



**PROPOSED  
ANNUAL MUNICIPAL BUDGETS  
FISCAL YEAR 2024-2025**

# CITY OF HELOTES

## Fiscal Year 2024-2025

### Budget Cover Page

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$200,731 which is a 4.93% increase from last year’s budget.

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

- FOR:**
- AGAINST:**
- PRESENT and not voting:**
- ABSENT:**

**Property Tax Rate Comparison:**

|   | <b>2024-2025</b> | <b>2023-2024</b> |
|---|------------------|------------------|
| Property Tax Rate:                                | \$0.316419/100   | \$0.311455/100   |
| No-New-Revenue Tax Rate:                          | \$0.307683/100   | \$0.301098/100   |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.267850/100   | \$0.261184/100   |
| Voter-Approval Tax Rate:                          | \$0.316419/100   | \$0.311455/100   |
| Voter Maintenance & Operations Tax Rate:          | \$0.270805/100   | \$0.270325/100   |
| Debt Tax Rate:                                    | \$0.039195/100   | \$0.041130/100   |

Total debt obligation for the CITY OF HELOTES secured by property taxes:  
 \$4,745,604 (as of 9/30/2024).

**City of Helotes, Texas  
Municipal Budgets**

**Fiscal Year  
October 1, 2024 – September 30, 2025**

**City Council**

|                      |                        |
|----------------------|------------------------|
| <b>Mayor</b>         | <b>Rich Whitehead</b>  |
| <b>Mayor Pro-Tem</b> | <b>Craig Sanders</b>   |
| <b>Councilmember</b> | <b>Dave Cato</b>       |
| <b>Councilmember</b> | <b>Sabrina McGowan</b> |
| <b>Councilmember</b> | <b>Jen Sones</b>       |
| <b>Councilmember</b> | <b>Matt Merchant</b>   |

**City Staff**

|                         |                           |
|-------------------------|---------------------------|
| <b>Marian Mendoza</b>   | <b>City Administrator</b> |
| <b>Celina Perez</b>     | <b>City Secretary</b>     |
| <b>Daniel Rodriguez</b> | <b>Finance Director</b>   |
| <b>Robert Hunley</b>    | <b>Chief of Police</b>    |
| <b>Scott Moreland</b>   | <b>Fire Chief</b>         |

**City of Helotes, Texas**  
**Municipal Budgets**  
**FY 2024-2025**  
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## **BUDGET MESSAGE**

The Budget Message was prepared and presented by Mayor Rich Whitehead to the City Council on August 08, 2024. The FYE 2025 Municipal Budgets adopted by the City Council on September 26, 2024 do not necessarily reflect the proposals / amendments included within the Budget Message.



August 8, 2024

City of Helotes City Council  
12951 Bandera Road  
Helotes, Texas 78023

**Re: Proposed Fiscal Year Ending (FYE) 2025 Municipal Budgets**

Distinguished Members of the City Council:

In accordance with Texas statutes and the City's fiscal policy, the proposed budget for the fiscal year beginning Oct. 1, 2024, is hereby presented. The proposed budget for fiscal year 2025 acts as a policy document highlighting the financial responsibilities of the organization to City Council and residents.

Financial leadership that is conservative and resilient provides a foundation that balances economic uncertainties and new opportunities to provide residents with exceptional value, confidence and transparency. The focus of this year's budget is an investment in strategic priorities and services that provide high value to the Helotes residents today and into the future.

The Proposed Budget is carefully prepared through the direction of the City Administrator and the collective efforts of all the departments who identified needs of the community with a sustainable and sound financial plan. The proposed budget provides for future success and ensures continued financial strength and resiliency through a long-range financial plan that meets all fund balance and bond coverage requirements. Currently, the General Fund Budget, as presented, is balanced, and we anticipate revenues exceeding expenditures by approximately \$126,878.

***Budget Plan***

The proposed FYE 2025 Municipal Budgets allows the City to maintain the current level of municipal services to our citizens, businesses, and visitors, while managing municipal growth. As we prepared this budget, the primary concerns were continuing all existing services for our citizens, maintaining appropriate staffing levels, and maintaining reserve levels in accordance with the City's fiscal policies.

During FYE 24, the city suffered from decreased sales tax receipts due to interrupted business from TXDOT construction. Staff continues to evaluate the impact of inflation and other economic factors on sales tax revenues.

We have made several assumptions pertaining to revenue projections, while understanding that it is necessary to consider variables that are likely to have an impact on those projections. Historically, our projections have been conservative, and we have no reason to believe otherwise with this budget. Revenue projections for the FYE 2024-25 Budget are based on a conservative approach and several economic factors. One final adjustment will be made relative to insurance expenses by department pending results from open enrollment. Adjustments will be completed by presentation of final budget for council approval in September.

In June 2021, the city was allocated \$2.498 million in Coronavirus State and Local Fiscal Recovery Funds from the American Rescue Plan Act (ARPA) passed by Congress in May 2021. The funds are available to assist local governments with revenue loss. The city has received these funds and allocated them within the fiscal year 2023 and 2024 ARPA budgets and final expenditures will be made by December 31, 2024. As discussed with Council, the funding was allocated to priority projects including public safety, facilities, IT and parks. Specific projects may evolve over time subject to eligibility guidance as updated by the U.S. Treasury.

The fiscal year 2025 property tax levy will be used to pay debt service on outstanding General Fund obligations and support General Fund maintenance and operations. Property taxes are based on the appraised value of real property in the community. Certified property valuations indicate that property tax revenues will increase by 3% from 2024 levels. For the Proposed Budget, a projected \$4,140,600 or forty percent of General Fund revenues comes from property taxes. The adopted 2025 tax rate will decrease to \$0.310000 per one hundred dollars valuation. The proposed tax rate is not greater than the voter approved rate. The Maintenance and Operating Rate (M & O) and Interest and Sinking (I & S) property tax rates are \$0.270805 and \$0.039195 cents per \$100 taxable value respectively.

The City of Helotes voters approved an initiative in November 2008 to freeze property tax values for property owners that are disabled or over 65 years of age. This exemption decreases the amount of property taxes paid by qualifying property owners by freezing the amount of property taxes paid for their property in the year that the owner qualifies for the exemption. Bexar Appraisal District estimates that the number of property owners who qualify for tax freeze in the 2025 tax year will increase by sixty-five properties.

Fortunately, permit and sales tax revenue streams have remained stable. Most other tax revenues, charges for services, intergovernmental revenues and fines and forfeitures are largely based on policy changes and tend to remain relatively constant during periods of economic downturn. However, a prolonged economic recession or depression will eventually affect these revenue streams as well.

The General Fund expenses for FYE 2024-25 total \$10,307,575 which represents a 8.09 percent increase from the FYE 2023-24 Adopted Budget. Total revenues, including transfers, for FYE 2024-25 are projected to be \$10,307,575 which represents a 3.27 percent increase from the FYE 2023-24 Adopted General Fund Budget.

Highlights of the proposed budget are detailed below:

- A City-wide a cost of living adjustment
- City wide merit based raise
- Dependent medical coverage assistants
- Transition of public safety staff from ARPA funds to operations budget
- Upgrade to City software and technology equipment
- Requests for capital items were evaluated and recommendations are based upon need and available funds.

### Departmental and Facilities Expenses - Budget Comparison

| Department                    | FYE2024<br>Adopted Budget | FYE2024<br>Year End Estimate | Proposed<br>FYE 2025 Budget |
|-------------------------------|---------------------------|------------------------------|-----------------------------|
| City Council                  | \$15,975                  | \$13,157                     | \$15,975                    |
| Administration                | \$953,475                 | \$881,889                    | \$908,657                   |
| Dispatch                      | \$660,879                 | \$515,550                    | \$688,063                   |
| Municipal Court               | \$751,796                 | \$691,197                    | \$907,758                   |
| Development Services          | \$456,032                 | \$385,024                    | \$521,157                   |
| Animal Control / Public Works | \$810,318                 | \$746,966                    | \$1,033,342                 |
| Buildings / Grounds/ IT TECH  | \$855,575                 | \$590,003                    | \$954,500                   |
| Police                        | \$2,749,130               | \$2,553,101                  | \$3,004,101                 |
| Fire                          | \$1,493,575               | \$1,390,051                  | \$1,459,174                 |
| EMS                           | \$671,156                 | \$616,127                    | \$687,968                   |
| <b>Total</b>                  | <b>\$9,417,911</b>        | <b>\$8,383,083</b>           | <b>\$10,180,697</b>         |

It is important to remember that among all of the functions performed by the city council, budgeting is the most important. In its simplest definition, budgeting is a plan for utilizing the city's available funds during a fiscal year to accomplish established goals and objectives. Budgeting is the forum for making the most of the council's key decisions about the future of the city. It



is a process for determining the community's standard of living, what local residents need and want, what they are willing and able to pay for, and what services they can expect to receive for their tax dollars. Innovation and continuous improvement are necessary for Helotes to provide the highest quality services effectively and efficiently for our residents, businesses, and visitors.

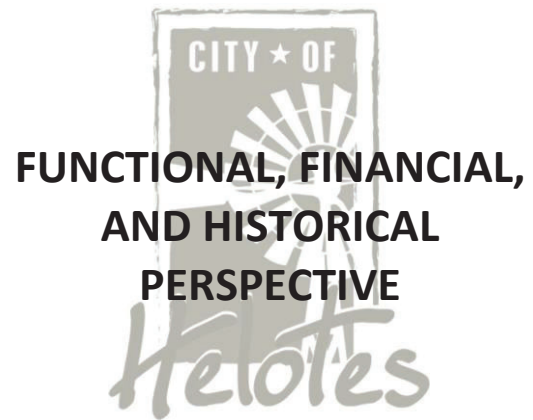
That being said, please accept this document as your budget and, with it, your responsibility to ask questions, make changes you feel are necessary after serious consideration, and, finally, approve the budget, as required in September.

Marian Mendoza and I anticipate questions and welcome your comments. Please do not hesitate to contact me at 210.695.5912 or by email at [rwhitehead@helotes-tx.gov](mailto:rwhitehead@helotes-tx.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read 'Rich Whitehead', with a large, stylized initial 'R'.

Rich Whitehead  
Mayor



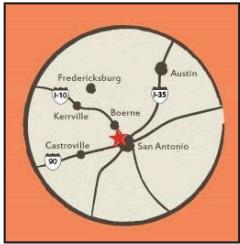
**FUNCTIONAL, FINANCIAL,  
AND HISTORICAL  
PERSPECTIVE**



**City of Helotes, Texas**  
**Fiscal Year Ending (FYE) 2025 Budget Calendar**  
**For Operating Period October 1, 2024 – September 30, 2025**

|  |   |                         |
|--|---|-------------------------|
| <b>Budget Estimates</b>                      | Departments submit FYE 2025 Baseline Budget for review.   | Friday, June 14         |
|  | Departments submit current year (FYE 2024) Projections.   | Friday, June 14         |
|  | City Administrator & Finance Director review current year (FYE 2024) Projections and FYE 2025 Baseline Budget.                                | Wednesday, June 19      |
| <b>Budget Development</b>                    | City Administrator, Finance Director, & Department Supervisors review interdepartmental changes – starting week of                            | Friday, June 24         |
|  | Departments submit FYE 2025 Budget changes.   | Monday, June 12         |
|  | City Administrator & Mayor review interdepartmental changes.  | Thursday, June 29       |
|  | City Council Budget Workshop on Proposed FYE 2025 Budget.   | Tuesday, July 16        |
| <b>Budget Presentation and Consideration</b> | First presentation of Proposed FYE 2025 Budgets and Proposed Tax Year 2024 Ad Valorem Tax Rate to the City Council; Set Public Hearing dates. | Thursday, August 8      |
|  | HEDC FYE 2025 Proposed Budget Presentation to City Council  | Thursday, August 22     |
|  | Public Hearing on Proposed FYE 2025 Budgets and Proposed Tax Year 2024 Ad Valorem Tax Rate .  | Thursday, September 12  |
|  | HEDC Board of Directors approves Proposed FYE 2025 HEDC Budget.   | Wednesday, September 18 |
|  | City Council approves Proposed FYE 2025 Budgets and Proposed Tax Year 2024 Ad Valorem Tax Rate.   | Thursday, September 26  |

## City of Helotes A Historical Perspective

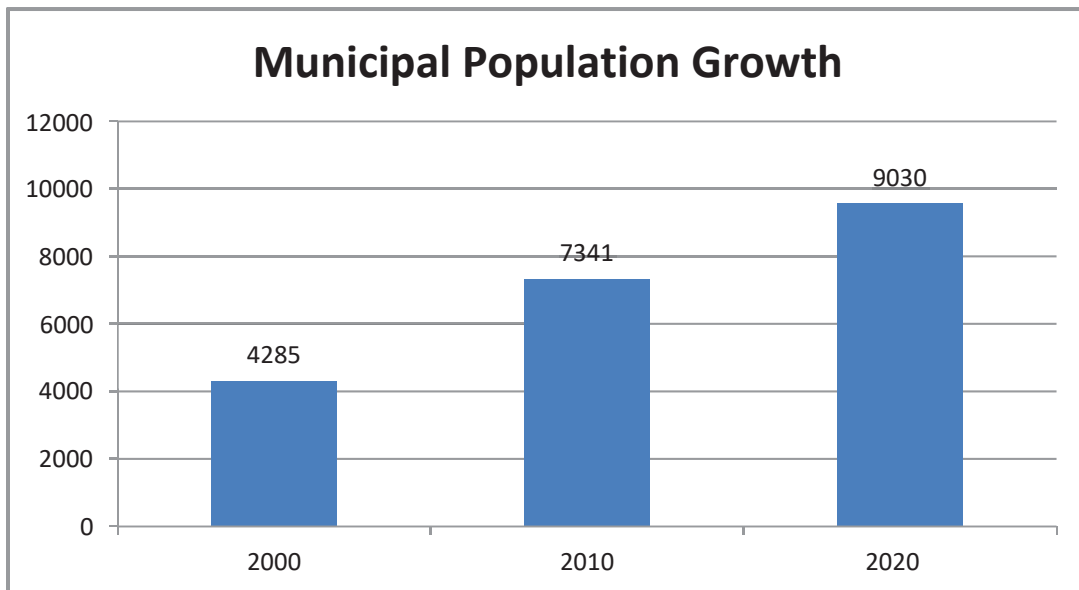


Surrounded by the beauty of the Texas Hill Country, the City of Helotes is a vibrant community boasting a flourishing economy and a high quality-of-life. Helotes is known as the “Gateway to the Texas Hill Country.”

Located just Northwest of San Antonio, the City of Helotes was incorporated in 1981 as a Type A General Law municipality. Helotes, whose name is derived from the Spanish word *elotes* or “corn-on-the-cob,” has been on Texas maps since the 1850s. Once inhabited by Lipan Apaches, Tonkawas, and Comanches, the City originally served as a stagecoach stop between the cities of San Antonio and Bandera.

For decades, Helotes remained a farming community. The opening of the famous John T. Floore County Store in 1946 and the General Store marked a turn towards commerce and economic growth. Floore’s is listed in the National Register of Historic Places and, along with several other Helotes buildings, is a Texas Historic Landmark that draws top musical talent to its stages.

Today, the City of Helotes is a unique community that maintains its small-town tranquility and family-oriented activities. Citizens remain committed to economic prosperity, while balancing environmental consciousness and historic preservation with modern revitalization.



## **City of Helotes**

### **A Functional Perspective**

The City of Helotes is a Type A General Law municipality operating under a Council-Mayor form of government. All powers of the City are vested in an elected Council, consisting of five Councilmembers and a Mayor. The Council enacts local legislation, determines City policies, and employs the City Administrator.

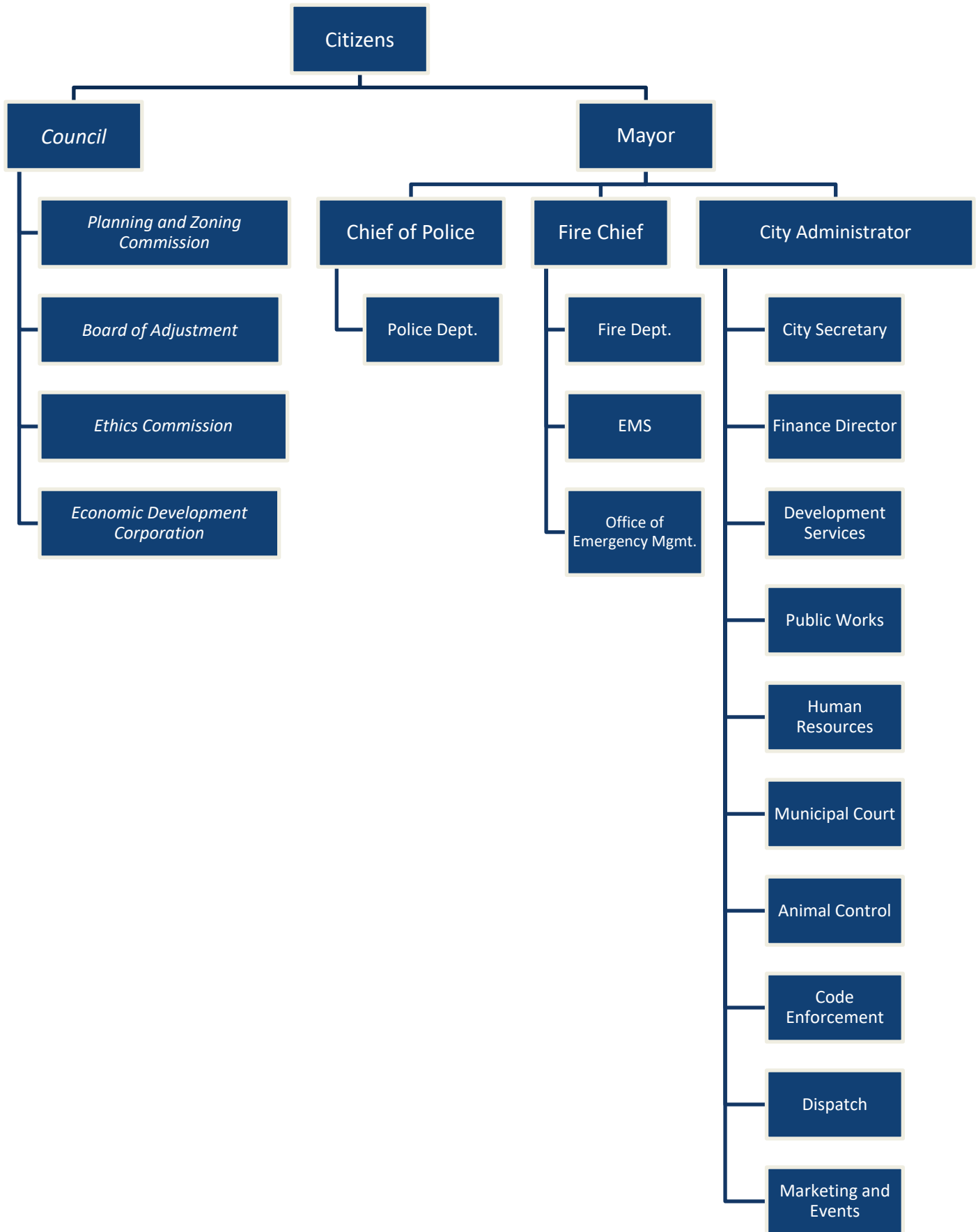
The Mayor is the Chief Executive Officer of the City and is responsible for the proper administration of all affairs of the City. The City Administrator is the Chief Administrative Officer of the City and serves as the assistant to the Mayor and City Council in carrying out activities prescribed by them and those activities contained within the City Administrator's contract.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into function groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (i.e. Police or Fire Departments).

A Department may be further divided into small areas called Divisions. Divisions perform specific functions within the Department (i.e. Criminal Investigations within the Police Department).

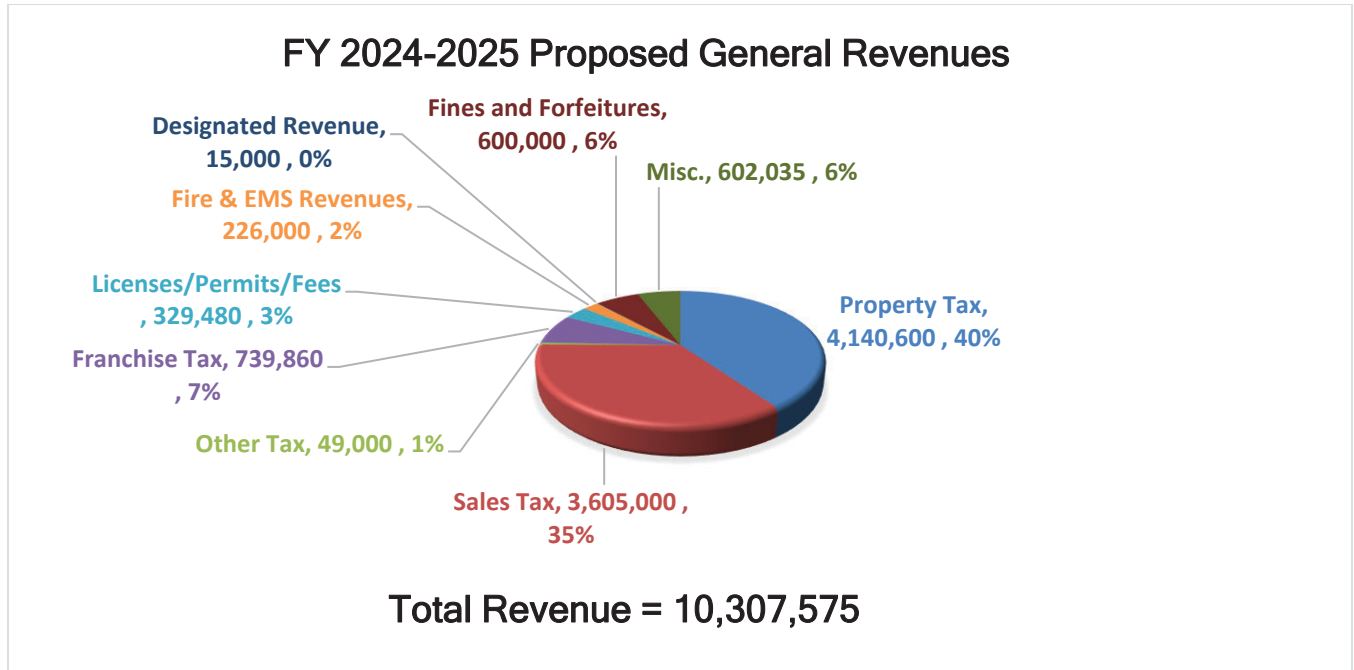
Leading each Department is a Department Head. Department Heads have supervision and control of their respective Department(s) and the Divisions within it; however, they are subject to supervision and control by the Mayor and/or City Administrator. A Department Head may supervise more than one Department.



## City of Helotes A Financial Perspective

As part of the Budget process, each revenue source is reviewed to determine whether or not a revision to the fee structure should be recommended. Revenues are classified by fund and type.

The following pie chart provides the estimated revenue and percentages by type projected to be collected in FYE 2024-25 in the General Fund:



### REVENUE SOURCES

**Property Taxes** - All property tax revenues, including delinquent tax payments, penalties, and interest.

**Sales Tax and Beverage Tax** - Receipts from the local sales and use tax. The current Sales Tax rate is 8.00%, of which the State retains 6.25%, 1% is revenue to the City's General Fund, 0.50% is revenue to the Economic Development Corporation and the remaining 0.25% was approved by the voters for an additional four years in 2019 for street maintenance. Revenues from mixed beverage tax receipts.

**Franchise Tax/PUC Right of Way Fees** - Revenues from fees imposed on electric or gas utilities, telecommunication and cable companies, and other private corporations using the city's streets and other rights-of-way. The fees are based upon a percentage of the company's gross receipts and range from 3% to 6%. These fees currently are collected from CPS Energy, SAWS, Grande Cable, Time Warner, AT&T, and various phone companies. These revenues are one of the most difficult to project due to a number of variables, which can significantly impact these companies' revenues and, consequently, the City's payment.

**Licenses and Fees** - Revenues from building permits, electric permits, plumbing permits, use of City right-of- ways, liquor and food licenses, alarm permits, certificates of occupancy, contractor's license and registration, garage sale permits, and animal licenses.

In FYE 2019, the calculation of construction permits was changed to a cost per square foot basis in response to the Governor signing HB 852, passed during the last Legislative session. The legislation now prohibits the City from considering the value or cost of construction or improvement of a residential dwelling in establishing building permit fees. City continues to closely monitor the results of the revised construction permit fees.

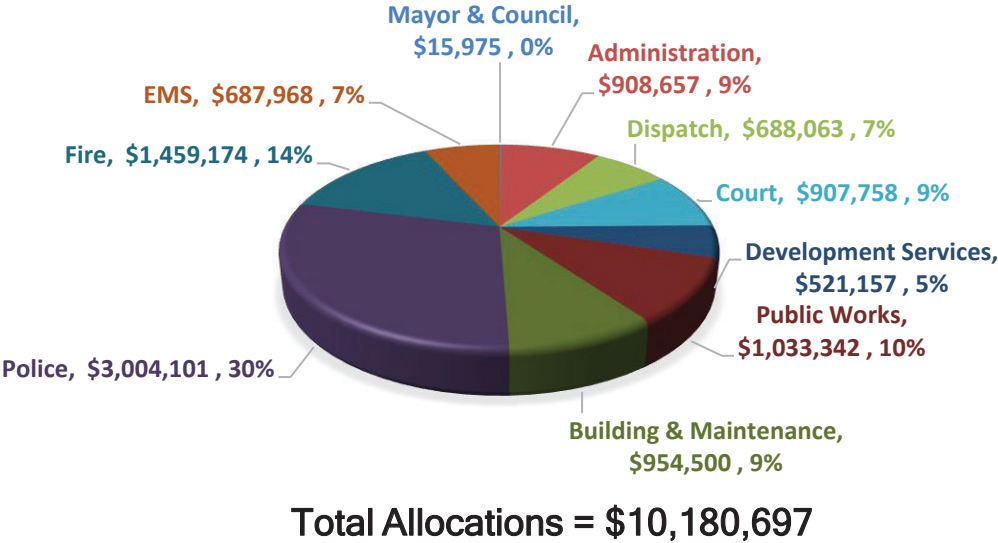
**Fire and EMS** - Revenues generated by Rescue Response Fees and EMS services.

**Fines and Forfeitures** - Funds received from payments of traffic fines and other fines for violations of City laws or ordinances.

**Miscellaneous** - Revenues from collection of other fees such as vehicle wrecker/impound fees, police auction, return check fees, animal impound fees and leases.



# FY 2024-2025 Proposed General Fund Departmental Expenditures



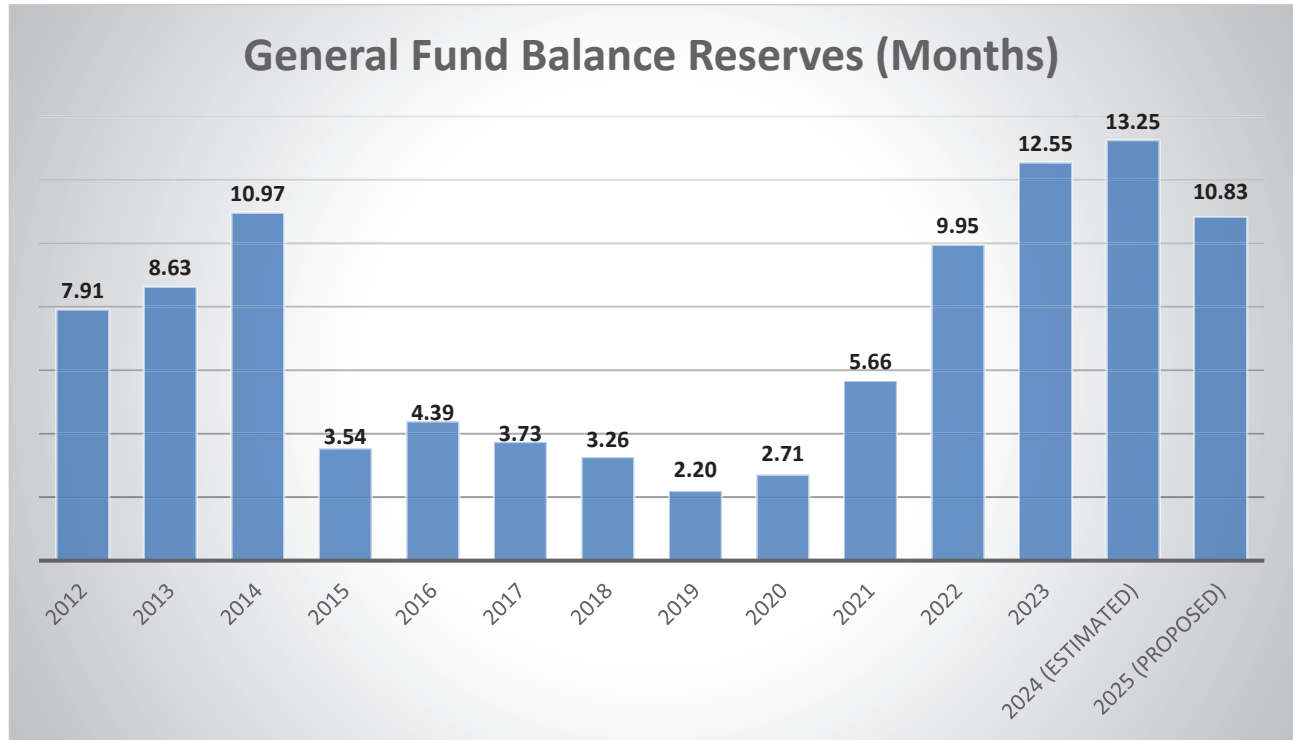
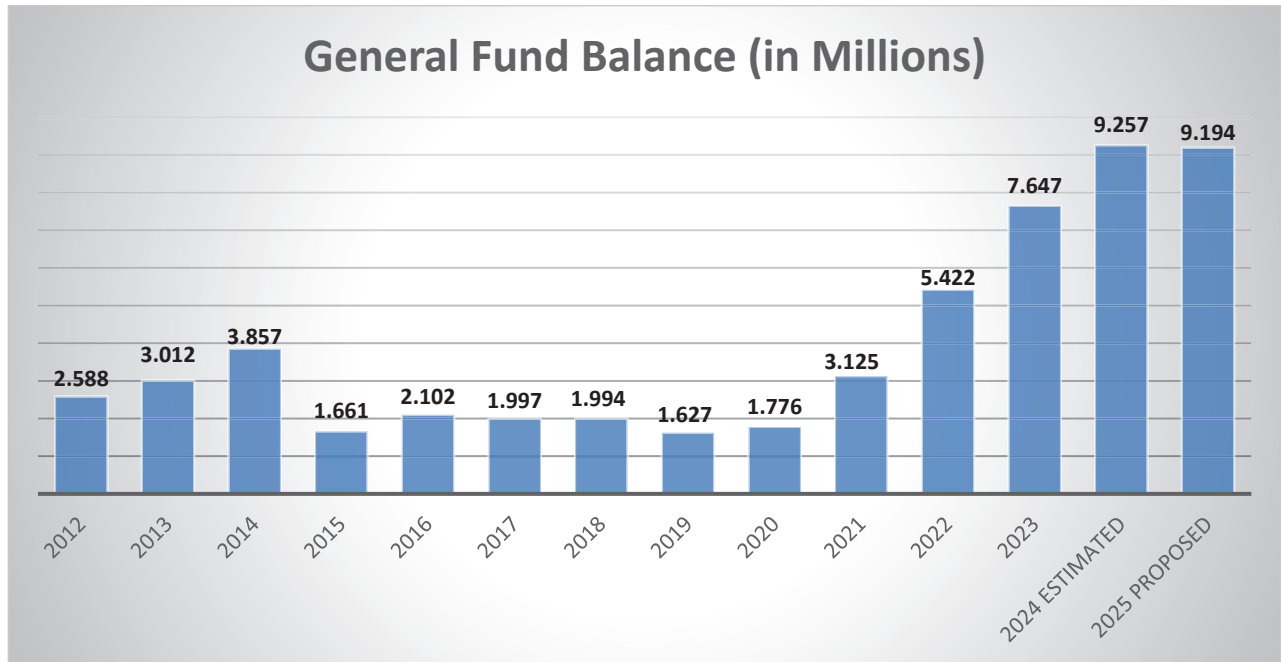
## EXPENDITURES

For each year, the department’s actual expenditures, amended budget, projected budget and adopted budget are compared and tracked in four (4) major spending categories. These categories include:

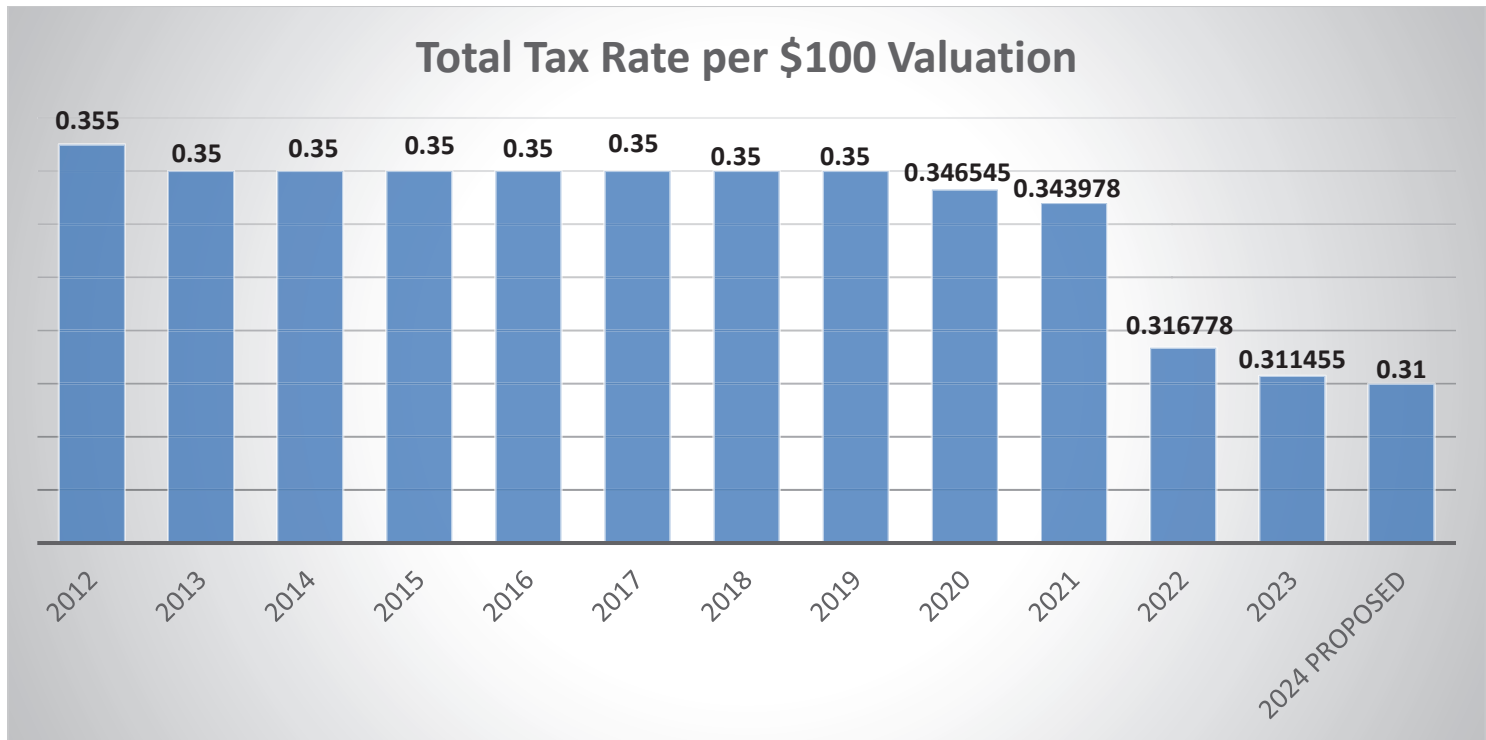
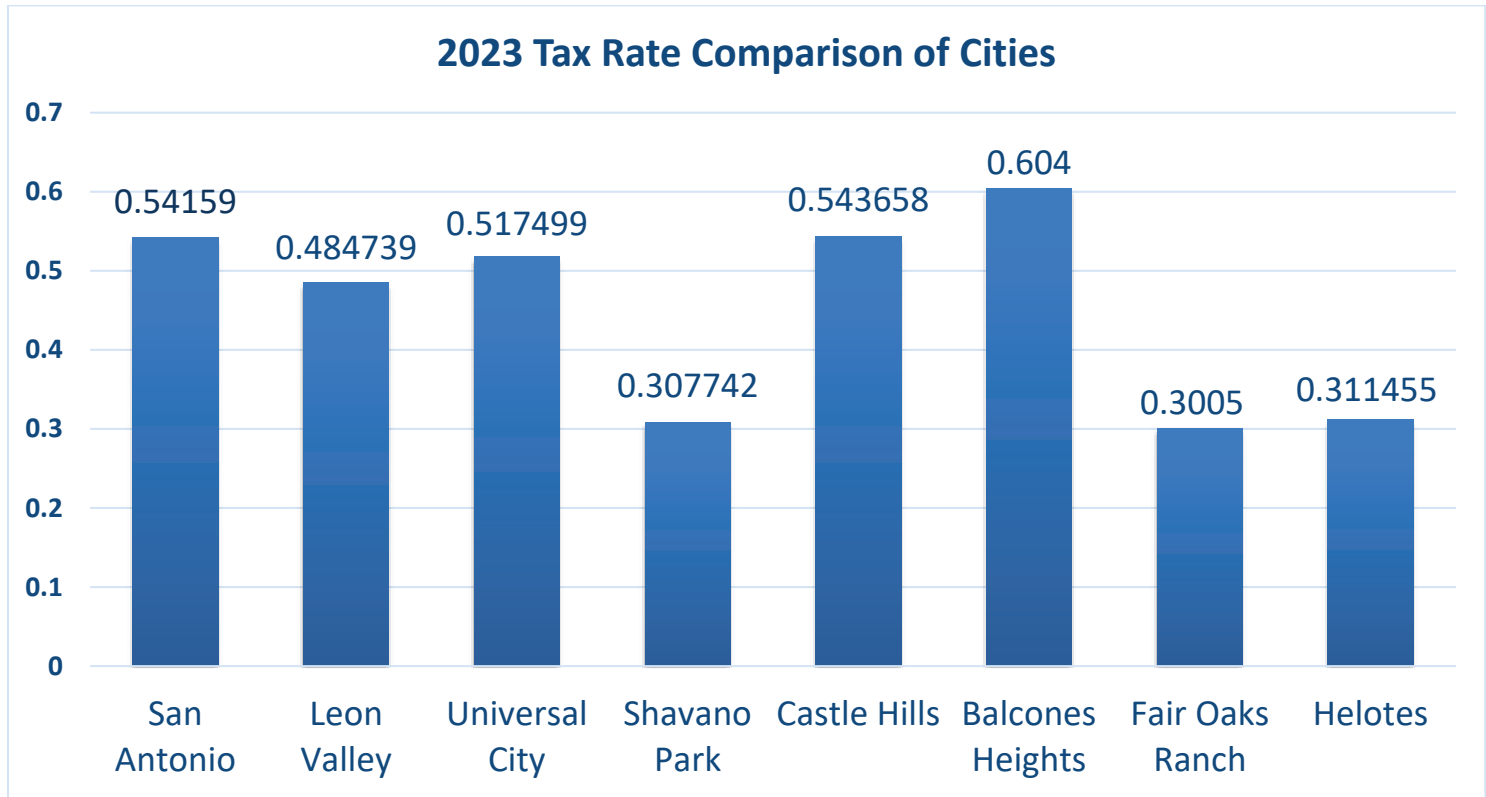
- **Personnel Services** - This includes the cost of salaries, retirement and health benefits, certifications, insurance and payroll taxes for City employees.
- **Commodities** - This includes the cost of fuel, tires, office supplies, minor equipment, tools, uniforms and protective clothing.
- **Contractual Services** - The cost of travel, storage space rental, purchased utilities and professional services provided by attorneys, consulting engineers, architects, accountants, and other outside firms on a contractual basis.
- **Capital Outlays** - Includes the cost of major equipment, furniture/fixtures, and other items, which have a useful life of several years.

## Fund Balance

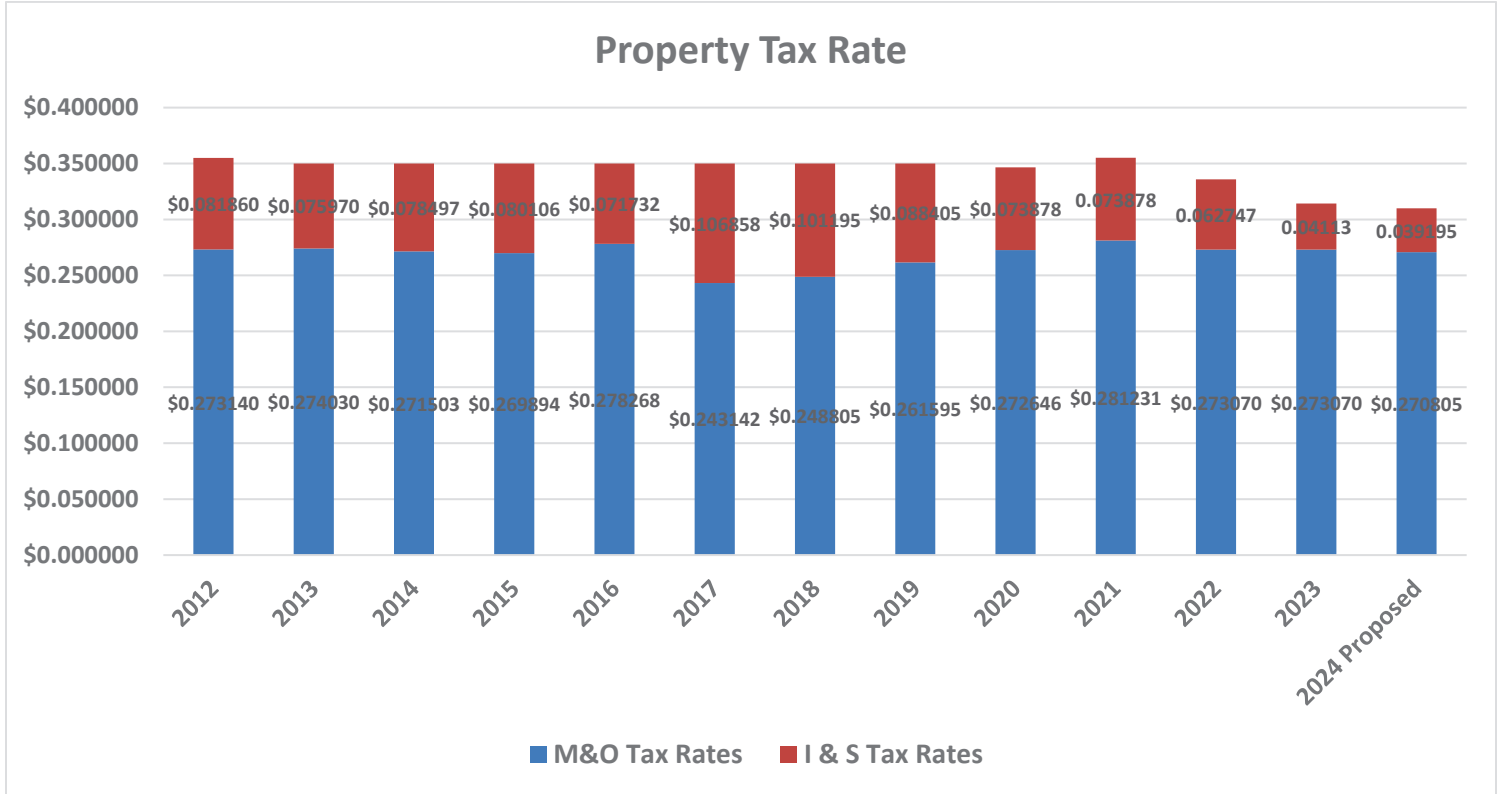
The City's financial policies state that the fund balance in the General Fund shall be equal to a minimum of two months of General Fund operating expenditures. The Proposed Budget reflects an ending fund balance of \$9,194,020 meeting this policy requirement. This ending balance is set aside to provide funding in the event of an unanticipated economic downturn or other emergencies to protect the City's budget.



Out of these 8 cities, Helotes falls in the lower spectrum with our current Fiscal year 2023 tax rate. If all 8 of the other cities did not increase their tax rates this fiscal year, we would not see a change in our position.



From 2013 to 2023, the assessed value of taxable property has steadily increased and the Maintenance and Operations portion of the tax rate is approximately equal to the M & O tax rate adopted by the City Council in 2007.





## ***Introduction***

City of Helotes develops a Balanced Budget with the guidance from the Mayor, City Council, City Departments and its citizens. The City is required by State Law, City Code and generally accepted account standards to approve and adopt a balanced, annual General Fund budget.<sup>1</sup> The Adopted Budget is required to cover only those expenditures with revenue for which the City has authority to levy therefore creating a Balanced Budget.

## **Budget Process**

The City of Helotes operates in a fiscal year beginning on October 1 and ending on September 30. The budget process timeline includes: 1) a proposed budget for the upcoming fiscal year; 2) public hearings on the proposed budget and tax rate; and 3) a final adopted budget for the next fiscal year.

**Proposed Budget** – The Mayor and City Administrator presents the proposed budget to City Council. Correspondingly, the proposed budget, according to the Texas Local Government Code, must be filed with the City Secretary thirty (30) days before the tax levy is made for the fiscal year.<sup>1</sup>

**Public Hearing** – After presenting the proposed budget to City Council, at least one (1) public hearing must be held. The first hearing must be held at least 15 days after the proposed budget was presented, but before the tax levy. Special notice of the public hearing must also be published in the *San Antonio Express-News* no earlier than 30 days and no later than 10 days before the hearing.<sup>2</sup> Through the hearing, City Council and City staff are able to receive feedback from the community concerning the proposed budget.

**Adopted Budget** – Before adopting a final budget, City Council may choose to change any aspect of the proposed budget, as long as the changes result in a balanced budget.

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<sup>1</sup> Texas Local Government Code Chapter 102, Subsection 102.005.

<sup>2</sup> Texas Local Government Code Chapter 102, Subsection 102.006.

## Budget Structure

The following summarizes the major features of the City’s financial statements and budgets, including the portion of the City government they cover and the types of information they contain:

| <b><i>Types of Statements</i></b>             | <b><i>Government-wide</i></b>  | <b><i>Governmental Funds</i></b>  |
|---|--|---|
| <i>Scope</i>                                  | Entire City government.  | The activities of the City that are not proprietary.  |
| <i>Required Financial Statements</i>          | <ul style="list-style-type: none"> <li>• Statement of net assets;</li> <li>• Statement of activities.</li> </ul> | <ul style="list-style-type: none"> <li>• Balance sheet;</li> <li>• Statement of revenues, expenditures, and changes in fund balances.</li> </ul>  |
| <i>Accounting Basis and Measurement Focus</i> | Accrual (expenses and revenues are realized when they are committed / obligated to the City).                    | Modified accrual (expenses and revenues are realized when they are committed / actually realized by the City).  |
| <i>Type of Asset / Liability Information</i>  | All assets and liabilities, both financial and capital, short and long term.                                     | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.  |
| <i>Type of Inflow / Outflow Information</i>   | All revenues and expenses during the year, regardless of when cash is received or paid.                          | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter. |

### ***Fund Balance***

The General Fund balance must be of adequate size and strength to manage unexpected decreases in revenues *and* unexpected, unbudgeted expenses, such as during a natural or man-made disaster. A rule of thumb for a minimum General Fund balance is no less than two (2) months of average operating expenditures (exclusive of capital outlay and debt service expenditures). The FYE 2022 Comprehensive Annual Financial Report stated that the City of Helotes held 10.2 months of average monthly expenditures in its General Fund balance.

### ***Investment Policy***

Investments shall be made by the City in conformance with State Law and the City's Investment Policy, as amended by the City Council from time to time. All investments shall seek, in the following order of importance: safety, liquidity, and yield.

### ***Comprehensive Annual Financial Report***

The City, with the assistance of an independent auditing firm, produces a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Procedures (GAAP), as mandated by the Governmental Accounting Standards Board (GASB).





A municipality typically funds large capital purchases and improvement projects, such as the construction of utilities, through the use of existing monies and/or the issuance of debt obligations. Debt obligations typically consist of the following:

**Debt Service**

The City issues debt for the purpose of financing long-term infrastructure capital improvements. Infrastructure, as referred to by the City, means economic externalities essentially required to be provided by government to support a community’s basic human needs, economic activity, safety, education, and quality of life. Types of debt issued by the City include ad valorem tax-supported bonds and certificates of obligation. Adherence to conservative financial management has allowed the City to meet its financing needs while at the same time maintaining its excellent financial reputation.

**General Obligation Bonds**

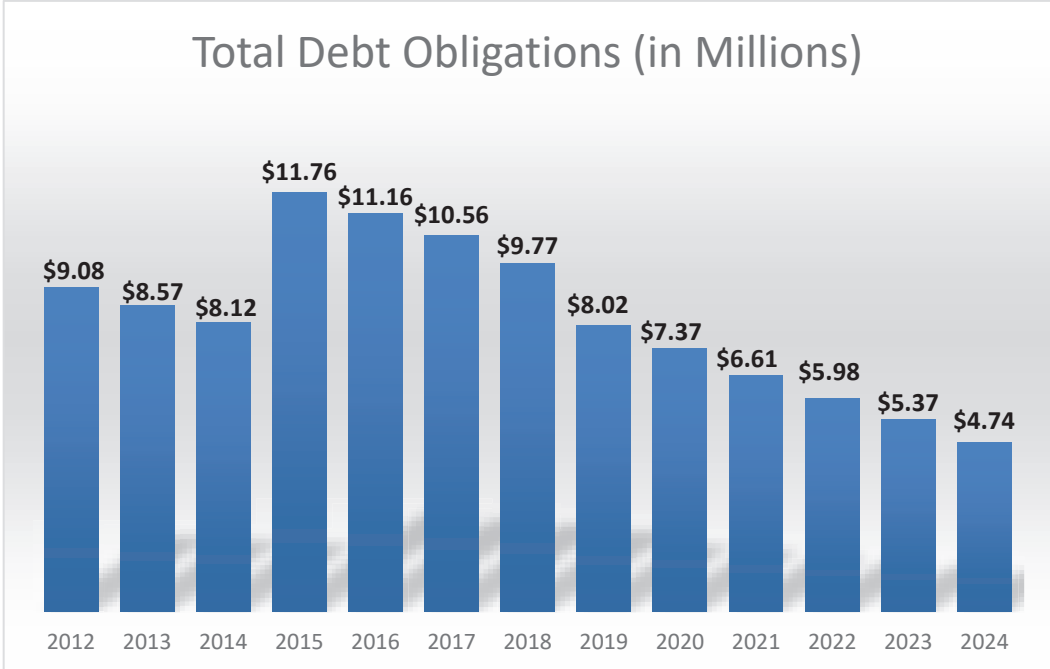
General obligations bonds are backed by the full faith and credit of the issuing municipality, meaning that bonds are guaranteed by a pledge of future ad valorem tax revenues. Currently, the City of Helotes holds no general obligation bonds.

**Certificates of Obligation**

Certificates of Obligation are also guaranteed by a pledge of future ad valorem taxes. Schedules of the City’s current Certificates of Obligation follow. The City of Helotes holds two (2) issuances of Certificates of Obligation.

**Tax Notes**

Tax notes are short-term debt instruments issued by a local government to finance an immediate project that will be repaid with future tax collections, such as ad valorem tax revenues. Currently, the City of Helotes holds no tax notes.

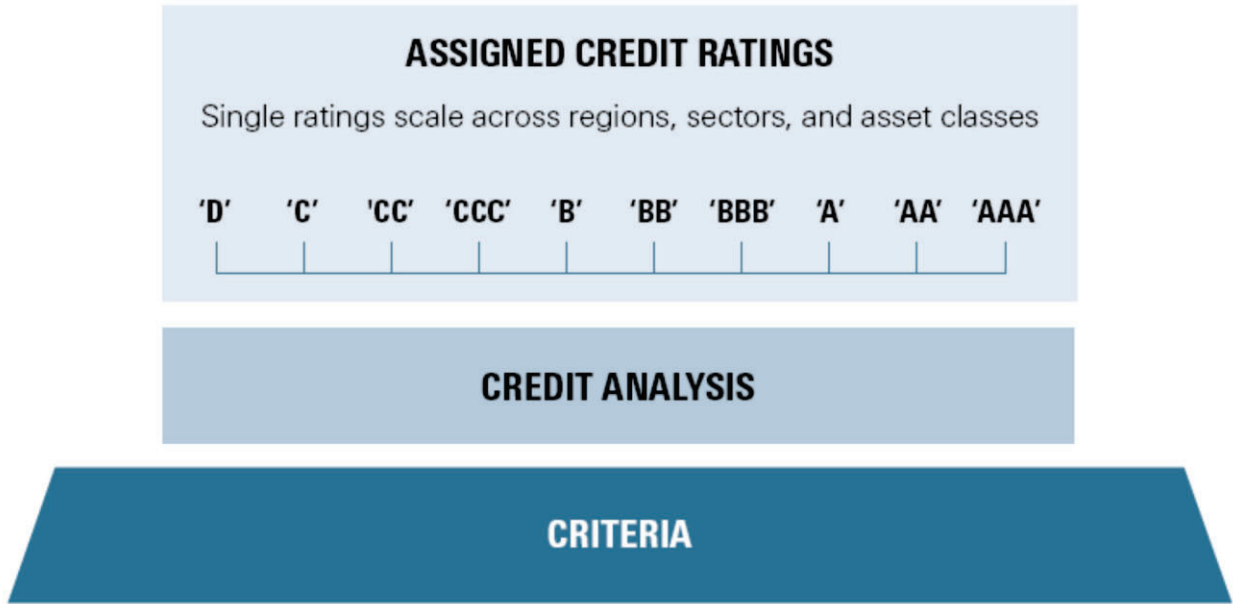


**Bond Rating**

Standard and Poor’s bond rating scale is as follows:

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**Criteria: the foundation for our credit ratings**



On July 16, 2015, the City of Helotes was given a AA/Stable bond rating from Standard & Poor’s related to its Series 2015 Certificates of Obligation issuance.

Moody's bond rating scale is as follows:

| Global Long-Term Rating Scale |  |
|-------------------------------|--|
| <b>Aaa</b>                    | Obligations rated Aaa are judged to be of the highest quality, subject to the lowest level of credit risk.   |
| <b>Aa</b>                     | Obligations rated Aa are judged to be of high quality and are subject to very low credit risk.   |
| <b>A</b>                      | Obligations rated A are judged to be upper-medium grade and are subject to low credit risk.  |
| <b>Baa</b>                    | Obligations rated Baa are judged to be medium-grade and subject to moderate credit risk and as such may possess certain speculative characteristics. |
| <b>Ba</b>                     | Obligations rated Ba are judged to be speculative and are subject to substantial credit risk.  |
| <b>B</b>                      | Obligations rated B are considered speculative and are subject to high credit risk.  |
| <b>Caa</b>                    | Obligations rated Caa are judged to be speculative of poor standing and are subject to very high credit risk.  |
| <b>Ca</b>                     | Obligations rated Ca are highly speculative and are likely in, or very near, default, with some prospect of recovery of principal and interest.      |
| <b>C</b>                      | Obligations rated C are the lowest rated and are typically in default, with little prospect for recovery of principal or interest.                   |

Note: Moody's appends numerical modifiers 1, 2, and 3 to each generic rating classification from Aa through Caa. The modifier 1 indicates that the obligation ranks in the higher end of its generic rating category; the modifier 2 indicates a mid-range ranking; and the modifier 3 indicates a ranking in the lower end of that generic rating category. Additionally, a "(hyb)" indicator is appended to all ratings of hybrid securities issued by banks, insurers, finance companies, and securities firms.\*

*\* By their terms, hybrid securities allow for the omission of scheduled dividends, interest, or principal payments, which can potentially result in impairment if such an omission occurs. Hybrid securities may also be subject to contractually allowable write-downs of principal that could result in impairment. Together with the hybrid indicator, the long-term obligation rating assigned to a hybrid security is an expression of the relative credit risk associated with that security.*

In 2013, the City of Helotes was given an A2 bond rating from Moody's related to its Series 2002 Certificates of Obligation. In 2017, Moody's withdrew its A2 bond rating due to the City's payoff of the 2002 Certificates of Obligation.

No information could be acquired from Fitch Ratings, nor could City Staff acquire ratings information on the City's Series 2007 Certificates of Obligation.

**2007 Series Certificates of Obligation Amortization Schedule (City Portion)**  
**Issued for construction of Police & Fire Stations.**

**DETAILED BOND DEBT SERVICE**

City of Helotes, Texas  
 Certificates of Obligation, Series 2007  
 Exhibit 'A'

**General Fund Portion (CIB1)**

| <b>Period Ending</b> | <b>Principal</b> | <b>Coupon</b> | <b>Interest</b> | <b>Debt Service</b> | <b>Annual Debt Service</b> |
|----------------------|------------------|---------------|-----------------|---------------------|----------------------------|
| 04/04/2007           |                  |               |                 |                     |                            |
| 02/01/2008           | 120,000          | 3.930%        | 194,535.00      | 314,535.00          |                            |
| 08/01/2008           |                  |               | 115,542.00      | 115,542.00          |                            |
| 09/30/2008           |                  |               |                 |                     | 430,077.00                 |
| 02/01/2009           | 210,000          | 3.930%        | 115,542.00      | 325,542.00          |                            |
| 08/01/2009           |                  |               | 111,415.50      | 111,415.50          |                            |
| 09/30/2009           |                  |               |                 |                     | 436,957.50                 |
| 02/01/2010           | 215,000          | 3.930%        | 111,415.50      | 326,415.50          |                            |
| 08/01/2010           |                  |               | 107,190.75      | 107,190.75          |                            |
| 09/30/2010           |                  |               |                 |                     | 433,606.25                 |
| 02/01/2011           | 225,000          | 3.930%        | 107,190.75      | 332,190.75          |                            |
| 08/01/2011           |                  |               | 102,769.50      | 102,769.50          |                            |
| 09/30/2011           |                  |               |                 |                     | 434,960.25                 |
| 02/01/2012           | 235,000          | 3.930%        | 102,769.50      | 337,769.50          |                            |
| 08/01/2012           |                  |               | 98,151.75       | 98,151.75           |                            |
| 09/30/2012           |                  |               |                 |                     | 435,921.25                 |
| 02/01/2013           | 245,000          | 3.930%        | 98,151.75       | 343,151.75          |                            |
| 08/01/2013           |                  |               | 93,337.50       | 93,337.50           |                            |
| 09/30/2013           |                  |               |                 |                     | 436,489.25                 |
| 02/01/2014           | 255,000          | 3.930%        | 93,337.50       | 348,337.50          |                            |
| 08/01/2014           |                  |               | 88,326.75       | 88,326.75           |                            |
| 09/30/2014           |                  |               |                 |                     | 436,664.25                 |
| 02/01/2015           | 265,000          | 3.930%        | 88,326.75       | 353,326.75          |                            |
| 08/01/2015           |                  |               | 83,119.50       | 83,119.50           |                            |
| 09/30/2015           |                  |               |                 |                     | 436,446.25                 |
| 02/01/2016           | 280,000          | 3.930%        | 83,119.50       | 363,119.50          |                            |
| 08/01/2016           |                  |               | 77,617.50       | 77,617.50           |                            |
| 09/30/2016           |                  |               |                 |                     | 440,737.00                 |
| 02/01/2017           | 290,000          | 3.930%        | 77,617.50       | 367,617.50          |                            |
| 08/01/2017           |                  |               | 71,919.00       | 71,919.00           |                            |
| 09/30/2017           |                  |               |                 |                     | 439,536.50                 |
| 02/01/2018           | 300,000          | 3.930%        | 71,919.00       | 371,919.00          |                            |
| 08/01/2018           |                  |               | 66,024.00       | 66,024.00           |                            |
| 09/30/2018           |                  |               |                 |                     | 437,943.00                 |
| 02/01/2019           | 315,000          | 3.930%        | 66,024.00       | 381,024.00          |                            |
| 08/01/2019           |                  |               | 59,834.25       | 59,834.25           |                            |
| 09/30/2019           |                  |               |                 |                     | 440,858.25                 |
| 02/01/2020           | 330,000          | 3.930%        | 59,834.25       | 389,834.25          |                            |
| 08/01/2020           |                  |               | 53,349.75       | 53,349.75           |                            |
| 09/30/2020           |                  |               |                 |                     | 443,184.00                 |
| 02/01/2021           | 340,000          | 3.930%        | 53,349.75       | 393,349.75          |                            |
| 08/01/2021           |                  |               | 46,668.75       | 46,668.75           |                            |
| 09/30/2021           |                  |               |                 |                     | 440,018.50                 |
| 02/01/2022           | 355,000          | 3.930%        | 46,668.75       | 401,668.75          |                            |
| 08/01/2022           |                  |               | 39,693.00       | 39,693.00           |                            |
| 09/30/2022           |                  |               |                 |                     | 441,361.75                 |
| 02/01/2023           | 370,000          | 3.930%        | 39,693.00       | 409,693.00          |                            |
| 08/01/2023           |                  |               | 32,422.50       | 32,422.50           |                            |
| 09/30/2023           |                  |               |                 |                     | 442,115.50                 |
| 02/01/2024           | 385,000          | 3.930%        | 32,422.50       | 417,422.50          |                            |
| 08/01/2024           |                  |               | 24,857.25       | 24,857.25           |                            |
| 09/30/2024           |                  |               |                 |                     | 442,279.75                 |
| 02/01/2025           | 405,000          | 3.930%        | 24,857.25       | 429,857.25          |                            |
| 08/01/2025           |                  |               | 16,899.00       | 16,899.00           |                            |
| 09/30/2025           |                  |               |                 |                     | 446,756.25                 |
| 02/01/2026           | 420,000          | 3.930%        | 16,899.00       | 436,899.00          |                            |

**2007 Series Certificates of Obligation Amortization Schedule (City Portion) Cont.**

**DETAILED BOND DEBT SERVICE**

**City of Helotes, Texas  
Certificates of Obligation, Series 2007  
Exhibit 'A'**

**General Fund Portion (CIB1)**

| <b>Period<br/>Ending</b> | <b>Principal</b> | <b>Coupon</b> | <b>Interest</b> | <b>Debt Service</b> | <b>Annual<br/>Debt Service</b> |
|--------------------------|------------------|---------------|-----------------|---------------------|--------------------------------|
| 08/01/2026               |                  |               | 8,646.00        | 8,646.00            |                                |
| 09/30/2026               |                  |               |                 |                     | 445,545.00                     |
| 02/01/2027               | 440,000          | 3.930%        | 8,646.00        | 448,646.00          |                                |
| 09/30/2027               |                  |               |                 |                     | 448,646.00                     |
|                          | 6,000,000        |               | 2,790,103.50    | 8,790,103.50        | 8,790,103.50                   |

**2007 Series Certificates of Obligation Amortization Schedule (EDC Portion)**  
**Issued for construction of Old Town Helotes Special District Improvements.**

**DETAILED BOND DEBT SERVICE**

City of Helotes, Texas  
 Certificates of Obligation, Series 2007  
 Exhibit 'A'

Sales Tax Portion (CIB2)

| Period Ending | Principal | Coupon | Interest   | Debt Service | Annual Debt Service |
|---------------|-----------|--------|------------|--------------|---------------------|
| 04/04/2007    |           |        |            |              |                     |
| 02/01/2008    | 60,000    | 3.930% | 129,690.00 | 189,690.00   |                     |
| 08/01/2008    |           |        | 77,421.00  | 77,421.00    |                     |
| 09/30/2008    |           |        |            |              | 267,111.00          |
| 02/01/2009    | 140,000   | 3.930% | 77,421.00  | 217,421.00   |                     |
| 08/01/2009    |           |        | 74,670.00  | 74,670.00    |                     |
| 09/30/2009    |           |        |            |              | 292,091.00          |
| 02/01/2010    | 145,000   | 3.930% | 74,670.00  | 219,670.00   |                     |
| 08/01/2010    |           |        | 71,820.75  | 71,820.75    |                     |
| 09/30/2010    |           |        |            |              | 291,490.75          |
| 02/01/2011    | 150,000   | 3.930% | 71,820.75  | 221,820.75   |                     |
| 08/01/2011    |           |        | 68,873.25  | 68,873.25    |                     |
| 09/30/2011    |           |        |            |              | 290,694.00          |
| 02/01/2012    | 155,000   | 3.930% | 68,873.25  | 223,873.25   |                     |
| 08/01/2012    |           |        | 65,827.50  | 65,827.50    |                     |
| 09/30/2012    |           |        |            |              | 289,700.75          |
| 02/01/2013    | 165,000   | 3.930% | 65,827.50  | 230,827.50   |                     |
| 08/01/2013    |           |        | 62,585.25  | 62,585.25    |                     |
| 09/30/2013    |           |        |            |              | 293,412.75          |
| 02/01/2014    | 170,000   | 3.930% | 62,585.25  | 232,585.25   |                     |
| 08/01/2014    |           |        | 59,244.75  | 59,244.75    |                     |
| 09/30/2014    |           |        |            |              | 291,830.00          |
| 02/01/2015    | 180,000   | 3.930% | 59,244.75  | 239,244.75   |                     |
| 08/01/2015    |           |        | 55,707.75  | 55,707.75    |                     |
| 09/30/2015    |           |        |            |              | 294,952.50          |
| 02/01/2016    | 185,000   | 3.930% | 55,707.75  | 240,707.75   |                     |
| 08/01/2016    |           |        | 52,072.50  | 52,072.50    |                     |
| 09/30/2016    |           |        |            |              | 292,780.25          |
| 02/01/2017    | 195,000   | 3.930% | 52,072.50  | 247,072.50   |                     |
| 08/01/2017    |           |        | 48,240.75  | 48,240.75    |                     |
| 09/30/2017    |           |        |            |              | 295,313.25          |
| 02/01/2018    | 200,000   | 3.930% | 48,240.75  | 248,240.75   |                     |
| 08/01/2018    |           |        | 44,310.75  | 44,310.75    |                     |
| 09/30/2018    |           |        |            |              | 292,551.50          |
| 02/01/2019    | 210,000   | 3.930% | 44,310.75  | 254,310.75   |                     |
| 08/01/2019    |           |        | 40,184.25  | 40,184.25    |                     |
| 09/30/2019    |           |        |            |              | 294,495.00          |
| 02/01/2020    | 220,000   | 3.930% | 40,184.25  | 260,184.25   |                     |
| 08/01/2020    |           |        | 35,861.25  | 35,861.25    |                     |
| 09/30/2020    |           |        |            |              | 296,045.50          |
| 02/01/2021    | 230,000   | 3.930% | 35,861.25  | 265,861.25   |                     |
| 08/01/2021    |           |        | 31,341.75  | 31,341.75    |                     |
| 09/30/2021    |           |        |            |              | 297,203.00          |
| 02/01/2022    | 240,000   | 3.930% | 31,341.75  | 271,341.75   |                     |
| 08/01/2022    |           |        | 26,625.75  | 26,625.75    |                     |
| 09/30/2022    |           |        |            |              | 297,967.50          |
| 02/01/2023    | 250,000   | 3.930% | 26,625.75  | 276,625.75   |                     |
| 08/01/2023    |           |        | 21,713.25  | 21,713.25    |                     |
| 09/30/2023    |           |        |            |              | 298,339.00          |
| 02/01/2024    | 260,000   | 3.930% | 21,713.25  | 281,713.25   |                     |
| 08/01/2024    |           |        | 16,604.25  | 16,604.25    |                     |
| 09/30/2024    |           |        |            |              | 298,317.50          |
| 02/01/2025    | 270,000   | 3.930% | 16,604.25  | 286,604.25   |                     |
| 08/01/2025    |           |        | 11,298.75  | 11,298.75    |                     |
| 09/30/2025    |           |        |            |              | 297,903.00          |
| 02/01/2026    | 280,000   | 3.930% | 11,298.75  | 291,298.75   |                     |

**2007 Series Certificates of Obligation Amortization Schedule (EDC Portion) Cont.**

**DETAILED BOND DEBT SERVICE**

City of Helotes, Texas  
 Certificates of Obligation, Series 2007  
 Exhibit 'A'

Sales Tax Portion (CIB2)

| Period Ending | Principal | Coupon | Interest     | Debt Service | Annual Debt Service |
|---------------|-----------|--------|--------------|--------------|---------------------|
| 08/01/2026    |           |        | 5,796.75     | 5,796.75     |                     |
| 09/30/2026    |           |        |              |              | 297,095.50          |
| 02/01/2027    | 295,000   | 3.930% | 5,796.75     | 300,796.75   |                     |
| 09/30/2027    |           |        |              |              | 300,796.75          |
|               | 4,000,000 |        | 1,870,090.50 | 5,870,090.50 | 5,870,090.50        |



**2015 Series Certificates of Obligation Amortization Schedule (City Portion)**

Issued to fund five major projects:

1. S.H. 16 Water and Sewer Project
2. F.M. 1560 Realignment Project\*
3. F.M. 1560 Bridge Project\*
4. Cedar Trail / S.H. 16 Culvert Project\*
5. Helotes Creek Linear Park\*

\* Match only

BOND DEBT SERVICE

City of Helotes, TX  
 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015  
 Tax Supported

| Period Ending | Principal | Interest     | Debt Service |
|---------------|-----------|--------------|--------------|
| 09/30/2018    | 230,627   | 113,317.63   | 343,944.63   |
| 09/30/2019    | 79,832    | 108,660.74   | 188,492.74   |
| 09/30/2020    | 74,832    | 106,340.78   | 181,172.78   |
| 09/30/2021    | 79,268    | 104,029.28   | 183,297.28   |
| 09/30/2022    | 79,268    | 101,651.24   | 180,919.24   |
| 09/30/2023    | 79,268    | 99,273.20    | 178,541.20   |
| 09/30/2024    | 83,703    | 96,619.38    | 180,322.38   |
| 09/30/2025    | 83,703    | 93,689.78    | 177,392.78   |
| 09/30/2026    | 88,138    | 90,682.56    | 178,820.56   |
| 09/30/2027    | 88,138    | 87,597.73    | 175,735.73   |
| 09/30/2028    | 508,911   | 78,103.58    | 587,014.58   |
| 09/30/2029    | 482,300   | 62,615.90    | 544,915.90   |
| 09/30/2030    | 473,430   | 47,386.73    | 520,816.73   |
| 09/30/2031    | 207,322   | 36,324.51    | 243,646.51   |
| 09/30/2032    | 216,192   | 29,037.04    | 245,229.04   |
| 09/30/2033    | 225,062   | 21,039.32    | 246,101.32   |
| 09/30/2034    | 229,497   | 12,800.44    | 242,297.44   |
| 09/30/2035    | 238,367   | 4,320.40     | 242,687.40   |
|               | 3,547,858 | 1,293,490.24 | 4,841,348.24 |

**2015 Series Certificates of Obligation Amortization Schedule (EDC Portion)**

**EXHIBIT A**

Corporation's Portion of the Debt Service Requirements on the Certificates

**I) \$450,000 FOR THE S.H. 16 ECONOMIC DEVELOPMENT PROJECT, PAYABLE AS FOLLOWS:**

\$150,000 - FYE 2016  
 \$150,000 - FYE 2017  
 \$150,000 - FYE 2018

**II) THE AMOUNTS LISTED ON THE SCHEDULE FOLLOWING THIS PAGE FOR THE HELOTES CREEK LINEAR PARK ECONOMIC DEVELOPMENT PROJECTS.**

**BOND DEBT SERVICE**

City of Helotes, TX  
 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015  
 EDC Supported

| Period Ending | Principal | Interest   | Debt Service |
|---------------|-----------|------------|--------------|
| 09/30/2018    | 29,373    | 18,969.87  | 48,342.87    |
| 09/30/2019    | 10,168    | 18,376.76  | 28,544.76    |
| 09/30/2020    | 15,168    | 17,996.72  | 33,164.72    |
| 09/30/2021    | 15,732    | 17,533.22  | 33,265.22    |
| 09/30/2022    | 15,732    | 17,061.26  | 32,793.26    |
| 09/30/2023    | 15,732    | 16,589.30  | 32,321.30    |
| 09/30/2024    | 16,297    | 16,068.12  | 32,365.12    |
| 09/30/2025    | 16,297    | 15,497.72  | 31,794.72    |
| 09/30/2026    | 16,862    | 14,917.44  | 31,779.44    |
| 09/30/2027    | 16,862    | 14,327.27  | 31,189.27    |
| 09/30/2028    | 76,089    | 12,843.29  | 88,932.29    |
| 09/30/2029    | 72,700    | 10,518.47  | 83,218.47    |
| 09/30/2030    | 71,570    | 8,219.52   | 79,789.52    |
| 09/30/2031    | 37,678    | 6,444.24   | 44,122.24    |
| 09/30/2032    | 38,808    | 5,128.58   | 43,936.58    |
| 09/30/2033    | 39,938    | 3,701.31   | 43,639.31    |
| 09/30/2034    | 40,503    | 2,243.32   | 42,746.32    |
| 09/30/2035    | 41,633    | 754.60     | 42,387.60    |
|               | 587,142   | 217,191.01 | 804,333.01   |



**BUDGET OVERVIEW**

### ***Fund Policy and Structure***

In accordance with City Council Resolution dated September 26, 2019, the City of Helotes reports governmental fund balances per GASB Statement 54 definitions on the balance sheet in the following manner:

#### ***Non-spendable Funds***

Land, buildings, vehicles and equipment, and infrastructure are designated as Non-spendable Funds. Non-spendable Funds cannot be expended because they are not in a spendable form or they are legally required to be maintained (e.g. inventory, permanent endowment funds, et cetera).

#### ***Restricted Funds***

Some General and all Debt Service Funds are designated as Restricted Funds and, accordingly, the use of such Funds is restricted by Federal, State, and Local law or policy. Restricted Funds can only be expended in a certain manner or on certain goods or services because constraints are externally imposed on said Funds by creditors, grantors, law, or constitutional provisions. Restricted Funds include:

- (1) General Fund Components:
  - (i) Police Training and Education
  - (ii) Police Forfeiture (State)
  - (iii) Police Forfeiture (Federal)
  - (iv) Court Technology
  - (v) Court Security
  - (vi) School Safety
  - (vii) PEG Cable Franchise
  - (viii) Street Maintenance
  - (ix) Hotel Occupancy
  - (x) Local Truancy Prevention and Diversion
  - (xi) Municipal Jury
  - (xii) COH Tree Mitigation
  
- (2) Debt Service (Interest & Sinking) Fund

#### ***Committed Funds***

The Capital Replacement Fund is designated as a Committed Fund. Committed Funds are formally designated by the City Council for a particular purpose, and only City Council can alter such designation of funds.

***Unassigned Funds***

The balance of the General Fund is designated as an Unassigned Fund. Unassigned Funds constitute the residual amount of monies within the General Fund that do not qualify for any of the aforementioned fund classifications. Unassigned Funds originate from the collection of

maintenance and operation portions of ad valorem tax, sales tax, franchise fees, Court fines and fees, and other municipal licenses, fees, and activities.

***Fiduciary Funds***

Fiduciary Funds are used to report assets held in trustee or agency capacity for others and which, therefore, cannot be used to support the government's own programs. The City holds no fiduciary funds.



**PERSONNEL, BENEFITS,  
AND HOLIDAY SCHEDULE**

***FYE 2025 Municipal Holiday Schedule***

| <b>HOLIDAY</b>             | <b>DAY</b> | <b>DATE</b>       |
|----------------------------|------------|-------------------|
| Veterans Day               | Monday     | November 11, 2024 |
| Thanksgiving Holiday       | Wednesday  | November 27, 2024 |
| Thanksgiving Day           | Thursday   | November 28, 2024 |
| Thanksgiving Holiday       | Friday     | November 29, 2024 |
| Christmas Holiday          | Tuesday    | December 24, 2024 |
| Christmas Day              | Wednesday  | December 25, 2024 |
| Christmas Day After        | Thursday   | December 26, 2024 |
| New Year's Day Holiday     | Tuesday    | December 31, 2024 |
| New Year's Day             | Wednesday  | January 1, 2025   |
| Martin Luther King Jr. Day | Monday     | January 20, 2025  |
| Good Friday                | Friday     | April 18, 2025    |
| Battle of Flowers          | Friday     | May 2, 2025       |
| Memorial Day               | Monday     | May 26, 2025      |
| July 4 <sup>th</sup> Day   | Friday     | July 4, 2025      |
| Labor Day                  | Monday     | September 1, 2025 |

**FLOATING HOLIDAY:** In addition to the fifteen (15) scheduled holidays listed above, employees may choose one additional day to serve as a floating holiday. The purpose of the floating holiday is to allow employees to recognize a personal, religious, or ethnic observation of significance to the employee.

**Personnel - Current and Amended Comparison**

|   | <b>CURRENT<br/>FYE 2024<br/>FULL<br/>TIME</b> | <b>CURRENT<br/>FYE 2024<br/>PART<br/>TIME</b> | <b>AMENDED<br/>FYE 2025<br/>FULL<br/>TIME</b> | <b>AMENDED<br/>FYE 2025<br/>PART<br/>TIME</b> |
|---|---|---|---|---|
| <b>ADMINISTRATION</b>                           |   |   |   |   |
| City Administrator                              | 1   | 0   | 1   | 0   |
| Public Relations Specialist                     | 1   | 0   | 1   | 0   |
| Finance Director                                | 1   | 0   | 1   | 0   |
| Administrative Asst.                            | 1   | 0   | 0   | 0   |
| Special Event Asst. Part Time                   | 0   | 6   | 0   | 6   |
| City Secretary                                  | 1   | 0   | 1   | 0   |
| Development Services Coordinator                | 1   | 0   | 1   | 0   |
| Development Services Specialist                 | 1   | 0   | 1   | 0   |
| Permit Clerk                                    | 1   | 0   | 1   | 0   |
| Code Enforcement Officer                        | 1   | 0   | 1   | 0   |
| Public Works Director                           | 1   | 0   | 1   | 0   |
| Public Works Operations Supervisor              | 1   | 0   | 1   | 0   |
| Animal Control                                  | 1   | 0   | 1   | 0   |
| Public Works Crew Leader                        | 3   | 0   | 3   | 0   |
| Public Works Crew Members                       | 5   | 0   | 5   | 0   |
| PW Administrative Assistant                     | 0   | 0   | 1   | 0   |
| Human Resources Manager                         | 1   | 0   | 1   | 0   |
| Court Administrator                             | 1   | 0   | 1   | 0   |
| Senior Deputy Court Clerk                       | 1   | 0   | 0   | 0   |
| Deputy Court Clerk                              | 2   | 0   | 3   | 0   |
| Warrant Officer / Bailiff Supervisor / Corporal | 1   | 0   | 1   | 0   |
| Bailiffs  | 0   | 5   | 0   | 5   |
| Director of Emergency Communications            | 1   | 0   | 1   | 0   |
| Dispatcher                                      | 7   | 0   | 7   | 0   |
| <b>Subtotal</b>                                 | <b>34</b>                                     | <b>11</b>                                     | <b>34</b>                                     | <b>11</b>                                     |
| <b>POLICE DEPARTMENT</b>                        |   |   |   |   |
| Chief of Police                                 | 1   | 0   | 1   | 0   |
| Captain   | 1   | 0   | 1   | 0   |
| Lieutenant                                      | 1   | 0   | 1   | 0   |
| Sergeant (3 Patrol – 1 Detective)               | 4   | 0   | 4   | 0   |
| Detective                                       | 3   | 2   | 3   | 2   |
| Corporal  | 3   | 0   | 3   | 0   |
| Patrol Officer                                  | 17  | 3   | 17  | 3   |
| Executive Secretary                             | 1   | 0   | 1   | 0   |
| Administrative Asst.                            | 1   | 0   | 1   | 0   |
| <b>Subtotal</b>                                 | <b>32</b>                                     | <b>5</b>                                      | <b>32</b>                                     | <b>5</b>                                      |
| <b>FIRE DEPARTMENT / EMS</b>                    |   |   |   |   |
| Fire Chief                                      | 1   | 0   | 1   | 0   |
| Fire Marshal                                    | 1   | 0   | 1   | 0   |
| Captain   | 3   | 0   | 3   | 0   |
| Fire Engineer                                   | 3   | 0   | 3   | 0   |
| Firefighter / EMT                               | 9   | 0   | 9   | 0   |
| Executive Secretary                             | 1   | 0   | 1   | 0   |
| <b>Subtotal</b>                                 | <b>18</b>                                     | <b>0</b>                                      | <b>18</b>                                     | <b>0</b>                                      |
| <b>TOTAL</b>                                    | <b>84</b>                                     | <b>16</b>                                     | <b>84</b>                                     | <b>16</b>                                     |



**Certification Pay Schedule per Employee**

Employee qualifies for a maximum of \$1,500.00 in certification pay per year, regardless of type and / or number of certification level(s) achieved.

|   | <u>Monthly</u>       | <u>Annual</u>        |
|---|----------------------|----------------------|
| <b>City Council &amp; Mayor</b>                                   |                      |                      |
| Uniforms  |                      | \$300.00             |
| <b>Administration</b>   |                      |                      |
| <b>Code Enforcement / Animal Control</b>                          |                      |                      |
| Uniforms (Part-time ½)  | \$60.00              | \$720.00             |
| Code Enforcement Certificate                                      | \$75.00              | \$1000.00            |
| <b>Public Works</b>   |                      |                      |
| Uniforms (Part-time ½) Uniform Service                            | \$60.00              | \$720.00             |
| Department Head (1/2 Oct/Apr)                                     | \$60.00              | \$720.00             |
| Boot Allowance  |                      | \$120.00             |
| Animal Control License  | \$63.00              | \$750.00             |
| Arborist Certification  | \$83.00              | \$1,000.00           |
| Certified Stormwater Inspector**                                  | \$83.00              | \$1,000.00           |
| Commercial Driver’s License**                                     | \$83.00              | \$1,000.00           |
| TDA Vector Control Certified App.**<br>(Mosquito Control License) | \$83.00              | \$1,000.00           |
| Certified Auto CAD User**   | \$83.00              | \$1,000.00           |
| Certified Irrigation Repair Tech.**                               | \$25.00              | \$300.00             |
| Landscaping 101**   | \$25.00              | \$300.00             |
| Approved Awarded AWPAs<br>Certification**                         | TBD by Dept.<br>Head | TBD by Dept.<br>Head |
| <b>Warrants / Bailiffs</b>  |                      |                      |
| Uniforms (Part-time ½)  | \$60.00              | \$720.00             |
| TCOLE Certification - I**   | \$42.00              | \$500.00             |
| TCOLE Certification - A**   | \$83.00              | \$1,000.00           |
| TCOLE Certification - M**   | \$125.00             | \$1,500.00           |
| <b>Municipal Court</b>  |                      |                      |
| Level I Court Clerk Certification**                               | \$25.00              | \$300.00             |
| Level II Court Clerk Certification**                              | \$58.00              | \$700.00             |
| Certified Municipal Court Clerk**                                 | \$100.00             | \$1,200.00           |

**Development Services**

|                         |         |          |
|-------------------------|---------|----------|
| Permit Technician (ICC) | \$50.00 | \$600.00 |
|-------------------------|---------|----------|

**City Secretary**

|                                 |          |            |
|---------------------------------|----------|------------|
| TX Municipal Clerks Cert. Prog. | \$100.00 | \$1,200.00 |
|---------------------------------|----------|------------|

**Human Resources**

HR Certification Institute

|                      |         |          |
|----------------------|---------|----------|
| Assoc. Prof. in HR** | \$25.00 | \$300.00 |
| Prof. in HR**        | \$50.00 | \$600.00 |
| Sr. Prof. in HR**    | \$75.00 | \$900.00 |

**Dispatch**

|                                      |         |          |
|--------------------------------------|---------|----------|
| Telecommunicator - I Certification** | \$25.00 | \$300.00 |
| Telecommunicator - A Certification** | \$50.00 | \$600.00 |
| Telecommunicator - M Certification** | \$75.00 | \$900.00 |
| Emer. Medical Dispatch Certification | \$50.00 | \$600.00 |

**Police Department**

|                              |          |            |
|------------------------------|----------|------------|
| Uniforms (Part-time ½)       | \$60.00  | \$720.00   |
| TCOLE Certification - I**    | \$42.00  | \$500.00   |
| TCOLE Certification - A**    | \$83.00  | \$1,000.00 |
| TCOLE Certification - M**    | \$125.00 | \$1,500.00 |
| Field Training Officer (FTO) | \$42.00  | \$500.00   |

**Fire Department**

|                                 |         |          |
|---------------------------------|---------|----------|
| Uniforms (Part-time ½)          | \$60.00 | \$720.00 |
| Cellular Telephone              | \$10.00 | \$120.00 |
| Paramedic Certification**       | \$75.00 | \$900.00 |
| Firefighter - I Certification** | \$25.00 | \$300.00 |
| Firefighter - A Certification** | \$50.00 | \$600.00 |
| Firefighter - M Certification** | \$75.00 | \$900.00 |
| Certified Ambulance Coder       | \$25.00 | \$300.00 |

\* As determined by the Department Head.

\*\* Not cumulative.

## ***Total Municipal Compensation Package Example***

### ***FYE 2024-25 Salary and Benefit Amendments***

#### ***Salaries***

The FYE 2024 General Fund Budget includes salary allocations for a cost of living adjustments of five (1%) and market adjustment for lower paid hourly employees.

#### ***Benefits***

No benefit changes were made from those offered in FYE 2024. Benefits include:

- FICA;
- Worker’s Compensation;
- State Unemployment;
- TMRS Retirement (7%; 2 to 1 Match);
- Health, Vision, & Dental Insurances;
- Life, Automatic Death and Dismemberment, and Short- and Long-Term Disability Insurances;
- Uniform Allowance (if applicable);
- Certification Pay (if applicable); and
- Longevity Pay.

The City’s FYE 2024 health insurance provider - United Healthcare (UHC) - significantly increased rates for the current plan based on current claims experience but was still the lowest rate offered to the City. The adopted budget continues with the current health insurance UHC, offering different health care plans options

- Dental – No change
- Vision – No change
- Life, AD&D, STD, and LTD – No change; and
- Urgent and Emergency Care Subscription Plan – No change.



**GENERAL FUND BUDGET**

|  | FY 2021-2022<br>ACTUAL | ACTUAL<br>FY 2022-2023 | ADOPTED<br>FY 2023-2024 | YTD<br>FY 2023-2024 | Projected<br>FY 2023-2024 | PROPOSED<br>2024-2025 |
|--|------------------------|------------------------|-------------------------|---------------------|---------------------------|-----------------------|
| <b>FUND BALANCE</b>                    | \$ 3,124,926.17        | \$ 5,442,422.70        | \$ 7,647,451.03         | \$ 7,647,451.03     | \$ 7,647,451.03           | \$ 9,257,142.15       |
| <b>ASSETS &amp; LIABILITIES</b>        |                        | \$ (510,000.00)        | \$ -                    |                     |                           | \$ -                  |
| PROPERTY TAXES                         | \$ 3,453,068.66        | \$ 3,861,924.20        | \$ 4,020,000.00         | \$ 3,788,928.16     | \$ 4,150,000.00           | \$ 4,140,600.00       |
| SALES TAX                              | \$ 3,588,624.26        | \$ 3,305,000.00        | \$ 3,500,000.00         | \$ 3,120,806.68     | \$ 3,450,000.00           | \$ 3,605,000.00       |
| OTHER TAX REVENUE                      | \$ 58,717.74           | \$ 55,964.81           | \$ 52,000.00            | \$ 23,003.90        | \$ 46,000.00              | \$ 49,000.00          |
| FRANCHISE TAXES                        | \$ 867,728.39          | \$ 745,676.30          | \$ 782,729.00           | \$ 389,497.09       | \$ 617,429.00             | \$ 739,860.87         |
| LICENSES/PERMITS/FEES                  | \$ 366,608.77          | \$ 447,821.51          | \$ 331,600.00           | \$ 282,361.20       | \$ 317,000.00             | \$ 329,480.00         |
| MUNICIPAL COURT FINES                  | \$ 354,687.76          | \$ 717,200.00          | \$ 475,000.00           | \$ 717,318.00       | \$ 825,000.00             | \$ 600,000.00         |
| MISCELLANEOUS REVENUE                  | \$ 322,227.19          | \$ 1,069,358.56        | \$ 584,500.00           | \$ 312,433.97       | \$ 558,846.11             | \$ 602,035.00         |
| FIRE DEPT REVENUE                      | \$ 223,617.54          | \$ 198,661.95          | \$ 220,000.00           | \$ 168,000.00       | \$ 220,000.00             | \$ 226,600.00         |
| DESIGNATED REVENUES                    | \$ 41,416.36           | \$ 25,000.00           | \$ 15,000.00            | \$ 6,504.00         | \$ 8,500.00               | \$ 15,000.00          |
| <b>REVENUE TOTAL</b>                   | \$ 9,276,696.67        | \$ 10,426,607.33       | \$ 9,980,829.00         | \$ 8,808,853.00     | \$ 10,192,775.11          | \$ 10,307,575.87      |
| MAYOR & COUNCEL                        | \$ 9,702.30            | \$ 4,510.05            | \$ 15,975.00            | \$ 5,318.00         | \$ 13,175.00              | \$ 15,975.00          |
| ADMIN                                  | \$ 512,003.57          | \$ 581,491.60          | \$ 953,475.00           | \$ 600,436.59       | \$ 881,889.00             | \$ 908,657.05         |
| DISPATCH                               | \$ 382,994.73          | \$ 432,355.79          | \$ 660,879.00           | \$ 297,280.00       | \$ 515,550.33             | \$ 688,063.20         |
| COURT                                  | \$ 325,912.09          | \$ 599,688.55          | \$ 751,796.00           | \$ 294,609.00       | \$ 691,197.00             | \$ 907,758.55         |
| DEV SERVICES                           | \$ 377,285.68          | \$ 345,364.28          | \$ 456,032.00           | \$ 239,862.00       | \$ 385,024.00             | \$ 521,157.60         |
| PUBLIC WORKS                           | \$ 543,866.00          | \$ 641,998.47          | \$ 810,318.00           | \$ 439,384.10       | \$ 746,966.44             | \$ 1,033,342.00       |
| BLDG GRNDS/IT TECH/380 AGR             | \$ 437,783.00          | \$ 564,117.86          | \$ 855,575.00           | \$ 568,281.62       | \$ 590,003.22             | \$ 954,500.00         |
| POLICE DEPARTMENT                      | \$ 1,893,363.00        | \$ 2,076,080.27        | \$ 2,749,130.00         | \$ 1,717,258.00     | \$ 2,553,101.00           | \$ 3,004,101.60       |
| FIRE DEPARTMENT                        | \$ 1,195,852.00        | \$ 1,258,926.82        | \$ 1,493,575.00         | \$ 1,459,174.13     | \$ 1,390,051.00           | \$ 1,459,174.13       |
| EMS                                    | \$ 555,202.44          | \$ 604,191.55          | \$ 671,156.00           | \$ 687,968.40       | \$ 616,127.00             | \$ 687,968.40         |
| CAPITAL OUTLAY                         | \$ 136,268.00          | \$ -                   | \$ -                    | \$ -                | \$ -                      | \$ -                  |
| <b>EXPENSE TOTAL</b>                   | \$ 6,559,200.14        | \$ 7,311,579.00        | \$ 9,417,911.00         | \$ 6,309,571.84     | \$ 8,383,083.99           | \$ 10,180,697.53      |
| <b>REVENUE - EXPENSE</b>               | \$ 2,717,496.53        | \$ 3,115,028.33        | \$ 562,918.00           | \$ 2,499,281.16     | \$ 1,809,691.12           | \$ 126,878.34         |
| <b>TOTAL OTHER FINANCING SOURCES</b>   |                        |                        |                         |                     |                           |                       |
| <b>TRANSFER TO CAPITAL REPLACEMENT</b> | \$ (400,000.00)        | \$ (400,000.00)        | \$ (200,000.00)         | \$ (200,000.00)     | \$ (200,000.00)           | \$ (190,000.00)       |
| <b>FUND BALANCE YR END</b>             | \$ 5,442,422.70        | \$ 7,647,451.03        | \$ 8,010,369.03         | \$ 9,946,732.19     | \$ 9,257,142.15           | \$ 9,194,020.49       |

|  | FY 2021-2022<br>ACTUAL | ACTUAL<br>FY 2022-2023 | ADOPTED<br>FY 2023-2024 | YTD<br>FY 2023-2024 | Projected<br>FY 2023-2024 | PROPOSED<br>2024-2025 |
|--|------------------------|------------------------|-------------------------|---------------------|---------------------------|-----------------------|
| <b>FUND BALANCE</b>                    | \$ 3,124,926.17        | \$ 5,442,422.70        | \$ 7,647,451.03         | \$ 7,647,451.03     | \$ 7,647,451.03           | \$ 9,257,142.15       |
| <b>ASSETS &amp; LIABILITIES</b>        |                        | \$ (510,000.00)        | \$ -                    |                     |                           | \$ -                  |
| PROPERTY TAXES                         | \$ 3,453,068.66        | \$ 3,861,924.20        | \$ 4,020,000.00         | \$ 3,788,928.16     | \$ 4,150,000.00           | \$ 4,140,600.00       |
| SALES TAX                              | \$ 3,588,624.26        | \$ 3,305,000.00        | \$ 3,500,000.00         | \$ 3,120,806.68     | \$ 3,450,000.00           | \$ 3,605,000.00       |
| OTHER TAX REVENUE                      | \$ 58,717.74           | \$ 55,964.81           | \$ 52,000.00            | \$ 23,003.90        | \$ 46,000.00              | \$ 49,000.00          |
| FRANCHISE TAXES                        | \$ 867,728.39          | \$ 745,676.30          | \$ 782,729.00           | \$ 389,497.09       | \$ 617,429.00             | \$ 739,860.87         |
| LICENSES/PERMITS/FEES                  | \$ 366,608.77          | \$ 447,821.51          | \$ 331,600.00           | \$ 282,361.20       | \$ 317,000.00             | \$ 329,480.00         |
| MUNICIPAL COURT FINES                  | \$ 354,687.76          | \$ 717,200.00          | \$ 475,000.00           | \$ 717,318.00       | \$ 825,000.00             | \$ 600,000.00         |
| MISCELLANEOUS REVENUE                  | \$ 322,227.19          | \$ 1,069,358.56        | \$ 584,500.00           | \$ 312,433.97       | \$ 558,846.11             | \$ 602,035.00         |
| FIRE DEPT REVENUE                      | \$ 223,617.54          | \$ 198,661.95          | \$ 220,000.00           | \$ 168,000.00       | \$ 220,000.00             | \$ 226,600.00         |
| DESIGNATED REVENUES                    | \$ 41,416.36           | \$ 25,000.00           | \$ 15,000.00            | \$ 6,504.00         | \$ 8,500.00               | \$ 15,000.00          |
| <b>REVENUE TOTAL</b>                   | \$ 9,276,696.67        | \$ 10,426,607.33       | \$ 9,980,829.00         | \$ 8,808,853.00     | \$ 10,192,775.11          | \$ 10,307,575.87      |
| MAYOR & COUNCEL                        | \$ 9,702.30            | \$ 4,510.05            | \$ 15,975.00            | \$ 5,318.00         | \$ 13,175.00              | \$ 15,975.00          |
| ADMIN                                  | \$ 512,003.57          | \$ 581,491.60          | \$ 953,475.00           | \$ 600,436.59       | \$ 881,889.00             | \$ 908,657.05         |
| DISPATCH                               | \$ 382,994.73          | \$ 432,355.79          | \$ 660,879.00           | \$ 297,280.00       | \$ 515,550.33             | \$ 688,063.20         |
| COURT                                  | \$ 325,912.09          | \$ 599,688.55          | \$ 751,796.00           | \$ 294,609.00       | \$ 691,197.00             | \$ 907,758.55         |
| DEV SERVICES                           | \$ 377,285.68          | \$ 345,364.28          | \$ 456,032.00           | \$ 239,862.00       | \$ 385,024.00             | \$ 521,157.60         |
| PUBLIC WORKS                           | \$ 543,866.00          | \$ 641,998.47          | \$ 810,318.00           | \$ 439,384.10       | \$ 746,966.44             | \$ 1,033,342.00       |
| BLDG GRNDS/IT TECH/380 AGR             | \$ 437,783.00          | \$ 564,117.86          | \$ 855,575.00           | \$ 568,281.62       | \$ 590,003.22             | \$ 954,500.00         |
| POLICE DEPARTMENT                      | \$ 1,893,363.00        | \$ 2,076,080.27        | \$ 2,749,130.00         | \$ 1,717,258.00     | \$ 2,553,101.00           | \$ 3,004,101.60       |
| FIRE DEPARTMENT                        | \$ 1,195,852.00        | \$ 1,258,926.82        | \$ 1,493,575.00         | \$ 1,459,174.13     | \$ 1,390,051.00           | \$ 1,459,174.13       |
| EMS                                    | \$ 555,202.44          | \$ 604,191.55          | \$ 671,156.00           | \$ 687,968.40       | \$ 616,127.00             | \$ 687,968.40         |
| CAPITAL OUTLAY                         | \$ 136,268.00          | \$ -                   | \$ -                    | \$ -                | \$ -                      | \$ -                  |
| <b>EXPENSE TOTAL</b>                   | \$ 6,559,200.14        | \$ 7,311,579.00        | \$ 9,417,911.00         | \$ 6,309,571.84     | \$ 8,383,083.99           | \$ 10,180,697.53      |
| <b>REVENUE - EXPENSE</b>               | \$ 2,717,496.53        | \$ 3,115,028.33        | \$ 562,918.00           | \$ 2,499,281.16     | \$ 1,809,691.12           | \$ 126,878.34         |
| <b>TOTAL OTHER FINANCING SOURCES</b>   |                        |                        |                         |                     |                           |                       |
| <b>TRANSFER TO CAPITAL REPLACEMENT</b> | \$ (400,000.00)        | \$ (400,000.00)        | \$ (200,000.00)         | \$ (200,000.00)     | \$ (200,000.00)           | \$ (190,000.00)       |
| <b>FUND BALANCE YR END</b>             | \$ 5,442,422.70        | \$ 7,647,451.03        | \$ 8,010,369.03         | \$ 9,946,732.19     | \$ 9,257,142.15           | \$ 9,194,020.49       |

## REVENUES

|                            |                           | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2023-2024 | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|----------------------------|---------------------------|---------------------|---------------------|------------------|------------------------|----------------------|-----------------------|
| <b>PROPERTY TAXES</b>      |                           |                     |                     |                  |                        |                      |                       |
| 400-3110                   | AD VALOREM                | \$ 3,440,959.18     | \$ 3,838,252.02     | \$ 3,770,964.63  | \$ 4,127,500.00        | \$ 4,000,000.00      | \$ 4,120,000.00       |
| 400-3120                   | DELINQUENT                | \$ 12,109.48        | \$ 23,672.18        | \$ 17,963.53     | \$ 22,500.00           | \$ 20,000.00         | \$ 20,600.00          |
| <b>PROPERTY TAXES</b>      | <b>TOTAL</b>              | \$ 3,453,068.66     | \$ 3,861,924.20     | \$ 3,788,928.16  | \$ 4,150,000.00        | \$ 4,020,000.00      | \$ 4,140,600.00       |
| <b>NON-PROPERTY TAXES</b>  |                           |                     |                     |                  |                        |                      |                       |
| 401-3140                   | SALES                     | \$ 3,588,624.26     | \$ 3,305,000.00     | \$ 3,120,806.68  | \$ 3,450,000.00        | \$ 3,500,000.00      | \$ 3,605,000.00       |
| 401-3150                   | MIXED BEVERAGE            | \$ 57,820.26        | \$ 55,000.00        | \$ 22,299.90     | \$ 45,000.00           | \$ 51,000.00         | \$ 48,000.00          |
| 401-3170                   | BINGO                     | \$ 897.48           | \$ 964.81           | \$ 704.00        | \$ 1,000.00            | \$ 1,000.00          | \$ 1,000.00           |
| <b>NON-PROPERTY TAXES</b>  | <b>TOTAL</b>              | \$ 3,647,342.00     | \$ 3,360,964.81     | \$ 3,143,810.58  | \$ 3,496,000.00        | \$ 3,552,000.00      | \$ 3,654,000.00       |
| <b>FRANCHISE TAXES</b>     |                           |                     |                     |                  |                        |                      |                       |
| 402-3200                   | ELECTRIC                  | \$ 520,157.26       | \$ 390,000.00       | \$ 252,876.00    | \$ 375,000.00          | \$ 450,000.00        | \$ 400,000.00         |
| 402-3210                   | CABLE                     | \$ 88,615.04        | \$ 89,000.00        | \$ 40,000.00     | \$ 80,000.00           | \$ 90,500.00         | \$ 93,215.00          |
| 402-3220                   | SOLID WASTE               | \$ 89,589.65        | \$ 128,445.33       | \$ 39,508.06     | \$ 60,000.00           | \$ 95,000.00         | \$ 95,000.00          |
| 402-3230                   | NATURAL GAS               | \$ 87,296.41        | \$ 72,000.00        | \$ 28,983.85     | \$ 45,000.00           | \$ 77,000.00         | \$ 79,310.00          |
| 402-3240                   | TELECOMMUNICATIONS        | \$ 7,486.58         | \$ 7,420.00         |                  |                        | \$ 7,800.00          | \$ 8,034.00           |
| 402-3250                   | WATER SYSTEM              | \$ 39,816.98        | \$ 36,976.81        | \$ 5,700.00      | \$ 35,000.00           | \$ 40,000.00         | \$ 41,200.00          |
| 402-3260                   | TELECOMMUNICATIONS TOWER  | \$ 21,256.47        | \$ 21,834.16        | \$ 22,429.18     | \$ 22,429.00           | \$ 22,429.00         | \$ 23,101.87          |
| 402-3270                   | TOWLING FRANCHISE FEES    | \$ 13,510.00        | \$ -                |                  |                        | \$ -                 | \$ -                  |
| <b>FRANCHISE TAXES</b>     | <b>TOTAL</b>              | \$ 867,728.39       | \$ 745,676.30       | \$ 389,497.09    | \$ 617,429.00          | \$ 782,729.00        | \$ 739,860.87         |
| <b>LICENSES &amp; FEES</b> |                           |                     |                     |                  |                        |                      |                       |
| 404-3300                   | BUILDING PERMITS          | \$ 207,810.33       | \$ 173,400.00       | \$ 171,598.00    | \$ 200,000.00          | \$ 200,000.00        | \$ 193,000.00         |
| 404-3302                   | BUILDING PERMITS ETJ      | \$ 744.54           | \$ -                |                  |                        | \$ -                 | \$ -                  |
| 404-3305                   | REINSPECTION FEES         | \$ 30,745.00        | \$ 8,450.00         | \$ 8,634.00      | \$ 12,000.00           | \$ 15,000.00         | \$ 9,000.00           |
| 404-3310                   | SIGN PERMITS              | \$ 5,533.60         | \$ 5,700.00         | \$ 5,522.00      | \$ 6,000.00            | \$ 4,000.00          | \$ 6,000.00           |
| 404-3320                   | CERT OF OCCUPANCY PERMITS | \$ 2,879.60         | \$ 3,900.00         | \$ 3,426.00      | \$ 3,500.00            | \$ 3,200.00          | \$ 3,500.00           |
| 404-3330                   | SUBCONTRACTOR PERMITS     | \$ 12,237.20        | \$ 10,800.00        | \$ 6,212.00      | \$ 7,500.00            | \$ 9,000.00          | \$ 7,000.00           |
| 404-3340                   | PLATTING FEES             | \$ 49,561.86        | \$ 126,000.00       | \$ 11,283.00     | \$ 12,500.00           | \$ 12,000.00         | \$ 12,000.00          |
| 404-3350                   | PLANNING & ZONING FEES    | \$ 1,643.20         | \$ -                | \$ 2,053.00      | \$ 2,250.00            | \$ 500.00            | \$ 2,500.00           |
| 404-3370                   | ANIMAL CONTROL FEES       | \$ 3,637.00         | \$ 2,100.00         | \$ 2,555.00      | \$ 3,000.00            | \$ 2,000.00          | \$ 2,600.00           |
| 404-3380                   | FOOD LICENSES             | \$ 36,170.45        | \$ 36,700.00        | \$ 38,660.00     | \$ 32,000.00           | \$ 30,000.00         | \$ 32,000.00          |
| 404-3390                   | LIQUOR LICENSES           | \$ 238.75           | \$ 9,200.00         | \$ 560.00        | \$ 600.00              | \$ 500.00            | \$ 1,000.00           |
| 404-3460                   | PEDDLER LICENSES          | \$ 3,135.00         | \$ 803.70           | \$ 3,969.00      | \$ 3,750.00            | \$ 1,000.00          | \$ 4,000.00           |

# REVENUES

|                                      |                           | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2023-2024 | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|--------------------------------------|---------------------------|---------------------|---------------------|------------------|------------------------|----------------------|-----------------------|
| <b>LICENSES &amp; FEES CONTINUED</b> |                           |                     |                     |                  |                        |                      |                       |
| 404-3500                             | STREET CUT PERMITS        | \$ 2,085.00         | \$ 1,946.00         | \$ 1,946.00      | \$ 2,000.00            | \$ 2,000.00          | \$ 2,000.00           |
| 404-3504                             | FEES IN LIEU - DETENTION  | \$ -                | \$ -                |                  |                        | \$ -                 | \$ -                  |
| 404-3510                             | DRIVEWAY PERMITS          | \$ 751.20           | \$ 1,252.00         | \$ 501.00        | \$ 500.00              | \$ 1,000.00          | \$ 1,000.00           |
| 404-3520                             | TREE REMOVAL PERMITS      | \$ 4,729.00         | \$ 3,692.80         | \$ 4,211.00      | \$ 4,000.00            | \$ 3,200.00          | \$ 3,900.00           |
| 404-3530                             | FALSE ALARM FEES          | \$ 650.00           | \$ -                |                  |                        | \$ -                 | \$ -                  |
| 404-3540                             | PD SPECIAL EVENTS         | \$ 1,493.10         | \$ 1,300.00         | \$ 1,145.00      | \$ 1,200.00            | \$ 1,200.00          | \$ 1,100.00           |
| 404-3570                             | FLOOD PLAIN DEV. PERMITS  | \$ 2,563.94         | \$ 1,357.20         | \$ 1,101.00      | \$ 1,200.00            | \$ 1,000.00          | \$ 1,500.00           |
| 404-3580                             | HAZARDOUS WASTE           |                     | \$ 61,219.81        | \$ 18,985.20     | \$ 25,000.00           | \$ 46,000.00         | \$ 47,380.00          |
| <b>LICENSES &amp; FEES</b>           | <b>TOTAL</b>              | \$ 366,608.77       | \$ 447,821.51       | \$ 282,361.20    | \$ 317,000.00          | \$ 331,600.00        | \$ 329,480.00         |
| <b>MUNICIPAL COURT FINES</b>         |                           |                     |                     |                  |                        |                      |                       |
| 405-1010                             | COURT FINES               | \$ 264,458.40       | \$ 523,800.00       | \$ 517,318.00    | \$ 625,000.00          | \$ 275,000.00        | \$ 400,000.00         |
| 405-1020                             | WARRANT FINES             | \$ 227,485.63       | \$ 193,400.00       | \$ 200,000.00    | \$ 200,000.00          | \$ 200,000.00        | \$ 200,000.00         |
|                                      | LESS COURT FEES           | \$ (137,256.27)     |                     |                  |                        |                      |                       |
| <b>MUNICIPAL COURT FINES</b>         | <b>TOTAL</b>              | \$ 354,687.76       | \$ 717,200.00       | \$ 717,318.00    | \$ 825,000.00          | \$ 475,000.00        | \$ 600,000.00         |
| <b>MISCELLANEOUS REVENUE</b>         |                           |                     |                     |                  |                        |                      |                       |
| 406-1005                             | GRANTS                    | \$ 31,929.99        | \$ 319,216.37       | \$ 48,846.11     | \$ 48,846.11           | \$ -                 | \$ -                  |
| 406-1010                             | INTEREST EARNED           | \$ 60,514.00        | \$ 450,000.00       | \$ 229,746.86    | \$ 350,000.00          | \$ 350,000.00        | \$ 360,500.00         |
| 406-1020                             | MISCELLANEOUS             | \$ 51,470.69        | \$ 118,501.59       | \$ 12,971.00     | \$ 30,000.00           | \$ 50,000.00         | \$ 51,500.00          |
| 406-1016                             | TRANSFERS IN/OUT FUND BAL | \$ -                | \$ -                |                  |                        | \$ -                 | \$ -                  |
| 406-1025                             | CREDIT CARD FEES          | \$ (189.69)         | \$ (175.80)         | \$ 465.00        |                        | \$ -                 | \$ -                  |
| 406-1050                             | REIMBURSEMENT FROM EDC    | \$ 86,000.00        | \$ 80,000.00        | \$ -             | \$ 80,000.00           | \$ 80,000.00         | \$ 82,400.00          |
| 406-1080                             | DISPATCH FEES             | \$ 5,503.00         | \$ -                |                  |                        | \$ -                 | \$ -                  |
| 406-1085                             | MARKETPLACE @ OTHSD       | \$ 86,999.20        | \$ 101,816.40       | \$ 20,405.00     | \$ 50,000.00           | \$ 104,500.00        | \$ 107,635.00         |
| <b>MISCELLANEOUS REVENUE</b>         | <b>TOTAL</b>              | \$ 322,227.19       | \$ 1,069,358.56     | \$ 312,433.97    | \$ 558,846.11          | \$ 584,500.00        | \$ 602,035.00         |
| <b>FIRE DEPARTMENT REVENUE</b>       |                           |                     |                     |                  |                        |                      |                       |
| 407-1050                             | FIRE DEPT SERVICE FEES    | \$ -                | \$ 300.00           |                  |                        | \$ -                 | \$ -                  |
| 407-1055                             | EMS SERVICE FEES          | \$ 223,617.54       | \$ 198,361.95       | \$ 168,000.00    | \$ 220,000.00          | \$ 220,000.00        | \$ 226,600.00         |
| <b>FIRE DEPARTMENT REVENUE</b>       | <b>TOTAL</b>              | \$ 223,617.54       | \$ 198,661.95       | \$ 168,000.00    | \$ 220,000.00          | \$ 220,000.00        | \$ 226,600.00         |
| <b>DESIGNATED REVENUES</b>           |                           |                     |                     |                  |                        |                      |                       |
| 408-1060                             | IMPOUND FEES              | \$ 41,416.36        | \$ 25,000.00        | \$ 6,504.00      | \$ 8,500.00            | \$ 15,000.00         | \$ 15,000.00          |
| <b>DESIGNATED REVENUES</b>           | <b>TOTAL</b>              | \$ 41,416.36        | \$ 25,000.00        | \$ 6,504.00      | \$ 8,500.00            | \$ 15,000.00         | \$ 15,000.00          |
| <b>TOTAL REVENUES</b>                |                           | \$ 9,276,696.67     | \$ 10,426,607.33    | \$ 8,808,853.00  | \$ 10,192,775.11       | \$ 9,980,829.00      | \$ 10,307,575.87      |



## MAYOR & COUNCIL

|                             |                         | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2023-2024   | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|-----------------------------|-------------------------|---------------------|---------------------|--------------------|------------------------|----------------------|-----------------------|
| <b>CONTRACTUAL SERVICES</b> |                         |                     |                     |                    |                        |                      |                       |
| 500-5200                    | COMMUNICATION EQUIPMENT | \$ 475.03           | \$ 500.00           | \$ 337.00          | \$ 675.00              | \$ 675.00            | \$ 675.00             |
| 500-5203                    | SCHOOLS & SEMINARS      | \$ 5,516.24         | \$ -                | \$ 1,987.00        | \$ 4,000.00            | \$ 5,000.00          | \$ 5,000.00           |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTAL</b>            | <b>\$ 5,991.27</b>  | <b>\$ 500.00</b>    | <b>\$ 2,324.00</b> | <b>\$ 4,675.00</b>     | <b>\$ 5,675.00</b>   | <b>\$ 5,675.00</b>    |
| <b>COMMODITIES</b>          |                         |                     |                     |                    |                        |                      |                       |
| 500-5301                    | OPERATTING/SUPPLIES     | \$ -                | \$ 900.00           | \$ 590.00          | \$ 3,000.00            | \$ 4,000.00          | \$ 4,000.00           |
| 500-5326                    | EXPENSE REIMBURSEMENT   | \$ 1,031.12         | \$ 1,360.05         | \$ 748.00          | \$ 2,000.00            | \$ 2,000.00          | \$ 2,000.00           |
| 500-5328                    | UNIFORM ALLOWANCE       | \$ 421.98           | \$ 500.00           | \$ 294.00          | \$ 1,000.00            | \$ 1,800.00          | \$ 1,800.00           |
| 500-5329                    | DISCRETIONARY           | \$ 2,257.93         | \$ 1,250.00         | \$ 1,362.00        | \$ 2,500.00            | \$ 2,500.00          | \$ 2,500.00           |
| <b>COMMODITIES</b>          | <b>TOTAL</b>            | <b>\$ 3,711.03</b>  | <b>\$ 4,010.05</b>  | <b>\$ 2,994.00</b> | <b>\$ 8,500.00</b>     | <b>\$ 10,300.00</b>  | <b>\$ 10,300.00</b>   |
| <b>CITY COUNCIL</b>         | <b>TOTAL</b>            | <b>\$ 9,702.30</b>  | <b>\$ 4,510.05</b>  | <b>\$ 5,318.00</b> | <b>\$ 13,175.00</b>    | <b>\$ 15,975.00</b>  | <b>\$ 15,975.00</b>   |

# ADMINISTRATION

|                         |  | 2021-2022<br>ACTUAL  | 2022-2023<br>Actual  | YTD<br>2023-2024     | Projected<br>2023-2024 | Adopted<br>2023-2024 | PROPOSED<br>2024-2025 |
|-------------------------|--|----------------------|----------------------|----------------------|------------------------|----------------------|-----------------------|
| <b>PERSONNEL</b>        |  |                      |                      |                      |                        |                      |                       |
| 510-5101                | SALARIES                               | \$ 240,009.84        | \$ 296,330.93        | \$ 332,158.25        | \$ 456,085.00          | \$ 456,085.00        | \$ 420,466.73         |
| 510-5102                | OVERTIME                               | \$ -                 | \$ -                 | \$ -                 |                        | \$ -                 | \$ -                  |
| 510-5103                | SOCIAL SECURITY                        | \$ 18,402.45         | \$ 22,578.74         | \$ 19,034.00         | \$ 34,835.00           | \$ 34,835.00         | \$ 32,165.70          |
| 510-5104                | RETIREMENT                             | \$ 16,532.50         | \$ 20,557.18         | \$ 16,883.09         | \$ 32,032.00           | \$ 32,032.00         | \$ 29,434.89          |
| 510-5105                | HEALTH INSURANCE                       | \$ 14,759.26         | \$ 21,660.85         | \$ 14,627.29         | \$ 57,984.00           | \$ 57,984.00         | \$ 52,786.80          |
| 510-5107                | WORKER'S COMPENSATION                  | \$ 8,200.00          | \$ 8,406.16          | \$ -                 | \$ -                   | \$ 8,200.00          | \$ 8,200.00           |
| 510-5108                | UNEMPLOYMENT                           | \$ 174.69            | \$ 60.53             | \$ -                 | \$ -                   | \$ 1,836.00          | \$ 1,656.00           |
| 510-5111                | LONGEVITY PAY                          | \$ 1,450.00          | \$ 1,820.00          | \$ 3,570.00          | \$ 3,570.00            | \$ 3,570.00          | \$ 2,920.00           |
| 510-5112                | TUITION REIMBURSEMENT                  |                      |                      | \$ -                 | \$ -                   | \$ 10,000.00         | \$ 10,000.00          |
| 510-5113                | BILINGUAL PAY                          |                      |                      | \$ -                 | \$ -                   | \$ 720.00            | \$ 720.00             |
| 510-5115                | LIFE INSURANCE & DISABILITY            | \$ 2,699.65          | \$ 3,472.08          | \$ -                 | \$ 4,921.00            | \$ 4,921.00          | \$ 4,471.60           |
| 510-5116                | VISION & DENTAL INSURANCE              | \$ 1,217.81          | \$ 1,624.98          | \$ 464.28            | \$ 2,862.00            | \$ 2,862.00          | \$ 2,385.33           |
| <b>PERSONNEL</b>        | <b>TOTAL</b>                           | <b>\$ 303,446.20</b> | <b>\$ 376,511.45</b> | <b>\$ 386,736.91</b> | <b>\$ 592,289.00</b>   | <b>\$ 613,045.00</b> | <b>\$ 565,207.05</b>  |
| <b>CONTRACTUAL SERV</b> |  |                      |                      |                      |                        |                      |                       |
| 510-5200                | COMMUNICATION EQUIPMENT                | \$ 2,428.12          | \$ 2,172.80          | \$ 2,768.22          | \$ 4,500.00            | \$ 4,500.00          | \$ 4,500.00           |
| 510-5201                | BANK FEES                              | \$ 3,802.22          | \$ 402.73            | \$ 930.02            | \$ 1,100.00            | \$ 500.00            | \$ 1,200.00           |
| 510-5202                | MEMBERSHIPS & LICENSES & SUBSCRIPTIONS | \$ 7,475.11          | \$ 6,231.86          | \$ 5,774.68          | \$ 9,000.00            | \$ 10,500.00         | \$ 10,500.00          |
| 510-5203                | SCHOOLS & SEMINARS                     | \$ 2,204.65          | \$ 1,975.00          | \$ 947.86            | \$ 2,000.00            | \$ 11,600.00         | \$ 11,600.00          |
| 510-5204                | COBRA                                  | \$ -                 | \$ 665.31            | \$ 532.65            | \$ 800.00              | \$ 800.00            | \$ 800.00             |
| 510-5206                | CITY ATTORNEY                          | \$ 31,162.12         | \$ 22,955.18         | \$ 19,613.96         | \$ 32,000.00           | \$ 48,000.00         | \$ 48,000.00          |
| 510-5207                | CITY AUDITOR                           | \$ 15,500.00         | \$ 15,900.00         | \$ 16,400.00         | \$ 20,000.00           | \$ 23,500.00         | \$ 24,205.00          |
| 510-5208                | BEXAR APPRAISAL DIST                   | \$ 19,362.00         | \$ 21,404.00         | \$ 19,314.00         | \$ 24,000.00           | \$ 22,050.00         | \$ 23,000.00          |
| 510-5210                | OTHER CONTRACTS                        | \$ 2,500.00          | \$ 2,500.00          | \$ 2,790.37          | \$ 4,500.00            | \$ 9,000.00          | \$ 9,000.00           |
| 510-5211                | ELECTION OFFICIALS                     | \$ -                 | \$ 26,467.00         | \$ -                 | \$ -                   | \$ 27,000.00         | \$ 27,000.00          |
| 510-5216                | CODIFICATION                           | \$ -                 | \$ 1,893.00          | \$ 2,081.60          | \$ 3,000.00            | \$ 3,000.00          | \$ 3,090.00           |
| <b>CONTRACTUAL SERV</b> | <b>TOTAL</b>                           | <b>\$ 84,434.22</b>  | <b>\$ 73,541.57</b>  | <b>\$ 68,539.11</b>  | <b>\$ 97,100.00</b>    | <b>\$ 160,450.00</b> | <b>\$ 162,895.00</b>  |
| <b>COMMODITIES</b>      |  |                      |                      |                      |                        |                      |                       |
| 510-5301                | OFFICE SUPPLIES                        | \$ 1,773.23          | \$ 1,431.02          | \$ 1,160.69          | \$ 4,500.00            | \$ 6,000.00          | \$ 6,000.00           |
| 510-5302                | OPERATING SUPPLIES                     | \$ 6,791.37          | \$ 9,909.94          | \$ 4,022.01          | \$ 6,500.00            | \$ 10,000.00         | \$ 10,000.00          |
| 510-5303                | MISC EXPENSES                          | \$ 2,837.33          | \$ 509.96            | \$ 193.27            | \$ 3,500.00            | \$ 11,480.00         | \$ 11,500.00          |
| 510-5323                | POSTAGE & POSTAL EQUIPMENT             | \$ 5,401.42          | \$ 6,474.86          | \$ 4,411.66          | \$ 6,500.00            | \$ 8,500.00          | \$ 8,755.00           |
| 510-5331                | EMPLOYEE RECOGNITION                   | \$ -                 | \$ 10,000.00         | \$ 5,667.84          | \$ 8,000.00            | \$ 10,000.00         | \$ 10,300.00          |
| 510-5332                | PRINTING & ADVERTISING                 | \$ -                 | \$ 620.02            | \$ 823.00            | \$ 3,500.00            | \$ 9,000.00          | \$ 9,000.00           |

|                    |              |              |              |              |              |              |              |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>COMMODITIES</b> | <b>TOTAL</b> | \$ 16,803.35 | \$ 18,945.80 | \$ 10,610.63 | \$ 24,500.00 | \$ 54,980.00 | \$ 55,555.00 |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

|                                 |              |               |               |               |               |               |               |
|---------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>LIABILITY/HAZARD/FIDELTY</b> |              |               |               |               |               |               |               |
| 510-5401                        | INSURANCES   | \$ 107,319.80 | \$ 112,492.78 | \$ 134,549.94 | \$ 168,000.00 | \$ 125,000.00 | \$ 125,000.00 |
| <b>LIABILITY/HAZARD/FIDELTY</b> | <b>TOTAL</b> | \$ 107,319.80 | \$ 112,492.78 | \$ 134,549.94 | \$ 168,000.00 | \$ 125,000.00 | \$ 125,000.00 |

|                       |              |               |               |               |               |               |               |
|-----------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>ADMINISTRATION</b> | <b>TOTAL</b> | \$ 512,003.57 | \$ 581,491.60 | \$ 600,436.59 | \$ 881,889.00 | \$ 953,475.00 | \$ 908,657.05 |
|-----------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|

# DISPATCH

|                             |                             | 2021-2022<br>ACTUAL  | 2022-2023<br>ACTUAL  | YTD<br>2023-2024     | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|-----------------------------|-----------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|-----------------------|
| <b>PERSONNEL</b>            |                             |                      |                      |                      |                        |                      |                       |
| 515-5101                    | SALARIES                    | \$ 265,571.05        | \$ 279,478.24        | \$ 216,916.00        | \$ 325,000.00          | \$ 389,083.00        | \$ 395,217.60         |
| 515-5102                    | OVERTIME                    | \$ 9,300.92          | \$ 24,014.10         | \$ 25,410.00         | \$ 33,880.00           | \$ 7,000.00          | \$ 7,210.00           |
| 515-5103                    | SOCIAL SECURITY / FICA      | \$ 20,914.91         | \$ 22,791.15         | \$ 14,948.00         | \$ 19,930.67           | \$ 29,765.00         | \$ 30,235.00          |
| 515-5104                    | RETIREMENT / TMRS           | \$ 20,852.35         | \$ 22,010.96         | \$ 13,461.00         | \$ 17,948.00           | \$ 28,960.00         | \$ 29,420.00          |
| 515-5105                    | HEALTH INSURANCE            | \$ 23,082.50         | \$ 32,162.21         | \$ 8,414.00          | \$ 11,218.67           | \$ 86,112.00         | \$ 94,723.20          |
| 515-5106                    | PSYCH & DRUG TESTING        | \$ 680.05            | \$ 978.00            | \$ 350.00            | \$ 466.67              | \$ 2,000.00          | \$ 2,060.00           |
| 515-5107                    | WORKERS COMPENSATION        | \$ 682.17            | \$ 680.00            | \$ -                 | \$ -                   | \$ 753.00            | \$ 764.00             |
| 515-5108                    | UNEMPLOYMENT                | \$ 125.76            | \$ 74.45             | \$ -                 | \$ -                   | \$ 1,711.00          | \$ 1,440.00           |
| 515-5111                    | LONGEVITY PAY               | \$ 4,390.00          | \$ 2,040.00          | \$ 1,200.00          | \$ 1,600.00            | \$ 1,320.00          | \$ 1,910.00           |
| 515-5112                    | CERTIFICATION PAY           | \$ 4,800.64          | \$ 5,250.70          | \$ 4,408.00          | \$ 5,877.33            | \$ 13,580.00         | \$ 13,987.40          |
| 515-5113                    | BILINGUAL PAY               |                      |                      | \$ -                 | \$ -                   | \$ 1,080.00          | \$ 1,080.00           |
| 515-5115                    | LIFE INSURANCE & DISABILITY | \$ 3,161.50          | \$ 3,429.14          | \$ -                 | \$ 4,399.00            | \$ 4,399.00          | \$ 4,400.00           |
| 515-5116                    | VISION & DENTAL INSURANCE   | \$ 2,131.32          | \$ 2,205.33          | \$ 310.00            | \$ 3,930.00            | \$ 3,816.00          | \$ 3,816.00           |
| <b>PERSONNEL</b>            |                             | <b>\$ 355,693.17</b> | <b>\$ 395,114.28</b> | <b>\$ 285,417.00</b> | <b>\$ 424,250.33</b>   | <b>\$ 569,579.00</b> | <b>\$ 586,263.20</b>  |
| <b>CONTRACTUAL SERVICES</b> |                             |                      |                      |                      |                        |                      |                       |
| 515-5200                    | COMMUNICATION EQUIPMENT     | \$ 2,161.60          | \$ 9,210.46          | \$ 10,246.00         | \$ 19,000.00           | \$ 19,000.00         | \$ 20,000.00          |
| 515-5203                    | SCHOOLS & SEMINARS          | \$ 1,256.58          | \$ 1,687.41          | \$ 410.00            | \$ 4,000.00            | \$ 4,000.00          | \$ 4,000.00           |
| 515-5210                    | OTHER CONTRACTS             | \$ 5,117.17          | \$ 11,524.55         | \$ 19.00             | \$ 11,600.00           | \$ 11,600.00         | \$ 15,000.00          |
| 515-5211                    | HARRIS RADIO AGREEMENT      | \$ 16,158.00         | \$ 4,164.00          | \$ 420.00            | \$ 8,900.00            | \$ 8,900.00          | \$ 15,000.00          |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTAL</b>                | <b>\$ 24,693.35</b>  | <b>\$ 26,586.42</b>  | <b>\$ 11,095.00</b>  | <b>\$ 43,500.00</b>    | <b>\$ 43,500.00</b>  | <b>\$ 54,000.00</b>   |
| <b>COMMODITIES</b>          |                             |                      |                      |                      |                        |                      |                       |
| 515-5302                    | OPERATING / OFFICE SUPPLIES | \$ 2,608.21          | \$ 2,628.72          | \$ 768.00            | \$ 2,800.00            | \$ 2,800.00          | \$ 2,800.00           |
| 515-5303                    | COMMUNICATION & RADIOS      | \$ -                 | \$ 8,026.37          |                      | \$ 8,000.00            | \$ 8,000.00          | \$ 8,000.00           |
| 515-5324                    | UNIFORM ALLOWANCE           | \$ -                 | \$ -                 |                      |                        | \$ -                 | \$ -                  |
| 515-5330                    | COMMUNICATION & TECHNOLOGY  | \$ -                 | \$ -                 |                      |                        | \$ -                 | \$ -                  |
| <b>COMMODITIES</b>          | <b>TOTAL</b>                | <b>\$ 2,608.21</b>   | <b>\$ 10,655.09</b>  | <b>\$ 768.00</b>     | <b>\$ 10,800.00</b>    | <b>\$ 10,800.00</b>  | <b>\$ 10,800.00</b>   |
| <b>CAPITAL OUTLAY</b>       |                             |                      |                      |                      |                        |                      |                       |
| 515-5501                    | REMODEL DISPATCH            | \$ -                 | \$ -                 | \$ -                 | \$ 12,000.00           | \$ 12,000.00         | \$ 37,000.00          |
| 515-5502                    | CONSOLE & EQUIPMENT (25%)   |                      |                      |                      | \$ 25,000.00           | \$ 25,000.00         |                       |
| <b>CAPITAL OUTLAY</b>       | <b>TOTAL</b>                | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 37,000.00</b>    | <b>\$ 37,000.00</b>  | <b>\$ 37,000.00</b>   |
| <b>TOTAL</b>                |                             | <b>\$ 382,994.73</b> | <b>\$ 432,355.79</b> | <b>\$ 297,280.00</b> | <b>\$ 515,550.33</b>   | <b>\$ 660,879.00</b> | <b>\$ 688,063.20</b>  |

# MUNICIPAL COURT

|                             |  | 2021-2022<br>ACTUAL  | 2022-2023<br>ACTUAL  | YTD<br>2023-2024     | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|-----------------------------|--|----------------------|----------------------|----------------------|------------------------|----------------------|-----------------------|
| <b>PERSONNEL</b>            |  |                      |                      |                      |                        |                      |                       |
| 530-5101                    | SALARIES                               | \$ 184,641.39        | \$ 192,880.70        | \$ 183,062.00        | \$ 245,000.00          | \$ 278,629.00        | \$ 258,662.55         |
| 530-5102                    | OVERTIME                               | \$ 1,965.02          | \$ 3,484.15          | \$ 1,205.00          | \$ 2,500.00            | \$ 3,000.00          | \$ 3,000.00           |
| 530-5103                    | SOCIAL SECURITY                        | \$ 14,536.67         | \$ 15,359.91         | \$ 11,183.00         | \$ 18,500.00           | \$ 21,315.00         | \$ 19,788.00          |
| 530-5104                    | RETIREMENT                             | \$ 13,724.10         | \$ 13,649.17         | \$ 9,336.00          | \$ 12,000.00           | \$ 19,399.00         | \$ 17,913.00          |
| 530-5105                    | HEALTH INSURANCE                       | \$ 13,130.68         | \$ 14,591.86         | \$ 4,155.00          | \$ 51,120.00           | \$ 51,120.00         | \$ 56,232.00          |
| 530-5107                    | WORKERS COMPENSATION                   | \$ 404.31            | \$ 428.00            | \$ -                 | \$ -                   | \$ 539.00            | \$ 500.00             |
| 530-5108                    | UNEMPLOYMENT                           | \$ 83.40             | \$ 47.97             | \$ -                 | \$ -                   | \$ 1,224.00          | \$ 1,224.00           |
| 530-5110                    | PRE-EMPLOYMNT PHYSICAL                 | \$ 120.21            | \$ 464.00            | \$ 1,190.00          | \$ 2,000.00            | \$ 1,000.00          | \$ 1,030.00           |
| 530-5111                    | LONGEVITY PAY                          | \$ 4,410.00          | \$ 4,270.00          | \$ 3,170.00          | \$ 4,630.00            | \$ 4,630.00          | \$ 3,410.00           |
| 530-5112                    | CERTIFICATION PAY                      | \$ 1,500.20          | \$ 1,327.10          | \$ 1,061.00          | \$ 2,250.00            | \$ 5,160.00          | \$ 3,900.00           |
| 530-5113                    | BILINGUAL PAY                          |                      |                      |                      |                        | \$ 720.00            | \$ 720.00             |
| 530-5115                    | LIFE INSURANCE & DISABILITY            | \$ 2,180.17          | \$ 2,152.63          | \$ 232.00            | \$ 2,955.00            | \$ 2,955.00          | \$ 2,954.00           |
| 530-5116                    | VISION & DENTAL INSURANCE              | \$ 1,486.51          | \$ 1,586.29          |                      | \$ 2,152.00            | \$ 2,385.00          | \$ 2,385.00           |
| <b>PERSONNEL</b>            | <b>TOTAL</b>                           | <b>\$ 238,182.66</b> | <b>\$ 250,241.78</b> | <b>\$ 214,594.00</b> | <b>\$ 343,107.00</b>   | <b>\$ 392,076.00</b> | <b>\$ 371,718.55</b>  |
| <b>CONTRACTUAL SERVICES</b> |  |                      |                      |                      |                        |                      |                       |
| 530-5200                    | COMMUNICATION                          | \$ 1,522.68          | \$ 1,303.28          | \$ 1,061.00          | \$ 1,644.00            | \$ 1,700.00          | \$ 6,000.00           |
| 530-5202                    | MEMBERSHIPS & LICENSES & SUBSCRIPTIONS | \$ 375.00            | \$ 130.00            | \$ -                 | \$ 375.00              | \$ 390.00            | \$ 390.00             |
| 530-5203                    | SCHOOLS & SEMINARS                     | \$ 2,212.53          | \$ 2,100.57          | \$ -                 | \$ 2,400.00            | \$ 3,750.00          | \$ 3,750.00           |
| 530-5210                    | OTHER CONTRACTS                        | \$ -                 | \$ 2,843.15          | \$ -                 | \$ 4,000.00            | \$ 5,000.00          | \$ 5,000.00           |
| 530-5219                    | MUNICIPAL COURT JUDGES                 | \$ 14,000.00         | \$ 17,500.00         | \$ 13,700.00         | \$ 18,500.00           | \$ 22,500.00         | \$ 30,000.00          |
| 530-5221                    | PROSECUTOR                             | \$ 24,340.89         | \$ 40,884.63         | \$ 35,659.00         | \$ 36,000.00           | \$ 40,000.00         | \$ 55,000.00          |
| 530-5222 MOVE DOWN          | OPERATIONAL/ OFFICE SUPPLIES           | \$ -                 | \$ -                 |                      |                        | \$ -                 | \$ 47,000.00          |
| 530-5228                    | WARRANT FEES                           | \$ 39,723.99         | \$ 41,077.00         | \$ 22,016.00         | \$ 41,077.00           | \$ 47,000.00         | \$ 47,000.00          |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTAL</b>                           | <b>\$ 82,175.09</b>  | <b>\$ 105,838.63</b> | <b>\$ 72,436.00</b>  | <b>\$ 103,996.00</b>   | <b>\$ 120,340.00</b> | <b>\$ 194,140.00</b>  |
| <b>COMMODITIES</b>          |  |                      |                      |                      |                        |                      |                       |
| 530-5302                    | OPERATING / OFFICE SUPPLIES            | \$ 2,019.34          | \$ 6,034.14          | \$ 4,192.00          | \$ 4,500.00            | \$ 9,000.00          | \$ 9,000.00           |
| 530-5303                    | COMMUNICATION & TECHNOLOGY             | \$ 2,455.00          | \$ 480.00            | \$ 780.00            | \$ 2,500.00            | \$ 2,500.00          | \$ 4,500.00           |
| 530-5304                    | FUEL & VEHICLE MAINTENANCE             |                      |                      | \$ 147.00            | \$ -                   | \$ 5,000.00          | \$ 5,000.00           |
| 530-5324                    | UNIFORM ALLOWANCE                      | \$ 1,080.00          | \$ 1,980.00          | \$ 1,802.00          | \$ 1,980.00            | \$ 2,880.00          | \$ 3,400.00           |
| 530-5330                    | COURT FEES                             | \$ 137,256.27        | \$ 235,114.00        | \$ 658.00            | \$ 235,114.00          | \$ 220,000.00        | \$ 320,000.00         |
| <b>COMMODITIES</b>          | <b>TOTAL</b>                           | <b>\$ 142,810.61</b> | <b>\$ 243,608.14</b> | <b>\$ 7,579.00</b>   | <b>\$ 244,094.00</b>   | <b>\$ 239,380.00</b> | <b>\$ 341,900.00</b>  |
| <b>TOTAL</b>                |  | <b>\$ 463,168.36</b> | <b>\$ 599,688.55</b> | <b>\$ 294,609.00</b> | <b>\$ 691,197.00</b>   | <b>\$ 751,796.00</b> | <b>\$ 907,758.55</b>  |

## DEVELOPMENT SERVICES

|                             |                                   | 2021-2022<br>ACTUAL  | 2022-2023<br>ACTUAL  | YTD<br>2023-2024     | Projected<br>2023    | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|-----------------------------|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>PERSONNEL</b>            |                                   |                      |                      |                      |                      |                      |                       |
| 540-5101                    | SALARIES                          | \$ 139,814.47        | \$ 132,723.31        | \$ 115,048.00        | \$ 155,416.00        | \$155,416.00         | \$201,260.00          |
| 540-5102                    | OVERTIME                          | \$ -                 | \$ 1.18              | \$ 58.00             | \$ 200.00            | \$200.00             | \$200.00              |
| 540-5103                    | SOCIAL SECURITY                   | \$ 9,906.29          | \$ 10,005.56         | \$ 6,661.00          | \$ 9,200.00          | \$ 11,889.00         | \$ 15,396.00          |
| 540-5104                    | RETIREMENT                        | \$ 10,345.70         | \$ 9,523.33          | \$ 5,893.00          | \$ 8,500.00          | \$ 11,568.00         | \$ 14,980.00          |
| 540-5105                    | HEALTH INSURANCE                  | \$ 14,645.53         | \$ 17,047.05         | \$ 3,921.00          | \$ 27,792.00         | \$ 27,792.00         | \$ 40,750.00          |
| 540-5107                    | WORKERS COMPENSATION              | \$ 271.73            | \$ 300.00            | \$ -                 |                      | \$ 311.00            | \$ 1,662.00           |
| 540-5108                    | UNEMPLOYMENT                      | \$ 26.98             | \$ 32.70             | \$ -                 |                      | \$ 540.00            | \$ 720.00             |
| 540-5111                    | LONGEVITY PAY                     | \$ 1,090.00          | \$ 1,520.00          | \$ 730.00            | \$ 730.00            | \$ 730.00            | \$ 1,330.00           |
| 540-5112                    | CERTIFICATION PAY                 | \$ -                 | \$ -                 | \$ -                 | \$ 1,200.00          | \$ 1,200.00          | \$ 1,500.00           |
| 540-5113                    | BILINGUAL PAY                     |                      |                      | \$ -                 | \$ 720.00            | \$ 720.00            | \$ 741.60             |
| 540-5115                    | LIFE INSURANCE & DISABILITY       | \$ 1,697.26          | \$ 1,624.64          | \$ -                 | \$ 1,845.00          | \$ 1,845.00          | \$ 2,535.00           |
| 540-5116                    | VISION & DENTAL INS               | \$ 1,209.97          | \$ 1,238.08          | \$ -                 | \$ 1,646.00          | \$ 1,646.00          | \$ 1,908.00           |
| <b>PERSONNEL</b>            | <b>TOTAL</b>                      | <b>\$ 179,007.93</b> | <b>\$ 174,015.85</b> | <b>\$ 132,311.00</b> | <b>\$ 207,249.00</b> | <b>\$213,857.00</b>  | <b>\$282,982.60</b>   |
| <b>CONTRACTUAL SERVICES</b> |                                   |                      |                      |                      |                      |                      |                       |
| 540-5200                    | COMMUNICATION EQUIPMENT           | \$ 619.64            | \$ 471.64            | \$ 425.00            | \$ 675.00            | \$ 675.00            | \$ 675.00             |
| 540-5202                    | MEMBERSHIPS/ LICESNSES/ SUBSCRIPT | \$ -                 | \$ -                 | \$ 55.00             | \$ 100.00            | \$ 500.00            | \$ 500.00             |
| 540-5203                    | SCHOOLS & SEMINARS                | \$ 1,386.68          | \$ 150.00            | \$ -                 | \$ 1,500.00          | \$ 4,500.00          | \$ 2,000.00           |
| 540-5229                    | CITY ENGINEER                     | \$ 75,043.32         | \$ 75,000.00         | \$ 48,929.00         | \$ 80,000.00         | \$ 95,000.00         | \$ 95,000.00          |
| 540-5231                    | BUILDING OFFICIAL                 | \$ 109,820.00        | \$ 75,000.00         | \$ 44,195.00         | \$ 74,000.00         | \$ 120,000.00        | \$ 120,000.00         |
| 540-5234                    | HEALTH INSPECTOR                  | \$ 7,800.00          | \$ 20,000.00         | \$ 12,781.00         | \$ 20,000.00         | \$ 18,000.00         | \$ 18,000.00          |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTALS</b>                     | <b>\$ 194,669.64</b> | <b>\$ 170,621.64</b> | <b>\$ 106,385.00</b> | <b>\$ 176,275.00</b> | <b>\$ 238,675.00</b> | <b>\$ 236,175.00</b>  |
| <b>COMMODITIES</b>          |                                   |                      |                      |                      |                      |                      |                       |
| 540-5302                    | OPERATING / OFFICE SUPPLIES       | \$ 3,608.11          | \$ 726.79            | \$ 1,166.00          | \$ 1,500.00          | \$ 3,500.00          | \$ 2,000.00           |
| <b>COMMODITIES</b>          | <b>TOTAL</b>                      | <b>\$ 3,608.11</b>   | <b>\$ 726.79</b>     | <b>\$ 1,166.00</b>   | <b>\$ 1,500.00</b>   | <b>\$ 3,500.00</b>   | <b>\$ 2,000.00</b>    |
| <b>TOTAL</b>                |                                   | <b>\$ 377,285.68</b> | <b>\$ 345,364.28</b> | <b>\$ 239,862.00</b> | <b>\$ 385,024.00</b> | <b>\$456,032.00</b>  | <b>\$521,157.60</b>   |

## PUBLIC WORKS/ANIMAL CONTROL

|                             |  | 2021-2022<br>ACTUAL  | 2022-2023<br>ACTUAL  | YTD<br>2023-2024     | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|-----------------------------|--|----------------------|----------------------|----------------------|------------------------|----------------------|-----------------------|
| <b>PERSONNEL</b>            |  |                      |                      |                      |                        |                      |                       |
| 545-5101                    | SALARIES                               | \$ 327,229.50        | \$ 354,270.78        | \$ 270,092.05        | \$ 413,342.00          | \$ 413,342.00        | \$ 530,822.00         |
| 545-5102                    | OVERTIME                               | \$ 4,615.69          | \$ 5,522.32          | \$ 4,570.44          | \$ 8,500.00            | \$ 8,500.00          | \$ 8,500.00           |
| 545-5103                    | SOCIAL SECURITY                        | \$ 26,100.62         | \$ 27,863.41         | \$ 18,230.84         | \$ 30,855.00           | \$ 30,855.00         | \$ 40,340.00          |
| 545-5104                    | RETIREMENT                             | \$ 25,434.24         | \$ 26,152.54         | \$ 16,373.96         | \$ 30,021.00           | \$ 30,021.00         | \$ 39,249.00          |
| 545-5105                    | HEALTH INSURANCE                       | \$ 40,312.04         | \$ 47,687.90         | \$ 27,330.66         | \$ 90,576.00           | \$ 90,576.00         | \$ 119,952.00         |
| 545-5107                    | WORKERS COMPENSATION                   | \$ 6,789.62          | \$ 11,008.00         | \$ -                 | \$ 2,000.00            | \$ 11,619.00         | \$ 14,124.00          |
| 545-5108                    | UNEMPLOYMENT                           | \$ 375.12            | \$ 107.70            | \$ -                 | \$ 250.00              | \$ 1,620.00          | \$ 2,160.00           |
| 545-5111                    | LONGEVITY                              | \$ 4,510.00          | \$ 4,480.00          | \$ 3,970.00          | \$ 3,970.00            | \$ 3,970.00          | \$ 5,290.00           |
| 545-5112                    | CERTIFICATION PAY                      | \$ 2,550.34          | \$ 3,588.94          | \$ 6,838.04          | \$ 14,580.00           | \$ 14,580.00         | \$ 18,000.00          |
| 545-5113                    | BILINGUAL PAY                          |                      |                      | \$ -                 | \$ -                   | \$ 1,080.00          | \$ 1,080.00           |
| 545-5115                    | LIFE INS & DISABILITY                  | \$ 4,181.40          | \$ 4,583.20          | \$ -                 | \$ 4,662.00            | \$ 4,662.00          | \$ 6,500.00           |
| 545-5116                    | VISION & DENTAL INS                    | \$ 3,490.55          | \$ 3,520.79          | \$ 619.04            | \$ 4,294.00            | \$ 4,294.00          | \$ 5,725.00           |
| <b>PERSONNEL</b>            |  | <b>\$ 445,589.12</b> | <b>\$ 488,785.58</b> | <b>\$ 348,025.03</b> | <b>\$ 603,050.00</b>   | <b>\$615,119.00</b>  | <b>\$791,742.00</b>   |
| <b>CONTRACTUAL SERVICES</b> |  |                      |                      |                      |                        |                      |                       |
| 545-5200                    | COMMUNICATION EQUIP                    | \$ 7,164.63          | \$ 5,312.43          | \$ 3,544.56          | \$ 5,324.16            | \$ 5,500.00          | \$ 5,500.00           |
| 545-5202                    | MEMBERSHIPS & LICENSES & SUBSCRIPTIONS | \$ 1,776.94          | \$ 2,712.96          | \$ 484.67            | \$ 2,907.02            | \$ 3,424.00          | \$ 3,500.00           |
| 545-5203                    | SCHOOLS & SEMINARS                     | \$ 5,518.16          | \$ 5,576.69          | \$ 6,524.39          | \$ 9,786.59            | \$ 10,800.00         | \$ 10,800.00          |
| 545-5228                    | ANIMAL CONTROL                         | \$ 9,111.34          | \$ 14,044.86         | \$ 6,414.56          | \$ 11,270.84           | \$ 16,000.00         | \$ 12,000.00          |
| 545-5230                    | STREETS/RIGHT OF WAYS                  | \$ 7,489.87          | \$ 20,894.97         | \$ 9,628.11          | \$ 12,628.11           | \$ 21,000.00         | \$ 21,000.00          |
| 545-5231                    | STORM WATER/DRAINAGE                   | \$ 7,395.22          | \$ 1,047.52          | \$ 2,473.05          | \$ 3,709.58            | \$ 7,500.00          | \$ 7,500.00           |
| 545-5236                    | TRAFFIC SIGNAL MAINT                   | \$ 9,719.03          | \$ 5,855.25          | \$ -                 | \$ 5,000.00            | \$ 10,800.00         | \$ 10,800.00          |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTAL</b>                           | <b>\$ 48,175.19</b>  | <b>\$ 55,444.68</b>  | <b>\$ 29,069.34</b>  | <b>\$ 50,626.30</b>    | <b>\$ 75,024.00</b>  | <b>\$ 71,100.00</b>   |

|                       |                                 | 2021-2022<br>ACTUAL  | PROJECTED<br>YEAR END |                      |                      | PROPOSED<br>2023-2024 | PROPOSED<br>2024-2025  |
|-----------------------|---------------------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|------------------------|
| <b>COMMODITIES</b>    |                                 |                      |                       |                      |                      |                       |                        |
| 545-5302              | OPERATING / OFFICE SUPPLIES     | \$ 1,314.30          | \$ 2,134.75           | \$ 1,264.30          | \$ 2,396.45          | \$ 3,000.00           | \$ 3,000.00            |
| 545-5303              | COMMUNICATIONS RADIOS           |                      |                       | \$ 510.00            | \$ 510.00            | \$ 4,000.00           | \$ 18,000.00           |
| 545-5306              | MOTOR FUEL & LUBRICANTS PW'S    | \$ 15,958.13         | \$ 18,206.44          | \$ 8,108.18          | \$ 13,899.17         | \$ 15,000.00          | \$ 15,000.00           |
| 545-5307              | MOTOR FUEL & LUBRICANTS AC & CE | \$ 3,355.37          | \$ 2,009.09           | \$ 1,039.56          | \$ 1,782.10          | \$ 3,000.00           | \$ 3,000.00            |
| 545-5317              | TOOLS & SAFETY SUPPLIES         | \$ 4,365.32          | \$ 4,525.88           | \$ 5,044.67          | \$ 7,567.01          | \$ 8,400.00           | \$ 9,000.00            |
| 545-5318              | VEHICLES & EQUIPMENT PW'S       | \$ 27,025.92         | \$ 25,989.74          | \$ 14,077.67         | \$ 25,636.50         | \$ 27,900.00          | \$ 28,000.00           |
| 545-5319              | VEHICLES & EQUIPMENT AC & CE    | \$ 2,361.08          | \$ 8,719.69           | \$ 40.78             | \$ 40.78             | \$ 2,500.00           | \$ 2,500.00            |
| 545-5324              | UNIFORM ALLOWANCE               | \$ 8,822.60          | \$ 9,888.83           | \$ 7,250.41          | \$ 10,035.62         | \$ 10,375.00          | \$ 11,000.00           |
| 545-5325              | PARKS & MAINTENANCE             | \$ 21,089.90         | \$ 26,293.79          | \$ 12,936.70         | \$ 19,405.05         | \$ 32,000.00          | \$ 26,000.00           |
| <b>COMMODITIES</b>    | <b>TOTAL</b>                    | <b>\$ 84,292.62</b>  | <b>\$ 97,768.21</b>   | <b>\$ 50,272.27</b>  | <b>\$ 81,272.68</b>  | <b>\$ 106,175.00</b>  | <b>\$ 115,500.00</b>   |
| <b>CAPITAL OUTLAY</b> |                                 |                      |                       |                      |                      |                       |                        |
| 545-5501              | CITY HALL BUILDING EXTERIOR     | \$ -                 | \$ -                  | \$ 12,017.46         | \$ 12,017.46         | \$ 14,000.00          | \$ 55,000.00           |
| <b>CAPITAL OUTLAY</b> | <b>TOTAL</b>                    | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 12,017.46</b>  | <b>\$ 12,017.46</b>  | <b>\$ 14,000.00</b>   | <b>\$ 55,000.00</b>    |
| <b>AC / PUB WKS</b>   | <b>TOTAL</b>                    | <b>\$ 578,056.93</b> | <b>\$ 641,998.47</b>  | <b>\$ 439,384.10</b> | <b>\$ 746,966.44</b> | <b>\$ 810,318.00</b>  | <b>\$ 1,033,342.00</b> |



## BUILDING & GROUNDS

|                                     |                                  | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | YTD<br>2023-2024 | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|-------------------------------------|----------------------------------|---------------------|---------------------|------------------|------------------------|----------------------|-----------------------|
| <b>CONTRACTUAL SERVICES</b>         |                                  |                     |                     |                  |                        |                      |                       |
| 550-5210                            | OTHER CONTRACTUAL SERVICES       | \$ -                | \$ 2,100.00         |                  |                        | \$ 3,000.00          | \$ 3,000.00           |
| 550-5231                            | GRANTS                           | \$ -                | \$ -                |                  |                        | \$ -                 | \$ -                  |
| 550-5236                            | HAZARDOUS WASTE                  |                     | \$ 30,452.31        |                  | \$ 32,560.75           | \$ 42,000.00         | \$ 49,000.00          |
| 550-5237                            | WATER                            | \$ 9,400.05         | \$ 8,911.75         | \$ 5,269.62      | \$ 7,575.93            | \$ 9,000.00          | \$ 9,000.00           |
| 550-5238                            | GAS                              | \$ 7,400.94         | \$ 6,448.20         | \$ 5,157.00      | \$ 7,339.86            | \$ 10,000.00         | \$ 10,000.00          |
| 550-5239                            | ELECTRIC                         | \$ 74,657.27        | \$ 79,457.27        | \$ 46,595.00     | \$ 61,256.22           | \$ 70,000.00         | \$ 70,000.00          |
| 550-5240                            | TELEPHONE                        | \$ 28,859.47        | \$ 31,524.58        | \$ 19,979.00     |                        | \$ 29,000.00         | \$ 37,000.00          |
| 550-5241                            | BUILDING MAINTENANCE             | \$ 64,009.36        | \$ 58,963.14        | \$ 35,637.00     | \$ 50,154.00           | \$ 59,000.00         | \$ 62,500.00          |
| 550-5242                            | CITY CUSTODIAN                   | \$ 10,270.00        | \$ 10,379.37        | \$ 9,280.00      |                        | \$ 16,000.00         | \$ 16,000.00          |
| 550-5243                            | GROUNDS MAINTENANCE              | \$ 8,421.03         | \$ 3,995.97         | \$ 5,497.00      | \$ 6,866.46            | \$ 15,000.00         | \$ 17,000.00          |
| 550-5245                            | INTERNET & CABLE                 | \$ 7,076.40         | \$ 9,865.64         | \$ 8,432.00      | \$ 10,250.00           | \$ 8,000.00          | \$ 23,000.00          |
| 550-5247                            | COPIERS & PRINTERS               | \$ 23,844.00        | \$ 21,857.00        | \$ 2,542.00      | \$ 7,000.00            | \$ 26,000.00         | \$ 26,000.00          |
| 550-5248                            | IT EQUIPMENT/MAINTENANCE         | \$ 17,800.76        | \$ 27,795.97        | \$ 71,270.00     | \$ 100,000.00          | \$ 145,921.00        | \$ 165,000.00         |
| 550-5249                            | IT SOFTWARE LICENSES/AGREEMENTS  | \$ 102,628.20       | \$ 106,324.38       | \$ 59,207.00     | \$ 75,000.00           | \$ 188,654.00        | \$ 220,000.00         |
| 550-5250                            | IT MANAGED SERVICES/PROJECTS     | \$ 40,870.00        | \$ 39,200.00        | \$ 49,517.00     | \$ 55,000.00           | \$ 55,000.00         | \$ 57,000.00          |
| 550-5251                            | WEBSITE MAINTENANCE/LICENSES     | \$ 8,413.68         | \$ 8,236.32         | \$ 3,692.00      | \$ 16,000.00           | \$ 16,000.00         | \$ 27,000.00          |
| <b>CONTRACTUAL SERVICES</b>         |                                  | \$ 403,651.16       | \$ 445,511.90       | \$ 322,074.62    | \$ 429,003.22          | \$ 692,575.00        | \$ 791,500.00         |
| <b>COMMODITIES</b>                  |                                  |                     |                     |                  |                        |                      |                       |
| 550-5302                            | OPERATING SUPPLIES               | \$ 1,649.35         | \$ 6,400.00         | \$ 2,379.00      | \$ 5,000.00            | \$ 7,000.00          | \$ 7,000.00           |
| <b>COMMODITIES</b>                  |                                  | \$ 1,649.35         | \$ 6,400.00         | \$ 2,379.00      | \$ 5,000.00            | \$ 7,000.00          | \$ 7,000.00           |
| <b>CAPITAL OUTLAY</b>               |                                  |                     |                     |                  |                        |                      |                       |
| 550-5510                            | MISCELLANEOUS EXPENSES           | \$ 8,934.60         | \$ 2,000.00         | \$ 40,000.00     | \$ 40,000.00           | \$ 40,000.00         | \$ 40,000.00          |
| 550-5511                            | COMMUNICATIONS, EVENTS & PR MISC | \$ 74,914.72        | \$ 73,000.00        | \$ 70,303.00     | \$ 80,000.00           | \$ 80,000.00         | \$ 80,000.00          |
| 550-5521                            | HELOTES AREA COMMUNITY BAND      | \$ 867.48           | \$ 705.96           | \$ 835.00        | \$ 1,000.00            | \$ 1,000.00          | \$ 1,000.00           |
| 550-5525                            | MARKETPLACE @ OTHSD              | \$ 23,548.28        | \$ 36,500.00        | \$ 19,736.00     | \$ 35,000.00           | \$ 35,000.00         | \$ 35,000.00          |
| <b>CAPITAL OUTLAY</b>               |                                  | \$ 108,265.08       | \$ 112,205.96       | \$ 130,874.00    | \$ 156,000.00          | \$ 156,000.00        | \$ 156,000.00         |
| <b>BUILDING &amp; GROUNDS TOTAL</b> |                                  | \$ 513,565.59       | \$ 564,117.86       | \$ 455,327.62    | \$ 590,003.22          | \$ 855,575.00        | \$ 954,500.00         |

**POLICE**

|                  |                             | 2021-2022<br>ACTUAL    | 2022-2023<br>ACTUAL    | YTD<br>2023-2024       | Projected<br>2023-2024 | ADOPTED<br>2023-2024   | PROPOSED<br>2024-2025  |
|------------------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>PERSONNEL</b> |                             |                        |                        |                        |                        |                        |                        |
| 560-5101         | SALARIES                    | \$ 1,271,062.04        | \$ 1,412,948.94        | \$ 1,248,209.00        | \$ 1,650,000.00        | \$ 1,786,849.00        | \$ 1,940,370.00        |
| 560-5102         | OVERTIME                    | \$ 39,851.93           | \$ 33,042.55           | \$ 50,641.00           | \$ 73,000.00           | \$ 30,000.00           | \$ 30,000.00           |
| 560-5103         | SOCIAL SECURITY             | \$ 102,704.72          | \$ 111,211.54          | \$ 77,131.00           | \$ 106,680.00          | \$ 134,170.00          | \$ 146,679.00          |
| 560-5104         | RETIREMENT                  | \$ 101,293.85          | \$ 106,340.39          | \$ 69,417.00           | \$ 114,417.00          | \$ 130,540.00          | \$ 142,711.00          |
| 560-5105         | HEALTH INSURANCE            | \$ 110,114.29          | \$ 149,752.77          | \$ 83,183.00           | \$ 299,856.00          | \$ 299,856.00          | \$ 329,841.60          |
| 560-5107         | WORKERS COMPENSATION        | \$ 29,638.25           | \$ 32,626.00           | \$ -                   | \$ 42,777.00           | \$ 42,777.00           | \$ 46,987.00           |
| 560-5108         | UNEMPLOYMENT                | \$ 819.71              | \$ 252.13              | \$ -                   | \$ 5,520.00            | \$ 5,520.00            | \$ 5,880.00            |
| 560-5110         | PRE-EMPLOYMENT PHYSICALS    | \$ 120.21              | \$ 871.00              | \$ 1,450.00            | \$ 1,200.00            | \$ 2,000.00            | \$ 2,500.00            |
| 560-5111         | LONGEVITY PAY               | \$ 27,790.00           | \$ 30,580.00           | \$ 29,620.00           | \$ 29,620.00           | \$ 33,020.00           | \$ 32,700.00           |
| 560-5112         | CERTIFICATION PAY           | \$ 10,166.27           | \$ 11,505.12           | \$ 17,699.00           | \$ 22,200.00           | \$ 24,000.00           | \$ 26,500.00           |
| 560-5113         | BILINGUAL PAY               |                        |                        |                        | \$ -                   | \$ 1,800.00            | \$ 1,800.00            |
| 560-5115         | LIFE INSURANCE & DISABILITY | \$ 14,071.09           | \$ 15,884.06           |                        | \$ 20,463.00           | \$ 20,463.00           | \$ 21,844.00           |
| 560-5116         | VISION & DENTAL INSURANCE   | \$ 8,959.89            | \$ 10,384.03           | \$ 1,895.00            | \$ 13,835.00           | \$ 13,835.00           | \$ 14,789.00           |
| <b>PERSONNEL</b> | <b>TOTAL</b>                | <b>\$ 1,716,592.25</b> | <b>\$ 1,915,398.53</b> | <b>\$ 1,579,245.00</b> | <b>\$ 2,379,568.00</b> | <b>\$ 2,524,830.00</b> | <b>\$ 2,742,601.60</b> |

|                             |                            |                     |                     |                     |                     |                     |                     |
|-----------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>CONTRACTUAL SERVICES</b> |                            |                     |                     |                     |                     |                     |                     |
| 560-5200                    | COMMUNICATION EQUIPMENT    | \$ 19,090.08        | \$ 15,776.08        | \$ 16,145.00        | \$ 18,200.00        | \$ 20,000.00        | \$ 22,000.00        |
| 560-5210                    | OTHER CONTRACTUAL SERVICES | \$ 2,504.14         | \$ 4,019.50         | \$ 3,746.00         | \$ 4,215.00         | \$ 4,500.00         | \$ 4,900.00         |
| 560-5250                    | IMPOUND FEES - WRECKER     | \$ 14,740.00        | \$ -                |                     |                     | \$ -                | \$ -                |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTAL</b>               | <b>\$ 36,334.22</b> | <b>\$ 19,795.58</b> | <b>\$ 19,891.00</b> | <b>\$ 22,415.00</b> | <b>\$ 24,500.00</b> | <b>\$ 26,900.00</b> |

|                    |                        |                      |                      |                      |                      |                      |                      |
|--------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>COMMODITIES</b> |                        |                      |                      |                      |                      |                      |                      |
| 560-5301           | OFFICE SUPPLIES        | \$ 2,341.67          | \$ 1,156.06          | \$ 2,489.00          | \$ 3,000.00          | \$ 4,000.00          | \$ 4,000.00          |
| 560-5302           | OPERATING SUPPLIES     | \$ 11,012.92         | \$ 13,798.33         | \$ 9,120.00          | \$ 14,000.00         | \$ 14,000.00         | \$ 39,500.00         |
| 560-5303           | TECH & COMM EQUIPMENT  | \$ 36,033.88         | \$ 20,899.25         | \$ 16,886.00         | \$ 18,000.00         | \$ 31,600.00         | \$ 28,800.00         |
| 560-5306           | MOTOR FUEL & LUBRICANT | \$ 56,953.89         | \$ 53,130.19         | \$ 35,728.00         | \$ 55,000.00         | \$ 56,000.00         | \$ 60,000.00         |
| 560-5310           | AMMUNITION             | \$ 6,445.52          | \$ 4,711.30          | \$ 6,000.00          | \$ 6,000.00          | \$ 6,000.00          | \$ 6,000.00          |
| 560-5311           | BULLET-PROOF VESTS     | \$ 3,191.78          | \$ 11,152.67         | \$ 10,328.00         | \$ 11,500.00         | \$ 11,500.00         | \$ 5,000.00          |
| 560-5318           | VEHICLE MAINTENANCE    | \$ 16,462.04         | \$ 16,562.22         | \$ 17,194.00         | \$ 20,000.00         | \$ 19,000.00         | \$ 25,000.00         |
| 560-5324           | UNIFORM ALLOWANCE      | \$ 7,920.00          | \$ 15,833.38         | \$ 19,080.00         | \$ 19,800.00         | \$ 19,800.00         | \$ 27,900.00         |
| 560-5326           | SCHOOLS & SEMINARS     | \$ 75.00             | \$ 2,774.77          | \$ 1,047.00          | \$ 2,418.00          | \$ 5,500.00          | \$ 7,000.00          |
| <b>COMMODITIES</b> | <b>TOTAL</b>           | <b>\$ 140,436.70</b> | <b>\$ 140,018.17</b> | <b>\$ 117,872.00</b> | <b>\$ 149,718.00</b> | <b>\$ 167,400.00</b> | <b>\$ 203,200.00</b> |

|                          |                      |                        |                        |                        |                        |                        |                        |  |
|--------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--|
| <b>CAPITAL OUTLAY</b>    |                      |                        |                        |                        |                        |                        |                        |  |
| 560-5502                 | FURNITURE & FIXTURES | \$ 1,439.94            | \$ 867.99              | \$ 250.00              | \$ 1,400.00            | \$ 1,400.00            | \$ 1,400.00            |  |
| 560-5505                 | PD SCANNER           |                        |                        |                        |                        | \$ 31,000.00           | \$ 30,000.00           |  |
| <b>CAPITAL OUTLAY</b>    | <b>TOTAL</b>         | <b>\$ 1,439.94</b>     | <b>\$ 867.99</b>       | <b>\$ 250.00</b>       | <b>\$ 1,400.00</b>     | <b>\$ 32,400.00</b>    | <b>\$ 31,400.00</b>    |  |
| <b>POLICE DEPARTMENT</b> |                      |                        |                        |                        |                        |                        |                        |  |
|                          | <b>TOTAL</b>         | <b>\$ 1,894,803.11</b> | <b>\$ 2,076,080.27</b> | <b>\$ 1,717,258.00</b> | <b>\$ 2,553,101.00</b> | <b>\$ 2,749,130.00</b> | <b>\$ 3,004,101.60</b> |  |

# FIRE DEPARTMENT

|                             |  | 2021-2022<br>ACTUAL    | 2022-2023<br>ACTUAL    | YTD<br>2023-2024     | Projected<br>2023-2024 | ADOPTED<br>2023-2024   | PROPOSED<br>2024-2025  |
|-----------------------------|--|------------------------|------------------------|----------------------|------------------------|------------------------|------------------------|
| <b>PERSONNEL</b>            |  |                        |                        |                      |                        |                        |                        |
| 580-5101                    | SALARIES                               | \$ 791,942.21          | \$ 814,722.95          | \$ 621,315.00        | \$ 917,315.00          | \$ 923,778.00          | \$ 875,160.93          |
| 580-5102                    | OVERTIME                               | \$ 77,318.05           | \$ 81,088.48           | \$ 54,174.00         | \$ 80,975.00           | \$ 82,000.00           | \$ 86,100.00           |
| 580-5103                    | SOCIAL SECURITY                        | \$ 67,796.06           | \$ 69,703.96           | \$ 44,982.00         | \$ 79,070.00           | \$ 69,904.00           | \$ 66,950.00           |
| 580-5104                    | RETIREMENT                             | \$ 66,995.55           | \$ 65,478.79           | \$ 40,309.00         | \$ 70,625.00           | \$ 68,013.00           | \$ 65,139.00           |
| 580-5105                    | HEALTH INSURANCE                       | \$ 58,533.25           | \$ 63,516.77           | \$ 37,236.00         | \$ 58,185.00           | \$ 120,432.00          | \$ 132,475.20          |
| 580-5107                    | WORKERS COMPENSATION                   | \$ 12,207.74           | \$ 16,920.00           | \$ -                 | \$ -                   | \$ 19,280.00           | \$ 18,134.00           |
| 580-5108                    | UNEMPLOYMENT                           | \$ 108.00              | \$ 117.00              | \$ -                 | \$ -                   | \$ 2,340.00            | \$ 2,160.00            |
| 580-5110                    | PHYSICALS                              | \$ 7,158.00            | \$ 5,377.80            | \$ 5,330.00          | \$ 5,330.00            | \$ 6,000.00            | \$ 6,000.00            |
| 580-5111                    | LONGEVITY                              | \$ 10,620.00           | \$ 11,250.00           | \$ 12,340.00         | \$ 12,340.00           | \$ 11,780.00           | \$ 12,700.00           |
| 580-5112                    | CERTIFICATION PAY                      | \$ 9,093.45            | \$ 8,851.18            | \$ 8,700.00          | \$ 13,065.00           | \$ 17,500.00           | \$ 12,900.00           |
| 580-5113                    | BILINGUAL PAY                          |                        |                        | \$ -                 | \$ -                   | \$ 1,080.00            | \$ 1,080.00            |
| 580-5115                    | LIFE INSURANCE & DISABILITY            | \$ 8,374.49            | \$ 8,887.54            | \$ -                 | \$ -                   | \$ 10,903.00           | \$ 10,150.00           |
| 580-5116                    | VISION & DENTAL INSURANCE              | \$ 4,805.23            | \$ 4,612.58            | \$ 620.00            | \$ 620.00              | \$ 6,202.00            | \$ 5,725.00            |
| 580-5117                    | CELLULAR ALLOWANCE                     | \$ 2,070.00            | \$ 2,090.00            | \$ 1,620.00          | \$ 2,340.00            | \$ 2,860.00            | \$ 2,600.00            |
| <b>PERSONNEL</b>            | <b>TOTALS</b>                          | <b>\$ 1,117,022.03</b> | <b>\$ 1,152,617.05</b> | <b>\$ 826,626.00</b> | <b>\$ 1,239,865.00</b> | <b>\$ 1,342,072.00</b> | <b>\$ 1,297,274.13</b> |
| <b>CONTRACTUAL SERVICES</b> |  |                        |                        |                      |                        |                        |                        |
| 580-5200                    | COMMUNICATION EQUIPMENT                | \$ 6,394.07            | \$ 3,566.82            | \$ 2,513.00          | \$ 3,933.00            | \$ 4,000.00            | \$ 4,000.00            |
| 580-5202                    | MEMBERSHIPS & LICENSES & SUBSCRIPTIONS | \$ 4,683.78            | \$ 4,859.35            | \$ 5,817.00          | \$ 6,800.00            | \$ 6,800.00            | \$ 6,800.00            |
| 580-5203                    | SCHOOLS & SEMINARS                     | \$ 1,541.48            | \$ 9,359.60            | \$ 3,491.00          | \$ 5,850.00            | \$ 8,400.00            | \$ 8,400.00            |
| 580-5210                    | OTHER CONTRACTUAL SERVICES             | \$ 7,128.88            | \$ 8,462.98            | \$ 9,459.00          | \$ 11,500.00           | \$ 9,500.00            | \$ 12,000.00           |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTALS</b>                          | <b>\$ 19,748.21</b>    | <b>\$ 26,248.75</b>    | <b>\$ 21,280.00</b>  | <b>\$ 28,083.00</b>    | <b>\$ 28,700.00</b>    | <b>\$ 31,200.00</b>    |
| <b>COMMODITIES</b>          |  |                        |                        |                      |                        |                        |                        |
| 580-5301                    | OFFICE SUPPLIES                        | \$ 710.54              | \$ 236.96              | \$ 371.00            | \$ 600.00              | \$ 1,000.00            | \$ 1,000.00            |
| 580-5302                    | OPERATING SUPPLIES                     | \$ 9,747.60            | \$ 10,225.50           | \$ 4,438.00          | \$ 6,653.00            | \$ 4,500.00            | \$ 6,800.00            |
| 580-5303                    | TECHNOLOGY & EQUIPMENT                 | \$ 13,058.75           | \$ 3,105.69            | \$ 2,427.00          | \$ 3,800.00            | \$ 7,400.00            | \$ 7,500.00            |
| 580-5304                    | FIRE MARSHAL EQUIP & SUPPLIES          |                        |                        | \$ 1,728.00          | \$ 2,230.00            | \$ 2,500.00            | \$ 2,500.00            |
| 580-5305                    | EQUIPT PURCHASE / MAINTENANCE          | \$ 9,470.34            | \$ 10,615.26           | \$ 31,513.00         | \$ 34,500.00           | \$ 33,603.00           | \$ 34,000.00           |
| 580-5306                    | MOTOR FUEL & LUBRICANT                 | \$ 9,844.06            | \$ 8,786.70            | \$ 4,758.00          | \$ 8,260.00            | \$ 10,000.00           | \$ 10,000.00           |
| 580-5312                    | VEHICLES & RELATED EXP                 | \$ -                   | \$ -                   | \$ -                 |                        | \$ -                   |                        |
| 580-5307                    | EMERG MNGMNT EQUIP & SUPPLIES          |                        |                        | \$ -                 | \$ 850.00              | \$ 1,000.00            | \$ 1,000.00            |

|                        |                               |                        |                        |                      |                        |                        |                        |
|------------------------|-------------------------------|------------------------|------------------------|----------------------|------------------------|------------------------|------------------------|
| 580-5313               | PERSONAL PROTECTIVE EQUIPMENT | \$ 26,855.45           | \$ 22,475.98           | \$ 9,215.00          | \$ 35,715.00           | \$ 36,000.00           | \$ 36,000.00           |
| 580-5322               | VEHICLE MAINTENANCE           | \$ 11,930.50           | \$ 17,414.93           | \$ 15,862.00         | \$ 21,575.00           | \$ 18,500.00           | \$ 22,000.00           |
| 580-5324               | UNIFORM ALLOWANCE             | \$ 4,320.00            | \$ 7,200.00            | \$ 7,920.00          | \$ 7,920.00            | \$ 8,300.00            | \$ 9,900.00            |
| <b>COMMODITIES</b>     | <b>TOTAL</b>                  | <b>\$ 85,937.24</b>    | <b>\$ 80,061.02</b>    | <b>\$ 78,232.00</b>  | <b>\$ 122,103.00</b>   | <b>\$ 122,803.00</b>   | <b>\$ 130,700.00</b>   |
| <b>FIRE DEPARTMENT</b> | <b>TOTAL</b>                  | <b>\$ 1,222,707.48</b> | <b>\$ 1,258,926.82</b> | <b>\$ 926,138.00</b> | <b>\$ 1,390,051.00</b> | <b>\$ 1,493,575.00</b> | <b>\$ 1,459,174.13</b> |

**EMS**

|                  |                             | 2021-2022<br>ACTUAL  | PROJECTED<br>YEAR END | YTD<br>2023-2024     | Projected<br>2023-2024 | ADOPTED<br>2023-2024 | PROPOSED<br>2024-2025 |
|------------------|-----------------------------|----------------------|-----------------------|----------------------|------------------------|----------------------|-----------------------|
| <b>PERSONNEL</b> |                             |                      |                       |                      |                        |                      |                       |
| 585-5101         | SALARIES                    | \$ 292,018.88        | \$ 323,344.24         | \$ 236,982.00        | \$ 348,700.00          | \$ 348,181.00        | \$ 348,405.00         |
| 585-5102         | OVERTIME                    | \$ 59,114.64         | \$ 57,357.70          | \$ 30,536.00         | \$ 47,500.00           | \$ 52,000.00         | \$ 54,600.00          |
| 585-5103         | SOCIAL SECURITY             | \$ 26,380.66         | \$ 29,093.33          | \$ 17,445.00         | \$ 29,600.00           | \$ 25,871.00         | \$ 26,653.00          |
| 585-5104         | RETIREMENT                  | \$ 26,402.53         | \$ 27,552.10          | \$ 15,581.00         | \$ 26,400.00           | \$ 25,171.00         | \$ 25,932.00          |
| 585-5105         | HEALTH INSURANCE            | \$ 24,532.24         | \$ 39,049.62          | \$ 19,873.00         | \$ 29,900.00           | \$ 60,384.00         | \$ 66,422.40          |
| 585-5107         | WORKERS COMPENSATION        | \$ 6,961.16          | \$ 8,943.00           | \$ -                 |                        | \$ 9,390.00          | \$ 9,675.00           |
| 585-5108         | UNEMPLOYMENT                | \$ 154.17            | \$ 63.86              | \$ -                 |                        | \$ 1,080.00          | \$ 1,080.00           |
| 585-5110         | PHYSICALS                   | \$ -                 | \$ 3,765.20           | \$ 3,934.00          | \$ 3,934.00            | \$ 4,000.00          | \$ 4,000.00           |
| 585-5111         | LONGEVITY                   | \$ 530.00            | \$ 1,180.00           | \$ 1,510.00          | \$ 1,510.00            | \$ 1,390.00          | \$ 1,730.00           |
| 585-5112         | CERTIFICATION PAY           | \$ 2,146.44          | \$ 2,077.20           | \$ 1,869.00          | \$ 2,702.00            | \$ 9,000.00          | \$ 3,600.00           |
| 585-5113         | BILINGUAL PAY               |                      |                       | \$ -                 |                        | \$ 720.00            | \$ 720.00             |
| 585-5115         | LIFE INSURANCE & DISABILITY | \$ 3,248.59          | \$ 3,546.49           | \$ -                 |                        | \$ 3,969.00          | \$ 3,969.00           |
| 585-5116         | VISION & DENTAL INSURANCE   | \$ 2,005.06          | \$ 2,824.37           | \$ 426.00            | \$ 650.00              | \$ 2,862.00          | \$ 2,862.00           |
| 585-5117         | CELLULAR ALLOWANCE          | \$ 1,380.00          | \$ 1,190.00           | \$ 700.00            | \$ 1,020.00            | \$ 1,560.00          | \$ 1,560.00           |
| <b>PERSONNEL</b> | <b>TOTAL</b>                | <b>\$ 444,874.37</b> | <b>\$ 499,987.11</b>  | <b>\$ 328,856.00</b> | <b>\$ 491,916.00</b>   | <b>\$ 545,578.00</b> | <b>\$ 551,208.40</b>  |

|                             |  |                     |                     |                     |                     |                     |                     |
|-----------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>CONTRACTUAL SERVICES</b> |  |                     |                     |                     |                     |                     |                     |
| 585-5200                    | COMMUNICATION EQUIPMENT                | \$ 3,590.84         | \$ 1,716.23         | \$ 1,327.00         | \$ 1,887.00         | \$ 4,000.00         | \$ 4,000.00         |
| 585-5201                    | SUBSCRIPTIONS (add to 5202)            | \$ -                | \$ -                |                     |                     | \$ -                |                     |
| 585-5202                    | MEMBERSHIPS & LICENSES & SUBSCRIPTIONS | \$ 2,458.05         | \$ 3,882.10         | \$ 4,518.00         | \$ 5,520.00         | \$ 5,900.00         | \$ 5,900.00         |
| 585-5203                    | SCHOOLS & SEMINARS                     | \$ 4,443.00         | \$ 6,204.84         | \$ 3,968.00         | \$ 5,970.00         | \$ 5,900.00         | \$ 6,200.00         |
| 585-5204                    | EMS SERVICE FEES                       | \$ -                | \$ -                |                     |                     | \$ -                |                     |
| 585-5210                    | OTHER CONTRACTUAL SERVICES             | \$ 14,595.25        | \$ 15,558.47        | \$ 15,636.00        | \$ 16,000.00        | \$ 16,100.00        | \$ 17,500.00        |
| 585-5211                    | MEDICAL DIRECTION                      | \$ 17,388.00        | \$ 18,040.50        | \$ 13,694.00        | \$ 18,258.00        | \$ 18,258.00        | \$ 18,260.00        |
| <b>CONTRACTUAL SERVICES</b> | <b>TOTAL</b>                           | <b>\$ 42,475.14</b> | <b>\$ 45,402.14</b> | <b>\$ 39,143.00</b> | <b>\$ 47,635.00</b> | <b>\$ 50,158.00</b> | <b>\$ 51,860.00</b> |

|                    |                              |             |             |             |             |             |             |
|--------------------|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>COMMODITIES</b> |                              |             |             |             |             |             |             |
| 585-5302           | OPERATING EXPENSES           | \$ 1,136.68 | \$ 784.17   | \$ 814.00   | \$ 1,015.00 | \$ 1,050.00 | \$ 1,100.00 |
| 585-5304           | TECHNOLOGY & EQUIPMENT       | \$ 3,390.00 | \$ 2,246.09 | \$ 5,538.00 | \$ 6,250.00 | \$ 7,400.00 | \$ 7,400.00 |
| 585-5305           | EQUIP PURCHASE / MAINTENANCE | \$ 7,518.97 | \$ 3,285.74 | \$ 586.00   | \$ 5,800.00 | \$ 8,400.00 | \$ 9,000.00 |
| 585-5306           | MOTOR FUEL & LUBRICANTS      | \$ 8,218.42 | \$ 7,113.54 | \$ 4,380.00 | \$ 6,600.00 | \$ 8,500.00 | \$ 8,500.00 |

|             |                     |               |               |               |               |               |               |
|-------------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 585-5317    | MEDICAL SUPPLIES    | \$ 36,406.66  | \$ 36,578.79  | \$ 33,507.00  | \$ 42,000.00  | \$ 36,750.00  | \$ 42,000.00  |
| 585-5322    | VEHICLE MAINTENANCE | \$ 8,842.20   | \$ 5,193.97   | \$ 8,255.00   | \$ 10,590.00  | \$ 9,000.00   | \$ 11,500.00  |
| 585-5324    | UNIFORM ALLOWANCE   | \$ 2,340.00   | \$ 3,600.00   | \$ 4,321.00   | \$ 4,321.00   | \$ 4,320.00   | \$ 5,400.00   |
| COMMODITIES | TOTAL               | \$ 67,852.93  | \$ 58,802.30  | \$ 57,401.00  | \$ 76,576.00  | \$ 75,420.00  | \$ 84,900.00  |
|             |                     |               |               |               |               |               |               |
| EMS         | TOTAL               | \$ 555,202.44 | \$ 604,191.55 | \$ 425,400.00 | \$ 616,127.00 | \$ 671,156.00 | \$ 687,968.40 |





## 02 DEBT SERVICE - BONDS

|                                 |                              | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | ADOPTED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>FY 2024-2025 |
|---------------------------------|------------------------------|---------------------|---------------------|----------------------|-----------------|-----------------------|--------------------------|
| <b>FUND BALANCE</b>             |                              | \$ 439,641.80       | \$ 619,297.58       | \$ 944,893.06        | \$ 944,893.06   | \$ 944,893.06         | \$ 1,272,841.31          |
| <b>LIABILITIES &amp; ASSETS</b> |                              | \$ 0.27             | \$ -                |                      |                 |                       |                          |
| <b>PROPERTY TAXES</b>           |                              |                     |                     |                      |                 |                       |                          |
| 400-3140                        | DEBT SERVICE (INT & SINKING) | \$ 793,287.25       | \$ 620,000.00       | \$ 625,000.00        | \$ 573,000.00   | \$ 625,000.00         | \$ 625,000.00            |
| <b>PROPERTY TAXES</b>           |                              | \$ 793,287.25       | \$ 620,000.00       | \$ 625,000.00        | \$ 573,000.00   | \$ 625,000.00         | \$ 625,000.00            |
| <b>FRANCHISE TAXES</b>          |                              |                     |                     |                      |                 |                       |                          |
| 402-3270                        | EDC \$4M DEBT SERVICE        | \$ 339,560.11       | \$ 330,661.00       | \$ 330,682.62        | \$ 330,683.00   | \$ 330,683.00         | \$ 330,683.00            |
| <b>FRANCHISE TAXES</b>          |                              | \$ 339,560.11       | \$ 330,661.00       | \$ 330,682.62        | \$ 330,683.00   | \$ 330,683.00         | \$ 330,683.00            |
| <b>MISCELLANEOUS REVENUE</b>    |                              |                     |                     |                      |                 |                       |                          |
| 406-1010                        | INTEREST EARNED              | \$ 295.40           | \$ 2,074.82         | \$ 3,500.00          | \$ 2,025.00     | \$ 2,250.00           | \$ 2,250.00              |
| 406-1035                        | USE OF FUND BALANCE          | \$ -                | \$ -                |                      |                 |                       |                          |
| 406-1060                        | TRANSFER IN/OUT EDC          | \$ -                | \$ 325,000.00       | \$ 325,000.00        | \$ 325,000.00   | \$ 325,000.00         | \$ 325,000.00            |
| <b>MISCELLANEOUS REVENUE</b>    |                              | \$ 295.40           | \$ 327,074.82       | \$ 328,500.00        | \$ 327,025.00   | \$ 327,250.00         | \$ 327,250.00            |
| <b>TOTAL REVENUES</b>           |                              | \$ 1,133,142.76     | \$ 1,277,735.82     | \$ 1,284,182.62      | \$ 1,230,708.00 | \$ 1,282,933.00       | \$ 1,282,933.00          |
| <b>TOTAL FUNDS</b>              |                              | \$ 1,572,784.83     | \$ 1,897,033.40     | \$ 2,229,075.68      | \$ 2,175,601.06 | \$ 2,227,826.06       | \$ 2,555,774.31          |
| <b>CONTRACTUAL SERVICES</b>     |                              |                     |                     |                      |                 |                       |                          |
| 510-5200                        | BANK FEES                    | \$ 510.00           | \$ 1,014.81         | \$ 1,500.00          |                 | \$ 1,500.00           | \$ 1,500.00              |
| <b>CONTRACTUAL SERVICES</b>     |                              | \$ 510.00           | \$ 1,014.81         | \$ 1,500.00          | \$ -            | \$ 1,500.00           | \$ 1,500.00              |
| <b>DEBT SERVICE</b>             |                              |                     |                     |                      |                 |                       |                          |
| 540-5602                        | PROCESSING FEES              | \$ 650.00           | \$ 350.00           | \$ 650.00            | \$ 200.00       | \$ 200.00             | \$ 650.00                |
| <b>DEBT SERVICE</b>             |                              | \$ 650.00           | \$ 350.00           | \$ 650.00            | \$ 200.00       | \$ 200.00             | \$ 650.00                |
| <b>DEBT SERVICE</b>             |                              |                     |                     |                      |                 |                       |                          |
| 540-5800                        | PRINCIPAL BOND - 2007 CofO   | \$ 595,000.00       | \$ 620,000.00       | \$ 645,000.00        | \$ 645,000.00   | \$ 645,000.00         | \$ 675,000.00            |
| 540-5801                        | INTEREST BOND - 2007 CofO    | \$ 143,614.75       | \$ 119,913.03       | \$ 95,597.25         | \$ 95,597.25    | \$ 95,597.25          | \$ 69,659.25             |
| 540-5804                        | LITIGATION EXPENSES          | \$ -                | \$ -                | \$ -                 |                 |                       |                          |
| <b>DEBT SERVICE</b>             |                              | \$ 738,614.75       | \$ 739,913.03       | \$ 740,597.25        | \$ 740,597.25   | \$ 740,597.25         | \$ 744,659.25            |
| <b>DEBT SERVICE</b>             |                              |                     |                     |                      |                 |                       |                          |
| 540-5900                        | PRINCIPAL BOND - 2015 CofO   | \$ 95,000.00        | \$ 95,000.00        | \$ 100,000.00        | \$ 100,000.00   | \$ 100,000.00         | \$ 100,000.00            |
| 540-5901                        | INTEREST BOND - 2015 CofO    | \$ 118,712.50       | \$ 115,862.50       | \$ 112,687.50        | \$ 112,687.50   | \$ 112,687.50         | \$ 109,187.50            |
| <b>DEBT SERVICE</b>             |                              | \$ 213,712.50       | \$ 210,862.50       | \$ 212,687.50        | \$ 212,687.50   | \$ 212,687.50         | \$ 209,187.50            |
| <b>TOTAL EXPENDITURES</b>       |                              | \$ 953,487.25       | \$ 952,140.34       | \$ 955,434.75        | \$ 953,484.75   | \$ 954,984.75         | \$ 955,996.75            |
| <b>TOTAL FUND BALANCE</b>       |                              | \$ 619,297.58       | \$ 944,893.06       | \$ 1,273,640.93      | \$ 1,222,116.31 | \$ 1,272,841.31       | \$ 1,599,777.56          |



### 03 CAPITAL REPLACEMENT

|                                 |                          | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | AMENDED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>2024-2025 |
|---------------------------------|--------------------------|---------------------|---------------------|----------------------|-----------------|-----------------------|-----------------------|
| <b>FUND BALANCE</b>             |                          | \$ 494,828.18       | \$ 571,326.43       | \$ 1,385,966.08      | \$ 1,385,966.08 | \$ 1,385,966.08       | \$ 1,740,666.08       |
| <b>LIABILITIES &amp; ASSETS</b> |                          | \$ (0.68)           | \$ -                |                      |                 |                       |                       |
| <b>MISCELLANEOUS REVENUE</b>    |                          |                     |                     |                      |                 |                       |                       |
| 406-1010                        | INTEREST                 | \$ 2,927.77         | \$ 38,033.99        | \$ 20,000.00         | \$ 4,544.00     | \$ 25,000.00          | \$ 20,000.00          |
| 406-1018                        | PD MISC REVENUES         | \$ 1,200.00         | \$ 1,850.00         | \$ 1,250.00          | \$ 350.00       |                       | \$ 1,250.00           |
| 406-1019                        | FD MISC REVENUES         | \$ -                | \$ -                | \$ -                 |                 |                       |                       |
| 406-1020                        | EDC MISC REVENUES        | \$ 62,735.32        | \$ -                | \$ -                 |                 |                       |                       |
| 406-1021                        | TRANSFERS IN/OUT         | \$ 400,000.00       | \$ 910,000.00       | \$ 400,000.00        |                 | \$ 400,000.00         | \$ 400,000.00         |
| 406-1023                        | ADMIN MISC REVENUES      | \$ -                | \$ -                | \$ -                 |                 |                       |                       |
| 406-1035                        | USE OF FUND BALANCE      | \$ -                | \$ -                | \$ -                 |                 |                       |                       |
| <b>MISCELLANEOUS REVENUE</b>    |                          | \$ 466,863.09       | \$ 949,883.99       | \$ 421,250.00        | \$ 4,894.00     | \$ 425,000.00         | \$ 421,250.00         |
| <b>TOTAL REVENUES</b>           |                          | \$ 466,863.09       | \$ 949,883.99       | \$ 421,250.00        | \$ 4,894.00     | \$ 425,000.00         | \$ 421,250.00         |
| <b>TOTAL FUNDS</b>              |                          | \$ 961,690.59       | \$ 1,521,210.42     | \$ 1,807,216.08      | \$ 1,390,860.08 | \$ 1,810,966.08       | \$ 2,161,916.08       |
| <b>CONTRACTUAL SERVICES</b>     |                          |                     |                     |                      |                 |                       |                       |
| 510-5200                        | BANK CHARGES             | \$ 320.00           | \$ 126.26           | \$ 300.00            |                 | \$ 300.00             | \$ 300.00             |
| <b>CONTRACTUAL SERVICES</b>     |                          | \$ 320.00           | \$ 126.26           | \$ 300.00            | \$ -            | \$ 300.00             | \$ 300.00             |
| <b>CAPITAL OUTLAY</b>           |                          |                     |                     |                      |                 |                       |                       |
| 550-5501                        | FIRE DEPT PURCHASES      | \$ -                | \$ -                | \$ -                 |                 |                       |                       |
| 550-5509                        | EDC PURCHASES            | \$ 62,735.32        | \$ -                | \$ -                 |                 |                       |                       |
| 550-5510                        | POLICE DEPT PURCHASES    | \$ -                | \$ -                | \$ -                 |                 |                       |                       |
| 550-5512                        | ADMINISTRATION PURCHASES | \$ -                | \$ -                | \$ 700,000.00        |                 | \$ 45,000.00          | \$ 700,000.00         |
| 550-5514                        | VEHICLE PURCHASES        | \$ 327,309.52       | \$ 135,118.08       | \$ 300,000.00        | \$ 20,258.00    | \$ 25,000.00          | \$ 300,000.00         |
| <b>CAPITAL OUTLAY</b>           |                          | \$ 390,044.84       | \$ 135,118.08       | \$ 1,000,000.00      | \$ 20,258.00    | \$ 70,000.00          | \$ 1,000,000.00       |
| <b>TOTAL EXPENDITURES</b>       |                          | \$ 390,364.84       | \$ 135,244.34       | \$ 1,000,300.00      | \$ 20,258.00    | \$ 70,300.00          | \$ 1,000,300.00       |
| <b>TOTAL FUND BALANCE</b>       |                          | \$ 571,325.75       | \$ 1,385,966.08     | \$ 806,916.08        | \$ 1,370,602.08 | \$ 1,740,666.08       | \$ 1,161,616.08       |



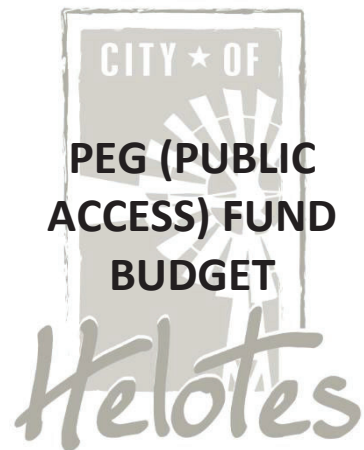
## 07 MUNICIPAL COURT

|   |                             | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | ADOPTED<br>2023-20234 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>2024-2025 |
|---|-----------------------------|---------------------|---------------------|-----------------------|-----------------|-----------------------|-----------------------|
| <b>FUND BALANCE TECH</b>                        |                             | \$ 22,531.00        | \$ 66,211.10        | \$ 84,639.34          | \$ 84,639.34    | \$ 84,639.34          | \$ 97,555.34          |
| <b>FUND BALANCE OF ALL OTHER COURT COMBINED</b> |                             | \$ 35,794.69        | \$ -                | \$ -                  |                 |                       |                       |
| <b>NON-PROPERTY TAXES</b>                       |                             |                     |                     |                       |                 |                       |                       |
| 401-3140  | MC TECH REVENUES            | \$ 6,263.06         | \$ 8,706.67         | \$ 9,300.00           | \$ 3,840.00     | \$ 7,250.00           | \$ 9,300.00           |
| 401-3150  | MC SECURITY REVENUES        | \$ 7,284.66         | \$ 10,381.65        | \$ 11,000.00          | \$ 4,620.00     | \$ 8,540.00           | \$ 11,000.00          |
| 401-3160  | MC LOC TRUANCY REVENUES     | \$ 6,810.04         | \$ 10,131.90        | \$ 10,700.00          | \$ 4,589.00     | \$ 8,750.00           | \$ 10,700.00          |
| 401-3170  | MC JURY FUND REVENUES       | \$ 136.08           | \$ 202.79           | \$ 210.00             | \$ 94.00        | \$ 200.00             | \$ 210.00             |
| <b>NON-PROPERTY TAXES</b>                       |                             | \$ 20,493.84        | \$ 29,423.01        | \$ 31,210.00          | \$ 13,143.00    | \$ 24,740.00          | \$ 31,210.00          |
| <b>MISCELLANEOUS REVENUE</b>                    |                             |                     |                     |                       |                 |                       |                       |
| 406-1010  | MC TECH INTEREST            | \$ 20.17            | \$ 130.00           | \$ 200.00             | \$ 19.00        | \$ 19.00              | 200                   |
| 406-1011  | MC SECURITY INTEREST        | \$ 15.69            | \$ 120.00           | \$ 200.00             | \$ 28.00        | \$ 28.00              | 200                   |
| 406-1012  | MC LOC TRUANCY INTEREST     | \$ 1.23             | \$ 80.00            | \$ 100.00             | \$ 28.00        | \$ 28.00              | 100                   |
| 406-1013  | MC JURY FUND INTERES        | \$ -                | \$ 1.00             | \$ 5.00               | \$ 1.00         | \$ 1.00               | 5                     |
| 406-1021  | MC TECH TRANSFER IN         | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| 406-1022  | MC SECURITY TRANSFER IN     | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| 406-1023  | MC LOC TRUANCY TRANSFER IN  | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| 406-1024  | MC JURY FUND TRANSFER IN    | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| 406-1035  | MC SECURITY USE OF FUNDS    | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| 406-1040  | MC TECH USE OF FUNDS        | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| 406-1045  | MC LOC TRUANCY USE OF FUNDS | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| 406-1050  | MC JURY FUND USE OF FUNDS   | \$ -                | \$ -                | \$ -                  |                 |                       |                       |
| <b>MISCELLANEOUS REVENUE</b>                    |                             | \$ 37.09            | \$ 331.00           | \$ 505.00             | \$ 76.00        | \$ 76.00              | \$ 505.00             |
| <b>TOTAL REVENUES</b>                           |                             | \$ 20,530.93        | \$ 29,754.01        | \$ 31,715.00          | \$ 13,219.00    | \$ 24,816.00          | \$ 31,715.00          |
| <b>TOTAL FUNDS</b>                              |                             | \$ 78,856.62        | \$ 95,965.11        | \$ 116,354.34         | \$ 97,858.34    | \$ 109,455.34         | \$ 129,270.34         |
| <b>CONTRACTUAL SERVICES</b>                     |                             |                     |                     |                       |                 |                       |                       |
| 510-5200  | MC TECH BANK FEES           | \$ 499.00           | \$ 163.80           | \$ 300.00             |                 | \$ 300.00             | 300                   |
| 510-5205  | MC SECURITY BANK FEES       | \$ 420.00           | \$ 137.24           | \$ 300.00             |                 | \$ 300.00             | 300.00                |
| 510-5210  | MC LOC TRUANCY BANK FEES    | \$ 293.00           | \$ 77.04            | \$ 200.00             |                 | \$ 200.00             | 200.00                |
| 510-5215  | MC JURY FUND BANK FEES      | \$ 130.00           | \$ 44.27            | \$ 100.00             |                 | \$ 100.00             | 100.00                |
| <b>CONTRACTUAL SERVICES</b>                     |                             | \$ 1,342.00         | \$ 422.35           | \$ 900.00             | \$ -            | \$ 900.00             | \$ 900.00             |

| <b>CAPITAL OUTLAY</b> |                          |                    |                    |                   |                    |                    |                   |
|-----------------------|--------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|
| 510-5501              | MC TECH PURCHASES        | \$11,304.00        | \$10,797.00        | \$9,500.00        | \$10,844.00        | \$11,000.00        | 9500              |
| 510-5502              | MC SECURITY PURCHASES    | \$0.00             | \$0.00             | \$0.00            |                    |                    |                   |
| 510-5503              | MC LOC TRUANCY PURCHASES | \$0.00             | \$0.00             | \$0.00            |                    |                    |                   |
| 510-5504              | MC JURY FUND PURCHASES   | \$0.00             | \$106.42           | \$0.00            |                    |                    |                   |
| <b>CAPITAL OUTLAY</b> |                          | <b>\$11,304.00</b> | <b>\$10,903.42</b> | <b>\$9,500.00</b> | <b>\$10,844.00</b> | <b>\$11,000.00</b> | <b>\$9,500.00</b> |

|                           |  |                     |                     |                     |                     |                     |                     |
|---------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>\$ 12,646.00</b> | <b>\$ 11,325.77</b> | <b>\$ 10,400.00</b> | <b>\$ 10,844.00</b> | <b>\$ 11,900.00</b> | <b>\$ 10,400.00</b> |
|---------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

|                           |  |                     |                     |                      |                     |                     |                      |
|---------------------------|--|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| <b>TOTAL FUND BALANCE</b> |  | <b>\$ 66,210.62</b> | <b>\$ 84,639.34</b> | <b>\$ 105,954.34</b> | <b>\$ 87,014.34</b> | <b>\$ 97,555.34</b> | <b>\$ 118,870.34</b> |
|---------------------------|--|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|



# 10 PEG

|                              |                            | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | ADOPTED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>2024-2025 |
|------------------------------|----------------------------|---------------------|---------------------|----------------------|-----------------|-----------------------|-----------------------|
| <b>FUND BALANCE</b>          |                            | \$ 63,892.00        | \$ 83,386.44        | \$ 103,326.85        | \$ 103,326.85   | \$ 103,326.85         | \$ 120,226.85         |
| <b>LIABILITIES</b>           |                            | \$ 0.65             | \$ -                |                      |                 |                       |                       |
| <b>MISCELLANEOUS REVENUE</b> |                            |                     |                     |                      |                 |                       |                       |
| 406-1000                     | DEDICATED REVENUES         | \$ 21,605.00        | \$ 20,000.00        | \$ 20,000.00         | \$ 13,120.00    | \$ 17,160.00          | \$ 20,000.00          |
| 406-1010                     | INTEREST                   | \$ 70.00            | \$ 292.07           | \$ 300.00            | \$ 180.00       | \$ 240.00             | \$ 300.00             |
| <b>MISCELLANEOUS REVENUE</b> |                            | \$ 21,675.00        | \$ 20,292.07        | \$ 20,300.00         | \$ 13,300.00    | \$ 17,400.00          | \$ 20,300.00          |
| <b>TOTAL REVENUES</b>        |                            | \$ 21,675.00        | \$ 20,292.07        | \$ 20,300.00         | \$ 13,300.00    | \$ 17,400.00          | \$ 20,300.00          |
| <b>TOTAL FUNDS</b>           |                            | \$ 85,566.35        | \$ 103,678.51       | \$ 123,626.85        | \$ 116,626.85   | \$ 120,726.85         | \$ 140,526.85         |
| <b>GRANT EXPENSES</b>        |                            |                     |                     |                      |                 |                       |                       |
| 510-5000                     | PUBLIC ACCESS EXPENDITURES | \$ 1,745.91         | \$ -                | \$ 10,000.00         |                 |                       | \$ 10,000.00          |
| <b>GRANT EXPENSES</b>        |                            | \$ 1,745.91         | \$ -                | \$ 10,000.00         | \$ -            | \$ -                  | \$ 10,000.00          |
| <b>CONTRACTUAL SERVICES</b>  |                            |                     |                     |                      |                 |                       |                       |
| 510-5200                     | BANK FEES                  | \$ 434.00           | \$ 351.66           | \$ 500.00            |                 | \$ 500.00             | \$ 500.00             |
| <b>CONTRACTUAL SERVICES</b>  |                            | \$ 434.00           | \$ 351.66           | \$ 500.00            | \$ -            | \$ 500.00             | \$ 500.00             |
| <b>TOTAL EXPENDITURES</b>    |                            | \$ 2,179.91         | \$ 351.66           | \$ 10,500.00         | \$ -            | \$ 500.00             | \$ 10,500.00          |
| <b>TOTAL FUND BALANCE</b>    |                            | \$ 83,386.44        | \$ 103,326.85       | \$ 113,126.85        | \$ 116,626.85   | \$ 120,226.85         | \$ 130,026.85         |





## 08 POLICE TRAINING

|                                    |                   | 2021-2022<br>ACTUAL | 2022-2023<br>BUDGET | Y-T-D<br>ACTUAL | 2022-2023<br>ACTUAL | ADOPTED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>2024-2025 |
|------------------------------------|-------------------|---------------------|---------------------|-----------------|---------------------|----------------------|-----------------|-----------------------|-----------------------|
| <b>FUND BALANCE</b>                |                   | \$ 3,763.73         | \$ 4,484.70         | \$ 4,484.70     | \$ 4,484.70         | \$ 4,824.12          | \$ 4,824.12     | \$ 4,824.12           | \$ 5,642.12           |
| <b>LIABILITIES &amp; ASSETS</b>    |                   | \$ 0.49             |                     | \$ -            | \$ -                | \$ -                 |                 |                       |                       |
| <b>MISCELLANEOUS REVENUE</b>       |                   |                     |                     |                 |                     |                      |                 |                       |                       |
| 406-1010                           | INTEREST          | \$ 8.94             | \$ 9.00             | \$ 90.34        | \$ 90.34            | \$ 75.00             | \$ 19.00        | \$ 68.00              | \$ 75.00              |
| 406-1015                           | DEDICATED REVENUE | \$ 1,752.52         | \$ 1,753.00         | \$ 1,787.30     | \$ 1,787.30         | \$ 1,800.00          | \$ 2,620.00     | \$ 2,850.00           | \$ 1,800.00           |
| 406-1021                           | TRANSFER IN/OUT   | \$ -                | \$ 4,530.73         | \$ -            | \$ -                | \$ -                 |                 |                       |                       |
| <b>TOTAL MISCELLANEOUS REVENUE</b> |                   | \$ 1,761.46         | \$ 6,292.73         | \$ 1,877.64     | \$ 1,877.64         | \$ 1,875.00          | \$ 2,639.00     | \$ 2,918.00           | \$ 1,875.00           |
| <b>TOTAL REVENUES</b>              |                   | \$ 1,761.46         | \$ 6,292.73         | \$ 1,877.64     | \$ 1,877.64         | \$ 1,875.00          | \$ 2,639.00     | \$ 2,918.00           | \$ 1,875.00           |
| <b>TOTAL FUNDS</b>                 |                   | \$ 5,524.70         | \$ 10,777.43        | \$ 6,362.34     | \$ 6,362.34         | \$ 6,699.12          | \$ 7,463.12     | \$ 7,742.12           | \$ 7,517.12           |
| <b>PERSONNEL</b>                   |                   |                     |                     |                 |                     |                      |                 |                       |                       |
| 510-5101                           | TRAINING          | \$ 645.00           | \$ 5,892.73         | \$ 1,242.50     | \$ 1,242.50         | \$ 1,375.00          | \$ 1,577.00     | \$ 1,600.00           | \$ 1,500.00           |
| <b>TOTAL PERSONNEL</b>             |                   | \$ 645.00           | \$ 5,892.73         | \$ 1,242.50     | \$ 1,242.50         | \$ 1,375.00          | \$ 1,577.00     | \$ 1,600.00           | \$ 1,500.00           |
| <b>CONTRACTUAL SERVICES</b>        |                   |                     |                     |                 |                     |                      |                 |                       |                       |
| 510-5200                           | BANK FEES         | \$ 395.00           | \$ 400.00           | \$ 295.72       | \$ 295.72           | \$ 500.00            | \$ -            | \$ 500.00             | \$ 500.00             |
| <b>TOTAL CONTRACTUAL SERVICES</b>  |                   | \$ 395.00           | \$ 400.00           | \$ 295.72       | \$ 295.72           | \$ 500.00            | \$ -            | \$ 500.00             | \$ 500.00             |
| <b>TOTAL EXPENDITURES</b>          |                   | \$ 1,040.00         | \$ 6,292.73         | \$ 1,538.22     | \$ 1,538.22         | \$ 1,875.00          | \$ 1,577.00     | \$ 2,100.00           | \$ 2,000.00           |
| <b>TOTAL FUND BALANCE</b>          |                   | \$ 4,484.70         | \$ 4,484.70         | \$ 4,824.12     | \$ 4,824.12         | \$ 4,824.12          | \$ 5,886.12     | \$ 5,642.12           | \$ 5,517.12           |



## 09 SCHOOL SAFETY

|                                 |                    | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | ADOPTED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>2024-2025 |
|---------------------------------|--------------------|---------------------|---------------------|----------------------|-----------------|-----------------------|-----------------------|
| <b>FUND BALANCE</b>             |                    | \$ 42,740.69        | \$ 52,795.08        | \$ 62,039.11         | \$ 62,039.11    | \$ 62,039.11          | \$ 69,689.11          |
| <b>LIABILITIES &amp; ASSETS</b> |                    | \$ 0.60             | \$ -                |                      |                 |                       |                       |
| <b>MISCELLANEOUS REVENUE</b>    |                    |                     |                     |                      |                 |                       |                       |
| 406-1000                        | DEDICATED REVENUES | \$ 14,322.35        | \$ 17,157.43        | \$ 17,000.00         | \$ 7,712.00     | \$ 12,000.00          | \$ 16,000.00          |
| 406-1010                        | INTEREST           | \$ 43.85            | \$ 190.00           | \$ 200.00            | \$ 31.00        | \$ 150.00             | \$ 200.00             |
| 406-1021                        | TRANSFER IN/OUT    | \$ -                | \$ -                | \$ -                 |                 |                       |                       |
| <b>MISCELLANEOUS REVENUE</b>    |                    | \$ 14,366.20        | \$ 17,347.43        | \$ 17,200.00         | \$ 7,743.00     | \$ 12,150.00          | \$ 16,200.00          |
| <b>TOTAL REVENUES</b>           |                    | \$ 14,366.20        | \$ 17,347.43        | \$ 17,200.00         | \$ 7,743.00     | \$ 12,150.00          | \$ 16,200.00          |
| <b>TOTAL FUNDS</b>              |                    | \$ 57,106.29        | \$ 70,142.51        | \$ 79,239.11         | \$ 69,782.11    | \$ 74,189.11          | \$ 85,889.11          |
| <b>PERSONNEL</b>                |                    |                     |                     |                      |                 |                       |                       |
| 510-5102                        | OTHER EXPENDITURES | \$ 3,818.21         | \$ 7,723.10         | \$ 15,000.00         | \$ 2,850.00     | \$ 4,000.00           | \$ 15,000.00          |
| <b>TOTAL PERSONNEL</b>          |                    | \$ 3,818.21         | \$ 7,723.10         | \$ 15,000.00         | \$ 2,850.00     | \$ 4,000.00           | \$ 15,000.00          |
| <b>CONTRACTUAL SERVICES</b>     |                    |                     |                     |                      |                 |                       |                       |
| 510-5200                        | BANK CHARGES       | \$ 493.00           | \$ 380.30           | \$ 500.00            | \$ -            | \$ 500.00             | \$ 500.00             |
| <b>CONTRACTUAL SERVICES</b>     |                    | \$ 493.00           | \$ 380.30           | \$ 500.00            | \$ -            | \$ 500.00             | \$ 500.00             |
| <b>TOTAL EXPENDITURES</b>       |                    | \$ 4,311.21         | \$ 8,103.40         | \$ 15,500.00         | \$ 2,850.00     | \$ 4,500.00           | \$ 15,500.00          |
| <b>TOTAL FUND BALANCE</b>       |                    | \$ 52,795.08        | \$ 62,039.11        | \$ 63,739.11         | \$ 66,932.11    | \$ 69,689.11          | \$ 70,389.11          |



## 11 FORFEITURE STATE

|                              |                           | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | ADOPTED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>2024-2025 |
|------------------------------|---------------------------|---------------------|---------------------|----------------------|-----------------|------------------------|
| <b>FUND BALANCE</b>          |                           | \$ 7,500.74         | \$ 7,073.62         | \$ 1,081.80          | \$ 1,081.80     | \$ 1,081.80            |
| <b>LIABILITIES</b>           |                           | \$ (0.12)           | \$ -                | \$ -                 |                 |                        |
| <b>MISCELLANEOUS REVENUE</b> |                           |                     |                     |                      |                 |                        |
| 406-1000                     | DEDICATED REVENUES        | \$ -                | \$ -                | \$ -                 |                 |                        |
| 406-1010                     | INTEREST                  | \$ 13.00            | \$ 66.07            | \$ 80.00             | \$ 32.00        | \$ 70.00               |
| 406-1021                     | TRANSFER IN/OUT           | \$ -                | \$ -                | \$ -                 |                 |                        |
| 406-1035                     | USE OF FUND BALANCE       | \$ -                | \$ -                | \$ -                 |                 |                        |
| <b>MISCELLANEOUS REVENUE</b> |                           | \$ 13.00            | \$ 66.07            | \$ 80.00             | \$ 32.00        | \$ 70.00               |
| <b>TOTAL REVENUES</b>        |                           | \$ 13.00            | \$ 66.07            | \$ 80.00             | \$ 32.00        | \$ 70.00               |
| <b>TOTAL FUNDS</b>           |                           | \$ 7,513.86         | \$ 7,139.69         | \$ 1,161.80          | \$ 1,113.80     | \$ 1,151.80            |
| <b>GRANT EXPENSES</b>        |                           |                     |                     |                      |                 |                        |
| 510-5000                     | STATE FORFEITURE EXPENSES | \$ 72.24            | \$ 5,785.74         | \$ 632.88            | \$ -            | \$ -                   |
| <b>GRANT EXPENSES</b>        |                           | \$ 72.24            | \$ 5,785.74         | \$ 632.88            | \$ -            | \$ -                   |
| <b>CONTRACTUAL SERVICES</b>  |                           |                     |                     |                      |                 |                        |
| 510-5200                     | BANK FEES                 | \$ 368.00           | \$ 272.15           | \$ 400.00            |                 | \$ 250.00              |
| <b>CONTRACTUAL SERVICES</b>  |                           | \$ 368.00           | \$ 272.15           | \$ 400.00            | \$ -            | \$ 250.00              |
| <b>ADMINISTRATION</b>        |                           | \$ 440.24           | \$ 6,057.89         | \$ 1,032.88          | \$ -            | \$ 250.00              |
| <b>TOTAL EXPENDITURES</b>    |                           | \$ 440.24           | \$ 6,057.89         | \$ 1,032.88          | \$ -            | \$ 250.00              |
| <b>TOTAL FUND BALANCE</b>    |                           | \$ 7,073.62         | \$ 1,081.80         | \$ 128.92            | \$ 1,113.80     | \$ 901.80              |



**STREET MAINTENANCE  
FUND BUDGET**

## 14 STREET MAINTENANCE

|                                 |                     | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | PROPOSED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>2024-25 |
|---------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------|-----------------------|---------------------|
| <b>FUND BALANCE</b>             |                     | \$ 1,863,693.48     | \$ 3,201,773.20     | \$ 4,277,174.89       | \$ 4,277,174.89 | \$ 4,277,174.89       | \$ 5,169,974.89     |
| <b>LIABILITIES &amp; ASSETS</b> |                     | \$ 1,148,087.51     | \$ -                | \$ -                  |                 |                       | \$ -                |
| <b>MISCELLANEOUS REVENUE</b>    |                     |                     |                     |                       |                 |                       |                     |
| 406-1000                        | DEDICATED REVENUES  | \$ 3,195,723.18     | \$ 1,320,000.00     | \$ 1,200,000.00       | \$ 814,089.00   | \$ 950,000.00         | \$ 1,250,000.00     |
| 406-1010                        | INTEREST            | \$ 17,154.82        | \$ 164,922.95       | \$ 113,000.00         | \$ 117,581.00   | \$ 145,000.00         | \$ 115,000.00       |
| 406-1021                        | TRANSFER IN         | \$ -                | \$ -                | \$ -                  |                 |                       |                     |
| 406-1035                        | USE OF FUND BALANCE | \$ -                | \$ -                | \$ -                  |                 |                       |                     |
| <b>MISCELLANEOUS REVENUE</b>    |                     | \$ 3,212,878.00     | \$ 1,484,922.95     | \$ 1,313,000.00       | \$ 931,670.00   | \$ 1,095,000.00       | \$ 1,365,000.00     |
| <b>TOTAL REVENUES</b>           |                     | \$ 3,212,878.00     | \$ 1,484,922.95     | \$ 1,313,000.00       | \$ 931,670.00   | \$ 1,095,000.00       | \$ 1,365,000.00     |
| <b>TOTAL FUNDS</b>              |                     | \$ 3,928,483.97     | \$ 4,686,696.15     | \$ 5,590,174.89       | \$ 5,208,844.89 | \$ 5,372,174.89       | \$ 6,534,974.89     |
| <b>CONTRACTUAL SERVICES</b>     |                     |                     |                     |                       |                 |                       |                     |
| 510-5200                        | BANK FEES           | \$ 1,001.00         | \$ 1,581.80         | \$ 2,200.00           | \$ -            | \$ 2,200.00           | \$ 2,200.00         |
| <b>CONTRACTUAL SERVICES</b>     |                     | \$ 1,001.00         | \$ 1,581.80         | \$ 2,200.00           | \$ -            | \$ 2,200.00           | \$ 2,200.00         |
| <b>COMMODITIES</b>              |                     |                     |                     |                       |                 |                       |                     |
| 510-5300                        | EXPENDITURES        | \$ 725,709.77       | \$ 407,939.46       | \$ 1,800,000.00       | \$ 175,561.00   | \$ 200,000.00         | \$ 1,600,000.00     |
| <b>COMMODITIES</b>              |                     | \$ 725,709.77       | \$ 407,939.46       | \$ 1,800,000.00       | \$ 175,561.00   | \$ 200,000.00         | \$ 1,600,000.00     |
| <b>TOTAL EXPENDITURES</b>       |                     | \$ 726,710.77       | \$ 409,521.26       | \$ 1,802,200.00       | \$ 175,561.00   | \$ 202,200.00         | \$ 1,602,200.00     |
| <b>TOTAL FUND BALANCE</b>       |                     | \$ 3,201,773.20     | \$ 4,277,174.89     | \$ 3,787,974.89       | \$ 5,033,283.89 | \$ 5,169,974.89       | \$ 4,932,774.89     |





**HOTEL OCCUPANCY TAX (HOT)  
FUND BUDGET**

# 15 HOT TAX

|  | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | PROPOSED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED |
|--|---------------------|---------------------|-----------------------|-----------------|-----------------------|----------|
|--|---------------------|---------------------|-----------------------|-----------------|-----------------------|----------|

|                     |  |              |              |               |               |               |               |
|---------------------|--|--------------|--------------|---------------|---------------|---------------|---------------|
| <b>FUND BALANCE</b> |  | \$ 78,380.13 | \$ 98,157.58 | \$ 116,100.34 | \$ 116,100.34 | \$ 116,100.34 | \$ 120,900.34 |
|---------------------|--|--------------|--------------|---------------|---------------|---------------|---------------|

|                                 |  |      |      |      |  |  |      |
|---------------------------------|--|------|------|------|--|--|------|
| <b>LIABILITIES &amp; ASSETS</b> |  | \$ - | \$ - | \$ - |  |  | \$ - |
|---------------------------------|--|------|------|------|--|--|------|

| MISCELLANEOUS REVENUE        |                     |              |              |              |              |              |              |
|------------------------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 406-1000                     | DEDICATED REVENUES  | \$ 33,283.00 | \$ 23,000.00 | \$ 30,000.00 | \$ 20,447.00 | \$ 23,000.00 | \$ 30,000.00 |
| 406-1010                     | INTEREST            | \$ 81.31     | \$ 264.82    | \$ 400.00    | \$ 250.00    | \$ 300.00    | \$ 400.00    |
| 406-1035                     | USE OF FUND BALANCE | \$ -         | \$ -         | \$ -         |              |              | \$ -         |
| <b>MISCELLANEOUS REVENUE</b> |                     | \$ 33,364.31 | \$ 23,264.82 | \$ 30,400.00 | \$ 20,697.00 | \$ 23,300.00 | \$ 30,400.00 |

|                       |  |              |              |              |              |              |              |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>TOTAL REVENUES</b> |  | \$ 33,364.31 | \$ 23,264.82 | \$ 30,400.00 | \$ 20,697.00 | \$ 23,300.00 | \$ 30,400.00 |
|-----------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|

|                    |  |               |               |               |               |               |               |
|--------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>TOTAL FUNDS</b> |  | \$ 111,744.44 | \$ 121,422.40 | \$ 146,500.34 | \$ 136,797.34 | \$ 139,400.34 | \$ 151,300.34 |
|--------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|

| CONTRACTUAL SERVICES        |           |           |           |           |      |           |           |
|-----------------------------|-----------|-----------|-----------|-----------|------|-----------|-----------|
| 510-5200                    | BANK FEES | \$ 369.00 | \$ 322.06 | \$ 500.00 |      | \$ 500.00 | \$ 500.00 |
| <b>CONTRACTUAL SERVICES</b> |           | \$ 369.00 | \$ 322.06 | \$ 500.00 | \$ - | \$ 500.00 | \$ 500.00 |

| COMMODITIES        |              |              |             |              |              |              |              |
|--------------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|
| 510-5300           | EXPENDITURES | \$ 13,217.86 | \$ 5,000.00 | \$ 15,000.00 | \$ 16,254.00 | \$ 18,000.00 | \$ 15,000.00 |
| <b>COMMODITIES</b> |              | \$ 13,217.86 | \$ 5,000.00 | \$ 15,000.00 | \$ 16,254.00 | \$ 18,000.00 | \$ 15,000.00 |

|                           |  |              |             |              |              |              |              |
|---------------------------|--|--------------|-------------|--------------|--------------|--------------|--------------|
| <b>TOTAL EXPENDITURES</b> |  | \$ 13,586.86 | \$ 5,322.06 | \$ 15,500.00 | \$ 16,254.00 | \$ 18,500.00 | \$ 15,500.00 |
|---------------------------|--|--------------|-------------|--------------|--------------|--------------|--------------|

|                           |  |              |               |               |               |               |               |
|---------------------------|--|--------------|---------------|---------------|---------------|---------------|---------------|
| <b>TOTAL FUND BALANCE</b> |  | \$ 98,157.58 | \$ 116,100.34 | \$ 131,000.34 | \$ 120,543.34 | \$ 120,900.34 | \$ 135,800.34 |
|---------------------------|--|--------------|---------------|---------------|---------------|---------------|---------------|



**TREE MITIGATION**

## 18 COH TREE MITIGATION

|                              |                     | 2021-2022<br>ACTUAL | 2022-2023<br>ACTUAL | ADOPTED<br>2023-2024 | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | PROPOSED<br>2024-2025 |
|------------------------------|---------------------|---------------------|---------------------|----------------------|-----------------|-----------------------|-----------------------|
| <b>Fund Balance</b>          |                     | \$ 138,690.39       | \$ 70,324.91        | \$ 50,963.22         | \$ 50,963.22    | \$ 50,963.22          | \$ 50,963.22          |
| <b>NON-PROPERTY TAXES</b>    |                     |                     |                     |                      |                 |                       |                       |
| 401-3140                     | DEDICATED REVENUES  | \$ 4,896.00         | \$ 14,250.00        | \$ -                 | \$ 25,935.00    | \$ 28,000.00          |                       |
| <b>NON-PROPERTY TAXES</b>    |                     | \$ 4,896.00         | \$ 14,250.00        | \$ -                 | \$ 25,935.00    | \$ 28,000.00          | \$ -                  |
| <b>MISCELLANEOUS REVENUE</b> |                     |                     |                     |                      |                 |                       |                       |
| 406-1010                     | INTEREST            | \$ 39.52            | \$ 144.66           | \$ 200.00            | \$ 25.00        | \$ 150.00             | 200                   |
| 406-1021                     | TRANSFER IN/OUT     | \$ -                | \$ -                | \$ -                 |                 |                       |                       |
| 406-1035                     | USE OF FUND BALANCE | \$ -                | \$ -                | \$ 21,300.00         |                 |                       | \$ 22,000.00          |
| <b>MISCELLANEOUS REVENUE</b> |                     | \$ 39.52            | \$ 144.66           | \$ 21,500.00         | \$ 25.00        | \$ 150.00             | \$ 22,200.00          |
| <b>TOTAL REVENUES</b>        |                     | \$ 4,935.52         | \$ 14,394.66        | \$ 21,500.00         | \$ 25,960.00    | \$ 28,150.00          | \$ 22,200.00          |
| <b>TOTAL FUNDS</b>           |                     | \$ 143,625.91       | \$ 84,719.57        | \$ 72,463.22         | \$ 76,923.22    | \$ 79,113.22          | \$ 73,163.22          |
| <b>CONTRACTUAL SERVICES</b>  |                     |                     |                     |                      |                 |                       |                       |
| 510-5200                     | BANK FEES           | \$ 326.00           | \$ 256.35           | \$ 1,500.00          | \$ -            | \$ 1,500.00           | \$ 1,500.00           |
| <b>CONTRACTUAL SERVICES</b>  |                     | \$ 326.00           | \$ 256.35           | \$ 1,500.00          | \$ -            | \$ 1,500.00           | \$ 1,500.00           |
| <b>CAPITAL OUTLAY</b>        |                     |                     |                     |                      |                 |                       |                       |
| 510-5501                     | OTHER EXPENDITURES  | \$ 72,975.00        | \$ 3,500.00         | \$ 20,000.00         | \$ 11,495.00    | \$ 15,000.00          | \$ 20,000.00          |
| <b>CAPITAL OUTLAY</b>        |                     | \$ 72,975.00        | \$ 3,500.00         | \$ 20,000.00         | \$ 11,495.00    | \$ 15,000.00          | \$ 20,000.00          |
| <b>TOTAL EXPENDITURES</b>    |                     | \$ 73,301.00        | \$ 3,756.35         | \$ 21,500.00         | \$ 11,495.00    | \$ 16,500.00          | \$ 21,500.00          |
| <b>FUND BALANCE</b>          |                     | \$ 70,324.91        | \$ 80,963.22        | \$ 50,963.22         | \$ 65,428.22    | \$ 62,613.22          | \$ 51,663.22          |



## EDC 05

|                              |                                | 2023-2024<br>Approved  | 2023-2024<br>YTD       | 2023-2024<br>Estimated | 2024-2025<br>Proposed  |
|------------------------------|--------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>NON-PROPERTY TAX</b>      |                                |                        |                        |                        |                        |
| 401-3140                     | SALES TAX                      | \$ 3,200,000.00        | \$ 1,210,050.12        | \$ 2,450,000.00        | \$ 2,500,000.00        |
| 401-3150                     | MIXED BEVERAGES                | \$ 10,000.00           | \$ 3,940.40            | \$ 8,900.00            | \$ 10,000.00           |
| 401-3160                     | SUBLEASE FROM CHAMBER          | \$ 45,000.00           | \$ 3,500.00            | \$ 8,000.00            | \$ 45,000.00           |
| <b>TOTAL</b>                 |                                | <b>\$ 3,255,000.00</b> | <b>\$ 1,217,490.52</b> | <b>\$ 2,466,900.00</b> | <b>\$ 2,555,000.00</b> |
| <b>MISCELLANEOUS REVENUE</b> |                                |                        |                        |                        |                        |
| 406-1010                     | INTEREST                       | \$ 120,000.00          | \$ 17,510.36           | \$ 200,000.00          | \$ 150,000.00          |
| 406-1011                     | MISC                           | \$ 1,000.00            | \$ 31,758.85           | \$ 31,758.85           | \$ -                   |
| 406-1035                     | USE OF FUND BALANCE            | \$ 300,000.00          |                        |                        | \$ -                   |
| <b>TOTAL MISC REVENUES</b>   |                                | <b>\$ 421,000.00</b>   | <b>\$ 49,269.21</b>    | <b>\$ 231,758.85</b>   | <b>\$ 150,000.00</b>   |
| <b>PERSONNEL</b>             |                                |                        |                        |                        |                        |
| 510-5101                     | SALARIES                       | \$ 93,975.00           | \$ 61,445.14           | \$ 93,975.00           | \$ 96,000.00           |
| 510-5111                     | LONGEVITY                      | \$ 1,700.00            | \$ 1,700.00            | \$ 1,700.00            | \$ 1,800.00            |
| 510-5113                     | BENEFITS                       | \$ 27,000.00           | \$ 8,380.63            | \$ 24,000.00           | \$ 27,000.00           |
| <b>PERSONNEL</b>             | <b>TOTAL</b>                   | <b>\$ 122,675.00</b>   | <b>\$ 71,525.77</b>    | <b>\$ 119,675.00</b>   | <b>\$ 124,800.00</b>   |
| <b>CONTRACTUAL SERVICES</b>  |                                |                        |                        |                        |                        |
| 510-5201                     | MEMBERSHIPS, DUES & LICENSES   | \$ 24,000.00           | \$ 14,850.00           | \$ 24,000.00           | \$ 27,000.00           |
| 510-5202                     | AUDIT FEES                     | \$ 3,700.00            | \$ 3,700.00            | \$ 3,700.00            | \$ 3,800.00            |
| 510-5203                     | SCHOOLS, SEMINARS, CONFERENCES | \$ 3,500.00            |                        | \$ 2,000.00            | \$ 3,500.00            |
| 510-5204                     | INTL. CONF. SHOPPING CENTERS   | \$ 2,500.00            | \$ -                   | \$ -                   | \$ 2,000.00            |
| 510-5205                     | BANK FEES                      | \$ 1,000.00            | \$ -                   | \$ -                   | \$ 1,000.00            |
| 510-5206                     | LEGAL FEES                     | \$ 7,000.00            | \$ 515.80              | \$ 3,500.00            | \$ 6,500.00            |
| 510-5207                     | TENANT IMPROVEMENT             | \$ 190,000.00          | \$ 14,366.98           | \$ 55,000.00           | \$ 150,000.00          |
| 510-5208                     | CONC. DESIGN & LAND USE PLANS  | \$ 10,000.00           | \$ -                   | \$ -                   | \$ 10,000.00           |
| 510-5210                     | WORKSHOPS & PROMOTIONS         | \$ 3,000.00            | \$ -                   | \$ 1,000.00            | \$ 3,500.00            |
| 510-5211                     | MARKETING / TOURISM            | \$ 64,000.00           | \$ 19,918.93           | \$ 57,000.00           | \$ 84,000.00           |
| 510-5212                     | WEBSITE DEV. & MAINTENANCE     | \$ 16,000.00           | \$ 2,544.34            | \$ 14,300.00           | \$ 14,000.00           |
| 510-5214                     | MANAGED SVCS. AGREEMENT        | \$ 30,000.00           | \$ -                   | \$ 30,000.00           | \$ 30,000.00           |
| 510-5215                     | DEBT SERVICE                   | \$ 330,683.00          | \$ -                   | \$ 330,683.00          | \$ 332,000.00          |
| 510-5216                     | SBLAP GRANTS *& ADMINISTRATION | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| 510-5217                     | LAND ACQUISITION               | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| 510-5223                     | BUSINESS IMPROVEMENT GRANT     | \$ 65,000.00           | \$ 11,411.85           | \$ 11,411.85           | \$ 45,000.00           |
| 510-5224                     | OFFICE RENTAL                  | \$ 38,400.00           | \$ 26,600.00           | \$ 39,200.00           | \$ 42,000.00           |
| 510-5225                     | OTHS D PARKING LOT LEASE       | \$ 6,000.00            | \$ 3,607.08            | \$ 5,400.00            | \$ 5,600.00            |
| 510-5228                     | VISITOR CENTER                 | \$ 330,000.00          | \$ 17,271.30           | \$ 320,000.00          | \$ 30,000.00           |
| 510-5230                     | MARKETING/CITY EVENTS          | \$ 50,000.00           | \$ -                   | \$ 50,000.00           | \$ 50,000.00           |
| 510-5231                     | CAPITAL IMPROVEMENTS           | \$ 64,292.00           | \$ -                   | \$ 30,000.00           |                        |
| 510-5232                     | ARTS GRANT                     | \$ 85,000.00           | \$ 26,551.00           | \$ 48,000.00           | \$ 35,000.00           |
| 510-5233                     | NEW DEVELOPMENT INCENTIVE      | \$ 300,000.00          |                        | \$ 32,700.00           | \$ 200,000.00          |

|                               |                              | 2023-2024<br>Approved  | 2023-2024<br>YTD       | 2023-2024<br>Estimated | 2024-2025<br>Proposed  |
|-------------------------------|------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>CONTRACTUAL SERVICES</b>   | <b>TOTAL</b>                 | <b>\$ 1,624,075.00</b> | <b>\$ 141,337.28</b>   | <b>\$ 1,057,894.85</b> | <b>\$ 1,074,900.00</b> |
| <b>COMMODITIES</b>            |                              |                        |                        |                        |                        |
| 510-5301                      | OFFICE SUPPLIES              | \$ 5,000.00            | \$ 65.44               | \$ 1,000.00            | \$ 3,000.00            |
| 510-5302                      | OPERATIONAL EXPENSES         | \$ 40,000.00           | \$ 24,427.54           | \$ 35,000.00           | \$ 25,000.00           |
| 510-5305                      | COMMUNICATION EQUIPMENT      | \$ 1,500.00            | \$ 635.68              | \$ 1,200.00            | \$ 2,000.00            |
| 510-5326                      | EXPENSE REIMBURSEMENT        | \$ 250.00              | \$ 36.85               | \$ 100.00              | \$ 300.00              |
| 510-5333                      | 380 AGREEMENT REIMBURSEMENTS | \$ 1,500,000.00        | \$ 469,879.12          | \$ 1,000,000.00        | \$ 1,000,000.00        |
| 510-5503                      | TRANSFER OUT TO CITY         | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| <b>COMMODITIES</b>            | <b>TOTAL</b>                 | <b>\$ 1,546,750.00</b> | <b>\$ 495,044.63</b>   | <b>\$ 1,037,300.00</b> | <b>\$ 1,030,300.00</b> |
| <b>CAPITAL OUTLAY</b>         |                              |                        |                        |                        |                        |
| 510-5503                      | TRANSFER OUT TO DEBT SERVICE | \$ 325,000.00          |                        | \$ 325,000.00          | \$ 325,000.00          |
| 510-5504                      | PARK & PLAYGROUND EQUIPMENT  | \$ 57,500.00           |                        | \$ 25,000.00           | \$ 150,000.00          |
| <b>CAPITAL OUTLAY</b>         | <b>TOTAL</b>                 | <b>\$ 382,500.00</b>   | <b>\$ -</b>            | <b>\$ 350,000.00</b>   | <b>\$ 475,000.00</b>   |
| <b>TOTAL REVENUES</b>         |                              | <b>\$ 3,676,000.00</b> | <b>\$ 1,266,759.73</b> | <b>\$ 2,698,658.85</b> | <b>\$ 2,705,000.00</b> |
| <b>TOTAL EXPENSES</b>         |                              | <b>\$ 3,676,000.00</b> | <b>\$ 707,907.68</b>   | <b>\$ 2,564,869.85</b> | <b>\$ 2,705,000.00</b> |
| <b>TOTAL OVER &amp; UNDER</b> |                              | <b>\$ -</b>            | <b>\$ 558,852.05</b>   | <b>\$ 133,789.00</b>   | <b>\$ -</b>            |