-	278	23	9.0%	278
Taxes - Social Security	10,893	11,673	12,387	12,774	9,579	11,682	(705)	-5.7%	2,103
Taxes - Medicare	2,547	2,730	2,897	2,987	2,240	2,732	(165)	-5.7%	492
Taxes SUTA/FUTA	756	27	270	270	36	270	-	0.0%	234
Workers Compensation	846	941	1,226	1,265	1,228	1,042	(184)	-15.0%	(186)
Retirement	20,976	22,617	23,820	24,564	18,881	23,256	(564)	-2.4%	4,375
Health Insurance	23,148	27,749	28,316	28,360	24,520	38,906	10,590	37.4%	14,386
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	239,426	257,965	270,149	257,691	214,359	266,313	(3,836)	-1.4%	51,954
Supplies, Maintenance & Operations									
Supplies and Consumables	434	528	875	875	875	575	(300)	-34.3%	(300)
Minor Equipment and Furniture	241	1,974	1,250	1,250	1,250	750	(500)	-40.0%	(500)
Fuel	1,677	2,368	2,600	2,600	1,600	3,900	1,300	50.0%	2,300
Uniforms	265	150	530	530	530	530	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	-	-	-	-	-	-	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	2,618	5,020	5,255	5,255	4,255	5,755	500	9.5%	1,500

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	9,380	16,651	44,500	64,500	57,000	46,000	1,500	3.4%	(11,000)
Dues/Subscriptions	365	165	275	275	1,053	590	315	114.5%	(463)
Training/Seminars & Related Travel	1,735	1,098	2,050	2,050	2,015	11,100	9,050	441.5%	9,085
Meetings and Related Travel	-	-	100	100	100	100	-	0.0%	-
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	141	133	150	150	150	150	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	144	144	0.0%	144
Total Services Costs	11,621	18,047	47,075	67,075	60,318	58,084	11,009	23.4%	(2,234)
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	-	-	-	-	-	-	-	0.0%	-
Total Departmental Budget	253,664	281,031	322,479	330,021	278,932	330,152	7,673	2.4%	51,220

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Engineering and Planning									
Personnel									
Salaries	204,828	244,441	294,437	303,599	290,506	320,441	26,004	8.8%	29,935
Overtime	174	68	225	232	781	249	24	10.7%	(532)
Taxes - Social Security	12,346	14,644	18,209	18,777	17,711	19,883	1,674	9.2%	2,172
Taxes - Medicare	2,888	3,425	4,258	4,391	4,142	4,650	392	9.2%	508
Taxes SUTA/FUTA	989	38	378	378	38	378	-	0.0%	340
Workers Compensation	1,274	2,937	1,250	1,289	1,252	1,259	9	0.7%	7
Retirement	23,937	28,582	35,015	36,108	34,840	39,581	4,566	13.0%	4,741
Health Insurance	26,296	28,989	35,048	35,106	37,313	37,649	2,601	7.4%	336
Uniform Allowance	-	-	-	-	-	-	-	0.0%	-
Car Allowance	-	-	-	-	-	-	-	0.0%	-
Relocation Allowance	-	-	-	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	272,732	323,125	388,820	399,880	386,583	424,090	35,270	9.1%	37,507
Supplies, Maintenance & Operations									
Supplies and Consumables	2,714	4,348	10,260	10,260	10,260	11,000	740	7.2%	740
Minor Equipment and Furniture	1,174	441	2,090	2,090	2,090	1,090	(1,000)	-47.8%	(1,000)
Fuel	951	3,666	2,300	2,300	3,500	3,450	1,150	50.0%	(50)
Uniforms	792	931	1,400	1,400	1,400	1,400	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Building Maintenance/Repairs	-	-	-	-	-	-	-	0.0%	-
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	0.0%	-
Street Maintenance	462,781	932,348	1,000,000	1,048,771	1,048,771	840,000	(160,000)	-16.0%	(208,771)
Total Supplies, Maintenance & Operations Costs	468,412	941,734	1,016,050	1,064,821	1,066,021	856,940	(159,110)	-15.7%	(209,081)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Services									
Professional Services	225,457	237,292	220,000	220,000	235,000	200,000	(20,000)	-9.1%	(35,000)
Dues/Subscriptions	320	683	1,050	1,050	1,050	1,379	329	31.3%	329
Training/Seminars & Related Travel	2,514	485	12,280	12,280	10,280	12,280	-	0.0%	2,000
Meetings and Related Travel	44	165	400	400	400	400	-	0.0%	-
Elections	-	-	-	-	-	-	-	0.0%	-
Investigations	-	-	-	-	-	-	-	0.0%	-
Lease Training	-	-	-	-	-	-	-	0.0%	-
Asset Forfeiture	-	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	-	-	-	-	-	0.0%	-
Employee Appreciation	323	301	350	350	350	350	-	0.0%	-
Employment Costs	-	-	-	-	-	-	-	0.0%	-
Recording/Reporting/History	-	-	-	-	-	-	-	0.0%	-
Tech/Internet/Software	-	-	-	-	-	6,165	6,165	0.0%	6,165
Total Services Costs	228,658	238,926	234,080	234,080	247,080	220,574	(13,506)	-5.8%	(26,506)
Shared Services									
Facility Contracts & Services	-	-	-	-	-	-	-	0.0%	-
Postage	-	-	-	-	-	-	-	0.0%	-
General Liability Insurance	-	-	-	-	-	-	-	0.0%	-
Electricity	-	-	-	-	-	-	-	0.0%	-
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	-	-	-	-	-	-	-	0.0%	-
Capital Outlay & Transfers									
Land/Land Improvement	-	-	-	-	-	-	-	0.0%	-
Building/Building Improvement	-	-	-	-	-	-	-	0.0%	-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	6,030	6,030	12,500	12,500	0.0%	6,470
Total Capital Outlay & Transfers Costs	-	-	-	6,030	6,030	12,500	12,500	0.0%	6,470
Total Departmental Budget	969,803	1,503,785	1,638,950	1,704,811	1,705,714	1,514,104	(124,846)	-7.6%	(191,610)

Expenditure Type	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Non-Departmental and Shared									
Personnel									
Salaries	-	-	145,194	-	-	-	(145,194)	-100.0%	-
Total Personnel Costs	-	-	145,194	-	-	-	(145,194)	-100.0%	-
Supplies, Maintenance & Operations									
Supplies and Consumables	4,147	4,490	3,600	3,600	3,600	3,600	-	0.0%	-
Minor Equipment and Furniture	-	-	-	-	-	-	-	0.0%	-
Fuel	-	-	-	-	-	-	-	0.0%	-
Uniforms	-	-	-	-	-	-	-	0.0%	-
Miscellaneous	28,576	531	550	550	-	-	(550)	-100.0%	-
Emergency Response	-	-	-	300,000	436,482	500	500	0.0%	-
Total Supplies, Maintenance & Operations Costs	32,723	5,021	4,150	304,150	440,082	4,100	(50)	-1.2%	-
Shared Services									
Facility Contracts & Services	38,614	54,902	69,524	69,524	55,000	159,094	89,570	128.8%	104,094
Postage	2,870	3,176	5,625	5,625	4,625	5,625	-	0.0%	1,000
General Liability Insurance	41,194	51,940	56,560	56,560	58,066	65,000	8,440	14.9%	6,934
Electricity	36,660	44,754	40,000	40,000	42,500	44,000	4,000	10.0%	1,500
Phone/Cable/Alarms	-	-	-	-	-	-	-	0.0%	-
Total Shared Services Costs	119,337	154,772	171,709	171,709	160,191	273,719	102,010	59.4%	113,528
Capital Outlay & Transfers									
Transfer to SAP Fund 02	182,000	1,236,222	3,442,995	3,442,995	3,442,995	663,526	(2,779,469)	-80.7%	(2,779,469)
Transfer to Equip Repl Fund 31	290,493	275,185	354,495	354,495	354,495	301,945	(52,550)	-14.8%	(52,550)
Total Capital Outlay & Transfers Costs	472,493	1,511,407	3,797,490	3,797,490	3,797,490	965,471	(2,832,019)	-74.6%	(2,832,019)
Total Departmental Budget	624,554	1,671,201	4,118,543	4,273,349	4,397,763	1,243,290	(2,875,253)	-69.8%	(2,718,491)

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Governmental Strategic Projects Fund					
Beginning Fund Balance	1,154,394	1,073,184	1,407,555	1,407,555	413,150
<u>Revenues:</u>					
Transfer from General Fund	182,000	1,236,222	3,442,995	3,442,995	663,526
Total Revenue	182,000	1,236,222	3,442,995	3,442,995	663,526
<u>Financial Integrity</u>					
Stormwater Funding	33,925	-	-	-	-
<u>Responsible Growth Mangement</u>					
Tree Preservation and Oak Wilt Program	6,452	-	-	-	-
<u>Reliable and Sustainable Infrastructure</u>					
City Civic Center	1,500	-	412,815	299,441	-
City Hall Renovation	33,413	376,825	-	661,819	-
Long-term road condition analysis	47,704	-	-	-	-
Chartwell and Dietz Intersection	-	352,393	-	98,126	-
Post Oak Trail Widening	-	-	875,000	875,000	-
Dietz Elkhorn Reconstruction	-	-	245,915	300,000	309,235
Ammann Rd Reconstruction	-	-	-	-	-
Dietz Elkhorn Sidewalk	-	-	41,282	150,000	300,000
Battle Intense Sidewalk	-	-	54,500	54,500	-
Drainage CIP #5 Rolling Acres Trail	-	14,262	606,000	250,000	-
Drainage CIP #17 Silver Spur Trail	-	12,841	601,000	28,796	-
Drainage CIP #30 Fair Oaks Pkwy	-	-	-	-	-
Drainage CIP #34 Tivoli Way	-	23,428	456,000	1,200,000	-
Drainage CIP #37 Turf Paradise Lane	-	-	85,031	94,000	-
Drainage CIP #61 Rockinghorse Lane	-	-	-	29,609	-
Bond Development Program	-	52,031	-	147,969	-
Drainage CIP #1 Ammann Rd LWC	-	-	-	-	-
Drainage CIP #41 Triple Crown	-	-	-	-	-

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Drainage CIP #35 Chartwell Lane	-	-	-	-	64,829
Drainage CIP #15 Delta Dawn	-	-	-	-	245,000
<u>Public Health, Safety, and Welfare</u>	-	-	-	-	-
Public Safety Command Structure Program Review	38,713	895	-	-	-
Fire Services Program Review	8,206	1,128	18,000	73,775	-
Emergency Medical Services Program Review	2,606	1,128	-	-	-
<u>Operational Excellence</u>					
Compensation and Benefit Plan Study	-	-	-	-	-
Employee Handbook	-	-	-	-	-
Communications and Marketing Strategy	9,391	27,471	-	42,139	-
Records Management	-	3,591	-	4,259	-
IT Infrastructure projects	69,763	24,835	-	-	-
City Records Digitization Program	-	-	-	22,967	-
Agenda and Minutes Software program	6,600	-	-	-	-
Ticketing with GIS compatibility	-	10,498	-	-	-
PIA Request Software	-	-	-	-	-
Fuel Station	-	-	50,000	65,000	-
3rd Party Scanning	-	-	40,000	40,000	-
<u>Capital Improvement</u>	-	-	-	-	-
Infrastructure	-	-	-	-	-
Furniture and Equipment (City Hall Renovation)	4,938	524	-	-	-
Total Expenditures	263,210	901,851	3,485,543	4,437,400	919,064
Total Change in Fund Balance	(81,210)	334,371	(42,548)	(994,405)	(255,538)
Ending Fund Balance	1,073,184	1,407,555	1,365,007	413,150	157,612

Vehicle and Equipment Replacement Fund

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24
Beginning Fund Balance	869,615	872,769	1,089,047	1,089,047	1,145,262
<u>Revenues:</u>					
Transfer from General Fund	290,493	275,185	354,495	354,495	301,945
Total Revenue	290,493	275,185	354,495	354,495	301,945
<u>Transfers</u>					
Transfer to General Fund for Purchases	287,339	58,907	125,000	298,280	260,000
Total Expenditures	287,339	58,907	125,000	298,280	260,000
Revenue Over / (Under) Expenditures	3,154	216,278	229,495	56,215	41,945
Beginning Fund Balance	872,769	1,089,047	1,318,542	1,145,262	1,187,207

Scheduled Replacements:

Public Safety Patrol Vehicle w/Outfit	59,000
Public Safety Patrol Vehicle w/Outfit	59,000
Public Safety Patrol Vehicle w/Outfit	59,000
ATV Gravley	15,000
Public Works Skid Steer	68,000
	260,000
	260,000

Street Bond Debt Service

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed 2023-24	Budget v Budget v	Budget v Budget %	Budget v PY Projected
Beginning Fund Balance	32,311	44,337	52,658	52,658	69,539			
<u>Revenues:</u>								
General Property-I & S	557,682	545,404	545,768	559,410	539,997	(5,771)	-1.1%	(19,413)
Delinquent Property	2,932	8,161	5,000	3,000	3,500	(1,500)	-30.0%	500
Penalty & Interest	2,428	3,932	2,500	2,500	2,500	-	0.0%	-
Interest Income on Investments	59	409	1,000	4,500	3,500	2,500	250.0%	(1,000)
Total Revenue	563,101	557,906	554,268	569,410	549,497	(4,771)	-0.9%	(19,913)
<u>Expenditures:</u>								
Bond Principal	445,000	450,000	460,000	460,000	470,000	10,000	2.2%	10,000
Bond Interest Payable	105,675	99,185	92,130	92,130	83,163	(8,967)	-9.7%	(8,967)
Bond Agent Fees	400	400	400	400	400	-	0.0%	-
Total Expenditures	551,075	549,585	552,530	552,530	553,563	1,033	0.2%	1,033
Revenue Over / (Under) Expenditures	12,026	8,321	1,738	16,880	(4,066)	(5,804)	-333.9%	(20,946)
Ending Fund Balance	44,337	52,658	54,396	69,539	65,473			

Consolidated Utility Fund Budget by Division
Summary Budget

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Revenues	4,219,544	2,143,652	-	6,363,196
Utility Operating Expenses				
Personnel	1,039,193	1,022,211	-	2,061,404
Supplies, Maintenance & Operations	2,438,840	543,513	-	2,982,353
Services	117,142	67,592	-	184,734
Total Utility Operating Expenses	<u>3,595,175</u>	<u>1,633,316</u>	<u>-</u>	<u>5,228,491</u>
Operating Income/(Loss)	<u>624,369</u>	<u>510,336</u>	<u>-</u>	<u>1,134,705</u>
Capital Outlay	792,500	237,500	-	1,030,000
Depreciation	508,075	270,600	-	778,675
Asset Transfer for GAAP	(792,500)	(237,500)	-	(1,030,000)
Debt Service Costs	13,873	2,642	-	16,515
Transfers Out	383,815	180,848	212,500	777,163
Transfers In	(443,949)	(242,415)	(90,799)	(777,163)
Net Income/(Loss)	162,556	298,661	(121,701)	339,516

Consolidated Utility Budget by Fund Summary

	Water Operations	Wastewater Operations	Water SAP	Wastewater SAP	Utility Equip. Repl	Utility Fund Total
Utility Revenues	4,219,544	2,143,652				6,363,196
Utility Operating Expenses						
Personnel	1,039,193	1,022,211				2,061,404
Supplies, Maintenance & Operations	2,438,840	543,513				2,982,353
Services	117,142	67,592				184,734
Total Utility Operating Expenses	<u>3,595,175</u>	<u>1,633,316</u>	-	-	-	5,228,491
Operating Income/(Loss)	<u>624,369</u>	<u>510,336</u>	-	-	-	1,134,705
Capital Outlay	552,500	237,500	240,000	-		1,030,000
Depreciation	508,075	270,600				778,675
Asset Transfer for GAAP	(792,500)	(237,500)				(1,030,000)
Debt Service Costs	13,873	2,642				16,515
Transfers Out	383,815	180,848			212,500	777,163
Transfers In	(110,000)	(102,500)	(333,949)	(139,915)	(90,799)	(777,163)
Net Income/(Loss)	68,607	158,746	93,949	139,915	(121,701)	339,516

Utility Funds Net Position

	Actual 9/30/2022	Projected FY 2022-23	Projected 9/30/2023	Budget FY 2023-24	Budget 9/30/2024
Net investment in Capital Assets	8,572,921	2,563,145	11,136,066	571,325	11,707,391
<u>Unrestricted Net Position</u>					
Contribution in Aid - EST	416,063	(50,000)	366,063	-	366,063
Water Capital	923,665	(251,542)	672,123	93,949	766,072
Wastewater Capital	2,257,004	(1,035,559)	1,221,445	139,915	1,361,360
Operating Reserve	3,966,847	(1,030,255)	2,936,592	(345,715)	2,590,877
Debt Service Reserve	339,746	(3,232)	336,514	1,743	338,257
Equipment Replacement Fund	851,091	(283,497)	567,594	(121,701)	445,893
Total Unrestricted	8,754,416	(2,654,085)	6,100,330	(231,810)	5,868,521
Total Net Position	<u>17,327,337</u>	<u>(90,940)</u>	<u>17,236,397</u>	<u>339,516</u>	<u>17,575,912</u>

Water Utility Fund Summary Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Revenues	4,268,594	5,181,118	4,222,630	4,430,370	4,219,544	(3,086)	-0.1%	(210,826)
Water Operating Expenses								
Personnel	697,902	867,994	981,465	902,104	1,039,193	57,728	5.9%	137,089
Supplies, Maintenance & Operations	1,581,782	2,002,730	2,200,766	2,413,741	2,438,840	238,074	10.8%	25,099
Services	322,149	361,114	65,244	176,700	117,142	51,898	79.5%	(59,558)
Total Water Operating Expenses	2,601,833	3,231,837	3,247,475	3,492,545	3,595,175	347,700	10.7%	102,630
Operating Income	1,666,762	1,949,281	975,155	937,825	624,369	(350,786)	-36.0%	(313,456)
Capital Outlay	-	62,998	122,250	265,671	552,500	430,250	351.9%	286,829
Depreciation	482,542	498,557	508,075	510,388	508,075	-	0.0%	(2,313)
Asset Transfer for GAAP	(253,310)	(641,967)	(666,391)	(911,351)	(792,500)	(126,109)	18.9%	118,851
Debt Service Expense	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Transfers Out	853,883	605,716	635,522	415,522	383,815	(251,707)	-39.6%	(31,707)
Transfers In	-	(62,998)	(114,750)	(201,848)	(110,000)	4,750	-4.1%	91,848
Net Income/(Loss)	561,935	1,468,134	473,859	842,853	68,607	(405,252)	-85.5%	(774,246)

Water Utility Fund Revenue

Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Revenues								
Water Revenue Residential	2,862,052	3,774,441	2,852,897	3,052,897	2,928,832	75,935	2.7%	(124,065)
Rebate Program	-	-	-	-	-	-	0.0%	-
Water Debt Service	211,747	283,245	283,707	283,707	282,791	(916)	-0.3%	(916)
Water Capital	251,403	256,178	257,810	257,810	283,949	26,139	10.1%	26,139
Water Revenue Commercial	168,361	159,633	179,592	169,592	168,665	(10,927)	-6.1%	(927)
Water Contract Commercial	158,357	172,604	177,360	177,360	177,354	(6)	0.0%	(6)
Water Revenue Non Potable	6,610	78,477	18,691	18,691	77,500	58,809	314.6%	58,809
Water Service Connect Fees	66,790	39,770	46,726	26,726	25,000	(21,726)	-46.5%	(1,726)
Water Penalties	16,589	46,768	34,753	39,753	34,753	-	0.0%	(5,000)
Water Impact Fees	497,198	293,506	310,977	90,977	50,000	(260,977)	-83.9%	(40,977)
Water Interest Income	1,557	29,150	24,000	181,000	150,000	126,000	525.0%	(31,000)
Water-Bad Debts	(237)	(27)	(500)	(1,848)	(500)	-	0.0%	1,348
Misc./Special Requests	25	103	500	90,615	500	-	0.0%	(90,115)
Third Party Reimbursement	5,972	13,353	6,917	6,917	8,500	1,583	22.9%	1,583
Permits/Variances	1,025	1,175	1,200	700	1,200	-	0.0%	500
Credit Card Service Fee	21,147	32,743	28,000	28,000	31,000	3,000	10.7%	3,000
Sale of Assets	-	-	-	7,473	-	-	0.0%	(7,473)
Total Water Revenues	4,268,594	5,181,118	4,222,630	4,430,370	4,219,544	(3,086)	-0.1%	(210,826)

Water Utility Fund Operating Expense
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	208,039	261,096	265,548	232,544	294,770	29,222	11.0%	62,226
Service Overtime	14,722	8,102	4,339	9,806	8,102	3,763	86.7%	(1,704)
Service Taxes - FICA	12,509	15,744	16,554	14,534	18,778	2,224	13.4%	4,244
Service Taxes - MEDICARE	2,926	3,682	3,871	3,399	4,392	521	13.5%	993
Service Workers' Comp	7,105	7,505	9,599	9,614	10,082	483	5.0%	468
Service Taxes - SUTA/FUTA	1,236	140	473	40	518	45	9.5%	478
Service Retirement	16,297	19,870	31,832	28,923	37,382	5,550	17.4%	8,459
Service Insurance	38,167	48,734	52,364	45,178	60,093	7,729	14.8%	14,915
Water Service OPEB	1,079	1,819	-	-	-	-	0.0%	-
Water Service Allowance for Vacancies	-	-	-	-	(14,738)	(14,738)	0.0%	(14,738)
Administration Salaries	305,228	389,286	450,057	418,377	465,943	15,886	3.5%	47,566
Administration Overtime	211	181	181	411	186	5	2.8%	(225)
Administration Taxes - FICA	17,605	21,781	27,746	24,968	28,783	1,037	3.7%	3,815
Administration Taxes - MEDICARE	4,118	5,132	6,489	5,872	6,759	270	4.2%	887
Administration Workers' Comp	1,421	1,847	1,525	1,527	1,462	(63)	-4.1%	(65)
Administration Taxes - SUTA/FUTA	1,435	81	504	51	504	-	0.0%	453
Administration Retirement	22,727	27,652	53,356	50,021	57,532	4,176	7.8%	7,511
Administration Insurance	41,574	52,810	57,027	56,836	62,703	5,676	10.0%	5,867
Administration OPEB	1,505	2,531	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	(4,058)	(4,058)	0.0%	(4,058)
Uniforms	4,082	5,145	6,720	6,720	7,110	390	5.8%	390
Power	130,720	191,985	140,000	170,000	150,000	10,000	7.1%	(20,000)
Maintenance of Plants/Lines	130,069	112,433	127,125	125,100	120,000	(7,125)	-5.6%	(5,100)
Analysis Fees	7,823	11,132	7,400	7,400	9,000	1,600	21.6%	1,600
Chemicals	2,874	5,375	3,200	4,200	3,500	300	9.4%	(700)
City Management Fee	159,769	209,258	161,427	170,927	167,618	6,191	3.8%	(3,309)
Equipment Maintenance	12,524	19,938	13,875	13,875	15,900	2,025	14.6%	2,025
Equipment Gas & Oil	9,588	13,843	11,500	15,500	15,000	3,500	30.4%	(500)
GBRA Water Fees	923,967	1,205,020	1,425,536	1,527,447	1,557,453	131,917	9.3%	30,006
Equipment Lease	-	1,337	690	1,380	1,000	310	44.9%	(380)
Tools & Minor Equipment	12,790	5,495	16,875	10,562	11,125	(5,750)	-34.1%	563
Training	4,881	9,415	24,648	14,648	24,638	(10)	0.0%	9,990
Utilities & Radio	19,447	23,118	21,897	21,897	27,705	5,808	26.5%	5,808
Signal & Telemetry	162	162	-	34	1,536	1,536	0.0%	1,502

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Building Maintenance	5,351	4,881	9,630	9,630	11,380	1,750	18.2%	1,750
Supplies & Consumables	2,249	2,236	1,750	2,600	2,200	450	25.7%	(400)
Vehicle Maintenance/Repair	6,905	3,858	6,500	6,500	6,500	-	0.0%	-
Water Inventory Adjustment	-	2,755	-	-	-	-	0.0%	-
Utilities & Telephone	8,137	9,234	8,869	8,869	9,189	320	3.6%	320
Dues & Publications	371	669	1,822	1,822	2,281	459	25.2%	459
Water Professional Services	322,149	354,625	54,656	165,681	106,581	51,925	95.0%	(59,100)
Permit & Licenses	8,146	8,441	8,683	8,683	8,883	200	2.3%	200
General Liability Insurance	20,462	25,495	28,280	28,127	32,500	4,220	14.9%	4,373
Office Supplies	2,924	709	3,257	3,257	3,244	(13)	-0.4%	(13)
Travel & Meetings	1,997	750	4,000	2,500	4,250	250	6.3%	1,750
Software & Computer	73,248	84,720	122,820	209,571	202,267	79,447	64.7%	(7,305)
Recording/Reporting	101	627	500	500	500	-	0.0%	-
Postage	450	595	938	938	938	-	0.0%	-
Building/Equip Maintenance	-	88	150	-	150	-	0.0%	150
Conservation Ed & Newsletter	-	-	1,370	-	1,370	-	0.0%	1,370
Billing Statement Charges	3,473	3,567	3,400	3,400	3,400	-	0.0%	-
Billing Postage	8,980	8,890	8,500	8,500	8,500	-	0.0%	-
Copier Lease	-	1,745	1,654	1,654	1,954	300	18.1%	300
Public Relations	-	2,937	4,000	4,431	4,000	-	0.0%	(431)
Employment Costs	-	324	1,480	1,480	1,330	(150)	-10.1%	(150)
Employee Appreciation	-	3,228	5,108	5,108	5,231	123	2.4%	123
Water Miscellaneous	3,232	226	250	-	250	-	0.0%	250
Credit Card Service Fee	17,062	29,587	27,500	27,500	27,500	-	0.0%	-
Total Operating Expenses	2,601,833	3,231,837	3,247,475	3,492,545	3,595,175	347,700	10.7%	102,630

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

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	-	35,500	96,761	257,500	222,000	625.4%	160,739
Water Vehicle and Equipment Purchases	-	62,998	86,750	168,910	295,000	208,250	240.1%	126,090
Total Capital Outlays	-	62,998	122,250	265,671	552,500	430,250	351.9%	286,829
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	21,712	18,842	16,590	16,590	13,873	(2,718)	-16.4%	(2,718)
Non-Cash Adjustments								
Transfer to Veh/Equip Replace Fund	45,000	56,032	66,735	66,735	49,866	(16,869)	-25.3%	(16,869)
Transfer to Water Capital Fund	808,883	549,684	568,787	348,787	333,949	(234,838)	-41.3%	(14,838)
Transfer from ERF	-	(62,998)	(114,750)	(201,848)	(110,000)	4,750	-4.1%	91,848
Transfer of Assets to Balance Sheet	(253,310)	(641,967)	(666,391)	(911,351)	(792,500)	(126,109)	18.9%	118,851
Water Service Depreciation	482,542	498,557	508,075	510,388	508,075	-	0.0%	(2,313)
Total Non-Cash Adjustments	1,083,115	399,307	362,456	(187,289)	(10,610)	(373,066)	-102.9%	178,992
Total Non-Operating Expenses	1,104,826	481,147	501,296	94,972	555,762	54,466	10.9%	463,103

Water Strategic and Capital Funds					
	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	977,312	1,443,116	1,339,728	1,339,728	1,038,186
<u>Transfers:</u>					
Grant Revenue	-	-	-	-	-
Transfer from Utility Fund	808,883	549,684	568,787	348,787	333,949
Total Transfers	808,883	549,684	568,787	348,787	333,949
<u>Capital Projects</u>					
Master Water/Wastewater Plan	-	-	-	-	-
Elevated Storage Tank	62,890	5,310	-	50,000	-
Plant 2 Hydro Tank & Variable Drives	30,620	547,297	-	7,065	-
Creek Crossing West Waterline	-	18,281	-	144,196	-
Elmo Davis Upgrades	-	-	64,642	-	-
Plant 5 Expansion	-	-	229,499	15,000	-
Scada Systems Upgrade	159,800	43,215	-	-	-
GIS Compatible Work Order System	-	631	-	-	-
Willow Wind/Red Bud Hill	-	-	-	70,705	-
Old Fredericksburg Rd	-	8,080	250,000	291,920	-
Rolling Acres Trail Rehab	-	-	-	66,794	-
Well 27 Upgrades	-	-	-	-	60,000
Well 31 Upgrades	-	-	-	-	60,000
Well 25 Upgrades	-	-	-	-	60,000
Well 28 Upgrades	-	-	-	-	60,000
-	-	-	-	-	-
<u>Non-Capital Projects</u>					
Water Rate Study	50,095	19,930	-	4,649	-
Impact Rate Study	-	-	-	-	-
Project Development	-	-	-	-	-
Water System EPA Risk Assessment	39,674	10,326	-	-	-
Total Expenditures	343,079	653,072	544,141	650,329	240,000
Total Change in Fund Balance	465,803	(103,388)	24,646	(301,542)	93,949
Ending Fund Balance	1,443,116	1,339,728	1,364,374	1,038,186	1,132,135

	Projected Fund Balance 9.30.23	Budgeted FY 2024 Revenue	Budgeted FY 2024 Expenses	Projected Fund Balance 9.30.24
Water Fund 22	9.30.23			9.30.24
Contribution in Aid (Elevated Storage Tank)	366,063			366,063
Elmo Davis Upgrades	64,642			64,642
Plant 5 Expansion	214,499			214,499
Water Well Upgrades	-	240,000	240,000	-
Unallocated Impact Fees	-	50,000		50,000
Unallocated Capital	196,942	43,949		240,891
Unallocated from Operations	196,040	-		196,040
Ending Fund Balance	1,038,186	333,949	240,000	1,132,135

Wastewater Utility Fund Summary Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Revenues	1,415,841	2,615,796	1,348,525	1,395,991	2,143,652	795,127	59.0%	747,661
Wastewater Operating Expenses								
Personnel	691,952	827,692	959,119	901,763	1,022,211	63,092	6.6%	120,448
Supplies, Maintenance & Operations	597,685	706,247	658,612	644,969	543,513	(115,099)	-17.5%	(101,456)
Services	55,312	65,036	65,534	67,988	67,592	2,058	3.1%	(396)
Total Wastewater Operating Expenses	1,344,949	1,598,974	1,683,265	1,614,720	1,633,316	(49,949)	-3.0%	18,596
Operating Income	70,892	1,016,822	(334,740)	(218,729)	510,336	845,076	-252.5%	729,065
Capital Outlay	-	45,013	155,700	207,182	237,500	81,800	52.5%	30,318
Depreciation	266,664	261,466	270,600	270,600	270,600	-	0.0%	-
Asset Transfer for GAAP	(39,759)	(169,520)	(1,085,411)	(1,402,679)	(237,500)	847,911	-78.1%	1,165,179
Debt Service Expense	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Transfers Out	888,727	1,538,742	323,827	223,827	180,848	(142,979)	-44.2%	(42,979)
Transfers In	-	(56,055)	(155,700)	(207,624)	(102,500)	53,200	-34.2%	105,124
Net Income/(Loss)	(1,048,874)	(606,413)	153,084	686,805	158,746	5,662	3.7%	(528,059)

Wastewater Utility Fund Revenue Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Revenues								
Sewer Revenue Residential	939,310	961,737	967,112	967,112	1,709,775	742,663	76.8%	742,663
Sewer Debt Service	40,831	54,320	54,620	54,620	54,077	(543)	-1.0%	(543)
Sewer Capital	95,042	97,305	97,842	97,842	107,915	10,073	10.3%	10,073
Sewer Revenue Commercial	4,418	4,418	4,418	4,418	58,345	53,927	1220.6%	53,927
Sewer Service Connect Fee	44,800	25,900	31,248	21,248	23,000	(8,248)	-26.4%	1,752
Sewer Penalties	3,562	8,258	8,438	8,438	8,438	-	0.0%	-
Sewer Impact Fee	285,883	193,727	166,745	66,745	32,000	(134,745)	-80.8%	(34,745)
Sewer Impact Fee-S Bar Ranch	-	-	-	-	-	-	0.0%	-
Sewer Interest Income	1,509	25,913	18,000	175,000	150,000	132,000	733.3%	(25,000)
Sewer Bad Debt	(116)	(18)	(250)	(492)	(250)	-	0.0%	242
Sewer Grant Revenue	-	1,244,133	-	-	-	-	0.0%	-
SECO EECBG	-	-	-	-	-	-	0.0%	-
Misc/Special Requests	602	103	352	352	352	-	0.0%	-
Third Party Reimbursement	-	-	-	-	-	-	0.0%	-
Sale of Assets	-	-	-	708	-	-	0.0%	(708)
Grant Revenue	-	-	-	-	-	-	0.0%	-
Total Wastewater Revenues	1,415,841	2,615,796	1,348,525	1,395,991	2,143,652	795,127	59.0%	747,661

Wastewater Utility Fund Operating Expense
Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	233,087	238,049	270,593	254,050	306,118	35,525	13.1%	52,068
Service Overtime	17,868	9,116	4,432	10,778	8,430	3,998	90.2%	(2,348)
Service Taxes - FICA	14,531	14,757	16,892	16,161	19,502	2,610	15.5%	3,341
Service Taxes - Medicare	3,398	3,451	3,951	3,780	4,561	610	15.4%	781
Service Workers' Comp	5,700	8,377	9,792	9,808	10,457	665	6.8%	649
Service Taxes - SUTA/FUTA	1,486	136	473	45	518	45	9.5%	473
Service Retirement	18,516	18,236	32,483	31,586	38,823	6,340	19.5%	7,237
Service Insurance	36,489	39,252	44,798	38,568	51,630	6,832	15.3%	13,062
Sewer Service OPEB	1,226	1,669	-	-	-	-	0.0%	-
Sewer Service Allowance for Vacancies	-	-	-	-	(15,305)	(15,305)	0.0%	(15,305)
Administration Salaries	277,716	384,087	432,549	400,883	447,540	14,991	3.5%	46,657
Administration Overtime	92	181	181	411	186	5	2.8%	(225)
Administration Taxes - FICA	15,999	21,267	26,662	23,882	27,642	980	3.7%	3,760
Administration Taxes - Medicare	3,741	5,010	6,235	5,617	6,492	257	4.1%	875
Administration Workers' Comp	751	1,322	1,468	1,470	1,407	(61)	-4.2%	(63)
Administration Taxes - SUTA/FUTA	1,309	78	477	49	477	-	0.0%	428
Administration Retirement	20,633	27,032	51,270	47,934	55,261	3,991	7.8%	7,327
Administration Insurance	38,042	53,196	56,863	56,743	62,530	5,667	10.0%	5,787
Administration OPEB	1,367	2,474	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	(4,058)	(4,058)	0.0%	(4,058)
Uniforms	3,469	5,438	5,025	5,025	5,335	310	6.2%	310
Power	37,124	42,770	38,500	42,500	40,000	1,500	3.9%	(2,500)
Maintenance Of Plant/ Lines	48,479	64,643	65,000	62,975	50,000	(15,000)	-23.1%	(12,975)
Sludge Hauling	269,334	323,451	225,000	187,193	25,000	(200,000)	-88.9%	(162,193)
Analysis Fees	23,823	18,248	27,000	27,000	27,000	-	0.0%	-
Chemicals	15,768	14,614	16,500	17,500	32,500	16,000	97.0%	15,000
City Management Fee	47,186	48,308	48,576	48,577	88,406	39,830	82.0%	39,830
Equipment Maintenance	6,468	11,193	8,235	8,235	9,790	1,555	18.9%	1,555
Equipment Gas & Oil	7,601	12,064	9,500	11,500	11,875	2,375	25.0%	375
Equipment Lease	1,334	7,128	2,500	2,500	2,500	-	0.0%	-
Tools & Minor Equipment	5,832	3,887	13,575	13,575	10,250	(3,325)	-24.5%	(3,325)
Training	3,042	7,760	24,099	21,599	24,064	(35)	-0.1%	2,465
Utilities & Radios	18,289	21,455	20,171	20,171	26,005	5,834	28.9%	5,834
Signal & Telemetry	461	461	-	159	1,920	1,920	0.0%	1,761

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Building Maintenance	5,976	3,689	9,150	9,150	15,900	6,750	73.8%	6,750
Supplies & Consumables	1,978	2,912	1,650	3,150	2,500	850	51.5%	(650)
Vehicle Maintenance & Repairs	3,542	3,936	5,000	6,000	5,000	-	0.0%	(1,000)
Inventory Adjustment	-	1	-	-	-	-	0.0%	-
Utilities/Telephone	8,262	9,412	7,830	7,830	8,130	300	3.8%	300
Dues & Publications	1,007	1,044	2,027	2,027	2,324	297	14.6%	297
Professional Fees	55,312	58,940	55,156	57,181	57,081	1,925	3.5%	(100)
Permits & Licenses	1,471	1,684	3,493	3,493	3,693	200	5.7%	200
Liability Insurance	19,462	25,495	28,280	28,127	32,500	4,220	14.9%	4,373
Office Supplies	3,239	873	2,256	2,256	2,244	(12)	-0.5%	(12)
Travel & Meetings	1,676	697	4,000	2,000	4,250	250	6.3%	2,250
Software & Computers	46,883	59,602	76,241	97,825	97,024	20,783	27.3%	(801)
Recording/Reporting	101	418	350	350	350	-	0.0%	-
Sewer Postage	450	548	600	600	600	-	0.0%	-
Adm Bldg/Equip. Maintenance	-	88	150	-	150	-	0.0%	150
Billing Statement Charges	3,473	3,567	3,500	3,500	3,500	-	0.0%	-
Billing Postage	8,980	8,890	8,500	8,500	8,500	-	0.0%	-
Copier Lease	-	1,745	1,654	1,654	1,954	300	18.1%	300
Public Relations	-	2,937	4,000	4,429	4,000	-	0.0%	(429)
Employment Costs	-	285	1,480	1,480	1,330	(150)	-10.1%	(150)
Employee Appreciation	-	2,873	4,898	4,898	5,181	283	5.8%	283
Miscellaneous	2,977	226	250	-	250	-	0.0%	250
Total Operating Expenses	1,344,949	1,598,974	1,683,265	1,614,720	1,633,316	(49,949)	-3.0%	18,596

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

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	-	45,013	46,200	46,200	-	(46,200)	-100.0%	(46,200)
Wastewater Equipment Purchases	-	-	109,500	160,982	237,500	128,000	116.9%	76,518
Total Capital Outlays	-	45,013	155,700	207,182	237,500	81,800	52.5%	30,318
Debt Service								
Bond Water Issuance Fees	-	-	-	-	-	-	0.0%	-
Bond Interest Cost	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Tax Exempt Lease Interest	-	-	-	-	-	-	0.0%	-
Total Debt Service	4,136	3,589	3,160	3,160	2,642	(518)	-16.4%	(518)
Non-Cash Adjustments								
Transfer To Vehicle Repl. Fund	45,000	27,707	59,240	59,240	40,933	(18,307)	-30.9%	(18,307)
Transfer to Wastewater Capital Fund	843,727	1,511,035	264,587	164,587	139,915	(124,672)	-47.1%	(24,672)
Transfer from ERF	-	(56,055)	(155,700)	(207,624)	(102,500)	53,200	-34.2%	105,124
Asset Transfers to Balance Sheet	(39,759)	(169,520)	(1,085,411)	(1,402,679)	(237,500)	847,911	-78.1%	1,165,179
Sewer Service Depreciation	266,664	261,466	270,600	270,600	270,600	-	0.0%	-
Total Non-Cash Adjustments	1,115,631	1,574,633	(646,684)	(1,115,876)	111,448	758,132	-117.2%	1,227,324
Total Capital, Debt, and Non-Cash	1,119,767	1,623,235	(487,824)	(905,534)	351,590	839,414	-172.1%	1,257,124

Wastewater Strategic and Capital Funds					
	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	345,309	1,087,394	2,257,004	2,257,004	1,221,445
<u>Transfers:</u>					
Transfer from Reserves	-	-	-	-	-
Transfer from Utility Fund	843,727	1,511,035	264,587	164,587	139,915
Total Transfers	843,727	1,511,035	264,587	164,587	139,915
<u>Capital Projects</u>					
Solids Handling	39,759	124,507	-	1,095,497	-
Wastewater Treatment Plant Expansion	-	186,404	929,711	100,000	-
GIS Compatible Work Order System	-	631	-	-	-
	-	-	-	-	-
<u>Non-Capital Projects</u>					
Wastewater Rate Study	50,095	19,930	-	4,649	-
Impact Fee Study	-	-	-	-	-
Project Development	-	-	-	-	-
Wastewater System EPA Risk Assessment	11,788	9,953	-	-	-
Total Expenditures	101,642	341,426	929,711	1,200,146	-
Total Change in Fund Balance	742,085	1,169,610	(665,124)	(1,035,559)	139,915
Ending Fund Balance	1,087,394	2,257,004	1,591,880	1,221,445	1,361,360

	Projected Fund Balance 9.30.23	Budgeted FY 2024 Revenue	Budgeted FY 2024 Expenses	Projected Fund Balance 9.30.24
WWTP Expansion	895,238			895,238
Unallocated 2014 Impact Fees	-			-
Unallocated Impact Fees	-	32,000		32,000
Unallocated Capital	323,217	107,915		431,132
Unallocated from Operations	2,990			2,990
Ending Fund Balance	1,221,445	139,915	-	1,361,360

Utility Equipment and Vehicle Replacement Fund Proposed Budget

	Actual 2020-21	Actual 2021-22	Adopted Budget 2022-23	Projected 2022-23	Proposed Budget 2023-24
Beginning Fund Balance	796,405	886,405	851,091	851,091	567,594
<u>Transfers In:</u>					
Transfer from Water Division	45,000	56,032	66,735	66,735	49,866
Transfer from Wastewater Division	45,000	27,707	59,240	59,240	40,933
Total Transfers In	90,000	83,739	125,975	125,975	90,799
<u>Transfers Out:</u>					
Transfer to Water for Purchases	-	62,998	114,750	201,848	110,000
Transfer to Wastewater for Purchases	-	56,055	155,700	207,624	102,500
Total Transfers Out	-	119,053	270,450	409,472	212,500
Total Change in Fund Balance	90,000	(35,314)	(144,475)	(283,497)	(121,701)
Ending Fund Balance	886,405	851,091	706,616	567,594	445,893

Capital Replacements

Ford F450	90,000
Dump Trailer	20,000
Ford Explorer	45,000
Gravelly ATV	15,000
Rigid Sewer Camera	17,500
GIS Plotter	25,000
	212,500