



# **City of Clute**

## **City of Clute FY 2024-2025 Operating Budget**



**Final Version**

Last updated 09/12/24



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# INTRODUCTION

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## **Transmittal Letter**

**This budget will raise more total property taxes than last year's budget by \$267,183 or 6.38%, and of that amount \$54,925.41 is tax revenue to be raised from new property added to the tax roll this year.**

**This budget also includes fee increases of 6.92% on the base water and wastewater rates and 3.5% for solid waste collection. It is estimated that these fee increases will generate a total combined additional revenue of \$432,208.54**

# Transmittal Letter



SEPTEMBER 11, 2024

TO: SHIFLET, CITY COUNCIL MEMBERS, CITY STAFF AND CITIZENS OF CLUTE

**RE: PROPOSED FISCAL YEAR 2024-2025 OPERATING BUDGET FOR THE CITY OF CLUTE**

DEAR MAYOR, COUNCIL, RESIDENTS AND STAFF,

IT IS BOTH MY DUTY AND HONOR TO PRESENT TO YOU THE PROPOSED OPERATING BUDGET FOR THE FISCAL YEAR 2024-2025. BEFORE I GET INTO MY DISCUSSION OF THE BUDGET I WOULD LIKE TO THANK AND RECOGNIZE THE DEPARTMENT HEADS AND STAFF FOR THEIR CONTINUING PATIENCE AND COLLABORATIVE EFFORTS IN MAKING THIS DOCUMENT AND THE PROJECTS DESCRIBED HEREIN POSSIBLE. I WOULD ALSO LIKE TO PUBLICLY STATE MY APPRECIATION FOR THE TEAMWORK AND ASSISTANCE RECEIVED FROM CORI, ANGEL, CHRIS AND ROSIE THEY'RE WORK IS INVALUABLE. FINALLY, I WANT TO THANK YOU MAYOR AND COUNCIL FOR YOUR PATIENCE, DEDICATION, FLEXIBILITY AND GUIDANCE. YOUR WORK IS SEVERELY UNDER COMPENSATED FOR THE AMOUNT OF STRESS YOU HAVE TO ENDURE. THANK YOU ALL!

EVERY BUDGET CYCLE IS DIFFERENT AND PRESENTS IT OWN SET OF CHALLENGES. THIS CYCLE HAS BEEN PERHAPS THE MOST CHALLENGING OF MY TENURE HERE IN CLUTE, FROM THE IMPACTS OF HURRICANE BERYL TO MY UNTIMELY ILLNESS DRAFTING THIS BUDGET HAS BEEN A LESSON IN REMAINING FLEXIBLE AND PATIENT. PERSONAL ISSUES ASIDE, THE IMPACTS FROM BERYL WILL BE LONG FELT BY THE CITY AND ONLY COMPOUND THE CHALLENGES FACING OUR CITY CREATED BY MARKET FORCES LIKE INFLATION, RAPIDLY INCREASING LABOR COSTS AND A NEARLY INCESSANT EROSION OF LOCAL CONTROL BY THE STATE.

WE CANNOT UNDERSTATE THE SHORT, INTERMEDIATE AND LONG-TERM IMPACTS OF HURRICANE BERYL ON THE CITY. WHILE WE ARE A RESILIENT COMMUNITY THAT MOVED QUICKLY TO HELP OUR NEIGHBORS AND OURSELVES CLEAN UP, THE REALITY IS THAT THE DAMAGES EXTEND WELL BEYOND DOWNED TREES, DAMAGED HOMES AND BUILDINGS AND LOST GROCERIES. THE LINGERING POWER ISSUES COST LOCAL BUSINESSES DEARLY AND RESULTED IN SEVERAL CLOSING OUTRIGHT. THIS MEANS THE HEARTBREAKING LOSS OF MANY LIVES' WORK AND SAVINGS, LOST OPTIONS FOR LOCAL CONSUMERS AND LOST SALES TAX REVENUE FOR THE CITY. IT WILL TAKE YEARS FOR THOSE INDIVIDUALS AND OUR COMMUNITY TO FULLY REBOUND.

THE CITY AS AN ORGANIZATION WILL ALSO TAKE TIME TO HEAL AND REBUILD. IN THE IMMEDIATE AFTERMATH OF THE STORM. BY THE END OF THIS FISCAL YEAR, WE WILL HAVE EXPENDED AN ADDITIONAL \$1.6 TO \$1.9 MILLION IN RECOVERY EFFORTS INCLUDING PERSONNEL COSTS, TEMPORARY REPAIRS TO FACILITIES AND DEBRIS REMOVAL AND REMEDIATION. WHILE WE WILL RECOUP MUCH OF THAT COST THROUGH INSURANCE AND FEMA REIMBURSEMENT, THE OPPORTUNITY COST IN THE LOSS OF THOSE FUNDS IS IMMENSE AS IT WILL TAKE YEARS TO PARTIALLY RECOUP THOSE FUNDS. THAT COST ALSO DOES NOT INCLUDE THE LONG-TERM IMPACT OF PERMANENTLY REPAIRING THE DAMAGES TO FIRE STATIONS NO. 1 AND NO. 3, CITY HALL, THE RECORDS BUILDING, THE POLICE STATION, WATER TOWER, NUMEROUS LIFT STATIONS AND THE PARKS.

AS WE FACE THOSE CHALLENGES PRESENTED BY MOTHER NATURE, WE CONTINUE TO STRUGGLE WITH CHALLENGES WROUGHT BY MAN. SINCE THE STATE IMPLEMENTED THE NEW AD VALOREM TAXATION REVENUE CAP, THE CITY HAS HAD TO FOREGO AN AVERAGE OF \$172,000 PER ANNUM. TO PUT THAT IN PERSPECTIVE THAT EQUATES TO THE COST TO HIRE AND EQUIP 1.75 POLICE OFFICERS PER YEAR. WHILE THAT LOST OPPORTUNITY FOR REVENUE WAS PAINFUL, THOSE COSTS IN THEORY COULD BE MADE UP THROUGH OUR CONTINUING BOOM IN RESIDENTIAL GROWTH.



HOWEVER, HB 2127 AND HB 3492 FROM THE LATEST LEGISLATURE HAVE CLOUDED THE CITY'S ABILITY TO GENERATE PERMIT REVENUE FOR TRADES AND IS FORCED THE CITY TO REVAMP ITS METHODOLOGY FOR GENERAL BUILDING PERMITS. ONE CAN CLEARLY SEE THE IMPACT OF THESE CHANGES IN THE NEARLY 30% DECLINE IN PERMIT REVENUE FROM 2022 TO THE END OF THIS FISCAL YEAR.

AS MENTIONED ABOVE THE STORM HAS HAD AND WILL CONTINUE TO IMPACT SALES TAX REVENUE BUT MARKET FORCES ARE ALSO FORCING US TO PROJECT DECREASING SALES TAX REVENUE. HIGH INFLATION AND A RETURN TO IN PERSON SHOPPING HAVE SLOWED SALES TAX OVER THE COURSE OF THE LAST TWO YEARS AS WELL AND WE SEE NO SIGN OF THAT ABATING. SLOWING REVENUES, COMBINED WITH THE CONTINUING IMPACT OF INFLATION MEAN THAT THE CITY IS FORCED TO INCREASE OTHER FEES FOR SERVICES IN OTHER SEGMENTS OF THE CITY OPERATIONS.

IT IS NOT ALL DOOM AND GLOOM HOWEVER, THE CITY'S PRIOR INVESTMENT AND INCENTIVIZATION OF GROWTH HAVE RESULTED IN EXPONENTIAL GROWTH IN VALUE SINCE 2012 THE CITY'S TOTAL VALUE HAS GROWN BY A REMARKABLE 320% AND SEES US CLOSING IN ON \$1 BILLION TOTAL VALUE IN THE COMING FISCAL YEAR. THIS GROWTH MEANS THAT THE CITY WAS ABLE TO LOWER ITS AD VALOREM TAX RATE AGAIN TO \$.46500 PER \$100 VALUE, WHILE AT THE SAME TIME GROWING THE AD VALOREM TAX REVENUE BY A PROJECTED \$267,183 OF WHICH \$59,425 IS ATTRIBUTABLE TO NEW VALUE COMING ONTO THE ROLLS. THE INCREASE IN VALUE HAS ALSO HAD A POSITIVE IMPACT ON THE PAYMENT RECEIVED BY THE CITY THROUGH THE INDUSTRIAL DISTRICT AGREEMENT FOR THE SECOND CONSECUTIVE YEAR.

IN ORDER TO OFFSET THOSE CHANGES, THE CITY HAS PREPARED A CONSERVATIVE BUDGET FROM THE EXPENDITURE SIDE. HIGHLIGHTS OF OPERATIONAL CHANGES IN THIS BUDGET INCLUDE:

- ✓ PROPOSED COLA INCREASES OF 4% FOR ALL STAFF
- ✓ CARRY FORWARD FOR LONGEVITY INCREASE
- ✓ STRATEGIC REALIGNMENT OF STAFF AND SALARIES AMONG CERTAIN DEPARTMENTS AND DELAYED HIRING FOR OTHERS
- ✓ NEW POSITIONS: DEVELOPMENT AND TOURISM DIRECTOR, AND ASST. BUILDING INSPECTOR
- ✓ A 14% INCREASE IN HEALTH INSURANCE COSTS
- ✓ SIGNIFICANT INCREASES TO MOWING AND LANDSCAPING EXPENDITURES TO ENHANCE THE APPEARANCE AND FUNCTIONS OF PARKS, DRAINAGE AND RIGHTS OF WAY
- ✓ INCREASES TO GENERAL OPERATING EXPENDITURES INCLUDING AN ALMOST 30% INCREASE TO ENERGY COSTS AND 40% INCREASE TO PROPERTY AND OTHER INSURANCE
- ✓ INITIALIZATION OF TRANSITION TO INCODE 10 WHICH WILL ENHANCE THE CITY'S ADMINISTRATIVE AND OPERATIONAL FOOTING

THE CITY HAS TAKEN A MORE AGGRESSIVE STANCE WHEN IT COMES TO CAPITAL PROJECTS IN THIS BUDGET WHICH INCLUDES THE FOLLOWING PROJECTS:

- ✓ \$2.4 MILLION IN SIDEWALK/ TRAIL CONSTRUCTION TO CLOSE OUT THE 2019-2024 CIP
- ✓ \$3.75 MILLION FOR DRAINAGE IMPROVEMENTS
- ✓ \$850,000 IN STREET REPAIRS AND REWORKS
- ✓ \$1.65 MILLION IN WASTEWATER LINE REPLACEMENTS AND REPAIRS
- ✓ \$1 MILLION IN IMPROVEMENTS FOR THE MARION ST. WATER PLANT
- ✓ \$400,000 IN WATER LINE REPLACEMENTS
- ✓ COMPLETION OF THE INSTALLATION OF GENERATORS AT THE GROUND STORAGE TANK AND SERVICE CENTER
- ✓ \$415,000 FOR PARK UPGRADES AT MILSTID, HARDY AND PHASE 2 OF THE MUNICIPAL PARK

OTHER CAPITAL EXPENDITURES INCLUDE:

- ✓ POTENTIAL PROPERTY ACQUISITION BY THE EDC
- ✓ VEHICLES AND EQUIPMENT INCLUDING:
  - 5 NEW POLICE PATROL UNITS
  - 1 NEW ACO UNIT AND 1 NEW CODE ENFORCEMENT UNIT
  - 1 NEW LIGHT DUMP TRUCK AND 1 NEW TRUCK FOR PUBLIC WORKS
  - MOWING EQUIPMENT IN PARKS AND PUBLIC WORKS

WITH THE EXCEPTION OF PARKS IMPROVEMENTS AND SIDEWALK PROJECT ALL OF THOSE PROJECTS WILL BE ACHIEVE WITHOUT THE USE OF DEBT FINANCED FUNDING. IT WILL REQUIRE A DRAWDOWN OF FUND BALANCE BUT THANKS TO THE CONTINUING STRONG FISCAL STEWARDSHIP, THE CITY PROJECTS TO FINISH THE COMING YEAR IN A POSITION OF FINANCIAL STRENGTH WITH RESERVE FUND BALANCES OF MORE THAN \$15.3 MILLION IN ITS GOVERNMENTAL FUNDS AND \$11.9 MILLION IN ENTERPRISE FUNDS.

I WOULD LIKE TO AGAIN THANK AND RECOGNIZE THE HARD WORK, DEDICATION AND CONSIDERATION OF THE CITY'S DEPARTMENT HEADS AND THEIR TEAMS DURING THE DEVELOPMENT OF THIS BUDGET AND FOR THE WHOLE OF THEIR SERVICE TO THIS COMMUNITY. EVERY DAY PRESENTS NEW CHALLENGES BUT THEIR SPIRIT OF COLLABORATION AND DEDICATION TO PUBLIC SERVICE ARE UNMATCHED. WE CONSTANTLY STRIVE TO DO MORE WITH LESS AND ALWAYS WITH THE INTEREST OF OUR RESIDENTS AT HEART.

FINALLY, MANY THANKS TO EACH OF YOU FOR YOUR PATIENCE, GUIDANCE, SUPPORT AND DEDICATION TO OUR COMMUNITY!

SINCERELY,



CJ SNIPES, MPA  
CITY MANAGER  
CITY OF CLUTE, TEXAS

# Population Overview



TOTAL POPULATION

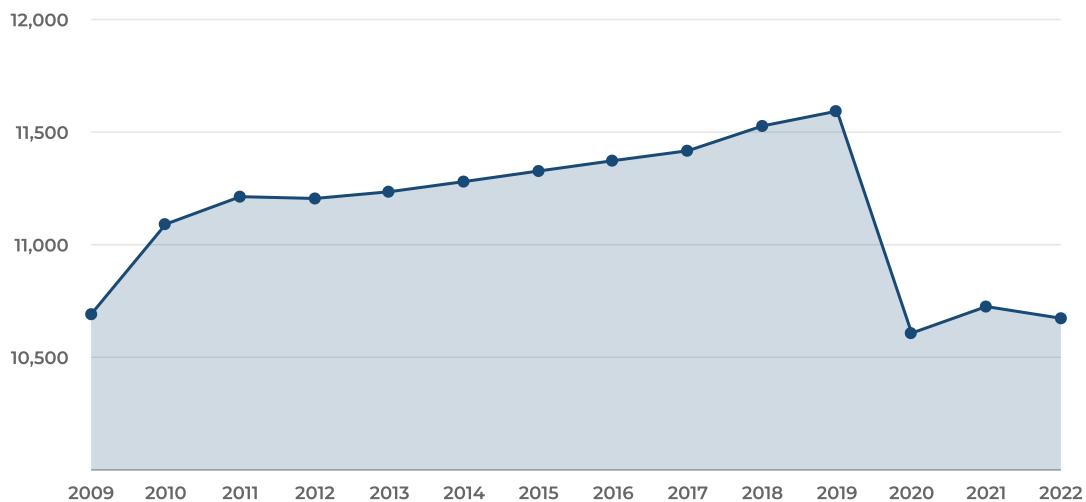
**10,670**

▼ **.5%**  
vs. 2021

GROWTH RANK

**701** out of **1222**

Municipalities in Texas



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



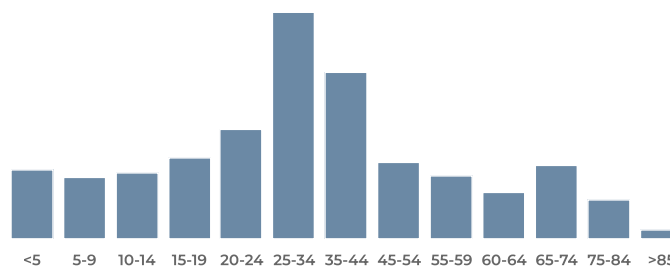
DAYTIME POPULATION

**13,229**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

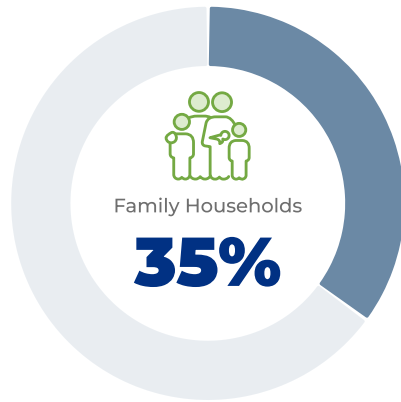


## Household Analysis

TOTAL HOUSEHOLDS

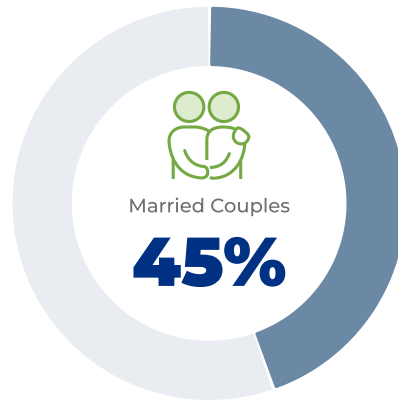
**4,314**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **30%**

lower than state average



▼ **12%**

lower than state average



▲ **21%**

higher than state average



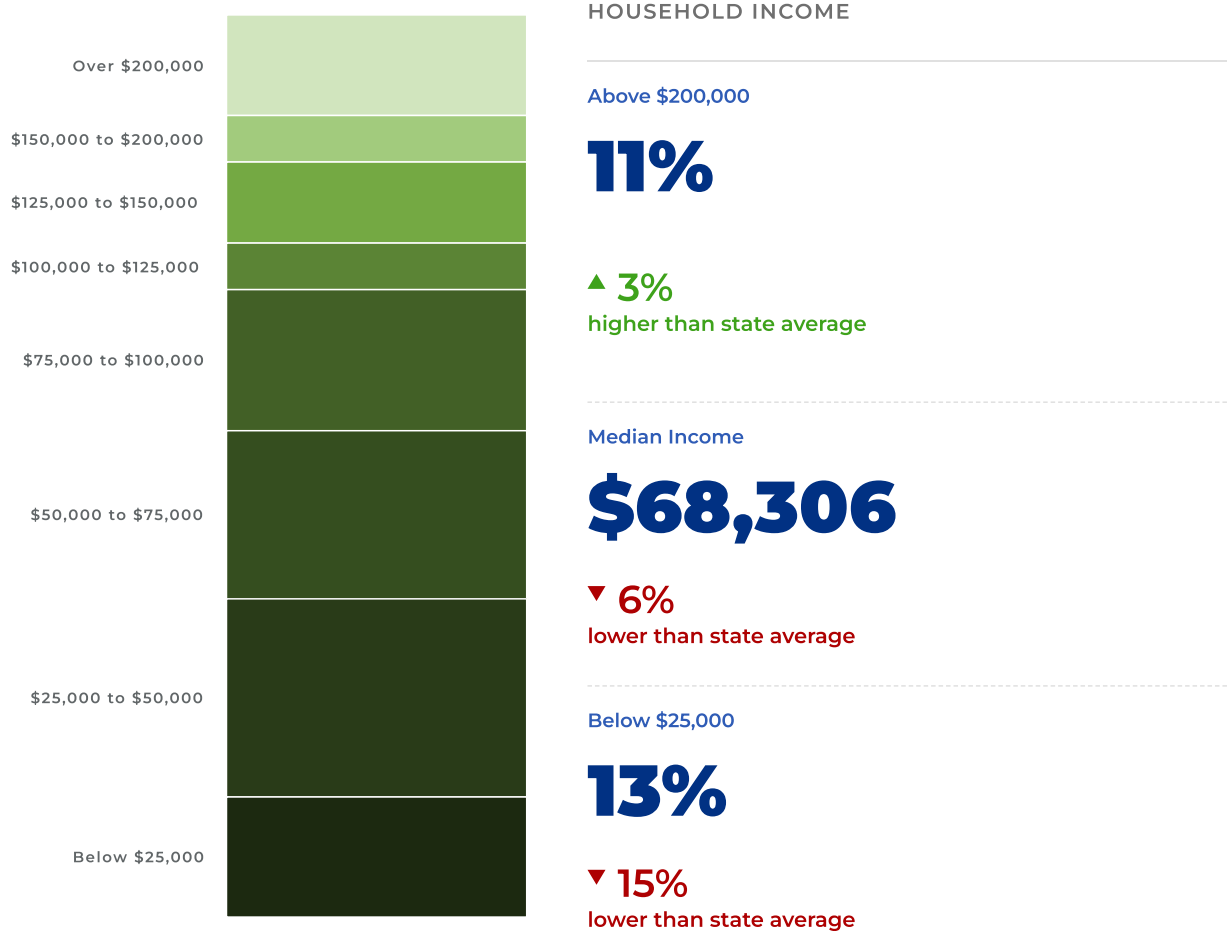
▼ **41%**

lower than state average

*\* Data Source: American Community Survey 5-year estimates*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



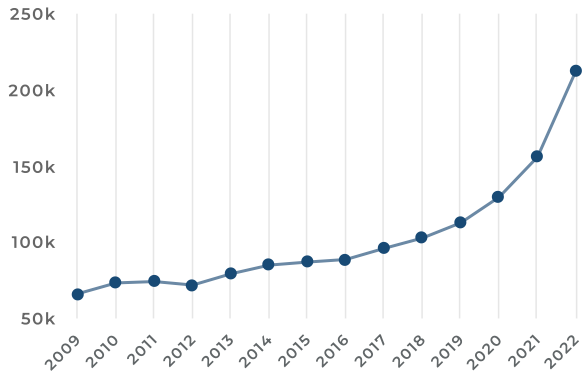
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2022 MEDIAN HOME VALUE

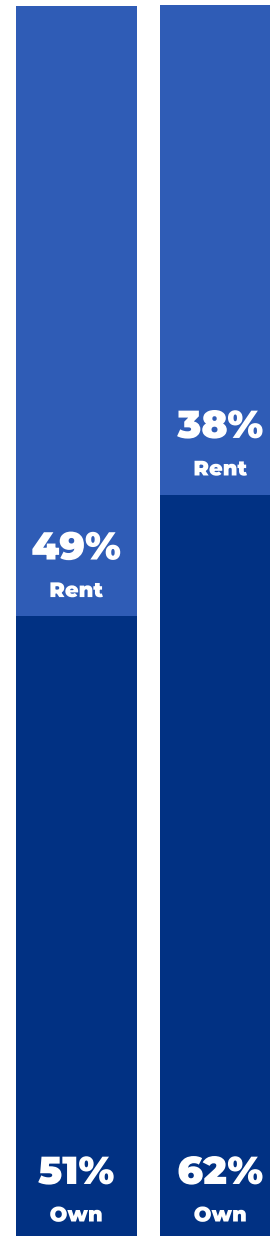
**\$212,400**



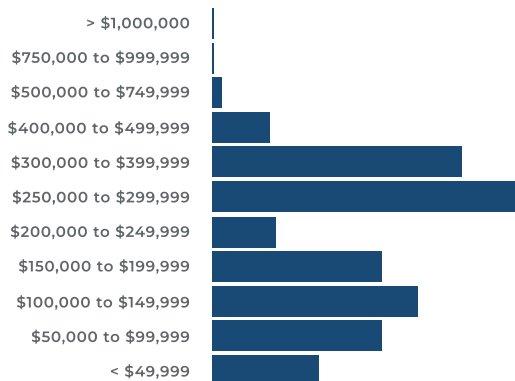
\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Clute State Avg.



## HOME VALUE DISTRIBUTION

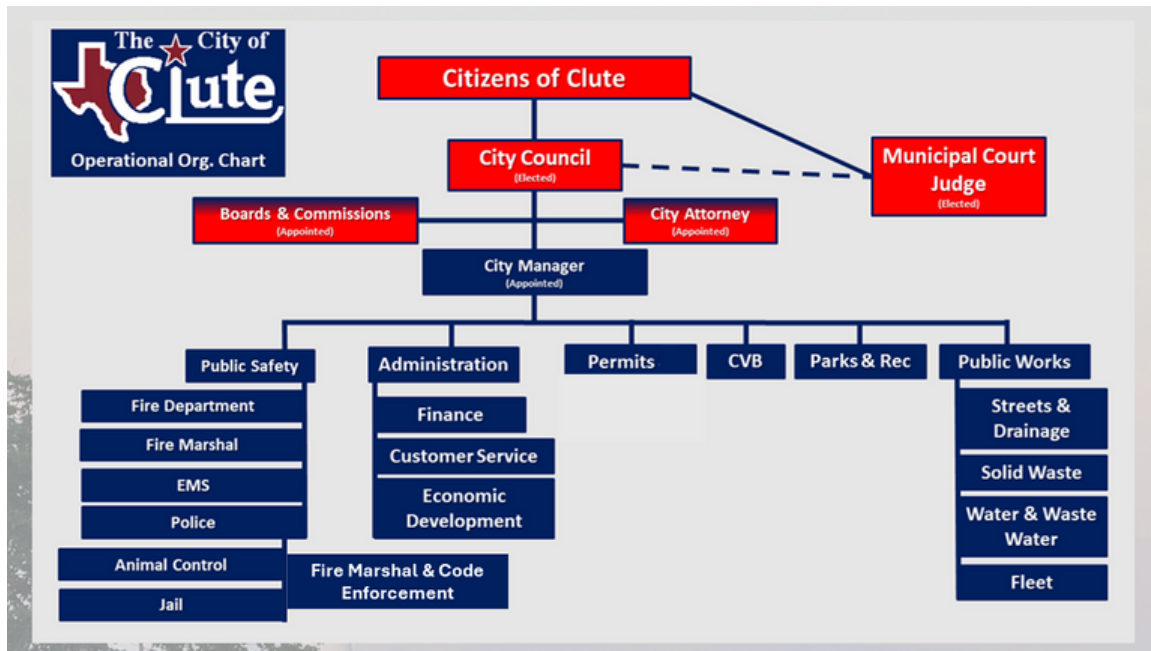


\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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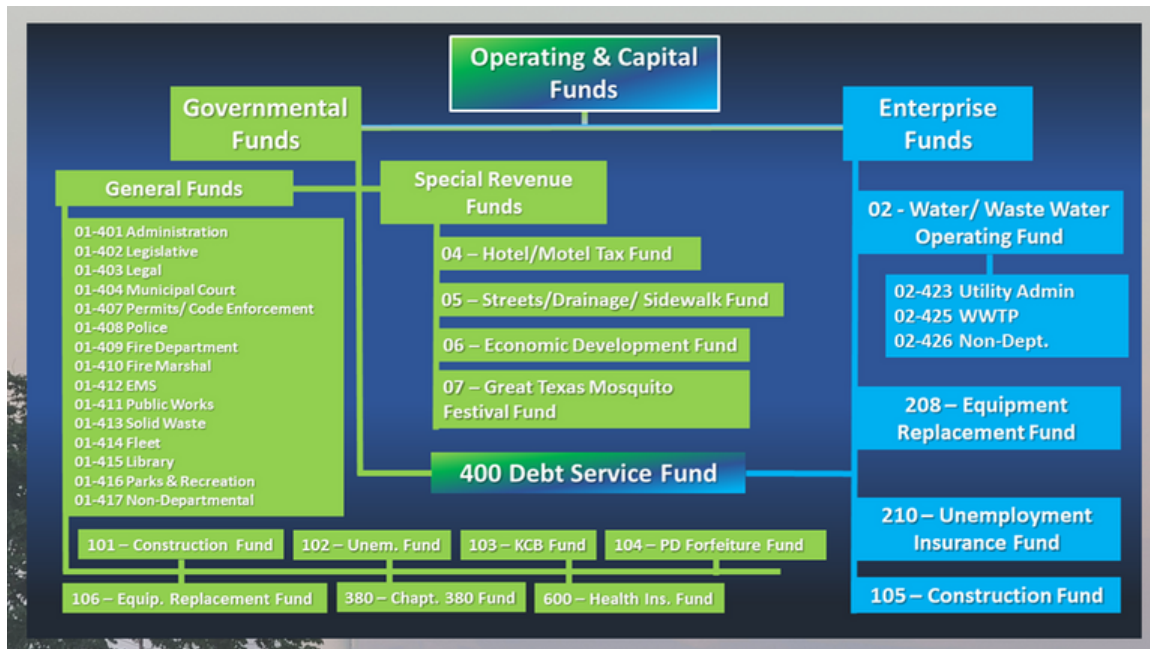
# Organization Chart

The Chart below details the Organizational Structure of the City's various components.



# Fund Structure

The Chart below details the City's Fund Structure.



## **Financial Policies**

The attached Policies and Procedures have been vetted and approved by City Council. They are regularly reviewed and updated as needed or required by changes in the market or Legislation.

## Budget Timeline

In a normal year, the City's Budget process begins in March with preliminary discussions with Departments/ Department Heads to lay out a plan for the coming year. That process gets refined from that point until June when the Preliminary Budget is submitted to the Council for consideration. July sees rapid and detailed work on the Budget following one or more Council Budget Workshops leading towards a final adoption in late August or typically, the first week of September.

However, 2024 was not a typical year for Clute. We were able to start and follow that process as normal, but thanks to Hurricane Beryl's arrival in early July, the process was interrupted briefly and modified to include more time for Council and Staff review, leading us towards an adoption in mid, rather than early September. We are grateful to have the ability to be flexible in this regimen as life on the Coast sometimes brings surprises and delay.

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# **BUDGET OVERVIEW**

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## Executive Overview

Every Budget Cycle is different and presents its own set of challenges. This cycle has been perhaps the most challenging of my tenure here in Clute, from the impacts of Hurricane Beryl to my untimely illness drafting this budget has been a lesson in remaining flexible and patient. Personal issues aside, the impacts from Beryl will be long felt by the City and only compound the challenges facing our City created by Market forces like inflation, rapidly increasing labor costs and a nearly incessant erosion of local control by the State.

The City has prepared a conservative Budget from the Expenditure side. Highlights of Operational changes in this Budget include:

- Proposed COLA increases of 4% for ALL Staff
- Carry forward for Longevity increase
- Strategic realignment of Staff and salaries among certain departments and delayed hiring for others
- New Positions: Development and Tourism Director, and Asst. Building Inspector
- A 14% increase in Health Insurance costs
- Significant increases to Mowing and Landscaping expenditures to enhance the appearance and functions of Parks, Drainage and Rights of Way
- Increases to general operating expenditures including an almost 30% increase to energy costs and 40% increase to property and other insurance
- Initialization of transition to InCode 10 which will enhance the City's administrative and operational footing

The City has taken a more aggressive stance when it comes to Capital Projects in this Budget which includes the following projects:

- \$2.4 Million in Sidewalk/ Trail Construction to close out the 2019-2024 CIP
- \$3.75 Million for Drainage improvements
- \$850,000 in Street Repairs and Reworks
- \$1.65 Million in Wastewater Line Replacements and Repairs
- \$1 Million in improvements for the Marion St. Water Plant
- \$400,000 in Water Line Replacements
- Completion of the installation of Generators at the Ground Storage Tank and Service Center
- \$415,000 for Park upgrades at Milstid, Hardy and Phase 2 of the Municipal Park

Other Capital Expenditures include:

- Potential property acquisition by the EDC
- Vehicles and Equipment including:
  - 5 new Police Patrol Units
  - 1 new ACO Unit and 1 new Code Enforcement Unit
  - 1 new Light Dump Truck and 1 new Truck for Public Works
  - Mowing Equipment in Parks and Public Works

With the exception of Parks Improvements and Sidewalk Project all of those projects will be achieved without the use of Debt Financed funding. It will require a drawdown of Fund Balance but thanks to the continuing strong fiscal stewardship, the City projects to finish the coming year in a position of financial strength with Reserve Fund Balances of more than \$15.3 Million in its Governmental Funds and \$11.9 Million in Enterprise Funds.

## Priorities & Issues

We cannot understate the short, intermediate and long-term impacts of Hurricane Beryl on the City. While we are a resilient community that moved quickly to help our neighbors and ourselves clean up, the reality is that the damages extend well beyond downed trees, damaged homes and buildings and lost groceries. The lingering power issues cost local businesses dearly and resulted in several closing outright. This means the heartbreaking loss of many lives' work and savings, lost options for local consumers and lost Sales Tax revenue for the City. It will take years for those individuals and our community to fully rebound.

The City as an organization will also take time to heal and rebuild. In the immediate aftermath of the storm. By the end of this Fiscal Year, we will have expended an additional \$1.6 to \$1.9 million in recovery efforts including personnel costs, temporary repairs to facilities and debris removal and remediation. While we will recoup much of that cost through insurance and FEMA reimbursement, the opportunity cost in the loss of those funds is immense as it will take years to partially recoup those funds. That cost also does not include the long-term impact of permanently repairing the damages to Fire Stations No. 1 and No. 3, City Hall, the Records Building, the Police Station, Water Tower, numerous Lift Stations and the Parks.

As we face those challenges presented by Mother Nature, we continue to struggle with challenges wrought by man. Since the State implemented the new Ad Valorem Taxation Revenue Cap, the city has had to forego an average of \$172,000 per annum. To put that in perspective that equates to the cost to hire and equip 1.75 Police Officers per year. While that lost opportunity for revenue was painful, those costs in theory could be made up through our continuing boom in residential growth. However, HB 2127 and HB 3492 from the latest Legislature have clouded the City's ability to generate Permit Revenue for Trades and is forced the City to revamp its methodology for General Building Permits. One can clearly see the impact of these changes in the nearly 30% decline in Permit revenue from 2022 to the end of this Fiscal Year.

As mentioned above the Storm has had and will continue to impact Sales Tax Revenue but Market forces are also forcing us to project decreasing Sales Tax Revenue. High inflation and a return to in person shopping have slowed Sales tax over the course of the last two years as well and we see no sign of that abating. Slowing revenues, combined with the continuing impact of inflation mean that the City is forced to increase other Fees for services in other segments of the City operations.

It is not all doom and gloom however, the City's prior investment and incentivization of growth have resulted in exponential growth in value since 2012 the City's Total Value has grown by a remarkable 320% and sees us closing in on \$1 Billion Total Value in the coming Fiscal Year. This growth means that the City was able to lower its Ad Valorem Tax Rate again to \$.46500 per \$100 value, while at the same time growing the Ad Valorem Tax Revenue by a projected \$267,183 of which \$59,425 is attributable to new value coming onto the rolls. The increase in value has also had a positive impact on the payment received by the City through the Industrial District Agreement for the second consecutive year.

## **Personnel Changes**

Highlights of Operational changes in Personnel for this Budget Cycle include:

- Proposed COLA increases of 4% for ALL Staff
- Carry forward for Longevity increase
- Strategic realignment of Staff and salaries among certain departments and delayed hiring for others
- New Positions: Development and Tourism Director, and Asst. Building Inspector
- A 14% increase in Health Insurance costs

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# **FUND SUMMARIES**

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## General Operating Fund

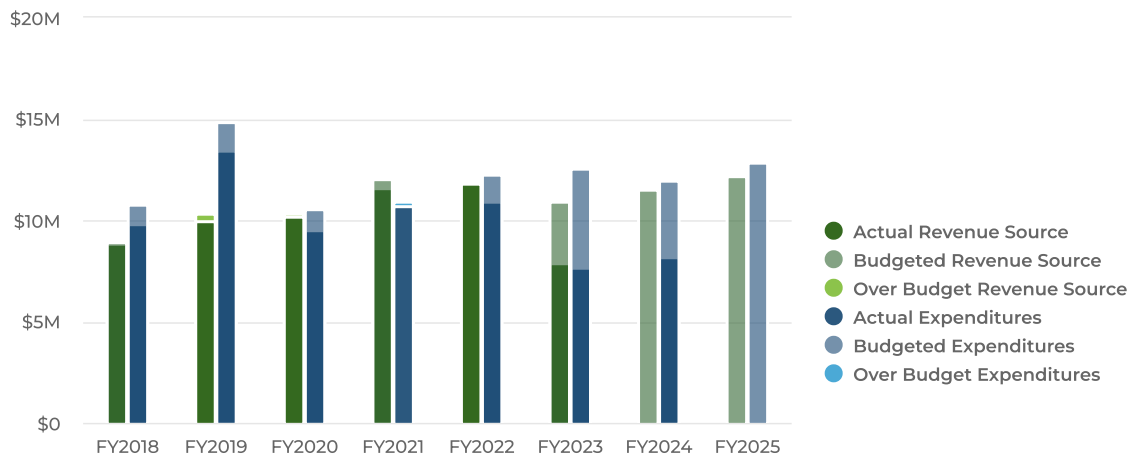
The General Fund is the primary Operating Fund for the City, it is where the bulk of Operational spending occurs and is considered the focal point of this process.

### Summary

The City of Clute is projecting \$12.25M of revenue in FY2025, which represents a 6.2% increase over the prior year. Budgeted expenditures are projected to increase by 7.9% or \$948.23K to \$12.93M in FY2025.

Highlights of Operational changes in this Budget include:

- Proposed COLA increases of 4% for ALL Staff
- Carry forward for Longevity increase
- Strategic realignment of Staff and salaries among certain departments and delayed hiring for others
- New Positions: Development and Tourism Director, and Asst. Building Inspector
- A 14% increase in Health Insurance costs
- Significant increases to Mowing and Landscaping expenditures to enhance the appearance and functions of Parks, Drainage and Rights of Way
- Increases to general operating expenditures including an almost 30% increase to energy costs and 40% increase to property and other insurance
- Initialization of transition to InCode 10 which will enhance the City's administrative and operational footing



### General Operating Fund Comprehensive Summary

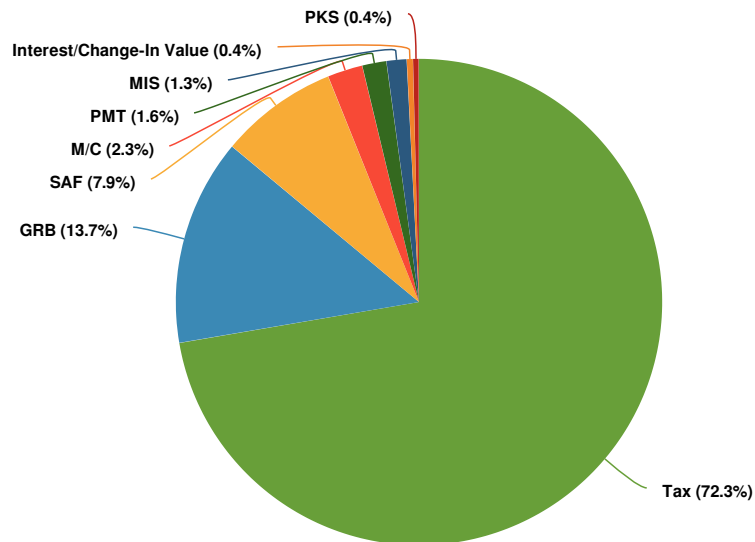
Name	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$4,717,232.00	N/A
<b>Revenues</b>		
Tax	\$8,100,705.78	\$8,860,591.75
MIS	\$158,325.00	\$164,399.00
M/C	\$369,250.00	\$286,700.00
PMT	\$172,600.00	\$195,950.00
GRB	\$1,633,067.54	\$1,682,790.00



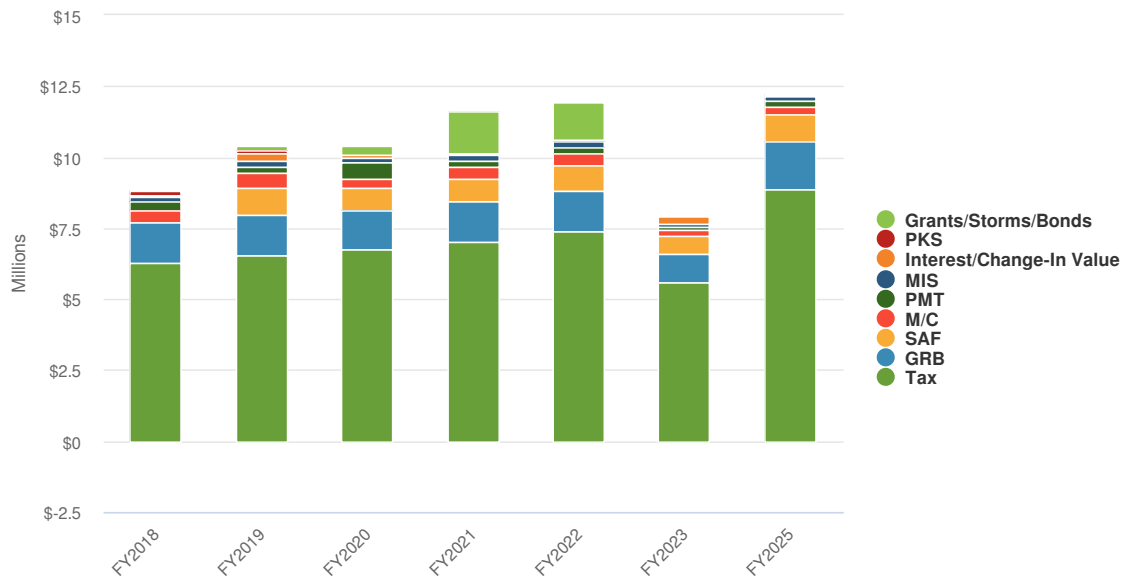
Name	FY2024 Budgeted	FY2025 Budgeted
PKS	\$46,000.00	\$48,000.00
SAF	\$978,226.24	\$964,750.00
Interest/Change-In Value	\$80,000.00	\$50,000.00
<b>Total Revenues:</b>	<b>\$11,538,174.56</b>	<b>\$12,253,180.75</b>
<b>Expenditures</b>		
Salaries	\$5,740,753.18	\$5,698,205.86
Benefits	\$2,190,080.25	\$2,276,019.04
Supplies	\$890,796.96	\$1,003,115.88
Maintenance	\$509,446.00	\$558,650.00
Utilities	\$294,256.00	\$191,050.00
Services	\$1,956,387.30	\$2,101,904.29
Sundry	\$525,956.00	\$708,294.60
Debt / Emerg Mgt	\$520,992.00	\$695,192.00
Equipment Replacement	-\$1,291,072.05	-\$1,707,546.40
Capital Outlay	\$1,404,366.08	\$1,987,962.00
Transfers	-\$664,751.00	-\$587,411.37
Reconciliation to Accrual	-\$100,000.00	\$0.00
<b>Total Expenditures:</b>	<b>\$11,977,210.72</b>	<b>\$12,925,435.90</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$439,036.16</b>	<b>-\$672,255.15</b>
<b>Ending Fund Balance:</b>	<b>\$4,278,195.84</b>	<b>N/A</b>

## Revenues by Source

### Projected 2025 Revenues by Source



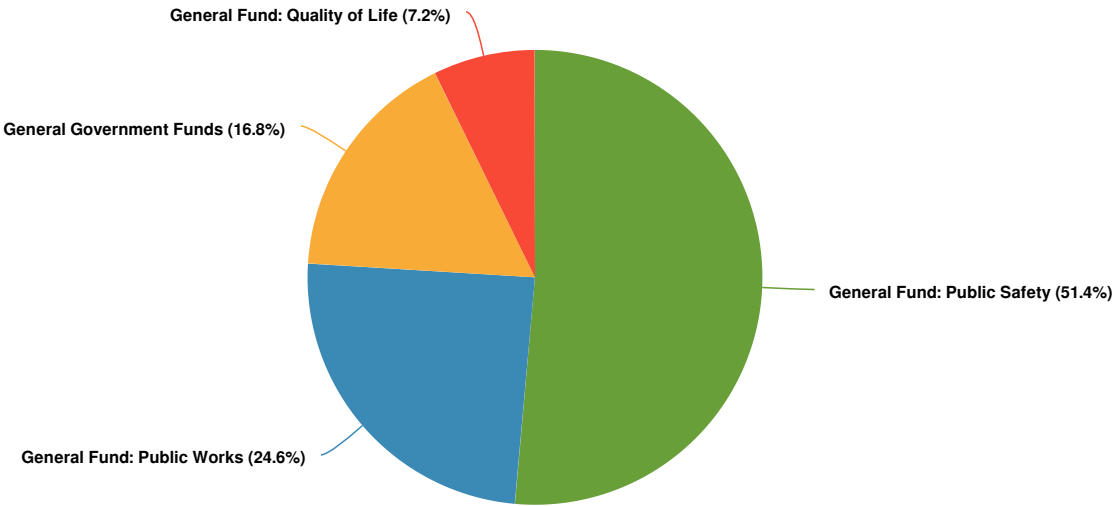
## Budgeted and Historical 2025 Revenues by Source



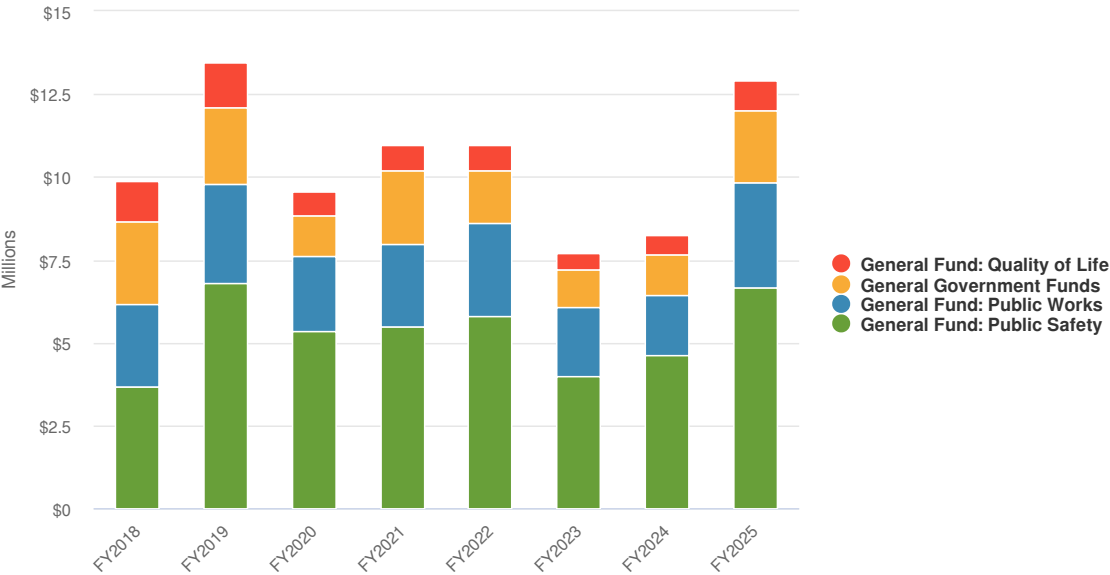
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Tax	\$8,100,705.78	\$8,860,591.75	9.4%
MIS	\$158,325.00	\$164,399.00	3.8%
M/C	\$369,250.00	\$286,700.00	-22.4%
PMT	\$172,600.00	\$195,950.00	13.5%
GRB	\$1,633,067.54	\$1,682,790.00	3%
PKS	\$46,000.00	\$48,000.00	4.3%
SAF	\$978,226.24	\$964,750.00	-1.4%
Interest/Change-In Value	\$80,000.00	\$50,000.00	-37.5%
<b>Total Revenue Source:</b>	<b>\$11,538,174.56</b>	<b>\$12,253,180.75</b>	<b>6.2%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
General Government Funds	\$1,233,953.90	\$1,643,645.02	\$2,168,688.17	31.9%
General Fund: Public Safety	\$4,612,317.60	\$6,333,371.03	\$6,646,663.80	4.9%

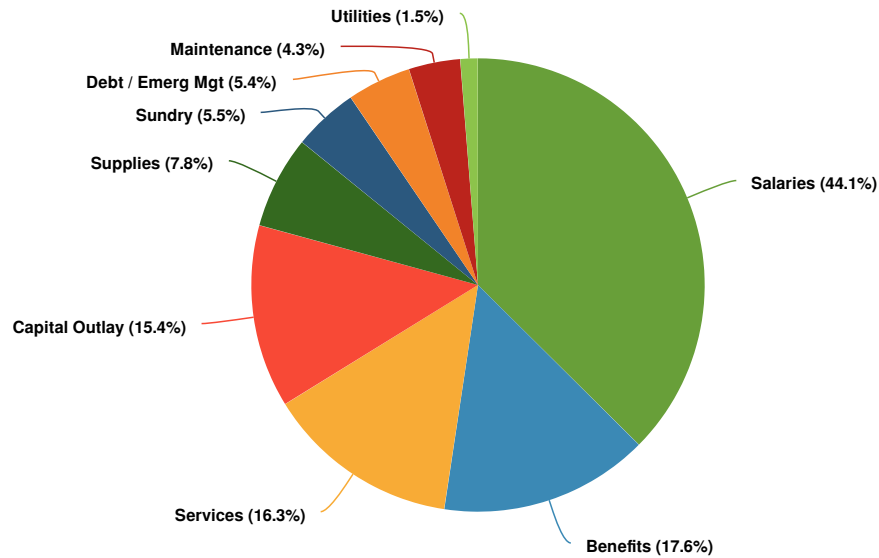




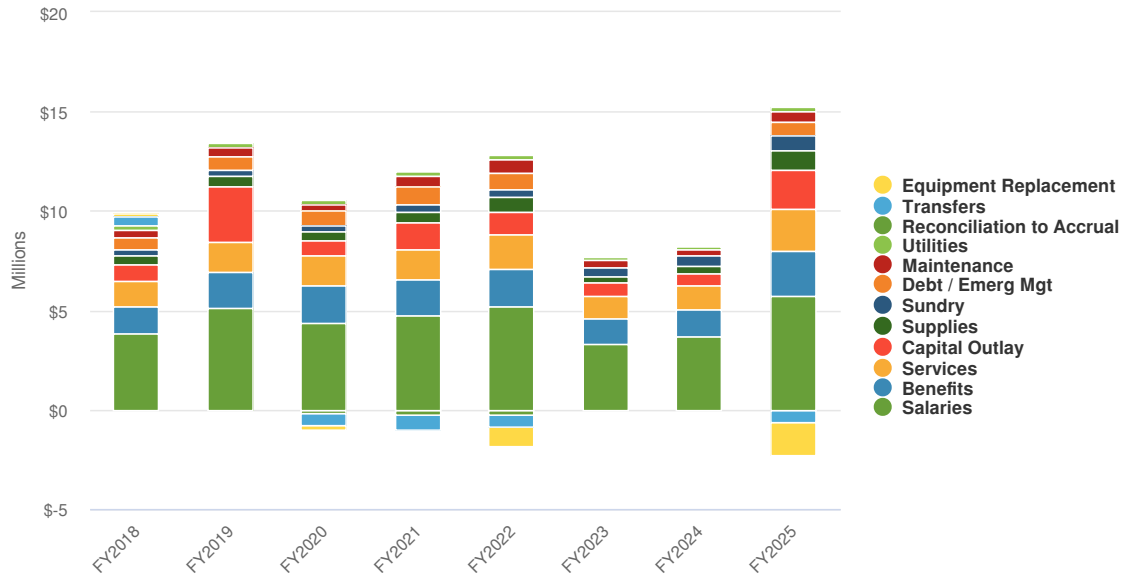
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund: Public Works	\$1,830,082.32	\$3,194,553.42	\$3,174,263.08	-0.6%
General Fund: Quality of Life	\$568,662.85	\$805,641.25	\$935,820.85	16.2%
<b>Total Expenditures:</b>	<b>\$8,245,016.67</b>	<b>\$11,977,210.72</b>	<b>\$12,925,435.90</b>	<b>7.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type

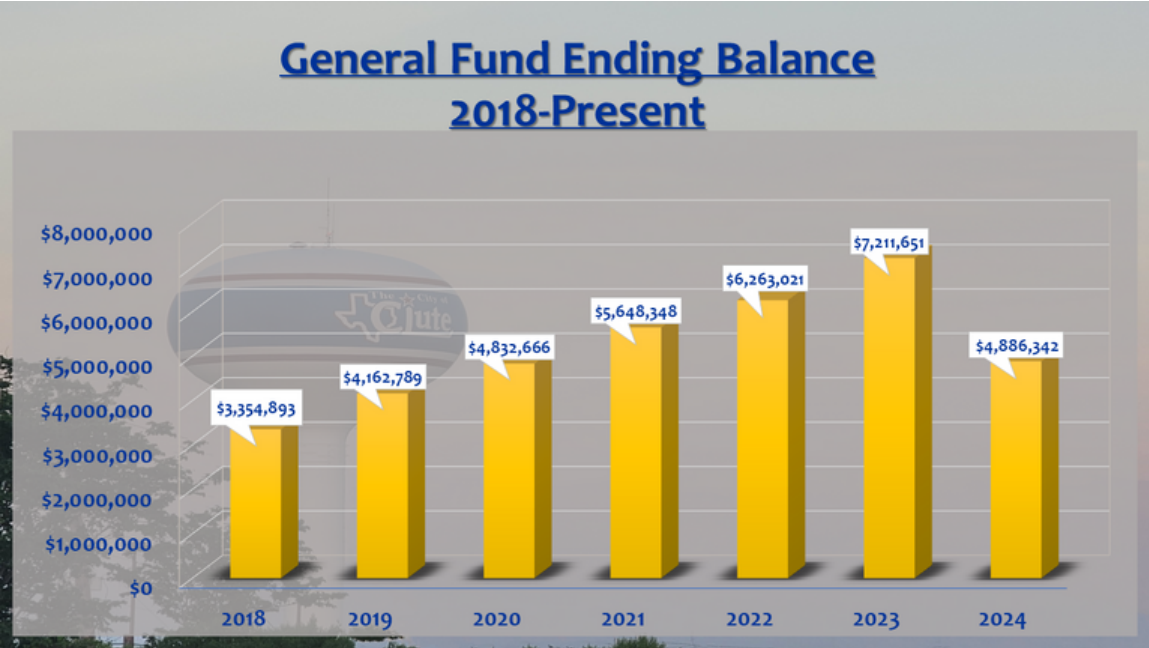


## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries	\$3,683,099.80	\$5,740,753.18	\$5,698,205.86	-0.7%
Benefits	\$1,397,652.85	\$2,190,080.25	\$2,276,019.04	3.9%
Supplies	\$403,970.30	\$890,796.96	\$1,003,115.88	12.6%
Maintenance	\$283,219.13	\$509,446.00	\$558,650.00	9.7%
Utilities	\$164,263.52	\$294,256.00	\$191,050.00	-35.1%
Services	\$1,147,821.96	\$1,956,387.30	\$2,101,904.29	7.4%
Sundry	\$516,993.55	\$525,956.00	\$708,294.60	34.7%
Debt / Emerg Mgt	\$9,996.00	\$520,992.00	\$695,192.00	33.4%
Equipment Replacement	\$0.00	-\$1,291,072.05	-\$1,707,546.40	32.3%
Capital Outlay	\$638,933.88	\$1,404,366.08	\$1,987,962.00	41.6%
Transfers	-\$934.32	-\$664,751.00	-\$587,411.37	-11.6%
Reconciliation to Accrual	\$0.00	-\$100,000.00	\$0.00	-100%
<b>Total Expense Objects:</b>	<b>\$8,245,016.67</b>	<b>\$11,977,210.72</b>	<b>\$12,925,435.90</b>	<b>7.9%</b>

Fund Balance





# Enterprise Fund

The Enterprise Fund is sometimes known as the Utility Fund. It includes the City's Business type activities and is where the City sets independent rates for the provision of Water and Sewer services to our customers.

## Summary

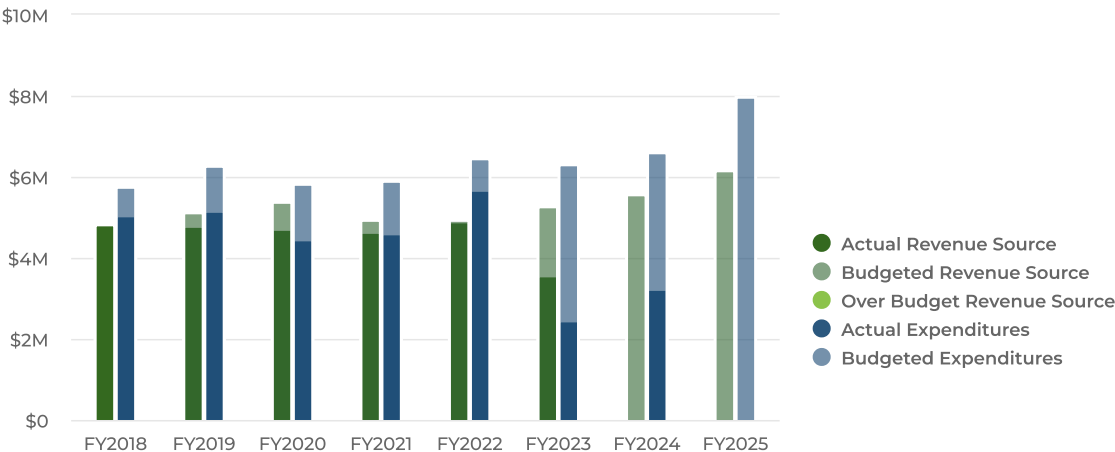
The City of Clute is projecting \$6.2M of revenue in FY2025, which represents a 10.7% increase over the prior year. Budgeted expenditures are projected to increase by 20.6% or \$1.37M to \$7.99M in FY2025.

While the FY 2024-2025 Budget includes a total aggregate Rate increase of 6.92% for the average customer, the City will actually yield only 4.41% of that total, this is the result of our agreement with the Brazos Water Authority. BWA ensures that the City has adequate supplies of fresh water from the Brazos River but that supply comes at a cost. For the coming Fiscal Year, the City will pay \$4.60 per thousand gallons. Their rate is going up as they continue working to retire debt associated with expanded reservoir capacity at the Harris Reservoir near Brazoria.

In addition to the expenditures related to BWA the City expends about \$4.1 Million for Maintenance and Operations. The remaining \$3.9 Million will fund a broad array of Capital Improvements in both Water and Sewer infrastructure, as well as service the debt related to prior Certificates of Obligation issued for other large scale infrastructure projects. Thanks to a long-standing tradition of Fiscal Stewardship by the City, Clute is able to execute these Capital projects without having to issue Debt and is able pay for those projects using Fund Balance in both Fund 02 and Fund 105 (Enterprise Fund Construction).

Those Capital Projects for FY 2024-2025 include:

- The replacement of aging Wastewater mains connecting the Bumpy Road Lift Station to Wastewater Treatment Plant.
- The replacement of Wastewater mains serving the Emerald Subdivision.
- The replacement of the Wastewater mains serving the Bryan Subdivision. This is the 2nd Stage of the Model Neighborhood revitalization project started last year using CDBG funds to replace the Water mains serving the neighborhood and adding more Fire Hydrants to increase safety within the neighborhood. Next year, the City will work to replace the street and drainage infrastructure and finally in year five, the City will connect sidewalks within the neighborhood to the existing infrastructure running along Old Angleton.



## Enterprise Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$11,123,041.00	\$11,123,041.00	N/A
Revenues			

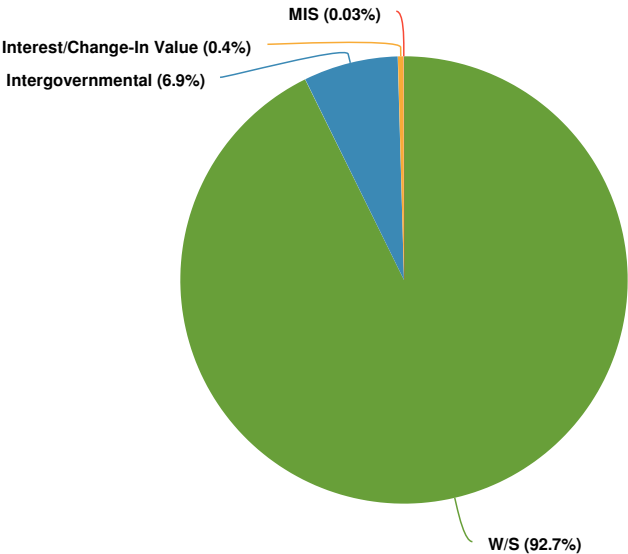


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted
MIS		\$145,250.00	\$1,750.00
W/S		\$5,026,495.62	\$5,750,588.00
Intergovernmental		\$425,000.00	\$425,000.00
Interest/Change-In Value		\$5,000.00	\$25,000.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$5,601,745.62</b>	<b>\$6,202,338.00</b>
<b>Expenditures</b>			
Salaries	\$506,602.07	\$769,331.84	\$1,044,020.23
Benefits	\$182,325.99	\$287,330.24	\$415,934.28
Supplies	\$45,746.66	\$88,346.00	\$98,683.00
Maintenance	\$315,084.76	\$702,023.00	\$801,405.00
Utilities	\$160,849.20	\$267,500.00	\$345,800.00
Services	\$1,470,122.80	\$3,998,050.00	\$4,009,550.00
Sundry	\$112,493.54	\$123,508.00	\$146,478.00
Debt / Emerg Mgt	\$248,262.00	\$783,508.00	\$979,278.00
Equipment Replacement	\$0.00	-\$1,384,997.00	-\$3,724,893.00
Capital Outlay	\$29,200.00	\$1,418,667.00	\$3,877,990.00
Reconciliation to Accrual	\$197,109.50	-\$425,000.00	\$0.00
<b>Total Expenditures:</b>	<b>\$3,267,796.52</b>	<b>\$6,628,267.08</b>	<b>\$7,994,245.51</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$3,267,796.52</b>	<b>-\$1,026,521.46</b>	<b>-\$1,791,907.51</b>
<b>Ending Fund Balance:</b>	<b>\$7,855,244.48</b>	<b>\$10,096,519.54</b>	<b>N/A</b>

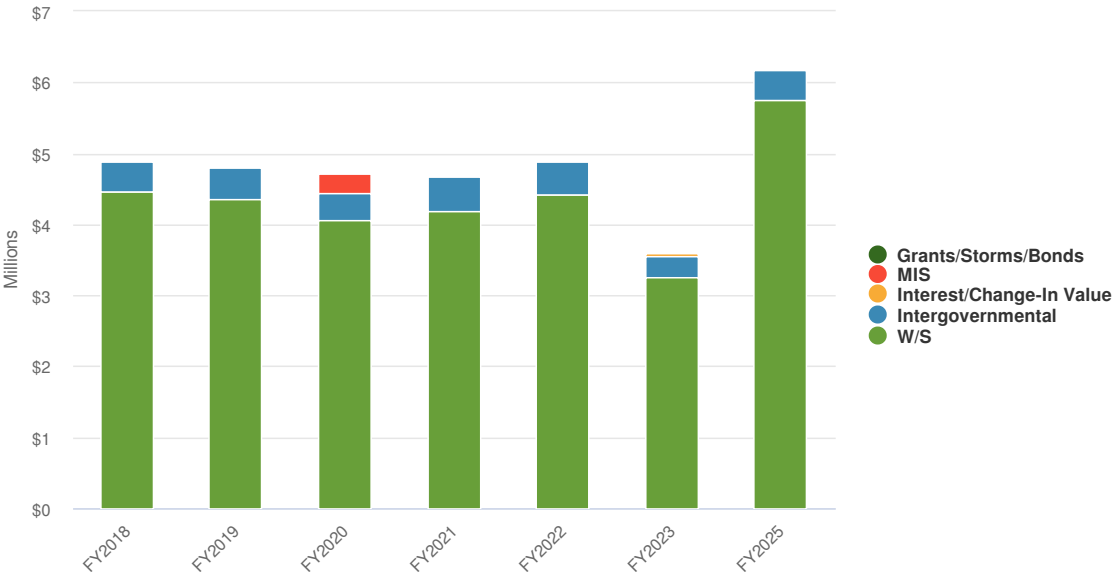
# Revenues by Source

The vast majority of revenue for this fund comes from the sale of Water and Wastewater Services to our customers, Thanks to prudent investment strategies, FY 2024 saw record interest revenue generated as well. In order to offset the cost of Operations, the City has embarked on a tiered Rate Increase Model for Revenue with the goal being to have a Fund that can operate without utilizing Fund Balance going forward while at the same time overburdening our customers with larger rate increases all at once.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



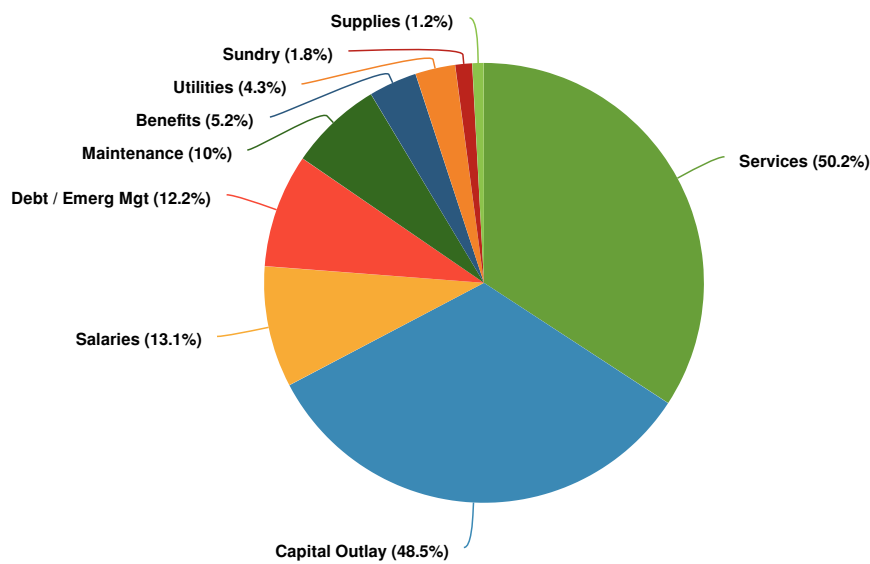
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
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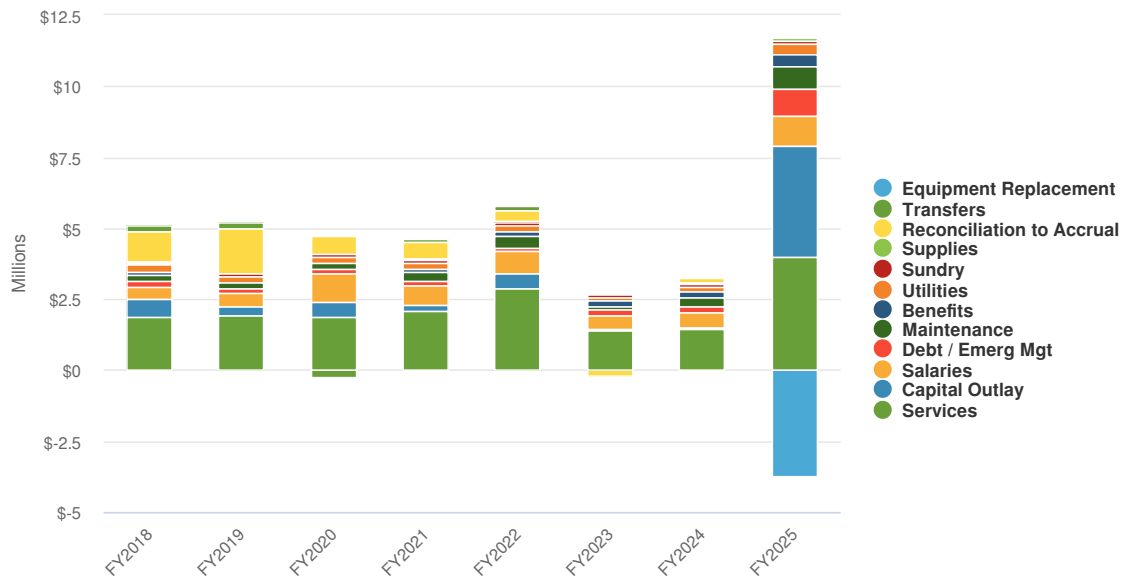
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
MIS	\$145,250.00	\$1,750.00	-98.8%
W/S	\$5,026,495.62	\$5,750,588.00	14.4%
Intergovernmental	\$425,000.00	\$425,000.00	0%
Interest/Change-In Value	\$5,000.00	\$25,000.00	400%
<b>Total Revenue Source:</b>	<b>\$5,601,745.62</b>	<b>\$6,202,338.00</b>	<b>10.7%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries	\$506,602.07	\$769,331.84	\$1,044,020.23	35.7%
Benefits	\$182,325.99	\$287,330.24	\$415,934.28	44.8%
Supplies	\$45,746.66	\$88,346.00	\$98,683.00	11.7%
Maintenance	\$315,084.76	\$702,023.00	\$801,405.00	14.2%
Utilities	\$160,849.20	\$267,500.00	\$345,800.00	29.3%
Services	\$1,470,122.80	\$3,998,050.00	\$4,009,550.00	0.3%
Sundry	\$112,493.54	\$123,508.00	\$146,478.00	18.6%
Debt / Emerg Mgt	\$248,262.00	\$783,508.00	\$979,278.00	25%
Equipment Replacement	\$0.00	-\$1,384,997.00	-\$3,724,893.00	168.9%
Capital Outlay	\$29,200.00	\$1,418,667.00	\$3,877,990.00	173.4%
Reconciliation to Accrual	\$197,109.50	-\$425,000.00	\$0.00	-100%
<b>Total Expense Objects:</b>	<b>\$3,267,796.52</b>	<b>\$6,628,267.08</b>	<b>\$7,994,245.51</b>	<b>20.6%</b>



## Fund Balance

### Enterprise Fund Ending Balance 2018-Present



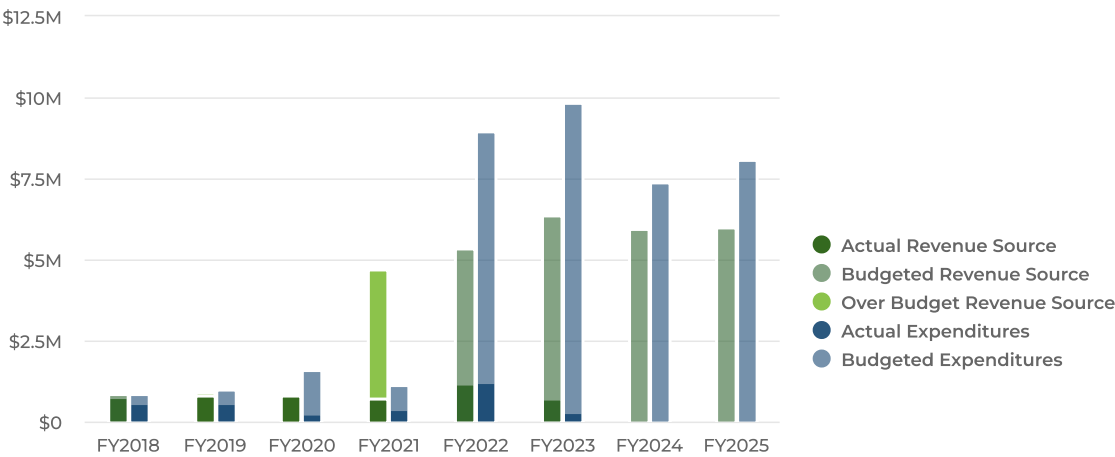


# Streets/Drainage/Sidewalk

Streets/ Drainage and Sidewalk Fund 05 is essentially the City's Capital Improvement Program (CIP) Fund as it is the conduit the City uses to fund various infrastructure projects including all the the items listed in the Funds name.

## Summary

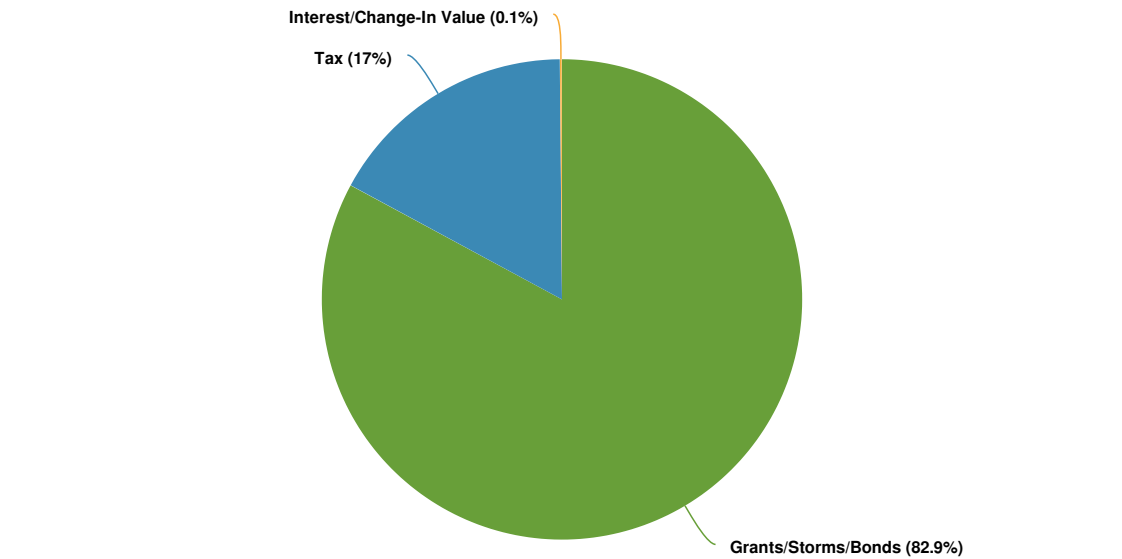
The City of Clute is projecting \$6.03M of revenue in FY2025, which represents a 1.0% increase over the prior year. Budgeted expenditures are projected to increase by 9.6% or \$714.08K to \$8.12M in FY2025.



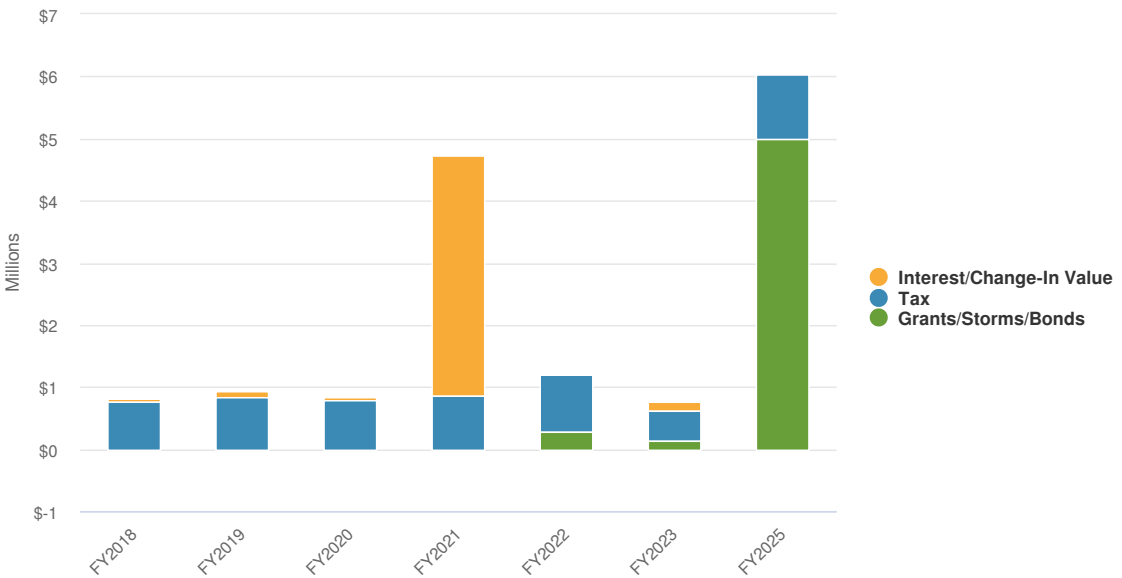
# Revenues by Source

Per the City Charter, 40% of all Sales Tax Revenue not dedicated to the EDC is allocated to Fund 05 for infrastructure improvements.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



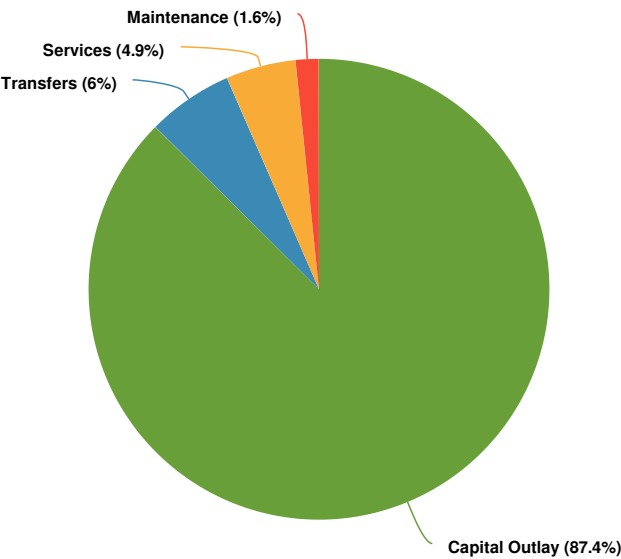
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Tax	\$964,755.00	\$1,023,660.00	6.1%
Interest/Change-In Value	\$8,500.00	\$8,500.00	0%



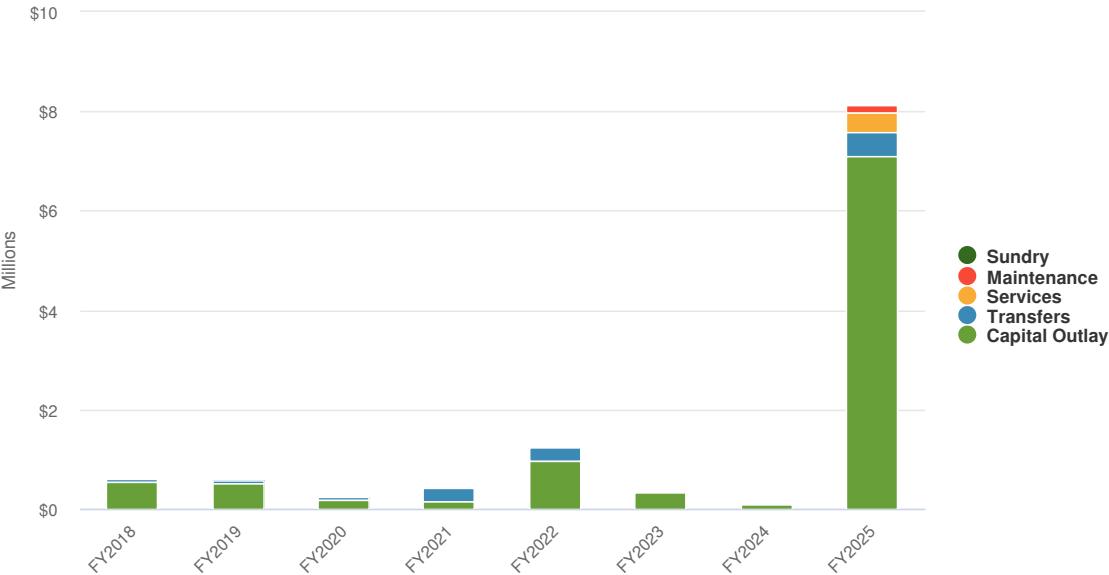
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Grants/Storms/Bonds	\$5,000,000.00	\$5,000,000.00	0%
<b>Total Revenue Source:</b>	<b>\$5,973,255.00</b>	<b>\$6,032,160.00</b>	<b>1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Maintenance	\$0.00	\$0.00	\$132,388.00	N/A
Services	\$2,137.17	\$7,500.00	\$398,500.00	5,213.3%
Capital Outlay	\$103,337.71	\$7,100,000.00	\$7,100,000.00	0%
Transfers	\$0.00	\$298,067.54	\$488,763.54	64%
<b>Total Expense Objects:</b>	<b>\$105,474.88</b>	<b>\$7,405,567.54</b>	<b>\$8,119,651.54</b>	<b>9.6%</b>

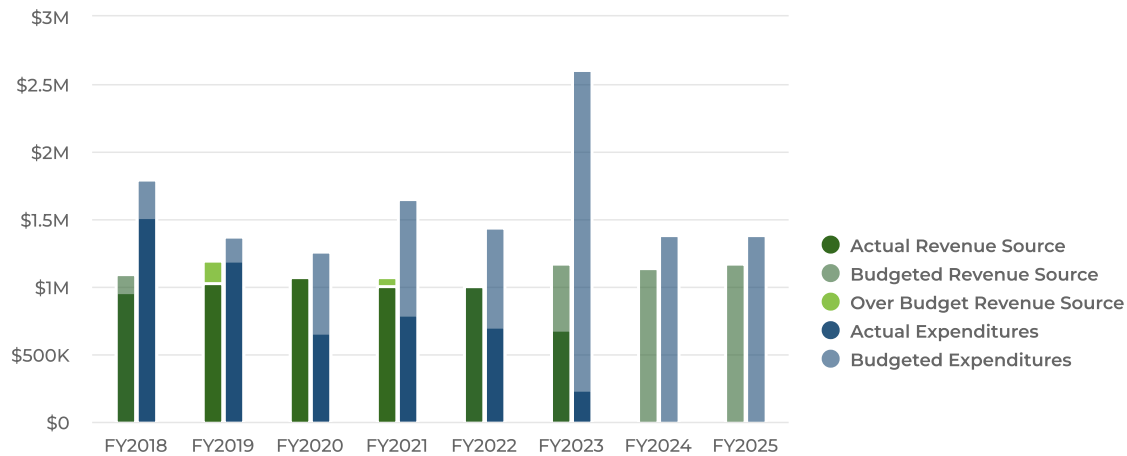


## Summary

The City of Clute is projecting \$1.18M of revenue in FY2025, which represents a 2.6% increase over the prior year. Budgeted expenditures are projected to increase by 0.1% or \$1.03K to \$1.39M in FY2025.

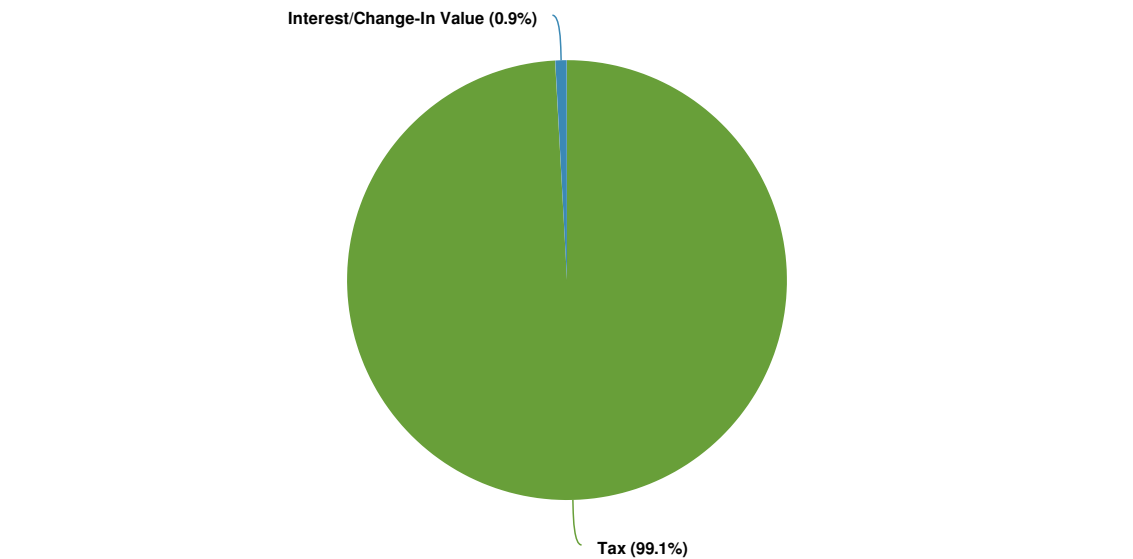
CEDC has undertaken a number of projects of great import and value to the City including incentivization of local businesses and the construction of Fire Station No. 1. While it continues its business incentivization, CEDC is also working to serve the City through direct investment in strategically located properties around the City as work continues on the implementation of the City's Livable Centers Study Projects.

Looking forward into FY 2024-2025 the EDC will continue to provide its Business Incentivization Program, including support for online business integration, signage and facility improvements. Most importantly though the EDC will partner with the HOT Fund to employee a Development and Tourism Director who will market the community fo both tourists and business interests alike.

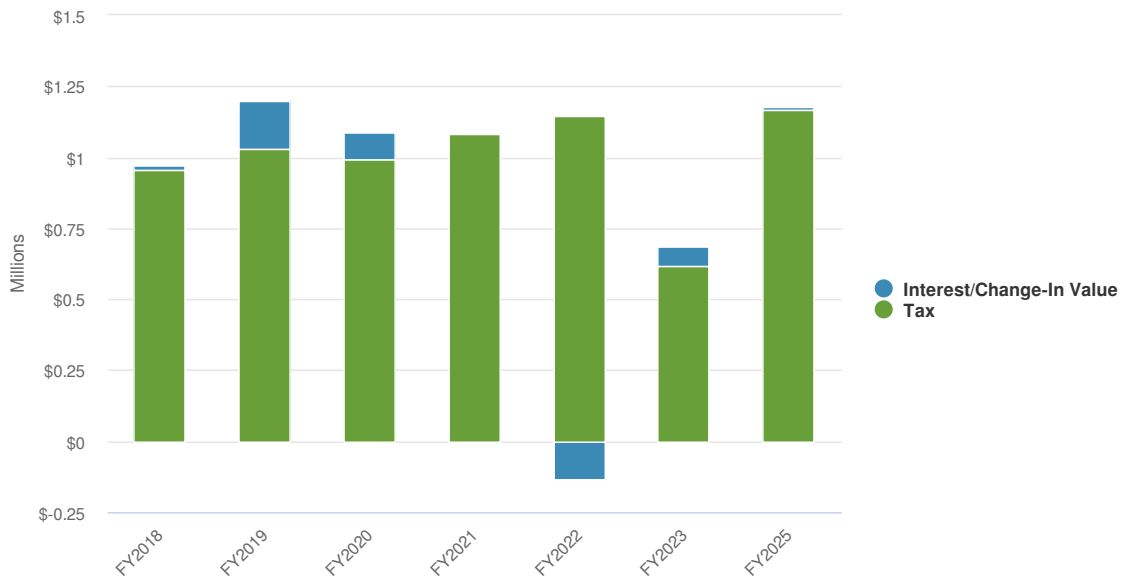


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source

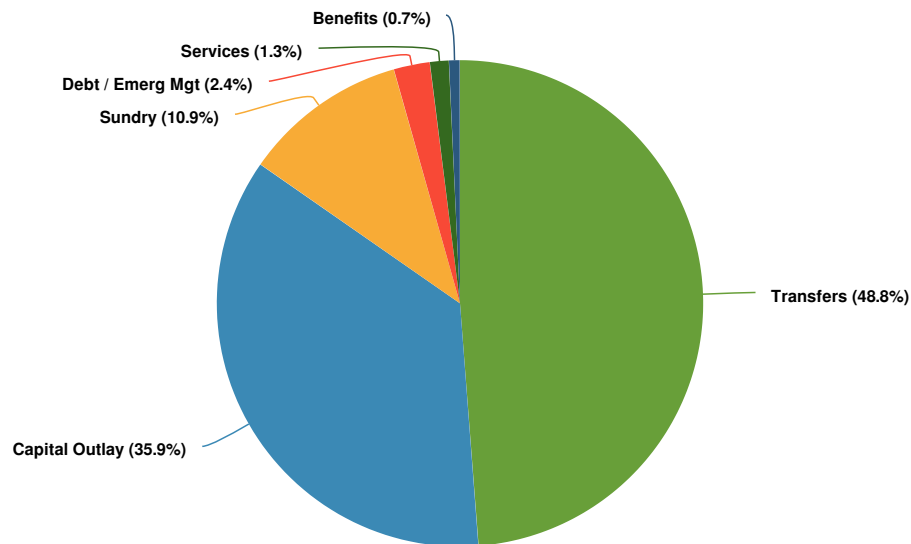


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Tax	\$1,135,293.00	\$1,165,000.00	2.6%
Interest/Change-In Value	\$10,000.00	\$10,000.00	0%
<b>Total Revenue Source:</b>	<b>\$1,145,293.00</b>	<b>\$1,175,000.00</b>	<b>2.6%</b>

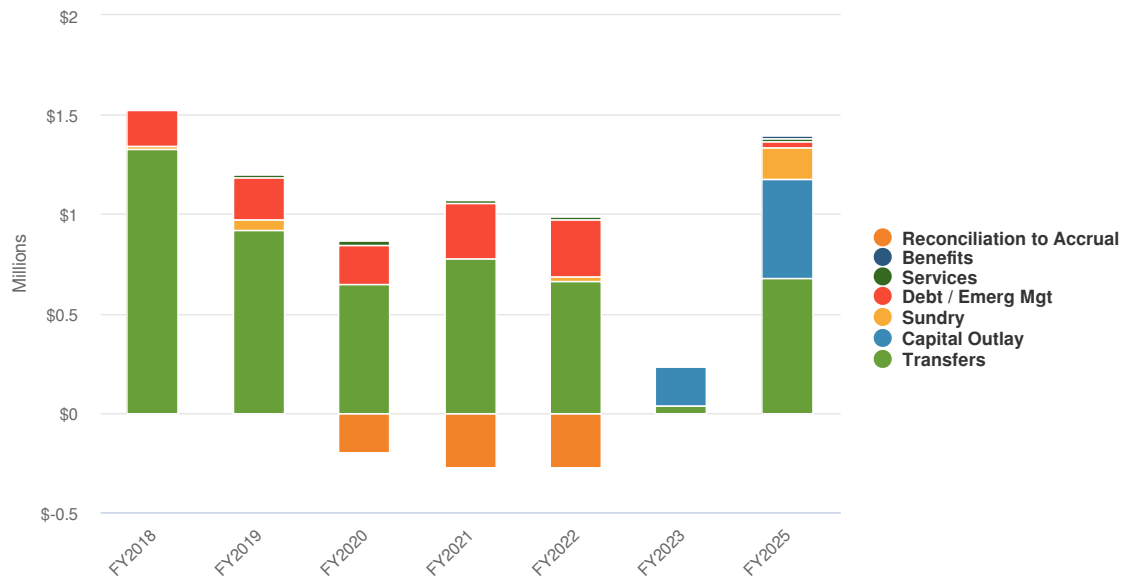


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Benefits	\$10,000.00	\$10,000.00	0%
Services	\$17,500.00	\$17,500.00	0%





Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Sundry	\$177,500.00	\$152,500.00	-14.1%
Debt / Emerg Mgt	\$33,540.00	\$33,540.00	0%
Capital Outlay	\$500,000.00	\$500,000.00	0%
Transfers	\$653,982.00	\$680,014.50	4%
<b>Total Expense Objects:</b>	<b>\$1,392,522.00</b>	<b>\$1,393,554.50</b>	<b>0.1%</b>



# Hotel/Motel Tax Fund

The Hotel Occupance Tax Fund or HOT Fund is derived directly from Hotel and Motel visitor's paying an additional tax on their stay. HOT Funds are strictly reserved for Purposes and Projects related to putting "heads in beds". HOT Funds are and have been used to help advertise the City, sponsor events like the Great Texas Mosquito Festival and fund attractions like the Center for Arts and Science which draws thousands of out of town visitors every year.

## Summary

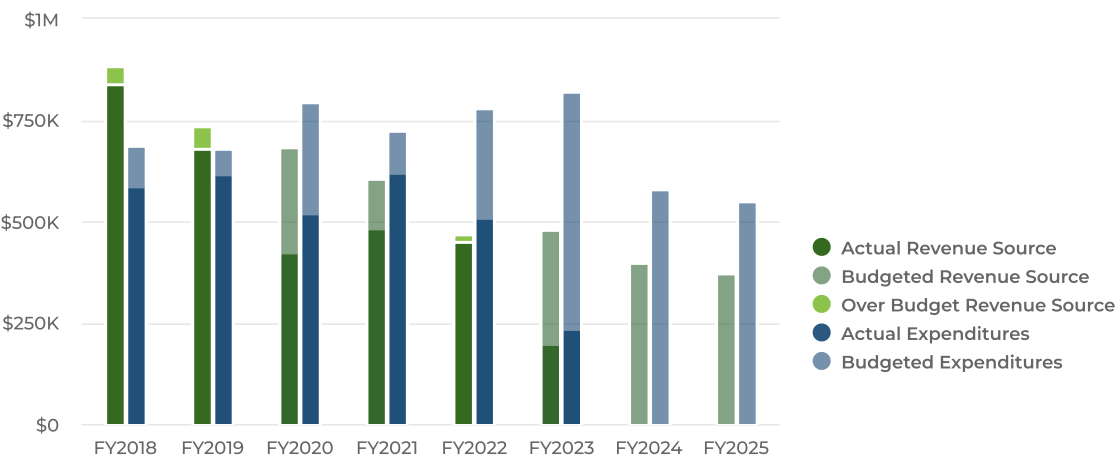
The City of Clute is projecting \$375.67K of revenue in FY2025, which represents a 6.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.2% or \$30.25K to \$550.95K in FY2025.

Clute continues to see a decline in over all HOT Revenues down by more than 50% since 2018. This decline is the result of multiple factors the most prevalent of which is the current state of competition in the local market. The expansion of multiple indoor hallway Hotels located in other Brazosport jurisdictions has locked down business and tourist travel consuming most of the business in the area. Exacerbatng this disparity is the physical decline in the Hotel/ Motel Stock here in Clute which drives more and more business to the newer facilities in other Cities. The City is working to improve the appeal/ access to the Hotels/ Motels along the 332 Frontage by partnering with the Texas Department of Transportation on a grant to add sidewalks along that road to make getting to/from the Hotels/Motels and local restaurants and retails pedestrian safe.

Additionally, the City continues to use HOT Funds to support events and attractions as it continues to try and draw visitors and hopefully reverse the trend of decline in the local Hotel Market. That support includes:

- Continued Tourism Marketing through both the Brazosport Chamber of Commerce Convention and Tourism Department and the Clute Visitor's Bureau; and
- Continued support for local events like the Great Texas Mosquito Festival and the Brazosport Arts in Media (BAM!) Festival which draws entries from all over the world; and
- Continued support for local attractions like the Center for Arts and Science which draws thousands of visitors per year.

Finally, in an effort to assist not only the Hotel/ Motels revitalize and grow, the HOT Fund will partner with the City's Economic Development Corporation to create a Development and Visitor's Bureau.Director position. This position will work to help market the City to tourists and business interests alike.



## Hotel/Motel Tax Fund Comprehensive Summary

Name	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$1,133,332.00	N/A

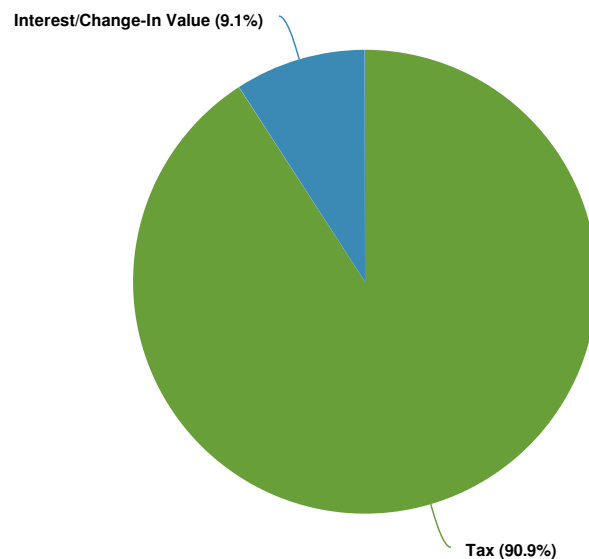


Name	FY2024 Budgeted	FY2025 Budgeted
<b>Revenues</b>		
Tax	\$400,000.00	\$341,300.00
Interest/Change-In Value	\$500.00	\$34,367.00
<b>Total Revenues:</b>	<b>\$400,500.00</b>	<b>\$375,667.00</b>
<b>Expenditures</b>		
Salaries	\$29,349.92	\$29,101.92
Benefits	\$15,082.78	\$15,082.78
Supplies	\$6,500.00	\$6,500.00
Services	\$317,250.00	\$317,250.00
Sundry	\$63,500.00	\$63,500.00
Debt / Emerg Mgt	\$7,500.00	\$7,500.00
Capital Outlay	\$10,000.00	\$10,000.00
Transfers	\$132,015.00	\$102,015.00
<b>Total Expenditures:</b>	<b>\$581,197.70</b>	<b>\$550,949.70</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$180,697.70</b>	<b>-\$175,282.70</b>
<b>Ending Fund Balance:</b>	<b>\$952,634.30</b>	<b>N/A</b>

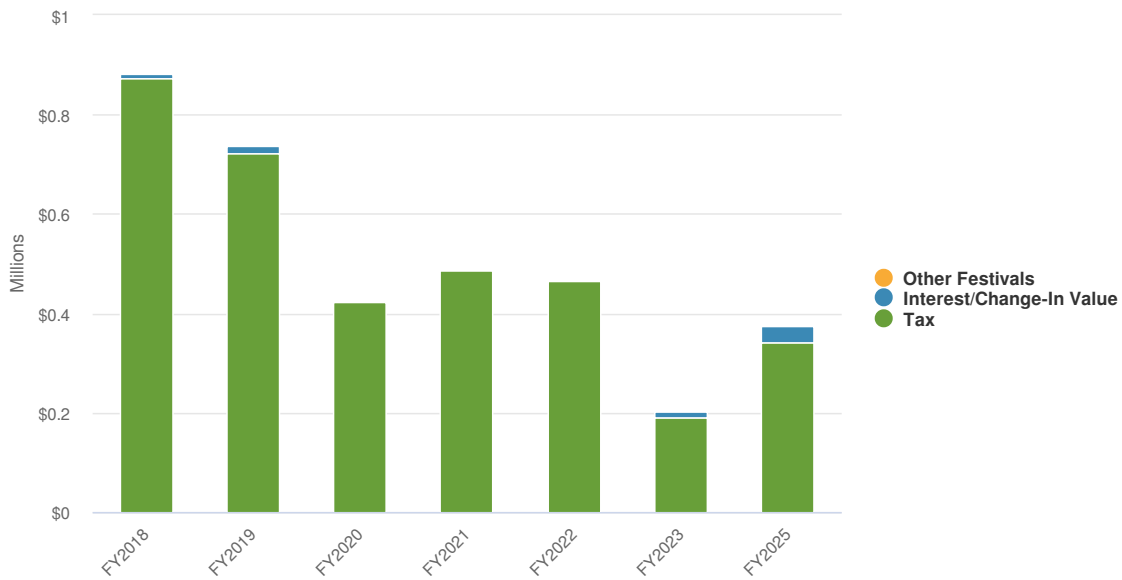
## Revenues by Source

Hotel Occupancy Tax is the primary source of revenue for this fund. The 7% charge on top of the room rate paid by Hotel/ Motel guests makes up this revenue source. As discussed previously, the decline in this revenue source has become more and more acute leading to a reduction in the Fund's ability to support its typical projects and activities.

### Projected 2025 Revenues by Source



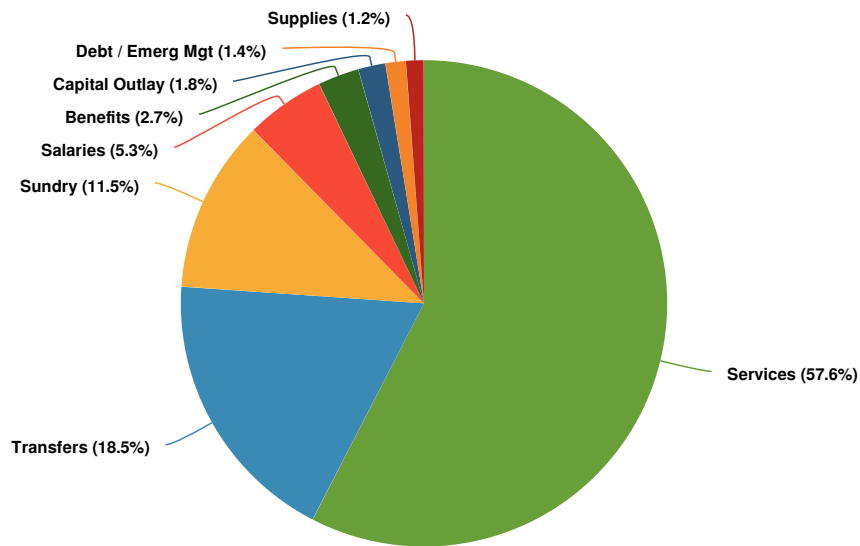
### Budgeted and Historical 2025 Revenues by Source



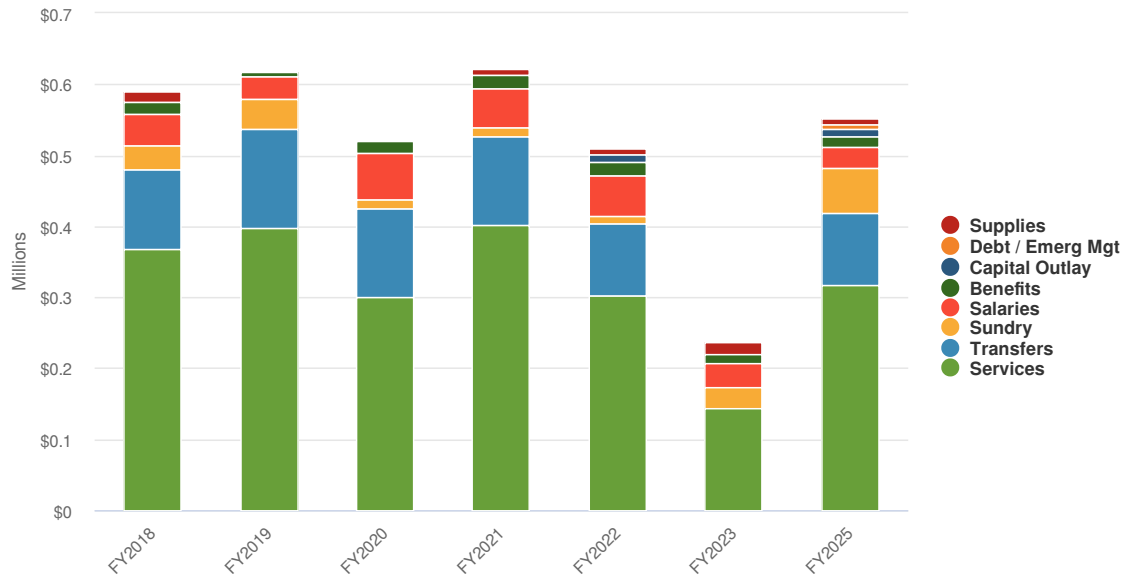
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Tax	\$400,000.00	\$341,300.00	-14.7%
Interest/Change-In Value	\$500.00	\$34,367.00	6,773.4%
<b>Total Revenue Source:</b>	<b>\$400,500.00</b>	<b>\$375,667.00</b>	<b>-6.2%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salaries	\$29,349.92	\$29,101.92	-0.8%
Benefits	\$15,082.78	\$15,082.78	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Supplies	\$6,500.00	\$6,500.00	0%
Services	\$317,250.00	\$317,250.00	0%
Sundry	\$63,500.00	\$63,500.00	0%
Debt / Emerg Mgt	\$7,500.00	\$7,500.00	0%
Capital Outlay	\$10,000.00	\$10,000.00	0%
Transfers	\$132,015.00	\$102,015.00	-22.7%
<b>Total Expense Objects:</b>	<b>\$581,197.70</b>	<b>\$550,949.70</b>	<b>-5.2%</b>

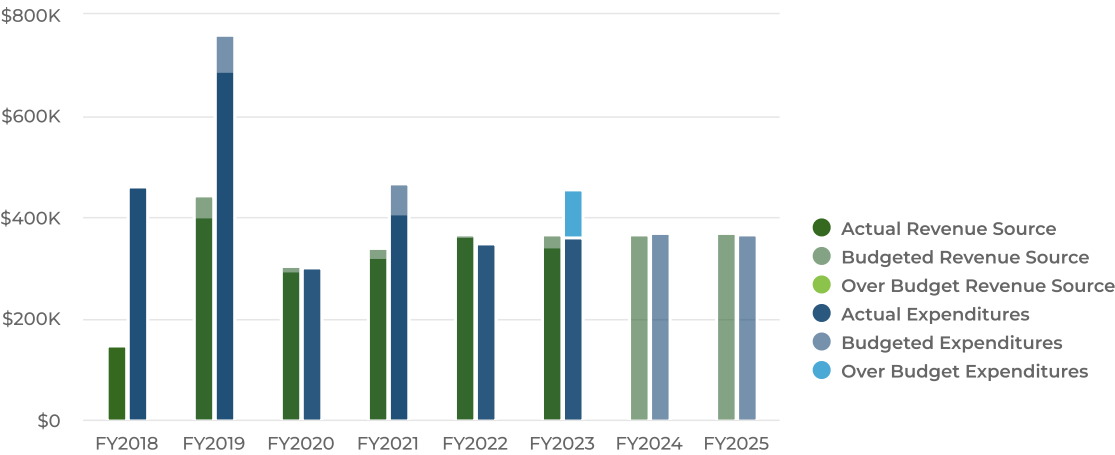


# Debt Service Fund Govt

Clute, like most City's in Texas utilizes debt sparingly in order to fund Capital Improvements over a longer term and with limited impact to the City's cash flow. The City currently holds just over \$11 Million in Obligations.

## Summary

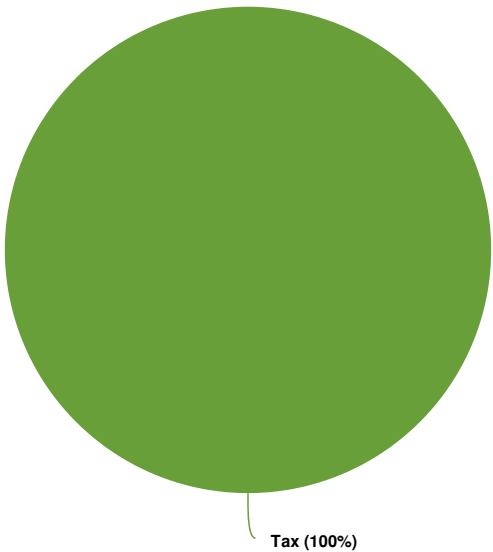
The City of Clute is projecting \$370.03K of revenue in FY2025, which represents a 0.6% increase over the prior year. Budgeted expenditures are projected to decrease by 1.1% or \$3.94K to \$366.14K in FY2025.



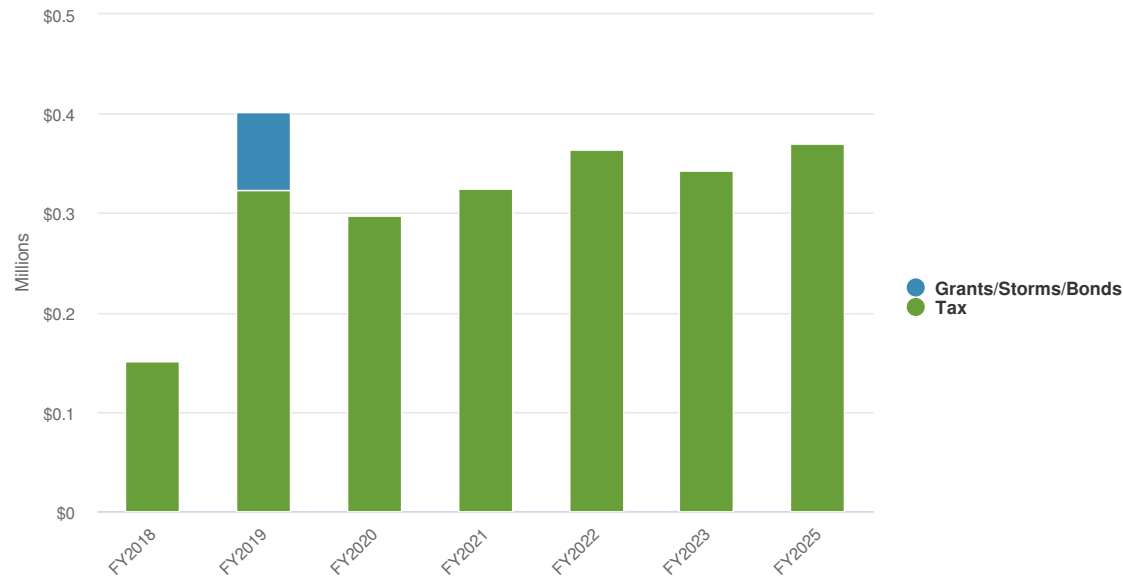
# Revenues by Source

The City's Ad Valorem Debt Service notes are paid by an increment on the Property Tax Bill. This increment is set by the Obligation for that year and cannot be utilized for any purpose other than Debt Service. Other notes are serviced under Fee Collections and Sales Tax Revenue however, those sources are not reflected in this schedule.

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Tax	\$368,000.00	\$370,031.12	0.6%

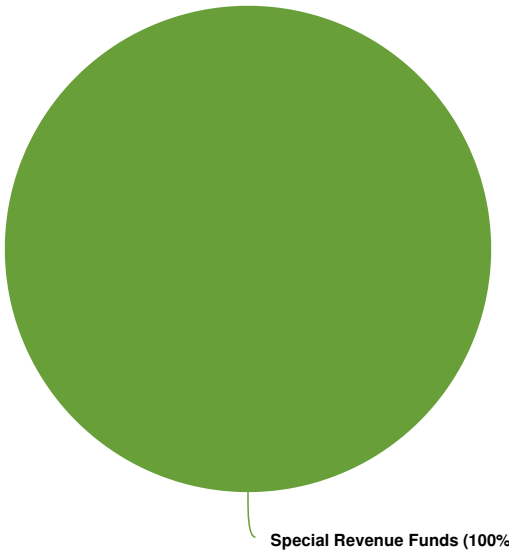




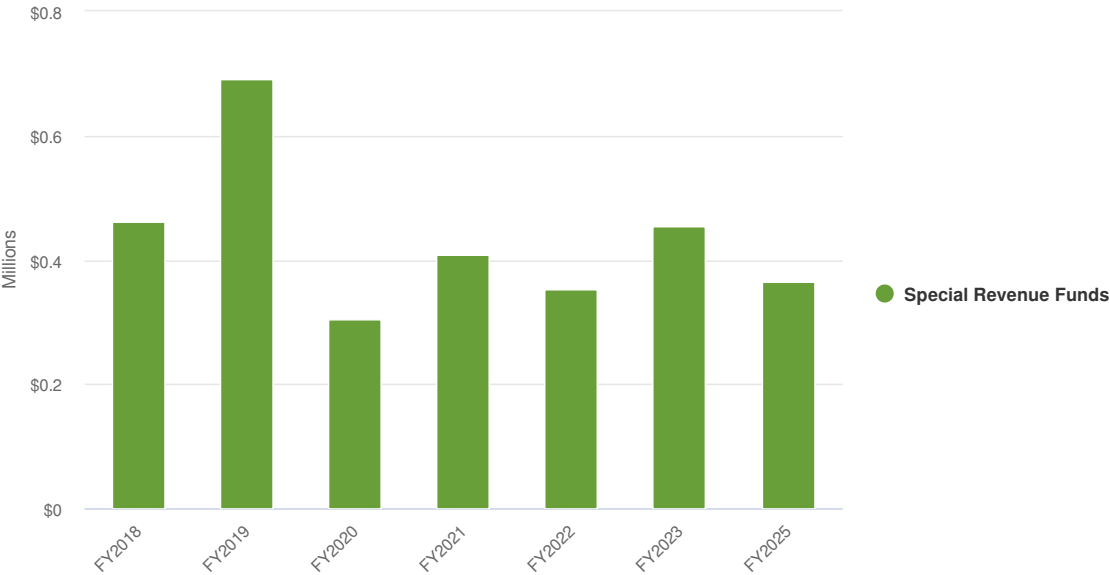
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$368,000.00	\$370,031.12	0.6%

## Expenditures by Function

Budgeted Expenditures by Function



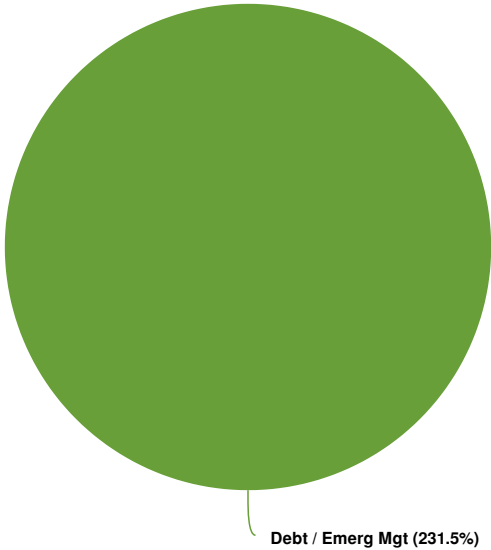
Budgeted and Historical Expenditures by Function



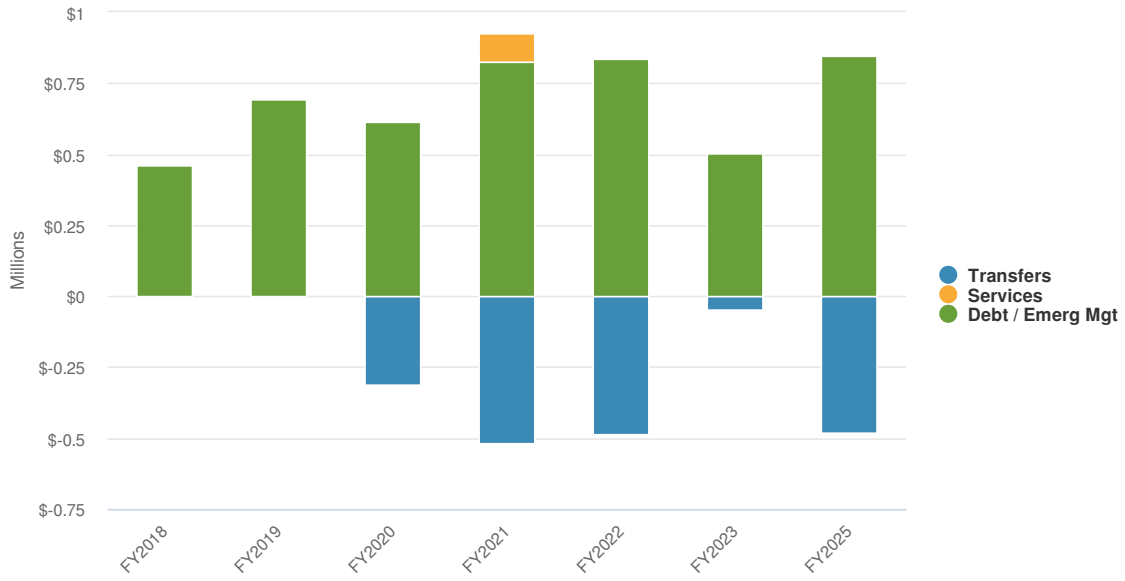
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Special Revenue Funds	\$370,082.00	\$366,137.49	-1.1%
<b>Total Expenditures:</b>	<b>\$370,082.00</b>	<b>\$366,137.49</b>	<b>-1.1%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type

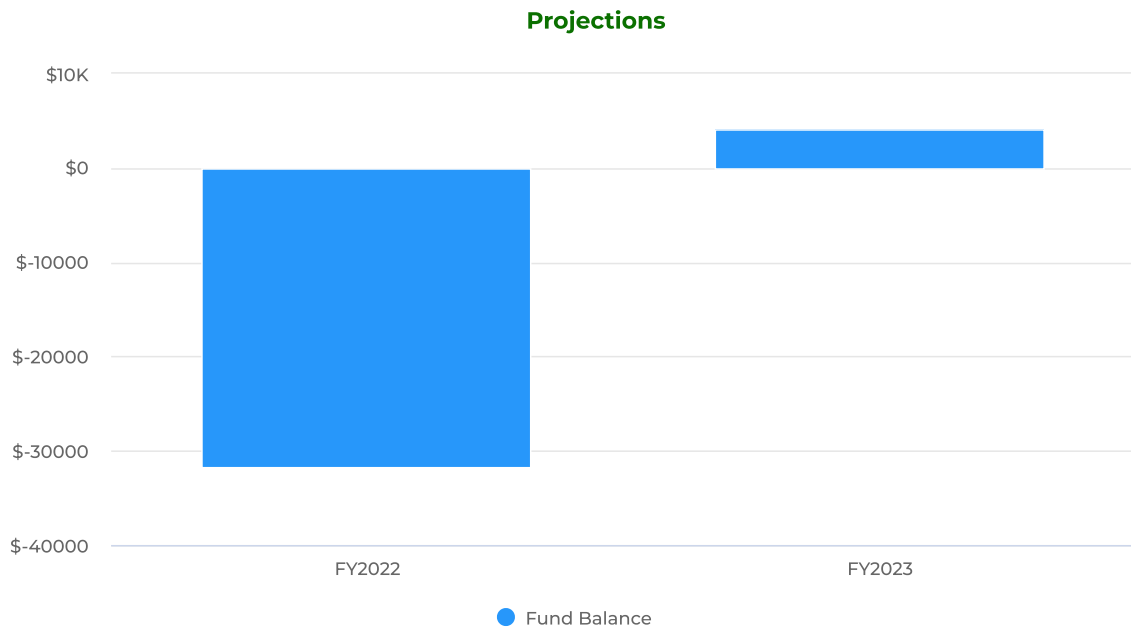


### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Debt / Emerg Mgt	\$855,029.00	\$847,654.66	-0.9%
Transfers	-\$484,947.00	-\$481,517.17	-0.7%
<b>Total Expense Objects:</b>	<b>\$370,082.00</b>	<b>\$366,137.49</b>	<b>-1.1%</b>

## Fund Balance



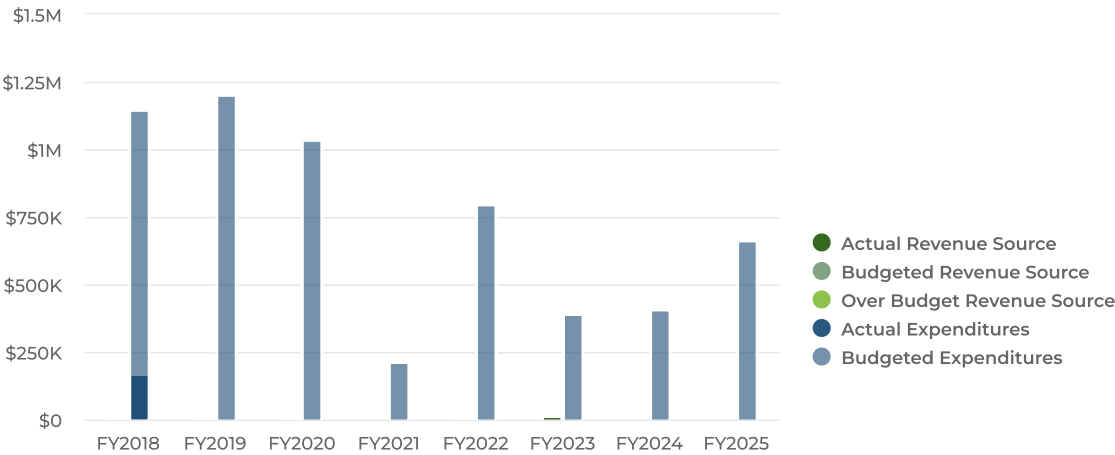


# Construction Fund - Govt

The General Fund Construction Fund (Fund 101) is an ancillary fund that provide liquid resources for General Fund Capital Projects.

## Summary

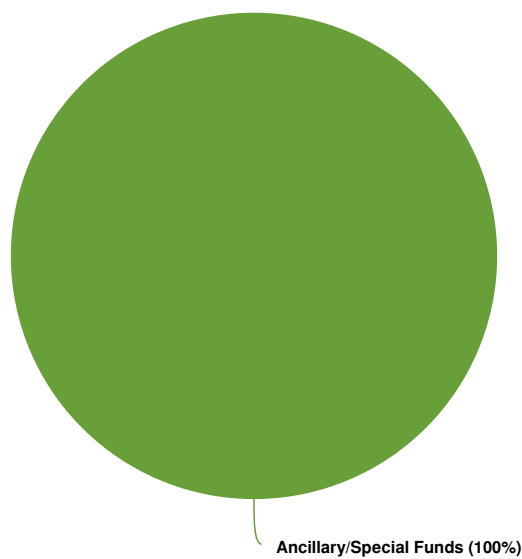
The City of Clute is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 61.5% or \$253.22K to \$665K in FY2025.



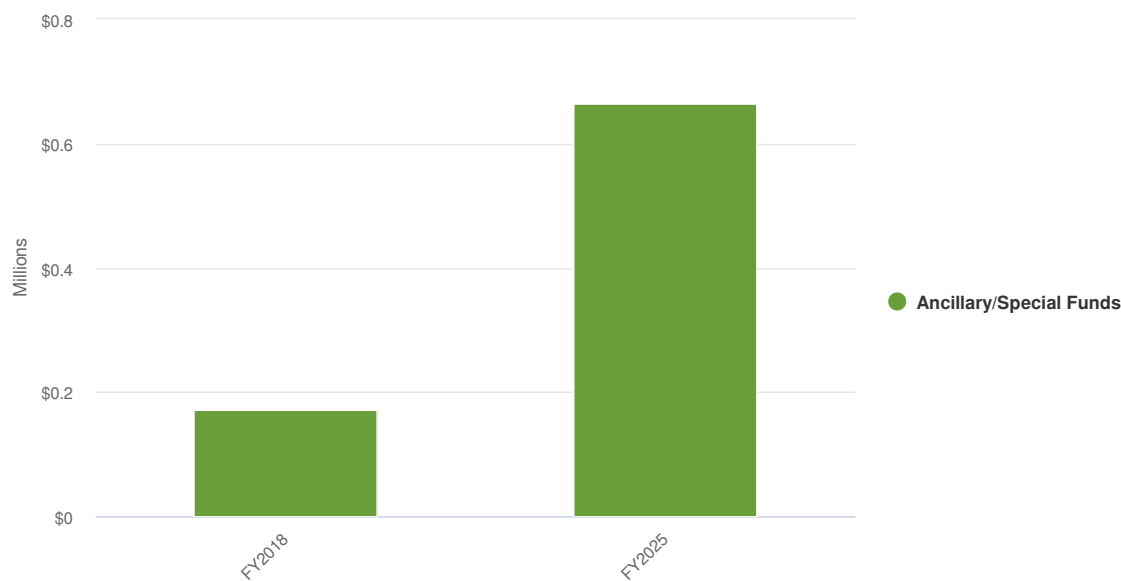
# Expenditures by Function

For Fiscal Year 2024-2025 funds from Fund 101 will be used to offset costs associated with Parks Capital improvements as well as a Generator installation and other Capital Improvements and the Public Works Service Center.

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

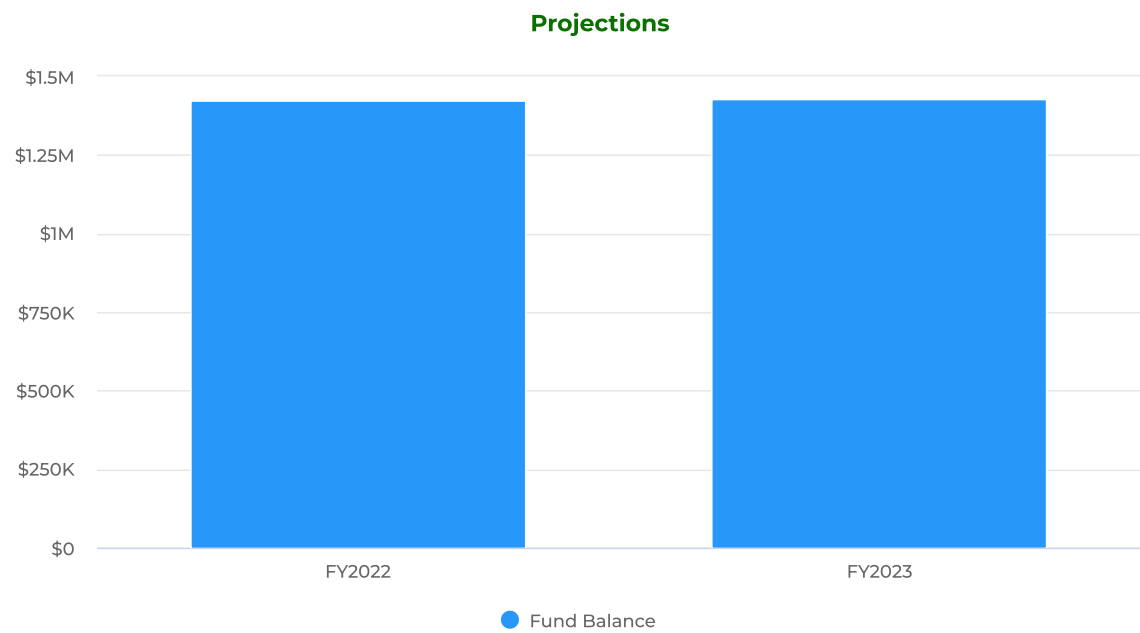


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Ancillary/Special Funds	\$411,780.00	\$665,000.00	61.5%
<b>Total Expenditures:</b>	<b>\$411,780.00</b>	<b>\$665,000.00</b>	<b>61.5%</b>

## Fund Balance





## Equipment Replacement GF

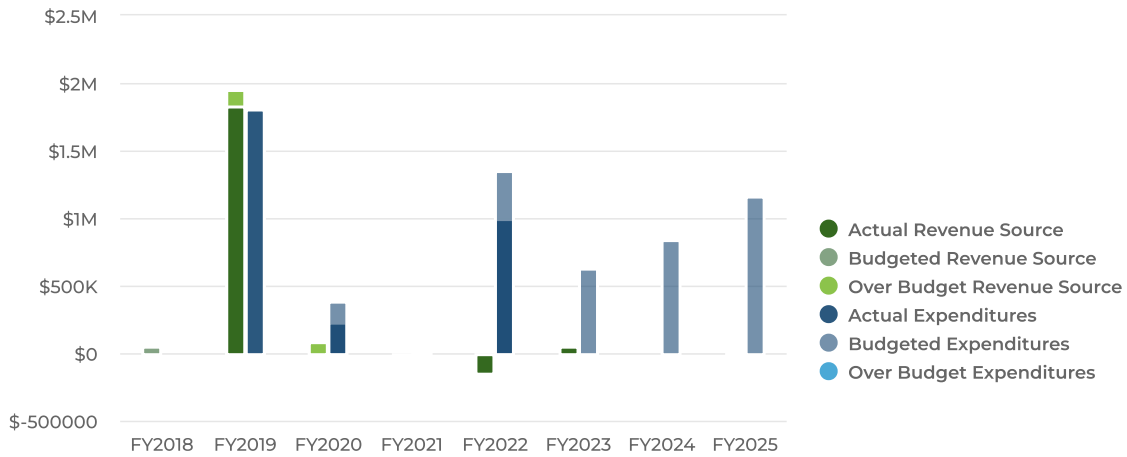
Fund 106 is among the most important in the City's structure. It is a strategic reserve designed to provide liquidity for the procurement of Capital Vehicles and Equipment. The funds are transferred to Departmentns for transactions and then the Fund is reimbursed by the Department over time to ensure that Funds will be available when needed.

### Summary

The City of Clute is projecting \$10K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 39.4% or \$331.19K to \$1.17M in FY2025.

Capital Expenditures include:

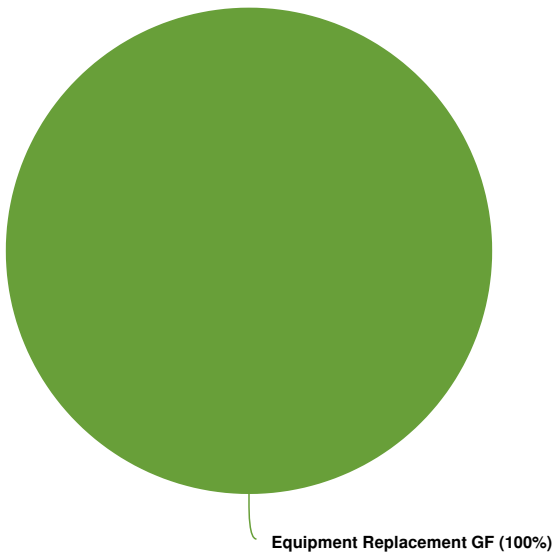
- Vehicles and Equipment including:
  - 5 new Police Patrol Units
  - 1 new ACO Unit and 1 new Code Enforcement Unit
  - 1 new Light Dump Truck and 1 new Truck for Public Works
  - Mowing Equipment in Parks and Public Works





# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund



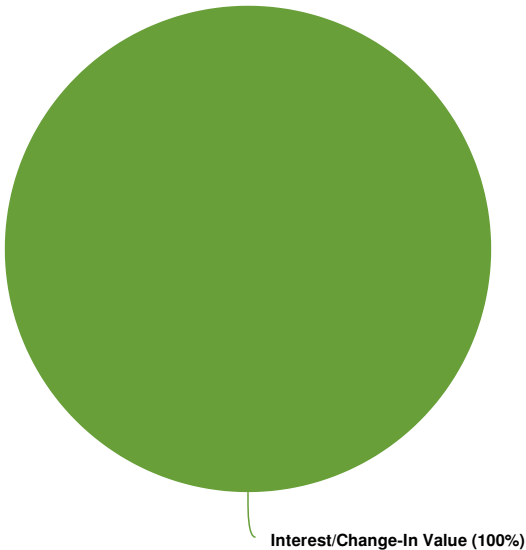
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equipment Replacement GF	\$0.00	\$10,000.00	N/A



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Equipment Replacement GF:	\$0.00	\$10,000.00	N/A

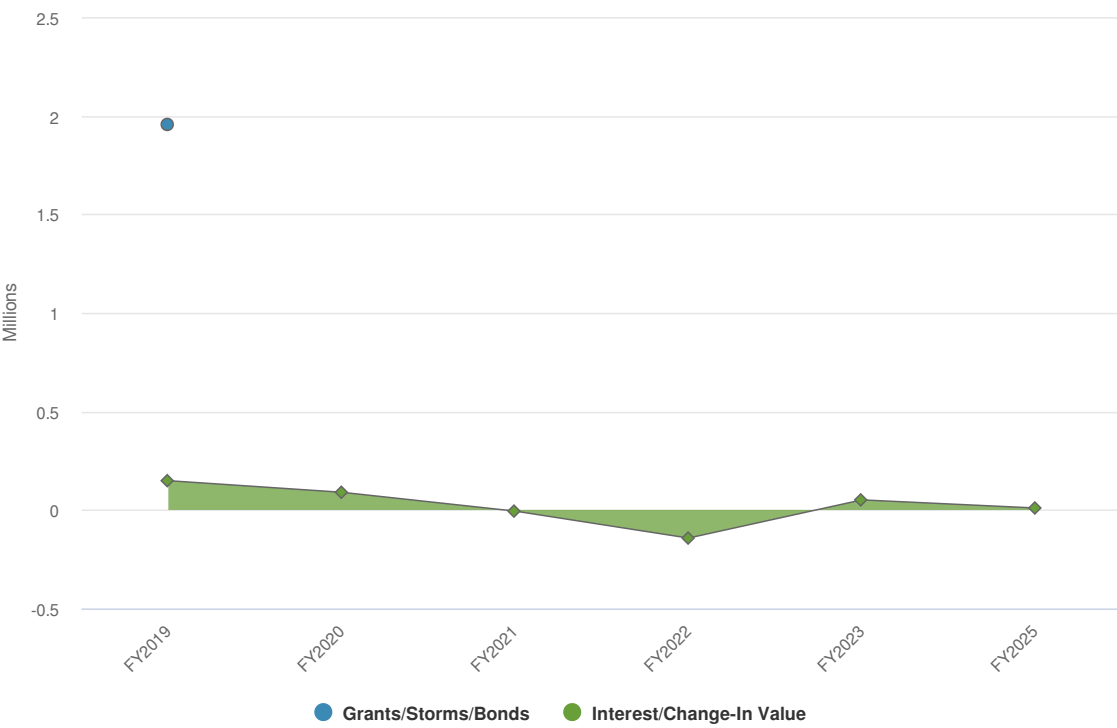
# Revenues by Source

## Projected 2025 Revenues by Source



Interest/Change-In Value (100%)

Budgeted and Historical 2025 Revenues by Source

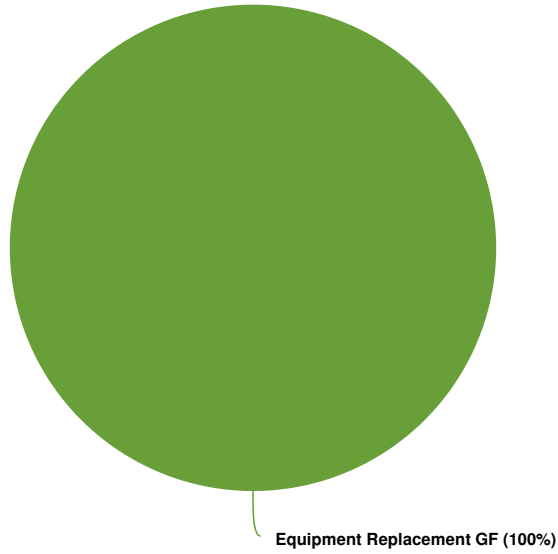


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Interest/Change-In Value	\$0.00	\$10,000.00	N/A
Total Revenue Source:	\$0.00	\$10,000.00	N/A

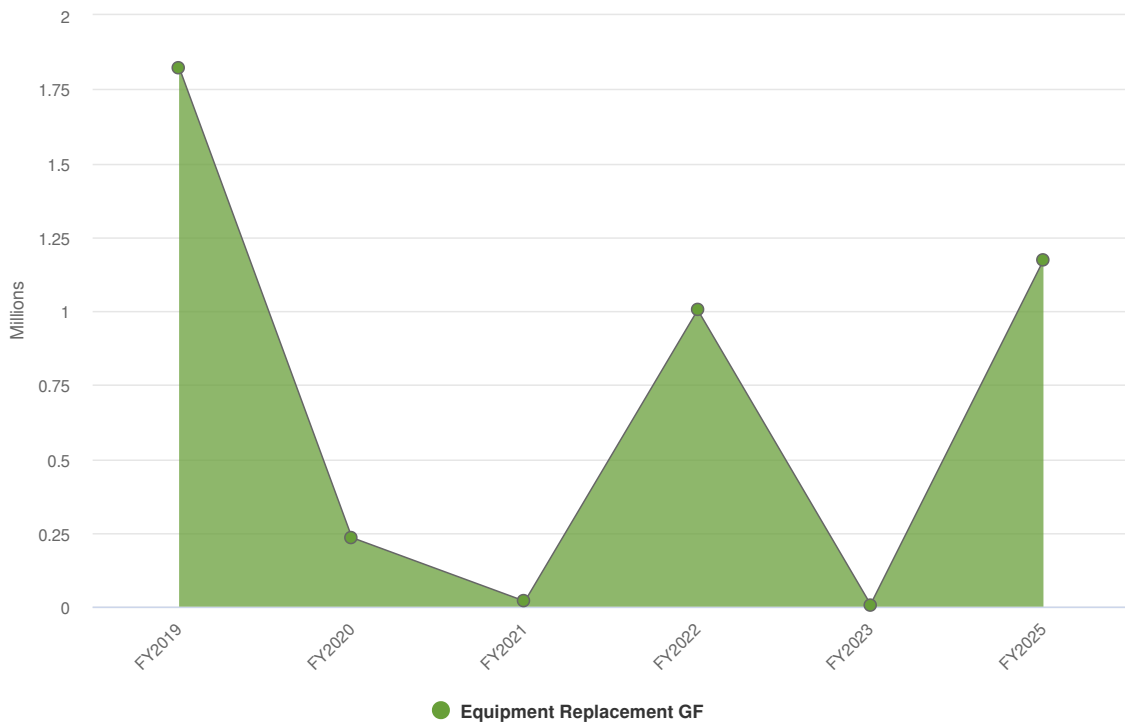


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

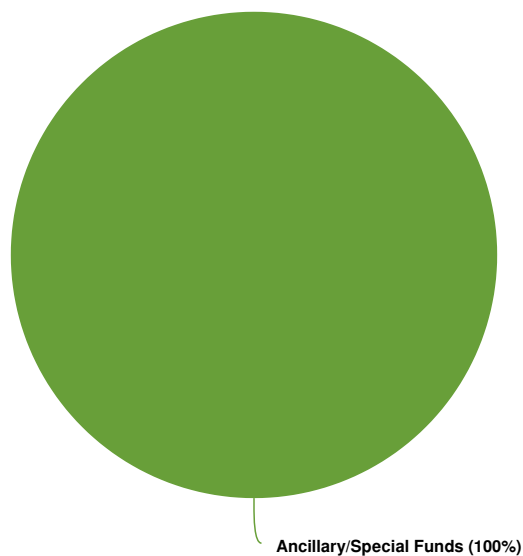


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equipment Replacement GF	\$840,292.50	\$1,171,478.80	39.4%

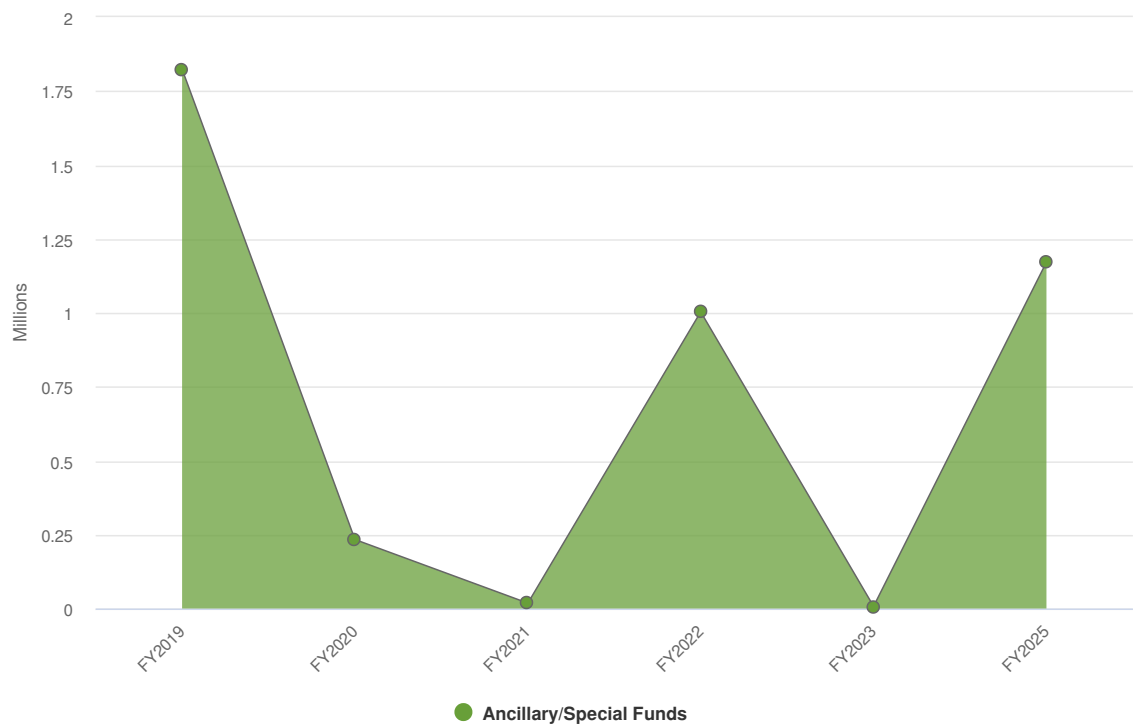
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Equipment Replacement GF:	\$840,292.50	\$1,171,478.80	39.4%

## Expenditures by Function

Budgeted Expenditures by Function



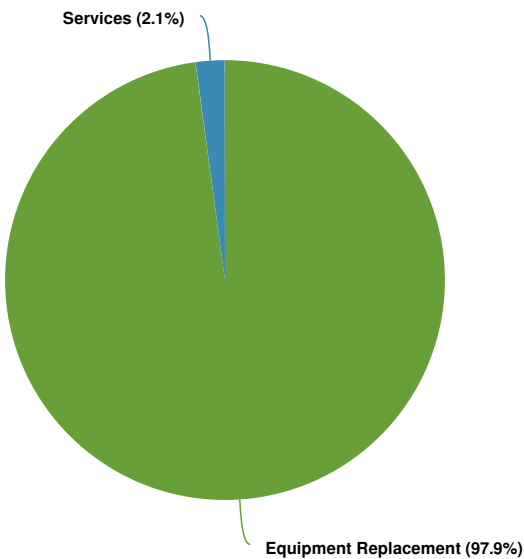
Budgeted and Historical Expenditures by Function



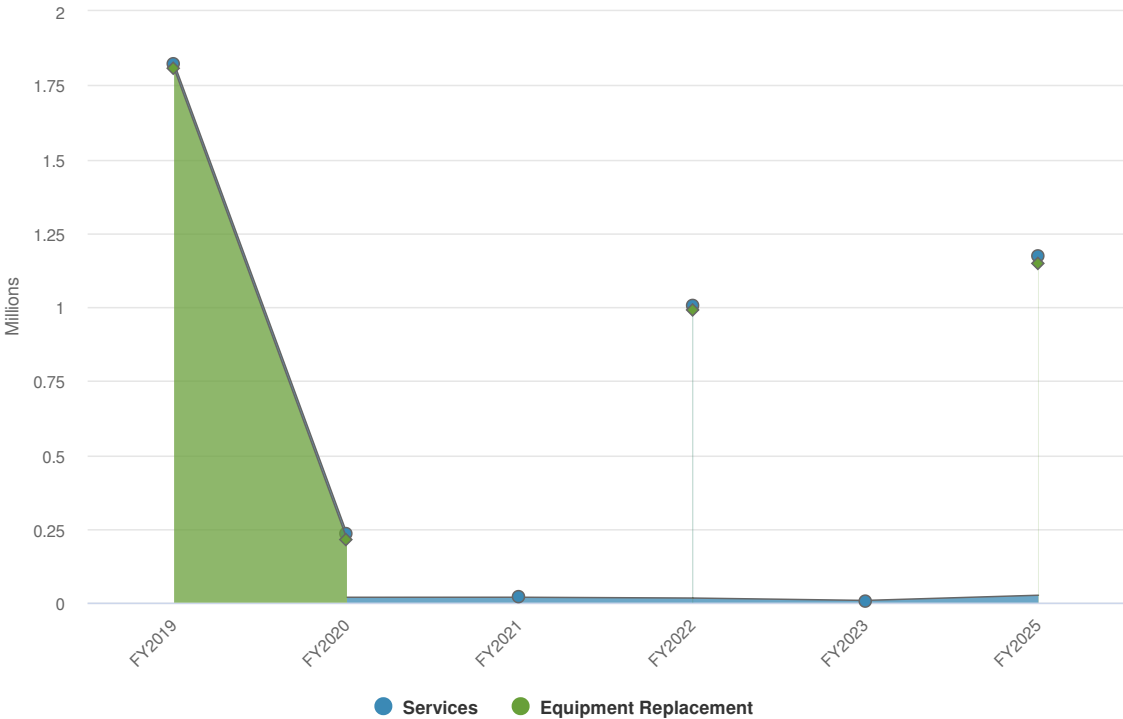
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Ancillary/Special Funds	\$840,292.50	\$1,171,478.80	39.4%
Total Expenditures:	\$840,292.50	\$1,171,478.80	39.4%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

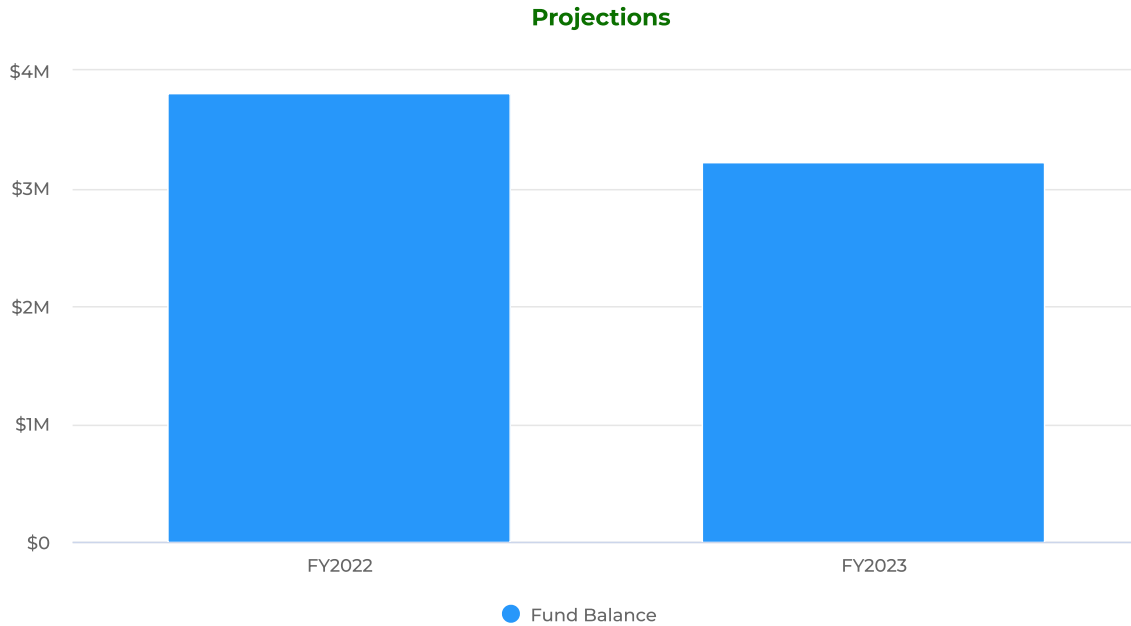


## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Services	\$25,000.00	\$25,000.00	0%
Equipment Replacement	\$815,292.50	\$1,146,478.80	40.6%
<b>Total Expense Objects:</b>	<b>\$840,292.50</b>	<b>\$1,171,478.80</b>	<b>39.4%</b>

## Fund Balance



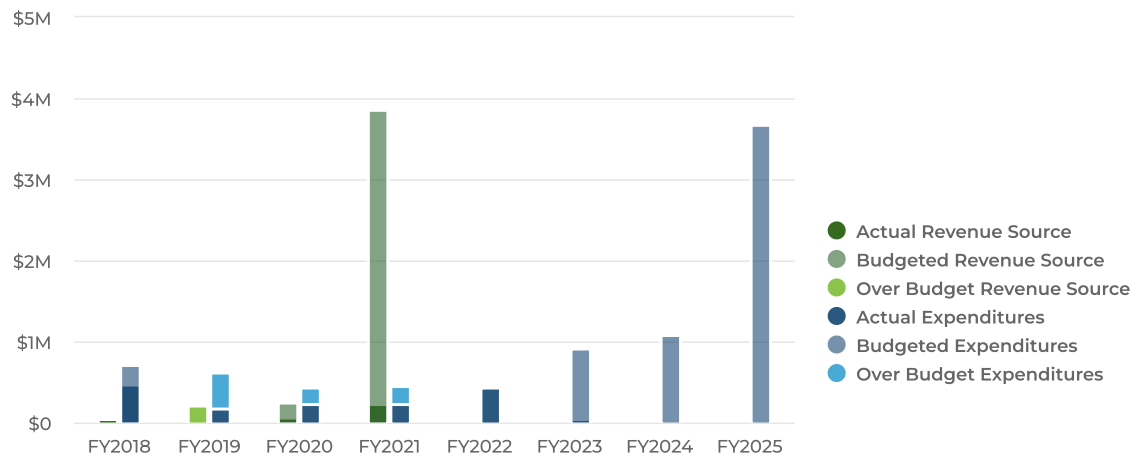




# Construction Fund - EF

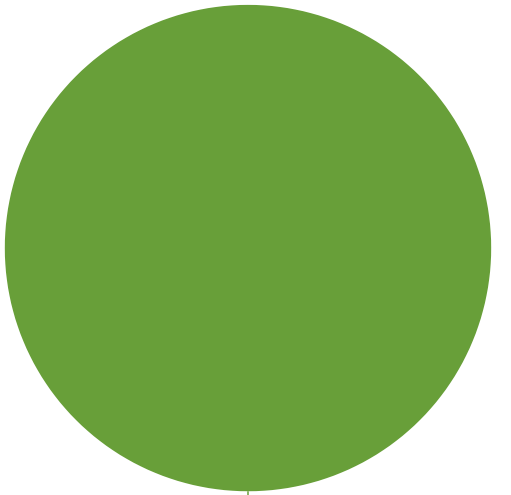
## Summary

The City of Clute is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 240.1% or \$2.61M to \$3.69M in FY2025.



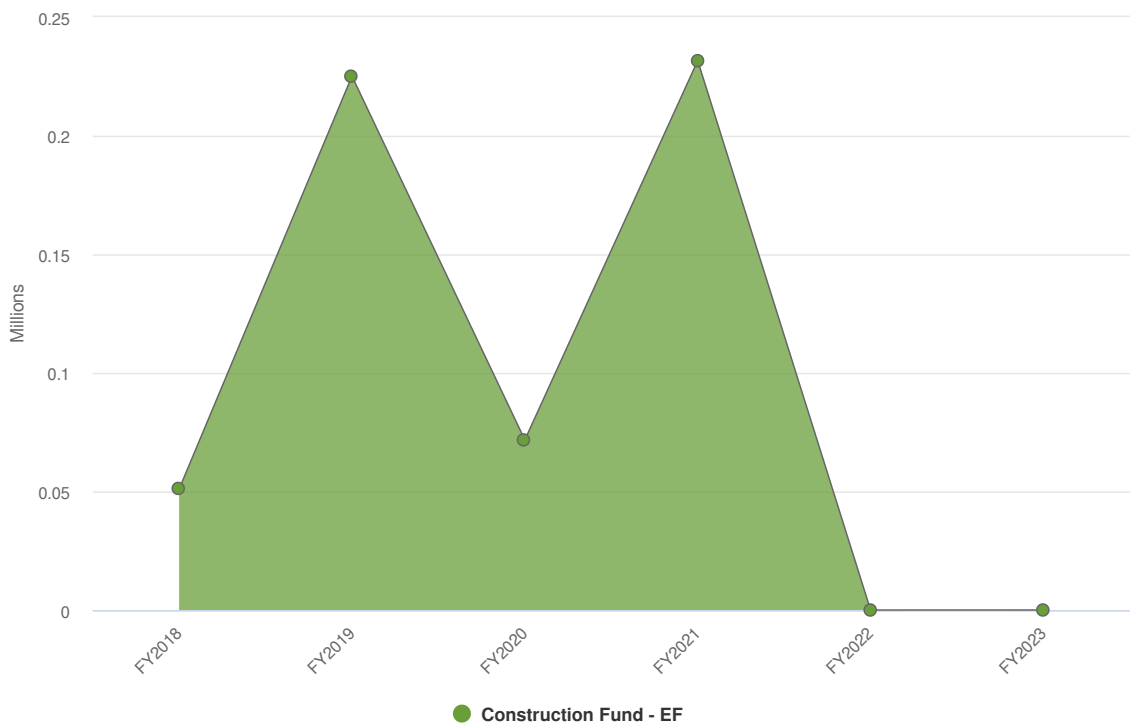
## Revenue by Fund

### 2025 Revenue by Fund



Construction Fund - EF (100%)

Budgeted and Historical 2025 Revenue by Fund

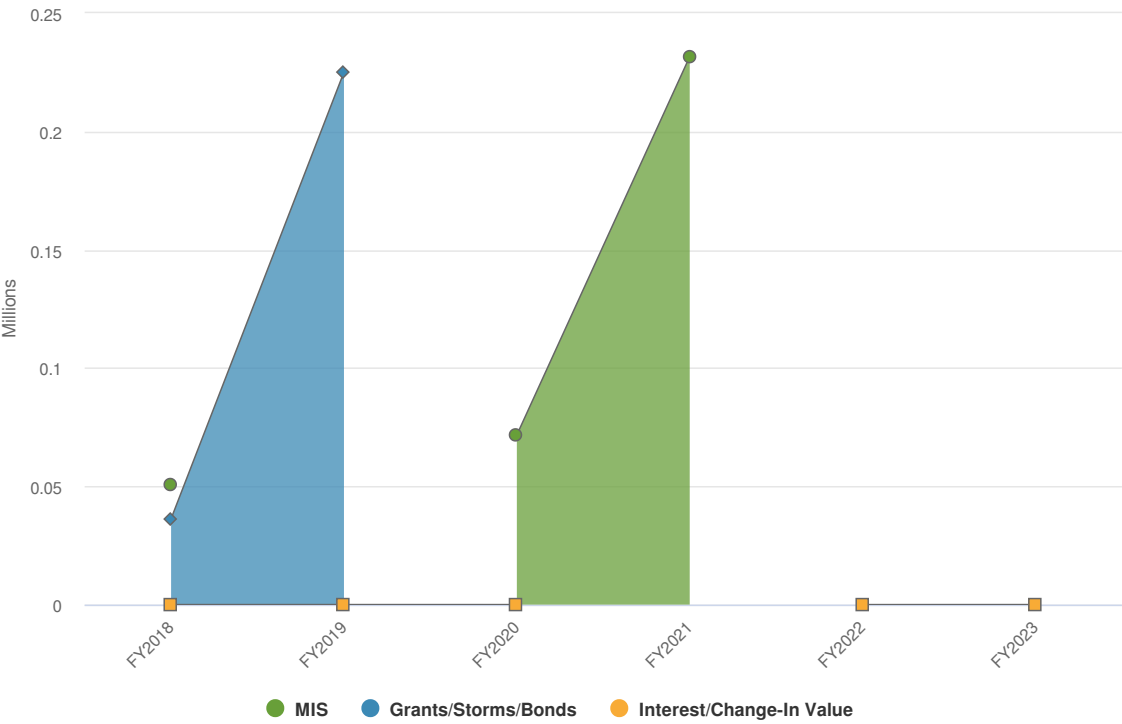


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

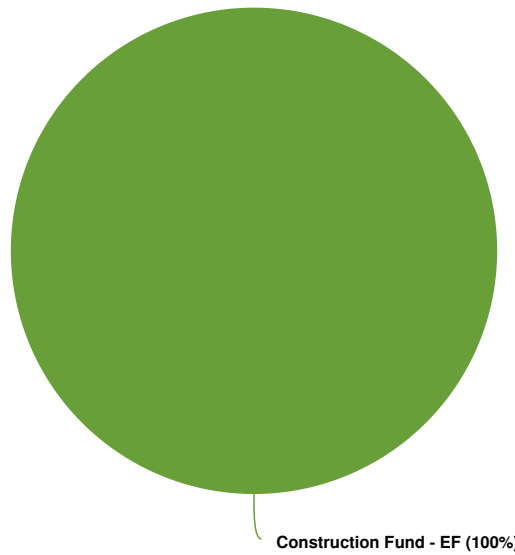


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

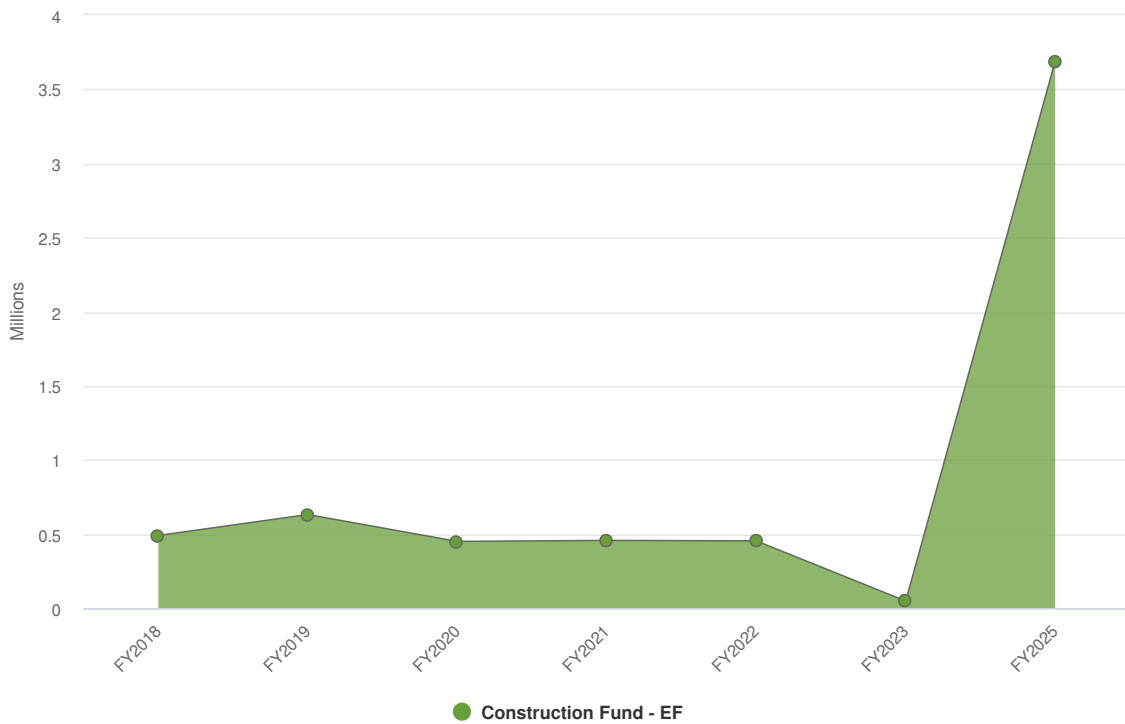


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

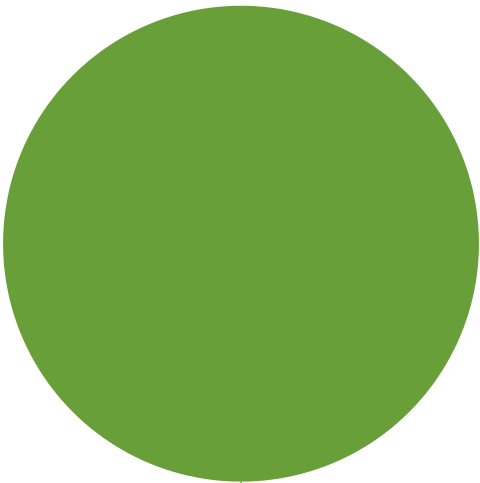


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Construction Fund - EF	\$1,085,000.00	\$3,690,000.00	240.1%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Construction Fund - EF:	\$1,085,000.00	\$3,690,000.00	240.1%

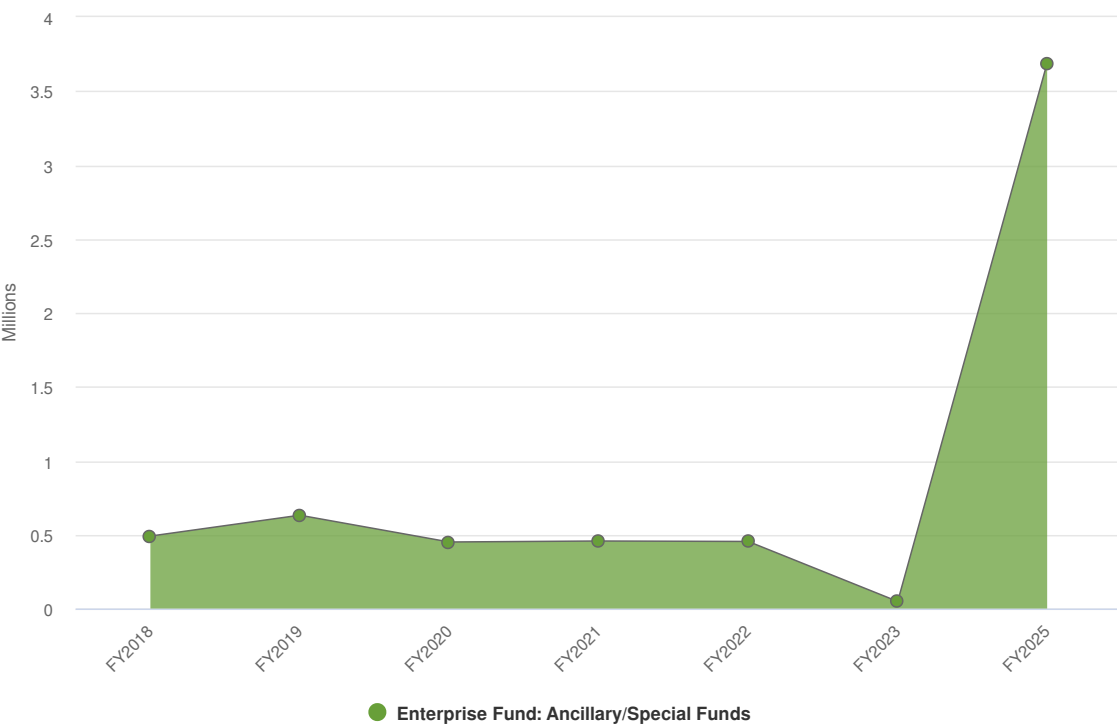
## Expenditures by Function

Budgeted Expenditures by Function



Enterprise Fund: Ancillary/Special Funds (100%)

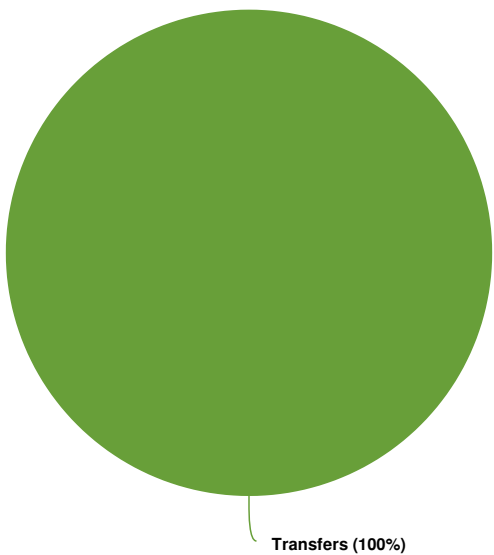
Budgeted and Historical Expenditures by Function



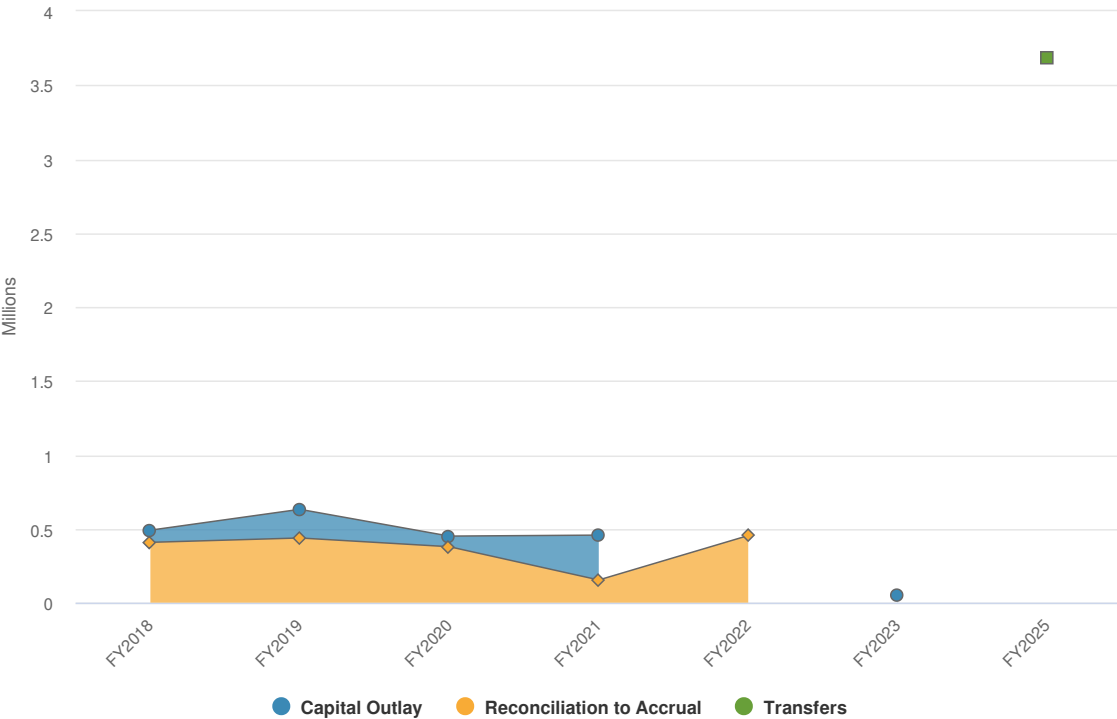
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Enterprise Fund: Ancillary/Special Funds	\$1,085,000.00	\$3,690,000.00	240.1%
Total Expenditures:	\$1,085,000.00	\$3,690,000.00	240.1%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

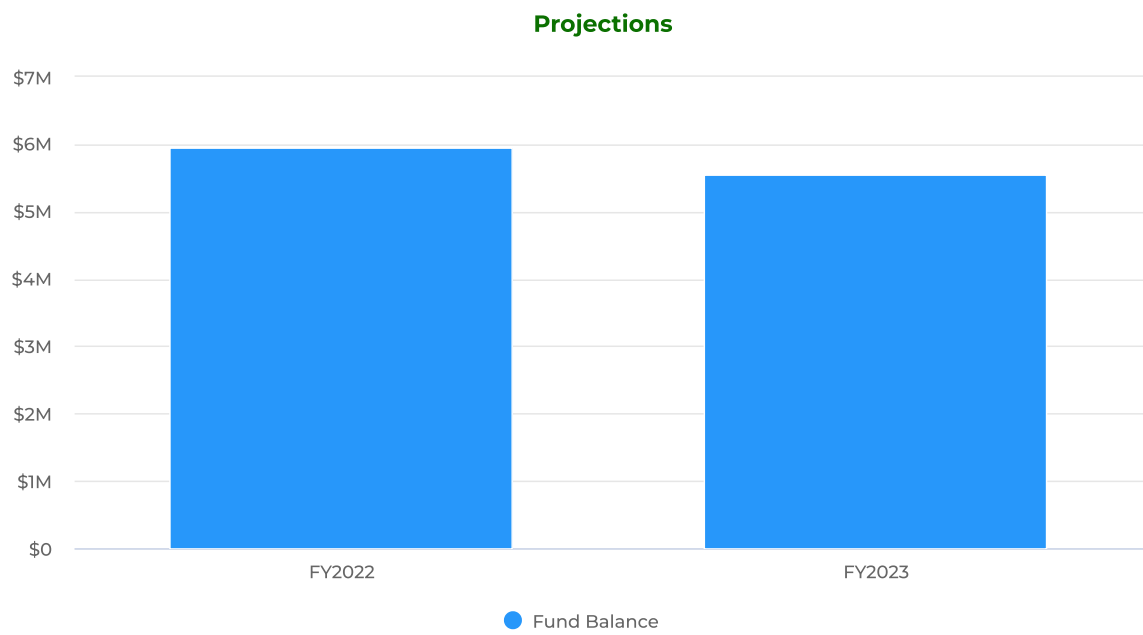


## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Transfers	\$1,085,000.00	\$3,690,000.00	240.1%
<b>Total Expense Objects:</b>	<b>\$1,085,000.00</b>	<b>\$3,690,000.00</b>	<b>240.1%</b>

## Fund Balance



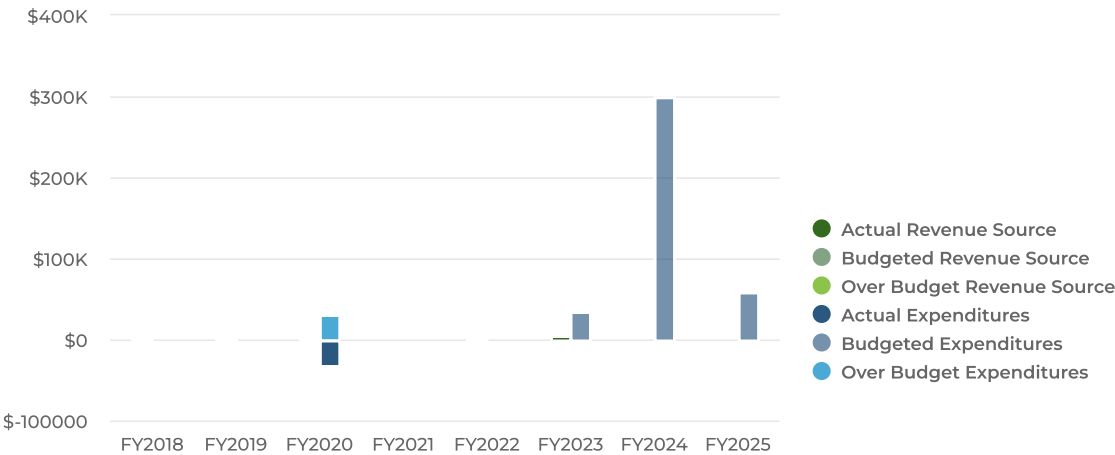




# Equipment Replacement EF

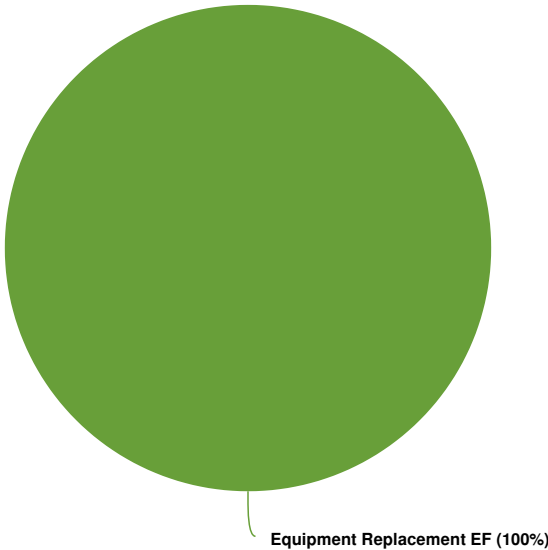
## Summary

The City of Clute is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 80.0% or \$240.02K to \$60K in FY2025.

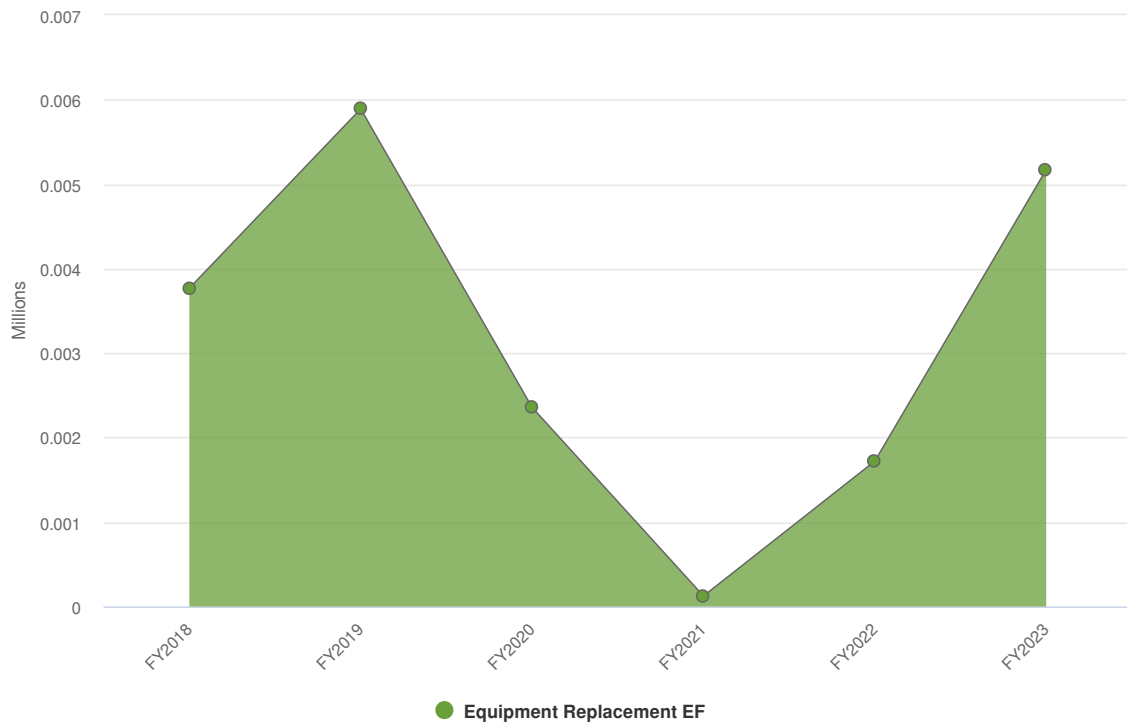


## Revenue by Fund

### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund

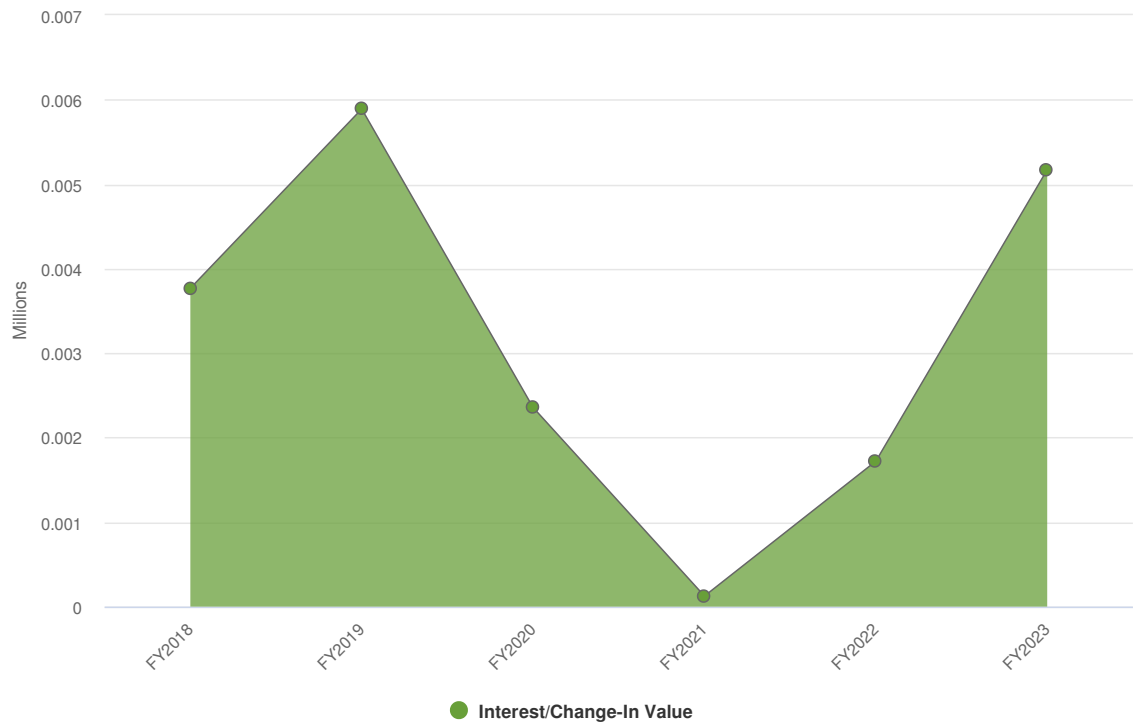


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

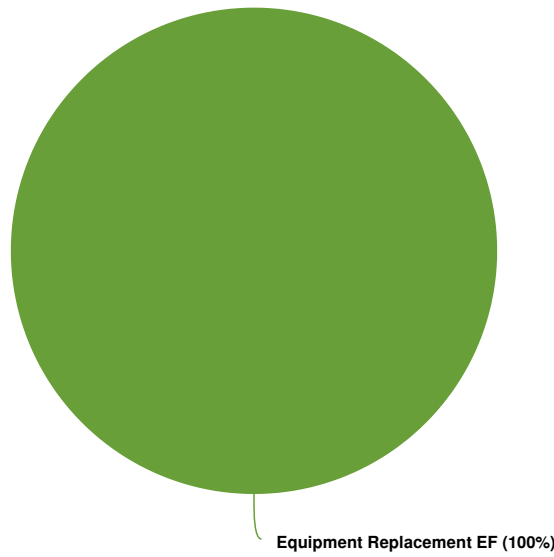


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

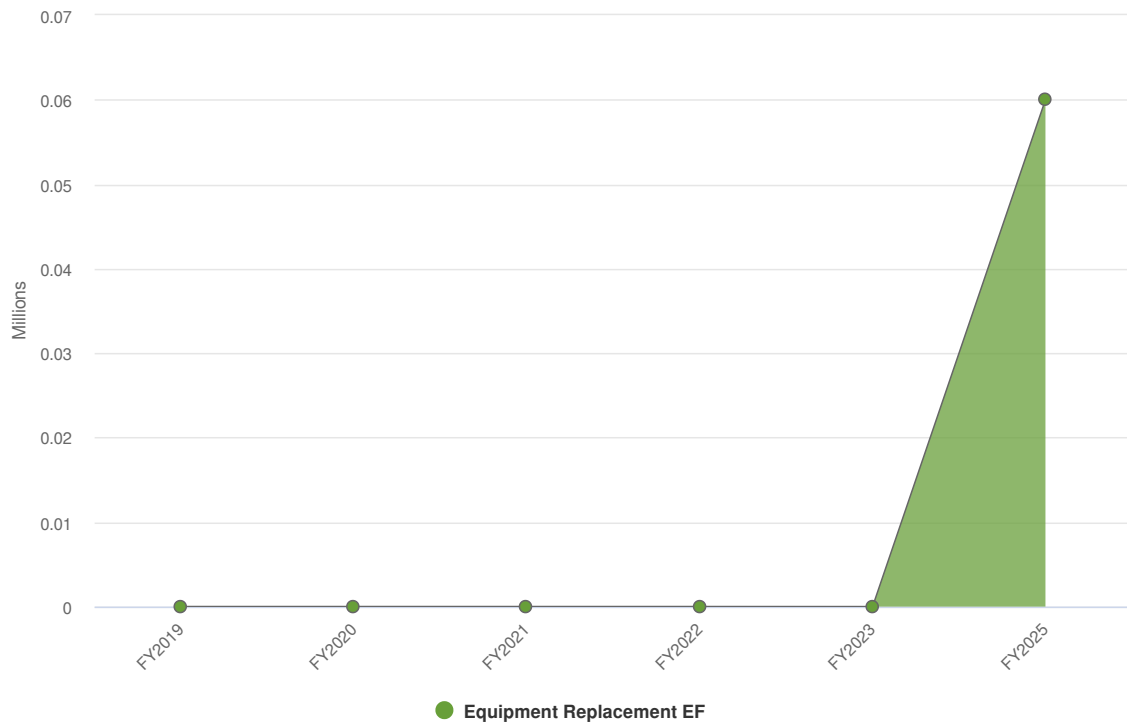


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



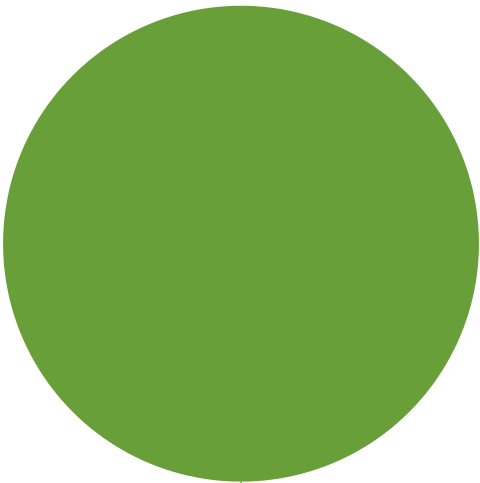
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equipment Replacement EF	\$300,022.00	\$60,000.00	-80%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Equipment Replacement EF:	\$300,022.00	\$60,000.00	-80%

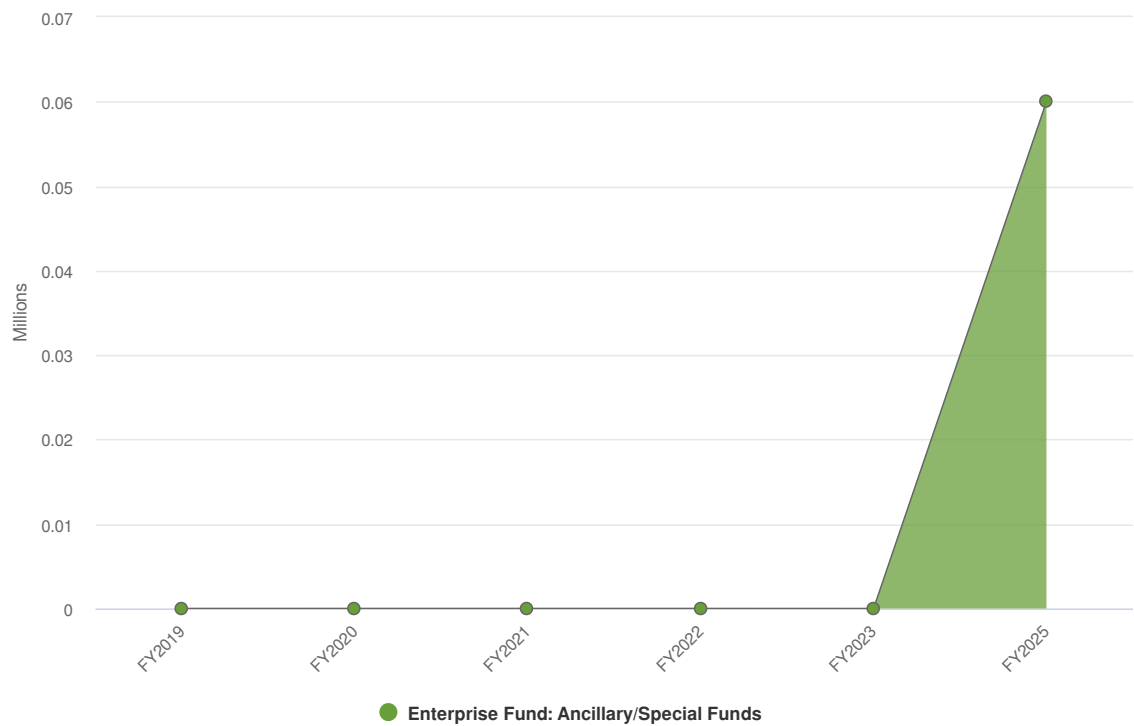
## Expenditures by Function

Budgeted Expenditures by Function



Enterprise Fund: Ancillary/Special Funds (100%)

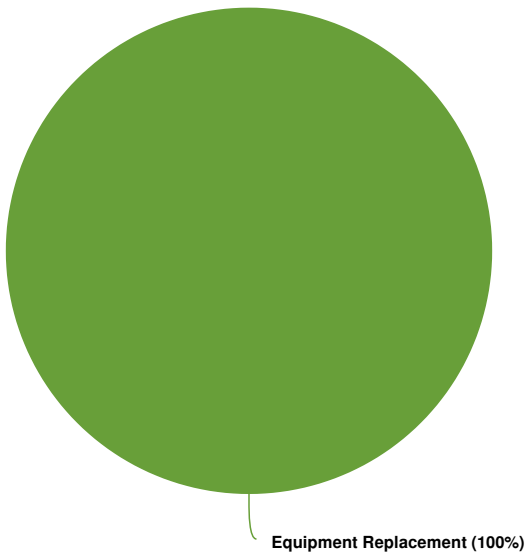
Budgeted and Historical Expenditures by Function



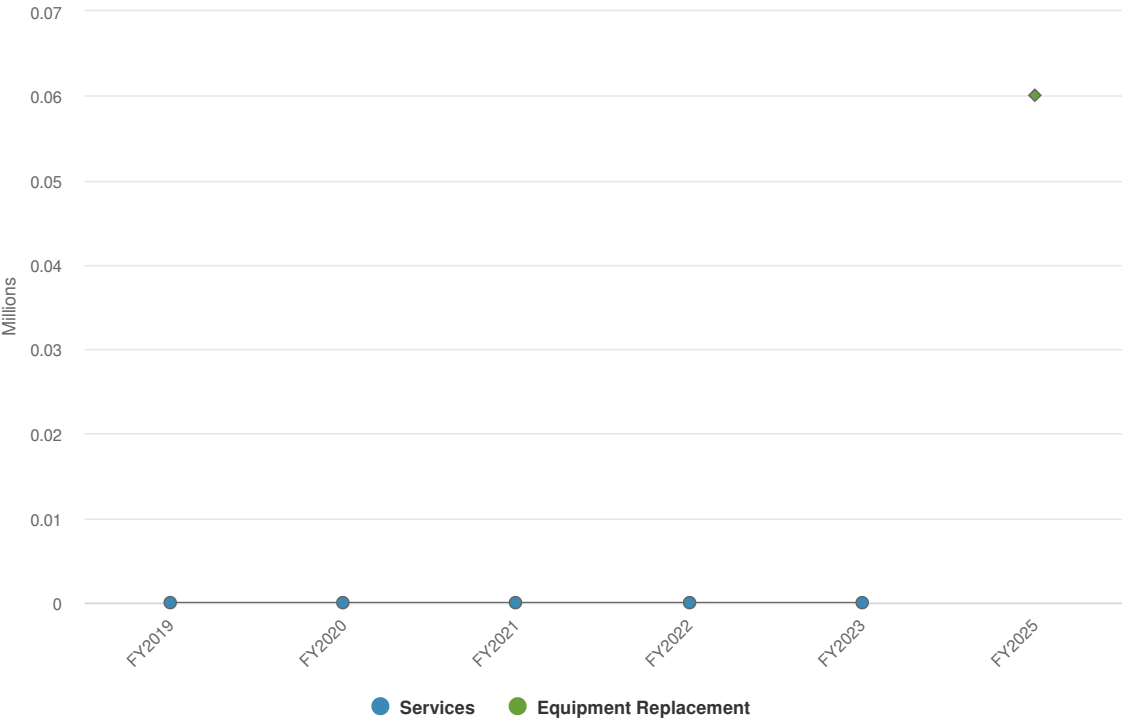
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Enterprise Fund: Ancillary/Special Funds	\$300,022.00	\$60,000.00	-80%
Total Expenditures:	\$300,022.00	\$60,000.00	-80%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

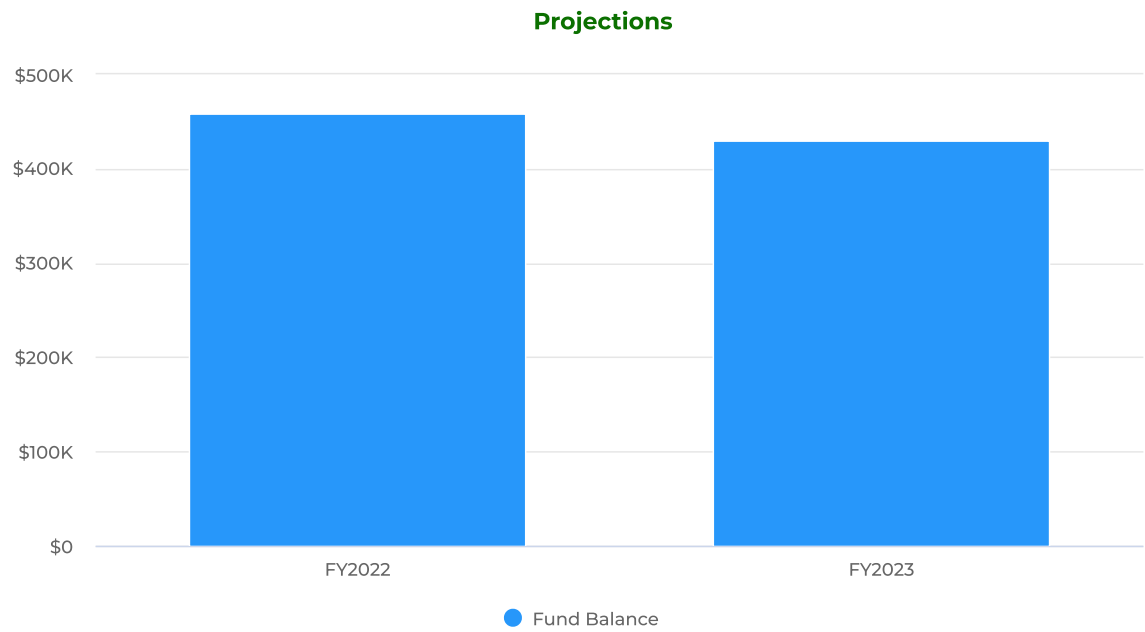


## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Services	\$25.00		N/A
Equipment Replacement	\$299,997.00	\$60,000.00	-80%
<b>Total Expense Objects:</b>	<b>\$300,022.00</b>	<b>\$60,000.00</b>	<b>-80%</b>

## Fund Balance

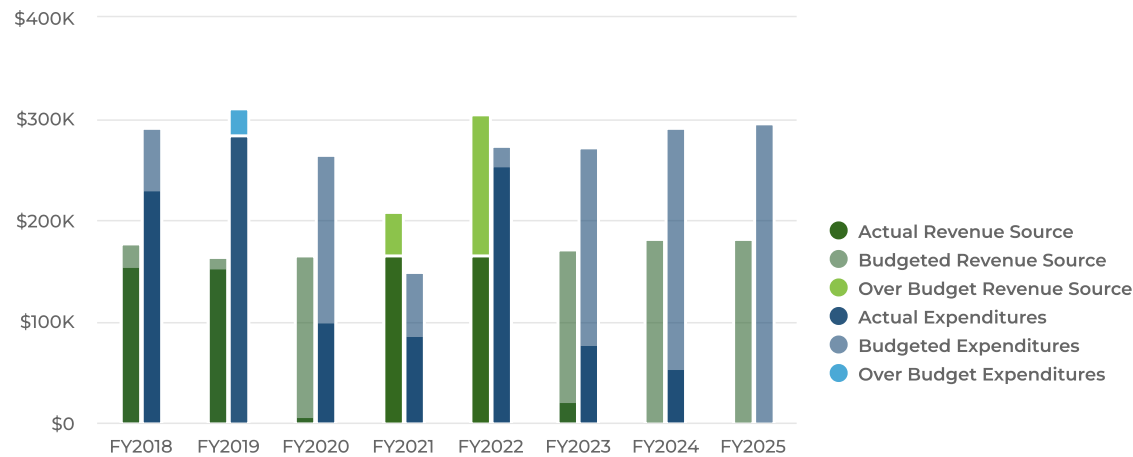






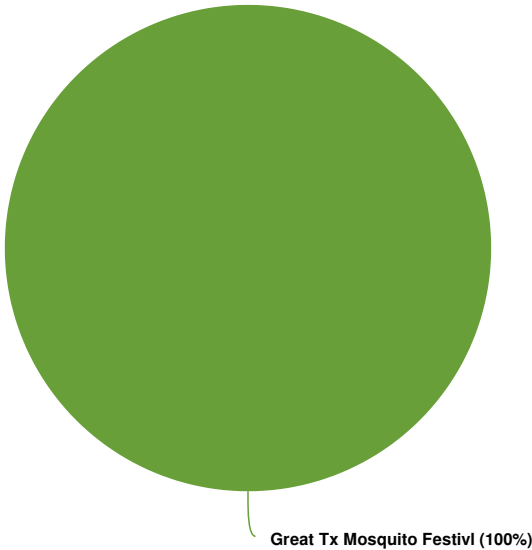
Summary

The City of Clute is projecting \$181.75K of revenue in FY2025, which represents a 0.0% increase over the prior year. Budgeted expenditures are projected to increase by 1.2% or \$3.5K to \$295.9K in FY2025.

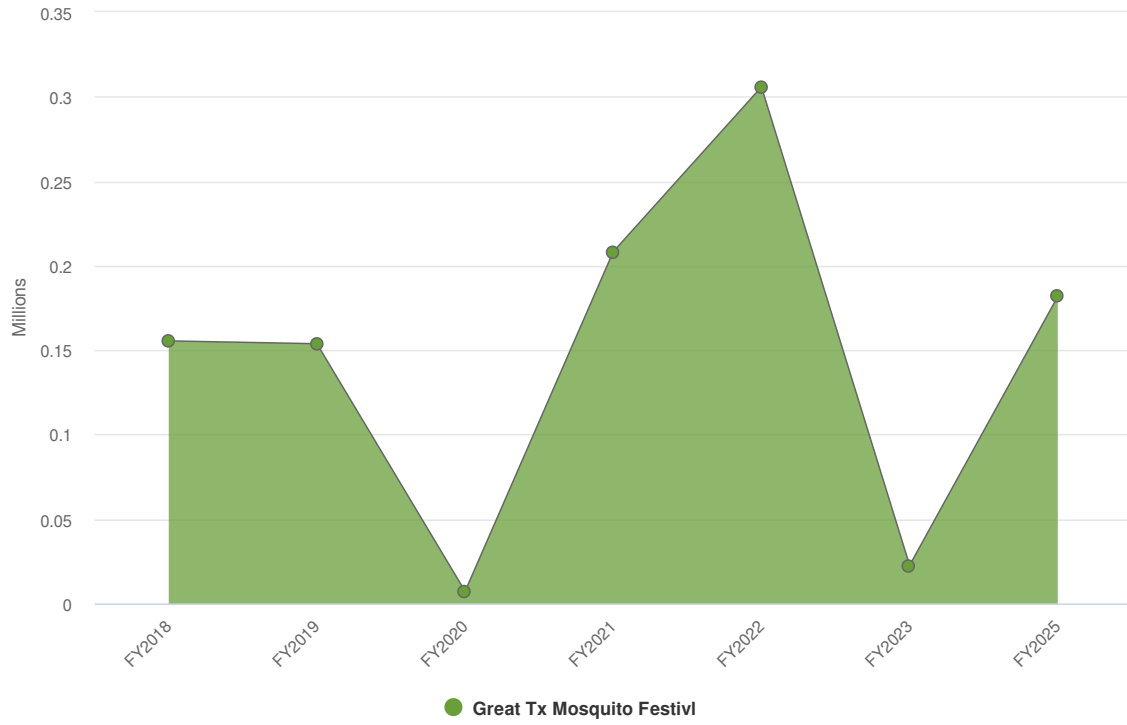


Revenue by Fund

2025 Revenue by Fund



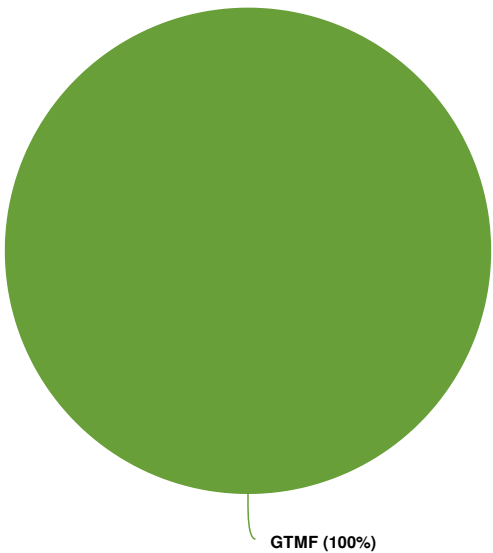
### Budgeted and Historical 2025 Revenue by Fund



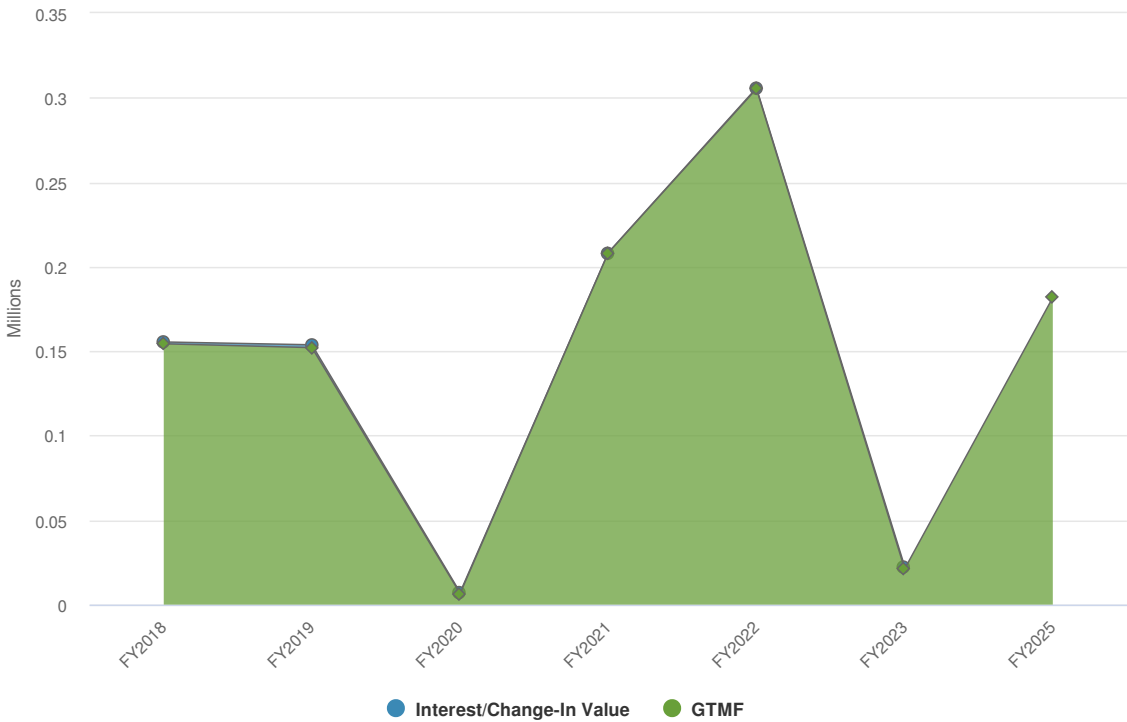
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Great Tx Mosquito Festival	\$181,700.00	\$181,750.00	0%
<b>Total Great Tx Mosquito Festival:</b>	<b>\$181,700.00</b>	<b>\$181,750.00</b>	<b>0%</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



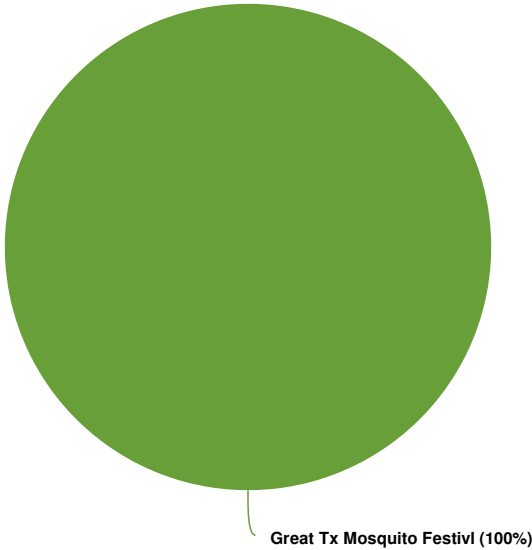
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			



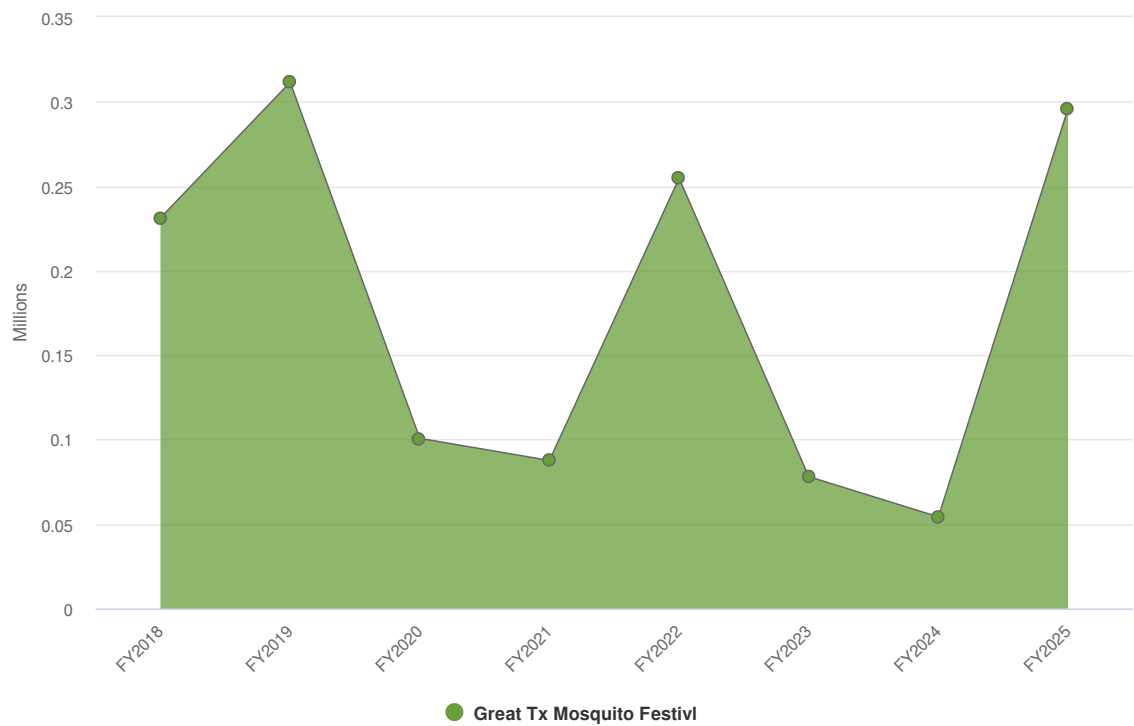
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
GTMF	\$181,500.00	\$181,750.00	0.1%
Interest/Change-In Value	\$200.00		N/A
<b>Total Revenue Source:</b>	<b>\$181,700.00</b>	<b>\$181,750.00</b>	<b>0%</b>

## Expenditures by Fund

### 2025 Expenditures by Fund



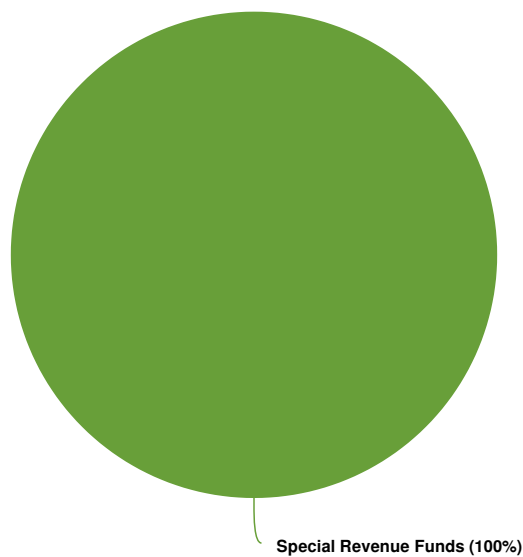
Budgeted and Historical 2025 Expenditures by Fund



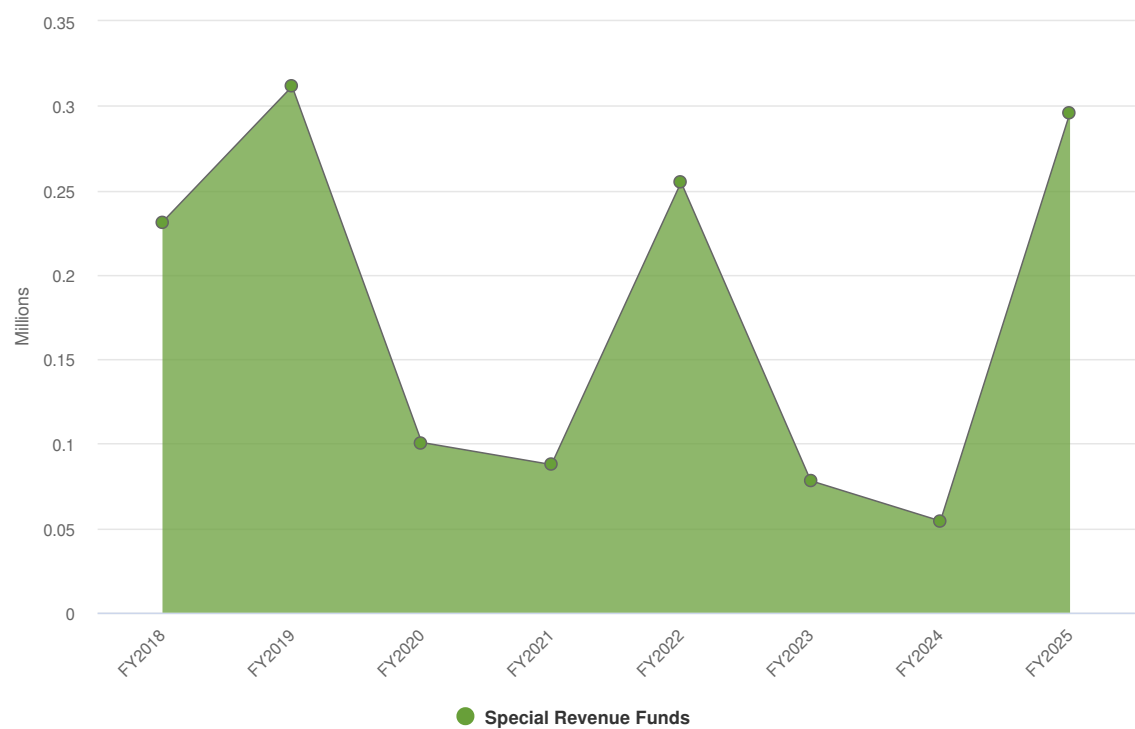
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Great Tx Mosquito Festival	\$54,239.96	\$292,400.00	\$295,900.00	1.2%
Total Great Tx Mosquito Festival:	\$54,239.96	\$292,400.00	\$295,900.00	1.2%

# Expenditures by Function

Budgeted Expenditures by Function



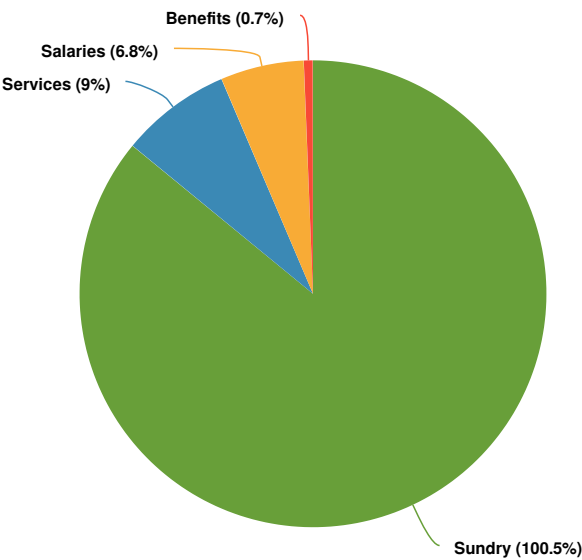
Budgeted and Historical Expenditures by Function



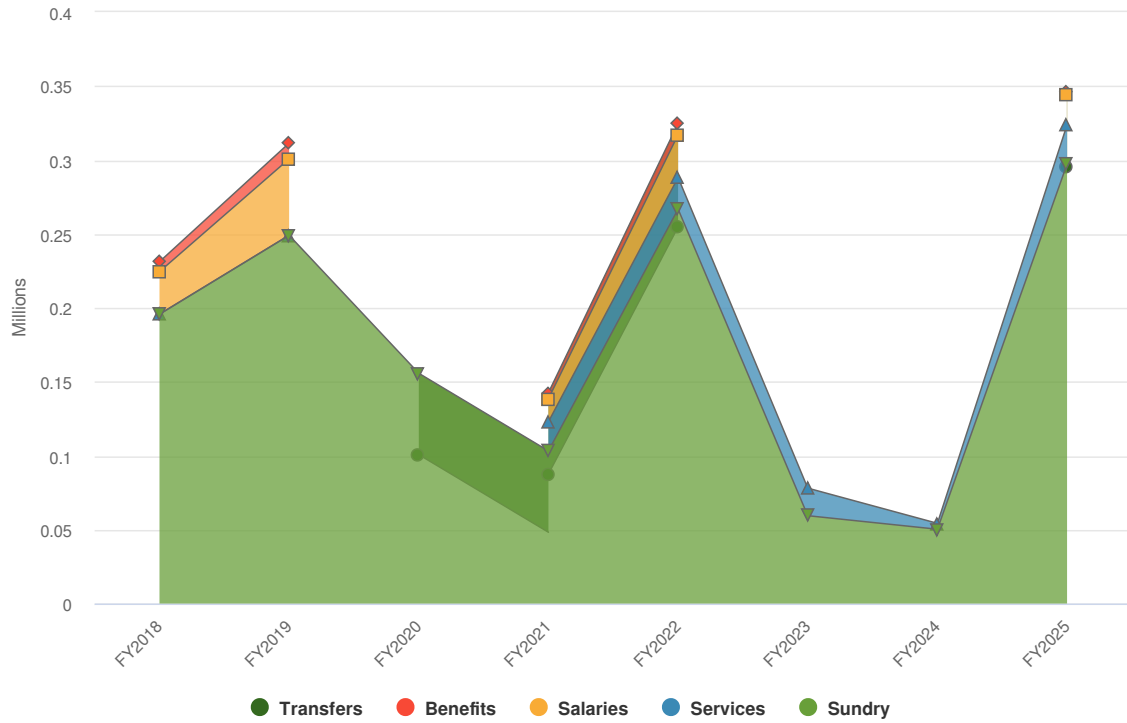
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Special Revenue Funds	\$54,239.96	\$292,400.00	\$295,900.00	1.2%
<b>Total Expenditures:</b>	<b>\$54,239.96</b>	<b>\$292,400.00</b>	<b>\$295,900.00</b>	<b>1.2%</b>

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



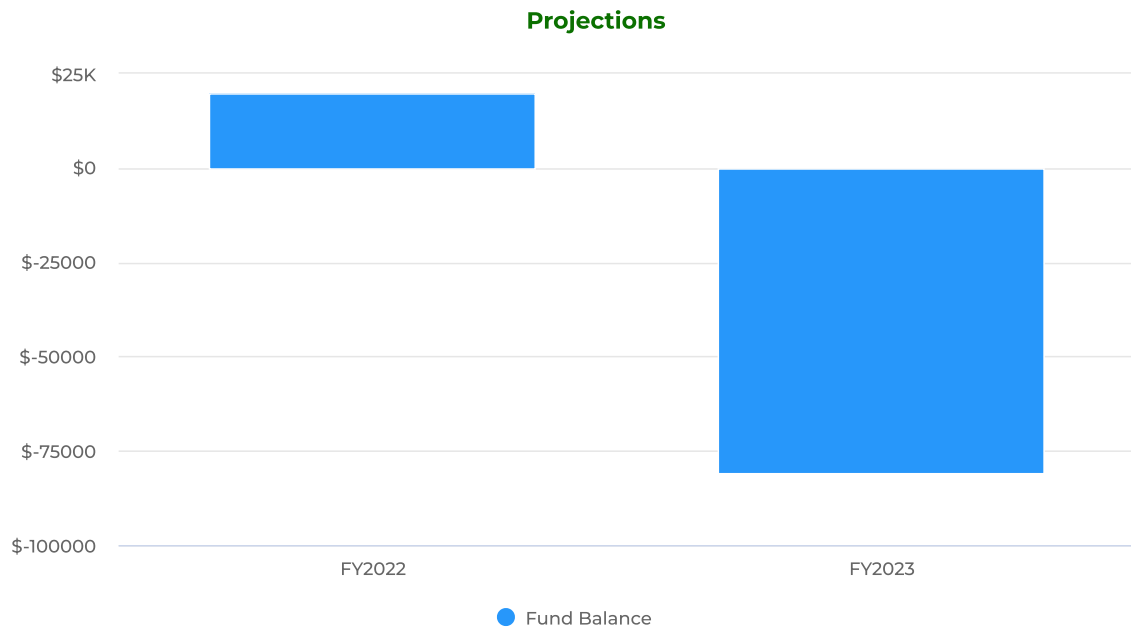
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries	\$0.00	\$20,000.00	\$20,000.00	0%
Benefits	\$0.00	\$2,150.00	\$2,150.00	0%
Services	\$4,000.00	\$24,200.00	\$26,500.00	9.5%
Sundry	\$50,239.96	\$296,050.00	\$297,250.00	0.4%
Transfers	\$0.00	-\$50,000.00	-\$50,000.00	0%
<b>Total Expense Objects:</b>	<b>\$54,239.96</b>	<b>\$292,400.00</b>	<b>\$295,900.00</b>	<b>1.2%</b>



## Fund Balance

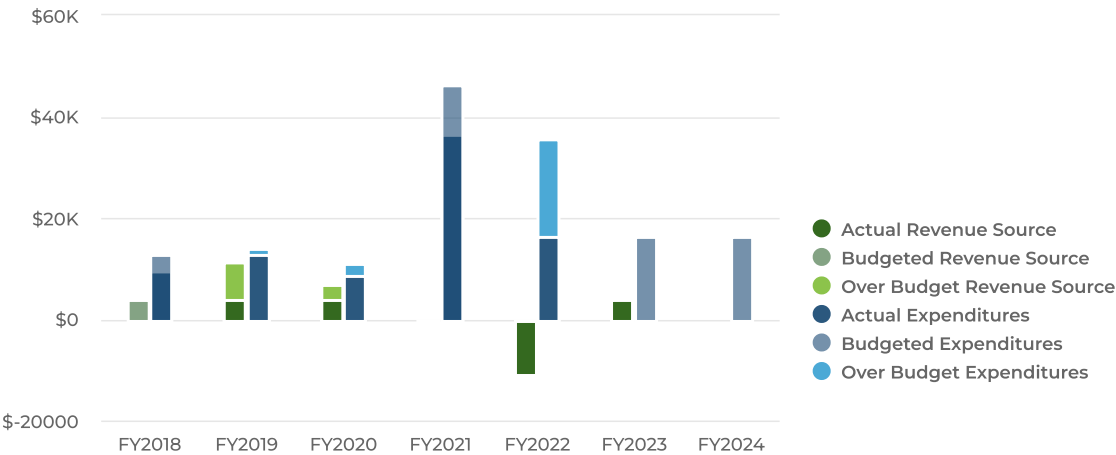




# Unemployment Reserve GF

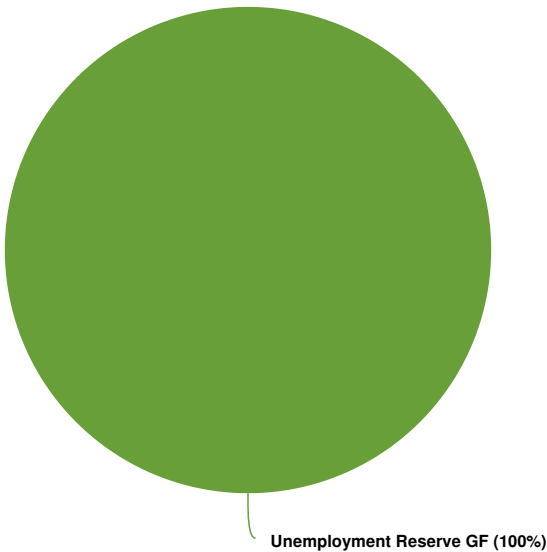
## Summary

The City of Clute is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$16.5K to \$0 in FY2025.

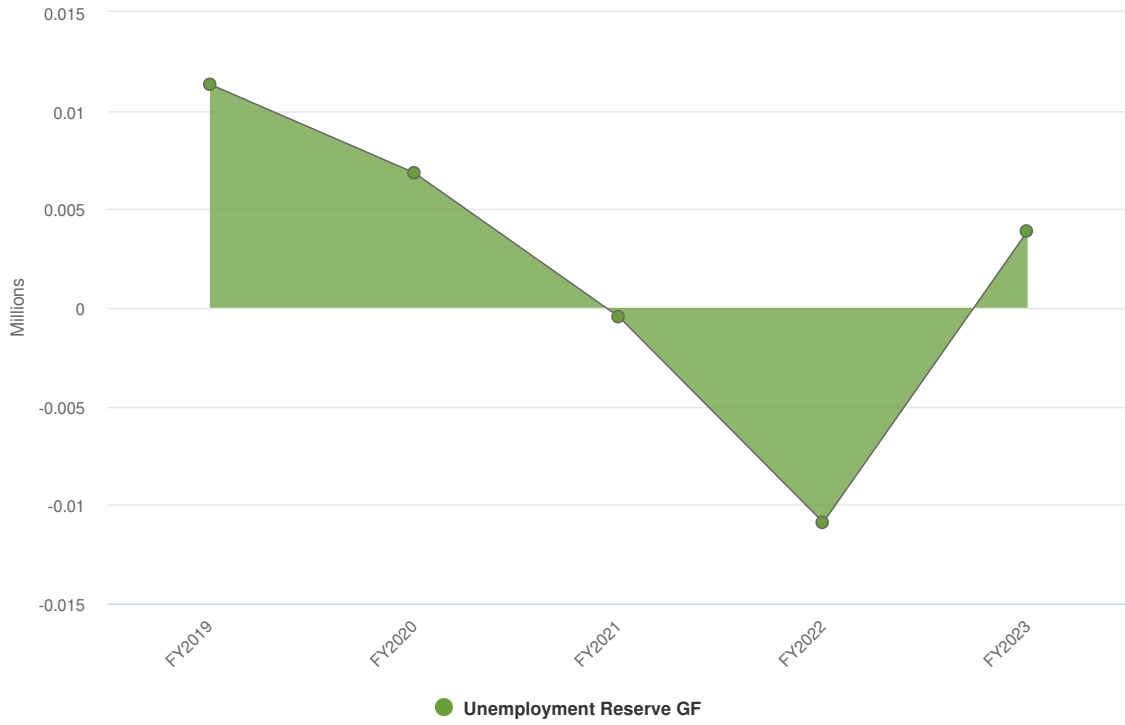


## Revenue by Fund

### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund

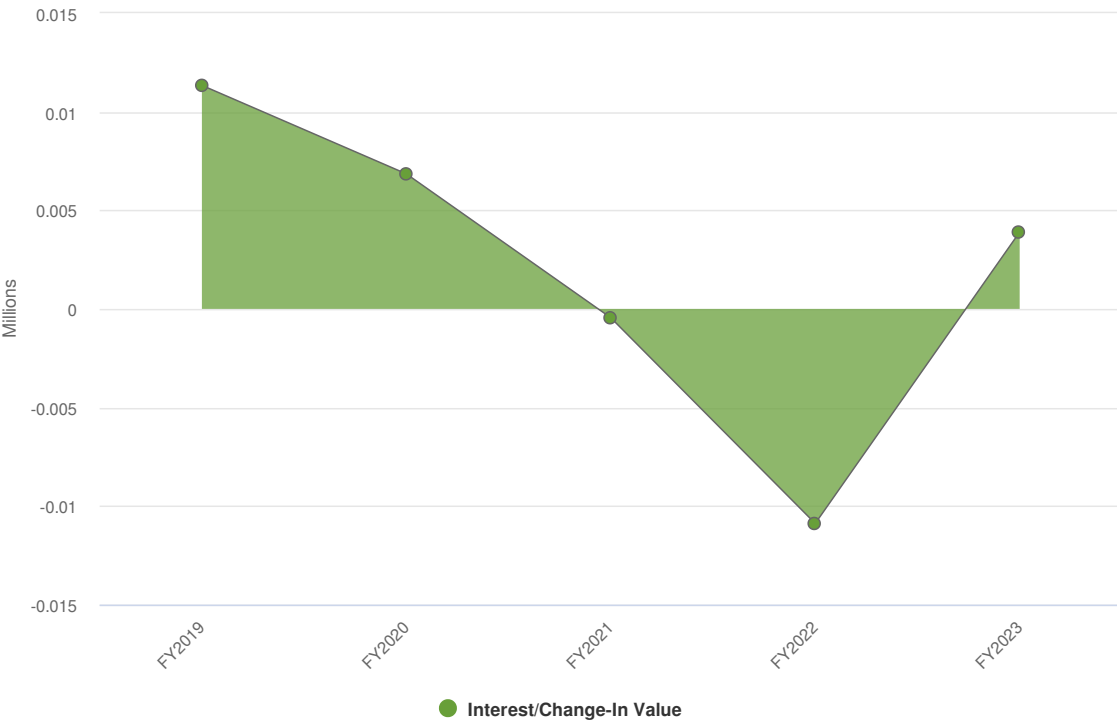


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

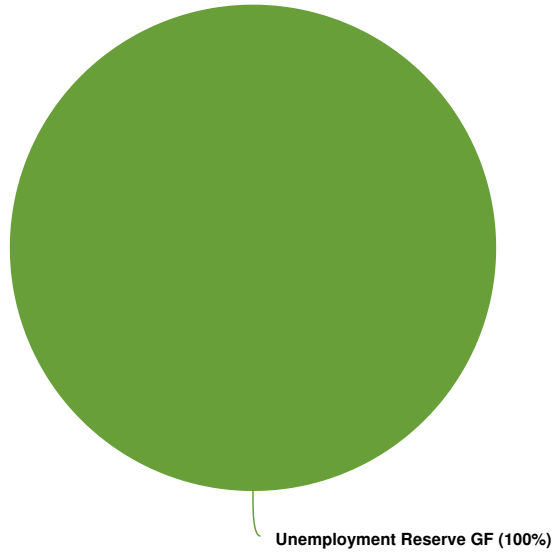


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

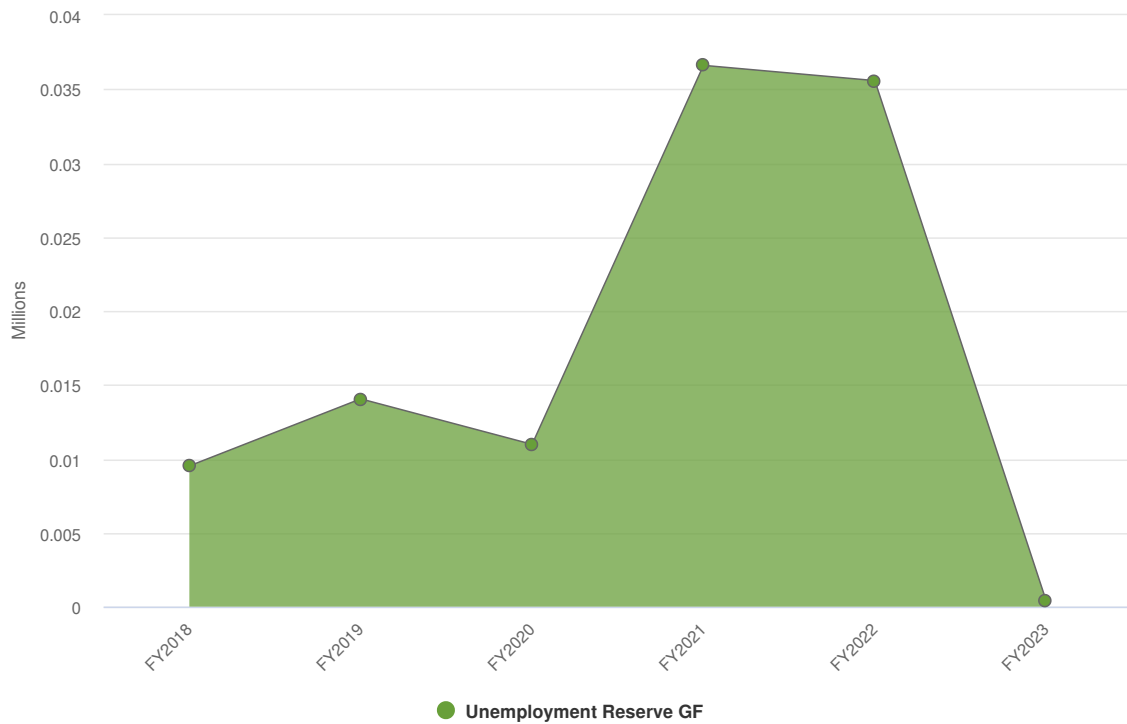


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Unemployment Reserve GF	\$16,500.00	N/A

Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Unemployment Reserve GF:	\$16,500.00	N/A

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

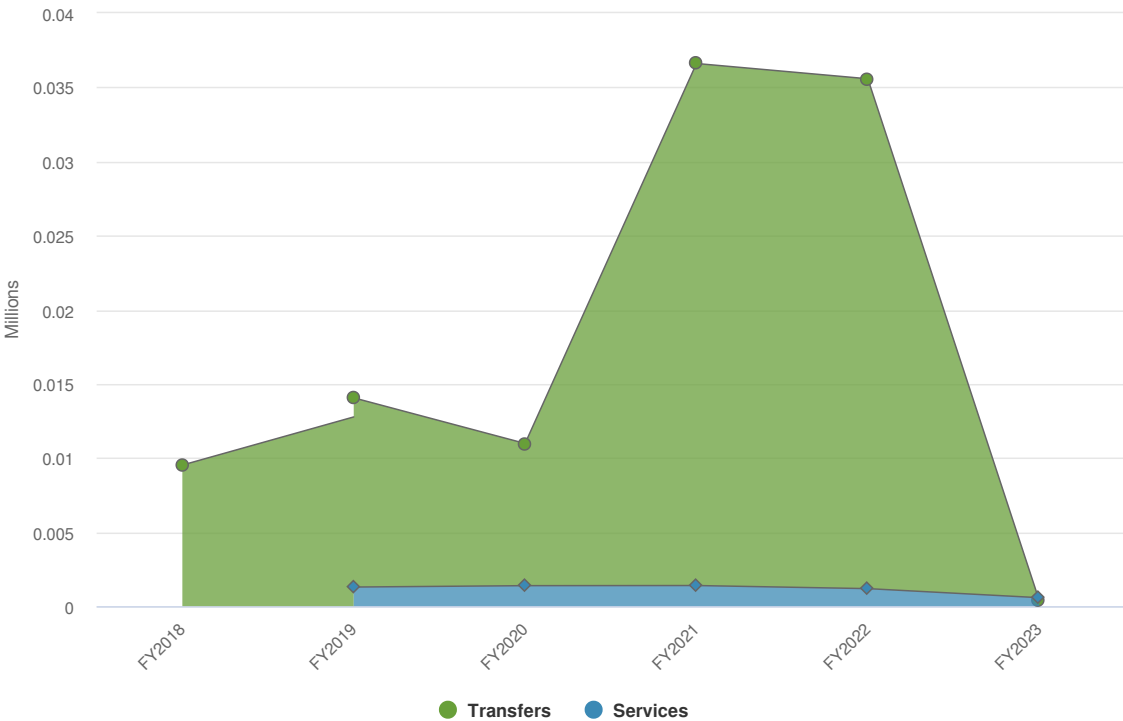


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures		
Ancillary/Special Funds	\$16,500.00	N/A
<b>Total Expenditures:</b>	<b>\$16,500.00</b>	<b>N/A</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

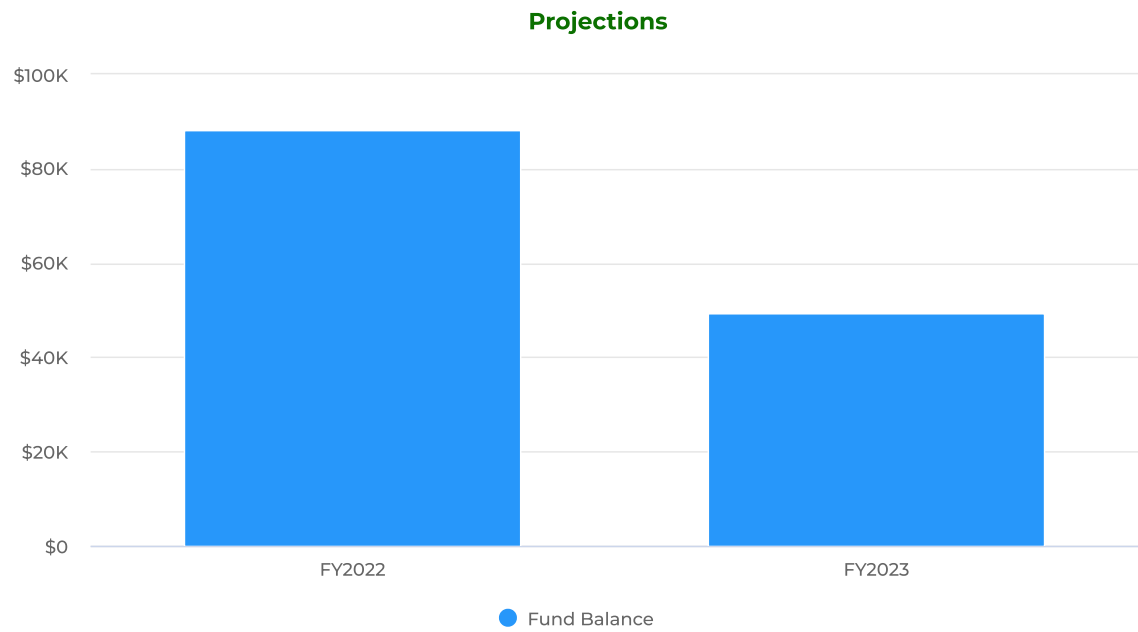
## Budgeted and Historical Expenditures by Expense Type





Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects		
Services	\$1,500.00	N/A
Transfers	\$15,000.00	N/A
<b>Total Expense Objects:</b>	<b>\$16,500.00</b>	<b>N/A</b>

## Fund Balance

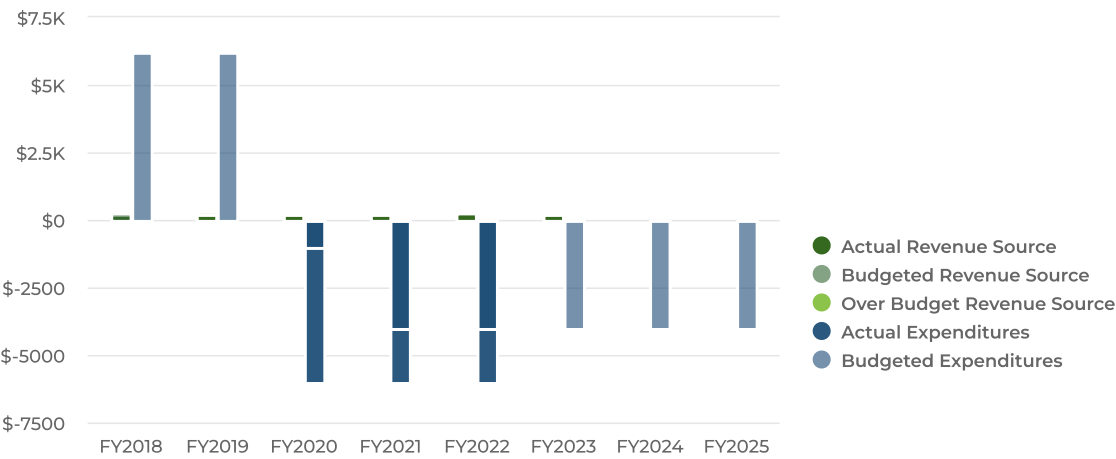




# Beautification Fund

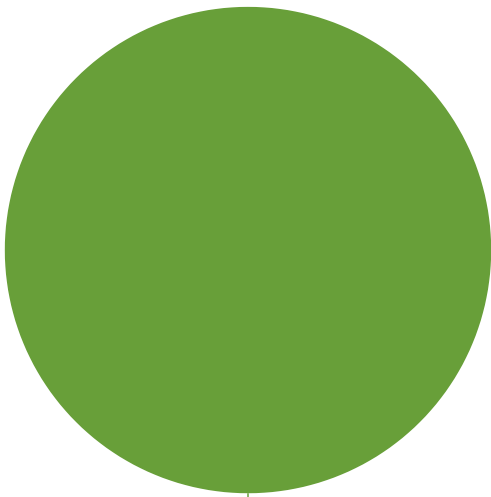
## Summary

The City of Clute is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$-4000 in FY2025.



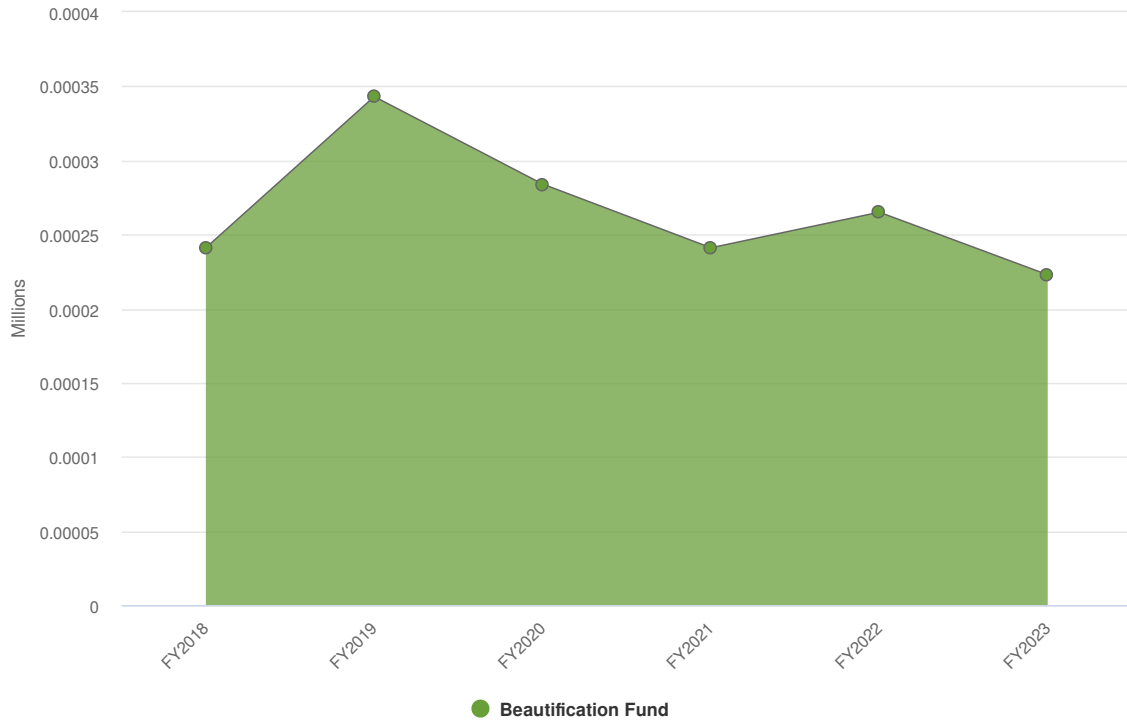
## Revenue by Fund

### 2025 Revenue by Fund



Beautification Fund (100%)

### Budgeted and Historical 2025 Revenue by Fund

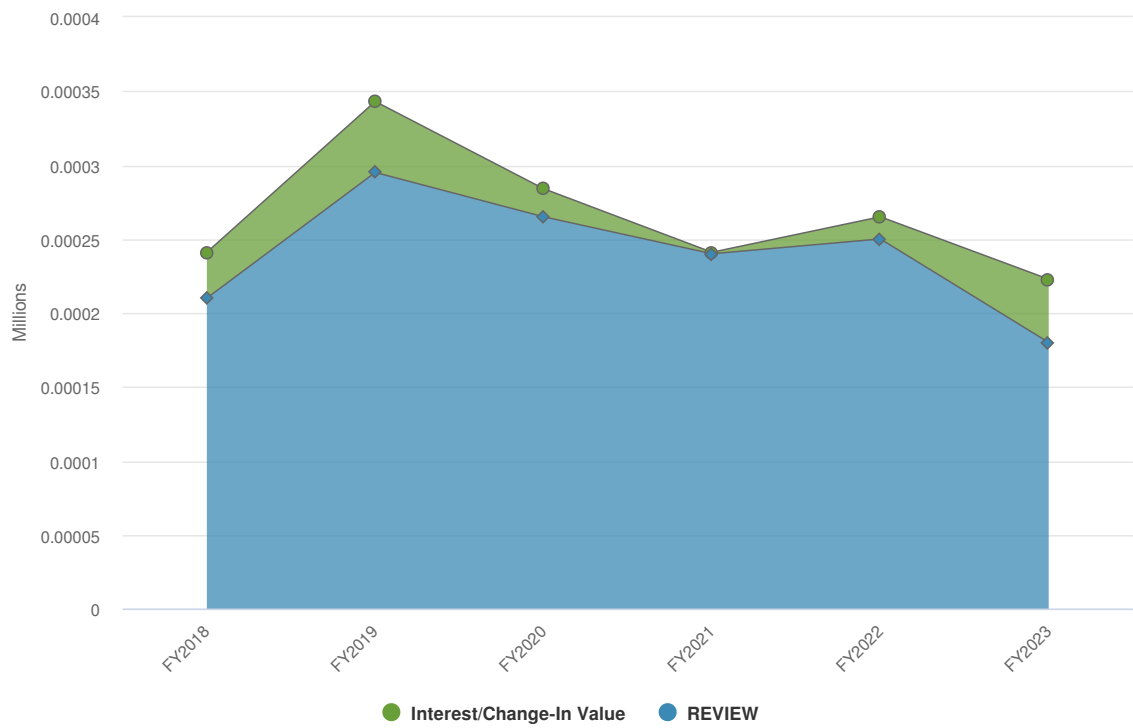


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Revenues by Source

Projected 2025 Revenues by Source

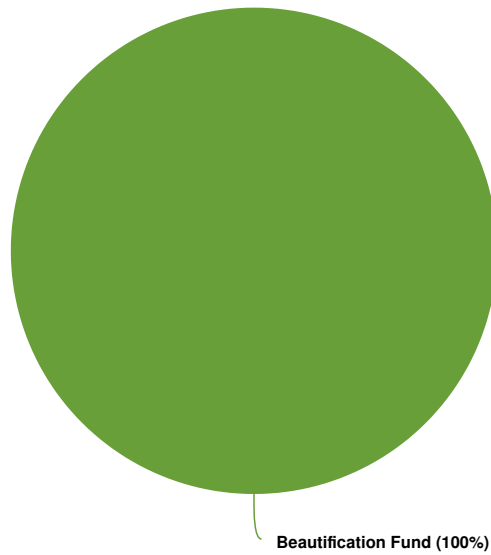
Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund

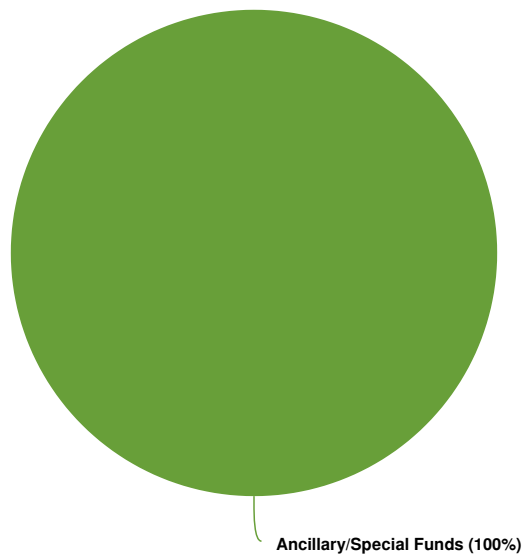


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Beautification Fund	-\$4,000.00	-\$4,000.00	0%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Beautification Fund:	-\$4,000.00	-\$4,000.00	0%

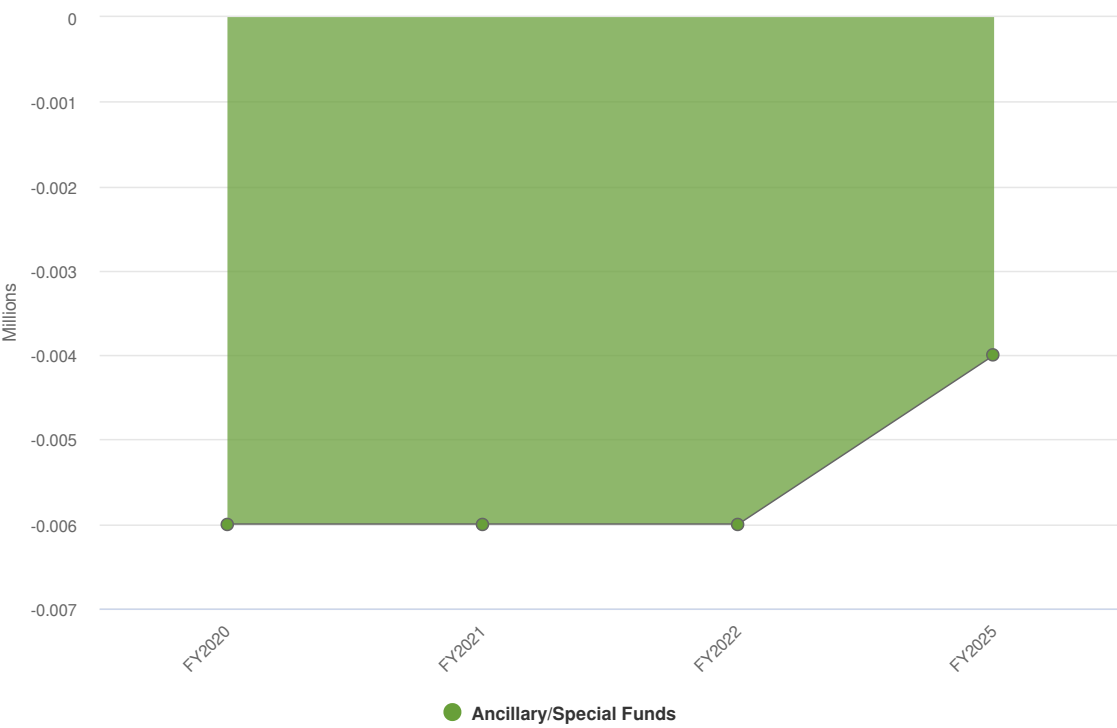
## Expenditures by Function

### Budgeted Expenditures by Function



Ancillary/Special Funds (100%)

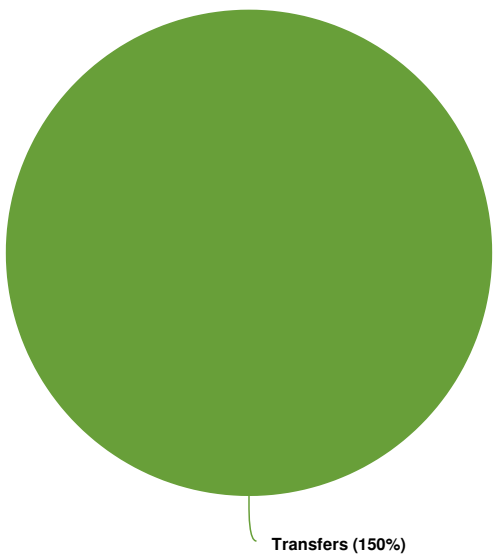
Budgeted and Historical Expenditures by Function



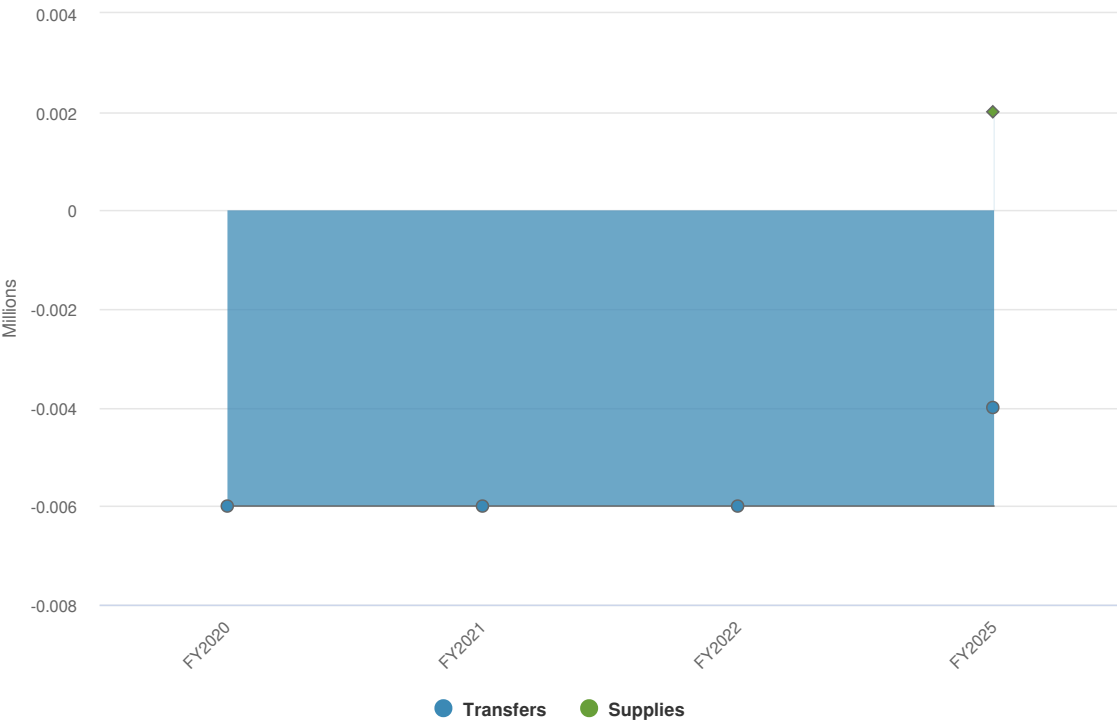
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Ancillary/Special Funds	-\$4,000.00	-\$4,000.00	0%
Total Expenditures:	-\$4,000.00	-\$4,000.00	0%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



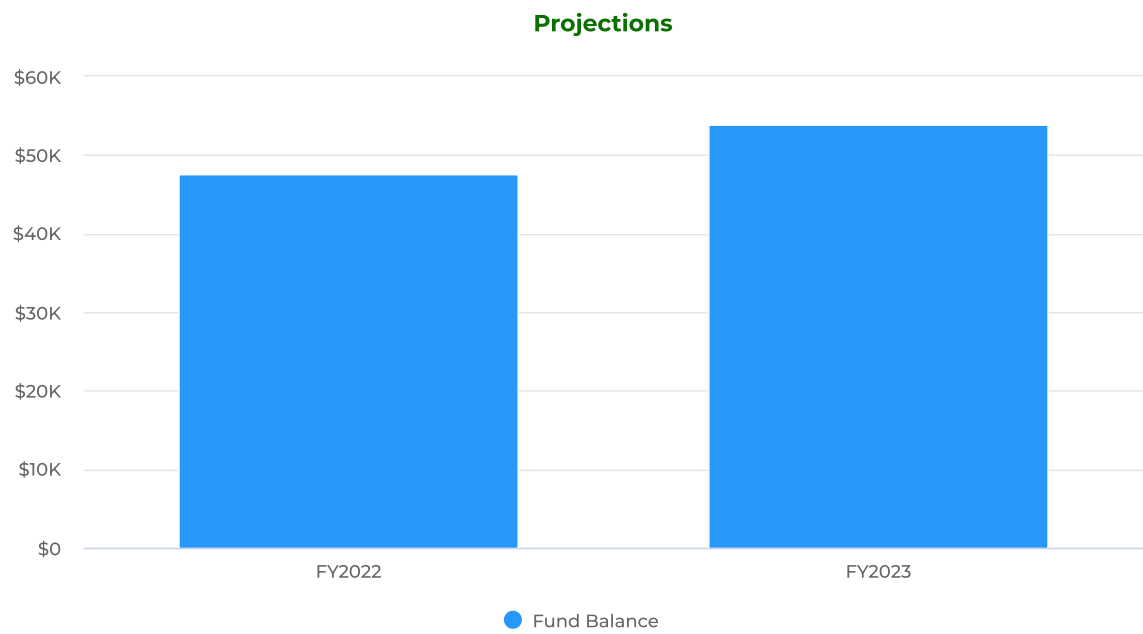
## Budgeted and Historical Expenditures by Expense Type





Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Supplies	\$2,000.00	\$2,000.00	0%
Transfers	-\$6,000.00	-\$6,000.00	0%
<b>Total Expense Objects:</b>	<b>-\$4,000.00</b>	<b>-\$4,000.00</b>	<b>0%</b>

## Fund Balance

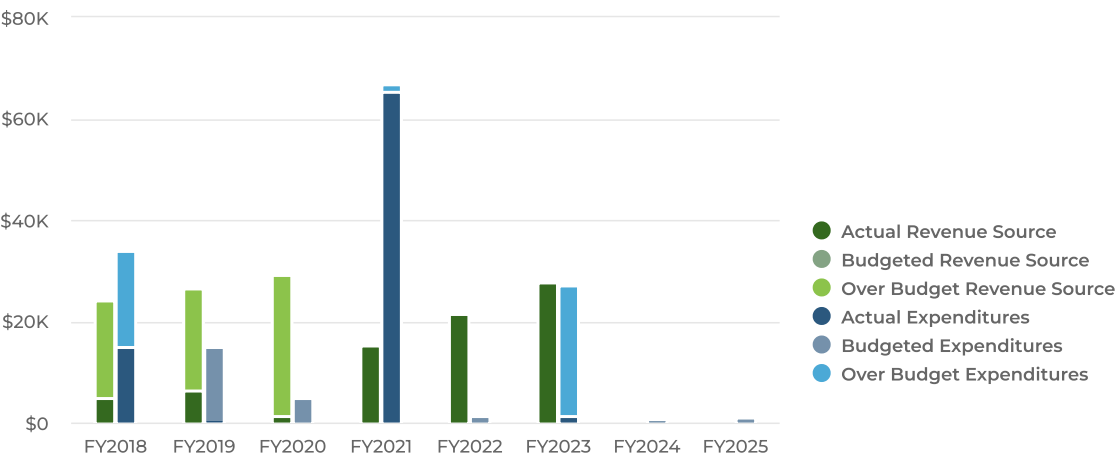




# Police Forfeiture Fund

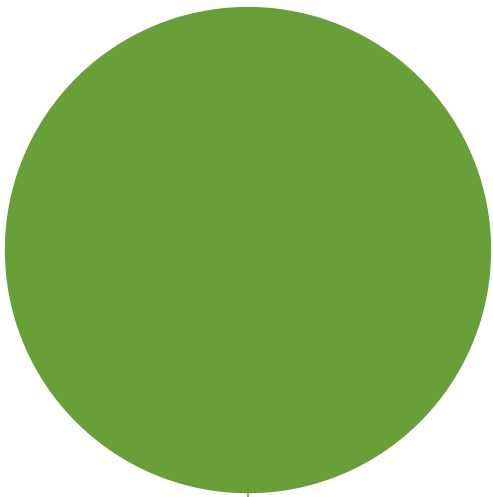
## Summary

The City of Clute is projecting \$50 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 20% or \$200 to \$1.2K in FY2025.



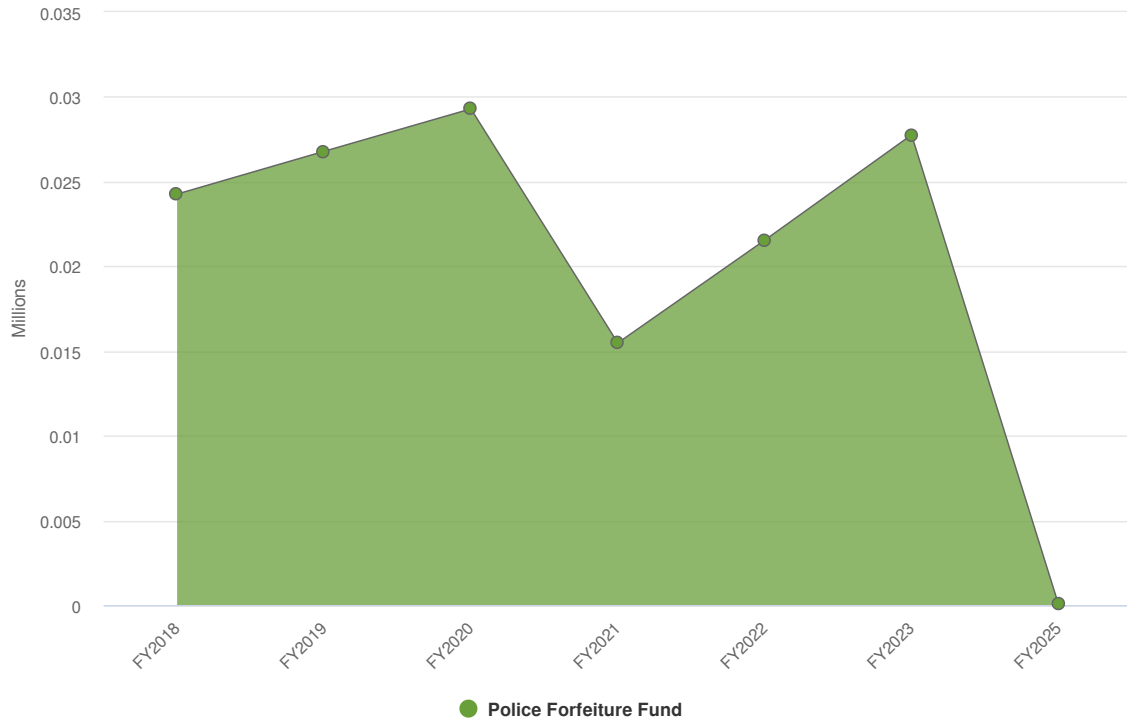
## Revenue by Fund

### 2025 Revenue by Fund



Police Forfeiture Fund (100%)

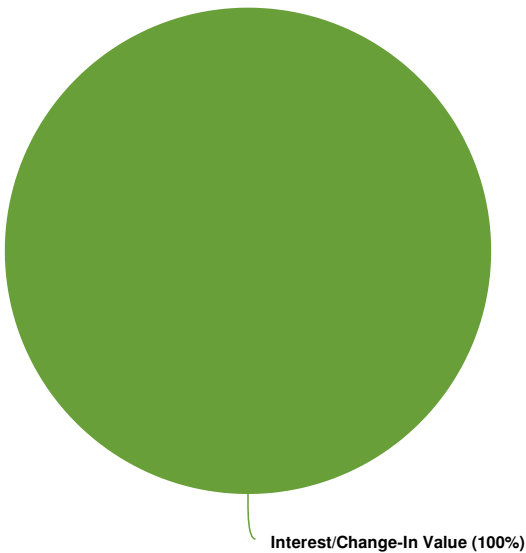
### Budgeted and Historical 2025 Revenue by Fund



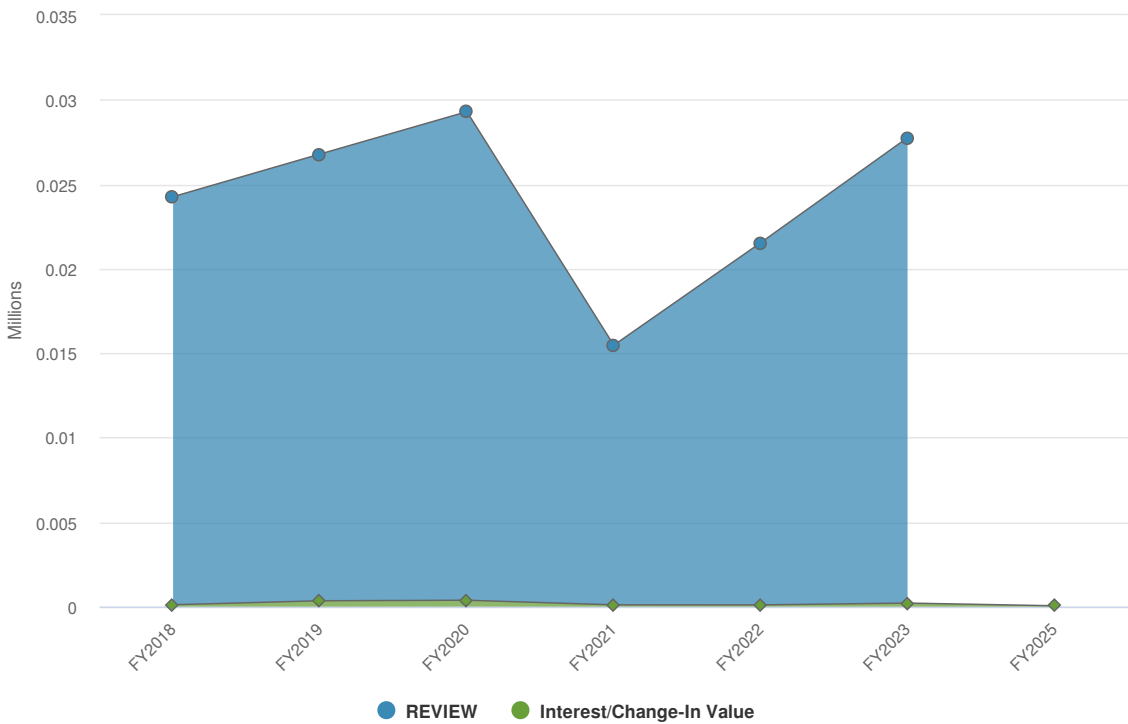
Name	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Police Forfeiture Fund	\$50.00	N/A
<b>Total Police Forfeiture Fund:</b>	<b>\$50.00</b>	<b>N/A</b>

# Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



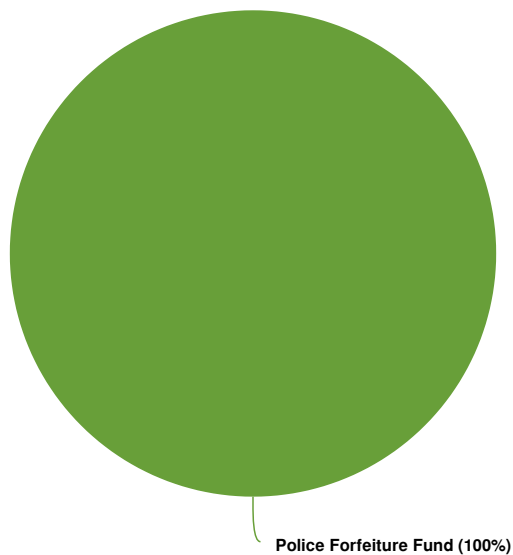
Name	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source		



Name	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Interest/Change-In Value	\$50.00	N/A
<b>Total Revenue Source:</b>	<b>\$50.00</b>	<b>N/A</b>

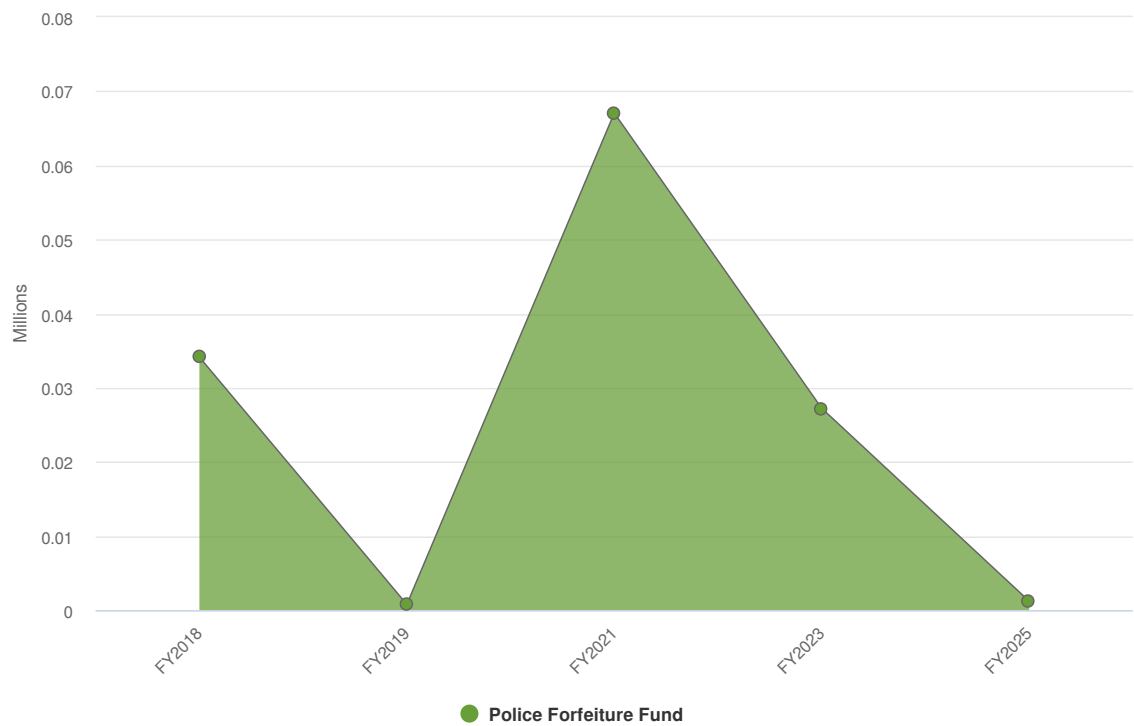
## Expenditures by Fund

### 2025 Expenditures by Fund



Police Forfeiture Fund (100%)

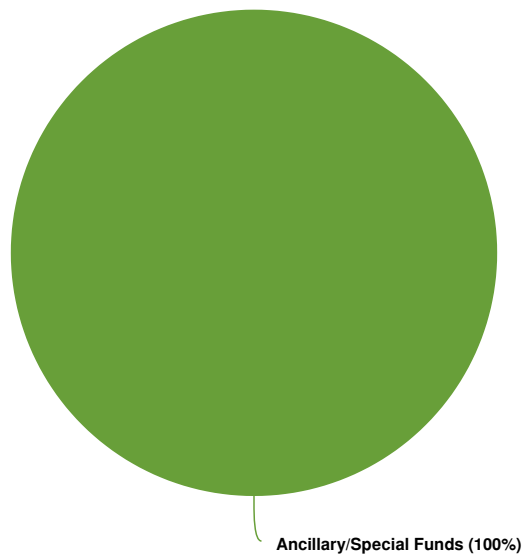
Budgeted and Historical 2025 Expenditures by Fund



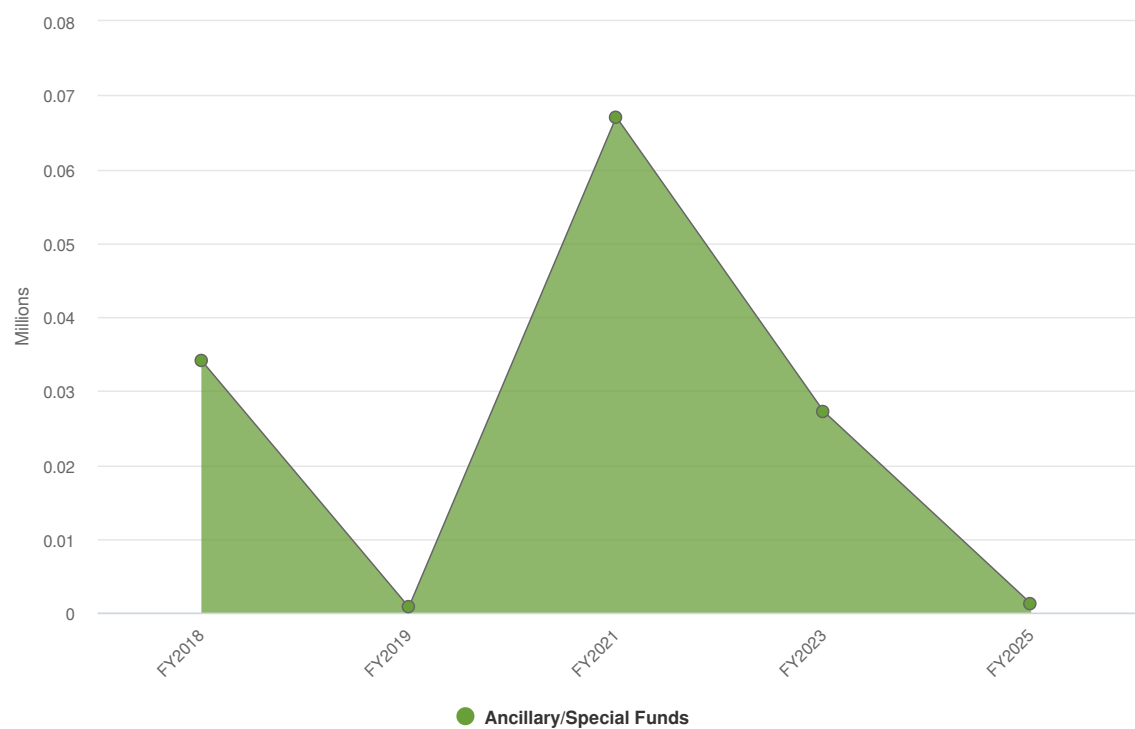
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Police Forfeiture Fund	\$1,000.00	\$1,200.00	20%
Total Police Forfeiture Fund:	\$1,000.00	\$1,200.00	20%

# Expenditures by Function

Budgeted Expenditures by Function



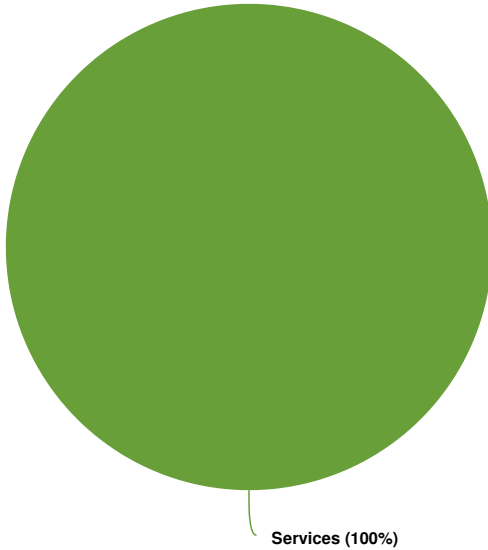
Budgeted and Historical Expenditures by Function



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Ancillary/Special Funds	\$1,000.00	\$1,200.00	20%
<b>Total Expenditures:</b>	<b>\$1,000.00</b>	<b>\$1,200.00</b>	<b>20%</b>

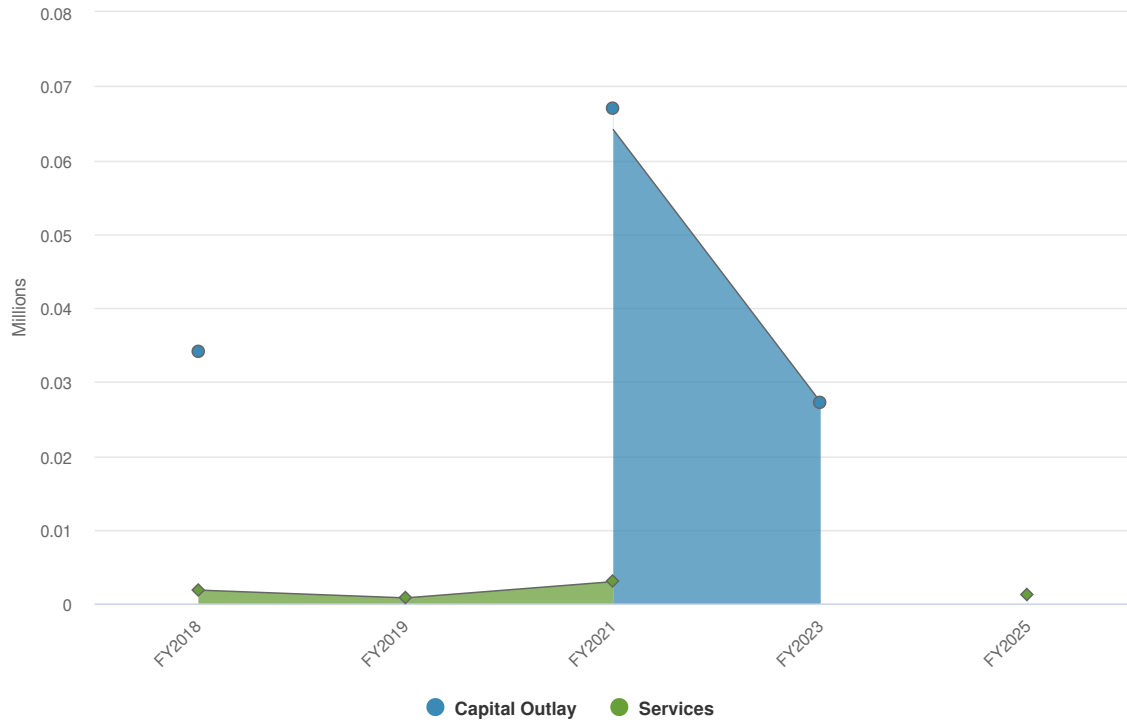
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



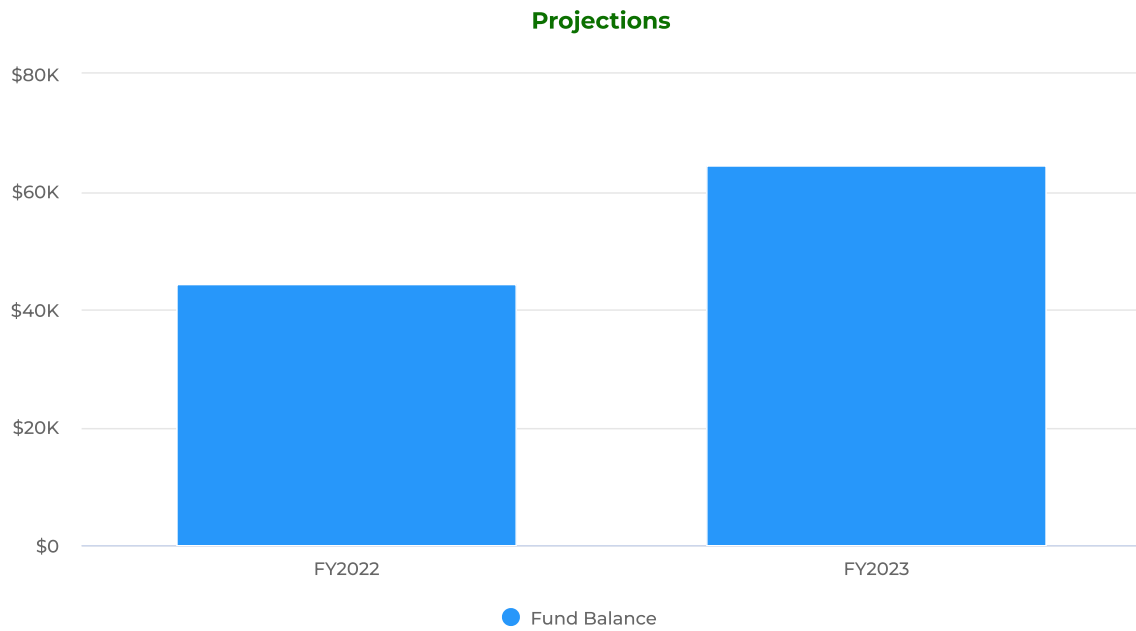


## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Services	\$1,000.00	\$1,200.00	20%
<b>Total Expense Objects:</b>	<b>\$1,000.00</b>	<b>\$1,200.00</b>	<b>20%</b>

## Fund Balance





Summary

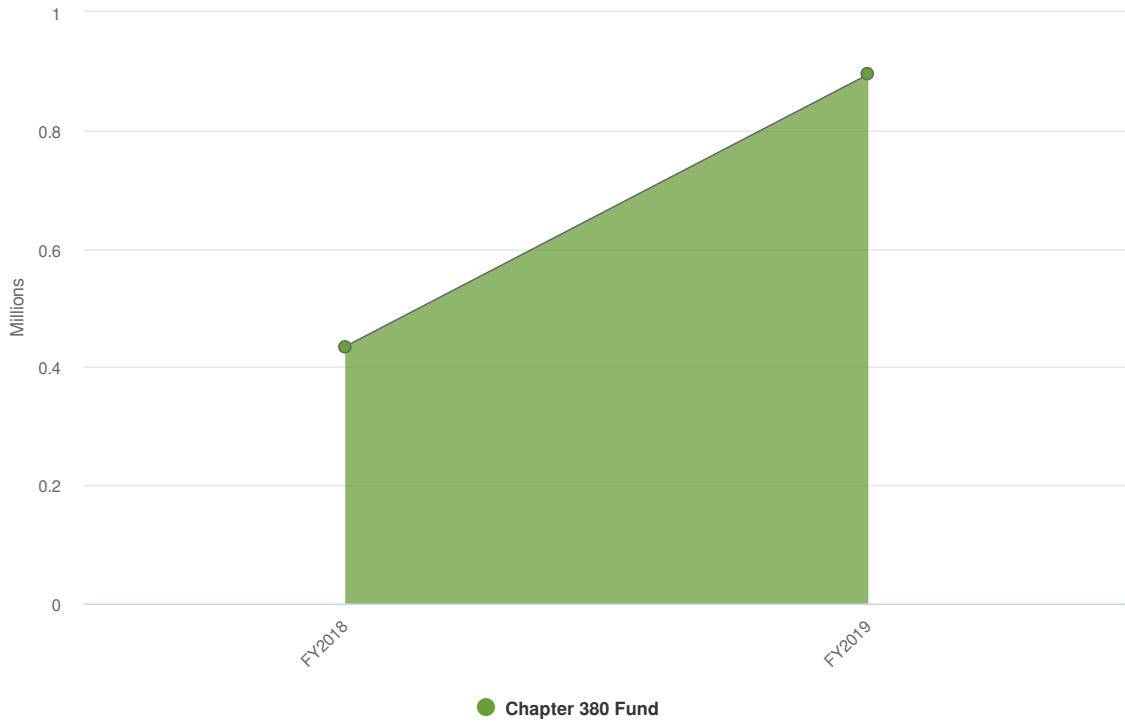
The City of Clute is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenue by Fund

2025 Revenue by Fund

### Budgeted and Historical 2025 Revenue by Fund

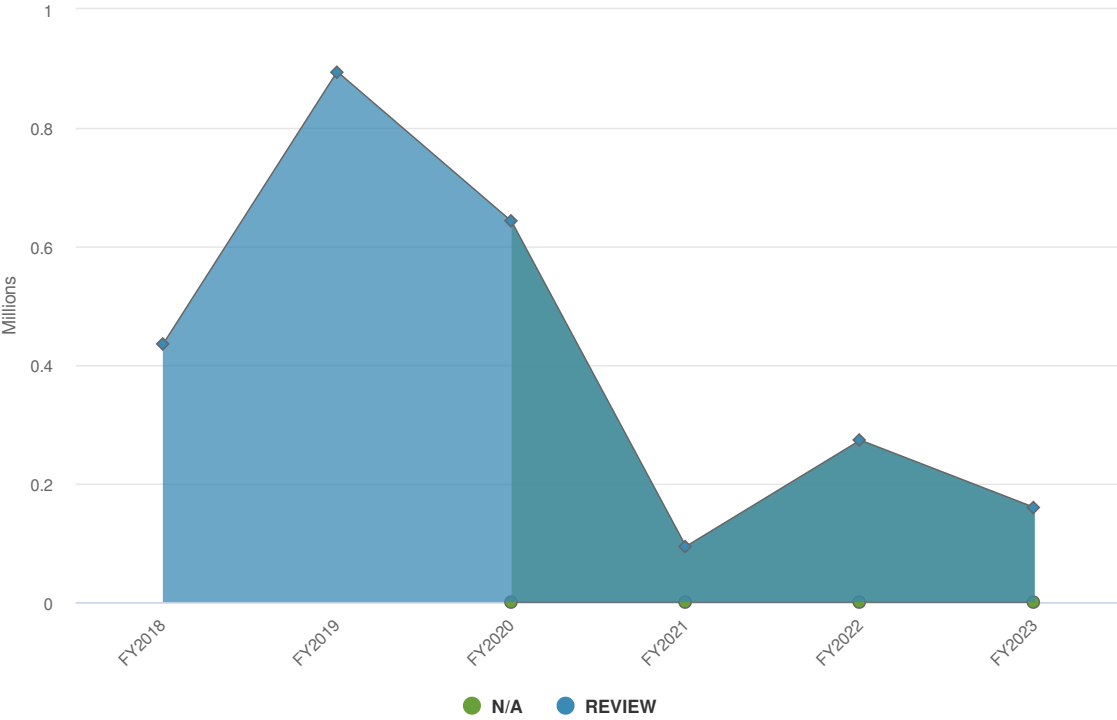


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		



# Expenditures by Fund

2025 Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



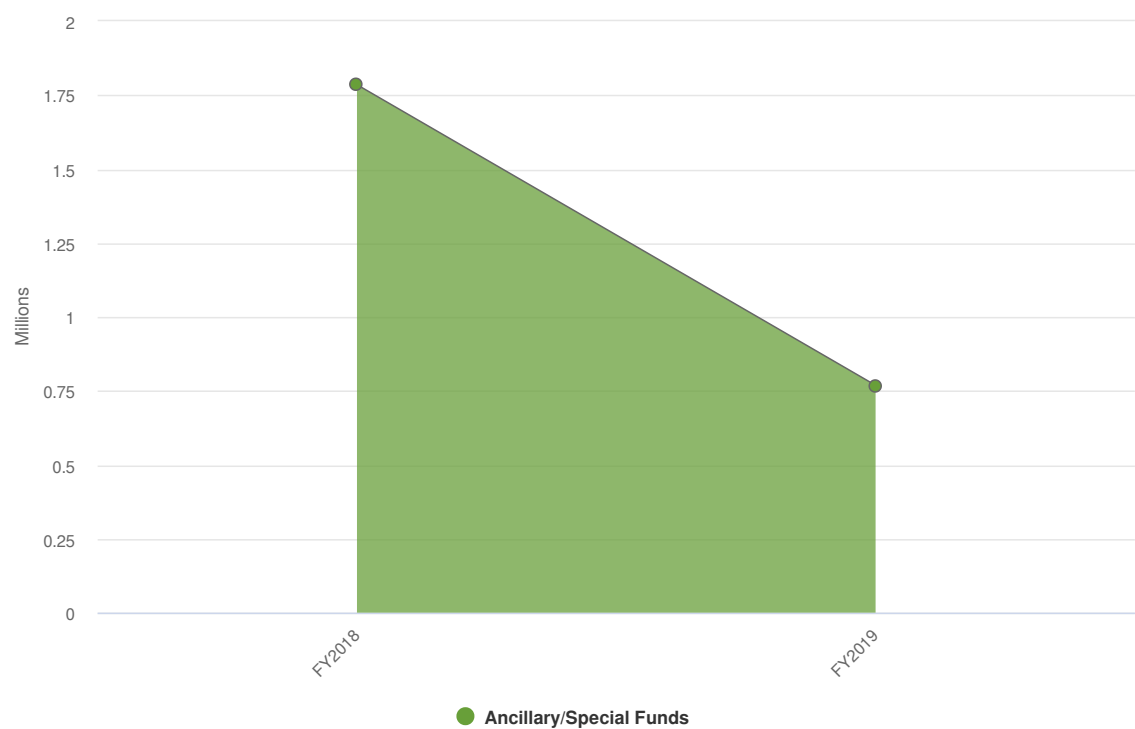
Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		



# Expenditures by Function

## Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
------	-----------------	--



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

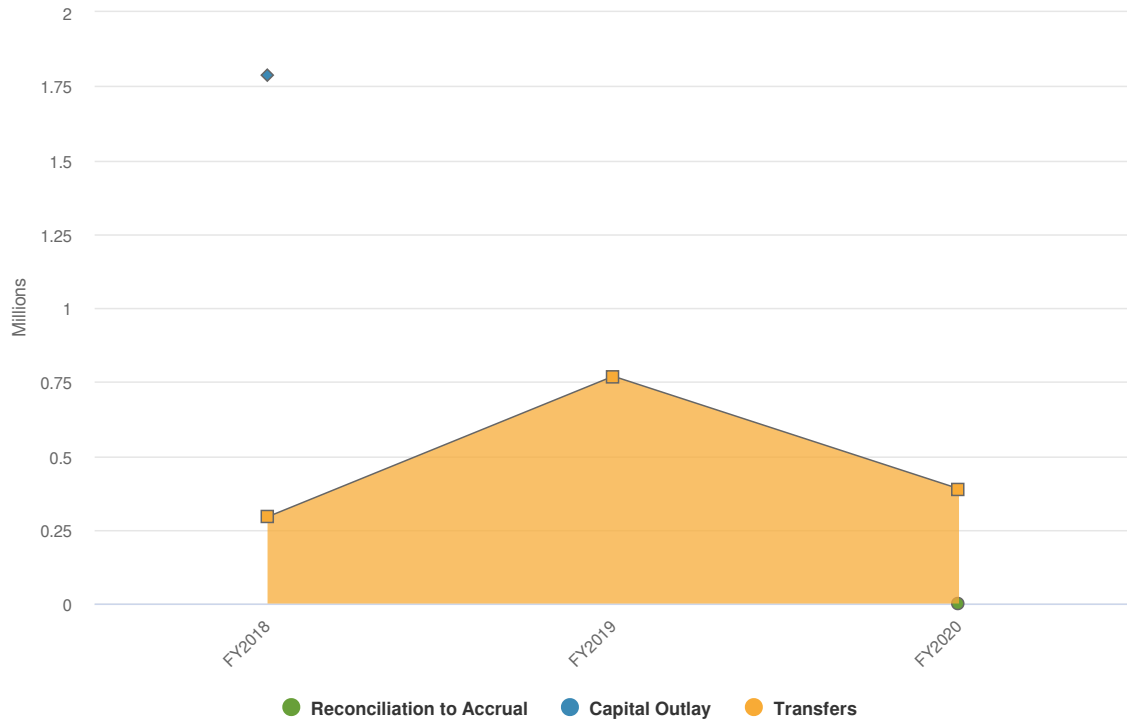
# Expenditures by Expense Type

Budgeted Expenditures by Expense Type





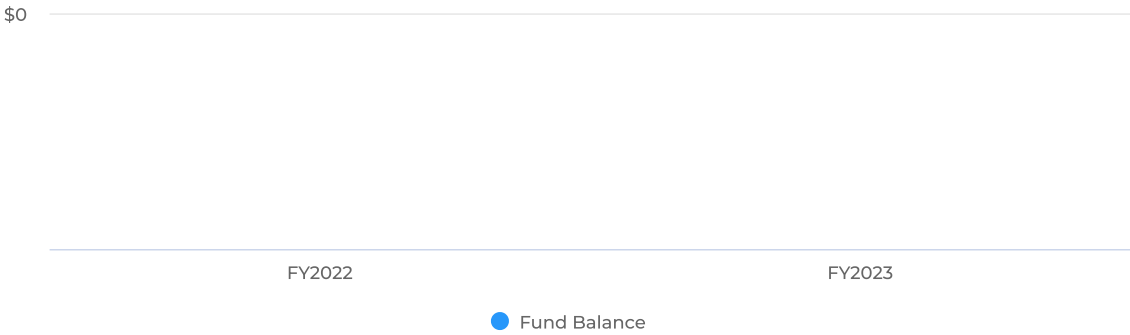
### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Fund Balance

Projections

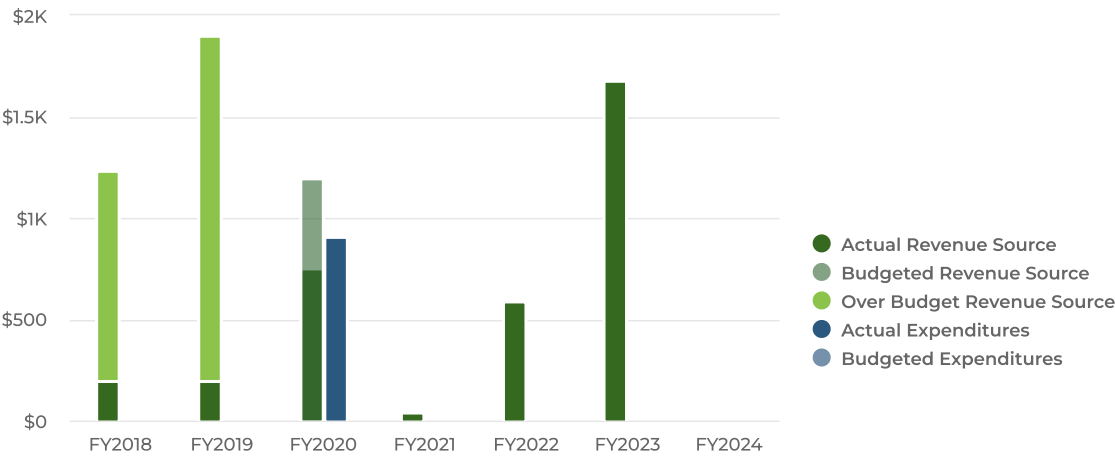




# Unemploymnt Reserve EF

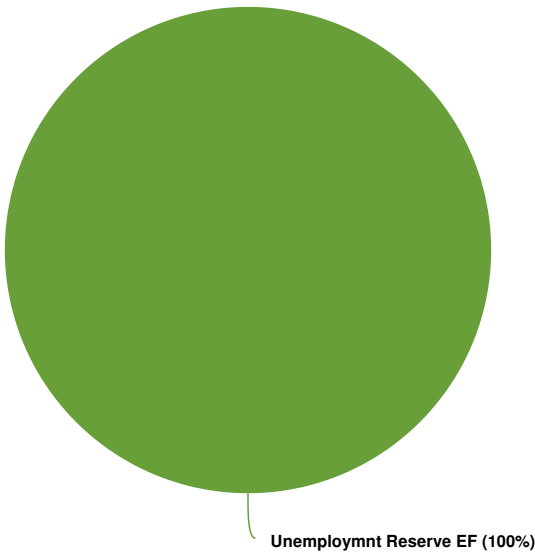
## Summary

The City of Clute is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.

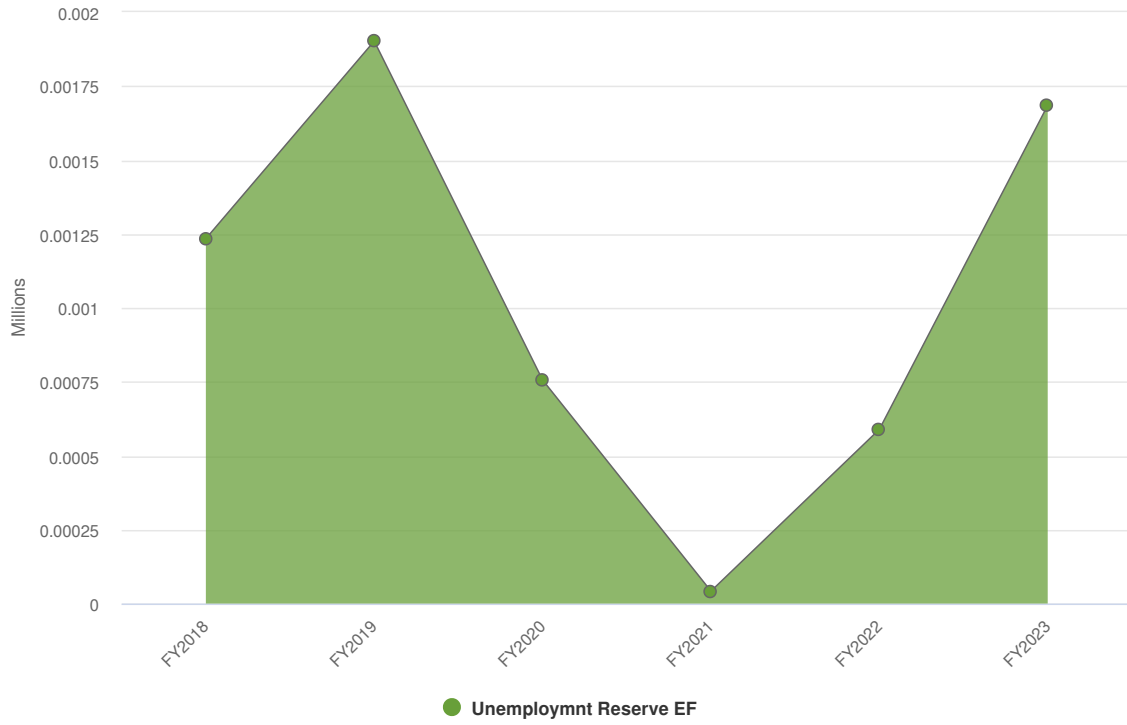


## Revenue by Fund

### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund

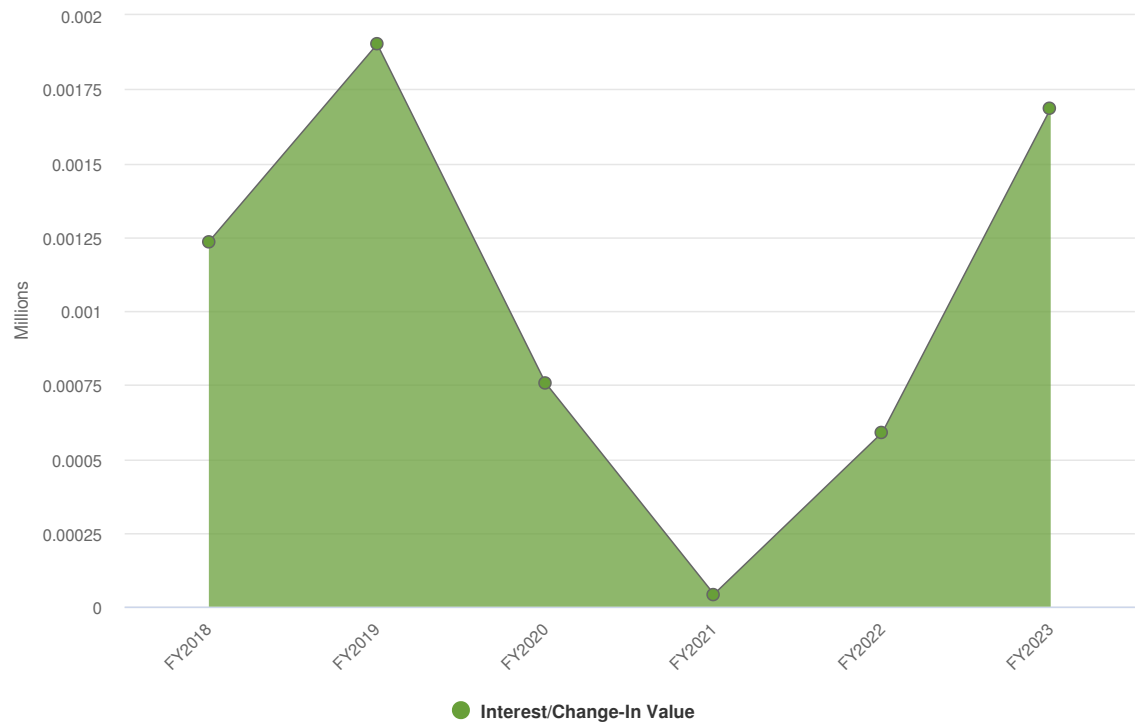


Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		



# Expenditures by Fund

2025 Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		



# Expenditures by Function

## Budgeted Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
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Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type





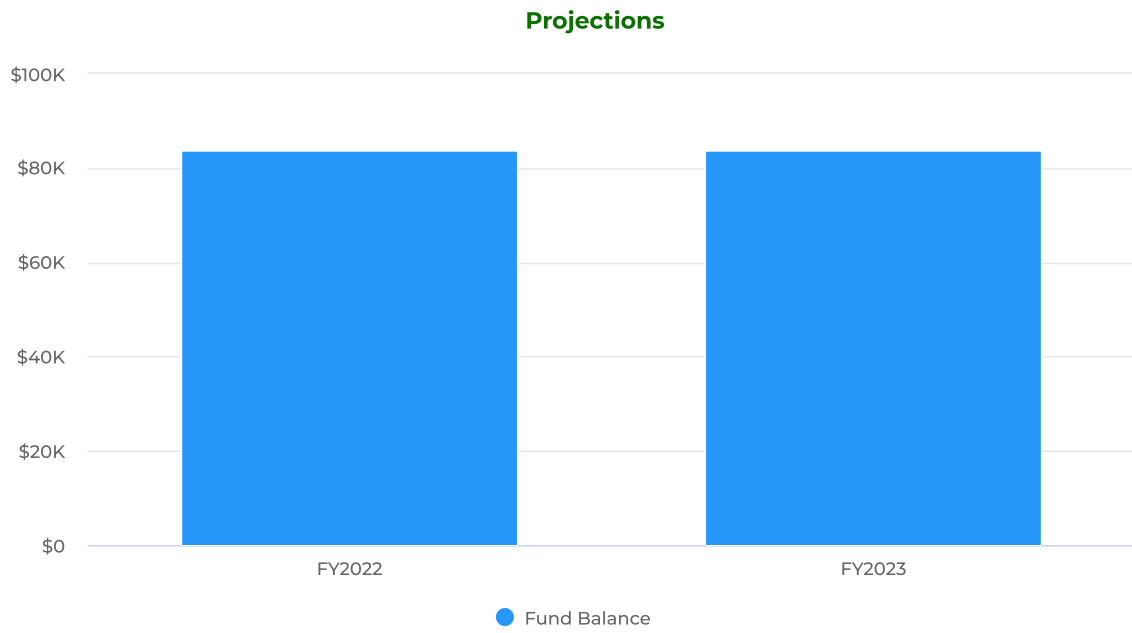
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display		



# Fund Balance



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# DEPARTMENTS

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# Departmental Budget Details



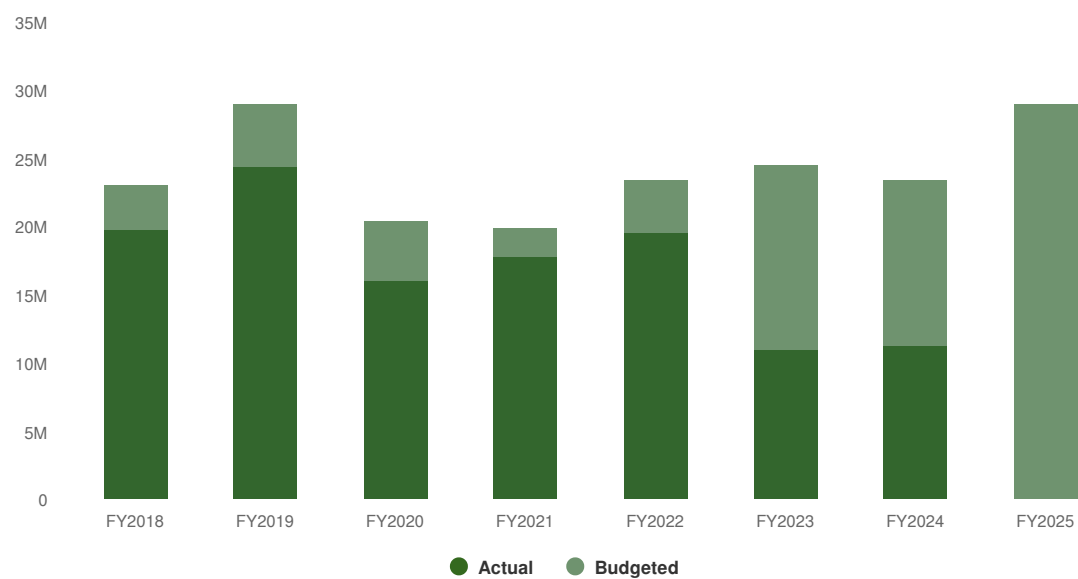
This section outlines the Operational Expenditures of the City by Department and Type.

## Expenditures Summary

\$29,109,902

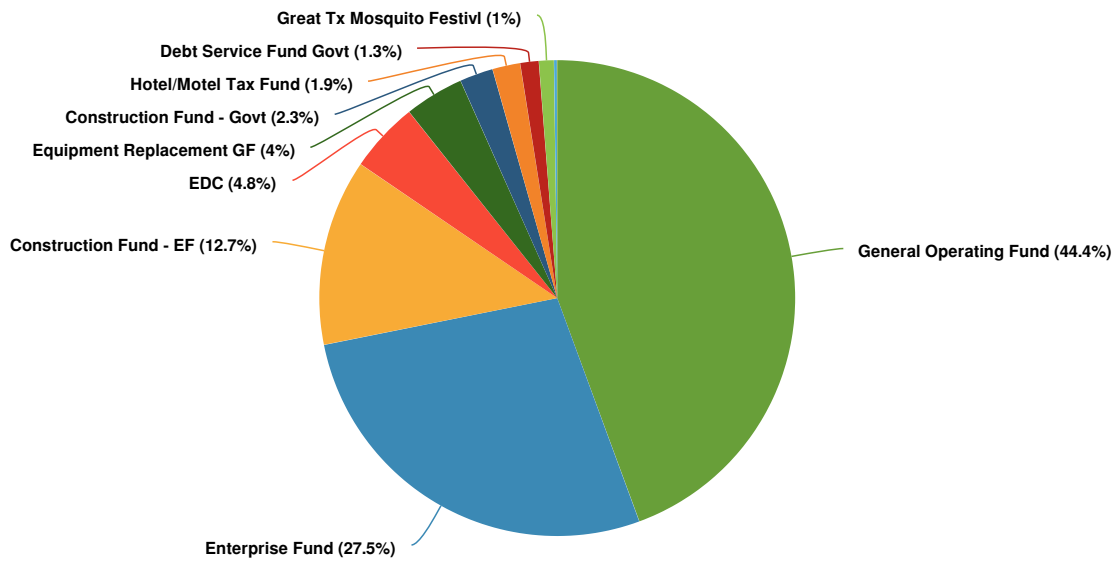
\$5,694,560  
(24.32% vs. prior year)

Departmental Budget Details Proposed and Historical Budget vs. Actual

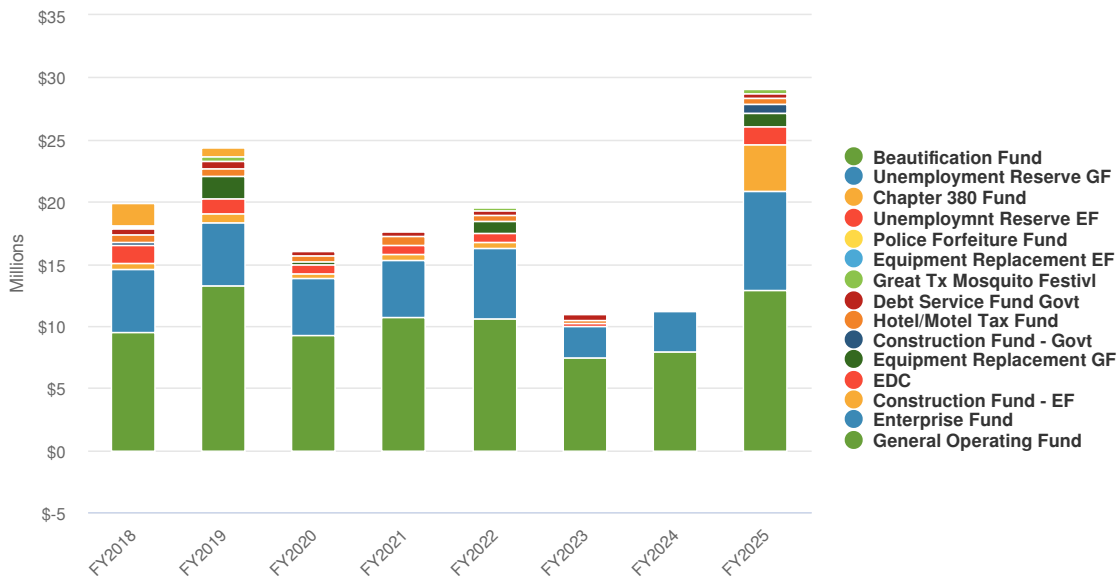


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Operating Fund</b>					
Supervision	001-401-4010	\$60,051.75	\$173,016.35	\$79,148.46	-54.3%
Operational	001-401-4020	\$226,582.60	\$328,123.33	\$251,443.81	-23.4%
Overtime	001-401-4030	\$502.54	\$1,000.00	\$1,000.00	0%

Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Longevity	001-401-4040	\$5,185.20	\$2,676.60	\$0.49	-100%
Allowance - Auto	001-401-4060	\$5,825.24	\$9,325.59	\$6,028.56	-35.4%
Operational	001-404-4020	\$117,490.36	\$187,699.21	\$195,134.44	4%
Overtime	001-404-4030	\$0.00	\$1,000.00	\$0.00	-100%
Longevity	001-404-4040	\$2,816.00	\$1,552.00	\$0.48	-100%
Supervision	001-407-4010	\$22,062.75	\$34,910.97	\$27,494.91	-21.2%
Operational	001-407-4020	\$34,299.98	\$31,281.38	\$58,320.19	86.4%
Longevity	001-407-4040	\$292.00	\$194.00	\$0.19	-99.9%
Supervision	001-408-4010	\$73,004.30	\$116,555.57	\$130,363.91	11.8%
Operational	001-408-4020	\$1,358,484.24	\$2,389,134.84	\$2,562,901.59	7.3%
Overtime	001-408-4030	\$252,787.06	\$250,000.00	\$250,000.00	0%
Longevity	001-408-4040	\$13,582.32	\$8,268.00	\$3.90	-100%
Allowance - Clothing	001-408-4050	\$4,800.00	\$5,400.00	\$5,100.82	-5.5%
Allowance - Auto	001-408-4060	\$3,006.67	\$4,813.31	\$4,813.31	0%
Supervision	001-410-4010	\$35,395.51	\$54,547.97	\$0.00	-100%
Operational	001-410-4020	\$53,916.37	\$86,116.31	\$0.00	-100%
Overtime	001-410-4030	\$0.00	\$2,736.22	\$0.00	-100%
Longevity	001-410-4040	\$464.80	\$302.40	\$0.00	-100%
Supervision	001-411-4010	\$33,929.10	\$52,058.64	\$57,200.00	9.9%
Operational	001-411-4020	\$167,398.38	\$267,158.71	\$390,867.53	46.3%
Overtime	001-411-4030	\$8,673.40	\$17,000.00	\$15,000.00	-11.8%
Longevity	001-411-4040	\$3,753.66	\$2,571.40	\$0.80	-100%
Auto Allowance	001-411-4060	\$1,127.46	\$1,804.93	\$1,804.93	0%
Supervision	001-412-4010	\$62,634.94	\$95,431.52	\$106,027.91	11.1%
Operational	001-412-4020	\$293,309.38	\$477,776.55	\$514,032.07	7.6%
Overtime	001-412-4030	\$275,144.32	\$214,457.64	\$267,074.60	24.5%
Longevity	001-412-4040	\$5,764.00	\$3,680.00	\$1.13	-100%
Operational	001-413-4020	\$237,478.55	\$385,920.42	\$438,311.44	13.6%
Overtime	001-413-4030	\$22,997.01	\$32,500.00	\$0.00	-100%
Longevity	001-413-4040	\$10,544.00	\$6,412.00	\$0.96	-100%
Supervision	001-416-4010	\$59,411.26	\$94,849.48	\$98,643.54	4%
Operational	001-416-4020	\$127,652.96	\$249,643.84	\$233,875.50	-6.3%
Overtime	001-416-4030	\$7,617.83	\$8,500.00	\$0.00	-100%
Longevity	001-416-4040	\$2,389.33	\$1,352.00	\$0.54	-100%
Auto Allowance	001-416-4060	\$2,254.92	\$3,609.85	\$3,609.85	0%
Fica	001-401-4130	\$21,916.43	\$41,816.80	\$28,895.75	-30.9%
Workers Comp	001-401-4140	\$3,432.75	\$3,362.00	\$6,000.00	78.5%
Unemployment Insurance	001-401-4150	\$1,164.00	\$3,600.00	\$2,500.00	-30.6%
Insurance Medical/Life/Dental	001-401-4160	\$35,086.13	\$76,417.33	\$52,767.25	-30.9%
Personnel - Fsa Pass Thru(600)	001-401-4165	\$30,273.84	\$0.00	\$0.00	0%
Tmrs	001-401-4170	\$31,324.53	\$58,816.83	\$46,648.69	-20.7%
Training	001-401-4190	\$4,740.01	\$10,000.00	\$0.00	-100%
Workers Comp	001-402-4140	\$35.85	\$0.00	\$200.00	N/A



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Training	001-402-4190	\$0.00	\$4,000.00	\$0.00	-100%
Training	001-403-4190	\$0.00	\$750.00	\$750.00	0%
Fica	001-404-4130	\$9,052.35	\$14,359.03	\$14,927.82	4%
Workers Comp	001-404-4140	\$0.00	\$500.00	\$500.00	0%
Insurance Medical/Life/Dental	001-404-4160	\$26,506.63	\$41,435.99	\$47,682.38	15.1%
Tmrs	001-404-4170	\$12,632.14	\$20,196.49	\$24,099.16	19.3%
Training	001-404-4190	\$3,518.65	\$3,000.00	\$4,500.00	50%
Fica	001-407-4130	\$4,290.87	\$5,063.72	\$6,564.87	29.6%
Workers Comp	001-407-4140	\$2,152.36	\$0.00	\$3,750.00	N/A
Insurance Medical/Life/Dental	001-407-4160	\$13,235.48	\$13,476.09	\$22,054.05	63.7%
Tmrs	001-407-4170	\$5,907.30	\$7,122.31	\$10,598.19	48.8%
Fica	001-408-4130	\$129,080.74	\$192,455.44	\$205,929.36	7%
Workers Comp	001-408-4140	\$51,486.85	\$47,400.00	\$42,000.00	-11.4%
Unemployment Insurance	001-408-4150	-\$229.68	\$2,500.00	\$2,500.00	0%
Insurance Medical/Life/Dental	001-408-4160	\$222,591.29	\$422,710.83	\$471,979.57	11.7%
Tmrs	001-408-4170	\$175,302.36	\$261,374.41	\$321,632.28	23.1%
Training	001-408-4190	\$9,970.78	\$30,000.00	\$40,000.00	33.3%
Workers Comp	001-409-4140	\$5,307.47	\$5,200.00	\$4,576.00	-12%
Retirement	001-409-4170	\$18,755.00	\$46,200.00	\$50,000.00	8.2%
Training	001-409-4190	\$5,030.80	\$17,115.00	\$23,000.00	34.4%
Fica	001-410-4130	\$6,833.81	\$8,024.63	\$0.00	-100%
Insurance Medical/Life/Dental	001-410-4160	\$15,894.48	\$29,658.61	\$0.00	-100%
Tmrs	001-410-4170	\$9,509.51	\$10,386.85	\$0.00	-100%
Training	001-410-4190	\$6,920.70	\$10,710.00	\$0.00	-100%
Fica	001-411-4130	\$16,334.17	\$21,792.13	\$29,998.13	37.7%
Workers Comp	001-411-4140	\$5,421.77	\$18,000.00	\$10,000.00	-44.4%
Unemployment Insurance	001-411-4150	\$0.00	\$10,000.00	\$2,500.00	-75%
Insurance Medical/Life/Dental	001-411-4160	\$42,286.86	\$66,193.25	\$88,244.47	33.3%
Tmrs	001-411-4170	\$22,522.99	\$30,651.41	\$48,428.36	58%
Training	001-411-4190	\$4,083.47	\$16,280.00	\$17,230.00	5.8%
Fica	001-412-4130	\$48,212.05	\$42,183.54	\$47,687.15	13%
Workers Comp	001-412-4140	\$27,360.12	\$25,000.00	\$22,000.00	-12%
Unemployment Insurance	001-412-4150	\$0.00	\$2,000.00	\$500.00	-75%
Insurance Medical/Life/Dental	001-412-4160	\$71,241.65	\$123,762.89	\$137,083.76	10.8%
Tmrs	001-412-4170	\$64,820.30	\$56,439.46	\$69,733.17	23.6%
Training	001-412-4190	\$1,370.00	\$20,000.00	\$20,000.00	0%
Fica	001-413-4130	\$20,667.57	\$29,523.01	\$33,530.89	13.6%
Workers Comp	001-413-4140	\$20,986.49	\$20,000.00	\$19,950.00	-0.2%
Insurance Medical/Life/Dental	001-413-4160	\$52,120.34	\$93,175.54	\$107,279.75	15.1%
Tmrs	001-413-4170	\$29,155.72	\$41,525.16	\$54,131.57	30.4%
Training	001-413-4190	\$0.00	\$5,561.70	\$2,000.00	-64%
Fica	001-416-4130	\$15,230.34	\$26,629.93	\$25,713.91	-3.4%
Workers Comp	001-416-4140	\$4,327.05	\$4,200.00	\$4,135.00	-1.5%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Unemployment Insurance	001-416-4150	\$0.00	\$0.00	\$500.00	N/A
Insurance Medical/Life/Dental	001-416-4160	\$31,969.80	\$56,755.65	\$59,634.40	5.1%
Tmrs	001-416-4170	\$18,442.91	\$29,604.50	\$34,183.11	15.5%
Training	001-416-4190	\$1,010.00	\$7,500.00	\$7,500.00	0%
Office Supplies	001-401-4210	\$1,504.11	\$8,000.00	\$5,000.00	-37.5%
Minor Tools & Equipment	001-401-4220	\$6,486.55	\$10,000.00	\$2,400.00	-76%
IT - TECHNOLOGY EQUIPMENT	001-401-4221	\$31,323.11	\$6,702.00	\$0.00	-100%
Expendables	001-401-4240	\$10,561.98	\$15,000.00	\$20,000.00	33.3%
Postage & Shipping	001-401-4250	\$19,212.52	\$28,000.00	\$37,500.00	33.9%
Uniforms	001-401-4280	\$79.75	\$450.00	\$450.00	0%
Office Supplies	001-402-4210	\$0.00	\$250.00	\$0.00	-100%
Minor Tools & Equipment	001-402-4220	\$4,806.84	\$5,000.00	\$1,500.00	-70%
Expendables	001-402-4240	\$0.00	\$1,200.00	\$1,000.00	-16.7%
Uniforms	001-402-4280	\$86.10	\$300.00	\$300.00	0%
Office Supplies	001-404-4210	\$218.89	\$1,500.00	\$2,000.00	33.3%
Minor Tools & Equipment	001-404-4220	\$0.00	\$1,000.00	\$2,600.00	160%
IT - TECHNOLOGY EQUIPMENT	001-404-4221	\$0.00	\$0.00	\$1,000.00	N/A
Gas, Oil & Grease	001-404-4230	\$1,777.80	\$1,575.00	\$2,000.00	27%
Expendables	001-404-4240	\$2,598.31	\$4,000.00	\$4,000.00	0%
Postage & Shipping	001-404-4250	\$0.00	\$0.00	\$50.00	N/A
Uniforms	001-404-4280	\$0.00	\$900.00	\$500.00	-44.4%
Office Supplies	001-405-4210		\$0.00	\$450.00	N/A
Minor Tools & Equipment	001-405-4220			\$1,000.00	N/A
IT Equipment	001-405-4221			\$59,300.00	N/A
Office Supplies	001-407-4210	\$804.75	\$3,500.00	\$3,700.00	5.7%
Minor Tools & Equipment	001-407-4220	\$2,358.95	\$3,400.00	\$3,400.00	0%
Gas, Oil & Grease	001-407-4230	\$772.98	\$3,000.00	\$3,000.00	0%
Expendables	001-407-4240	\$367.55	\$825.00	\$825.00	0%
Uniforms	001-407-4280	\$0.00	\$550.00	\$600.00	9.1%
Office Supplies	001-408-4210	\$1,296.20	\$10,000.00	\$15,000.00	50%
Minor Tools & Equipment	001-408-4220	\$22,032.99	\$42,624.00	\$32,665.00	-23.4%
IT - TECHNOLOGY EQUIPMENT	001-408-4221	\$6,231.74	\$7,000.00	\$0.00	-100%
Gas, Oil & Grease	001-408-4230	\$41,051.52	\$65,000.00	\$75,000.00	15.4%
Expendables	001-408-4240	\$19,583.80	\$29,500.00	\$34,000.00	15.3%
Postage & Shipping	001-408-4250	\$376.18	\$600.00	\$800.00	33.3%
Jail Costs	001-408-4260	\$1,871.54	\$6,000.00	\$6,000.00	0%
Uniforms	001-408-4280	\$8,988.05	\$26,000.00	\$31,000.00	19.2%
Office Supplies	001-409-4210	\$230.58	\$1,556.07	\$1,550.00	-0.4%
Minor Tools & Equipment	001-409-4220	\$4,422.80	\$56,000.00	\$52,069.88	-7%
Gas, Oil & Grease	001-409-4230	\$2,699.38	\$12,500.00	\$12,500.00	0%
Expendables	001-409-4240	\$1,781.61	\$4,995.29	\$8,500.00	70.2%
Chemicals	001-409-4270	\$0.00	\$8,409.60	\$8,569.00	1.9%
Uniforms	001-409-4280	\$7,712.63	\$7,600.00	\$5,900.00	-22.4%





Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Office Supplies	001-410-4210	\$1,011.57	\$1,500.00	\$0.00	-100%
Furniture & Light Equipment	001-410-4220	\$58.95	\$2,425.00	\$0.00	-100%
IT - TECHNOLOGY EQUIPMENT	001-410-4221	\$860.98		\$0.00	N/A
Gas, Oil And Grease	001-410-4230	\$2,291.91	\$4,200.00	\$0.00	-100%
Expendables	001-410-4240	\$401.48	\$3,225.00	\$0.00	-100%
Uniforms	001-410-4280	\$0.00	\$650.00	\$0.00	-100%
Office Supplies	001-411-4210	\$106.71	\$1,067.00	\$2,706.00	153.6%
Minor Tools & Equipment	001-411-4220	\$2,210.39	\$23,640.00	\$53,984.00	128.4%
IT - TECHNOLOGY EQUIPMENT	001-411-4221	\$0.00	\$3,279.00	\$0.00	-100%
Gas, Oil & Grease	001-411-4230	\$9,996.20	\$20,000.00	\$165,000.00	725%
Expendables	001-411-4240	\$5,268.95	\$11,617.00	\$68,735.00	491.7%
Chemicals	001-411-4270	\$484.98	\$2,347.00	\$8,208.00	249.7%
Uniforms	001-411-4280	\$546.04	\$8,730.00	\$12,460.00	42.7%
Office Supplies	001-412-4210	\$2,251.55	\$2,500.00	\$2,500.00	0%
Minor Tools & Equipment	001-412-4220	\$57.39	\$1,300.00	\$1,600.00	23.1%
IT - TECHNOLOGY EQUIPMENT	001-412-4221	\$0.00	\$16,256.00	\$0.00	-100%
Gas, Oil & Grease	001-412-4230	\$6,551.75	\$14,000.00	\$13,000.00	-7.1%
Expendables	001-412-4240	\$22,347.15	\$40,000.00	\$40,000.00	0%
Expendables/Cpr Classes	001-412-4241	\$0.00	\$500.00	\$500.00	0%
Household Supplies	001-412-4242	\$3,086.74	\$3,500.00	\$3,500.00	0%
Public Relations	001-412-4255	\$334.24	\$2,000.00	\$2,000.00	0%
Uniforms	001-412-4280	\$150.98	\$4,000.00	\$8,000.00	100%
Office Supplies	001-413-4210	\$106.71	\$959.00	\$1,002.00	4.5%
Minor Tools & Equipment	001-413-4220	\$208.50	\$805.00	\$1,060.00	31.7%
Gas, Oil & Grease	001-413-4230	\$42,986.12	\$75,000.00	\$93,500.00	24.7%
Expendables	001-413-4240	\$3,188.61	\$6,664.00	\$11,587.00	73.9%
Chemicals	001-413-4270	\$0.00	\$150.00	\$290.00	93.3%
Uniforms	001-413-4280	\$728.11	\$6,060.00	\$6,580.00	8.6%
Office Supplies	001-415-4210	\$217.16	\$3,000.00	\$3,000.00	0%
Expendables	001-415-4240	\$955.99	\$0.00	\$1,500.00	N/A
Office Supplies	001-416-4210	\$1,047.80	\$1,500.00	\$1,500.00	0%
Minor Tools & Equipment	001-416-4220	\$2,471.40	\$6,200.00	\$4,900.00	-21%
IT - TECHNOLOGY EQUIPMENT	001-416-4221	\$0.00	\$713.00	\$0.00	-100%
Gas, Oil & Grease	001-416-4230	\$6,812.07	\$7,500.00	\$12,000.00	60%
Expendables	001-416-4240	\$22,884.04	\$35,200.00	\$44,700.00	27%
Supplies - Community Service	001-416-4241	\$0.00	\$1,000.00	\$1,000.00	0%
Postage & Shipping	001-416-4250	\$0.00	\$175.00	\$175.00	0%
Uniforms	001-416-4280	\$1,300.72	\$2,500.00	\$2,000.00	-20%
Maintenance - Bldg & Grounds	001-401-4310	\$4,917.04	\$11,000.00	\$20,000.00	81.8%
Equipment Repairs	001-401-4320	\$0.00	\$1,500.00	\$0.00	-100%
Maintenance - Bldg & Grounds	001-404-4310	\$1,303.21	\$8,000.00	\$3,000.00	-62.5%
Equipment Repairs	001-404-4320	\$0.00	\$0.00	\$100.00	N/A
Fuel Operated Equipment	001-404-4330	\$343.67	\$1,000.00	\$0.00	-100%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equipment Repairs	001-405-4320	\$0.00	\$0.00	\$7,000.00	N/A
Fuel Operated Equipment	001-407-4330	\$1,358.05	\$0.00	\$0.00	0%
Maintenance - Bldg & Grounds	001-408-4310	\$4,657.76	\$12,000.00	\$26,000.00	116.7%
Equipment Repairs	001-408-4320	\$0.00	\$2,000.00	\$2,000.00	0%
Fuel Operated Equipment	001-408-4330	\$50,543.30	\$55,000.00	\$90,000.00	63.6%
Radio Repairs	001-408-4360	\$677.38	\$4,500.00	\$3,000.00	-33.3%
Maintenance - Bldg & Grounds	001-409-4310	\$1,705.01	\$3,000.00	\$3,000.00	0%
Equipment Repairs	001-409-4320	\$622.63	\$6,500.00	\$6,500.00	0%
Fuel Operated Equipment	001-409-4330	\$2,399.33	\$12,500.00	\$12,500.00	0%
Radio Repairs	001-409-4360	\$1,859.46	\$4,800.00	\$7,750.00	61.5%
Maintenance Fuel Operated Equi	001-410-4330	\$9,465.21	\$6,787.00	\$0.00	-100%
Maintenance - Bldg & Grounds	001-411-4310			\$16,900.00	N/A
Equipment Repairs	001-411-4320	\$21.79	\$4,700.00	\$34,600.00	636.2%
Fuel Operated Equipment	001-411-4330	\$29,847.71	\$40,000.00	\$50,400.00	26%
Generator Expense	001-411-4350			\$8,000.00	N/A
Radio Repairs	001-411-4360			\$1,000.00	N/A
Sign & Signal Repair	001-411-4370	\$663.04	\$39,259.00	\$0.00	-100%
Road Repair - Material	001-411-4380	\$17,208.82	\$24,300.00	\$0.00	-100%
Maintenance - Bldg & Grounds	001-412-4310	\$3,693.83	\$12,000.00	\$12,000.00	0%
Equipment Repairs	001-412-4320	\$2,250.00	\$1,500.00	\$1,500.00	0%
Fuel Operated Equipment	001-412-4330	\$2,756.07	\$15,000.00	\$12,000.00	-20%
Radio Repairs	001-412-4360	\$4,685.08	\$2,000.00	\$2,500.00	25%
Equipment Repairs	001-413-4320	\$0.00	\$4,200.00	\$4,400.00	4.8%
Fuel Operated Equipment	001-413-4330	\$121,205.88	\$145,000.00	\$159,500.00	10%
Maintenance - Bldg & Grounds	001-415-4310	\$3,691.82	\$2,500.00	\$15,000.00	500%
Maintenance - Bldg & Grounds	001-416-4310	\$4,760.57	\$40,000.00	\$38,000.00	-5%
Equipment Repairs	001-416-4320	\$1,849.54	\$10,000.00	\$10,000.00	0%
Fuel Operated Equipment	001-416-4330	\$6,540.25	\$5,000.00	\$12,000.00	140%
Electric & Gas	001-401-4410	\$4,134.33	\$11,000.00	\$9,500.00	-13.6%
Telephone	001-401-4430	\$4,855.01	\$8,256.00	\$0.00	-100%
Cell Phones	001-402-4430	\$1,318.79	\$2,400.00	\$1,500.00	-37.5%
Electric & Gas	001-404-4410	\$2,956.21	\$4,000.00	\$9,500.00	137.5%
Telephone	001-404-4430	\$3,399.33	\$5,000.00	\$5,400.00	8%
Telephone	001-407-4430	\$751.80	\$1,400.00	\$0.00	-100%
Electric & Gas	001-408-4410	\$6,136.07	\$13,000.00	\$13,000.00	0%
Cable / Internet	001-408-4420	\$1,915.60	\$3,800.00	\$0.00	-100%
Telephone	001-408-4430	\$14,462.94	\$20,000.00	\$23,500.00	17.5%
Electric	001-409-4410	\$11,357.29	\$17,000.00	\$23,000.00	35.3%
Cable/Internet	001-409-4420	\$542.91	\$2,000.00	\$0.00	-100%
Telephone	001-409-4430	\$3,688.85	\$4,500.00	\$6,050.00	34.4%
Telephone	001-410-4430	\$457.10	\$1,600.00	\$0.00	-100%
Electric - Street Lights	001-411-4410	\$51,170.50	\$90,000.00	\$0.00	-100%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Electric - Traffic Signals	001-411-4415	\$896.85	\$1,300.00	\$0.00	-100%
Telephone	001-411-4430	\$1,108.52	\$2,200.00	\$0.00	-100%
Electric & Gas	001-412-4410	\$7,776.72	\$13,500.00	\$16,000.00	18.5%
Telephone	001-412-4430	\$4,041.44	\$6,300.00	\$6,500.00	3.2%
Electric	001-415-4410	\$5,226.15	\$12,000.00	\$12,500.00	4.2%
Telephone	001-415-4430	\$1,808.27	\$3,000.00	\$3,000.00	0%
Electric	001-416-4410	\$23,274.30	\$50,000.00	\$50,000.00	0%
Cable / Internet	001-416-4420	\$3,765.92	\$5,700.00	\$5,800.00	1.8%
Telephone	001-416-4430	\$3,587.11	\$5,800.00	\$5,800.00	0%
Bank Card Fees	001-401-4530	\$24,046.85	\$45,500.00	\$45,000.00	-1.1%
Bank Fees	001-401-4540	\$7,574.25	\$21,500.00	\$15,000.00	-30.2%
Contract Services	001-401-4570	\$138,261.86	\$122,250.00	\$32,350.00	-73.5%
Equipment Rental/Lease	001-401-4575	\$1,379.01	\$1,825.00	\$0.00	-100%
Stipends - Mayor	001-402-4510	\$2,400.00	\$3,600.00	\$3,600.00	0%
Stipends - City Council	001-402-4520	\$5,850.00	\$9,000.00	\$9,000.00	0%
Codification	001-402-4540	\$367.50	\$5,000.00	\$5,000.00	0%
Special Services	001-402-4555	\$37,728.58	\$84,750.00	\$91,805.00	8.3%
Contract Services	001-402-4570	\$59,543.85	\$103,500.00	\$107,000.00	3.4%
City Attorney Fees	001-403-4510	\$32,800.51	\$92,925.00	\$92,925.00	0%
Attorney - Special	001-403-4540	\$1,042.50	\$25,000.00	\$27,000.00	8%
Stipends - Judge	001-404-4510	\$10,000.00	\$15,000.00	\$15,000.00	0%
Bank Card Fees	001-404-4530	\$2,575.19	\$7,500.00	\$5,000.00	-33.3%
Jury Payments	001-404-4560	\$483.67	\$500.00	\$700.00	40%
Contract Services	001-404-4570	\$16,864.21	\$33,185.00	\$36,800.00	10.9%
Copy Machine Rental	001-405-4550	\$0.00	\$0.00	\$22,844.00	N/A
Contract Services	001-405-4570	\$0.00	\$0.00	\$261,775.25	N/A
Special Services	001-408-4555	\$315.74	\$8,000.00	\$5,000.00	-37.5%
Pd - Blue Santa	001-408-4557	\$1,183.77	\$1,500.00	\$1,500.00	0%
Contract Services	001-408-4570	\$214,765.77	\$241,496.00	\$193,950.00	-19.7%
Contract Labor	001-408-4571	\$0.00	\$0.00	\$39,000.00	N/A
Equipment Rental/Lease	001-408-4575	\$278.91	\$500.00	\$500.00	0%
Contract Services	001-409-4570	\$10,706.37	\$27,730.00	\$22,500.00	-18.9%
Contract Services	001-410-4570	\$13,407.35	\$44,847.00	\$0.00	-100%
Contract Services	001-411-4570	\$65,618.21	\$91,900.00	\$11,810.00	-87.1%
Contract Labor	001-411-4571	\$43,367.09	\$81,120.00	\$0.00	-100%
Equipment Rental/Lease	001-411-4575	\$0.00	\$4,500.00	\$70,250.00	1,461.1%
Bank Card Fees	001-412-4530	\$437.35	\$0.00	\$0.00	0%
Contract Services	001-412-4570	\$57,201.33	\$101,279.30	\$97,151.04	-4.1%
Contract Services	001-413-4570	\$283,739.20	\$566,500.00	\$585,744.00	3.4%
Contract Labor	001-413-4571	\$97,968.09	\$162,240.00	\$187,000.00	15.3%
Equipment Rental/Lease	001-413-4575	\$0.00	\$3,000.00	\$3,000.00	0%
Contract Services	001-415-4570	\$660.70	\$2,500.00	\$2,500.00	0%
Bank Card Fees	001-416-4530	\$1,654.17	\$1,500.00	\$1,500.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Contract Services	001-416-4570	\$8,460.28	\$34,250.00	\$108,200.00	215.9%
Equipment Rental/Lease	001-416-4575	\$1,102.53	\$1,500.00	\$1,500.00	0%
Dues & Subscriptions	001-401-4610	\$5,213.61	\$5,700.00	\$6,990.00	22.6%
Insurance - Vehicles	001-401-4630	\$85.10	\$70.00	\$85.00	21.4%
Insurance - Buildings	001-401-4640	\$45,031.38	\$35,300.00	\$38,000.00	7.6%
Insurance - Liability	001-401-4650	\$1,216.41	\$1,650.00	\$1,500.00	-9.1%
Special Projects	001-401-4660	\$0.00	\$3,000.00	\$3,000.00	0%
Elections	001-401-4666	\$0.00	\$4,000.00	\$4,500.00	12.5%
Publication & Recording Fees	001-401-4667	\$0.00	\$1,500.00	\$1,500.00	0%
Penalties, Fees, Dmg & Interst	001-401-4698	\$76.57	\$250.00	\$250.00	0%
Dues & Subscriptions	001-402-4610	\$6,535.00	\$9,435.00	\$11,000.00	16.6%
Travel Operational	001-402-4620	\$0.00	\$4,000.00	\$4,000.00	0%
Insurance - Errors & Omissions	001-402-4650	\$13,336.82	\$11,500.00	\$15,000.00	30.4%
Publication & Recording Fees	001-402-4667	\$2,956.93	\$15,000.00	\$15,000.00	0%
Dues & Subscriptions	001-404-4610	\$35.00	\$500.00	\$500.00	0%
Insurance - Vehicles	001-404-4630	\$915.60	\$740.00	\$2,000.00	170.3%
Insurance - Buildings	001-404-4640	\$19,253.77	\$15,510.00	\$36,000.00	132.1%
Bonds, Notary, Etc.	001-404-4651	\$0.00	\$500.00	\$0.00	-100%
Dues & Subscriptions	001-405-4610	\$0.00	\$0.00	\$35,048.60	N/A
Dues & Subscriptions	001-407-4610	\$0.00	\$700.00	\$700.00	0%
Insurance - Vehicles	001-407-4630	\$642.68	\$910.00	\$1,500.00	64.8%
Dues & Subscriptions	001-408-4610	\$910.00	\$1,340.00	\$5,355.00	299.6%
Travel Operational	001-408-4620	\$0.00	\$800.00	\$800.00	0%
Insurance - Vehicles	001-408-4630	\$27,843.65	\$22,500.00	\$32,500.00	44.4%
Insurance - Buildings	001-408-4640	\$0.00	\$19,200.00	\$28,000.00	45.8%
Insurance - Liability	001-408-4650	\$62,292.74	\$34,000.00	\$34,000.00	0%
Bonds, Notary, Etc.	001-408-4651	\$392.79	\$700.00	\$1,000.00	42.9%
Penalties, Fees, Dmg & Interst	001-408-4698	\$36.00	\$75.00	\$75.00	0%
Dues & Subscriptions	001-409-4610	\$2,273.00	\$3,350.00	\$4,500.00	34.3%
Insurance - Vehicles	001-409-4630	\$18,518.90	\$16,000.00	\$20,659.00	29.1%
Insurance - Buildings	001-409-4640	\$15,632.14	\$12,500.00	\$15,632.00	25.1%
Fireman Water Bill Credits	001-409-4670	\$7,316.17	\$12,000.00	\$14,000.00	16.7%
Dues & Subscriptions	001-410-4610	\$12,005.82	\$6,715.00	\$0.00	-100%
Travel Operational	001-410-4620	\$0.00	\$100.00	\$0.00	-100%
Insurance - Vehicles	001-410-4630	\$2,032.22	\$1,650.00	\$0.00	-100%
Dues, Memberships & Subscripti	001-411-4610	\$0.00	\$250.00	\$350.00	40%
Insurance - Vehicles	001-411-4630	\$9,477.35	\$7,660.00	\$10,500.00	37.1%
Insurance - Liability	001-411-4650	\$0.00	\$303.00	\$500.00	65%
Dues & Subscriptions	001-412-4610	\$180.00	\$1,128.00	\$1,750.00	55.1%
Insurance - Vehicles	001-412-4630	\$7,924.68	\$6,100.00	\$8,200.00	34.4%
Insurance - Buildings	001-412-4640	\$52,372.04	\$41,050.00	\$55,000.00	34%
Insurance - Vehicles	001-413-4630	\$28,783.45	\$23,000.00	\$35,000.00	52.2%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Garbage Bag Purchases	001-413-4670	\$47,899.00	\$104,240.00	\$140,700.00	35%
Insurance - Buildings	001-415-4640	\$40,904.71	\$32,050.00	\$45,000.00	40.4%
Dues & Subscriptions	001-416-4610	\$100.00	\$1,100.00	\$1,500.00	36.4%
Insurance - Vehicles	001-416-4630	\$2,666.10	\$2,155.00	\$3,500.00	62.4%
Insurance - Buildings	001-416-4640	\$59,305.30	\$53,200.00	\$65,000.00	22.2%
Insurance - Liability - Pool	001-416-4650	\$7,736.70	\$203.00	\$8,200.00	3,939.4%
Storm/Emergency Mgmt	001-401-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Surety Bonding - Staff	001-401-4706	\$0.00	\$500.00	\$0.00	-100%
Emergency Management	001-408-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Storm/Emergency Mgmt	001-409-4705	\$0.00	\$3,000.00	\$5,000.00	66.7%
Storm/Emergency Mgmt	001-411-4705	\$0.00	\$5,000.00	\$0.00	-100%
Storm/Emergency Mgmt	001-412-4705	\$0.00	\$5,000.00	\$0.00	-100%
Storm/Emergency Mgmt	001-413-4705	\$0.00	\$2,500.00	\$0.00	-100%
Contingency	001-417-4700	\$0.00	\$120,000.00	\$310,000.00	158.3%
WOODSHORE DHK - SUB 380	001-417-4712	\$0.00	\$100,000.00	\$100,000.00	0%
Principal - Coe 2005 Edc	001-417-4731	\$0.00	\$250,000.00	\$260,000.00	4%
Interest - Coe 2005 Edc	001-417-4733	\$9,996.00	\$19,992.00	\$10,192.00	-49%
Xfr To Eq Repl 106	001-401-4850	\$0.00	\$2,850.00	\$0.00	-100%
XFR from Con GF 101	001-401-4865			-\$250,000.00	N/A
Xfr To Eq Repl 106	001-404-4850	\$0.00	\$2,850.00	\$5,700.00	100%
Xfr From Eq Repl 106	001-404-4860	\$0.00	\$0.00	-\$15,000.00	N/A
Xfr To Eq Repl 106	001-407-4850	\$0.00	\$2,500.00	\$5,000.00	100%
Xfr To Eq Repl 106	001-408-4850	\$0.00	\$19,955.00	\$50,460.00	152.9%
Xfr From Eq Repl 106	001-408-4860	\$0.00	-\$182,000.00	-\$461,000.00	153.3%
Xfr To Eq Repl 106	001-409-4850	\$0.00	\$18,946.50	\$37,558.00	98.2%
Xfr From Eq Repl 106	001-409-4860	\$0.00	-\$26,398.00	-\$46,100.00	74.6%
Transfer From Construction	001-409-4861	\$0.00	-\$16,290.00	\$0.00	-100%
XFR TO EQ REPL 106 4850	001-410-4850	\$0.00	\$4,170.00	\$0.00	-100%
Xfr To Eq Repl 106	001-411-4850	\$0.00	\$14,130.00	\$49,723.00	251.9%
Xfr From Eq Repl 106	001-411-4860	\$0.00	-\$57,600.00	-\$234,272.00	306.7%
XFR From 101 GF Con	001-411-4864			-\$23,575.00	N/A
Xfr To Eq Repl 106	001-412-4850	\$0.00	\$17,270.20	\$38,679.35	124%
Xfr From Eq Repl 106	001-412-4860	\$0.00	-\$267,624.00	\$0.00	-100%
Transfer From Construction	001-412-4861	\$0.00	-\$15,290.00	-\$60,000.00	292.4%
Xfr To Eq Repl 106	001-413-4850	\$0.00	\$21,873.25	\$61,995.25	183.4%
Xfr From Eq Repl 106	001-413-4860	\$0.00	-\$294,965.00	-\$364,965.00	23.7%
Xfr To Eq Repl 106	001-416-4850	\$0.00	\$2,750.00	\$8,250.00	200%
Xfr From Eq Repl 106	001-416-4860	\$0.00	-\$55,000.00	\$0.00	-100%
XFR from GF Con Fund 101	01-408-5010			-\$95,000.00	N/A
XFR from Construction 101	01-416-5010		-\$400,000.00	-\$415,000.00	3.8%
Capital - Bldg & Grounds	001-401-4970	\$0.00	\$0.00	\$250,000.00	N/A
Capital - Equipment	001-404-4940	\$0.00	\$0.00	\$15,000.00	N/A
Capital - Bldg & Grounds	001-404-4970	\$0.00	\$0.00	\$1,250.00	N/A



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital - Equipment	001-405-4940	\$0.00	\$0.00	\$12,000.00	N/A
Capital - Office Equipment	001-408-4910	\$0.00	\$0.00	\$3,500.00	N/A
Capital - Motor Vehicles	001-408-4920	\$0.00	\$182,000.00	\$461,000.00	153.3%
Capital - Bldg & Grounds	001-408-4970	\$0.00	\$0.00	\$95,000.00	N/A
Capital - Motor Vehicles	001-409-4920	\$221,355.00	\$0.00	\$0.00	0%
Capital - Equipment	001-409-4940	\$19,535.50	\$26,398.60	\$46,100.00	74.6%
Capital - Facilities & Infrast	001-409-4970	\$0.00	\$16,290.00	\$0.00	-100%
Capital - Motor Vehicles	001-411-4920	\$0.00	\$0.00	\$163,246.00	N/A
Capital - Equipment	001-411-4940	\$0.00	\$57,600.00	\$65,901.00	14.4%
Capital-Bldg & Grounds	001-411-4970			\$30,000.00	N/A
Capital - Motor Vehicles	001-412-4920	\$223,214.32	\$221,714.32	\$0.00	-100%
Capital - Equipment	001-412-4940	\$45,056.21	\$45,908.16	\$0.00	-100%
Capital - Bldg & Grounds	001-412-4970	\$0.00	\$15,290.00	\$65,000.00	325.1%
Capital - Motor Vehicles	001-413-4920	\$0.00	\$294,965.00	\$354,965.00	20.3%
Capital - Equipment	001-413-4940	\$0.00	\$0.00	\$10,000.00	N/A
Capital - Motor Vehicles	001-416-4920	\$30,495.25	\$30,000.00	\$0.00	-100%
Capital - Equipment	001-416-4940	\$0.00	\$25,000.00	\$0.00	-100%
Capital - Bldg & Grounds	001-416-4970	\$55,077.60	\$400,000.00	\$415,000.00	3.8%
Transfers - Admin Fees	001-417-5011	\$0.00	-\$379,759.00	\$0.00	-100%
Transfer Co 2005 From Edc	001-417-5012	\$0.00	-\$269,992.00	-\$270,192.00	0.1%
Transfer T/F Streets, Drg & Sw(	001-417-5050	-\$934.32	\$0.00	-\$317,219.37	N/A
Transfer T/F Unempl Ins 102	001-417-5070	\$0.00	-\$15,000.00	\$0.00	-100%
Rec To Accrual	001-417-5540	\$0.00	-\$100,000.00	\$0.00	-100%
<b>Total General Operating Fund:</b>		<b>\$7,979,222.11</b>	<b>\$11,500,278.85</b>	<b>\$12,925,435.90</b>	<b>12.4%</b>
<b>Enterprise Fund</b>					
Supervision	002-425-4010	\$139,687.73	\$186,451.60	\$187,221.07	0.4%
Operational	002-425-4020	\$345,991.88	\$572,455.28	\$849,698.15	48.4%
Overtime	002-425-4030	\$7,385.26		\$0.00	N/A
Longevity	002-425-4040	\$10,718.47	\$5,912.60	\$1.57	-100%
Allowance - Auto	002-425-4060	\$2,818.73	\$4,512.36	\$7,099.44	57.3%
Fica	002-425-4130	\$38,063.12	\$58,401.68	\$79,546.18	36.2%
Workers Comp	002-425-4140	\$5,654.59		\$0.00	N/A
Insurance Medical/Life/Dental	002-425-4160	\$85,439.18	\$146,784.50	\$209,407.04	42.7%
Tmrs	002-425-4170	\$53,169.10	\$82,144.06	\$126,981.06	54.6%
Office Supplies	002-425-4210	\$106.62	\$1,359.00	\$1,517.00	11.6%
Minor Tools & Equipment	002-425-4220	\$23,479.12	\$35,748.00	\$40,538.00	13.4%
Gas, Oil & Grease	002-425-4230	\$7,738.03	\$16,000.00	\$17,600.00	10%
Expendables	002-425-4240	\$3,041.39	\$9,723.00	\$11,012.00	13.3%
Postage & Shipping	002-425-4250	\$501.17	\$2,940.00	\$3,090.00	5.1%
Chemicals	002-425-4270	\$10,880.33	\$21,206.00	\$23,386.00	10.3%
Uniforms	002-425-4280	\$0.00	\$1,370.00	\$1,540.00	12.4%
Maintenance - Bldg & Grounds	002-425-4310	\$428.70	\$34,100.00	\$42,900.00	25.8%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Equipment Repairs	002-425-4320	\$51,498.42	\$203,000.00	\$235,500.00	16%
Fuel Operated Equipment	002-425-4330	\$7,373.23	\$12,000.00	\$14,000.00	16.7%
Maintenance - Generators	002-425-4340	\$234.29	\$37,740.00	\$37,740.00	0%
Radio Repairs	002-425-4360	\$0.00	\$500.00	\$500.00	0%
Line Maintenance - Water	002-425-4370	\$122,903.71	\$135,258.00	\$148,480.00	9.8%
Line Maintenance - Sewer	002-425-4371	\$69,542.53	\$129,530.00	\$144,490.00	11.5%
Equipment/Meters	002-425-4375	\$63,103.88	\$149,895.00	\$177,795.00	18.6%
Electric - Wwtp	002-425-4410	\$104,074.55	\$176,000.00	\$228,800.00	30%
Electric - Water	002-425-4411	\$30,825.47	\$46,000.00	\$59,800.00	30%
Electric - Sewer	002-425-4412	\$22,305.98	\$39,000.00	\$50,700.00	30%
Telephone	002-425-4430	\$3,643.20	\$6,500.00	\$6,500.00	0%
Bank & Investment Fees	002-425-4540	\$15.00	\$50.00	\$50.00	0%
Contract Services - Other	002-425-4570	\$41,387.80	\$218,600.00	\$224,000.00	2.5%
Contract Services - Bwa Water	002-425-4572	\$1,259,040.00	\$2,527,000.00	\$2,527,000.00	0%
Contract Services - Bra Wwtp	002-425-4573	\$169,680.00	\$1,250,000.00	\$1,256,000.00	0.5%
Equipment Rental/Lease	002-425-4575	\$0.00	\$2,400.00	\$2,500.00	4.2%
Senior Credits - Water	002-423-4670	\$13,833.17	\$25,320.00	\$25,320.00	0%
Senior Credits - Sewer	002-423-4671	\$10,167.05	\$16,458.00	\$16,458.00	0%
Dues & Subscriptions	002-425-4610	\$39,178.98	\$41,950.00	\$43,800.00	4.4%
Insurance - Vehicles	002-425-4630	\$716.05	\$580.00	\$900.00	55.2%
Insurance - Buildings	002-425-4640	\$48,598.29	\$39,200.00	\$60,000.00	53.1%
Storm/Emergency Mgmt.	002-425-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Interest - Coo 2009	002-426-4730	\$0.00	\$60,813.00	\$50,750.00	-16.5%
Principal - Coo 2009	002-426-4735	\$0.00	\$170,000.00	\$180,000.00	5.9%
Interest - Coo 2013	002-426-4740	\$51,152.50	\$102,305.00	\$95,105.00	-7%
Principal - Coo 2013	002-426-4745	\$0.00	\$240,000.00	\$250,000.00	4.2%
Interest - Coo 2017	002-426-4750	\$12,109.50	\$20,390.00	\$208,423.00	922.2%
Principal - Coo 2017	002-426-4755	\$185,000.00	\$185,000.00	\$190,000.00	2.7%
Xfr To Eq Repl 208	002-425-4850	\$0.00	\$33,670.00	\$25,107.00	-25.4%
Xfr From Eq Repl 208	002-425-4860	\$0.00	-\$333,667.00	-\$60,000.00	-82%
XFR FROM FUND 105	002-425-4862	\$0.00	-\$1,085,000.00	-\$3,690,000.00	240.1%
Capital - Motor Vehicles	002-425-4920	\$0.00		\$60,000.00	N/A
Capital - Equipment	002-425-4940	\$0.00	\$58,667.00	\$132,390.00	125.7%
Capital - Bldg & Grounds	002-425-4970	\$0.00		\$330,600.00	N/A
Capital - Well & Prodn Lines	002-425-4971	\$0.00	\$275,000.00	\$455,000.00	65.5%
Capital - Water Line Extension	002-425-4980	\$29,200.00	\$300,000.00	\$200,000.00	-33.3%
Capital - Sewer Line Extension	002-425-4981	\$0.00	\$785,000.00	\$2,700,000.00	243.9%
Series 2013 Ye Principal Adj	002-426-5536	\$0.00	-\$240,000.00	\$0.00	-100%
Series 2017 Ye Principal Adj	002-426-5537	\$197,109.50	-\$185,000.00	\$0.00	-100%
<b>Total Enterprise Fund:</b>		<b>\$3,267,796.52</b>	<b>\$6,628,267.08</b>	<b>\$7,994,245.51</b>	<b>20.6%</b>
<b>Hotel/Motel Tax Fund</b>					
Personnel - Salaries Exempt	004-400-4010		\$29,101.80	\$29,101.80	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Longevity	004-400-4040		\$248.12	\$0.12	-100%
Fica	004-400-4130		\$2,226.30	\$2,226.30	0%
Insurance Medical/Life/Dental	004-400-4160		\$9,725.11	\$9,725.11	0%
Tmrs	004-400-4170		\$3,131.37	\$3,131.37	0%
Christmas Decorations	004-400-4211		\$6,500.00	\$6,500.00	0%
Clute Visitors Bureau	004-400-4520		\$25,000.00	\$25,000.00	0%
Chamber Visitor'S Events	004-400-4535		\$25,000.00	\$25,000.00	0%
Center For Arts & Sciences	004-400-4536		\$250,000.00	\$250,000.00	0%
Bam Festival	004-400-4543		\$7,500.00	\$7,500.00	0%
Christmas In The Park	004-400-4545		\$9,750.00	\$9,750.00	0%
Special Projects	004-400-4660		\$63,500.00	\$63,500.00	0%
Principal - Parks Office 106	004-400-4730		\$7,500.00	\$7,500.00	0%
Capital - Bldg & Grounds	004-400-4970		\$10,000.00	\$10,000.00	0%
Transfers - Admin Fees To Cf	004-400-5011		\$12,015.00	\$12,015.00	0%
Transfer T/F Constructn Cf 101	004-400-5068		\$70,000.00	\$40,000.00	-42.9%
Transfer T/F Gtmf 07	004-400-5095		\$50,000.00	\$50,000.00	0%
<b>Total Hotel/Motel Tax Fund:</b>		<b>\$0.00</b>	<b>\$581,197.70</b>	<b>\$550,949.70</b>	<b>-5.2%</b>
<b>EDC</b>					
Training	006-400-4190		\$10,000.00	\$10,000.00	0%
Bank & Investment Fees	006-400-4540		\$17,500.00	\$17,500.00	0%
Misc Sundry Expenses	006-400-4655		\$2,500.00	\$2,500.00	0%
Special Projects	006-400-4660		\$175,000.00	\$150,000.00	-14.3%
Dixie Dr - Ch 380 Rebate	006-400-4715		\$33,540.00	\$33,540.00	0%
Capital - Special Projects	006-400-4975		\$200,000.00	\$200,000.00	0%
Capital - Property	006-400-4990		\$300,000.00	\$300,000.00	0%
Transfer T/F General Fund 01	006-400-5010		\$0.00	\$50,000.00	N/A
Transfers - Admin Fees To Cf	006-400-5011		\$71,617.00	\$0.00	-100%
Transfer Co 2005 To Gen Fund	006-400-5012		\$269,992.00	\$269,992.00	0%
Transfer Co 2013 To Debt Svc	006-400-5013		\$312,373.00	\$310,772.50	-0.5%
Transfer - Hot/Cvb Personnel	006-400-5015		\$0.00	\$49,250.00	N/A
<b>Total EDC:</b>		<b>\$0.00</b>	<b>\$1,392,522.00</b>	<b>\$1,393,554.50</b>	<b>0.1%</b>
<b>Great Tx Mosquito Festivl</b>					
Overtime	007-400-4030	\$0.00	\$20,000.00	\$20,000.00	0%
Tmrs	007-400-4170	\$0.00	\$2,150.00	\$2,150.00	0%
Bank Card Fees	007-400-4530	\$0.00	\$200.00	\$2,500.00	1,150%
Contract Services	007-400-4570	\$4,000.00	\$24,000.00	\$24,000.00	0%
Gtmf - Contest/Mosquito Chase	007-400-4610	\$0.00	\$2,400.00	\$2,400.00	0%
Gtmf - Contest/Adult-Children	007-400-4612	\$0.00	\$9,000.00	\$9,000.00	0%





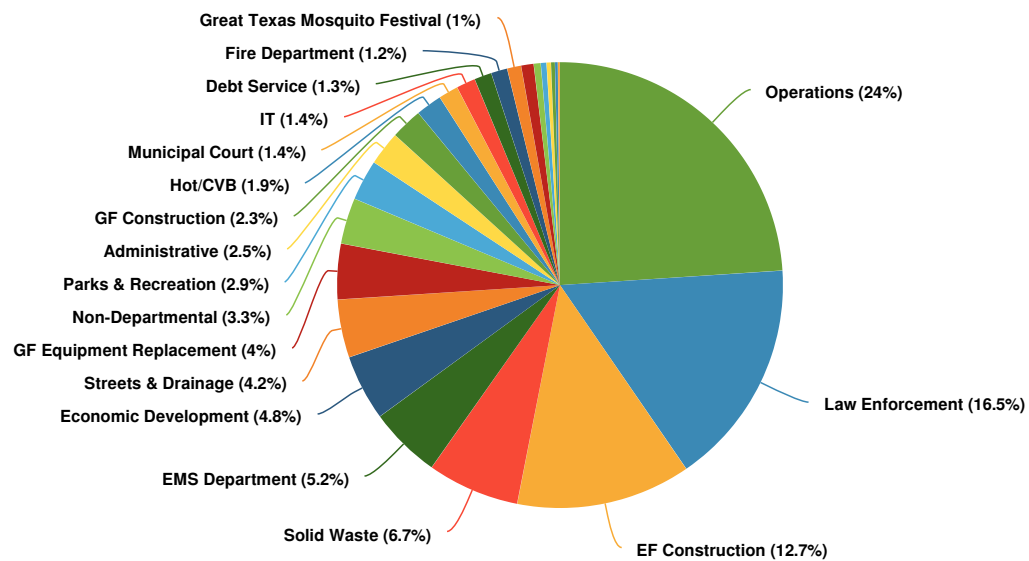
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Gtmf - Distribution-Admission	007-400-4620	\$0.00	\$1,600.00	\$4,500.00	181.3%
Gtmf - Distribution-Entertain	007-400-4621	\$43,243.75	\$183,500.00	\$175,000.00	-4.6%
Gtmf - Stage/Sound/Lights	007-400-4622	\$0.00	\$27,500.00	\$27,500.00	0%
Gtmf - Concessions - Beer	007-400-4630	\$0.00	\$15,750.00	\$15,750.00	0%
Gtmf - Concessions-Booths	007-400-4632	\$0.00	\$1,500.00	\$1,500.00	0%
Gtmf - Logistics/Traffic/Park	007-400-4641	\$0.00	\$500.00	\$500.00	0%
Gtmf - Logistics/Electrical	007-400-4642	\$0.00	\$500.00	\$500.00	0%
Gtmf - Logistics/Trash/Toilets	007-400-4643	\$0.00	\$7,000.00	\$7,500.00	7.1%
Gtmf - Logistics/Exhibitor Svc	007-400-4644	\$0.00	\$150.00	\$150.00	0%
Gtmf - Logistics/Security	007-400-4645	\$0.00	\$6,400.00	\$6,400.00	0%
Gtmf - Souvenir Booth	007-400-4650	\$1,300.00	\$4,000.00	\$4,000.00	0%
Gtmf - Publicity/Fest Posters	007-400-4661	\$0.00	\$1,000.00	\$1,000.00	0%
Gtmf - Publicity/Brochures	007-400-4664	\$0.00	\$200.00	\$200.00	0%
Gtmf - Publicity/Newspapr/Radio	007-400-4665	\$1,689.00	\$20,750.00	\$7,500.00	-63.9%
Publicity/Web & Social Media	007-400-4666	\$1,650.00	\$7,200.00	\$20,750.00	188.2%
Gtmf - Stationery/Postage	007-400-4670	\$0.00	\$100.00	\$100.00	0%
Gtmf - Misc Expense	007-400-4675	\$0.00	\$1,000.00	\$1,000.00	0%
Gtmf - Travel	007-400-4680	\$2,357.21	\$2,000.00	\$2,000.00	0%
Gtmf - Contingency	007-400-4691	\$0.00	\$4,000.00	\$10,000.00	150%
Transfer T/F Hotel/Motel 04	007-400-5040	\$0.00	-\$50,000.00	-\$50,000.00	0%
<b>Total Great Tx Mosquito Festivl:</b>		<b>\$54,239.96</b>	<b>\$292,400.00</b>	<b>\$295,900.00</b>	<b>1.2%</b>
<b>Debt Service Fund Govt</b>					
Interest - Co0 2013	400-400-4740		\$92,373.00	\$85,772.50	-7.1%
Principal - Co0 2013	400-400-4745		\$220,000.00	\$225,000.00	2.3%
Interest - Co0 2016	400-400-4750		\$25,025.00	\$21,275.00	-15%
Principal - Co0 2016	400-400-4755		\$125,000.00	\$125,000.00	0%
Interest - Co0 2018	400-400-4760		\$43,906.00	\$39,406.26	-10.2%
Principal - Co0 2018	400-400-4765		\$110,000.00	\$115,000.00	4.5%
Principal - Co0 2020	400-400-4770		\$145,000.00	\$40,179.50	-72.3%
Principal - C00 2020 - Fund 05	400-400-4771		\$0.00	\$101,206.00	N/A
Interest - Co0 2020	400-400-4775		\$91,725.00	\$25,417.00	-72.3%
Interest - Co0 2020 - Fund 05	400-400-4776		\$0.00	\$69,398.40	N/A
Other Debt Costs	400-400-4799		\$2,000.00		N/A
Transfer Co 2013 From Edc	400-400-5013		-\$312,372.00	-\$309,973.00	-0.8%
Transfer Co 2020 From 05	400-400-5020		-\$172,575.00	-\$171,544.17	-0.6%
<b>Total Debt Service Fund Govt:</b>		<b>\$0.00</b>	<b>\$370,082.00</b>	<b>\$366,137.49</b>	<b>-1.1%</b>
<b>Construction Fund - Govt</b>					
Transfer T/F General Fund 01	101-400-5010		\$81,780.00	\$665,000.00	713.2%
XFR TO 01-416 CHILLER & FENCE	101-400-5011		\$400,000.00	\$0.00	-100%
Transfer T/F Hotel/Motel 04	101-400-5040		-\$70,000.00		N/A



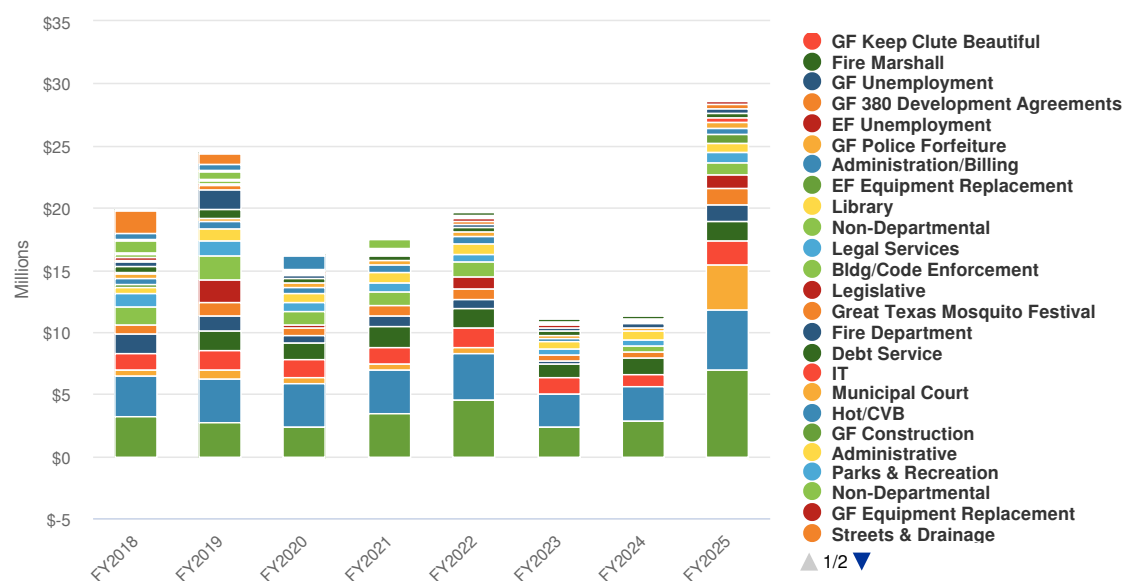
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Construction Fund - Govt:</b>		<b>\$0.00</b>	<b>\$411,780.00</b>	<b>\$665,000.00</b>	<b>61.5%</b>
<b>Unemployment Reserve GF</b>					
Bank & Investment Fees	102-400-4540		\$1,500.00		N/A
Transfer T/F General Fund 01	102-400-5010		\$15,000.00		N/A
<b>Total Unemployment Reserve GF:</b>		<b>\$0.00</b>	<b>\$16,500.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Beautification Fund</b>					
Expendables	103-400-4240		\$2,000.00	\$2,000.00	0%
Transfer T/F General Fund 01	103-400-5010		-\$6,000.00	-\$6,000.00	0%
<b>Total Beautification Fund:</b>		<b>\$0.00</b>	<b>-\$4,000.00</b>	<b>-\$4,000.00</b>	<b>0%</b>
<b>Police Forfeiture Fund</b>					
Special Services	104-400-4555		\$1,000.00	\$1,200.00	20%
<b>Total Police Forfeiture Fund:</b>		<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,200.00</b>	<b>20%</b>
<b>Equipment Replacement GF</b>					
Bank & Investment Fees	106-400-4540		\$25,000.00	\$25,000.00	0%
Xfr To Eq Repl - From Govt	106-400-4850		-\$113,294.50	-\$257,366.20	127.2%
Xfr From Eq Repl - To Govt	106-400-4860		\$928,587.00	\$1,403,845.00	51.2%
<b>Total Equipment Replacement GF:</b>		<b>\$0.00</b>	<b>\$840,292.50</b>	<b>\$1,171,478.80</b>	<b>39.4%</b>
<b>Construction Fund - EF</b>					
Transfer T/F Enterprise 02	105-400-5020		\$1,085,000.00	\$3,690,000.00	240.1%
<b>Total Construction Fund - EF:</b>		<b>\$0.00</b>	<b>\$1,085,000.00</b>	<b>\$3,690,000.00</b>	<b>240.1%</b>
<b>Equipment Replacement EF</b>					
Bank & Investment Fees	208-400-4540		\$25.00		N/A
Xfr To Eq Repl - From Ef	208-400-4850		\$333,667.00		N/A
Xfr From Eq Repl - To Ef	208-400-4860		-\$33,670.00	\$60,000.00	-278.2%
<b>Total Equipment Replacement EF:</b>		<b>\$0.00</b>	<b>\$300,022.00</b>	<b>\$60,000.00</b>	<b>-80%</b>
<b>Total:</b>		<b>\$11,301,258.59</b>	<b>\$23,415,342.13</b>	<b>\$29,109,901.90</b>	<b>24.3%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
General Government Funds					

Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Non-Departmental</b>					
Contingency	001-417-4700	\$0.00	\$120,000.00	\$310,000.00	158.3%
WOODSHORE DHK - SUB 380	001-417-4712	\$0.00	\$100,000.00	\$100,000.00	0%
Principal - Coe 2005 Edc	001-417-4731	\$0.00	\$250,000.00	\$260,000.00	4%
Interest - Coe 2005 Edc	001-417-4733	\$9,996.00	\$19,992.00	\$10,192.00	-49%
Transfers - Admin Fees	001-417-5011	\$0.00	-\$379,759.00	\$0.00	-100%
Transfer Co 2005 From Edc	001-417-5012	\$0.00	-\$269,992.00	-\$270,192.00	0.1%
Transfer T/F Streets, Drg & Sw(	001-417-5050	-\$934.32	\$0.00	-\$317,219.37	N/A
Transfer T/F Unempl Ins 102	001-417-5070	\$0.00	-\$15,000.00	\$0.00	-100%
Rec To Accrual	001-417-5540	\$0.00	-\$100,000.00	\$0.00	-100%
<b>Total Non-Departmental:</b>		<b>\$9,061.68</b>	<b>-\$274,759.00</b>	<b>\$92,780.63</b>	<b>-133.8%</b>
<b>Administrative</b>					
Supervision	001-401-4010	\$60,051.75	\$173,016.35	\$79,148.46	-54.3%
Operational	001-401-4020	\$226,582.60	\$328,123.33	\$251,443.81	-23.4%
Overtime	001-401-4030	\$502.54	\$1,000.00	\$1,000.00	0%
Longevity	001-401-4040	\$5,185.20	\$2,676.60	\$0.49	-100%
Allowance - Auto	001-401-4060	\$5,825.24	\$9,325.59	\$6,028.56	-35.4%
Fica	001-401-4130	\$21,916.43	\$41,816.80	\$28,895.75	-30.9%
Workers Comp	001-401-4140	\$3,432.75	\$3,362.00	\$6,000.00	78.5%
Unemployment Insurance	001-401-4150	\$1,164.00	\$3,600.00	\$2,500.00	-30.6%
Insurance Medical/Life/Dental	001-401-4160	\$35,086.13	\$76,417.33	\$52,767.25	-30.9%
Personnel - Fsa Pass Thru(600)	001-401-4165	\$30,273.84	\$0.00	\$0.00	0%
Tmrs	001-401-4170	\$31,324.53	\$58,816.83	\$46,648.69	-20.7%
Training	001-401-4190	\$4,740.01	\$10,000.00	\$0.00	-100%
Office Supplies	001-401-4210	\$1,504.11	\$8,000.00	\$5,000.00	-37.5%
Minor Tools & Equipment	001-401-4220	\$6,486.55	\$10,000.00	\$2,400.00	-76%
IT - TECHNOLOGY EQUIPMENT	001-401-4221	\$31,323.11	\$6,702.00	\$0.00	-100%
Expendables	001-401-4240	\$10,561.98	\$15,000.00	\$20,000.00	33.3%
Postage & Shipping	001-401-4250	\$19,212.52	\$28,000.00	\$37,500.00	33.9%
Uniforms	001-401-4280	\$79.75	\$450.00	\$450.00	0%
Maintenance - Bldg & Grounds	001-401-4310	\$4,917.04	\$11,000.00	\$20,000.00	81.8%
Equipment Repairs	001-401-4320	\$0.00	\$1,500.00	\$0.00	-100%
Electric & Gas	001-401-4410	\$4,134.33	\$11,000.00	\$9,500.00	-13.6%
Telephone	001-401-4430	\$4,855.01	\$8,256.00	\$0.00	-100%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Bank Card Fees	001-401-4530	\$24,046.85	\$45,500.00	\$45,000.00	-1.1%
Bank Fees	001-401-4540	\$7,574.25	\$21,500.00	\$15,000.00	-30.2%
Contract Services	001-401-4570	\$138,261.86	\$122,250.00	\$32,350.00	-73.5%
Equipment Rental/Lease	001-401-4575	\$1,379.01	\$1,825.00	\$0.00	-100%
Dues & Subscriptions	001-401-4610	\$5,213.61	\$5,700.00	\$6,990.00	22.6%
Insurance - Vehicles	001-401-4630	\$85.10	\$70.00	\$85.00	21.4%
Insurance - Buildings	001-401-4640	\$45,031.38	\$35,300.00	\$38,000.00	7.6%
Insurance - Liability	001-401-4650	\$1,216.41	\$1,650.00	\$1,500.00	-9.1%
Special Projects	001-401-4660	\$0.00	\$3,000.00	\$3,000.00	0%
Elections	001-401-4666	\$0.00	\$4,000.00	\$4,500.00	12.5%
Publication & Recording Fees	001-401-4667	\$0.00	\$1,500.00	\$1,500.00	0%
Penalties, Fees, Dmg & Interst	001-401-4698	\$76.57	\$250.00	\$250.00	0%
Storm/Emergency Mgmt	001-401-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Surety Bonding - Staff	001-401-4706	\$0.00	\$500.00	\$0.00	-100%
Xfr To Eq Repl 106	001-401-4850	\$0.00	\$2,850.00	\$0.00	-100%
XFR from Con GF 101	001-401-4865			-\$250,000.00	N/A
Capital - Bldg & Grounds	001-401-4970	\$0.00	\$0.00	\$250,000.00	N/A
<b>Total Administrative:</b>		<b>\$732,044.46</b>	<b>\$1,058,957.83</b>	<b>\$722,458.01</b>	<b>-31.8%</b>
<b>Legislative</b>					
Workers Comp	001-402-4140	\$35.85	\$0.00	\$200.00	N/A
Training	001-402-4190	\$0.00	\$4,000.00	\$0.00	-100%
Office Supplies	001-402-4210	\$0.00	\$250.00	\$0.00	-100%
Minor Tools & Equipment	001-402-4220	\$4,806.84	\$5,000.00	\$1,500.00	-70%
Expendables	001-402-4240	\$0.00	\$1,200.00	\$1,000.00	-16.7%
Uniforms	001-402-4280	\$86.10	\$300.00	\$300.00	0%
Cell Phones	001-402-4430	\$1,318.79	\$2,400.00	\$1,500.00	-37.5%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Stipends - Mayor	001-402-4510	\$2,400.00	\$3,600.00	\$3,600.00	0%
Stipends - City Council	001-402-4520	\$5,850.00	\$9,000.00	\$9,000.00	0%
Codification	001-402-4540	\$367.50	\$5,000.00	\$5,000.00	0%
Special Services	001-402-4555	\$37,728.58	\$84,750.00	\$91,805.00	8.3%
Contract Services	001-402-4570	\$59,543.85	\$103,500.00	\$107,000.00	3.4%
Dues & Subscriptions	001-402-4610	\$6,535.00	\$9,435.00	\$11,000.00	16.6%
Travel Operational	001-402-4620	\$0.00	\$4,000.00	\$4,000.00	0%
Insurance - Errors & Omissions	001-402-4650	\$13,336.82	\$11,500.00	\$15,000.00	30.4%
Publication & Recording Fees	001-402-4667	\$2,956.93	\$15,000.00	\$15,000.00	0%
<b>Total Legislative:</b>		<b>\$134,966.26</b>	<b>\$258,935.00</b>	<b>\$265,905.00</b>	<b>2.7%</b>
<b>Legal Services</b>					
Training	001-403-4190	\$0.00	\$750.00	\$750.00	0%
City Attorney Fees	001-403-4510	\$32,800.51	\$92,925.00	\$92,925.00	0%
Attorney - Special	001-403-4540	\$1,042.50	\$25,000.00	\$27,000.00	8%
<b>Total Legal Services:</b>		<b>\$33,843.01</b>	<b>\$118,675.00</b>	<b>\$120,675.00</b>	<b>1.7%</b>
<b>Municipal Court</b>					
Operational	001-404-4020	\$117,490.36	\$187,699.21	\$195,134.44	4%
Overtime	001-404-4030	\$0.00	\$1,000.00	\$0.00	-100%
Longevity	001-404-4040	\$2,816.00	\$1,552.00	\$0.48	-100%
Fica	001-404-4130	\$9,052.35	\$14,359.03	\$14,927.82	4%
Workers Comp	001-404-4140	\$0.00	\$500.00	\$500.00	0%
Insurance Medical/Life/Dental	001-404-4160	\$26,506.63	\$41,435.99	\$47,682.38	15.1%
Tmrs	001-404-4170	\$12,632.14	\$20,196.49	\$24,099.16	19.3%
Training	001-404-4190	\$3,518.65	\$3,000.00	\$4,500.00	50%
Office Supplies	001-404-4210	\$218.89	\$1,500.00	\$2,000.00	33.3%
Minor Tools & Equipment	001-404-4220	\$0.00	\$1,000.00	\$2,600.00	160%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
IT - TECHNOLOGY EQUIPMENT	001-404-4221	\$0.00	\$0.00	\$1,000.00	N/A
Gas, Oil & Grease	001-404-4230	\$1,777.80	\$1,575.00	\$2,000.00	27%
Expendables	001-404-4240	\$2,598.31	\$4,000.00	\$4,000.00	0%
Postage & Shipping	001-404-4250	\$0.00	\$0.00	\$50.00	N/A
Uniforms	001-404-4280	\$0.00	\$900.00	\$500.00	-44.4%
Maintenance - Bldg & Grounds	001-404-4310	\$1,303.21	\$8,000.00	\$3,000.00	-62.5%
Equipment Repairs	001-404-4320	\$0.00	\$0.00	\$100.00	N/A
Fuel Operated Equipment	001-404-4330	\$343.67	\$1,000.00	\$0.00	-100%
Electric & Gas	001-404-4410	\$2,956.21	\$4,000.00	\$9,500.00	137.5%
Telephone	001-404-4430	\$3,399.33	\$5,000.00	\$5,400.00	8%
Stipends - Judge	001-404-4510	\$10,000.00	\$15,000.00	\$15,000.00	0%
Bank Card Fees	001-404-4530	\$2,575.19	\$7,500.00	\$5,000.00	-33.3%
Jury Payments	001-404-4560	\$483.67	\$500.00	\$700.00	40%
Contract Services	001-404-4570	\$16,864.21	\$33,185.00	\$36,800.00	10.9%
Dues & Subscriptions	001-404-4610	\$35.00	\$500.00	\$500.00	0%
Insurance - Vehicles	001-404-4630	\$915.60	\$740.00	\$2,000.00	170.3%
Insurance - Buildings	001-404-4640	\$19,253.77	\$15,510.00	\$36,000.00	132.1%
Bonds, Notary, Etc.	001-404-4651	\$0.00	\$500.00	\$0.00	-100%
Xfr To Eq Repl 106	001-404-4850	\$0.00	\$2,850.00	\$5,700.00	100%
Xfr From Eq Repl 106	001-404-4860	\$0.00	\$0.00	-\$15,000.00	N/A
Capital - Equipment	001-404-4940	\$0.00	\$0.00	\$15,000.00	N/A
Capital - Bldg & Grounds	001-404-4970	\$0.00	\$0.00	\$1,250.00	N/A
<b>Total Municipal Court:</b>		<b>\$234,740.99</b>	<b>\$373,002.72</b>	<b>\$419,944.28</b>	<b>12.6%</b>
<b>IT</b>					
Office Supplies	001-405-4210		\$0.00	\$450.00	N/A
Minor Tools & Equipment	001-405-4220			\$1,000.00	N/A



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
IT Equipment	001-405-4221			\$59,300.00	N/A
Equipment Repairs	001-405-4320	\$0.00	\$0.00	\$7,000.00	N/A
Copy Machine Rental	001-405-4550	\$0.00	\$0.00	\$22,844.00	N/A
Contract Services	001-405-4570	\$0.00	\$0.00	\$261,775.25	N/A
Dues & Subscriptions	001-405-4610	\$0.00	\$0.00	\$35,048.60	N/A
Capital - Equipment	001-405-4940	\$0.00	\$0.00	\$12,000.00	N/A
<b>Total IT:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$399,417.85</b>	<b>N/A</b>
<b>Bldg/Code Enforcement</b>					
Supervision	001-407-4010	\$22,062.75	\$34,910.97	\$27,494.91	-21.2%
Operational	001-407-4020	\$34,299.98	\$31,281.38	\$58,320.19	86.4%
Longevity	001-407-4040	\$292.00	\$194.00	\$0.19	-99.9%
Fica	001-407-4130	\$4,290.87	\$5,063.72	\$6,564.87	29.6%
Workers Comp	001-407-4140	\$2,152.36	\$0.00	\$3,750.00	N/A
Insurance Medical/Life/Dental	001-407-4160	\$13,235.48	\$13,476.09	\$22,054.05	63.7%
Tmrs	001-407-4170	\$5,907.30	\$7,122.31	\$10,598.19	48.8%
Office Supplies	001-407-4210	\$804.75	\$3,500.00	\$3,700.00	5.7%
Minor Tools & Equipment	001-407-4220	\$2,358.95	\$3,400.00	\$3,400.00	0%
Gas, Oil & Grease	001-407-4230	\$772.98	\$3,000.00	\$3,000.00	0%
Expendables	001-407-4240	\$367.55	\$825.00	\$825.00	0%
Uniforms	001-407-4280	\$0.00	\$550.00	\$600.00	9.1%
Fuel Operated Equipment	001-407-4330	\$1,358.05	\$0.00	\$0.00	0%
Telephone	001-407-4430	\$751.80	\$1,400.00	\$0.00	-100%
Dues & Subscriptions	001-407-4610	\$0.00	\$700.00	\$700.00	0%
Insurance - Vehicles	001-407-4630	\$642.68	\$910.00	\$1,500.00	64.8%
Xfr To Eq Repl 106	001-407-4850	\$0.00	\$2,500.00	\$5,000.00	100%
<b>Total Bldg/Code Enforcement:</b>		<b>\$89,297.50</b>	<b>\$108,833.47</b>	<b>\$147,507.40</b>	<b>35.5%</b>
<b>Total General Government Funds:</b>		<b>\$1,233,953.90</b>	<b>\$1,643,645.02</b>	<b>\$2,168,688.17</b>	<b>31.9%</b>





Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>General Fund: Public Safety</b>					
<b>Law Enforcement</b>					
Supervision	001-408-4010	\$73,004.30	\$116,555.57	\$130,363.91	11.8%
Operational	001-408-4020	\$1,358,484.24	\$2,389,134.84	\$2,562,901.59	7.3%
Overtime	001-408-4030	\$252,787.06	\$250,000.00	\$250,000.00	0%
Longevity	001-408-4040	\$13,582.32	\$8,268.00	\$3.90	-100%
Allowance - Clothing	001-408-4050	\$4,800.00	\$5,400.00	\$5,100.82	-5.5%
Allowance - Auto	001-408-4060	\$3,006.67	\$4,813.31	\$4,813.31	0%
Fica	001-408-4130	\$129,080.74	\$192,455.44	\$205,929.36	7%
Workers Comp	001-408-4140	\$51,486.85	\$47,400.00	\$42,000.00	-11.4%
Unemployment Insurance	001-408-4150	-\$229.68	\$2,500.00	\$2,500.00	0%
Insurance Medical/Life/Dental	001-408-4160	\$222,591.29	\$422,710.83	\$471,979.57	11.7%
Tmrs	001-408-4170	\$175,302.36	\$261,374.41	\$321,632.28	23.1%
Training	001-408-4190	\$9,970.78	\$30,000.00	\$40,000.00	33.3%
Office Supplies	001-408-4210	\$1,296.20	\$10,000.00	\$15,000.00	50%
Minor Tools & Equipment	001-408-4220	\$22,032.99	\$42,624.00	\$32,665.00	-23.4%
IT - TECHNOLOGY EQUIPMENT	001-408-4221	\$6,231.74	\$7,000.00	\$0.00	-100%
Gas, Oil & Grease	001-408-4230	\$41,051.52	\$65,000.00	\$75,000.00	15.4%
Expendables	001-408-4240	\$19,583.80	\$29,500.00	\$34,000.00	15.3%
Postage & Shipping	001-408-4250	\$376.18	\$600.00	\$800.00	33.3%
Jail Costs	001-408-4260	\$1,871.54	\$6,000.00	\$6,000.00	0%
Uniforms	001-408-4280	\$8,988.05	\$26,000.00	\$31,000.00	19.2%
Maintenance - Bldg & Grounds	001-408-4310	\$4,657.76	\$12,000.00	\$26,000.00	116.7%
Equipment Repairs	001-408-4320	\$0.00	\$2,000.00	\$2,000.00	0%
Fuel Operated Equipment	001-408-4330	\$50,543.30	\$55,000.00	\$90,000.00	63.6%
Radio Repairs	001-408-4360	\$677.38	\$4,500.00	\$3,000.00	-33.3%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Electric & Gas	001-408-4410	\$6,136.07	\$13,000.00	\$13,000.00	0%
Cable / Internet	001-408-4420	\$1,915.60	\$3,800.00	\$0.00	-100%
Telephone	001-408-4430	\$14,462.94	\$20,000.00	\$23,500.00	17.5%
Special Services	001-408-4555	\$315.74	\$8,000.00	\$5,000.00	-37.5%
Pd - Blue Santa	001-408-4557	\$1,183.77	\$1,500.00	\$1,500.00	0%
Contract Services	001-408-4570	\$214,765.77	\$241,496.00	\$193,950.00	-19.7%
Contract Labor	001-408-4571	\$0.00	\$0.00	\$39,000.00	N/A
Equipment Rental/Lease	001-408-4575	\$278.91	\$500.00	\$500.00	0%
Dues & Subscriptions	001-408-4610	\$910.00	\$1,340.00	\$5,355.00	299.6%
Travel Operational	001-408-4620	\$0.00	\$800.00	\$800.00	0%
Insurance - Vehicles	001-408-4630	\$27,843.65	\$22,500.00	\$32,500.00	44.4%
Insurance - Buildings	001-408-4640	\$0.00	\$19,200.00	\$28,000.00	45.8%
Insurance - Liability	001-408-4650	\$62,292.74	\$34,000.00	\$34,000.00	0%
Bonds, Notary, Etc.	001-408-4651	\$392.79	\$700.00	\$1,000.00	42.9%
Penalties, Fees, Dmg & Interst	001-408-4698	\$36.00	\$75.00	\$75.00	0%
Emergency Management	001-408-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Xfr To Eq Repl 106	001-408-4850	\$0.00	\$19,955.00	\$50,460.00	152.9%
Xfr From Eq Repl 106	001-408-4860	\$0.00	-\$182,000.00	-\$461,000.00	153.3%
XFR from GF Con Fund 101	01-408-5010			-\$95,000.00	N/A
Capital - Office Equipment	001-408-4910	\$0.00	\$0.00	\$3,500.00	N/A
Capital - Motor Vehicles	001-408-4920	\$0.00	\$182,000.00	\$461,000.00	153.3%
Capital - Bldg & Grounds	001-408-4970	\$0.00	\$0.00	\$95,000.00	N/A
<b>Total Law Enforcement:</b>		<b>\$2,781,711.37</b>	<b>\$4,382,702.40</b>	<b>\$4,789,829.74</b>	<b>9.3%</b>
<b>Fire Department</b>					
Workers Comp	001-409-4140	\$5,307.47	\$5,200.00	\$4,576.00	-12%
Retirement	001-409-4170	\$18,755.00	\$46,200.00	\$50,000.00	8.2%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Training	001-409-4190	\$5,030.80	\$17,115.00	\$23,000.00	34.4%
Office Supplies	001-409-4210	\$230.58	\$1,556.07	\$1,550.00	-0.4%
Minor Tools & Equipment	001-409-4220	\$4,422.80	\$56,000.00	\$52,069.88	-7%
Gas, Oil & Grease	001-409-4230	\$2,699.38	\$12,500.00	\$12,500.00	0%
Expendables	001-409-4240	\$1,781.61	\$4,995.29	\$8,500.00	70.2%
Chemicals	001-409-4270	\$0.00	\$8,409.60	\$8,569.00	1.9%
Uniforms	001-409-4280	\$7,712.63	\$7,600.00	\$5,900.00	-22.4%
Maintenance - Bldg & Grounds	001-409-4310	\$1,705.01	\$3,000.00	\$3,000.00	0%
Equipment Repairs	001-409-4320	\$622.63	\$6,500.00	\$6,500.00	0%
Fuel Operated Equipment	001-409-4330	\$2,399.33	\$12,500.00	\$12,500.00	0%
Radio Repairs	001-409-4360	\$1,859.46	\$4,800.00	\$7,750.00	61.5%
Electric	001-409-4410	\$11,357.29	\$17,000.00	\$23,000.00	35.3%
Cable/Internet	001-409-4420	\$542.91	\$2,000.00	\$0.00	-100%
Telephone	001-409-4430	\$3,688.85	\$4,500.00	\$6,050.00	34.4%
Contract Services	001-409-4570	\$10,706.37	\$27,730.00	\$22,500.00	-18.9%
Dues & Subscriptions	001-409-4610	\$2,273.00	\$3,350.00	\$4,500.00	34.3%
Insurance - Vehicles	001-409-4630	\$18,518.90	\$16,000.00	\$20,659.00	29.1%
Insurance - Buildings	001-409-4640	\$15,632.14	\$12,500.00	\$15,632.00	25.1%
Fireman Water Bill Credits	001-409-4670	\$7,316.17	\$12,000.00	\$14,000.00	16.7%
Storm/Emergency Mgmt	001-409-4705	\$0.00	\$3,000.00	\$5,000.00	66.7%
Xfr To Eq Repl 106	001-409-4850	\$0.00	\$18,946.50	\$37,558.00	98.2%
Xfr From Eq Repl 106	001-409-4860	\$0.00	-\$26,398.00	-\$46,100.00	74.6%
Transfer From Construction	001-409-4861	\$0.00	-\$16,290.00	\$0.00	-100%
Capital - Motor Vehicles	001-409-4920	\$221,355.00	\$0.00	\$0.00	0%
Capital - Equipment	001-409-4940	\$19,535.50	\$26,398.60	\$46,100.00	74.6%
Capital - Facilities & Infrast	001-409-4970	\$0.00	\$16,290.00	\$0.00	-100%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Total Fire Department:</b>		<b>\$363,452.83</b>	<b>\$303,403.06</b>	<b>\$345,313.88</b>	<b>13.8%</b>
<b>Fire Marshall</b>					
Supervision	001-410-4010	\$35,395.51	\$54,547.97	\$0.00	-100%
Operational	001-410-4020	\$53,916.37	\$86,116.31	\$0.00	-100%
Overtime	001-410-4030	\$0.00	\$2,736.22	\$0.00	-100%
Longevity	001-410-4040	\$464.80	\$302.40	\$0.00	-100%
Fica	001-410-4130	\$6,833.81	\$8,024.63	\$0.00	-100%
Insurance Medical/Life/Dental	001-410-4160	\$15,894.48	\$29,658.61	\$0.00	-100%
Tmrs	001-410-4170	\$9,509.51	\$10,386.85	\$0.00	-100%
Training	001-410-4190	\$6,920.70	\$10,710.00	\$0.00	-100%
Office Supplies	001-410-4210	\$1,011.57	\$1,500.00	\$0.00	-100%
Furniture & Light Equipment	001-410-4220	\$58.95	\$2,425.00	\$0.00	-100%
IT - TECHNOLOGY EQUIPMENT	001-410-4221	\$860.98		\$0.00	N/A
Gas, Oil And Grease	001-410-4230	\$2,291.91	\$4,200.00	\$0.00	-100%
Expendables	001-410-4240	\$401.48	\$3,225.00	\$0.00	-100%
Uniforms	001-410-4280	\$0.00	\$650.00	\$0.00	-100%
Maintenance Fuel Operated Equi	001-410-4330	\$9,465.21	\$6,787.00	\$0.00	-100%
Telephone	001-410-4430	\$457.10	\$1,600.00	\$0.00	-100%
Contract Services	001-410-4570	\$13,407.35	\$44,847.00	\$0.00	-100%
Dues & Subscriptions	001-410-4610	\$12,005.82	\$6,715.00	\$0.00	-100%
Travel Operational	001-410-4620	\$0.00	\$100.00	\$0.00	-100%
Insurance - Vehicles	001-410-4630	\$2,032.22	\$1,650.00	\$0.00	-100%
XFR TO EQ REPL 106 4850	001-410-4850	\$0.00	\$4,170.00	\$0.00	-100%
<b>Total Fire Marshall:</b>		<b>\$170,927.77</b>	<b>\$280,351.99</b>	<b>\$0.00</b>	<b>-100%</b>
<b>EMS Department</b>					
Supervision	001-412-4010	\$62,634.94	\$95,431.52	\$106,027.91	11.1%
Operational	001-412-4020	\$293,309.38	\$477,776.55	\$514,032.07	7.6%
Overtime	001-412-4030	\$275,144.32	\$214,457.64	\$267,074.60	24.5%
Longevity	001-412-4040	\$5,764.00	\$3,680.00	\$1.13	-100%
Fica	001-412-4130	\$48,212.05	\$42,183.54	\$47,687.15	13%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Workers Comp	001-412-4140	\$27,360.12	\$25,000.00	\$22,000.00	-12%
Unemployment Insurance	001-412-4150	\$0.00	\$2,000.00	\$500.00	-75%
Insurance Medical/Life/Dental	001-412-4160	\$71,241.65	\$123,762.89	\$137,083.76	10.8%
Tmrs	001-412-4170	\$64,820.30	\$56,439.46	\$69,733.17	23.6%
Training	001-412-4190	\$1,370.00	\$20,000.00	\$20,000.00	0%
Office Supplies	001-412-4210	\$2,251.55	\$2,500.00	\$2,500.00	0%
Minor Tools & Equipment	001-412-4220	\$57.39	\$1,300.00	\$1,600.00	23.1%
IT - TECHNOLOGY EQUIPMENT	001-412-4221	\$0.00	\$16,256.00	\$0.00	-100%
Gas, Oil & Grease	001-412-4230	\$6,551.75	\$14,000.00	\$13,000.00	-7.1%
Expendables	001-412-4240	\$22,347.15	\$40,000.00	\$40,000.00	0%
Expendables/Cpr Classes	001-412-4241	\$0.00	\$500.00	\$500.00	0%
Household Supplies	001-412-4242	\$3,086.74	\$3,500.00	\$3,500.00	0%
Public Relations	001-412-4255	\$334.24	\$2,000.00	\$2,000.00	0%
Uniforms	001-412-4280	\$150.98	\$4,000.00	\$8,000.00	100%
Maintenance - Bldg & Grounds	001-412-4310	\$3,693.83	\$12,000.00	\$12,000.00	0%
Equipment Repairs	001-412-4320	\$2,250.00	\$1,500.00	\$1,500.00	0%
Fuel Operated Equipment	001-412-4330	\$2,756.07	\$15,000.00	\$12,000.00	-20%
Radio Repairs	001-412-4360	\$4,685.08	\$2,000.00	\$2,500.00	25%
Electric & Gas	001-412-4410	\$7,776.72	\$13,500.00	\$16,000.00	18.5%
Telephone	001-412-4430	\$4,041.44	\$6,300.00	\$6,500.00	3.2%
Bank Card Fees	001-412-4530	\$437.35	\$0.00	\$0.00	0%
Contract Services	001-412-4570	\$57,201.33	\$101,279.30	\$97,151.04	-4.1%
Dues & Subscriptions	001-412-4610	\$180.00	\$1,128.00	\$1,750.00	55.1%
Insurance - Vehicles	001-412-4630	\$7,924.68	\$6,100.00	\$8,200.00	34.4%
Insurance - Buildings	001-412-4640	\$52,372.04	\$41,050.00	\$55,000.00	34%
Storm/Emergency Mgmt	001-412-4705	\$0.00	\$5,000.00	\$0.00	-100%
Xfr To Eq Repl 106	001-412-4850	\$0.00	\$17,270.20	\$38,679.35	124%
Xfr From Eq Repl 106	001-412-4860	\$0.00	-\$267,624.00	\$0.00	-100%
Transfer From Construction	001-412-4861	\$0.00	-\$15,290.00	-\$60,000.00	292.4%
Capital - Motor Vehicles	001-412-4920	\$223,214.32	\$221,714.32	\$0.00	-100%
Capital - Equipment	001-412-4940	\$45,056.21	\$45,908.16	\$0.00	-100%
Capital - Bldg & Grounds	001-412-4970	\$0.00	\$15,290.00	\$65,000.00	325.1%
<b>Total EMS Department:</b>		<b>\$1,296,225.63</b>	<b>\$1,366,913.58</b>	<b>\$1,511,520.18</b>	<b>10.6%</b>
<b>Total General Fund: Public Safety:</b>		<b>\$4,612,317.60</b>	<b>\$6,333,371.03</b>	<b>\$6,646,663.80</b>	<b>4.9%</b>
<b>General Fund: Public Works</b>					



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Solid Waste</b>					
Operational	001-413-4020	\$237,478.55	\$385,920.42	\$438,311.44	13.6%
Overtime	001-413-4030	\$22,997.01	\$32,500.00	\$0.00	-100%
Longevity	001-413-4040	\$10,544.00	\$6,412.00	\$0.96	-100%
Fica	001-413-4130	\$20,667.57	\$29,523.01	\$33,530.89	13.6%
Workers Comp	001-413-4140	\$20,986.49	\$20,000.00	\$19,950.00	-0.2%
Insurance Medical/Life/Dental	001-413-4160	\$52,120.34	\$93,175.54	\$107,279.75	15.1%
Tmrs	001-413-4170	\$29,155.72	\$41,525.16	\$54,131.57	30.4%
Training	001-413-4190	\$0.00	\$5,561.70	\$2,000.00	-64%
Office Supplies	001-413-4210	\$106.71	\$959.00	\$1,002.00	4.5%
Minor Tools & Equipment	001-413-4220	\$208.50	\$805.00	\$1,060.00	31.7%
Gas, Oil & Grease	001-413-4230	\$42,986.12	\$75,000.00	\$93,500.00	24.7%
Expendables	001-413-4240	\$3,188.61	\$6,664.00	\$11,587.00	73.9%
Chemicals	001-413-4270	\$0.00	\$150.00	\$290.00	93.3%
Uniforms	001-413-4280	\$728.11	\$6,060.00	\$6,580.00	8.6%
Equipment Repairs	001-413-4320	\$0.00	\$4,200.00	\$4,400.00	4.8%
Fuel Operated Equipment	001-413-4330	\$121,205.88	\$145,000.00	\$159,500.00	10%
Contract Services	001-413-4570	\$283,739.20	\$566,500.00	\$585,744.00	3.4%
Contract Labor	001-413-4571	\$97,968.09	\$162,240.00	\$187,000.00	15.3%
Equipment Rental/Lease	001-413-4575	\$0.00	\$3,000.00	\$3,000.00	0%
Insurance - Vehicles	001-413-4630	\$28,783.45	\$23,000.00	\$35,000.00	52.2%
Garbage Bag Purchases	001-413-4670	\$47,899.00	\$104,240.00	\$140,700.00	35%
Storm/Emergency Mgmt	001-413-4705	\$0.00	\$2,500.00	\$0.00	-100%
Xfr To Eq Repl 106	001-413-4850	\$0.00	\$21,873.25	\$61,995.25	183.4%
Xfr From Eq Repl 106	001-413-4860	\$0.00	-\$294,965.00	-\$364,965.00	23.7%
Capital - Motor Vehicles	001-413-4920	\$0.00	\$294,965.00	\$354,965.00	20.3%
Capital - Equipment	001-413-4940	\$0.00	\$0.00	\$10,000.00	N/A
<b>Total Solid Waste:</b>		<b>\$1,020,763.35</b>	<b>\$1,736,809.08</b>	<b>\$1,946,562.86</b>	<b>12.1%</b>
<b>Streets &amp; Drainage</b>					
Supervision	001-411-4010	\$33,929.10	\$52,058.64	\$57,200.00	9.9%
Operational	001-411-4020	\$167,398.38	\$267,158.71	\$390,867.53	46.3%
Overtime	001-411-4030	\$8,673.40	\$17,000.00	\$15,000.00	-11.8%
Longevity	001-411-4040	\$3,753.66	\$2,571.40	\$0.80	-100%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Auto Allowance	001-411-4060	\$1,127.46	\$1,804.93	\$1,804.93	0%
Fica	001-411-4130	\$16,334.17	\$21,792.13	\$29,998.13	37.7%
Workers Comp	001-411-4140	\$5,421.77	\$18,000.00	\$10,000.00	-44.4%
Unemployment Insurance	001-411-4150	\$0.00	\$10,000.00	\$2,500.00	-75%
Insurance Medical/Life/Dental	001-411-4160	\$42,286.86	\$66,193.25	\$88,244.47	33.3%
Tmrs	001-411-4170	\$22,522.99	\$30,651.41	\$48,428.36	58%
Training	001-411-4190	\$4,083.47	\$16,280.00	\$17,230.00	5.8%
Office Supplies	001-411-4210	\$106.71	\$1,067.00	\$2,706.00	153.6%
Minor Tools & Equipment	001-411-4220	\$2,210.39	\$23,640.00	\$53,984.00	128.4%
IT - TECHNOLOGY EQUIPMENT	001-411-4221	\$0.00	\$3,279.00	\$0.00	-100%
Gas, Oil & Grease	001-411-4230	\$9,996.20	\$20,000.00	\$165,000.00	725%
Expendables	001-411-4240	\$5,268.95	\$11,617.00	\$68,735.00	491.7%
Chemicals	001-411-4270	\$484.98	\$2,347.00	\$8,208.00	249.7%
Uniforms	001-411-4280	\$546.04	\$8,730.00	\$12,460.00	42.7%
Maintenance - Bldg & Grounds	001-411-4310			\$16,900.00	N/A
Equipment Repairs	001-411-4320	\$21.79	\$4,700.00	\$34,600.00	636.2%
Fuel Operated Equipment	001-411-4330	\$29,847.71	\$40,000.00	\$50,400.00	26%
Generator Expense	001-411-4350			\$8,000.00	N/A
Radio Repairs	001-411-4360			\$1,000.00	N/A
Sign & Signal Repair	001-411-4370	\$663.04	\$39,259.00	\$0.00	-100%
Road Repair - Material	001-411-4380	\$17,208.82	\$24,300.00	\$0.00	-100%
Electric - Street Lights	001-411-4410	\$51,170.50	\$90,000.00	\$0.00	-100%
Electric - Traffic Signals	001-411-4415	\$896.85	\$1,300.00	\$0.00	-100%
Telephone	001-411-4430	\$1,108.52	\$2,200.00	\$0.00	-100%
Contract Services	001-411-4570	\$65,618.21	\$91,900.00	\$11,810.00	-87.1%
Contract Labor	001-411-4571	\$43,367.09	\$81,120.00	\$0.00	-100%
Equipment Rental/Lease	001-411-4575	\$0.00	\$4,500.00	\$70,250.00	1,461.1%
Dues, Memberships & Subscripti	001-411-4610	\$0.00	\$250.00	\$350.00	40%
Insurance - Vehicles	001-411-4630	\$9,477.35	\$7,660.00	\$10,500.00	37.1%
Insurance - Liability	001-411-4650	\$0.00	\$303.00	\$500.00	65%
Storm/Emergency Mgmt	001-411-4705	\$0.00	\$5,000.00	\$0.00	-100%
Xfr To Eq Repl 106	001-411-4850	\$0.00	\$14,130.00	\$49,723.00	251.9%
Xfr From Eq Repl 106	001-411-4860	\$0.00	-\$57,600.00	-\$234,272.00	306.7%
XFR From 101 GF Con	001-411-4864			-\$23,575.00	N/A
Capital - Motor Vehicles	001-411-4920	\$0.00	\$0.00	\$163,246.00	N/A
Capital - Equipment	001-411-4940	\$0.00	\$57,600.00	\$65,901.00	14.4%
Capital-Bldg & Grounds	001-411-4970			\$30,000.00	N/A
<b>Total Streets &amp; Drainage:</b>		<b>\$543,524.41</b>	<b>\$980,812.47</b>	<b>\$1,227,700.22</b>	<b>25.2%</b>
<b>Total General Fund: Public Works:</b>		<b>\$1,564,287.76</b>	<b>\$2,717,621.55</b>	<b>\$3,174,263.08</b>	<b>16.8%</b>
<b>General Fund: Quality of Life</b>					
<b>Library</b>					
Office Supplies	001-415-4210	\$217.16	\$3,000.00	\$3,000.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expendables	001-415-4240	\$955.99	\$0.00	\$1,500.00	N/A
Maintenance - Bldg & Grounds	001-415-4310	\$3,691.82	\$2,500.00	\$15,000.00	500%
Electric	001-415-4410	\$5,226.15	\$12,000.00	\$12,500.00	4.2%
Telephone	001-415-4430	\$1,808.27	\$3,000.00	\$3,000.00	0%
Contract Services	001-415-4570	\$660.70	\$2,500.00	\$2,500.00	0%
Insurance - Buildings	001-415-4640	\$40,904.71	\$32,050.00	\$45,000.00	40.4%
<b>Total Library:</b>		<b>\$53,464.80</b>	<b>\$55,050.00</b>	<b>\$82,500.00</b>	<b>49.9%</b>
<b>Parks &amp; Recreation</b>					
Supervision	001-416-4010	\$59,411.26	\$94,849.48	\$98,643.54	4%
Operational	001-416-4020	\$127,652.96	\$249,643.84	\$233,875.50	-6.3%
Overtime	001-416-4030	\$7,617.83	\$8,500.00	\$0.00	-100%
Longevity	001-416-4040	\$2,389.33	\$1,352.00	\$0.54	-100%
Auto Allowance	001-416-4060	\$2,254.92	\$3,609.85	\$3,609.85	0%
Fica	001-416-4130	\$15,230.34	\$26,629.93	\$25,713.91	-3.4%
Workers Comp	001-416-4140	\$4,327.05	\$4,200.00	\$4,135.00	-1.5%
Unemployment Insurance	001-416-4150	\$0.00	\$0.00	\$500.00	N/A
Insurance Medical/Life/Dental	001-416-4160	\$31,969.80	\$56,755.65	\$59,634.40	5.1%
Tmrs	001-416-4170	\$18,442.91	\$29,604.50	\$34,183.11	15.5%
Training	001-416-4190	\$1,010.00	\$7,500.00	\$7,500.00	0%
Office Supplies	001-416-4210	\$1,047.80	\$1,500.00	\$1,500.00	0%
Minor Tools & Equipment	001-416-4220	\$2,471.40	\$6,200.00	\$4,900.00	-21%
IT - TECHNOLOGY EQUIPMENT	001-416-4221	\$0.00	\$713.00	\$0.00	-100%
Gas, Oil & Grease	001-416-4230	\$6,812.07	\$7,500.00	\$12,000.00	60%
Expendables	001-416-4240	\$22,884.04	\$35,200.00	\$44,700.00	27%
Supplies - Community Service	001-416-4241	\$0.00	\$1,000.00	\$1,000.00	0%
Postage & Shipping	001-416-4250	\$0.00	\$175.00	\$175.00	0%
Uniforms	001-416-4280	\$1,300.72	\$2,500.00	\$2,000.00	-20%
Maintenance - Bldg & Grounds	001-416-4310	\$4,760.57	\$40,000.00	\$38,000.00	-5%
Equipment Repairs	001-416-4320	\$1,849.54	\$10,000.00	\$10,000.00	0%
Fuel Operated Equipment	001-416-4330	\$6,540.25	\$5,000.00	\$12,000.00	140%
Electric	001-416-4410	\$23,274.30	\$50,000.00	\$50,000.00	0%
Cable / Internet	001-416-4420	\$3,765.92	\$5,700.00	\$5,800.00	1.8%





Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Telephone	001-416-4430	\$3,587.11	\$5,800.00	\$5,800.00	0%
Bank Card Fees	001-416-4530	\$1,654.17	\$1,500.00	\$1,500.00	0%
Contract Services	001-416-4570	\$8,460.28	\$34,250.00	\$108,200.00	215.9%
Equipment Rental/Lease	001-416-4575	\$1,102.53	\$1,500.00	\$1,500.00	0%
Dues & Subscriptions	001-416-4610	\$100.00	\$1,100.00	\$1,500.00	36.4%
Insurance - Vehicles	001-416-4630	\$2,666.10	\$2,155.00	\$3,500.00	62.4%
Insurance - Buildings	001-416-4640	\$59,305.30	\$53,200.00	\$65,000.00	22.2%
Insurance - Liability - Pool	001-416-4650	\$7,736.70	\$203.00	\$8,200.00	3,939.4%
Xfr To Eq Repl 106	001-416-4850	\$0.00	\$2,750.00	\$8,250.00	200%
Xfr From Eq Repl 106	001-416-4860	\$0.00	-\$55,000.00	\$0.00	-100%
XFR from Construction 101	01-416-5010		-\$400,000.00	-\$415,000.00	3.8%
Capital - Motor Vehicles	001-416-4920	\$30,495.25	\$30,000.00	\$0.00	-100%
Capital - Equipment	001-416-4940	\$0.00	\$25,000.00	\$0.00	-100%
Capital - Bldg & Grounds	001-416-4970	\$55,077.60	\$400,000.00	\$415,000.00	3.8%
<b>Total Parks &amp; Recreation:</b>		<b>\$515,198.05</b>	<b>\$750,591.25</b>	<b>\$853,320.85</b>	<b>13.7%</b>
<b>Total General Fund: Quality of Life:</b>		<b>\$568,662.85</b>	<b>\$805,641.25</b>	<b>\$935,820.85</b>	<b>16.2%</b>
<b>Enterprise Fund: Water &amp; Wastewater</b>					
<b>Non-Departmental</b>					
Interest - Coe 2009	002-426-4730	\$0.00	\$60,813.00	\$50,750.00	-16.5%
Principal - Coe 2009	002-426-4735	\$0.00	\$170,000.00	\$180,000.00	5.9%
Interest - Coe 2013	002-426-4740	\$51,152.50	\$102,305.00	\$95,105.00	-7%
Principal - Coe 2013	002-426-4745	\$0.00	\$240,000.00	\$250,000.00	4.2%
Interest - Coe 2017	002-426-4750	\$12,109.50	\$20,390.00	\$208,423.00	922.2%
Principal - Coe 2017	002-426-4755	\$185,000.00	\$185,000.00	\$190,000.00	2.7%
Series 2013 Ye Principal Adj	002-426-5536	\$0.00	-\$240,000.00	\$0.00	-100%
Series 2017 Ye Principal Adj	002-426-5537	\$197,109.50	-\$185,000.00	\$0.00	-100%
<b>Total Non-Departmental:</b>		<b>\$445,371.50</b>	<b>\$353,508.00</b>	<b>\$974,278.00</b>	<b>175.6%</b>
<b>Administration/Billing</b>					



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Senior Credits - Water	002-423-4670	\$13,833.17	\$25,320.00	\$25,320.00	0%
Senior Credits - Sewer	002-423-4671	\$10,167.05	\$16,458.00	\$16,458.00	0%
<b>Total Administration/Billing:</b>		<b>\$24,000.22</b>	<b>\$41,778.00</b>	<b>\$41,778.00</b>	<b>0%</b>
<b>Operations</b>					
Supervision	002-425-4010	\$139,687.73	\$186,451.60	\$187,221.07	0.4%
Operational	002-425-4020	\$345,991.88	\$572,455.28	\$849,698.15	48.4%
Overtime	002-425-4030	\$7,385.26		\$0.00	N/A
Longevity	002-425-4040	\$10,718.47	\$5,912.60	\$1.57	-100%
Allowance - Auto	002-425-4060	\$2,818.73	\$4,512.36	\$7,099.44	57.3%
Fica	002-425-4130	\$38,063.12	\$58,401.68	\$79,546.18	36.2%
Workers Comp	002-425-4140	\$5,654.59		\$0.00	N/A
Insurance Medical/Life/Dental	002-425-4160	\$85,439.18	\$146,784.50	\$209,407.04	42.7%
Tmrs	002-425-4170	\$53,169.10	\$82,144.06	\$126,981.06	54.6%
Office Supplies	002-425-4210	\$106.62	\$1,359.00	\$1,517.00	11.6%
Minor Tools & Equipment	002-425-4220	\$23,479.12	\$35,748.00	\$40,538.00	13.4%
Gas, Oil & Grease	002-425-4230	\$7,738.03	\$16,000.00	\$17,600.00	10%
Expendables	002-425-4240	\$3,041.39	\$9,723.00	\$11,012.00	13.3%
Postage & Shipping	002-425-4250	\$501.17	\$2,940.00	\$3,090.00	5.1%
Chemicals	002-425-4270	\$10,880.33	\$21,206.00	\$23,386.00	10.3%
Uniforms	002-425-4280	\$0.00	\$1,370.00	\$1,540.00	12.4%
Maintenance - Bldg & Grounds	002-425-4310	\$428.70	\$34,100.00	\$42,900.00	25.8%
Equipment Repairs	002-425-4320	\$51,498.42	\$203,000.00	\$235,500.00	16%
Fuel Operated Equipment	002-425-4330	\$7,373.23	\$12,000.00	\$14,000.00	16.7%
Maintenance - Generators	002-425-4340	\$234.29	\$37,740.00	\$37,740.00	0%
Radio Repairs	002-425-4360	\$0.00	\$500.00	\$500.00	0%
Line Maintenance - Water	002-425-4370	\$122,903.71	\$135,258.00	\$148,480.00	9.8%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Line Maintenance - Sewer	002-425-4371	\$69,542.53	\$129,530.00	\$144,490.00	11.5%
Equipment/Meters	002-425-4375	\$63,103.88	\$149,895.00	\$177,795.00	18.6%
Electric - Wwtp	002-425-4410	\$104,074.55	\$176,000.00	\$228,800.00	30%
Electric - Water	002-425-4411	\$30,825.47	\$46,000.00	\$59,800.00	30%
Electric - Sewer	002-425-4412	\$22,305.98	\$39,000.00	\$50,700.00	30%
Telephone	002-425-4430	\$3,643.20	\$6,500.00	\$6,500.00	0%
Bank & Investment Fees	002-425-4540	\$15.00	\$50.00	\$50.00	0%
Contract Services - Other	002-425-4570	\$41,387.80	\$218,600.00	\$224,000.00	2.5%
Contract Services - Bwa Water	002-425-4572	\$1,259,040.00	\$2,527,000.00	\$2,527,000.00	0%
Contract Services - Bra Wwtp	002-425-4573	\$169,680.00	\$1,250,000.00	\$1,256,000.00	0.5%
Equipment Rental/Lease	002-425-4575	\$0.00	\$2,400.00	\$2,500.00	4.2%
Dues & Subscriptions	002-425-4610	\$39,178.98	\$41,950.00	\$43,800.00	4.4%
Insurance - Vehicles	002-425-4630	\$716.05	\$580.00	\$900.00	55.2%
Insurance - Buildings	002-425-4640	\$48,598.29	\$39,200.00	\$60,000.00	53.1%
Storm/Emergency Mgmt.	002-425-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Xfr To Eq Repl 208	002-425-4850	\$0.00	\$33,670.00	\$25,107.00	-25.4%
Xfr From Eq Repl 208	002-425-4860	\$0.00	-\$333,667.00	-\$60,000.00	-82%
XFR FROM FUND 105	002-425-4862	\$0.00	-\$1,085,000.00	-\$3,690,000.00	240.1%
Capital - Motor Vehicles	002-425-4920	\$0.00		\$60,000.00	N/A
Capital - Equipment	002-425-4940	\$0.00	\$58,667.00	\$132,390.00	125.7%
Capital - Bldg & Grounds	002-425-4970	\$0.00		\$330,600.00	N/A
Capital - Well & Prodn Lines	002-425-4971	\$0.00	\$275,000.00	\$455,000.00	65.5%
Capital - Water Line Extension	002-425-4980	\$29,200.00	\$300,000.00	\$200,000.00	-33.3%
Capital - Sewer Line Extension	002-425-4981	\$0.00	\$785,000.00	\$2,700,000.00	243.9%
<b>Total Operations:</b>		<b>\$2,798,424.80</b>	<b>\$6,232,981.08</b>	<b>\$6,978,189.51</b>	<b>12%</b>
<b>Total Enterprise Fund: Water &amp; Wastewater:</b>		<b>\$3,267,796.52</b>	<b>\$6,628,267.08</b>	<b>\$7,994,245.51</b>	<b>20.6%</b>



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Ancillary/Special Funds</b>					
<b>GF Construction</b>					
Transfer T/F General Fund 01	101-400-5010		\$81,780.00	\$665,000.00	713.2%
XFR TO 01-416 CHILLER & FENCE	101-400-5011		\$400,000.00	\$0.00	-100%
Transfer T/F Hotel/Motel 04	101-400-5040		-\$70,000.00		N/A
<b>Total GF Construction:</b>		<b>\$0.00</b>	<b>\$411,780.00</b>	<b>\$665,000.00</b>	<b>61.5%</b>
<b>GF Unemployment</b>					
Bank & Investment Fees	102-400-4540		\$1,500.00		N/A
Transfer T/F General Fund 01	102-400-5010		\$15,000.00		N/A
<b>Total GF Unemployment:</b>		<b>\$0.00</b>	<b>\$16,500.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>GF Keep Clute Beautiful</b>					
Expendables	103-400-4240		\$2,000.00	\$2,000.00	0%
Transfer T/F General Fund 01	103-400-5010		-\$6,000.00	-\$6,000.00	0%
<b>Total GF Keep Clute Beautiful:</b>		<b>\$0.00</b>	<b>-\$4,000.00</b>	<b>-\$4,000.00</b>	<b>0%</b>
<b>GF Police Forfeiture</b>					
Special Services	104-400-4555		\$1,000.00	\$1,200.00	20%
<b>Total GF Police Forfeiture:</b>		<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,200.00</b>	<b>20%</b>
<b>GF Equipment Replacement</b>					
Bank & Investment Fees	106-400-4540		\$25,000.00	\$25,000.00	0%
Xfr To Eq Repl - From Govt	106-400-4850		-\$113,294.50	-\$257,366.20	127.2%
Xfr From Eq Repl - To Govt	106-400-4860		\$928,587.00	\$1,403,845.00	51.2%
<b>Total GF Equipment Replacement:</b>		<b>\$0.00</b>	<b>\$840,292.50</b>	<b>\$1,171,478.80</b>	<b>39.4%</b>
<b>Total Ancillary/Special Funds:</b>		<b>\$0.00</b>	<b>\$1,265,572.50</b>	<b>\$1,833,678.80</b>	<b>44.9%</b>
<b>Enterprise Fund: Ancillary/Special Funds</b>					
<b>EF Construction</b>					
Transfer T/F Enterprise 02	105-400-5020		\$1,085,000.00	\$3,690,000.00	240.1%
<b>Total EF Construction:</b>		<b>\$0.00</b>	<b>\$1,085,000.00</b>	<b>\$3,690,000.00</b>	<b>240.1%</b>
<b>EF Equipment Replacement</b>					

Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Bank & Investment Fees	208-400-4540		\$25.00		N/A
Xfr To Eq Repl - From Ef	208-400-4850		\$333,667.00		N/A
Xfr From Eq Repl - To Ef	208-400-4860		-\$33,670.00	\$60,000.00	-278.2%
<b>Total EF Equipment Replacement:</b>		<b>\$0.00</b>	<b>\$300,022.00</b>	<b>\$60,000.00</b>	<b>-80%</b>
<b>Total Enterprise Fund: Ancillary/Special Funds:</b>		<b>\$0.00</b>	<b>\$1,385,022.00</b>	<b>\$3,750,000.00</b>	<b>170.8%</b>
<b>Special Revenue Funds</b>					
<b>Hot/CVB</b>					
Personnel - Salaries Exempt	004-400-4010		\$29,101.80	\$29,101.80	0%
Longevity	004-400-4040		\$248.12	\$0.12	-100%
Fica	004-400-4130		\$2,226.30	\$2,226.30	0%
Insurance Medical/Life/Dental	004-400-4160		\$9,725.11	\$9,725.11	0%
Tmrs	004-400-4170		\$3,131.37	\$3,131.37	0%
Christmas Decorations	004-400-4211		\$6,500.00	\$6,500.00	0%
Clute Visitors Bureau	004-400-4520		\$25,000.00	\$25,000.00	0%
Chamber Visitor'S Events	004-400-4535		\$25,000.00	\$25,000.00	0%
Center For Arts & Sciences	004-400-4536		\$250,000.00	\$250,000.00	0%
Bam Festival	004-400-4543		\$7,500.00	\$7,500.00	0%
Christmas In The Park	004-400-4545		\$9,750.00	\$9,750.00	0%
Special Projects	004-400-4660		\$63,500.00	\$63,500.00	0%
Principal - Parks Office 106	004-400-4730		\$7,500.00	\$7,500.00	0%
Capital - Bldg & Grounds	004-400-4970		\$10,000.00	\$10,000.00	0%
Transfers - Admin Fees To Cf	004-400-5011		\$12,015.00	\$12,015.00	0%
Transfer T/F Constructn Cf 101	004-400-5068		\$70,000.00	\$40,000.00	-42.9%
Transfer T/F Gtmf 07	004-400-5095		\$50,000.00	\$50,000.00	0%
<b>Total Hot/CVB:</b>		<b>\$0.00</b>	<b>\$581,197.70</b>	<b>\$550,949.70</b>	<b>-5.2%</b>
<b>Economic Development</b>					



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Training	006-400-4190		\$10,000.00	\$10,000.00	0%
Bank & Investment Fees	006-400-4540		\$17,500.00	\$17,500.00	0%
Misc Sundry Expenses	006-400-4655		\$2,500.00	\$2,500.00	0%
Special Projects	006-400-4660		\$175,000.00	\$150,000.00	-14.3%
Dixie Dr - Ch 380 Rebate	006-400-4715		\$33,540.00	\$33,540.00	0%
Capital - Special Projects	006-400-4975		\$200,000.00	\$200,000.00	0%
Capital - Property	006-400-4990		\$300,000.00	\$300,000.00	0%
Transfer T/F General Fund 01	006-400-5010		\$0.00	\$50,000.00	N/A
Transfers - Admin Fees To Gf	006-400-5011		\$71,617.00	\$0.00	-100%
Transfer Co 2005 To Gen Fund	006-400-5012		\$269,992.00	\$269,992.00	0%
Transfer Co 2013 To Debt Svc	006-400-5013		\$312,373.00	\$310,772.50	-0.5%
Transfer - Hot/Cvb Personnel	006-400-5015		\$0.00	\$49,250.00	N/A
<b>Total Economic Development:</b>		<b>\$0.00</b>	<b>\$1,392,522.00</b>	<b>\$1,393,554.50</b>	<b>0.1%</b>
<b>Great Texas Mosquito Festival</b>					
Overtime	007-400-4030	\$0.00	\$20,000.00	\$20,000.00	0%
Tmrs	007-400-4170	\$0.00	\$2,150.00	\$2,150.00	0%
Bank Card Fees	007-400-4530	\$0.00	\$200.00	\$2,500.00	1,150%
Contract Services	007-400-4570	\$4,000.00	\$24,000.00	\$24,000.00	0%
Gtmf - Contest/Mosquito Chase	007-400-4610	\$0.00	\$2,400.00	\$2,400.00	0%
Gtmf - Contest/Adult-Children	007-400-4612	\$0.00	\$9,000.00	\$9,000.00	0%
Gtmf - Distribution-Admission	007-400-4620	\$0.00	\$1,600.00	\$4,500.00	181.3%
Gtmf - Distribution-Entertain	007-400-4621	\$43,243.75	\$183,500.00	\$175,000.00	-4.6%
Gtmf - Stage/Sound/Lights	007-400-4622	\$0.00	\$27,500.00	\$27,500.00	0%
Gtmf - Concessions - Beer	007-400-4630	\$0.00	\$15,750.00	\$15,750.00	0%
Gtmf - Concessions-Booths	007-400-4632	\$0.00	\$1,500.00	\$1,500.00	0%
Gtmf - Logistics/Traffic/Park	007-400-4641	\$0.00	\$500.00	\$500.00	0%



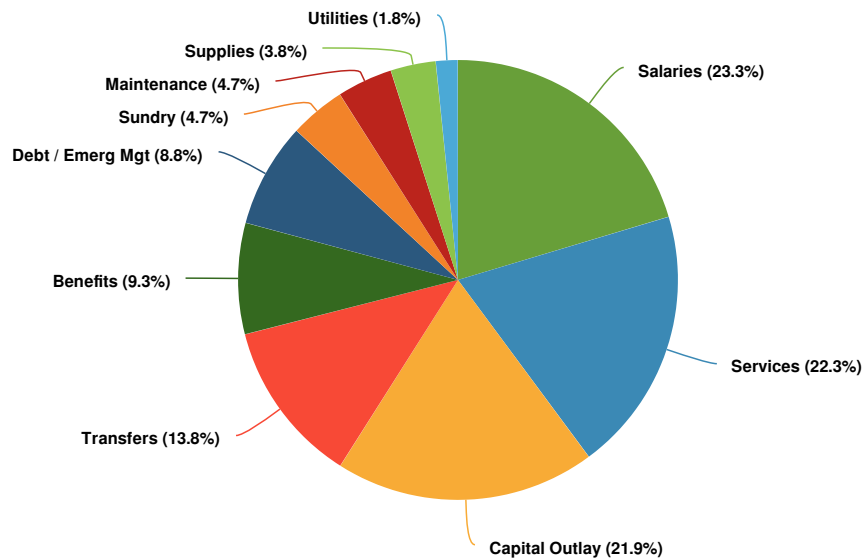
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Gtmf - Logistics/Electrical	007-400-4642	\$0.00	\$500.00	\$500.00	0%
Gtmf - Logistics/Trash/Toilets	007-400-4643	\$0.00	\$7,000.00	\$7,500.00	7.1%
Gtmf - Logistics/Exhibitor Svc	007-400-4644	\$0.00	\$150.00	\$150.00	0%
Gtmf - Logistics/Security	007-400-4645	\$0.00	\$6,400.00	\$6,400.00	0%
Gtmf - Souvenir Booth	007-400-4650	\$1,300.00	\$4,000.00	\$4,000.00	0%
Gtmf - Publicity/Fest Posters	007-400-4661	\$0.00	\$1,000.00	\$1,000.00	0%
Gtmf - Publicity/Brochures	007-400-4664	\$0.00	\$200.00	\$200.00	0%
Gtmf - Publicity/Newspapr/Radio	007-400-4665	\$1,689.00	\$20,750.00	\$7,500.00	-63.9%
Publicity/Web & Social Media	007-400-4666	\$1,650.00	\$7,200.00	\$20,750.00	188.2%
Gtmf - Stationery/Postage	007-400-4670	\$0.00	\$100.00	\$100.00	0%
Gtmf - Misc Expense	007-400-4675	\$0.00	\$1,000.00	\$1,000.00	0%
Gtmf - Travel	007-400-4680	\$2,357.21	\$2,000.00	\$2,000.00	0%
Gtmf - Contingency	007-400-4691	\$0.00	\$4,000.00	\$10,000.00	150%
Transfer T/F Hotel/Motel 04	007-400-5040	\$0.00	-\$50,000.00	-\$50,000.00	0%
<b>Total Great Texas Mosquito Festival:</b>		<b>\$54,239.96</b>	<b>\$292,400.00</b>	<b>\$295,900.00</b>	<b>1.2%</b>
<b>Debt Service</b>					
Interest - Coo 2013	400-400-4740		\$92,373.00	\$85,772.50	-7.1%
Principal - Coo 2013	400-400-4745		\$220,000.00	\$225,000.00	2.3%
Interest - Coo 2016	400-400-4750		\$25,025.00	\$21,275.00	-15%
Principal - Coo 2016	400-400-4755		\$125,000.00	\$125,000.00	0%
Interest - Coo 2018	400-400-4760		\$43,906.00	\$39,406.26	-10.2%
Principal - Coo 2018	400-400-4765		\$110,000.00	\$115,000.00	4.5%
Principal - Coo 2020	400-400-4770		\$145,000.00	\$40,179.50	-72.3%
Principal - C00 2020 - Fund 05	400-400-4771		\$0.00	\$101,206.00	N/A
Interest - Coo 2020	400-400-4775		\$91,725.00	\$25,417.00	-72.3%
Interest - Coo 2020 - Fund 05	400-400-4776		\$0.00	\$69,398.40	N/A



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Other Debt Costs	400-400-4799		\$2,000.00		N/A
Transfer Co 2013 From Edc	400-400-5013		-\$312,372.00	-\$309,973.00	-0.8%
Transfer Co 2020 From 05	400-400-5020		-\$172,575.00	-\$171,544.17	-0.6%
<b>Total Debt Service:</b>		<b>\$0.00</b>	<b>\$370,082.00</b>	<b>\$366,137.49</b>	<b>-1.1%</b>
<b>Total Special Revenue Funds:</b>		<b>\$54,239.96</b>	<b>\$2,636,201.70</b>	<b>\$2,606,541.69</b>	<b>-1.1%</b>
<b>Total Expenditures:</b>		<b>\$11,301,258.59</b>	<b>\$23,415,342.13</b>	<b>\$29,109,901.90</b>	<b>24.3%</b>

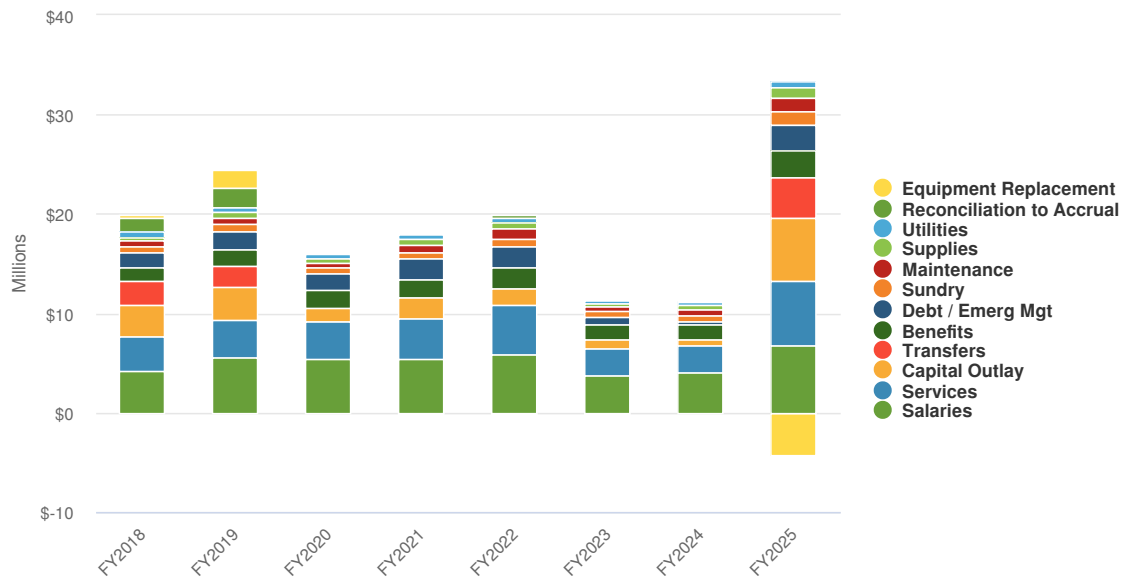
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





## Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Salaries</b>					
Supervision	001-401-4010	\$60,051.75	\$173,016.35	\$79,148.46	-54.3%
Operational	001-401-4020	\$226,582.60	\$328,123.33	\$251,443.81	-23.4%
Overtime	001-401-4030	\$502.54	\$1,000.00	\$1,000.00	0%
Longevity	001-401-4040	\$5,185.20	\$2,676.60	\$0.49	-100%
Allowance - Auto	001-401-4060	\$5,825.24	\$9,325.59	\$6,028.56	-35.4%
Operational	001-404-4020	\$117,490.36	\$187,699.21	\$195,134.44	4%
Overtime	001-404-4030	\$0.00	\$1,000.00	\$0.00	-100%
Longevity	001-404-4040	\$2,816.00	\$1,552.00	\$0.48	-100%
Supervision	001-407-4010	\$22,062.75	\$34,910.97	\$27,494.91	-21.2%
Operational	001-407-4020	\$34,299.98	\$31,281.38	\$58,320.19	86.4%
Longevity	001-407-4040	\$292.00	\$194.00	\$0.19	-99.9%
Supervision	001-408-4010	\$73,004.30	\$116,555.57	\$130,363.91	11.8%
Operational	001-408-4020	\$1,358,484.24	\$2,389,134.84	\$2,562,901.59	7.3%
Overtime	001-408-4030	\$252,787.06	\$250,000.00	\$250,000.00	0%
Longevity	001-408-4040	\$13,582.32	\$8,268.00	\$3.90	-100%
Allowance - Clothing	001-408-4050	\$4,800.00	\$5,400.00	\$5,100.82	-5.5%
Allowance - Auto	001-408-4060	\$3,006.67	\$4,813.31	\$4,813.31	0%
Supervision	001-410-4010	\$35,395.51	\$54,547.97	\$0.00	-100%
Operational	001-410-4020	\$53,916.37	\$86,116.31	\$0.00	-100%
Overtime	001-410-4030	\$0.00	\$2,736.22	\$0.00	-100%
Longevity	001-410-4040	\$464.80	\$302.40	\$0.00	-100%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Supervision	001-412-4010	\$62,634.94	\$95,431.52	\$106,027.91	11.1%
Operational	001-412-4020	\$293,309.38	\$477,776.55	\$514,032.07	7.6%
Overtime	001-412-4030	\$275,144.32	\$214,457.64	\$267,074.60	24.5%
Longevity	001-412-4040	\$5,764.00	\$3,680.00	\$1.13	-100%
Operational	001-413-4020	\$237,478.55	\$385,920.42	\$438,311.44	13.6%
Overtime	001-413-4030	\$22,997.01	\$32,500.00	\$0.00	-100%
Longevity	001-413-4040	\$10,544.00	\$6,412.00	\$0.96	-100%
Supervision	001-411-4010	\$33,929.10	\$52,058.64	\$57,200.00	9.9%
Operational	001-411-4020	\$167,398.38	\$267,158.71	\$390,867.53	46.3%
Overtime	001-411-4030	\$8,673.40	\$17,000.00	\$15,000.00	-11.8%
Longevity	001-411-4040	\$3,753.66	\$2,571.40	\$0.80	-100%
Auto Allowance	001-411-4060	\$1,127.46	\$1,804.93	\$1,804.93	0%
Supervision	001-416-4010	\$59,411.26	\$94,849.48	\$98,643.54	4%
Operational	001-416-4020	\$127,652.96	\$249,643.84	\$233,875.50	-6.3%
Overtime	001-416-4030	\$7,617.83	\$8,500.00	\$0.00	-100%
Longevity	001-416-4040	\$2,389.33	\$1,352.00	\$0.54	-100%
Auto Allowance	001-416-4060	\$2,254.92	\$3,609.85	\$3,609.85	0%
Supervision	002-425-4010	\$139,687.73	\$186,451.60	\$187,221.07	0.4%
Operational	002-425-4020	\$345,991.88	\$572,455.28	\$849,698.15	48.4%
Overtime	002-425-4030	\$7,385.26		\$0.00	N/A
Longevity	002-425-4040	\$10,718.47	\$5,912.60	\$1.57	-100%
Allowance - Auto	002-425-4060	\$2,818.73	\$4,512.36	\$7,099.44	57.3%
Personnel - Salaries Exempt	004-400-4010		\$29,101.80	\$29,101.80	0%
Longevity	004-400-4040		\$248.12	\$0.12	-100%
Overtime	007-400-4030	\$0.00	\$20,000.00	\$20,000.00	0%
<b>Total Salaries:</b>		<b>\$4,099,232.26</b>	<b>\$6,422,062.79</b>	<b>\$6,791,328.01</b>	<b>5.7%</b>
<b>Benefits</b>					
Fica	001-401-4130	\$21,916.43	\$41,816.80	\$28,895.75	-30.9%
Workers Comp	001-401-4140	\$3,432.75	\$3,362.00	\$6,000.00	78.5%
Unemployment Insurance	001-401-4150	\$1,164.00	\$3,600.00	\$2,500.00	-30.6%
Insurance Medical/Life/Dental	001-401-4160	\$35,086.13	\$76,417.33	\$52,767.25	-30.9%
Personnel - Fsa Pass Thru(600)	001-401-4165	\$30,273.84	\$0.00	\$0.00	0%
Tmrs	001-401-4170	\$31,324.53	\$58,816.83	\$46,648.69	-20.7%
Training	001-401-4190	\$4,740.01	\$10,000.00	\$0.00	-100%
Workers Comp	001-402-4140	\$35.85	\$0.00	\$200.00	N/A
Training	001-402-4190	\$0.00	\$4,000.00	\$0.00	-100%
Training	001-403-4190	\$0.00	\$750.00	\$750.00	0%
Fica	001-404-4130	\$9,052.35	\$14,359.03	\$14,927.82	4%
Workers Comp	001-404-4140	\$0.00	\$500.00	\$500.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Insurance Medical/Life/Dental	001-404-4160	\$26,506.63	\$41,435.99	\$47,682.38	15.1%
Tmrs	001-404-4170	\$12,632.14	\$20,196.49	\$24,099.16	19.3%
Training	001-404-4190	\$3,518.65	\$3,000.00	\$4,500.00	50%
Fica	001-407-4130	\$4,290.87	\$5,063.72	\$6,564.87	29.6%
Workers Comp	001-407-4140	\$2,152.36	\$0.00	\$3,750.00	N/A
Insurance Medical/Life/Dental	001-407-4160	\$13,235.48	\$13,476.09	\$22,054.05	63.7%
Tmrs	001-407-4170	\$5,907.30	\$7,122.31	\$10,598.19	48.8%
Fica	001-408-4130	\$129,080.74	\$192,455.44	\$205,929.36	7%
Workers Comp	001-408-4140	\$51,486.85	\$47,400.00	\$42,000.00	-11.4%
Unemployment Insurance	001-408-4150	-\$229.68	\$2,500.00	\$2,500.00	0%
Insurance Medical/Life/Dental	001-408-4160	\$222,591.29	\$422,710.83	\$471,979.57	11.7%
Tmrs	001-408-4170	\$175,302.36	\$261,374.41	\$321,632.28	23.1%
Training	001-408-4190	\$9,970.78	\$30,000.00	\$40,000.00	33.3%
Workers Comp	001-409-4140	\$5,307.47	\$5,200.00	\$4,576.00	-12%
Retirement	001-409-4170	\$18,755.00	\$46,200.00	\$50,000.00	8.2%
Training	001-409-4190	\$5,030.80	\$17,115.00	\$23,000.00	34.4%
Fica	001-410-4130	\$6,833.81	\$8,024.63	\$0.00	-100%
Insurance Medical/Life/Dental	001-410-4160	\$15,894.48	\$29,658.61	\$0.00	-100%
Tmrs	001-410-4170	\$9,509.51	\$10,386.85	\$0.00	-100%
Training	001-410-4190	\$6,920.70	\$10,710.00	\$0.00	-100%
Fica	001-412-4130	\$48,212.05	\$42,183.54	\$47,687.15	13%
Workers Comp	001-412-4140	\$27,360.12	\$25,000.00	\$22,000.00	-12%
Unemployment Insurance	001-412-4150	\$0.00	\$2,000.00	\$500.00	-75%
Insurance Medical/Life/Dental	001-412-4160	\$71,241.65	\$123,762.89	\$137,083.76	10.8%
Tmrs	001-412-4170	\$64,820.30	\$56,439.46	\$69,733.17	23.6%
Training	001-412-4190	\$1,370.00	\$20,000.00	\$20,000.00	0%
Fica	001-413-4130	\$20,667.57	\$29,523.01	\$33,530.89	13.6%
Workers Comp	001-413-4140	\$20,986.49	\$20,000.00	\$19,950.00	-0.2%
Insurance Medical/Life/Dental	001-413-4160	\$52,120.34	\$93,175.54	\$107,279.75	15.1%
Tmrs	001-413-4170	\$29,155.72	\$41,525.16	\$54,131.57	30.4%
Training	001-413-4190	\$0.00	\$5,561.70	\$2,000.00	-64%
Fica	001-411-4130	\$16,334.17	\$21,792.13	\$29,998.13	37.7%
Workers Comp	001-411-4140	\$5,421.77	\$18,000.00	\$10,000.00	-44.4%
Unemployment Insurance	001-411-4150	\$0.00	\$10,000.00	\$2,500.00	-75%
Insurance Medical/Life/Dental	001-411-4160	\$42,286.86	\$66,193.25	\$88,244.47	33.3%
Tmrs	001-411-4170	\$22,522.99	\$30,651.41	\$48,428.36	58%
Training	001-411-4190	\$4,083.47	\$16,280.00	\$17,230.00	5.8%
Fica	001-416-4130	\$15,230.34	\$26,629.93	\$25,713.91	-3.4%
Workers Comp	001-416-4140	\$4,327.05	\$4,200.00	\$4,135.00	-1.5%
Unemployment Insurance	001-416-4150	\$0.00	\$0.00	\$500.00	N/A
Insurance Medical/Life/Dental	001-416-4160	\$31,969.80	\$56,755.65	\$59,634.40	5.1%
Tmrs	001-416-4170	\$18,442.91	\$29,604.50	\$34,183.11	15.5%
Training	001-416-4190	\$1,010.00	\$7,500.00	\$7,500.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fica	002-425-4130	\$38,063.12	\$58,401.68	\$79,546.18	36.2%
Workers Comp	002-425-4140	\$5,654.59		\$0.00	N/A
Insurance Medical/Life/Dental	002-425-4160	\$85,439.18	\$146,784.50	\$209,407.04	42.7%
Tmrs	002-425-4170	\$53,169.10	\$82,144.06	\$126,981.06	54.6%
Fica	004-400-4130		\$2,226.30	\$2,226.30	0%
Insurance Medical/Life/Dental	004-400-4160		\$9,725.11	\$9,725.11	0%
Tmrs	004-400-4170		\$3,131.37	\$3,131.37	0%
Training	006-400-4190		\$10,000.00	\$10,000.00	0%
Tmrs	007-400-4170	\$0.00	\$2,150.00	\$2,150.00	0%
<b>Total Benefits:</b>		<b>\$1,541,613.02</b>	<b>\$2,448,993.55</b>	<b>\$2,719,186.10</b>	<b>11%</b>
<b>Supplies</b>					
Office Supplies	001-401-4210	\$1,504.11	\$8,000.00	\$5,000.00	-37.5%
Minor Tools & Equipment	001-401-4220	\$6,486.55	\$10,000.00	\$2,400.00	-76%
IT - TECHNOLOGY EQUIPMENT	001-401-4221	\$31,323.11	\$6,702.00	\$0.00	-100%
Expendables	001-401-4240	\$10,561.98	\$15,000.00	\$20,000.00	33.3%
Postage & Shipping	001-401-4250	\$19,212.52	\$28,000.00	\$37,500.00	33.9%
Uniforms	001-401-4280	\$79.75	\$450.00	\$450.00	0%
Office Supplies	001-402-4210	\$0.00	\$250.00	\$0.00	-100%
Minor Tools & Equipment	001-402-4220	\$4,806.84	\$5,000.00	\$1,500.00	-70%
Expendables	001-402-4240	\$0.00	\$1,200.00	\$1,000.00	-16.7%
Uniforms	001-402-4280	\$86.10	\$300.00	\$300.00	0%
Office Supplies	001-404-4210	\$218.89	\$1,500.00	\$2,000.00	33.3%
Minor Tools & Equipment	001-404-4220	\$0.00	\$1,000.00	\$2,600.00	160%
IT - TECHNOLOGY EQUIPMENT	001-404-4221	\$0.00	\$0.00	\$1,000.00	N/A
Gas, Oil & Grease	001-404-4230	\$1,777.80	\$1,575.00	\$2,000.00	27%
Expendables	001-404-4240	\$2,598.31	\$4,000.00	\$4,000.00	0%
Postage & Shipping	001-404-4250	\$0.00	\$0.00	\$50.00	N/A
Uniforms	001-404-4280	\$0.00	\$900.00	\$500.00	-44.4%
Office Supplies	001-405-4210		\$0.00	\$450.00	N/A
Minor Tools & Equipment	001-405-4220			\$1,000.00	N/A
IT Equipment	001-405-4221			\$59,300.00	N/A
Office Supplies	001-407-4210	\$804.75	\$3,500.00	\$3,700.00	5.7%
Minor Tools & Equipment	001-407-4220	\$2,358.95	\$3,400.00	\$3,400.00	0%
Gas, Oil & Grease	001-407-4230	\$772.98	\$3,000.00	\$3,000.00	0%
Expendables	001-407-4240	\$367.55	\$825.00	\$825.00	0%
Uniforms	001-407-4280	\$0.00	\$550.00	\$600.00	9.1%
Office Supplies	001-408-4210	\$1,296.20	\$10,000.00	\$15,000.00	50%
Minor Tools & Equipment	001-408-4220	\$22,032.99	\$42,624.00	\$32,665.00	-23.4%
IT - TECHNOLOGY EQUIPMENT	001-408-4221	\$6,231.74	\$7,000.00	\$0.00	-100%
Gas, Oil & Grease	001-408-4230	\$41,051.52	\$65,000.00	\$75,000.00	15.4%
Expendables	001-408-4240	\$19,583.80	\$29,500.00	\$34,000.00	15.3%
Postage & Shipping	001-408-4250	\$376.18	\$600.00	\$800.00	33.3%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Jail Costs	001-408-4260	\$1,871.54	\$6,000.00	\$6,000.00	0%
Uniforms	001-408-4280	\$8,988.05	\$26,000.00	\$31,000.00	19.2%
Office Supplies	001-409-4210	\$230.58	\$1,556.07	\$1,550.00	-0.4%
Minor Tools & Equipment	001-409-4220	\$4,422.80	\$56,000.00	\$52,069.88	-7%
Gas, Oil & Grease	001-409-4230	\$2,699.38	\$12,500.00	\$12,500.00	0%
Expendables	001-409-4240	\$1,781.61	\$4,995.29	\$8,500.00	70.2%
Chemicals	001-409-4270	\$0.00	\$8,409.60	\$8,569.00	1.9%
Uniforms	001-409-4280	\$7,712.63	\$7,600.00	\$5,900.00	-22.4%
Office Supplies	001-410-4210	\$1,011.57	\$1,500.00	\$0.00	-100%
Furniture & Light Equipment	001-410-4220	\$58.95	\$2,425.00	\$0.00	-100%
IT - TECHNOLOGY EQUIPMENT	001-410-4221	\$860.98		\$0.00	N/A
Gas, Oil And Grease	001-410-4230	\$2,291.91	\$4,200.00	\$0.00	-100%
Expendables	001-410-4240	\$401.48	\$3,225.00	\$0.00	-100%
Uniforms	001-410-4280	\$0.00	\$650.00	\$0.00	-100%
Office Supplies	001-412-4210	\$2,251.55	\$2,500.00	\$2,500.00	0%
Minor Tools & Equipment	001-412-4220	\$57.39	\$1,300.00	\$1,600.00	23.1%
IT - TECHNOLOGY EQUIPMENT	001-412-4221	\$0.00	\$16,256.00	\$0.00	-100%
Gas, Oil & Grease	001-412-4230	\$6,551.75	\$14,000.00	\$13,000.00	-7.1%
Expendables	001-412-4240	\$22,347.15	\$40,000.00	\$40,000.00	0%
Expendables/Cpr Classes	001-412-4241	\$0.00	\$500.00	\$500.00	0%
Household Supplies	001-412-4242	\$3,086.74	\$3,500.00	\$3,500.00	0%
Public Relations	001-412-4255	\$334.24	\$2,000.00	\$2,000.00	0%
Uniforms	001-412-4280	\$150.98	\$4,000.00	\$8,000.00	100%
Office Supplies	001-413-4210	\$106.71	\$959.00	\$1,002.00	4.5%
Minor Tools & Equipment	001-413-4220	\$208.50	\$805.00	\$1,060.00	31.7%
Gas, Oil & Grease	001-413-4230	\$42,986.12	\$75,000.00	\$93,500.00	24.7%
Expendables	001-413-4240	\$3,188.61	\$6,664.00	\$11,587.00	73.9%
Chemicals	001-413-4270	\$0.00	\$150.00	\$290.00	93.3%
Uniforms	001-413-4280	\$728.11	\$6,060.00	\$6,580.00	8.6%
Office Supplies	001-411-4210	\$106.71	\$1,067.00	\$2,706.00	153.6%
Minor Tools & Equipment	001-411-4220	\$2,210.39	\$23,640.00	\$53,984.00	128.4%
IT - TECHNOLOGY EQUIPMENT	001-411-4221	\$0.00	\$3,279.00	\$0.00	-100%
Gas, Oil & Grease	001-411-4230	\$9,996.20	\$20,000.00	\$165,000.00	725%
Expendables	001-411-4240	\$5,268.95	\$11,617.00	\$68,735.00	491.7%
Chemicals	001-411-4270	\$484.98	\$2,347.00	\$8,208.00	249.7%
Uniforms	001-411-4280	\$546.04	\$8,730.00	\$12,460.00	42.7%
Office Supplies	001-415-4210	\$217.16	\$3,000.00	\$3,000.00	0%
Expendables	001-415-4240	\$955.99	\$0.00	\$1,500.00	N/A
Office Supplies	001-416-4210	\$1,047.80	\$1,500.00	\$1,500.00	0%
Minor Tools & Equipment	001-416-4220	\$2,471.40	\$6,200.00	\$4,900.00	-21%
IT - TECHNOLOGY EQUIPMENT	001-416-4221	\$0.00	\$713.00	\$0.00	-100%
Gas, Oil & Grease	001-416-4230	\$6,812.07	\$7,500.00	\$12,000.00	60%
Expendables	001-416-4240	\$22,884.04	\$35,200.00	\$44,700.00	27%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Supplies - Community Service	001-416-4241	\$0.00	\$1,000.00	\$1,000.00	0%
Postage & Shipping	001-416-4250	\$0.00	\$175.00	\$175.00	0%
Uniforms	001-416-4280	\$1,300.72	\$2,500.00	\$2,000.00	-20%
Office Supplies	002-425-4210	\$106.62	\$1,359.00	\$1,517.00	11.6%
Minor Tools & Equipment	002-425-4220	\$23,479.12	\$35,748.00	\$40,538.00	13.4%
Gas, Oil & Grease	002-425-4230	\$7,738.03	\$16,000.00	\$17,600.00	10%
Expendables	002-425-4240	\$3,041.39	\$9,723.00	\$11,012.00	13.3%
Postage & Shipping	002-425-4250	\$501.17	\$2,940.00	\$3,090.00	5.1%
Chemicals	002-425-4270	\$10,880.33	\$21,206.00	\$23,386.00	10.3%
Uniforms	002-425-4280	\$0.00	\$1,370.00	\$1,540.00	12.4%
Expendables	103-400-4240		\$2,000.00	\$2,000.00	0%
Christmas Decorations	004-400-4211		\$6,500.00	\$6,500.00	0%
<b>Total Supplies:</b>		<b>\$387,911.06</b>	<b>\$783,944.96</b>	<b>\$1,110,298.88</b>	<b>41.6%</b>
<b>Maintenance</b>					
Maintenance - Bldg & Grounds	001-401-4310	\$4,917.04	\$11,000.00	\$20,000.00	81.8%
Equipment Repairs	001-401-4320	\$0.00	\$1,500.00	\$0.00	-100%
Maintenance - Bldg & Grounds	001-404-4310	\$1,303.21	\$8,000.00	\$3,000.00	-62.5%
Equipment Repairs	001-404-4320	\$0.00	\$0.00	\$100.00	N/A
Fuel Operated Equipment	001-404-4330	\$343.67	\$1,000.00	\$0.00	-100%
Equipment Repairs	001-405-4320	\$0.00	\$0.00	\$7,000.00	N/A
Fuel Operated Equipment	001-407-4330	\$1,358.05	\$0.00	\$0.00	0%
Maintenance - Bldg & Grounds	001-408-4310	\$4,657.76	\$12,000.00	\$26,000.00	116.7%
Equipment Repairs	001-408-4320	\$0.00	\$2,000.00	\$2,000.00	0%
Fuel Operated Equipment	001-408-4330	\$50,543.30	\$55,000.00	\$90,000.00	63.6%
Radio Repairs	001-408-4360	\$677.38	\$4,500.00	\$3,000.00	-33.3%
Maintenance - Bldg & Grounds	001-409-4310	\$1,705.01	\$3,000.00	\$3,000.00	0%
Equipment Repairs	001-409-4320	\$622.63	\$6,500.00	\$6,500.00	0%
Fuel Operated Equipment	001-409-4330	\$2,399.33	\$12,500.00	\$12,500.00	0%
Radio Repairs	001-409-4360	\$1,859.46	\$4,800.00	\$7,750.00	61.5%
Maintenance Fuel Operated Equi	001-410-4330	\$9,465.21	\$6,787.00	\$0.00	-100%
Maintenance - Bldg & Grounds	001-412-4310	\$3,693.83	\$12,000.00	\$12,000.00	0%
Equipment Repairs	001-412-4320	\$2,250.00	\$1,500.00	\$1,500.00	0%
Fuel Operated Equipment	001-412-4330	\$2,756.07	\$15,000.00	\$12,000.00	-20%
Radio Repairs	001-412-4360	\$4,685.08	\$2,000.00	\$2,500.00	25%
Equipment Repairs	001-413-4320	\$0.00	\$4,200.00	\$4,400.00	4.8%
Fuel Operated Equipment	001-413-4330	\$121,205.88	\$145,000.00	\$159,500.00	10%
Maintenance - Bldg & Grounds	001-411-4310			\$16,900.00	N/A
Equipment Repairs	001-411-4320	\$21.79	\$4,700.00	\$34,600.00	636.2%
Fuel Operated Equipment	001-411-4330	\$29,847.71	\$40,000.00	\$50,400.00	26%
Generator Expense	001-411-4350			\$8,000.00	N/A
Radio Repairs	001-411-4360			\$1,000.00	N/A



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Sign & Signal Repair	001-411-4370	\$663.04	\$39,259.00	\$0.00	-100%
Road Repair - Material	001-411-4380	\$17,208.82	\$24,300.00	\$0.00	-100%
Maintenance - Bldg & Grounds	001-415-4310	\$3,691.82	\$2,500.00	\$15,000.00	500%
Maintenance - Bldg & Grounds	001-416-4310	\$4,760.57	\$40,000.00	\$38,000.00	-5%
Equipment Repairs	001-416-4320	\$1,849.54	\$10,000.00	\$10,000.00	0%
Fuel Operated Equipment	001-416-4330	\$6,540.25	\$5,000.00	\$12,000.00	140%
Maintenance - Bldg & Grounds	002-425-4310	\$428.70	\$34,100.00	\$42,900.00	25.8%
Equipment Repairs	002-425-4320	\$51,498.42	\$203,000.00	\$235,500.00	16%
Fuel Operated Equipment	002-425-4330	\$7,373.23	\$12,000.00	\$14,000.00	16.7%
Maintenance - Generators	002-425-4340	\$234.29	\$37,740.00	\$37,740.00	0%
Radio Repairs	002-425-4360	\$0.00	\$500.00	\$500.00	0%
Line Maintenance - Water	002-425-4370	\$122,903.71	\$135,258.00	\$148,480.00	9.8%
Line Maintenance - Sewer	002-425-4371	\$69,542.53	\$129,530.00	\$144,490.00	11.5%
Equipment/Meters	002-425-4375	\$63,103.88	\$149,895.00	\$177,795.00	18.6%
<b>Total Maintenance:</b>		<b>\$594,111.21</b>	<b>\$1,176,069.00</b>	<b>\$1,360,055.00</b>	<b>15.6%</b>
<b>Utilities</b>					
Electric & Gas	001-401-4410	\$4,134.33	\$11,000.00	\$9,500.00	-13.6%
Telephone	001-401-4430	\$4,855.01	\$8,256.00	\$0.00	-100%
Cell Phones	001-402-4430	\$1,318.79	\$2,400.00	\$1,500.00	-37.5%
Electric & Gas	001-404-4410	\$2,956.21	\$4,000.00	\$9,500.00	137.5%
Telephone	001-404-4430	\$3,399.33	\$5,000.00	\$5,400.00	8%
Telephone	001-407-4430	\$751.80	\$1,400.00	\$0.00	-100%
Electric & Gas	001-408-4410	\$6,136.07	\$13,000.00	\$13,000.00	0%
Cable / Internet	001-408-4420	\$1,915.60	\$3,800.00	\$0.00	-100%
Telephone	001-408-4430	\$14,462.94	\$20,000.00	\$23,500.00	17.5%
Electric	001-409-4410	\$11,357.29	\$17,000.00	\$23,000.00	35.3%
Cable/Internet	001-409-4420	\$542.91	\$2,000.00	\$0.00	-100%
Telephone	001-409-4430	\$3,688.85	\$4,500.00	\$6,050.00	34.4%
Telephone	001-410-4430	\$457.10	\$1,600.00	\$0.00	-100%
Electric & Gas	001-412-4410	\$7,776.72	\$13,500.00	\$16,000.00	18.5%
Telephone	001-412-4430	\$4,041.44	\$6,300.00	\$6,500.00	3.2%
Electric - Street Lights	001-411-4410	\$51,170.50	\$90,000.00	\$0.00	-100%
Electric - Traffic Signals	001-411-4415	\$896.85	\$1,300.00	\$0.00	-100%
Telephone	001-411-4430	\$1,108.52	\$2,200.00	\$0.00	-100%
Electric	001-415-4410	\$5,226.15	\$12,000.00	\$12,500.00	4.2%
Telephone	001-415-4430	\$1,808.27	\$3,000.00	\$3,000.00	0%
Electric	001-416-4410	\$23,274.30	\$50,000.00	\$50,000.00	0%
Cable / Internet	001-416-4420	\$3,765.92	\$5,700.00	\$5,800.00	1.8%
Telephone	001-416-4430	\$3,587.11	\$5,800.00	\$5,800.00	0%
Electric - Wwtp	002-425-4410	\$104,074.55	\$176,000.00	\$228,800.00	30%
Electric - Water	002-425-4411	\$30,825.47	\$46,000.00	\$59,800.00	30%
Electric - Sewer	002-425-4412	\$22,305.98	\$39,000.00	\$50,700.00	30%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Telephone	002-425-4430	\$3,643.20	\$6,500.00	\$6,500.00	0%
<b>Total Utilities:</b>		<b>\$319,481.21</b>	<b>\$551,256.00</b>	<b>\$536,850.00</b>	<b>-2.6%</b>
<b>Services</b>					
Bank Card Fees	001-401-4530	\$24,046.85	\$45,500.00	\$45,000.00	-1.1%
Bank Fees	001-401-4540	\$7,574.25	\$21,500.00	\$15,000.00	-30.2%
Contract Services	001-401-4570	\$138,261.86	\$122,250.00	\$32,350.00	-73.5%
Equipment Rental/Lease	001-401-4575	\$1,379.01	\$1,825.00	\$0.00	-100%
Stipends - Mayor	001-402-4510	\$2,400.00	\$3,600.00	\$3,600.00	0%
Stipends - City Council	001-402-4520	\$5,850.00	\$9,000.00	\$9,000.00	0%
Codification	001-402-4540	\$367.50	\$5,000.00	\$5,000.00	0%
Special Services	001-402-4555	\$37,728.58	\$84,750.00	\$91,805.00	8.3%
Contract Services	001-402-4570	\$59,543.85	\$103,500.00	\$107,000.00	3.4%
City Attorney Fees	001-403-4510	\$32,800.51	\$92,925.00	\$92,925.00	0%
Attorney - Special	001-403-4540	\$1,042.50	\$25,000.00	\$27,000.00	8%
Stipends - Judge	001-404-4510	\$10,000.00	\$15,000.00	\$15,000.00	0%
Bank Card Fees	001-404-4530	\$2,575.19	\$7,500.00	\$5,000.00	-33.3%
Jury Payments	001-404-4560	\$483.67	\$500.00	\$700.00	40%
Contract Services	001-404-4570	\$16,864.21	\$33,185.00	\$36,800.00	10.9%
Copy Machine Rental	001-405-4550	\$0.00	\$0.00	\$22,844.00	N/A
Contract Services	001-405-4570	\$0.00	\$0.00	\$261,775.25	N/A
Special Services	001-408-4555	\$315.74	\$8,000.00	\$5,000.00	-37.5%
Pd - Blue Santa	001-408-4557	\$1,183.77	\$1,500.00	\$1,500.00	0%
Contract Services	001-408-4570	\$214,765.77	\$241,496.00	\$193,950.00	-19.7%
Contract Labor	001-408-4571	\$0.00	\$0.00	\$39,000.00	N/A
Equipment Rental/Lease	001-408-4575	\$278.91	\$500.00	\$500.00	0%
Contract Services	001-409-4570	\$10,706.37	\$27,730.00	\$22,500.00	-18.9%
Contract Services	001-410-4570	\$13,407.35	\$44,847.00	\$0.00	-100%
Bank Card Fees	001-412-4530	\$437.35	\$0.00	\$0.00	0%
Contract Services	001-412-4570	\$57,201.33	\$101,279.30	\$97,151.04	-4.1%
Contract Services	001-413-4570	\$283,739.20	\$566,500.00	\$585,744.00	3.4%
Contract Labor	001-413-4571	\$97,968.09	\$162,240.00	\$187,000.00	15.3%
Equipment Rental/Lease	001-413-4575	\$0.00	\$3,000.00	\$3,000.00	0%
Contract Services	001-411-4570	\$65,618.21	\$91,900.00	\$11,810.00	-87.1%
Contract Labor	001-411-4571	\$43,367.09	\$81,120.00	\$0.00	-100%
Equipment Rental/Lease	001-411-4575	\$0.00	\$4,500.00	\$70,250.00	1,461.1%
Contract Services	001-415-4570	\$660.70	\$2,500.00	\$2,500.00	0%
Bank Card Fees	001-416-4530	\$1,654.17	\$1,500.00	\$1,500.00	0%
Contract Services	001-416-4570	\$8,460.28	\$34,250.00	\$108,200.00	215.9%
Equipment Rental/Lease	001-416-4575	\$1,102.53	\$1,500.00	\$1,500.00	0%
Bank & Investment Fees	002-425-4540	\$15.00	\$50.00	\$50.00	0%
Contract Services - Other	002-425-4570	\$41,387.80	\$218,600.00	\$224,000.00	2.5%
Contract Services - Bwa Water	002-425-4572	\$1,259,040.00	\$2,527,000.00	\$2,527,000.00	0%





Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Contract Services - Bra Wwtp	002-425-4573	\$169,680.00	\$1,250,000.00	\$1,256,000.00	0.5%
Equipment Rental/Lease	002-425-4575	\$0.00	\$2,400.00	\$2,500.00	4.2%
Bank & Investment Fees	102-400-4540		\$1,500.00		N/A
Special Services	104-400-4555		\$1,000.00	\$1,200.00	20%
Bank & Investment Fees	106-400-4540		\$25,000.00	\$25,000.00	0%
Bank & Investment Fees	208-400-4540		\$25.00		N/A
Clute Visitors Bureau	004-400-4520		\$25,000.00	\$25,000.00	0%
Chamber Visitor'S Events	004-400-4535		\$25,000.00	\$25,000.00	0%
Center For Arts & Sciences	004-400-4536		\$250,000.00	\$250,000.00	0%
Bam Festival	004-400-4543		\$7,500.00	\$7,500.00	0%
Christmas In The Park	004-400-4545		\$9,750.00	\$9,750.00	0%
Bank & Investment Fees	006-400-4540		\$17,500.00	\$17,500.00	0%
Bank Card Fees	007-400-4530	\$0.00	\$200.00	\$2,500.00	1,150%
Contract Services	007-400-4570	\$4,000.00	\$24,000.00	\$24,000.00	0%
<b>Total Services:</b>		<b>\$2,615,907.64</b>	<b>\$6,329,922.30</b>	<b>\$6,498,904.29</b>	<b>2.7%</b>
<b>Sundry</b>					
Dues & Subscriptions	001-401-4610	\$5,213.61	\$5,700.00	\$6,990.00	22.6%
Insurance - Vehicles	001-401-4630	\$85.10	\$70.00	\$85.00	21.4%
Insurance - Buildings	001-401-4640	\$45,031.38	\$35,300.00	\$38,000.00	7.6%
Insurance - Liability	001-401-4650	\$1,216.41	\$1,650.00	\$1,500.00	-9.1%
Special Projects	001-401-4660	\$0.00	\$3,000.00	\$3,000.00	0%
Elections	001-401-4666	\$0.00	\$4,000.00	\$4,500.00	12.5%
Publication & Recording Fees	001-401-4667	\$0.00	\$1,500.00	\$1,500.00	0%
Penalties, Fees, Dmg & Interst	001-401-4698	\$76.57	\$250.00	\$250.00	0%
Dues & Subscriptions	001-402-4610	\$6,535.00	\$9,435.00	\$11,000.00	16.6%
Travel Operational	001-402-4620	\$0.00	\$4,000.00	\$4,000.00	0%
Insurance - Errors & Omissions	001-402-4650	\$13,336.82	\$11,500.00	\$15,000.00	30.4%
Publication & Recording Fees	001-402-4667	\$2,956.93	\$15,000.00	\$15,000.00	0%
Dues & Subscriptions	001-404-4610	\$35.00	\$500.00	\$500.00	0%
Insurance - Vehicles	001-404-4630	\$915.60	\$740.00	\$2,000.00	170.3%
Insurance - Buildings	001-404-4640	\$19,253.77	\$15,510.00	\$36,000.00	132.1%
Bonds, Notary, Etc.	001-404-4651	\$0.00	\$500.00	\$0.00	-100%
Dues & Subscriptions	001-405-4610	\$0.00	\$0.00	\$35,048.60	N/A
Dues & Subscriptions	001-407-4610	\$0.00	\$700.00	\$700.00	0%
Insurance - Vehicles	001-407-4630	\$642.68	\$910.00	\$1,500.00	64.8%
Dues & Subscriptions	001-408-4610	\$910.00	\$1,340.00	\$5,355.00	299.6%
Travel Operational	001-408-4620	\$0.00	\$800.00	\$800.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Insurance - Vehicles	001-408-4630	\$27,843.65	\$22,500.00	\$32,500.00	44.4%
Insurance - Buildings	001-408-4640	\$0.00	\$19,200.00	\$28,000.00	45.8%
Insurance - Liability	001-408-4650	\$62,292.74	\$34,000.00	\$34,000.00	0%
Bonds, Notary, Etc.	001-408-4651	\$392.79	\$700.00	\$1,000.00	42.9%
Penalties, Fees, Dmg & Interst	001-408-4698	\$36.00	\$75.00	\$75.00	0%
Dues & Subscriptions	001-409-4610	\$2,273.00	\$3,350.00	\$4,500.00	34.3%
Insurance - Vehicles	001-409-4630	\$18,518.90	\$16,000.00	\$20,659.00	29.1%
Insurance - Buildings	001-409-4640	\$15,632.14	\$12,500.00	\$15,632.00	25.1%
Fireman Water Bill Credits	001-409-4670	\$7,316.17	\$12,000.00	\$14,000.00	16.7%
Dues & Subscriptions	001-410-4610	\$12,005.82	\$6,715.00	\$0.00	-100%
Travel Operational	001-410-4620	\$0.00	\$100.00	\$0.00	-100%
Insurance - Vehicles	001-410-4630	\$2,032.22	\$1,650.00	\$0.00	-100%
Dues & Subscriptions	001-412-4610	\$180.00	\$1,128.00	\$1,750.00	55.1%
Insurance - Vehicles	001-412-4630	\$7,924.68	\$6,100.00	\$8,200.00	34.4%
Insurance - Buildings	001-412-4640	\$52,372.04	\$41,050.00	\$55,000.00	34%
Insurance - Vehicles	001-413-4630	\$28,783.45	\$23,000.00	\$35,000.00	52.2%
Garbage Bag Purchases	001-413-4670	\$47,899.00	\$104,240.00	\$140,700.00	35%
Dues, Memberships & Subscripti	001-411-4610	\$0.00	\$250.00	\$350.00	40%
Insurance - Vehicles	001-411-4630	\$9,477.35	\$7,660.00	\$10,500.00	37.1%
Insurance - Liability	001-411-4650	\$0.00	\$303.00	\$500.00	65%
Insurance - Buildings	001-415-4640	\$40,904.71	\$32,050.00	\$45,000.00	40.4%
Dues & Subscriptions	001-416-4610	\$100.00	\$1,100.00	\$1,500.00	36.4%
Insurance - Vehicles	001-416-4630	\$2,666.10	\$2,155.00	\$3,500.00	62.4%
Insurance - Buildings	001-416-4640	\$59,305.30	\$53,200.00	\$65,000.00	22.2%
Insurance - Liability - Pool	001-416-4650	\$7,736.70	\$203.00	\$8,200.00	3,939.4%
Senior Credits - Water	002-423-4670	\$13,833.17	\$25,320.00	\$25,320.00	0%
Senior Credits - Sewer	002-423-4671	\$10,167.05	\$16,458.00	\$16,458.00	0%
Dues & Subscriptions	002-425-4610	\$39,178.98	\$41,950.00	\$43,800.00	4.4%
Insurance - Vehicles	002-425-4630	\$716.05	\$580.00	\$900.00	55.2%
Insurance - Buildings	002-425-4640	\$48,598.29	\$39,200.00	\$60,000.00	53.1%
Special Projects	004-400-4660		\$63,500.00	\$63,500.00	0%
Misc Sundry Expenses	006-400-4655		\$2,500.00	\$2,500.00	0%
Special Projects	006-400-4660		\$175,000.00	\$150,000.00	-14.3%
Gtmf - Contest/Mosquito Chase	007-400-4610	\$0.00	\$2,400.00	\$2,400.00	0%
Gtmf - Contest/Adult-Children	007-400-4612	\$0.00	\$9,000.00	\$9,000.00	0%
Gtmf - Distribution-Admission	007-400-4620	\$0.00	\$1,600.00	\$4,500.00	181.3%
Gtmf - Distribution-Entertain	007-400-4621	\$43,243.75	\$183,500.00	\$175,000.00	-4.6%
Gtmf - Stage/Sound/Lights	007-400-4622	\$0.00	\$27,500.00	\$27,500.00	0%
Gtmf - Concessions - Beer	007-400-4630	\$0.00	\$15,750.00	\$15,750.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Gtmf - Concessions-Booths	007-400-4632	\$0.00	\$1,500.00	\$1,500.00	0%
Gtmf - Logistics/Traffic/Park	007-400-4641	\$0.00	\$500.00	\$500.00	0%
Gtmf - Logistics/Electrical	007-400-4642	\$0.00	\$500.00	\$500.00	0%
Gtmf - Logistics/Trash/Toilets	007-400-4643	\$0.00	\$7,000.00	\$7,500.00	7.1%
Gtmf - Logistics/Exhibitor Svc	007-400-4644	\$0.00	\$150.00	\$150.00	0%
Gtmf - Logistics/Security	007-400-4645	\$0.00	\$6,400.00	\$6,400.00	0%
Gtmf - Souvenir Booth	007-400-4650	\$1,300.00	\$4,000.00	\$4,000.00	0%
Gtmf - Publicity/Fest Posters	007-400-4661	\$0.00	\$1,000.00	\$1,000.00	0%
Gtmf - Publicity/Brochures	007-400-4664	\$0.00	\$200.00	\$200.00	0%
Gtmf - Publicity/Newspapr/Radio	007-400-4665	\$1,689.00	\$20,750.00	\$7,500.00	-63.9%
Publicity/Web & Social Media	007-400-4666	\$1,650.00	\$7,200.00	\$20,750.00	188.2%
Gtmf - Stationery/Postage	007-400-4670	\$0.00	\$100.00	\$100.00	0%
Gtmf - Misc Expense	007-400-4675	\$0.00	\$1,000.00	\$1,000.00	0%
Gtmf - Travel	007-400-4680	\$2,357.21	\$2,000.00	\$2,000.00	0%
Gtmf - Contingency	007-400-4691	\$0.00	\$4,000.00	\$10,000.00	150%
<b>Total Sundry:</b>		<b>\$664,635.13</b>	<b>\$1,174,192.00</b>	<b>\$1,368,022.60</b>	<b>16.5%</b>
<b>Debt / Emerg Mgt</b>					
Contingency	001-417-4700	\$0.00	\$120,000.00	\$310,000.00	158.3%
WOODSHORE DHK - SUB 380	001-417-4712	\$0.00	\$100,000.00	\$100,000.00	0%
Principal - Coo 2005 Edc	001-417-4731	\$0.00	\$250,000.00	\$260,000.00	4%
Interest - Coo 2005 Edc	001-417-4733	\$9,996.00	\$19,992.00	\$10,192.00	-49%
Storm/Emergency Mgmt	001-401-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Surety Bonding - Staff	001-401-4706	\$0.00	\$500.00	\$0.00	-100%
Emergency Management	001-408-4705	\$0.00	\$5,000.00	\$5,000.00	0%
Storm/Emergency Mgmt	001-409-4705	\$0.00	\$3,000.00	\$5,000.00	66.7%
Storm/Emergency Mgmt	001-412-4705	\$0.00	\$5,000.00	\$0.00	-100%
Storm/Emergency Mgmt	001-413-4705	\$0.00	\$2,500.00	\$0.00	-100%
Storm/Emergency Mgmt	001-411-4705	\$0.00	\$5,000.00	\$0.00	-100%
Interest - Coo 2009	002-426-4730	\$0.00	\$60,813.00	\$50,750.00	-16.5%
Principal - Coo 2009	002-426-4735	\$0.00	\$170,000.00	\$180,000.00	5.9%
Interest - Coo 2013	002-426-4740	\$51,152.50	\$102,305.00	\$95,105.00	-7%
Principal - Coo 2013	002-426-4745	\$0.00	\$240,000.00	\$250,000.00	4.2%
Interest - Coo 2017	002-426-4750	\$12,109.50	\$20,390.00	\$208,423.00	922.2%
Principal - Coo 2017	002-426-4755	\$185,000.00	\$185,000.00	\$190,000.00	2.7%
Storm/Emergency Mgmt.	002-425-4705	\$0.00	\$5,000.00	\$5,000.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Principal - Parks Office 106	004-400-4730		\$7,500.00	\$7,500.00	0%
Dixie Dr - Ch 380 Rebate	006-400-4715		\$33,540.00	\$33,540.00	0%
Interest - Coo 2013	400-400-4740		\$92,373.00	\$85,772.50	-7.1%
Principal - Coo 2013	400-400-4745		\$220,000.00	\$225,000.00	2.3%
Interest - Coo 2016	400-400-4750		\$25,025.00	\$21,275.00	-15%
Principal - Coo 2016	400-400-4755		\$125,000.00	\$125,000.00	0%
Interest - Coo 2018	400-400-4760		\$43,906.00	\$39,406.26	-10.2%
Principal - Coo 2018	400-400-4765		\$110,000.00	\$115,000.00	4.5%
Principal - Coo 2020	400-400-4770		\$145,000.00	\$40,179.50	-72.3%
Principal - C00 2020 - Fund 05	400-400-4771		\$0.00	\$101,206.00	N/A
Interest - Coo 2020	400-400-4775		\$91,725.00	\$25,417.00	-72.3%
Interest - Coo 2020 - Fund 05	400-400-4776		\$0.00	\$69,398.40	N/A
Other Debt Costs	400-400-4799		\$2,000.00		N/A
<b>Total Debt / Emerg Mgt:</b>		<b>\$258,258.00</b>	<b>\$2,195,569.00</b>	<b>\$2,563,164.66</b>	<b>16.7%</b>
<b>Equipment Replacement</b>					
Xfr To Eq Repl 106	001-401-4850	\$0.00	\$2,850.00	\$0.00	-100%
XFR from Con GF 101	001-401-4865			-\$250,000.00	N/A
Xfr To Eq Repl 106	001-404-4850	\$0.00	\$2,850.00	\$5,700.00	100%
Xfr From Eq Repl 106	001-404-4860	\$0.00	\$0.00	-\$15,000.00	N/A
Xfr To Eq Repl 106	001-407-4850	\$0.00	\$2,500.00	\$5,000.00	100%
Xfr To Eq Repl 106	001-408-4850	\$0.00	\$19,955.00	\$50,460.00	152.9%
Xfr From Eq Repl 106	001-408-4860	\$0.00	-\$182,000.00	-\$461,000.00	153.3%
XFR from GF Con Fund 101	01-408-5010			-\$95,000.00	N/A
Xfr To Eq Repl 106	001-409-4850	\$0.00	\$18,946.50	\$37,558.00	98.2%
Xfr From Eq Repl 106	001-409-4860	\$0.00	-\$26,398.00	-\$46,100.00	74.6%
Transfer From Construction	001-409-4861	\$0.00	-\$16,290.00	\$0.00	-100%
XFR TO EQ REPL 106 4850	001-410-4850	\$0.00	\$4,170.00	\$0.00	-100%
Xfr To Eq Repl 106	001-412-4850	\$0.00	\$17,270.20	\$38,679.35	124%
Xfr From Eq Repl 106	001-412-4860	\$0.00	-\$267,624.00	\$0.00	-100%
Transfer From Construction	001-412-4861	\$0.00	-\$15,290.00	-\$60,000.00	292.4%
Xfr To Eq Repl 106	001-413-4850	\$0.00	\$21,873.25	\$61,995.25	183.4%
Xfr From Eq Repl 106	001-413-4860	\$0.00	-\$294,965.00	-\$364,965.00	23.7%
Xfr To Eq Repl 106	001-411-4850	\$0.00	\$14,130.00	\$49,723.00	251.9%
Xfr From Eq Repl 106	001-411-4860	\$0.00	-\$57,600.00	-\$234,272.00	306.7%
XFR From 101 GF Con	001-411-4864			-\$23,575.00	N/A



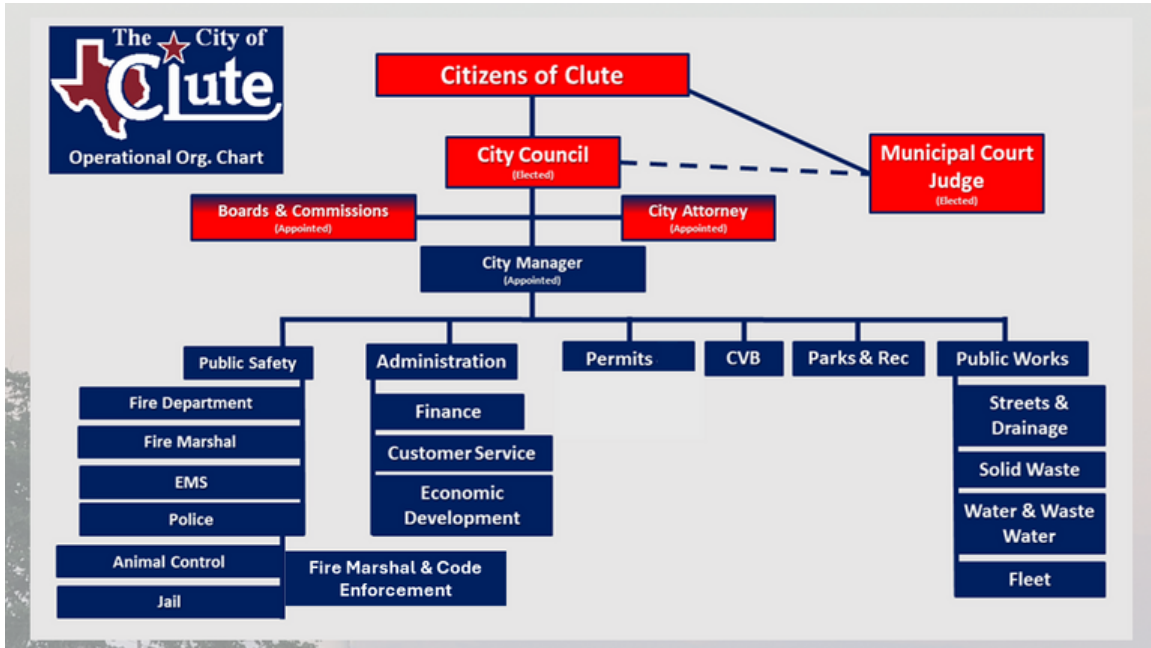
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Xfr To Eq Repl 106	001-416-4850	\$0.00	\$2,750.00	\$8,250.00	200%
Xfr From Eq Repl 106	001-416-4860	\$0.00	-\$55,000.00	\$0.00	-100%
XFR from Construction 101	01-416-5010		-\$400,000.00	-\$415,000.00	3.8%
Xfr To Eq Repl 208	002-425-4850	\$0.00	\$33,670.00	\$25,107.00	-25.4%
Xfr From Eq Repl 208	002-425-4860	\$0.00	-\$333,667.00	-\$60,000.00	-82%
XFR FROM FUND 105	002-425-4862	\$0.00	-\$1,085,000.00	-\$3,690,000.00	240.1%
Xfr To Eq Repl - From Govt	106-400-4850		-\$113,294.50	-\$257,366.20	127.2%
Xfr From Eq Repl - To Govt	106-400-4860		\$928,587.00	\$1,403,845.00	51.2%
Xfr To Eq Repl - From Ef	208-400-4850		\$333,667.00		N/A
Xfr From Eq Repl - To Ef	208-400-4860		-\$33,670.00	\$60,000.00	-278.2%
<b>Total Equipment Replacement:</b>		<b>\$0.00</b>	<b>-\$1,477,579.55</b>	<b>-\$4,225,960.60</b>	<b>186%</b>
<b>Capital Outlay</b>					
Capital - Bldg & Grounds	001-401-4970	\$0.00	\$0.00	\$250,000.00	N/A
Capital - Equipment	001-404-4940	\$0.00	\$0.00	\$15,000.00	N/A
Capital - Bldg & Grounds	001-404-4970	\$0.00	\$0.00	\$1,250.00	N/A
Capital - Equipment	001-405-4940	\$0.00	\$0.00	\$12,000.00	N/A
Capital - Office Equipment	001-408-4910	\$0.00	\$0.00	\$3,500.00	N/A
Capital - Motor Vehicles	001-408-4920	\$0.00	\$182,000.00	\$461,000.00	153.3%
Capital - Bldg & Grounds	001-408-4970	\$0.00	\$0.00	\$95,000.00	N/A
Capital - Motor Vehicles	001-409-4920	\$221,355.00	\$0.00	\$0.00	0%
Capital - Equipment	001-409-4940	\$19,535.50	\$26,398.60	\$46,100.00	74.6%
Capital - Facilities & Infrast	001-409-4970	\$0.00	\$16,290.00	\$0.00	-100%
Capital - Motor Vehicles	001-412-4920	\$223,214.32	\$221,714.32	\$0.00	-100%
Capital - Equipment	001-412-4940	\$45,056.21	\$45,908.16	\$0.00	-100%
Capital - Bldg & Grounds	001-412-4970	\$0.00	\$15,290.00	\$65,000.00	325.1%
Capital - Motor Vehicles	001-413-4920	\$0.00	\$294,965.00	\$354,965.00	20.3%
Capital - Equipment	001-413-4940	\$0.00	\$0.00	\$10,000.00	N/A
Capital - Motor Vehicles	001-411-4920	\$0.00	\$0.00	\$163,246.00	N/A
Capital - Equipment	001-411-4940	\$0.00	\$57,600.00	\$65,901.00	14.4%
Capital-Bldg & Grounds	001-411-4970			\$30,000.00	N/A
Capital - Motor Vehicles	001-416-4920	\$30,495.25	\$30,000.00	\$0.00	-100%
Capital - Equipment	001-416-4940	\$0.00	\$25,000.00	\$0.00	-100%
Capital - Bldg & Grounds	001-416-4970	\$55,077.60	\$400,000.00	\$415,000.00	3.8%
Capital - Motor Vehicles	002-425-4920	\$0.00		\$60,000.00	N/A
Capital - Equipment	002-425-4940	\$0.00	\$58,667.00	\$132,390.00	125.7%
Capital - Bldg & Grounds	002-425-4970	\$0.00		\$330,600.00	N/A
Capital - Well & Prodtn Lines	002-425-4971	\$0.00	\$275,000.00	\$455,000.00	65.5%
Capital - Water Line Extension	002-425-4980	\$29,200.00	\$300,000.00	\$200,000.00	-33.3%
Capital - Sewer Line Extension	002-425-4981	\$0.00	\$785,000.00	\$2,700,000.00	243.9%
Capital - Bldg & Grounds	004-400-4970		\$10,000.00	\$10,000.00	0%



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital - Special Projects	006-400-4975		\$200,000.00	\$200,000.00	0%
Capital - Property	006-400-4990		\$300,000.00	\$300,000.00	0%
<b>Total Capital Outlay:</b>		<b>\$623,933.88</b>	<b>\$3,243,833.08</b>	<b>\$6,375,952.00</b>	<b>96.6%</b>
<b>Transfers</b>					
Transfers - Admin Fees	001-417-5011	\$0.00	-\$379,759.00	\$0.00	-100%
Transfer Co 2005 From Edc	001-417-5012	\$0.00	-\$269,992.00	-\$270,192.00	0.1%
Transfer T/F Streets, Drg & Sw(	001-417-5050	-\$934.32	\$0.00	-\$317,219.37	N/A
Transfer T/F Unempl Ins 102	001-417-5070	\$0.00	-\$15,000.00	\$0.00	-100%
Transfer T/F General Fund 01	101-400-5010		\$81,780.00	\$665,000.00	713.2%
XFR TO 01-416 CHILLER & FENCE	101-400-5011		\$400,000.00	\$0.00	-100%
Transfer T/F Hotel/Motel 04	101-400-5040		-\$70,000.00		N/A
Transfer T/F General Fund 01	102-400-5010		\$15,000.00		N/A
Transfer T/F General Fund 01	103-400-5010		-\$6,000.00	-\$6,000.00	0%
Transfer T/F Enterprise 02	105-400-5020		\$1,085,000.00	\$3,690,000.00	240.1%
Transfers - Admin Fees To Gf	004-400-5011		\$12,015.00	\$12,015.00	0%
Transfer T/F Constructn Gf 101	004-400-5068		\$70,000.00	\$40,000.00	-42.9%
Transfer T/F Gtmf 07	004-400-5095		\$50,000.00	\$50,000.00	0%
Transfer T/F General Fund 01	006-400-5010		\$0.00	\$50,000.00	N/A
Transfers - Admin Fees To Gf	006-400-5011		\$71,617.00	\$0.00	-100%
Transfer Co 2005 To Gen Fund	006-400-5012		\$269,992.00	\$269,992.00	0%
Transfer Co 2013 To Debt Svc	006-400-5013		\$312,373.00	\$310,772.50	-0.5%
Transfer - Hot/Cvb Personnel	006-400-5015		\$0.00	\$49,250.00	N/A
Transfer T/F Hotel/Motel 04	007-400-5040	\$0.00	-\$50,000.00	-\$50,000.00	0%
Transfer Co 2013 From Edc	400-400-5013		-\$312,372.00	-\$309,973.00	-0.8%
Transfer Co 2020 From 05	400-400-5020		-\$172,575.00	-\$171,544.17	-0.6%
<b>Total Transfers:</b>		<b>-\$934.32</b>	<b>\$1,092,079.00</b>	<b>\$4,012,100.96</b>	<b>267.4%</b>
<b>Reconciliation to Accrual</b>					
Rec To Accrual	001-417-5540	\$0.00	-\$100,000.00	\$0.00	-100%
Series 2013 Ye Principal Adj	002-426-5536	\$0.00	-\$240,000.00	\$0.00	-100%
Series 2017 Ye Principal Adj	002-426-5537	\$197,109.50	-\$185,000.00	\$0.00	-100%
<b>Total Reconciliation to Accrual:</b>		<b>\$197,109.50</b>	<b>-\$525,000.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Total Expense Objects:</b>		<b>\$11,301,258.59</b>	<b>\$23,415,342.13</b>	<b>\$29,109,901.90</b>	<b>24.3%</b>



# Organizational Chart



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# DEBT

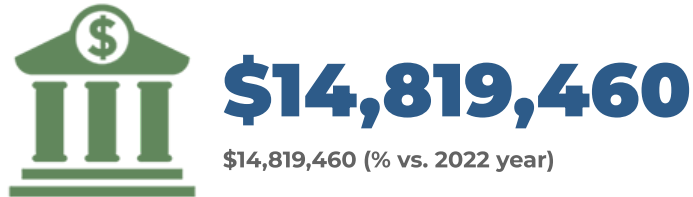
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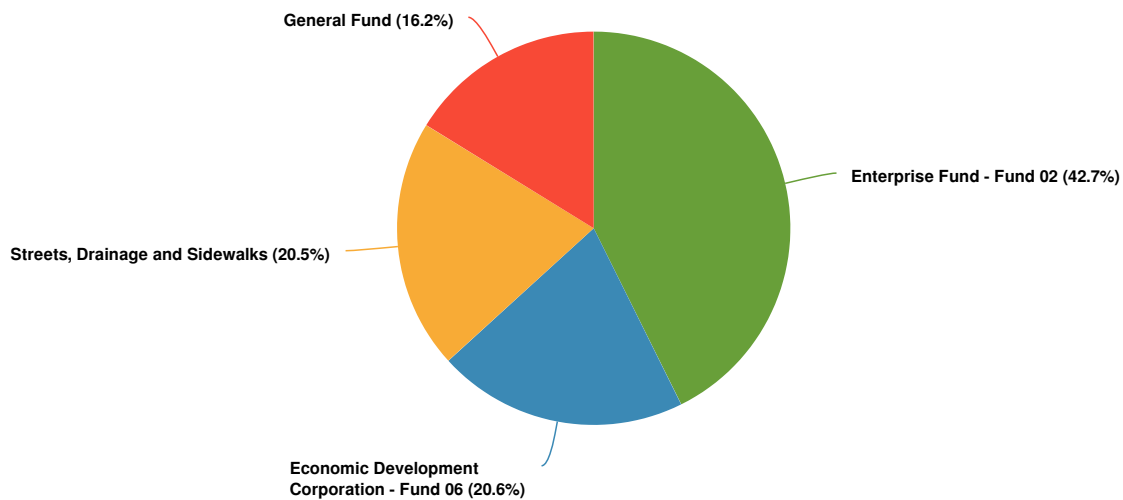
## Debt Snapshot

Like all City's, Clute uses Debt in a strategic manner to pay for Capital Improvements and occasionally equipment. The Charts below show in detail the Debt Issues the City is currently responsible for, those funds have been used for numerous Capital Projects including:

- Construction of Fire Station No. 1
- Improvements to the Waste Water Treatment Plant
- Parks Facilities at Milstid, Municipal and Hardy Parks
- A complete revamp and update to the Fire Department's operational Fleet. In 2018 the average age of the fleet was 30+ years. Today that average is 5 years.



### Debt by Type



Financial Summary	FY2023
<b>Debt</b>	—
Economic Development Corporation - Fund 06	\$3,050,192
Enterprise Fund - Fund 02	\$6,323,108
General Fund	\$2,402,892
Streets, Drainage and Sidewalks	\$3,043,268
<b>Total Debt:</b>	<b>\$14,819,460</b>

## Economic Development Corporation - Fund 06

Financial Summary	FY2023
<b>Economic Development Corporation - Fund 06</b>	—
CO Series 2005	\$270,192
CO Series 2013 - EDC Apportionment	\$2,780,000
<b>Total Economic Development Corporation - Fund 06:</b>	<b>\$3,050,192</b>

## Enterprise Fund - Fund 02

Financial Summary	FY2023
<b>Enterprise Fund - Fund 02</b>	—
CO Series 2009	\$1,143,938
CO Series 2013 - Enterprise Fund Apportionment	\$3,138,473
CO Series 2017	\$2,040,698
<b>Total Enterprise Fund - Fund 02:</b>	<b>\$6,323,108</b>

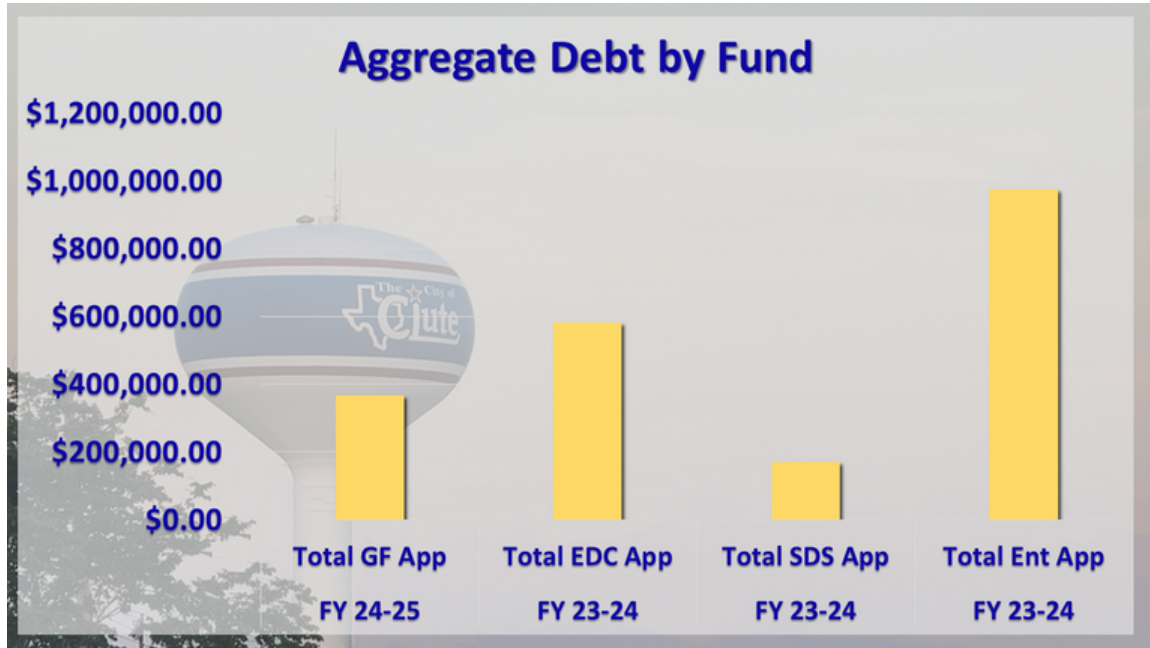
## General Fund

Financial Summary	FY2023
<b>General Fund</b>	—
CO Series 2016	\$938,450
CO Series 2018	\$1,377,709
CO Series 2020 - GF Apportionment	\$86,732
<b>Total General Fund:</b>	<b>\$2,402,892</b>

## Streets, Drainage and Sidewalks

Financial Summary	FY2023
<b>Streets, Drainage and Sidewalks</b>	—
CO Series 2020 - SDS Apportionment	\$3,043,268
<b>Total Streets, Drainage and Sidewalks:</b>	<b>\$3,043,268</b>

## Debt by Fund



## Debt Amortization in Detail

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL YR TOTAL
<b>Series 2005 - EDC Rev</b>								
2018-2019	2/1/2019	\$1,620,000.00		3.920%	\$31,752.00	\$31,752.00	\$1,620,000.00	
2018-2019	8/1/2019	\$1,620,000.00	\$205,000.00	3.920%	\$31,752.00	\$236,752.00	\$1,415,000.00	\$268,504.00
2019-2020	2/1/2020	\$1,415,000.00		3.920%	\$27,734.00	\$27,734.00	\$1,415,000.00	
2019-2020	8/1/2020	\$1,415,000.00	\$215,000.00	3.920%	\$27,734.00	\$242,734.00	\$1,200,000.00	\$270,468.00
2020-2021	2/1/2021	\$1,200,000.00		3.920%	\$23,520.00	\$23,520.00	\$1,200,000.00	
2020-2021	8/1/2021	\$1,200,000.00	\$220,000.00	3.920%	\$23,520.00	\$243,520.00	\$980,000.00	\$267,040.00
2021-2022	2/1/2022	\$980,000.00		3.920%	\$19,208.00	\$19,208.00	\$980,000.00	
2021-2022	8/1/2022	\$980,000.00	\$230,000.00	3.920%	\$19,208.00	\$249,208.00	\$750,000.00	\$268,416.00
2022-2023	2/1/2023	\$750,000.00		3.920%	\$14,700.00	\$14,700.00	\$750,000.00	
2022-2023	8/1/2023	\$750,000.00	\$240,000.00	3.920%	\$14,700.00	\$254,700.00	\$510,000.00	\$269,400.00
2023-2024	2/1/2024	\$510,000.00		3.920%	\$9,996.00	\$9,996.00	\$510,000.00	
2023-2024	8/1/2024	\$510,000.00	\$250,000.00	3.920%	\$9,996.00	\$259,996.00	\$260,000.00	\$269,992.00
2024-2025	2/1/2025	\$260,000.00		3.920%	\$5,096.00	\$5,096.00	\$260,000.00	
2024-2025	8/1/2025	\$260,000.00	\$260,000.00	3.920%	\$5,096.00	\$265,096.00	\$0.00	\$270,192.00
<b>Totals</b>		<b>\$1,620,000.00</b>	<b>\$1,620,000.00</b>		<b>\$264,012.00</b>	<b>\$1,884,012.00</b>	<b>\$1,884,012.00</b>	<b>\$1,884,012.00</b>
<b>Totals Remaining as of 9/30/2024</b>			<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Series 2009 - ENT Rev</b>								
2018-2019	2/1/2019	\$1,925,000.00	\$140,000.00	3.500%	\$47,600.00	\$187,600.00	\$1,785,000.00	
2018-2019	8/1/2019	\$1,785,000.00		3.500%	\$45,150.00	\$45,150.00	\$1,785,000.00	\$232,750.00
2019-2020	2/1/2020	\$1,785,000.00	\$150,000.00	4.000%	\$45,150.00	\$195,150.00	\$1,635,000.00	
2019-2020	8/1/2020	\$1,635,000.00		4.000%	\$42,150.00	\$42,150.00	\$1,635,000.00	\$237,300.00
2020-2021	2/1/2021	\$1,635,000.00	\$150,000.00	4.000%	\$42,150.00	\$192,150.00	\$1,485,000.00	
2020-2021	8/1/2021	\$1,485,000.00		4.000%	\$39,150.00	\$39,150.00	\$1,485,000.00	\$231,300.00
2021-2022	2/1/2022	\$1,485,000.00	\$155,000.00	4.000%	\$39,150.00	\$194,150.00	\$1,330,000.00	
2021-2022	8/1/2022	\$1,330,000.00		4.000%	\$36,050.00	\$36,050.00	\$1,330,000.00	\$230,200.00
2022-2023	2/1/2023	\$1,330,000.00	\$160,000.00	4.000%	\$36,050.00	\$196,050.00	\$1,170,000.00	
2022-2023	8/1/2023	\$1,170,000.00		4.000%	\$32,850.00	\$32,850.00	\$1,170,000.00	\$228,900.00
2023-2024	2/1/2024	\$1,170,000.00	\$170,000.00	5.750%	\$32,850.00	\$202,850.00	\$1,000,000.00	
2023-2024	8/1/2024	\$1,000,000.00		5.750%	\$27,962.50	\$27,962.50	\$1,000,000.00	\$230,812.50
2024-2025	2/1/2025	\$1,000,000.00	\$180,000.00	5.750%	\$27,962.50	\$207,962.50	\$820,000.00	
2024-2025	8/1/2025	\$820,000.00		5.750%	\$22,787.50	\$22,787.50	\$820,000.00	\$230,750.00
2025-2026	2/1/2026	\$820,000.00	\$190,000.00	5.500%	\$22,787.50	\$212,787.50	\$630,000.00	
2025-2026	8/1/2026	\$630,000.00		5.500%	\$17,325.00	\$17,325.00	\$630,000.00	\$230,112.50
2026-2027	2/1/2027	\$630,000.00	\$200,000.00	5.500%	\$17,325.00	\$217,325.00	\$430,000.00	
2026-2027	8/1/2027	\$430,000.00		5.500%	\$11,825.00	\$11,825.00	\$430,000.00	\$229,150.00
2027-2028	2/1/2028	\$430,000.00	\$210,000.00	5.500%	\$11,825.00	\$221,825.00	\$220,000.00	
2027-2028	8/1/2028	\$220,000.00		5.500%	\$6,050.00	\$6,050.00	\$220,000.00	\$227,875.00
2028-2029	2/1/2029	\$220,000.00	\$220,000.00	5.500%	\$6,050.00	\$226,050.00	\$0.00	
2028-2029	8/1/2029	\$0.00				\$0.00	\$0.00	\$226,050.00
<b>Totals</b>		<b>\$1,925,000.00</b>	<b>\$820,000.00</b>		<b>\$610,200.00</b>	<b>\$2,535,200.00</b>	<b>\$2,535,200.00</b>	<b>\$2,535,200.00</b>
<b>Totals Remaining as of 9/30/2024</b>			<b>\$820,000.00</b>		<b>\$93,187.50</b>	<b>\$913,187.50</b>		<b>\$1,143,937.50</b>

## Amortization Detail Continued

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL YR TOTAL
<b>Series 2013 - EDC &amp; ENT Rev</b>								
2018-2019	2/1/2019	\$7,530,000.00		3.260%	\$127,188.75	\$127,188.75	\$7,530,000.00	\$659,377.50
2018-2019	8/1/2019	\$7,530,000.00	\$405,000.00	3.260%	\$127,188.75	\$532,188.75	\$7,125,000.00	
2019-2020	2/1/2020	\$7,125,000.00		3.260%	\$123,138.75	\$123,138.75	\$7,125,000.00	\$656,277.50
2019-2020	8/1/2020	\$7,125,000.00	\$410,000.00	3.260%	\$123,138.75	\$533,138.75	\$6,715,000.00	
2020-2021	2/1/2021	\$6,715,000.00		3.260%	\$116,988.75	\$116,988.75	\$6,715,000.00	\$658,977.50
2020-2021	8/1/2021	\$6,715,000.00	\$425,000.00	3.260%	\$116,988.75	\$541,988.75	\$6,290,000.00	
2021-2022	2/1/2022	\$6,290,000.00		3.260%	\$110,613.75	\$110,613.75	\$6,290,000.00	\$656,227.50
2021-2022	8/1/2022	\$6,290,000.00	\$435,000.00	3.260%	\$110,613.75	\$545,613.75	\$5,855,000.00	
2022-2023	2/1/2023	\$5,855,000.00		3.260%	\$104,088.75	\$104,088.75	\$5,855,000.00	\$658,177.50
2022-2023	8/1/2023	\$5,855,000.00	\$450,000.00	3.260%	\$104,088.75	\$554,088.75	\$5,405,000.00	
2023-2024	2/1/2024	\$5,405,000.00		3.260%	\$97,338.75	\$97,338.75	\$5,405,000.00	\$654,677.50
2023-2024	8/1/2024	\$5,405,000.00	\$460,000.00	3.260%	\$97,338.75	\$557,338.75	\$4,945,000.00	
2024-2025	2/1/2025	\$4,945,000.00		3.260%	\$90,438.75	\$90,438.75	\$4,945,000.00	\$655,877.50
2024-2025	8/1/2025	\$4,945,000.00	\$475,000.00	3.260%	\$90,438.75	\$565,438.75	\$4,470,000.00	
2025-2026	2/1/2026	\$4,470,000.00		3.260%	\$82,126.25	\$82,126.25	\$4,470,000.00	\$659,252.50
2025-2026	8/1/2026	\$4,470,000.00	\$495,000.00	3.260%	\$82,126.25	\$577,126.25	\$3,975,000.00	
2026-2027	2/1/2027	\$3,975,000.00		3.260%	\$73,587.50	\$73,587.50	\$3,975,000.00	\$657,175.00
2026-2027	8/1/2027	\$3,975,000.00	\$510,000.00	3.260%	\$73,587.50	\$583,587.50	\$3,465,000.00	
2027-2028	2/1/2028	\$3,465,000.00		3.260%	\$64,790.00	\$64,790.00	\$3,465,000.00	\$659,580.00
2027-2028	8/1/2028	\$3,465,000.00	\$530,000.00	3.260%	\$64,790.00	\$594,790.00	\$2,935,000.00	
2028-2029	2/1/2029	\$2,935,000.00		3.260%	\$55,647.50	\$55,647.50	\$2,935,000.00	\$656,295.00
2028-2029	8/1/2029	\$2,935,000.00	\$545,000.00	3.260%	\$55,647.50	\$600,647.50	\$2,390,000.00	
2029-2030	2/1/2030	\$2,390,000.00		3.260%	\$46,246.25	\$46,246.25	\$2,390,000.00	\$657,492.50
2029-2030	8/1/2030	\$2,390,000.00	\$565,000.00	3.260%	\$46,246.25	\$611,246.25	\$1,825,000.00	
2030-2031	2/1/2031	\$1,825,000.00		3.260%	\$36,500.00	\$36,500.00	\$1,825,000.00	\$658,000.00
2030-2031	8/1/2031	\$1,825,000.00	\$585,000.00	3.260%	\$36,500.00	\$621,500.00	\$1,240,000.00	
2031-2032	2/1/2032	\$1,240,000.00		3.260%	\$24,800.00	\$24,800.00	\$1,240,000.00	\$659,600.00
2031-2032	8/1/2032	\$1,240,000.00	\$610,000.00	3.260%	\$24,800.00	\$634,800.00	\$630,000.00	
2032-2033	2/1/2033	\$630,000.00		3.260%	\$12,600.00	\$12,600.00	\$630,000.00	\$655,200.00
2032-2033	8/1/2033	\$630,000.00	\$630,000.00	3.260%	\$12,600.00	\$642,600.00	\$0.00	
<b>Totals</b>			<b>\$7,530,000.00</b>		<b>\$2,332,187.50</b>	<b>\$9,862,187.50</b>		<b>\$9,862,187.50</b>
<b>Totals Remaining as of 9/30/2024</b>			<b>\$4,945,000.00</b>		<b>\$792,595.00</b>	<b>\$5,262,595.00</b>		<b>\$5,918,472.50</b>

## Amortization Detail Continued

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL YR TOTAL
<b>Series 2016 - GF AV</b>								
2018-2019	2/1/2019	\$1,510,000.00	\$110,000.00	2.000%	\$20,350.00	\$130,350.00	\$1,400,000.00	
2018-2019	8/1/2019	\$1,400,000.00		2.000%	\$19,250.00	\$19,250.00	\$1,400,000.00	\$149,600.00
2019-2020	2/1/2020	\$1,400,000.00	\$110,000.00	2.000%	\$19,250.00	\$129,250.00	\$1,290,000.00	
2019-2020	8/1/2020	\$1,290,000.00		2.000%	\$18,150.00	\$18,150.00	\$1,290,000.00	\$147,400.00
2020-2021	2/1/2021	\$1,290,000.00	\$110,000.00	2.000%	\$18,150.00	\$128,150.00	\$1,180,000.00	
2020-2021	8/1/2021	\$1,180,000.00		2.000%	\$17,050.00	\$17,050.00	\$1,180,000.00	\$145,200.00
2021-2022	2/1/2022	\$1,180,000.00	\$120,000.00	3.000%	\$17,050.00	\$137,050.00	\$1,060,000.00	
2021-2022	8/1/2022	\$1,060,000.00		3.000%	\$15,250.00	\$15,250.00	\$1,060,000.00	\$152,300.00
2022-2023	2/1/2023	\$1,060,000.00	\$120,000.00	3.000%	\$15,250.00	\$135,250.00	\$940,000.00	
2022-2023	8/1/2023	\$940,000.00		3.000%	\$13,450.00	\$13,450.00	\$940,000.00	\$148,700.00
2023-2024	2/1/2024	\$940,000.00	\$125,000.00	3.000%	\$13,450.00	\$138,450.00	\$815,000.00	
2023-2024	8/1/2024	\$815,000.00		3.000%	\$11,675.00	\$11,675.00	\$815,000.00	\$150,025.00
2024-2025	2/1/2025	\$815,000.00	\$125,000.00	3.000%	\$11,675.00	\$136,675.00	\$690,000.00	
2024-2025	8/1/2025	\$690,000.00		3.000%	\$9,700.00	\$9,700.00	\$690,000.00	\$146,275.00
2025-2026	2/1/2026	\$690,000.00	\$130,000.00	3.000%	\$9,700.00	\$139,700.00	\$560,000.00	
2025-2026	8/1/2026	\$560,000.00		3.000%	\$7,750.00	\$7,750.00	\$560,000.00	\$147,450.00
2026-2027	2/1/2027	\$560,000.00	\$50,000.00	2.500%	\$7,750.00	\$57,750.00	\$510,000.00	
2026-2027	8/1/2027	\$510,000.00		2.500%	\$7,125.00	\$7,125.00	\$510,000.00	\$64,875.00
2027-2028	2/1/2028	\$510,000.00	\$50,000.00	2.500%	\$7,125.00	\$57,125.00	\$460,000.00	
2027-2028	8/1/2028	\$460,000.00		2.500%	\$6,500.00	\$6,500.00	\$460,000.00	\$63,625.00
2028-2029	2/1/2029	\$460,000.00	\$50,000.00	2.500%	\$6,500.00	\$56,500.00	\$410,000.00	
2028-2029	8/1/2029	\$410,000.00		2.500%	\$5,875.00	\$5,875.00	\$410,000.00	\$62,375.00
2029-2030	2/1/2030	\$410,000.00	\$55,000.00	2.500%	\$5,875.00	\$60,875.00	\$355,000.00	
2029-2030	8/1/2030	\$355,000.00		2.500%	\$5,187.50	\$5,187.50	\$355,000.00	\$66,062.50
2030-2031	2/1/2031	\$355,000.00	\$55,000.00	2.500%	\$5,187.50	\$60,187.50	\$300,000.00	
2030-2031	8/1/2031	\$300,000.00		2.500%	\$4,500.00	\$4,500.00	\$300,000.00	\$64,687.50
2031-2032	2/1/2032	\$300,000.00	\$55,000.00	3.000%	\$4,500.00	\$59,500.00	\$245,000.00	
2031-2032	8/1/2032	\$245,000.00		3.000%	\$3,675.00	\$3,675.00	\$245,000.00	\$63,175.00
2032-2033	2/1/2033	\$245,000.00	\$60,000.00	3.000%	\$3,675.00	\$63,675.00	\$185,000.00	
2032-2033	8/1/2033	\$185,000.00		3.000%	\$2,775.00	\$2,775.00	\$185,000.00	\$66,450.00
2033-2034	2/1/2034	\$185,000.00	\$60,000.00	3.000%	\$2,775.00	\$62,775.00	\$125,000.00	
2033-2034	8/1/2034	\$125,000.00		3.000%	\$1,875.00	\$1,875.00	\$125,000.00	\$64,650.00
2034-2035	2/1/2035	\$125,000.00	\$60,000.00	3.000%	\$1,875.00	\$61,875.00	\$65,000.00	
2034-2035	8/1/2035	\$65,000.00		3.000%	\$975.00	\$975.00	\$65,000.00	\$62,850.00
2035-2036	2/1/2036	\$65,000.00	\$65,000.00	3.000%	\$975.00	\$65,975.00	\$0.00	
<b>Totals</b>			<b>\$1,510,000.00</b>		<b>\$321,675.00</b>	<b>\$1,831,675.00</b>		<b>\$1,831,675.00</b>
<b>Totals Remaining as of 9/30/2024</b>			<b>\$690,000.00</b>		<b>\$102,175.00</b>	<b>\$792,175.00</b>		<b>\$938,450.00</b>



## Amortization Detail Continued

BUDGET YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL YR TOTAL
Series 2017 - ENT Rev								
2018-2019	2/1/2019	\$1,605,000.00	\$25,000.00	2.070%	\$16,611.75	\$41,611.75	\$1,580,000.00	
2018-2019	8/1/2019	\$1,580,000.00		2.070%	\$16,353.00	\$16,353.00	\$1,580,000.00	\$57,964.75
2019-2020	2/1/2020	\$1,580,000.00	\$25,000.00	2.070%	\$41,353.00	\$66,353.00	\$1,555,000.00	
2019-2020	8/1/2020	\$1,555,000.00		2.070%	\$16,094.25	\$16,094.25	\$1,555,000.00	\$82,447.25
2020-2021	2/1/2021	\$1,555,000.00	\$25,000.00	2.070%	\$41,094.25	\$66,094.25	\$1,530,000.00	
2020-2021	8/1/2021	\$1,530,000.00		2.070%	\$15,835.50	\$15,835.50	\$1,530,000.00	\$81,929.75
2021-2022	2/1/2022	\$1,530,000.00	\$180,000.00	2.070%	\$195,835.50	\$375,835.50	\$1,350,000.00	
2021-2022	8/1/2022	\$1,350,000.00		2.070%	\$13,972.50	\$13,972.50	\$1,350,000.00	\$389,808.00
2022-2023	2/1/2023	\$1,350,000.00	\$180,000.00	2.070%	\$193,972.50	\$373,972.50	\$1,170,000.00	
2022-2023	8/1/2023	\$1,170,000.00		2.070%	\$12,109.50	\$12,109.50	\$1,170,000.00	\$386,082.00
2023-2024	2/1/2024	\$1,170,000.00	\$185,000.00	2.070%	\$197,109.50	\$382,109.50	\$985,000.00	
2023-2024	8/1/2024	\$985,000.00		2.070%	\$10,194.75	\$10,194.75	\$985,000.00	\$392,304.25
2024-2025	2/1/2025	\$985,000.00	\$190,000.00	2.070%	\$200,194.75	\$390,194.75	\$795,000.00	
2024-2025	8/1/2025	\$795,000.00		2.070%	\$8,228.25	\$8,228.25	\$795,000.00	\$398,423.00
2025-2026	2/1/2026	\$795,000.00	\$195,000.00	2.070%	\$203,228.25	\$398,228.25	\$600,000.00	
2025-2026	8/1/2026	\$600,000.00		2.070%	\$6,210.00	\$6,210.00	\$600,000.00	\$404,438.25
2026-2027	2/1/2027	\$600,000.00	\$195,000.00	2.070%	\$201,210.00	\$396,210.00	\$405,000.00	
2026-2027	8/1/2027	\$405,000.00		2.070%	\$4,191.75	\$4,191.75	\$405,000.00	\$400,401.75
2027-2028	2/1/2028	\$405,000.00	\$200,000.00	2.070%	\$204,191.75	\$404,191.75	\$205,000.00	
2027-2028	8/1/2028	\$205,000.00		2.070%	\$21,121.75	\$21,121.75	\$205,000.00	\$425,313.50
2028-2029	2/1/2029	\$205,000.00	\$205,000.00	2.070%	\$207,121.75	\$412,121.75	\$0.00	
2028-2029	8/1/2029	\$0.00		2.070%	\$0.00	\$0.00	\$0.00	\$412,121.75
Totals			\$1,605,000.00		\$1,826,234.25	\$3,431,234.25		\$3,431,234.25
Totals Remaining as of 9/30/2024			\$795,000.00		\$847,275.25	\$1,642,275.25		\$2,040,698.25

## Amortization Detail Continued

YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL YR TOTAL
Series 2018 - GF AV								
2018-2019	2/1/2019	\$1,795,000.00	\$100,000.00	4.000%	\$20,138.02	\$120,138.02	\$1,695,000.00	
2018-2019	8/1/2019	\$1,695,000.00		4.000%	\$30,953.13	\$30,953.13	\$1,725,953.13	\$151,091.15
2019-2020	2/1/2020	\$1,695,000.00	\$95,000.00	4.000%	\$30,953.13	\$125,953.13	\$1,629,053.13	
2019-2020	8/1/2020	\$1,600,000.00		4.000%	\$29,053.13	\$29,053.13	\$1,629,053.13	\$155,006.26
2020-2021	2/1/2021	\$1,600,000.00	\$95,000.00	4.000%	\$29,053.13	\$124,053.13	\$1,532,153.13	
2020-2021	8/1/2021	\$1,505,000.00		4.000%	\$27,153.13	\$27,153.13	\$1,532,153.13	\$151,206.26
2021-2022	2/1/2022	\$1,505,000.00	\$100,000.00	4.000%	\$27,153.13	\$127,153.13	\$1,430,153.13	
2021-2022	8/1/2022	\$1,405,000.00		4.000%	\$25,153.13	\$25,153.13	\$1,430,153.13	\$152,306.26
2022-2023	2/1/2023	\$1,405,000.00	\$105,000.00	4.000%	\$25,153.13	\$130,153.13	\$1,323,053.13	
2022-2023	8/1/2023	\$1,300,000.00		4.000%	\$23,053.13	\$23,053.13	\$1,323,053.13	\$153,206.26
2023-2024	2/1/2024	\$1,300,000.00	\$110,000.00	4.000%	\$23,053.13	\$133,053.13	\$1,210,853.13	
2023-2024	8/1/2024	\$1,190,000.00		4.000%	\$20,853.13	\$20,853.13	\$1,210,853.13	\$153,906.26
2024-2025	2/1/2025	\$1,190,000.00	\$115,000.00	4.000%	\$20,853.13	\$135,853.13	\$1,093,553.13	
2024-2025	8/1/2025	\$1,075,000.00		4.000%	\$18,553.13	\$18,553.13	\$1,093,553.13	\$154,406.26
2025-2026	2/1/2026	\$1,075,000.00	\$120,000.00	4.000%	\$18,553.13	\$138,553.13	\$971,153.13	
2025-2026	8/1/2026	\$955,000.00		4.000%	\$16,153.13	\$16,153.13	\$971,153.13	\$154,706.26
2026-2027	2/1/2027	\$955,000.00	\$125,000.00	4.000%	\$16,153.13	\$141,153.13	\$843,653.13	
2026-2027	8/1/2027	\$830,000.00		4.000%	\$13,653.13	\$13,653.13	\$843,653.13	\$154,806.26
2027-2028	2/1/2028	\$830,000.00	\$130,000.00	3.500%	\$13,653.13	\$143,653.13	\$711,378.13	
2027-2028	8/1/2028	\$700,000.00		3.500%	\$11,378.13	\$11,378.13	\$711,378.13	\$155,031.26
2028-2029	2/1/2029	\$700,000.00	\$130,000.00	3.500%	\$11,378.13	\$141,378.13	\$579,103.13	
2028-2029	8/1/2029	\$570,000.00		3.500%	\$9,103.13	\$9,103.13	\$579,103.13	\$150,481.26
2029-2030	2/1/2030	\$570,000.00	\$135,000.00	3.000%	\$9,103.13	\$144,103.13	\$442,078.13	
2029-2030	8/1/2030	\$435,000.00		3.000%	\$7,078.13	\$7,078.13	\$442,078.13	\$151,181.26
2030-2031	2/1/2031	\$435,000.00	\$140,000.00	3.000%	\$7,078.13	\$147,078.13	\$299,978.13	
2030-2031	8/1/2031	\$295,000.00		3.000%	\$4,978.13	\$4,978.13	\$299,978.13	\$152,056.26
2031-2032	2/1/2032	\$295,000.00	\$145,000.00	3.375%	\$4,978.13	\$149,978.13	\$152,531.25	
2031-2032	8/1/2032	\$150,000.00		3.375%	\$2,531.25	\$2,531.25	\$152,531.25	\$152,509.38
2032-2033	2/1/2033	\$150,000.00	\$150,000.00	3.375%	\$2,531.25	\$152,531.25	\$0.00	
2032-2033	9/30/2033	\$0.00		3.375%				\$152,531.25
Totals			\$1,795,000.00		\$499,431.90	\$2,294,431.90		\$2,294,431.90
Totals Remaining as of 9/30/2024			\$1,075,000.00		\$148,303.19	\$1,223,303.19		\$1,377,709.45

## Amortization Detailed Continued

YEAR	PYMT DUE	BEGINNING BALANCE	PRINCIPAL	%	INTEREST	TOTAL	ENDING BALANCE	FISCAL YR TOTAL
<b>2020 - GEAV &amp; SDSR</b>								
2020-2021	2/1/2021	\$3,525,000.00	\$135,000.00	3.000%	\$33,193.75	\$168,193.75	\$3,390,000.00	
2020-2021	8/1/2021			3.000%	\$50,850.00	\$50,850.00	\$3,390,000.00	\$219,043.75
2021-2022	2/1/2022	\$3,390,000.00	\$120,000.00	3.000%	\$50,850.00	\$170,850.00	\$3,270,000.00	
2021-2022	8/1/2022			3.000%	\$49,050.00	\$49,050.00	\$3,270,000.00	\$219,900.00
2022-2023	2/1/2023	\$3,270,000.00	\$140,000.00	3.000%	\$49,050.00	\$189,050.00	\$3,130,000.00	
2022-2023	8/1/2023			3.000%	\$46,950.00	\$46,950.00	\$3,130,000.00	\$236,000.00
2023-2024	2/1/2024	\$3,130,000.00	\$145,000.00	3.000%	\$46,950.00	\$191,950.00	\$2,985,000.00	
2023-2024	8/1/2024			3.000%	\$44,775.00	\$44,775.00	\$2,985,000.00	\$236,725.00
2024-2025	2/1/2025	\$2,985,000.00	\$150,000.00	3.000%	\$44,775.00	\$194,775.00	\$2,835,000.00	
2024-2025	8/1/2025			3.000%	\$42,525.00	\$42,525.00	\$2,835,000.00	\$237,300.00
2025-2026	2/1/2026	\$2,835,000.00	\$155,000.00	3.000%	\$42,525.00	\$197,525.00	\$2,680,000.00	
2025-2026	8/1/2026			3.000%	\$40,200.00	\$40,200.00	\$2,680,000.00	\$237,725.00
2026-2027	2/1/2027	\$2,680,000.00	\$155,000.00	3.000%	\$40,200.00	\$195,200.00	\$2,525,000.00	
2026-2027	8/1/2027			3.000%	\$37,875.00	\$37,875.00	\$2,525,000.00	\$233,075.00
2027-2028	2/1/2028	\$2,525,000.00	\$160,000.00	3.000%	\$37,875.00	\$197,875.00	\$2,365,000.00	
2027-2028	8/1/2028			3.000%	\$35,475.00	\$35,475.00	\$2,365,000.00	\$233,350.00
2028-2029	2/1/2029	\$2,365,000.00	\$165,000.00	3.000%	\$35,475.00	\$200,475.00	\$2,200,000.00	
2028-2029	8/1/2029			3.000%	\$33,000.00	\$33,000.00	\$2,200,000.00	\$233,475.00
2029-2030	2/1/2030	\$2,200,000.00	\$170,000.00	3.000%	\$33,000.00	\$203,000.00	\$2,030,000.00	
2029-2030	8/1/2030			3.000%	\$30,450.00	\$30,450.00	\$2,030,000.00	\$233,450.00
2030-2031	2/1/2031	\$2,030,000.00	\$175,000.00	3.000%	\$30,450.00	\$205,450.00	\$1,855,000.00	
2030-2031	8/1/2031			3.000%	\$27,825.00	\$27,825.00	\$1,855,000.00	\$233,275.00
2031-2032	2/1/2032	\$1,855,000.00	\$180,000.00	3.000%	\$27,825.00	\$207,825.00	\$1,675,000.00	
2031-2032	8/1/2032			3.000%	\$25,125.00	\$25,125.00	\$1,675,000.00	\$232,950.00
2032-2033	2/1/2033	\$1,675,000.00	\$190,000.00	3.000%	\$25,125.00	\$215,125.00	\$1,485,000.00	
2032-2033	8/1/2033			3.000%	\$22,275.00	\$22,275.00	\$1,485,000.00	\$237,400.00
2033-2034	2/1/2034	\$1,485,000.00	\$195,000.00	3.000%	\$22,275.00	\$217,275.00	\$1,290,000.00	
2033-2034	8/1/2034			3.000%	\$19,350.00	\$19,350.00	\$1,290,000.00	\$236,625.00
2034-2035	2/1/2035	\$1,290,000.00	\$200,000.00	3.000%	\$19,350.00	\$219,350.00	\$1,090,000.00	
2034-2035	8/1/2035			3.000%	\$16,350.00	\$16,350.00	\$1,090,000.00	\$235,700.00
2035-2036	2/1/2036	\$1,090,000.00	\$205,000.00	3.000%	\$16,350.00	\$221,350.00	\$885,000.00	
2035-2036	8/1/2036			3.000%	\$13,275.00	\$13,275.00	\$885,000.00	\$234,625.00
2036-2037	2/1/2037	\$885,000.00	\$210,000.00	3.000%	\$13,275.00	\$223,275.00	\$675,000.00	
2036-2037	8/1/2037			3.000%	\$10,125.00	\$10,125.00	\$675,000.00	\$233,400.00
2037-2038	2/1/2038	\$675,000.00	\$220,000.00	3.000%	\$10,125.00	\$230,125.00	\$455,000.00	
2037-2038	8/1/2038			3.000%	\$6,825.00	\$6,825.00	\$455,000.00	\$236,950.00
2038-2039	2/1/2039	\$455,000.00	\$225,000.00	3.000%	\$6,825.00	\$231,825.00	\$230,000.00	
2038-2039	8/1/2039			3.000%	\$3,450.00	\$3,450.00	\$230,000.00	\$235,275.00
2039-2040	2/1/2040	\$230,000.00	\$230,000.00	3.000%	\$3,450.00	\$233,450.00	\$0.00	
2039-2040	8/1/2040			3.000%	\$0.00	\$0.00	\$0.00	\$233,450.00
<b>Totals</b>			<b>\$3,525,000.00</b>		<b>\$1,144,693.75</b>	<b>\$4,669,693.75</b>		<b>\$4,669,693.75</b>
<b>Totals Remaining as of 9/30/2023</b>			<b>\$2,985,000.00</b>		<b>\$685,725.00</b>	<b>\$3,520,725.00</b>		<b>\$3,758,025.00</b>

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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.





**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.