



**City of Bee
Cave**

***Fiscal Year
2023-24***

Budget

August 22nd, 2023

CITY OF BEE CAVE, TEXAS

ORDINANCE NO. 513

AN ORDINANCE OF THE CITY OF BEE CAVE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; APPROPRIATING FUNDS FOR SUCH BUDGET; PROVIDING FOR FINDINGS OF FACT, AN EFFECTIVE DATE, AND PROPER NOTICE AND MEETING.

WHEREAS, the City of Bee Cave is a Home Rule municipality and the City Council is the governing body of the City; and

WHEREAS, the City Manager has prepared and submitted to the City Council a budget with estimates of expenditures and revenues of all City departments and activities for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

WHEREAS, such budget has been timely filed with the City Secretary, the City Council has had sufficient time to review and revise such budget, and notice of a public hearing upon such budget has been duly given in accordance with Section 102.0065(a) of the Texas Local Government Code; and

WHEREAS, a public hearing has been held, and all taxpayers and interested persons were provided an opportunity to attend and participate in such hearing; and

WHEREAS, public participation, input and suggestions regarding the budget have been received and considered by the City Council, and the City Council has made changes as the City Council considers warranted by law in the best interest of the municipal taxpayers, and the City Council has found and determined that the budget adopted by this Ordinance does not allow expenditures during the budget period in excess of funds estimated to be on hand during the same period.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BEE CAVE, TEXAS:

Section 1. The matters and facts set out in the preamble of this Ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

Section 2. The Budget includes certain unlisted, authorized and unpaid encumbrances from the prior fiscal year to be carried over to the 2023-2024 Budget as determined by the City Manager or his designee.

Section 3. The Annual Budget of the City of Bee Cave for the fiscal year 2023-2024, which is attached hereto as Exhibit "A", is hereby approved and adopted.

Section 4. This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

Section 5. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

PASSED AND APPROVED THIS _____ DAY OF _____, 2023.

CITY OF BEE CAVE:

Kara King, Mayor

ATTEST:

Kaylynn Holloway, City Secretary

[SEAL]

APPROVED AS TO FORM:

City Attorney



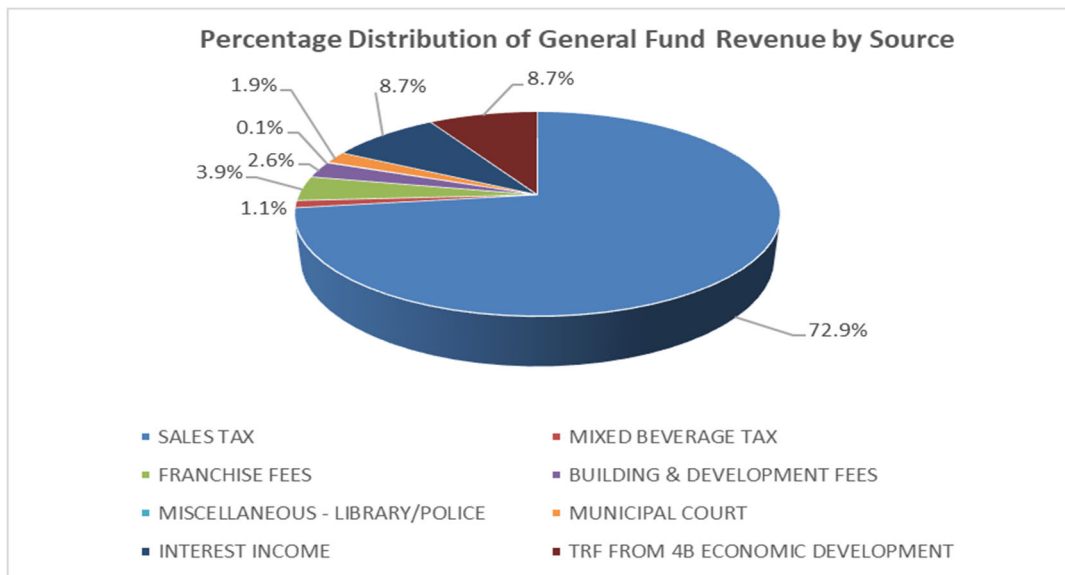
To: City Manager, Mayor & Council
 From: Finance
 Date: August 22nd, 2023
 Re: FY 2023-2024 Budget Narrative

Please accept this memorandum to accompany the FY Budget Line Item detail for revenue and expense. This document provides additional information for all Funds related to current performance, including year-over-year comparisons that form the basis of our recommendations for the FY 2023-24 appropriation. We are recommending City Council approval of the FY 2023-24 budget appropriation.

General Fund Revenue:

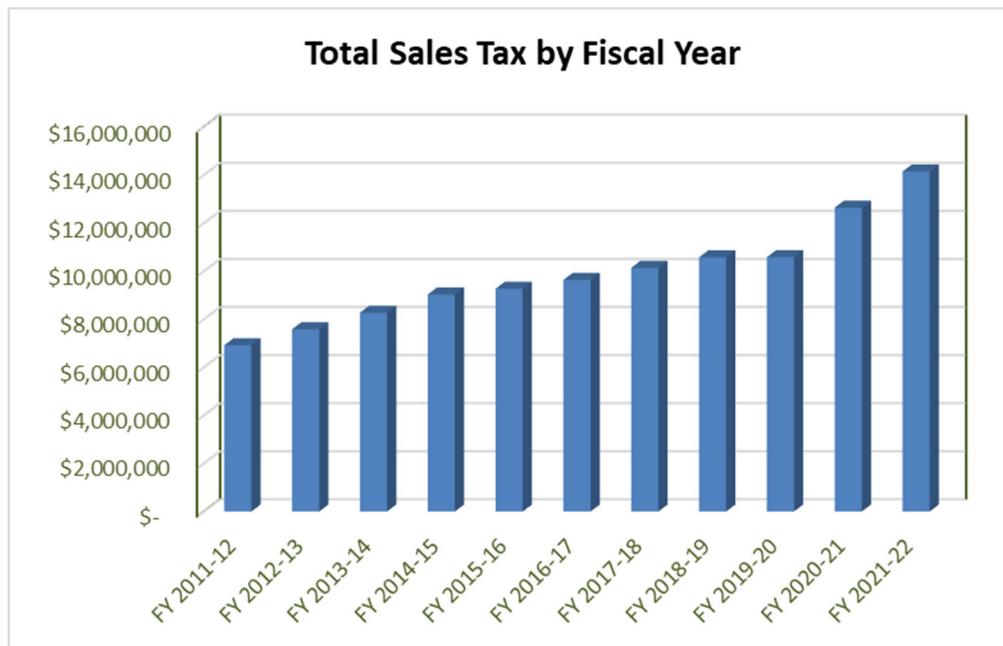
	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
SALES TAX	\$10,500,000	\$9,787,921	93.22%	\$10,500,000
MIXED BEVERAGE TAX	\$110,000	\$151,458	137.69%	\$165,000
FRANCHISE FEES	\$349,000	\$439,570	125.95%	\$564,000
BUILDING & DEVELOPMENT FEES	\$310,000	\$697,252	224.92%	\$376,000
MISCELLANEOUS - LIBRARY/POLICE	\$3,500	\$9,103	260.10%	\$14,500
MUNICIPAL COURT	\$225,000	\$253,497	112.67%	\$274,500
INTEREST INCOME	\$400,000	\$1,347,487	336.87%	\$1,250,000
TRF FROM 4B ECONOMIC DEVELOPMENT	\$0	\$0	0.00%	\$1,250,000
ALL OTHER	\$0	\$173,132	0.00%	\$0
General Fund Revenue Totals	\$11,897,500	\$12,859,420	108.09%	\$14,394,000

Here's the distribution of General Fund Revenue by source; Sales Tax represents over 72% of the total:



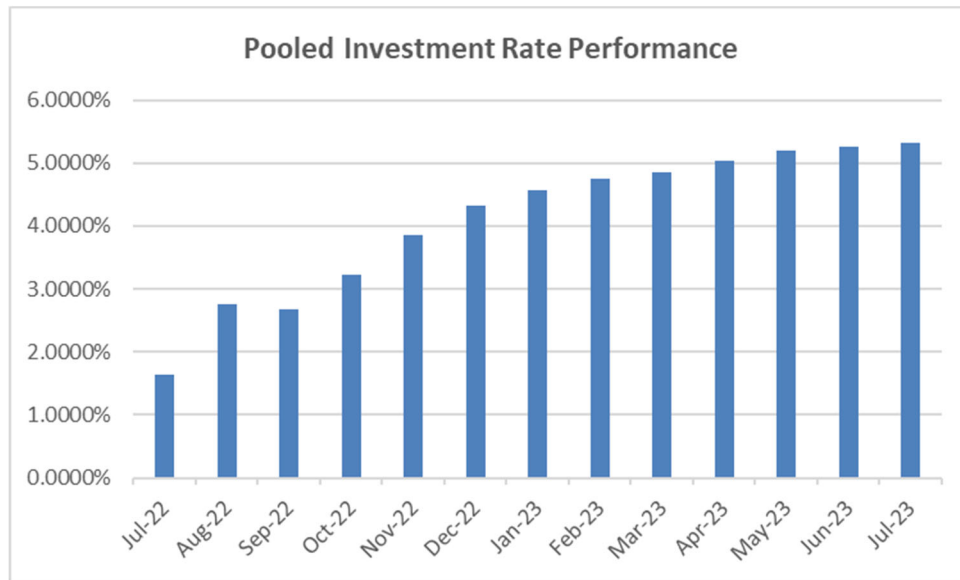
Overall, our FY 2023-2024 General Fund revenue forecast reflects an increase of almost 21%. However, this must be qualified to note specifically the transfer from the Economic Development Corporation for the new Chapter 380 Agreement approved for the Willie Way ROW acquisition and extension construction. Our total Sales Tax forecast will remain at \$14M. We received our August Sales Tax allocation totaling just under \$1.3M and up 1.7% year-over-year. This further reinforces our “flat” forecast for FY 2023-2024.

We thought it might be beneficial to show Sales Tax growth over the past 10 years. While we have discussed year-over-year performance being flat, it should be noted that our prior performance was indeed unprecedented. For the fiscal year ending September 30th, 2018, our total sales tax was ~\$10.1M. Our current FY will finish around \$14.1M, which represents a growth of almost 40% over that period. It would be difficult to find another municipality in Texas – regardless of size - to match that growth rate by comparison.



Mixed Beverage revenue has been bumped over 30% based on performance. Franchise Fees are up due primarily to the Austin Energy allocations no longer being encumbered by the Bee Cave Parkway line burial project. With Building and Development Fees, we don't include revenue dollars in the forecast for what developments may occur over the next 12 months. Municipal Court activity is up so we've bumped that forecast ~22%.

We have benefited from interest income revenue as we continue to ride the investment pool rates now over 5.45%. It's difficult to fathom, but just 12 months ago our primary pooled investment account was earning just over 1.6%. As the chart below indicates, our investment pool rates have increased almost 225% over the past 12 months:



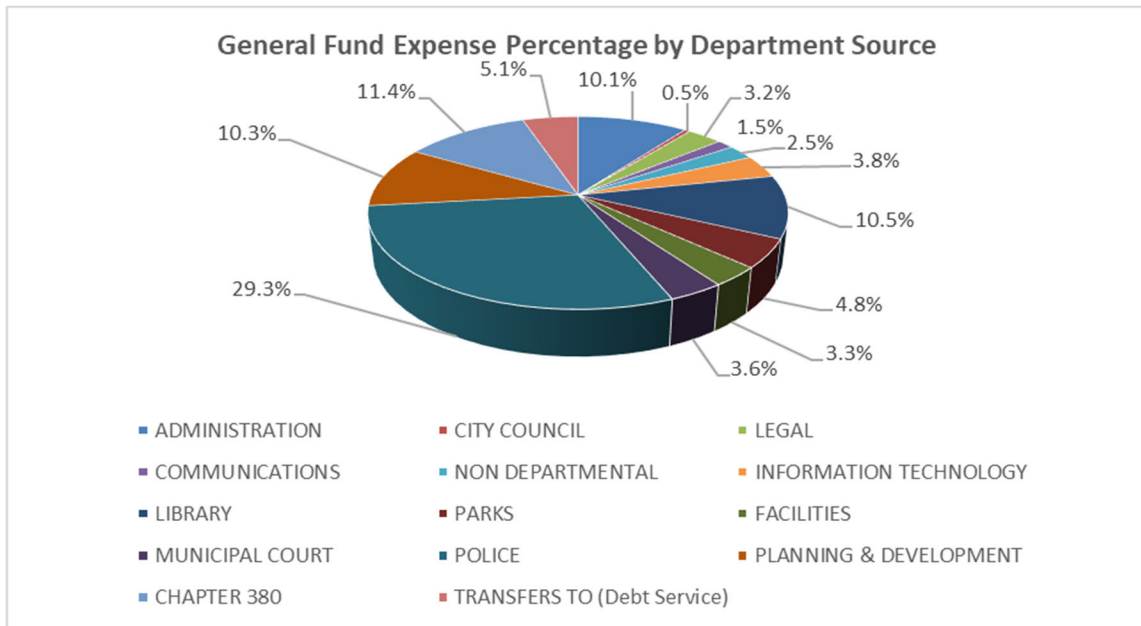
We will reach a point – likely sometime near mid-fiscal year, where we'll have to issue debt for multiple capital improvement projects – first and foremost the Public Safety Building and the new Central Library. It's hard to predict what borrowing rates will be at that time – they're currently around 4%. The issuance of debt will be a primary topic of discussion in the coming fiscal years. Further, the impact of the debt we issue will comprise a significant portion of our General Fund expense in years to come and will absolutely require an increase in our property tax rate. This activity will begin in earnest in FY 2023-2024 - likely around mid-year; but while we remain in design phase and prior to "*shovels in the dirt*", we'll keep our money in the investment pools and proceed accordingly.

General Fund Expense:

Department	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
ADMINISTRATION	\$1,036,687	\$1,166,240	103.3%	\$1,109,234
CITY COUNCIL	\$49,200	\$33,088	64.6%	\$54,600
LEGAL	\$151,000	\$195,376	103.1%	\$350,000
COMMUNICATIONS	\$279,272	\$184,713	59.6%	\$166,534
NON DEPARTMENTAL	\$347,500	\$152,277	42.9%	\$268,600
INFORMATION TECHNOLOGY	\$360,000	\$379,839	99.7%	\$431,000
LIBRARY	\$1,016,928	\$927,722	83.3%	\$1,150,372
PARKS	\$631,580	\$366,087	54.7%	\$525,862
FACILITIES	\$0	\$282,779	0.0%	\$359,278
MUNICIPAL COURT	\$323,820	\$277,556	76.7%	\$394,002
POLICE	\$3,020,325	\$2,548,364	74.0%	\$3,217,994
PLANNING & DEVELOPMENT	\$1,158,434	\$933,666	73.0%	\$1,125,289
CHAPTER 380	\$159,540	\$145,742	0.0%	\$1,250,000
CAPITAL IMPROVEMENT (Fund 03)	\$0	\$6,067	0.0%	\$0
TRANSFERS TO (Debt Service)	\$968,559	\$0	0.0%	\$556,722
GENERAL FUND Total Expense:	\$9,502,845	\$7,599,516	80.0%	\$10,959,487

Overall, our General Fund Expenses by Department are up ~8.5%. Please remember that number does not include Chapter 380 net zero expense for Willie Way ROW acquisition and extension construction, or the annual transfer required to satisfy debt service. The Chapter 380 Expense will be reimbursed by the Economic Development Board and is included in their budget. This budget represents the first fiscal year – after 15 years - Chapter 380 sales tax revenue reimbursement payments related to the Shops and Hill Country Galleria developments will not be required.

Here’s a chart that represents the distribution of General Fund Expense. Of our proposed \$10.9M FY 2023-2024 budget, the Police Department comprises almost 30% of the total. Our total expense for public safety is typical of comparable municipalities in the Central Texas Region.



Department line-item expenses are included in the detail; inquiries related to those revisions can be addressed by the Directors accordingly. There are personnel changes including additional full-time positions in the Library, Parks, and a deputy court clerk. The FY Org Chart draft is included and reflects current staffing at 63.5 full-time equivalents. It should be noted that with new, larger facilities being planned for the very near future for the Library and Police Department, future fiscal year department expenses will certainly increase as additional positions will be required.

We make every effort to ensure this annual process is clean and simple. This fiscal year budget will most definitely require an amendment at mid-year as capital project timelines become more definite. The width and breadth of these projects is without comparison given the size of our municipality. It's highly unlikely there's another comparable organization in the state or the country for that matter contemplating funding for these multiple, significant projects.

That wraps up the General Fund Revenue & Expense. We'll move on to the other funds included in the budget appropriation request for FY 2023-24.

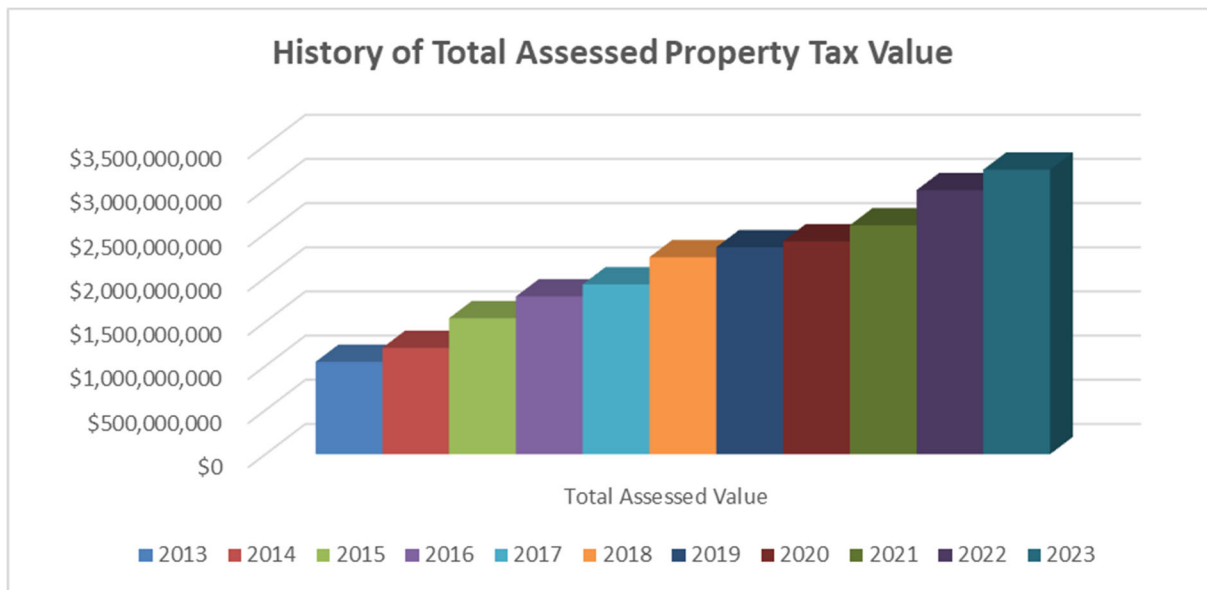
Fund: 02 - DEBT SERVICE

Revenue	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
02-4000-11100	PROPERTY TAX REVENUE - I & S	\$598,040	\$576,452	96.39%	\$644,361
02-4000-11200	PROP TAX-PENALTY & INTEREST	\$2,000	\$2,097	104.85%	\$2,000
02-4990-61000	TRANSFER FROM GEN FUND	\$965,559	\$968,405	100.29%	\$556,722
		\$1,565,599	\$1,546,954	98.81%	\$1,203,083

The Debt Service Revenue calculation is the Total Appraised Value x the proposed tax rate of \$0.02/100 valuation. We’re recommending our property tax rate remain at \$0.02 for the budget appropriation; however, as has been discussed in detail, the issuance of new debt is certainly on the horizon which – if approved - will increase our tax rate. There is also a required transfer from the General Fund to support our Debt Service Revenue estimated for this fiscal year at just over \$550K.

Expense	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
02-5010-51500	PROFESSIONAL FEES	\$3,000	\$4,930	0.00%	\$5,000
02-5700-80100	PRINCIPAL - 2015 REFUND GO BOND	\$355,000	\$355,000	100.00%	\$0
02-5700-80200	INTEREST - 2015 REFUND GO BOND	\$3,451	\$3,450	99.97%	\$0
02-5700-81300	PRINCIPAL - 2017 TAX NOTE	\$880,000	\$880,000	100.00%	\$890,000
02-5700-81400	INTEREST - 2017 TAX NOTE	\$36,007	\$18,004	50.00%	\$18,565
02-5700-81500	PRINCIPAL - 2020 TAX NOTE	\$280,000	\$280,000	100.00%	\$280,000
02-5700-81600	INTEREST - 2020 TAX NOTE	\$11,142	\$5,571	50.00%	\$9,518
		\$1,568,600	\$1,546,954	98.62%	\$1,203,083

The Debt Service Expense for FY 2023-24 has been reduced since we make our final payment for the 2015 Refunded GO Bond in September. The principal and interest payments for the 2017 Tax Note \$6M (*Brown Property Acquisition*) @ 1.89% is included and will be completed in September 2024. Principal and interest payments for the 2020 Tax Note \$1.98M (*Revival Property Acquisition*) @ 1.01% are included as well. Please note the end date for that issuance is September 2027.



The chart illustrates our Total Assessed Value over the past 10 years. We were just over \$1.0B in 2013 and are now over \$3.2B. This represents a growth rate of over 208%. The Appraisal District estimates a 98% collection rate with a median home value of over \$682K.

Fund: 03 - CAPITAL & SPECIAL PROJECT

Revenue	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
03-4990-61000	TRANSFER FROM GENERAL FUND	\$2,811,256	\$0	0.00%	\$3,279,501
03-4990-70000	USE OF RESERVES	\$28,880	\$0	0.00%	\$0
Revenue Total:		\$2,840,136	\$0	0.00%	\$3,279,501

The Capital Projects Fund's only revenue is received from General Fund transfers and any available Use of Reserves. As you recall, the Capital Improvements Plan was approved and adopted by the City Council in October 2021. The plan included projects in 3 major categories – Public Roads, Trails/Connectivity, Buildings and Facilities with an estimated expenditure total of over \$103M.

	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
03-5010-26000	EMERGENCY MGMT OPERATIONS	\$0	\$660	0.00%	\$0
03-5010-51500	OTHER PROFESSIONAL FEES	\$3,170,000	\$769,305	24.27%	
	LIBRARY DESIGN (<i>LKFLATO</i>)				\$750,000
	LIBRARY CMAR (<i>HOAR</i>)				\$250,000
	LIBRARY CONSTRUCTION				\$0
	PUBLIC SAFETY DESIGN (<i>PGAL</i>)				\$500,000
	PUBLIC SAFETY CMAR (<i>ROGERS OB</i>)				\$250,000
	PUBLIC SAFETY CONSTRUCTION				\$1,500,000
03-5900-90800	PARKS IMPROVEMENT (EDB Budget)	\$0	\$17,098	0.00%	\$0
03-5900-91200	PROPERTY AQUISITION	\$0	\$2,058,277	0.00%	\$0
03-5900-95000	FACILITIES IMPROVEMENT	\$0	\$15,201	0.00%	\$15,000
03-5900-95200	CITY HALL RENOV PH2	\$0	\$125,678	0.00%	\$0
03-5900-97500	SPECIAL PROJECTS (STORM DAMAGE TBR)	\$40,000	\$722,359	1805.90%	\$50,000
Expense Total:		\$3,210,000	\$3,708,578	115.53%	\$3,315,000

The current FY budget included an appropriation of over \$3.2M – primarily comprised of Professional Fees for project management and design. Other current fiscal year expenditures in the Cap Projects fund included the acquisition of the TOSK property for the public safety building and the unforeseen expenses incurred for cleaning up Winter Storm Mara debris. We expect to be reimbursed for those expenses; however, when we receive these funds is difficult to determine and are not included. We may also incur expenses for an additional property acquisition near the end of the current fiscal year and will amend and adjust the current FY budget accordingly.

We were very optimistic about completing the many necessary professional services and interlocal agreements with our current budget appropriation. There have been delays as can always be expected; however, we should finalize some of them in the coming weeks. The proposed expenditures related to those agreements and projects will begin in earnest in FY 2023-24. Further, we must plan for and anticipate the following fiscal year will be even more significant.

Fund: 04 - HOTEL OCCUPANCY TAX FUND

Revenue	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
04-4000-14100	HOTEL OCCUPANCY TAX REVENUE	\$600,000	\$463,041	77.17%	\$600,000
04-4000-14500	HCG (ICE RINK)	\$300,000	\$340,920	113.64%	\$300,000
04-4000-55000	DONATIONS	\$0	\$15,000	0.00%	\$0
04-4990-70000	USE OF RESERVES	\$0	\$0	0.00%	\$0
Revenue Total:		\$900,000	\$818,961	91.00%	\$900,000

Hotel Occupancy Tax Revenue pursuant to City Ordinance No.07-08-14-D adopted in August 2007 includes the Sonesta Hotel and the Mountain Star Lodge and represents 7% of the total taxable receipts. Our budget estimate for FY 2023-24 remains at \$600K. HOT fund revenue now also includes the Annual Ice Rink Events which was approved by Council via Resolution. While we anticipate an increase from the inaugural year's presentation, we're forecasting revenue will remain at \$300K.

Expense	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
04-5010-11100	SALARY	\$32,898	\$44,563	135.46%	\$51,532
04-5010-12200	MEDICARE @ 1.45%	\$477	\$637	133.54%	\$728
04-5010-12400	RETIREMENT (TMRS)	\$3,227	\$4,294	133.06%	\$5,018
04-5010-12500	VISION COVERAGE	\$0	\$72	0.00%	\$78
04-5010-12600	HEALTH INSURANCE	\$0	\$4,533	0.00%	\$5,330
04-5010-12700	DENTAL COVERAGE	\$0	\$306	0.00%	\$364
04-5010-12900	LIFE INSURANCE	\$0	\$7	0.00%	\$13
04-5010-21900	HCG ICE RINK	\$300,000	\$354,365	118.12%	\$355,000
04-5010-62400	OTHER APPLICATION APPROVALS	\$0	\$260,000	0.00%	\$240,000
04-5010-62500	ARTS PROMOTION	\$50,000	\$180,000	360.00%	\$90,000
Expense Total:		\$386,602	\$848,777	219.55%	\$748,063

A portion of the expenses for the HOT Fund include percentages of salary and benefits for City staff positions. In addition to expenses for the Ice Rink, we've also included estimates for the approval of other HOT Fund applications considered separately by the City Council once submitted. The current fiscal year expenses Other Application Approvals were for the Special Olympics, the Texas Association of Business Brokers and the LTYA Lacrosse Tournament. The Arts Promotion line-item Expense includes the Bee Cave Arts Foundation and the Magnolia Music Theater, also approved via Council resolution.

Please note the 15% Arts contribution threshold discussed previously does NOT apply to the City of Bee Cave. It is only required for cities with a population over 190,000. That said, the City's internal policy may be 15% of the current FY Revenue only and should be limited to \$90K. Also, please remember that discussing fund balance should never be considered during budget appropriations as it has no bearing on revenue and expense forecast specifically for the 12-month fiscal year. Increasing Fund Balance reserves takes time and is considered prudent fiscal policy. It also ensures funding for future major projects that may be considered.

Fund: 06 - ROAD MAINTENANCE

Revenue	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
06-4000-12100	ROAD MAINTENANCE, SALES TAX	\$875,000	\$815,660	93.22%	\$875,000
06-4000-29000	MISC REVENUE	\$0	\$6,289	0.00%	\$0
	Revenue Total:	\$875,000	\$821,949	93.94%	\$875,000

Our Revenue estimate for Road Maintenance is again based on a \$14M total forecast. There was one additional transaction for Miscellaneous Revenue due to reimbursement from the WTCPUA for a ROW expense. In FY 2023-24, any reimbursement we receive from TxDot for signalized intersections maintenance will be posted to this line item.

Expense	Line Item Description	FY 2022-23 Budget	FY 2022-23 FYTD	Perform%	FY 2023-24 Budget
06-5010-11100	SALARY	\$57,009	\$35,252	61.84%	\$51,688
06-5010-12000	FICA (BOA SOCIAL SECURITY)	\$0	\$93	0.00%	\$390
06-5010-12200	MEDICARE @ 1.45%	\$827	\$501	60.58%	\$728
06-5010-12400	RETIREMENT (TMRS)	\$5,593	\$3,279	58.63%	\$4,472
06-5010-12500	VISION COVERAGE	\$0	\$89	0.00%	\$130
06-5010-12600	HEALTH INSURANCE	\$0	\$6,073	0.00%	\$8,242
06-5010-12700	DENTAL COVERAGE	\$0	\$386	0.00%	\$520
06-5010-12900	LIFE INSURANCE	\$0	\$14	0.00%	\$26
06-5010-21500	REPAIR & MAINT - STREET	\$644,000	\$39,579	6.15%	\$615,304
06-5010-21600	SIGNS	\$5,000	\$1,909	38.18%	\$5,000
06-5010-21700	GUARDRAILS	\$3,500	\$0	0.00%	\$3,500
06-5010-21800	PAVEMENT MARKINGS	\$7,500	\$0	0.00%	\$7,500
06-5010-22000	REPAIR & MAINT - SIDEWALK	\$2,500	\$0	0.00%	\$2,500
06-5010-54600	SERVICE CONTRACTS	\$25,000	\$37,325	149.30%	\$75,000
06-5010-71000	CAPITAL OUTLAY	\$100,000	\$0	0.00%	\$100,000
	Expense Total:	\$850,929	\$124,500	14.63%	\$875,000

FY 2023-24 Expenses for the Road Maintenance Fund are expected to remain static for the most part. One change is included for service contracts related to the maintenance of the signalized intersections. We will submit these expenses for reimbursement; however, we include estimated costs in the line-item expense. The salary and benefits expenses include portions of the City Engineer and staff.

The other funds included in the preliminary budget for review are self-explanatory; please refer to the corresponding detail for each as follows:

Fund: 05 - COURT SECURITY AND TECHNOLOGY FUND

A portion of each citation payment is posted to the Security Fund and may be used for security personnel, services, and items related to buildings that house court operations. The Court Technology Fund provides funding for expenses like the hand-held citation writers.

Fund: 08 - POLICE CONFISCATION FUND

This Fund allows for police seizure and forfeiture of property used in, and the proceeds gained from, the commission of certain crimes. In some cases, property or cash confiscated is returned to the defendant upon completion of their trial process. If not returned, monies may be used for discretionary expenditures approved by the Chief.

Fund: 09 - PUBLIC IMPROVEMENT DISTRICTS

The PID fund was created for the Backyard and Spanish Oaks PIDs. Project costs are paid for using current property tax assessments of property owners within the district, developer contributions, and a debt issuance with the assessment pledged to service that debt. We exist as a pass-through for activity within the district and employ a 3rd party service provider to oversee the transactions.

All three (3) of these specific, restricted funds are required to be maintained within our General Ledger; however, each exists independently with very little activity posted throughout the fiscal year. We're happy to answer any questions regarding these funds and their requirements. There is additional information provided in the financial statements audit on the City website.

In conclusion, thank you for your support, your valuable time and consideration. We wish to express our sincere appreciation to all the Department Directors and their staff members for diligent oversight and management of the current FY budget and most especially for their proactive participation in the preparation of the FY 2023-24 budget. We recommend approval of the FY 2023-24 budget as presented.

Please contact our Financial Analyst Ms. Alma Sanchez, via e-mail at asanchez@beecavetexas.gov with any questions.

Budget Report

Fund: 01 - GENERAL FUND REVENUE

		Budget 9/30/2023	FYTD 9/30/2023	Percent Used	Proposed Budget 9/30/2024
01-4000-12100	SALES TAX/1%	\$7,000,000	\$6,525,281	93.22%	\$7,000,000
01-4000-12200	SALES TAX/PROPERTY	\$3,500,000	\$3,262,640	93.22%	\$3,500,000
01-4000-13100	MIXED BEVERAGE TAX	\$110,000	\$151,458	137.69%	\$165,000
01-4000-23000	FRANCHISE FEES	\$10,000	\$4,441	44.41%	\$5,000
01-4000-23100	FRANCHISE FEES - SW BELL TELEP	\$10,000	\$6,974	69.74%	\$8,000
01-4000-23300	FRANCHISE FEES - GRANITE TELEC	\$2,000	\$1,383	69.15%	\$1,500
01-4000-23700	FRANCHISE FEE-TEXAS GAS SVC	\$5,000	\$9,524	190.48%	\$9,500
01-4000-23800	FRAN. FEES-CHARTER SPECTRUM	\$72,000	\$60,507	84.04%	\$65,000
01-4000-23900	FRANCHISE FEES-CITY OF AUSTIN	\$250,000	\$356,741	142.70%	\$475,000
01-4000-25000	CONTRACTOR REGISTRATION	\$2,000	\$2,250	112.50%	\$3,000
01-4000-25100	PLATTING	\$40,000	\$422,275	0.00%	\$75,000
01-4000-25200	ZONING,REZONING,CUP,VARIANCES	\$15,000	\$19,263	128.42%	\$20,000
01-4000-25300	BLDG PLAN REVIEW & PERMITTING	\$175,000	\$95,626	54.64%	\$150,000
01-4000-25400	SITE PLAN REVIEW & PERMITTING	\$50,000	\$30,648	61.30%	\$50,000
01-4000-25500	REINSPECTION FEES	\$20,000	\$15,650	78.25%	\$20,000
01-4000-25600	SIGNAGE	\$3,000	\$2,855	95.17%	\$4,000
01-4000-25700	TECHNOLOGY FEES	\$5,000	\$2,882	57.64%	\$4,000
01-4000-25900	ROAD CONSTRUCTION INSPECTION FEES	\$0	\$105,803	0.00%	\$50,000
01-4000-27000	LIBRARY REVENUE	\$1,000	\$1,480	148.00%	\$1,500
01-4000-28100	POLICE PATROL & SECURITY	\$0	\$878	0.00%	\$1,000
01-4000-28300	EDUCATION & TRAINING-POLICE	\$2,000	\$1,323	66.17%	\$2,000
01-4000-29000	MISCELLANEOUS REVENUE	\$500	\$5,422	1084.40%	\$10,000
01-4000-31000	ADMINISTRATIVE FEE - COURT	\$2,500	\$3,745	149.80%	\$4,000
01-4000-31010	ARREST FEE	\$12,000	\$11,696	97.47%	\$12,000
01-4000-31030	CHILD SAFETY FEES	\$5,000	\$6,528	130.56%	\$6,000
01-4000-31060	DSC ADMIN FEE	\$5,000	\$7,390	147.80%	\$7,500
01-4000-31070	COURT FINES	\$150,000	\$180,194	120.13%	\$195,000
01-4000-31080	LOCAL OMNI BASE FEE	\$500	\$426	85.20%	\$500
01-4000-31110	TRAFFIC FEE	\$4,000	\$4,673	116.83%	\$5,000
01-4000-31130	WARRANT FEE	\$7,500	\$5,787	77.16%	\$7,500
01-4000-31180	TIME PAYMENT PLAN	\$600	\$193	32.17%	\$300
01-4000-31220	JUDICIAL FEE - MUNI COURT JFCI	\$100	\$45	45.00%	\$100
01-4000-31250	GENERAL REVENUE - COURT	\$15,000	\$11,101	74.01%	\$12,000
01-4000-31370	JURY FEE	\$200	\$305	152.50%	\$500
01-4000-31380	TIME PAYMENT-LOCAL EFFICIENCY	\$100	\$27	27.00%	\$100
01-4000-31390	LOCAL TRUANCY PREVENTION	\$7,500	\$11,251	150.01%	\$12,000
01-4000-31450	COLLECTION AGENT REV	\$15,000	\$10,136	67.57%	\$12,000
01-4000-40000	INTEREST INCOME, ROI	\$400,000	\$1,347,487	336.87%	\$1,250,000
01-4000-52000	GRANT REVENUE - POLICE	\$0	\$14,832	0.00%	\$0
01-4000-91100	SALE OF ACQUISITION	\$0	\$147,700	0.00%	\$0
01-4000-92000	REFUND OF PRIOR YEAR EXPENDITU	\$0	\$600	0.00%	\$0
01-4000-93000	PROCEEDS FROM INSURANCE	\$0	\$10,000	0.00%	\$0
01-4990-67000	TRF FROM 4B ECONOMIC DEVELOPMENT	\$0	\$0	0.00%	\$1,250,000
Fund: 01 - GENERAL FUND Total:		\$11,897,500	\$12,859,420	108.09%	\$14,394,000

Budget Report

Fund: 01 - GENERAL FUND

Beginning Fund Balance **\$19,221,098**

	Budget 9/30/2023	FYTD 9/30/2023	Percent Used	Proposed Budget 9/30/2024
Fund: 01 - GENERAL FUND EXPENSE				
5010 - ADMINISTRATION	\$1,036,687	\$1,166,240	112.50%	\$1,109,234
5020 - CITY COUNCIL	\$49,200	\$33,088	67.25%	\$54,600
5030 - LEGAL	\$151,000	\$195,376	129.39%	\$350,000
5040 - COMMUNICATIONS	\$279,272	\$184,713	66.14%	\$166,534
5120 - NON DEPARTMENTAL	\$347,500	\$152,277	43.82%	\$268,600
5140 - INFORMATION TECHNOLOGY	\$360,000	\$379,839	105.51%	\$431,000
5200 - LIBRARY	\$1,016,928	\$927,722	91.23%	\$1,150,372
5350 - PARKS	\$631,580	\$366,087	57.96%	\$525,862
5650 - FACILITIES	\$0	\$282,779	0.00%	\$359,278
5500 - MUNICIPAL COURT	\$323,820	\$277,556	85.71%	\$394,002
5520 - POLICE	\$3,020,325	\$2,548,364	84.37%	\$3,217,994
5620 - PLANNING & DEVELOPMENT	\$1,158,434	\$933,666	80.60%	\$1,125,289
5800 - CHAPTER 380	\$159,540	\$145,742	0.00%	\$1,250,000
5900- CIP NOC	\$0	\$6,067	0.00%	\$0
5990 - TRANSFERS TO	\$968,559	\$0	0.00%	\$556,722
Fund: 01 - GENERAL FUND EXPENSE Total:	\$9,502,845	\$7,599,516	79.97%	\$10,959,487

	Budget 9/30/2023	FYTD 9/30/2023	Percent Used	Proposed Budget 9/30/2024
Dept: 5010 - ADMINISTRATION				
01-5010-11100 SALARY	\$726,557	\$785,485	108.11%	\$793,234
01-5010-11500 OVERTIME	\$0	\$71	0.00%	\$0
01-5010-12200 MEDICARE @ 1.45%	\$11,667	\$11,590	99.34%	\$13,182
01-5010-12400 RETIREMENT (TMRS)	\$71,275	\$77,915	109.32%	\$89,544
01-5010-12500 VISION COVERAGE	\$1,319	\$1,208	91.58%	\$1,430
01-5010-12600 HEALTH INSURANCE	\$69,654	\$75,745	108.74%	\$82,212
01-5010-12700 DENTAL COVERAGE	\$6,049	\$5,299	87.60%	\$5,876
01-5010-12900 LIFE INSURANCE	\$155	\$150	96.77%	\$182
01-5010-13200 LONGEVITY PAY	\$5,011	\$5,774	115.23%	\$5,774
01-5010-13300 OTHER ALLOWANCE	\$6,600	\$14,737	223.29%	\$9,000
01-5010-21000 POSTAGE	\$400	\$346	86.50%	\$400
01-5010-21100 SUPPLIES	\$2,000	\$2,890	144.50%	\$3,500
01-5010-21200 PRINTING	\$0	\$61	0.00%	\$100
01-5010-21400 SPECIAL DEPT SUPPLIES	\$3,500	\$3,103	88.66%	\$4,000
01-5010-21900 MISCELLANEOUS	\$0	\$15	0.00%	\$0
01-5010-22800 ADVERTISING & RECRUITMENT	\$2,000	\$3,250	162.50%	\$3,500
01-5010-22900 LEGAL NOTICES	\$11,500	\$10,284	89.43%	\$12,000
01-5010-23400 MILEAGE REIMBURSEMENT	\$500	\$248	49.60%	\$300
01-5010-23600 CLOTHING/UNIFORMS	\$0	\$500	0.00%	\$500
01-5010-24100 TRAVEL & MEETINGS	\$5,000	\$6,316	126.32%	\$7,000
01-5010-24200 SEMINARS & TRAINING	\$8,000	\$8,214	102.68%	\$10,000
01-5010-24300 MEMBERSHIP FEES	\$5,000	\$5,557	111.14%	\$7,500
01-5010-25200 SPECIAL EVENTS	\$0	\$5,285	0.00%	\$6,000
01-5010-26500 CREDIT CARD MERCHANT FEES	\$2,000	\$3,735	186.75%	\$4,000
01-5010-51500 OTHER PROFESSIONAL FEES	\$96,000	\$138,462	144.23%	\$50,000
01-5010-54600 SERVICE CONTRACTS	\$2,500	\$0	0.00%	\$0
Dept: 5010 - ADMINISTRATION Total:	\$1,036,687	\$1,166,240	112.50%	\$1,109,234

Dept: 5020 - CITY COUNCIL

01-5020-11100 SALARY	\$5,000	\$5,650	113.00%	\$6,000
01-5020-12000 FICA @ 7.65%	\$500	\$350	70.00%	\$500
01-5020-12200 MEDICARE @ 1.45%	\$100	\$82	82.00%	\$100
01-5020-21100 SUPPLIES	\$500	\$45	9.00%	\$100
01-5020-21200 PRINTING	\$0	\$15	0.00%	\$100

01-5020-21400	SPECIAL DEPT SUPPLIES	\$0	\$91	0.00%	\$200
01-5020-23100	ELECTIONS	\$10,000	\$0	0.00%	\$10,000
01-5020-23400	MILEAGE REIMBURSEMENT	\$100	\$0	0.00%	\$100
01-5020-24100	TRAVEL & MEETINGS	\$500	\$1,158	231.60%	\$2,000
01-5020-24200	SEMINARS & TRAINING	\$1,000	\$0	0.00%	\$500
01-5020-25200	SPECIAL EVENTS	\$6,500	\$8,197	126.11%	\$10,000
01-5020-51300	AUDIT FEES	\$25,000	\$17,500	70.00%	\$25,000
Dept: 5020 - CITY COUNCIL Total:		\$49,200	\$33,088	67.25%	\$54,600

Dept: 5030 - LEGAL

01-5030-51100	LEGAL FEES	\$150,000	\$195,376	130.25%	\$350,000
01-5030-51500	OTHER PROFESSIONAL FEES	\$1,000	\$0	0.00%	\$0
Dept: 5030 - LEGAL Total:		\$151,000	\$195,376	129.39%	\$350,000

Dept: 5040 - COMMUNICATIONS

01-5040-11100	SALARY	\$178,027	\$127,336	71.53%	\$98,904
01-5040-12200	MEDICARE @ 1.45%	\$2,884	\$1,844	63.94%	\$1,736
01-5040-12400	RETIREMENT (TMRS)	\$17,464	\$12,681	72.61%	\$9,702
01-5040-12500	VISION COVERAGE	\$434	\$246	56.68%	\$217
01-5040-12600	HEALTH INSURANCE	\$30,622	\$18,273	59.67%	\$18,700
01-5040-12700	DENTAL COVERAGE	\$1,997	\$1,173	58.74%	\$1,153
01-5040-12900	LIFE INSURANCE	\$44	\$25	56.82%	\$22
01-5040-13300	OTHER ALLOWANCE	\$0	\$3,206	0.00%	\$3,000
01-5040-21000	POSTAGE	\$100	\$0	0.00%	\$0
01-5040-21100	SUPPLIES	\$1,000	\$398	39.80%	\$500
01-5040-21200	PRINTING	\$2,500	\$250	10.01%	\$500
01-5040-22800	ADVERTISING & RECRUITMENT	\$3,000	\$359	11.97%	\$500
01-5040-23400	MILEAGE REIMBURSEMENT	\$0	\$118	0.00%	\$300
01-5040-23600	CLOTHING/UNIFORMS	\$0	\$102	0.00%	\$300
01-5040-24100	TRAVEL & MEETINGS	\$2,000	\$1,581	79.05%	\$5,000
01-5040-24200	SEMINARS & TRAINING	\$500	\$3,300	660.00%	\$3,500
01-5040-24300	MEMBERSHIP FEES	\$0	\$1,293	0.00%	\$2,500
01-5040-25200	SPECIAL EVENTS	\$8,000	\$3,606	45.08%	\$5,000
01-5040-51500	OTHER PROFESSIONAL FEES	\$30,700	\$8,542	27.82%	\$15,000
01-5040-71700	FURNITURE & FIXTURES	\$0	\$380	0.00%	\$0
Dept: 5040 - COMMUNICATIONS Total:		\$279,272	\$184,713	66.14%	\$166,534

Dept: 5120 - NON DEPARTMENTAL

01-5120-21200	PRINTING	\$5,000	\$0	0.00%	\$0
01-5120-24300	MEMBERSHIP FEES	\$0	\$818	0.00%	\$1,000
01-5120-25200	SPECIAL EVENTS	\$0	\$30	0.00%	\$100
01-5120-26000	EMERGENCY MGMNT PLAN	\$0	\$12,976	0.00%	\$15,000
01-5120-27000	CONTINGENCY	\$100,000	\$0	0.00%	\$100,000
01-5120-51500	OTHER PROFESSIONAL FEES	\$100,000	\$6,400	6.40%	\$10,000
01-5120-55000	RISK INSURANCE	\$125,000	\$116,092	92.87%	\$125,000
01-5120-73000	LEASE PURCHASE	\$17,500	\$15,961	91.21%	\$17,500
Dept: 5120 - NON DEPARTMENTAL Total:		\$347,500	\$152,277	43.82%	\$268,600

Dept: 5140 - INFORMATION TECHNOLOGY

01-5140-21100	SUPPLIES	\$0	\$664	0.00%	\$1,000
01-5140-21400	SPECIAL DEPT SUPPLIES	\$30,000	\$31,821	106.07%	\$40,000
01-5140-22300	TELECOMMUNICATION SVC PLANS	\$42,000	\$45,324	107.91%	\$50,000
01-5140-22400	CABLE	\$30,000	\$23,396	77.99%	\$30,000
01-5140-24200	SEMINARS & TRAINING	\$2,000	\$0	0.00%	\$0
01-5140-24300	MEMBERSHIP FEES	\$1,000	\$0	0.00%	\$0
01-5140-51500	OTHER PROFESSIONAL FEES	\$200,000	\$258,362	129.18%	\$275,000
01-5140-54600	SERVICE CONTRACTS	\$25,000	\$11,442	45.77%	\$15,000
01-5140-71000	CAPITAL OUTLAY	\$0	\$8,830	0.00%	\$10,000
01-5140-72500	SOFTWARE	\$30,000	\$0	0.00%	\$10,000
Dept: 5140 - INFORMATION TECHNOLOGY Total:		\$360,000	\$379,839	105.51%	\$431,000

Dept: 5200 - LIBRARY

01-5200-11100	SALARY	\$653,789	\$587,468	89.86%	\$736,202
01-5200-12000	FICA @ 7.65%	\$4,638	\$3,733	80.49%	\$5,590
01-5200-12200	MEDICARE @ 1.45%	\$9,480	\$8,537	90.05%	\$10,475
01-5200-12400	RETIREMENT (TMRS)	\$56,799	\$52,286	92.05%	\$63,473
01-5200-12500	VISION COVERAGE	\$1,542	\$1,356	87.94%	\$1,941
01-5200-12600	HEALTH INSURANCE	\$97,050	\$94,372	97.24%	\$123,465
01-5200-12700	DENTAL COVERAGE	\$6,537	\$6,123	93.67%	\$8,002
01-5200-12900	LIFE INSURANCE	\$199	\$182	91.46%	\$230

01-5200-13200	LONGEVITY PAY	\$8,894	\$8,894	100.00%	\$8,894
01-5200-13500	OTHER BENEFITS	\$0	\$1,062	0.00%	\$1,100
01-5200-20500	BOOKS - LIBRARY	\$40,000	\$38,986	97.47%	\$40,000
01-5200-20600	DVDS - LIBRARY	\$4,000	\$3,641	91.03%	\$4,000
01-5200-20700	AUDIO BOOKS - LIBRARY	\$8,500	\$7,384	86.87%	\$8,500
01-5200-20800	DIGITAL - LIBRARY	\$66,000	\$66,825	101.25%	\$70,000
01-5200-21000	POSTAGE	\$500	\$327	65.40%	\$500
01-5200-21100	SUPPLIES	\$12,000	\$6,656	55.47%	\$12,000
01-5200-21200	PRINTING	\$2,500	\$4,150	166.00%	\$5,000
01-5200-23400	MILEAGE REIMBURSEMENT	\$0	\$512	0.00%	\$1,000
01-5200-24100	TRAVEL & MEETINGS	\$5,000	\$3,350	67.00%	\$5,000
01-5200-24200	SEMINARS & TRAINING	\$5,000	\$3,638	72.76%	\$5,000
01-5200-24300	MEMBERSHIP FEES	\$4,000	\$3,545	88.63%	\$5,000
01-5200-25200	SPECIAL EVENTS	\$15,000	\$14,178	94.52%	\$20,000
01-5200-51500	OTHER PROFESSIONAL FEES	\$12,500	\$8,622	68.98%	\$12,000
01-5200-54600	SERVICE CONTRACTS	\$3,000	\$1,895	63.16%	\$3,000
Dept: 5200 - LIBRARY Total:		\$1,016,928	\$927,722	91.23%	\$1,150,372

Dept: 5350 - PARKS

01-5350-11100	SALARY	\$152,011	\$131,388	86.43%	\$235,226
01-5350-11500	OVERTIME	\$0	\$590	0.00%	\$0
01-5350-12000	FICA @ 7.65%	\$0	\$322	0.00%	\$910
01-5350-12200	MEDICARE @ 1.45%	\$2,204	\$2,000	90.74%	\$3,400
01-5350-12400	RETIREMENT (TMRS)	\$14,912	\$13,059	87.57%	\$21,666
01-5350-12500	VISION COVERAGE	\$1,012	\$310	30.63%	\$325
01-5350-12600	HEALTH INSURANCE	\$74,678	\$19,595	26.24%	\$21,181
01-5350-12700	DENTAL COVERAGE	\$4,564	\$1,247	27.32%	\$1,294
01-5350-12900	LIFE INSURANCE	\$155	\$45	29.03%	\$59
01-5350-13200	LONGEVITY PAY	\$1,004	\$406	40.44%	\$406
01-5350-13300	OTHER ALLOWANCE	\$0	\$7,205	0.00%	\$7,205
01-5350-21000	POSTAGE	\$100	\$26	26.48%	\$50
01-5350-21100	SUPPLIES	\$5,000	\$1,772	35.44%	\$2,500
01-5350-21200	PRINTING	\$0	\$512	0.00%	\$1,000
01-5350-21300	TOOLS	\$3,000	\$2,399	79.97%	\$3,000
01-5350-21400	SPECIAL DEPT SUPPLIES	\$27,000	\$29,638	109.77%	\$32,000
01-5350-21500	REPAIRS	\$15,000	\$13,603	90.69%	\$15,000
01-5350-21600	PARKS IMPROV & MAINTENANCE	\$30,000	\$59,320	197.73%	\$65,000
01-5350-22100	ELECTRIC UTILITIES	\$65,000	\$4,054	6.24%	\$5,000
01-5350-22200	WATER UTILITIES	\$25,000	\$7,410	29.64%	\$10,000
01-5350-22500	WASTE MANAGEMENT	\$10,000	\$0	0.00%	\$0
01-5350-23500	FUEL, TIRES & MAINTENANCE	\$20,000	\$13,260	66.30%	\$15,000
01-5350-23600	CLOTHING/UNIFORMS	\$6,000	\$4,534	75.57%	\$5,000
01-5350-24100	TRAVEL & MEETINGS	\$1,000	\$83	8.25%	\$200
01-5350-24200	SEMINARS & TRAINING	\$5,000	\$1,517	30.34%	\$2,500
01-5350-24300	MEMBERSHIP FEES	\$500	\$385	77.00%	\$500
01-5350-25100	FILING & RECORDING	\$0	\$750	0.00%	\$0
01-5350-25200	SPECIAL EVENTS	\$5,000	\$3,173	63.46%	\$5,000
01-5350-26500	CREDIT CARD MERCHANT FEES	\$500	\$434	86.80%	\$500
01-5350-51500	OTHER PROFESSIONAL FEES	\$0	\$3,148	0.00%	\$3,500
01-5350-54600	SERVICE CONTRACTS	\$130,000	\$22,815	17.55%	\$30,000
01-5350-71000	CAPITAL OUTLAY	\$15,000	\$15,700	104.67%	\$0
01-5350-72500	SOFTWARE	\$0	\$5,387	0.00%	\$7,500
01-5350-73000	LEASE/PURCHASE PAYMENT	\$17,940	\$0	0.00%	\$30,940
Dept: 5350 - PARKS Total:		\$631,580	\$366,087	57.96%	\$525,862

Dept: 5650 - FACILITIES

01-5650-11100	SALARY	\$0	\$6,385	0.00%	\$33,202
01-5650-11500	OVERTIME	\$0	\$0	0.00%	\$0
01-5650-12000	FICA @ 7.65%	\$0	\$0	0.00%	\$0
01-5650-12200	MEDICARE @ 1.45%	\$0	\$87	0.00%	\$442
01-5650-12400	RETIREMENT (TMRS)	\$0	\$626	0.00%	\$3,250
01-5650-12500	VISION COVERAGE	\$0	\$14	0.00%	\$156
01-5650-12600	HEALTH INSURANCE	\$0	\$675	0.00%	\$11,622
01-5650-12700	DENTAL COVERAGE	\$0	\$146	0.00%	\$754
01-5650-12900	LIFE INSURANCE	\$0	\$3	0.00%	\$52
01-5650-13200	LONGEVITY PAY	\$0	\$0	0.00%	\$0
01-5650-13300	OTHER ALLOWANCE	\$0	\$0	0.00%	\$0
01-5650-21100	SUPPLIES	\$0	\$10,863	0.00%	\$12,000

01-5650-21400	SPECIAL DEPARTMENTAL SUPPLIES	\$0	\$18,160	0.00%	\$25,000
01-5650-21500	REPAIRS	\$0	\$28,507	0.00%	\$35,000
01-5650-22100	ELECTRIC UTILITIES	\$0	\$67,759	0.00%	\$75,000
01-5650-22200	WATER UTILITIES	\$0	\$6,931	0.00%	\$10,000
01-5650-22500	WASTE MANAGEMENT	\$0	\$10,048	0.00%	\$12,000
01-5650-23500	FUEL, TIRRES & MAINTENANCE	\$0	\$54	0.00%	\$100
01-5650-24200	SEMINARS & TRAINING	\$0	\$224	0.00%	\$500
01-5650-24300	MEMBERSHIP FEES	\$0	\$50	0.00%	\$200
01-5650-25200	SPECIAL EVENTS	\$0	\$8,444	0.00%	\$10,000
01-5650-51500	OTHER PROFESSIONAL FEES	\$0	\$3,457	0.00%	\$5,000
01-5650-54600	SERVICE CONTRACTS	\$0	\$120,346	0.00%	\$125,000
Dept: 5650 - FACILITIES Total:		\$0	\$282,779	0.00%	\$359,278

Dept: 5500 - MUNICIPAL COURT

01-5500-11100	SALARY	\$196,210	\$164,467	83.82%	\$245,034
01-5500-11500	OVERTIME	\$0	\$660	0.00%	\$0
01-5500-12000	FICA @ 7.65%	\$3,782	\$3,006	79.48%	\$3,782
01-5500-12200	MEDICARE @ 1.45%	\$2,845	\$2,365	83.13%	\$3,553
01-5500-12400	TMRS RETIREMENT	\$13,264	\$11,510	86.78%	\$18,053
01-5500-12500	VISION INSURANCE	\$442	\$375	84.84%	\$609
01-5500-12600	HEALTH INSURANCE	\$26,246	\$28,395	108.19%	\$42,788
01-5500-12700	DENTAL INSURANCE	\$1,700	\$1,445	85.00%	\$2,530
01-5500-12900	LIFE INSURANCE	\$55	\$47	85.45%	\$77
01-5500-13200	LONGEVITY PAY	\$776	\$776	100.00%	\$776
01-5500-13500	OTHER BENEFITS	\$0	\$1,708	0.00%	\$2,000
01-5500-21000	POSTAGE	\$500	\$327	65.40%	\$500
01-5500-21100	SUPPLIES	\$2,000	\$1,345	67.25%	\$1,500
01-5500-21400	SPECIAL DEPT SUPPLIES	\$500	\$0	0.00%	\$0
01-5500-22000	REFUNDS	\$0	\$368	0.00%	\$500
01-5500-23400	MILEAGE REIMBURSEMENT	\$0	\$298	0.00%	\$500
01-5500-23600	CLOTHING/UNIFORMS	\$0	\$74	0.00%	\$100
01-5500-24100	TRAVEL & MEETINGS	\$0	\$100	0.00%	\$200
01-5500-24200	SEMINAR & TRAINING	\$0	\$600	0.00%	\$1,000
01-5500-26500	CREDIT CARD MERCHANT FEES	\$5,500	\$8,719	158.53%	\$10,000
01-5500-51100	LEGAL FEES	\$40,000	\$37,347	93.37%	\$45,000
01-5500-51500	OTHER PROFESSIONAL SVCS	\$30,000	\$13,207	44.02%	\$15,000
01-5500-54600	SERVICE CONTRACTS	\$0	\$417	0.00%	\$500
Dept: 5500 - MUNICIPAL COURT Total:		\$323,820	\$277,556	85.71%	\$394,002

Dept: 5520 - POLICE

01-5520-11100	SALARY	\$1,775,808	\$1,573,282	88.60%	\$1,853,852
01-5520-11500	OVERTIME	\$50,000	\$60,030	120.06%	\$75,000
01-5520-11800	EMERGENCY MGMNT	\$8,537	\$0	0.00%	\$8,537
01-5520-12200	MEDICARE @ 1.45%	\$25,749	\$23,925	92.92%	\$28,574
01-5520-12400	RETIREMENT (TMRS)	\$174,207	\$162,027	93.01%	\$196,066
01-5520-12500	VISION COVERAGE	\$3,045	\$2,750	90.31%	\$3,276
01-5520-12600	HEALTH INSURANCE	\$198,132	\$191,831	96.82%	\$229,788
01-5520-12700	DENTAL COVERAGE	\$12,408	\$12,066	97.24%	\$14,430
01-5520-12900	LIFE INSURANCE	\$475	\$392	82.53%	\$468
01-5520-13200	LONGEVITY PAY	\$11,987	\$13,218	110.27%	\$13,218
01-5520-13300	OTHER BENEFITS	\$20,792	\$23,295	112.04%	\$25,000
01-5520-21000	POSTAGE	\$500	\$1,343	268.60%	\$1,500
01-5520-21100	SUPPLIES	\$10,000	\$5,090	50.90%	\$7,000
01-5520-21200	PRINTING	\$2,000	\$557	27.87%	\$1,000
01-5520-21400	SPECIAL DEPT SUPPLIES	\$53,000	\$52,491	99.04%	\$55,000
01-5520-21500	REPAIRS	\$0	\$56	0.00%	\$0
01-5520-22800	ADVTG & RECRUITMENT	\$500	\$51	10.20%	\$100
01-5520-23500	FUEL, TIRES & MAINTENANCE	\$75,000	\$50,609	67.48%	\$75,000
01-5520-23600	CLOTHING/UNIFORMS	\$30,000	\$38,148	127.16%	\$50,000
01-5520-24100	TRAVEL & MEETINGS	\$3,000	\$5,062	168.73%	\$6,000
01-5520-24200	SEMINARS & TRAINING	\$15,000	\$28,914	192.76%	\$30,000
01-5520-24300	MEMBERSHIP FEES	\$2,500	\$5,129	205.16%	\$7,500
01-5520-24400	TUITION REIMBURSEMENT	\$1,185	\$0	0.00%	\$1,185
01-5520-25200	SPECIAL EVENTS	\$500	\$523	104.60%	\$1,000
01-5520-51500	OTHER PROFESSIONAL FEES	\$30,000	\$13,558	45.19%	\$20,000
01-5520-51600	DISPATCH SERVICES	\$350,000	\$237,816	67.95%	\$350,000
01-5520-51700	VICTIM COORDINATOR	\$25,000	\$0	0.00%	\$25,000
01-5520-54600	SERVICE CONTRACTS	\$30,000	\$19,590	65.30%	\$25,000

01-5520-71000	CAPITAL OUTLAY	\$70,000	\$0	0.00%	\$70,000
01-5520-71700	FURNITURE & FIXTURES	\$0	\$461	0.00%	\$500
01-5520-72400	COMPUTER HARDWARE	\$0	\$1,890	0.00%	\$3,000
01-5520-73000	LEASE/PURCHASE PAYMENT	\$41,000	\$24,260	59.17%	\$41,000
Dept: 5520 - POLICE Total:		\$3,020,325	\$2,548,364	84.37%	\$3,217,994
Dept: 5620 - PLANNING & DEVELOPMENT					
01-5620-11100	SALARY	\$712,910	\$680,816	95.50%	\$645,944
01-5620-11500	OVERTIME	\$0	\$1,581	0.00%	\$0
01-5620-12200	MEDICARE @ 1.45%	\$10,337	\$9,941	96.17%	\$9,308
01-5620-12400	RETIREMENT (TMRS)	\$69,936	\$67,099	95.94%	\$63,674
01-5620-12500	VISION COVERAGE	\$1,128	\$960	85.11%	\$988
01-5620-12600	HEALTH INSURANCE	\$82,272	\$67,681	82.26%	\$67,756
01-5620-12700	DENTAL COVERAGE	\$5,016	\$4,081	81.36%	\$4,082
01-5620-12900	LIFE INSURANCE	\$177	\$155	87.57%	\$182
01-5620-13200	LONGEVITY PAY	\$5,718	\$6,415	112.19%	\$6,415
01-5620-13500	OTHER BENEFITS	\$3,000	\$2,654	88.47%	\$3,000
01-5620-21000	POSTAGE	\$500	\$731	146.20%	\$1,000
01-5620-21100	SUPPLIES	\$3,500	\$561	16.03%	\$1,000
01-5620-21200	PRINTING	\$1,500	\$1,712	114.13%	\$2,000
01-5620-21400	SPECIAL DEPARTMENTAL SUPPLIES	\$4,000	\$67	1.68%	\$500
01-5620-23500	FUEL, TIRES & MAINTENANCE	\$2,000	\$1,615	80.75%	\$2,000
01-5620-23600	CLOTHING/UNIFORMS	\$2,000	\$1,850	92.50%	\$2,000
01-5620-24100	TRAVEL & MEETINGS	\$2,000	\$2,052	102.60%	\$2,500
01-5620-24200	SEMINARS & TRAINING	\$2,000	\$6,945	347.25%	\$7,500
01-5620-24300	MEMBERSHIP FEES	\$3,000	\$1,982	66.07%	\$2,500
01-5620-26500	CREDIT CARD MERCHANT FEES	\$8,500	\$3,669	43.16%	\$5,000
01-5620-51400	ENGINEERING FEES	\$25,000	\$22,827	91.31%	\$30,000
01-5620-51500	OTHER PROFESSIONAL FEES	\$96,000	\$35,752	37.24%	\$200,000
01-5620-51800	ROAD CONSTRUCTION INSPECTION (Pass Thru)	\$100,000	\$12,520	12.52%	\$50,000
01-5620-73000	LEASE/PURCHASE PAYMENT	\$17,940	\$0	0.00%	\$17,940
Dept: 5620 - PLANNING & DEVELOPMENT Total:		\$1,158,434	\$933,666	80.60%	\$1,125,289
Dept: 5800 - CHAPTER 380					
01-5800-62100	HCG 380	\$159,540	\$145,742	0.00%	\$0
01-5800-62101	KENT SPORTS TCHMALL (EDB REIMBURSE)	\$0	\$0	0.00%	\$1,250,000
Dept: 5800 - CHAPTER 380 Total:		\$159,540	\$145,742	0.00%	\$1,250,000
Dept: 5900 - CIP NOC					
01-5900-21500	REPAIRS, DAMAGE REIMBURSEMENT	\$0	\$6,067	0.00%	\$0
Dept: 5900 - CIP NOC Total		\$0	\$6,067	0.00%	\$0
01-5990-20000	TRANSFER TO DEBT SERVICE	\$968,559	\$0	0.00%	\$556,722
Dept: 5990 - TRANSFERS TO Total:		\$968,559	\$0	0.00%	\$556,722

General Fund Revenue **\$11,897,500** **\$14,394,000**

Estimated Ending Fund Balance **\$21,615,753** **\$22,655,611**

Budget Report

Fund: 02 - DEBT SERVICE

Beginning Fund Balance		\$37,886		\$0	
		Budget	FYTD	Percent	Proposed
		9/30/2023	9/30/2023	Used	Budget
					9/30/2024
Revenue					
02-4000-11100	PROPERTY TAX REVENUE - I & S	\$598,040	\$576,452	96.39%	\$644,361
02-4000-11200	PROP TAX-PENALTY & INTEREST	\$2,000	\$2,097	104.85%	\$2,000
02-4990-61000	TRANSFER FROM GEN FUND	\$965,559	\$968,405	100.29%	\$556,722
		\$1,565,599	\$1,546,954	98.81%	\$1,203,083
Expense					
02-5010-51500	PROFESSIONAL FEES	\$3,000	\$4,930	0.00%	\$5,000
02-5700-80100	PRINCIPAL - 2015 REFUND GO BOND	\$355,000	\$355,000	100.00%	\$0
02-5700-80200	INTEREST - 2015 REFUND GO BOND	\$3,451	\$3,450	99.97%	\$0
02-5700-81300	PRINCIPAL - 2017 TAX NOTE	\$880,000	\$880,000	100.00%	\$890,000
02-5700-81400	INTEREST - 2017 TAX NOTE	\$36,007	\$18,004	50.00%	\$18,565
02-5700-81500	PRINCIPAL - 2020 TAX NOTE	\$280,000	\$280,000	100.00%	\$280,000
02-5700-81600	INTEREST - 2020 TAX NOTE	\$11,142	\$5,571	50.00%	\$9,518
		\$1,568,600	\$1,546,954	98.62%	\$1,203,083
Fund: 02 - DEBT SERVICE Surplus (Deficit):		(\$3,001)	(\$0)		\$0
Ending Fund Balance		\$34,885		\$0	

2023 Net Taxable Value \$3,221,806,782

2015 Refunded GO Bond \$5 @ 1.38% - Scheduled end date is 09/2023

2017 Tax Note \$6M @ 1.89% - Scheduled end date is 09/2024

2020 Tax Note \$1.98M @ 1.01% - Scheduled end date is 09/2027

Budget Report

Fund: 03 - CAPITAL & SPECIAL PROJECT

Beginning Fund Balance **\$35,499**

		Budget 9/30/2023	FYTD 9/30/2023	Percent Used	Proposed Budget 9/30/2024
Revenue					
03-4990-61000	TRANSFER FROM GENERAL FUND	\$2,811,256	\$0	0.00%	\$3,279,501
03-4990-70000	USE OF RESERVES	\$28,880	\$0	0.00%	\$0
	Revenue Total:	\$2,840,136	\$0	0.00%	\$3,279,501
Expense					
03-5010-26000	EMERGENCY MGMNT OPERATIONS	\$0	\$660	0.00%	\$0
03-5010-51500	OTHER PROFESSIONAL FEES	\$3,170,000	\$769,305	24.27%	
	LIBRARY DESIGN (<i>LKFLATO</i>)				\$750,000
	LIBRARY CMAR (<i>HOAR</i>)				\$250,000
	LIBRARY CONSTRUCTION				\$0
	PUBLIC SAFETY DESIGN (<i>PGAL</i>)				\$500,000
	PUBLIC SAFETY CMAR (<i>ROGERS OB</i>)				\$250,000
	PUBLIC SAFETY CONSTRUCTION				\$1,500,000
03-5900-90800	PARKS IMPROVEMENT (EDB Budget)	\$0	\$17,098	0.00%	\$0
03-5900-91200	PROPERTY AQUISITION	\$0	\$2,058,277	0.00%	\$0
03-5900-95000	FACILITIES IMPROVEMENT	\$0	\$15,201	0.00%	\$15,000
03-5900-95200	CITY HALL RENOV PH2	\$0	\$125,678	0.00%	\$0
03-5900-97500	SPECIAL PROJECTS (STORM DAMAGE TBR)	\$40,000	\$722,359	1805.90%	\$50,000
	Expense Total:	\$3,210,000	\$3,708,578	115.53%	\$3,315,000
Fund: 03 - CAPITAL & SPECIAL PROJECT Surplus (Deficit):					
		(\$369,864)			(\$35,499)
Ending Fund Balance					
		(\$334,365)			\$0

Budget Report

Fund: 04 - HOTEL OCCUPANCY TAX FUND

Beginning Fund Balance		\$2,097,926			
		Budget		Percent	Proposed
		9/30/2023	FYTD 9/30/2023	Used	Budget
					9/30/2024
Revenue					
04-4000-14100	HOTEL OCCUPANCY TAX REVENUE	\$600,000	\$463,041	77.17%	\$600,000
04-4000-14500	HCG (ICE RINK)	\$300,000	\$340,920	113.64%	\$300,000
04-4000-55000	DONATIONS	\$0	\$15,000	0.00%	\$0
04-4990-70000	USE OF RESERVES	\$0	\$0	0.00%	\$0
	Revenue Total:	\$900,000	\$818,961	91.00%	\$900,000
Expense					
04-5010-11100	SALARY	\$32,898	\$44,563	135.46%	\$51,532
04-5010-12200	MEDICARE @ 1.45%	\$477	\$637	133.54%	\$728
04-5010-12400	RETIREMENT (TMRS)	\$3,227	\$4,294	133.06%	\$5,018
04-5010-12500	VISION COVERAGE	\$0	\$72	0.00%	\$78
04-5010-12600	HEALTH INSURANCE	\$0	\$4,533	0.00%	\$5,330
04-5010-12700	DENTAL COVERAGE	\$0	\$306	0.00%	\$364
04-5010-12900	LIFE INSURANCE	\$0	\$7	0.00%	\$13
04-5010-21900	HCG ICE RINK	\$300,000	\$354,365	118.12%	\$355,000
04-5010-62400	OTHER APPLICATION APPROVALS	\$0	\$260,000	0.00%	\$240,000
04-5010-62500	ARTS PROMOTION	\$50,000	\$180,000	360.00%	\$90,000
	Expense Total:	\$386,602	\$848,777	219.55%	\$748,063
Fund: 04 - HOTEL OCCUPANCY TAX FUND Surplus (Deficit):		\$513,398	(\$29,816)		\$151,937
Ending Fund Balance		\$2,611,324			\$2,249,863

Please note the 15% Arts contribution threshold does NOT apply and is only required for cities with a population over 190,000. The City's internal policy is 15% of the current FY Revenue only or limited to \$90K.

Budget Report

Fund: 06 - ROAD MAINTENANCE

Beginning Fund Balance **\$4,805,494**

		Budget		Percent	Proposed
		9/30/2023	FYTD 9/30/2023	Used	Budget
					9/30/2024
Revenue					
06-4000-12100	ROAD MAINTENANCE, SALES TAX	\$875,000	\$815,660	93.22%	\$875,000
06-4000-29000	MISC REVENUE	\$0	\$6,289	0.00%	\$0
	Revenue Total:	\$875,000	\$821,949	93.94%	\$875,000
Expense					
06-5010-11100	SALARY	\$57,009	\$35,252	61.84%	\$51,688
06-5010-12000	FICA (BOA SOCIAL SECURITY)	\$0	\$93	0.00%	\$390
06-5010-12200	MEDICARE @ 1.45%	\$827	\$501	60.58%	\$728
06-5010-12400	RETIREMENT (TMRS)	\$5,593	\$3,279	58.63%	\$4,472
06-5010-12500	VISION COVERAGE	\$0	\$89	0.00%	\$130
06-5010-12600	HEALTH INSURANCE	\$0	\$6,073	0.00%	\$8,242
06-5010-12700	DENTAL COVERAGE	\$0	\$386	0.00%	\$520
06-5010-12900	LIFE INSURANCE	\$0	\$14	0.00%	\$26
06-5010-21500	REPAIR & MAINT - STREET	\$644,000	\$39,579	6.15%	\$615,304
06-5010-21600	SIGNS	\$5,000	\$1,909	38.18%	\$5,000
06-5010-21700	GUARDRAILS	\$3,500	\$0	0.00%	\$3,500
06-5010-21800	PAVEMENT MARKINGS	\$7,500	\$0	0.00%	\$7,500
06-5010-22000	REPAIR & MAINT - SIDEWALK	\$2,500	\$0	0.00%	\$2,500
06-5010-54600	SERVICE CONTRACTS	\$25,000	\$37,325	149.30%	\$75,000
06-5010-71000	CAPITAL OUTLAY	\$100,000	\$0	0.00%	\$100,000
	Expense Total:	\$850,929	\$124,500	14.63%	\$875,000
Fund: 06 - ROAD MAINTENANCE Surplus (Deficit):		\$24,071	\$697,449		\$0
Ending Fund Balance		\$4,829,565			\$4,805,494

Budget Report

Fund: 05 - COURT SECURITY AND TECHNOLOGY FUND

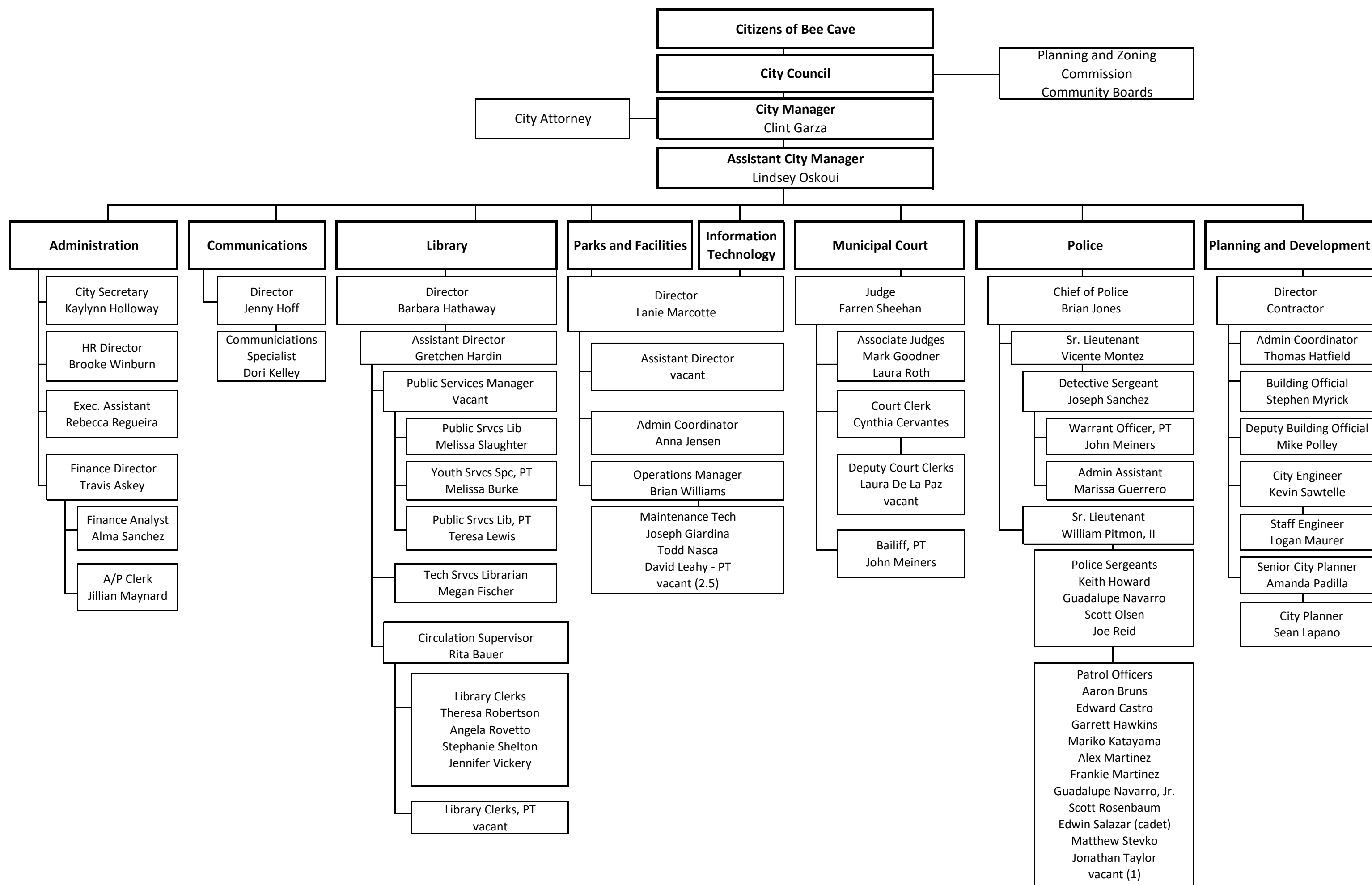
Beginning Fund Balance		\$94,326			Proposed
		Budget 9/30/2023	FYTD 9/30/2023	Percent Used	Budget 9/30/2024
Revenue					
05-4000-31040	COURT TECHNOLOGY FUND	\$13,000	\$9,254	71.18%	\$13,000
05-4000-31090	COURT BUILDING SECURITY FUND	\$10,000	\$11,250	112.50%	\$10,000
Revenue Total:		\$23,000	\$20,504	89.15%	\$23,000
Expense					
05-5010-72400	COURT TECHNOLOGY HARDWARE	\$0	\$1,715	0.00%	\$0
Expense Total:		\$0	\$1,715	0.00%	\$0
Fund: 05 - COURT SECURITY AND TECHNOLOGY Surplus (Deficit):		\$23,000		60.55%	\$23,000
Ending Fund Balance		\$117,326			\$117,326

Fund: 08 - POLICE CONFISCATION FUND

Beginning Fund Balance		\$9,133			Proposed
		Budget 9/30/2023	FYTD 9/30/2023	Percent Used	Budget 9/30/2024
Revenue					
08-4000-28000	POLICE CONFISCATION REVENUE	\$0	\$12,362	0.00%	\$0
Revenue Total:		\$0	\$12,362	0.00%	\$0
Expense					
08-5010-22000	RTN OF PROPERTY	\$0	\$10,230	0.00%	\$0
Expense Total:		\$0	\$10,230	0.00%	\$0
Fund: 08 - POLICE CONFISCATION FUND Surplus (Deficit):		\$0		0.00%	\$0
Ending Fund Balance		\$9,133			\$9,133

Fund: 09 - PUBLIC IMPROVEMENT DISTRICTS

Beginning Fund Balance		\$5,565,824			Proposed
		Budget 9/30/2023	FYTD 9/30/2023	Percent Used	Budget 9/30/2024
09-4000-11100	PROPERTY TAX REVENUE	\$0	\$101,946	0.00%	\$101,946
Revenue Total:		\$0	\$101,946	0.00%	\$101,946
09-5010-51500	OTHER PROFESSIONAL FEES	\$0	\$22	0.00%	\$0
09-5800-62200	BACKYARD PID PROPERTY TAX DISBURSE	\$0	\$101,946	0.00%	\$101,946
Expense Total:		\$0	\$101,968	0.00%	\$101,946
Fund: 09 - PUBLIC IMPROVEMENT DISTRICTS Surplus (Deficit):		\$0		0.00%	
Ending Fund Balance (Restricted)		\$5,565,824			\$5,667,770



Employee Count	8	2	11.5	9	4.5	21.5	7
Total	63.5						
Vacancies	6						