



*City of Helotes*  
**ANNUAL  
OPERATING  
BUDGET**

**2024 - 2025**



*Helotes*



# 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 \$154,564 which is a 4.05% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$35,336.

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

**FOR: Council Member Sones, Cato, McGowan, Merchant**

**AGAINST:**

**PRESENT and not voting:**

**ABSENT: Mayor Whitehead, Council Member Sanders**

#### Property Tax Rate Comparison:

	<b>2024-2025</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.310000/100	\$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>Henry Hayes</b>	<b>Interim 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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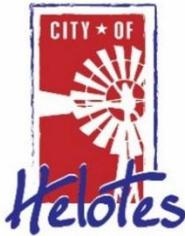
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## **BUDGET MESSAGE**

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 \$200,000.

***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 \$4,200,000 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 \$10,261,975 which represents an 8.96 percent increase from the FYE 2023-24 Adopted Budget. Total revenues, including transfers, for FYE 2024-25 are projected to be \$10,461,975 which represents a 4.82 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 Adopted Budget	FYE2024 Year End Estimate	Proposed FYE 2025 Budget
City Council	\$15,975	\$13,157	\$15,975
Administration	\$953,475	\$859,089	\$920,316
Dispatch	\$660,879	\$523,632	\$703,070
Municipal Court	\$751,796	\$695,601	\$859,894
Development Services	\$456,032	\$387,343	\$524,630
Animal Control / Public Works	\$810,318	\$751,147	\$1,046,505
Buildings / Grounds/ IT TECH	\$855,575	\$711,310	\$954,500
Police	\$2,749,130	\$2,580,765	\$3,044,961
Fire	\$1,493,575	\$1,454,206	\$1,491,128
EMS	\$671,156	\$651,464	\$700,995
<b>Total</b>	<b>\$9,417,911</b>	<b>\$8,627,733</b>	<b>\$10,261,975</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.

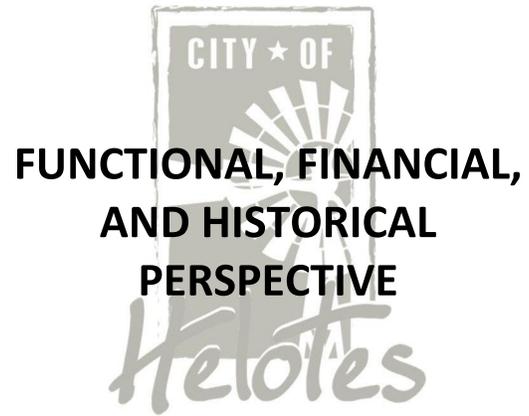
That being said, please accept this document as your budget and, with it, your responsibility to ask questions, make changes you feel are necessary after serious consideration, and, finally, approve the budget, as required in September.

Henry Hayes, Daniel Rodriguez, 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, sweeping initial 'R'.

Rich Whitehead  
Mayor



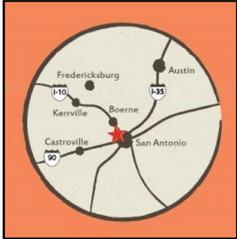
**FUNCTIONAL, FINANCIAL,  
AND HISTORICAL  
PERSPECTIVE**



**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

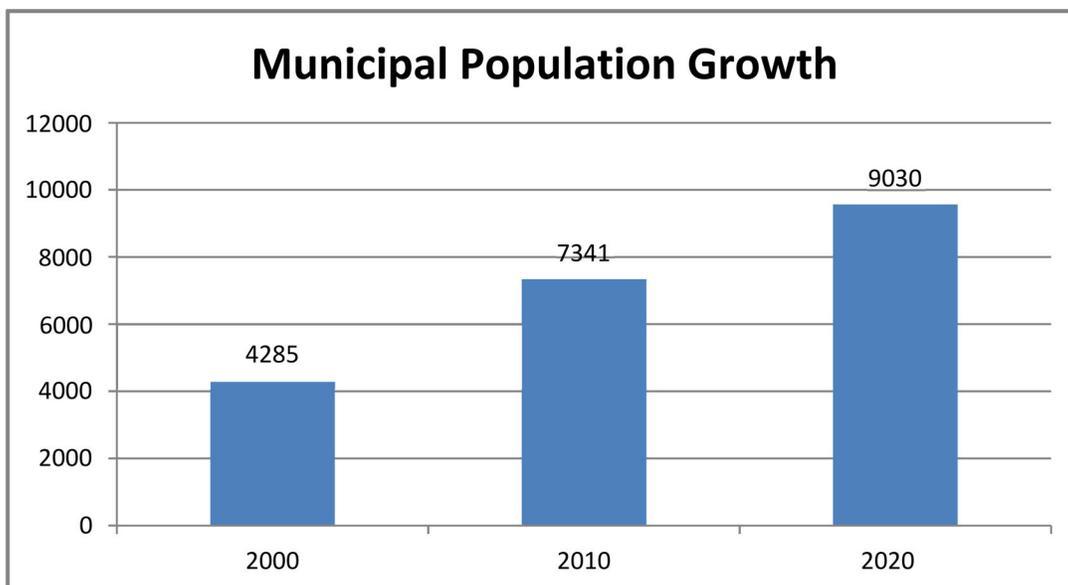


Surrounded by the beauty of the Texas Hill Country, the City of Helotes is a vibrant community boasting a flourishing economy and a high quality-of-life. Helotes is known as the “Gateway to the Texas Hill Country.”

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.

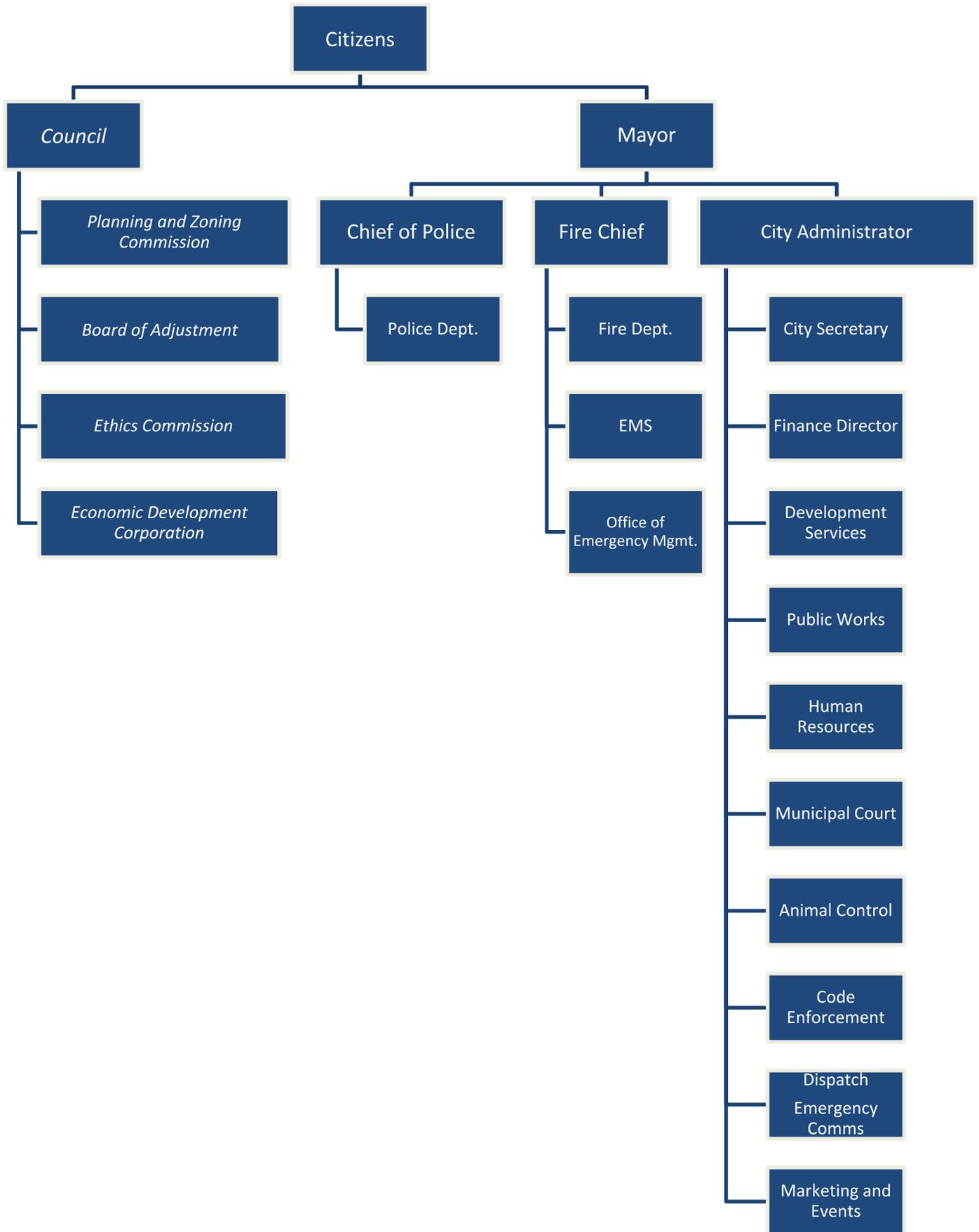
The Mayor is the Chief Executive Officer of the City and is responsible for the proper administration of all affairs of the City. The City Administrator is the Chief Administrative Officer of the City and serves as the assistant to the Mayor and City Council in carrying out activities prescribed by them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

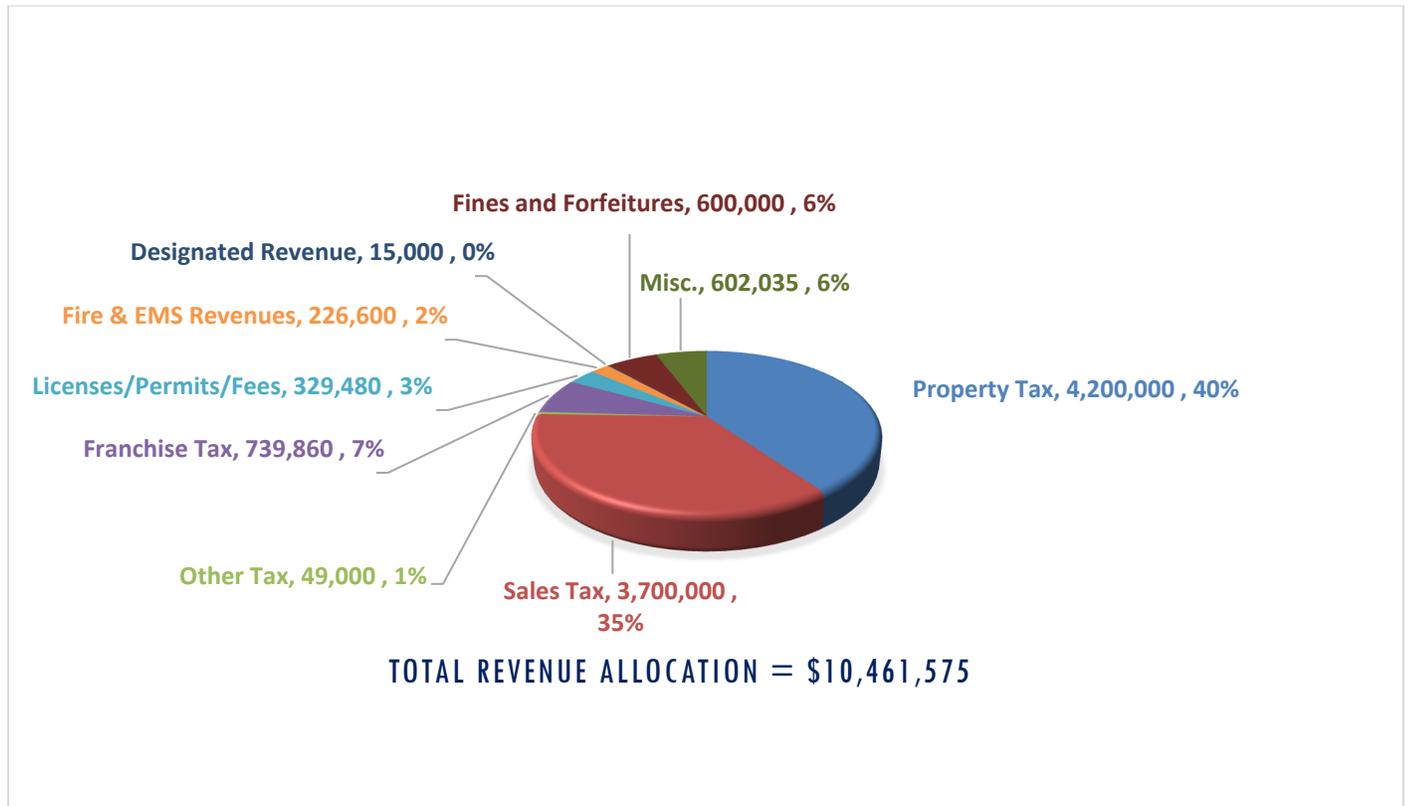
Leading each Department is a Department Head. Department Heads have supervision and control of their respective Department(s) and the Divisions within it; however, they are subject to supervision and control by the Mayor and/or City Administrator. A Department Head may supervise more than one Department.



## 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 8.25%, of which the State retains 6.25%, 1.25% 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.

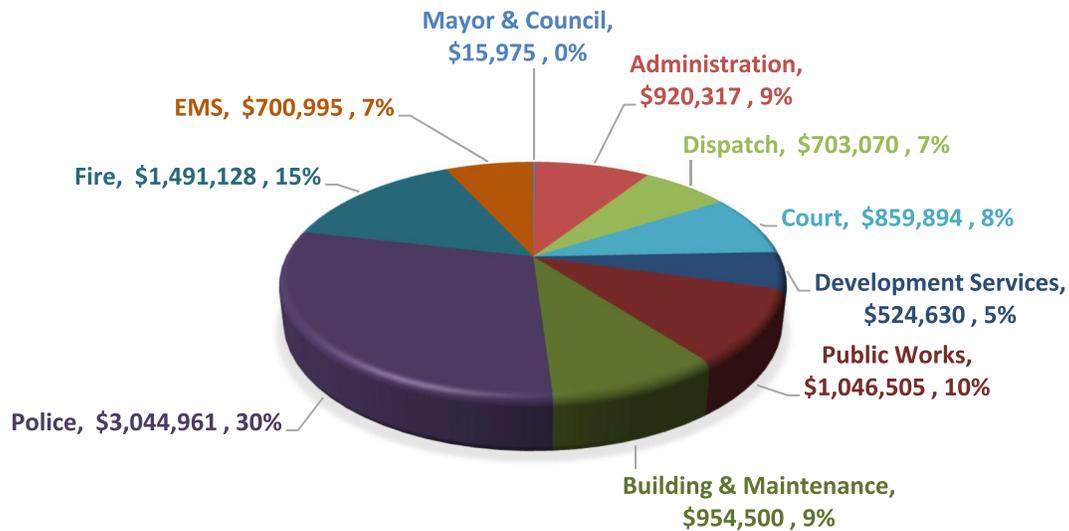
**Licenses and Fees** - Revenues from building permits, electric permits, plumbing permits, use of City right-of- ways, liquor and food licenses, alarm permits, certificates of occupancy, contractor's license and registration, garage sale permits, and animal licenses.

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.



TOTAL EXPENDITURE ALLOCATION = \$10,261,975

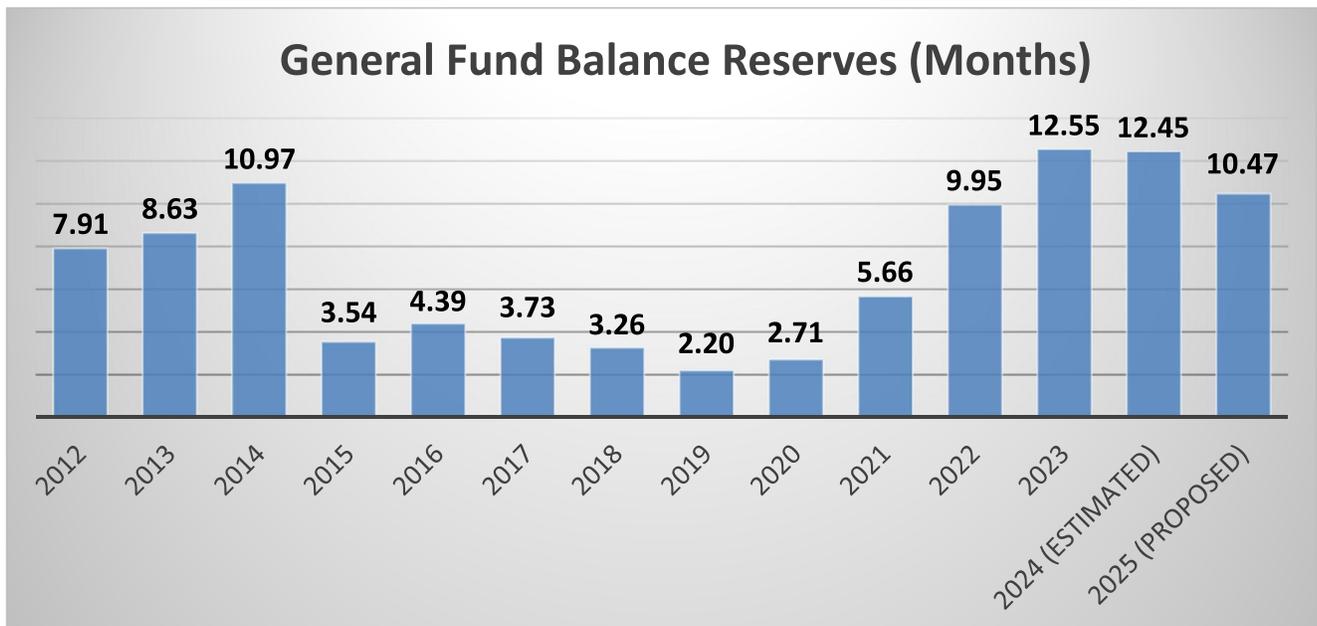
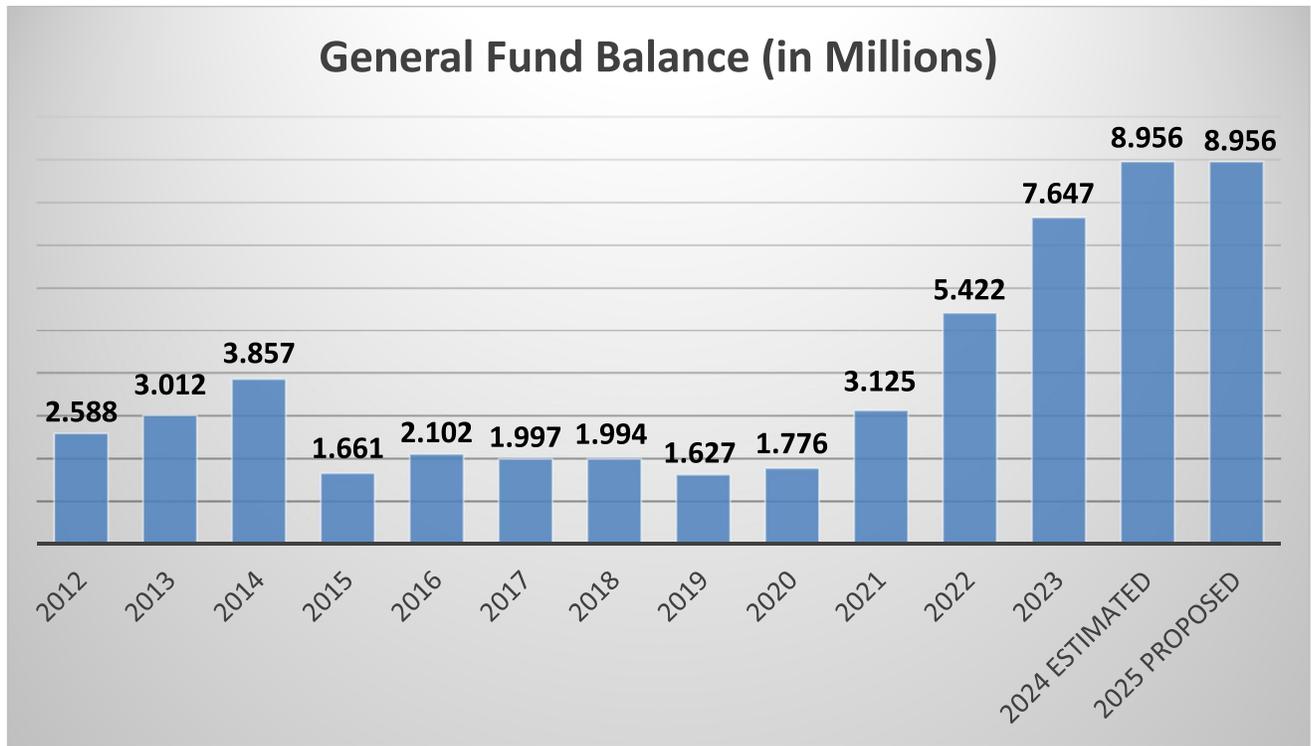
## EXPENDITURES

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:

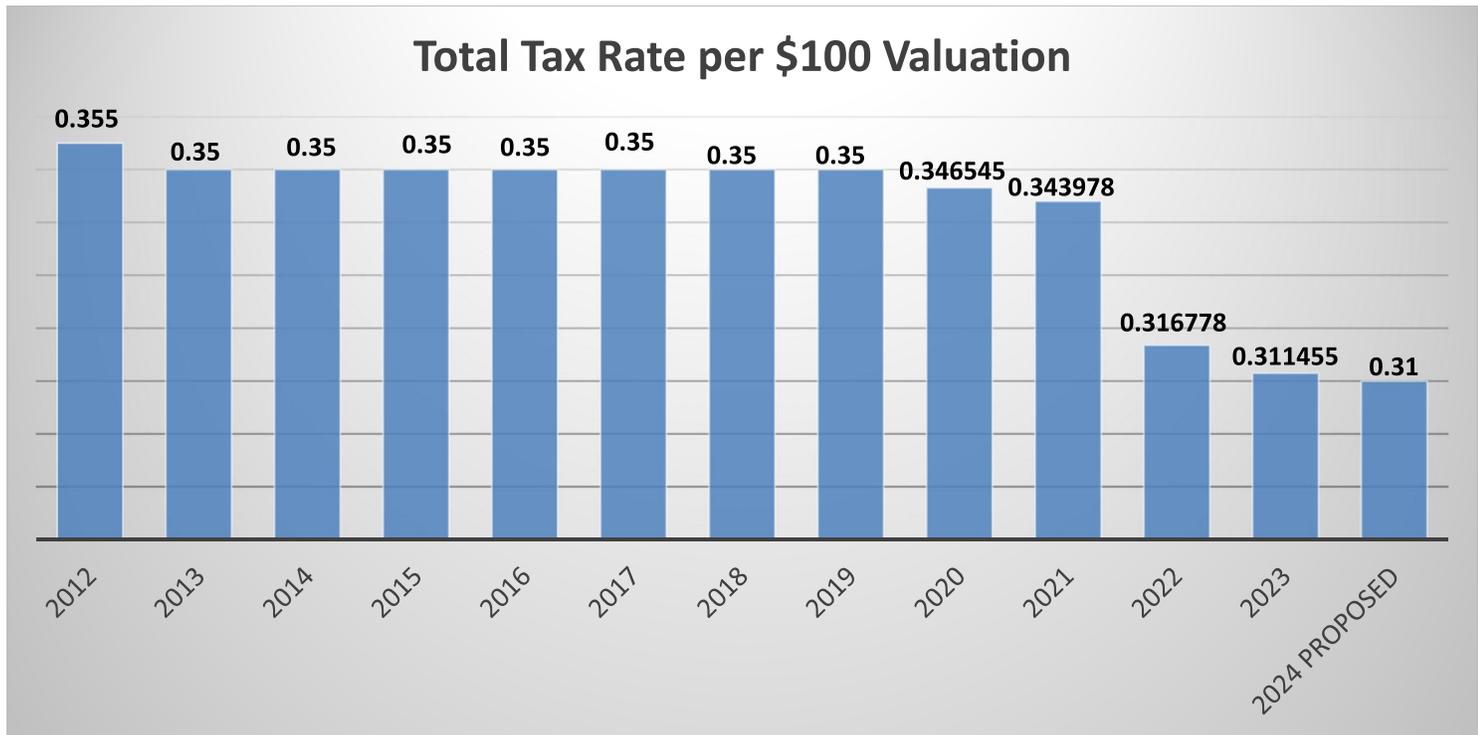
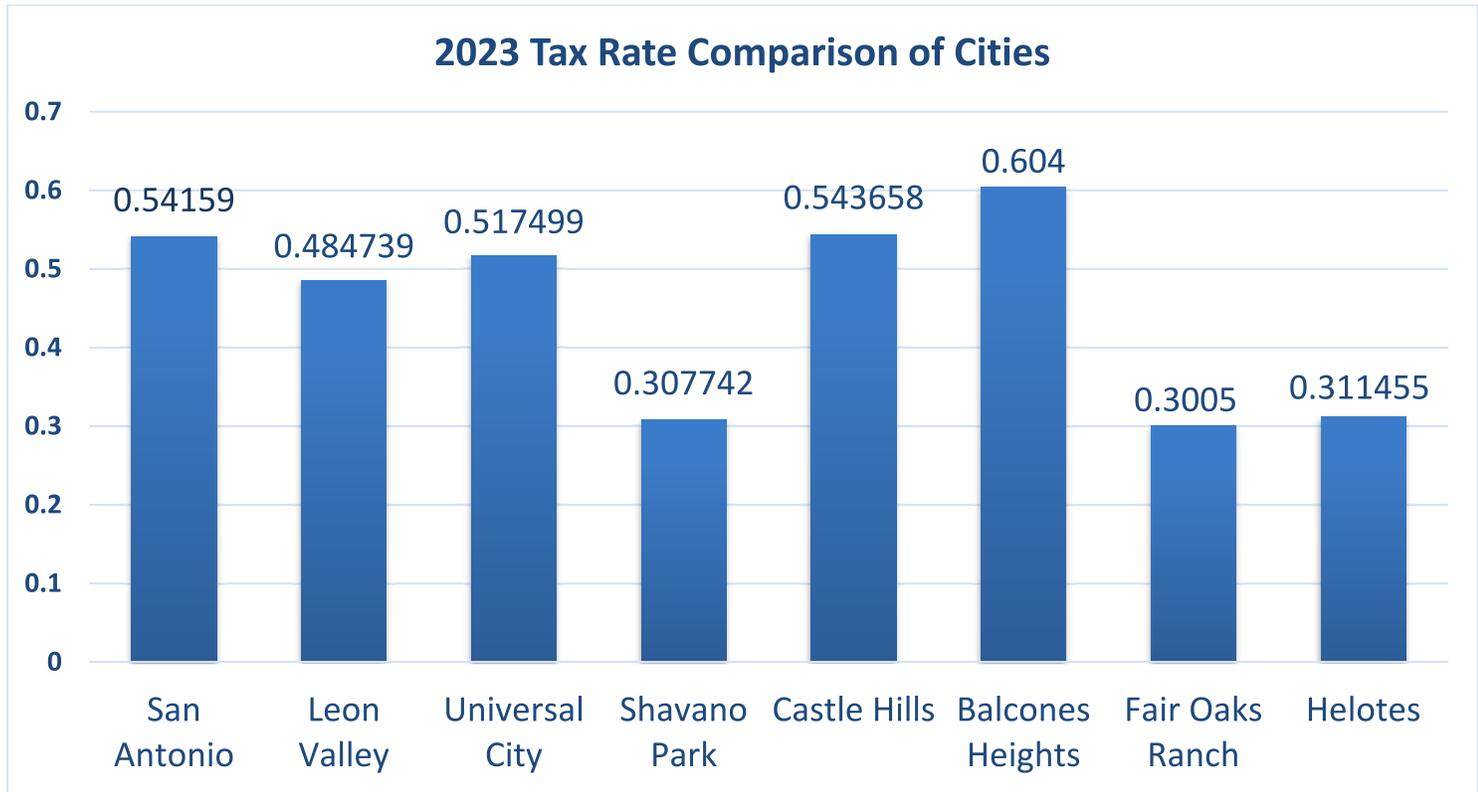
- **Personnel Services** - This includes the cost of salaries, retirement and health benefits, certifications, insurance and payroll taxes for City employees.
- **Commodities** - This includes the cost of fuel, tires, office supplies, minor equipment, tools, uniforms and protective clothing.
- **Contractual 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

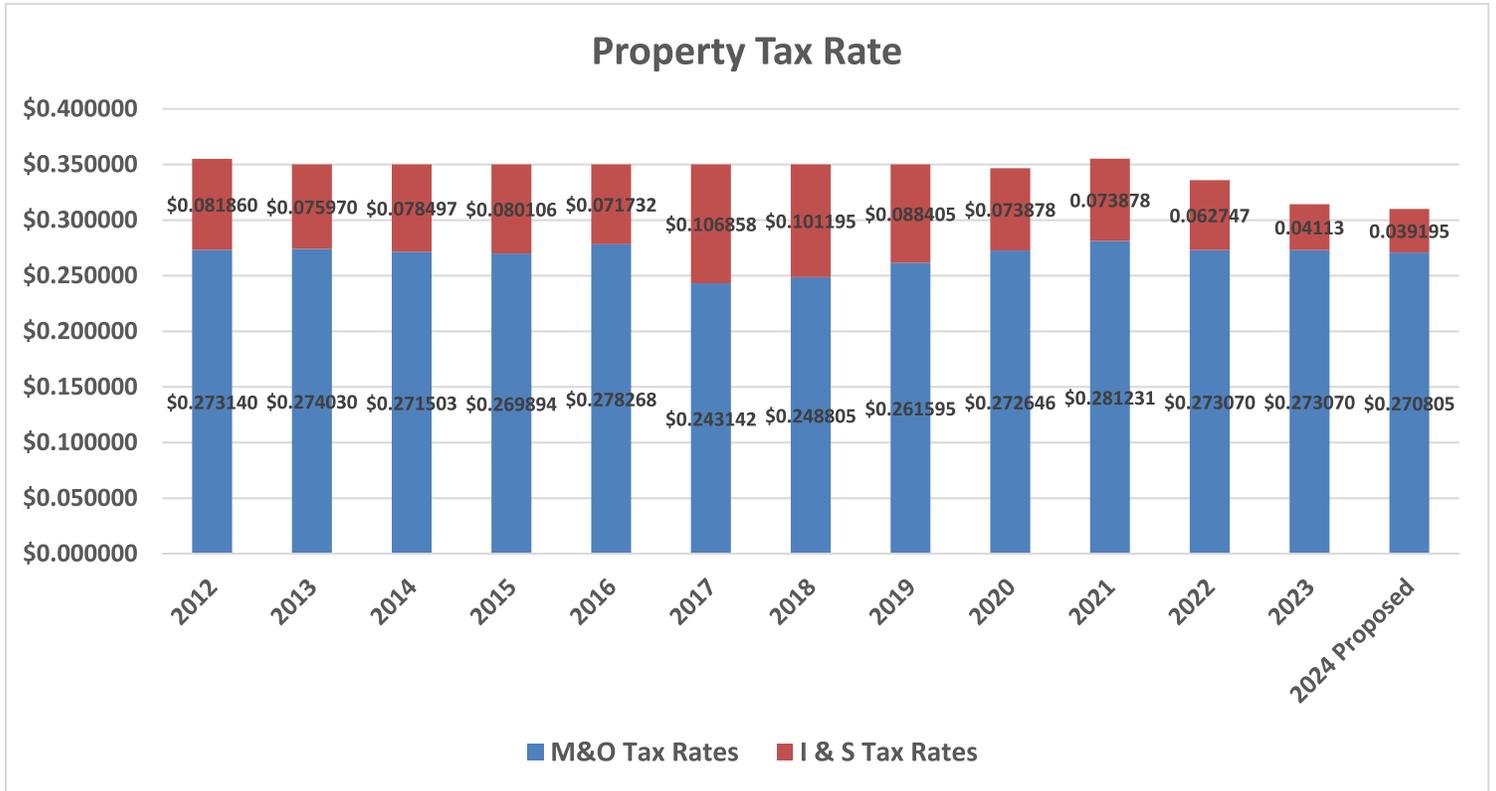
The City's financial policies state that the fund balance in the General Fund shall be equal to a minimum of two months of General Fund operating expenditures. The Proposed Budget reflects an ending fund balance of \$8,956,842 meeting this policy requirement. This ending balance is set aside to provide 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 2023 Comprehensive Annual Financial Report stated that the City of Helotes held 14.9 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).



**SUMMARY OF  
OUTSTANDING DEBT OBLIGATIONS**

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**

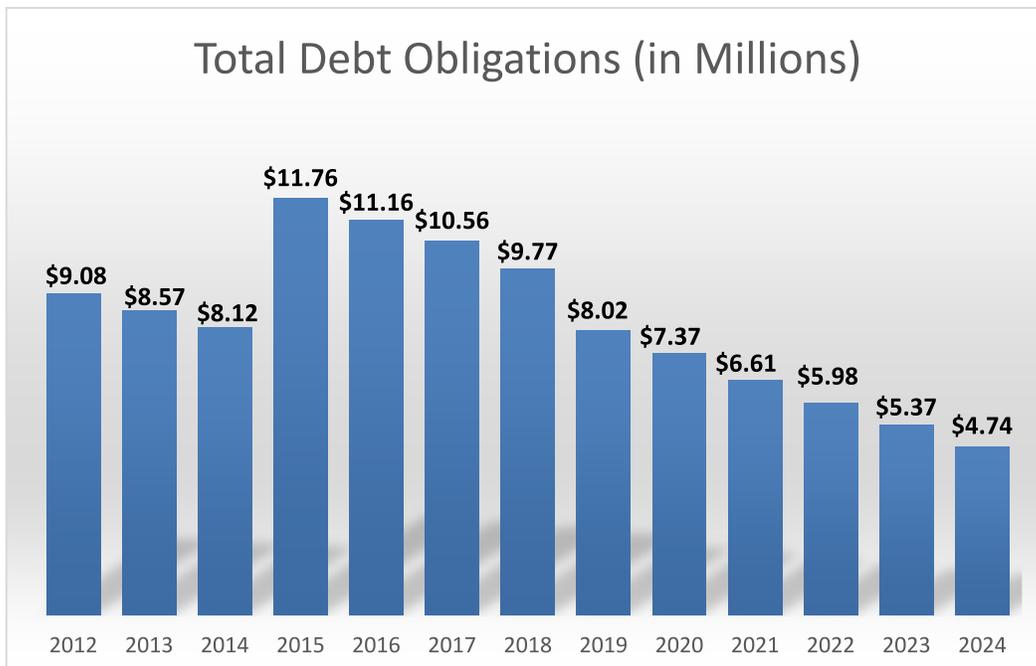
General obligations bonds are backed by the full faith and credit of the issuing municipality, meaning that bonds are guaranteed by a pledge of future ad valorem tax revenues. Currently, the City of Helotes holds no general obligation bonds.

**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.

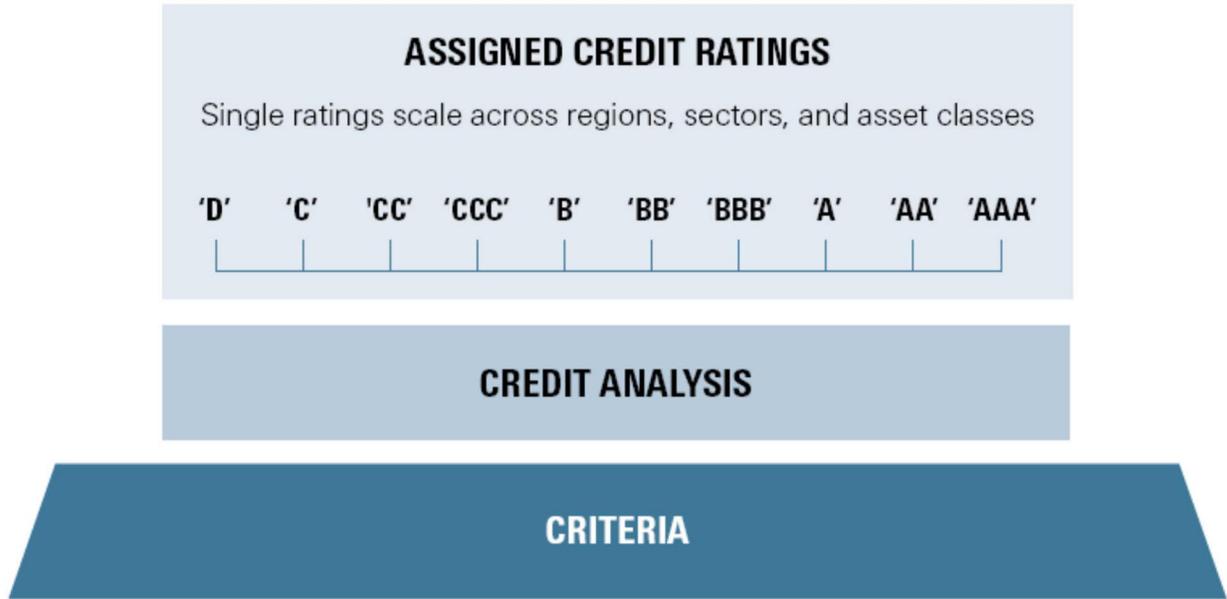


**Bond Rating**

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.
<p>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.*</p> <p><i>* 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.</i></p>	

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)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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 Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual 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 FYE 2024 FULL TIME</b>	<b>CURRENT FYE 2024 PART TIME</b>	<b>AMENDED FYE 2025 FULL TIME</b>	<b>AMENDED FYE 2025 PART TIME</b>
<b>ADMINISTRATION</b>				
City Administrator	1	0	1	0
Marketing and Events Coordinator	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
Deputy Court Clerk / Warrants Clerk	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.** (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 Certification**	TBD by Dept. Head	TBD by Dept. 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
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**City Secretary**

TX Municipal Clerks Cert. Prog.	\$100.00	\$1,200.00
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**Human Resources**

HR Certification Institute

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

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

Uniforms (Part-time ½)	\$60.00	\$900.00
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TCOLE Certification - I**	\$42.00	\$500.00
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TCOLE Certification - A**	\$83.00	\$1,000.00
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TCOLE Certification - M**	\$125.00	\$1,500.00
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Field Training Officer (FTO)	\$42.00	\$500.00
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**Fire Department**

Uniforms (Part-time ½)	\$60.00	\$720.00
------------------------	---------	----------

Cellular Telephone	\$10.00	\$120.00
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Paramedic Certification**	\$75.00	\$900.00
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Firefighter - I Certification**	\$25.00	\$300.00
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Firefighter - A Certification**	\$50.00	\$600.00
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Firefighter - M Certification**	\$75.00	\$900.00
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Certified Ambulance Coder	\$25.00	\$300.00
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\* As determined by the Department Head.

\*\* Not cumulative.

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

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

#### *Salaries*

The FYE 2025 General Fund Budget includes salary allocations for a cost of living adjustment of (3%) and a merit-based adjustment of (2%). Market adjustment for lower paid hourly employees.

#### *Benefits*

No benefit changes were made from those offered in FYE 2025. 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 2025 health insurance provider was changed - Blue Cross Blue Shield of Texas - slightly decreased 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 new health insurance provider Blue Cross Blue Shield, 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 ACTUAL	ACTUAL FY 2022-2023	ADOPTED FY 2023-2024	YTD FY 2023-2024	Projected FY 2023-2024	PROPOSED 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	\$ 8,954,842.80
<b>ASSETS &amp; LIABILITIES</b>		\$ (510,000.00)	\$ -			\$ -
PROPERTY TAXES	\$ 3,453,068.66	\$ 3,861,924.20	\$ 4,020,000.00	\$ 3,931,103.00	\$ 3,978,000.00	\$ 4,200,000.00
SALES TAX	\$ 3,588,624.26	\$ 3,305,000.00	\$ 3,500,000.00	\$ 3,632,663.00	\$ 3,800,000.00	\$ 3,700,000.00
OTHER TAX REVENUE	\$ 58,717.74	\$ 55,964.81	\$ 52,000.00	\$ 42,911.00	\$ 46,000.00	\$ 49,000.00
FRANCHISE TAXES	\$ 867,728.39	\$ 745,676.30	\$ 782,729.00	\$ 429,353.24	\$ 601,429.00	\$ 739,860.87
LICENSES/PERMITS/FEES	\$ 366,608.77	\$ 447,821.51	\$ 331,600.00	\$ 289,441.20	\$ 326,250.00	\$ 329,480.00
MUNICIPAL COURT FINES	\$ 354,687.76	\$ 717,200.00	\$ 475,000.00	\$ 896,243.00	\$ 940,000.00	\$ 600,000.00
MISCELLANEOUS REVENUE	\$ 322,227.19	\$ 1,069,358.56	\$ 584,500.00	\$ 457,951.86	\$ 518,846.00	\$ 602,035.00
FIRE DEPT REVENUE	\$ 223,617.54	\$ 198,661.95	\$ 220,000.00	\$ 203,082.00	\$ 220,000.00	\$ 226,600.00
DESIGNATED REVENUES	\$ 41,416.36	\$ 25,000.00	\$ 15,000.00	\$ 6,504.00	\$ 6,600.00	\$ 15,000.00
<b>REVENUE TOTAL</b>	\$ 9,276,696.67	\$ 10,426,607.33	\$ 9,980,829.00	\$ 9,889,252.30	\$ 10,437,125.00	\$ 10,461,975.87
MAYOR & COUNCIL	\$ 9,702.30	\$ 4,510.05	\$ 15,975.00	\$ 7,224.00	\$ 13,175.00	\$ 15,975.00
ADMIN	\$ 512,003.57	\$ 581,491.60	\$ 953,475.00	\$ 745,482.94	\$ 861,089.00	\$ 920,316.93
DISPATCH	\$ 382,994.73	\$ 432,355.79	\$ 660,879.00	\$ 461,930.00	\$ 523,632.00	\$ 703,070.34
COURT	\$ 325,912.09	\$ 599,688.55	\$ 751,796.00	\$ 597,609.00	\$ 695,601.00	\$ 859,894.00
DEV SERVICES	\$ 377,285.68	\$ 345,364.28	\$ 456,032.00	\$ 350,479.00	\$ 387,343.00	\$ 524,630.60
PUBLIC WORKS	\$ 543,866.00	\$ 641,998.47	\$ 810,318.00	\$ 636,087.46	\$ 751,147.48	\$ 1,046,505.00
BLDG GRNDS/IT TECH/380 AGR	\$ 437,783.00	\$ 564,117.86	\$ 855,575.00	\$ 551,400.00	\$ 711,310.75	\$ 954,500.00
POLICE DEPARTMENT	\$ 1,893,363.00	\$ 2,076,080.27	\$ 2,749,130.00	\$ 2,314,753.00	\$ 2,580,765.00	\$ 3,044,961.00
FIRE DEPARTMENT	\$ 1,195,852.00	\$ 1,258,926.82	\$ 1,493,575.00	\$ 1,350,960.00	\$ 1,454,206.00	\$ 1,491,128.00
EMS	\$ 555,202.44	\$ 604,191.55	\$ 671,156.00	\$ 605,847.00	\$ 651,464.00	\$ 700,995.00
CAPITAL OUTLAY	\$ 136,268.00	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSE TOTAL</b>	\$ 6,559,200.14	\$ 7,311,579.00	\$ 9,417,911.00	\$ 7,621,772.40	\$ 8,629,733.23	\$ 10,261,975.87
<b>REVENUE - EXPENSE</b>	\$ 2,717,496.53	\$ 3,115,028.33	\$ 562,918.00	\$ 2,267,479.90	\$ 1,807,391.77	\$ 200,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>						
<b>TRANSFER TO CAPITAL REPLACEMENT</b>	\$ (400,000.00)	\$ (400,000.00)	\$ (200,000.00)	\$ (500,000.00)	\$ (500,000.00)	\$ (200,000.00)
<b>FUND BALANCE YR END</b>	\$ 5,442,422.70	\$ 7,647,451.03	\$ 8,010,369.03	\$ 9,414,930.93	\$ 8,954,842.80	\$ 8,954,842.80

# REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PROPERTY TAXES</b>							
400-3110	AD VALOREM	\$ 3,440,959.18	\$ 3,838,252.02	\$ 3,908,844.00	\$ 3,950,000.00	\$ 4,000,000.00	\$ 4,179,400.00
400-3120	DELINQUENT	\$ 12,109.48	\$ 23,672.18	\$ 22,259.00	\$ 28,000.00	\$ 20,000.00	\$ 20,600.00
<b>PROPERTY TAXES</b>	<b>TOTAL</b>	\$ 3,453,068.66	\$ 3,861,924.20	\$ 3,931,103.00	\$ 3,978,000.00	\$ 4,020,000.00	\$ 4,200,000.00
<b>NON-PROPERTY TAXES</b>							
401-3140	SALES	\$ 3,588,624.26	\$ 3,305,000.00	\$ 3,632,663.00	\$ 3,800,000.00	\$ 3,500,000.00	\$ 3,700,000.00
401-3150	MIXED BEVERAGE	\$ 57,820.26	\$ 55,000.00	\$ 42,207.00	\$ 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	\$ 3,675,574.00	\$ 3,846,000.00	\$ 3,552,000.00	\$ 3,749,000.00
<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	\$ 59,921.00	\$ 70,000.00	\$ 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	\$ 48,919.00	\$ 54,000.00	\$ 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	\$ 20,000.00	\$ 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	TOWING FRANCHISE FEES	\$ 13,510.00	\$ -			\$ -	\$ -
<b>FRANCHISE TAXES</b>	<b>TOTAL</b>	\$ 867,728.39	\$ 745,676.30	\$ 429,353.24	\$ 601,429.00	\$ 782,729.00	\$ 739,860.87
<b>LICENSES &amp; FEES</b>							
404-3300	BUILDING PERMITS	\$ 207,810.33	\$ 173,400.00	\$ 176,803.00	\$ 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	\$ 8,999.00	\$ 12,000.00	\$ 15,000.00	\$ 9,000.00
404-3310	SIGN PERMITS	\$ 5,533.60	\$ 5,700.00	\$ 5,646.00	\$ 6,000.00	\$ 4,000.00	\$ 6,000.00
404-3320	CERT OF OCCUPANCY PERMITS	\$ 2,879.60	\$ 3,900.00	\$ 3,483.00	\$ 3,500.00	\$ 3,200.00	\$ 3,500.00
404-3330	SUBCONTRACTOR PERMITS	\$ 12,237.20	\$ 10,800.00	\$ 6,777.00	\$ 7,500.00	\$ 9,000.00	\$ 7,000.00
404-3340	PLATTING FEES	\$ 49,561.86	\$ 126,000.00	\$ 10,760.00	\$ 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	\$ 2,718.00	\$ 3,000.00	\$ 2,000.00	\$ 2,600.00
404-3380	FOOD LICENSES	\$ 36,170.45	\$ 36,700.00	\$ 38,796.00	\$ 39,000.00	\$ 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	\$ 4,536.00	\$ 5,000.00	\$ 1,000.00	\$ 4,000.00

# REVENUES

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>LICENSES &amp; FEES CONTINUED</b>							
404-3500	STREET CUT PERMITS	\$ 2,085.00	\$ 1,946.00	\$ 2,224.00	\$ 2,500.00	\$ 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	\$ 4,354.00	\$ 4,500.00	\$ 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	\$ 289,441.20	\$ 326,250.00	\$ 331,600.00	\$ 329,480.00
<b>MUNICIPAL COURT FINES</b>							
405-1010	COURT FINES	\$ 264,458.40	\$ 523,800.00	\$ 763,794.00	\$ 790,000.00	\$ 275,000.00	\$ 400,000.00
405-1020	WARRANT FINES	\$ 227,485.63	\$ 193,400.00	\$ 132,449.00	\$ 150,000.00	\$ 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	\$ 896,243.00	\$ 940,000.00	\$ 475,000.00	\$ 600,000.00
<b>MISCELLANEOUS REVENUE</b>							
406-1005	GRANTS	\$ 31,929.99	\$ 319,216.37	\$ 48,846.00	\$ 48,846.00	\$ -	\$ -
406-1010	INTEREST EARNED	\$ 60,514.00	\$ 450,000.00	\$ 229,746.86	\$ 275,000.00	\$ 350,000.00	\$ 360,500.00
406-1020	MISCELLANEOUS	\$ 51,470.69	\$ 118,501.59	\$ 9,102.00	\$ 20,000.00	\$ 50,000.00	\$ 51,500.00
406-1016	TRANSFERS IN/OUT FUND BAL	\$ -	\$ -			\$ -	\$ -
406-1025	CREDIT CARD FEES	\$ (189.69)	\$ (175.80)	\$ 471.00		\$ -	\$ -
406-1050	REIMBURSEMENT FROM EDC	\$ 86,000.00	\$ 80,000.00	\$ 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	\$ 89,786.00	\$ 95,000.00	\$ 104,500.00	\$ 107,635.00
<b>MISCELLANEOUS REVENUE</b>	<b>TOTAL</b>	\$ 322,227.19	\$ 1,069,358.56	\$ 457,951.86	\$ 518,846.00	\$ 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	\$ 203,082.00	\$ 220,000.00	\$ 220,000.00	\$ 226,600.00
<b>FIRE DEPARTMENT REVENUE</b>	<b>TOTAL</b>	\$ 223,617.54	\$ 198,661.95	\$ 203,082.00	\$ 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	\$ 6,600.00	\$ 15,000.00	\$ 15,000.00
<b>DESIGNATED REVENUES</b>	<b>TOTAL</b>	\$ 41,416.36	\$ 25,000.00	\$ 6,504.00	\$ 6,600.00	\$ 15,000.00	\$ 15,000.00
<b>TOTAL REVENUES</b>		\$ 9,276,696.67	\$ 10,426,607.33	\$ 9,889,252.30	\$ 10,437,125.00	\$ 9,980,829.00	\$ 10,461,975.87

## MAYOR & COUNCIL

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>CONTRACTUAL SERVICES</b>							
500-5200	COMMUNICATION EQUIPMENT	\$ 475.03	\$ 500.00	\$ 416.00	\$ 675.00	\$ 675.00	\$ 675.00
500-5203	SCHOOLS & SEMINARS	\$ 5,516.24	\$ -	\$ 2,257.00	\$ 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>\$ 2,673.00</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	\$ 1,743.00	\$ 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	\$ 430.00	\$ 1,000.00	\$ 1,800.00	\$ 1,800.00
500-5329	DISCRETIONARY	\$ 2,257.93	\$ 1,250.00	\$ 1,630.00	\$ 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>\$ 4,551.00</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>\$ 7,224.00</b>	<b>\$ 13,175.00</b>	<b>\$ 15,975.00</b>	<b>\$ 15,975.00</b>

## ADMINISTRATION

		2021-2022 ACTUAL	2022-2023 Actual	YTD 2023-2024	Projected 2023-2024	Adopted 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
510-5101	SALARIES	\$ 240,009.84	\$ 296,330.93	\$ 401,232.00	\$ 456,085.00	\$ 456,085.00	\$ 426,347.00
510-5102	OVERTIME	\$ -	\$ -	\$ -		\$ -	\$ 5,000.00
510-5103	SOCIAL SECURITY	\$ 18,402.45	\$ 22,578.74	\$ 25,948.00	\$ 34,835.00	\$ 34,835.00	\$ 32,463.00
510-5104	RETIREMENT	\$ 16,532.50	\$ 20,557.18	\$ 23,054.00	\$ 32,032.00	\$ 32,032.00	\$ 29,724.00
510-5105	HEALTH INSURANCE	\$ 14,759.26	\$ 21,660.85	\$ 45,310.00	\$ 57,984.00	\$ 57,984.00	\$ 49,980.00
510-5107	WORKER'S COMPENSATION	\$ 8,200.00	\$ 8,406.16	\$ 2,530.00	\$ -	\$ 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	\$ 3,838.00	\$ 4,921.00	\$ 4,921.00	\$ 4,471.60
510-5116	VISION & DENTAL INSURANCE	\$ 1,217.81	\$ 1,624.98	\$ 2,186.00	\$ 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>\$ 507,668.00</b>	<b>\$ 592,289.00</b>	<b>\$ 613,045.00</b>	<b>\$ 573,866.93</b>
<b>CONTRACTUAL SERV</b>							
510-5200	COMMUNICATION EQUIPMENT	\$ 2,428.12	\$ 2,172.80	\$ 3,281.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
510-5201	BANK FEES	\$ 3,802.22	\$ 402.73	\$ 930.00	\$ 1,100.00	\$ 500.00	\$ 1,200.00
510-5202	MEMBERSHIPS & LICENSES & SUBSCRIPTIONS	\$ 7,475.11	\$ 6,231.86	\$ 6,646.00	\$ 9,000.00	\$ 10,500.00	\$ 10,500.00
510-5203	SCHOOLS & SEMINARS	\$ 2,204.65	\$ 1,975.00	\$ 3,208.00	\$ 2,000.00	\$ 11,600.00	\$ 11,600.00
510-5204	COBRA	\$ -	\$ 665.31	\$ 712.00	\$ 800.00	\$ 800.00	\$ 800.00
510-5206	CITY ATTORNEY	\$ 31,162.12	\$ 22,955.18	\$ 25,121.00	\$ 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	\$ 22,000.00	\$ 22,050.00	\$ 23,000.00
510-5210	OTHER CONTRACTS	\$ 2,500.00	\$ 2,500.00	\$ 2,891.00	\$ 4,500.00	\$ 9,000.00	\$ 9,000.00
510-5211	ELECTION OFFICIALS	\$ -	\$ 26,467.00	\$ -	\$ -	\$ 27,000.00	\$ 17,000.00
510-5216	CODIFICATION	\$ -	\$ 1,893.00	\$ 2,082.00	\$ 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>\$ 80,585.00</b>	<b>\$ 98,900.00</b>	<b>\$ 160,450.00</b>	<b>\$ 152,895.00</b>
<b>COMMODITIES</b>							
510-5301	OFFICE SUPPLIES	\$ 1,773.23	\$ 1,431.02	\$ 1,424.00	\$ 4,500.00	\$ 6,000.00	\$ 6,000.00
510-5302	OPERATING SUPPLIES	\$ 6,791.37	\$ 9,909.94	\$ 6,820.00	\$ 6,900.00	\$ 10,000.00	\$ 10,000.00
510-5303	MISC EXPENSES	\$ 2,837.33	\$ 509.96	\$ 193.00	\$ 3,500.00	\$ 11,480.00	\$ 11,500.00
510-5323	POSTAGE & POSTAL EQUIPMENT	\$ 5,401.42	\$ 6,474.86	\$ 6,044.00	\$ 6,500.00	\$ 8,500.00	\$ 8,755.00
510-5331	EMPLOYEE RECOGNITION	\$ -	\$ 10,000.00	\$ 6,938.00	\$ 8,000.00	\$ 10,000.00	\$ 10,300.00
510-5332	PRINTING & ADVERTISING	\$ -	\$ 620.02	\$ 1,261.00	\$ 3,500.00	\$ 9,000.00	\$ 9,000.00
<b>COMMODITIES</b>	<b>TOTAL</b>	<b>\$ 16,803.35</b>	<b>\$ 18,945.80</b>	<b>\$ 22,680.00</b>	<b>\$ 32,900.00</b>	<b>\$ 54,980.00</b>	<b>\$ 55,555.00</b>
<b>LIABILITY/HAZARD/FIDELTY</b>							
510-5401	INSURANCES	\$ 107,319.80	\$ 112,492.78	\$ 134,549.94	\$ 135,000.00	\$ 125,000.00	\$ 138,000.00
<b>LIABILITY/HAZARD/FIDELTY</b>	<b>TOTAL</b>	<b>\$ 107,319.80</b>	<b>\$ 112,492.78</b>	<b>\$ 134,549.94</b>	<b>\$ 135,000.00</b>	<b>\$ 125,000.00</b>	<b>\$ 138,000.00</b>
<b>ADMINISTRATION</b>	<b>TOTAL</b>	<b>\$ 512,003.57</b>	<b>\$ 581,491.60</b>	<b>\$ 745,482.94</b>	<b>\$ 859,089.00</b>	<b>\$ 953,475.00</b>	<b>\$ 920,316.93</b>

## DISPATCH

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
515-5101	SALARIES	\$ 265,571.05	\$ 279,478.24	\$ 343,361.00	\$ 325,000.00	\$ 389,083.00	\$ 410,579.34
515-5102	OVERTIME	\$ 9,300.92	\$ 24,014.10	\$ -	\$ 1,000.00	\$ 7,000.00	\$ 25,000.00
515-5103	SOCIAL SECURITY / FICA	\$ 20,914.91	\$ 22,791.15	\$ 21,544.00	\$ 22,000.00	\$ 29,765.00	\$ 30,715.00
515-5104	RETIREMENT / TMRS	\$ 20,852.35	\$ 22,010.96	\$ 19,219.00	\$ 21,000.00	\$ 28,960.00	\$ 29,885.00
515-5105	HEALTH INSURANCE	\$ 23,082.50	\$ 32,162.21	\$ 33,125.00	\$ 45,000.00	\$ 86,112.00	\$ 79,968.00
515-5106	PSYCH & DRUG TESTING	\$ 680.05	\$ 978.00	\$ 965.00	\$ 1,150.00	\$ 2,000.00	\$ 2,000.00
515-5107	WORKERS COMPENSATION	\$ 682.17	\$ 680.00	\$ 753.00	\$ 753.00	\$ 753.00	\$ 777.00
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	\$ 5,850.00	\$ 6,500.00	\$ 13,580.00	\$ 9,700.00
515-5113	BILINGUAL PAY			\$ -	\$ -	\$ 1,080.00	\$ 1,080.00
515-5115	LIFE INSURANCE & DISABILITY	\$ 3,161.50	\$ 3,429.14	\$ 2,601.00	\$ 4,399.00	\$ 4,399.00	\$ 4,400.00
515-5116	VISION & DENTAL INSURANCE	\$ 2,131.32	\$ 2,205.33	\$ 1,432.00	\$ 3,930.00	\$ 3,816.00	\$ 3,816.00
<b>PERSONNEL</b>		<b>\$ 355,693.17</b>	<b>\$ 395,114.28</b>	<b>\$ 430,050.00</b>	<b>\$ 432,332.00</b>	<b>\$ 569,579.00</b>	<b>\$ 601,270.34</b>
<b>CONTRACTUAL SERVICES</b>							
515-5200	COMMUNICATION EQUIPMENT	\$ 2,161.60	\$ 9,210.46	\$ 15,501.00	\$ 19,000.00	\$ 19,000.00	\$ 20,000.00
515-5203	SCHOOLS & SEMINARS	\$ 1,256.58	\$ 1,687.41	\$ 3,802.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
515-5210	OTHER CONTRACTS	\$ 5,117.17	\$ 11,524.55	\$ 8,367.00	\$ 11,600.00	\$ 11,600.00	\$ 15,000.00
515-5211	HARRIS RADIO AGREEMENT	\$ 16,158.00	\$ 4,164.00	\$ 620.00	\$ 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>\$ 28,290.00</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	\$ 2,048.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00
515-5303	COMMUNICATION & RADIOS	\$ -	\$ 8,026.37	\$ 1,542.00	\$ 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>\$ 3,590.00</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>\$ 461,930.00</b>	<b>\$ 523,632.00</b>	<b>\$ 660,879.00</b>	<b>\$ 703,070.34</b>

# MUNICIPAL COURT

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
530-5101	SALARIES	\$ 184,641.39	\$ 192,880.70	\$ 229,302.00	\$ 245,000.00	\$ 278,629.00	\$ 263,336.00
530-5102	OVERTIME	\$ 1,965.02	\$ 3,484.15	\$ 1,581.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
530-5103	SOCIAL SECURITY	\$ 14,536.67	\$ 15,359.91	\$ 14,962.00	\$ 18,500.00	\$ 21,315.00	\$ 20,145.00
530-5104	RETIREMENT	\$ 13,724.10	\$ 13,649.17	\$ 12,427.00	\$ 14,000.00	\$ 19,399.00	\$ 18,260.00
530-5105	HEALTH INSURANCE	\$ 13,130.68	\$ 14,591.86	\$ 16,417.00	\$ 51,120.00	\$ 51,120.00	\$ 49,980.00
530-5107	WORKERS COMPENSATION	\$ 404.31	\$ 428.00	\$ 428.00	\$ -	\$ 539.00	\$ 510.00
530-5108	UNEMPLOYMENT	\$ 83.40	\$ 47.97	\$ -	\$ -	\$ 1,224.00	\$ 1,224.00
530-5110	PRE-EMPLOYEMNT PHYSICAL	\$ 120.21	\$ 464.00	\$ 1,427.00	\$ 1,000.00	\$ 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	\$ 1,408.00	\$ 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	\$ 2,163.00	\$ 2,955.00	\$ 2,955.00	\$ 2,954.00
530-5116	VISION & DENTAL INSURANCE	\$ 1,486.51	\$ 1,586.29	\$ 1,238.00	\$ 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>\$ 284,523.00</b>	<b>\$ 344,107.00</b>	<b>\$ 392,076.00</b>	<b>\$ 370,854.00</b>
<b>CONTRACTUAL SERVICES</b>							
530-5200	COMMUNICATION	\$ 1,522.68	\$ 1,303.28	\$ 1,433.00	\$ 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	\$ 3,000.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00
530-5219	MUNICIPAL COURT JUDGES	\$ 14,000.00	\$ 17,500.00	\$ 18,200.00	\$ 18,500.00	\$ 22,500.00	\$ 30,000.00
530-5221	PROSECUTOR	\$ 24,340.89	\$ 40,884.63	\$ 41,465.00	\$ 36,000.00	\$ 40,000.00	\$ 55,000.00
530-5228	WARRANT FEES	\$ 39,723.99	\$ 41,077.00	\$ 27,099.00	\$ 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>\$ 91,197.00</b>	<b>\$ 103,996.00</b>	<b>\$ 120,340.00</b>	<b>\$ 147,140.00</b>
<b>COMMODITIES</b>							
530-5302	OPERATING / OFFICE SUPPLIES	\$ 2,019.34	\$ 6,034.14	\$ 6,993.00	\$ 7,500.00	\$ 9,000.00	\$ 9,000.00
530-5303	COMMUNICATION & TECHNOLOGY	\$ 2,455.00	\$ 480.00	\$ 780.00	\$ 2,300.00	\$ 2,500.00	\$ 4,500.00
530-5304	FUEL & VEHICLE MAINTENANCE			\$ 147.00	\$ 198.00	\$ 5,000.00	\$ 5,000.00
530-5324	UNIFORM ALLOWANCE	\$ 1,080.00	\$ 1,980.00	\$ 1,982.00	\$ 2,500.00	\$ 2,880.00	\$ 3,400.00
530-5330	COURT FEES	\$ 137,256.27	\$ 235,114.00	\$ 211,987.00	\$ 235,000.00	\$ 220,000.00	\$ 320,000.00
<b>COMMODITIES</b>	<b>TOTAL</b>	<b>\$ 142,810.61</b>	<b>\$ 243,608.14</b>	<b>\$ 221,889.00</b>	<b>\$ 247,498.00</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>\$ 597,609.00</b>	<b>\$ 695,601.00</b>	<b>\$ 751,796.00</b>	<b>\$ 859,894.00</b>

## DEVELOPMENT SERVICES

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
540-5101	SALARIES	\$ 139,814.47	\$ 132,723.31	\$ 143,694.00	\$ 155,416.00	\$155,416.00	\$205,168.00
540-5102	OVERTIME	\$ -	\$ 1.18	\$ 61.00	\$ 200.00	\$200.00	\$200.00
540-5103	SOCIAL SECURITY	\$ 9,906.29	\$ 10,005.56	\$ 9,301.00	\$ 10,000.00	\$ 11,889.00	\$ 15,695.00
540-5104	RETIREMENT	\$ 10,345.70	\$ 9,523.33	\$ 8,161.00	\$ 8,500.00	\$ 11,568.00	\$ 14,980.00
540-5105	HEALTH INSURANCE	\$ 14,645.53	\$ 17,047.05	\$ 21,715.00	\$ 25,000.00	\$ 27,792.00	\$ 39,984.00
540-5107	WORKERS COMPENSATION	\$ 271.73	\$ 300.00	\$ 311.00	\$ 311.00	\$ 311.00	\$ 1,694.00
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	\$ 1,453.00	\$ 1,845.00	\$ 1,845.00	\$ 2,535.00
540-5116	VISION & DENTAL INS	\$ 1,209.97	\$ 1,238.08	\$ 1,084.00	\$ 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>\$ 186,510.00</b>	<b>\$ 205,568.00</b>	<b>\$213,857.00</b>	<b>\$286,455.60</b>
<b>CONTRACTUAL SERVICES</b>							
540-5200	COMMUNICATION EQUIPMENT	\$ 619.64	\$ 471.64	\$ 565.00	\$ 675.00	\$ 675.00	\$ 675.00
540-5202	MEMBERSHIPS/ LICENSSES/ 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	\$ 73,454.00	\$ 80,000.00	\$ 95,000.00	\$ 95,000.00
540-5231	BUILDING OFFICIAL	\$ 109,820.00	\$ 75,000.00	\$ 72,840.00	\$ 80,000.00	\$ 120,000.00	\$ 120,000.00
540-5234	HEALTH INSPECTOR	\$ 7,800.00	\$ 20,000.00	\$ 15,500.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
<b>CONTRACTUAL SERVICES</b>	<b>TOTALS</b>	<b>\$ 194,669.64</b>	<b>\$ 170,621.64</b>	<b>\$ 162,414.00</b>	<b>\$ 180,275.00</b>	<b>\$ 238,675.00</b>	<b>\$ 236,175.00</b>
<b>COMMODITIES</b>							
540-5302	OPERATING / OFFICE SUPPLIES	\$ 3,608.11	\$ 726.79	\$ 1,555.00	\$ 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>\$ 1,555.00</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>\$ 350,479.00</b>	<b>\$ 387,343.00</b>	<b>\$456,032.00</b>	<b>\$524,630.60</b>

**PUBLIC WORKS/ANIMAL CONTROL**

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
545-5101	SALARIES	\$ 327,229.50	\$ 354,270.78	\$ 360,397.00	\$ 413,342.00	\$ 413,342.00	\$ 540,062.00
545-5102	OVERTIME	\$ 4,615.69	\$ 5,522.32	\$ 6,080.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
545-5103	SOCIAL SECURITY	\$ 26,100.62	\$ 27,863.41	\$ 24,777.00	\$ 30,855.00	\$ 30,855.00	\$ 41,315.00
545-5104	RETIREMENT	\$ 25,434.24	\$ 26,152.54	\$ 22,095.00	\$ 30,021.00	\$ 30,021.00	\$ 40,197.00
545-5105	HEALTH INSURANCE	\$ 40,312.04	\$ 47,687.90	\$ 68,701.00	\$ 90,576.00	\$ 90,576.00	\$ 119,952.00
545-5107	WORKERS COMPENSATION	\$ 6,789.62	\$ 11,008.00	\$ 11,619.00	\$ 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	\$ 9,399.00	\$ 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	\$ 3,796.00	\$ 4,662.00	\$ 4,662.00	\$ 6,500.00
545-5116	VISION & DENTAL INS	\$ 3,490.55	\$ 3,520.79	\$ 3,285.00	\$ 4,294.00	\$ 4,294.00	\$ 5,725.00
<b>PERSONNEL</b>	<b>TOTAL</b>	<b>\$ 445,589.12</b>	<b>\$ 488,785.58</b>	<b>\$ 514,119.00</b>	<b>\$ 603,050.00</b>	<b>\$615,119.00</b>	<b>\$802,905.00</b>
<b>CONTRACTUAL SERVICES</b>							
545-5200	COMMUNICATION EQUIP	\$ 7,164.63	\$ 5,312.43	\$ 4,583.00	\$ 5,324.16	\$ 5,500.00	\$ 5,500.00
545-5202	MEMBERSHIPS & LICENSES & SUBSCRIPTIONS	\$ 1,776.94	\$ 2,712.96	\$ 2,854.00	\$ 2,907.02	\$ 3,424.00	\$ 3,500.00
545-5203	SCHOOLS & SEMINARS	\$ 5,518.16	\$ 5,576.69	\$ 6,524.00	\$ 9,786.59	\$ 10,800.00	\$ 10,800.00
545-5228	ANIMAL CONTROL	\$ 9,111.34	\$ 14,044.86	\$ 7,077.00	\$ 11,270.84	\$ 16,000.00	\$ 12,000.00
545-5230	STREETS/RIGHT OF WAYS	\$ 7,489.87	\$ 20,894.97	\$ 12,508.00	\$ 12,628.11	\$ 21,000.00	\$ 21,000.00
545-5231	STORM WATER/DRAINAGE	\$ 7,395.22	\$ 1,047.52	\$ 2,613.00	\$ 3,709.58	\$ 7,500.00	\$ 7,500.00
545-5236	TRAFFIC SIGNAL MAINT	\$ 9,719.03	\$ 5,855.25	\$ 4,760.00	\$ 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>\$ 40,919.00</b>	<b>\$ 50,626.30</b>	<b>\$ 75,024.00</b>	<b>\$ 71,100.00</b>
<b>COMMODITIES</b>							
545-5302	OPERATING / OFFICE SUPPLIES	\$ 1,314.30	\$ 2,134.75	\$ 2,563.00	\$ 3,000.00	\$ 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	\$ 12,356.00	\$ 13,899.17	\$ 15,000.00	\$ 15,000.00
545-5307	MOTOR FUEL & LUBRICANTS AC & CE	\$ 3,355.37	\$ 2,009.09	\$ 1,275.00	\$ 1,782.10	\$ 3,000.00	\$ 3,000.00
545-5317	TOOLS & SAFETY SUPPLIES	\$ 4,365.32	\$ 4,525.88	\$ 6,438.00	\$ 7,567.01	\$ 8,400.00	\$ 9,000.00
545-5318	VEHICLES & EQUIPMENT PW'S	\$ 27,025.92	\$ 25,989.74	\$ 16,323.00	\$ 25,636.50	\$ 27,900.00	\$ 28,000.00
545-5319	VEHICLES & EQUIPMENT AC & CE	\$ 2,361.08	\$ 8,719.69	\$ 41.00	\$ 40.78	\$ 2,500.00	\$ 2,500.00
545-5324	UNIFORM ALLOWANCE	\$ 8,822.60	\$ 9,888.83	\$ 8,590.00	\$ 10,035.62	\$ 10,375.00	\$ 11,000.00
545-5325	PARKS & MAINTENANCE	\$ 21,089.90	\$ 26,293.79	\$ 20,936.00	\$ 22,000.00	\$ 32,000.00	\$ 28,000.00
<b>COMMODITIES</b>	<b>TOTAL</b>	<b>\$ 84,292.62</b>	<b>\$ 97,768.21</b>	<b>\$ 69,032.00</b>	<b>\$ 84,471.18</b>	<b>\$106,175.00</b>	<b>\$117,500.00</b>
<b>CAPITAL OUTLAY</b>							
545-5501	CITY HALL BUILDING EXTERIOR	\$ -	\$ -	\$ 12,017.46	\$ 13,000.00	\$ 14,000.00	\$ 55,000.00
<b>CAPITAL OUTLAY</b>	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,017.46</b>	<b>\$ 13,000.00</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>\$ 636,087.46</b>	<b>\$ 751,147.48</b>	<b>\$810,318.00</b>	<b>\$1,046,505.00</b>

## BUILDING & GROUNDS

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 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	\$ 7,500.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
550-5238	GAS	\$ 7,400.94	\$ 6,448.20	\$ 5,737.00	\$ 8,500.00	\$ 10,000.00	\$ 10,000.00
550-5239	ELECTRIC	\$ 74,657.27	\$ 79,457.27	\$ 61,587.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
550-5240	TELEPHONE	\$ 28,859.47	\$ 31,524.58	\$ 22,996.00	\$ 28,000.00	\$ 29,000.00	\$ 37,000.00
550-5241	BUILDING MAINTENANCE	\$ 64,009.36	\$ 58,963.14	\$ 40,836.00	\$ 52,000.00	\$ 59,000.00	\$ 62,500.00
550-5242	CITY CUSTODIAN	\$ 10,270.00	\$ 10,379.37	\$ 11,437.00		\$ 16,000.00	\$ 16,000.00
550-5243	GROUNDS MAINTENANCE	\$ 8,421.03	\$ 3,995.97	\$ 10,038.00	\$ 14,000.00	\$ 15,000.00	\$ 17,000.00
550-5245	INTERNET & CABLE	\$ 7,076.40	\$ 9,865.64	\$ 4,769.00	\$ 10,250.00	\$ 8,000.00	\$ 23,000.00
550-5247	COPIERS & PRINTERS	\$ 23,844.00	\$ 21,857.00	\$ 7,377.00	\$ 10,000.00	\$ 26,000.00	\$ 26,000.00
550-5248	IT EQUIPMENT/MAINTENANCE	\$ 17,800.76	\$ 27,795.97	\$ 112,302.00	\$ 125,000.00	\$ 145,921.00	\$ 165,000.00
550-5249	IT SOFTWARE LICENSES/AGREEMENTS	\$ 102,628.20	\$ 106,324.38	\$ 89,502.00	\$ 120,000.00	\$ 188,654.00	\$ 220,000.00
550-5250	IT MANAGED SERVICES/PROJECTS	\$ 40,870.00	\$ 39,200.00	\$ 54,068.00	\$ 55,000.00	\$ 55,000.00	\$ 57,000.00
550-5251	WEBSITE MAINTENANCE/LICENSES	\$ 8,413.68	\$ 8,236.32	\$ 4,300.00	\$ 16,000.00	\$ 16,000.00	\$ 27,000.00
<b>CONTRACTUAL SERVICES</b>		<b>\$ 403,651.16</b>	<b>\$ 445,511.90</b>	<b>\$ 432,449.00</b>	<b>\$ 550,310.75</b>	<b>\$ 692,575.00</b>	<b>\$ 791,500.00</b>
			\$ 55.00				
<b>COMMODITIES</b>							
550-5302	OPERATING SUPPLIES	\$ 1,649.35	\$ 6,400.00	\$ 2,380.00	\$ 5,000.00	\$ 7,000.00	\$ 7,000.00
<b>COMMODITIES</b>		<b>\$ 1,649.35</b>	<b>\$ 6,400.00</b>	<b>\$ 2,380.00</b>	<b>\$ 5,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 7,000.00</b>
<b>CAPITAL OUTLAY</b>							
550-5510	MISCELLANEOUS EXPENSES	\$ 8,934.60	\$ 2,000.00	\$ 14,354.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
550-5511	COMMUNICATIONS, EVENTS & PR MISC	\$ 74,914.72	\$ 73,000.00	\$ 77,391.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
550-5521	HELOTES AREA COMMUNITY BAND	\$ 867.48	\$ 705.96	\$ 924.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
550-5525	MARKETPLACE @ OTHSD	\$ 23,548.28	\$ 36,500.00	\$ 23,902.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
<b>CAPITAL OUTLAY</b>		<b>\$ 108,265.08</b>	<b>\$ 112,205.96</b>	<b>\$ 116,571.00</b>	<b>\$ 156,000.00</b>	<b>\$ 156,000.00</b>	<b>\$ 156,000.00</b>
<b>BUILDING &amp; GROUNDS TOTAL</b>		<b>\$ 513,565.59</b>	<b>\$ 564,117.86</b>	<b>\$ 551,400.00</b>	<b>\$ 711,310.75</b>	<b>\$ 855,575.00</b>	<b>\$ 954,500.00</b>

**POLICE**

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
560-5101	SALARIES	\$ 1,271,062.04	\$ 1,412,948.94	\$ 1,621,218.00	\$ 1,725,000.00	\$ 1,786,849.00	\$ 1,985,194.00
560-5102	OVERTIME	\$ 39,851.93	\$ 33,042.55	\$ 20,709.00	\$ 30,000.00	\$ 30,000.00	\$ 40,000.00
560-5103	SOCIAL SECURITY	\$ 102,704.72	\$ 111,211.54	\$ 107,450.00	\$ 124,000.00	\$ 134,170.00	\$ 148,960.00
560-5104	RETIREMENT	\$ 101,293.85	\$ 106,340.39	\$ 95,910.00	\$ 125,000.00	\$ 130,540.00	\$ 144,931.00
560-5105	HEALTH INSURANCE	\$ 110,114.29	\$ 149,752.77	\$ 186,902.00	\$ 255,000.00	\$ 299,856.00	\$ 309,876.00
560-5107	WORKERS COMPENSATION	\$ 29,638.25	\$ 32,626.00	\$ 37,112.00	\$ 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	\$ 1,886.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00
560-5111	LONGEVITY PAY	\$ 27,790.00	\$ 30,580.00	\$ 29,620.00	\$ 33,020.00	\$ 33,020.00	\$ 32,700.00
560-5112	CERTIFICATION PAY	\$ 10,166.27	\$ 11,505.12	\$ 21,655.00	\$ 24,000.00	\$ 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	\$ 13,754.00	\$ 20,463.00	\$ 20,463.00	\$ 21,844.00
560-5116	VISION & DENTAL INSURANCE	\$ 8,959.89	\$ 10,384.03	\$ 9,469.00	\$ 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>\$ 2,145,685.00</b>	<b>\$ 2,400,615.00</b>	<b>\$ 2,524,830.00</b>	<b>\$ 2,781,961.00</b>
<b>CONTRACTUAL SERVICES</b>							
560-5200	COMMUNICATION EQUIPMENT	\$ 19,090.08	\$ 15,776.08	\$ 19,185.00	\$ 20,000.00	\$ 20,000.00	\$ 22,000.00
560-5210	OTHER CONTRACTUAL SERVICES	\$ 2,504.14	\$ 4,019.50	\$ 3,979.00	\$ 4,500.00	\$ 4,500.00	\$ 6,400.00
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>\$ 23,164.00</b>	<b>\$ 24,500.00</b>	<b>\$ 24,500.00</b>	<b>\$ 28,400.00</b>
<b>COMMODITIES</b>							
560-5301	OFFICE SUPPLIES	\$ 2,341.67	\$ 1,156.06	\$ 3,164.00	\$ 3,200.00	\$ 4,000.00	\$ 4,000.00
560-5302	OPERATING SUPPLIES	\$ 11,012.92	\$ 13,798.33	\$ 13,159.00	\$ 14,000.00	\$ 14,000.00	\$ 39,500.00
560-5303	TECH & COMM EQUIPMENT	\$ 36,033.88	\$ 20,899.25	\$ 21,187.00	\$ 23,000.00	\$ 31,600.00	\$ 28,800.00
560-5306	MOTOR FUEL & LUBRICANT	\$ 56,953.89	\$ 53,130.19	\$ 44,966.00	\$ 55,000.00	\$ 56,000.00	\$ 60,000.00
560-5310	AMMUNITION	\$ 6,445.52	\$ 4,711.30	\$ 4,327.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
560-5311	BULLET-PROOF VESTS	\$ 3,191.78	\$ 11,152.67	\$ 10,329.00	\$ 11,500.00	\$ 11,500.00	\$ 5,000.00
560-5318	VEHICLE MAINTENANCE	\$ 16,462.04	\$ 16,562.22	\$ 26,899.00	\$ 19,000.00	\$ 19,000.00	\$ 25,000.00
560-5324	UNIFORM ALLOWANCE	\$ 7,920.00	\$ 15,833.38	\$ 19,796.00	\$ 19,800.00	\$ 19,800.00	\$ 27,900.00
560-5326	SCHOOLS & SEMINARS	\$ 75.00	\$ 2,774.77	\$ 1,827.00	\$ 2,750.00	\$ 5,500.00	\$ 7,000.00
<b>COMMODITIES</b>	<b>TOTAL</b>	<b>\$ 140,436.70</b>	<b>\$ 140,018.17</b>	<b>\$ 145,654.00</b>	<b>\$ 154,250.00</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>\$ 2,314,753.00</b>	<b>\$ 2,580,765.00</b>	<b>\$ 2,749,130.00</b>	<b>\$ 3,044,961.00</b>

# FIRE DEPARTMENT

		2021-2022 ACTUAL	2022-2023 ACTUAL	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
580-5101	SALARIES	\$ 791,942.21	\$ 814,722.95	\$ 851,932.00	\$ 917,315.00	\$ 923,778.00	\$ 912,154.00
580-5102	OVERTIME	\$ 77,318.05	\$ 81,088.48	\$ 97,213.00	\$ 82,000.00	\$ 82,000.00	\$ 86,100.00
580-5103	SOCIAL SECURITY	\$ 67,796.06	\$ 69,703.96	\$ 61,644.00	\$ 79,070.00	\$ 69,904.00	\$ 68,250.00
580-5104	RETIREMENT	\$ 66,995.55	\$ 65,478.79	\$ 54,809.00	\$ 70,625.00	\$ 68,013.00	\$ 66,403.00
580-5105	HEALTH INSURANCE	\$ 58,533.25	\$ 63,516.77	\$ 82,928.00	\$ 98,000.00	\$ 120,432.00	\$ 119,952.00
580-5107	WORKERS COMPENSATION	\$ 12,207.74	\$ 16,920.00	\$ 19,280.00	\$ 19,280.00	\$ 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	\$ 5,704.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
580-5111	LONGEVITY	\$ 10,620.00	\$ 11,250.00	\$ 12,340.00	\$ 12,340.00	\$ 11,780.00	\$ 14,020.00
580-5112	CERTIFICATION PAY	\$ 9,093.45	\$ 8,851.18	\$ 12,173.00	\$ 14,000.00	\$ 17,500.00	\$ 16,500.00
580-5113	BILINGUAL PAY			\$ -	\$ -	\$ 1,080.00	\$ 1,080.00
580-5115	LIFE INSURANCE & DISABILITY	\$ 8,374.49	\$ 8,887.54	\$ 7,670.00	\$ -	\$ 10,903.00	\$ 10,150.00
580-5116	VISION & DENTAL INSURANCE	\$ 4,805.23	\$ 4,612.58	\$ 3,618.00	\$ 4,400.00	\$ 6,202.00	\$ 5,725.00
580-5117	CELLULAR ALLOWANCE	\$ 2,070.00	\$ 2,090.00	\$ 2,250.00	\$ 2,860.00	\$ 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>\$ 1,211,561.00</b>	<b>\$ 1,305,890.00</b>	<b>\$ 1,342,072.00</b>	<b>\$ 1,329,228.00</b>
<b>CONTRACTUAL SERVICES</b>							
580-5200	COMMUNICATION EQUIPMENT	\$ 6,394.07	\$ 3,566.82	\$ 3,433.00	\$ 3,933.00	\$ 4,000.00	\$ 4,000.00
580-5202	MEMBERSHIPS & LICENSES & SUBSCRIPTIONS	\$ 4,683.78	\$ 4,859.35	\$ 6,166.00	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00
580-5203	SCHOOLS & SEMINARS	\$ 1,541.48	\$ 9,359.60	\$ 4,691.00	\$ 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>\$ 23,749.00</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	\$ 501.00	\$ 600.00	\$ 1,000.00	\$ 1,000.00
580-5302	OPERATING SUPPLIES	\$ 9,747.60	\$ 10,225.50	\$ 4,458.00	\$ 4,500.00	\$ 4,500.00	\$ 6,800.00
580-5303	TECHNOLOGY & EQUIPMENT	\$ 13,058.75	\$ 3,105.69	\$ 5,904.00	\$ 6,500.00	\$ 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	\$ 33,569.00	\$ 33,603.00	\$ 33,603.00	\$ 34,000.00
580-5306	MOTOR FUEL & LUBRICANT	\$ 9,844.06	\$ 8,786.70	\$ 7,839.00	\$ 9,000.00	\$ 10,000.00	\$ 10,000.00
580-5307	EMERG MNGMNT EQUIP & SUPPLIES			\$ 649.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
580-5313	PERSONAL PROTECTIVE EQUIPMENT	\$ 26,855.45	\$ 22,475.98	\$ 35,825.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
580-5322	VEHICLE MAINTENANCE	\$ 11,930.50	\$ 17,414.93	\$ 17,231.00	\$ 18,500.00	\$ 18,500.00	\$ 22,000.00
580-5324	UNIFORM ALLOWANCE	\$ 4,320.00	\$ 7,200.00	\$ 7,946.00	\$ 8,300.00	\$ 8,300.00	\$ 9,900.00
<b>COMMODITIES</b>	<b>TOTAL</b>	<b>\$ 85,937.24</b>	<b>\$ 80,061.02</b>	<b>\$ 115,650.00</b>	<b>\$ 120,233.00</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>\$ 1,350,960.00</b>	<b>\$ 1,454,206.00</b>	<b>\$ 1,493,575.00</b>	<b>\$ 1,491,128.00</b>

EMS

		2021-2022 ACTUAL	PROJECTED YEAR END	YTD 2023-2024	Projected 2023-2024	ADOPTED 2023-2024	PROPOSED 2024-2025
<b>PERSONNEL</b>							
585-5101	SALARIES	\$ 292,018.88	\$ 323,344.24	\$ 326,245.00	\$ 348,181.00	\$ 348,181.00	\$ 365,171.00
585-5102	OVERTIME	\$ 59,114.64	\$ 57,357.70	\$ 48,049.00	\$ 50,000.00	\$ 52,000.00	\$ 54,600.00
585-5103	SOCIAL SECURITY	\$ 26,380.66	\$ 29,093.33	\$ 24,562.00	\$ 29,600.00	\$ 25,871.00	\$ 27,170.00
585-5104	RETIREMENT	\$ 26,402.53	\$ 27,552.10	\$ 21,703.00	\$ 24,000.00	\$ 25,171.00	\$ 26,435.00
585-5105	HEALTH INSURANCE	\$ 24,532.24	\$ 39,049.62	\$ 39,326.00	\$ 55,000.00	\$ 60,384.00	\$ 59,976.00
585-5107	WORKERS COMPENSATION	\$ 6,961.16	\$ 8,943.00	\$ 9,390.00	\$ 9,390.00	\$ 9,390.00	\$ 9,862.00
585-5108	UNEMPLOYMENT	\$ 154.17	\$ 63.86	\$ -		\$ 1,080.00	\$ 1,080.00
585-5110	PHYSICALS	\$ -	\$ 3,765.20	\$ 3,934.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
585-5111	LONGEVITY	\$ 530.00	\$ 1,180.00	\$ 1,510.00	\$ 1,510.00	\$ 1,390.00	\$ 2,330.00
585-5112	CERTIFICATION PAY	\$ 2,146.44	\$ 2,077.20	\$ 2,597.00	\$ 2,702.00	\$ 9,000.00	\$ 4,500.00
585-5113	BILINGUAL PAY			\$ -		\$ 720.00	\$ 720.00
585-5115	LIFE INSURANCE & DISABILITY	\$ 3,248.59	\$ 3,546.49	\$ 2,567.00		\$ 3,969.00	\$ 3,969.00
585-5116	VISION & DENTAL INSURANCE	\$ 2,005.06	\$ 2,824.37	\$ 1,993.00	\$ 2,500.00	\$ 2,862.00	\$ 2,862.00
585-5117	CELLULAR ALLOWANCE	\$ 1,380.00	\$ 1,190.00	\$ 980.00	\$ 1,250.00	\$ 1,560.00	\$ 1,560.00
<b>PERSONNEL</b>	<b>TOTAL</b>	<b>\$ 444,874.37</b>	<b>\$ 499,987.11</b>	<b>\$ 482,856.00</b>	<b>\$ 528,133.00</b>	<b>\$ 545,578.00</b>	<b>\$ 564,235.00</b>
<b>CONTRACTUAL SERVICES</b>							
585-5200	COMMUNICATION EQUIPMENT	\$ 3,590.84	\$ 1,716.23	\$ 3,846.00	\$ 1,887.00	\$ 4,000.00	\$ 4,000.00
585-5202	MEMBERSHIPS & LICENSES & SUBSCRIPTIONS	\$ 2,458.05	\$ 3,882.10	\$ 5,718.00	\$ 5,900.00	\$ 5,900.00	\$ 5,900.00
585-5203	SCHOOLS & SEMINARS	\$ 4,443.00	\$ 6,204.84	\$ 5,816.00	\$ 5,900.00	\$ 5,900.00	\$ 6,200.00
585-5210	OTHER CONTRACTUAL SERVICES	\$ 14,595.25	\$ 15,558.47	\$ 15,920.00	\$ 16,000.00	\$ 16,100.00	\$ 17,500.00
585-5211	MEDICAL DIRECTION	\$ 17,388.00	\$ 18,040.50	\$ 18,258.00	\$ 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>\$ 49,558.00</b>	<b>\$ 47,945.00</b>	<b>\$ 50,158.00</b>	<b>\$ 51,860.00</b>
<b>COMMODITIES</b>							
585-5302	OPERATING EXPENSES	\$ 1,136.68	\$ 784.17	\$ 1,042.00	\$ 1,015.00	\$ 1,050.00	\$ 1,100.00
585-5304	TECHNOLOGY & EQUIPMENT	\$ 3,390.00	\$ 2,246.09	\$ 7,338.00	\$ 7,400.00	\$ 7,400.00	\$ 7,400.00
585-5305	EQUIP PURCHASE / MAINTENANCE	\$ 7,518.97	\$ 3,285.74	\$ 8,107.00	\$ 8,400.00	\$ 8,400.00	\$ 9,000.00
585-5306	MOTOR FUEL & LUBRICANTS	\$ 8,218.42	\$ 7,113.54	\$ 7,425.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
585-5317	MEDICAL SUPPLIES	\$ 36,406.66	\$ 36,578.79	\$ 36,689.00	\$ 36,750.00	\$ 36,750.00	\$ 42,000.00
585-5322	VEHICLE MAINTENANCE	\$ 8,842.20	\$ 5,193.97	\$ 8,511.00	\$ 9,000.00	\$ 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
<b>COMMODITIES</b>	<b>TOTAL</b>	<b>\$ 67,852.93</b>	<b>\$ 58,802.30</b>	<b>\$ 73,433.00</b>	<b>\$ 75,386.00</b>	<b>\$ 75,420.00</b>	<b>\$ 84,900.00</b>
<b>EMS</b>	<b>TOTAL</b>	<b>\$ 555,202.44</b>	<b>\$ 604,191.55</b>	<b>\$ 605,847.00</b>	<b>\$ 651,464.00</b>	<b>\$ 671,156.00</b>	<b>\$ 700,995.00</b>



**02 DEBT SERVICE - BONDS**

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED 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	\$ 630,000.00
<b>PROPERTY TAXES</b>		\$ 793,287.25	\$ 620,000.00	\$ 625,000.00	\$ 573,000.00	\$ 625,000.00	\$ 630,000.00
<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	\$ 329,698.00
<b>FRANCHISE TAXES</b>		\$ 339,560.11	\$ 330,661.00	\$ 330,682.62	\$ 330,683.00	\$ 330,683.00	\$ 329,698.00
<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	\$ 1,286,948.00
<b>TOTAL FUNDS</b>		\$ 1,572,784.83	\$ 1,897,033.40	\$ 2,229,075.68	\$ 2,175,601.06	\$ 2,227,826.06	\$ 2,559,789.31
<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	\$ 1,603,792.56



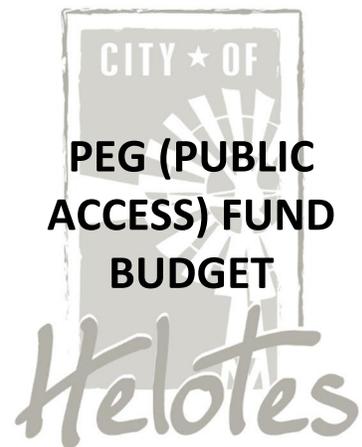
### 03 CAPITAL REPLACEMENT

		2021-2022 ACTUAL	2022-2023 ACTUAL	AMENDED 2023-2024	Y-T-D ACTUAL	2023-2024 YEAR END	PROPOSED 2024-2025
<b>FUND BALANCE</b>		\$ 494,828.18	\$ 571,326.43	\$ 1,385,966.08	\$ 1,385,966.08	\$ 1,385,966.08	\$ 1,841,016.08
<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	\$ 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	\$ 200,000.00	\$ 500,000.00	\$ 200,000.00
406-1023	ADMIN MISC REVENUES	\$ -	\$ -	\$ -			
406-1035	USE OF FUND BALANCE	\$ -	\$ -	\$ -			
<b>MISCELLANEOUS REVENUE</b>		\$ 466,863.09	\$ 949,883.99	\$ 421,250.00	\$ 204,894.00	\$ 525,350.00	\$ 221,250.00
<b>TOTAL REVENUES</b>		\$ 466,863.09	\$ 949,883.99	\$ 421,250.00	\$ 204,894.00	\$ 525,350.00	\$ 221,250.00
<b>TOTAL FUNDS</b>		\$ 961,690.59	\$ 1,521,210.42	\$ 1,807,216.08	\$ 1,590,860.08	\$ 1,911,316.08	\$ 2,062,266.08
<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	\$ 1,570,602.08	\$ 1,841,016.08	\$ 1,061,966.08



07 MUNICIPAL COURT

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-20234	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED 2024-2025
<b>FUND BALANCE TECH</b>		\$ 22,531.00	\$ 66,211.10	\$ 84,639.34	\$ 84,639.34	\$ 84,639.34	\$ 116,449.34
<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	\$ 13,865.00	\$ 13,865.00	\$ 10,000.00
401-3150	MC SECURITY REVENUES	\$ 7,284.66	\$ 10,381.65	\$ 11,000.00	\$ 16,813.00	\$ 16,813.00	\$ 12,000.00
401-3160	MC LOC TRUANCY REVENUES	\$ 6,810.04	\$ 10,131.90	\$ 10,700.00	\$ 12,618.00	\$ 12,618.00	\$ 11,000.00
401-3170	MC JURY FUND REVENUES	\$ 136.08	\$ 202.79	\$ 210.00	\$ 338.00	\$ 338.00	\$ 210.00
<b>NON-PROPERTY TAXES</b>		\$ 20,493.84	\$ 29,423.01	\$ 31,210.00	\$ 43,634.00	\$ 43,634.00	\$ 33,210.00
<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	\$ 43,710.00	\$ 43,710.00	\$ 33,715.00
<b>TOTAL FUNDS</b>		\$ 78,856.62	\$ 95,965.11	\$ 116,354.34	\$ 128,349.34	\$ 128,349.34	\$ 150,164.34
<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	\$ 11,000.00
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>		\$11,304.00	\$10,903.42	\$9,500.00	\$10,844.00	\$11,000.00	\$11,000.00
<b>TOTAL EXPENDITURES</b>		\$ 12,646.00	\$ 11,325.77	\$ 10,400.00	\$ 10,844.00	\$ 11,900.00	\$ 11,900.00
<b>TOTAL FUND BALANCE</b>		\$ 66,210.62	\$ 84,639.34	\$ 105,954.34	\$ 117,505.34	\$ 116,449.34	\$ 138,264.34



# 10 PEG

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED 2024-2025
<b>FUND BALANCE</b>		\$ 63,892.00	\$ 83,386.44	\$ 103,326.85	\$ 103,326.85	\$ 103,326.85	\$ 119,126.85
<b>LIABILITIES</b>		\$ 0.65	\$ -				
<b>MISCELLANEOUS REVENUE</b>							
406-1000	DEDICATED REVENUES	\$ 21,605.00	\$ 20,000.00	\$ 20,000.00	\$ 13,402.00	\$ 15,700.00	\$ 20,000.00
406-1010	INTEREST	\$ 70.00	\$ 292.07	\$ 300.00	\$ 485.00	\$ 600.00	\$ 300.00
<b>MISCELLANEOUS REVENUE</b>		\$ 21,675.00	\$ 20,292.07	\$ 20,300.00	\$ 13,887.00	\$ 16,300.00	\$ 20,300.00
<b>TOTAL REVENUES</b>		\$ 21,675.00	\$ 20,292.07	\$ 20,300.00	\$ 13,887.00	\$ 16,300.00	\$ 20,300.00
<b>TOTAL FUNDS</b>		\$ 85,566.35	\$ 103,678.51	\$ 123,626.85	\$ 117,213.85	\$ 119,626.85	\$ 139,426.85
<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	\$ 117,213.85	\$ 119,126.85	\$ 128,926.85



## 08 POLICE TRAINING

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED 2024-2025
<b>FUND BALANCE</b>		\$ 3,763.73	\$ 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	\$ 90.34	\$ 75.00	\$ 19.00	\$ 68.00	\$ 75.00
406-1015	DEDICATED REVENUE	\$ 1,752.52	\$ 1,787.30	\$ 1,800.00	\$ 2,620.00	\$ 2,850.00	\$ 2,500.00
406-1021	TRANSFER IN/OUT	\$ -	\$ -	\$ -			
<b>TOTAL MISCELLANEOUS REVENUE</b>		\$ 1,761.46	\$ 1,877.64	\$ 1,875.00	\$ 2,639.00	\$ 2,918.00	\$ 2,575.00
<b>TOTAL REVENUES</b>		\$ 1,761.46	\$ 1,877.64	\$ 1,875.00	\$ 2,639.00	\$ 2,918.00	\$ 2,575.00
<b>TOTAL FUNDS</b>		\$ 5,524.70	\$ 6,362.34	\$ 6,699.12	\$ 7,463.12	\$ 7,742.12	\$ 8,217.12
<b>PERSONNEL</b>							
510-5101	TRAINING	\$ 645.00	\$ 1,242.50	\$ 1,375.00	\$ 1,577.00	\$ 1,600.00	\$ 5,000.00
<b>TOTAL PERSONNEL</b>		\$ 645.00	\$ 1,242.50	\$ 1,375.00	\$ 1,577.00	\$ 1,600.00	\$ 5,000.00
<b>CONTRACTUAL SERVICES</b>							
510-5200	BANK FEES	\$ 395.00	\$ 295.72	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
<b>TOTAL CONTRACTUAL SERVICES</b>		\$ 395.00	\$ 295.72	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
<b>TOTAL EXPENDITURES</b>		\$ 1,040.00	\$ 1,538.22	\$ 1,875.00	\$ 1,577.00	\$ 2,100.00	\$ 5,500.00
<b>TOTAL FUND BALANCE</b>		\$ 4,484.70	\$ 4,824.12	\$ 4,824.12	\$ 5,886.12	\$ 5,642.12	\$ 2,717.12

<b>CAPITAL OUTLAY</b>							
510-5501	MC TECH PURCHASES	\$11,304.00	\$10,797.00	\$9,500.00	\$10,844.00	\$11,000.00	\$ 11,000.00
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>\$11,000.00</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>\$ 11,900.00</b>
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<b>TOTAL FUND BALANCE</b>		<b>\$ 66,210.62</b>	<b>\$ 84,639.34</b>	<b>\$ 105,954.34</b>	<b>\$ 117,505.34</b>	<b>\$ 116,449.34</b>	<b>\$ 138,264.34</b>
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**SCHOOL SAFETY  
FUND BUDGET**

## 09 SCHOOL SAFETY

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED 2024-2025
<b>FUND BALANCE</b>		\$ 42,740.69	\$ 52,795.08	\$ 62,039.11	\$ 62,039.11	\$ 62,039.11	\$ 72,915.11
<b>LIABILITIES &amp; ASSETS</b>		\$ 0.60	\$ -				
<b>MISCELLANEOUS REVENUE</b>							
406-1000	DEDICATED REVENUES	\$ 14,322.35	\$ 17,157.43	\$ 17,000.00	\$ 15,226.00	\$ 15,226.00	\$ 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	\$ 15,257.00	\$ 15,376.00	\$ 16,200.00
<b>TOTAL REVENUES</b>		\$ 14,366.20	\$ 17,347.43	\$ 17,200.00	\$ 15,257.00	\$ 15,376.00	\$ 16,200.00
<b>TOTAL FUNDS</b>		\$ 57,106.29	\$ 70,142.51	\$ 79,239.11	\$ 77,296.11	\$ 77,415.11	\$ 89,115.11
<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	\$ 74,446.11	\$ 72,915.11	\$ 73,615.11



**CITY ★ OF**  
**POLICE**  
**DEPARTMENT**  
**FORFEITURE**  
**(STATE) FUND**  
**BUDGET**

*Phoenix*

## 11 FORFEITURE STATE

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED 2023-2024	Proposed 2024-2025
<b>FUND BALANCE</b>		\$ 7,500.74	\$ 7,073.62	\$ 1,081.80	\$ 1,081.80	\$ 1,081.80	\$ 847.80
<b>LIABILITIES</b>		\$ (0.12)	\$ -	\$ -			
<b>MISCELLANEOUS REVENUE</b>							
406-1000	DEDICATED REVENUES	\$ -	\$ -	\$ -			
406-1010	INTEREST	\$ 13.00	\$ 66.07	\$ 80.00	\$ 4.00	\$ 16.00	\$ 60.00
406-1021	TRANSFER IN/OUT	\$ -	\$ -	\$ -			
406-1035	USE OF FUND BALANCE	\$ -	\$ -	\$ -			
<b>MISCELLANEOUS REVENUE</b>		\$ 13.00	\$ 66.07	\$ 80.00	\$ 4.00	\$ 16.00	\$ 60.00
<b>TOTAL REVENUES</b>		\$ 13.00	\$ 66.07	\$ 80.00	\$ 4.00	\$ 16.00	\$ 60.00
<b>TOTAL FUNDS</b>		\$ 7,513.86	\$ 7,139.69	\$ 1,161.80	\$ 1,085.80	\$ 1,097.80	\$ 907.80
<b>GRANT EXPENSES</b>							
510-5000	STATE FORFEITURE EXPENSES	\$ 72.24	\$ 5,785.74	\$ 632.88	\$ -	\$ -	\$ 300.00
<b>GRANT EXPENSES</b>		\$ 72.24	\$ 5,785.74	\$ 632.88	\$ -	\$ -	\$ 300.00
<b>CONTRACTUAL SERVICES</b>							
510-5200	BANK FEES	\$ 368.00	\$ 272.15	\$ 400.00		\$ 250.00	\$ 250.00
<b>CONTRACTUAL SERVICES</b>		\$ 368.00	\$ 272.15	\$ 400.00	\$ -	\$ 250.00	\$ 250.00
<b>ADMINISTRATION</b>		\$ 440.24	\$ 6,057.89	\$ 1,032.88	\$ -	\$ 250.00	\$ 550.00
<b>TOTAL EXPENDITURES</b>		\$ 440.24	\$ 6,057.89	\$ 1,032.88	\$ -	\$ 250.00	\$ 550.00
<b>TOTAL FUND BALANCE</b>		\$ 7,073.62	\$ 1,081.80	\$ 128.92	\$ 1,085.80	\$ 847.80	\$ 357.80



**STREET MAINTENANCE  
FUND BUDGET**

## 14 STREET MAINTENANCE

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED 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	\$ 1,019,812.00	\$ 950,000.00	\$ 1,200,000.00
406-1010	INTEREST	\$ 17,154.82	\$ 164,922.95	\$ 113,000.00	\$ 19,720.00	\$ 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	\$ 1,039,532.00	\$ 1,095,000.00	\$ 1,315,000.00
<b>TOTAL REVENUES</b>		\$ 3,212,878.00	\$ 1,484,922.95	\$ 1,313,000.00	\$ 1,039,532.00	\$ 1,095,000.00	\$ 1,315,000.00
<b>TOTAL FUNDS</b>		\$ 3,928,483.97	\$ 4,686,696.15	\$ 5,590,174.89	\$ 5,316,706.89	\$ 5,372,174.89	\$ 6,484,974.89
<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	\$ 1,900,000.00	\$ 179,671.00	\$ 200,000.00	\$ 1,910,000.00
<b>COMMODITIES</b>		\$ 725,709.77	\$ 407,939.46	\$ 1,900,000.00	\$ 179,671.00	\$ 200,000.00	\$ 1,910,000.00
<b>TOTAL EXPENDITURES</b>		\$ 726,710.77	\$ 409,521.26	\$ 1,902,200.00	\$ 179,671.00	\$ 202,200.00	\$ 1,912,200.00
<b>TOTAL FUND BALANCE</b>		\$ 3,201,773.20	\$ 4,277,174.89	\$ 3,687,974.89	\$ 5,137,035.89	\$ 5,169,974.89	\$ 4,572,774.89



**HOTEL OCCUPANCY TAX (HOT)**

**FUND BUDGET**

*Helotes*

# 15 HOT TAX

	2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED
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<b>FUND BALANCE</b>		\$ 78,380.13	\$ 98,157.58	\$ 116,100.34	\$ 116,100.34	\$ 116,100.34	\$ 120,900.34
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<b>LIABILITIES &amp; ASSETS</b>		\$ -	\$ -	\$ -			\$ -
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MISCELLANEOUS REVENUE							
406-1000	DEDICATED REVENUES	\$ 33,283.00	\$ 23,000.00	\$ 30,000.00	\$ 23,715.00	\$ 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	\$ 23,965.00	\$ 23,300.00	\$ 30,400.00

<b>TOTAL REVENUES</b>		\$ 33,364.31	\$ 23,264.82	\$ 30,400.00	\$ 23,965.00	\$ 23,300.00	\$ 30,400.00
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<b>TOTAL FUNDS</b>		\$ 111,744.44	\$ 121,422.40	\$ 146,500.34	\$ 140,065.34	\$ 139,400.34	\$ 151,300.34
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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	\$ 16,500.00
<b>COMMODITIES</b>		\$ 13,217.86	\$ 5,000.00	\$ 15,000.00	\$ 16,254.00	\$ 18,000.00	\$ 16,500.00

<b>TOTAL EXPENDITURES</b>		\$ 13,586.86	\$ 5,322.06	\$ 15,500.00	\$ 16,254.00	\$ 18,500.00	\$ 17,000.00
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<b>TOTAL FUND BALANCE</b>		\$ 98,157.58	\$ 116,100.34	\$ 131,000.34	\$ 123,811.34	\$ 120,900.34	\$ 134,300.34
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**TREE MITIGATION**

## 18 COH TREE MITIGATION

		2021-2022 ACTUAL	2022-2023 ACTUAL	ADOPTED 2023-2024	Y-T-D ACTUAL	PROJECTED YEAR END	PROPOSED 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	\$ 26,000.00	\$ 26,000.00
<b>NON-PROPERTY TAXES</b>		\$ 4,896.00	\$ 14,250.00	\$ -	\$ 25,935.00	\$ 26,000.00	\$ 26,000.00
<b>MISCELLANEOUS REVENUE</b>							
406-1010	INTEREST	\$ 39.52	\$ 144.66	\$ 200.00	\$ 25.00	\$ 150.00	\$ 200.00
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	\$ 26,150.00	\$ 48,200.00
<b>TOTAL FUNDS</b>		\$ 143,625.91	\$ 84,719.57	\$ 72,463.22	\$ 76,923.22	\$ 77,113.22	\$ 99,163.22
<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	\$ 60,613.22	\$ 77,663.22



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		2023-2024 Approved	2023-2024 YTD	2023-2024 Estimated	2024-2025 Proposed
<b>NON-PROPERTY TAX</b>					
401-3140	SALES TAX	\$ 3,200,000.00	\$ 2,032,151.95	\$ 2,450,000.00	\$ 2,500,000.00
401-3150	MIXED BEVERAGES	\$ 10,000.00	\$ 7,471.45	\$ 8,900.00	\$ 10,000.00
401-3160	SUBLEASE FROM Business Center	\$ 45,000.00	\$ 5,000.00	\$ 6,000.00	\$ 45,000.00
<b>TOTAL</b>		<b>\$ 3,255,000.00</b>	<b>\$ 2,044,623.40</b>	<b>\$ 2,464,900.00</b>	<b>\$ 2,555,000.00</b>
<b>MISCELLANEOUS REVENUE</b>					
406-1010	INTEREST	\$ 120,000.00	\$ 17,510.36	\$ 150,000.00	\$ 165,000.00
406-1011	MISC	\$ 1,000.00	\$ 33,840.10	\$ 33,840.10	\$ -
406-1035	USE OF FUND BALANCE	\$ 300,000.00			\$ 623,032.00
<b>TOTAL MISC REVENUES</b>		<b>\$ 421,000.00</b>	<b>\$ 51,350.46</b>	<b>\$ 183,840.10</b>	<b>\$ 788,032.00</b>
<b>PERSONNEL</b>					
510-5101	SALARIES	\$ 93,975.00	\$ 90,360.50	\$ 93,975.00	\$ 98,674.00
510-5111	LONGEVITY	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,820.00
510-5113	BENEFITS	\$ 27,000.00	\$ 18,549.93	\$ 23,000.00	\$ 28,440.00
<b>PERSONNEL TOTAL</b>		<b>\$ 122,675.00</b>	<b>\$ 110,610.43</b>	<b>\$ 118,675.00</b>	<b>\$ 128,934.00</b>
<b>CONTRACTUAL SERVICES</b>					
510-5201	MEMBERSHIPS, DUES & LICENSES	\$ 24,000.00	\$ 26,963.75	\$ 26,963.75	\$ 23,000.00
510-5202	AUDIT FEES	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,800.00
510-5203	SCHOOLS, SEMINARS, CONFERENCES	\$ 3,500.00	\$ 455.00	\$ 455.00	\$ 3,000.00
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	\$ 2,129.20	\$ 2,500.00	\$ 6,000.00
510-5207	TENANT IMPROVEMENT	\$ 190,000.00	\$ 54,366.98	\$ 54,366.98	\$ 150,000.00
510-5208	CONC. DESIGN & LAND USE PLANS	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
510-5210	WORKSHOPS & PROMOTIONS	\$ 3,000.00	\$ 340.00	\$ 340.00	\$ 3,000.00
510-5211	MARKETING / TOURISM	\$ 64,000.00	\$ 41,772.62	\$ 52,000.00	\$ 75,000.00
510-5212	WEBSITE DEV. & MAINTENANCE	\$ 16,000.00	\$ 6,744.34	\$ 15,700.00	\$ 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	\$ 329,698.00
510-5216	SBLAP GRANTS *& ADMINISTRATION	\$ -	\$ -	\$ -	\$ -
510-5217	LAND ACQUISITION	\$ -	\$ -	\$ -	\$ -
510-5223	BUSINESS IMPROVEMENT GRANT	\$ 65,000.00	\$ 11,411.85	\$ 16,000.00	\$ 50,000.00
510-5224	OFFICE RENTAL	\$ 38,400.00	\$ 39,200.00	\$ 43,400.00	\$ 42,000.00
510-5225	OTHSD PARKING LOT LEASE	\$ 6,000.00	\$ 4,983.54	\$ 5,520.00	\$ 5,600.00
510-5228	VISITOR CENTER	\$ 330,000.00	\$ 158,509.20	\$ 224,000.00	\$ 135,000.00
510-5230	MARKETING/CITY EVENTS	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 55,000.00
510-5231	CAPITAL IMPROVEMENTS	\$ 64,292.00	\$ 26,551.00	\$ 40,000.00	
510-5232	ARTS GRANT	\$ 85,000.00	\$ 7,000.00	\$ 18,000.00	\$ 25,000.00
510-5233	NEW DEVELOPMENT INCENTIVE	\$ 300,000.00		\$ 32,700.00	\$ 750,000.00

		2023-2024 Approved	2023-2024 YTD	2023-2024 Estimated	2024-2025 Proposed
<b>CONTRACTUAL SERVICES</b>	<b>TOTAL</b>	<b>\$ 1,624,075.00</b>	<b>\$ 384,127.48</b>	<b>\$ 946,328.73</b>	<b>\$ 1,713,098.00</b>
<b>COMMODITIES</b>					
510-5301	OFFICE SUPPLIES	\$ 5,000.00	\$ 850.00	\$ 1,500.00	\$ 3,500.00
510-5302	OPERATIONAL EXPENSES	\$ 40,000.00	\$ 28,683.15	\$ 40,000.00	\$ 20,000.00
510-5305	COMMUNICATION EQUIPMENT	\$ 1,500.00	\$ 843.66	\$ 1,200.00	\$ 2,000.00
510-5326	EXPENSE REIMBURSEMENT	\$ 250.00	\$ 144.59	\$ 150.00	\$ 500.00
510-5333	380 AGREEMENT REIMBURSEMENTS	\$ 1,500,000.00	\$ 723,843.51	\$ 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>\$ 754,364.91</b>	<b>\$ 1,042,850.00</b>	<b>\$ 1,026,000.00</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	\$ 15,775.00	\$ 15,775.00	\$ 150,000.00
<b>CAPITAL OUTLAY</b>	<b>TOTAL</b>	<b>\$ 382,500.00</b>	<b>\$ 15,775.00</b>	<b>\$ 340,775.00</b>	<b>\$ 475,000.00</b>
<b>TOTAL REVENUES</b>		<b>\$ 3,676,000.00</b>	<b>\$ 2,095,973.86</b>	<b>\$ 2,648,740.10</b>	<b>\$ 3,343,032.00</b>
<b>TOTAL EXPENSES</b>		<b>\$ 3,676,000.00</b>	<b>\$ 1,264,877.82</b>	<b>\$ 2,448,628.73</b>	<b>\$ 3,343,032.00</b>
<b>TOTAL OVER &amp; UNDER</b>		<b>\$ -</b>	<b>\$ 831,096.04</b>	<b>\$ 200,111.37</b>	<b>\$ -</b>