

City of West University Place, TX Proposed FY 2024 Budget

A Century in the Making



City of
West University
Place

GENERAL FUND

GENERAL FUND

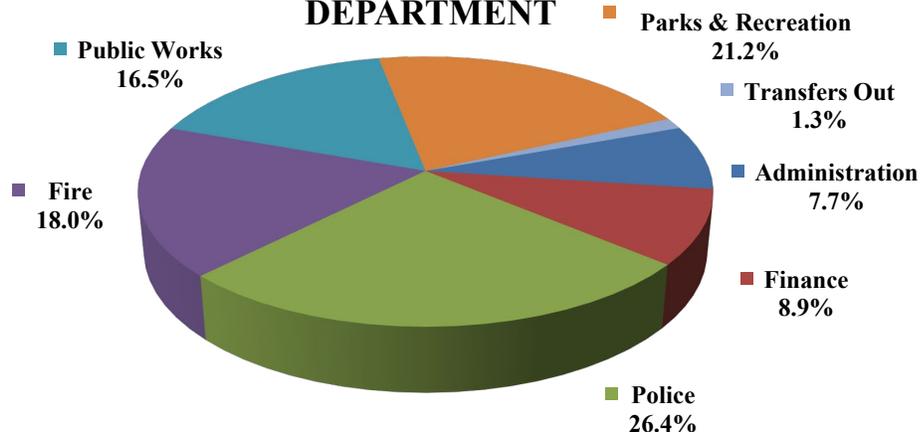
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
Ad Valorem Taxes	\$ 12,947,028	\$ 13,423,779	\$ 14,080,103	\$ 13,883,300	\$ 14,717,463
Sales Taxes	1,468,046	1,700,938	1,400,000	1,653,000	1,500,000
Franchise Taxes	934,635	967,370	890,000	913,200	878,000
Other Taxes	12,191	14,670	11,000	22,500	20,000
Total Taxes	\$ 15,361,899	\$ 16,106,756	\$ 16,381,103	\$ 16,472,000	\$ 17,115,463
Permits, Licenses And Fees	829,650	1,316,648	833,500	1,016,200	994,000
Charges for Services	3,035,642	3,789,768	3,038,940	3,667,250	3,510,200
Fines and Forfeitures	113,748	212,829	207,500	209,000	211,000
Earnings on Investments	6,682	151,007	144,300	816,500	402,300
Other Revenue	612,558	686,867	579,940	623,700	552,200
Transfers In	1,727,202	1,648,200	1,736,800	1,692,200	1,758,800
TOTAL REVENUES	\$ 21,687,382	\$ 23,912,075	\$ 22,922,083	\$ 24,496,850	\$ 24,543,963
EXPENDITURES BY DEPARTMENT:					
Administration	\$ 1,553,770	\$ 1,594,662	\$ 1,895,350	\$ 1,665,375	\$ 1,881,990
Finance	1,723,276	1,825,539	2,083,350	2,021,200	2,185,450
Police	4,980,948	5,663,991	6,036,100	5,738,500	6,448,600
Fire	3,720,701	3,875,598	4,128,600	4,126,850	4,411,500
Public Works	3,465,769	3,533,533	3,917,244	3,818,700	4,028,050
Parks & Recreation	3,760,014	4,149,042	4,650,596	4,833,211	5,175,550
Transfers Out	5,307,000	4,485,000	2,290,000	2,355,000	322,400
TOTAL EXPENDITURES	\$ 24,511,478	\$ 25,127,365	\$ 25,001,240	\$ 24,558,836	\$ 24,453,540
NET REVENUES (EXPENDITURES)	\$ (2,824,096)	\$ (1,215,289)	\$ (2,079,157)	\$ (61,986)	\$ 90,423
BEGINNING FUND BALANCE	12,371,667	9,547,570	6,873,471	8,332,280	8,270,295
ENDING FUND BALANCE	\$ 9,547,571	\$ 8,332,280	\$ 4,794,314	\$ 8,270,295	\$ 8,360,718
ASSIGNED*	203,000	211,000	219,000	249,600	267,000
RESTRICTED**	372,371	397,955	412,371	398,955	399,000
UNASSIGNED FUND BALANCE	\$ 8,972,200	\$ 7,723,325	\$ 4,162,943	\$ 7,621,740	\$ 7,694,718

* Assigned for City Manager's Contract

** Restricted for PEG fees

2024 GENERAL FUND EXPENDITURES BY DEPARTMENT



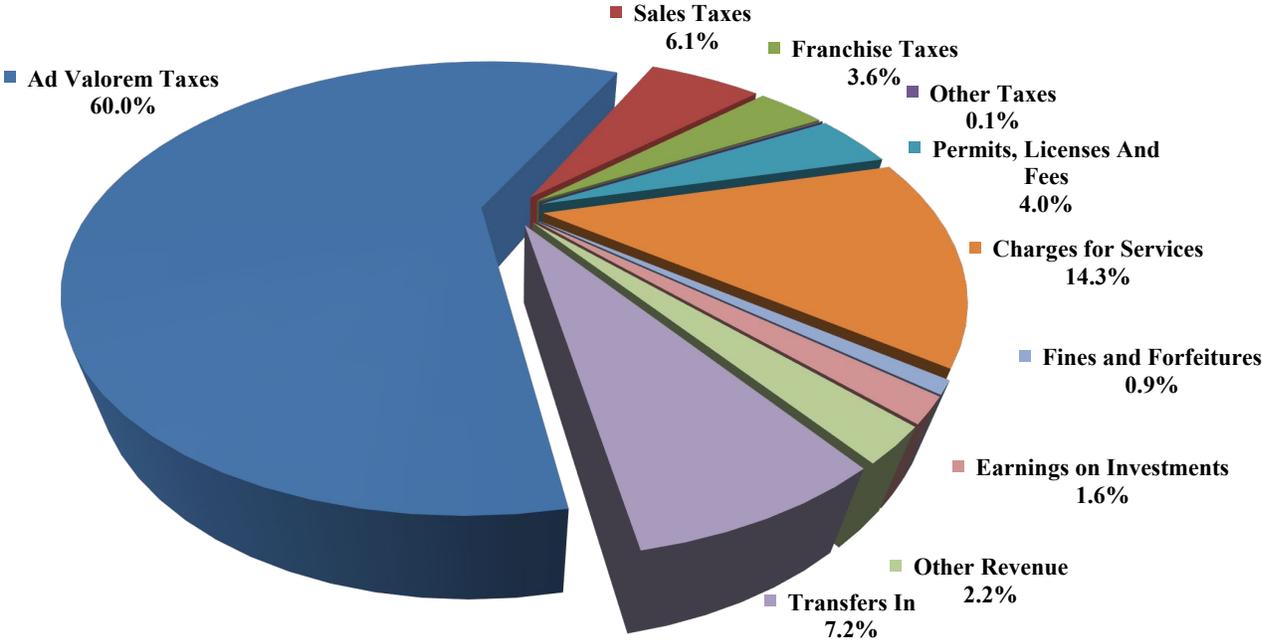
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Ad Valorem Taxes	\$ 12,947,028	\$ 13,423,779	\$ 14,080,103	\$ 13,883,300	\$ 14,717,463
Sales Taxes	1,468,046	1,700,938	1,400,000	1,653,000	1,500,000
Franchise Taxes	934,635	967,370	890,000	913,200	878,000
Other Taxes	12,191	14,670	11,000	22,500	20,000
TOTAL TAXES	\$ 15,361,899	\$ 16,106,756	\$ 16,381,103	\$ 16,472,000	\$ 17,115,463
Permits, Licenses And Fees	829,650	1,316,648	833,500	1,016,200	994,000
Charges for Services	3,035,642	3,789,768	3,038,940	3,667,250	3,510,200
Fines and Forfeitures	113,748	212,829	207,500	209,000	211,000
Earnings on Investments	6,682	151,007	144,300	816,500	402,300
Other Revenue	612,558	686,867	579,940	623,700	552,200
Transfers In	1,727,202	1,648,200	1,736,800	1,692,200	1,758,800
TOTAL REVENUES	\$ 21,687,382	\$ 23,912,075	\$ 22,922,083	\$ 24,496,850	\$ 24,543,963
Regular Wages	\$ 7,971,221	\$ 8,254,778	\$ 9,011,600	\$ 8,281,300	\$ 9,611,900
Part-Time Wages	588,486	658,336	848,415	706,645	896,800
On Call	19,656	21,960	24,100	23,400	24,100
Overtime	628,479	750,920	609,723	793,500	709,600
Longevity	54,014	54,852	55,000	55,100	57,700
Health & Dental	895,233	1,015,895	1,182,300	1,027,000	1,249,000
TMRS	1,157,454	1,218,577	1,287,800	1,208,000	1,350,100
FICA	682,899	718,842	788,000	733,600	846,700
Workers Compensation	86,271	108,269	108,150	103,750	113,950
Allowances	64,369	63,505	65,400	62,600	66,500
Retiree Benefits	98,300	98,800	84,500	98,800	109,600
Other Benefits	41,055	42,596	46,500	42,500	48,500
HSA Contribution	76,200	99,250	92,500	99,050	99,500
Employee Relations	25,467	17,983	25,700	26,200	28,800
Recruiting & Hiring	41	180	-	50	-
PERSONNEL	\$ 12,389,144	\$ 13,124,742	\$ 14,229,688	\$ 13,261,495	\$ 15,212,750
Office Supplies	\$ 34,250	\$ 35,286	\$ 42,000	\$ 38,325	\$ 43,600
Apprehension & Jailing	791	1,291	1,400	1,400	1,400
Operating Supplies	204,732	149,230	179,000	253,300	228,300
EMS Supplies	32,882	35,824	35,000	35,000	38,500
Fuel	66,569	94,001	93,000	78,000	80,000
Emergency Generator Fuel	22,929	5,158	5,000	5,000	5,000
Treatment Chemicals	27,025	41,570	43,900	34,000	40,700
Emergency Management	-	-	5,000	5,000	5,000
Equipment Maintenance	102,811	117,413	162,500	151,800	175,300
Vehicle Maintenance	88,437	117,583	113,412	123,000	109,000
Building & Grounds Maintenance	78,054	76,326	94,600	96,600	98,000
Swimming Pool Maintenance	52,662	36,345	76,000	76,000	72,900
Drainage Maintenance	42,002	140,933	151,000	151,000	151,000
Street Maintenance	230,623	134,366	155,000	155,000	155,000
Traffic Control Maintenance	20,249	26,090	24,000	26,000	31,000
Postage & Shipping	78,654	25,510	46,300	40,600	46,800
Electric Service	232,842	255,084	268,000	251,400	272,000
Street Lighting - Electric Service	74,324	75,962	65,000	72,000	72,000
Natural Gas Service	20,349	31,773	28,400	28,400	29,600
Software Licenses	-	1,810	-	2,500	4,500

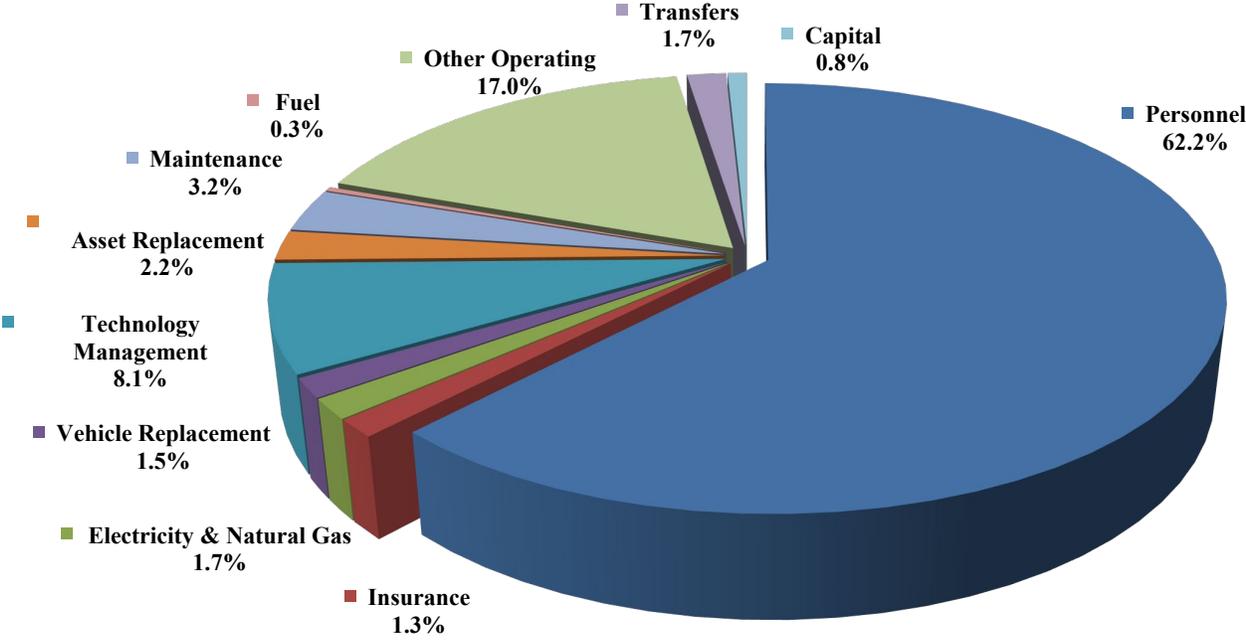
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Consultants	91,946	44,401	35,000	58,475	35,000
Legal	168,445	188,019	205,000	256,000	180,000
Electric Services - Cameras	-	-	11,000	6,000	6,000
Equipment Lease/Rental	23,286	20,295	26,300	25,500	24,740
Professional Dues	23,952	30,779	39,650	34,250	35,800
Publications	19,151	7,261	20,500	19,600	22,200
Professional Development	118,767	177,303	226,000	173,200	253,500
Credit Card Fees	57,123	89,832	97,500	114,274	128,700
Other Contracted Services	1,175,041	1,251,546	1,521,024	1,623,155	1,596,850
Lobbyist	21,386	-	-	-	-
Instructor Fees	700,254	986,728	879,800	1,086,762	1,097,700
Youth Sports	32,500	93,145	135,465	135,400	122,000
General Liability Insurance	9,327	9,850	10,300	10,000	10,400
Errors & Omissions	18,301	21,849	23,000	22,200	22,800
Law Enforcement Liability	17,355	21,660	21,000	20,300	22,300
Crime Coverage Fidelity	3,124	3,124	3,300	3,200	3,300
Auto Liability	38,557	50,009	49,000	49,600	54,500
Auto Physical Damage	27,187	31,962	31,500	34,100	37,500
Underground Storage Liability	500	500	800	600	600
Real & Personal Property	110,125	123,462	141,200	143,500	168,000
Deductible	(815)	1,340	10,000	10,000	10,000
Property Taxes	-	-	-	-	-
Community Relations	102,448	197,513	382,400	252,600	284,400
Boards and Committees	4,023	5,100	5,000	5,000	5,900
Election Expense	40,016	-	40,000	30,000	-
Interest Expense - Leases	-	570	-	-	-
Bad Debt Expense	939	-	200	200	200
Furniture & Equip < \$5000	3,307	649	-	2,500	2,500
Other Equipment	10,178	102,877	13,000	121,000	126,300
Construction Costs	7,751	-	19,000	19,000	24,000
Other Construction Costs	157,471	61,206	61,000	176,500	46,000
Lease Principal	-	3,202	-	-	-
Transfer to Centennial Celebration Fund	-	-	-	65,000	50,000
Transfer to Capital Project Fund	300,000	-	-	-	-
Transfer to Capital Reserve Fund	4,500,000	4,200,000	2,000,000	2,000,000	-
Transfer to Vehicle Replacement Fund	343,000	371,895	367,000	367,000	357,000
Transfer to Technology Management Fund	1,761,200	1,734,100	1,927,300	1,927,300	1,989,800
Transfer to Asset Replacement Fund	539,300	485,892	545,800	545,800	545,800
Transfer to Employee Benefit Fund	35,000	35,000	60,000	60,000	42,400
Transfer to Human Resource Svcs Fund	252,000	250,000	230,000	230,000	230,000
Contingency	-	-	45,000	45,000	45,000
OPERATING	\$ 12,122,334	\$ 12,002,623	\$ 10,771,551	\$ 11,297,341	\$ 9,240,790
TOTAL EXPENDITURES	\$ 24,511,478	\$ 25,127,365	\$ 25,001,239	\$ 24,558,836	\$ 24,453,540

2024 GENERAL FUND REVENUE BY TYPE



2024 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Current Year Property Taxes	\$ 12,832,115	\$ 13,326,448	\$ 14,005,103	\$ 13,805,000	\$ 14,637,463
Prior Year Property Taxes	61,273	31,698	30,000	21,700	30,000
Penalty and Interest	53,640	65,634	45,000	56,600	50,000
AD VALOREM TAXES	\$ 12,947,028	\$ 13,423,779	\$ 14,080,103	\$ 13,883,300	\$ 14,717,463
Sales Tax	\$ 1,468,046	\$ 1,700,938	\$ 1,400,000	\$ 1,653,000	\$ 1,500,000
SALES TAXES	\$ 1,468,046	\$ 1,700,938	\$ 1,400,000	\$ 1,653,000	\$ 1,500,000
Electricity	\$ 545,437	\$ 543,100	\$ 545,000	\$ 542,100	\$ 540,000
Natural Gas	170,680	228,643	165,000	185,000	170,000
Telephone	62,086	31,589	45,000	33,100	33,000
Cable	136,492	138,452	135,000	143,000	135,000
Telephone-PEG Fees	19,940	25,585	-	10,000	-
FRANCHISE TAXES	\$ 934,635	\$ 967,370	\$ 890,000	\$ 913,200	\$ 878,000
Mixed Beverage Tax	\$ 12,191	\$ 14,670	\$ 11,000	\$ 22,500	\$ 20,000
OTHER TAXES	\$ 12,191	\$ 14,670	\$ 11,000	\$ 22,500	\$ 20,000
TOTAL TAXES	\$ 15,361,899	\$ 16,106,756	\$ 16,381,103	\$ 16,472,000	\$ 17,115,463
Building Permit	\$ 301,988	\$ 503,730	\$ 300,000	\$ 375,000	\$ 375,000
Plumbing Permit	102,968	202,120	110,000	150,000	120,000
HVAC Permit	52,825	106,350	70,000	70,000	70,000
Fence and Sidewalk Permit	66,616	73,580	65,000	80,000	75,000
Electrical Permit	78,174	201,108	100,000	150,000	150,000
Tree Disposition Fee	30,750	33,050	30,000	30,000	30,000
Low Impact Inspection Fee	58,192	46,283	40,000	40,000	40,000
Alarm Permit	50,130	47,278	50,000	50,000	50,000
Drainage Permit	10,655	21,260	10,000	15,000	15,000
Tree Removal Permit	500	600	500	700	700
Fire Sprinkler Permits	1,140	4,100	2,000	3,200	3,000
Pet Licenses	1,670	1,375	1,000	1,300	1,300
Alcoholic Beverage Permit	3,875	13,100	-	-	13,000
Contractor Permit	62,475	49,700	50,000	50,000	50,000
ROW Work Permit	-	14	-	-	-
ROW Use Permit	7,694	13,000	5,000	1,000	1,000
PERMITS, LICENSES AND FEES	\$ 829,650	\$ 1,316,648	\$ 833,500	\$ 1,016,200	\$ 994,000
Plan Checking Fee	\$ 139,327	\$ 256,132	\$ 150,000	\$ 185,000	\$ 185,000
ZPC & ZBA Fees	6,540	7,500	6,000	4,000	3,000
Building Standards Fee	300	1,000	1,500	1,000	1,000
Re-Inspection Fee	200	-	-	-	-
Plat Review Fee	1,370	650	800	850	800
Premature Work Fee	125,390	149,988	120,000	160,000	150,000
Ambulance Service - SSP	-	18,183	10,000	15,000	15,000
Ambulance Service	197,190	216,580	150,000	160,000	175,000
Child Safety	18,391	19,669	18,000	18,000	18,000
Alarm Monitoring	707,288	721,133	725,000	700,000	715,000
Other Fees and Permits	20,185	28,170	20,000	20,000	20,000
Senior Services Classes	70,262	103,269	70,000	79,000	72,000
Senior Services Community Relations	402	6,303	3,000	3,400	3,100
Rentals - Community Building	22,941	37,699	34,000	34,000	44,000
Memberships - Recreation Center	166,283	191,594	174,000	190,700	175,000
Day Pass - Recreation Center	24,964	25,278	22,400	23,500	23,000
Aquatic Class Fees - Recreation Center	758,107	1,105,193	740,000	1,100,000	990,000
Special Permit Fees - Recreation Center	30,994	40,717	43,000	55,000	50,000
Rentals - Recreation Center	-	2,340	1,400	2,600	1,400

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Pool Rental - Recreation Center	-	-	-	-	-
Recreation Center - Special Events	170	4,400	4,900	6,300	6,000
Judson Deck Rental	-	510	220	900	500
Memberships - Colonial Park	143,253	192,813	190,000	199,500	190,000
Day Pass - Colonial Park	58,674	55,088	49,700	56,400	50,000
Colonial Park - Special Events	2,610	7,050	1,760	400	400
Pool Rental - Colonial Park	42,372	80,804	55,000	80,800	90,000
Pavilion Rental - Colonial Park	18,895	23,309	17,400	18,700	22,000
Concessions - Colonial Park	790	5,262	3,960	2,000	2,000
Special Permit Fees - Colonial Park	31,461	22,063	7,900	8,400	8,000
Miscellaneous - Cultural & Recreational	447,282	467,073	419,000	541,800	500,000
CHARGES FOR SERVICES	\$ 3,035,642	\$ 3,789,768	\$ 3,038,940	\$ 3,667,250	\$ 3,510,200
Municipal Court Fines	\$ 104,806	\$ 203,002	\$ 200,000	\$ 200,000	\$ 200,000
Local Traffic Fines	4,297	5,795	4,000	3,800	6,000
Time Payment	-	1,917	-	-	-
Child Safety Fine	1,825	1,275	1,500	1,200	1,000
False Alarm Fee	1,450	-	1,000	3,000	3,000
Pet Impoundment	1,370	840	1,000	1,000	1,000
FINES AND FORFEITURES	\$ 113,748	\$ 212,829	\$ 207,500	\$ 209,000	\$ 211,000
Earnings on Investments	\$ 7,338	\$ 169,137	\$ 144,300	\$ 816,500	\$ 402,300
Gain/Loss on Investment	(656)	(18,130)	-	-	-
EARNINGS ON INVESTMENTS	\$ 6,682	\$ 151,007	\$ 144,300	\$ 816,500	\$ 402,300
Federal Grant	\$ 17,693	\$ 10,463	\$ 20,000	\$ 18,000	\$ 18,000
FEMA Reimbursement	104,348	8,146	-	-	-
Southside Place	270,555	417,397	389,400	419,500	445,700
SETRAC	8,490	-	-	-	-
Sale of City Property-Non-Capitalized	-	-	-	200	-
Interest Income - Leases	-	19,193	-	-	-
Research & Copies	515	567	500	800	500
Auto Decals	188	198	200	200	200
Donations	-	-	20,000	-	-
NSF Checks	105	220	-	-	-
Cash Over/Short	(7,705)	1	-	-	-
Miscellaneous	26,477	32,362	20,000	23,000	20,000
Cyclone Cycles	6,382	-	-	-	-
Goode Company	87,055	86,567	59,040	91,200	-
Rental Property Income	98,456	84,220	70,800	70,800	67,800
OTHER REVENUE	\$ 612,558	\$ 686,867	\$ 579,940	\$ 623,700	\$ 552,200
Transfer from Transportation Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer from Solid Waste Fund	310,000	310,000	310,000	310,000	310,000
Transfer from Human Resource Svcs Fund	167,202	88,200	176,800	132,200	198,800
TRANSFERS IN	\$ 1,727,202	\$ 1,648,200	\$ 1,736,800	\$ 1,692,200	\$ 1,758,800
TOTAL REVENUE	\$ 21,687,382	\$ 23,912,075	\$ 22,922,083	\$ 24,496,850	\$ 24,543,963

ADMINISTRATION DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Administration</i>					
Personnel	\$ 984,421	\$ 977,719	\$ 1,106,500	\$ 977,300	\$ 1,034,800
Operating	276,000	394,762	404,300	356,125	298,240
Capital	-	-	-	-	-
Total	\$ 1,260,421	\$ 1,372,482	\$ 1,510,800	\$ 1,333,425	\$ 1,333,040
<i>Council</i>					
Personnel	\$ 10,307	\$ 15,524	\$ 15,550	\$ 15,550	\$ 12,950
Operating	283,042	206,656	369,000	316,400	215,500
Total	\$ 293,349	\$ 222,180	\$ 384,550	\$ 331,950	\$ 228,450
<i>Communications</i>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 186,400
Operating	-	-	-	-	134,100
Total	\$ -	\$ -	\$ -	\$ -	\$ 320,500
Total Department	\$ 1,553,770	\$ 1,594,662	\$ 1,895,350	\$ 1,665,375	\$ 1,881,990

Administration Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Administration</i>					
City Manager	Unclassified	1	1	Determined by Council	
HR Director	12	1	1	\$ 123,188	\$ 190,941
City Secretary	12	1	1	\$ 123,188	\$ 190,941
Communications Manager	9	0	1	\$ 76,849	\$ 111,431
Assistant to the City Manager	7	1	1	\$ 63,511	\$ 92,092
Communications Coordinator	7	1	0	\$ 63,511	\$ 92,092
Communications Specialist	5	1	1	\$ 52,489	\$ 76,109
Executive Assistant	5	1	1	\$ 52,489	\$ 76,109
HR Generalist	5	1	1	\$ 52,489	\$ 76,109
Total Administration Department		8	8		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 724,430	\$ 715,864	\$ 805,900	\$ 731,700	\$ 767,000
Part-Time Wages	6,743	10,931	15,000	6,000	15,000
Overtime	1,259	2,245	3,900	3,000	2,500
Longevity	3,050	3,434	3,500	3,500	3,900
Health & Dental	52,515	56,791	73,600	52,000	54,500
TMRS	98,176	97,838	107,500	90,000	98,800
FICA	52,441	52,784	60,000	52,400	56,700
Workers Compensation	1,043	1,140	1,000	1,000	1,000
Allowances	21,830	22,505	22,200	23,000	22,100
Other Benefits	3,092	3,104	3,300	3,200	3,100
HSA Contribution	6,800	8,500	8,500	8,500	7,000
Employee Relations	13,043	2,583	2,100	3,000	3,200
PERSONNEL	\$ 984,421	\$ 977,719	\$ 1,106,500	\$ 977,300	\$ 1,034,800
Office Supplies	\$ 9,376	\$ 7,869	\$ 13,000	\$ 11,000	\$ 11,500
Postage & Shipping	28,078	14,602	20,000	19,500	7,000
Software Licenses	-	1,810	-	-	-
Legal	-	-	-	-	-
Equipment Lease/Rental	5,318	4,899	5,900	6,300	4,740
Professional Dues	4,542	5,576	8,200	4,650	4,800
Publications	1,209	1,277	1,000	3,200	2,300
Professional Development	20,908	21,657	30,700	12,000	18,700
Other Contracted Services	24,101	19,927	22,000	22,000	20,000
Community Relations	38,169	78,544	92,000	65,000	-
Transfer to Technology Management Fund	144,300	238,600	166,500	166,500	184,200
Contingency	-	-	45,000	45,000	45,000
OPERATING	\$ 276,000	\$ 394,762	\$ 404,300	\$ 356,125	\$ 298,240
Furniture & Equip <\$5000	-	-	-	-	-
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION DIVISION TOTAL	\$ 1,260,421	\$ 1,372,482	\$ 1,510,800	\$ 1,333,425	\$ 1,333,040

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Part-Time Wages	\$ 9,563	\$ 14,399	\$ 14,400	\$ 14,400	\$ 12,000
FICA	732	1,102	1,100	1,100	900
Workers Compensation	13	23	50	50	50
PERSONNEL	\$ 10,307	\$ 15,524	\$ 15,550	\$ 15,550	\$ 12,950
Office Supplies	\$ 61	\$ 96	\$ 1,000	\$ -	\$ -
Consultants	33,571	-	-	-	-
Legal	168,445	188,019	205,000	256,000	180,000
Professional Dues	4,380	8,484	7,000	7,000	7,000
Publications	4,561	2,348	12,000	8,600	12,000
Professional Development	3,160	4,843	11,000	9,000	12,000
Lobbyist	21,386	-	-	-	-
Community Relations	7,462	2,867	93,000	5,800	4,500
Election Expense	40,016	-	40,000	30,000	-
OPERATING	\$ 283,042	\$ 206,656	\$ 369,000	\$ 316,400	\$ 215,500
CITY COUNCIL DIVISION TOTAL	\$ 293,349	\$ 222,180	\$ 384,550	\$ 331,950	\$ 228,450

ADMINISTRATION DEPARTMENT

Communications Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ 137,800
Overtime	-	-	-	-	1,100
Longevity	-	-	-	-	300
Health & Dental	-	-	-	-	15,400
TMRS	-	-	-	-	17,700
FICA	-	-	-	-	10,600
Workers Compensation	-	-	-	-	200
Allowances	-	-	-	-	1,200
Other Benefits	-	-	-	-	600
Employee Assistance	-	-	-	-	-
HSA Contribution	-	-	-	-	1,500
Employee Relations	-	-	-	-	-
Employee Tuition	-	-	-	-	-
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 186,400
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Operating Supplies	-	-	-	-	3,000
Postage & Shipping	-	-	-	-	14,500
Professional Dues	-	-	-	-	1,600
Publications	-	-	-	-	1,000
Professional Development	-	-	-	-	10,500
Other Contracted Services	-	-	-	-	18,000
Community Relations	-	-	-	-	82,500
OPERATING	\$ -	\$ -	\$ -	\$ -	\$ 134,100
COMMUNICATIONS DIVISION TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 320,500

FINANCE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Finance</i>					
Personnel	\$ 462,774	\$ 497,150	\$ 586,600	\$ 557,700	\$ 630,500
Operating	488,323	496,377	570,100	541,800	536,100
Total	\$ 951,097	\$ 993,527	\$ 1,156,700	\$ 1,102,000	\$ 1,166,600
<i>Municipal Court</i>					
Personnel	\$ 267,727	\$ 270,814	\$ 366,200	\$ 318,150	\$ 257,100
Operating	9,020	9,731	14,650	15,700	15,350
Total	\$ 276,747	\$ 280,545	\$ 380,850	\$ 333,850	\$ 272,450
<i>City-Wide Charges</i>					
Operating	\$ 495,432	\$ 551,468	\$ 545,800	\$ 585,350	\$ 746,400
Total	\$ 495,432	\$ 551,468	\$ 545,800	\$ 585,350	\$ 746,400
Total Department	\$ 1,723,276	\$ 1,825,539	\$ 2,083,350	\$ 2,021,200	\$ 2,185,450

Finance Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	12	1	1	\$ 123,188	\$ 190,941
Finance Manager	10	1	1	\$ 97,479	\$ 141,345
Fiscal Services Officer	7	1	1	\$ 63,511	\$ 92,092
Sr. Accountant	6	1	1	\$ 57,738	\$ 83,720
<i>Municipal Court</i>					
Municipal Court Clerk	6	1	1	\$ 57,738	\$ 83,720
Deputy Court Clerk/ Accounting Specialist	5	1	1	\$ 52,489	\$ 76,109
Total Finance Department		6	6		

FINANCE DEPARTMENT

Finance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 336,002	\$ 369,036	\$ 419,100	\$ 411,900	\$ 448,200
Part-Time Wages	9,699	-	19,500	4,200	19,500
Overtime	-	56	-	-	-
Longevity	588	375	700	600	900
Health & Dental	33,405	39,135	46,800	42,400	55,800
TMRS	44,687	49,184	54,800	54,000	57,500
FICA	25,916	27,357	31,800	30,600	34,100
Workers Compensation	491	569	500	600	600
Allowances	5,311	4,935	5,600	5,600	6,000
Other Benefits	1,348	1,611	1,800	1,800	1,900
HSA Contribution	2,450	2,500	2,500	2,500	2,500
Employee Relations	2,878	2,393	3,500	3,500	3,500
PERSONNEL	\$ 462,774	\$ 497,150	\$ 586,600	\$ 557,700	\$ 630,500
Office Supplies	\$ 6,519	\$ 8,067	\$ 6,000	\$ 6,000	\$ 6,300
Operating Supplies	809	-	-	-	-
Equipment Maintenance	210	-	500	200	500
Postage & Shipping	2,320	1,031	1,300	1,200	1,300
Consultants	28,563	13,656	-	-	-
Equipment Lease/Rental	2,120	2,678	3,100	3,000	3,200
Professional Dues	1,631	1,278	1,300	1,300	1,400
Publications	1,692	846	3,700	3,700	2,500
Professional Development	4,017	8,225	15,200	9,400	14,400
Other Contracted Services	291,442	300,097	352,000	330,000	316,700
Transfer to Technology Management Fund	149,000	160,500	187,000	187,000	189,800
OPERATING	\$ 488,323	\$ 496,377	\$ 570,100	\$ 541,800	\$ 536,100
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ 2,500	\$ -
FINANCE DIVISION TOTAL	\$ 951,097	\$ 993,527	\$ 1,156,700	\$ 1,102,000	\$ 1,166,600

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 134,347	\$ 132,443	\$ 204,900	\$ 173,300	\$ 128,500
Part-Time Wages	66,426	67,582	74,200	72,000	78,200
Overtime	5,596	9,394	8,000	7,500	8,000
Longevity	3,160	2,701	1,900	2,100	200
Health & Dental	19,442	19,569	24,700	18,600	7,800
TMRS	18,717	18,998	27,800	23,400	17,300
FICA	15,110	15,443	21,200	18,800	16,200
Workers Compensation	286	320	300	300	300
Other Benefits	645	614	700	900	600
HSA Contribution	4,000	3,750	2,500	1,250	-
PERSONNEL	\$ 267,727	\$ 270,814	\$ 366,200	\$ 318,150	\$ 257,100
Office Supplies	\$ 2,572	\$ 2,082	\$ 2,100	\$ 1,500	\$ 1,500
Postage & Shipping	559	493	1,000	1,000	1,000
Professional Dues	1,112	283	750	850	850
Publications	401	-	800	350	-
Professional Development	1,000	3,214	6,000	6,000	6,000
Credit Card Fees	284	-	-	-	-
Other Contracted Services	3,092	3,658	4,000	6,000	6,000
OPERATING	\$ 9,020	\$ 9,731	\$ 14,650	\$ 15,700	\$ 15,350
MUNICIPAL COURT DIVISION TOTAL	\$ 276,747	\$ 280,545	\$ 380,850	\$ 333,850	\$ 272,450

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Retiree Benefits	\$ 98,300	\$ 98,800	\$ 84,500	\$ 98,800	\$ 109,600
Other Benefits	-	-	-	-	-
HSA Contribution	5,250	5,750	7,000	5,750	16,500
Buildings & Grounds Maintenance	1,375	-	-	2,000	2,000
Electric Service	100,484	122,112	106,000	118,600	120,000
Electric Service - Street Lighting	74,324	75,962	65,000	72,000	72,000
Natural Gas Service	2,289	2,975	3,000	2,800	3,000
Electric Services - Cameras	-	-	11,000	6,000	6,000
Other Contracted Services	6,163	-	-	6,000	110,000
General Liability Insurance	9,327	9,850	10,300	10,000	10,400
Errors & Omissions	18,301	21,849	23,000	22,200	22,800
Crime Coverage Fidelity	3,124	3,124	3,300	3,200	3,300
Auto Liability	38,557	50,009	49,000	49,600	54,500
Auto Physical Damage	27,187	31,962	31,500	34,100	37,500
Underground Storage Liability	500	500	800	600	600
Real & Personal Property	110,125	123,462	141,200	143,500	168,000
Deductible	(815)	1,340	10,000	10,000	10,000
Property Taxes	-	-	-	-	-
Interest Expense - Leases	-	570	-	-	-
Bad Debt Expense	939	-	200	200	200
Cash Short	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Lease Principal	-	3,202	-	-	-
CITY-WIDE DIVISION TOTAL	\$ 495,432	\$ 551,468	\$ 545,800	\$ 585,350	\$ 746,400

POLICE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Patrol</i>					
Personnel	\$ 3,161,026	\$ 3,621,118	\$ 3,725,300	\$ 3,503,900	\$ 3,992,400
Operating	954,092	1,086,536	1,279,500	1,315,800	1,347,600
Capital	2,880	1,920	-	-	16,000
Total	\$ 4,117,998	\$ 4,709,573	\$ 5,004,800	\$ 4,819,700	\$ 5,356,000
<i>Support Services</i>					
Personnel	\$ 862,059	\$ 954,213	\$ 1,011,700	\$ 899,200	\$ 1,073,000
Operating	891	205	19,600	19,600	19,600
Total	\$ 862,950	\$ 954,418	\$ 1,031,300	\$ 918,800	\$ 1,092,600
Total Department	\$ 4,980,948	\$ 5,663,991	\$ 6,036,100	\$ 5,738,500	\$ 6,448,600

Police Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	13	1	1	\$ 141,666	\$ 219,583
Assistant Police Chief *	11	0	1	\$ 112,101	\$ 162,547
Police Captain	11	0	1	\$ 112,101	\$ 162,547
Police Lieutenant	P3	2	0	\$ 104,458	\$ 140,421
Police Sergeant	P2	5	6	\$ 86,757	\$ 116,605
Police Officer	P1	18	18	\$ 72,301	\$ 97,157
Community Resource Officer	P1	1	1	\$ 72,301	\$ 97,157
<i>Support Services</i>					
Support Services Specialist	5	0	2	\$ 52,489	\$ 76,109
Animal Control & Parking Enforcement Officer	4	1	1	\$ 45,625	\$ 66,156
Administrative Assistant-PD	4	1	0	\$ 45,625	\$ 66,156
Emergency Telecommunications Operator	4	9	9	\$ 45,625	\$ 66,156
Direct Link Coordinator	2	1	0	\$ 37,706	\$ 54,631
Total Police Department		39	40		

*Budgeted to fill the position at mid-year 2024.

POLICE DEPARTMENT

Patrol Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 2,095,244	\$ 2,369,491	\$ 2,496,200	\$ 2,276,600	\$ 2,666,800
Overtime	272,473	316,803	270,000	303,500	270,000
Longevity	12,123	13,438	13,500	13,800	15,200
Health & Dental	228,241	284,031	296,800	289,700	353,300
TMRS	312,177	355,603	359,900	340,500	378,600
FICA	174,316	198,045	204,400	194,500	218,600
Workers Compensation	31,303	43,050	42,900	39,800	45,800
Allowances	6,817	6,840	6,800	7,600	8,600
Other Benefits	12,507	13,616	14,800	12,900	15,500
HSA Contribution	13,350	16,500	14,000	19,000	14,000
Employee Relations	2,434	3,701	6,000	6,000	6,000
Recruiting & Hiring	41	-	-	-	-
PERSONNEL	\$ 3,161,026	\$ 3,621,118	\$ 3,725,300	\$ 3,503,900	\$ 3,992,400
Office Supplies	\$ 6,806	\$ 8,647	\$ 8,600	\$ 8,600	\$ 10,000
Apprehension & Jailing	791	1,291	1,400	1,400	1,400
Operating Supplies	49,813	40,596	42,000	115,000	53,200
Fuel	38,759	52,902	52,000	40,000	41,000
Equipment Maintenance	99	9,600	13,800	13,800	13,800
Vehicle Maintenance	26,861	57,758	30,000	40,000	30,000
Postage & Shipping	954	615	10,000	8,000	10,000
Consultants	6,091	-	-	-	-
Equipment Lease/Rental	4,289	4,265	4,600	4,600	4,300
Professional Dues	1,671	2,048	2,400	2,400	2,400
Publications	7,190	-	-	-	-
Professional Development	23,973	40,314	47,500	20,500	47,500
Other Contracted Services	17,596	46,947	56,800	56,800	56,700
Law Enforcement Liability	17,355	21,660	21,000	20,300	22,300
Community Relations	29,344	17,392	40,000	35,000	40,000
Transfer to Asset Replacement Fund	10,500	10,500	10,500	10,500	10,500
Transfer to Vehicle Replacement Fund	121,000	118,000	129,000	129,000	130,000
Transfer to Technology Management Fund	591,000	654,000	809,900	809,900	874,500
OPERATING	\$ 954,092	\$ 1,086,536	\$ 1,279,500	\$ 1,315,800	\$ 1,347,600
Other Equipment	\$ 2,880	\$ 1,920	\$ -	\$ -	\$ 16,000
CAPITAL	\$ 2,880	\$ 1,920	\$ -	\$ -	\$ 16,000
PATROL DIVISION TOTAL	\$ 4,117,998	\$ 4,709,573	\$ 5,004,800	\$ 4,819,700	\$ 5,356,000

POLICE DEPARTMENT

Support Services Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 557,673	\$ 616,247	\$ 658,600	\$ 588,700	\$ 720,900
Overtime	93,828	104,062	85,000	84,300	85,000
Longevity	5,281	5,328	5,800	5,100	5,700
Health & Dental	64,917	71,522	102,000	73,400	89,500
TMRS	85,955	95,364	96,500	88,100	102,500
FICA	49,431	54,843	55,900	51,600	60,800
Workers Compensation	866	1,066	900	800	900
Allowances	-	-	900	-	-
Other Benefits	2,608	2,780	3,100	2,700	3,200
HSA Contribution	1,500	3,000	3,000	4,500	4,500
PERSONNEL	\$ 862,059	\$ 954,213	\$ 1,011,700	\$ 899,200	\$ 1,073,000
Professional Dues	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Professional Development	891	205	6,800	6,800	6,800
Operating Supplies	-	-	8,500	8,500	8,500
Other Contracted Services	-	-	4,200	4,200	4,200
OPERATING	\$ 891	\$ 205	\$ 19,600	\$ 19,600	\$ 19,600
SUPPORT SERVICES DIVISION TOTAL	\$ 862,950	\$ 954,418	\$ 1,031,300	\$ 918,800	\$ 1,092,600

FIRE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Fire</i>					
Personnel	\$ 3,078,400	\$ 3,158,324	\$ 3,317,200	\$ 3,244,650	\$ 3,551,400
Operating	625,556	692,814	798,400	816,200	852,100
Capital	16,746	24,460	13,000	66,000	8,000
Total	\$ 3,720,701	\$ 3,875,598	\$ 4,128,600	\$ 4,126,850	\$ 4,411,500
Total Department	\$ 3,720,701	\$ 3,875,598	\$ 4,128,600	\$ 4,126,850	\$ 4,411,500

Fire Department Staffing Schedule

POSITION	GRADE	2023 BUDGET	2024 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Fire Department</i>					
Fire Chief	13	1	1	\$ 141,666	\$ 219,583
Fire Marshal / Assistant Chief	11	1	1	\$ 112,101	\$ 162,547
Fire Captain	F4	3	3	\$ 99,078	\$ 133,170
Fire Lieutenant	F3	3	3	\$ 83,700	\$ 112,527
Firefighter / Paramedic	F2	15	15	\$ 64,270	\$ 86,373
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 2,077,968	\$ 2,060,172	\$ 2,223,200	\$ 2,051,400	\$ 2,303,000
Overtime	210,761	249,335	195,000	316,900	285,000
Longevity	12,618	12,454	12,400	12,800	12,600
Health & Dental	223,857	258,763	280,200	280,600	326,900
TMRS	302,153	306,026	322,700	309,600	334,500
FICA	169,857	170,447	185,300	175,200	194,100
Workers Compensation	32,202	39,296	37,900	38,900	38,500
Allowances	8,732	7,965	7,700	7,700	8,000
Other Benefits	11,550	11,502	12,800	12,000	12,800
HSA Contribution	25,600	38,750	36,500	36,000	32,000
Employee Relations	3,101	3,434	3,500	3,500	4,000
Recruiting & Hiring	-	180	-	50	-
PERSONNEL	\$ 3,078,400	\$ 3,158,324	\$ 3,317,200	\$ 3,244,650	\$ 3,551,400
Office Supplies	\$ 2,911	\$ 2,776	\$ 3,000	\$ 3,000	\$ 3,000
Operating Supplies	30,214	27,937	36,700	36,700	68,600
EMS Supplies	32,882	35,824	35,000	35,000	38,500
Fuel	10,019	14,397	14,000	12,000	13,000
Emergency Management	-	-	5,000	5,000	5,000
Equipment Maintenance	17,230	26,884	31,100	31,100	43,100
Vehicle Maintenance	31,082	36,274	45,000	45,000	45,000
Postage & Shipping	288	107	500	300	300
Consultants	-	-	-	22,500	-
Professional Dues	4,885	6,697	6,600	6,600	5,900
Publications	1,395	1,841	1,500	1,000	2,900
Professional Development	39,597	43,984	50,500	50,500	72,750
Other Contracted Services	33,319	40,228	43,200	43,200	37,750
Community Relations	4,233	5,064	7,000	5,000	4,500
Transfer to Vehicle Replacement Fund	145,000	144,000	143,000	143,000	143,000
Transfer to Technology Management Fund	239,600	263,300	289,300	289,300	284,900
Transfer to Asset Replacement Fund	32,900	43,500	87,000	87,000	83,900
OPERATING	\$ 625,556	\$ 692,814	\$ 798,400	\$ 816,200	\$ 852,100
Furniture & Equip <\$5000	\$ 3,150	\$ -	\$ -	\$ -	\$ -
Other Equipment	5,393	24,460	13,000	66,000	8,000
Other Construction Costs	8,203	-	-	-	-
CAPITAL	\$ 16,746	\$ 24,460	\$ 13,000	\$ 66,000	\$ 8,000
FIRE DIVISION TOTAL	\$ 3,720,701	\$ 3,875,598	\$ 4,128,600	\$ 4,126,850	\$ 4,411,500

PUBLIC WORKS DEPARTMENT

	Actual 2021		Actual 2022		Budget 2023		Estimated 2023		Budget 2024
<i>Public Works Administration</i>									
Personnel	\$ 385,026	\$	\$ 425,270	\$	\$ 426,400	\$	\$ 366,750	\$	\$ 462,700
Operating	196,032		218,885		293,000		330,300		252,400
Total	\$ 581,058	\$	\$ 644,155	\$	\$ 719,400	\$	\$ 697,050	\$	\$ 715,100
<i>Community Development</i>									
Personnel	\$ 636,326	\$	\$ 573,087	\$	\$ 671,600	\$	\$ 582,400	\$	\$ 677,200
Operating	163,352		248,425		198,500		216,000		199,700
Capital	-		-		-		14,000		-
Total	\$ 799,677	\$	\$ 821,511	\$	\$ 870,100	\$	\$ 812,400	\$	\$ 876,900
<i>Streets & Drainage</i>									
Personnel	\$ 126,763	\$	\$ 139,816	\$	\$ 143,300	\$	\$ 135,200	\$	\$ 144,700
Operating	451,962		354,710		468,432		468,500		435,300
Capital	-		-		-		-		-
Total	\$ 578,725	\$	\$ 494,526	\$	\$ 611,732	\$	\$ 603,700	\$	\$ 580,000
<i>Facilities Maintenance</i>									
Personnel	\$ 256,264	\$	\$ 235,186	\$	\$ 294,000	\$	\$ 265,000	\$	\$ 288,200
Operating	648,973		657,819		749,100		716,600		752,300
Capital	50,141		68,784		43,000		64,000		148,300
Total	\$ 955,378	\$	\$ 961,789	\$	\$ 1,086,100	\$	\$ 1,045,600	\$	\$ 1,188,800
<i>General Services</i>									
Personnel	\$ 344,386	\$	\$ 354,888	\$	\$ 369,300	\$	\$ 378,900	\$	\$ 388,500
Operating	198,795		256,664		241,612		242,050		254,750
Capital	7,751		-		19,000		39,000		24,000
Total	\$ 550,931	\$	\$ 611,552	\$	\$ 629,912	\$	\$ 659,950	\$	\$ 667,250
Total Department	\$ 3,465,769	\$	\$ 3,533,533	\$	\$ 3,917,244	\$	\$ 3,818,700	\$	\$ 4,028,050

PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Public Works Administration</i>					
Public Works Director	12	1	1	\$ 123,188	\$ 190,941
Assistant Director of Public Works	11	1	1	\$ 112,101	\$ 162,547
Capital Projects Manager	8	1	1	\$ 69,863	\$ 101,301
Administrative Coordinator	6	0	1	\$ 57,738	\$ 83,720
Administrative Specialist	5	1	0	\$ 52,489	\$ 76,109
<i>Community Development</i>					
Chief Building Official	10	1	1	\$ 97,479	\$ 141,345
Administrative Coordinator	6	1	1	\$ 57,738	\$ 83,720
Senior Building Inspector	6	0	1	\$ 57,738	\$ 83,720
Building Inspector	5	2	1	\$ 52,489	\$ 76,109
Code Enforcement Officer	4	1	1	\$ 45,625	\$ 66,156
Permit Technician	2	2	2	\$ 37,706	\$ 54,631
<i>Operations</i>					
Maintenance Worker III	4	1	1	\$ 45,625	\$ 66,156
Maintenance Worker I	1	1	1	\$ 34,278	\$ 49,704
<i>Facilities Maintenance</i>					
Facilities Maintenance Manager	9	1	1	\$ 76,849	\$ 111,431
Facilities Maintenance Technician	4	2	2	\$ 45,625	\$ 66,156
<i>General Services</i>					
Fleet Supervisor	7	0	1	\$ 63,511	\$ 92,092
Lead Mechanic	6	1	0	\$ 57,738	\$ 83,720
Lead Traffic Technician	5	1	1	\$ 52,489	\$ 76,109
Mechanic	4	1	1	\$ 45,625	\$ 66,156
Traffic Technician	2	1	1	\$ 37,706	\$ 54,631
<i>Total Public Works Department</i>		20	20		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 284,119	\$ 314,115	\$ 310,000	\$ 264,900	\$ 330,800
Longevity	1,595	1,940	1,800	1,000	1,000
Health & Dental	26,998	29,968	33,500	32,100	44,200
TMRS	38,389	42,553	41,200	34,400	42,900
FICA	21,566	23,884	23,700	20,000	24,800
Workers Compensation	255	301	400	200	400
Allowances	7,566	7,680	7,700	5,900	7,400
Other Benefits	1,250	1,305	1,300	800	1,400
HSA Contribution	-	-	-	1,250	2,500
Employee Relations	3,040	2,780	5,800	5,000	6,300
PERSONNEL	\$ 385,026	\$ 425,270	\$ 426,400	\$ 366,750	\$ 462,700
Office Supplies	\$ 3,799	\$ 2,976	\$ 4,500	\$ 4,500	\$ 4,500
Operating Supplies	2,474	4,518	2,500	2,500	2,500
Equipment Maintenance	-	-	-	2,900	-
Postage & Shipping	90	98	1,000	1,000	1,000
Electric Service	4,166	4,411	5,000	4,400	5,000
Consultants	23,722	30,745	35,000	35,000	35,000
Equipment Lease/Rental	3,572	2,648	4,000	4,300	4,300
Professional Dues	2,340	2,034	3,000	3,000	3,000
Professional Development	5,354	11,998	5,300	6,500	6,500
Credit Card Fees	19,701	32,740	40,000	32,000	35,000
Other Contracted Services	48,722	47,191	84,000	125,000	64,500
Community Relations	91	1,327	8,500	9,000	8,000
Transfer to Technology Management Fund	82,000	78,200	100,200	100,200	83,100
OPERATING	\$ 196,032	\$ 218,885	\$ 293,000	\$ 330,300	\$ 252,400
PUBLIC WORKS ADMINISTRATION DIVISION					
TOTAL	\$ 581,058	\$ 644,155	\$ 719,400	\$ 697,050	\$ 715,100

PUBLIC WORKS DEPARTMENT

Community Development Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 456,725	\$ 388,049	\$ 469,200	\$ 400,700	\$ 483,800
Overtime	9,322	22,779	8,000	28,000	13,300
Longevity	3,745	2,566	2,700	2,200	2,800
Health & Dental	64,627	69,069	89,500	55,600	73,000
TMRS	61,624	54,497	62,200	57,600	63,300
FICA	34,041	29,963	34,800	32,700	36,600
Workers Compensation	929	908	700	800	700
Allowances	1,366	665	900	300	-
Other Benefits	1,946	1,840	2,100	1,700	2,200
HSA Contribution	2,000	2,750	1,500	2,800	1,500
Employee Relations	-	-	-	-	-
PERSONNEL	\$ 636,326	\$ 573,087	\$ 671,600	\$ 582,400	\$ 677,200
Office Supplies	\$ (1,403)	\$ 7	\$ -	\$ -	\$ -
Operating Supplies	2,656	5,779	6,000	6,000	6,000
Fuel	2,789	4,314	4,000	4,000	4,000
Vehicle Maintenance	1,901	1,668	2,500	2,000	2,500
Postage & Shipping	1,901	207	3,000	1,500	3,000
Equipment Lease/Rental	1,306	1,003	1,400	900	1,400
Professional Dues	596	664	1,200	1,200	1,200
Publications	1,553	-	500	1,800	500
Professional Development	3,830	7,792	9,600	9,600	10,600
Credit Card Fees	-	-	-	-	-
Other Contracted Services	133,067	193,094	153,300	172,000	153,500
Community Relations	3,157	-	5,000	5,000	5,000
Transfer to Vehicle Replacement Fund	12,000	33,895	12,000	12,000	12,000
Transfer to Asset Replacement Fund	-	-	-	-	-
OPERATING	\$ 163,352	\$ 248,425	\$ 198,500	\$ 216,000	\$ 199,700
Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ 14,000	\$ -
COMMUNITY DEVELOPMENT DIVISION					
TOTAL	\$ 799,677	\$ 821,511	\$ 870,100	\$ 812,400	\$ 876,900

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 77,716	\$ 78,618	\$ 81,600	\$ 84,100	\$ 91,700
On Call	1,170	3,045	3,000	2,700	3,000
Overtime	5,428	9,734	8,000	8,300	8,000
Longevity	670	790	800	900	1,000
Health & Dental	21,770	22,980	25,700	14,400	15,300
TMRS	11,121	12,131	12,000	12,600	13,100
FICA	6,003	6,623	6,600	7,400	7,900
Workers Compensation	1,282	1,486	1,200	1,400	1,300
Other Benefits	404	409	400	400	400
HSA Contribution	1,200	4,000	4,000	3,000	3,000
PERSONNEL	\$ 126,763	\$ 139,816	\$ 143,300	\$ 135,200	\$ 144,700
Operating Supplies	\$ 987	\$ 2,960	\$ 2,200	\$ 2,200	\$ 2,200
Fuel	2,430	4,927	5,000	5,000	5,000
Equipment Maintenance	-	495	1,000	1,000	1,000
Drainage Maintenance	42,002	140,933	151,000	151,000	151,000
Street Maintenance	230,623	134,366	155,000	155,000	155,000
Traffic Control Maintenance	-	869	1,000	1,000	1,000
Other Contracted Services	43,020	38,159	87,232	87,300	45,000
Transfer to Vehicle Replacement Fund	8,000	8,000	8,000	8,000	12,000
Transfer to Asset Replacement Fund	124,900	24,000	58,000	58,000	61,100
OPERATING	\$ 451,962	\$ 354,710	\$ 468,432	\$ 468,500	\$ 435,300
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS & DRAINAGE DIVISION TOTAL	\$ 578,725	\$ 494,526	\$ 611,732	\$ 603,700	\$ 580,000

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 174,721	\$ 157,077	\$ 192,400	\$ 179,100	\$ 195,500
On Call	5,301	5,280	5,500	5,500	5,500
Overtime	3,776	5,129	5,500	5,000	6,000
Longevity	695	705	700	900	1,100
Health & Dental	24,133	22,427	39,600	25,300	26,900
TMRS	24,325	22,219	26,400	24,500	26,500
FICA	13,824	12,568	14,800	14,100	15,700
Workers Compensation	3,428	3,424	3,300	3,400	3,400
Allowances	826	840	900	800	1,200
Other Benefits	836	767	900	900	900
HSA Contribution	4,400	4,750	4,000	5,500	5,500
PERSONNEL	\$ 256,264	\$ 235,186	\$ 294,000	\$ 265,000	\$ 288,200
Operating Supplies	\$ 3,821	\$ 3,797	\$ 5,700	\$ 5,500	\$ 5,700
Fuel	1,212	1,514	1,500	1,500	1,500
Emergency Generator Fuel	22,929	5,158	5,000	5,000	5,000
Equipment Maintenance	76,189	73,212	99,600	86,800	100,400
Vehicle Maintenance	2,406	523	6,000	6,000	6,000
Building & Grounds Maintenance	51,679	58,532	61,700	61,700	61,700
Professional Dues	175	469	1,200	1,200	1,200
Professional Development	2,472	8,538	8,500	8,000	8,500
Other Contracted Services	283,490	293,875	339,000	320,000	340,000
Transfer to Vehicle Replacement Fund	12,000	13,000	14,000	14,000	15,000
Transfer to Technology Management Fund	27,100	25,200	27,300	27,300	27,700
Transfer to Asset Replacement Fund	165,500	174,000	179,600	179,600	179,600
OPERATING	\$ 648,973	\$ 657,819	\$ 749,100	\$ 716,600	\$ 752,300
Other Equipment	\$ 1,905	\$ 27,928	\$ -	\$ 21,000	\$ 102,300
Other Construction Costs	48,235	40,856	43,000	43,000	46,000
CAPITAL	\$ 50,141	\$ 68,784	\$ 43,000	\$ 64,000	\$ 148,300
 FACILITY MAINTENANCE DIVISION TOTAL	 \$ 955,378	 \$ 961,789	 \$ 1,086,100	 \$ 1,045,600	 \$ 1,188,800

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 214,742	\$ 216,308	\$ 234,000	\$ 229,600	\$ 248,500
On Call	10,842	10,515	11,000	10,800	11,000
Overtime	18,849	20,978	12,000	24,600	15,000
Longevity	2,770	3,010	3,000	3,300	3,500
Health & Dental	38,183	43,160	48,200	43,600	46,200
TMRS	32,358	32,982	33,600	36,500	35,100
FICA	18,057	18,222	18,900	21,000	20,300
Workers Compensation	5,155	5,639	4,500	5,400	4,800
Allowances	(14)	-	-	-	-
Other Benefits	1,043	1,074	1,100	1,100	1,100
HSA Contribution	2,400	3,000	3,000	3,000	3,000
PERSONNEL	\$ 344,386	\$ 354,888	\$ 369,300	\$ 378,900	\$ 388,500
Operating Supplies	\$ 12,143	\$ 19,756	\$ 14,500	\$ 14,500	\$ 16,500
Fuel	6,404	9,421	10,000	10,000	10,000
Equipment Maintenance	2,210	130	4,000	3,500	4,000
Vehicle Maintenance	19,085	10,468	19,412	20,000	15,000
Traffic Control Maintenance	20,249	25,220	23,000	25,000	30,000
Electric Service	3,525	3,597	5,000	3,400	5,000
Natural Gas Service	972	1,373	1,200	1,200	1,200
Equipment Lease/Rental	710	655	700	700	700
Professional Dues	360	701	1,900	1,900	2,050
Publications	1,150	950	1,000	950	1,000
Professional Development	3,357	9,298	10,500	10,500	11,000
Other Contracted Services	17,105	26,104	32,000	32,000	32,000
Community Relations	1,225	-	-	-	-
Transfer to Vehicle Replacement Fund	28,000	29,000	31,000	31,000	24,000
Transfer to Technology Management Fund	31,300	26,400	33,600	33,600	48,500
Transfer To Asset Replacement Fund	51,000	93,592	53,800	53,800	53,800
OPERATING	\$ 198,795	\$ 256,664	\$ 241,612	\$ 242,050	\$ 254,750
Other Equipment	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Construction Costs	7,751	-	19,000	19,000	24,000
CAPITAL	\$ 7,751	\$ -	\$ 19,000	\$ 39,000	\$ 24,000
GENERAL SERVICES DIVISION TOTAL	\$ 550,931	\$ 611,552	\$ 629,912	\$ 659,950	\$ 667,250

PARKS & RECREATION DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>P&R Administration</i>					
Personnel	\$ 389,405	\$ 352,316	\$ 407,000	\$ 370,400	\$ 400,000
Operating	100,600	167,171	251,698	264,955	227,100
Capital	157	-	-	-	-
Total	\$ 490,162	\$ 519,487	\$ 658,698	\$ 635,355	\$ 627,100
<i>Senior Services</i>					
Personnel	\$ 222,499	\$ 261,183	\$ 282,268	\$ 277,745	\$ 362,000
Operating	159,714	191,810	222,500	240,375	246,800
Capital	-	-	-	-	-
Total	\$ 382,213	\$ 452,993	\$ 504,768	\$ 518,120	\$ 608,800
<i>Recreation Center</i>					
Personnel	\$ 709,347	\$ 770,797	\$ 896,450	\$ 805,700	\$ 1,061,400
Operating	1,041,724	1,327,129	1,284,600	1,462,962	1,476,100
Capital	-	28,765	10,000	10,000	2,500
Total	\$ 1,751,071	\$ 2,126,691	\$ 2,191,050	\$ 2,278,662	\$ 2,540,000
<i>Parks Maintenance</i>					
Personnel	\$ 210,293	\$ 214,260	\$ 266,520	\$ 245,700	\$ 279,600
Operating	415,980	374,491	480,560	540,400	542,750
Capital	101,033	37,744	8,000	123,500	-
Total	\$ 727,306	\$ 626,495	\$ 755,080	\$ 909,600	\$ 822,350
<i>Colonial Park</i>					
Personnel	\$ 178,573	\$ 198,528	\$ 252,300	\$ 212,700	\$ 283,800
Operating	230,689	221,790	288,700	278,774	293,500
Capital	-	3,059	-	-	-
Total	\$ 409,262	\$ 423,376	\$ 541,000	\$ 491,474	\$ 577,300
Total Department	\$ 3,760,014	\$ 4,149,042	\$ 4,650,596	\$ 4,833,211	\$ 5,175,550

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Administration</i>					
Parks and Recreation Director	12	1	1	\$ 123,188	\$ 190,941
Executive Director FWUP	7	1	1	\$ 63,511	\$ 92,092
Administrative Coordinator	6	1	1	\$ 57,738	\$ 83,720
<i>Senior Services</i>					
Senior Services Manager	8	1	1	\$ 69,863	\$ 101,301
Program Specialist-Sr. Services	4	1	1	\$ 45,625	\$ 66,156
<i>Recreation Center</i>					
Recreation Manager	9	1	1	\$ 76,849	\$ 111,431
Recreation Operations Supervisor	7	1	1	\$ 63,511	\$ 92,092
Program Specialist-Aquatics & Recreation	6	2	2	\$ 57,738	\$ 83,720
Customer Service Team Lead	2	0	1	\$ 37,706	\$ 54,631
Lifeguard Team Lead	2	0	1	\$ 37,706	\$ 54,631
<i>Parks Maintenance</i>					
Park Operations Manager	9	1	1	\$ 76,849	\$ 111,431
Park Maintenance Crew Leader	4	1	1	\$ 45,625	\$ 66,156
Park Technician II	2	1	1	\$ 37,706	\$ 54,631
<i>Total Parks and Recreation Department</i>		12	14		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 278,064	\$ 252,032	\$ 286,400	\$ 269,600	\$ 291,800
Overtime	-	39	1,600	500	1,600
Longevity	3,565	2,870	2,900	3,100	3,200
Health & Dental	35,780	33,738	45,500	30,800	32,600
TMRS	37,977	34,510	38,600	36,100	38,400
FICA	20,675	18,742	21,600	20,500	22,400
Workers Compensation	400	387	400	400	400
Allowances	8,732	7,775	7,700	6,800	6,800
Other Benefits	1,240	1,170	1,300	1,200	1,300
HSA Contribution	2,000	-	-	-	-
Employee Relations	971	1,053	1,000	1,400	1,500
PERSONNEL	\$ 389,405	\$ 352,316	\$ 407,000	\$ 370,400	\$ 400,000
Office Supplies	\$ 357	\$ 404	\$ 600	\$ 600	\$ 600
Operating Supplies	2,354	1,445	3,000	3,000	3,000
Treatment Chemicals	(481)	-	-	-	-
Postage & Shipping	22,388	5,644	5,500	5,500	5,700
Electric Service	-	-	-	-	-
Natural Gas Service	317	597	-	-	-
Equipment Lease/Rental	1,460	311	2,400	2,200	2,400
Professional Dues	1,465	1,296	2,600	2,600	2,800
Professional Development	5,022	7,445	7,500	7,500	8,400
Other Contracted Services	-	5,383	32,433	45,955	10,000
Youth Sports	32,500	93,145	135,465	135,400	122,000
Community Relations	6,919	28,302	35,000	35,000	42,500
Transfer to Technology Management Fund	28,300	23,200	27,200	27,200	29,700
OPERATING	\$ 100,600	\$ 167,171	\$ 251,698	\$ 264,955	\$ 227,100
Furniture & Equip <\$5000	\$ 157	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ 157	\$ -	\$ -	\$ -	\$ -
PARKS AND RECREATION ADMINISTRATION					
DIVISION TOTAL	\$ 490,162	\$ 519,487	\$ 658,698	\$ 635,355	\$ 627,100

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 147,284	\$ 149,979	\$ 157,200	\$ 156,400	\$ 218,100
Part-Time Wages	23,522	50,345	60,045	60,045	68,500
Overtime	335	2,097	1,523	800	700
Longevity	1,655	1,775	1,800	1,900	2,000
Health & Dental	13,498	14,735	16,500	14,500	15,400
TMRS	19,529	22,171	23,600	22,800	31,200
FICA	12,976	15,365	16,800	16,700	21,400
Workers Compensation	608	1,005	1,100	900	1,000
Other Benefits	691	711	700	700	700
HSA Contribution	2,400	3,000	3,000	3,000	3,000
PERSONNEL	\$ 222,499	\$ 261,183	\$ 282,268	\$ 277,745	\$ 362,000
Office Supplies	\$ 790	\$ 435	\$ 800	\$ 725	\$ 800
Operating Supplies	3,933	2,214	7,500	9,000	8,300
Fuel	1,047	1,574	1,500	1,500	1,500
Equipment Maintenance	-	-	-	-	-
Vehicle Maintenance	425	402	2,000	1,500	2,000
Postage & Shipping	17,476	2,732	4,000	2,600	3,000
Electric Service	6,512	7,448	10,000	8,000	10,000
Natural Gas Service	564	721	1,100	1,200	1,200
Equipment Lease/Rental	1,339	655	800	700	700
Professional Dues	172	310	500	450	500
Professional Development	665	1,005	900	900	1,900
Credit Card Fees	2,522	3,959	4,000	7,100	7,500
Instructor Fees	45,469	73,735	68,600	88,000	97,000
Community Relations	11,477	22,322	32,100	30,000	34,100
Boards and Committees	4,023	5,100	5,000	5,000	5,900
Transfer to Vehicle Replacement Fund	9,000	12,000	16,000	16,000	7,000
Transfer to Technology Management Fund	51,500	54,400	64,900	64,900	62,600
Transfer to Asset Replacement Fund	2,800	2,800	2,800	2,800	2,800
OPERATING	\$ 159,714	\$ 191,810	\$ 222,500	\$ 240,375	\$ 246,800
Furniture & Equip <\$5000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	-	-	-	-	-
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
SENIOR SERVICES DIVISION TOTAL	\$ 382,213	\$ 452,993	\$ 504,768	\$ 518,120	\$ 608,800

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 265,582	\$ 288,487	\$ 305,400	\$ 299,500	\$ 398,600
Part-Time Wages	308,230	332,726	420,150	350,000	431,200
On Call	1,245	1,778	2,800	2,800	2,800
Overtime	5,060	6,948	8,300	8,300	10,500
Longevity	1,765	1,855	1,900	2,100	2,300
Health & Dental	21,440	21,152	23,700	21,400	57,700
TMRS	50,333	54,462	58,500	55,900	68,800
FICA	44,454	48,509	57,400	50,000	68,900
Workers Compensation	4,706	5,588	8,200	5,600	9,600
Allowances	2,482	2,880	2,900	2,900	3,200
Other Benefits	1,201	1,374	1,400	1,400	2,000
HSA Contribution	2,850	3,000	3,000	3,000	3,000
Employee Relations	-	2,039	2,800	2,800	2,800
PERSONNEL	\$ 709,347	\$ 770,797	\$ 896,450	\$ 805,700	\$ 1,061,400
Office Supplies	\$ 2,463	\$ 1,926	\$ 2,400	\$ 2,400	\$ 2,400
Operating Supplies	65,386	24,623	28,600	28,600	28,800
Treatment Chemicals	10,976	14,815	18,200	13,000	13,200
Equipment Maintenance	6,752	5,642	10,400	10,400	10,400
Swimming Pool Maintenance	10,332	8,852	18,900	18,900	20,600
Postage & Shipping	3,982	(20)	-	-	-
Electric Service	76,389	75,436	90,000	73,000	80,000
Natural Gas Service	15,130	24,842	22,000	22,000	23,000
Software Licenses	-	-	-	2,500	4,500
Equipment Lease/Rental	2,517	2,471	2,700	2,100	2,300
Professional Dues	623	940	2,900	1,000	1,000
Professional Development	3,305	7,568	11,200	11,200	11,200
Credit Card Fees	32,231	48,629	49,000	69,000	80,000
Instructor Fees	654,785	912,993	811,200	998,762	1,000,700
Community Relations	53	33,012	53,500	46,500	47,000
Transfer to Technology Management Fund	106,600	118,400	119,500	119,500	106,900
Transfer To Asset Replacement Fund	50,200	47,000	44,100	44,100	44,100
OPERATING	\$ 1,041,724	\$ 1,327,129	\$ 1,284,600	\$ 1,462,962	\$ 1,476,100
Furniture & Equip <\$5000	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Other Equipment	-	16,764.63	-	-	-
Other Construction Costs	-	12,000.00	10,000	10,000	-
CAPITAL	\$ -	\$ 28,765	\$ 10,000	\$ 10,000	\$ 2,500
RECREATION CENTER DIVISION TOTAL	\$ 1,751,071	\$ 2,126,691	\$ 2,191,050	\$ 2,278,662	\$ 2,540,000

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 146,605	\$ 146,859	\$ 167,500	\$ 163,800	\$ 180,900
Part-Time Wages	-	-	14,820	5,000	14,800
On Call	1,098	1,343	1,800	1,600	1,800
Overtime	1,537	567	1,900	1,600	1,900
Longevity	735	1,610	1,600	1,800	2,000
Health & Dental	26,427	28,823	36,000	32,600	34,500
TMRS	19,724	19,956	22,500	22,000	23,900
FICA	10,931	10,916	15,400	12,500	14,900
Workers Compensation	1,822	2,048	2,100	2,000	2,100
Allowances	721	1,420	2,100	2,000	2,000
Other Benefits	692	719	800	800	800
PERSONNEL	\$ 210,293	\$ 214,260	\$ 266,520	\$ 245,700	\$ 279,600
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	4,018	5,213	4,400	4,400	4,600
Fuel	3,909	4,952	5,000	4,000	4,000
Equipment Maintenance	120	-	2,100	2,100	2,100
Vehicle Maintenance	6,679	10,489	8,500	8,500	8,500
Building & Grounds Maintenance	25,000	17,795	32,900	32,900	34,300
Electric Service	9,514	11,044	12,000	11,000	12,000
Professional Development	1,215	1,216	4,800	4,800	4,750
Other Contracted Services	273,926	236,883	310,860	372,700	382,500
Transfer to Vehicle Replacement Fund	8,000	14,000	14,000	14,000	14,000
Transfer to Technology Management Fund	25,600	23,900	28,100	28,100	26,300
Transfer To Asset Replacement Fund	58,000	49,000	57,900	57,900	49,700
OPERATING	\$ 415,980	\$ 374,491	\$ 480,560	\$ 540,400	\$ 542,750
Other Equipment	\$ -	\$ 29,394	\$ -	\$ -	\$ -
Other Construction Costs	101,033	8,350	8,000	123,500	-
CAPITAL	\$ 101,033	\$ 37,744	\$ 8,000	\$ 123,500	\$ -
PARKS MAINTENANCE DIVISION TOTAL	\$ 727,306	\$ 626,495	\$ 755,080	\$ 909,600	\$ 822,350

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	164,304	182,351	230,300	195,000	257,600
Overtime	6	11	-	-	-
Health & Dental	-	33	-	-	-
TMRS	210	84	-	-	-
FICA	12,572	14,031	18,300	14,500	21,800
Workers Compensation	1,482	2,016	2,700	2,200	2,900
Other Benefits	-	1	-	-	-
Employee Relations	-	-	1,000	1,000	1,500
PERSONNEL	\$ 178,573	\$ 198,528	\$ 252,300	\$ 212,700	\$ 283,800
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies	26,123	10,392	17,400	17,400	17,400
Treatment Chemicals	16,531	26,755	25,700	21,000	27,500
Equipment Maintenance	-	1,450	-	-	-
Swimming Pool Maintenance	42,330	27,493	57,100	57,100	52,300
Postage & Shipping	617	-	-	-	-
Electric Service	32,251	31,037	40,000	33,000	40,000
Natural Gas Service	1,077	1,266	1,100	1,200	1,200
Equipment Lease/Rental	655	710	700	700	700
Professional Development	-	-	-	-	-
Credit Card Fees	2,385	4,504	4,500	6,174	6,200
Community Relations	319	8,685	16,300	16,300	16,300
Transfer to Technology Management Fund	64,900	68,000	73,800	73,800	71,600
Transfer To Asset Replacement Fund	43,500	41,500	52,100	52,100	60,300
OPERATING	\$ 230,689	\$ 221,790	\$ 288,700	\$ 278,774	\$ 293,500
Other Equipment	\$ -	\$ 2,410	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ 3,059	\$ -	\$ -	\$ -
COLONIAL PARK DIVISION TOTAL	\$ 409,262	\$ 423,376	\$ 541,000	\$ 491,474	\$ 577,300

TRANSFERS

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Transfer to Centennial Celebration Fund	\$ -	\$ -	\$ -	\$ 65,000	\$ 50,000
Transfer to Capital Project Fund	300,000	-	-	-	-
Transfer to Capital Reserve Fund	4,500,000	4,200,000	2,000,000	2,000,000	-
Transfer to Technology Management Fund	220,000	-	-	-	-
Transfer to Employee Benefit Fund	35,000	35,000	60,000	60,000	42,400
Transfer to Human Resource Svcs Fund	252,000	250,000	230,000	230,000	230,000
TRANSFERS OUT	\$ 5,307,000	\$ 4,485,000	\$ 2,290,000	\$ 2,355,000	\$ 322,400

DEBT SERVICE FUND

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

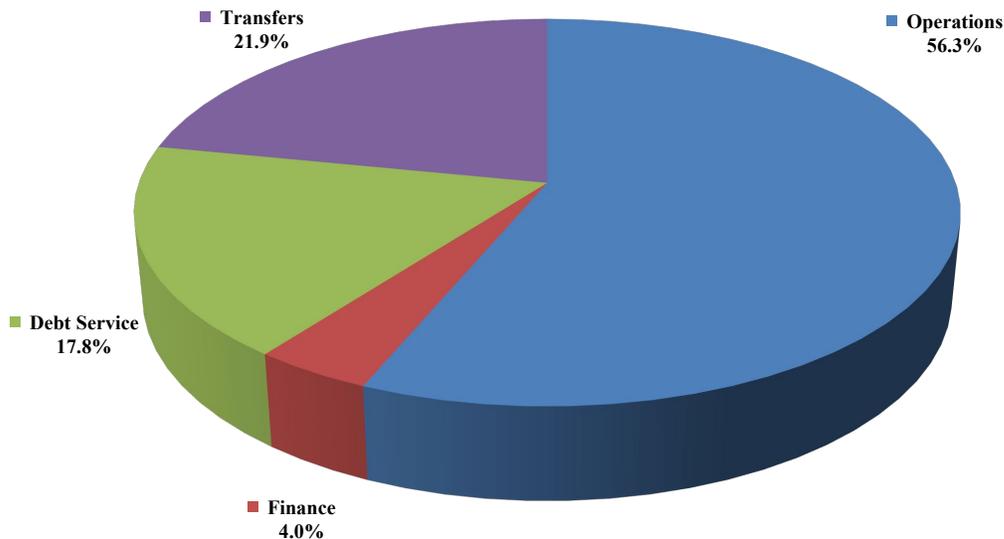
	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
Current Year Property Taxes	\$ 6,772,312	\$ 5,825,041	\$ 6,159,239	\$ 6,117,000	\$ 6,289,474
Prior Year Property Taxes	42,640	21,786	50,000	20,000	20,000
Penalty and Interest	36,471	33,744	32,000	32,000	24,000
Earnings on Investments	902	34,037	14,400	68,500	32,500
Transfer from 2022 General CO Fund	-	750	-	926,730	-
Transfer from 2022 Water/Sewer CO Fund	-	-	-	828,441	-
Transfer from Water & Sewer Fund	388,020	367,637	665,000	665,000	1,560,957
General Obligation Bond Proceeds	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-
TOTAL REVENUES	\$ 7,240,345	\$ 6,282,995	\$ 6,920,639	\$ 8,657,671	\$ 7,926,931
EXPENDITURES:					
Bond Principal	6,496,435	4,885,000	5,475,000	5,475,000	4,485,000
Interest on Bonds	1,364,103	1,411,629	3,207,475	3,006,482	3,369,257
Fiscal Agent Fees	3,300	4,050	3,300	3,300	3,300
Issuance Costs	3,500	1,139	95,561	3,500	-
Payment to Refunded Bond Escrow	-	-	-	-	-
TOTAL EXPENDITURES	\$ 7,867,338	\$ 6,301,818	\$ 8,781,336	\$ 8,488,282	\$ 7,857,557
NET REVENUES	\$ (626,993)	\$ (18,823)	\$ (1,860,697)	\$ 169,389	\$ 69,374
BEGINNING BALANCE	\$ 1,561,361	\$ 934,368	\$ 2,898,219	\$ 915,546	\$ 1,084,935
ENDING BALANCE	\$ 934,368	\$ 915,546	\$ 1,037,522	\$ 1,084,935	\$ 1,154,309

WATER & SEWER FUND

**WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
FEMA Reimbursement	\$ 31,670	\$ -	\$ -	\$ -	\$ -
Water Service	4,520,193	5,107,030	5,400,000	5,100,000	5,431,000
Sewer Service	2,935,835	3,181,576	3,300,000	3,090,000	3,215,000
Penalties	48,516	50,207	48,000	49,000	48,000
Connection Fee	84,700	90,630	80,000	85,300	85,000
Earnings on Investments	476	14,204	3,000	45,900	26,800
Insurance Claim Proceeds	-	-	-	5,300	-
Miscellaneous	7,320	7,952	5,000	5,000	5,000
Transfer from 2022 Water/Sewer CO Fund	-	133,577	-	-	-
Transfer from Human Resource Svcs Fund	43,199	-	-	-	-
TOTAL REVENUE	\$ 7,671,910	\$ 8,585,176	\$ 8,836,000	\$ 8,380,500	\$ 8,810,800
EXPENDITURES BY DEPARTMENT:					
Debt Service	\$ 395,002	\$ 367,637	\$ 670,000	\$ 668,075	\$ 1,564,057
Finance	259,624	262,810	312,600	334,550	356,500
Public Works	4,312,165	4,688,401	4,875,800	5,575,100	4,958,800
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	2,700,000	900,000	900,000	545,000	675,000
TOTAL EXPENDITURES	\$ 8,916,792	\$ 7,468,848	\$ 8,008,400	\$ 8,372,725	\$ 8,804,357
NET REVENUES (EXPENDITURES)	\$ (1,244,882)	\$ 1,116,328	\$ 827,600	\$ 7,775	\$ 6,443
BEGINNING WORKING CAPITAL	\$ 1,563,963	\$ 319,081	\$ 1,289,145	\$ 1,435,408	\$ 1,443,183
ENDING WORKING CAPITAL	\$ 319,081	\$ 1,435,408	\$ 2,116,745	\$ 1,443,183	\$ 1,449,626

Water & Sewer Fund 2024 Expenditures



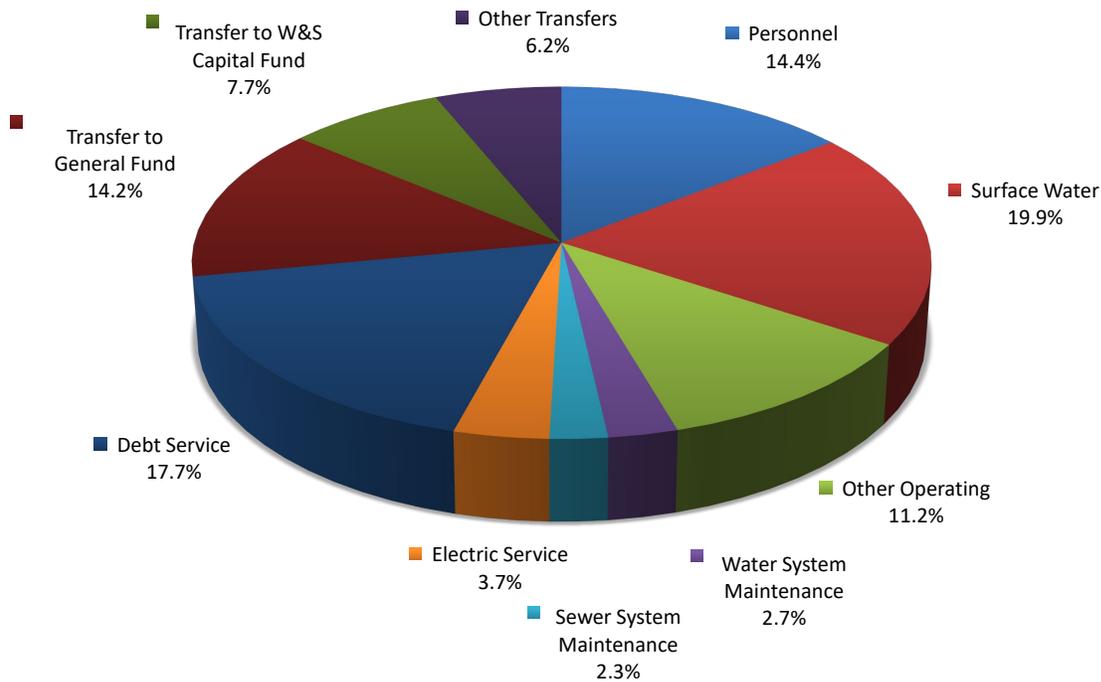
WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
FEMA Reimbursement	\$ 31,670	\$ -	\$ -	\$ -	\$ -
Water Service	4,520,193	5,107,030	5,400,000	5,100,000	5,431,000
Sewer Service	2,935,835	3,181,576	3,300,000	3,090,000	3,215,000
Penalties	48,516	50,207	48,000	49,000	48,000
Connection Fee	84,700	90,630	80,000	85,300	85,000
Earnings on Investments	476	14,204	3,000	45,900	26,800
Insurance Claim Proceeds	-	-	-	5,300	-
Miscellaneous	7,320	7,952	5,000	5,000	5,000
Transfer from 2022 Water/Sewer CO Fund	-	133,577	-	-	-
Transfer from Human Resource Svcs Fund	43,199	-	-	-	-
TOTAL REVENUE	\$ 7,671,910	\$ 8,585,176	\$ 8,836,000	\$ 8,380,500	\$ 8,810,800
EXPENDITURES:					
Regular Wages	\$ 686,967	\$ 646,167	\$ 783,500	\$ 673,300	\$ 809,800
On Call	9,693	11,970	14,500	13,500	14,500
Overtime	79,580	110,830	73,000	111,000	93,000
Longevity	4,813	4,293	4,300	3,950	4,900
Health & Dental	98,736	92,604	155,100	99,700	133,400
TMRS	102,603	101,901	105,200	108,000	116,700
FICA	57,478	57,239	59,400	61,000	67,800
Workers Compensation	9,403	10,502	9,900	9,200	10,800
Allowances	2,142	2,520	2,600	2,500	3,600
Other Benefits	3,060	2,979	3,600	3,100	3,600
HSA Contribution	4,000	3,250	4,000	5,900	5,500
Employee Relations	1,143	1,803	2,200	3,000	3,000
Accrued Vacation	(26,276)	73	-	-	-
Pension Expense	-	(118,554)	-	-	-
OPEB Expense	-	(30,690)	-	-	-
Office Supplies	1,808	1,963	2,800	2,700	3,000
Operating Supplies	30,238	32,670	33,000	33,000	36,000
Fuel	9,874	11,958	18,000	11,000	11,000
Treatment Chemicals	85,827	102,867	100,000	100,000	110,000
Equipment Maintenance	26,453	18,031	25,000	25,000	25,000
Vehicle Maintenance	28,330	28,459	23,000	23,000	23,000
Building & Grounds Maintenance	13,839	22,636	30,000	30,000	30,000
Water System Maintenance	150,025	277,602	241,000	241,000	241,000
Sewer System Maintenance	175,899	194,056	200,000	200,000	200,000
Postage & Shipping	222	966	500	500	500
Electric Service	309,063	326,670	330,000	325,000	330,000
Surface Water	1,753,544	1,857,250	1,750,000	2,500,000	1,750,000
Natural Gas Service	385	469	500	500	500
Other Utilities	1,364	2,161	1,000	7,000	7,000
Equipment Lease/Rental	2,301	2,392	3,000	2,400	3,000
Professional Dues	2,160	2,915	2,500	2,500	2,500
Publications	538	-	-	-	-
Professional Development	12,383	16,603	14,100	13,200	14,600
Sludge Removal	47,408	80,649	80,000	80,000	80,000
Credit Card Fees	86,754	73,092	96,000	98,000	96,000
Other Contracted Services	359,274	535,517	471,000	551,000	442,300
Resident Reimbursement	1,800	150	3,000	8,000	3,000
Community Relations	6,618	1,737	15,000	15,000	15,000
Other Equipment	1,686	12,222	60,000	75,000	80,000
Other Construction Costs	-	-	-	-	-
Bad Debt Expense	6,982	-	5,000	3,075	3,100
Transfer to Debt Service Fund	388,020	367,637	665,000	665,000	1,560,957
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	2,700,000	900,000	900,000	545,000	675,000

WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Transfer to Vehicle Replacement Fund	93,000	102,000	125,000	125,000	140,000
Transfer to Technology Management Fund	139,000	145,000	135,100	135,100	193,700
Transfer to Asset Replacement Fund	92,900	203,319	211,600	211,600	211,600
TOTAL EXPENDITURES	\$ 8,916,792	\$ 7,468,848	\$ 8,008,400	\$ 8,372,725	\$ 8,804,357
NET REVENUES (EXPENDITURES)	\$ (1,244,882)	\$ 1,116,328	\$ 827,600	\$ 7,775	\$ 6,443
BEGINNING WORKING CAPITAL	\$ 1,563,963	\$ 319,081	\$ 1,289,145	\$ 1,435,408	\$ 1,443,183
ENDING WORKING CAPITAL	\$ 319,081	\$ 1,435,408	\$ 2,116,745	\$ 1,443,183	\$ 1,449,626

Water & Sewer Fund
2024 Expenditures by Type



FINANCE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 133,439	\$ 118,267	\$ 143,900	\$ 88,650	\$ 157,500
Operating	126,186	143,575	168,700	245,900	199,000
Capital	-	968	-	-	-
Total	\$ 259,624	\$ 262,810	\$ 312,600	\$ 334,550	\$ 356,500
Total Department	\$ 259,624	\$ 262,810	\$ 312,600	\$ 334,550	\$ 356,500

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>					
Sr. Customer Service Representative	5	1	0	\$ 52,489	\$ 76,109
Accounting Specialist	4	0	1	\$ 45,625	\$ 66,156
Utility Billing Specialist	4	0	1	\$ 45,625	\$ 66,156
Fiscal Services Technician	2	1	0	\$ 37,706	\$ 54,631
Total Finance (W&S Fund)		2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 88,517	\$ 90,230	\$ 94,900	\$ 60,700	\$ 104,800
Overtime	2,158	1,246	3,000	1,000	3,000
Longevity	195	315	300	50	200
Health & Dental	19,339	21,717	23,100	12,700	26,200
TMRS	11,964	12,073	12,600	8,000	13,600
FICA	6,408	6,380	6,900	3,400	7,600
Workers Compensation	125	140	100	100	100
Other Benefits	445	458	500	200	500
HSA Contribution	2,000	2,500	2,500	2,500	1,500
Accrued Vacation	2,289	(2,116)	-	-	-
Pension Expense	-	(11,639)	-	-	-
OPEB Expense	-	(3,035)	-	-	-
PERSONNEL	\$ 133,439	\$ 118,267	\$ 143,900	\$ 88,650	\$ 157,500
Office Supplies	\$ -	\$ 319	\$ 1,000	\$ 700	\$ 1,000
Equipment Lease/Rental	1,700	1,846	2,300	1,700	2,300
Professional Development	75	1,866	1,400	500	1,400
Credit Card Fees	86,754	73,092	96,000	98,000	96,000
Other Contracted Services	37,118	66,451	68,000	145,000	98,300
OPERATIONS	\$ 126,186	\$ 143,575	\$ 168,700	\$ 245,900	\$ 199,000
FINANCE DIVISION TOTAL	\$ 259,624	\$ 262,810	\$ 312,600	\$ 334,550	\$ 356,500

PUBLIC WORKS DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>W&S Fund Operations</i>					
Personnel	\$ 899,903	\$ 778,619	\$ 1,073,400	\$ 1,005,500	\$ 1,109,100
Operating	3,304,821	3,897,560	3,742,400	4,494,600	3,769,700
Capital	1,686	12,222	60,000	75,000	80,000
Total	\$ 4,206,410	\$ 4,688,401	\$ 4,875,800	\$ 5,575,100	\$ 4,958,800
<i>Total Department</i>	<i>\$ 4,206,410</i>	<i>\$ 4,688,401</i>	<i>\$ 4,875,800</i>	<i>\$ 5,575,100</i>	<i>\$ 4,958,800</i>

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>					
Public Works Manager	10	1	1	\$ 97,479	\$ 141,345
Field Services Supervisor	7	1	1	\$ 63,511	\$ 92,092
Plant Supervisor	7	1	1	\$ 63,511	\$ 92,092
Crew Leader	5	2	2	\$ 52,489	\$ 76,109
Plant Operator, Sr.	5	2	1	\$ 52,489	\$ 76,109
Plant Operator	4	1	2	\$ 45,625	\$ 66,156
Maintenance Worker III	4	0	1	\$ 45,625	\$ 66,156
Driver/Equipment Operator	2	1	0	\$ 37,706	\$ 54,631
Maintenance Worker I	1	2	2	\$ 34,278	\$ 49,704
<i>Total Public Works (W&S Fund)</i>		<i>11</i>	<i>11</i>		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 598,451	\$ 555,937	\$ 688,600	\$ 612,600	\$ 705,000
On Call	9,693	11,970	14,500	13,500	14,500
Overtime	77,423	109,585	70,000	110,000	90,000
Longevity	4,618	3,978	4,000	3,900	4,700
Health & Dental	79,397	70,887	132,000	87,000	107,200
TMRS	90,639	89,829	92,600	100,000	103,100
FICA	51,070	50,859	52,500	57,600	60,200
Workers Compensation	9,278	10,362	9,800	9,100	10,700
Allowances	2,142	2,520	2,600	2,500	3,600
Other Benefits	2,615	2,521	3,100	2,900	3,100
HSA Contribution	2,000	750	1,500	3,400	4,000
Employee Relations	1,143	1,803	2,200	3,000	3,000
Accrued Vacation	(28,565)	2,189	-	-	-
Pension Expense	-	(106,915)	-	-	-
OPEB Expense	-	(27,655)	-	-	-
PERSONNEL	\$ 899,903	\$ 778,619	\$ 1,073,400	\$ 1,005,500	\$ 1,109,100
Office Supplies	\$ 1,808	\$ 1,644	\$ 1,800	\$ 2,000	\$ 2,000
Operating Supplies	30,238	32,670	33,000	33,000	36,000
Fuel	9,874	11,958	18,000	11,000	11,000
Treatment Chemicals	85,827	102,867	100,000	100,000	110,000
Equipment Maintenance	26,453	18,031	25,000	25,000	25,000
Vehicle Maintenance	28,330	28,459	23,000	23,000	23,000
Building & Grounds Maintenance	13,839	22,636	30,000	30,000	30,000
Water System Maintenance	150,025	277,602	241,000	241,000	241,000
Sewer System Maintenance	175,899	194,056	200,000	200,000	200,000
Postage & Shipping	222	966	500	500	500
Electric Service	309,063	326,670	330,000	325,000	330,000
Surface Water	1,753,544	1,857,250	1,750,000	2,500,000	1,750,000
Natural Gas Service	385	469	500	500	500
Other Utilities	1,364	2,161	1,000	7,000	7,000
Equipment Lease/Rental	601	546	700	700	700
Professional Dues	2,160	2,915	2,500	2,500	2,500
Professional Development	12,308	14,737	12,700	12,700	13,200
Sludge Removal	47,408	80,649	80,000	80,000	80,000
Other Contracted Services	322,155	469,066	403,000	406,000	344,000
Resident Reimbursement	1,800	150	3,000	8,000	3,000
Community Relations	6,618	1,737	15,000	15,000	15,000
Transfer to Vehicle Replacement Fund	93,000	102,000	125,000	125,000	140,000
Transfer to Technology Management Fund	139,000	145,000	135,100	135,100	193,700
Transfer to Asset Replacement Fund	92,900	203,319	211,600	211,600	211,600
OPERATING	\$ 3,304,821	\$ 3,897,560	\$ 3,742,400	\$ 4,494,600	\$ 3,769,700
Other Equipment	\$ 1,686	\$ 12,222	\$ 60,000	\$ 75,000	\$ 80,000
Other Construction Costs	-	-	-	-	-
CAPITAL	\$ 1,686	\$ 12,222	\$ 60,000	\$ 75,000	\$ 80,000
OPERATIONS DIVISION TOTAL	\$ 4,206,410	\$ 4,688,401	\$ 4,875,800	\$ 5,575,100	\$ 4,958,800

SOLID WASTE FUND

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
FEMA Reimbursement	\$ 2,051	\$ -	\$ -	\$ -	\$ -
Solid Waste Collection	1,797,489	1,839,706	1,906,600	1,896,000	1,977,600
Solid Waste Special Collection	(50)	-	500	500	500
Sale of Recyclables	10,384	7,450	-	-	-
Earnings on Investments	294	9,754	6,600	29,000	13,800
Class Fees	-	-	-	385	-
Cash Over/Short	(997)	-	-	-	-
Miscellaneous	746	696	800	1,200	800
TOTAL REVENUE	\$ 1,809,917	\$ 1,857,606	\$ 1,914,500	\$ 1,927,085	\$ 1,992,700
EXPENDITURES BY DIVISION					
City-Wide	\$ 1,911	\$ -	\$ 500	\$ 500	\$ 500
Curbside Solid Waste	900,767	993,226	1,113,600	1,042,000	1,086,600
Curbside Recycling	318,170	284,544	307,350	384,650	451,950
Curbside Green Waste Recycling	168,938	180,176	214,000	207,800	221,700
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 1,699,785	\$ 1,767,946	\$ 1,945,450	\$ 1,944,950	\$ 2,070,750
NET REVENUES (EXPENDITURES)	\$ 110,133	\$ 89,660	\$ (30,950)	\$ (17,865)	\$ (78,050)
BEGINNING WORKING CAPITAL	\$ 427,864	\$ 537,997	\$ 569,626	\$ 627,656	\$ 609,791
ENDING WORKING CAPITAL	\$ 537,997	\$ 627,656	\$ 538,676	\$ 609,791	\$ 531,741

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
FEMA Reimbursement	\$ 2,051	\$ -	\$ -	\$ -	
Solid Waste Collection	1,797,489	1,839,706	1,906,600	1,896,000	1,977,600
Solid Waste Special Collection	(50)	-	500	500	500
Sale of Recyclables	10,384	7,450	-	-	-
Earnings on Investments	294	9,754	6,600	29,000	13,800
Class Fees	-	-	-	385	-
Cash Over/Short	(997)	-	-	-	-
Miscellaneous	746	696	800	1,200	800
REVENUE	\$ 1,809,917	\$ 1,857,606	\$ 1,914,500	\$ 1,927,085	\$ 1,992,700

EXPENDITURES

Bad Debt Expense	\$ 1,911	\$ -	\$ 500	\$ 500	\$ 500
TOTAL CITY-WIDE	\$ 1,911	\$ -	\$ 500	\$ 500	\$ 500

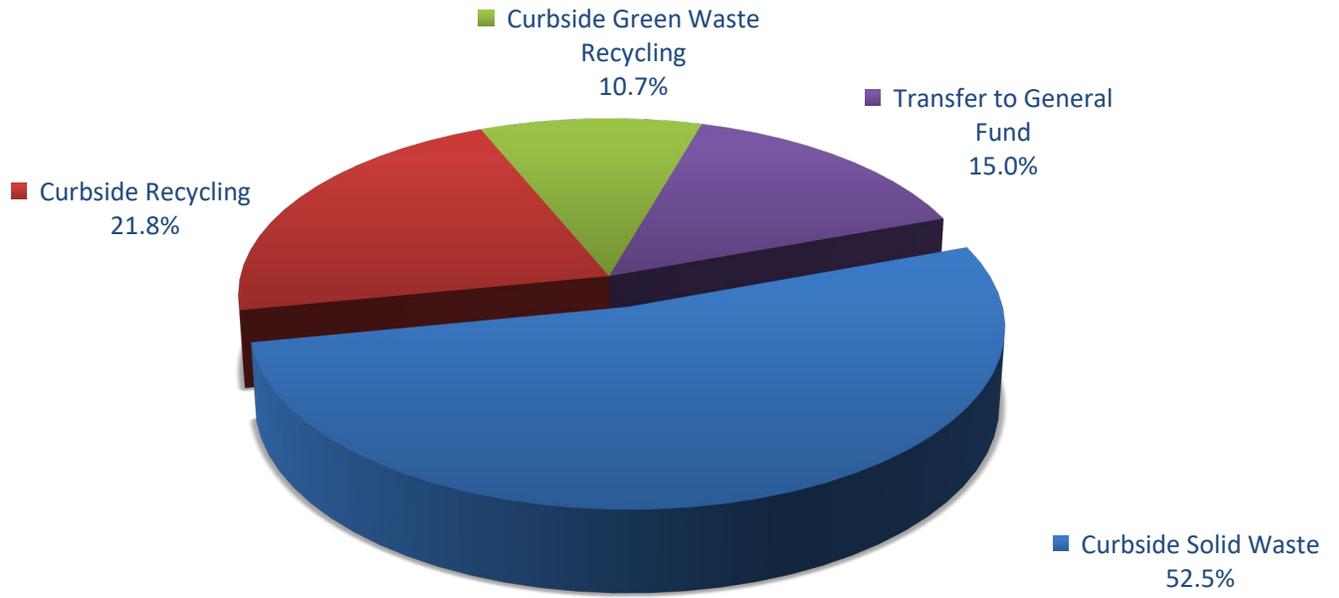
Regular Wages	\$ 227,007	\$ 229,060	\$ 274,800	\$ 254,100	\$ 286,400
Overtime	10,142	11,214	14,000	14,000	14,000
Longevity	1,910	1,945	2,000	2,100	2,500
Health & Dental	32,835	41,276	61,600	38,400	48,000
TMRS	31,269	31,823	37,400	34,600	38,200
FICA	17,423	17,701	20,800	19,500	22,300
Workers Compensation	6,431	7,114	6,900	6,000	7,100
Other Benefits	1,066	1,160	1,300	1,100	1,300
HSA Contribution	750	1,500	1,500	2,600	3,000
Employee Relations	339	1,856	1,700	1,700	1,700
Accrued Vacation	816	3,486	-	-	-
Pension Expense	-	(34,728)	-	-	-
OPEB Expense	-	(6,855)	-	-	-
Office Supplies	134	322	-	-	-
Operating Supplies	8,815	15,482	12,500	12,500	13,800
Fuel	27,314	47,436	50,000	40,000	41,000
Equipment Maintenance	673	1,047	1,500	1,500	1,500
Vehicle Maintenance	52,960	73,197	55,000	55,000	55,000
Electric Service	396	463	700	600	700
Surface Water	734	413	2,000	800	1,000
Other Utilities	50	125	300	200	300
Professional Dues	292	245	900	600	600
Professional Development	3,723	3,116	3,500	3,500	5,000
Disposal Fee	194,425	199,882	205,000	205,000	210,000
Landfill Maintenance	10,325	9,450	12,000	-	-
Other Contracted Services	126,002	158,068	157,300	157,300	173,200
Community Relations	803	231	-	-	-
Construction Costs	-	-	-	-	-
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Vehicle Replacement Fund	135,000	145,000	144,000	144,000	136,000
Transfer to Technology Management Fund	28,000	32,200	46,900	46,900	24,000
TOTAL CURBSIDE SOLID WASTE	\$ 1,229,635	\$ 1,303,226	\$ 1,423,600	\$ 1,352,000	\$ 1,396,600

Regular Wages	\$ 53,181	\$ 52,108	\$ 53,700	\$ 52,700	\$ 55,800
Overtime	1,267	1,618	3,000	2,600	3,000
Longevity	1,070	1,130	1,100	1,200	1,300
Health & Dental	5,851	7,139	8,000	12,300	7,700
TMRS	7,262	7,213	7,400	6,300	7,600
FICA	4,094	4,017	4,200	4,200	4,400
Workers Compensation	1,503	1,632	1,400	2,200	1,400

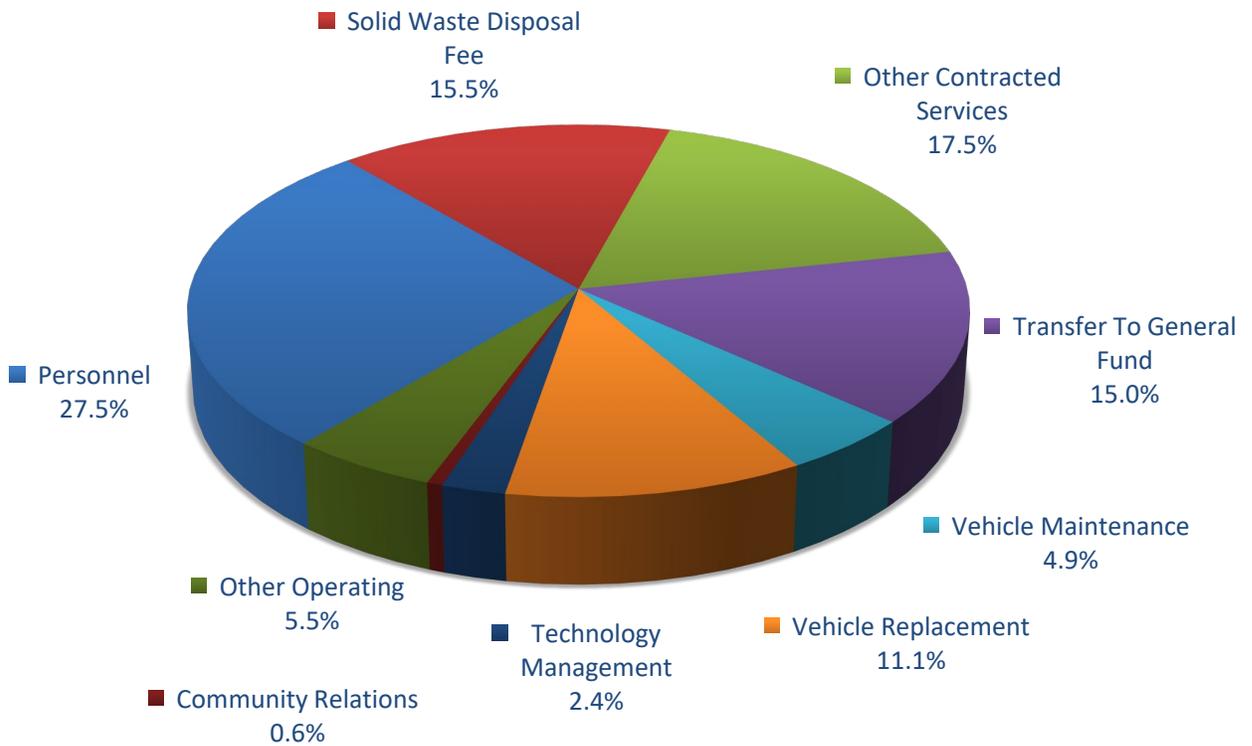
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Other Benefits	258	265	300	400	300
Accrued Vacation	(2,625)	(1,506)	-	-	-
Pension Expense	-	(8,525)	-	-	-
OPEB Expense	-	(2,099)	-	-	-
Operating Supplies	8,421	759	1,250	1,250	1,550
Fuel	9,112	13,281	14,000	13,000	13,000
Equipment Maintenance	9,656	(2,240)	1,000	1,500	1,500
Vehicle Maintenance	60,689	43,865	35,000	35,000	35,000
Disposal Fee	22,573	-	-	75,000	95,000
Other Contracted Services	69,112	96,284	98,000	98,000	105,200
Community Relations	18,339	5,105	12,000	12,000	12,000
Other Equipment	-	8,000	8,000	8,000	28,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	54,000
Transfer to Technology Management Fund	17,800	16,500	19,000	19,000	25,200
TOTAL CURBSIDE RECYCLING	\$ 327,562	\$ 284,544	\$ 307,350	\$ 384,650	\$ 451,950
Regular Wages	\$ 42,284	\$ 31,505	\$ 43,100	\$ 41,500	\$ 46,200
Overtime	1,010	1,234	2,000	1,600	1,000
Longevity	270	70	300	100	500
Health & Dental	6,691	5,475	8,100	7,400	7,800
TMRS	5,698	4,314	5,800	5,600	6,100
FICA	3,259	2,457	3,400	3,300	3,600
Workers Compensation	1,177	1,010	1,100	1,100	1,100
Other Benefits	216	166	200	200	200
Accrued Vacation	338	131	-	-	-
Pension Expense	-	(10,168)	-	-	-
OPEB Expense	-	(5,483)	-	-	-
Fuel	4,576	8,431	5,000	5,000	5,000
Vehicle Maintenance	7,341	12,018	12,000	12,000	12,000
Disposal Fee	10,841	9,732	15,000	12,000	15,000
Other Contracted Services	52,527	79,285	78,000	78,000	83,200
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
Total CURBSIDE GREEN WASTE RECYCLING	\$ 176,227	\$ 180,176	\$ 214,000	\$ 207,800	\$ 221,700
TOTAL EXPENDITURES	\$ 1,735,334	\$ 1,767,946	\$ 1,945,450	\$ 1,944,950	\$ 2,070,750

Solid Waste Fund - 2024 Expenditures by Function



Solid Waste Fund - 2024 Expenditures by Type



PUBLIC WORKS SOLID WASTE

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Curbside Solid Waste</i>					
Personnel	\$ 311,119	\$ 306,550	\$ 422,000	\$ 374,100	\$ 424,500
Operating	899,647	996,676	1,001,600	977,900	972,100
Capital	-	-	-	-	-
Total	\$ 1,210,767	\$ 1,303,226	\$ 1,423,600	\$ 1,352,000	\$ 1,396,600
<i>Curbside Recycling</i>					
Personnel	\$ 62,467	\$ 62,990	\$ 79,100	\$ 81,900	\$ 81,500
Operating	255,703	213,554	220,250	294,750	342,450
Capital	-	8,000	8,000	8,000	28,000
Total	\$ 318,170	\$ 284,544	\$ 307,350	\$ 384,650	\$ 451,950
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ 53,653	\$ 30,710	\$ 64,000	\$ 60,800	\$ 66,500
Operating	115,284	149,466	150,000	147,000	155,200
Total	\$ 168,938	\$ 180,176	\$ 214,000	\$ 207,800	\$ 221,700
Total Department	\$ 1,697,874	\$ 1,767,946	\$ 1,944,950	\$ 1,944,450	\$ 2,070,250

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	6	1	1	\$ 57,738	\$ 83,720
Crew Leader-Solid Waste	4	1	1	\$ 45,625	\$ 66,156
Driver/Equipment Operator	2	3	3	\$ 37,706	\$ 54,631
<i>Curbside Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 37,706	\$ 54,631
<i>Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 37,706	\$ 54,631
TOTAL SOLID WASTE FUND		7	7		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 227,007	\$ 229,060	\$ 274,800	\$ 254,100	\$ 286,400
Overtime	10,142	11,214	14,000	14,000	14,000
Longevity	1,910	1,945	2,000	2,100	2,500
Health & Dental	32,835	41,276	61,600	38,400	48,000
TMRS	31,269	31,823	37,400	34,600	38,200
FICA	17,423	17,701	20,800	19,500	22,300
Workers Compensation	6,431	7,114	6,900	6,000	7,100
Other Benefits	1,066	1,160	1,300	1,100	1,300
HSA Contribution	750	1,500	1,500	2,600	3,000
Employee Relations	339	1,856	1,700	1,700	1,700
Accrued Vacation	816	3,486	-	-	-
Pension Expense	(16,223)	(34,728)	-	-	-
OPEB Expense	(2,645)	(6,855)	-	-	-
PERSONNEL	\$ 311,119	\$ 306,550	\$ 422,000	\$ 374,100	\$ 424,500
Office Supplies	\$ 134	\$ 322	\$ -	\$ -	\$ -
Operating Supplies	8,815	15,482	12,500	12,500	13,800
Fuel	27,314	47,436	50,000	40,000	41,000
Equipment Maintenance	673	1,047	1,500	1,500	1,500
Vehicle Maintenance	52,960	73,197	55,000	55,000	55,000
Electric Service	396	463	700	600	700
Surface Water	734	413	2,000	800	1,000
Other Utilities	50	125	300	200	300
Professional Dues	292	245	900	600	600
Professional Development	3,723	3,116	3,500	3,500	5,000
Disposal Fee	194,425	199,882	205,000	205,000	210,000
Landfill Maintenance	10,325	9,450	12,000	-	-
Other Contracted Services	126,002	158,068	157,300	157,300	173,200
Community Relations	803	231	-	-	-
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Vehicle Replacement Fund	135,000	145,000	144,000	144,000	136,000
Transfer to Technology Management Fund	28,000	32,200	46,900	46,900	24,000
OPERATING	\$ 899,647	\$ 996,676	\$ 1,001,600	\$ 977,900	\$ 972,100
Construction Costs	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
CURBSIDE SOLID WASTE DIVISION TOTAL	\$ 1,210,767	\$ 1,303,226	\$ 1,423,600	\$ 1,352,000	\$ 1,396,600

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 53,181	\$ 52,108	\$ 53,700	\$ 52,700	\$ 55,800
Overtime	1,267	1,618	3,000	2,600	3,000
Longevity	1,070	1,130	1,100	1,200	1,300
Health & Dental	5,851	7,139	8,000	12,300	7,700
TMRS	7,262	7,213	7,400	6,300	7,600
FICA	4,094	4,017	4,200	4,200	4,400
Workers Compensation	1,503	1,632	1,400	2,200	1,400
Other Benefits	258	265	300	400	300
Accrued Vacation	(2,625)	(1,506)	-	-	-
Pension Expense	(6,627)	(8,525)	-	-	-
OPEB Expense	(2,765)	(2,099)	-	-	-
PERSONNEL	\$ 62,467	\$ 62,990	\$ 79,100	\$ 81,900	\$ 81,500
Operating Supplies	\$ 8,421	\$ 759	\$ 1,250	\$ 1,250	\$ 1,550
Fuel	9,112	13,281	14,000	13,000	13,000
Equipment Maintenance	9,656	(2,240)	1,000	1,500	1,500
Vehicle Maintenance	60,689	43,865	35,000	35,000	35,000
Disposal Fee	22,573	-	-	75,000	95,000
Other Contracted Services	69,112	96,284	98,000	98,000	105,200
Community Relations	18,339	5,105	12,000	12,000	12,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	54,000
Transfer to Technology Management Fund	17,800	16,500	19,000	19,000	25,200
OPERATING	\$ 255,703	\$ 213,554	\$ 220,250	\$ 294,750	\$ 342,450
Other Equipment	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 28,000
CAPITAL	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 28,000
CURBSIDE RECYCLING DIVISION TOTAL	\$ 318,170	\$ 284,544	\$ 307,350	\$ 384,650	\$ 451,950

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 42,284	\$ 31,505	\$ 43,100	\$ 41,500	\$ 46,200
Overtime	1,010	1,234	2,000	1,600	1,000
Longevity	270	70	300	100	500
Health & Dental	6,691	5,475	8,100	7,400	7,800
TMRS	5,698	4,314	5,800	5,600	6,100
FICA	3,259	2,457	3,400	3,300	3,600
Workers Compensation	1,177	1,010	1,100	1,100	1,100
Other Benefits	216	166	200	200	200
Accrued Vacation	338	131	-	-	-
Pension Expense	(5,154)	(10,168)	-	-	-
OPEB Expense	(2,135)	(5,483)	-	-	-
PERSONNEL	\$ 53,653	\$ 30,710	\$ 64,000	\$ 60,800	\$ 66,500
Fuel	\$ 4,576	\$ 8,431	\$ 5,000	\$ 5,000	\$ 5,000
Vehicle Maintenance	7,341	12,018	12,000	12,000	12,000
Disposal Fee	10,841	9,732	15,000	12,000	15,000
Other Contracted Services	52,527	79,285	78,000	78,000	83,200
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
OPERATING	\$ 115,284	\$ 149,466	\$ 150,000	\$ 147,000	\$ 155,200
CURBSIDE GREEN WASTE RECYCLING DIVISION TOTAL	\$ 168,938	\$ 180,176	\$ 214,000	\$ 207,800	\$ 221,700

INTERNAL SERVICE FUNDS

- Vehicle Replacement Fund
- Technology Management Fund
- Asset Replacement Fund
- Employee Benefits Fund
- Human Resources Service Fund

**VEHICLE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Sale of City Property	\$ 25,051	\$ 44,600	\$ 15,000	\$ 14,900	\$ 90,000
Earnings on Investments	2,457	45,168	31,500	153,300	72,700
Transfer from General Fund	343,000	371,895	367,000	367,000	357,000
Transfer from Water & Sewer Fund	93,000	102,000	125,000	125,000	140,000
Transfer from Solid Waste Fund	215,000	225,000	224,000	224,000	230,000
Transfer from Technology Management Fund	-	-	30,000	30,000	30,000
TOTAL REVENUES	\$ 678,508	\$ 788,663	\$ 792,500	\$ 914,200	\$ 919,700
EXPENDITURES					
Automobiles	61,130	78,000	211,500	171,500	110,000
Light Trucks	121,260	6,641	439,274	389,274	-
Trucks	752,617	497,198	285,000	275,037	443,000
Other Equipment	-	-	39,000	9,000	60,000
Transfer to Asset Replacement Fund	-	8,998	-	-	-
TOTAL EXPENDITURES	\$ 935,007	\$ 590,837	\$ 974,774	\$ 844,811	\$ 613,000
NET REVENUES (EXPENDITURES)	\$ (256,499)	\$ 197,826	\$ (182,274)	\$ 69,389	\$ 306,700
BEGINNING NET POSITION*	\$ 3,339,658	\$ 3,083,159	\$ 2,895,459	\$ 3,280,986	\$ 3,350,375
ENDING NET POSITION	\$ 3,083,159	\$ 3,280,986	\$ 2,713,185	\$ 3,350,375	\$ 3,657,075

* The beginning net position has been adjusted to reflect working capital.

VEHICLE REPLACEMENT FUND
2024 Replacement Schedule

VEHICLE	DEPARTMENT ASSIGNED	VEHICLE TYPE BEING PURCHASED	ESTIMATED REPLACEMENT COST
2018 Ford Interceptor SUV	Police	Patrol Unit	85,000
2018 Ford Interceptor SUV	Police	Patrol Unit	85,000
2013 Volvo HDR w/HEIL 2500 Durapack 25 yd	Public Works	Solid Waste Truck	328,000
Freightliner FL70 w/ Altec 42' Bucket	Public Works	Bucket Truck	115,000
2024 Vehicle & Equipment Replacement Cost			\$ 613,000

**VEHICLE REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2025 - 2028**

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
104	Chevy Caprice	Police	2025	\$ 41,500
001	2013 Ford Escape	Public Works	2025	34,000
140	2020 Ford Interceptor Patrol - SUV	Police	2025	62,000
141	2021 Ford Interceptor Patrol - SUV	Police	2025	62,000
411	2010 F-250 XL Ext. Cab with Tommy Lift	Parks	2025	51,000
412	2010 Ford F-250 Ext. Cab w/ Service Body	Parks	2025	56,000
218	2012 Surburban 4x2 - Command Vehicle	Fire	2025	74,000
548	2000 Ameritrail w/ Miller WEL w/ Doors	Public Works	2025	12,000
642	2010 JD 410J Backhoe	Public Works	2025	161,000
672	2015 Volvo HDR w/ Heil 2500 Durapack 25 yd body	Public Works	2025	334,000
903	2013 Ford Explorer - 4x2	Public Works	2025	45,000
2025 Vehicle & Equipment Replacement				
Cost				932,500
142	2021 Ford Interceptor Patrol - SUV	Police	2026	67,000
143	2021 Ford Interceptor Patrol - SUV	Police	2026	67,000
401	2016 Ford Escape	Parks	2026	31,000
653	2006 Ameritrail 8x16 Trailer (long trailer)	Public Works	2026	5,000
779	2011 Godwin Dri Prime Pump	Public Works	2026	60,000
823	2011 Kubota Trackhow Kv41-VR1T4 (small kubota)	Public Works	2026	42,000
2026 Vehicle & Equipment Replacement				
Cost				272,000
818	2007 TCM Forklift - Model FD25 T7	Public Works	2027	35,000
826	2007 6' x 10' Utility Trailer	Public Works	2027	5,000
2027 Vehicle & Equipment Replacement				
Cost				40,000
220	2012 Ambulance - Dodge Chassis / 14 'Frazer Body	Fire	2028	303,000
144	2023 Ford Interceptor SUV	Police	2028	84,000
145	2023 Ford Interceptor SUV	Police	2028	84,000
413	2016 Ford Interceptor SUV	Parks	2028	30,000
871	2013 Godwin Dri Prime 4" Pump	Public Works	2028	39,000
2028 Vehicle & Equipment Replacement				
Cost				540,000

** The replacement schedule is shown for informational purposes only. Depending on various factors, vehicles may get replaced before or after stated years shown.*

**TECHNOLOGY MANAGEMENT
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Transfer from General Fund	\$ 1,761,200	\$ 1,734,100	\$ 1,927,300	\$ 1,927,300	\$ 1,989,800
Transfer from Capital Project Fund	-	139,482	-	-	-
Transfer from Water & Sewer Fund	139,000	145,000	135,100	135,100	193,700
Transfer from Solid Waste Fund	45,800	48,700	65,900	65,900	49,200
FEMA Reimbursement	123	-	-	-	-
Miscellaneous	-	119	-	-	-
Earnings on Investments	387	10,705	5,800	30,700	14,600
TOTAL REVENUES	\$ 1,946,510	\$ 2,078,105	\$ 2,134,100	\$ 2,159,000	\$ 2,247,300
EXPENDITURES					
Regular Wages	\$ 391,762	\$ 403,580	\$ 434,900	\$ 405,700	\$ 428,800
Part-Time Wages	-	-	-	-	-
On Call	2,763	1,500	-	-	-
Overtime	6,771	2,950	-	-	-
Longevity	1,165	1,445	1,500	1,500	1,800
Health & Dental	33,189	31,821	36,200	34,800	45,900
TMRS	53,825	54,901	57,400	53,700	55,500
FICA	30,390	31,060	33,600	31,000	32,700
Workers Compensation	954	1,072	700	800	700
Allowances	9,204	9,290	9,400	8,900	10,400
Other Benefits	1,787	1,758	1,800	1,600	1,800
HSA Contribution	2,700	3,000	3,000	1,500	3,000
Accrued Vacation	18,320	316	-	-	-
Pension Expense	23,087	(59,465)	-	-	-
OPEB Expense	28,309	(5,946)	-	-	-
PERSONNEL	\$ 604,228	\$ 477,282	\$ 578,500	\$ 539,500	\$ 580,600
Office Supplies	\$ 240	\$ 381	\$ 1,000	\$ 1,000	\$ 1,000
Operating Supplies	9,794	8,014	10,500	10,500	10,500
Equipment Maintenance	7,220	21,511	10,000	10,000	10,000
Hardware & Software Maintenance Contracts	571,510	751,717	832,900	668,000	958,500
Tele-Communications & Data & Radio	266,967	207,328	274,000	270,000	282,200
Consultants	14,152	9,437	15,000	15,000	15,000
Professional Dues	175	5,000	2,700	2,550	2,700
Professional Development	995	10,245	14,900	14,900	10,900
Other Contracted Services	96,625	80,018	80,000	80,000	67,500
Interest Expense - Leases	-	3,058	-	-	-
Amortization Expense	-	17,885	-	-	-
Technology Projects	-	139,482	-	-	-
Servers	-	-	-	64,000	64,000
High Technology Replacements	228,523	143,161	131,900	150,000	70,000
Transfer to Vehicle Replacement Fund	-	-	30,000	30,000	30,000
Transfer to Asset Replacement Fund	20,700	108,100	146,900	146,900	146,900
OPERATIONS	\$ 1,216,901	\$ 1,505,338	\$ 1,549,800	\$ 1,462,850	\$ 1,669,200
TOTAL EXPENDITURES	\$ 1,821,128	\$ 1,982,619	\$ 2,128,300	\$ 2,002,350	\$ 2,249,800
NET REVENUES (EXPENDITURES)	\$ 125,382	\$ 95,486	\$ 5,800	\$ 156,650	\$ (2,500)
BEGINNING NET POSITION	\$ 372,641	\$ 498,023	\$ 559,574	\$ 593,508	\$ 750,158
ENDING NET POSITION	\$ 498,023	\$ 593,508	\$ 565,374	\$ 750,158	\$ 747,658

**TECHNOLOGY MANAGEMENT FUND
ADMINISTRATION DEPARTMENT**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Technology Management</i>					
Personnel	\$ 604,228	\$ 477,282	\$ 578,500	\$ 539,500	\$ 580,600
Operating	1,216,901	1,505,338	1,549,800	1,462,850	1,669,200
Total Department	\$ 1,821,128	\$ 1,982,619	\$ 2,128,300	\$ 2,002,350	\$ 2,249,800

Technology Management Fund

POSITION	GRADE	2023		2024		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>							
IT Director	12	1	1	1	\$ 123,188	\$ 190,941	
IT Operations Manager	10	1	1	1	\$ 97,479	\$ 141,345	
System Administrator	9	0	1	1	\$ 76,849	\$ 111,431	
IT Analyst	8	1	1	1	\$ 69,863	\$ 101,301	
Network Administrator	8	1	0	0	\$ 69,863	\$ 101,301	
Total Technology Management Fund		4	4	4			

**ASSET REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ 2,455	\$ 52,331	\$ 34,600	\$ 164,000	\$ 77,800
Sale of City Property	-	5,000	-	-	-
Donations	41,160	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfer from General Fund	539,300	485,892	545,800	545,800	545,800
Transfer from Parks Fund	-	6,220	-	-	-
Transfer from Friends Playground Grant Fund	-	83,482	-	-	-
Transfer from Capital Project Fund	-	253,590	-	-	-
Transfer from Water & Sewer Capital Projects Fund	-	147,406	-	-	-
Transfer from Water & Sewer Fund	92,900	203,319	211,600	211,600	211,600
Transfer from Vehicle Replacement Fund	-	8,998	-	-	-
Transfer from Technology Management Fund	20,700	108,100	146,900	146,900	146,900
TOTAL REVENUES	\$ 696,515	\$ 1,354,338	\$ 938,900	\$ 1,068,300	\$ 982,100
EXPENDITURES					
Other Equipment	\$ 276,860	\$ 654,003	\$ 223,000	\$ 223,000	\$ 370,900
Transfer to Transportation Improvement Fund	-	675,000	545,000	215,000	-
TOTAL EXPENDITURES	\$ 276,860	\$ 1,329,003	\$ 768,000	\$ 438,000	\$ 370,900
NET REVENUES (EXPENDITURES)	\$ 419,655	\$ 25,334	\$ 170,900	\$ 630,300	\$ 611,200
BEGINNING NET POSITION	\$ 3,101,424	\$ 3,521,079	\$ 3,807,079	\$ 3,546,413	\$ 4,176,713
ENDING NET POSITION	\$ 3,521,079	\$ 3,546,413	\$ 3,977,979	\$ 4,176,713	\$ 4,787,913

ASSET REPLACEMENT FUND
2024 Replacement Schedule

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Bunker Gear Replacement - mandated by Texas Commission on Fire Protection (TCFP)	Fire	2024	131,600
Pool deck heater	Facilities	2024	45,200
RayPak Pool Heater	Facilities	2024	24,000
Non-Potable Water Booster Pump 2	PW Operations	2024	11,600
Submersible Pumps	General Svcs	2024	11,500
UV System-6030	PARD- Recreation Center	2024	39,400
Feature Pads (2)-1	PARD- Colonial Park Pool	2024	5,200
Feature Pads (2)-2	PARD- Colonial Park Pool	2024	5,200
Lady Alligator	PARD- Colonial Park Pool	2024	7,400
Fabric for all structures	PARD- Colonial Park Pool	2024	24,100
UV System-6050	PARD- Colonial Park Pool	2024	65,700
2024 Equipment Replacement Cost			\$ 370,900

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2025 - 2028**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Refrigerated Automatic Water Sampler	PW Operations	2025	9,100
Water Pump #1 - CH	Facilities	2025	8,100
Water Pump #2 - CH	Facilities	2025	8,100
Large Grinder	General Svcs	2025	10,200
Striper/Driver System	General Svcs	2025	21,700
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2025	7,100
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2025	19,400
Precor 833 TRM Treadmill (2-1)	PARD- Recreation Center	2025	19,200
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2025	18,600
Precor 835 AMT (2)	PARD- Recreation Center	2025	18,900
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2025	17,900
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2025	6,400
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2025	5,400
Tables-6030	PARD- Recreation Center	2025	8,200
Furniture replacement	PARD- Recreation Center	2025	58,100
Defender (SP-41-48-1038)	PARD- Recreation Center	2025	132,400
1M Dirafirm Diving Stand	PARD- Colonial Park Pool	2025	14,500
4020 Marina Chaise Lounge (70)	PARD- Colonial Park Pool	2025	17,700
Defender (SP-55-48-2076)	PARD- Colonial Park Pool	2025	191,600
Lily Pad Entry Pads	PARD- Colonial Park Pool	2025	24,600
Colonial Park Deck (Byron side)	PARD- Colonial Park Pool	2025	51,000
2025 Replacement Cost			\$ 668,200
LifePack 15 cardiac monitor - Engine 1	Fire	2026	51,100
Chairs-replacement (200)\$6860 purchased in 2011	PARD- Senior Services	2026	10,700
Hallway Furniture Replacement \$7321 purchased 2011	PARD- Senior Services	2026	11,500
2026 Replacement Cost			\$ 73,300
Ballistic Rifle Plates	Police	2027	67,900
BoilerFD	Facilities	2027	11,200
Refrigerated Automatic Water Sampler	PW Operations	2027	9,700
VeederRoot	General Svcs	2027	15,200
Fuel Master AIM II	General Svcs	2027	59,900
Storage Area Network	Technology	2027	262,700
2027 Replacement Cost			\$ 426,600
PWPACK	Facilities	2028	7,800
IceFD	Facilities	2028	8,200
Griswold Pump	PARD- Recreation Center	2028	10,000
Prominent chemical controller	PARD- Recreation Center	2028	10,700
UV Chamber-RC	PARD- Recreation Center	2028	24,200
ABB VFD (ACH550-VCR-072A-4) 50Hp, 460v	PARD- Colonial Park Pool	2028	9,100
Council Chambers A/V System	Technology	2028	135,300
Network Firewall Replacement (2028)	Technology	2028	71,700
2028 Replacement Cost			\$ 277,000

EMPLOYEE BENEFITS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
CHARGES TO OPERATING FUNDS:					
ER - Health	\$ 1,099,311	\$ 1,239,298	\$ 1,461,200	\$ 1,306,600	\$ 1,474,900
ER - Dental	60,942	67,752	82,100	72,100	81,600
ER - Life	26,935	28,497	27,400	31,300	27,400
ER - Disability	36,343	37,698	39,400	38,100	40,700
ER - Worker's Compensation	105,911	129,872	128,100	99,700	132,800
ER - Retirees	103,550	96,317	91,500	96,300	126,100
EMPLOYEE CONTRIBUTIONS:					
EE - Health	276,108	302,169	379,400	297,800	391,900
EE - Dental	13,684	14,655	19,800	14,700	20,400
EE - Vision	11,211	12,134	11,300	12,100	11,300
COBRA Contributions	37,922	27,367	48,000	17,900	88,300
Earnings on Investments	996	17,389	11,800	51,600	24,500
Transfer from General Fund	35,000	35,000	60,000	60,000	42,400
TOTAL REVENUES	\$ 1,815,823	\$ 2,016,381	\$ 2,360,000	\$ 2,098,200	\$ 2,462,300
EXPENDITURES					
Medical Premiums - Active	\$ 1,452,803	\$ 1,587,140	\$ 1,840,700	\$ 1,601,500	\$ 1,866,800
Medical Premiums - Retired	90,459	100,796	115,500	93,800	166,800
Medical Premiums - COBRA	32,201	20,027	22,500	47,200	46,000
Dental Premiums - Active	81,394	66,822	102,900	81,800	103,300
Vision Premiums - Active	12,019	12,935	11,600	11,600	11,600
Worker's Compensation	94,265	106,196	128,100	107,000	132,800
Life, AD&D, & Disability	60,415	58,384	66,800	62,000	67,900
Other Administrative Cost	8,285	4,825	9,800	8,000	9,600
Wellness Program	6,276	6,342	12,100	8,000	25,600
Events	-	-	-	-	-
Awards	(4,900)	-	-	-	-
Consultants	35,342	43,932	45,000	45,000	48,000
Transfer to Human Resource Svcs Fund	427,366	-	-	-	-
TOTAL EXPENDITURES	\$ 2,295,926	\$ 2,007,399	\$ 2,355,000	\$ 2,065,900	\$ 2,478,400
NET REVENUES (EXPENDITURES)	\$ (480,103)	\$ 8,982	\$ 5,000	\$ 32,300	\$ (16,100)
BEGINNING NET POSITION	\$ 1,718,102	\$ 1,237,999	\$ 1,227,799	\$ 1,246,981	\$ 1,279,281
ENDING NET POSITION	\$ 1,237,999	\$ 1,246,981	\$ 1,232,799	\$ 1,279,281	\$ 1,263,181

HUMAN RESOURCES SERVICES FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Earnings on Investments	\$ 145	\$ 7,629	\$ 4,600	\$ 25,300	\$ 12,000
Transfer from General Fund	252,000	250,000	230,000	230,000	230,000
Transfer from Employee Benefit Fund	427,366	-	-	-	-
TOTAL REVENUES	\$ 679,511	\$ 257,629	\$ 234,600	\$ 255,300	\$ 242,000
EXPENDITURES					
Employee Relations	\$ -	\$ 27,306	\$ 24,000	\$ 10,200	\$ 26,000
Unemployment Claims	-	-	5,000	-	5,000
Other Administrative Cost	12,089	4,422	13,650	7,300	13,700
Recruiting & Hiring	15,214	22,595	23,600	22,000	25,400
Events	15,840	10,348	21,500	15,000	25,500
Awards	6,522	5,736	7,800	7,550	8,300
Tuition	20,555	7,241	32,000	15,000	20,000
Transfer to General Fund	167,202	88,200	176,800	132,200	198,800
Transfer to Water & Sewer Fund	43,199	-	-	-	-
TOTAL EXPENDITURES	\$ 280,621	\$ 165,847	\$ 304,350	\$ 259,250	\$ 332,700
NET REVENUES (EXPENDITURES)	\$ 398,890	\$ 91,782	\$ (69,750)	\$ (3,950)	\$ (90,700)
BEGINNING NET POSITION	\$ 81,334	\$ 480,224	\$ 548,124	\$ 572,006	\$ 568,056
ENDING NET POSITION	\$ 480,224	\$ 572,006	\$ 478,374	\$ 568,056	\$ 477,356

SPECIAL REVENUE FUNDS

- Parks Donation Fund
- Friends of West University Parks Fund
- Truancy Prevention Fund
- Municipal Jury Fund
- Court Technology Fund
- Tree Replacement Fund
- Court Security Fund
- METRO Fund
- Police State Forfeited Property Fund
- Police Federal Forfeited Property Fund
- Police Training Fund
- Fire Training Fund
- Good Neighbor Fund
- Opioid Settlement Fund
- Centennial Celebration Fund

PARKS DONATION FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Friends of West U Parks	\$ 9,936	\$ 2,313	\$ 5,000	\$ 3,000	\$ 5,000
Earnings on Investments	51	1,708	900	5,900	2,800
Donations	53,820	56,207	35,000	50,000	50,000
TOTAL REVENUES	\$ 63,806	\$ 60,228	\$ 40,900	\$ 58,900	\$ 57,800
EXPENDITURES					
Operating Supplies	\$ 30,119	\$ 15,310	\$ 20,000	\$ 17,000	\$ 20,000
Furniture & Equip <\$5000	-	-	-	-	-
Other Equipment	-	13,808	-	-	-
Transfer to Asset Replacement Fund	-	6,220	-	-	-
TOTAL EXPENDITURES	\$ 30,119	\$ 35,339	\$ 20,000	\$ 17,000	\$ 20,000
NET REVENUES (EXPENDITURES)	\$ 33,688	\$ 24,889	\$ 20,900	\$ 41,900	\$ 37,800
BEGINNING BALANCE	\$ 71,659	\$ 105,347	\$ 100,847	\$ 130,236	\$ 172,136
ENDING BALANCE	\$ 105,347	\$ 130,236	\$ 121,747	\$ 172,136	\$ 209,936

**FRIENDS OF WEST UNIVERSITY PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Friends of West U Parks	\$ 214,781	\$ 137,498	\$ 440,000	\$ 35,400	\$ 1,160,000
Earnings on Investments	220	-	-	-	-
TOTAL REVENUES	\$ 215,001	\$ 137,498	\$ 440,000	\$ 35,400	\$ 1,160,000
EXPENDITURES					
Construction Costs	\$ 217,967	\$ 39,493	\$ 445,351	\$ 35,400	\$ 1,160,000
Transfer to Asset Replacement Fund	-	83,482	-	-	-
TOTAL EXPENDITURES	\$ 217,967	\$ 122,975	\$ 445,351	\$ 35,400	\$ 1,160,000
NET REVENUES (EXPENDITURES)	\$ (2,966)	\$ 14,522	\$ (5,351)	\$ -	\$ -
BEGINNING BALANCE	\$ (7,664)	\$ (10,630)	\$ 2,531	\$ 3,893	\$ 3,893
ENDING BALANCE	\$ (10,630)	\$ 3,893	\$ (2,820)	\$ 3,893	\$ 3,893

**TRUANCY PREVENTION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Local Truancy Prevention and Diversion Fund	\$ 4,450	\$ 10,448	\$ 6,500	\$ 7,800	\$ 7,000
Earnings on Investments	2	214	100	900	400
TOTAL REVENUES	\$ 4,453	\$ 10,661	\$ 6,600	\$ 8,700	\$ 7,400
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 4,453	\$ 10,661	\$ 6,600	\$ 8,700	\$ 7,400
BEGINNING BALANCE	\$ 2,389	\$ 6,842	\$ 12,941	\$ 17,503	\$ 26,203
ENDING BALANCE	\$ 6,842	\$ 17,503	\$ 19,541	\$ 26,203	\$ 33,603

**MUNICIPAL JURY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Municipal Jury Fund	\$ 91	\$ 255	\$ 400	\$ 200	\$ 100
Earnings on Investments	0	5	-	-	-
TOTAL REVENUES	\$ 91	\$ 260	\$ 400	\$ 200	\$ 100
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 91	\$ 260	\$ 400	\$ 200	\$ 100
BEGINNING BALANCE	\$ 48	\$ 139	\$ 463	\$ 399	\$ 599
ENDING BALANCE	\$ 139	\$ 399	\$ 863	\$ 599	\$ 699

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Municipal Court Fines	\$ 4,123	\$ 8,349	\$ 10,000	\$ 6,700	\$ 6,300
Earnings on Investments	14	372	200	1,300	600
TOTAL REVENUES	\$ 4,136	\$ 8,721	\$ 10,200	\$ 8,000	\$ 6,900
EXPENDITURES					
Other Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Equip <\$5000	1,254	3,046	4,500	4,000	4,000
TOTAL EXPENDITURES	\$ 1,254	\$ 3,046	\$ 4,500	\$ 4,000	\$ 4,000
NET REVENUES (EXPENDITURES)	\$ 2,883	\$ 5,675	\$ 5,700	\$ 4,000	\$ 2,900
BEGINNING BALANCE	\$ 19,795	\$ 22,678	\$ 28,677	\$ 28,352	\$ 32,352
ENDING BALANCE	\$ 22,678	\$ 28,352	\$ 34,377	\$ 32,352	\$ 35,252

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Other Fees and Permits	\$ 45,838	\$ 33,813	\$ 40,000	\$ 7,000	\$ 35,000
Earnings on Investments	207	5,156	3,300	15,800	7,500
TOTAL REVENUES	\$ 46,045	\$ 38,969	\$ 43,300	\$ 22,800	\$ 42,500
EXPENDITURES					
Other Construction Costs	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
NET REVENUES (EXPENDITURES)	\$ 46,045	\$ 38,969	\$ (6,700)	\$ (27,200)	\$ (7,500)
BEGINNING BALANCE	\$ 292,857	\$ 338,902	\$ 335,395	\$ 377,870	\$ 350,670
ENDING BALANCE	\$ 338,902	\$ 377,870	\$ 328,695	\$ 350,670	\$ 343,170

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Municipal Court Fines	\$ 4,823	\$ 10,709	\$ 10,000	\$ 7,500	\$ 7,000
Earnings on Investments	30	815	500	2,800	1,300
TOTAL REVENUES	\$ 4,854	\$ 11,524	\$ 10,500	\$ 10,300	\$ 8,300
EXPENDITURES					
Regular Wages	\$ -	\$ 375	\$ 5,000	\$ 100	\$ 5,000
Professional Development	-	-	3,000	1,000	3,000
Furniture & Equip <\$5000	-	-	1,500	500	1,500
TOTAL EXPENDITURES	\$ -	\$ 375	\$ 9,500	\$ 1,600	\$ 9,500
NET REVENUES (EXPENDITURES)	\$ 4,854	\$ 11,149	\$ 1,000	\$ 8,700	\$ (1,200)
BEGINNING BALANCE	\$ 44,823	\$ 49,677	\$ 57,377	\$ 60,826	\$ 69,526
ENDING BALANCE	\$ 49,677	\$ 60,826	\$ 58,377	\$ 69,526	\$ 68,326

METRO FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
METRO	\$ 734,023	\$ 850,469	\$ 700,000	\$ 826,500	\$ 750,000
Earnings on Investments	159	3,278	2,500	10,500	5,000
TOTAL REVENUES	\$ 734,182	\$ 853,747	\$ 702,500	\$ 837,000	\$ 755,000
EXPENDITURES					
Transfer to Transportation Improvement Fund	\$ 575,000	\$ 925,000	\$ 815,000	\$ 815,000	\$ 800,000
TOTAL EXPENDITURES	\$ 575,000	\$ 925,000	\$ 815,000	\$ 815,000	\$ 800,000
NET REVENUES (EXPENDITURES)	\$ 159,182	\$ (71,253)	\$ (112,500)	\$ 22,000	\$ (45,000)
BEGINNING BALANCE	\$ 300,963	\$ 460,145	\$ 266,746	\$ 388,892	\$ 410,892
ENDING BALANCE	\$ 460,145	\$ 388,892	\$ 154,246	\$ 410,892	\$ 365,892

**POLICE STATE FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Forfeited Property	\$ 2,120	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	27	430	300	1,300	600
TOTAL REVENUES	\$ 2,147	\$ 430	\$ 300	\$ 1,300	\$ 600
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 2,147	\$ 430	\$ 300	\$ 1,300	\$ 600
BEGINNING BALANCE	\$ 28,286	\$ 30,433	\$ 34,668	\$ 30,863	\$ 32,163
ENDING BALANCE	\$ 30,433	\$ 30,863	\$ 34,968	\$ 32,163	\$ 32,763

**POLICE FEDERAL FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Forfeited Property	\$ 15,314	\$ 20,392	\$ -	\$ 20,000	\$ 20,000
Earnings on Investments	-	476	200	1,800	900
TOTAL REVENUES	\$ 15,314	\$ 20,867	\$ 200	\$ 21,800	\$ 20,900
EXPENDITURES					
Other Equipment	\$ -	\$ -	\$ 13,132	\$ 13,168	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ 13,132	\$ 13,168	\$ -
NET REVENUES (EXPENDITURES)	\$ 15,314	\$ 20,867	\$ (12,932)	\$ 8,632	\$ 20,900
BEGINNING BALANCE	\$ 4,036	\$ 19,350	\$ 10,714	\$ 40,217	\$ 48,849
ENDING BALANCE	\$ 19,350	\$ 40,217	\$ (2,218)	\$ 48,849	\$ 69,749

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
State Grant	\$ 2,367	\$ 2,053	\$ 2,500	\$ 2,500	\$ 2,500
Earnings on Investments	20	475	300	1,500	700
TOTAL REVENUES	\$ 2,387	\$ 2,528	\$ 2,800	\$ 4,000	\$ 3,200
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 2,387	\$ 2,528	\$ 2,800	\$ 4,000	\$ 3,200
BEGINNING BALANCE	\$ 29,204	\$ 31,591	\$ 34,392	\$ 34,119	\$ 38,119
ENDING BALANCE	\$ 31,591	\$ 34,119	\$ 37,192	\$ 38,119	\$ 41,319

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ 10	\$ 259	\$ 300	\$ 700	\$ 300
Donations	150	13,220	-	-	-
TOTAL REVENUES	\$ 160	\$ 13,479	\$ 300	\$ 700	\$ 300
EXPENDITURES					
Professional Development	\$ 1,328	\$ -	\$ -	\$ -	\$ -
Other Contracted Services	-	12,604	-	-	-
TOTAL EXPENDITURES	\$ 1,328	\$ 12,604	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ (1,167)	\$ 875	\$ 300	\$ 700	\$ 300
BEGINNING BALANCE	\$ 16,287	\$ 15,120	\$ 15,836	\$ 15,995	\$ 16,695
ENDING BALANCE	\$ 15,120	\$ 15,995	\$ 16,136	\$ 16,695	\$ 16,995

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ 3	\$ 44	\$ -	\$ 200	\$ 100
Donations	-	-	-	-	2,500
TOTAL REVENUES	\$ 3	\$ 44	\$ -	\$ 200	\$ 2,600
EXPENDITURES					
Community Relations	\$ 1,003	\$ -	\$ 2,500	\$ -	\$ 2,500
TOTAL EXPENDITURES	\$ 1,003	\$ -	\$ 2,500	\$ -	\$ 2,500
NET REVENUES (EXPENDITURES)	\$ (1,001)	\$ 44	\$ (2,500)	\$ 200	\$ 100
BEGINNING BALANCE	\$ 4,148	\$ 3,147	\$ 3,147	\$ 3,192	\$ 3,392
ENDING BALANCE	\$ 3,147	\$ 3,192	\$ 647	\$ 3,392	\$ 3,492

OPIOID SETTLEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ -	\$ -	\$ -	\$ 400	\$ 200
Settlement	-	-	-	11,000	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 11,400	\$ 200
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -	\$ 11,400	\$ 200
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 11,400
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 11,400	\$ 11,600

CENTENNIAL CELEBRATION FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	-	-	-	20,000	-
Transfer from General Fund	-	-	-	65,000	50,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 85,000	\$ 50,000
EXPENDITURES					
Community Relations	\$ -	\$ -	\$ -	\$ 85,000	\$ 50,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 85,000	\$ 50,000
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT FUNDS

- Capital Project Fund
- 2022 General COs Fund
- Capital Reserve Fund
- 2024 General COs Fund
- Transportation Improvement Fund
- 2019 CO Fund
- Water & Sewer Capital Fund
- 2022 Water & Sewer COs Fund
- 2024 Water & Sewer COs Fund

CAPITAL PROJECT FUND**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 322	\$ 14,960	\$ 7,300	\$ 75,900	\$ -	\$ 36,000
Transfer from General Fund	300,000	-	-	-	-	-
Transfer from Capital Reserve Fund	-	710,000	3,240,383	3,240,383	-	200,000
Transfer from 2019 Cert of Obligation Fund	-	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
TOTAL REVENUES	\$ 300,322	\$ 724,960	\$ 3,247,683	\$ 3,316,283	\$ -	\$ 236,000
EXPENDITURES						
City Wide Engineering Traffic Study/Implementation	\$ 89,398	\$ -	\$ 41,172	\$ 41,172	\$ -	\$ -
Storm Water Management Program	100,123	-	-	-	-	-
Citywide Facilities Condition & Security Assessment - Implementation	14,400	-	-	-	-	-
Facilities Master Plan	-	67,810	-	-	-	-
Emergency Storage Room ¹	-	-	75,000	-	75,000	-
Hvac Replacement Program ¹	7,500	170,030	-	-	-	-
Fire Apparatus Bay Roof Replacement ¹	-	-	150,000	-	150,000	-
Enterprise Resource Planning Software Replacement	-	73,013	1,816,987	300,000	1,516,987	-
Network Firewall Security Improvements	-	59,959	70,129	70,129	-	-
Network Switch Infrastructure Replacement	-	119,871	-	-	-	-
Emergency Operations Center Improvements	-	-	120,000	-	120,000	-
Radio Replacements (2022)	-	83,560	6,440	6,440	(0)	-
Library/Community Building/Senior Center	-	-	1,150,383	575,000	575,383	-
Network Switch Infrastructure Replacement	-	-	150,000	125,000	25,000	-
Radio Replacements (2023)	-	-	100,000	100,000	-	-
Radio Replacements (2024)	-	-	-	-	-	100,000
City Gateway Signage	-	-	50,000	50,000	-	-
Rec Center Pump Room	-	-	-	-	-	100,000
TOTAL EXPENDITURES	\$ 211,421	\$ 574,243	\$ 3,730,111	\$ 1,267,741	\$ 2,462,370	\$ 200,000
BEGINNING BALANCE	\$ 490,498	\$ 579,399	\$ 661,728	\$ 730,116		\$ 2,778,658
ENDING BALANCE	\$ 579,399	\$ 730,116	\$ 179,300	\$ 2,778,658		\$ 352,288

¹ Project pending City Hall Master Plan

**2022 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Federal Grant	\$ -	\$ -	\$ 5,380,000	\$ 1,500,000	\$ 3,880,000	\$ -
Earnings on Investments	-	188,681	-	1,115,200	-	279,000
Certificates of Obligation Proceeds	-	47,065,000	-	-	-	-
Premium on Bonds	-	2,671,260	-	-	-	-
TOTAL REVENUES	\$ -	\$ 49,924,941	\$ 5,380,000	\$ 2,615,200	\$ 3,880,000	\$ 279,000
EXPENDITURES						
Public Works Maintenance Facility	\$ -	\$ 278,722	\$ 12,151,278	\$ 350,000	\$ 11,801,278	\$ -
City Wide Street & Drainage Improvements East	-	-	15,770,000	3,200,000	12,570,000	-
Buffalo Speedway	-	-	2,227,056	2,227,056	-	-
Bond Issuance Costs	-	420,970	-	-	-	-
Transfer to Debt Service	-	750	-	-	-	-
Transfer to Transportation Improvement Fund	-	72,944	-	-	-	-
Transfer to Water & Sewer Fund	-	23,276,463	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 24,049,849	\$ 30,148,334	\$ 5,777,056	\$ 24,371,278	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ 24,205,760	\$ 25,875,092		\$ 22,713,236
ENDING BALANCE	\$ -	\$ 25,875,092	\$ (562,574)	\$ 22,713,236		\$ 2,500,958

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of City Property-Capitalized	-	10,509,460	-	-	-
Earnings on Investments	2,532	181,953	87,000	922,200	287,400
Transfer from General Fund	4,500,000	4,200,000	2,000,000	2,000,000	-
TOTAL REVENUES	\$ 4,502,532	\$ 14,891,413	\$ 2,087,000	\$ 2,922,200	\$ 287,400
EXPENDITURES					
Other Contracted Services	\$ -	\$ 420,960	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	-	710,000	3,240,383	3,240,383	200,000
Transfer to Transportation Improvement Fund	-	-	217,800	217,800	-
TOTAL EXPENDITURES	\$ -	\$ 1,130,960	\$ 3,458,183	\$ 3,458,183	\$ 200,000
BEGINNING BALANCE	\$ -	\$ 4,502,531	\$ 9,985,249	\$ 18,262,984	\$ 17,727,001
ENDING BALANCE	\$ 4,502,532	\$ 18,262,984	\$ 8,614,066	\$ 17,727,001	\$ 17,814,401

**2024 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	-	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	12,858,000
Premium on Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,858,000
EXPENDITURES						
Roadway Pavement Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,195,000
Transfer to 2024 W/S COs	-	-	-	-	-	11,663,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,858,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**TRANSPORTATION IMPROVEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 5,443	\$ 121,096	\$ 83,000	\$ 382,600	\$ -	\$ 91,500
Federal Grant	-	-	-	-	-	-
METRO						400,000
Transfer from METRO Grant Fund	575,000	925,000	815,000	815,000	-	800,000
Transfer from 2022 General CO Fund		72,944				
Transfer from Capital Reserve Fund			217,800	217,800		
Transfer from 2022 Water/Sewer CO Fund			97,761	97,761		
Transfer from Asset Replacement Fund	-	675,000	545,000	215,000	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ 580,443	\$ 1,794,040	\$ 1,758,561	\$ 1,728,161	\$ -	\$ 1,291,500
PROJECT EXPENDITURES						
City Wide Drainage Study	\$ 8,630	\$ -	\$ -	\$ -	\$ -	\$ -
Buffalo Speedway	18,761,425	182,743	-	-	-	-
City Wide Street & Drainage Improvements East	1,264,056	943,786	4,489,919	465,000	4,024,919	-
Alt Stormwater Detention Options Feasibility Study	1,500	-	-	-	-	-
Street Maintenance (Ponding)	125,000	-	-	-	-	-
2022 Sidewalk Replacement	9,600	289,508	-	-	-	-
Pavement Condition Assessment	94,110	(20,110)	-	-	-	-
Weslayan Traffic Signal Replacements	-	60,419	414,581	78,000	336,581	-
Edloe Street Pathway	25,462	41,500	681,838	681,838	-	-
Roadway Pavement Improvements	-	-	440,000	440,000	-	-
2023 Sidewalk Replacement	-	-	375,000	375,000	-	-
2024 Sidewalk Replacement	-	-	-	-	-	1,200,000
TOTAL EXPENDITURES	\$ 20,289,783	\$ 1,497,846	\$ 6,401,337	\$ 2,039,838	\$ 4,361,499	\$ 1,200,000
TRANSFERS TO OTHER FUNDS						
BEGINNING BALANCE	\$ 28,193,214	\$ 8,483,874	\$ 8,275,314	\$ 8,780,068		\$ 8,468,391
ENDING BALANCE	\$ 8,483,874	\$ 8,780,068	\$ 3,632,538	\$ 8,468,391		\$ 4,198,391

**2019 CERTIFICATE OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 1,358	\$ 4,826	\$ 3,900	\$ 13,900	\$ -	\$ 3,300
TOTAL REVENUES	\$ 1,358	\$ 4,826	\$ 3,900	\$ 13,900	\$ -	\$ 3,300
PROJECT EXPENDITURES						
Virtual Gate Phase I	\$ 436,354	\$ 83,305	\$ -	\$ -	\$ -	\$ -
Virtual Gate Phase II	1,755,445	57,171	234,973	125,000	109,973	-
TOTAL EXPENDITURES	\$ 2,191,798	\$ 140,476	\$ 234,973	\$ 125,000	\$ 109,973	\$ -
BEGINNING BALANCE	\$ 2,644,571	\$ 454,132	\$ 253,613	\$ 318,482		\$ 207,383
ENDING BALANCE	\$ 454,132	\$ 318,482	\$ 22,540	\$ 207,383		\$ 100,710

WATER AND SEWER CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 1,666	\$ 40,717	\$ 33,500	\$ 112,800	\$ -	\$ 53,500
Transfer from Water & Sewer Fund	2,700,000	900,000	900,000	545,000	-	675,000
Certificates of Obligation Proceeds	-	-	-	-	-	-
TOTAL REVENUES	\$ 2,701,666	\$ 940,717	\$ 933,500	\$ 657,800	\$ -	\$ 728,500
PROJECT EXPENDITURES						
WWTP Weir Replacement	\$ 596,023	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP Clarifier Automation	67,545	-	-	-	-	-
Water Pumping & Storage Study	79,269	(2,195)	-	-	-	-
Water Line Replacement Program	39,679	9,914	-	-	-	-
Scada Water System Replacement	2,235	-	-	-	-	-
Wastewater Reuse	106,500	-	-	-	-	-
Wakeforest Tank Pipe Repairs	111,077	29,727	-	-	-	-
Law St. Water Line Installation	29,745	22,285	197,970	197,970.00	-	-
Bellaire Elevated Storage Tank Replacement	-	65,676	454,322	51,000	403,322	-
Milton Cast Iron Water Line Replacement	-	-	-	-	-	-
Milton & Wakeforest Water Plant Valve Replacement	-	127,165	-	-	-	-
Wakeforest Water Plant Generator	-	-	200,000	-	200,000.00	-
2022 Sanitary Sewer Manhole Lining Project	-	249,692	-	-	-	-
2022 Sanitary Sewer Improvements	-	-	100,000	100,000.00	-	-
Wastewater Treatment Plant Improvements	280,100	1,059,200	740,800	210,000	530,800	-
Lift Station Scada Replacement	-	263,852	156,423	156,423.00	-	-
Mobile Generator	-	-	100,000	-	100,000	-
Water Well No. 8 Inspection & Improvements	-	-	150,000	150,000.00	-	325,000
2023 Sanitary Sewer Manhole Lining Project	-	-	250,000	250,000	-	-
2023 Sanitary Sewer Improvements	-	-	100,000	100,000.00	-	-
Sanitary Sewer Manhole Lining Project	-	-	-	-	-	250,000
2024 Sanitary Sewer Improvements	-	-	-	-	-	100,000
TOTAL EXPENDITURES	\$ 1,312,174	\$ 1,825,316	\$ 2,449,515	\$ 1,215,393	\$ 1,234,122	\$ 675,000
BEGINNING BALANCE	\$ 1,977,892	\$ 3,367,385	\$ 2,116,256	\$ 2,482,785		\$ 1,925,192
ENDING BALANCE	\$ 3,367,385	\$ 2,482,785	\$ 600,241	\$ 1,925,192		\$ 744,570

**2022 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ -	\$ 169,576	\$ -	\$ 1,009,300	\$ -	\$ 238,700
Transfer from 2022 General CO Fund	-	23,276,463	-	-	-	-
TOTAL REVENUES	\$ -	\$ 23,446,039	\$ -	\$ 1,009,300	\$ -	\$ 238,700
EXPENDITURES						
Milton Cast Iron Water Line Replacement	\$ -	\$ 133,577	\$ 3,266,423	\$ 110,000	\$ 3,156,423	\$ -
Wakeforest EST & GST Painting	-	-	1,400,000	1,010,000	390,000	-
Wakeforest Well #9 Rehabilitation	-	-	422,866	422,866	-	-
Wastewater Treatment Plant Improvements	-	-	17,340,000	2,900,000	14,440,000	-
Water Line Replacement	-	-	300,000	70,000	230,000	-
Transfer to Debt Service	-	-	-	828,441	-	-
Transfer to Transportation Improvement Fund	-	-	97,761	97,761	-	-
TOTAL EXPENDITURES	\$ -	\$ 133,577	\$ 22,827,050	\$ 5,439,068	\$ 18,216,423	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ 22,203,648	\$ 23,312,462		\$ 18,882,694
ENDING BALANCE	\$ -	\$ 23,312,462	\$ (623,402)	\$ 18,882,694		\$ 904,971

**2024 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 2024 General CO Fund	-	-	-	-	-	11,663,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,663,000
EXPENDITURES						
Bellaire Elevated Storage Tank (EST) Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,693,000
Wakeforest Water Plant Distribution Line Replacement	-	-	-	-	-	1,170,000
Cast Iron Water Line Replacement Program	-	-	-	-	-	2,800,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,663,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PERSONNEL

Full-Time Equivalent (FTE) Position Summary

DEPARTMENT	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL FUND										
Administration	6	6	5	6	6	6	7	7	8	8
Finance	5	5	5	5	5	6	6	6	6	6
Police	35	35	38	38	38	38	38	39	39	40
Fire	23	23	23	23	23	23	23	23	23	23
Public Works	18	18	18	18	18	19	20	20	20	20
Parks & Recreation	12	12	12	12	12	12	12	12	12	14
TECHNOLOGY MANAGEMENT FUND										
Administration	4	4	4	4	4	4	4	4	4	4
WATER & SEWER FUND										
Finance – Utilities	2	2	2	2	2	2	2	2	2	2
Operations	12	11	11	11	11	11	11	11	11	11
SOLID WASTE FUND										
Operations	6	7	7	7	7	7	7	7	7	7
Total City FTE's	123	123	125	126	126	128	130	131	132	135



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