

HALTOM CITY, TX

ADOPTED BUDGET



FISCAL YEAR 2025



City of Haltom City

Fiscal Year 2024-2025

Budget Cover Page

August 26, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$567,254, which is a 2.61 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$591,100.

The members of the governing body voted on the budget as follows:

FOR:	Council Place 1: Kyle Smith	Council Place 2: Kyle Hantz
	Council Place 3: Ollie Anderson	Council Place 4: Scott Lindgren
	Council Place 5: Troy Dunn	Council Place 6: Dana Coffman
	Council Place 7: Don Cooper	

AGAINST: None

PRESENT and not voting: Mayor An Truong

ABSENT: None

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.580727/100	\$0.567283/100
No-New-Revenue Tax Rate:	\$0.580727/100	\$0.546074/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.374646/100	\$0.337981/100
Voter-Approval Tax Rate:	\$0.582382/100	\$0.567283/100
Debt Rate:	\$0.194624/100	\$0.195452/100

Total debt obligation for City of Haltom City secured by property taxes: \$7,880,000



HALTOM CITY



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Introduction

- **City Manager's Transmittal Letter**
- **Organizational Chart**
- **Councilmembers and Management Staff**
- **Budget Calendar**



August 26, 2024

To The Honorable Mayor An Truong and Members of the City Council

Re: The Adopted Annual Budget Draft for Fiscal Year 2024-2025

As you know we have enjoyed a great deal of economic success over the past several years. **It has been very uplifting and encouraging that our new economic growth and revitalization plan has worked much faster than we had anticipated!** We also realize that our continuous improvement efforts are never ending. Therefore, we will stop just long enough to recognize all that we have accomplished and then get right back to work in our quest to constantly improve the quality of life for all our stakeholders and most importantly our Haltom City Residents.

Our dedicated staff appreciates your support and guidance for the development of this budget. As previously mentioned, we have been blessed as a community over the past few years with significant economic growth. Your leadership, commitment, and service, have and will continue to bring prosperity for our businesses and to our citizens. The City Council's Value Statements of dependability, integrity, responsiveness, respectfulness, and accountability are who we, as a city, strive to be every day and these values drive our City's budget initiatives.

It is an honor and a privilege to present the Adopted Annual Budget for Fiscal Year 2024-2025. This upcoming budget year we will continue to focus on our strategic three-pronged approach of attracting job-creating businesses, increasing new residential housing, and holding to development and code standards to facilitate prosperous economic development.

Over the past eight years, our City has experienced significant growth, leading to a twelve-cent drop in property taxes due to increased property values. This reduction in the tax rate has been instrumental in attracting new businesses, fueling further economic expansion. As a result, Haltom City is now ranked among the top 100 out of 1,221 Texas cities in generating sales tax revenue, according to the State Comptroller.

The rise in Sales and Use revenue have continued to increase and the influx of new businesses have brought approximately 5,000 new jobs and new residents to our community over the past several years. Commercial and residential developments will continue to produce increased revenues for both property tax and sales tax and supply the necessary revenues to meet strategic goals during our budget planning process.

Each budget decision is in accordance with the City Council's 2024-2025 Strategic Goals listed below:

- Goal 1: Continue to Cultivate the Commercial and Residential Development Plan for a successful Economic Development Environment including our TIRZ, the Tax Increment Reinvestment Zones.
- Goal 2: Establish and maintain Competitive Employee Compensation to Retain and Attract High Quality and Diverse Staff while maintaining a Relationships-Driven Culture along with other incentives such as alternative work schedules, increased number of paid holidays, etc.
- Goal 3: Promote and Support Safety and Security within Our Community while providing Quality Services and increase safety in and around our schools.
- Goal 4: Practice Fiscal Responsibility while Utilizing Performance Measures
- Goal 5: Build and Maintain Partnerships with Non-Profit Sector to Advance the Revitalization and Beautification of the City
- Goal 6: Address Critical Facility & Infrastructure Needs
- Goal 7: Implement Innovation Technology Solutions for Security and Performance

On behalf of the staff, we want to thank you for your support, direction, confidence, and guidance during our meetings. At our budget workshops, we discussed our upcoming budget needs to maintain and improve city service levels. The budget adoption and tax rate setting will also include public hearings, to be conducted during Regular and Special City Council Meetings.

Some of the specific topics/concerns that formed this budget process include:

- Strategic Goals
- Tax Rate, Debt Capacity, and Overall Fiscal Responsibility
- Economic Development and Revitalization
- Attracting/Retaining Employees with Competitive Compensation/Benefits
- Replacement of Aging Municipal Buildings/Facilities and Equipment
- Infrastructure Improvements and Maintenance

We appreciate your continued commitment to these critical areas as we work together to enhance the well-being of our community.

BUDGET COMPONENTS

Each major fund begins with a Budget Summary of revenues and expenditures. This summary provides an overview of the budget as proposed. The summary sheets provide information on the Prior Year Actual, Current

Adopted Budget, Projected Year-End Budget, and the adopted Budget for FY 2024-2025. The ending fund balance is also included and should be considered a key element in the decision-making process for each of the larger funds.

The total FY 2024-2025 Adopted budget revenues are \$102.5 million while the total operating expenditures are \$92.5 million. It is important to note expenses can be carried over from previous budget years even though bond issue revenues are recognized at the time received. Capital project expenditures, often funded by debt issuance, are budgeted at \$55.3 million, with no new debt issuances planned in the current year.

One of the major revenue sources of the budget is property taxes. The adopted FY2024-2025 budget was prepared using the No New Revenue Rate, which is a property tax rate calculated to generate the same amount of revenue from existing properties as the previous year. This rate, defined and governed by Section 26.04 of the Texas Property Tax Code, is set at \$.580727 per \$100 of net taxable value and the certified Net Taxable Value of \$4,174,569,663 provided by the Tarrant County Appraiser.

The overall tax rate is split into two parts, the maintenance and operating and the interest and sinking for debt service. The proposed rate for maintenance and operations is \$0.386103 per \$100 of net taxable value and debt service is \$.194624 per \$100 of net taxable value. Continued economic growth with increased values will continue to broaden the tax base.

Changes occurred a few years back when Senate Bill 2 was signed into law. The bill was called “Texas Property Tax Reform and Transparency Act of 2019”, the bill made various changes to the appraisal process and how property taxes are set. As a reminder, the “Voter Approved Tax Rate” (previously termed “Rollback Rate”) decreased from eight percent (8%) to three and a half percent (3.5%). The bill went into effect on January 1, 2020.

The “No-New Revenue Tax Rate” (previously termed “Effective Rate”) refers to the tax rate needed to raise the same amount of maintenance and operations property taxes on existing properties as the previous year. The “Voter-Approval Tax Rate” is the rate necessary to increase the “No-New Revenue Rate” by three and a half percent (3.5%) more maintenance and operations tax revenue than the previous year. If the proposed adopted rate exceeded the three and a half percent (3.5%) ‘Voter Approval Rate”, the City would be required to hold an automatic election. Unfortunately, the SB2’s cap of 3.5% is less than the current inflation rate in the DFW area according to the Consumer Price Index of the U.S. Bureau of Labor Statistics is 5% from April and May of 2024, which is greater than the cap set on property tax rates.

Sales tax is another significant revenue source for the city, with over \$20.3 million in collections predicted for FY 2024-2025. Due to the types of businesses that make up our sales tax base, as of July 2024, the Sales and Use Tax revenues have continued to increase year over year although some cooling off is noted in the economy compared to last year. The City receives 2% sales tax, and the allocation is 1.375% for General Fund, 0.375% for Streets, and 0.25% for the Crime Control and Prevention District.

The expenses consist of two major components. The first is the base budget. The base budget provides each department and division with comparable funding to the prior fiscal year, adjusted to exclude any one-time costs. The base budget also includes all capital projects, equipment replacements, and non-discretionary items such as necessary price adjustments and commitments.

The second component consists of decision package requests. Decision package requests are submitted for proposed changes in the current level of service, including the addition of new programs, acquiring new equipment and new personnel. Decision packages are presented in budget workshops for discussion and review and were included in the Preliminary Budget Book. The accepted decision packages are reflected in the adopted Budget and support the City Council's priorities and goals.

MAJOR PRIORITIES

ECONOMIC DEVELOPMENT

Three major economic development focuses for the city are Loop 820, Highway 377, and the Belknap Corridors. These corridors promise the most advantageous locations to promote our overall community revitalization and new development.

Our three-pronged approach or strategy has proven successful because the plan has brought us record economic growth. Our job-creating industries, our new residential neighborhoods, and holding to our development and code standards, are revitalizing our city and will serve as a catalyst to obtain more restaurants, retail, etc. Below is a list of our current developments:

- H Mart w/over 50 outlets (restaurants, salons, bakeries, etc.)
- DG Market
- Wing Stop
- Hibbett Sports
- Five Below
- DD's Discounts Clothing
- City Trendz is now open in Haltom Plaza
- New Holiday Inn almost complete
- Jefferson Fossil Creek Multi-family is now open.
- The 1st phase of the Stream Luxury Multi-family is under construction. Eventually over 1,000 units
- Heritage Village Subdivision (412 homes) are currently under construction with DR Horton joining the remaining development.
- JPI's Baker Blvd Multi-family development will begin this year.
- Our three Marriotts with multiple retail/restaurant outlets are scheduled to start construction in the summer of 2025.
- Scannell Distribution Center on 377 is now complete and fully leased.
- 24/7 Total Point Urgent Care Center will be opening in the old CVS Building.
- And many more economic development projects are underway.

This new growth has begun to significantly broaden the Ad Valorem Tax base. Retail and restaurants will increase sales tax revenue by serving as a catalyst for additional retail development. In addition, these large developments bring jobs and prosperity to Haltom City and the surrounding region. The new growth will also assist in creating revitalization opportunities throughout the community.

COMPENSATION

To remain competitive in the job market employee compensation and benefits continue to be a priority. In the past, the city fell significantly behind the market. When you fall too far behind the market in employee compensation it is almost impossible and too costly to catch up. We all understand that it costs more to hire and train new employees and we understand employee retention is very important. When we become the training ground for others, there is a loss in efficiency and effectiveness in providing quality services. Our employees and our citizens deserve the benefits of adequately compensated work teams. Haltom City will continue to strive to, not only review compensation, but be creative with retention tools such as alternative work schedules, relaxed dress code, increased paid holidays, and other benefits.

The council has communicated through the Strategic Goals that employee retention and attracting qualified talent is a high priority for each of you that serve on the City Council. Therefore, for the FY 2024-2025 budget, there is a proposed salary increase for all employees as the city competes with retaining employees as neighboring municipalities continue to increase their pay scales. This compensation increase combats the phenomena that all the surrounding cities are facing with the workforce not accepting many critical positions at the old rate of pay.

FISCAL RESPONSIBILITY

In FY 2001-2002, the City Council adopted a Fund Balance Policy, like many other cities, to achieve and maintain a 20% minimum fund balance. For FY 2024-2025, the fund balance reserves for General Fund are projected to be 51%, Water and Sewer Fund 33%, and Drainage Fund is projected to be 52%. These Fund Balances have increased slightly due to moving some large equipment expenses to Capital Projects. Capital Projects are directly tied to fund balances since money is transferred from the core funds to cover the costs of maintaining and updating the City's infrastructure. The challenge moving forward is to maintain and replenish all fund reserve balances.

PERFORMANCE MEASUREMENT/MANAGEMENT

Measurement and reporting are critical to evaluate progress, effectiveness, determine accountability, and guide future planning and operations. Therefore, we constantly measure our efforts to the Council's long-term strategic goals and communicate the objectives and outcomes per department.

MUNICIPAL INFRASTRUCTURES AND EQUIPMENT

One long-term focus has been providing enough funding each year to maintain the City's existing infrastructure, primarily our streets. Our community continues to face challenges with aging infrastructure and will be forced to absorb large reconstruction costs in the future if annual maintenance is not sufficiently funded. Revenues of a 3/8 cent sales tax provides funding for street repairs. Other aging infrastructures concerns have been our city buildings.

To address the critical facility and infrastructure needs, our citizens approved general obligation bonds for a replacement fire substation, a new Law Enforcement Center (which opened in January 2024), and a new City Hall slated to open in October 2024. Additionally, certificate of obligation debt are issued to fund continuous and future street projects. Those funds, along with Texas Parks and Wildlife grants, will be used to reconstruct North Park. Recognizing street projects are a major budget focus in the General Fund, street projects are coordinated in conjunction with Water and Sewer projects which are paid for separately through rates.

Water and Sewer projects are part of the Capital Improvement Projects have a different funding source than street projects. The operations of the Water and Sewer department and capital improvement projects are funded by water and sewer rates. The proposed Water and Sewer Rates for the 2024-2025 budget year have been adjusted to pass cost increase from our wholesaler, the City of Fort Worth, which implemented a 3.35% increase in water and 2.76% increase sewer cost. The FY 2024-2025 Fee Schedule will list the proposed rates which will need to be adopted as part of the budget process. The rate structure continues to meet the industry standards and billing methods. We will continue to work with our consultants for rate studies to ensure our 5-year outlook accurately assesses the revenue requirements to support both operations and future Capital Improvement Projects.

CAPITAL IMPROVEMENTS

The process of street replacement is that is complex and time-consuming since it includes extensive design, engineering, and construction phases. As part of the process, when roads are replaced, the drainage, water, and sewer infrastructure must also be replaced prior to laying new road surface as we do not build new streets over 20 to 50 year old utilities.

The budgeted process also accounts for the equipment purchases used for these projects. While street equipment can be funded from the General Fund along with regular maintenance cost, larger equipment purchases are often budgeted in the Capital Project Funds as they directly related to projects. Funding for all Capital Improvements are managed through transfers from the corresponding fund's revenues.

Because this is a request of high priority to our citizens, our **City Council has committed more to street replacement/repair than at any time in the past, totaling approximately \$176 million in your tax dollars at work over the next five years.** The FY 2024-2025 Capital Improvement Budget proposed has \$55.3 million of planned projects.

	Adopted Budget 2024	Proposed Budget FY2025	Increase/ (Decrease)	Change Percent
Capital Project Funds				
Street Reconstruction Fund	6,700,000	14,363,000	\$7,663,000	114%
Capital Improvement Fund	32,102,128	9,775,128	(22,327,000)	-70%
Capital Replacement Fund	900,000	1,239,500	339,500	38%
Street Assessments Fund	-	-	-	0%
Water & Sewer Utility Projects Fund	10,195,000	22,205,000	12,010,000	118%
Water and Sewer Impact Fees Fund	160,000	135,000	(25,000)	0%
Drainage Capital Projects Fund	3,830,000	7,625,000	3,795,000	99%
Total Capital Project Funds	\$53,887,128	\$55,342,628	\$1,455,500	3%

BUDGET SUMMARY

Operating expenditures are proposed for FY 2024-2025 total \$92.5 million. This total is \$420,682 less than previous fiscal year's adopted budget.

Fund	Adopted Budget 2024	Proposed Budget FY2025	Increase/ (Decrease)	Change Percent
Operating Funds				
General Fund	45,158,482	44,966,515	(191,967)	0%
Debt Service Fund	7,488,984	7,903,999	415,015	6%
Special Revenue Funds				
Crime Control District Fund	2,222,089	3,628,348	1,406,259	63%
Oil and Gas Fund	1,600,000	-	(1,600,000)	N/A
Hotel/Motel Tax Fund	20,700	126,675	105,975	512%
Court Security Fund	15,000	16,000	1,000	7%
Court Technology Fund	40,500	44,000	3,500	9%
Juvenile Case Manager Fund	26,600	18,000	(8,600)	-32%
Red Light Camera Fund	79,830	-	(79,830)	-100%
Grant Fund	197,500	1,376,642	1,179,142	597%
PEG Fund	5,000	5,000	-	0%
Fire Donation Fund	8,198	8,198	-	0%
Library Donation Fund	50,000	131,870	81,870	164%
Police Forfeiture Fund	16,000	16,000	-	0%
Park Donation Fund	34,500	33,500	(1,000)	-3%
Park Dedication Fund	105,000	90,000	(15,000)	-14%
Safe Pathways Fund	-	-	-	
Animal Shelter Fund	5,000	5,000	-	0%
Police Donation Fund	10,000	7,500	(2,500)	-25%
Police CART Fund	1,000	2,500	1,500	150%
Water & Sewer Fund	32,880,803	31,419,021	(1,461,782)	-4%
Drainage Utility Fund	2,424,688	2,170,424	(254,264)	-10%
Tirz 1 Fund	414,670	502,000	87,330	21%
Tirz 2 Fund	12,000	12,000	-	0%
Total Operating Funds	\$92,816,544	92,483,191	(\$420,682)	0%

CONCLUSION

Mayor and Council Members, each of you have been instrumental in creating the two main factors that have placed Haltom City on the right course for the future. Those factors are fiscal responsibility and significant economic growth.

As always, we strive to strike the balance between fiscal responsibility to our citizenry, taking care of our employees, and providing the highest level of municipal services to our community by maximizing the effectiveness and efficiencies of our resources. We are confident this budget will strike that balance.

In FY 2024-2025, we will continue to invest in our community by completing key projects like the new City Hall, continuing the renovation of North Park, and adding five new School Resource Officers. Despite these investments, we have maintained a tax rate twelve cents below our 2017 high.

Our goals moving forward include:

- Bring up compensation for employees to a competitive level to maintain and attract competent staffing with a 5% compensation increase.
- Completion of City Hall and the Law Enforcement Center facility with a combined budget of \$52 million.
- Continued progress on future Streets, Drainage, and Water/ Sewer improvement and maintenance projects.
- Replacement of inoperable and outdated vehicles and equipment.

Our future goal will be **to continue broadening the tax base utilizing the 3-pronged approach of attracting job-creating businesses, increasing new residential housing, and holding to development and code standards that is showing results.** The right kind of economic growth will be the answer to sustain our current path.

Once again, I want to thank you Mayor and Council for your dedication, commitment, support, direction, and leadership to our staff and for our community. Together, we will continually create a community environment where families flourish, and businesses prosper.

I know you will agree to express appreciation and recognition to our staff for the many months of hard and tedious work preparing this proposed budget. We have continued our focus on conservative fiscal management and commitment to the Council's Value Statements of dependability, integrity, responsiveness, respectfulness, and accountability.

Fiscal responsibility and significant economic growth are the two overall factors that have been and will continue to be the key to our success.

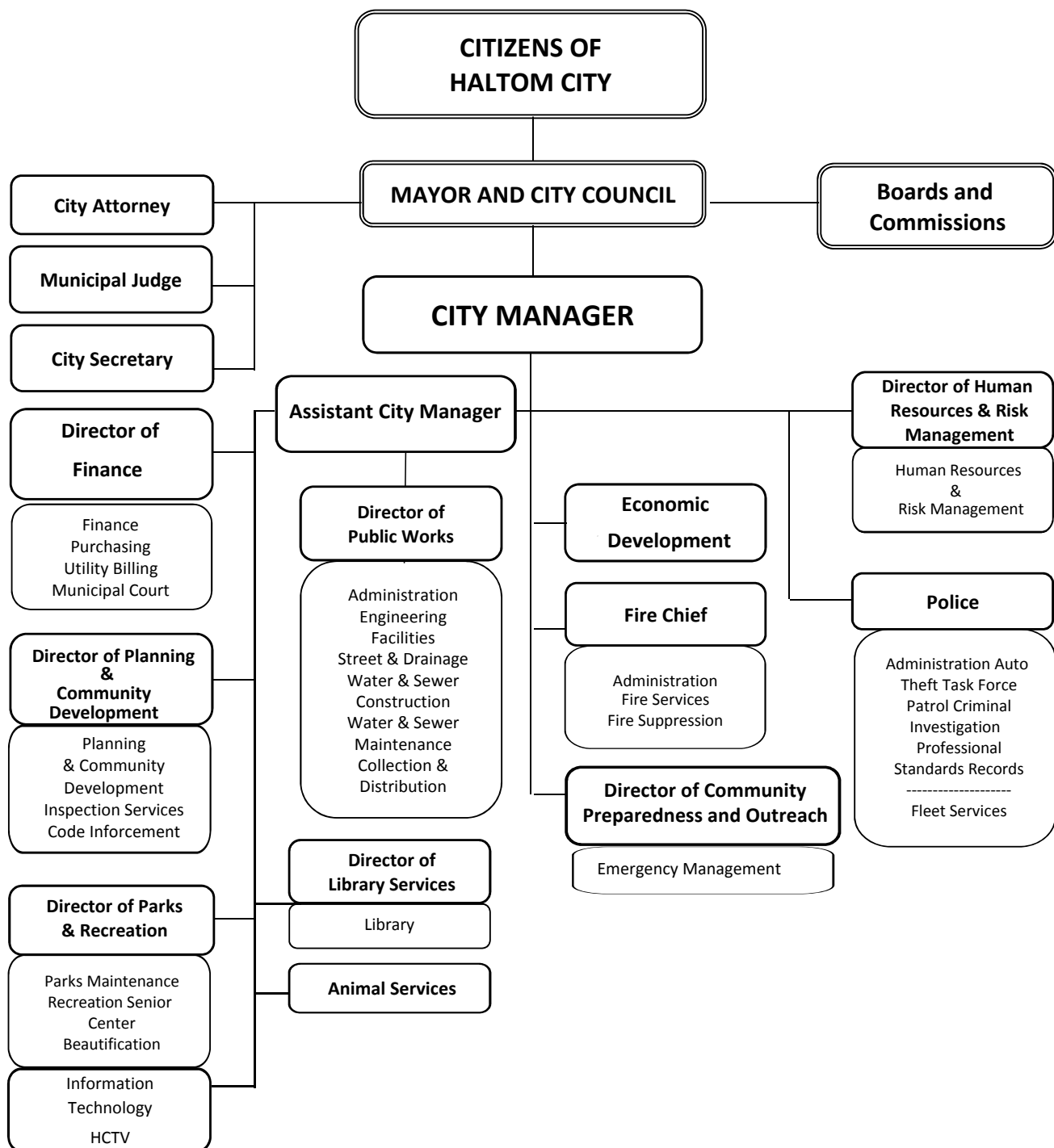
Respectfully and sincerely,



Rex Phelps, City Manager

ORGANIZATION CHART

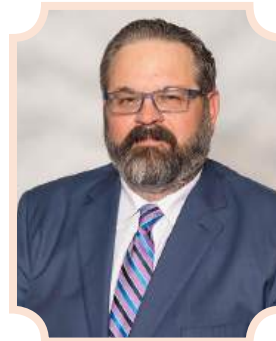
FISCAL YEAR 2024



CITY COUNCIL



An Truong
Mayor



Kyle Smith
Place 1



Kyle Hantz
Place 2



Ollie Anderson
Place 3



Scott Lindgren
Place 4



Troy Dunn
Place 5



Dana Coffman
Place 6



Don Cooper
Place 7

MANAGEMENT STAFF

City Manager	Rex Phelps
Assistant City Manager	Sidonna Foust
City Secretary	Art Camacho
Director of Human Resources & Risk Management	Toni Beckett
Police Chief	Cody Phillips
Fire Chief	Brian Jacobs
Director of Community Preparedness and Outreach	Bryce Davis
Director of Finance	Stormy Johnson
Director of Information Technology	Dave Klopfenstein
Municipal Judge	Lorraine Irby
Director of Library Services	Erica Gill
Director of Parks & Recreation	Christi Pruitt
Director of Planning & Community Development	Glenna Batchelor
Director of Public Works	Gregory Van Nieuwenhuize

BUDGET CALENDAR

FISCAL YEAR 10/01/2024 - 9/30/2025

BUDGET CALENDAR - FISCAL YEAR 2025			
DATE	DONE BY	TYPE	TASK/ACTION
DEPARTMENT'S BUDGET (March - May)			
Thursday, March 21	All Dept's	Meeting-Departments	Budget Planning Meeting - City Manager meets with departments for individual department's budget
Monday, March 25 To Thursday, March 28	All Dept's	Training	Munis Budget Training - The Finance Department will collaborate with budget owners to utilize Munis for entering, modifying, and submitting their budget.
Friday, April 19	All Dept's	Deadline	All Below items due to Finance Dept: Fleet requests from Fleet Division IT requests (from all depts) Budgets, Decision Packages, Rate Changes, Revenue Estimates
Monday, May 13	Finance	Deadline	City Manager's Working Copy due. A working draft of the line-item budget with Fund Summaries and Decision Packages are provided to the City Manager.
CITY MANAGER'S BUDGET (May - July)			
Thursday, May 16	All Dept's	Meeting-City Council	Strategic Planning w/ Mayor & City Council. Strategic Goals are set by City Council members.
Thursday, June 6	All Dept's	Special Meeting - Budget Workshop	Preliminary Budget: workshop with City Council to present departments decision packages and departmental goals/objectives
Monday, July 8	Finance	Publish	Publish Notice of Public Hearing for CCPD Budget. This hearing will be held by the CCPD Board (7/18/24 meeting). The Proposed CCPD budget is filled with City Secretary for review and inspection by the general public.
CITY COUNCIL'S BUDGET (July - September)			
Monday, July 8	Council	Regular Meeting	Budget Proposal - Proposed budget is formally presented by the City Manager to the City Council for review prior to the first budget workshop. Council must also schedule public hearing date for adoption of the budget.
Thursday, July 18	CCPD	CCPD Board Meeting	CCPD Public Hearing - The CCPD conducts a public hearing on the proposed budget. The Board will adopt the budget after the hearing and forward it to the City Council for consideration.
Thursday, July 25	TAD	Tax Information Sent	Receive certified tax roll from TAD.
Thursday, August 8	Council	Special Meeting - Budget Workshop	The Proposed Budget is reviewed by the City Council. City Council will schedule additional Budget Workshops as needed.
Monday, August 12	Council	Regular Meeting	At the Regular Council Meeting, the City Council will discuss the tax rate needed to support the Proposed Budget . If the Proposed tax rate will raise more revenue than the preceding year, the Council must vote on the proposed tax rate and schedule a Public Hearing. Council must also schedule the public hearings for the Proposed Budget CCPD Public Hearing - City Council conduct a public hearing to approve or reject the CCPD proposed budget. If rejected, the Council and CCPD Board must meet to amend and/or approve the budget before the beginning of the fiscal year.
Monday, August 19	Council	Special Meeting	A Public Hearing will be held on the proposed budget and a Public Hearing on the proposed property tax rate. First reading of the budget appropriations tax rate, and other rate ordinances. The tax rate can be adopted the same night as the public hearing, But the tax increase vote cannot be held later than 7 days from the public hearing. The Council must "ratify" the property tax increase reflected in the budget when revenues raised are greater than the previous year. A vote on the adoption of the budget must be a record vote.
Monday, August 26	Council	Regular Meeting	Second reading of the Budget Appropriations, Tax Rate, and other Rate Ordinances. This must occur no sooner than three and no more than fourteen days from the August 19 meeting. Other documents to be approved include: <ul style="list-style-type: none"> Authorized signatures designated. Investment policy approved. Fee Schedule approved.

BUDGET OVERVIEW

The annual budget is presented in a series of tables, charts and graphs is designed to give readers an overall general understanding of the budget.

- **Fund Structure**
- **Consolidated Summary**
- **Property Values and Tax Rates**

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Fund Structure

Governmental Funds

General Fund

Debt Service Fund

Special Revenue Funds

- Crime Control & Prevention Fund
- Oil and Gas Fund
- Hotel/Motel Tax Fund
- Court Security Fund
- Court Technology Fund
- Juvenile Case Manager Fund
- Red Light Camera Fund
- Grant Fund
- PEG Fund
- Fire Donation Fund
- Library Donation Fund
- Police Forfeiture Fund
- Park Donation Fund
- Park Dedication Fund
- Safe Pathway Fund
- Animal Shelter Fund
- Police Donation Fund
- Police CART Fund
- Tirz 1 Fund
- Tirz 2 Fund

Capital Projects Funds

- Street Reconstruction Fund
- Capital Improvement Fund
- Capital Replacement Fund
- Street Assessments Fund

Proprietary Funds

Enterprise Funds

Operating Funds:

- Water and Sewer Fund
- Drainage Fund

Capital Funds:

- Water & Sewer Utility Projects Fund
- Water and Sewer Impact Fees Fund
- Drainage Capital Projects Fund

CONSOLIDATED SUMMARY OF ALL FUNDS

Fund No.	Fund Title	Estimated* Fund Balance 10/1/2024	Total Revenues [Sources]	Total Expenditures [Uses]	Reserved Fund Balance/ Adjustments	Estimated Fund Balance 9/30/2025
01	General Fund	41,283,379	40,778,040	44,966,515	(14,170,353)	22,924,551
05	Debt Service Fund	1,921,729	6,986,380	7,903,999		1,004,110
12	Crime Control & Prevention District Fund	4,610,873	4,084,952	3,628,348		5,067,477
13	Oil and Gas Fund	506,417	135,000	-		641,417
14	Hotel/Motel Tax Fund	320,164	84,000	126,675		277,489
15	Court Security Fund	144,986	33,000	16,000		161,986
16	Court Technology Fund	(1,364)	50,000	44,000		4,636
17	Juvenile Case Manager Fund	38,653	6,000	18,000		26,653
18	Red Light Camera Fund	17,990	-	-		17,990
19	Grant Fund	199,824	1,370,142	1,376,642		193,324
20	PEG Fund	381,407	51,000	5,000		427,407
21	Fire Donation Fund	7,481	4,200	8,198		3,483
22	Library Donation Fund	137,990	37,000	131,870		43,120
23	Police Forfeiture Fund	58,519	8,000	16,000		50,519
24	Park Donation Fund	62,290	27,300	33,500		56,090
25	Park Dedication Fund	247,893	4,000	90,000		161,893
26	Safe Pathways Fund	94,474	4,000	-		98,474
27	Animal Shelter Fund	48,641	7,300	5,000		50,941
28	Police Donation Fund	63,573	9,300	7,500		65,373
29	Police CART Fund	6,151	2,700	2,500		6,351
31	Street Reconstruction Fund	19,195,320	3,800,000	14,363,000		8,632,320
32	Capital Improvement Fund	16,026,228	650,000	9,775,128		6,901,100
35	Capital Replacement Fund	1,618,752	1,267,000	1,239,500		1,646,252
39	Street Assessments Fund	26,359	500	-		26,859
41	Water & Sewer Fund	11,172,777	28,125,800	31,419,021	2,500,000	10,379,557
42	Water & Sewer Utility Projects Fund	35,548,579	8,129,000	22,205,000		21,472,579
44	Water and Sewer Impact Fees Fund	4,518,423	565,000	135,000		4,948,423
45	Drainage Utility Fund	649,610	2,072,500	2,170,424	575,000	1,126,686
46	Drainage Capital Projects Fund	7,962,322	3,200,000	7,625,000		3,537,322
61	Tirz 1 Fund	436,397	511,476	502,000		445,873
62	Tirz 2 Fund	589,870	467,193	12,000		1,045,063
Total		147,895,707	102,470,783	147,825,819	(11,095,353) \$	91,445,317

Operating Funds
\$92,483,191

CIP Funds
\$55,342,628

MAJOR SOURCES OF REVENUES

Major sources of revenue are taxes, licenses and charges for operating services, and bond issues for capital improvement funds.

Taxes and Franchise include property tax, sales and use taxes, and franchise fees. Property tax estimates are based on current property values, new construction, and the adopted tax rate. Estimates for sales and use taxes are adjusted according to the economic locally and nationally. A more prudent and strategic approach to fiscal planning is necessary when possibly facing economic uncertainties, particularly a recession. Property taxes are budgeted on values of properties determined by the Tarrant County Appraisal District, the City's tax rate, and the expected collection rate. New growth and the increased values from new developments adds to the City's property values and will continue to increase revenues while allowing tax rate reductions in this formula. Franchise taxes have been adjusted based on laws affecting telecommunications in past years.

Licenses & Permits, Charges for Services, Fines, and Fees include licenses, permits, charges for services, and fines. Trend analysis and known new development projects are used to project the charges for services.

Intergovernmental revenues are grants from other governmental entities. The City receives grants for Streets, Police, Fire, Drainage, Parks, and Library.

Other revenues are donations, interest income, and other miscellaneous revenues.

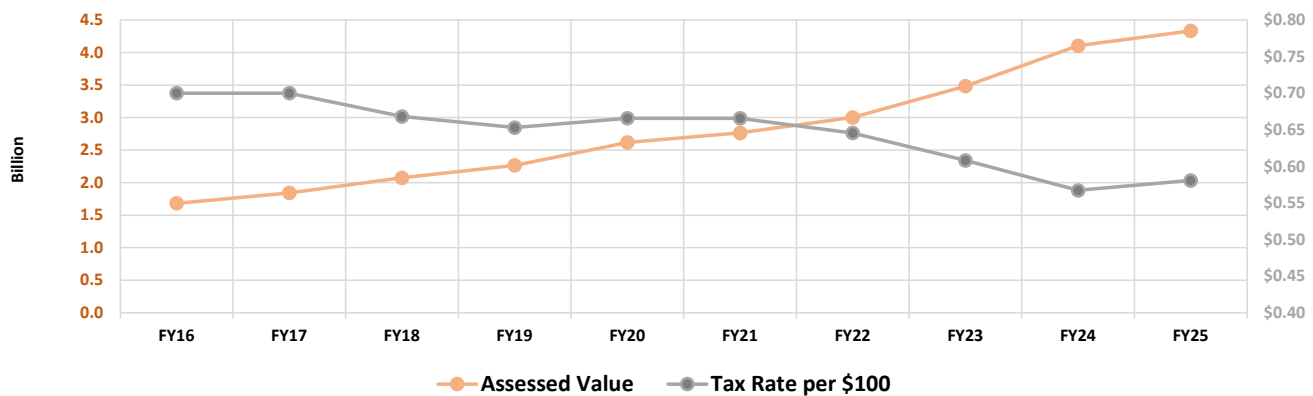
Transfers are transactions between funds. Transfers include administrative fees, fleet service fees, debt service payments, and billing fees.

Bond Proceed are a way to raise funds for major capital projects and infrastructure improvements. Although bond revenues show in the year they are received, repayment expenses can carry for multiple years.

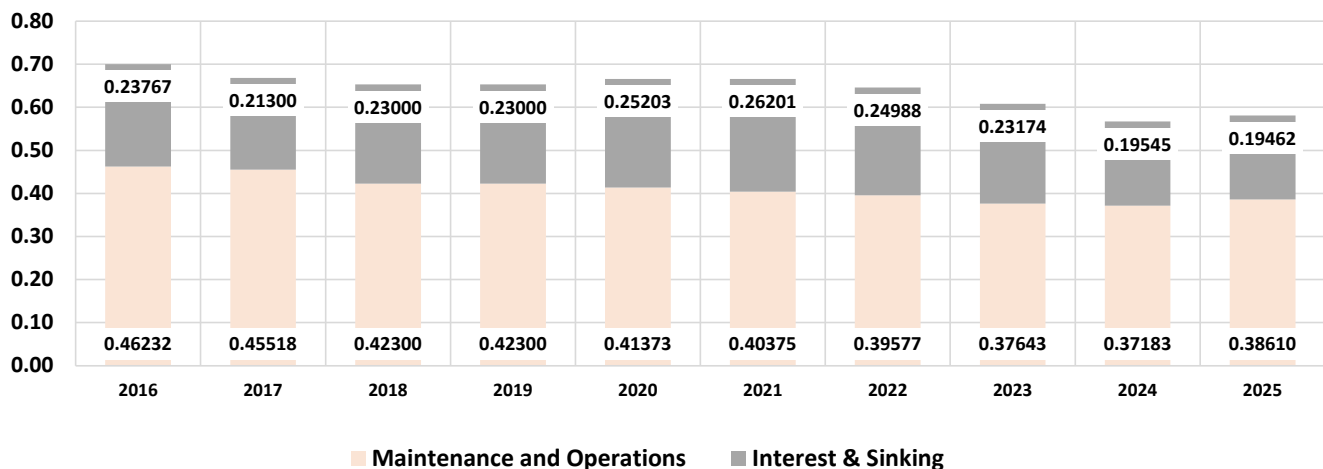
PROPERTY VALUES, TAX RATES REVENUES

Fiscal Year	Assessed Valuation	Percent Change	Average Taxable Value	M&O Rate Per \$100	I&S Rate Per \$100	Tax Rate Per \$100
2016	\$1,682,741,323	0%	\$67,310	0.462316	0.237674	0.699990
2017	\$1,842,343,558	9%	\$77,187	0.462316	0.237674	0.699990
2018	\$2,074,965,225	13%	\$86,551	0.455180	0.213000	0.668180
2019	\$2,266,694,055	9%	\$96,055	0.423000	0.230000	0.653000
2020	\$2,618,723,969	16%	\$109,685	0.413730	0.252030	0.665760
2021	\$2,765,903,050	6%	\$116,748	0.403752	0.262008	0.665760
2022	\$3,001,972,433	9%	\$130,404	0.395769	0.249882	0.645651
2023	\$3,483,992,208	16%	\$152,153	0.376427	0.231735	0.608162
2024	\$4,104,951,258	18%	\$178,181	0.371831	0.195452	0.567283
2025	\$4,332,884,013	5.6%	\$190,640	0.386103	0.194624	0.580727

Property Value and Tax Rate



Property Tax Rates



GENERAL FUND

The General Fund serves as the backbone operation of the city. It provides a broad spectrum of programs and services such as police, fire, parks and recreation, streets, fleet, building maintenance and administration

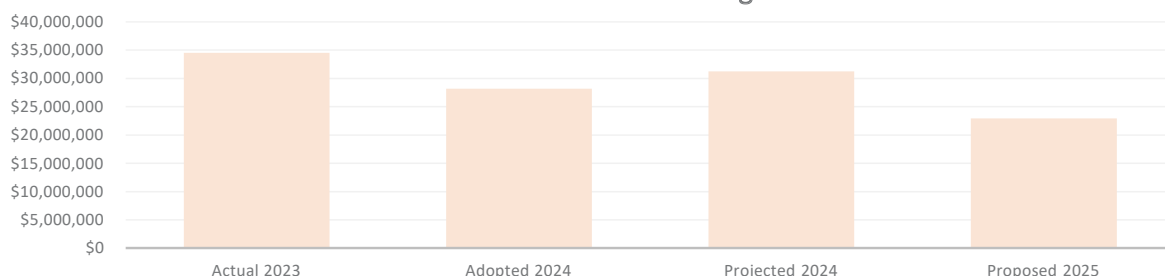
- General Fund Budget Summary**
- General Fund Details by Department**

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GENERAL FUND BUDGET SUMMARY

FUND 01	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	30,730,641	44,053,407	44,053,407	41,283,379
Revenues				
Property Taxes	13,323,521	13,290,015	14,390,044	15,501,169
Sales & Other Taxes	14,150,552	13,660,000	14,282,000	14,079,000
Franchise Fees	3,708,696	4,224,000	4,275,000	4,226,000
License & Permit	1,214,651	1,058,700	2,408,520	1,056,520
Intergovernmental	10,122,546	132,500	176,740	65,750
Charges for Service	1,458,254	1,686,573	1,693,185	1,722,050
Fines	983,045	915,020	842,720	918,900
Interest Income	1,853,313	765,075	1,800,075	1,200,075
Other Revenues	2,136,978	198,604	97,600	97,600
Interfund Transfer	1,518,996	3,107,976	3,007,976	1,910,976
Total Revenues	50,470,552	39,038,463	42,973,860	40,778,040
Funds Available	81,201,194	83,091,870	87,027,267	82,061,419
Expenditures				
City Manager's Office	684,916	739,554	738,889	834,622
City Secretary	284,751	325,885	324,985	318,391
City Council	35,838	48,100	45,000	44,600
Finance	641,247	1,052,838	1,047,188	1,062,385
Human Resources	531,223	791,491	791,491	832,315
Planning & Community Development	1,066,805	1,253,330	1,255,330	1,274,871
Information Technology	1,058,343	1,123,145	1,125,445	1,142,177
Animal Services	427,268	498,939	503,123	479,184
Fleet Services	1,001,858	1,382,089	1,388,089	1,418,650
Building Maintenance	821,320	1,405,907	1,542,642	796,190
Police	11,047,828	12,930,816	12,935,816	12,898,709
Fire	8,131,513	10,388,686	10,425,241	10,172,284
Emergency Management	438,863	574,170	582,233	597,848
Municipal Court	520,027	568,657	658,746	576,679
Street & Drainage	1,757,809	1,698,050	1,757,758	2,086,073
Parks & Recreation	2,109,742	2,629,996	2,709,196	2,628,687
Library	1,092,748	1,237,093	1,242,093	1,268,914
EDC	175,422	2,227,344	2,078,134	1,129,895
Non-Departmental	3,861,775	2,764,782	3,074,880	4,783,041
Transfers	1,458,492	1,517,609	1,517,609	621,000
Total Expenditures	37,147,787	45,158,482	45,743,888	44,966,515
Annual Surplus / (Deficit)	13,322,766	(6,120,019)	(2,770,028)	(4,188,475)
Fund Balance, Ending	44,053,407	37,933,388	41,283,379	37,094,904
Fund Balance Breakdown				
Reserved (i.e. Encumbrances, Prepaids etc..)	(9,541,371)	(9,751,371)	(10,026,371)	(14,170,353)
Unreserved Fund Balance	34,512,036	28,182,017	31,257,008	22,924,551
Reserve Policy is 20% of Expenditures	7,429,557	9,031,696	9,148,778	8,993,303
Amount over (under) Reserve Policy	27,082,479	19,150,320	22,108,230	13,931,248
% of Total Expenditures	93%	62%	68%	51%

General Fund - Unreserved Ending Fund Balance



Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Revenue	(000) General	01-31110-000-00-000-00000	Current Taxes	12,665,186	13,021,400	14,700,000	15,715,185
		01-31120-000-00-000-00000	Delinquent Taxes	60,375	109,450	-	120,000
		01-31130-000-00-000-00000	P&I on Delinquent Taxes	97,583	159,165	57,743	100,000
		01-31210-000-00-000-00000	Payments in Lieu of Taxes	9,511	-	9,600	9,600
		01-31310-000-00-000-00000	Sales and Use Tax	14,113,396	13,600,000	14,000,000	14,000,000
		01-31320-000-00-000-00000	Bingo Tax	-	22,000	255,000	44,000
		01-31430-000-00-000-00000	Mixed Beverage Tax	37,157	38,000	27,000	35,000
		01-31610-000-00-000-00000	W&S Franchise Tax	1,100,004	1,944,000	1,944,000	1,944,000
		01-31611-000-00-000-00000	Drainage Utility Franchise	132,000	60,000	60,000	132,000
		01-31620-000-00-000-00000	Electric Franchise Tax	1,408,816	1,390,000	1,380,000	1,300,000
		01-31621-000-00-000-00000	Natural Gas Franchise Tax	502,973	425,000	425,000	400,000
		01-31622-000-00-000-00000	Communications Franchise Tax	42,507	65,000	36,000	35,000
		01-31623-000-00-000-00000	Waste Disposal Franchise Tax	359,672	250,000	300,000	325,000
		01-31624-000-00-000-00000	Media Franchise Tax	162,723	90,000	130,000	90,000
		01-32100-000-00-000-00000	Certificate of Occupancy	25,500	15,000	15,000	15,000
		01-32110-000-00-000-00000	Alcoholic Beverage Permit	5,073	3,000	4,000	4,000
		01-32162-000-00-000-00000	Plumbing License	1,800	1,700	1,000	1,000
		01-32163-000-00-000-00000	Electrical License	200	-	-	-
		01-32164-000-00-000-00000	General Contractors License	54,100	45,000	30,000	20,000
		01-32165-000-00-000-00000	Street Contractors License	3,350	1,500	2,500	2,000
		01-32166-000-00-000-00000	Liquid Waste Transport Permits	7,520	7,500	7,520	7,520
		01-32170-000-00-000-00000	Special Event Permits	6,142	6,000	4,000	6,000
		01-32172-000-00-000-00000	Food Truck Permits	500	1,000	500	1,000
		01-32210-000-00-000-00000	Building Permits	930,435	800,000	2,100,000	800,000
		01-32211-000-00-000-00000	Construction Permits	28,525	20,000	20,000	20,000
		01-32212-000-00-000-00000	Electric Permits	68,434	60,000	70,000	70,000
		01-32213-000-00-000-00000	Plumbing Permits	51,375	60,000	120,000	80,000
		01-32214-000-00-000-00000	A/C Permits	25,014	30,000	30,000	25,000
		01-32261-000-00-000-00000	Kennel Vaccination Fee	6,685	8,000	4,000	5,000
		01-33010-000-00-000-00000	State Court Costs	45,864	40,000	40,000	40,000
		01-33020-000-00-000-00000	Local Government Grants	481,621	-	-	-
		01-33020-000-00-000-GATTFF	Local Government Grants	-	65,000	106,000	-
		01-33100-000-00-000-00000	Federal Intergovernmental Rev	9,554,405	-	-	-
		01-33400-000-00-000-00000	State Intergovernmental Revenue	10,000	1,000	5,000	-
		01-33400-000-00-000-TOBAC	State Intergovernmental Revenue	-	-	-	-
		01-33530-000-00-000-00000	Judicial Efficiency Fee	241	1,000	240	250
		01-33532-000-00-000-00000	Local Truancy Prev & Diversion	29,817	25,000	25,000	25,000
		01-33533-000-00-000-00000	Local Municipal Jury Fund	596	500	500	500
		01-34010-000-00-000-00000	Garage Sale Permit	6,356	4,000	4,000	4,000
		01-34015-000-00-000-00000	Credit Access Business App Fee	-	-	-	-
		01-34020-000-00-000-00000	Record Duplication Fee	2,375	2,500	2,000	2,000
		01-34030-000-00-000-00000	Grass Cutting Fee	68,761	50,000	30,000	30,000
		01-34032-000-00-000-00000	Nuisance Abatement Fee	-	1,000	-	-
		01-34040-000-00-000-00000	Building Maintenance Admin Fee	120,000	159,542	159,542	170,000
		01-34050-000-00-000-00000	Admin Services Reimbursement	1,019,604	1,231,631	1,231,631	1,260,000
		01-34210-000-00-000-00000	Alarm Permits	225	30,000	1,825	500
		01-34213-000-00-000-00000	False Alarm Fees	368	16,000	-	-
		01-34214-000-00-000-00000	PMAM Late Fees/Adjustments	-	1,500	-	-
		01-34230-000-00-000-00000	Fire Inspection Fees	9,735	10,000	6,500	6,000
		01-34240-000-00-000-00000	Multi-Family Inspection	78,348	70,000	78,287	78,000
		01-34510-000-00-000-00000	Mobile Home Inspection Fees	2,386	2,400	2,400	2,300
		01-34590-000-00-000-00000	Other Inspection Fees	28,680	28,000	52,000	28,000
		01-34710-000-00-000-00000	Recreation Revenues	121,417	80,000	125,000	140,500

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025		
Revenue	(000) General	01-35110-000-00-000-00000	Court Fines and Fees	847,380	775,000	700,000	775,000		
		01-35111-000-00-000-00000	Court Administrative Fees	8,780	6,000	6,000	6,500		
		01-35112-000-00-000-00000	Teen Court Fees	-	520	7,520	5,000		
		01-35113-000-00-000-00000	Truancy and Prevention Fund	203	500	500	200		
		01-35114-000-00-000-00000	Defensive Driving	4,370	4,500	4,500	4,500		
		01-35115-000-00-000-00000	Time Payment Fee	13,099	13,000	13,000	13,000		
		01-35118-000-00-000-00000	Warrant Fees	84,421	85,000	85,000	90,000		
		01-35119-000-00-000-00000	Child Safety Fee	9,984	11,000	10,000	8,500		
		01-35120-000-00-000-00000	Library Fines and Fees	1,309	1,500	1,200	1,200		
		01-35210-000-00-000-00000	Public Hearing Fee	13,500	18,000	15,000	15,000		
		01-36101-000-00-000-00000	Interest Revenue	1,853,207	765,000	1,800,000	1,200,000		
		01-36404-000-00-000-00000	Senior Center Donations	106	75	75	75		
		01-36413-000-00-000-00000	Revenue - CSC	-	4	-	-		
		01-37065-000-00-000-00000	Credit Transaction Fees	9,915	7,500	7,500	7,500		
		01-37070-000-00-000-00000	Lease of City Owned Property	154,934	180,000	50,000	50,000		
		01-37099-000-00-000-00000	Non classified Revenue	140	500	100	100		
		01-37210-000-00-000-00000	Sale of Assets	284,289	100	20,000	20,000		
		01-37215-000-00-000-00000	Resale of Goods and Services	-	500	-	-		
		01-37230-000-00-000-00000	Miscellaneous Revenue	58,466	10,000	20,000	20,000		
		01-39113-000-00-000-00000	Transfers from Oil & Gas Fund	-	1,600,000	1,500,000	-		
		01-39115-000-00-000-00000	Transfer from Court Security	15,000	15,000	15,000	16,000		
		01-39117-000-00-000-00000	Transfers f/Juvenile Case Fund	24,000	24,000	24,000	16,000		
		01-39131-000-00-000-00000	Transfers fr Street Recon Fund	900,000	900,000	900,000	1,200,000		
		01-39141-000-00-000-00000	Transfers f/Water & Sewer Fund	459,996	528,976	528,976	598,976		
		01-39145-000-00-000-00000	Transfers from Drainage Fund	120,000	40,000	40,000	80,000		
		01-32275-000-00-000-00000	Short-Term Rental Permit	-	-	-	-		
		01-34250-000-00-000-00000	Fire-Life Safety Inspection	-	-	-	750		
		01-39303-000-00-000-00000	Issuance of SBITA	1,629,234	-	-	-		
				01-31140-512-00-000-00000	Property Taxes - TIRZ/TIF	490,866	-	(377,299)	(443,616)
			(000) General Total			50,470,552	39,038,463	42,973,860	40,778,040

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Revenue Total				50,470,552	39,038,463	42,973,860	40,778,040
Expense	(011) Administration	01-41100-011-00-000-00000	Full-Time Salaries and Wages	463,224	494,597	494,597	574,591
		01-41130-011-00-000-00000	Longevity Pay	906	1,062	1,062	1,206
		01-41140-011-00-000-00000	Sick Pay	20,222	21,790	21,790	23,969
		01-41160-011-00-000-00000	Vehicle Allowance	14,339	14,400	14,400	14,400
		01-41175-011-00-000-00000	Cell Phone Allowance	1,195	1,200	1,200	1,200
		01-42100-011-00-000-00000	Health Insurance	29,173	36,068	36,068	34,094
		01-42200-011-00-000-00000	FICA - Medicare Contributions	7,366	8,020	8,020	8,073
		01-42300-011-00-000-00000	Retirement - TMRS	119,738	130,652	130,652	141,489
		01-42310-011-00-000-00000	Deferred Compensation	17,924	18,000	18,000	18,000
		01-45403-011-00-000-00000	Employee/Public Recognition	435	1,000	500	1,000
		01-45801-011-00-000-00000	Conferences and Training	8,753	10,100	10,100	12,000
		01-46010-011-00-000-00000	Office Supplies	28	1,000	500	1,000
		01-46405-011-00-000-00000	Dues and Subscriptions	1,614	1,665	2,000	3,600
	(011) Administration Total			684,916	739,554	738,889	834,622
	(021) City Secretary	01-41100-021-00-000-00000	Full-Time Salaries and Wages	162,082	193,051	193,051	183,697
		01-41130-021-00-000-00000	Longevity Pay	1,116	1,266	1,266	1,410
		01-41140-021-00-000-00000	Sick Pay	4,932	5,426	5,426	7,733
		01-41150-021-00-000-00000	Incentive Pay	837	840	840	840
		01-41160-021-00-000-00000	Vehicle Allowance	4,780	4,800	4,800	4,800
		01-42100-021-00-000-00000	Health Insurance	32,557	35,804	35,804	33,624
		01-42200-021-00-000-00000	FICA - Medicare Contributions	2,449	2,979	2,979	2,878
		01-42300-021-00-000-00000	Retirement - TMRS	33,731	41,099	41,099	42,789
		01-43403-021-00-000-00000	Elections	26,693	20,000	27,200	20,000
		01-44319-021-00-000-00000	Service Agreements	7,744	14,000	8,000	14,000
		01-45302-021-00-000-00000	Cell Phone Reimbursement	420	420	420	420
		01-45801-021-00-000-00000	Conferences and Training	6,485	5,000	3,000	5,000
		01-46010-021-00-000-00000	Office Supplies	393	600	400	600
		01-46401-021-00-000-00000	Publications	139	300	300	300
		01-46405-021-00-000-00000	Dues and Subscriptions	394	300	400	300
	(021) City Secretary Total			284,751	325,885	324,985	318,391
	(031) City Council	01-41110-031-00-000-GN100	Part-Time Salaries and Wages	925	600	600	600
		01-41110-031-00-000-GN101	Part-Time Salaries and Wages	850	600	600	600
		01-41110-031-00-000-GN102	Part-Time Salaries and Wages	1,250	600	600	600
		01-41110-031-00-000-GN103	Part-Time Salaries and Wages	675	600	600	600
		01-41110-031-00-000-GN104	Part-Time Salaries and Wages	800	600	600	600
		01-41110-031-00-000-GN105	Part-Time Salaries and Wages	650	600	600	600
		01-41110-031-00-000-GN106	Part-Time Salaries and Wages	1,100	600	600	600
		01-41110-031-00-000-GN114	Part-Time Salaries and Wages	2,300	1,000	1,000	1,000
		01-43406-031-00-000-00000	Special Events	7,808	5,000	6,500	6,000
		01-45304-031-00-000-00000	Cell Phone Expenses	693	6,000	2,400	3,000
		01-45801-031-00-000-00000	Conferences and Training	44	300	100	-
		01-45801-031-00-000-GN100	Conferences and Training	1,633	2,950	2,950	2,950
		01-45801-031-00-000-GN101	Conferences and Training	3,012	2,950	2,950	2,950
		01-45801-031-00-000-GN102	Conferences and Training	1,412	2,950	2,950	2,950
		01-45801-031-00-000-GN103	Conferences and Training	156	2,950	2,950	2,950
		01-45801-031-00-000-GN104	Conferences and Training	1,333	2,950	2,950	2,950
		01-45801-031-00-000-GN105	Conferences and Training	178	2,950	2,950	2,950
		01-45801-031-00-000-GN106	Conferences and Training	1,391	2,950	2,950	2,950
		01-45801-031-00-000-GN114	Conferences and Training	2,866	3,100	2,900	3,100
		01-46010-031-00-000-00000	Office Supplies	1,011	2,500	1,750	1,500
		01-46310-031-00-000-00000	Meeting Expense	5,252	5,000	5,000	5,000
		01-46405-031-00-000-00000	Dues and Subscriptions	-	350	150	150
		01-46405-031-00-000-GN114	Dues and Subscriptions	500	-	350	-
	(031) City Council Total			35,838	48,100	45,000	44,600

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(051) Finance	01-41100-051-00-000-00000	Full-Time Salaries and Wages	427,368	566,658	566,658	565,678
		01-41130-051-00-000-00000	Longevity Pay	1,487	2,032	2,032	1,805
		01-41140-051-00-000-00000	Sick Pay	13,903	14,321	14,321	12,522
		01-42100-051-00-000-00000	Health Insurance	61,288	109,304	109,304	102,530
		01-42200-051-00-000-00000	FICA - Medicare Contributions	6,382	8,456	8,456	8,411
		01-42300-051-00-000-00000	Retirement - TMRS	86,012	116,517	116,517	125,039
		01-44305-051-00-000-00000	Software Maintenance	15,855	205,250	200,000	215,100
		01-44599-051-00-000-00000	Miscellaneous Expenses	-	1,000	1,000	1,000
		01-45501-051-00-000-00000	Printing & Publishing	34	500	500	500
		01-45801-051-00-000-00000	Conferences and Training	26,468	21,300	21,300	22,300
		01-45803-051-00-000-00000	Mileage Reimbursement	72	800	400	800
		01-46010-051-00-000-00000	Office Supplies	1,175	4,000	4,000	4,000
		01-46405-051-00-000-00000	Dues and Subscriptions	1,204	2,700	2,700	2,700
	(051) Finance Total			641,247	1,052,838	1,047,188	1,062,385
	(061) Human Resources	01-41100-061-00-000-00000	Full-Time Salaries and Wages	277,164	393,373	393,373	406,633
		01-41110-061-00-000-00000	Part-Time Salaries and Wages	-	15,000	15,000	15,000
		01-41130-061-00-000-00000	Longevity Pay	1,564	2,244	2,244	2,004
		01-41140-061-00-000-00000	Sick Pay	9,904	11,114	11,114	13,634
		01-41150-061-00-000-00000	Incentive Pay	837	840	840	840
		01-41160-061-00-000-00000	Vehicle Allowance	4,780	4,800	4,800	4,800
		01-42100-061-00-000-00000	Health Insurance	35,601	71,654	71,654	85,071
		01-42200-061-00-000-00000	FICA - Medicare Contributions	4,229	6,196	6,196	6,424
		01-42300-061-00-000-00000	Retirement - TMRS	56,114	82,420	82,420	95,484
		01-42310-061-00-000-00000	Deferred Compensation	5,975	6,000	6,000	6,000
		01-43205-061-00-000-00000	Personnel Tests	1,370	7,000	7,000	7,000
		01-43402-061-00-000-00000	Employment Expense	87,293	119,150	119,150	121,213
		01-43406-061-00-000-00000	Special Events	6,954	8,500	8,500	9,000
		01-44305-061-00-000-00000	Software Maintenance	10,762	18,000	18,000	18,000
		01-44319-061-00-000-00000	Service Agreements	-	5,000	5,000	-
		01-45402-061-00-000-00000	Legal Notices	235	-	-	-
		01-45403-061-00-000-00000	Employee/Public Recognition	7,162	9,000	9,000	10,000
		01-45404-061-00-000-00000	Employment Advertising	1,885	11,800	11,800	10,000
		01-45801-061-00-000-00000	Conferences and Training	5,569	6,500	6,500	9,050
		01-46010-061-00-000-00000	Office Supplies	3,489	3,500	3,500	2,900
		01-46011-061-00-000-00000	Computer Supplies	1,616	6,300	6,300	6,300
		01-46405-061-00-000-00000	Dues and Subscriptions	1,437	3,100	3,100	2,962
		01-47003-061-00-000-00000	Machinery and Equipment	7,284	-	-	-
	(061) Human Resources Total			531,223	791,491	791,491	832,315
	(111) Planning	01-41100-111-00-000-00000	Full-Time Salaries and Wages	707,027	797,237	797,237	798,721
		01-41130-111-00-000-00000	Longevity Pay	5,427	6,282	6,282	7,146
		01-41140-111-00-000-00000	Sick Pay	17,215	22,404	22,404	35,514
		01-41150-111-00-000-00000	Incentive Pay	428	840	840	840
		01-42100-111-00-000-00000	Health Insurance	165,952	213,832	213,832	200,868
		01-42200-111-00-000-00000	FICA - Medicare Contributions	10,129	11,989	11,989	12,212
		01-42300-111-00-000-00000	Retirement - TMRS	141,766	165,246	165,246	181,570
		01-43103-111-00-000-00000	Fleet Services Fees	702	-	2,000	2,000
		01-43302-111-00-000-00000	Contract Services	3,440	15,500	15,500	15,500
		01-43309-111-00-000-00000	Certification Fees	1,085	1,000	1,000	1,000
		01-43405-111-00-000-00000	Demolition	-	3,000	3,000	3,000
		01-45501-111-00-000-00000	Printing & Publishing	7,100	1,000	1,000	1,000
		01-45801-111-00-000-00000	Conferences and Training	4,914	8,500	8,500	8,500
		01-46010-111-00-000-00000	Office Supplies	554	2,000	2,000	2,000
		01-46015-111-00-000-00000	Small Tools	64	-	-	500
		01-46016-111-00-000-00000	Uniforms	734	4,000	4,000	4,000
		01-46261-111-00-000-00000	Fuel	50	-	-	-
		01-46405-111-00-000-00000	Dues and Subscriptions	217	500	500	500
	(111) Planning Total			1,066,805	1,253,330	1,255,330	1,274,871

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(131) Information Technology	01-41100-131-00-000-00000	Full-Time Salaries and Wages	369,269	413,254	413,254	419,149
		01-41125-131-00-000-00000	On Call Pay	4,094	5,475	5,475	5,475
		01-41130-131-00-000-00000	Longevity Pay	2,046	2,130	2,130	2,496
		01-41140-131-00-000-00000	Sick Pay	9,877	11,970	11,970	20,603
		01-41160-131-00-000-00000	Vehicle Allowance	4,780	4,800	4,800	4,800
		01-41300-131-00-000-00000	Salary-Overtime	2,359	-	2,000	-
		01-42100-131-00-000-00000	Health Insurance	59,004	89,428	89,428	83,939
		01-42200-131-00-000-00000	FICA - Medicare Contributions	5,637	6,346	6,346	6,562
		01-42300-131-00-000-00000	Retirement - TMRS	76,171	87,509	87,509	97,559
		01-43103-131-00-000-00000	Fleet Services Fees	324	-	300	-
		01-43302-131-00-000-00000	Contract Services	16,800	45,000	45,000	45,000
		01-44304-131-00-000-00000	Computer Equipment Maintenance	16,800	-	-	-
		01-44305-131-00-000-00000	Software Maintenance	64,546	60,000	60,000	67,000
		01-44319-131-00-000-00000	Service Agreements	85,987	115,000	115,000	126,000
		01-45301-131-00-000-00000	Telephone Expense	1,046	-	-	-
		01-45303-131-00-000-00000	Cable/Internet Services	19,443	22,000	22,000	13,000
		01-45304-131-00-000-00000	Cell Phone Expenses	1,569	1,500	1,500	1,500
		01-45801-131-00-000-00000	Conferences and Training	235	7,100	7,100	5,000
		01-45803-131-00-000-00000	Mileage Reimbursement	407	300	300	300
		01-46010-131-00-000-00000	Office Supplies	1,188	2,000	2,000	2,000
		01-46011-131-00-000-00000	Computer Supplies	133,014	96,900	96,900	90,000
		01-46018-131-00-000-00000	Video & Photography Supplies	1,134	1,000	1,000	1,000
		01-46405-131-00-000-00000	Dues and Subscriptions	40	300	300	300
	(131) Information Technology Total			875,768	972,012	974,312	991,683
	(141) Fleet	01-41100-141-00-000-00000	Full-Time Salaries and Wages	205,506	270,880	270,880	271,490
		01-41125-141-00-000-00000	On Call Pay	5,365	5,475	5,475	5,475
		01-41130-141-00-000-00000	Longevity Pay	1,592	1,884	1,884	2,172
		01-41140-141-00-000-00000	Sick Pay	2,345	5,439	5,439	7,120
		01-41150-141-00-000-00000	Incentive Pay	696	720	720	4,520
		01-41300-141-00-000-00000	Salary-Overtime	1,150	3,300	3,300	3,465
		01-42100-141-00-000-00000	Health Insurance	46,895	88,929	88,929	83,539
		01-42200-141-00-000-00000	FICA - Medicare Contributions	3,145	4,259	4,259	4,264
		01-42300-141-00-000-00000	Retirement - TMRS	42,064	58,053	58,053	63,397
		01-43103-141-00-000-00000	Fleet Services Fees	2,667	-	6,000	-
		01-44114-141-00-000-00000	Waste Disposal	360	2,500	2,500	2,500
		01-44303-141-00-000-00000	Equipment Maintenance	4,011	3,500	3,500	3,500
		01-44319-141-00-000-00000	Service Agreements	8,763	11,200	11,200	41,258
		01-44320-141-00-000-00000	Outside Vehicle Repairs	174,430	358,900	358,900	381,900
		01-45801-141-00-000-00000	Conferences and Training	840	2,800	2,800	2,800
		01-46010-141-00-000-00000	Office Supplies	1,342	1,700	1,700	1,700
		01-46012-141-00-000-00000	Safety Supplies	130	375	375	375
		01-46015-141-00-000-00000	Small Tools	6,358	7,000	7,000	7,000
		01-46016-141-00-000-00000	Uniforms	3,631	4,775	4,775	4,775
		01-46024-141-00-000-00000	Repair Shop Supplies	17,366	20,000	20,000	20,000
		01-46261-141-00-000-00000	Fuel	464,253	498,000	498,000	475,000
		01-46262-141-00-000-00000	Parts	7,372	30,000	30,000	30,000
		01-46405-141-00-000-00000	Dues and Subscriptions	1,578	2,400	2,400	2,400
	(141) Fleet Total			1,001,858	1,382,089	1,388,089	1,418,650
	(151) Building Maintenance	01-41100-151-00-000-00000	Full-Time Salaries and Wages	119,062	200,604	200,604	170,124
		01-41130-151-00-000-00000	Longevity Pay	3,636	3,804	3,804	3,948
		01-41140-151-00-000-00000	Sick Pay	5,040	5,758	5,758	7,549
		01-41300-151-00-000-00000	Salary-Overtime	643	2,200	2,200	4,110
		01-42100-151-00-000-00000	Health Insurance	28,952	35,639	35,639	50,143
		01-42200-151-00-000-00000	FICA - Medicare Contributions	1,794	2,014	2,014	2,692
		01-42300-151-00-000-00000	Retirement - TMRS	24,919	27,788	27,788	40,024
		01-43103-151-00-000-00000	Fleet Services Fees	7	-	500	-
		01-44231-151-00-000-00000	Janitorial Services	116,097	150,000	150,000	180,000
		01-44322-151-00-000-00000	Building Maintenance	482,315	540,000	676,235	300,000
		01-45801-151-00-000-00000	Conferences and Training	1,213	2,500	2,500	2,500
		01-46012-151-00-000-00000	Safety Supplies	101	800	800	800
		01-46015-151-00-000-00000	Small Tools	1,481	1,500	1,500	1,500
		01-46016-151-00-000-00000	Uniforms	1,061	1,300	1,300	1,800
		01-46405-151-00-000-00000	Dues and Subscriptions	-	-	-	1,000
		01-47003-151-00-000-00000	Machinery and Equipment	35,000	52,000	52,000	-
		01-47013-151-00-000-00000	Building Improvement	-	380,000	380,000	30,000
	(151) Building Maintenance Total			821,320	1,405,907	1,542,642	796,190

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(181) HCTV	01-41100-181-00-000-00000	Full-Time Salaries and Wages	66,201	71,088	71,088	71,088
		01-41130-181-00-000-00000	Longevity Pay	1,719	1,800	1,800	1,872
		01-41140-181-00-000-00000	Sick Pay	3,066	3,220	3,220	4,221
		01-42100-181-00-000-00000	Health Insurance	11,791	17,853	17,853	16,755
		01-42200-181-00-000-00000	FICA - Medicare Contributions	1,033	1,103	1,103	1,119
		01-42300-181-00-000-00000	Retirement - TMRS	13,778	15,219	15,219	16,639
		01-45801-181-00-000-00000	Conferences and Training	-	1,000	1,000	500
		01-45803-181-00-000-00000	Mileage Reimbursement	-	150	150	100
		01-46010-181-00-000-00000	Office Supplies	-	200	200	200
		01-46011-181-00-000-00000	Computer Supplies	29,532	15,000	15,000	12,000
		01-46018-181-00-000-00000	Video & Photography Supplies	1,480	4,500	4,500	6,000
		01-46405-181-00-000-00000	Dues and Subscriptions	53,975	20,000	20,000	20,000
	(181) HCTV Total			182,575	151,133	151,133	150,494
	(191) Animal Services	01-41100-191-00-000-00000	Full-Time Salaries and Wages	236,696	267,735	267,735	250,185
		01-41125-191-00-000-00000	On Call Pay	5,286	5,475	5,475	5,475
		01-41130-191-00-000-00000	Longevity Pay	2,589	2,994	2,994	3,180
		01-41140-191-00-000-00000	Sick Pay	8,763	9,202	9,202	12,381
		01-41300-191-00-000-00000	Salary-Overtime	14,281	8,435	8,435	8,857
		01-42100-191-00-000-00000	Health Insurance	65,185	88,847	88,847	83,471
		01-42200-191-00-000-00000	FICA - Medicare Contributions	3,776	4,260	4,260	4,056
		01-42300-191-00-000-00000	Retirement - TMRS	51,938	58,835	58,835	60,289
		01-43103-191-00-000-00000	Fleet Services Fees	1,694	-	-	-
		01-43302-191-00-000-00000	Contract Services	-	-	3,540	3,540
		01-43308-191-00-000-00000	Lab Services	2,642	2,500	2,500	2,500
		01-44319-191-00-000-00000	Service Agreements	129	-	-	-
		01-45801-191-00-000-00000	Conferences and Training	9,545	10,000	10,000	10,000
		01-46010-191-00-000-00000	Office Supplies	1,757	1,500	1,500	1,500
		01-46014-191-00-000-00000	Equipment Supplies	3,001	15,800	15,800	9,000
		01-46016-191-00-000-00000	Uniforms	100	1,500	1,500	1,500
		01-46020-191-00-000-00000	Animal Supplies	5,201	5,000	5,000	5,500
		01-46026-191-00-000-00000	Cleaning Supplies	2,047	4,000	4,000	4,000
		01-46210-191-00-000-00000	Electricity Gas	12,598	12,356	13,000	13,500
		01-46405-191-00-000-00000	Dues and Subscriptions	40	500	500	250
	(191) Animal Services Total			427,268	498,939	503,123	479,184
	(211) Police	01-41100-211-00-000-00000	Full-Time Salaries and Wages	6,502,728	7,687,611	7,687,611	7,523,123
		01-41110-211-00-000-00000	Part-Time Salaries and Wages	35,069	89,697	89,697	79,705
		01-41120-211-00-000-00000	Out of Class Pay	-	-	-	-
		01-41125-211-00-000-00000	On Call Pay	15,228	21,900	21,900	21,900
		01-41130-211-00-000-00000	Longevity Pay	71,995	80,910	80,910	74,877
		01-41140-211-00-000-00000	Sick Pay	251,672	264,575	264,575	343,105
		01-41150-211-00-000-00000	Incentive Pay	108,443	125,300	125,300	132,400
		01-41180-211-00-000-00000	Clothing Allowance	8,718	10,801	10,801	10,801
		01-41300-211-00-000-00000	Salary-Overtime	160,901	201,854	201,854	232,132
		01-41300-211-00-000-TOBAC	Salary-Overtime	501	-	-	-
		01-41300-211-00-000-USMTF	Salary-Overtime	19,566	-	-	-
		01-42100-211-00-000-00000	Health Insurance	1,237,776	1,540,938	1,540,938	1,429,581
		01-42200-211-00-000-00000	FICA - Medicare Contributions	102,621	123,227	123,227	121,911
		01-42300-211-00-000-00000	Retirement - TMRS	1,422,223	1,688,305	1,688,305	1,795,854
		01-43103-211-00-000-00000	Fleet Services Fees	116,636	-	5,000	-
		01-43302-211-00-000-00000	Contract Services	-	15,000	15,000	-
		01-43308-211-00-000-00000	Lab Services	-	500	500	-
		01-43309-211-00-000-00000	Certification Fees	256	400	400	800
		01-43310-211-00-000-00000	Criminal Investigations	21,190	40,000	40,000	40,000
		01-43310-211-00-000-TOBAC	Criminal Investigations	25	400	400	400
		01-43312-211-00-000-00000	Shared Services Contract	785,454	799,454	799,454	823,440
		01-44303-211-00-000-G911X	Equipment Maintenance	37,000	37,000	37,000	37,000
		01-44319-211-00-000-00000	Service Agreements	96,052	145,000	145,000	136,700
		01-45501-211-00-000-00000	Printing & Publishing	-	-	-	3,000
		01-46010-211-00-000-00000	Office Supplies	2,480	2,500	2,500	2,500
		01-46012-211-00-000-00000	Safety Supplies	142	1,000	1,000	1,000
		01-46013-211-00-000-00000	Chemical Supplies	317	1,000	1,000	1,000
		01-46014-211-00-000-00000	Equipment Supplies	5,085	5,000	5,000	5,000
		01-46014-211-00-000-TOBAC	Equipment Supplies	1,011	2,200	2,200	2,200
		01-46015-211-00-000-00000	Small Tools	8,322	9,649	9,649	9,649
		01-46016-211-00-000-00000	Uniforms	17,348	17,331	17,331	17,331
		01-46210-211-00-000-00000	Electricity Gas	18,863	19,264	19,264	45,000
		01-46405-211-00-000-00000	Dues and Subscriptions	205	-	-	8,300
	(211) Police Total			11,047,828	12,930,816	12,935,816	12,898,709

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(251) Fire Administration	01-41100-251-00-000-00000	Full-Time Salaries and Wages	201,016	268,475	268,475	268,474
		01-41130-251-00-000-00000	Longevity Pay	3,228	3,390	3,390	3,534
		01-41140-251-00-000-00000	Sick Pay	7,226	7,588	7,588	10,118
		01-41300-251-00-000-00000	Salary-Overtime	30	-	-	-
		01-42100-251-00-000-00000	Health Insurance	24,743	53,547	53,547	50,379
		01-42200-251-00-000-00000	FICA - Medicare Contributions	2,907	4,053	4,053	4,092
		01-42300-251-00-000-00000	Retirement - TMRS	38,134	55,853	55,853	60,823
		01-43103-251-00-000-00000	Fleet Services Fees	60,589	-	20,000	-
		01-43309-251-00-000-00000	Certification Fees	5,898	9,840	9,840	9,930
		01-44302-251-00-000-00000	Vehicle Maintenance	143	-	-	-
		01-44303-251-00-000-00000	Equipment Maintenance	1,663	10,200	10,200	15,500
		01-44319-251-00-000-00000	Service Agreements	46,502	72,332	72,332	77,200
		01-44320-251-00-000-00000	Outside Vehicle Repairs	13,609	12,406	12,406	16,200
		01-44423-251-00-000-00000	Lease Expense	1,848	2,500	2,500	3,000
		01-45403-251-00-000-00000	Employee/Public Recognition	5,210	10,200	10,200	10,500
		01-45801-251-00-000-00000	Conferences and Training	74,093	51,870	51,870	60,840
		01-46010-251-00-000-00000	Office Supplies	4,623	6,300	6,300	7,000
		01-46012-251-00-000-00000	Safety Supplies	64,058	83,432	83,432	130,829
		01-46013-251-00-000-00000	Chemical Supplies	-	1,500	1,500	1,500
		01-46014-251-00-000-00000	Equipment Supplies	7,894	10,300	10,300	10,610
		01-46015-251-00-000-00000	Small Tools	85,514	105,490	105,490	32,686
		01-46016-251-00-000-00000	Uniforms	18,962	33,000	33,000	35,000
		01-46021-251-00-000-00000	Flashlight/Batteries	2,912	9,800	9,800	10,500
		01-46023-251-00-000-00000	EMS Supplies	23,164	26,000	26,000	25,000
		01-46210-251-00-000-00000	Electricity Gas	58,195	46,503	60,503	62,000
		01-46261-251-00-000-00000	Fuel	103	-	-	-
		01-46405-251-00-000-00000	Dues and Subscriptions	28,999	37,050	37,050	46,715
		01-47003-251-00-000-00000	Machinery and Equipment	23,283	920,000	920,000	378,833
		01-43302-251-00-000-00000	Contract Services	-	-	-	2,500
		01-43312-251-00-000-00000	Shared Services Contract	-	-	-	100,000
		01-43402-251-00-000-00000	Employment Expense	-	-	-	16,200
	(251) Fire Administration Total			804,546	1,841,629	1,875,629	1,449,963
	(252) Fire Suppression	01-41100-252-00-000-00000	Full-Time Salaries and Wages	4,275,964	5,162,179	5,162,179	5,151,483
		01-41120-252-00-000-00000	Out of Class Pay	93,503	55,573	55,573	80,000
		01-41130-252-00-000-00000	Longevity Pay	35,721	38,868	38,868	41,088
		01-41140-252-00-000-00000	Sick Pay	153,761	169,050	169,050	247,573
		01-41150-252-00-000-00000	Incentive Pay	123,397	129,104	129,104	132,704
		01-41200-252-00-000-00000	Salary - FLSA	64,124	63,778	63,778	63,778
		01-41300-252-00-000-00000	Salary-Overtime	133,437	339,500	339,500	356,475
		01-42100-252-00-000-00000	Health Insurance	860,482	951,526	951,526	891,974
		01-42200-252-00-000-00000	FICA - Medicare Contributions	76,426	86,402	86,402	87,840
		01-42300-252-00-000-00000	Retirement - TMRS	1,071,648	1,195,071	1,195,071	1,306,005
		01-45801-252-00-000-00000	Conferences and Training	327	-	-	-
		01-47004-252-00-000-COVID	Motor Vehicles	104,114	-	-	-
	(252) Fire Suppression Total			6,992,903	8,191,051	8,191,051	8,358,920
	(253) Fire Services	01-41100-253-00-000-00000	Full-Time Salaries and Wages	227,268	243,935	243,935	243,930
		01-41125-253-00-000-00000	On Call Pay	5,265	-	2,555	-
		01-41130-253-00-000-00000	Longevity Pay	3,363	3,528	3,528	3,672
		01-41140-253-00-000-00000	Sick Pay	5,595	9,715	9,715	12,789
		01-41150-253-00-000-00000	Incentive Pay	5,097	2,927	2,927	4,367
		01-41300-253-00-000-00000	Salary-Overtime	-	3,400	3,400	3,570
		01-42100-253-00-000-00000	Health Insurance	36,175	36,049	36,049	33,789
		01-42200-253-00-000-00000	FICA - Medicare Contributions	3,429	3,815	3,815	3,861
		01-42300-253-00-000-00000	Retirement - TMRS	47,871	52,637	52,637	57,423
	(253) Fire Services Total			334,064	356,006	358,561	363,401
	(254) Emergency Management	01-41100-254-00-000-00000	Full-Time Salaries and Wages	309,882	376,236	376,236	383,961
		01-41130-254-00-000-00000	Longevity Pay	2,509	2,742	2,742	3,054
		01-41140-254-00-000-00000	Sick Pay	3,545	8,629	8,629	14,258
		01-42100-254-00-000-00000	Health Insurance	27,914	71,706	71,706	67,281
		01-42200-254-00-000-00000	FICA - Medicare Contributions	4,505	5,620	5,620	5,818
		01-42300-254-00-000-00000	Retirement - TMRS	61,355	77,453	77,453	86,509
		01-43309-254-00-000-00000	Certification Fees	2,501	2,000	2,000	2,298
		01-44303-254-00-000-00000	Equipment Maintenance	3,849	3,000	11,063	3,975
		01-44305-254-00-000-00000	Software Maintenance	-	912	912	948
		01-44319-254-00-000-00000	Service Agreements	18,597	18,372	18,372	19,167
		01-45801-254-00-000-00000	Conferences and Training	1,162	4,000	4,000	7,089
		01-46010-254-00-000-00000	Office Supplies	1,459	500	500	350
		01-46016-254-00-000-00000	Uniforms	150	500	500	500
		01-46406-254-00-000-00000	Public Education/Outreach	1,435	2,500	2,500	2,640
	(254) Emergency Management Total			438,863	574,170	582,233	597,848

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(291) Municipal Court	01-41100-291-00-000-00000	Full-Time Salaries and Wages	214,035	229,835	229,835	229,836
		01-41110-291-00-000-00000	Part-Time Salaries and Wages	81,223	88,000	88,000	85,600
		01-41130-291-00-000-00000	Longevity Pay	3,694	4,074	4,074	4,434
		01-41140-291-00-000-00000	Sick Pay	6,310	6,625	6,625	10,062
		01-41150-291-00-000-00000	Incentive Pay	418	420	420	420
		01-41300-291-00-000-00000	Salary-Overtime	-	1,000	1,000	1,050
		01-42100-291-00-000-00000	Health Insurance	69,664	88,684	88,684	83,421
		01-42200-291-00-000-00000	FICA - Medicare Contributions	4,286	4,783	4,783	4,805
		01-42300-291-00-000-00000	Retirement - TMRS	43,573	48,365	48,365	52,982
		01-43202-291-00-000-00000	Legal Services	45,205	42,000	42,000	45,000
		01-43302-291-00-000-00000	Contract Services	940	1,000	1,000	1,000
		01-44422-291-00-000-00000	Rentals	1,408	1,000	1,000	1,000
		01-45501-291-00-000-00000	Printing & Publishing	852	200	200	200
		01-45801-291-00-000-00000	Conferences and Training	4,935	3,000	3,000	4,000
		01-46010-291-00-000-00000	Office Supplies	69	1,000	1,000	500
		01-46405-291-00-000-00000	Dues and Subscriptions	342	400	400	400
	(291) Municipal Court Total			476,953	520,386	520,386	524,710
	(292) Marshal's Office	01-41100-292-00-000-00000	Full-Time Salaries and Wages	-	-	70,155	-
		01-41110-292-00-000-00000	Part-Time Salaries and Wages	34,025	36,988	36,988	39,565
		01-41130-292-00-000-00000	Longevity Pay	-	-	312	-
		01-41140-292-00-000-00000	Sick Pay	-	-	2,420	-
		01-42100-292-00-000-00000	Health Insurance	120	-	16,802	-
		01-42200-292-00-000-00000	FICA - Medicare Contributions	493	536	536	574
		01-42300-292-00-000-00000	Retirement - TMRS	6,608	7,647	7,647	8,530
		01-43103-292-00-000-00000	Fleet Services Fees	-	-	-	100
		01-44319-292-00-000-00000	Service Agreements	1,500	2,000	2,000	2,000
		01-45801-292-00-000-00000	Conferences and Training	-	500	500	500
		01-46010-292-00-000-00000	Office Supplies	-	-	200	100
		01-46015-292-00-000-00000	Small Tools	-	-	200	-
		01-46016-292-00-000-00000	Uniforms	327	500	500	500
		01-46405-292-00-000-00000	Dues and Subscriptions	-	100	100	100
	(292) Marshal's Office Total			43,073	48,271	138,360	51,969
	(321) Streets and Drainage	01-41100-321-00-000-00000	Full-Time Salaries and Wages	383,804	594,890	594,890	587,317
		01-41130-321-00-000-00000	Longevity Pay	4,630	5,280	5,280	5,988
		01-41140-321-00-000-00000	Sick Pay	2,412	10,288	10,288	15,300
		01-41150-321-00-000-00000	Incentive Pay	9,377	8,970	8,970	19,285
		01-41300-321-00-000-00000	Salary-Overtime	12,271	11,924	11,924	20,020
		01-42100-321-00-000-00000	Health Insurance	121,808	221,807	221,807	208,607
		01-42200-321-00-000-00000	FICA - Medicare Contributions	5,646	9,155	9,155	9,386
		01-42300-321-00-000-00000	Retirement - TMRS	80,086	126,212	126,212	139,470
		01-43103-321-00-000-00000	Fleet Services Fees	36,786	-	50,000	50,000
		01-43302-321-00-000-00000	Contract Services	481	3,000	3,000	3,000
		01-44314-321-00-000-00000	Street Median Maintenance	80,620	91,118	91,118	80,000
		01-44318-321-00-000-00000	Traffic Signal Maintenance	11,018	100,000	104,708	150,000
		01-44319-321-00-000-00000	Service Agreements	2,216	2,000	2,000	2,000
		01-44422-321-00-000-00000	Rentals	2,584	200	200	-
		01-45801-321-00-000-00000	Conferences and Training	1,963	2,500	2,500	2,500
		01-46010-321-00-000-00000	Office Supplies	935	1,000	1,000	1,000
		01-46012-321-00-000-00000	Safety Supplies	2,042	3,000	3,000	3,000
		01-46015-321-00-000-00000	Small Tools	5,559	10,000	10,000	10,000
		01-46016-321-00-000-00000	Uniforms	5,482	7,500	7,500	8,000
		01-46025-321-00-000-00000	Signs	20,347	35,000	35,000	35,000
		01-46210-321-00-000-00000	Electricity Gas	345,341	350,336	355,336	365,000
		01-46405-321-00-000-00000	Dues and Subscriptions	290	1,200	1,200	1,200
		01-47003-321-00-000-00000	Machinery and Equipment	622,111	102,670	102,670	370,000
	(321) Streets and Drainage Total			1,757,809	1,698,050	1,757,758	2,086,073

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(411) Parks	01-41100-411-00-000-00000	Full-Time Salaries and Wages	595,337	604,550	604,550	741,160
		01-41110-411-00-000-00000	Part-Time Salaries and Wages	17,845	151,875	151,875	14,120
		01-41130-411-00-000-00000	Longevity Pay	9,809	10,638	10,638	11,826
		01-41140-411-00-000-00000	Sick Pay	21,405	22,029	22,029	30,324
		01-41150-411-00-000-00000	Incentive Pay	1,088	1,080	1,080	2,380
		01-41300-411-00-000-00000	Salary-Overtime	35,616	15,204	15,204	15,964
		01-42100-411-00-000-00000	Health Insurance	171,151	283,813	283,813	266,958
		01-42200-411-00-000-00000	FICA - Medicare Contributions	9,667	11,678	11,678	11,815
		01-42300-411-00-000-00000	Retirement - TMRS	128,741	158,437	158,437	172,666
		01-43103-411-00-000-00000	Fleet Services Fees	11,815	-	-	-
		01-43302-411-00-000-00000	Contract Services	134,336	154,922	154,922	136,622
		01-44302-411-00-000-00000	Vehicle Maintenance	-	-	-	-
		01-44319-411-00-000-00000	Service Agreements	-	-	45,000	-
		01-44322-411-00-000-00000	Building Maintenance	32,239	40,000	40,000	40,000
		01-44323-411-00-000-00000	Grounds Maintenance	25,298	30,000	30,000	30,000
		01-44422-411-00-000-00000	Rentals	8,805	7,000	7,000	11,000
		01-45801-411-00-000-00000	Conferences and Training	1,893	2,000	2,000	1,500
		01-46010-411-00-000-00000	Office Supplies	276	200	200	300
		01-46012-411-00-000-00000	Safety Supplies	1,751	2,300	2,300	4,000
		01-46013-411-00-000-00000	Chemical Supplies	7,984	8,500	8,500	8,000
		01-46014-411-00-000-00000	Equipment Supplies	7,284	7,500	7,500	9,000
		01-46015-411-00-000-00000	Small Tools	4,306	8,000	8,000	7,500
		01-46016-411-00-000-00000	Uniforms	4,669	5,000	5,000	7,000
		01-46210-411-00-000-00000	Electricity Gas	95,747	105,751	105,751	109,000
		01-46405-411-00-000-00000	Dues and Subscriptions	111	200	200	250
		01-47003-411-00-000-00000	Machinery and Equipment	45,262	64,500	64,500	60,000
		01-47006-411-00-000-00000	Improvements other than Blds	42,233	30,000	30,000	-
	(411) Parks Total			1,414,669	1,725,177	1,770,177	1,691,385
	(421) Recreation	01-41100-421-00-000-00000	Full-Time Salaries and Wages	279,472	319,338	319,338	353,768
		01-41110-421-00-000-00000	Part-Time Salaries and Wages	17,350	86,989	86,989	58,530
		01-41130-421-00-000-00000	Longevity Pay	1,926	2,112	2,112	2,472
		01-41140-421-00-000-00000	Sick Pay	4,428	5,106	5,106	6,425
		01-41300-421-00-000-00000	Salary-Overtime	707	2,335	2,335	2,452
		01-42100-421-00-000-00000	Health Insurance	71,976	106,685	106,685	100,306
		01-42200-421-00-000-00000	FICA - Medicare Contributions	4,149	6,031	6,031	6,143
		01-42300-421-00-000-00000	Retirement - TMRS	55,624	72,589	72,589	78,689
		01-43204-421-00-000-00000	Consultants	259	-	-	-
		01-43406-421-00-000-00000	Special Events	8,292	9,000	9,000	10,000
		01-43407-421-00-000-00000	Instructor Fees	2,405	-	4,000	-
		01-43408-421-00-000-00000	Sports Officials	30,135	33,000	45,000	47,000
		01-44231-421-00-000-00000	Janitorial Services	1,520	1,000	1,000	-
		01-44301-421-00-000-00000	Office Equipment Maintenance	-	300	300	-
		01-44319-421-00-000-00000	Service Agreements	5,753	8,000	8,000	18,800
		01-44322-421-00-000-00000	Building Maintenance	5,008	-	6,800	-
		01-44423-421-00-000-00000	Lease Expense	1,788	2,300	2,300	2,200
		01-45401-421-00-000-00000	Marketing / Advertising	1,527	2,000	2,000	2,000
		01-45403-421-00-000-00000	Employee/Public Recognition	276	6,000	6,000	5,000
		01-45801-421-00-000-00000	Conferences and Training	3,802	6,000	6,000	5,700
		01-46010-421-00-000-00000	Office Supplies	819	1,500	1,500	850
		01-46011-421-00-000-00000	Computer Supplies	752	1,000	1,000	850
		01-46016-421-00-000-00000	Uniforms	248	600	600	500
		01-46027-421-00-000-00000	Sports Supplies	16,468	14,000	19,000	24,500
		01-46029-421-00-000-00000	Recreation Supplies	6,410	10,000	10,000	7,000
		01-46029-421-00-000-OCAMP	Recreation Supplies	3,430	5,000	5,000	4,000
		01-46405-421-00-000-00000	Dues and Subscriptions	1,045	2,500	2,500	2,600
	(421) Recreation Total			525,568	703,385	731,185	739,785

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(431) Senior Services	01-41100-431-00-000-00000	Full-Time Salaries and Wages	76,506	82,154	82,154	82,154
		01-41110-431-00-000-00000	Part-Time Salaries and Wages	14,485	26,575	26,575	20,374
		01-41130-431-00-000-00000	Longevity Pay	2,108	2,190	2,190	2,262
		01-41140-431-00-000-00000	Sick Pay	3,544	3,721	3,721	4,878
		01-42100-431-00-000-00000	Health Insurance	20,633	17,903	17,903	16,787
		01-42200-431-00-000-00000	FICA - Medicare Contributions	1,320	1,560	1,560	1,591
		01-42300-431-00-000-00000	Retirement - TMRS	15,946	17,610	17,610	19,250
		01-43406-431-00-000-00000	Special Events	13,834	25,000	25,000	18,000
		01-44231-431-00-000-00000	Janitorial Services	158	-	-	-
		01-44301-431-00-000-00000	Office Equipment Maintenance	-	200	200	-
		01-44319-431-00-000-00000	Service Agreements	1,782	6,000	6,000	6,150
		01-44423-431-00-000-00000	Lease Expense	129	910	910	321
		01-45303-431-00-000-00000	Cable/Internet Services	-	-	400	-
		01-45403-431-00-000-00000	Employee/Public Recognition	-	1,200	1,200	-
		01-45801-431-00-000-00000	Conferences and Training	-	400	400	-
		01-46010-431-00-000-00000	Office Supplies	278	2,500	2,500	750
		01-46011-431-00-000-00000	Computer Supplies	503	900	900	600
		01-46210-431-00-000-00000	Electricity Gas	18,280	12,411	18,411	19,500
		01-46405-431-00-000-00000	Dues and Subscriptions	-	200	200	100
		01-46014-431-00-000-00000	Equipment Supplies	-	-	-	4,800
	(431) Senior Services Total			169,505	201,434	207,834	197,517
	(441) Library	01-41100-441-00-000-00000	Full-Time Salaries and Wages	575,557	619,080	619,080	617,777
		01-41110-441-00-000-00000	Part-Time Salaries and Wages	67,039	79,326	79,326	94,162
		01-41130-441-00-000-00000	Longevity Pay	6,280	7,242	7,242	7,314
		01-41140-441-00-000-00000	Sick Pay	16,742	19,163	19,163	24,983
		01-42100-441-00-000-00000	Health Insurance	136,822	178,014	178,014	167,264
		01-42200-441-00-000-00000	FICA - Medicare Contributions	9,415	10,510	10,510	10,792
		01-42300-441-00-000-00000	Retirement - TMRS	116,327	129,022	129,022	140,147
		01-43103-441-00-000-00000	Fleet Services Fees	3,216	500	500	500
		01-43207-441-00-000-00000	Online Services	5,325	15,000	15,000	15,000
		01-43406-441-00-000-00000	Special Events	-	-	-	7,000
		01-44231-441-00-000-00000	Janitorial Services	315	6,000	6,000	4,000
		01-44319-441-00-000-00000	Service Agreements	10,866	25,800	25,800	32,951
		01-45501-441-00-000-00000	Printing & Publishing	832	1,500	1,500	1,500
		01-45801-441-00-000-00000	Conferences and Training	4,035	4,800	4,800	6,150
		01-45803-441-00-000-00000	Mileage Reimbursement	665	500	500	300
		01-46010-441-00-000-00000	Office Supplies	12,542	17,000	17,000	10,000
		01-46017-441-00-000-00000	Postage	-	50	50	50
		01-46210-441-00-000-00000	Electricity Gas	47,991	45,190	50,190	51,000
		01-46310-441-00-000-00000	Meeting Expense	117	250	250	250
		01-46402-441-00-000-00000	Library Books	61,775	62,000	62,000	62,000
		01-46403-441-00-000-00000	Periodicals	1,945	1,950	1,950	1,500
		01-46404-441-00-000-00000	Audio - Visual Materials	13,557	12,000	12,000	12,000
		01-46405-441-00-000-00000	Dues and Subscriptions	1,385	2,196	2,196	2,274
	(441) Library Total			1,092,748	1,237,093	1,242,093	1,268,914
	(511) Economic Development	01-43202-511-00-000-00000	Legal Services	7,698	99,750	99,750	25,000
		01-43204-511-00-000-00000	Consultants	2,264	117,600	117,600	20,000
		01-43302-511-00-000-00000	Contract Services	-	840	-	-
		01-43311-511-00-000-00000	Community Assistance	-	52,500	52,500	50,000
		01-43406-511-00-000-00000	Special Events	9,860	5,250	8,500	12,500
		01-44501-511-00-000-00000	Economic Incentives	28,335	1,778,500	1,778,500	1,000,000
		01-45201-511-00-000-00000	Property&Casualty Ins Premiums	126,502	150,000	-	-
		01-45401-511-00-000-00000	Marketing / Advertising	450	10,500	10,500	10,000
		01-45501-511-00-000-00000	Printing & Publishing	-	3,675	3,675	3,675
		01-45801-511-00-000-00000	Conferences and Training	313	2,009	2,009	2,000
		01-46017-511-00-000-00000	Postage	-	2,100	2,100	2,100
		01-46405-511-00-000-00000	Dues and Subscriptions	-	4,620	3,000	4,620
	(511) Economic Development Total			175,422	2,227,344	2,078,134	1,129,895

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025	
Expense	(811) Non-Departmental	01-41100-811-00-000-00000	Full-Time Salaries and Wages	-	-	-	1,332,896	
		01-41150-811-00-000-00000	Incentive Pay	-	17,681	17,681	17,681	
		01-42120-811-00-000-00000	Retiree Insurance	195,575	273,630	364,000	200,000	
		01-42300-811-00-000-00000	Retirement - TMRS	-	-	-	6,825	
		01-42400-811-00-000-00000	Tuition Reimbursement	2,384	5,000	5,000	5,000	
		01-42500-811-00-000-00000	Unemployment Insurance	2,233	51,340	51,340	51,457	
		01-43201-811-00-000-00000	Audit Services	26,250	40,000	40,000	40,000	
		01-43202-811-00-000-00000	Legal Services	142,754	275,000	275,000	285,000	
		01-43206-811-00-000-00000	Filing Fees	5,500	10,000	10,000	10,000	
		01-43301-811-00-000-00000	Tax Services	157,325	200,000	200,000	200,000	
		01-43302-811-00-000-00000	Contract Services	175,307	329,117	356,317	369,500	
		01-43303-811-00-000-00000	Depository Expense	31,473	30,000	30,000	35,000	
		01-43306-811-00-000-00000	Paying Agent Fees	-	3,000	3,000	3,000	
		01-44305-811-00-000-00000	Software Maintenance	39,594	55,000	55,000	60,000	
		01-44319-811-00-000-00000	Service Agreements	46,813	75,000	75,000	150,000	
		01-44322-811-00-000-00000	Building Maintenance	-	20,000	20,000	320,000	
		01-44501-811-00-000-00000	Economic Incentives	250	-	-	-	
		01-44598-811-00-000-00000	Local Grants and Contingencies	-	163,942	163,942	300,000	
		01-44599-811-00-000-00000	Miscellaneous Expenses	13,060	50,000	50,000	50,000	
		01-45201-811-00-000-00000	Property&Casualty Ins Premiums	356,646	411,372	600,000	677,281	
		01-45202-811-00-000-00000	Property & Casualty Losses	470,688	450,000	450,000	350,000	
		01-45301-811-00-000-00000	Telephone Expense	59,268	65,000	65,000	65,000	
		01-45303-811-00-000-00000	Cable/Internet Services	-	400	400	400	
		01-45304-811-00-000-00000	Cell Phone Expenses	81,373	100,000	100,000	100,000	
		01-45402-811-00-000-00000	Legal Notices	-	-	500	500	
		01-45403-811-00-000-00000	Employee/Public Recognition	1,549	2,500	2,500	2,500	
		01-45501-811-00-000-00000	Printing & Publishing	6,553	25,000	25,000	25,000	
		01-46010-811-00-000-00000	Office Supplies	5,028	7,000	7,000	7,000	
		01-46017-811-00-000-00000	Postage	13,054	18,000	18,000	17,000	
		01-46210-811-00-000-00000	Electricity Gas	49,374	55,000	58,000	70,000	
		01-46401-811-00-000-00000	Publications	1,374	1,800	1,800	1,800	
		01-46405-811-00-000-00000	Dues and Subscriptions	30,161	30,000	30,400	30,200	
		01-48006-811-00-000-00000	P-Card Expense Holding	1,865	-	-	-	
		01-44426-811-00-000-00000	Principal - GASB87	95,436	-	-	-	
		01-44427-811-00-000-00000	Interest - GASB87	8,678	-	-	-	
		01-44428-811-00-000-00000	Principal - GASB96	211,972	-	-	-	
		01-44429-811-00-000-00000	Interest - GASB96	1,007	-	-	-	
		01-47060-811-00-000-00000	Capital Outlay - SBITA	1,629,234	-	-	-	
			(811) Non-Departmental Total			3,861,775	2,764,782	3,074,880
		(911) Interfund Transfers	01-49016-911-00-000-00000	Transfer to Court Technology Fund	8,496	26,000	26,000	26,000
	01-49032-911-00-000-00000		Transfer to Capital Projects	600,000	-	-	-	
	01-49035-911-00-000-00000		Transfer to Captl Replacement	849,996	850,000	850,000	595,000	
	01-49061-911-00-000-00000		Transfer to TIRZ 1 Fund	-	402,670	402,670	-	
	01-49062-911-00-000-00000		Transfer to TIRZ 2 Fund	-	238,939	238,939	-	
		(911) Interfund Transfers Total			1,458,492	1,517,609	1,517,609	621,000
	Expense Total				37,147,787	45,158,482	45,743,888	44,966,515

Debt Service Fund

The Debt Service Fund is used for the accumulation of resources for the payment of principal and interest on long-term debts. Financing is provided primarily by a specific annual property tax levy and transfers from other resources for general obligation debts.

Debt Service for Water & Sewer and Drainage are paid from the respective individual fund directly.

- Debt Service Fund Description**
- Debt Service Fund Budget Summary**
- Debt Service Fund Details**

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DEBT SERVICE FUND DESCRIPTION

The Debt Service Fund administers the government fund's finances as established by ordinances authorizing the issuance of general obligation bonds, certificates of obligation and tax notes. The purpose of the fund is to provide for the payment of bond principal and interest as they become due and payable. The debt service tax rate and levy are computed and collected to provide sufficient funds to pay principal and interest as they become due.

The issuance of debt finances the City's purchase of land, buildings, building improvements, street reconstruction, parks, and capital equipment. Other types of capital projects supporting the Water and Sewer fund or the Drainage fund, such as sewer system rehabilitation and drainage facilities, can also be financed by the issuance of debt but is serviced through the enterprise funds. Current projects are described in the Capital Funds Section of the budget.

Retirement of the notes, bonds, certificates of obligation and contractual obligations in General Long-Term Debt is provided from taxes allocated for debt service together with transfers from other resources and interest earned within the Debt Service Fund. Certificates of obligation issued for water and sewer improvements are retired from net revenues of the Water and Sewer Fund. Certificates of obligation issued for drainage improvements are retired with net revenues of the Drainage Utility.

Debt Management

The City issues debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens. Capital assets must have a value of at least \$5,000 and a useful life of at least two years by policy. In practice, the majority of assets financed through debt are structured to align their useful life with the entire repayment period, with few exceptions, but never less than three years. Debt may be issued for land acquisition, right-of-way purchase, improvements to land, construction projects, and purchase of capital equipment.

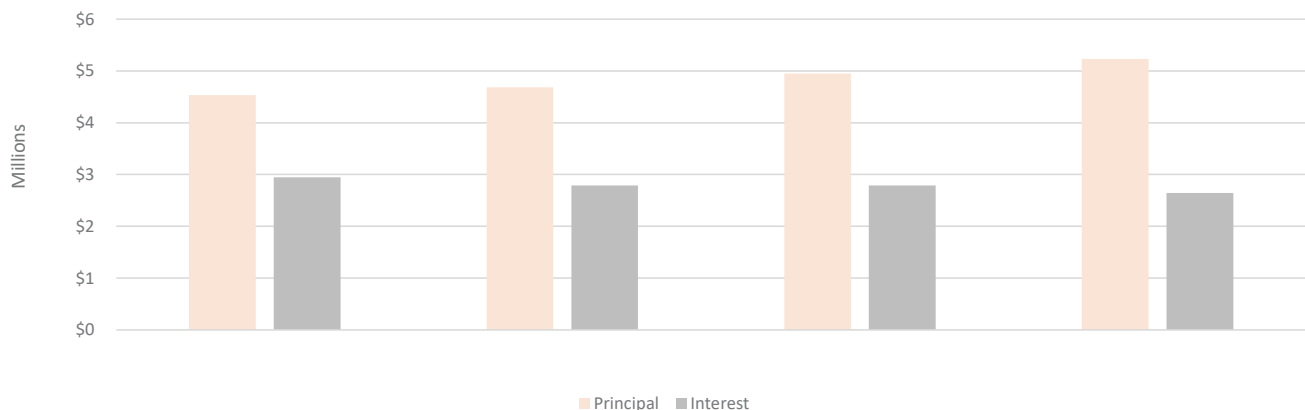
The ordinances authorizing the issuance of the Combination Tax and Revenue Refunding Bonds and the Public Property Finance Contractual Obligations require that the City's ad valorem tax revenues and charges for services be enough to generate revenues sufficient to provide for the payment of the debt service requirements of the bonds issued.

While City policy does not prohibit the issuance of variable rate debt, the City has no variable rate debt and no plans to issue variable rate debt in the near future.

DEBT SERVICE FUND BUDGET SUMMARY

FUND 05	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	289,264	2,301,242	2,301,242	1,921,729
<u>Revenues</u>				
Property Tax Revenue	7,753,182	7,151,428	7,279,461	6,866,380
Interest Income	1,737,381	213,588	100,000	120,000
Transfer from General Fund	-	-	-	-
Transfer from Economic Dev. Fund	-	-	-	-
Transfer from Oil and Gas	-	-	-	-
Proceeds from Bond Issuance	-	-	-	-
Premiums on Bond Issuance	-	-	-	-
Total Revenues	9,490,563	7,365,016	7,379,461	6,986,380
Funds Available	9,779,826	9,666,258	9,680,703	8,908,109
<u>Expenditures</u>				
Principal	4,530,000	4,685,000	4,945,000	5,232,724
Interest	2,945,484	2,786,984	2,789,974	2,647,275
Paying Agent Fees	3,100	17,000	24,000	24,000
Bond Issuance Cost	-	-	-	-
Refunded Escrow Bond Payments	-	-	-	-
Transfer to Water & Sewer Fund	-	-	-	-
Total Expenditures	7,478,584	7,488,984	7,758,974	7,903,999
Fund Balance, Ending	2,301,242	2,177,273	1,921,729	1,004,110

Debt Service Fund Expenditures



Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Revenue	05-31110-000-00-000-00000	Current Taxes	7,656,568	6,981,428	7,319,683	7,010,933
	05-31120-000-00-000-00000	Delinquent Taxes	37,391	100,000	128,104	40,000
	05-31130-000-00-000-00000	P&I on Delinquent Taxes	59,223	70,000	30,000	60,000
	05-36101-000-00-000-00000	Interest Revenue	1,737,381	213,588	100,000	120,000
	05-31140-000-00-000-00000	Property Taxes - TIRZ/TIF	-	-	(198,326)	(244,553)
Revenue Total			9,490,563	7,365,016	7,379,461	6,986,380
Expense	05-43306-711-00-000-00000	Paying Agent Fees	3,100	17,000	24,000	24,000
	05-48001-711-00-000-PCO06	Principal on Debt	65,000	65,000	65,000	325,000
	05-48001-711-00-000-PCO07	Principal on Debt	255,000	265,000	265,000	330,000
	05-48001-711-00-000-PCO20	Principal on Debt	225,000	230,000	230,000	235,000
	05-48001-711-00-000-PCO22	Principal on Debt	315,000	305,000	305,000	320,000
	05-48001-711-00-000-PG21A	Principal on Debt	335,000	390,000	390,000	410,000
	05-48001-711-00-000-PGO06	Principal on Debt	125,000	135,000	135,000	140,000
	05-48001-711-00-000-PGO14	Principal on Debt	105,000	105,000	105,000	105,000
	05-48001-711-00-000-PGO18	Principal on Debt	260,000	-	260,000	257,724
	05-48001-711-00-000-PGO19	Principal on Debt	240,000	250,000	250,000	265,000
	05-48001-711-00-000-PGO21	Principal on Debt	450,000	500,000	500,000	500,000
	05-48001-711-00-000-PGO22	Principal on Debt	500,000	760,000	760,000	380,000
	05-48001-711-00-000-PGR13	Principal on Debt	475,000	465,000	465,000	450,000
	05-48001-711-00-000-PGR14	Principal on Debt	55,000	55,000	55,000	225,000
	05-48001-711-00-000-PGR17	Principal on Debt	550,000	565,000	565,000	675,000
	05-48001-711-00-000-PGR21	Principal on Debt	575,000	595,000	595,000	615,000
	05-48002-711-00-000-ICO06	Interest on Debt	9,700	17,500	17,500	19,900
	05-48002-711-00-000-ICO07	Interest on Debt	48,848	38,708	38,708	33,930
	05-48002-711-00-000-ICO20	Interest on Debt	122,700	115,900	115,900	111,250
	05-48002-711-00-000-ICO22	Interest on Debt	417,575	402,075	402,075	386,450
	05-48002-711-00-000-IG21A	Interest on Debt	161,125	143,000	143,000	123,000
	05-48002-711-00-000-IGO06	Interest on Debt	13,500	8,300	8,300	2,800
	05-48002-711-00-000-IGO13	Interest on Debt	1	-	-	-
	05-48002-711-00-000-IGO14	Interest on Debt	16,256	13,802	13,802	11,293
	05-48002-711-00-000-IGO18	Interest on Debt	2,990	-	2,990	-
	05-48002-711-00-000-IGO19	Interest on Debt	137,850	125,600	125,600	112,725
	05-48002-711-00-000-IGO21	Interest on Debt	682,763	673,263	673,263	663,263
	05-48002-711-00-000-IGO22	Interest on Debt	1,038,800	1,007,300	1,007,300	978,800
	05-48002-711-00-000-IGR13	Interest on Debt	26,393	15,629	15,629	5,153
	05-48002-711-00-000-IGR14	Interest on Debt	7,173	5,994	5,994	6,750
	05-48002-711-00-000-IGR17	Interest on Debt	109,450	92,950	92,950	89,200
	05-48002-711-00-000-IGR21	Interest on Debt	150,363	126,963	126,963	102,763
	05-48002-711-00-000-PGR14	Interest on Debt	-	-	-	-
Expense Total			7,478,584	7,488,984	7,758,974	7,903,999

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Special Revenue Funds

Special Revenue Funds are used to account for revenue sources that are legally restricted to be spent for specific purposes. The funds below are listed in the order in which they appear in the following pages. The Economic Development Fund has been eliminated and the expenses are now being reported within the General Fund since the dissolution of the Economic Development Board in July of 2020.

SPECIAL REVENUE FUNDS

- Crime Control & Preventive District Fund
- Oil & Gas Fund
- Hotel/Motel Tax Fund
- Court Security Fund
- Court Technology Fund
- Juvenile Case Manager Fund
- Red Light Camera Fund
- Grant Fund
- PEG Fund
- Fire Donation Fund
- Library Donation Fund
- Police Forfeiture Fund
- Park Donation Fund
- Park Dedication Fund
- Safe Pathway Fund
- Animal Shelter Fund
- Police Donation Fund
- Police Cart Fund
- Tirz 1 Fund
- Tirz 2 Fund

FUNDING SOURCE

- 1/4 Cent Sales Tax
- Permits, Lease Fees And Royalties
- 7% Hotel/Motel Occupancy Tax
- Court Fines
- Court Fines
- Court Fines
- No New Revenue Due To Legislative Changes
- Grants
- Franchise Fees
- Citizens Contribution
- Citizens Contribution
- Sales Of Seized Assets
- Citizens Contribution
- Developer Contribution
- Developer Contribution
- Citizens Contribution
- Citizens Contribution
- Participating Agency Contribution
- Contract Agreements
- Contract Agreements

CRIME CONTROL AND PREVENTION DISTRICT FUND BUDGET SUMMARY

FUND 12	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	2,795,606	3,585,826	3,585,826	4,610,873
Revenues				
Sales Tax	2,505,652	2,619,781	2,619,781	2,700,000
Reimbursement from BISD	-	492,355	492,355	1,274,952
Interest income	144,300	21,141	135,000	110,000
Total Revenues	2,649,952	3,133,277	3,247,136	4,084,952
Funds Available	5,445,558	6,719,103	6,832,962	8,695,825
Expenditures				
Police Administration	1,059,729	1,537,139	1,537,139	2,516,367
Non-Departmental	649,332	684,950	684,950	736,981
Capital	150,672	-	-	-
Transfer to Capital Replacment Fund	-	-	-	375,000
Total Expenditures	1,859,733	2,222,089	2,222,089	3,628,348
Fund Balance, Ending	3,585,826	4,497,014	4,610,873	5,067,477

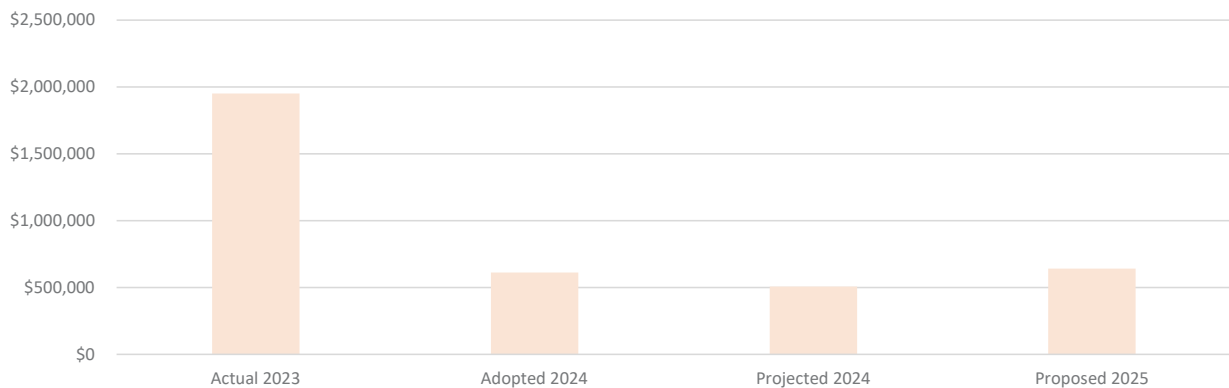
Crime Control and Prevention District Fund Expenditures



OIL AND GAS FUND BUDGET SUMMARY

FUND 13	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	1,641,231	1,951,417	1,951,417	506,417
<u>Revenues</u>				
Oil & Gas Revenue	86,446	150,000	40,000	40,000
Oil & Gas Permits	146,000	100,000	65,000	40,000
Interest Income	77,740	11,533	50,000	55,000
Total Revenues	310,186	261,533	155,000	135,000
Funds Available	1,951,417	2,212,950	2,106,417	641,417
<u>Expenditures</u>				
Transfer to General Fund	-	1,600,000	1,600,000	-
Transfer to Debt Service Fund	-	-	-	-
Total Expenditures	-	1,600,000	1,600,000	-
Fund Balance, Ending	1,951,417	612,950	506,417	641,417

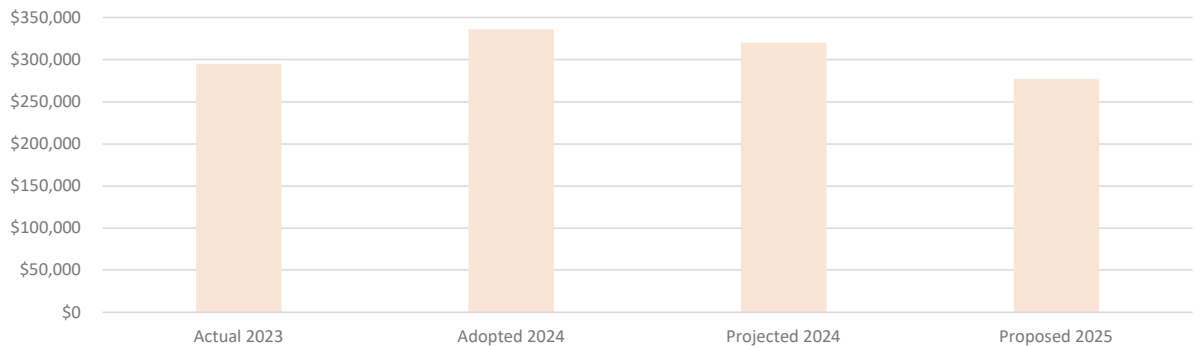
Oil and Gas Fund Ending Fund Balance



HOTEL/MOTEL TAX FUND BUDGET SUMMARY

FUND 14	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	235,185	295,014	295,014	320,164
<u>Revenues</u>				
Hotel/Motel Tax Revenue	67,212	60,000	60,000	75,000
Interest Income	11,795	1,788	12,000	9,000
Total Revenues	79,007	61,788	72,000	84,000
Funds Available	314,192	356,802	367,014	404,164
<u>Expenditures</u>				
Beautification Expenditures	9,444	19,580	15,850	94,675
Special Events - Overtime	-	-	-	-
Non-Departmental	9,734	1,120	31,000	32,000
Total Expenditures	19,178	20,700	46,850	126,675
Fund Balance, Ending	295,014	336,102	320,164	277,489

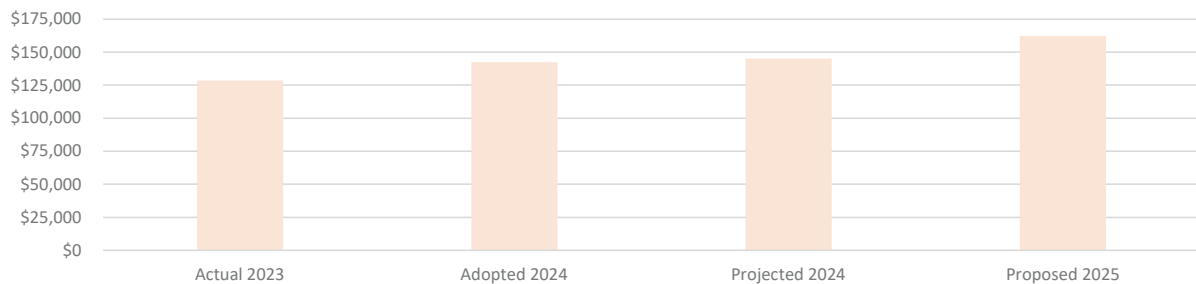
Hotel/Motel Tax Fund Ending Fund Balance



COURT SECURITY FUND BUDGET SUMMARY

FUND 15	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	107,866	128,486	128,486	144,986
<u>Revenues</u>				
Court Security Fee	1,147	4,000	4,000	2,000
Local Mun Court Bldg Security	29,221	24,000	24,000	28,000
Interest Income	5,252	852	3,500	3,000
Total Revenues	35,620	28,852	31,500	33,000
Funds Available	143,486	157,338	159,986	177,986
<u>Expenditures</u>				
Operations Expenditures	-	-	-	-
Transfer to General Fund	15,000	15,000	15,000	16,000
Total Expenditures	15,000	15,000	15,000	16,000
Fund Balance, Ending	128,486	142,338	144,986	161,986

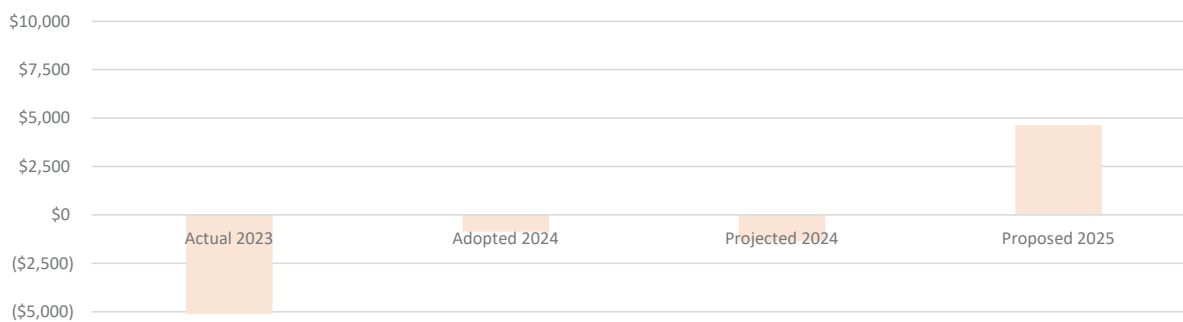
Court Security Fund Ending Fund Balance



COURT TECHNOLOGY FUND BUDGET SUMMARY

FUND 16	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	(4,583)	(10,864)	(10,864)	(1,364)
<u>Revenues</u>				
Court Technology Fee	1,529	2,000	2,000	2,000
Local Mun Court Technology	23,854	22,000	22,000	22,000
Interest Income	-	500	-	-
Transfer from General Fund	8,496	26,000	26,000	26,000
Total Revenues	33,879	50,500	50,000	50,000
Funds Available	29,297	39,636	39,136	48,636
<u>Expenditures</u>				
Technology Expenditures	40,161	40,500	40,500	44,000
Computer Equipment	-	-	-	-
Transfer to General Fund	-	-	-	-
Total Expenditures	40,161	40,500	40,500	44,000
Fund Balance, Ending	(10,864)	(864)	(1,364)	4,636

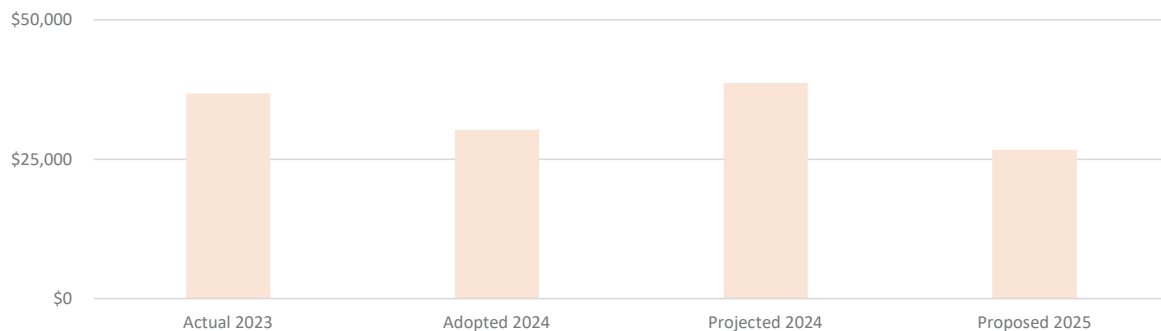
Court Technology Fund Ending Fund Balance



JUVENILE CASE MANAGER FUND BUDGET SUMMARY

FUND 17	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	53,315	36,803	36,803	38,653
Revenues				
Juvenile Case Manager Fee	5,495	20,000	20,000	5,000
Interest Income	2,143	22	950	1,000
Total Revenues	7,638	20,022	20,950	6,000
Funds Available	60,953	56,825	57,753	44,653
Expenditures				
Operations Expenditures	150	2,600	3,100	2,000
Transfer to General Fund	24,000	24,000	16,000	16,000
Total Expenditures	24,150	26,600	19,100	18,000
Fund Balance, Ending	36,803	30,225	38,653	26,653

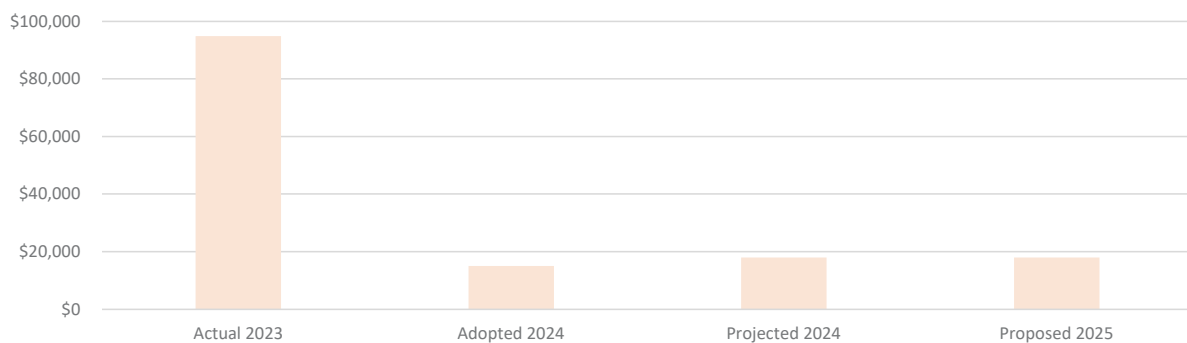
Juvenile Case Manager Fund Ending Fund Balance



RED LIGHT CAMERA FUND BUDGET SUMMARY

FUND 18	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	166,820	94,820	94,820	17,990
<u>Revenues</u>				
Interest Income	5,664	-	3,000	-
Total Revenues	5,664	-	3,000	-
Funds Available	172,484	94,820	97,820	17,990
<u>Expenditures</u>				
Operations Expenditures	28,024	19,000	19,000	-
Capital Expenditures	49,640	60,830	60,830	-
Total Expenditures	77,664	79,830	79,830	-
Fund Balance, Ending	94,820	14,990	17,990	17,990

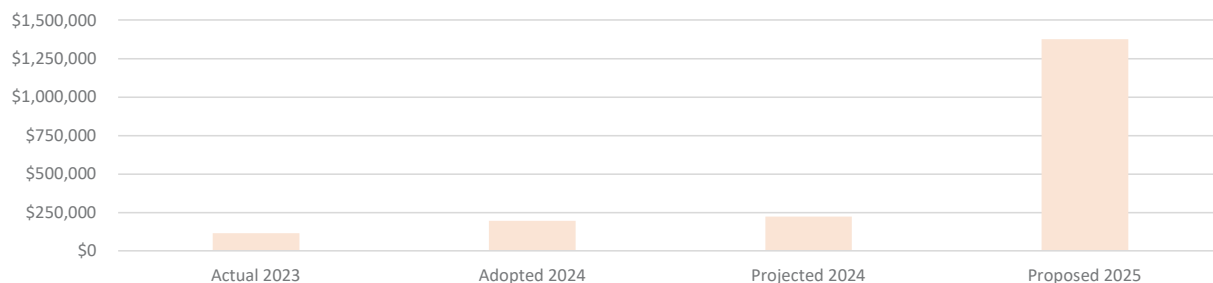
Red Light Camera Fund Ending Fund Balance



GRANT FUND BUDGET SUMMARY

FUND 19	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	220,634	221,525	221,525	199,824
<u>Revenues</u>				
Federal Intergovernmental Revenues	106,106	190,000	190,000	482,110
State Intergovernmental Revenues	2,895	6,000	6,000	882,532
Local Intergovernmental Revenues	-	-	-	-
Interest income	7,518	1,500	6,000	5,500
Transfer from General Fund	-	-	-	-
Total Revenues	116,519	197,500	202,000	1,370,142
Funds Available	337,153	419,025	423,525	1,569,966
<u>Expenditures</u>				
Police				
Step Speed Grant	15,961	-	26,201	90,000
Bullet Proof Vest Grant	2,625	7,000	7,000	317,110
JAG Grant	87,520	180,000	180,000	80,000
LEOSE Training Grant	2,895	6,000	6,000	8,000
TOBAC Grant	-	-	-	12,500
Library				
Library Books	6,628	4,500	4,500	10,500
Fire				
Equipment	-	-	-	858,532
Total Expenditures	115,628	197,500	223,701	1,376,642
Fund Balance, Ending	221,525	221,525	199,824	193,324

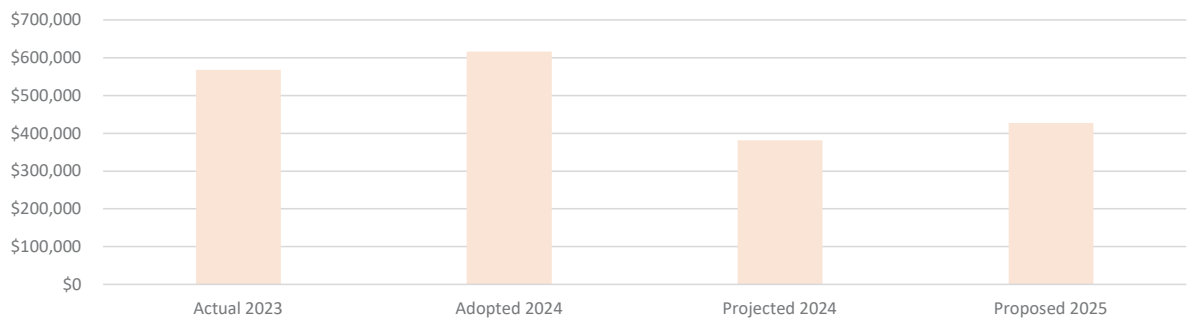
Grant Fund Expenditures



PEG FUND BUDGET SUMMARY

FUND 20	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	478,770	568,407	568,407	381,407
<u>Revenues</u>				
Public Education and Government Fee	66,535	50,000	35,000	35,000
Interest Income	23,102	3,163	18,000	16,000
Total Revenues	89,637	53,163	53,000	51,000
Funds Available	568,407	621,570	621,407	432,407
<u>Expenditures</u>				
Operations Expenditures	-	5,000	125,000	5,000
Capital Expenditure	-	-	115,000	-
Total Expenditures	-	5,000	240,000	5,000
Fund Balance, Ending	568,407	616,570	381,407	427,407

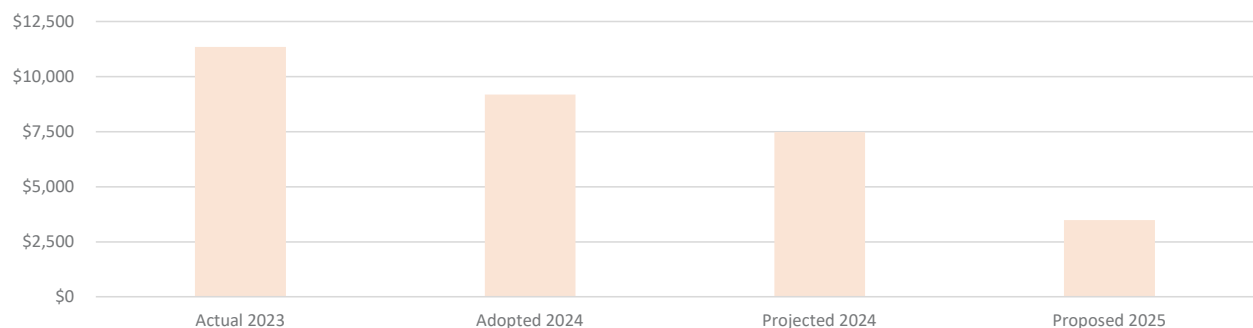
PEG Fund Ending Fund Balance



FIRE DONATION FUND BUDGET SUMMARY

FUND 21	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	14,814	11,350	11,350	7,481
<u>Revenues</u>				
Donations	3,409	6,000	4,000	4,000
Interest Income	584	29	329	200
Total Revenues	3,994	6,029	4,329	4,200
Funds Available	18,807	17,379	15,679	11,681
<u>Expenditures</u>				
Operations Expenditures	7,457	8,198	8,198	8,198
Total Expenditures	7,457	8,198	8,198	8,198
Fund Balance, Ending	11,350	9,181	7,481	3,483

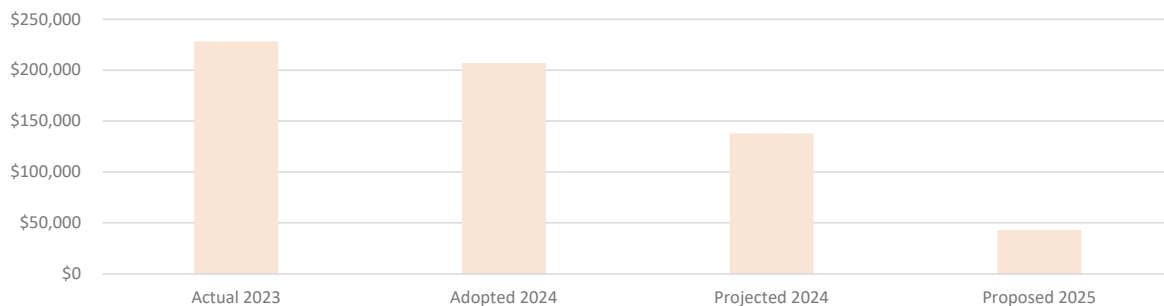
Fire Donation Fund Ending Fund Balance



LIBRARY DONATION FUND BUDGET SUMMARY

FUND 22	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	235,646	228,190	228,190	137,990
<u>Revenues</u>				
Donations	16,341	12,500	12,000	15,000
Interest income	10,635	1,376	7,000	7,000
Forfeited Flex Benefits	13,675	15,000	15,000	15,000
Cash Short/Over	-	-	-	-
Coffee Sales	-	-	-	-
Total Revenues	40,651	28,876	34,000	37,000
Funds Available	276,296	257,066	262,190	174,990
<u>Expenditures</u>				
Operations Expenditures	48,106	50,000	124,200	131,870
Total Expenditures	48,106	50,000	124,200	131,870
Fund Balance, Ending	228,190	207,066	137,990	43,120

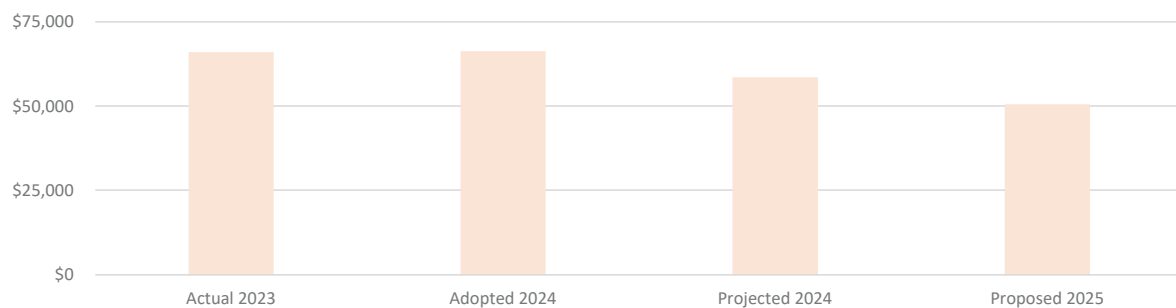
Library Donation Fund Ending Fund Balance



**POLICE FORFEITURE FUND
BUDGET SUMMARY**

FUND 23	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	55,719	66,019	66,019	58,519
<u>Revenues</u>				
Awarded Property Revenue	19,729	16,000	6,000	6,000
Interest Income	2,768	342	2,500	2,000
Total Revenues	22,497	16,342	8,500	8,000
Funds Available	78,216	82,361	74,519	66,519
<u>Expenditures</u>				
Operations Expenditures	12,197	16,000	16,000	16,000
Total Expenditures	12,197	16,000	16,000	16,000
Fund Balance, Ending	66,019	66,361	58,519	50,519

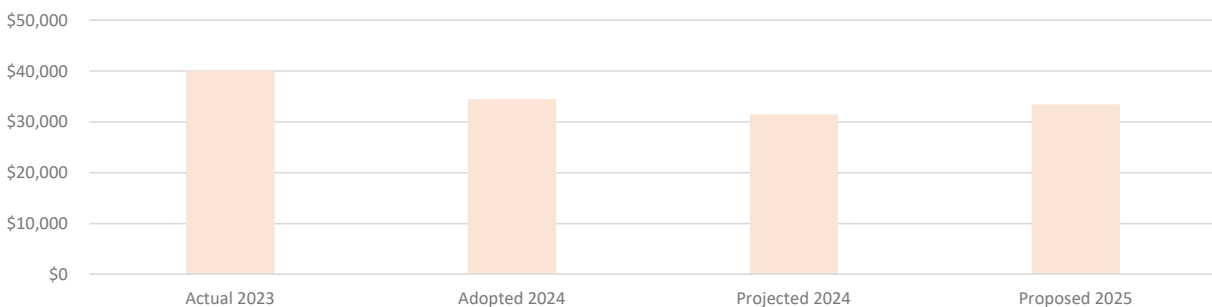
Police Forfeiture Fund Ending Fund Balance



PARK DONATION FUND BUDGET SUMMARY

FUND 24	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	57,465	61,790	61,790	62,290
<u>Revenues</u>				
Monthly Donations	2,468	2,500	1,500	2,000
Special Events Donations	-	-	-	-
Back to School Health Fair Donations	31,323	20,000	22,000	17,000
Parks Beautification Donations	-	-	-	-
Interest income	2,437	300	2,000	1,800
Sports Fees	8,171	8,000	6,000	6,000
Veteran's Memorial	67	1,500	500	500
Total Revenues	44,466	32,300	32,000	27,300
Funds Available	101,931	94,090	93,790	89,590
<u>Expenditures</u>				
Operation Expenditures	-	2,500	1,000	1,000
Special Events Expenditures	5,489	4,000	4,500	6,500
Back to School Healthfair Expenditures	24,736	25,000	25,000	25,000
Arts Festival Expenditures	9,915	3,000	1,000	1,000
Total Expenditures	40,141	34,500	31,500	33,500
Fund Balance, Ending	61,790	59,590	62,290	56,090

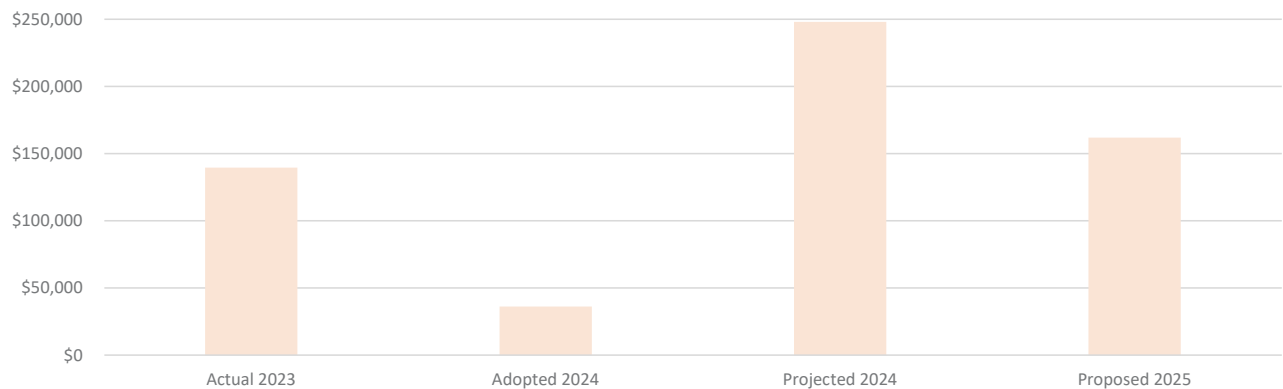
Park Donation Fund Expenditures



PARK DEDICATION FUND BUDGET SUMMARY

FUND 25	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	146,534	139,393	139,393	247,893
<u>Revenues</u>				
Developer Contributions	-	-	151,500	-
Interest Income	6,678	1,600	6,500	4,000
Total Revenues	6,678	1,600	158,000	4,000
Funds Available	153,212	140,993	297,393	251,893
<u>Expenditures</u>				
Operations Expenditures	13,819	105,000	49,500	90,000
Total Expenditures	13,819	105,000	49,500	90,000
Fund Balance, Ending	139,393	35,993	247,893	161,893

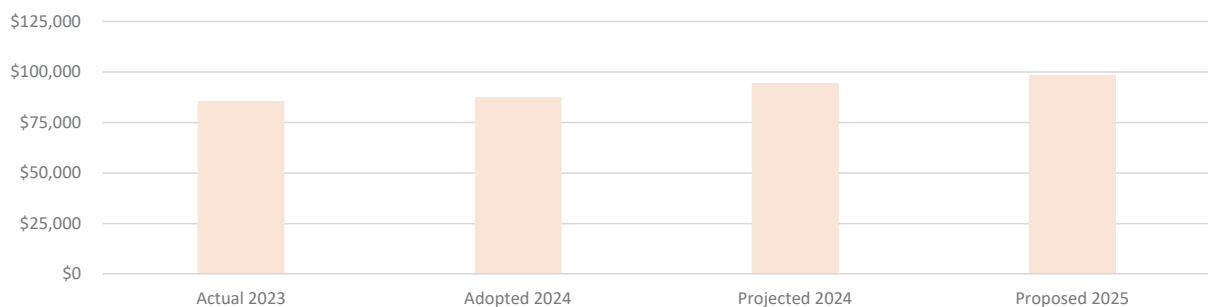
Park Dedication Fund Ending Fund Balance



SAFE PATHWAYS FUND BUDGET SUMMARY

FUND 26	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	66,540	85,574	85,574	94,474
<u>Revenues</u>				
Developer Contributions	15,750	-	6,300	1,500
Interest Income	3,284	2,000	2,600	2,500
Total Revenues	19,034	2,000	8,900	4,000
Funds Available	85,574	87,574	94,474	98,474
<u>Expenditures</u>				
Streets and Sidewalks	-	-	-	-
Total Expenditures	-	-	-	-
Fund Balance, Ending	85,574	87,574	94,474	98,474

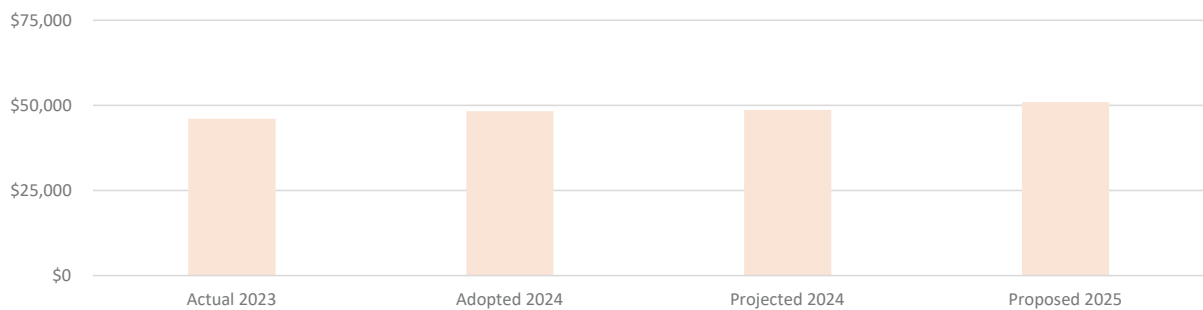
Safe Pathways Fund Ending Fund Balance



ANIMAL SHELTER FUND BUDGET SUMMARY

FUND 27	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	40,327	46,041	46,041	48,641
<u>Revenues</u>				
Donations	6,243	6,000	6,000	6,000
Interest Income	1,843	1,200	1,600	1,300
Total Revenues	8,086	7,200	7,600	7,300
Funds Available	48,413	53,241	53,641	55,941
<u>Expenditures</u>				
Animal Shelter Supplies	2,372	5,000	5,000	5,000
Transfer to Capital Replacement Fund	-	-	-	-
Total Expenditures	2,372	5,000	5,000	5,000
Fund Balance, Ending	46,041	48,241	48,641	50,941

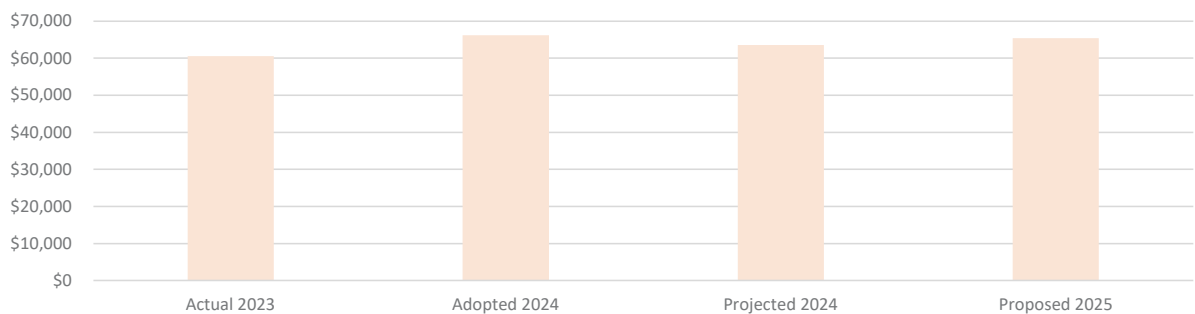
Animal Shelter Fund Ending Fund Balance



POLICE DONATION FUND BUDGET SUMMARY

FUND 28	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	48,291	60,573	60,573	63,573
<u>Revenues</u>				
Donations	14,964	5,000	5,000	5,000
Interest income	2,169	600	2,000	1,800
Miscellaneous Revenues	11,789	10,000	10,000	2,500
Total Revenues	28,922	15,600	17,000	9,300
Funds Available	77,213	76,173	77,573	72,873
<u>Expenditures</u>				
Operations Expenditures	16,640	10,000	14,000	7,500
Total Expenditures	16,640	10,000	14,000	7,500
Fund Balance, Ending	60,573	66,173	63,573	65,373

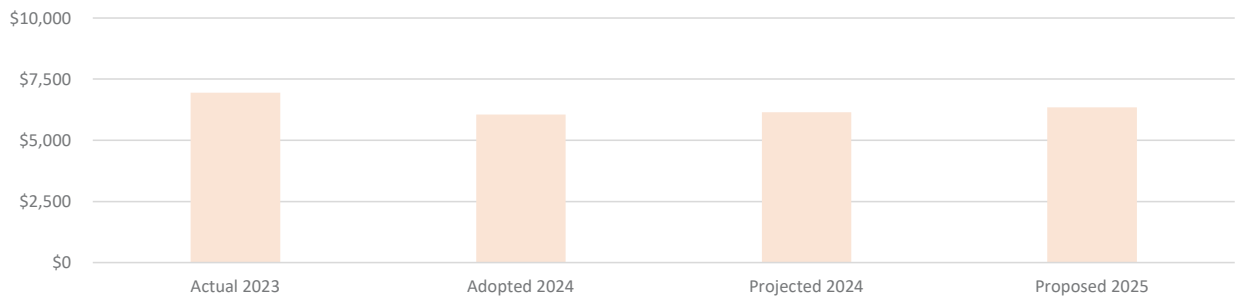
Police Donation Fund Ending Fund Balance



POLICE CART FUND BUDGET SUMMARY

FUND 29	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	6,636	6,951	6,951	6,151
<u>Revenues</u>				
Contributions from Agencies	-	-	-	2,500
Interest Income	315	100	200	200
Total Revenues	315	100	200	2,700
Funds Available	6,951	7,051	7,151	8,851
<u>Expenditures</u>				
Operations Expenditures	-	1,000	1,000	2,500
Total Expenditures	-	1,000	1,000	2,500
Fund Balance, Ending	6,951	6,051	6,151	6,351

Police CART Fund Ending Fund Balance



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Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
12	Revenue	12-31310-000-00-000-00000	Sales and Use Tax	2,505,652	2,619,781	2,619,781	2,700,000
		12-36101-000-00-000-00000	Interest Revenue	144,300	21,141	135,000	110,000
		12-33020-000-00-000-00000	Local Government Grants	-	492,355	492,355	1,274,952
	Revenue Total			2,649,952	3,133,277	3,247,136	4,084,952
	Expense	12-41100-211-00-000-00000	Full-Time Salaries and Wages	206,478	517,075	517,075	1,038,056
		12-41100-811-00-000-00000	Full-Time Salaries and Wages	-	-	-	33,750
		12-41130-211-00-000-00000	Longevity Pay	3,378	2,406	2,406	11,124
		12-41140-211-00-000-00000	Sick Pay	46,928	8,285	8,285	50,491
		12-41150-211-00-000-00000	Incentive Pay	2,940	1,800	1,800	24,780
		12-41300-211-00-000-00000	Salary-Overtime	158,341	20,295	20,295	21,310
		12-42100-211-00-000-00000	Health Insurance	64,010	107,516	107,516	190,091
		12-42120-811-00-000-00000	Retiree Insurance	599	600	600	-
		12-42200-211-00-000-00000	FICA - Medicare Contributions	3,677	7,576	7,576	16,597
		12-42300-211-00-000-00000	Retirement - TMRS	883	104,713	104,713	249,370
		12-42500-811-00-000-00000	Unemployment Insurance	18	500	500	585
		12-43101-811-00-000-00000	Administrative Reimbursement	39,600	50,000	50,000	50,000
		12-43302-811-00-000-00000	Contract Services	10,365	12,000	12,000	-
		12-43307-811-00-000-00000	Teen Court	-	12,000	12,000	-
		12-43310-211-00-000-00000	Criminal Investigations	49,574	45,000	45,000	45,000
		12-43311-211-00-000-00000	Community Assistance	12,000	15,000	15,000	15,000
		12-43312-811-00-000-00000	Shared Services Contract	554,850	574,850	574,850	600,000
		12-44303-211-00-000-00000	Equipment Maintenance	68,773	113,960	113,960	113,960
		12-44319-211-00-000-00000	Service Agreements	217,942	254,918	254,918	268,566
		12-45201-811-00-000-00000	Property&Casualty Ins Premiums	11,867	15,000	15,000	32,646
		12-45202-811-00-000-00000	Property & Casualty Losses	-	20,000	20,000	20,000
		12-45203-211-00-000-00000	Surety Bonds & Notaries	100	237	237	237
		12-45403-211-00-000-00000	Employee/Public Recognition	3,043	3,500	3,500	3,500
		12-45501-211-00-000-00000	Printing & Publishing	2,887	3,000	3,000	3,000
		12-45801-211-00-000-00000	Conferences and Training	47,349	51,925	51,925	61,925
		12-46010-211-00-000-00000	Office Supplies	1,630	2,500	2,500	2,500
		12-46014-211-00-000-00000	Equipment Supplies	89,699	157,758	157,758	151,500
		12-46015-211-00-000-00000	Small Tools	5,997	8,000	8,000	8,000
		12-46016-211-00-000-00000	Uniforms	31,832	61,500	61,500	76,500
		12-46019-211-00-000-00000	FEMA Winter Event	3,704	4,300	4,300	4,300
		12-46020-211-00-000-00000	Animal Supplies	4,406	4,500	4,500	4,500
		12-46028-211-00-000-00000	Firearm Supplies	30,044	36,000	36,000	151,000
		12-46310-211-00-000-00000	Meeting Expense	2,097	2,000	2,000	2,000
		12-46405-211-00-000-00000	Dues and Subscriptions	2,018	3,375	3,375	3,060
		12-47004-211-00-000-00000	Motor Vehicles	150,672	-	-	-
		12-47011-211-00-000-00000	Computer Equipment	-	-	-	-
		12-49035-911-00-000-00000	Transfer to Captl Replacement	-	-	-	375,000
		12-49999-000-00-000-00000	Fleet Contra Account	32,033	-	-	-
	Expense Total			1,859,733	2,222,089	2,222,089	3,628,348

Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
13	Revenue	13-32270-000-00-000-00000	Oil & Gas Permits	146,000	100,000	65,000	40,000
		13-36101-000-00-000-00000	Interest Revenue	77,740	11,533	50,000	55,000
		13-36210-000-00-000-00000	Oil and Gas Revenue	86,446	150,000	40,000	40,000
	Revenue Total			310,186	261,533	155,000	135,000
	Expense	13-49001-911-00-000-00000	Transfer to General Fund	-	1,600,000	1,600,000	-
	Expense Total			-	1,600,000	1,600,000	-
14	Revenue	14-31330-000-00-000-00000	Hotel Occupancy Tax	67,212	60,000	60,000	75,000
		14-36101-000-00-000-00000	Interest Revenue	11,795	1,788	12,000	9,000
	Revenue Total			79,007	61,788	72,000	84,000
	Expense	14-42500-811-00-000-00000	Unemployment Insurance	-	120	-	-
		14-43302-811-00-000-00000	Contract Services	9,734	1,000	31,000	32,000
		14-43406-491-00-000-00000	Special Events	3,418	8,000	6,000	81,000
		14-43412-491-00-000-00000	Beautification	1,494	3,050	3,050	2,500
		14-44314-491-00-000-00000	Street Median Maintenance	-	3,600	1,500	3,500
		14-44319-491-00-000-00000	Service Agreements	2,000	2,000	2,000	2,000
		14-45401-491-00-000-00000	Marketing / Advertising	-	500	500	2,500
		14-45403-491-00-000-00000	Employee/Public Recognition	66	200	200	300
		14-45801-491-00-000-00000	Conferences and Training	-	-	-	125
		14-46210-491-00-000-00000	Electricity Gas	2,266	1,700	2,400	2,550
		14-46405-491-00-000-00000	Dues and Subscriptions	200	530	200	200
	Expense Total			19,178	20,700	46,850	126,675
15	Revenue	15-33520-000-00-000-00000	Court Security Fee	1,147	4,000	4,000	2,000
		15-33535-000-00-000-00000	Local Mun Court Bldg Security	29,221	24,000	24,000	28,000
		15-36101-000-00-000-00000	Interest Revenue	5,252	852	3,500	3,000
	Revenue Total			35,620	28,852	31,500	33,000
	Expense	15-49001-911-00-000-00000	Transfer to General Fund	15,000	15,000	15,000	16,000
	Expense Total			15,000	15,000	15,000	16,000
16	Revenue	16-33510-000-00-000-00000	Court Technology Fee	1,529	2,000	2,000	2,000
		16-33536-000-00-000-00000	Local Mun Court Technology	23,854	22,000	22,000	22,000
		16-36101-000-00-000-00000	Interest Revenue	-	500	-	-
		16-39101-000-00-000-00000	Transfers from General Fund	8,496	26,000	26,000	26,000
	Revenue Total			33,879	50,500	50,000	50,000
	Expense	16-44305-291-00-000-00000	Software Maintenance	40,161	40,500	40,500	44,000
	Expense Total			40,161	40,500	40,500	44,000
17	Revenue	17-33515-000-00-000-00000	Juvenile Case Manager Fee	5,495	20,000	20,000	5,000
		17-36101-000-00-000-00000	Interest Revenue	2,143	22	950	1,000
	Revenue Total			7,638	20,022	20,950	6,000
	Expense	17-45801-291-00-000-00000	Conferences and Training	150	2,600	2,600	2,000
		17-46010-291-00-000-00000	Office Supplies	-	-	500	-
		17-49001-911-00-000-00000	Transfer to General Fund	24,000	24,000	16,000	16,000
	Expense Total			24,150	26,600	19,100	18,000
18	Revenue	18-36101-000-00-000-00000	Interest Revenue	5,664	-	3,000	-
	Revenue Total			5,664	-	3,000	-
	Expense	18-41300-211-00-000-00000	Salary-Overtime	1,251	-	-	-
		18-42200-211-00-000-00000	FICA - Medicare Contributions	18	-	-	-
		18-42300-211-00-000-00000	Retirement - TMRS	241	-	-	-
		18-43310-211-00-000-00000	Criminal Investigations	4,455	-	-	-
		18-44303-211-00-000-00000	Equipment Maintenance	11,465	9,000	9,000	-
		18-45403-211-00-000-00000	Employee/Public Recognition	3,843	9,000	9,000	-
		18-45801-211-00-000-00000	Conferences and Training	6,752	1,000	1,000	-
		18-47003-211-00-000-00000	Machinery and Equipment	9,495	19,830	19,830	-
		18-47004-211-00-000-00000	Motor Vehicles	40,145	41,000	41,000	-
	Expense Total			77,664	79,830	79,830	-

				Actual	Adopted	Projected	Adopted
Fund	Account Type	GL Account	Account Name	2023	2024	2024	2025
19	Revenue	19-33010-000-00-000-TBFGX	State Court Costs	-	-	-	5,500
		19-33100-000-00-000-GBPVX	Federal Intergovernmental Rev	2,625	10,000	10,000	317,110
		19-33100-000-00-000-GJAGR	Federal Intergovernmental Rev	8,095	-	-	-
		19-33100-000-00-000-GSSXX	Federal Intergovernmental Rev	15,961	-	-	-
		19-33100-000-00-000-JAGXX	Federal Intergovernmental Rev	79,425	180,000	180,000	165,000
		19-33400-000-00-000-GLEOS	State Intergovernmental Revenue	2,895	6,000	6,000	6,000
		19-33400-000-00-000-GSH08	State Intergovernmental Revenue	-	-	-	566,819
		19-33400-000-00-000-GUA09	State Intergovernmental Revenue	-	-	-	291,713
		19-36101-000-00-000-00000	Interest Revenue	7,518	1,500	6,000	5,500
		19-33400-214-00-000-TOBAC	State Intergovernmental Revenue	-	-	-	12,500
	Revenue Total			116,519	197,500	202,000	1,370,142
	Expense	19-41300-211-00-000-GSSXX	Salary-Overtime	13,222	-	22,000	90,000
		19-42200-211-00-000-GSSXX	FICA - Medicare Contributions	174	-	260	-
		19-42300-211-00-000-GSSXX	Retirement - TMRS	2,565	-	3,941	-
		19-45801-211-00-000-GLEOS	Conferences and Training	2,895	6,000	6,000	8,000
		19-46014-211-00-000-GJAGR	Equipment Supplies	8,095	-	-	-
		19-46014-211-00-000-JAGXX	Equipment Supplies	74,075	180,000	180,000	80,000
		19-46016-211-00-000-GBPVX	Uniforms	2,625	7,000	7,000	317,110
		19-46402-441-00-000-TBFGX	Library Books	2,500	2,500	2,500	2,500
		19-46402-441-00-000-XCAPX	Library Books	1,954	2,000	2,000	2,000
		19-47003-211-00-000-JAGXX	Machinery and Equipment	5,350	-	-	-
		19-47055-251-00-000-GSH10	Mach & Equip < \$5,000	-	-	-	566,819
		19-47055-251-00-000-GUA08	Mach & Equip < \$5,000	-	-	-	291,713
		19-41300-214-00-000-TOBAC	Salary-Overtime	-	-	-	12,500
		19-46401-441-00-000-TSLAC	Publications	2,174	-	-	3,000
		19-44319-441-00-000-ILLRP	Service Agreements	-	-	-	2,174
		19-46010-441-00-000-ILLRP	Office Supplies	-	-	-	100
		19-46017-441-00-000-ILLRP	Postage	-	-	-	726
		Expense Total			115,628	197,500	223,701
20	Revenue	20-31625-000-00-000-00000	PEG Fees	66,535	50,000	35,000	35,000
		20-36101-000-00-000-00000	Interest Revenue	23,102	3,163	18,000	16,000
	Revenue Total			89,637	53,163	53,000	51,000
	Expense	20-46405-181-00-000-00000	Dues and Subscriptions	-	-	10,000	-
		20-47011-181-00-000-00000	Computer Equipment	-	5,000	-	5,000
Expense Total			-	5,000	125,000	5,000	
21	Revenue	21-36101-000-00-000-00000	Interest Revenue	584	29	329	200
		21-36400-000-00-000-00000	Voluntary Donations	3,409	6,000	4,000	4,000
	Revenue Total			3,994	6,029	4,329	4,200
	Expense	21-44599-252-00-000-00000	Miscellaneous Expenses	1,533	2,000	2,000	2,000
		21-46015-252-00-000-00000	Small Tools	5,528	-	-	-
		21-46320-252-00-000-00000	Food/Meals	396	6,198	6,198	6,198
	Expense Total			7,457	8,198	8,198	8,198

Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
22	Revenue	22-36101-000-00-000-00000	Interest Revenue	10,635	1,376	7,000	7,000
		22-36400-000-00-000-00000	Voluntary Donations	3,544	2,000	2,000	3,000
		22-36403-000-00-000-00000	Library Improvement Donations	2,112	2,000	2,000	2,000
		22-36405-000-00-000-00000	Memorial Fund Donations	-	500	-	-
		22-36406-000-00-000-00000	Friends of Library Donations	10,685	8,000	8,000	10,000
		22-37030-000-00-000-00000	Forfeited Flex Benefits	13,675	15,000	15,000	15,000
	Revenue Total			40,651	28,876	34,000	37,000
	Expense	22-43406-441-00-000-00000	Special Events	349	2,000	2,000	2,000
		22-44319-441-00-000-00000	Service Agreements	21,159	16,000	16,000	38,400
		22-44319-441-00-000-DFRND	Service Agreements	5,217	-	-	-
		22-44322-441-00-000-00000	Building Maintenance	-	-	46,500	20,000
		22-46010-441-00-000-00000	Office Supplies	68	-	-	-
		22-46010-441-00-000-DFRND	Office Supplies	6,473	6,000	6,000	10,000
		22-46011-441-00-000-00000	Computer Supplies	-	1,000	1,000	1,000
		22-46019-441-00-000-00000	FEMA Winter Event	1,510	-	1,000	2,000
		22-46030-441-00-000-00000	Coffee Supplies	-	-	500	-
		22-46032-441-00-000-00000	Memorial Donation Expense	-	500	500	3,000
		22-46310-441-00-000-D50AN	Meeting Expense	358	-	-	-
		22-46402-441-00-000-00000	Library Books	21	1,500	1,500	1,500
		22-47005-441-00-000-00000	Furniture and Fixtures	9,487	16,500	16,500	52,470
		22-47011-441-00-000-00000	Computer Equipment	3,465	500	500	500
		22-47051-441-00-000-00000	Furniture and Fixtures<\$5,000	-	-	26,200	-
		22-43207-441-00-000-00000	Online Services	-	6,000	6,000	1,000
	Expense Total			48,106	50,000	124,200	131,870
23	Revenue	23-34214-000-00-000-00000	Awarded Property	19,729	16,000	6,000	6,000
		23-36101-000-00-000-00000	Interest Revenue	2,768	342	2,500	2,000
	Revenue Total			22,497	16,342	8,500	8,000
	Expense	23-45801-211-00-000-00000	Conferences and Training	3,567	4,000	4,000	4,000
		23-46014-211-00-000-00000	Equipment Supplies	8,630	12,000	12,000	12,000
	Expense Total			12,197	16,000	16,000	16,000
24	Revenue	24-34722-000-00-000-00000	Back to School Healthfair	31,323	20,000	22,000	17,000
		24-34723-000-00-000-00000	Sports Fees	8,171	8,000	6,000	6,000
		24-36101-000-00-000-00000	Interest Revenue	2,437	300	2,000	1,800
		24-36400-000-00-000-00000	Voluntary Donations	2,468	2,500	1,500	2,000
		24-36415-000-00-000-00000	Revenue - CSC	67	1,500	500	500
	Revenue Total			44,466	32,300	32,000	27,300
	Expense	24-43406-411-00-000-00000	Special Events	5,489	4,000	4,500	6,500
		24-43410-411-00-000-00000	Back to School Healthfair	24,736	25,000	25,000	25,000
		24-43412-411-00-000-00000	Beautification	9,915	3,000	1,000	1,000
		24-46027-411-00-000-00000	Sports Supplies	-	2,500	1,000	1,000
	Expense Total			40,141	34,500	31,500	33,500

Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
25	Revenue	25-36101-000-00-000-00000	Interest Revenue	6,678	1,600	6,500	4,000
		25-36410-000-00-000-00000	Developer Contributions	-	-	151,500	-
	Revenue Total			6,678	1,600	158,000	4,000
	Expense	25-43302-411-00-000-00000	Contract Services	-	-	-	40,000
		25-43302-411-00-000-ZON11	Contract Services	-	25,000	25,000	-
		25-43302-411-00-000-ZONE3	Contract Services	-	65,000	12,000	-
		25-44323-411-00-000-00000	Grounds Maintenance	8,211	10,000	10,000	50,000
		25-44323-411-00-000-ZONE5	Grounds Maintenance	5,608	5,000	2,500	-
	Expense Total			13,819	105,000	49,500	90,000
26	Revenue	26-36101-000-00-000-00000	Interest Revenue	3,284	2,000	2,600	2,500
		26-36410-000-00-000-00000	Developer Contributions	15,750	-	6,300	1,500
	Revenue Total			19,034	2,000	8,900	4,000
27	Revenue	27-36101-000-00-000-00000	Interest Revenue	1,843	1,200	1,600	1,300
		27-36400-000-00-000-00000	Voluntary Donations	6,243	6,000	6,000	6,000
	Revenue Total			8,086	7,200	7,600	7,300
	Expense	27-46020-191-00-000-00000	Animal Supplies	2,372	5,000	5,000	5,000
	Expense Total			2,372	5,000	5,000	5,000
28	Revenue	28-36101-000-00-000-00000	Interest Revenue	2,169	600	2,000	1,800
		28-36400-000-00-000-00000	Voluntary Donations	14,964	5,000	5,000	5,000
		28-37230-000-00-000-00000	Miscellaneous Revenue	11,789	10,000	10,000	2,500
	Revenue Total			28,922	15,600	17,000	9,300
	Expense	28-45403-211-00-000-00000	Employee/Public Recognition	918	5,000	5,000	7,500
		28-45801-211-00-000-00000	Conferences and Training	2,862	-	-	-
		28-46014-211-00-000-00000	Equipment Supplies	12,861	5,000	5,000	-
		28-46014-213-00-000-00000	Equipment Supplies	-	-	4,000	-
	Expense Total			16,640	10,000	14,000	7,500
29	Revenue	29-34071-000-00-000-00000	CART Fund Contributions	-	-	-	2,500
		29-36101-000-00-000-00000	Interest Revenue	315	100	200	200
	Revenue Total			315	100	200	2,700
	Expense	29-44599-211-00-000-00000	Miscellaneous Expenses	-	-	-	2,500
		29-45801-211-00-000-00000	Conferences and Training	-	1,000	1,000	-
	Expense Total			-	1,000	1,000	2,500

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the financing and construction of major capital facilities or the acquisition of major equipment. Financing is provided primarily through the issuance of tax notes, general obligation bonds or certificates of obligation bonds, 3/8 cents of sales tax, and transfers from other funds. The City's Capital Project Funds are currently set up to monitor street reconstruction, storm drainage improvements, water distribution utilities, sewer main collection projects, capital equipment acquisition and other projects and acquisitions.

- **FUND SUMMARY AND DETAILS:**
 - » **Street Reconstruction Fund**
 - » **Capital Improvement Fund**
 - » **Capital Replacement Fund**
 - » **Street Assessment Fund**
 - » **Water & Sewer Capital Projects Fund**
 - » **Water & Sewer Impact Fees Fund**
 - » **Drainage Capital Projects Fund**

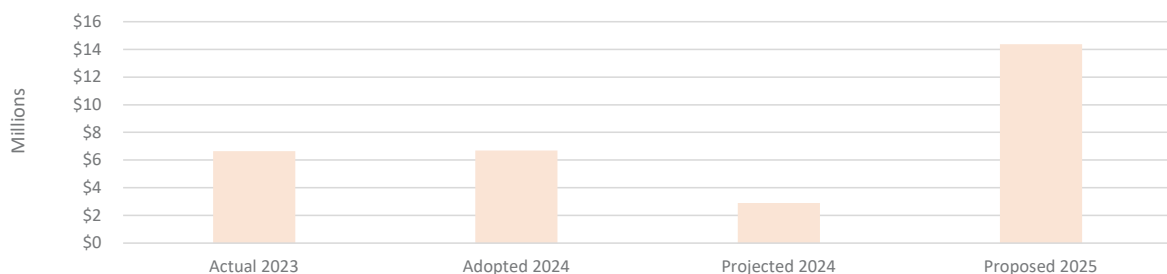
STREET RECONSTRUCTION FUND

The Street Reconstruction fund is to track revenues and expenditures devoted to street construction, repair, mill and overlay and reconstruction projects. The Street Reconstruction Fund receives 3/8 cents allocation of the City's Sales Tax.

STREET RECONSTRUCTION FUND BUDGET SUMMARY

FUND 31	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	19,853,663	18,047,430	18,047,430	19,195,320
Revenues				
Sales Tax	3,851,197	3,500,000	3,500,000	3,300,000
Interest Income	843,104	118,486	550,000	500,000
Bond Proceeds	-	-	-	-
Other Revenues	135,958	-	-	-
Total Revenues	4,830,259	3,618,486	4,050,000	3,800,000
Funds Available	24,683,922	21,665,916	22,097,430	22,995,320
Expenditures				
Machinery and Equipment	-	-	-	600,000
Street Reconstruction Projects	167,359	5,320,000	1,516,000	12,005,000
Utility Portion of Capital Projects	-	-	-	-
Mill & Overlay	560,830	480,000	480,000	550,000
Other Operating Cost	8,299	-	6,110	8,000
Transfer to General Fund - Streets	900,000	900,000	900,000	1,200,000
Transfer to Drainage Capital	5,000,004	-	-	-
Total Expenditures	6,636,492	6,700,000	2,902,110	14,363,000
Fund Balance, Ending	18,047,430	14,965,916	19,195,320	8,632,320

Street Reconstruction Fund Expenditures



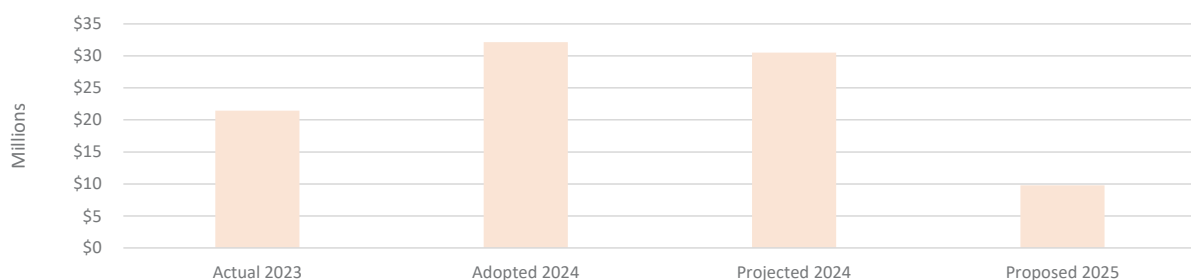
CAPITAL IMPROVEMENT FUND

The Capital Project fund is used to track monies received from the issuance of bonds or transfers from other funds for the construction of parks, buildings and infrastructure and the purchase of various machinery and equipment.

CAPITAL IMPROVEMENT FUND BUDGET SUMMARY

FUND 32	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	65,066,744	45,243,963	45,243,963	16,026,228
<u>Revenues</u>				
Bond Proceeds	-	-	-	-
Interest Income	1,020,552	338,349	1,300,000	650,000
Miscellaneous	-	-	-	-
Transfer from General Fund	600,000	-	-	-
Total Revenues	1,620,552	338,349	1,300,000	650,000
Funds Available	66,687,297	45,582,312	46,543,963	16,676,228
<u>Expenditures</u>				
Bond Issuance Cost	263,246	-	-	-
Fire Station	-	-	-	-
Police Law Enforcement Center	14,980,368	10,000,000	10,000,000	2,500,000
New City Hall	6,003,848	18,000,000	17,000,000	4,500,000
Streets and Drainage	-	-	-	-
Parks	68,510	4,102,128	3,027,000	1,825,128
Senior Center	-	-	-	-
Other Expenditures	127,361	-	490,735	950,000
Total Expenditures	21,443,334	32,102,128	30,517,735	9,775,128
Fund Balance, Ending	45,243,963	13,480,184	16,026,228	6,901,100

Capital Improvement Fund Expenditures



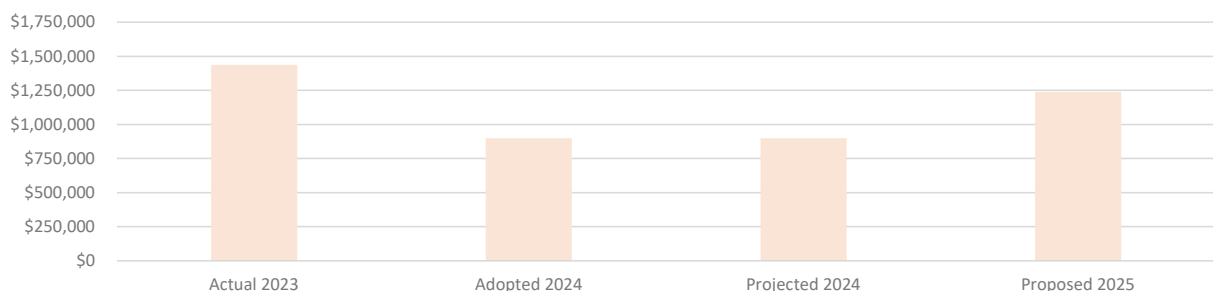
CAPITAL REPLACEMENT FUND

The Capital Replacement Fund is for accumulation of resources for the purchase of vehicles, machinery and equipment. Funding for this account comes from transfers made from other funds.

CAPITAL REPLACEMENT FUND BUDGET SUMMARY

FUND 35	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	1,296,538	1,608,752	1,608,752	1,618,752
Revenues				
Interest Income	63,089	9,054	60,000	42,000
Proceeds from Capital Lease	836,251	-	-	-
Transfers	849,996	850,000	850,000	1,225,000
Total Revenues	1,749,336	859,054	910,000	1,267,000
Funds Available	3,045,874	2,467,806	2,518,752	2,885,752
Expenditures				
Vehicles and Equipment	-	-	-	-
Leased Vehicle	598,866	900,000	900,000	1,225,000
Building Maintenance	836,251	-	-	-
Machinery and Equipment	-	-	-	14,500
Police	2,005	-	-	-
Fire	-	-	-	-
Streets	-	-	-	-
Parks	-	-	-	-
Total Expenditures	1,437,122	900,000	900,000	1,239,500
Fund Balance, Ending	1,608,752	1,567,806	1,618,752	1,646,252

Capital Replacement Fund Expenditures



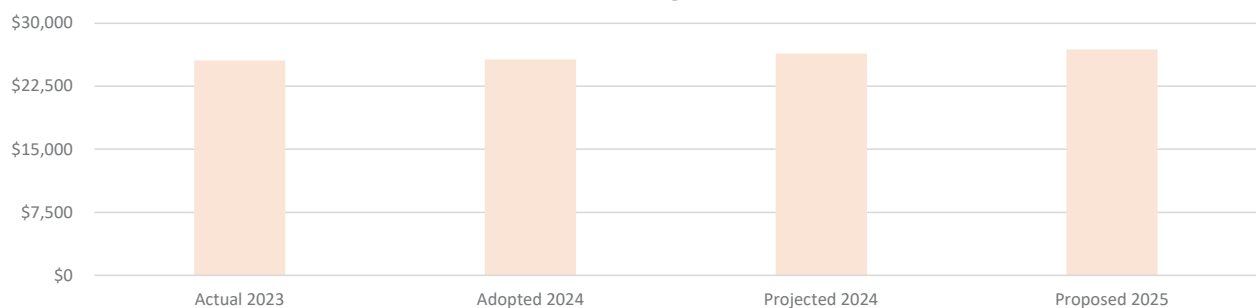
STREET ASSESSMENTS FUND

The City ceased assessing for street repairs in 1999. Currently, there are outstanding assessments for 21 projects completed prior to that time. Revenues from these accounts are unpredictable and can vary significantly especially with commercial properties. Revenue is received when the sale of property that triggers assessment payment plus penalty that is due. There is no appropriation budgeted for FY2025.

STREET ASSESSMENTS FUND BUDGET SUMMARY

FUND 39	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Fund Balance, Beginning	24,431	25,559	25,559	26,359
<u>Revenues</u>				
Assessment Revenue	-	-	-	-
Interest from Investments	1,128	100	800	500
Total Revenues	1,128	100	800	500
Funds Available	25,559	25,659	26,359	26,859
<u>Expenditures</u>				
Transfer to General Fund	-	-	-	-
Total Expenditures	-	-	-	-
Fund Balance, Ending	25,559	25,659	26,359	26,859

Street Assessments Fund Ending Fund Balance

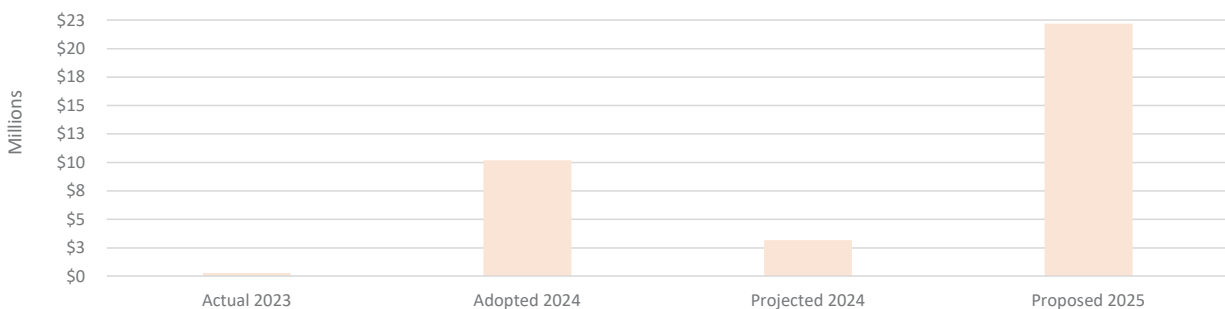


WATER AND SEWER CAPITAL PROJECTS FUND

The Water and Sewer Capital Projects fund is supported through fund bond issuances and transfers from the Water and Sewer operating fund which are used for capital projects and equipment purchases.

WATER AND SEWER CAPITAL PROJECTS FUND BUDGET SUMMARY				
FUND 42	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Cash & Investments, Beginning	23,321,423	31,673,579	31,673,579	35,548,579
Revenues				
Interest Income	1,194,788	196,188	1,250,000	800,000
Local Intergovernmental Rev	-	-	-	3,329,000
Bond Proceeds				-
Transfer from Water Fund	7,400,004	5,800,000	5,800,000	4,000,000
Total Revenues	8,594,792	5,996,188	7,050,000	8,129,000
Funds Available	31,916,215	37,669,767	38,723,579	43,677,579
Expenses				
Water and Sewer Projects	242,636	10,195,000	3,175,000	19,125,000
Capital Expenditure	-	-	-	80,000
Transfer To Drainage Fund	-	-	-	3,000,000
Total Expenses	242,636	10,195,000	3,175,000	22,205,000
Adjustments		-	-	-
Cash & Investments, Ending	31,673,579	27,474,767	35,548,579	21,472,579

Water and Sewer Capital Projects Fund Expenses



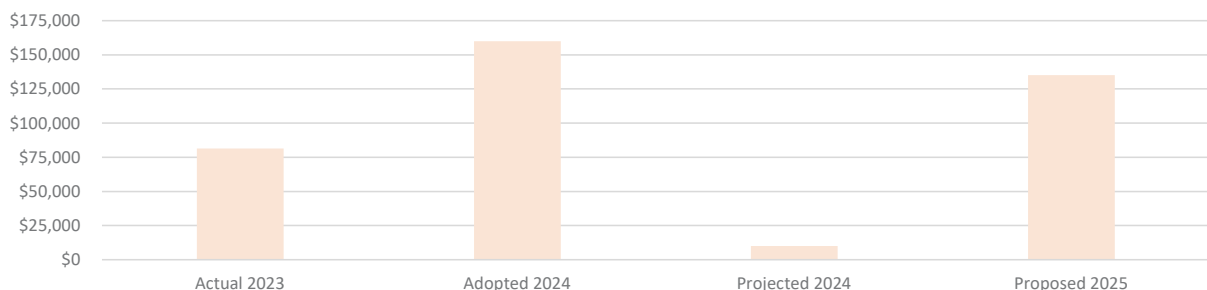
WATER AND SEWER IMPACT FEES FUND

Developers are required to pay a fee for each new residential or commercial construction site. These fees are dedicated to fund improvements that must be made as a result of the additional demand placed on the water and sewer system that is caused by the new development.

WATER AND SEWER IMPACT FEES FUND BUDGET SUMMARY

FUND 44	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Cash & Investments, Beginning	2,892,266	3,208,423	3,208,423	4,518,423
<u>Revenues</u>				
Water Impact Fees	103,833	175,000	450,000	175,000
Sewer Impact Fees	159,565	250,000	750,000	300,000
Interest Income	134,045	19,954	120,000	90,000
	397,444	444,954	1,320,000	565,000
Funds Available	3,289,711	3,653,377	4,528,423	5,083,423
<u>Expenses</u>				
Impact Fee Study	81,287	160,000	10,000	135,000
Others		-	-	-
Total Expenses	81,287	160,000	10,000	135,000
<u>Adjustments</u>				
Cash & Investments, Ending	3,208,423	3,493,377	4,518,423	4,948,423

Water and Sewer Impact Fees Fund Expenses



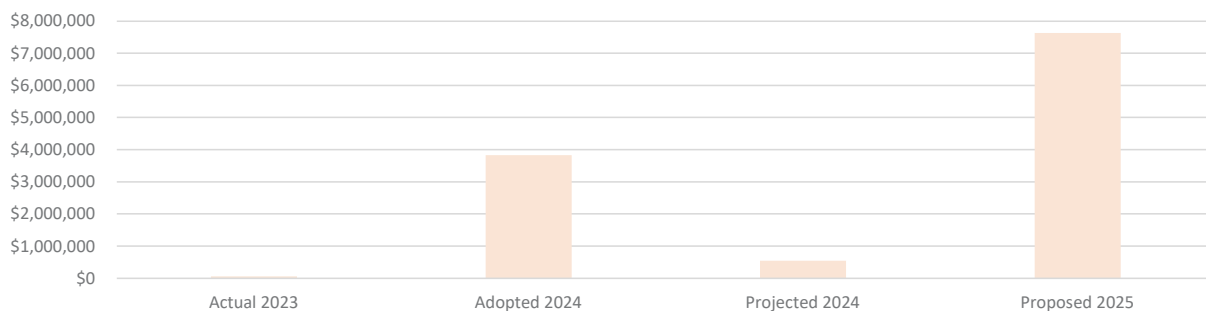
DRAINAGE CAPITAL PROJECTS FUND

This fund is used to record monies received from the issuance of debt or transferred from other funds for the construction of drainage infrastructure.

DRAINAGE CAPITAL PROJECTS FUND BUDGET SUMMARY

FUND 46	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Cash & Investments, Beginning	2,131,104	8,032,322	8,032,322	7,962,322
<u>Revenues</u>				
Interest Income	186,998	20,531	275,000	200,000
Drainage Fees				-
Transfers from Street Reconstruction Fund	5,000,004	-	-	-
Transfers from Drainage Fund	770,004	200,000	200,000	-
Transfer from Water Capital Fund	-	-	-	3,000,000
Total Revenues	5,957,006	220,531	475,000	3,200,000
Funds Available	8,088,110	8,252,853	8,507,322	11,162,322
<u>Expenses</u>				
Curb and Gutter Maintenance	34,925	100,000	50,000	100,000
Drainage Improvements	20,863	3,730,000	495,000	7,525,000
Total Expenses	55,788	3,830,000	545,000	7,625,000
Adjustments				
Cash & Investments, Ending	8,032,322	4,422,853	7,962,322	3,537,322

Drainage Capital Projects Fund Expenses



Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
31	Revenue	31-31310-000-00-000-00000	Sales and Use Tax	3,851,197	3,500,000	3,500,000	3,300,000
		31-36101-000-00-000-00000	Interest Revenue	843,104	118,486	550,000	500,000
		31-37230-000-00-000-00000	Miscellaneous Revenue	135,958	-	-	-
	Revenue Total			4,830,259	3,618,486	4,050,000	3,800,000
	Expense	31-43302-811-00-000-00000	Contract Services	1,874	-	4,000	8,000
		31-44308-321-00-000-00000	Street Maintenance	560,830	480,000	480,000	550,000
		31-47003-321-00-000-00000	Machinery and Equipment	-	-	-	600,000
		31-47006-321-00-000-C820E	Improvements other than Blds	-	900,000	15,000	1,300,000
		31-47007-321-00-000-CBROA	Streets and Sidewalks	-	200,000	5,000	200,000
		31-47007-321-00-000-CCLAY	Streets and Sidewalks	-	140,000	130,000	500,000
		31-47007-321-00-000-CDENI	Streets and Sidewalks	4,494	150,000	25,000	100,000
		31-47007-321-00-000-CERID	Streets and Sidewalks	-	-	-	100,000
		31-47007-321-00-000-CFIEL	Streets and Sidewalks	-	70,000	55,000	300,000
		31-47007-321-00-000-CGLNV	Streets and Sidewalks	-	225,000	25,000	800,000
		31-47007-321-00-000-CHADL	Streets and Sidewalks	-	90,000	60,000	200,000
		31-47007-321-00-000-CHAHN	Streets and Sidewalks	-	120,000	30,000	10,000
		31-47007-321-00-000-CHUDD	Streets and Sidewalks	4,050	200,000	50,000	2,000,000
		31-47007-321-00-000-CHUNT	Streets and Sidewalks	-	115,000	40,000	150,000
		31-47007-321-00-000-CIRAS	Streets and Sidewalks	-	100,000	100,000	250,000
		31-47007-321-00-000-CJANE	Streets and Sidewalks	-	100,000	35,000	150,000
		31-47007-321-00-000-CMCCO	Streets and Sidewalks	27,675	550,000	-	100,000
		31-47007-321-00-000-CMCCU	Streets and Sidewalks	22,258	200,000	40,000	200,000
		31-47007-321-00-000-CMIDA	Streets and Sidewalks	-	200,000	-	100,000
		31-47007-321-00-000-CMOAK	Streets and Sidewalks	1,773	200,000	180,000	400,000
		31-47007-321-00-000-CMURR	Streets and Sidewalks	-	105,000	50,000	10,000
		31-47007-321-00-000-CNADN	Streets and Sidewalks	-	80,000	30,000	75,000
		31-47007-321-00-000-CPARK	Streets and Sidewalks	-	100,000	81,000	300,000
		31-47007-321-00-000-CQUIE	Streets and Sidewalks	-	400,000	75,000	400,000
		31-47007-321-00-000-CRAYD	Streets and Sidewalks	2,642	500,000	15,000	1,350,000
		31-47007-321-00-000-CRITA	Streets and Sidewalks	1,636	150,000	180,000	400,000
		31-47007-321-00-000-CROXI	Streets and Sidewalks	-	80,000	25,000	100,000
		31-47007-321-00-000-CSABL	Streets and Sidewalks	-	140,000	40,000	100,000
		31-47007-321-00-000-CSELM	Streets and Sidewalks	75,000	75,000	75,000	75,000
		31-47007-321-00-000-CSPRG	Streets and Sidewalks	-	40,000	40,000	580,000
		31-47007-321-00-000-CUPRU	Streets and Sidewalks	25,946	-	50,000	1,300,000
		31-47007-321-00-000-CVONC	Streets and Sidewalks	-	90,000	50,000	275,000
		31-47021-321-00-000-CDENI	Engineering-Capital	1,885	-	-	-
		31-49001-911-00-000-00000	Transfer to General Fund	900,000	900,000	900,000	1,200,000
		31-49046-911-00-000-00000	Transfer to Drainage Cap-Proj	5,000,004	-	-	-
		31-43302-321-00-000-CQUIE	Contract Services	6,425	-	2,110	-
		31-47007-321-00-000-CSSM1	Streets and Sidewalks	-	-	15,000	100,000
		31-47007-321-00-000-CNCRS	Streets and Sidewalks	-	-	-	80,000
	Expense Total			6,636,492	6,700,000	2,902,110	14,363,000

Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
32	Revenue	32-36101-000-00-000-00000	Interest Revenue	1,020,552	338,349	1,300,000	650,000
		32-39101-000-00-000-00000	Transfers from General Fund	600,000	-	-	-
	Revenue Total			1,620,552	338,349	1,300,000	650,000
	Expense	32-47002-211-00-000-CPLEC	Building	14,831,951	10,000,000	9,232,058	2,500,000
		32-47002-811-00-000-CHALL	Building	6,003,848	18,000,000	17,000,000	4,500,000
		32-47004-211-00-000-BTN13	Motor Vehicles	13,427	-	-	-
		32-47006-411-00-000-CBW21	Improvements other than Blds	54,032	-	-	-
		32-47006-411-00-000-CNP21	Improvements other than Blds	14,478	4,075,128	3,000,000	1,825,128
		32-47006-411-00-000-KBR19	Improvements other than Blds	-	27,000	27,000	-
		32-47003-211-00-000-CPLEC	Machinery and Equipment	-	-	16,814	-
		32-47005-211-00-000-CPLEC	Furniture and Fixtures	-	-	599,273	-
		32-47011-211-00-000-CPLEC	Computer Equipment	148,417	-	63,410	-
		32-47051-211-00-000-CPLEC	Furniture and Fixtures<\$5,000	-	-	88,444	-
		32-48002-711-00-000-00000	Interest on Debt	263,246	-	-	-
		32-47006-811-00-000-SLFRF	Improvements other than Blds	113,934	-	490,735	950,000
		32-47051-811-00-000-CHALL	Furniture and Fixtures<\$5,000	-	-	-	-
	Expense Total			21,443,334	32,102,128	30,517,735	9,775,128
35	Revenue	35-36101-000-00-000-00000	Interest Revenue	63,089	9,054	60,000	42,000
		35-39101-000-00-000-00000	Transfers from General Fund	849,996	850,000	850,000	1,225,000
		35-39300-000-00-000-00000	Proceeds from Debt Issuance	836,251	-	-	-
	Revenue Total			1,749,336	859,054	910,000	1,267,000
	Expense	35-44424-811-00-000-00000	Vehicle Lease	68,901	850,000	850,000	1,225,000
		35-44425-811-00-000-00000	Interest on Leased Vehicles	-	50,000	50,000	-
		35-44426-811-00-000-00000	Principal - GASB87	520,566	-	-	-
		35-44427-811-00-000-00000	Interest - GASB87	9,399	-	-	-
		35-47003-411-00-000-00000	Machinery and Equipment	-	-	-	14,500
		35-47004-151-00-000-00000	Motor Vehicles	836,251	-	-	-
		35-47004-211-00-000-00000	Motor Vehicles	2,005	-	-	-
	Expense Total			1,437,122	900,000	900,000	1,239,500
39	Revenue	39-36101-000-00-000-00000	Interest Revenue	1,128	100	800	500
	Revenue Total			1,128	100	800	500

Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
42	Revenue	42-33500-000-00-000-00000	Local Intergovernmental Rev	-	-	-	3,329,000
		42-36101-000-00-000-00000	Interest Revenue	1,194,788	196,188	1,250,000	800,000
		42-39141-000-00-000-00000	Transfers f/Water & Sewer Fund	7,400,004	5,800,000	5,800,000	4,000,000
	Revenue Total			8,594,792	5,996,188	7,050,000	8,129,000
	Expense	42-43302-314-00-000-00000	Contract Services	5,350	-	-	-
		42-47003-314-00-000-00000	Machinery and Equipment	-	-	-	80,000
		42-47008-314-00-000-CBFCR	Water and Sewer Improvements	-	-	1,160,000	360,000
		42-47008-314-00-000-CBROA	Water and Sewer Improvements	-	150,000	5,000	200,000
		42-47008-314-00-000-CCLAY	Water and Sewer Improvements	-	140,000	90,000	1,500,000
		42-47008-314-00-000-CDBGX	Water and Sewer Improvements	22,877	810,000	600,000	-
		42-47008-314-00-000-CDENI	Water and Sewer Improvements	-	700,000	-	100,000
		42-47008-314-00-000-CDENL	Water and Sewer Improvements	-	40,000	30,000	900,000
		42-47008-314-00-000-CDENS	Water and Sewer Improvements	-	100,000	-	50,000
		42-47008-314-00-000-CDENW	Water and Sewer Improvements	-	300,000	-	50,000
		42-47008-314-00-000-CDOAK	Water and Sewer Improvements	-	100,000	-	50,000
		42-47008-314-00-000-CERID	Water and Sewer Improvements	-	-	-	100,000
		42-47008-314-00-000-CFIEL	Water and Sewer Improvements	-	35,000	35,000	600,000
		42-47008-314-00-000-CGLEN	Water and Sewer Improvements	-	100,000	-	50,000
		42-47008-314-00-000-CGLNV	Water and Sewer Improvements	-	160,000	25,000	500,000
		42-47008-314-00-000-CHADL	Water and Sewer Improvements	-	40,000	40,000	600,000
		42-47008-314-00-000-CHAHN	Water and Sewer Improvements	-	100,000	25,000	10,000
		42-47008-314-00-000-CHIGN	Water and Sewer Improvements	-	200,000	-	200,000
		42-47008-314-00-000-CHUDD	Water and Sewer Improvements	2,048	100,000	50,000	850,000
		42-47008-314-00-000-CHUNT	Water and Sewer Improvements	-	115,000	40,000	580,000
		42-47008-314-00-000-CIRAS	Water and Sewer Improvements	-	100,000	80,000	1,800,000
		42-47008-314-00-000-CJANE	Water and Sewer Improvements	-	100,000	30,000	450,000
		42-47008-314-00-000-CLIFT	Water and Sewer Improvements	-	300,000	400,000	450,000
		42-47008-314-00-000-CMCCO	Water and Sewer Improvements	17,964	735,000	-	100,000
		42-47008-314-00-000-CMCCU	Water and Sewer Improvements	12,390	250,000	25,000	250,000
		42-47008-314-00-000-CMEAC	Water and Sewer Improvements	76,076	-	-	-
		42-47008-314-00-000-CMIDA	Water and Sewer Improvements	-	100,000	-	100,000
		42-47008-314-00-000-CMOAK	Water and Sewer Improvements	771	150,000	80,000	900,000
		42-47008-314-00-000-CMURR	Water and Sewer Improvements	-	130,000	50,000	10,000
		42-47008-314-00-000-CNADN	Water and Sewer Improvements	-	100,000	30,000	460,000
		42-47008-314-00-000-CNORV	Water and Sewer Improvements	-	100,000	-	50,000
		42-47008-314-00-000-CPARK	Water and Sewer Improvements	-	30,000	40,000	800,000
		42-47008-314-00-000-CRAYD	Water and Sewer Improvements	1,715	1,170,000	15,000	1,200,000
		42-47008-314-00-000-CRIOV	Water and Sewer Improvements	2,800	80,000	20,000	150,000
		42-47008-314-00-000-CRITA	Water and Sewer Improvements	746	50,000	10,000	600,000
		42-47008-314-00-000-CROXI	Water and Sewer Improvements	-	100,000	30,000	480,000
		42-47008-314-00-000-CSABL	Water and Sewer Improvements	-	150,000	55,000	700,000
		42-47008-314-00-000-CSELM	Water and Sewer Improvements	25,000	25,000	25,000	25,000
		42-47008-314-00-000-CSPRG	Water and Sewer Improvements	-	40,000	30,000	550,000
		42-47008-314-00-000-CSSM1	Water and Sewer Improvements	-	500,000	10,000	650,000
		42-47008-314-00-000-CSSM2	Water and Sewer Improvements	-	1,100,000	-	25,000
		42-47008-314-00-000-CSSM3	Water and Sewer Improvements	-	175,000	-	25,000
		42-47008-314-00-000-CSTAR	Water and Sewer Improvements	-	100,000	-	50,000
		42-47008-314-00-000-CTHOM	Water and Sewer Improvements	74,899	1,300,000	100,000	975,000
		42-47008-314-00-000-CVONC	Water and Sewer Improvements	-	20,000	35,000	650,000
		42-47008-314-00-000-CWSMP	Water and Sewer Improvements	-	100,000	-	-
		42-47008-314-00-000-CDB50	Water and Sewer Improvements	-	-	-	75,000
		42-47008-314-00-000-CAWIA	Water and Sewer Improvements	-	-	-	200,000
		42-47008-314-00-000-CBAKE	Water and Sewer Improvements	-	-	-	150,000
		42-47008-314-00-000-SMP1B	Water and Sewer Improvements	-	-	-	25,000
		42-47008-314-00-000-CSSM4	Water and Sewer Improvements	-	-	-	25,000
		42-47008-314-00-000-SMP5A	Water and Sewer Improvements	-	-	10,000	500,000
		42-49046-911-00-000-00000	Transfer to Drainage Cap-Proj	-	-	-	3,000,000
	Expense Total			242,636	10,195,000	3,175,000	22,205,000

Fund	Account Type	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
44	Revenue	44-34805-000-00-000-00000	Water Impact Fees	103,833	175,000	450,000	175,000
		44-34806-000-00-000-00000	Sewer Impact Fees	159,565	250,000	750,000	300,000
		44-36101-000-00-000-00000	Interest Revenue	134,045	19,954	120,000	90,000
	Revenue Total			397,444	444,954	1,320,000	565,000
	Expense	44-43302-314-00-000-00000	Contract Services	81,287	160,000	10,000	135,000
	Expense Total			81,287	160,000	10,000	135,000
46	Revenue	46-36101-000-00-000-00000	Interest Revenue	186,998	20,531	275,000	200,000
		46-39131-000-00-000-00000	Transfers fr Street Recon Fund	5,000,004	-	-	-
		46-39145-000-00-000-00000	Transfers from Drainage Fund	770,004	200,000	200,000	-
		46-39142-000-00-000-00000	Transfers from Water Capital P	-	-	-	3,000,000
	Revenue Total			5,957,006	220,531	475,000	3,200,000
	Expense	46-43302-331-00-000-00000	Contract Services	3,364	-	-	-
		46-44307-331-00-000-00000	Curb and Gutter Maintenance	34,925	100,000	50,000	100,000
		46-47009-331-00-000-CBROA	Drainage Improvements	-	100,000	5,000	200,000
		46-47009-331-00-000-CCLAY	Drainage Improvements	-	120,000	60,000	1,000,000
		46-47009-331-00-000-CDENI	Drainage Improvements	-	525,000	-	100,000
		46-47009-331-00-000-CERID	Drainage Improvements	-	-	-	100,000
		46-47009-331-00-000-CFIEL	Drainage Improvements	-	35,000	5,000	230,000
		46-47009-331-00-000-CGLNV	Drainage Improvements	-	140,000	25,000	450,000
		46-47009-331-00-000-CHADL	Drainage Improvements	-	5,000	5,000	120,000
		46-47009-331-00-000-CHAHN	Drainage Improvements	-	200,000	120,000	10,000
		46-47009-331-00-000-CHUDD	Drainage Improvements	2,275	80,000	40,000	1,200,000
		46-47009-331-00-000-CHUNT	Drainage Improvements	-	10,000	5,000	25,000
		46-47009-331-00-000-CIRAS	Drainage Improvements	-	90,000	50,000	1,100,000
		46-47009-331-00-000-CJANE	Drainage Improvements	-	20,000	5,000	85,000
		46-47009-331-00-000-CMCCO	Drainage Improvements	8,308	850,000	-	100,000
		46-47009-331-00-000-CMCCU	Drainage Improvements	5,730	300,000	10,000	300,000
		46-47009-331-00-000-CMIDA	Drainage Improvements	-	85,000	-	100,000
		46-47009-331-00-000-CMOAK	Drainage Improvements	196	50,000	25,000	600,000
		46-47009-331-00-000-CMURR	Drainage Improvements	-	100,000	40,000	10,000
		46-47009-331-00-000-CNADN	Drainage Improvements	-	10,000	5,000	20,000
		46-47009-331-00-000-CNCRS	Drainage Improvements	-	500,000	-	-
		46-47009-331-00-000-CPARK	Drainage Improvements	-	5,000	5,000	185,000
		46-47009-331-00-000-CRAYD	Drainage Improvements	793	385,000	10,000	400,000
		46-47009-331-00-000-CRITA	Drainage Improvements	198	70,000	20,000	500,000
		46-47009-331-00-000-CROXI	Drainage Improvements	-	5,000	5,000	55,000
		46-47009-331-00-000-CSABL	Drainage Improvements	-	30,000	10,000	100,000
		46-47009-331-00-000-CSPRG	Drainage Improvements	-	10,000	10,000	90,000
		46-47009-331-00-000-CVONC	Drainage Improvements	-	5,000	5,000	140,000
		46-47009-331-00-000-CSSM1	Drainage Improvements	-	-	5,000	30,000
		46-47009-331-00-000-CLFCR	Drainage Improvements	-	-	25,000	150,000
		46-47009-331-00-000-CSWMP	Drainage Improvements	-	-	-	125,000
	Expense Total			55,788	3,830,000	545,000	7,625,000

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PROPRIETARY FUNDS

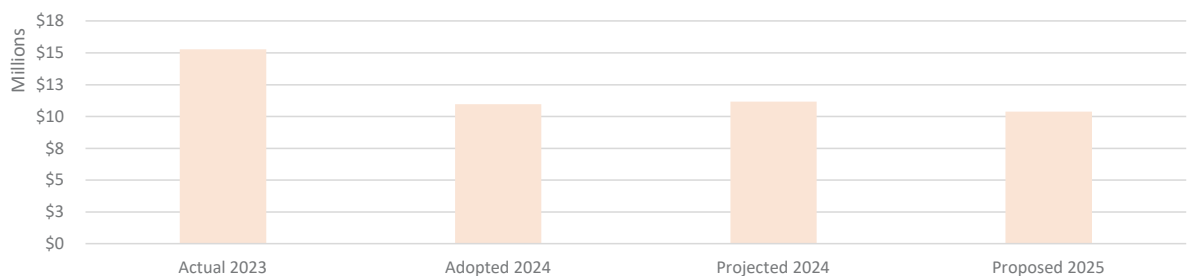
There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The City has two service operations with three supporting capital enterprise funds and no internal service fund. The two operation enterprise funds are:

- » Water & Sewer Fund
- » Drainage Fund

WATER AND SEWER FUND BUDGET SUMMARY

FUND 41	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Cash & Investments, Beginning	15,615,583	15,295,576	15,295,576	11,172,777
<u>Revenues:</u>				
Water Sales Revenue	13,964,696	12,500,000	12,500,000	13,900,000
Water Service Fees	429,581	425,000	425,000	425,000
Water Connection Fees	32,800	50,000	150,000	100,000
Sewer Service Revenue	9,793,681	10,500,000	10,500,000	10,995,000
Sewer Surcharge Revenue	1,618,370	1,900,000	1,500,000	1,600,000
Sewer Connection Fees	500	10,000	500	500
Lab Service Fees	54,110	50,000	50,000	50,000
Penalty Revenue	384,954	300,000	350,000	350,000
Billing Fees	33,821	30,000	30,000	35,000
Interest Income	686,029	200,000	600,000	600,000
Miscellaneous	103,541	88,200	63,000	70,300
Total Revenues	27,102,082	26,053,200	26,168,500	28,125,800
Cash & Investments Available	42,717,664	41,348,776	41,464,076	39,298,577
<u>Expenses:</u>				
Public Works Administration	649,945	1,509,344	1,229,344	1,392,726
Engineering	466,361	585,482	587,127	1,521,212
Environmental Services	212,675	488,098	493,598	378,044
WS Construction	293,681	714,725	715,235	451,779
WS Maintenance	2,085,847	2,271,922	2,496,282	2,251,211
Collection & Distribution	1,950,561	718,524	720,324	783,415
Purchased Water	4,313,078	5,300,000	5,300,000	5,400,000
Sewer Treatment Fee	2,289,906	2,900,000	2,900,000	3,000,000
Sewer Surcharge Fee	1,546,900	2,200,000	2,200,000	2,200,000
Meter Maintenance	160,765	285,452	285,452	240,048
Utility Billing	1,035,362	987,031	1,000,211	1,009,212
Debt Service	402,101	1,549,701	1,573,701	769,295
Non-Departmental	6,378,865	7,041,548	6,961,048	7,238,103
Transfer Out: General Fund (PILOT)	459,996	528,976	528,976	528,976
Transfer Out: Water Capital Project Fund	7,400,004	5,800,000	5,800,000	4,000,000
Transfer Out: Capital Replacement Fund	-	-	-	255,000
Total Expenses	29,646,048	32,880,803	32,791,299	31,419,021
<u>Non-cash adjustments:</u>				
Depreciation/Amortization/Others	2,223,960	2,500,000	2,500,000	2,500,000
Cash & Investments, Ending	15,295,576	10,967,973	11,172,777	10,379,557
Change in Cash Inc/(Dec)	(320,006)	(4,327,603)	(4,122,799)	(793,221)
Ending Cash & Investments as a % of				
Total Expenses (City Policy is 20%)	52%	33%	34%	33%

Water & Sewer Fund Ending Cash and Investments



Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Revenue	(000) General	41-31910-000-00-000-00000	Penalties Unpaid Utility Fees	384,954	300,000	350,000	350,000
		41-32290-000-00-000-00000	Miscellaneous Permits	39,791	50,000	25,000	30,000
		41-34050-000-00-000-00000	Admin Services Reimbursement	35,435	35,200	35,200	38,000
		41-34051-000-00-000-00000	Billing Fee Revenue	33,821	30,000	30,000	35,000
		41-34410-000-00-000-00000	Wastewater Fees	9,793,681	10,500,000	10,500,000	10,995,000
		41-34411-000-00-000-00000	Wastewater Surcharge Fees	1,618,370	1,900,000	1,500,000	1,600,000
		41-34800-000-00-000-00000	Water Sales	13,964,696	12,500,000	12,500,000	13,900,000
		41-34801-000-00-000-00000	Service Charges	429,581	425,000	425,000	425,000
		41-34802-000-00-000-00000	Lab Service Fees	54,110	50,000	50,000	50,000
		41-34803-000-00-000-00000	Water Connections	32,800	50,000	150,000	100,000
		41-34804-000-00-000-00000	Sewer Connection Fees	500	10,000	500	500
		41-36101-000-00-000-00000	Interest Revenue	686,029	200,000	600,000	600,000
		41-37215-000-00-000-00000	Resale of Goods and Services	2,336	3,000	2,800	2,300
		41-37230-000-00-000-00000	Miscellaneous Revenue	25,979	-	-	-
		(000) General Total			27,102,082	26,053,200	26,168,500
Revenue Total			27,102,082	26,053,200	26,168,500	28,125,800	

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(000) General	41-49999-000-00-000-00000	OPEB Expense	8,333	-	-	-
	(000) General Total			8,333	-	-	-
	(311) Public Works Admin	41-41100-311-00-000-00000	Full-Time Salaries and Wages	328,029	492,094	492,094	466,554
		41-41130-311-00-000-00000	Longevity Pay	5,630	6,216	6,216	4,704
		41-41140-311-00-000-00000	Sick Pay	22,766	16,220	16,220	21,424
		41-41160-311-00-000-00000	Vehicle Allowance	4,780	4,800	4,800	4,800
		41-41300-311-00-000-00000	Salary-Overtime	211	500	500	525
		41-42100-311-00-000-00000	Health Insurance	57,338	107,139	107,139	84,027
		41-42200-311-00-000-00000	FICA - Medicare Contributions	5,715	7,538	7,538	7,221
		41-42300-311-00-000-00000	Retirement - TMRS	113,933	104,087	104,087	108,471
		41-44305-311-00-000-00000	Software Maintenance	24,840	181,000	115,000	115,000
		41-44319-311-00-000-00000	Service Agreements	45,233	274,000	60,000	90,000
		41-45801-311-00-000-00000	Conferences and Training	2,853	7,500	7,500	7,500
		41-46010-311-00-000-00000	Office Supplies	5,682	6,000	6,000	5,000
		41-46016-311-00-000-00000	Uniforms	1,380	1,250	1,250	1,500
		41-46405-311-00-000-00000	Dues and Subscriptions	653	1,000	1,000	1,000
		41-47012-311-00-000-00000	Computer Software	30,900	300,000	300,000	475,000
	(311) Public Works Admin Total			649,945	1,509,344	1,229,344	1,392,726
	(312) Engineering	41-41100-312-00-000-00000	Full-Time Salaries and Wages	274,027	336,241	336,241	487,096
		41-41130-312-00-000-00000	Longevity Pay	660	852	852	1,068
		41-41140-312-00-000-00000	Sick Pay	340	-	100	10,715
		41-41150-312-00-000-00000	Incentive Pay	452	420	420	-
		41-41300-312-00-000-00000	Salary-Overtime	-	-	1,545	1,622
		41-42100-312-00-000-00000	Health Insurance	45,403	71,569	71,569	85,098
		41-42200-312-00-000-00000	FICA - Medicare Contributions	3,733	4,893	4,893	7,255
		41-42300-312-00-000-00000	Retirement - TMRS	74,477	67,507	67,507	108,458
		41-44319-312-00-000-00000	Service Agreements	59,252	90,000	90,000	800,000
		41-44597-312-00-000-00000	Discounts Taken	543	-	-	-
		41-45801-312-00-000-00000	Conferences and Training	1,468	6,000	6,000	7,500
		41-46010-312-00-000-00000	Office Supplies	2,794	2,500	2,500	2,900
		41-46015-312-00-000-00000	Small Tools	-	500	500	3,600
		41-46016-312-00-000-00000	Uniforms	1,730	2,500	2,500	3,100
		41-46405-312-00-000-00000	Dues and Subscriptions	1,482	2,500	2,500	2,800
	(312) Engineering Total			466,361	585,482	587,127	1,521,212
	(313) Enviromental Services	41-41100-313-00-000-00000	Full-Time Salaries and Wages	77,607	125,075	125,075	138,748
		41-41130-313-00-000-00000	Longevity Pay	172	246	246	420
		41-41140-313-00-000-00000	Sick Pay	5,536	-	-	2,084
		41-41150-313-00-000-00000	Incentive Pay	-	240	240	-
		41-42100-313-00-000-00000	Health Insurance	24,257	35,653	35,653	33,492
		41-42200-313-00-000-00000	FICA - Medicare Contributions	1,161	1,820	1,820	2,048
		41-42300-313-00-000-00000	Retirement - TMRS	21,832	25,114	25,114	30,452
		41-43308-313-00-000-00000	Lab Services	42,843	100,000	100,000	75,000
		41-44319-313-00-000-00000	Service Agreements	17,520	180,000	180,000	75,000
		41-45501-313-00-000-00000	Printing & Publishing	20	2,500	2,500	2,500
		41-45801-313-00-000-00000	Conferences and Training	3,483	2,000	2,000	2,000
		41-46010-313-00-000-00000	Office Supplies	844	800	800	800
		41-46012-313-00-000-00000	Safety Supplies	259	150	150	200
		41-46013-313-00-000-00000	Chemical Supplies	4,339	13,000	13,000	13,000
		41-46015-313-00-000-00000	Small Tools	487	500	500	500
		41-46016-313-00-000-00000	Uniforms	534	600	600	1,300
		41-46405-313-00-000-00000	Dues and Subscriptions	382	400	400	500
		41-47012-313-00-000-00000	Computer Software	-	-	5,500	-
		41-41110-313-00-000-00000	Part-Time Salaries and Wages	11,401	-	-	-
	(313) Enviromental Services Total			212,675	488,098	493,598	378,044
	(314) Construction	41-41100-314-00-000-00000	Full-Time Salaries and Wages	154,424	229,115	229,115	241,647
		41-41130-314-00-000-00000	Longevity Pay	534	381	381	573
		41-41140-314-00-000-00000	Sick Pay	3,086	3,629	3,629	4,757
		41-41150-314-00-000-00000	Incentive Pay	1,412	1,230	1,230	2,370
		41-41300-314-00-000-00000	Salary-Overtime	6,512	9,635	9,635	10,117
		41-42100-314-00-000-00000	Health Insurance	43,523	97,504	97,504	91,726
		41-42200-314-00-000-00000	FICA - Medicare Contributions	2,322	3,539	3,539	3,755
		41-42300-314-00-000-00000	Retirement - TMRS	46,313	48,892	48,892	55,834
		41-43302-314-00-000-00000	Contract Services	9,290	15,000	15,000	15,000
		41-44311-314-00-000-00000	Water Line Maintenance	-	-	510	-
		41-44422-314-00-000-00000	Rentals	2,707	4,000	4,000	4,000
		41-45801-314-00-000-00000	Conferences and Training	2,951	3,000	3,000	3,000
		41-46010-314-00-000-00000	Office Supplies	2,371	2,500	2,500	2,500
		41-46012-314-00-000-00000	Safety Supplies	3,817	4,000	4,000	4,000
		41-46014-314-00-000-00000	Equipment Supplies	91	-	-	-
		41-46015-314-00-000-00000	Small Tools	6,103	7,500	7,500	7,500
		41-46016-314-00-000-00000	Uniforms	3,121	3,600	3,600	3,800
		41-46405-314-00-000-00000	Dues and Subscriptions	406	1,200	1,200	1,200
		41-47003-314-00-000-00000	Machinery and Equipment	4,700	280,000	280,000	-
	(314) Construction Total			293,681	714,725	715,235	451,779

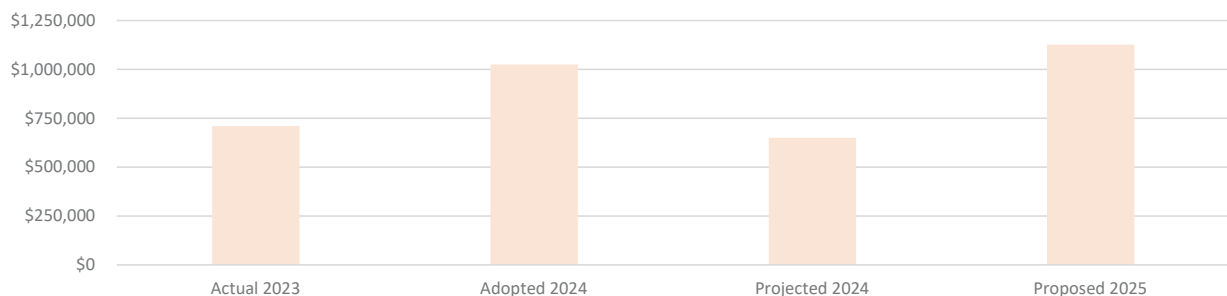
Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025		
Expense	(315) System Maintenance	41-41100-315-00-000-00000	Full-Time Salaries and Wages	484,065	719,991	719,991	802,469		
		41-41125-315-00-000-00000	On Call Pay	23,756	32,850	32,850	32,850		
		41-41130-315-00-000-00000	Longevity Pay	3,469	4,188	4,188	4,902		
		41-41140-315-00-000-00000	Sick Pay	12,197	11,069	11,069	17,873		
		41-41150-315-00-000-00000	Incentive Pay	10,572	22,546	22,546	17,160		
		41-41300-315-00-000-00000	Salary-Overtime	63,845	38,522	38,522	40,448		
		41-42100-315-00-000-00000	Health Insurance	147,886	301,574	301,574	300,260		
		41-42200-315-00-000-00000	FICA - Medicare Contributions	8,313	12,392	12,392	13,250		
		41-42300-315-00-000-00000	Retirement - TMRS	167,916	163,590	163,590	196,999		
		41-44114-315-00-000-00000	Waste Disposal	9,223	25,000	25,000	15,000		
		41-44303-315-00-000-00000	Equipment Maintenance	9,511	20,000	20,000	20,000		
		41-44310-315-00-000-00000	Water Meters	169,028	100,000	100,000	70,000		
		41-44311-315-00-000-00000	Water Line Maintenance	198,060	200,000	200,000	230,000		
		41-44312-315-00-000-00000	Sewer Line Maintenance	79,486	100,000	100,000	90,000		
		41-44315-315-00-000-00000	Lift Station Maintenance	50,514	75,000	75,000	75,000		
		41-44316-315-00-000-00000	Fire Hydrant Maintenance	36,733	35,000	35,000	45,000		
		41-44422-315-00-000-00000	Rentals	36,106	15,000	15,000	20,000		
		41-45304-315-00-000-00000	Cell Phone Expenses	-	-	-	-		
		41-45801-315-00-000-00000	Conferences and Training	762	4,000	4,000	5,000		
		41-46010-315-00-000-00000	Office Supplies	1,013	2,000	2,000	2,000		
		41-46012-315-00-000-00000	Safety Supplies	17,190	15,000	15,000	15,000		
		41-46013-315-00-000-00000	Chemical Supplies	1,387	2,000	2,000	1,500		
		41-46015-315-00-000-00000	Small Tools	18,001	10,000	10,000	10,000		
		41-46016-315-00-000-00000	Uniforms	6,615	11,200	11,200	10,500		
		41-46405-315-00-000-00000	Dues and Subscriptions	734	1,000	1,000	1,000		
		41-47003-315-00-000-00000	Machinery and Equipment	529,466	350,000	574,360	215,000		
		(315) System Maintenance Total				2,085,847	2,271,922	2,496,282	2,251,211
		(316) Collection / Distribution	(316) Collection / Distribution	41-41100-316-00-000-00000	Full-Time Salaries and Wages	282,484	271,246	271,246	290,234
				41-41130-316-00-000-00000	Longevity Pay	4,521	4,902	4,902	5,262
				41-41140-316-00-000-00000	Sick Pay	15,659	11,118	11,118	14,576
				41-41150-316-00-000-00000	Incentive Pay	6,444	9,700	9,700	10,900
				41-41300-316-00-000-00000	Salary-Overtime	37,930	38,522	38,522	40,448
				41-42100-316-00-000-00000	Health Insurance	71,629	89,000	89,000	83,602
41-42200-316-00-000-00000	FICA - Medicare Contributions			4,697	4,916	4,916	5,211		
41-42300-316-00-000-00000	Retirement - TMRS			93,661	68,120	68,120	76,382		
41-43308-316-00-000-00000	Lab Services			25,795	45,500	45,500	70,000		
41-44111-316-00-000-00000	Purchased Water			4,313,078	5,300,000	5,300,000	5,400,000		
41-44112-316-00-000-00000	Sewer Treatment Fees			2,289,906	2,900,000	2,900,000	3,000,000		
41-44113-316-00-000-00000	Sewer Surcharge Fees			1,546,900	2,200,000	2,200,000	2,200,000		
41-44304-316-00-000-00000	Computer Equipment Maintenance			-	10,000	10,000	10,000		
41-44309-316-00-000-00000	Water Tank Maintenance			16,250	25,000	25,000	30,000		
41-44315-316-00-000-00000	Lift Station Maintenance			1,250	3,500	3,500	4,500		
41-44317-316-00-000-00000	Pump Maintenance			14,838	50,000	50,000	50,000		
41-44319-316-00-000-00000	Service Agreements			1,104	-	-	-		
41-44322-316-00-000-00000	Building Maintenance			58	5,000	5,000	5,000		
41-44431-316-00-000-00000	TCEQ City Water License			41,775	55,000	55,000	55,000		
41-45303-316-00-000-00000	Cable/Internet Services			-	-	1,800	-		
41-45501-316-00-000-00000	Printing & Publishing			-	4,500	4,500	4,500		
41-45801-316-00-000-00000	Conferences and Training			1,177	4,500	4,500	6,000		
41-46010-316-00-000-00000	Office Supplies			487	2,000	2,000	2,000		
41-46012-316-00-000-00000	Safety Supplies			53	2,000	2,000	3,500		
41-46013-316-00-000-00000	Chemical Supplies			8,078	2,500	2,500	4,500		
41-46014-316-00-000-00000	Equipment Supplies			1,683	2,000	2,000	2,000		
41-46015-316-00-000-00000	Small Tools			6,008	5,000	5,000	5,000		
41-46016-316-00-000-00000	Uniforms			2,678	3,200	3,200	3,200		
41-46017-316-00-000-00000	Postage			-	100	100	100		
41-46405-316-00-000-00000	Dues and Subscriptions			493	1,200	1,200	1,500		
41-47003-316-00-000-00000	Machinery and Equipment			1,311,810	-	-	-		
(316) Collection / Distribution Total				10,100,445	11,118,524	11,120,324	11,383,415		
(317) Meter Maintenance	(317) Meter Maintenance			41-41100-317-00-000-00000	Full-Time Salaries and Wages	90,155	126,661	126,661	131,719
		41-41130-317-00-000-00000	Longevity Pay	1,201	1,356	1,356	1,500		
		41-41140-317-00-000-00000	Sick Pay	3,596	2,115	2,115	2,773		
		41-41150-317-00-000-00000	Incentive Pay	283	1,820	1,820	1,300		
		41-41300-317-00-000-00000	Salary-Overtime	1,055	3,620	3,620	3,801		
		41-42100-317-00-000-00000	Health Insurance	29,030	53,254	53,254	50,035		
		41-42200-317-00-000-00000	FICA - Medicare Contributions	1,275	1,959	1,959	2,043		
		41-42300-317-00-000-00000	Retirement - TMRS	25,816	26,842	26,842	30,377		
		41-45304-317-00-000-00000	Cell Phone Expenses	5,212	6,000	6,000	6,000		
		41-46011-317-00-000-00000	Computer Supplies	-	2,800	2,800	3,500		
		41-46015-317-00-000-00000	Small Tools	1,878	5,000	5,000	5,000		
		41-46016-317-00-000-00000	Uniforms	1,264	2,025	2,025	2,000		
		41-47004-317-00-000-00000	Motor Vehicles	-	52,000	52,000	-		
		(317) Meter Maintenance Total				160,765	285,452	285,452	240,048

Account Type	Department Number/Name	GL Account	Account Name	Actual 2023	Adopted 2024	Projected 2024	Adopted 2025
Expense	(391) Utility Billing	41-41100-391-00-000-00000	Full-Time Salaries and Wages	367,605	350,956	350,956	374,595
		41-41110-391-00-000-00000	Part-Time Salaries and Wages	12,831	14,190	14,190	15,180
		41-41130-391-00-000-00000	Longevity Pay	2,926	3,284	3,284	3,799
		41-41140-391-00-000-00000	Sick Pay	1,330	13,495	13,495	17,664
		41-41150-391-00-000-00000	Incentive Pay	1,038	840	840	1,680
		41-41300-391-00-000-00000	Salary-Overtime	1,225	3,700	3,700	3,885
		41-42100-391-00-000-00000	Health Insurance	84,000	122,633	122,633	115,273
		41-42200-391-00-000-00000	FICA - Medicare Contributions	5,637	5,605	5,605	6,041
		41-42300-391-00-000-00000	Retirement - TMRS	106,411	74,578	74,578	86,545
		41-43302-391-00-000-00000	Contract Services	158,348	128,200	128,200	128,200
		41-44305-391-00-000-00000	Software Maintenance	188,696	156,250	168,430	142,000
		41-45501-391-00-000-00000	Printing & Publishing	103,566	105,600	105,600	105,600
		41-45801-391-00-000-00000	Conferences and Training	354	6,700	6,700	6,750
		41-46010-391-00-000-00000	Office Supplies	1,396	1,000	1,000	1,000
		41-46016-391-00-000-00000	Uniforms	-	-	1,000	1,000
		(391) Utility Billing Total			1,035,362	987,031	1,000,211
	(711) Debt Service	41-48001-711-00-000-PCO06	Principal on Debt	-	165,000	165,000	-
		41-48001-711-00-000-PCO07	Principal on Debt	-	55,000	55,000	-
		41-48001-711-00-000-PCO18	Principal on Debt	-	450,000	450,000	207,276
		41-48001-711-00-000-PG21A	Principal on Debt	-	130,000	130,000	135,000
		41-48001-711-00-000-PGR14	Principal on Debt	-	190,000	190,000	-
		41-48001-711-00-000-PGR17	Principal on Debt	-	85,000	85,000	-
		41-48001-711-00-000-PGR20	Principal on Debt	-	215,000	215,000	220,000
		41-48002-711-00-000-00000	Interest on Debt	76,094	-	-	-
		41-48002-711-00-000-ICO06	Interest on Debt	22,422	-	24,000	-
		41-48002-711-00-000-ICO07	Interest on Debt	9,651	7,898	7,898	-
		41-48002-711-00-000-ICO18	Interest on Debt	159,468	147,900	147,900	131,850
		41-48002-711-00-000-IG21A	Interest on Debt	72,596	56,450	56,450	49,825
		41-48002-711-00-000-IGR14	Interest on Debt	10,656	2,052	2,052	-
		41-48002-711-00-000-IGR17	Interest on Debt	17,927	15,750	15,750	-
		41-48002-711-00-000-IGR20	Interest on Debt	33,288	29,651	29,651	25,344
		41-48002-711-00-000-PGR14	Interest on Debt	-	-	-	-
	(711) Debt Service Total			402,101	1,549,701	1,573,701	769,295
	(811) Non-Departmental	41-41100-811-00-000-00000	Full-Time Salaries and Wages	-	220,854	220,854	160,485
41-42120-811-00-000-00000		Retiree Insurance	4,642	-	5,000	50,000	
41-42500-811-00-000-00000		Unemployment Insurance	402	10,707	10,707	11,117	
41-43101-811-00-000-00000		Administrative Reimbursement	780,000	907,131	907,131	920,000	
41-43102-811-00-000-00000		Franchise Fee	1,100,004	1,944,000	1,944,000	1,944,000	
41-43103-811-00-000-00000		Fleet Services Fees	65,513	125,000	125,000	70,000	
41-43104-811-00-000-00000		Building Maintenance Admin Fee	120,000	159,542	159,542	170,000	
41-43201-811-00-000-00000		Audit Services	26,250	48,000	48,000	48,000	
41-43302-811-00-000-00000		Contract Services	-	-	-	-	
41-43303-811-00-000-00000		Depository Expense	262,390	250,000	340,000	360,000	
41-44319-811-00-000-00000		Service Agreements	-	-	-	65,000	
41-44322-811-00-000-00000		Building Maintenance	-	158,000	158,000	158,000	
41-44423-811-00-000-00000		Lease Expense	16,431	20,000	18,000	24,300	
41-44511-811-00-000-00000		Bad Debt Expense	-	80,000	80,000	80,000	
41-44512-811-00-000-00000		Depreciation	2,223,960	2,500,000	2,500,000	2,500,000	
41-44598-811-00-000-00000		Local Grants and Contingencies	9,000	30,000	30,000	200,000	
41-45201-811-00-000-00000		Property&Casualty Ins Premiums	58,434	152,763	152,763	200,650	
41-45202-811-00-000-00000		Property & Casualty Losses	5,295	56,801	56,801	56,801	
41-45301-811-00-000-00000		Telephone Expense	25,540	30,000	30,000	30,000	
41-45304-811-00-000-00000		Cell Phone Expenses	-	-	7,000	7,000	
41-45501-811-00-000-00000		Printing & Publishing	-	-	500	500	
41-46010-811-00-000-00000		Office Supplies	3,568	4,000	4,000	4,000	
41-46017-811-00-000-00000		Postage	-	10,000	10,000	10,000	
41-46210-811-00-000-00000		Electricity Gas	139,102	133,750	149,750	167,000	
41-46401-811-00-000-00000		Publications	-	1,000	1,000	1,250	
41-46500-811-00-000-00000		COVID-19	-	-	3,000	-	
41-49999-811-00-000-00000		OPEB Expense	-	200,000	-	-	
(811) Non-Departmental Total			4,840,532	7,041,548	6,961,048	7,238,103	
(911) Interfund Transfers		41-49001-911-00-000-00000	Transfer to General Fund (PILOT)	459,996	528,976	528,976	528,976
		41-49042-911-00-000-00000	Transfer to Water Capital Proj	7,400,004	5,800,000	5,800,000	4,000,000
		41-49030-911-00-000-00000	Transfer to Gen Fixed Assets	1,530,000	-	-	-
		41-49035-911-00-000-00000	Transfer to Captl Replacement	-	-	-	255,000
(911) Interfund Transfers Total			9,390,000	6,328,976	6,328,976	4,783,976	
(316) Collection Distribution		41-41120-316-00-000-00000	Out of Class Pay	-	-	-	-
(316) Collection Distribution Total			-	-	-	-	
Expense Total				29,646,048	32,880,803	32,791,299	31,419,021

DRAINAGE FUND BUDGET SUMMARY

FUND 45	Actual FY2023	Adopted FY2024	Projected FY2024	Adopted FY2025
Cash & Investments, Beginning	902,148	1,136,873	709,273	649,610
<u>Revenues</u>				
Drainage Fee Revenues	1,885,904	1,800,000	1,800,000	2,000,000
Penalty Revenues	64,119	52,500	52,500	52,500
Interest Income	51,925	10,000	24,000	20,000
Capital Contribution	-	-	-	-
Total Revenues	2,001,948	1,862,500	1,876,500	2,072,500
Cash & Investments Available	2,904,095	2,999,373	2,585,773	2,722,110
<u>Expenses</u>				
Drainage Maintenance	807,630	868,319	816,319	824,036
Debt Service	19,857	268,624	268,624	-
Non Departmental	1,005,432	1,012,545	1,026,020	1,238,387
Billing Fee to Water Fund	35,196	35,200	35,200	38,000
Transfer to General Fund	120,000	40,000	40,000	70,000
Transfer to Drainage Capital Project Fund	770,004	200,000	200,000	-
Total Expenses	2,758,119	2,424,688	2,386,163	2,170,424
<u>Non-cash adjustments:</u>				
Depreciation/Amortization/Other	563,296	450,000	450,000	575,000
Cash & Investments, Ending	709,273	1,024,686	649,610	1,126,686
Increase/(Decrease) in Cash & Investments	(192,875)	(112,188)	(59,663)	477,076
Ending Cash & Investments as a % of Total Expenses (City Policy is 20%)	26%	42%	27%	52%

Drainage Fund Ending Cash and Investments



				Actual	Adopted	Projected	Adopted
Account Type	Department	GL Account	Account Name	2023	2024	2024	2025
Revenue	000	45-31910-000-00-000-00000	Penalties Unpaid Utility Fees	64,119	52,500	52,500	52,500
		45-34450-000-00-000-00000	Drainage Fees	1,885,904	1,800,000	1,800,000	2,000,000
		45-36101-000-00-000-00000	Interest Revenue	51,925	10,000	24,000	20,000
	000 Total		2,001,948	1,862,500	1,876,500	2,072,500	
Revenue Total				2,001,948	1,862,500	1,876,500	2,072,500
Expense	000	45-49999-000-00-000-00000	OPEB Expense	5,630	-	-	-
	000 Total			5,630	-	-	-
	331	45-41100-331-00-000-00000	Full-Time Salaries and Wages	258,548	354,255	354,255	333,892
		45-41130-331-00-000-00000	Longevity Pay	2,583	3,225	3,225	3,657
45-41140-331-00-000-00000		Sick Pay	8,051	4,780	4,780	6,266	
45-41150-331-00-000-00000		Incentive Pay	3,608	6,352	6,352	8,600	
45-41300-331-00-000-00000		Salary-Overtime	16,412	3,400	3,400	11,070	
45-42100-331-00-000-00000		Health Insurance	78,314	142,001	142,001	116,836	
45-42200-331-00-000-00000		FICA - Medicare Contributions	3,881	5,366	5,366	5,268	
45-42300-331-00-000-00000		Retirement - TMRS	90,159	73,865	73,865	78,397	
45-43302-331-00-000-00000		Contract Services	6,806	5,000	5,000	7,000	
45-43302-331-00-000-ORSWM		Contract Services	3,799	5,000	5,000	5,000	
45-43302-331-00-000-OTCEQ		Contract Services	234,379	250	250	250	
45-44114-331-00-000-00000		Waste Disposal	3,556	6,000	6,000	8,000	
45-44313-331-00-000-00000		Drainage System Maintenance	55,410	75,000	75,000	100,000	
45-44319-331-00-000-00000		Service Agreements	7,187	10,000	10,000	10,000	
45-44422-331-00-000-00000		Rentals	2,428	5,000	5,000	6,000	
45-45304-331-00-000-00000		Cell Phone Expenses	342	1,000	1,000	1,000	
45-45501-331-00-000-00000		Printing & Publishing	-	2,000	2,000	1,500	
45-45801-331-00-000-00000		Conferences and Training	2,478	3,000	3,000	3,000	
45-46010-331-00-000-00000		Office Supplies	867	1,000	1,000	1,000	
45-46012-331-00-000-00000		Safety Supplies	5,359	7,000	7,000	7,000	
45-46013-331-00-000-00000		Chemical Supplies	5,921	7,500	7,500	9,000	
45-46014-331-00-000-00000		Equipment Supplies	4,515	4,500	4,500	5,500	
45-46015-331-00-000-00000		Small Tools	8,848	10,500	10,500	10,500	
45-46016-331-00-000-00000		Uniforms	3,726	4,325	4,325	4,300	
45-46405-331-00-000-00000		Dues and Subscriptions	455	1,000	1,000	1,000	
45-47003-331-00-000-00000		Machinery and Equipment	-	75,000	75,000	80,000	
45-47004-331-00-000-00000		Motor Vehicles	-	52,000	-	-	
331 Total				807,630	868,319	816,319	824,036
711		45-48001-711-00-000-PCO06	Principal on Debt	-	75,000	75,000	-
		45-48001-711-00-000-PGR14	Principal on Debt	-	180,000	180,000	-
		45-48002-711-00-000-ICO06	Interest on Debt	10,960	7,900	7,900	-
		45-48002-711-00-000-IGR14	Interest on Debt	8,897	5,724	5,724	-
		45-48002-711-00-000-PGR14	Interest on Debt	-	-	-	-
711 Total			19,857	268,624	268,624	-	
811	45-41100-811-00-000-00000	Full-Time Salaries and Wages	-	17,148	17,148	15,420	
	45-42120-811-00-000-00000	Retiree Insurance	699	-	760	-	
	45-42500-811-00-000-00000	Unemployment Insurance	61	305	305	-	
	45-43101-811-00-000-00000	Administrative Reimbursement	200,004	274,500	274,500	290,000	
	45-43102-811-00-000-00000	Franchise Fee	132,000	60,000	60,000	132,000	
	45-43103-811-00-000-00000	Fleet Services Fees	-	40,000	40,000	40,000	
	45-43105-811-00-000-00000	Billing Fee	35,196	35,200	35,200	38,000	
	45-44512-811-00-000-00000	Depreciation	563,296	450,000	450,000	575,000	
	45-44598-811-00-000-00000	Local Grants and Contingencies	-	-	12,465	12,500	
	45-45201-811-00-000-00000	Property&Casualty Ins Premiums	63,953	122,592	122,592	125,217	
	45-45202-811-00-000-00000	Property & Casualty Losses	39,788	48,000	48,000	48,000	
	45-45304-811-00-000-00000	Cell Phone Expenses	-	-	250	250	
811 Total			1,034,998	1,047,745	1,061,220	1,276,387	
911	45-49001-911-00-000-00000	Transfer to General Fund	120,000	40,000	40,000	70,000	
	45-49046-911-00-000-00000	Transfer to Drainage Cap-Proj	770,004	200,000	200,000	-	
911 Total			890,004	240,000	240,000	70,000	
Expense Total				2,758,119	2,424,688	2,386,163	2,170,424

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SUPPLEMENTAL INFORMATION

This section provides additional information relating to the City of Haltom City that may be of interest to the reader.

» FINANCIAL MANAGEMENT POLICIES

City of Haltom City Financial Management Policies

Purpose

The financial management policies of the City of Haltom City are designed to ensure the financial integrity of the City's government and assist the City in achieving the following objectives:

- Deliver quality basic City services that meet the needs and desires of the citizens.
- Provide a financial base sufficient to maintain or enhance City assets required to support community service demands.
- Adapt to constantly changing needs, desires, and service requirements of the City.
- Prudent and professional financial management practices to assure residents of Haltom City and the financial community that City government is well-managed and in sound fiscal condition.
- Providing cost-effective services to citizens through cooperation with other government entities.
- An adequate capital improvement program that maintains and enhances the public's assets.

General Goals

1. Audit

- The City will follow a five-year review of an outside (independent) auditor as provided in the City Charter. The auditors must demonstrate breadth and depth of staff necessary to handle the City's audit in a timely manner. The audited financial statements shall be submitted to the City Council within 180 days of the close of the fiscal year.
- In compliance with City Policy, a committee of four (4) members of the City Council will be selected to operate as the City Council Audit Committee. Three of the members are active members, and the fourth serves as an alternate. This committee reviews the financial statements and audit findings with the independent outside auditors and recommends Council action concerning the audited financial statements.

2. Annual/Interim Reporting

- Annual reporting will be completed within the guidelines set forth in the Governmental Accounting and Auditing Financial Review and under the standards promulgated by the Governmental Accounting Standards Board.
- Interim activity reports will be made available to the council and management each quarter.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment as required.
- Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual appropriated budgets are adopted for most funds. All annual appropriations remain open for 60 days subsequent to year-end.

- The City will strive to maintain accounting policies and practices in the preparation of its annual financial report. The report will be presented to the Government Finance Officers Association (GFOA) for review of qualifications that meet those necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.
- In addition, the City will submit its annual budget to GFOA for review to receive the Distinguished Budget Presentation Award.

3. Staffing

- Staffing levels shall be adequate for the departments of the City to function effectively.
- Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Whenever possible, compensatory time (comp time) shall be offered instead.
- Possible ways to increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the City's internal controls are jeopardized.

Revenue Objectives

1. Revenue System

- The City shall strive to operate a revenue system that is simple and reliable so assurances can be provided that the revenue base will materialize according to budget planning.
- Consistent monitoring and collection policies will be maintained to ensure the integrity of the revenue system. Revenue collections will be consolidated under the finance department.

2. Revenue Analysis

- Monthly reports shall be prepared to compare actual revenues to the budget and to determine the variances and associated corrective action necessary. The monthly reports will be consolidated into quarterly reports and presented to the City Council in open session.

3. Fee Schedule

- The City will maintain a centralized list of fees adopted by ordinance and updated annually by resolution.
- Each year, the City will review its fee structure to ensure that revenue collections are adequate to meet corresponding expenditures (cost of service concept). Such reviews will be conducted in concert with the budget preparation process.

4. Administrative/Internal Services

- The Enterprise Funds, being the Water & Sewer Fund and the Drainage Utility Fund, engage in transactions with other funds of the City. All services rendered by this fund for other funds of the governmental jurisdiction should be billed at pre-determined rates, and all services received by this fund from other funds should be paid for on the same basis that other users are charged.

5. Franchise Fees

- The Enterprise Funds will pay a franchise fee based on the same rationale as used with the electric, gas, and telephone companies. A franchise fee is paid to compensate the City for public property, street, and alley usage.

Expenditure Objectives

1. Interim Reporting

- Monthly reports shall be prepared showing actual expenditures compared to the original budget. Each monthly report will be consolidated into quarterly reports which contain an executive summary disclosing significant trends affecting the financial performance of the City. These reports will be presented to the City Council in open session.

2. Budget Amendments

- Modifications to the approved annual budget may be made within the following specific guidelines:
 - Modifications within the operating categories (supplies, maintenance, services, and sundry) may be made with Finance Director approval.
 - Modifications within the personnel and capital categories may be made with the approval of the City Manager.
 - Modifications to reserve categories, inter-fund totals, or overall budget increases shall be done only with City Council consent, after a public hearing held in accordance with the City Charter and applicable State law.

3. Performance Measures

- Performance measures and productivity indicators shall be used as expenditure guidelines. The measures will be illustrative of departmental and organizational goals. These measures will be reviewed annually for efficiency and effectiveness. This information shall be included in the annual budgeting process and in the approved budget document. Further, performance and productivity data will be reported to the City Council periodically throughout the fiscal year.

Budget Concepts

1. Balanced Budget

- The budget should be balanced with current, reoccurring revenues equal to or greater than current, reoccurring expenditures. To accomplish this aim, emphasis will be placed first on identifying opportunities to reduce costs while maintaining service quality, encouraging increased productivity and recovering costs through fees.
- Reserves exceeding the required levels may be used for one-time expenditures. Non-essential services that cannot generate revenues to support some or all operations may be reduced or eliminated.

- Tax increases will be considered only in the event that the above strategies fail to address essential service levels that cannot be reduced.
- Detail control is accomplished by maintaining appropriations and expended balances by line-item account within each operating department within each budgeted fund. Purchase orders or payments that would result in an over-expenditure of a line-item account are not processed without the approval of the Finance Director or the City Manager

2. Planning

- The City shall prepare a proposed itemized budget for each fund annually with a multi-year outlook. The budget process will be performance-based and focused on goals, objectives, and performance indicators.
- For each capital fund, the annual budget will have a five-year financial plan.

3. Revenue Projection

- Projections of revenues will be realistic, modest and based upon historical trends coupled with current economic conditions.
- Revenues are projected for the current fiscal year, proposed fiscal year. The estimates for outlying years are reviewed annually and revised as needed.

4. Expenditures/Expenses

- All new spending will be analyzed for its impact upon future years. The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.
- The City will avoid budgetary procedures that balance current, reoccurring expenditures at the expense of meeting future years' expenses that may jeopardize the ability to meet expenses in subsequent years.
- Fund balances in excess of policy minimums may be used for capital outlays, contingencies, or one-time expenditures.
- Budgets for the use of bond proceeds will be developed in accordance with the use of proceeds covenant in the bond ordinance.

Fund Balance/Operating Position Concepts

1. Required Reserves

- The City will maintain an unallocated fund balance (cash and investments) to be used for unanticipated emergencies of at least 20 percent of the expenditure budgets of the major operating funds (General, Water & Sewer, Drainage Funds). These monies will be used to avoid cash-flow interruptions, generate interest income, reduce the need for short-term borrowing, and assist in maintaining an investment-grade bond rating.
- All other funds are expected to maintain positive fund balances. Each fund may borrow internally from other City funds to provide cash flow requirements. These loans will be on a short-term basis.

2. Use of Surplus

- It is the intent of the City to use surpluses to accomplish three goals: meeting reserve requirements, avoiding tax or rate increases in ensuing years, and minimizing or avoiding future debt.

Capital Planning Criteria

1. Capital Improvement Budget

- The City will coordinate the development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The estimated costs and potential funding sources for each capital project will be identified before the project is submitted to the City Council for approval.

2. Alternative Capital Financing

- The City shall explore funding alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, capital recovery fees, and current funds.
- Intergovernmental assistance will be used to finance only those capital improvements that are consistent with the Capital Improvement Plan and City priorities, as well as those operating and maintenance costs which have been included in the operating budget.

Debt Management

1. Limits

- The City will strive to limit general obligation annual debt requirements to 25% of general government expenditures. Furthermore, the debt service portion of the tax rate will not exceed \$0.25 per \$100 to service the bonds as approved by the voters in 2010.
- Long-term debt shall not be used for financing current operations. The life of the bonds and/or other debt source shall not exceed the useful life of the asset.

2. Required Coverage

- Revenue bond coverage (Water & Sewer) shall be maintained at a minimum of revenues, less operating expenses, exceeding the annual debt service cost by 25% (1.25 times coverage). This exceeds our covenanted standard of 1 times coverage.

3. Continuing Disclosure

- Full disclosure of operations and open lines of communication shall be made to rating agencies. The City staff, with the assistance of bond advisors, shall prepare the necessary materials and presentation to the rating agencies. Inter-period reporting of material events to rating agencies and other oversight agencies is required as events occur.

4. Variable Rate / Floating Rate Debt

- Debt instruments structured with variable rate or floating rate features (including derivatives) are to be utilized only after careful review by the City's financial advisor and bond counsel and subject to continuous monitoring and reporting.

Performance Measurement

1. Strategic Priorities Evaluation

- Every year, the City Council evaluates the strategic priorities established the previous year. Priorities are added and dropped as appropriate to develop a new set of strategic priorities for the coming budget year.

2. Departmental Goals and Performance Measures

- From the strategic priorities, each department develops goals that outline measures to accomplish the strategic priorities. The goals are supported by performance measures.
- Performance measurements should objectively monitor and project the degree of success in accomplishing the goals as outlined.

Conformity

- The City has received the GFOA Certificate of Achievement since fiscal year ending 1987. The budgets prepared for submission have been recognized with the GFOA Distinguished Budget Award annually since 1989. The City intends to continue to participate successfully in the award program.

Fund Structure

The accounts of the City of Haltom City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for within departments (see appendix II), and separated set of self-balancing accounts, which comprise its assets, liabilities, retained earnings/fund balance, revenues, and expenses/expenditures. The various funds are grouped by type in the financial statements.

The operations of each fund are summarized as follows:

1. Governmental Fund Types

- **General Fund:** The General Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. The General Fund records general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds.
- **Debt Service Fund:** The Debt Service Fund is used to account for monies accumulated for the payment of principal, interest, and related costs of general long-term liabilities paid from taxes levied by the City. This is administered by the Finance Department and considered a Finance function.
- **Special Revenue Funds:** The Special Revenue Funds are used to account for specific revenue sources that are legally restricted to expenditure for specified purposes. Financing is provided

by program charges, contributions, hotel occupancy tax, sales tax, and cable franchise fees. See Appendix I for a list.

- **Capital Projects Funds:** The Capital Projects Funds are used to account for the financing and construction of major capital facilities. Financing is provided primarily by the sale of general obligation or certificate of obligation bonds, sales tax, and transfers from other funds.

2. Proprietary Fund Types

- **Enterprise / Business-Type Funds:** This fund type is used to account for the provision of fee-based services to residents of the City. These funds include the Water and Sewer Fund and the Drainage Fund. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, public works administration, environment services, operations, maintenance, financing, and related debt service.

Accounting and Budgetary Reporting

- **Accounting and Financial Reporting:** Haltom City's accounting and financial reporting system follows the principles established by the Governmental Accounting Standards Board (GASB). An annual audit of the City's system is performed by an independent public accounting firm with the subsequent issuance of a comprehensive annual financial report.
- **Basis of Accounting:**
 - The City's accounting records for the Water and Sewer Fund and the Drainage Fund are maintained on an accrual basis whereby revenues and expenses are recorded in the accounting period in which they are earned or incurred.
 - The remainder of the City's funds are maintained on the modified accrual basis whereby revenue is recorded when measurable and available and expenditures are recorded when the liability is incurred except for interest on general long-term debt.
- **Basis of Budgeting**
 - The financial data throughout this document, for all funds, is presented by using a cash basis of budgeting. This means that expenditures and revenues are measured and forecasted on an inflow-outflow basis for the 12 months that comprise the budget year. Capital outlay, reserves and debt service are included in the Water and Sewer Fund budget as a budgetary control of cash expenditures.
 - Under Generally Accepted Accounting Principles (GAAP), these items will be reported as additions to capitalized assets and as a reduction of a liability, respectively. Certain accounting adjustments based on GAAP will be applied when the City closes its books for the year, but these types of adjustments are not part of the budget presentation. The application of GAAP forms the basis of accounting for the City using the cash, accrual, and modified accrual methods of revenue and expenditure measurement. Where applicable, the effect of these end-of-year adjustments for historical data has been reversed to maintain the cash basis of budgeting consistently throughout the document.

Budget Process and Long-Term Planning

1. Overview

- The Charter of Haltom City specifies that an Operating Budget be adopted prior to the first day of the fiscal year beginning October 1st. The City's budget preparation process is a seven-month cycle, which begins in mid-February and ends in mid-September. The City Council, management, departments, and the public have opportunities to participate in the preparation of the budget at various stages in the process. Throughout the process, the City Manager presents reports delineating particular areas of concern to the Council. The Council provides the direction and guidance necessary to implement the goals and objectives of the City.

2. Preparation of the Operating Budget

- In Early Spring, the Finance Department distributes a budget calendar and other materials to prepare for the upcoming fiscal year. Departments submit budget proposals. During the months of May, June, and July, the City Manager develops the recommended budget based on the policy direction received from Council. The City's Charter requires that the proposed budget be submitted to the Council at least forty-five (45) days prior to the beginning of the fiscal year. This submission normally occurs during mid-July, followed by a series of public budget work sessions between July and August. The first and second readings of the budget ordinance occur at the council meetings in August and/or September. If the city council fails to adopt a budget in final form before the first day of the fiscal year, the city charter requires that the budget proposed by the City Manager shall be deemed to have been adopted.
- In preparation of the proposed budget, each department develops measures, objectives, and details accomplishments for use in the budget. By identifying the goals of the department and compiling past and current workload statistics, the department is able to determine early in the budget process which areas will require future resource adjustments.
- Departments prepare base budget requests to continue the current level of service. Any new projects that the department wants considered for funding are submitted as prioritized budgetary items. The department must also submit a prioritized list of budget reduction options. The consequences of not funding these items must also be provided. A departmental budget request is comprised of a line-item expenditure request that is supplemented with detailed justification. All requests for funding must be related to specific project needs and must be measurable in terms of effectiveness and/or efficiency indicators.

3. Public Input in the Budget Process

- Haltom City Boards and commissions advise the City Council in the development of the annual budget, as needed. The Library Board advises the Council on Library operational and capital needs. The Crime District Board have the authority to review the CCPD annual budgets submitted by Staff and approve the plan prior to Council consideration. The Beautification Boards advise the Council on budget matters pertaining to parks, open spaces, entryways, and other community issues. The various boards and commissions meet in public sessions. All Council workshops and public hearings concerning the proposed budget are posted meetings open to the public

4. Budget Adoption

- The annual budget adoption requires a public hearing and two readings of the budget ordinance. The City Council votes on the adoption of the budget.

5. Budget Transfers and Amendments

- By City Charter, the City Manager may make certain changes within the total operating budget of the City to increase, decrease, or transfer appropriations among departments. The City Manager is restricted to the total funds authorized by the City Council for expenditures unless the budget is formally amended following the same public notice procedure for a budget adoption.

6. Long-Term Planning

- Long-term planning will be based on plans that have been developed and approved such as The Information Technology Plan, The Drainage Improvement Plan, The Belknap Revitalization Plan, The Street Improvement Plan, the Comprehensive Land Use Plan, and the Parks Improvement Plan. The City will also utilize opportunities for rate studies and financial analysis for revenue projections and Long-Term financing plans for its Capital Improvement Projects.

Appendix I: Special Revenue Funds

This appendix provides a comprehensive list of the Special Revenue Funds that are part of the financial policy. Each fund is associated with the respective administering department to ensure proper management and accountability.

- Crime Control and Prevention District, administered by Police Department.
- Oil and Gas Fund, administered by Finance Department.
- Hotel/Motel Tax Fund, administered by City Manager's Office.
- Court Security Fund, administered by Finance Department and Municipal Court.
- Court Technology Fund, administered by Finance Department and Municipal Court.
- Juvenile Case Manager Fund, administered by Finance Department and Municipal Court.
- Red Light Camera Fund, administered by Police Department.
- Grant Fund, administered by Finance Department and Grantor Departments.
- PEG Fund, administered by Finance Department and Information Technology Department.
- Fire Donation Fund, administered by Fire Department.
- Library Donation Fund, administered by Library.
- Police Forfeiture Fund, administered by Police Department.
- Park Donation Fund, administered by Parks and Recreation Department.
- Park Dedication Fund, administered by Parks and Recreation Department.
- Safe Pathways Fund, administered by Public Works.
- Animal Shelter Fund, administered by Police Department.
- Police Donation Fund, administered by Police Department.
- Police CART Fund, administered by Police Department.
- Tax Increment Reinvestment Zone #1 Fund, administered by City Manager's Office.
- Tax Increment Reinvestment Zone #2 Fund, administered by City Manager's Office.


This list is an integral part of the financial policy, ensuring that each special revenue fund is managed according to its specific purpose and the department responsible for its administration.

Appendix II: Departmental Fund Allocation

This appendix outlines the allocation of various departments across different types of funds within the financial policy. Each department is categorized according to its association with the General Fund, Special Revenue Fund, Capital Projects Fund, or Business Type Fund.

<i>Department</i>	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Capital Projects Fund</i>	<i>Business Type Fund</i>
<i>City Manager's Office</i>	✓			
<i>City Secretary</i>	✓			
<i>City Council</i>	✓			
<i>Finance</i>	✓			
<i>Human Resources</i>	✓			
<i>Planning & Inspections</i>	✓			
<i>Information Technology</i>	✓	✓		
<i>Fleet Services</i>	✓			
<i>Building Maintenance</i>	✓			
<i>Police</i>	✓	✓		
<i>Fire</i>	✓	✓		
<i>Municipal Court</i>	✓	✓		
<i>Public Works</i>	✓		✓	
<i>Streets</i>	✓	✓	✓	
<i>Water & Sewer</i>			✓	✓
<i>Drainage</i>			✓	✓
<i>Parks & Recreation</i>	✓	✓	✓	
<i>Library</i>	✓	✓		
<i>Non-Departmental</i>	✓	✓		✓

In this chart:

-  indicates that the department is associated with the corresponding fund.
- Each row represents a department, and each column represents a fund type.

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