
CITY COUNCIL BUDGET WORKSHOP AGENDA

Notice is hereby given that the Rockport City Council will hold a budget workshop on Tuesday, August 1, 2023, at 9:00 a.m. The meeting will be held in person at the Training Room of the Rockport Service Center, 2751 State Highway 35 Bypass, Rockport, Texas.

The matters to be discussed and acted upon are as follows:

Opening Agenda

1. Call meeting to order.

Workshop Agenda

2. Hear and deliberate on presentation of proposed Fiscal Year 2023-2024 Budget.
3. Adjournment.

Special Accommodations

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at (361) 729-2213, ext. 225 or FAX (361) 790-5966 or email citysec@cityofrockport.com for further information. Braille is not available. The City of Rockport reserves the right to convene into executive session under Government Code §§ 551.071-551.074 and 551.086.

In accordance with the requirements of Texas Government Code Section 551.127, a member of the governing body may participate in this meeting from a remote location. A quorum of the governing body as well as the presiding officer shall be physically present at the above posted location, which shall be open to the public. Those participating remotely shall be visible and audible to the public for all open portions of the meeting. A member of a governmental body who participates in a meeting remotely as provided by law, shall be counted as present at the meeting for all purposes.

Certification

I certify that the above notice of meeting was posted on the bulletin board at the Rockport Service Center, 2751 State Highway 35 Bypass, Rockport, Texas on Friday, July 28, 2023, at 2:30 p.m. and on the City's website at www.cityofrockport.com. I further certify that the following News Media were properly notified of this meeting as stated above: *The Rockport Pilot* and *Corpus Christi Caller Times*.



Teresa Valdez, City Secretary

CITY COUNCIL AGENDA
Workshop Meeting: Tuesday, August 1, 2023

AGENDA ITEM: 2

Hear and deliberate on presentation of proposed Fiscal Year 2023-2024 Budget.

SUBMITTED BY: City Manager Vanessa Shrauner

APPROVED FOR AGENDA: VRS

BACKGROUND: Please see the accompanying document.

FISCAL ANALYSIS: N/A

RECOMMENDATION: Discussion.

To: Mayor and City Council
From: Vanessa Shrauner, City Manager
Subject: Budget Workshop Information
Date: July 28, 2023



There are some minor changes from the last budget you received. The biggest one being that we received an estimate of taxable value. **Let me take this chance to remind you that we are not anticipated to have the Certified Taxable Value until August 24th. Anything contained in the attached budget IS NOT based on Certified Tax Rolls. We are working off estimates only.**

The estimated taxable value for the 23-24 Budget year is \$2,677,824,883 which is \$429,752,629 over last year's value. There is still more than 10% of the properties under protest so values cannot be certified until there is less than 5%.

Some of the changes you will see are:

1. Added Watchguard and Incode projects to the Police Department. These are contracted services for a total of \$152,938.
2. An encumbrance for the trail expansion from the Pool to Tule creek.
3. There were adjustments to the Police budget that were net zero changes, but movement was made across departments.
4. A credit card fee revenue of \$160,000 was added to account for the new fee Council just enacted.
5. A FEMA grant revenue was added amounting to \$2,040,000.

There are other minor changes you will see as you go through the book, and we will be prepared to discuss them at our Budget Workshop August 1st, 2023, 9:00 here at the RSC.

See you then.



Annual Budget and Capital Improvement Program

October 1, 2023 – September 30, 2024

Preliminary Budget – 7/24/2023

Budget Workshop – 8/1/2023

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Annual Budget and Capital Improvement Program

Budget Workshop – 8.1.24

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CITY MANAGER BUDGET MEMORANDUM

To: Mayor and City Council
 From: Vanessa Shrauner, City Manager
 Subject: Budget Workshop Information
 Date: July 28, 2023



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See you then.

To: Mayor and City Council
 From: Vanessa Shrauner, City Manager
 Subject: Budget Workshop Information
 Date: July 24, 2023



My first year in Rockport has been one full of learning experiences and growth. Familiarizing myself with the budget, the budget development process has been very eye opening. While we have recognized certain hurdles in the budget, we are confident in our capacity to overcome them.

Inflation is down from the summer highs of 2022 but is still far above the pre-Covid rates thus we are still feeling the budgetary effects of the increases. This year's incremental increase, although modest, becomes more pronounced and remains significant when considered in conjunction with last year's inflation. TML health insurance proposed an increase of 12%. This is an increase of \$140,529.12. We have opted to raise our deductible from \$1,500 to \$2,000 and the max out of pocket from \$5,000 to \$6,000, making our annual increase \$64,148.88 or 5.4%.

Additionally, when formulating the budget, it was discovered that wind insurance for City facilities had not been adequately budgeted in past years (it was paid, not budgeted). This cost is estimated at just over \$400,000 per year, with a re-rate due to us any day now. The addition of The Downtown Anchor Project will add another estimated \$425,000. Making our total wind insurance cost near an additional \$1,000,000 in this year's budget to cover the cumulative costs. We divided this amount between the appropriate funds.

We have discussed the use of the Community Disaster Loan. It has been assumed that the loan has been credited as revenue for the past five years, therefore it has been included in the budget and spent. By not drawing from the loan the current year budget will be affected and we will feel an impact for several years to come while building our reserves to our 180-day level.

We anticipate the new City Hall being ready for occupation in February of 2024. As far as the budget is concerned, we have included nine months of operations cost in the budget, with all relevant expenses highlighted for clarity. The cumulative costs are included in the bottom line. However, additional janitorial staff are not included in the proposed draft budget, but are in the new initiatives for consideration.

The appraisal district has informed us that, due to the high number of appeals, the estimated collections will not be available until the middle to late August. To formulate our budget for the current year, we relied on the present property tax collections along with a conservative 3% increment to account for new property values added. Additionally, we opted to maintain sales tax at its current level due to a decrease in the current year, making an increase unwise at this point.

The attached budget reflects a spending reduction of 13.7%, however, it also reflects a reduction of revenue of 15.9%. The budget IS NOT balanced as we are waiting on even preliminary numbers from the appraisal district. You should see some more accurate information in the binder you will receive this Friday. The General Fund shows an increase of 12.3% in expenditures with the bulk being realized in insurance (as noted above), and contract services.

Utility System fund reflects an increase in spending of 16.7% or \$2,105,864.00. This is primarily in the Water Distribution Department. There is a shortage of the type of meters that we need for our automated meter reader system. With our predicted substantial growth, we need approximately 2300 meters to maintain the pace of development. We have asked for \$1,000,000 for the stated number of meters, however, with supply chain issues, we do not know when we will receive or will be billed for these products. But we intend to order in phases. Failure of us to get orders in and get in the queue could curtail development. This large order is only partially covered in the projected water price as the revenue from this growth will not be realized immediately.

Currently, we have not received information from San Patricio Water Supply as to a change in water purchase price. Our Rate Study does not account for this item. We will need to discuss water rates when we receive this information.

Subsequently, the Wastewater Department estimates a reduction in expenditures of 3.2% or \$76,161 while Utility Customer Service predicts an increase of 10.9% or \$84,803. Finally, non-departmental spending in the Utility Fund increased 16.1% or about \$596,089 which can be primarily attributed to the portion of windstorm insurance we allocated into this fund.

While we work through the potential sale of the Natural Gas System, we will need to continue to operate as usual and remain in compliance with the Railroad Commission. Preliminarily, the Natural Gas System is solvent.

The Community Aquatic center is projected to need a transfer of \$409,505 from the General Fund to break even. This is 55% more than was budgeted last year. The staff has been instructed to work towards programing some revenue generating activities with the hope of reducing the transfer amount.

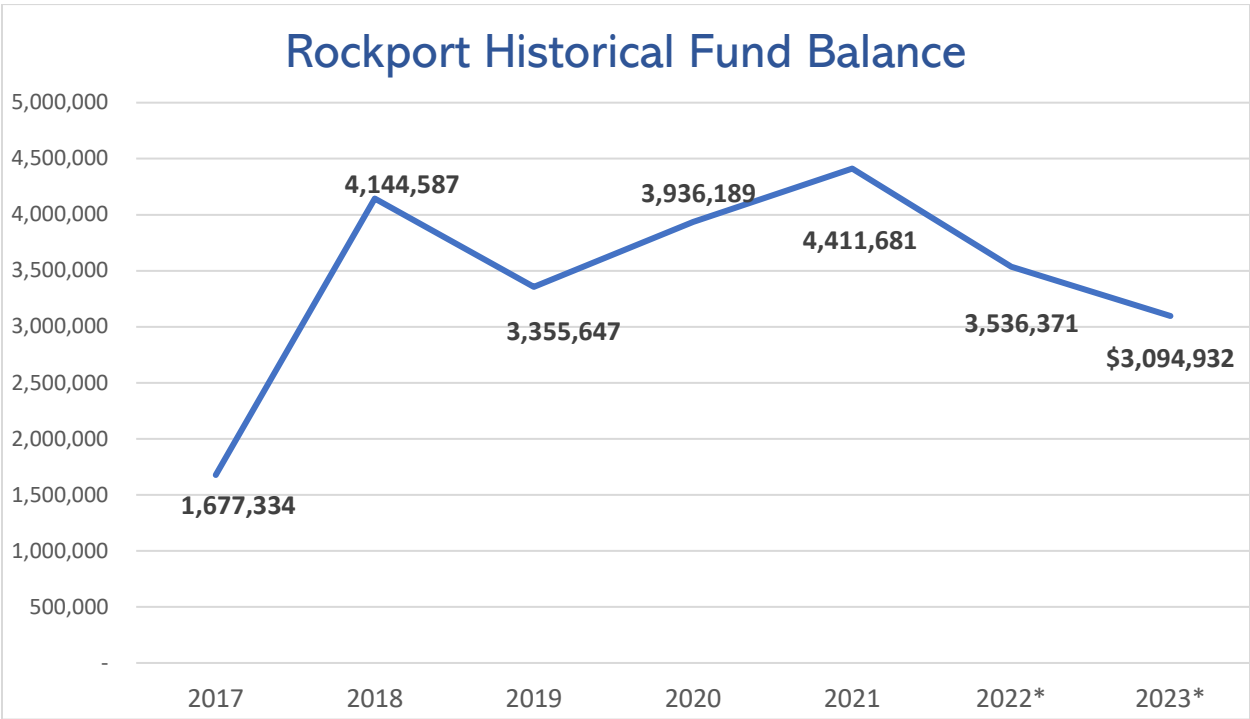
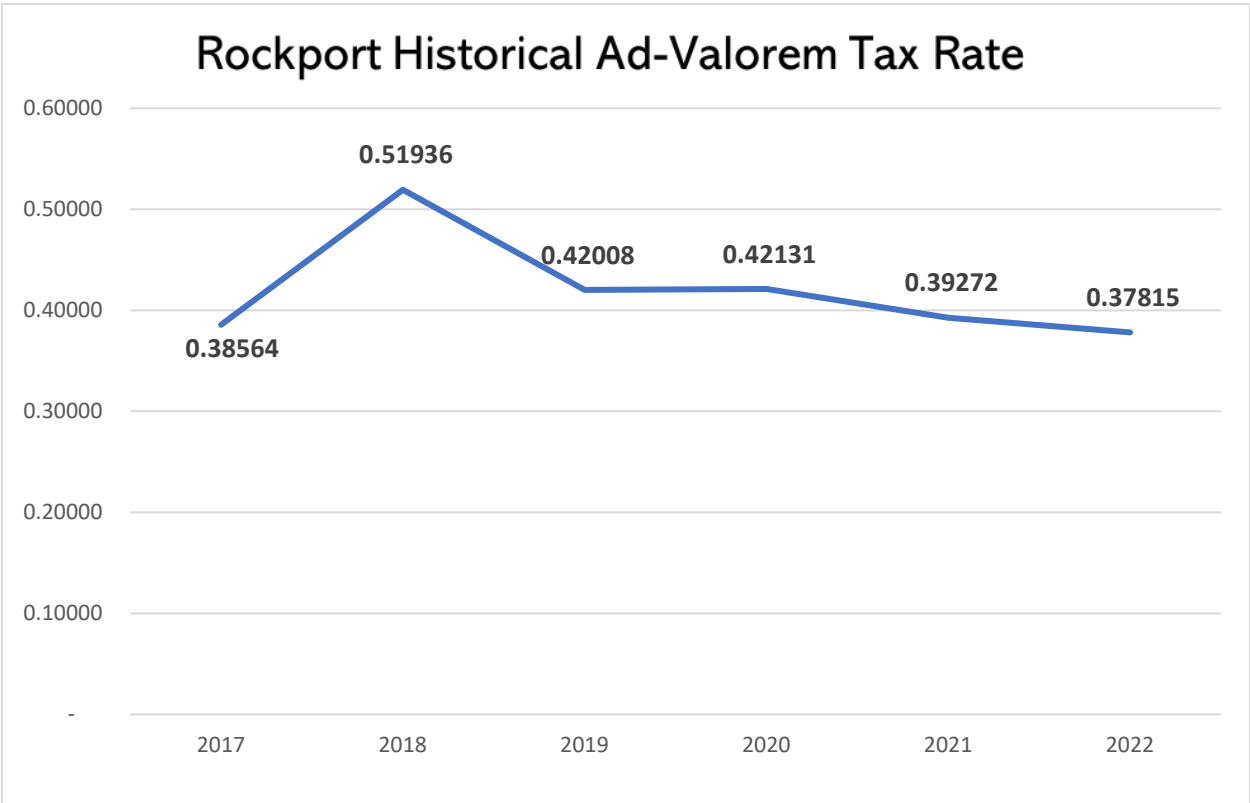
We are estimating an approximate 14% drop in Hotel Motel Tax collections. The projected revenue and the use of reserves to fund the council approved projects, will leave the fund balance with at least 365-day reserve.

I have included the preliminary CIP Projects; however, a full discussion needs to take place around this fund. The remaining funds are either passed through or funded by transfers or billing from other entities. However, of note is that a payment to Republic Services out of the Sanitation Department was unattended to in 2020 leaving us with an unpaid balance of approximately \$200,000 that we have budgeted for the coming year. There has been a miscommunication of billing practices between the City and Republic in that they have billed us another approximate \$250,000 going back as much as three years. We must do a forensic style audit of these bills to determine exactly what is owed by the City. They have been informed that we may need to take as long to pay as they took to bill.

In addition to the information above, I have not included the \$4.6 million worth of requested new initiatives. These will be prioritized in the event that funding becomes available, grant or otherwise. I also have not considered a cost of living or merit increase for employees. These need to be looked at after a tax estimation is given.

Please reach out with any questions you may have. We will update data when we receive it and should have a lot more information when we receive a preliminary tax number. You will get a binder Friday in preparation for our Budget Workshop on August 1st.

And just because I like a good graph:





CONSOLIDATED FUNDS

Consolidated Resources vs Expenditure Summary

	FY 21-22 <u>Actual</u>	FY 22-23 <u>Budget</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Proposed</u>	% Change Budget to <u>Proposed</u>
Resources					
General Fund	\$ 11,854,517	\$ 12,618,118	\$ 12,623,357	\$ 12,722,113	0.8%
Utility Fund - Water and Wastewater	13,280,821	12,645,249	13,679,323	14,532,399	14.9%
Natural Gas Fund	3,312,567	3,139,041	3,231,350	3,569,450	13.7%
Aquatic Center Fund	537,126	443,979	574,553	574,755	29.5%
Sanitation Fund	2,971,728	2,719,000	3,016,000	3,216,000	18.3%
Utility Surcharge Fund	181,712	175,699	181,500	186,500	6.1%
Fleet Maintenance Fund	831,708	1,051,606	923,703	1,051,606	0.0%
Hotel Occupancy Tax Fund	1,552,155	1,608,393	1,630,025	1,448,576	-9.9%
Communications Center Fund	984,310	1,059,550	1,164,639	1,152,085	8.7%
Municipal Court Security & Technology Fund	6,726	13,700	6,500	6,500	-52.6%
Municipal Court Juvenile Case Manager Fund	4,403	15,000	20,000	20,000	33.3%
I&S Debt Service Fund	3,547,216	3,568,838	3,568,904	3,662,997	2.6%
Utility Debt Service Fund	2,015,553	2,158,070	2,158,070	2,260,649	4.8%
Vehicle & Equipment Replacement Fund	729,809	917,000	917,000	814,798	-11.1%
General Fund CIP	8,388,588	16,968,845	13,858,945	4,528,566	-73.3%
Utility System CIP	705,562	5,622,000	336,330	4,908,798	-12.7%
Total Resources	\$ 50,904,501	\$ 64,724,088	\$ 57,890,199	\$ 54,655,792	-15.6%
Expenditures					
General Fund	\$ 12,729,850	\$ 12,618,118	\$ 13,452,901	\$ 14,243,879	12.9%
Utility Fund - Water and Wastewater	12,137,795	12,645,249	13,404,918	14,751,113	16.7%
Natural Gas Fund	3,192,361	3,139,041	3,222,192	3,378,481	7.6%
Aquatic Center Fund	535,880	443,979	574,553	574,755	29.5%
Sanitation Fund	2,460,337	2,719,000	3,016,000	3,216,000	18.3%
Utility Surcharge Fund	197,526	175,699	181,500	186,500	6.1%
Fleet Maintenance Fund	939,539	1,051,606	923,703	1,051,606	0.0%
Hotel Occupancy Tax Fund	805,501	1,608,393	1,635,367	1,448,576	-9.9%
Communications Center Fund	1,004,208	1,059,550	1,164,639	1,152,085	8.7%
Municipal Court Security & Technology Fund	9,963	13,700	6,500	6,500	-52.6%
Municipal Court Juvenile Case Manager Fund	17,199	15,000	20,000	20,000	33.3%
I&S Debt Service Fund	3,112,574	3,568,838	3,568,904	3,662,915	2.6%
Utility Debt Service Fund	2,176,670	2,158,070	2,158,070	2,260,649	4.8%
Vehicle & Equipment Replacement Fund	1,485,596	917,000	917,000	619,000	-32.5%
General Fund CIP	5,131,044	16,968,845	13,858,945	4,528,566	-73.3%
Utility System CIP	51,931	5,622,000	336,330	4,908,798	-12.7%
Total Expenditures	\$ 45,987,974	\$ 64,724,088	\$ 58,441,521	\$ 56,009,424	-13.5%
Resources Over(Under) Expenditures	\$ 4,916,527	\$ 0	\$ (551,322)	\$ (1,353,632)	



GENERAL FUND

Fund: 01- General
Consolidated Resources vs Expenditure Summary

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
General Fund Resources					
Property Taxes	\$ 4,015,913	\$ 4,760,916	\$ 4,705,012	\$ 4,849,211	1.9%
Other Taxes	3,731,266	3,771,126	3,787,126	3,787,126	0.4%
Franchise Fees	1,681,685	1,690,880	1,670,215	1,746,634	3.3%
Licenses & Permits	660,740	671,000	478,525	548,175	-18.3%
Intergovernmental Revenues	239,336	90,500	131,846	85,500	-5.5%
Fines & Fees	154,895	168,000	157,300	161,600	-3.8%
Interest Revenue	13,730	7,500	105,000	105,000	1300.0%
Charges for Services	75,107	111,700	49,250	50,200	-55.1%
Operating Transfers	1,149,067	1,234,618	1,234,618	1,301,667	5.4%
Event Revenues	3,381	5,000	5,000	5,000	0.0%
Other Revenues	129,397	106,878	299,465	82,000	-23.3%
Total Resources	\$ 11,854,517	\$ 12,618,118	\$ 12,623,357	\$ 12,722,113	0.8%
General Fund Expenditures					
Personnel	\$ 6,584,404	\$ 6,886,465	\$ 7,136,670	\$ 7,314,449	6.2%
Contracts & Services	1,698,730	1,471,560	1,755,885	2,225,207	51.2%
Supplies	1,158,628	826,795	683,125	1,024,895	24.0%
Travel & Training	137,843	190,450	199,701	231,000	21.3%
Intergovernmental Transfers	1,686,927	1,772,391	1,786,634	1,763,706	-0.5%
Maintenance	600,602	878,226	691,855	844,592	-3.8%
Capital Outlay/Project	498,219	324,650	401,038	337,150	3.9%
Operating Transfers	364,497	267,581	797,993	502,880	87.9%
Total Expenditures	\$ 12,729,850	\$ 12,618,118	\$ 13,452,901	\$ 14,243,879	12.9%
Resources Over(Under) Expenditures	\$ (875,333)	\$ (0)	\$ (829,544)	\$ (1,521,766)	

Fund: 01 - General
Revenue Summary

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>Property Taxes</u>					
40001 Current Taxes*	\$ 3,922,133	\$ 4,688,416	\$ 4,630,000	\$ 4,776,711	1.9%
40003 Delinquent Taxes	49,429	35,000	35,000	35,000	0.0%
40004 Penalty & Interest	40,680	35,000	36,431	35,000	0.0%
40005 Business Property Tax Revenue	1,796	2,500	2,500	2,500	0.0%
40006 Tax Certificates	1,875	-	1,081	-	0.0%
Category Totals	\$ 4,015,913	\$ 4,760,916	\$ 4,705,012	\$ 4,849,211	1.9%

<u>Other Taxes</u>					
40201 Sales Taxes	\$ 3,620,483	\$ 3,657,126	\$ 3,657,126	\$ 3,657,126	0.0%
40203 Occupation Tax/Licenses	12,560	19,000	15,000	15,000	-21.1%
40205 Mixed Beverage Taxes	98,223	95,000	115,000	115,000	21.1%
40206 Franchise Taxes/Telephone	29,779	70,000	27,000	27,000	-61.4%
40207 Franchise Taxes/Electric	463,199	450,000	450,000	450,000	0.0%
40209 Franchise Taxes/ Cable	151,222	137,000	155,000	155,000	13.1%
40210 Franchise Taxes/ Garbage	150,079	170,000	170,000	170,000	0.0%
40211 Franchise Fees-COR Water/WW*	722,668	695,400	699,735	755,094	8.6%
40212 Franchise Fees-COR Gas*	164,738	168,480	168,480	189,540	12.5%
Category Totals	\$ 5,412,951	\$ 5,462,006	\$ 5,457,341	\$ 5,533,760	1.3%

*Prior years budgeted & recorded as Operating Transfers

<u>Licenses & Permits</u>					
40310 Building Permits	\$ 419,636	\$ 475,000	\$ 293,000	\$ 337,000	-29.1%
40313 Electrical Permits	68,614	75,000	55,000	63,000	-16.0%
40314 Alarm Permits	2,650	1,000	3,300	4,000	300.0%
40315 Mechanical Permits	61,740	50,000	60,000	69,000	38.0%
40316 Plumbing Permits	108,100	60,000	67,000	75,000	25.0%
40317 Brush Clear/Tree Removal	-	-	225	175	0.0%
403xx Fire Marshall Services	-	10,000	-	-	0.0%
Category Totals	\$ 660,740	\$ 671,000	\$ 478,525	\$ 548,175	-18.3%

Fund: 01 - General
Revenue Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Intergovernmental Revenue</u>					
40404 FEMA Reimbursement	\$ 14,088	\$ -	\$ -	\$ -	0.0%
40405 Grant Proceeds	1,227				0.0%
40409 COG Grant	1,480	-	3,991	-	0.0%
40412 TPWD Trail Grant	5,920				0.0%
40422 Bullet Resistant Grant Program	-	-	28,210	-	0.0%
40423 SWB Rural Law Enforcement Progr	-	-	14,145	-	0.0%
40426 Fulton-Law Enforcement	60,000	60,000	60,000	60,000	0.0%
40428 Fulton-Prisoner Expense	205	500	500	500	0.0%
40429 Aransas County-Pathways	40,754	30,000	25,000	25,000	-16.7%
40431 Aransas County EMS	115,662	-	-	-	0.0%
Category Totals	\$ 239,336	\$ 90,500	\$ 131,846	\$ 85,500	-5.5%
<u>Fines & Fees</u>					
40501 Court Fines - Local Revenue	\$ 154,804	\$ 160,000	\$ 150,000	\$ 150,000	-6.3%
40503 Court Fines - Time Payments	91	1,000	100	100	-90.0%
40502 Court Costs - Juvenile Case Mgr		7,000	7,000	7,000	0.0%
43065 Credit Card Fees			200	4,500	0.0%
Category Totals	\$ 154,895	\$ 168,000	\$ 157,300	\$ 161,600	-3.8%
<u>Interest Revenues</u>					
40601 Interest Revenue	\$ 13,730	\$ 7,500	\$ 105,000	\$ 105,000	1300.0%
Category Totals	\$ 13,730	\$ 7,500	\$ 105,000	\$ 105,000	1300.0%
<u>Charges for Services</u>					
40701 Zoning & Platting	\$ 5,541	\$ 10,000	\$ 5,800	\$ 6,500	-35.0%
40702 Maps, Certificates & Copies	1,347	3,500	250	500	-85.7%
40709 Code Compliance	51,994	85,000	30,000	30,000	-64.7%
40803 Office Rental/ 901 E. Main	16,225	13,200	13,200	13,200	0.0%
Category Totals	\$ 75,107	\$ 111,700	\$ 49,250	\$ 50,200	-55.1%

Fund: 01 - General
Revenue Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Operating Transfers</u>					
40903 Trans Utility Fund-Bldg & Developm	\$ 656,327	\$ 668,421	\$ 668,421	\$ 668,421	0.0%
40905 Trans Utility Fund-Administrative	306,917	361,981	361,981	386,438	6.8%
40906 Trans Gas Fund-Administrative	115,113	127,195	127,195	149,419	17.5%
40915 Trans Fleet Fund-Administrative	19,506	22,511	22,511	30,641	36.1%
40916 Trans Comm Ctr Fund-Admin	18,368	20,142	20,142	32,380	60.8%
40909 Trans Aquatic Fund-Administrative	9,184	9,184	9,184	9,184	0.0%
40908 Trans Utility Surcharge Fund-Admini	9,876	9,184	9,184	9,184	0.0%
40914 Trans Sanitation Fund-Administrativ	13,776	16,000	16,000	16,000	0.0%
Category Totals	\$ 1,149,067	\$ 1,234,618	\$ 1,234,618	\$ 1,301,667	5.4%
<u>Event Revenues</u>					
41100 Registration Fees	\$ 3,381	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Category Totals	\$ 3,381	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
<u>Other Revenues</u>					
43002 Insurance Claims	\$ 21,152	\$ 50,000	\$ 35,000	\$ 35,000	-30.0%
43004 Misc Revenue	50,567	49,878	40,000	40,000	-19.8%
43011 Donations-Memorial Fountain	330	-	-	-	0.0%
43014 Peace Officer Training	1,668	2,000	1,661	2,000	0.0%
43016 100 Club Donation	7,052	-	2,209	-	0.0%
43018 Skate Park Entry Fees	55	-	-	-	0.0%
43019 Street Maint. Fund Income	-	-	76,278	-	0.0%
43026 Sale of Surplus	-	-	138,461	-	0.0%
43032 Employee Equipment Buy-Back	1,326	5,000	5,000	5,000	0.0%
43060 Refund of Prior Year Expenditure	47,247	-	-	-	0.0%
Category Totals	\$ 129,397	\$ 106,878	\$ 299,465	\$ 82,000	-23.3%
General Fund Revenue Totals	\$ 11,854,517	\$ 12,618,118	\$ 12,623,357	\$ 12,722,113	0.8%

Fund: 01 - General
Consolidated Expenditure Summary

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Proposed</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 4,201,053	\$ 4,249,988	\$ 4,507,643	\$ 4,602,311	8.3%
1001	Compensation Study Adjustment	-	219,566	-	-	-100.0%
1002	Longevity Pay & Sick Pay	70,900	27,435	55,131	34,521	25.8%
1004	Certification/Education Pay	145,893	207,955	164,486	179,200	-13.8%
1005	Part Time	12,625	25,000	10,747	10,000	-60.0%
1006	Overtime	248,550	144,250	263,570	263,350	82.6%
1010	TMRS	806,844	852,598	928,293	959,973	12.6%
1011	FICA	350,969	377,973	388,464	394,848	4.5%
1012	Group Medical Insurance	592,607	638,620	652,220	717,948	12.4%
1013	Worker's Comp	68,230	69,053	80,005	86,588	25.4%
1014	Unemployment Insurance	835	-	17,864	810	0.0%
1016	Uniforms	16,459	16,300	23,988	23,300	42.9%
1020	Car Allowance	23,572	24,262	27,280	24,450	0.8%
1021	Mileage Reimbursement	3,204	2,400	3,180	3,200	33.3%
1021	Relocation Expense	6,435	-	-	-	0.0%
1022	Housing Allowance	18,216	18,000	-	-	-100.0%
1040	Education Reimbursement	16,947	12,000	12,000	12,000	0.0%
1050	Halo Flight Expense	1,065	1,065	1,800	1,950	83.1%
Category Totals		\$ 6,584,404	\$ 6,886,465	\$ 7,136,670	\$ 7,314,449	6.2%

Fund: 01 - General
Consolidated Expenditure Summary

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		Actual	Proposed	Projected	Proposed	% Change
<u>20-Contracts & Services</u>						
2000	Overages/Shortages	\$ (2)	\$ -	\$ -	\$ -	0.0%
2001	Bank Service Charges	2,936	2,500	1,000	1,500	-40.0%
2002	Merchant Processing Fees	4,413	2,700	6,037	4,700	74.1%
2004	Audit	-	20,620	20,620	21,370	3.6%
2009	Jury Expenses	816	300	300	300	0.0%
2009	Election Expenses	11,978	25,000	25,000	30,000	20.0%
2010	Recording Fees	38	390	942	500	28.2%
2011	Insurance	342,091	178,390	422,366	653,000	266.1%
2012	Publishing Fees	149	1,200	1,100	1,100	-8.3%
2013	Codification	1,495	3,000	3,000	3,000	0.0%
2015	Court Prosecutor	21,090	25,000	25,000	25,000	0.0%
2016	Legal Services	120,376	103,100	123,375	131,600	27.6%
2017	Hurricane Harvey Disaster	27,462	-	-	-	0.0%
2018	Court Administrator	16,068	16,550	16,550	17,047	3.0%
2018	Computer Supplies	2,012	100	2,687	100	0.0%
2019	Court Judges	21,840	23,000	23,000	23,690	3.0%
2020	Community Relations	31,901	1,500	4,892	2,000	33.3%
2023	Insurance Claim - Lightning	-	-	12,729	-	-
2031	Employee Exams	1,000	1,500	500	1,500	0.0%
2033	Prisoner Expenses	4,455	5,000	4,000	5,000	0.0%
2036	Communication Services	51,705	50,000	52,134	52,100	4.2%
2037	Equipment Rental	8,875	14,000	5,000	9,000	-35.7%
2040	Engineering	44,278	60,000	30,000	45,000	-25.0%
2041	Street Light Maintenance	10,559	1,500	2,644	1,500	0.0%
2042	Organizational Dues	3,682	4,500	4,500	4,500	0.0%
2042	Street Light Install	-	10,000	500	500	-95.0%
2044	Environ. Comm for Water Issues	286	200	-	-	-100.0%
2044	Easement Expense	-	200	200	200	0.0%
2045	Unsafe Building Abatement	34,166	110,000	80,000	150,000	36.4%
2046	Contracted Services	693,608	490,500	658,233	721,000	47.0%
2047	Telephone	92,366	86,860	86,860	87,000	0.2%
2047	Juvenile Case Worker	-	22,500	30,000	30,000	33.3%
2049	Street Sweeping	40,556	55,000	25,000	55,000	0.0%
2051	Economic Development Council	12,000	25,950	5,000	10,000	-61.5%
2048	Fire Dept. Cleaning	3,900	5,000	5,000	5,000	0.0%
2050	Fire Station Maintenance	36,481	25,000	25,000	25,000	0.0%
2055	RSC/City Hall Maintenance	14,121	1,000	7,500	10,000	900.0%
2057	Employee Med Exp	-	2,500	4,600	-	-100.0%
2060	Employee Recognition	9,915	17,000	9,408	10,000	-41.2%
2065	Compliance Expense	31,728	55,000	30,000	30,000	-45.5%
2090	Fire Marshal Services	-	25,000	1,208	-	-100.0%
209x	Recruitment	-	-	-	6,000	0.0%
209x	Aquatic Herbicide/Retention Pond	-	-	-	25,000	0.0%
2099	Contingency	-	-	-	25,000	0.0%
Category Totals		\$ 1,698,730	\$ 1,471,560	\$ 1,755,885	\$ 2,225,207	51.2%

Fund: 01 - General
Consolidated Expenditure Summary

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Proposed</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>30-Supplies</u>						
3001	Office Supplies	\$ 43,411	\$ 41,000	\$ 35,334	\$ 39,000	-4.9%
3002	Postage	6,529	6,395	10,432	10,595	65.7%
3002	Environmental/Storm Water	134	500	-	-	-100.0%
3003	Equipment	2,611	15,500	10,100	15,200	-1.9%
3004	Recreation Programs	20,776	20,000	20,000	20,000	0.0%
3004	Range Supplies	11,960	7,000	9,000	10,000	42.9%
3005	Ammo	15,875	16,000	19,795	18,000	12.5%
3005	Range Supplies & Maintenance	-	-	1,152	-	0.0%
3006	Uniforms	44,885	35,300	35,744	36,500	3.4%
3007	Boots	-	-	-	4,000	0.0%
3008	Operational Supplies	104,776	23,500	26,000	38,500	63.8%
3009	Hazmat	3,991	-	-	-	0.0%
3011	Chemicals	1,997	11,000	5,000	11,000	0.0%
3012	Electricity-Streetlights	123,905	150,000	150,000	150,000	0.0%
3013	Street Maintenance	81,735	175,000	100,000	175,000	0.0%
3015	Drainage Maintenance	493,464	125,000	65,751	200,000	60.0%
3018	Computer Supplies	46,977	38,800	42,546	61,100	57.5%
3019	GIS & Mapping	-	-	8,433	-	0.0%
3020	Tools/Safety Equip	9,402	13,500	10,000	13,500	0.0%
3022	Janitorial Supplies	12,311	12,000	13,500	25,500	112.5%
3023	Utilities	27,154	25,000	25,000	37,000	48.0%
3024	Electricity	50,638	55,000	60,000	100,000	81.8%
3025	Materials	3,473	8,100	12,000	10,000	23.5%
3025	Christmas Lights & Maintenance	7,645	8,000	3,500	8,000	0.0%
3026	Fuel (Parks Tanks)	10,606	7,000	10,000	10,000	42.9%
3028	Publications	159	2,000	838	3,000	50.0%
3030	Signs & Posts	5,596	5,000	2,000	5,000	0.0%
3047	Water Safety	17,215	13,000	4,000	10,000	-23.1%
3048	Special Operations	4,530	5,000	2,500	5,000	0.0%
3088	Discretionary Items	383	2,200	500	2,000	-9.1%
3050	Emergency Mgmt/Ops Supplies	6,490	6,000	-	5,000	-16.7%
3***	Special Event Supplies	-	-	-	2,000	0.0%
Category Totals		\$ 1,158,628	\$ 826,795	\$ 683,125	\$ 1,024,895	24.0%

Fund: 01 - General
Consolidated Expenditure Summary

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		Actual	Proposed	Projected	Proposed	% Change
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 55,031	\$ 74,500	\$ 77,000	\$ 95,000	27.5%
4002	Dues & Subscriptions	13,765	16,400	11,600	15,800	-3.7%
4003	Schools/Seminars-Travel & Exp.	69,023	99,550	110,958	120,200	20.7%
4008	Discretionary Items	24	-	143	-	0.0%
Category Totals		\$ 137,843	\$ 190,450	\$ 199,701	\$ 231,000	21.3%

50-Intergovernmental Trfs

5002	Aransas County App Dist	\$ 130,128	\$ 145,219	\$ 145,219	\$ 171,124	17.8%
5003	Tax Collection Services	20,110	19,710	19,710	19,710	0.0%
5007	Animal Control Services	136,800	102,600	102,600	102,600	0.0%
5023	Rockport Volunteer Fire	98,280	98,280	98,280	98,280	0.0%
5025	Emer Medical Services	274,500	274,500	274,500	274,500	0.0%
5050	Ace Hardware 380 ED Agreement	30,185	30,000	23,324	20,000	-33.3%
5051	Pearl Point 380 ED Agreement	49,573	60,000	33,926	40,000	-33.3%
5080	Trf to Veh & Equip Fund	442,425	483,132	483,132	483,339	0.0%
5081	Trf to City/County Dispatch	504,926	558,950	605,943	554,153	-0.9%
Category Totals		\$ 1,686,927	\$ 1,772,391	\$ 1,786,634	\$ 1,763,706	-0.5%

70-Maintenance

7001	Vandalism Repair	\$ 1,900	\$ 4,100	\$ 4,100	\$ 4,000	-2.4%
7002	Maintenance Repair	82,058	73,500	73,504	75,000	2.0%
7003	Tree Maintenance	1,560	12,000	6,120	12,000	0.0%
7005	Landscape Maintenance	3,475	7,000	5,000	7,000	0.0%
7005	Sidewalk Maintenance	-	5,000	5,000	5,000	0.0%
7044	Trf to Fleet/ Fuel	163,067	209,000	209,000	209,000	0.0%
7045	Trf to Fleet/ Vehicle Maint & Ops	293,091	507,626	364,131	482,592	-4.9%
7046	Police Station Maint	55,451	60,000	25,000	50,000	-16.7%
Category Totals		\$ 600,602	\$ 878,226	\$ 691,855	\$ 844,592	-3.8%

Fund: 01 - General
Consolidated Expenditure Summary

		FY 21-22 Actual	FY 22-23 Proposed	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>80-Capital Outlay/Projects</u>						
8000	Computer Hardware	\$ 36,127	\$ -	\$ 19,219	\$ -	0.0%
8001	Computer Software	103,458	15,000	23,200	-	0.0%
8002	Office Furniture/Equip	10,321	-	50	-	0.0%
8005	Email Remote Hosting Site	32,774	32,650	42,000	32,650	0.0%
8010	Christmas Decorations	211	500	167	1,000	100.0%
8012	Patrol Equipment	1,431	-	2,704	-	0.0%
8013	Tactical Equipment	874	-	-	-	0.0%
8013	RHD Streetscapes	4,886	5,000	-	-	0.0%
8020	Neighborhood Impr-Seal Coat	269,978	220,000	260,000	260,000	18.2%
8021	Neighborhood impr-Prev Mtn	-	40,000	-	-	-100.0%
8030	Pictometry	11,342	11,500	11,343	11,500	0.0%
8033	Body Cameras	6,000	-	-	-	0.0%
8040	Gun Range	18,955	-	-	-	0.0%
8040	Boot Buy Back Program	537	-	-	-	0.0%
8041	Bullet Resistant Grant Program	-	-	28,210	-	0.0%
8042	SWB Rural Law Enforcement Grant	-	-	14,145	-	0.0%
xxxx	Parks Equipment				32,000	
Category Totals		\$ 498,219	\$ 324,650	\$ 401,038	\$ 337,150	3.9%
<u>85-Operating Transfers</u>						
8505	Trf to Pool Oper Fund	\$ 364,497	\$ 263,806	\$ 408,803	\$ 409,505	55.2%
8507	Trf to Juvenile Case Mgr	-	-	14,600	14,600	0.0%
8540	Trf to Gen CIP Fund	-	-	370,815	75,000	0.0%
8550	Trf to Compensation Study Fund	-	3,775	3,775	3,775	0.0%
Category Totals		\$ 364,497	\$ 267,581	\$ 797,993	\$ 502,880	87.9%
General Fund Totals		\$ 12,729,850	\$ 12,618,118	\$ 13,452,901	\$ 14,243,879	12.9%

Fund: 01 - General
Department: Mayor & Council
Dept. Number: 602

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 8,172	\$ 7,872	\$ 8,172	\$ 7,872	0.0%
1011	FICA	1,061	1,500	1,500	1,500	0.0%
1013	Worker's Compensation	-	194	194	194	0.0%
1020	Car Allowance	5,700	6,000	6,000	6,000	0.0%
Category Totals		\$ 14,933	\$ 15,566	\$ 15,866	\$ 15,566	0.0%
<u>20-Contracts & Services</u>						
2004	Audit	\$ -	\$ 280	\$ 280	\$ 280	0.0%
2016	Legal Services	4,666	50,000	35,000	50,000	0.0%
2020	Community Relations*	30,896	-	3,392	-	0.0%
2036	Communications Services	412	500	500	1,000	100.0%
2042	Organizational Dues	3,682	4,000	4,000	4,000	0.0%
2044	Environ. Comm for Water Qty	286	200	-	-	-100.0%
2046	Contracted Services	8,827	15,000	15,000	15,000	0.0%
2049	Economic Development Council	12,000	25,950	5,000	10,000	-61.5%
Category Totals		\$ 60,769	\$ 95,930	\$ 63,172	\$ 80,280	-16.3%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 797	\$ 1,100	\$ 1,100	\$ 2,000	81.8%
3018	Computer Supplies	6,121	1,500	1,500	2,000	33.3%
3088	Discretionary Items	383	1,700	-	1,000	-41.2%
Category Totals		\$ 7,301	\$ 4,300	\$ 2,600	\$ 5,000	16.3%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 5,018	\$ 6,000	\$ 15,000	\$ 10,000	66.7%
4003	Schools/Seminars-Travel & Exp.	15,216	17,000	25,000	20,000	17.6%
4008	Discretionary Items	-	-	143	-	0.0%
Category Totals		\$ 20,234	\$ 23,000	\$ 40,143	\$ 30,000	30.4%
<u>80-Capital Outlay/Projects</u>						
8002	Office Furniture/Equip.	\$ -	\$ -	\$ 50	\$ -	0.0%
Category Totals		\$ -	\$ -	\$ 50	\$ -	0.0%
Department Totals		\$ 103,237	\$ 138,796	\$ 121,831	\$ 130,846	-5.7%

Fund: 01 - General
Department: Municipal Court
Dept. Number: 605

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$70,935	\$77,772	\$75,612	\$80,746	3.8%
1002	Longevity Pay	350	480	480	500	4.2%
1004	Certification Pay	1,516	1,080	1,246	1,080	0.0%
1006	Overtime	941	1,000	47	1,000	0.0%
1010	TMRS	12,899	14,134	14,355	15,744	11.4%
1011	FICA	8,554	9,358	9,358	10,000	6.9%
1012	Group Medical Insurance	15,436	17,616	17,616	18,648	5.9%
1013	Worker's Comp	134	134	210	250	86.6%
1021	Mileage Reimbursement	205	800	800	800	0.0%
1050	Halo Flight Expense	30	30	50	50	66.7%
Category Totals		\$ 111,000	\$ 122,404	\$ 119,774	\$ 128,818	5.2%
<u>20-Contracts & Services</u>						
2002	Merchant Processing Fees	\$ 4,246	\$ 2,500	\$ 5,107	\$ 4,500	80.0%
2004	Audit	-	530	530	530	0.0%
2009	Jury Expenses	816	300	300	300	0.0%
2015	Court Prosecutor	21,090	25,000	25,000	25,000	0.0%
2016	Legal Services	-	5,000	300	1,000	-80.0%
2018	Court Administrator	16,068	16,550	16,550	17,047	3.0%
2019	Court Judges	21,840	23,000	23,000	23,690	3.0%
2036	Communication Services	329	500	500	500	0.0%
2046	Contracted Services	13,928	5,000	5,000	12,000	140.0%
2047	Juvenile Case Worker	-	22,500	30,000	30,000	33.3%
Category Totals		\$ 78,317	\$ 100,880	\$ 106,287	\$ 114,567	13.6%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 4,312	\$ 4,000	\$ 4,497	\$ 2,000	-50.0%
3002	Postage	2,225	1,500	1,500	1,500	0.0%
3018	Computer Supplies	3,230	1,500	1,500	-	-100.0%
3***	Special Event Supplies	-	-	-	2,000	0.0%
Category Totals		\$ 9,767	\$ 7,000	\$ 7,497	\$ 5,500	-21.4%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 762	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
4002	Dues & Subscriptions	205	500	500	500	0.0%
4003	Schools/Seminars-Travel & Exp.	815	2,500	2,500	4,000	60.0%
Category Totals		\$ 1,782	\$ 4,500	\$ 4,500	\$ 6,000	33.3%
Department Totals		\$ 200,866	\$ 234,784	\$ 238,058	\$ 254,885	8.6%

Fund: 01 - General**Department: Office of Finance & Accounting****Dept. Number: 606**

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 289,264	\$ 285,040	\$ 286,074	\$ 301,340	5.7%
1002	Longevity Pay	2,365	2,640	2,640	2,640	0.0%
1004	Certification/Degree Pay	10,892	20,400	13,662	4,200	-79.4%
1006	Overtime	266	-	92	-	0.0%
1010	TMRS	52,674	54,207	56,091	58,231	7.4%
1011	FICA	22,394	23,568	23,132	23,576	0.0%
1012	Group Medical Insurance	33,852	35,232	35,232	37,296	5.9%
1013	Worker's Comp	350	350	445	445	27.1%
1020	Car Allowance	3,600	3,600	3,600	3,600	0.0%
1021	Mileage Reimbursement	1,213	1,500	1,500	1,500	0.0%
1050	Halo Flight Expense	60	60	100	125	108.3%
Category Totals		\$ 416,930	\$ 426,597	\$ 422,568	\$ 432,952	1.5%
<u>20-Contracts & Services</u>						
2001	Bank Service Charges	\$ 2,936	\$ 2,500	\$ 1,000	\$ 1,500	-40.0%
2004	Audits	-	3,000	3,000	3,000	0.0%
2016	Legal Services	-	100	-	100	0.0%
2036	Communication Services	456	500	500	1,000	100.0%
2046	Contracted Services	68,360	35,000	35,000	35,000	0.0%
Category Totals		\$ 71,752	\$ 41,100	\$ 39,500	\$ 40,600	-1.2%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 5,539	\$ 3,500	\$ 3,796	\$ 3,500	0.0%
3002	Postage	224	95	95	95	0.0%
3018	Computer Supplies	3,448	1,500	4,000	2,000	33.3%
Category Totals		\$ 9,211	\$ 5,095	\$ 7,891	\$ 5,595	9.8%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 2,768	\$ 3,000	\$ 3,000	\$ 6,000	100.0%
4002	Dues & Subscriptions	2,299	1,200	1,200	1,300	8.3%
4003	Schools/Seminars-Travel & Exp.	5,047	5,000	5,000	8,200	64.0%
Category Totals		\$ 10,114	\$ 9,200	\$ 9,200	\$ 15,500	68.5%
Department Totals		\$ 508,007	\$ 481,992	\$ 479,159	\$ 494,647	2.6%

Fund: 01 - General
Department: Human Resources
Dept. Number:

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay				\$ 56,909	0.0%
1002	Longevity Pay				200	0.0%
1004	Certification Pay				13,140	0.0%
1006	Overtime				500	0.0%
1010	TMRS				13,368	0.0%
1011	FICA				5,412	0.0%
1012	Group Medical Insurance				9,324	0.0%
1013	Worker's Compensation				150	0.0%
1021	Mileage Reimbursement				100	0.0%
1050	Halo Flight Expense				25	0.0%
Category Totals		\$ -	\$ -	\$ -	\$ 99,128	0.0%
<u>20-Contracts & Services</u>						
2012	Publishing Fees					0.0%
2***	Recruitment				6,000	0.0%
2016	Legal Services				5,000	0.0%
2036	Communication Services					0.0%
2046	Contracted Services				15,000	0.0%
2060	Employee Recognition				10,000	0.0%
Category Totals		\$ -	\$ -	\$ -	\$ 36,000	0.0%
<u>30-Supplies</u>						
3001	Office Supplies				\$ 1,000	0.0%
3002	Postage				300	0.0%
3018	Computer Supplies				3,000	0.0%
3088	Discretionary Items				500	0.0%
Category Totals		\$ -	\$ -	\$ -	\$ 4,800	0.0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration				\$ 3,000	0.0%
4002	Dues & Subscriptions				1,500	0.0%
4003	Schools/Seminars-Travel & Exp.				5,000	0.0%
Category Totals		\$ -	\$ -	\$ -	\$ 9,500	0.0%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware			\$ -	\$ -	0.0%
8002	PC/Printer/Software	-	-	-	-	0.0%
8008	Office Furniture	-	-	-	-	0.0%
Category Totals		\$ -	\$ -	\$ -	\$ -	0.0%
Department Totals		\$ -	\$ -	\$ -	\$ 149,428	0.0%

Fund: 01 - General
Department: Office of City Secretary
Dept. Number: 607

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 118,733	\$ 133,020	\$ 130,678	\$ 73,991	-44.4%
1002	Longevity Pay	605	725	725	530	-26.9%
1004	Certification Pay	12,994	16,800	15,162	7,200	-57.1%
1006	Overtime	331	500	804	-	-100.0%
1010	TMRS	22,857	26,576	27,337	15,441	-41.9%
1011	FICA	9,879	11,555	11,274	6,252	-45.9%
1012	Group Medical Insurance	16,860	17,616	17,616	9,324	-47.1%
1013	Worker's Compensation	500	500	627	325	-35.0%
1021	Mileage Reimbursement	375	100	500	300	200.0%
1050	Halo Flight Expense	30	30	50	25	-16.7%
Category Totals		\$ 183,164	\$ 207,422	\$ 204,773	\$ 113,388	-45.3%
<u>20-Contracts & Services</u>						
2004	Audit	\$ -	\$ 630	\$ 630	\$ 630	0.0%
2009	Election Expenses	11,978	25,000	25,000	30,000	20.0%
2010	Recording Fees	38	390	942	500	28.2%
2012	Publishing Fees	149	-	-	-	0.0%
2013	Codification	1,495	3,000	3,000	3,000	0.0%
2016	Legal Services	1,330	5,000	17,000	7,000	40.0%
2045	Contracted Services	3,994	4,000	10,000	10,000	150.0%
2011	Insurance (PPL, E&O, Bonds)	390	390	400	400	2.6%
Category Totals		\$ 19,374	\$ 38,410	\$ 56,972	\$ 51,530	34.2%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 2,714	\$ 5,000	\$ 2,000	\$ 5,000	0.0%
3002	Postage	183	200	200	200	0.0%
3018	Computer Supplies	200	2,500	1,000	2,500	0.0%
Category Totals		\$ 3,097	\$ 7,700	\$ 3,200	\$ 7,700	0.0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 1,652	\$ 5,000	\$ 4,000	\$ 5,000	0.0%
4002	Dues & Subscriptions	671	1,500	600	600	-60.0%
4003	Schools/Seminars-Travel & Exp.	5,017	10,000	8,000	10,000	0.0%
Category Totals		\$ 7,340	\$ 16,500	\$ 12,600	\$ 15,600	-5.5%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware	\$ 401	\$ -	\$ 5,491	\$ -	0.0%
Category Totals		\$ 401	\$ -	\$ 5,491	\$ -	0.0%
Department Totals		\$ 213,376	\$ 270,032	\$ 283,036	\$ 188,218	-30.3%

Fund: 01 - General
Department: Office of City Manager
Dept. Number: 608

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay*	\$ 311,198	\$ 265,600	\$ 323,763	\$ 320,621	20.7%
1002	Longevity Pay	675	155	155	370	138.7%
1004	Certification Pay		-		4,800	0.0%
1006	Overtime	4,007	1,000	3,086	1,000	0.0%
1010	TMRS	53,025	47,991	62,270	62,881	31.0%
1011	FICA	20,742	20,866	25,680	25,458	22.0%
1012	Group Medical Insurance	15,161	24,996	24,996	27,972	11.9%
1013	Worker's Comp	300	300	442	600	100.0%
1014	Unemployment Insurance	835		17,864	810	0.0%
1020	Car Allowance	5,631	6,000	8,862	6,000	0.0%
1021	Relocation Expenses	6,435	-	-	-	0.0%
1022	Housing Allowance	18,216	18,000	-		-100.0%
1050	Halo Flight Expense	30	30	50	75	150.0%
Category Totals		\$ 436,255	\$ 384,938	\$ 467,168	\$ 450,587	17.1%
<u>20-Contracts & Services</u>						
2004	Audits	\$ -	\$ 630	\$ 630	\$ 1,000	58.7%
2016	Legal Services	4,391	5,000	20,000	10,000	100.0%
2036	Communications Services	1,716	1,500	1,500	1,500	0.0%
2045	Contract Services	187,251	25,000	10,347	25,000	0.0%
2060	Employee Recognition	480	10,000	1,537		-100.0%
2098	Contingency		-		25,000	0.0%
Category Totals		\$ 193,838	\$ 42,130	\$ 34,014	\$ 62,500	48.4%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 2,548	\$ 1,800	\$ 1,000	\$ 1,000	-44.4%
3002	Postage	142	300	300	300	0.0%
3018	Computer Supplies	3,677	2,000	4,472	2,500	25.0%
3088	Discretionary Items		500	500	500	0.0%
Category Totals		\$ 6,367	\$ 4,600	\$ 6,272	\$ 4,300	-6.5%

40-Travel & Training

4001	Schools/Seminars-Registration	\$ 2,178	\$ 6,000	\$ 7,000	\$ 7,000	16.7%
4002	Dues & Subscriptions	2,335	3,000	1,000	1,000	-66.7%
4003	Schools/Seminars-Travel & Exp.	6,703	10,550	14,500	10,000	-5.2%
4008	Discretionary Items	24	-			0.0%

Category Totals

\$ 11,240	\$ 19,550	\$ 22,500	\$ 18,000	-7.9%
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80-Capital Outlay/Projects

8001	Computer Software	\$ -	\$ 15,000	\$ 23,200	\$ -	-100.0%
Category Totals		\$ -	\$ 15,000	\$ 23,200	\$ -	-100.0%

Department Totals

\$ 647,700	\$ 466,218	\$ 553,154	\$ 535,387	14.8%
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Fund: 01 - General
Department: Information & Technology
Dept. Number: 609

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 147,643	\$ 153,360	\$ 160,988	\$ 161,013	5.0%
1002	Longevity Pay	445	445	605	550	23.6%
1004	Certification/Degree Pay	3,000	10,800	3,462	4,000	-63.0%
1005	Part Time	6,563	7,500	747	-	-100.0%
1006	Overtime	3,834	1,500	9,853	9,000	500.0%
1010	TMRS	26,852	27,326	31,803	32,228	17.9%
1011	FICA	11,635	13,281	13,438	13,354	0.6%
1012	Group Medical Insurance	16,860	17,616	17,616	18,648	5.9%
1013	Worker's Compensation	275	275	624	624	126.9%
1021	Mileage	1,411	-	-	-	0.0%
1050	Halo Flight Expense	30	30	50	50	66.7%
Category Totals		\$ 218,548	\$ 232,133	\$ 239,186	\$ 239,467	3.2%
<u>20-Contracts & Services</u>						
2004	Audits	\$ -	\$ 620	\$ 620	\$ 1,000	61.3%
2036	Communications Services	1,978	5,500	5,500	5,500	0.0%
2045	Contracted Services	41,077	60,500	40,000	60,000	-0.8%
2047	Telephone	699	1,860	1,860	2,000	7.5%
Category Totals		\$ 43,754	\$ 68,480	\$ 47,980	\$ 68,500	0.0%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 1,218	\$ 1,000	\$ 1,000	\$ 2,000	100.0%
3018	Computer Supplies	7,036	8,000	8,707	4,000	-50.0%
Category Totals		\$ 8,254	\$ 9,000	\$ 9,707	\$ 6,000	-33.3%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 3,442	\$ 4,000	\$ 4,000	\$ 8,000	100.0%
4002	Dues & Subscriptions	108	500	500	500	0.0%
4003	Schools/Seminars-Travel & Exp.	15	2,000	1,956	3,000	50.0%
Category Totals		\$ 3,565	\$ 6,500	\$ 6,456	\$ 11,500	76.9%

Fund: 01 - General
Department: Information & Technology
Dept. Number: 609

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fund	\$ 4,400	\$ 4,193	\$ 4,193	\$ 4,400	4.9%
Category Totals		\$ 4,400	\$ 4,193	\$ 4,193	\$ 4,400	4.9%
<u>70-Maintenance</u>						
7044	Transfer to Fleet - Fuel	\$ 709	\$ 5,000	\$ 5,000	\$ 7,000	40.0%
7045	Transfer to Fleet - Vehicle Maint	1,165	5,601	5,601	5,700	1.8%
Category Totals		\$ 1,874	\$ 10,601	\$ 10,601	\$ 12,700	19.8%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware	\$ 35,726	\$ -		\$ -	0.0%
Category Totals		\$ 35,726	\$ -	\$ -	\$ -	0.0%
Department Totals		\$ 316,121	\$ 330,907	\$ 318,123	\$ 342,567	3.5%

Fund: 01 - General
Department: Police - Administration
Dept. Number: 611

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 234,138	\$ 302,620	\$ 247,144	\$ 357,677	18.2%
1002	Longevity Pay	1,015	1,195	1,195	3,750	213.8%
1004	Certification Pay	16,303	24,540	19,314	24,540	0.0%
1006	Overtime	1,484	750	376	750	0.0%
1010	TMRS	43,934	57,906	49,719	73,070	26.2%
1011	FICA	18,933	25,177	20,504	29,584	17.5%
1012	Group Medical Insurance	25,303	35,232	35,232	46,620	32.3%
1013	Worker's Compensation	5,000	5,000	5,988	10,000	100.0%
1050	Halo Flight Expense	45	45	75	125	177.8%
Category Totals		\$ 346,155	\$ 452,465	\$ 379,548	\$ 546,116	20.7%

<u>20-Contracts & Services</u>						
2004	Audits	\$ -	\$ 7,800	\$ 7,800	\$ 7,800	0.0%
2011	Insurance	20,388	25,000	25,865	25,000	0.0%
2012	Publishing Fees	-	100	100	100	0.0%
2016	Legal Services	10,778	10,000	7,000	10,000	0.0%
2031	Employee Exams	1,000	1,500	500	1,500	0.0%
2033	Prisoner Expenses	4,455	5,000	4,000	5,000	0.0%
2036	Communications Services	3,296	3,000	3,000	3,000	0.0%
2045	Contract Services	75,844	67,000	234,271	76,000	13.4%
2057	Employee Medical Expenses	-	2,500	4,600	-	-100.0%
Category Totals		\$ 115,761	\$ 121,900	\$ 287,136	\$ 128,400	5.3%

<u>30-Supplies</u>						
3001	Office Supplies	\$ 12,484	\$ 10,500	\$ 10,941	\$ 10,500	0.0%
3002	Postage	2,216	800	2,200	1,200	50.0%
3004	Range Supplies	11,960	7,000	\$ 9,000	10,000	42.9%
3005	Ammunition	15,875	16,000	19,795	18,000	12.5%
3006	Uniforms	6,531	3,300	785	4,500	36.4%
3008	Operational Supplies	-	-	-	5,000	0.0%
3018	Computer Supplies	2,143	3,000	3,000	3,000	0.0%
3028	Publications	159	2,000	838	2,000	0.0%
3047	Water Safety	-	13,000	4,000	10,000	-23.1%
Category Totals		\$ 51,368	\$ 55,600	\$ 50,559	\$ 64,200	15.5%

Fund: 01 - General
Department: Police - Administration
Dept. Number: 611

		FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 8,177	\$ 6,500	\$ 6,000	\$ 7,000	7.7%
4002	Dues & Subscriptions	3,625	2,500	1,700	2,500	0.0%
4003	Schools/Seminars-Travel & Exp.	7,190	8,500	8,100	10,000	17.6%
Category Totals		\$ 18,992	\$ 17,500	\$ 15,800	\$ 19,500	11.4%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fund	\$ 271,355	\$ 272,222	\$ 272,222	\$ 272,222	0.0%
5081	Trf to City/County Dispatch	504,926	558,950	605,943	554,153	-0.9%
Category Totals		\$ 776,281	\$ 831,172	\$ 878,165	\$ 826,375	-0.6%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 10,338	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
7045	Trf to Fleet/ Vehicle Maint	5,466	4,339	10,436	4,122	-5.0%
7046	Police Station Maint	55,451	60,000	25,000	50,000	-16.7%
Category Totals		\$ 71,255	\$ 73,339	\$ 44,436	\$ 63,122	-13.9%
Maintenance & Operations		\$ 1,379,812	\$ 1,551,976	\$ 1,655,644	\$ 1,647,713	6.2%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Software**	\$ 103,458	\$ -	\$ -	\$ -	0.0%
8002	Office Furniture/Equip	10,221	-	-	-	0.0%
Category Totals		\$ 113,679	\$ -	\$ -	\$ -	0.0%
Department Totals		\$ 1,493,491	\$ 1,551,976	\$ 1,655,644	\$ 1,647,713	6.2%

Fund: General
Department: Police - Patrol
Dept. Number: 612

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 1,234,655	\$ 1,188,481	\$ 1,370,964	\$ 1,191,986	0.3%
1002	Longevity Pay	9,670	10,510	7,590	6,100	-42.0%
1004	Certification Pay	63,437	78,000	75,922	66,800	-14.4%
1006	Overtime	141,638	95,000	175,386	175,000	84.2%
1010	TMRS	250,257	241,402	302,339	272,066	12.7%
1011	FICA	108,743	104,957	124,684	110,151	4.9%
1012	Group Medical Insurance	169,437	176,160	176,160	177,156	0.6%
1013	Worker's Compensation	24,371	25,000	28,100	28,100	12.4%
1050	Halo Flight Expense	300	300	500	475	58.3%
Category Totals		\$ 2,002,508	\$ 1,919,810	\$ 2,261,646	\$ 2,027,835	5.6%
<u>20-Contracts & Services</u>						
2036	Communications Services	31,007	25,000	25,000	25,000	0.0%
2045	Contracted Services	9,971	15,000	15,000	61,000	306.7%
2090	Fire Marshal Services		15,000	1,208	-	-100.0%
Category Totals		\$ 40,978	\$ 55,000	\$ 41,208	\$ 86,000	56.4%
<u>30-Supplies</u>						
3005	Range Supplies & Maint/Ammo	\$ -	\$ -	\$ 1,152	\$ -	0.0%
3006	Uniforms	30,142	26,000	32,959	26,000	0.0%
3008	Operations Supplies	94,891	15,000	20,000	25,000	66.7%
3018	Computer Supplies	6,242	3,500	3,667	3,500	0.0%
3047	Water Safety	17,215	-	-	-	0.0%
3050	Emergency Mgmt/Ops Supplies	315	-	-	-	0.0%
Category Totals		\$ 148,805	\$ 44,500	\$ 57,778	\$ 54,500	22.5%

Fund: General
Department: Police - Patrol
Dept. Number: 612

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 17,463	\$ 20,000	\$ 15,000	\$ 20,000	0.0%
4002	Dues & Subscriptions	1,193	2,500	2,800	3,000	20.0%
4003	Schools/Seminars-Travel & Exp.	12,221	23,000	23,000	23,000	0.0%
Category Totals		\$ 30,877	\$ 45,500	\$ 40,800	\$ 46,000	1.1%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 84,486	\$ 110,000	\$ 110,000	\$ 108,000	-1.8%
7045	Trf to Fleet/ Vehicle Maint	112,272	245,019	93,763	232,751	-5.0%
Category Totals		\$ 196,758	\$ 355,019	\$ 203,763	\$ 340,751	-4.0%
Maintenance & Operations		\$ 2,419,926	\$ 2,419,829	\$ 2,605,195	\$ 2,555,086	5.6%
<u>80-Capital Outlay/Projects</u>						
8012	Patrol Equipment	\$ 1,431	\$ -	\$ 2,704	\$ -	0.0%
8013	Tactical Equipment	874	-	-	-	0.0%
8033	Body Cameras	6,000	-	-	-	0.0%
8040	Gun Range	18,955	-	-	-	0.0%
8041	Bullet Resistant Program Grant	-	-	28,210	-	0.0%
8042	SWB Rural Law Enforcement Grant	-	-	14,145	-	0.0%
Category Totals		\$ 27,260	\$ -	\$ 45,059	\$ -	0.0%
Department Totals		\$ 2,447,186	\$ 2,419,829	\$ 2,650,254	\$ 2,555,086	5.6%

Fund: 01 - General
Department: Police - CID
Dept. Number: 613

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay*	\$ 386,117	\$ 394,743	\$ 399,335	\$ 436,820	10.7%
1002	Longevity Pay	4,140	1,680	1,395	1,525	-9.2%
1004	Certification Pay	13,292	21,175	11,676	24,000	13.3%
1006	Overtime	33,097	22,000	33,946	34,000	54.5%
1010	TMRS	78,787	77,347	82,798	93,784	21.3%
1011	FICA	33,384	33,629	34,146	37,970	12.9%
1012	Group Medical Insurance	65,143	41,104	60,488	65,268	58.8%
1013	Worker's Compensation	10,000	10,000	11,531	11,500	15.0%
1050	Halo Flight Expense	120	120	175	175	45.8%
Category Totals		\$ 624,080	\$ 601,799	\$ 635,490	\$ 705,043	17.2%
<u>20-Contracts & Services</u>						
2016	Legal Services	\$ -	\$ 1,000	\$ -	\$ -	-100.0%
2036	Communications Services	4,265	5,000	5,000	5,000	0.0%
2045	Contracted Services	18,519	12,000	12,000	47,000	291.7%
Category Totals		\$ 22,784	\$ 18,000	\$ 17,000	\$ 52,000	188.9%
<u>30-Supplies</u>						
3006	Uniforms	\$ 8,212	\$ 6,000	\$ 2,000	\$ 6,000	0.0%
3008	Operations Supplies	9,885	8,500	6,000	8,500	0.0%
3018	Computer Supplies	5,454	3,500	3,500	3,500	0.0%
3048	Special Operations	4,530	5,000	2,500	5,000	0.0%
Category Totals		\$ 28,081	\$ 23,000	\$ 14,000	\$ 23,000	0.0%

Fund: 01 - General
Department: Police - CID
Dept. Number: 613

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 7,504	\$ 7,000	\$ 8,500	\$ 8,500	21.4%
4002	Dues & Subscriptions	517	1,000	1,000	1,000	0.0%
4003	Schools/Seminars-Travel & Exp.	11,795	7,500	11,335	9,500	26.7%
Category Totals		\$ 19,816	\$ 15,500	\$ 20,835	\$ 19,000	22.6%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 15,436	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
7045	Trf to Fleet/ Vehicle Maint	28,573	41,654	41,654	39,569	-5.0%
Category Totals		\$ 44,009	\$ 66,654	\$ 66,654	\$ 64,569	-3.1%
Maintenance & Operations		\$ 738,770	\$ 724,953	\$ 753,979	\$ 863,612	19.1%
Department Totals		\$ 738,870	\$ 724,953	\$ 753,979	\$ 863,612	19.1%

Fund: 01 - General
Code Enforcement
Dept. Number: 623

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 123,537	\$ 133,572	\$ 141,988	\$ 141,066	5.6%
1002	Longevity Pay	700	930	820	964	3.7%
1004	Certification Pay	4,350	4,620	4,708	10,680	131.2%
1006	Overtime	1,324	1,000	5,360	3,000	200.0%
1010	TMRS	22,198	24,654	28,358	29,421	19.3%
1011	FICA	9,780	10,719	11,695	11,912	11.1%
1012	Group Medical Insurance	22,498	26,424	26,424	27,972	5.9%
1013	Worker's Compensation	1,000	1,000	-	1,000	0.0%
1016	Uniforms	1,046	1,000	1,000	1,000	0.0%
1050	Halo Flight Expense	45	45	75	75	66.7%
Category Totals		\$ 186,478	\$ 203,965	\$ 220,429	\$ 227,090	11.3%
<u>20-Contracts & Services</u>						
2016	Legal Services	\$ 122	\$ -	\$ 2,509	\$ 2,500	0.0%
2036	Communications Services	2,478	1,500	2,600	2,600	73.3%
2045	Unsafe Building Abatement	34,084	110,000	80,000	150,000	36.4%
2046	Contract Services	9,261	1,000	9,230	9,000	800.0%
2065	Compliance Expense	31,728	55,000	30,000	30,000	-45.5%
Category Totals		\$ 77,673	\$ 167,500	\$ 124,339	\$ 194,100	15.9%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 1,528	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
3002	Postage	-	1,500	3,123	4,000	166.7%
3009	Hazmat	3,991	-	-	-	0.0%
3018	Computer Supplies	226	1,000	1,000	1,000	0.0%
Category Totals		\$ 5,745	\$ 4,000	\$ 5,623	\$ 6,500	62.5%

Fund: 01 - General
Code Enforcement
Dept. Number: 623

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 1,801	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
4002	Dues & Subscriptions	270	1,000	-	1,000	0.0%
4003	Schools/Seminars-Travel & Exp.	1,841	3,000	1,567	3,000	0.0%
Category Totals		\$ 3,912	\$ 7,000	\$ 4,567	\$ 7,000	0.0%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fund	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	0.0%
Category Totals		\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	0.0%
<u>70-Maintenance</u>						
7044	Trf to Fleet/ Fuel	\$ 2,662	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
7045	Trf to Fleet/ Vehicle Maint	4,244	6,637	6,637	6,305	-5.0%
Category Totals		\$ 6,906	\$ 11,637	\$ 11,637	\$ 11,305	-2.9%
Department Totals		\$ 285,514	\$ 398,902	\$ 371,395	\$ 450,795	13.0%

Fund: 01 - General
Department: Emergency Operations
Dept. Number: 615

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>20-Contracts & Services</u>						
2045	Contract Svc-Emergency Fuel	\$ -	\$ 5,000	\$ 6,000	\$ 5,000	0.0%
Category Totals		\$ -	\$ 5,000	\$ 6,000	\$ 5,000	0.0%
<u>30-Supplies</u>						
3050	Emergency Mgmt/Ops Supplies	\$ 6,175	\$ 5,000	\$ -	\$ 5,000	0.0%
Category Totals		\$ 6,175	\$ 5,000	\$ -	\$ 5,000	0.0%
Maintenance & Operations		\$ 6,175	\$ 10,000	\$ 6,000	\$ 10,000	0.0%
<u>70-Maintenance</u>						
7045	Vehicle Repair & Maint	\$ 110	\$ -	\$ 1,119	\$ -	0.0%
Category Totals		\$ 110	\$ -	\$ 1,119	\$ -	0.0%
Department Totals		\$ 6,285	\$ 10,000	\$ 7,119	\$ 10,000	0.0%

Fund: 01 - General
Department: Building Development Administration
Dept. Number: 621

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay*	\$ 150,330	\$ 145,448	\$ 172,250	\$ 152,250	4.7%
1002	Longevity Pay	965	160	235	380	137.5%
1004	Certification Pay	3,360	2,820	2,820	2,820	0.0%
1006	Overtime	1,918	2,000	7,110	7,000	250.0%
1010	TMRS	26,987	25,795	33,861	30,715	19.1%
1011	FICA	11,131	11,508	13,955	12,427	8.0%
1012	Group Medical Insurance	14,176	26,424	20,640	27,972	5.9%
1013	Worker's Compensation	1,000	1,000	2,811	2,900	190.0%
1016	Uniforms	555	1,000	500	500	-50.0%
1020	Car Allowance	729	750	750	750	0.0%
1050	Halo Flight Expense	45	45	75	75	66.7%
Category Totals		\$ 211,196	\$ 216,949	\$ 255,007	\$ 237,790	9.6%

20-Contracts & Services

2000	Overages/Shortages	\$ (2)	\$ -	\$ -	\$ -	0.0%
2002	Merchant Processing Fees	165	200	930	200	0.0%
2004	Audits		1,600	1,600	1,600	0.0%
2012	Publishing Fees		1,000	1,000	1,000	0.0%
2016	Legal Services	3,152	15,000	5,000	7,000	-53.3%
2036	Communications Services	1,346	1,500	1,500	1,500	0.0%
2040	Engineering	27,048	40,000	20,000	35,000	-12.5%
2045	Building Contract	82	-	-	-	0.0%
2046	Contracted Services	16,978	40,000	50,000	65,000	62.5%
Category Totals		\$ 48,769	\$ 99,300	\$ 80,030	\$ 111,300	12.1%

30-Supplies

3001	Office Supplies	\$ 4,258	\$ 4,000	\$ 2,000	\$ 4,000	0.0%
3002	Postage	392	1,000	2,000	2,000	100.0%
3003	Equipment	-	500	100	200	-60.0%
3018	Computer Supplies	1,382	2,300	4,000	2,300	0.0%
Category Totals		\$ 6,032	\$ 7,800	\$ 8,100	\$ 8,500	9.0%

Fund: 01 - General
Department: Building Development Administration
Dept. Number: 621

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 30	\$ 3,000	\$ 2,000	\$ 3,000	0.0%
4002	Dues & Subscriptions	1,186	500	1,000	1,000	100.0%
4003	Schools/Seminars-Travel & Exp.	-	3,500	2,000	3,500	0.0%
Category Totals		\$ 1,216	\$ 7,000	\$ 5,000	\$ 7,500	7.1%
 <u>80-Capital Outlay/Projects</u>						
8001	Computer Equipment	\$ -	\$ -	\$ 10,982	\$ -	0.0%
8030	Pictometry	11,342	11,500	11,343	11,500	0.0%
Category Totals		\$ 11,342	\$ 11,500	\$ 22,325	\$ 11,500	0.0%
 Department Totals		\$ 278,555	\$ 342,549	\$ 370,462	\$ 376,590	9.9%

Fund: 01 - General
Department: Building Inspections
Dept. Number: 622

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 188,567	\$ 195,021	\$ 144,080	\$ 194,927	0.0%
1002	Longevity Pay	495	1,175	1,175	1,415	20.4%
1004	Certification Pay	5,243	11,100	4,592	10,000	-9.9%
1006	Overtime	750	500	237	1,000	100.0%
1010	TMRS	33,349	36,562	27,797	39,177	7.2%
1011	FICA	13,903	15,896	11,463	15,862	-0.2%
1012	Group Medical Insurance	31,883	26,424	26,424	37,296	41.1%
1013	Worker's Compensation	300	300	-	400	33.3%
1016	Uniforms	270	1,000	1,000	1,000	0.0%
1021	Mileage Reimbursement	-	-	380	500	0.0%
1050	Halo Flight Expense	45	30	75	100	233.3%
Category Totals		\$ 274,805	\$ 288,008	\$ 217,223	\$ 301,677	4.7%
<u>20-Contracts & Services</u>						
2016	Legal Services	\$ -	\$ 2,000	\$ 566	\$ -	-100.0%
1513	Contracted Services-Bureau Veritas	3,809	15,000	15,000	15,000	0.0%
Category Totals		\$ 3,809	\$ 17,000	\$ 15,566	\$ 15,000	-11.8%
<u>30-Supplies</u>						
3001	Postage	\$ 50	\$ 100	\$ 2,000	\$ -	-100.0%
3007	Boots	-	-	-	400	0.0%
3018	Computer Supplies	4,562	1,500	1,000	1,500	0.0%
3028	Publications	-	-	-	1,000	0.0%
Category Totals		\$ 4,612	\$ 1,600	\$ 3,000	\$ 2,900	81.3%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 2,061	\$ 2,500	\$ 5,000	\$ 5,000	100.0%
4002	Dues & Subscriptions	211	500	-	500	0.0%
4003	Schools/Seminars-Travel & Exp.	901	2,500	5,000	5,000	100.0%
Category Totals		\$ 3,173	\$ 5,500	\$ 10,000	\$ 10,500	90.9%

50-Intergovernmental Trfs

5080	Trf to Veh & Equip Fund	\$	5,000	\$	5,000	\$	5,000	\$	5,000	0.0%
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Category Totals

\$	5,000	\$	5,000	\$	5,000	\$	5,000		0.0%
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70-Maintenance

7044	Trf to Fleet/ Fuel	\$	1,855	\$	5,000	\$	5,000	\$	5,000	0.0%
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7045	Trf to Fleet/ Vehicle Maint		1,620		6,637		6,637		6,305	-5.0%
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Category Totals

\$	3,475	\$	11,637	\$	11,637	\$	11,305		-2.9%
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Department Totals

\$	294,874	\$	328,745	\$	262,426	\$	346,382		5.4%
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Fund: General
Department: Streets & Drainage
Dept. Number: 631

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 280,680	\$ 320,736	\$ 373,746	\$ 389,750	21.5%
1002	Longevity Pay	2,075	2,435	2,435	2,820	15.8%
1004	Certification Pay	3,240	4,320	3,780	4,320	0.0%
1005	Part-Time	-	7,500	-	-	-100.0%
1006	Overtime	4,457	10,000	11,109	11,000	10.0%
1010	TMRS	50,579	59,382	72,543	77,071	29.8%
1011	FICA	21,884	26,392	29,917	31,204	18.2%
1012	Group Medical Insurance	51,576	61,656	61,656	74,592	21.0%
1013	Worker's Compensation	15,000	15,000	17,344	18,000	20.0%
1016	Uniforms	5,173	6,300	6,750	6,300	0.0%
1020	Car Allowance	1,012	1,012	1,168	1,200	18.6%
1050	Halo Flight Expense	90	90	175	200	122.2%

Category Totals

\$ 435,766	\$ 514,822	\$ 580,623	\$ 616,457	19.7%
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20-Contracts & Services

2004	Audits	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	0.0%
2011	Insurance	-	11,000	-	-	-100.0%
2012	Publications	-	100	-	-	-100.0%
2016	Legal Services	546	2,000	1,000	1,000	-50.0%
2018	Computer Supplies	-	100	100	100	0.0%
2036	Communication Services	930	1,000	2,034	1,000	0.0%
2037	Equipment Rental	6,693	10,000	3,000	5,000	-50.0%
2040	Engineering/Surveying	17,230	20,000	10,000	10,000	-50.0%
2041	Street Light Maintenance	10,559	1,500	2,644	1,500	0.0%
2042	Streetlight Install	-	10,000	500	500	-95.0%
2044	Easement Expense	-	200	200	200	0.0%
2046	Contracted Services	59,759	25,000	25,000	25,000	0.0%
2049	Street Sweeping	40,556	55,000	25,000	55,000	0.0%
xxxx	Aquatic Herbicide/Detention Pond	-	-	-	25,000	0.0%

Category Totals

\$ 136,273	\$ 138,300	\$ 71,878	\$ 126,700	-8.4%
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30-Supplies

3001	Office	\$ 2,088	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
3002	Environmental/Storm Water	134	500	-	-	-100.0%
3007	Boots	-	-	-	1,400	0.0%
3012	Electricity-Streetlights	123,905	150,000	150,000	150,000	0.0%
3013	Street Maintenance	81,735	175,000	100,000	175,000	0.0%
3015	Drainage Maintenance	493,464	125,000	65,751	200,000	60.0%
3018	Computer Supplies	1,480	2,000	200	1,500	-25.0%
3019	GIS & Mapping	-	-	8,433	-	0.0%
3020	Tools/Safety Equip	5,715	5,000	4,000	5,000	0.0%
3030	Signs & Posts	5,596	5,000	2,000	5,000	0.0%

Category Totals

\$ 714,117	\$ 465,000	\$ 332,884	\$ 540,400	16.2%
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Fund: General
Department: Streets & Drainage
Dept. Number: 631

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 12	\$ 2,000	\$ -	\$ 3,000	50.0%
4002	Dues & Subscriptions	107	500	100	200	-60.0%
4003	Schools/Seminars-Travel & Exp.	-	1,500	-	2,000	33.3%
Category Totals		\$ 119	\$ 4,000	\$ 100	\$ 5,200	30.0%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fund	\$ 114,850	\$ 124,878	\$ 124,878	\$ 124,878	0.0%
Category Totals		\$ 114,850	\$ 124,878	\$ 124,878	\$ 124,878	0.0%
<u>70-Maintenance</u>						
7005	Sidewalk Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
7044	Trf to Fleet/Fuel	31,177	25,000	25,000	25,000	0.0%
7045	Trf to Fleet/Vehicle Maint	93,401	104,965	104,965	99,710	-5.0%
Category Totals		\$ 124,578	\$ 134,965	\$ 134,965	\$ 129,710	-3.9%
Maintenance & Operations		\$ 1,525,703	\$ 1,381,965	\$ 1,245,328	\$ 1,543,345	11.7%
<u>80-Capital Outlay/Projects</u>						
8001	Computer Equipment	\$ -	\$ -	\$ 2,746	\$ -	0.0%
8013	RHD Streetscapes	4,886	5,000	-	-	-100.0%
8020	Neighborhood Impr-Seal Coat	269,978	220,000	260,000	260,000	18.2%
8021	Neighborhood Prev & Ret Pond Mtn	-	40,000	-	-	-100.0%
8026	Heavy Duty Truck & Equip	1,325	-	-	-	0.0%
8040	Boot Buy Back Program	537	-	-	-	0.0%
Capital Total		\$ 276,726	\$ 265,000	\$ 262,746	\$ 260,000	-1.9%
Department Totals		\$ 1,802,429	\$ 1,646,965	\$ 1,508,074	\$ 1,803,345	9.5%

Fund: 01 - General
Department: Building Oper & Maint
Dept. Number: 632

		FY 21-22	FY 22-23	FY 22-23	RSC	City Hall	Total	FY 23-24
		Actual	Budget	Projected	FY 23-24	FY 23-24	FY 23-24	% Change
					Proposed	Proposed	Proposed	
10-Personnel								
1001	Base Pay	\$ 1,812	\$ 35,007	\$ 35,918	\$ 35,984	\$ -	\$ 35,984	2.8%
1006	Overtime (Janitorial Svcs)	38,358	-	19	100	-	100	0.0%
1010	TMRS	6,893	6,152	6,675	6,827	-	6,827	11.0%
1011	FICA	2,790	2,678	2,749	2,760	-	2,760	3.1%
1012	Group Medical Insurance	-	8,808	8,808	9,324	-	9,324	5.9%
1013	Worker's Compensation	-	-	71	100	-	100	0.0%
1016	Uniforms	-	-	312	-	-	-	0.0%
1050	Halo Flight Expense	-	-	25	25	-	25	0.0%
Category Totals		\$ 49,853	\$ 52,645	\$ 54,577	\$ 55,121	\$ -	\$ 55,121	4.7%
20-Contracts & Services								
2018	Computer Supplies	\$ 2,012	\$ -	\$ 2,587	\$ -	\$ -	\$ -	0.0%
2046	Contracted Services	72,599	70,000	60,000	75,000	75,000	150,000	114.3%
2047	Telephn/Communications/F	91,667	85,000	85,000	42,500	42,500	85,000	0.0%
2048	Fire Dept. Cleaning	3,900	5,000	5,000	5,000	-	5,000	0.0%
2050	Fire Station Maintenance	36,481	25,000	25,000	25,000	-	25,000	0.0%
2055	City Hall Maintenance	-	-	-	-	5,000	5,000	0.0%
2055	RSC/City Hall Maint	14,121	1,000	7,500	5,000	-	5,000	400.0%
Category Totals		\$ 220,780	\$ 186,000	\$ 185,087	\$ 152,500	\$ 122,500	\$ 275,000	47.8%
30-Supplies								
3020	Safety Equip	\$ -	\$ 2,500	\$ 1,500	\$ 1,250	\$ 1,250	\$ 2,500	0.0%
3022	Janitorial Supplies	7,594	6,500	8,000	10,000	10,000	20,000	207.7%
3023	Utilities	7,148	10,000	10,000	10,000	10,000	20,000	100.0%
3024	Electricity	24,499	35,000	35,000	35,000	40,000	75,000	114.3%
3025	Materials	3,473	8,100	12,000	10,000	-	10,000	23.5%
Category Totals		\$ 42,714	\$ 62,100	\$ 66,500	\$ 66,250	\$ 61,250	\$ 127,500	105.3%
Maintenance & Operation								
		\$ 313,347	\$ 300,745	\$ 306,164	\$ 273,871	\$ 183,750	\$ 457,621	52.2%
70-Maintenance								
7045	Transfer to Fleet Maint.	\$ -	\$ -	\$ 545	\$ -	\$ -	\$ -	0.0%
Category Totals		\$ -	\$ -	\$ 545	\$ -	\$ -	\$ -	0.0%
80-Capital Outlay/Projects								
8010	Christmas Decorations	\$ 211	\$ 500	\$ 167	\$ -	\$ 1,000	\$ 1,000	100.0%
Category Totals		\$ 211	\$ 500	\$ 167	\$ -	\$ 1,000	\$ 1,000	100.0%
Department Totals		\$ 313,558	\$ 301,245	\$ 306,876	\$ 273,871	\$ 184,750	\$ 458,621	52.2%

Fund: 01 - General**Department: Park & Leisure Services*****Dept. Number: 661**

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
10-Personnel						
1001	Base Pay	\$ 587,117	\$ 611,696	\$ 579,960	\$ 644,893	5.4%
1002	Longevity Pay	5,380	4,905	4,905	5,577	13.7%
1004	Certification Pay	8,266	12,300	8,142	1,620	-86.8%
1005	Part-Time	6,062	10,000	10,000	10,000	0.0%
1006	Overtime	16,145	9,000	16,145	20,000	122.2%
1010	TMRS	109,603	114,581	115,122	128,295	12.0%
1011	FICA	47,728	50,092	48,256	52,708	5.2%
1012	Group Medical Insurance	114,422	123,312	123,312	130,536	5.9%
1013	Worker's Compensation	10,000	10,000	11,618	12,000	20.0%
1016	Uniforms	9,415	7,000	14,426	14,500	107.1%
1020	Car Allowance	6,900	6,900	6,900	6,900	0.0%
1050	Halo Flight Expense	195	210	325	350	66.7%

Category Totals

\$ 921,233	\$ 959,996	\$ 939,111	\$ 1,027,379	7.0%
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20-Contracts & Services

2002	Merchant Processing Fees	\$ 2	\$ -	\$ -	\$ -	0.0%
2004	Audit	-	3,130	3,130	3,130	0.0%
2011	Insurance	26,312	7,000	28,281	30,000	328.6%
2016	Legal Services	-	3,000	-	3,000	0.0%
2020	Advertising/Promotions	1,005	1,500	1,500	2,000	33.3%
2036	Communications Services	3,492	4,500	4,500	4,500	0.0%
2037	Equipment Rental	2,182	4,000	2,000	4,000	0.0%
2046	Contracted Services	41,564	46,000	66,385	46,000	0.0%
2047	Consulting-AC Pathways	386	-	-	-	0.0%
2048	Field & Court Lighting	-	-	-	2,000	0.0%

Category Totals

\$ 74,943	\$ 69,130	\$ 105,796	\$ 94,630	36.9%
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30-Supplies

3001	Office Supplies	\$ 5,875	\$ 6,000	\$ 3,000	\$ 4,000	-33.3%
3002	Postage	1,147	1,000	1,014	1,000	0.0%
3003	Recreation Equipment	2,611	15,000	10,000	15,000	0.0%
3004	Recreation Programs	20,776	20,000	20,000	20,000	0.0%
3007	Boots	-	-	-	2,200	0.0%
3011	Chemicals	1,997	11,000	5,000	11,000	0.0%
3018	Computer Supplies	1,776	5,000	5,000	5,000	0.0%
3020	Safety Equip/Tools	3,687	6,000	4,500	6,000	0.0%
3022	Janitorial	4,717	5,500	5,500	5,500	0.0%
3023	Utilities	20,006	15,000	15,000	17,000	13.3%
3024	Electricity	26,139	20,000	25,000	25,000	25.0%
3025	Christmas Lights & Maintenance	7,645	8,000	3,500	8,000	0.0%
3026	Fuel (Parks Tanks)	10,606	7,000	10,000	10,000	42.9%
3050	Emergency Mgmt/Ops Supplies	-	1,000	-	-	-100.0%

Category Totals

\$ 106,982	\$ 120,500	\$ 107,514	\$ 129,700	7.6%
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Fund: 01 - General**Department: Park & Leisure Services*****Dept. Number: 661**

		FY 21-22 <u>Actual</u>	FY 22-23 <u>Budget</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Proposed</u>	FY 23-24 <u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 2,163	\$ 5,000	\$ 3,000	\$ 5,000	0.0%
4002	Dues & Subscriptions	1,038	1,200	1,200	1,200	0.0%
4003	Schools/Seminars-Travel & Exp.	2,262	3,000	3,000	4,000	33.3%
Category Totals		\$ 5,463	\$ 9,200	\$ 7,200	\$ 10,200	10.9%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fund	\$ 42,020	\$ 72,039	\$ 72,039	\$ 72,039	0.0%
Category Totals		\$ 42,020	\$ 72,039	\$ 72,039	\$ 72,039	0.0%
<u>70-Maintenance</u>						
7001	Vandalism Repair	\$ 1,900	\$ 4,100	\$ 4,100	\$ 4,000	-2.4%
7002	Maintenance Repair	82,058	73,500	73,504	75,000	2.0%
7003	Tree Maintenance	1,560	12,000	6,120	12,000	0.0%
7005	Landscape Maintenance	3,475	7,000	5,000	7,000	0.0%
7044	Trf to Fleet/Fuel	16,404	25,000	25,000	25,000	0.0%
7045	Trf to Fleet/Vehicle Maint	46,240	92,774	92,774	88,130	-5.0%
Category Totals		\$ 151,637	\$ 214,374	\$ 206,498	\$ 211,130	-1.5%
Maintenance & Operations		\$ 1,302,278	\$ 1,445,239	\$ 1,438,158	\$ 1,545,078	6.9%
<u>80-Capital Outlay/Projects</u>						
804x	Equipment	\$ -	\$ -	\$ -	\$ 32,000	0.0%
Category Totals		\$ -	\$ -	\$ -	\$ 32,000	0.0%
Department Totals		\$ 1,302,278	\$ 1,445,239	\$ 1,438,158	\$ 1,577,078	9.1%

Fund: 01 - General
Department: Non-Departmental
Dept. Number: 699

		FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>10-Personnel</u>						
1001	Vacation Pay	\$ 68,155	\$ -	\$ 56,970	\$ 54,468	0.0%
1003	Cost of Living Adjustment	-	219,566	-	-	-100.0%
1002	Sick Pay	42,020	-	30,776	7,200	0.0%
1010	TMRS	15,950	38,583	17,223	11,652	-69.8%
1011	FICA	8,428	16,797	6,713	4,718	-71.9%
1040	Education Reimb	16,947	12,000	12,000	12,000	0.0%
Category Totals		\$ 151,500	\$ 286,946	\$ 123,682	\$ 90,037	-68.6%
<u>20-Contracts & Services</u>						
2011	Insurance	\$ 209,024	\$ 50,000	\$ 235,000	\$ 425,000	750.0%
2012	Retiree Insurance	85,977	85,000	132,820	172,600	103.1%
2016	Legal Services	95,391	5,000	35,000	35,000	600.0%
2017	Hurricane Harvey Disaster	27,462	-	-	-	0.0%
2023	Insurance Claim - Lightning	-	-	12,729	-	0.0%
2046	Contracted Services	61,867	50,000	50,000	50,000	0.0%
2050	Organizational Dues	-	500	500	500	0.0%
2060	Employee Recognition	9,435	7,000	7,871	-	-100.0%
2090	Fire Marshall Services	-	10,000	-	-	-100.0%
Category Totals		\$ 489,156	\$ 207,500	\$ 473,920	\$ 683,100	229.2%
<u>30-Supplies</u>						
3018	Computer Supplies	\$ -	\$ -	\$ -	\$ 23,800	0.0%
Category Totals		\$ -	\$ -	\$ -	\$ 23,800	0.0%
<u>50-Intergovernmental Trfs</u>						
5002	Aransas County App Dist	\$ 130,128	\$ 145,219	\$ 145,219	\$ 171,124	17.8%
5003	Tax Collection Services	20,110	19,710	19,710	19,710	0.0%
5007	Animal Control Services	136,800	102,600	102,600	102,600	0.0%
5023	Rockport Volunteer Fire	98,280	98,280	98,280	98,280	0.0%
5025	Emergency Medical Services	274,500	274,500	274,500	274,500	0.0%
5050	Ace Hardware 380 ED Agreement	30,185	30,000	23,324	20,000	-33.3%
5051	Pearl Point 380 ED Agreement	49,573	60,000	33,926	40,000	-33.3%
Category Totals		\$ 739,576	\$ 730,309	\$ 697,559	\$ 726,214	-0.6%

Fund: 01 - General
Department: Non-Departmental
Dept. Number: 699

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>80-Capital Outlay/Projects</u>						
8005	Email Remote Hosting Site	\$ 32,774	\$ 32,650	\$ 42,000	\$ 32,650	0.0%
Category Totals		\$ 32,774	\$ 32,650	\$ 42,000	\$ 32,650	0.0%
<u>85-Operating Transfers</u>						
8505	Trf to Pool Oper Fund	\$ 364,497	\$ 263,806	\$ 408,803	\$ 409,505	55.2%
8507	Trf to Juvenile Case Mgr	-	-	14,600	14,600	0.0%
8540	Trf to Gen CIP Fund	-	-	370,815	75,000	0.0%
8550	Trf to Compensation Study Fund	-	3,775	3,775	3,775	0.0%
Category Totals		\$ 364,497	\$ 267,581	\$ 797,993	\$ 502,880	87.9%
Department Totals		\$ 1,777,503	\$ 1,524,986	\$ 2,135,154	\$ 2,058,681	35.0%



UTILITY SYSTEM

Fund: 02 - Water/Wastewater Fund
Consolidated Resources vs Expenditure Summary

	FY 21-22 <u>Actual</u>	FY 22-23 <u>Budget</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Proposed</u>	FY 23-24 <u>% Change</u>
Water/Wastewater Fund Resources					
Interest Revenues	\$ 14,458	\$ 3,000	\$ 222,054	\$ 200,000	6566.7%
Charges for Services	13,065,555	12,457,249	13,160,525	14,152,399	13.6%
Operating Transfers	90,000	90,000	90,000	90,000	0.0%
Other Revenues	110,808	95,000	206,744	90,000	-5.3%
Total Resources	\$ 13,280,821	\$ 12,645,249	\$ 13,679,323	\$ 14,532,399	14.9%
Water/Wastewater Fund Expenditures					
Personnel	\$ 2,021,801	\$ 2,287,649	\$ 2,369,038	\$ 2,355,218	3.0%
Contracts & Services	1,052,906	836,000	1,318,873	1,531,000	83.1%
Supplies	4,102,261	4,598,335	4,667,312	4,880,469	6.1%
Travel & Training	26,332	43,600	44,139	40,600	-6.9%
Intergovernmental Transfer	228,551	272,698	272,698	272,698	0.0%
Maintenance	944,926	1,018,249	1,126,679	1,958,909	92.4%
Capital Outlay/Project	59,553	41,350	53,476	31,350	-24.2%
Operating Transfers	3,701,465	3,547,368	3,552,704	3,680,869	3.8%
Total Expenditures	\$ 12,137,795	\$ 12,645,249	\$ 13,404,918	\$ 14,751,113	16.7%
Resources Over(Under) Expenditures	\$ 1,143,026	\$ 0	\$ 274,405	\$ (218,714)	

Fund: 02 - Water/Wastewater Fund
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Interest Revenues</u>					
40601 Interest on Investments	\$ 14,458	\$ 3,000	\$ 222,054	\$ 200,000	6566.7%
Category Totals	\$ 14,458	\$ 3,000	\$ 222,054	\$ 200,000	6566.7%
<u>Charges for Services</u>					
40701 Water Revenue	\$ 8,816,589	\$ 8,422,249	\$ 8,422,249	\$ 8,902,685	5.7%
40702 Wastewater Revenue	3,227,877	3,240,000	3,240,000	3,682,214	13.6%
40703 Water Connection Fees	386,552	230,000	280,000	797,500	246.7%
40704 Wastewater Conn Fees	103,020	75,000	90,000	90,000	20.0%
40705 Water Line Inst Revenue	31,588	50,000	60,000	60,000	20.0%
40706 Wastewater Line Inst Rev	80,846	50,000	648,276	50,000	0.0%
40707 Service Charges & Fees	80,876	60,000	85,000	85,000	41.7%
40708 Late Fee	94,802	80,000	110,000	110,000	37.5%
40711 Septic Tank Disposal Fee	55,220	70,000	45,000	45,000	-35.7%
40712 Fulton Wastewater Revenue	188,185	180,000	170,000	170,000	-5.6%
43065 Credit Card Fees	-	-	10,000	160,000	0.0%
Category Totals	\$ 13,065,555	\$ 12,457,249	\$ 13,160,525	\$ 14,152,399	13.6%
<u>Operating Transfers.</u>					
40921 Trf from Gas Department	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	0.0%
Category Totals	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	0.0%
<u>Other Revenues</u>					
43004 Miscellaneous Revenue	\$ 95,684	\$ 75,000	\$ 79,569	\$ 75,000	0.0%
43005 Sell of Effluent	14,299	20,000	15,000	15,000	-25.0%
43026 Sell of Surplus	-	-	112,175	-	0.0%
43032 Employee Equipment Buy-Back	825	-	-	-	0.0%
Category Totals	\$ 110,808	\$ 95,000	\$ 206,744	\$ 90,000	-5.3%
Utility System Fund Revenue	\$ 13,280,821	\$ 12,645,249	\$ 13,679,323	\$ 14,532,399	14.9%

Fund: 02 - Water/Wastewater Fund
Consolidated Expenditure Summary

	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>					
1001 Base Pay	\$ 1,241,974	\$ 1,367,682	\$ 1,434,243	\$ 1,419,241	3.8%
1001 Compensation Study Adjustment	-	68,384	-	-	-100.0%
1002 Stability Pay	9,240	8,630	8,340	9,986	15.7%
1004 Certification Pay	51,238	69,781	53,732	43,980	-37.0%
1005 Part-Time	13,069	10,000	28,476	8,642	-13.6%
1006 Overtime	93,049	61,500	88,841	91,500	48.8%
1010 TMRS	239,771	278,098	297,579	296,516	6.6%
1011 FICA	106,746	121,677	123,332	120,711	-0.8%
1012 Group Medical Insurance	228,836	264,240	287,928	317,016	20.0%
1013 Worker's Compensation	20,500	21,525	25,231	26,500	23.1%
1016 Uniforms	13,424	10,800	15,810	15,500	43.5%
1020 Car Allowance	3,564	4,576	4,576	4,576	0.0%
1021 Mileage Reimbursement	-	200	200	200	0.0%
1050 Halo Flight Expense	390	555	750	850	53.2%
Category Totals	\$ 2,021,801	\$ 2,287,649	\$ 2,369,038	\$ 2,355,218	3.0%

20-Contracts & Services

2000 Overages/Shortages	\$ (868)	\$ -	\$ 3,246	\$ -	0.0%
2002 Merchant Processing Fees	165,446	110,000	159,008	160,000	45.5%
2004 Audits	-	17,300	17,300	17,700	2.3%
2011 Insurance	286,192	98,500	382,552	628,000	537.6%
2016 Legal Services	1,683	18,700	5,856	7,500	-59.9%
2023 Insurance Claim - Lightning	-	-	13,151	-	0.0%
2036 Communications Services	13,173	16,000	16,000	16,000	0.0%
2037 Equipment Rental	15,992	15,000	11,000	15,000	0.0%
2040 Engineering/Surveying	10,553	80,000	35,000	28,000	-65.0%
2044 Easement Expense	-	200	200	200	0.0%
2046 Contracted Services	327,409	232,800	276,460	275,000	18.1%
2047 Telephone	11,102	9,500	13,600	13,600	43.2%
2054 System Inspect/Tests	102,813	110,500	110,500	110,500	0.0%
2055 WWTP Waste Removal	106,416	90,000	100,000	100,000	11.1%
2056 Security System Monitoring	6,458	7,500	-	4,500	-40.0%
2057 SCADA System	6,537	5,000	25,000	5,000	0.0%
2058 Itron System Maintenance	-	-	150,000	150,000	0.0%
2099 Insurance Reserve Contingency	-	25,000	-	-	-100.0%
Category Totals	\$ 1,052,906	\$ 836,000	\$ 1,318,873	\$ 1,531,000	83.1%

Fund: 02 - Water/Wastewater Fund
Consolidated Expenditure Summary

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>30-Supplies</u>						
3001	Office	\$ 11,373	\$ 7,900	\$ 7,900	\$ 9,400	19.0%
3002	Postage	67,243	73,335	77,000	75,000	2.3%
3007	Boots	-	-	-	3,600	0.0%
3011	Chemicals	76,596	60,500	96,500	82,000	35.5%
3018	Computer Supplies	1,684	5,000	14,784	29,100	482.0%
3019	GIS & Mapping	-	-	14,528	10,000	0.0%
3020	Small Tools/Safety Equip	22,193	21,000	21,000	21,000	0.0%
3023	Utilities	26,789	25,000	30,000	25,000	0.0%
3024	Electricity	263,904	300,000	300,000	300,000	0.0%
3038	Water	3,402,109	3,855,600	3,855,600	4,075,369	5.7%
3049	H2S Control	230,370	250,000	250,000	250,000	0.0%
Category Totals		\$ 4,102,261	\$ 4,598,335	\$ 4,667,312	\$ 4,880,469	6.1%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 11,834	\$ 24,000	\$ 24,000	\$ 21,500	-10.4%
4002	Dues & Subscriptions	5,642	7,500	7,500	7,000	-6.7%
4003	Schools/Seminars-Travel & Exp.	3,958	4,600	5,139	4,600	0.0%
4004	Public Awareness	4,898	7,500	7,500	7,500	0.0%
Category Totals		\$ 26,332	\$ 43,600	\$ 44,139	\$ 40,600	-6.9%
<u>50-Intergovernmental Trfs</u>						
5080	Trf to Veh & Equip Fd	\$ 228,551	\$ 272,698	\$ 272,698	\$ 272,698	0.0%
Category Totals		\$ 228,551	\$ 272,698	\$ 272,698	\$ 272,698	0.0%

Fund: 02 - Water/Wastewater Fund
Consolidated Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>70-Maintenance</u>					
7012 Water System Maintenance	\$ 15,420	\$ 21,600	\$ 21,600	\$ 21,600	0.0%
7012 WasteWater System Maintenance	15,385	20,000	20,000	20,000	0.0%
7016 Pump Station Maintenance	9,564	43,200	43,200	43,200	0.0%
7016 WWTP Equipment M & R	76,536	75,000	140,000	75,000	0.0%
7017 Lift Station Maintenance	208,052	120,000	120,000	120,000	0.0%
7018 Meter Replace Program	165	10,800	48,711	10,800	0.0%
7031 Water Tank Maint/Insp	2,199	25,000	25,000	25,000	0.0%
7040 Meters & Boxes	139,610	91,800	91,800	1,000,000	989.3%
7041 Line Materials	130,644	81,000	111,519	100,000	23.5%
7041 WWTP Equipment M & R	19,819	75,000	30,000	75,000	0.0%
7043 Manholes/Lines & Supplies	23,907	15,000	35,000	35,000	133.3%
7044 Trf to Fleet/ Fuel	78,039	87,000	87,000	87,000	0.0%
7045 Trf to Fleet/ Vehicle Maint	221,494	152,849	152,849	196,309	28.4%
7047 SSO Initiative	4,092	200,000	200,000	150,000	-25.0%
Category Totals	\$ 944,926	\$ 1,018,249	\$ 1,126,679	\$ 1,958,909	92.4%
Maintenance & Operation	\$ 8,376,777	\$ 9,056,531	\$ 9,798,738	\$ 11,038,894	21.9%
<u>80-Capital Outlay/Projects</u>					
8001 Computer Hardware	\$ -	\$ -	\$ 13,728	\$ -	0.0%
8015 Main Line Ext & Taps	41,775	20,000	-	20,000	0.0%
8019 Utility Mapping	5,342	10,000	20,898	-	-100.0%
8030 Pictometry	11,343	11,350	11,350	11,350	0.0%
8040 Boot Buy Back Program	1,084	-	-	-	0.0%
Category Totals	\$ 59,553	\$ 41,350	\$ 53,476	\$ 31,350	-24.2%

Fund: 02 - Water/Wastewater Fund
Consolidated Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>85-Operating Transfers</u>					
8501 Trf to Gen Fund/Fran	\$ 632,853	\$ 668,421	\$ 668,421	\$ 659,381	-1.4%
8502 Trf to Gen Fund in Lieu of Taxes	722,668	695,400	699,735	755,094	8.6%
8503 Trf to Gen Fund Site Maint.	23,474	23,474	23,474	23,474	0.0%
8505 Trf to Gen Fund - Admin Salaries	306,917	361,981	361,981	386,438	6.8%
8532 Trf to Util D/Serv Fund	2,015,553	1,795,992	1,796,993	1,854,382	3.3%
8550 Trf to Compensation Study Fund	-	2,100	2,100	2,100	0.0%
Category Totals	\$ 3,701,465	\$ 3,547,368	\$ 3,552,704	\$ 3,680,869	3.8%
Utility Fund Totals	\$ 12,137,795	\$ 12,645,249	\$ 13,404,918	\$ 14,751,113	16.7%

Fund: 02 - Water/Wastewater Fund
Department: Water Distribution & Storage
Dept. Number: 641

	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>					
1001 Base Pay*	\$ 571,352	\$ 565,653	\$ 684,231	\$ 640,419	13.2%
1002 Stability Pay	6,345	4,930	4,730	5,600	13.6%
1004 Certification Pay	22,770	26,880	29,008	17,220	-35.9%
1005 Part-Time	13,069	10,000	18,037	8,642	-13.6%
1006 Overtime	57,129	30,000	60,942	60,000	100.0%
1010 TMRS	113,227	110,805	144,912	137,088	23.7%
1011 FICA	50,927	48,941	61,142	56,164	14.8%
1012 Group Medical Insurance	110,848	123,312	147,000	167,832	36.1%
1013 Worker's Compensation	15,000	15,000	18,313	19,000	26.7%
1016 Uniforms	5,937	6,000	8,358	8,500	41.7%
1020 Car Allowance	1,782	2,288	2,288	2,288	0.0%
1050 Halo Flight Expense	195	210	400	450	114.3%
Category Totals	\$ 968,581	\$ 944,019	\$ 1,179,361	\$ 1,123,203	19.0%

<u>20-Contracts & Services</u>					
2004 Audits	\$ -	\$ 10,500	\$ 10,500	\$ 10,500	0.0%
2011 Insurance	55,091	56,000	66,552	70,000	25.0%
2016 Legal Services	-	16,200	63	5,000	-69.1%
2036 Communications Services	10,327	12,000	12,000	12,000	0.0%
2037 Equipment Rental	8,179	8,000	4,000	8,000	0.0%
2040 Engineering/Surveying	138	15,000	15,000	8,000	-46.7%
2044 Easement Expense	-	200	200	200	0.0%
2046 Contracted Services	42,533	37,800	75,000	50,000	32.3%
2047 Telephone	5,907	5,500	5,500	5,500	0.0%
2054 System Inspect/Tests	44,781	65,000	65,000	65,000	0.0%
2056 Security System Monitoring	-	5,000	-	2,000	-60.0%
2057 SCADA System	6,537	5,000	25,000	5,000	0.0%
2058 Itron System Maintenance	-	-	150,000	150,000	0.0%
Category Totals	\$ 173,493	\$ 236,200	\$ 428,815	\$ 391,200	65.6%

Fund: 02 - Water/Wastewater Fund
Department: Water Distribution & Storage
Dept. Number: 641

	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>30-Supplies</u>					
3001 Office	\$ 3,522	\$ 3,000	\$ 3,000	\$ 2,000	-33.3%
3002 Postage	134	200	2,000	1,000	400.0%
3007 Boots	-	-	-	1,800	0.0%
3011 Chemicals	-	6,500	6,500	2,000	-69.2%
3018 Computer Supplies	1,661	3,000	4,649	3,000	0.0%
3019 GIS & Mapping	-	-	7,253	5,000	0.0%
3020 Small Tools/Safety Equip	9,521	10,000	10,000	10,000	0.0%
3024 Electricity	85,977	85,000	85,000	85,000	0.0%
3038 Water	3,402,109	3,855,600	3,855,600	4,075,369	5.7%
Category Totals	\$ 3,502,924	\$ 3,963,300	\$ 3,974,002	\$ 4,185,169	5.6%
<u>40-Travel & Training</u>					
4001 Schools/Seminars-Registration	\$ 7,012	\$ 16,000	\$ 16,000	\$ 10,000	-37.5%
4002 Dues & Subscriptions	3,887	4,500	4,500	4,000	-11.1%
4003 Schools/Seminars-Travel & Exp.	2,708	1,100	1,639	1,100	0.0%
4004 Public Awareness	4,898	7,500	7,500	7,500	0.0%
Category Totals	\$ 18,505	\$ 29,100	\$ 29,639	\$ 22,600	-22.3%
<u>50-Intergovernmental Trfs</u>					
5080 Trf to Veh & Equip Fd	\$ 136,886	\$ 147,166	\$ 147,166	\$ 147,166	0.0%
Category Totals	\$ 136,886	\$ 147,166	\$ 147,166	\$ 147,166	0.0%
<u>70-Maintenance</u>					
7012 Water System Maintenance	\$ 15,420	\$ 21,600	\$ 21,600	\$ 21,600	0.0%
7016 Pump Station Maintenance	9,564	43,200	43,200	43,200	0.0%
7018 Meter/AMI Program	165	10,800	48,711	10,800	0.0%
7031 Water Tank Maint/Insp	2,199	25,000	25,000	25,000	0.0%
7040 Meters & Boxes	139,610	91,800	91,800	1,000,000	989.3%
7041 Line Materials & Repairs	130,644	81,000	111,519	100,000	23.5%
7044 Trf to Fleet/ Fuel	56,506	62,000	62,000	62,000	0.0%
7045 Trf to Fleet/ Vehicle Maint	61,216	103,329	103,329	132,709	28.4%
Category Totals	\$ 415,324	\$ 438,729	\$ 507,159	\$ 1,395,309	218.0%
Maintenance & Operation	\$ 5,215,713	\$ 5,758,514	\$ 6,266,142	\$ 7,264,647	26.2%

Fund: 02 - Water/Wastewater Fund
Department: Water Distribution & Storage
Dept. Number: 641

	FY 21-22 <u>Actual</u>	FY 22-23 <u>Budget</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Proposed</u>	FY 23-24 <u>% Change</u>
<u>80-Capital Outlay/Projects</u>					
8001 Computer Hardware	\$ -	\$ -	\$ 2,746	\$ -	0.0%
8019 Utility Mapping/GIS	2,671	5,000	10,449	-	-100.0%
8040 Boot Buy Back Program	524	-	-	-	0.0%
Category Totals	\$ 3,195	\$ 5,000	\$ 13,195	\$ -	-100.0%
Department Totals	\$ 5,218,908	\$ 5,763,514	\$ 6,279,337	\$ 7,264,647	26.0%

Fund: 02 - Water/Wastewater Fund
Department: Wastewater/Sewer
Dept. Number: 646

		FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>10-Personnel</u>						
1001	Base Pay	\$ 406,496	\$ 474,138	\$ 425,270	\$ 450,891	-4.9%
1002	Stability Pay	2,045	2,610	2,520	2,960	13.4%
1004	Certification Pay	28,468	38,701	24,724	22,560	-41.7%
1005	Part-Time	-	-	10,439	-	0.0%
1006	Overtime	35,501	30,000	26,773	30,000	0.0%
1010	TMRS	82,458	96,374	91,269	96,119	-0.3%
1011	FICA	35,633	41,902	37,639	38,915	-7.1%
1012	Group Medical Insurance	70,129	79,272	79,272	83,916	5.9%
1013	Worker's Compensation	5,000	6,025	6,223	6,500	7.9%
1016	Uniforms	7,487	4,800	7,452	7,000	45.8%
1020	Car Allowance	1,782	2,288	2,288	2,288	0.0%
1050	Halo Flight Expense	120	270	175	225	-16.7%

Category Totals

\$ 675,119	\$ 776,380	\$ 714,044	\$ 741,374	-4.5%
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20-Contracts & Services

2004	Audits	\$ -	\$ 5,200	\$ 5,200	\$ 5,200	0.0%
2011	Insurance	8,934	7,500	10,000	10,000	33.3%
2016	Legal Services	-	2,500	2,500	2,500	0.0%
2036	Communications Services	2,846	4,000	4,000	4,000	0.0%
2037	Equipment Rental	7,813	7,000	7,000	7,000	0.0%
2040	Engineering/Surveying	10,415	65,000	20,000	20,000	-69.2%
2046	Contracted Services	111,380	86,500	86,500	60,000	-30.6%
2047	Telephone	2,563	-	5,100	5,100	0.0%
2054	System Insp/Tests	58,032	45,500	45,500	45,500	0.0%
2055	WWTP Waste Removal	106,416	90,000	100,000	100,000	11.1%
2056	Security System Monitoring	6,458	2,500	-	2,500	0.0%

Category Totals

\$ 314,857	\$ 315,700	\$ 285,800	\$ 261,800	-17.1%
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Fund: 02 - Water/Wastewater Fund
Department: Wastewater/Sewer
Dept. Number: 646

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>30-Supplies</u>						
3001	Office	\$ 2,839	\$ 2,400	\$ 2,400	\$ 2,400	0.0%
3002	Postage	134	135	2,000	1,000	640.7%
3007	Boots	-	-	-	1,800	0.0%
3011	Chemicals	76,596	54,000	90,000	80,000	48.1%
3018	Computer Supplies	77	1,000	5,635	1,000	0.0%
3019	GIS & Mapping	-	-	7,275	5,000	0.0%
3020	Small Tools/Safety Equip	12,672	11,000	11,000	11,000	0.0%
3023	Utilities	26,789	25,000	30,000	25,000	0.0%
3024	Electricity	177,927	215,000	215,000	215,000	0.0%
3049	H2S Control(Odorization/Degreasin	230,370	250,000	250,000	250,000	0.0%
3050	Emergency Mgmt Supplies	-	-	-	-	#DIV/0!
Category Totals		\$ 527,404	\$ 558,535	\$ 613,310	\$ 592,200	6.0%
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 3,298	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
4002	Dues & Subscriptions	1,442	2,000	2,000	2,000	0.0%
4003	Schools/Seminars-Travel & Exp.	18	500	500	500	0.0%
Category Totals		\$ 4,758	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
<u>50-Intergovernmental Transfers</u>						
5080	Trf Veh & Equip Fund	\$ 91,665	\$ 125,532	\$ 125,532	\$ 125,532	0.0%
Category Totals		\$ 91,665	\$ 125,532	\$ 125,532	\$ 125,532	0.0%

Fund: 02 - Water/Wastewater Fund
Department: Wastewater/Sewer
Dept. Number: 646

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>70-Maintenance</u>						
7012	Wastewater System Main	\$ 15,385	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
7016	WWTP Equipment	76,536	75,000	140,000	75,000	0.0%
7017	Lift Station Maintenance	208,052	120,000	120,000	120,000	0.0%
7041	Lift Station Equipment M & R	19,819	75,000	30,000	75,000	0.0%
7043	Manholes/Lines & Supplies	23,907	15,000	35,000	35,000	133.3%
7044	Trf to Fleet/ Fuel	21,533	25,000	25,000	25,000	0.0%
7045	Trf to Fleet/ Vehicle Maint	160,278	49,520	49,520	63,600	28.4%
7047	SSO Initiative	4,092	200,000	200,000	150,000	-25.0%
Category Totals		\$ 529,602	\$ 579,520	\$ 619,520	\$ 563,600	-2.7%
Maintenance & Operation		\$ 2,143,405	\$ 2,363,167	\$ 2,365,706	\$ 2,292,006	-3.0%
<u>80-Capital Outlay/Projects</u>						
8015	Main Line Ext & Taps	\$ 41,775	\$ 20,000	\$ -	\$ 20,000	0.0%
8017	Lift Station Maintenance	9	-	7,500	-	0.0%
8019	Utility Mapping/GIS	2,671	5,000	10,449	-	-100.0%
8040	Boat Buy Back Program	560	-	-	-	0.0%
Category Totals		\$ 45,015	\$ 25,000	\$ 17,949	\$ 20,000	-20.0%
Department Totals		\$ 2,188,420	\$ 2,388,167	\$ 2,383,655	\$ 2,312,006	-3.2%

Fund: 02 - Water/Wastewater Fund
Department: Utility Customer Service
Dept. Number: 651

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 225,543	\$ 327,891	\$ 314,742	\$ 302,931	-7.6%
1002	Stability Pay	850	1,090	1,090	1,426	30.8%
1004	Certification Pay	-	4,200	-	4,200	0.0%
1006	Overtime	419	1,500	1,126	1,500	0.0%
1010	TMRS	38,146	58,887	58,796	58,585	-0.5%
1011	FICA	17,234	25,603	24,247	23,719	-7.4%
1012	Group Medical Insurance	47,859	61,656	61,656	65,268	5.9%
1013	Worker's Compensation	500	500	695	1,000	100.0%
1021	Mileage Reimbursement	-	200	200	200	0.0%
1050	Halo Flight Expense	75	75	175	175	133.3%
Category Totals		\$ 330,626	\$ 481,602	\$ 462,727	\$ 459,005	-4.7%
<u>20-Contracts & Services</u>						
2000	Overages/Shortages	\$ (868)	\$ -	\$ 3,246	\$ -	0.0%
2002	Merchant Processing Fees	165,446	110,000	159,008	160,000	45.5%
2004	Audits	-	1,600	1,600	2,000	25.0%
2016	Legal Services	-	-	3,293	-	0.0%
2045	Contracted Services	162,843	100,000	100,000	150,000	50.0%
2047	Telephone	2,632	4,000	3,000	3,000	-25.0%
Category Totals		\$ 330,053	\$ 215,600	\$ 270,147	\$ 315,000	46.1%
<u>30-Supplies</u>						
3001	Office	\$ 5,012	\$ 2,500	\$ 2,500	\$ 5,000	100.0%
3002	Postage/Bill Processing	66,975	73,000	73,000	73,000	0.0%
3018	Computer Supplies	(54)	1,000	4,500	3,000	200.0%
Category Totals		\$ 71,933	\$ 76,500	\$ 80,000	\$ 81,000	5.9%

40-Travel & Training

4001	Schools/Seminars-Registration	\$ 1,524	\$ 3,000	\$ 3,000	\$ 6,500	116.7%
4002	Dues & Subscriptions	313	1,000	1,000	1,000	0.0%
4003	Schools/Seminars-Travel & Exp.	1,232	3,000	3,000	3,000	0.0%

Category Totals

\$ 3,069	\$ 7,000	\$ 7,000	\$ 10,500	50.0%
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80-Capital Outlay/Projects

8001	Computer Equip	\$ -	\$ -	\$ 10,982	\$ -	0.0%
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Category Totals

\$ -	\$ -	\$ 10,982	\$ -	0.0%
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Department Totals

\$ 735,681	\$ 780,702	\$ 830,856	\$ 865,505	10.9%
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Fund: 02 - Water/Wastewater Fund
Department: Non-Departmental
Dept. Number: 699

	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>					
1000 Vacation Pay	\$ 22,335	\$ -	\$ 10,000	\$ 15,000	#DIV/0!
1001 Cost of Living Adjustment	-	68,384	\$ -	-	-100.0%
1002 Sick Pay - Retirement	16,248	-	\$ -	10,000	0.0%
1010 TMRS	5,940	12,032	\$ 2,602	4,724	-60.7%
1011 FICA	2,952	5,231	\$ 304	1,913	-63.4%
Category Totals	\$ 47,475	\$ 85,648	\$ 12,906	\$ 31,636	-63.1%
<u>20-Contracts & Services</u>					
2011 Insurance	\$ 174,778	\$ -	\$ 245,000	\$ 482,000	0.0%
2012 Retiree Insurance	47,389	35,000	61,000	66,000	88.6%
2016 Legal Services	1,683	-	-	-	0.0%
2023 Insurance Claim - Lightning	-	-	13,151	-	0.0%
2046 Contracted Services	10,653	8,500	14,960	15,000	76.5%
2098 Insurance Reserve Contingency	-	25,000	-	-	-100.0%
Category Totals	\$ 234,503	\$ 68,500	\$ 334,111	\$ 563,000	721.9%
<u>30-Supplies</u>					
3018 Computer Supplies	\$ -	\$ -	\$ -	\$ 22,100	0.0%
Category Totals	\$ -	\$ -	\$ -	\$ 22,100	#DIV/0!

80-Capital Outlay/Projects

8030 Pictometry	\$	11,343	\$	11,350	\$	11,350	\$	11,350	0.0%
Category Totals	\$	11,343	\$	11,350	\$	11,350	\$	11,350	0.0%

85-Operating Transfers

8501 Trf to Gen Fund-Bldg & Dev	\$	632,853	\$	668,421	\$	668,421	\$	659,381	-1.4%
8502 Trf to Gen Fund-Franchise Fees		722,668		695,400		699,735		755,094	8.6%
8503 Trf to Gen Fund Site Maint.		23,474		23,474		23,474		23,474	0.0%
8505 Trf to Gen Fund - Admin Salaries		306,917		361,981		361,981		386,438	6.8%
8532 Trf to Util Debt Serv Fund		2,015,553		1,795,992		1,796,993		1,854,382	3.3%
8550 Trf to Compensation Study Fund		-		2,100		2,100		2,100	0.0%

Category Totals	\$	3,701,465	\$	3,547,368	\$	3,552,704	\$	3,680,869	3.8%
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Department Totals	\$	3,994,786	\$	3,712,866	\$	3,911,071	\$	4,308,955	16.1%
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NATURAL GAS FUND

Fund: 08 - Natural Gas Fund
Consolidated Resources vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
Natural Gas Fund Resources					
Interest Revenues	\$ -	\$ 1,000	\$ -	\$ -	-100.0%
Charges for Services	3,296,863	3,112,050	3,200,000	3,551,000	14.1%
Other Revenues	15,704	25,991	31,350	18,450	-29.0%
Total Resources	\$ 3,312,567	\$ 3,139,041	\$ 3,231,350	\$ 3,569,450	13.7%
Natural Gas Fund Expenditures					
Personnel	\$ 631,026	\$ 688,845	\$ 691,059	\$ 654,337	-5.0%
Contracts & Services	180,207	122,900	118,715	183,900	49.6%
Supplies	1,365,676	1,141,000	1,031,969	1,139,900	-0.1%
Travel & Training	20,628	25,000	25,817	26,000	4.0%
Intergovernmental Transfer	21,100	21,100	21,100	21,100	0.0%
Maintenance	376,227	318,964	423,101	362,538	13.7%
Capital Outlay/Project	40,139	65,000	163,199	55,000	-15.4%
Operating Transfers	557,358	756,232	747,232	935,706	23.7%
Total Expenditures	\$ 3,192,361	\$ 3,139,041	\$ 3,222,192	\$ 3,378,481	7.6%
Resources Over(Under) Expenditures	\$ 120,206	\$ 0	\$ 9,158	\$ 190,969	

Fund: 08 - Natural Gas Fund
Revenue Detail

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>Interest Revenues</u>						
40601	Interest on Investments	\$ -	\$ 1,000	\$ -	\$ -	-100.0%
Category Totals		\$ -	\$ 1,000	\$ -	\$ -	-100.0%
<u>Charges for Services</u>						
40700	Natural Gas Revenue	\$ 2,745,629	\$ 2,808,000	\$ 2,808,000	\$ 3,159,000	12.5%
40708	Late Fees	17,945	15,000	20,000	20,000	33.3%
40710	Natural Gas Connection Fees	168,757	130,000	180,000	180,000	38.5%
40713	Natural Gas Line Inst. Rev.	295,156	82,000	120,000	120,000	46.3%
40715	CNG Revenue	69,376	77,050	72,000	72,000	-6.6%
Category Totals		\$ 3,296,863	\$ 3,112,050	\$ 3,200,000	\$ 3,551,000	14.1%
<u>Other Revenues</u>						
43004	Misc. Revenue	\$ 15,531	\$ 25,991	\$ 18,450	\$ 18,450	-29.0%
43026	Surplus - Sales of	-	-	12,900	-	0.0%
43032	Boot Buy Back Program	173	-	-	-	0.0%
Category Totals		\$ 15,704	\$ 25,991	\$ 31,350	\$ 18,450	-29.0%
Natural Gas Fund Revenue		\$ 3,312,567	\$ 3,139,041	\$ 3,231,350	\$ 3,569,450	13.7%

Fund: 08 - Natural Gas Fund
Department: Natural Gas Distribution
Dept. Number: 648

	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>					
1001 Base Pay	\$ 399,759	\$ 419,454	\$ 407,763	\$ 374,785	-10.6%
1002 Stability Pay	2,560	2,590	2,250	2,590	0.0%
1003 Vacation Pay	1,431	3,000	3,000	3,000	0.0%
1004 Certification Pay	-	4,740	-	-	-100.0%
1005 Part Time	8,238	-	19,808	20,000	#DIV/0!
1006 Overtime	23,130	10,000	25,241	25,000	150.0%
1010 TMRS	74,265	77,697	81,630	78,315	0.8%
1011 FICA	31,800	33,643	35,042	32,541	-3.3%
1012 Group Medical Insurance	75,116	96,888	96,888	93,240	-3.8%
1013 Worker's Compensation	3,500	3,500	4,497	4,500	28.6%
1014 Unemployment Insurance	-	-	-	-	#DIV/0!
1015 Retiree Insurance	-	-	3,840	9,216	#DIV/0!
1016 Uniforms	9,325	9,100	9,100	9,100	0.0%
1020 Car Allowance	1,782	1,800	1,800	1,800	0.0%
1050 Halo Flight Expense	120	165	200	250	51.5%

Category Totals

\$ 631,026	\$ 662,577	\$ 691,059	\$ 654,337	-1.2%
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20-Contracts & Services

2002 Merchant Processing Fees	\$ 300	\$ -	\$ 115	\$ -	#DIV/0!
2004 Audits	-	3,000	3,000	3,000	0.0%
2011 Insurance	1,000	-	1,000	1,000	#DIV/0!
2012 Publishing Fees	-	-	-	-	#DIV/0!
2016 Legal Fees	813	10,000	1,000	10,000	0.0%
2036 Communications Services	5,328	5,100	5,100	5,100	0.0%
2037 Equipment Rental	7,298	7,100	1,000	7,100	0.0%
2040 Engineering/Surveying	-	5,000	-	5,000	0.0%
2044 Easement Expense	-	200	-	200	0.0%
2046 Contracted Services	136,016	50,000	90,000	110,000	120.0%
2047 Telephone	752	1,000	1,000	1,000	0.0%
2054 System Inspect/Tests	28,700	16,500	16,500	16,500	0.0%
2098 Insurance Reserve Contingency	-	25,000	-	25,000	0.0%

Category Totals

\$ 180,207	\$ 122,900	\$ 118,715	\$ 183,900	49.6%
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Fund: 08 - Natural Gas Fund
Department: Natural Gas Distribution
Dept. Number: 648

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>30-Supplies</u>					
3001 Office	\$ 2,301	\$ 2,500	\$ 1,100	\$ 2,500	0.0%
3002 Postage	134	500	1,747	500	0.0%
3007 Boots	-	-	-	1,400	
3011 Chemicals	627	5,500	2,500	3,000	-45.5%
3018 Computer Supplies	546	3,000	500	3,000	0.0%
3019 GIS & Mapping	-	-	5,622	-	#DIV/0!
3020 Small Tools/Safety Equip	13,188	20,000	12,000	20,000	0.0%
3023 Utilities -WSG	9,500	8,500	8,500	8,500	0.0%
3039 Gas Purchases	1,339,380	1,100,000	1,000,000	1,100,000	0.0%
3050 Emergency Mgmt/Ops Supplies	-	1,000	-	1,000	0.0%
Category Totals	\$ 1,365,676	\$ 1,141,000	\$ 1,031,969	\$ 1,139,900	-0.1%
<u>40-Travel & Training</u>					
4001 Schools/Seminars-Registration	\$ 12	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
4002 Dues & Subscriptions	4,189	5,000	5,000	5,000	0.0%
4003 Schools/Seminars-Travel & Exp.	3,296	1,000	1,000	1,000	0.0%
4004 Public Awareness	13,131	15,000	15,817	16,000	6.7%
Category Totals	\$ 20,628	\$ 25,000	\$ 25,817	\$ 26,000	4.0%
<u>50-Intergovernmental Trfs</u>					
5080 Trf to Veh & Equip Fund	\$ 21,100	\$ 21,100	\$ 21,100	\$ 21,100	0.0%
Category Totals	\$ 21,100	\$ 21,100	\$ 21,100	\$ 21,100	0.0%
<u>70-Maintenance</u>					
7012 Gas System Maintenance	\$ 44,149	\$ 27,000	\$ 35,000	\$ 35,000	29.6%
7040 Meters & Service Line	144,928	100,000	196,137	150,000	50.0%
7041 Line Materials	73,915	60,000	60,000	60,000	0.0%
7044 Trf to Fleet/ Fuel	31,061	28,000	28,000	28,000	0.0%
7045 Trf to Fleet/ Vehicle Maint	24,939	38,964	38,964	24,538	-37.0%
7050 CNG Station Maintenance	57,235	65,000	65,000	65,000	0.0%
Category Totals	\$ 376,227	\$ 318,964	\$ 423,101	\$ 362,538	13.7%
Maintenance & Operation	\$ 2,594,864	\$ 2,291,541	\$ 2,311,761	\$ 2,387,775	4.2%

Fund: 08 - Natural Gas Fund
Department: Natural Gas Distribution
Dept. Number: 648

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>80-Capital Outlay/Projects</u>						
8001	Computer Hardware/Software	\$ -	\$ -	\$ 2,746	\$ -	#DIV/0!
8011	Integrity Management/Replace	30,480	30,000	30,000	30,000	0.0%
8015	Main Line Ext & Taps	-	25,000	122,754	25,000	0.0%
8019	Utility Mapping/GIS	9,335	10,000	7,699	-	-100.0%
8040	Boot Buy Back Program	324	-	-	-	0.0%
Category Totals		\$ 40,139	\$ 65,000	\$ 163,199	\$ 55,000	-15.4%
Department Totals		\$ 2,635,003	\$ 2,356,541	\$ 2,474,960	\$ 2,442,775	3.7%

Fund: 08 - Natural Gas Fund
Department: Non-Departmental
Dept. Number: 699

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Cost of Living Adjustment	\$ -	\$ 20,973	\$ -	\$ -	-100.0%
1010	TMRS	-	3,690	-	-	-100.0%
1011	FICA	-	1,604	-	-	-100.0%
Category Totals		\$ -	\$ 26,268	\$ -	\$ -	-100.0%
<u>85-Operating Transfers</u>						
8501	Trf General Fund-Franchise	\$ 53,242	\$ 168,480	\$ 168,480	\$ 189,540	12.5%
8501	Trf General Fund-PILOT	164,738	54,223	54,223	53,490	-1.4%
8550	Trf Compensation Study Fund	-	480	480	480	0.0%
8581	Trf Utility Reserves	90,000	90,000	90,000	90,000	0.0%
8582	Trf Utility Debt Service	187,507	370,077	361,077	406,267	9.8%
85xx	Trf CIP Fund	-	-	-	100,000	0.0%
8583	Trf General FundAdministrative	61,871	72,972	72,972	95,929	31.5%
Category Totals		\$ 557,358	\$ 756,232	\$ 747,232	\$ 935,706	23.7%
Department Totals		\$ 557,358	\$ 782,500	\$ 747,232	\$ 935,706	19.6%



COMMUNITY AQUATIC CENTER

Fund: 05 - Aquatic Center Fund
Consolidated Resources vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
Aquatic Center Fund Resources					
Intergovernmental Revenues	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	0.0%
Charges for Service	132,669	131,850	128,750	128,250	-2.7%
Operating Transfers	364,497	263,806	408,803	409,505	55.2%
Miscellaneous Revenues	2,960	11,323	-	-	-100.0%
Total Revenues	\$ 537,126	\$ 443,979	\$ 574,553	\$ 574,755	29.5%
Aquatic Fund Expenditures					
Aquatic Center Oper & Maint	\$ 535,880	\$ 443,979	\$ 574,553	\$ 574,755	29.5%
Total Expenditures	\$ 535,880	\$ 443,979	\$ 574,553	\$ 574,755	29.5%
Resources Over(Under) Expenditures	\$ 1,246	\$ 0	\$ 0	\$ 0	

Fund: 05 - Aquatic Center Fund
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Intergovernmental Revenue</u>					
40401 AC Pool Revenue	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
40403 Fulton Pool Revenue	7,000	7,000	7,000	7,000	0.0%
Category Totals	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	0.0%
<u>Charges for Services</u>					
40711 Pool Entry Fees	\$ 97,017	\$ 105,000	\$ 105,000	\$ 105,000	0.0%
40712 Concession Revenue	9,315	6,000	750	250	-95.8%
40713 Pool Rental Fee Revenue	15,490	10,000	13,000	13,000	30.0%
40714 Instruction Class Revenue	10,847	10,000	10,000	10,000	0.0%
40730 Swim Items		850	-	-	-100.0%
Category Totals	\$ 132,669	\$ 131,850	\$ 128,750	\$ 128,250	-2.7%
<u>Operating Transfers</u>					
40901 Trf from General Fund	\$ 364,497	\$ 263,806	\$ 408,803	\$ 409,505	55.2%
Category Totals	\$ 364,497	\$ 263,806	\$ 408,803	\$ 409,505	55.2%
<u>Other Revenues</u>					
43004 Misc. Revenue	\$ -	\$ 3,823	\$ -	\$ -	-100.0%
40710 Grant Revenues	2,960	7,500	-	-	-100.0%
Category Totals	\$ 2,960	\$ 11,323	\$ -	\$ -	-100.0%
Aquatic Center Fund Revenue	\$ 537,126	\$ 443,979	\$ 574,553	\$ 574,755	29.5%

Fund: 05 - Aquatic Center Fund
Department: Aquatic Center Operations
Dept. Number: 672

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>10-Personnel</u>						
1001	Base Pay	\$ 55,422	\$ 64,544	\$ 56,084	\$ 56,139	-13.0%
1003	Cost of Living Adjustment	-	3,074	-	-	-100.0%
1002	Stability Pay	325	265	385	433	63.4%
1004	Certification Pay	6,900	6,916	6,900	6,900	-0.2%
1005	Part-Time	241,620	150,000	264,869	270,350	80.2%
1006	Overtime	3,013	3,500	4,708	4,500	28.6%
1010	TMRS	10,554	14,199	13,841	13,297	-6.4%
1011	FICA	23,288	15,410	22,753	22,837	48.2%
1012	Group Medical Insurance	8,588	8,808	8,808	9,324	5.9%
1013	Worker's Compensation	3,500	3,500	4,062	4,100	17.1%
1020	Car Allowance	2,400	2,400	2,400	2,400	0.0%
1050	Halo Flight Expense	15	15	25	25	66.7%
Category Totals		\$ 355,625	\$ 272,631	\$ 384,835	\$ 390,305	43.2%
<u>20-Contracts & Services</u>						
2002	Merchant Processing Fees	\$ 1,626	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
2004	Audits	-	150	250	150	0.0%
2011	Insurance	2,978	3,500	3,500	3,500	0.0%
2016	Legal Fees	-	-	1,000	-	0.0%
2036	Communications	798	750	750	750	0.0%
2046	Contracted Services	35,792	25,000	25,000	25,000	0.0%
2047	Telephone	752	1,500	1,500	1,500	0.0%
2052	Advertising & Promotions	-	1,000	1,000	1,000	0.0%
Category Totals		\$ 42,199	\$ 32,900	\$ 34,000	\$ 32,900	0.0%
<u>30-Supplies</u>						
3001	Office Supplies	\$ 3,259	\$ 2,500	\$ 2,500	\$ 1,500	-40.0%
3002	Postage	-	50	50	50	0.0%
3006	Uniforms	2,722	2,500	2,500	2,500	0.0%
3011	Chemicals/Pool Supplies	28,564	26,000	26,000	27,000	3.8%
3018	Computer Supplies	78	1,000	1,000	1,000	0.0%
3022	Janitorial	2,137	2,000	2,500	2,500	25.0%
3023	Utilities	38,496	30,000	50,000	50,000	66.7%
3024	Electricity	16,753	20,000	20,000	20,000	0.0%
3037	Event Expense	1,555	2,000	2,000	2,000	0.0%
3050	Swim Items	-	1,000	1,000	1,000	0.0%
3051	Concession Supplies	4,159	7,000	2,792	-	-100.0%
3055	Grant Expense	4,607	-	415	-	0.0%
Category Totals		\$ 102,330	\$ 94,050	\$ 110,757	\$ 107,550	14.4%

Fund: 05 - Aquatic Center Fund
Department: Aquatic Center Operations
Dept. Number: 672

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 2,233	\$ 2,000	\$ 1,987	\$ 1,500	-25.0%
4002	Dues & Subscriptions	660	300	625	300	0.0%
4003	Schools/Seminars-Travel & Exp.	-	1,500	61	1,000	-33.3%
Category Totals		\$ 2,893	\$ 3,800	\$ 2,673	\$ 2,800	-26.3%
<u>70-Maintenance</u>						
7001	Vandalism Repair	\$ 92	\$ 300	\$ 300	\$ 200	-33.3%
7002	Maintenance/Repair	23,363	30,000	30,000	30,000	0.0%
7003	Materials	194	1,000	2,690	1,000	0.0%
Category Totals		\$ 23,649	\$ 31,300	\$ 32,990	\$ 31,200	-0.3%
<u>85-Operating Transfers</u>						
8500	Trf to Gen Fund-Administrative Transf	\$ 9,184	\$ 9,184	\$ 9,184	\$ 10,000	8.9%
8550	Trf to Compensation Study Fund	-	114	114	-	-100.0%
Category Totals		\$ 9,184	\$ 9,298	\$ 9,298	\$ 10,000	7.6%
Department Totals		\$ 535,880	\$ 443,979	\$ 574,553	\$ 574,755	29.5%



FLEET MAINTENANCE FUND

Fund: 15 - Fleet Maintenance
Resources vs Expenditures Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
Intergovernmental Revenue	\$ -	\$ 4,000	\$ -	\$ -	-100.0%
Charges for Services	547,268	702,439	558,945	706,439	0.6%
Operating Transfers	284,431	332,000	339,701	332,000	0.0%
Other Revenues	9	13,167	25,057	13,167	0.0%
Total Fleet Maintenance Fund Revenues	\$ 831,708	\$ 1,051,606	\$ 923,703	\$ 1,051,606	0.0%
<u>Expenses</u>					
Fleet Operation/Maintenance	\$ 939,539	\$ 1,051,606	\$ 923,703	\$ 1,051,606	0.0%
Total Utility System Fund Expenses	\$ 939,539	\$ 1,051,606	\$ 923,703	\$ 1,051,606	0.0%
Revenues Over(Under) Expenses	\$ (107,831)	\$ 0	\$ 0	\$ 0	

**Fund: 15 - Fleet Maintenance
Revenue Detail**

	<u>FY 21-22 Actual</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Proposed</u>	<u>FY 23-24 % Change</u>
<u>Intergovernmental Revenue</u>					
40404 Rockport Volunteer Fire Dept.	\$ -	\$ 4,000	\$ -	\$ -	-100.0%
Category Totals	\$ -	\$ 4,000	\$ -	\$ -	-100.0%
<u>Charges for Services (Repair & Maint)*</u>					
40701 Trf from General Fund	\$ 296,727	\$ 507,625	\$ 364,131	\$ 482,592	-4.9%
40702 Trf from Utility System	221,493	152,850	152,850	196,309	28.4%
40703 Trf from Fleet	4,109	3,000	3,000	3,000	0.0%
40704 Trf fom Natural Gas Dist.	24,939	38,964	38,964	24,538	-37.0%
*Includes Administrative Tranfers					
Category Totals	\$ 547,268	\$ 702,439	\$ 558,945	\$ 706,439	0.6%
<u>Operating Transfers (Fuel)</u>					
40901 Trf from General Fund	\$ 163,047	\$ 209,000	\$ 209,000	\$ 209,000	0.0%
40902 Trf from Utility System	78,039	87,000	87,000	87,000	0.0%
40903 Trf from Fleet	2,193	8,000	8,000	8,000	0.0%
40904 Trf fom Natural Gas Dist.	31,061	28,000	28,000	28,000	0.0%
40905 Stone Garden Grant	10,091	-	7,701		0.0%
Category Totals	\$ 284,431	\$ 332,000	\$ 339,701	\$ 332,000	0.0%
<u>Other Revenues</u>					
43026 Surplus - Sale of	\$ -	\$ -	\$ 11,890	\$ -	0.0%
43050 Miscellaneous Revenue	9	13,167	13,167	13,167	0.0%
Category Totals	\$ 9	\$ 13,167	\$ 25,057	\$ 13,167	0.0%
Fleet Operations/Maint Fund Revenue	\$ 831,708	\$ 1,051,606	\$ 923,703	\$ 1,051,606	0.0%

Fund: 15 - Fleet Maintenance
Department: Fleet Oper & Maint
Dept. Number: 633

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>10-Personnel</u>					
1001 Base Pay	\$ 206,496	\$ 210,260	\$ 222,599	\$ 222,599	5.9%
1003 Cost of Living Adjustment		10,513	-	-	-100.0%
1002 Stability Pay	620	850	850	1,000	17.6%
1006 Overtime	501	1,000	1,495	1,500	50.0%
1010 TMRS	36,236	39,364	43,881	42,740	8.6%
1011 FICA	15,270	17,115	18,097	17,304	1.1%
1012 Group Medical Insurance	25,248	26,424	26,424	27,972	5.9%
1013 Worker's Compensation	3,500	3,500	4,171	4,200	20.0%
1015 Retiree Insurance	5,048	-	4,765		0.0%
1016 Uniforms	3,427	1,500	3,212	3,200	113.3%
1020 Car Allowance	1,012	1,100	1,100	1,100	0.0%
1050 Halo Flight Expense	45	45	75	75	66.7%
Category Totals	\$ 297,403	\$ 311,671	\$ 326,669	\$ 321,691	3.2%
<u>20-Contracts & Services</u>					
2004 Audits	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
2011 Insurance	4,467	4,500	5,000	5,000	11.1%
2016 Legal Fees	-	100	-	-	-100.0%
2036 Communications Services	774	1,000	1,000	1,000	0.0%
2037 Equipment Rental	2,374	3,000	3,000	3,000	0.0%
2046 Contracted Services	64,860	110,000	110,000	110,000	0.0%
2048 UST Fees	-	100	100	100	0.0%
Category Totals	\$ 72,475	\$ 119,700	\$ 120,100	\$ 120,100	0.3%
<u>30-Supplies</u>					
3001 Office	\$ 2,170	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
3002 Postage	-	50	203	100	100.0%
3007 Boots	-	-	-	600	0.0%
3018 Computer Supplies	1,265	1,200	4,500	4,500	275.0%
3020 Safety Equipment	647	1,200	1,200	1,200	0.0%
3026 Fuel, Oil & Grease	263,321	355,000	250,000	350,490	-1.3%
3027 Parts/PM	224,408	162,000	140,000	162,000	0.0%
3030 Paint & Body Materials	170	-	-	-	0.0%
3031 Cleaning Supplies	223	2,000	2,000	2,000	0.0%
3032 Shop Tools & Materials	14,288	30,000	20,000	20,000	-33.3%
Category Totals	\$ 506,492	\$ 553,450	\$ 419,903	\$ 542,890	-1.9%

Fund: 15 - Fleet Maintenance
Department: Fleet Oper & Maint
Dept. Number: 633

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>40-Travel & Training</u>						
4001	Schools/Seminars-Registration	\$ 12	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
4002	Dues & Subscriptions	1,986	200	200	200	0.0%
4003	Schools/Seminars-Travel & Exp.	-	6,000	6,000	6,000	0.0%
Category Totals		\$ 1,998	\$ 9,200	\$ 9,200	\$ 9,200	0.0%
 <u>50-Intergovernmental Trfs.</u>						
5080	Trf to Vehicle & Equip	\$ 9,360	\$ 9,360	\$ 9,360	\$ 9,360	0.0%
Category Totals		\$ 9,360	\$ 9,360	\$ 9,360	\$ 9,360	0.0%
 <u>70-Maintenance</u>						
7044	Trf to Fleet for Fuel	\$ 2,193	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
7045	Trf to Fleet for Maintenance	4,109	3,000	3,000	3,000	0.0%
Category Totals		\$ 6,302	\$ 11,000	\$ 11,000	\$ 11,000	0.0%
 Maintenance & Operations		\$ 894,030	\$ 1,014,381	\$ 896,232	\$ 1,014,241	0.0%
 <u>80-Capital Outlay/Projects</u>						
8001	Computer Equipment	\$ -	\$ -	\$ 2,746	\$ -	0.0%
8045	Fleet Tools and Equipment	25,466	-	-	-	0.0%
Category Totals		\$ 25,466	\$ -	\$ 2,746	\$ -	0.0%
 Department Totals		\$ 919,496	\$ 1,014,381	\$ 898,978	\$ 1,014,241	0.0%

Fund: 15 - Fleet Maintenance
Department: Non-Departmental
Dept. Number: 699

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>20-Contracts & Services</u>						
2012	Retiree Insurance	\$ 537	\$ 2,100	\$ 2,100	\$ 6,610	214.8%
2098	Insurance Reserve Contingency	-	12,500	-	-	-100.0%
Category Totals		\$ 537	\$ 14,600	\$ 2,100	\$ 6,610	-54.7%
<u>85-Operating Transfers</u>						
8583	Trf to General Fund-Administrative	\$ 19,506	\$ 22,511	\$ 22,511	\$ 30,641	36.1%
8550	Trf to Compensation Study Fund	-	114	114	114	0.0%
Category Totals		\$ 19,506	\$ 22,625	\$ 22,625	\$ 30,755	35.9%
Department Totals		\$ 20,043	\$ 37,225	\$ 24,725	\$ 37,365	0.4%



COMMUNICATIONS CENTER FUND

Fund: 16 - Communications Center Fund
Consolidated Resources vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
Intergovernmental Revenue	\$ 479,384	\$ 500,163	\$ 542,502	\$ 597,932	19.5%
Operating Transfers	504,926	558,950	605,943	554,153	-0.9%
Other Revenues	-	437	16,194	-	-100.0%
Total Communication Center Fund Revenues	\$ 984,310	\$ 1,059,550	\$ 1,164,639	\$ 1,152,085	8.7%
<u>Expenses</u>					
Personnel	\$ 974,952	\$ 1,012,642	\$ 1,112,606	\$ 1,101,339	8.8%
Contracts & Services	4,771	18,700	5,562	7,300	-61.0%
Supplies	1,093	1,050	1,550	1,050	0.0%
Travel & Training	2,050	3,330	5,336	6,330	90.1%
Intergovernmental Transfer	2,974	3,000	3,000	3,000	0.0%
Operating Transfers	18,368	20,828	20,828	33,066	58.8%
Totommunications Center Fund Expenses	\$ 1,004,208	\$ 1,059,550	\$ 1,164,639	\$ 1,152,085	8.7%
Revenues Over(Under) Expenses	\$ (19,898)	\$ -	\$ -	\$ -	0.0%

Fund: 16 - Communications Center Fund
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Intergovernmental Revenues</u>					
40401 County of Aransas	\$ 397,292	\$ 409,600	\$ 444,273	\$ 475,811	16.2%
40402 Town of Fulton	82,092	90,563	98,229	122,121	34.8%
Category Totals	\$ 479,384	\$ 500,163	\$ 542,502	\$ 597,932	19.5%
<u>Operating Transfers</u>					
40901 Trf from Gen Fnd/Cty of Rckprt	\$ 504,926	\$ 558,950	\$ 605,943	\$ 554,153	-0.9%
Category Totals	\$ 504,926	\$ 558,950	\$ 605,943	\$ 554,153	-0.9%
<u>Other Revenues</u>					
43004 Miscellaneous Revenues	\$ -	\$ 437	\$ 437	\$ -	-100.0%
Use of Reserves			\$ 15,757		
Category Totals	\$ -	\$ 437	\$ 16,194	\$ -	-100.0%
City/ County Comm Cntr Fund					
Revenue Totals:	\$ 984,310	\$ 1,059,550	\$ 1,164,639	\$ 1,152,085	8.7%

Fund: 16 - Communications Center Fund
Department: City/County Communication Center
Dept. Number: 662

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>10-Personnel</u>					
1001 Base Pay	\$ 551,633	\$ 584,293	\$ 587,337	\$ 611,354	4.6%
1000 Cost of Living Adjustment	-	29,215	-	-	-100.0%
1002 Stability Pay	6,059	6,045	6,221	6,800	12.5%
1003 Vacation Pay	7,535	5,000	5,000	6,908	38.2%
1004 Certification Pay	41,977	46,200	46,200	46,200	0.0%
1006 Overtime	88,495	50,000	130,000	100,000	100.0%
1007 Sick Pay - Retirement	-	-	6,485	-	0.0%
1010 TMRS	120,129	126,816	151,536	145,730	14.9%
1011 FICA	51,747	53,696	62,493	57,459	7.0%
1012 Group Medical Insurance	101,929	105,696	105,696	111,888	5.9%
1013 Workers Compensation	1,500	1,500	1,918	2,000	33.3%
1015 Retiree Insurance	3,328	3,500	8,920	12,200	248.6%
1016 Uniforms	440	500	500	500	0.0%
1050 Halo Flight Expense	180	180	300	300	66.7%
Category Totals	\$ 974,952	\$ 1,012,642	\$ 1,112,606	\$ 1,101,339	8.8%
<u>20-Contracts & Services</u>					
2011 Insurance and Bonds	\$ 71	\$ 100	\$ -	\$ 100	0.0%
2016 Legal Fees			412	-	0.0%
2031 Employee Exams	1,050	500	1,400	1,000	100.0%
2036 Cell Phone Rental	412	600	750	1,200	100.0%
2046 Contracted Services	3,238	5,000	3,000	5,000	0.0%
2098 Insurance Reserve Contingency	-	12,500	-	-	-100.0%
Category Totals	\$ 4,771	\$ 18,700	\$ 5,562	\$ 7,300	-61.0%
<u>30-Supplies</u>					
3001 Office Supplies	\$ 1,093	\$ 1,000	\$ 1,500	\$ 1,000	0.0%
3002 Postage	-	50	50	50	0.0%
Category Totals	\$ 1,093	\$ 1,050	\$ 1,550	\$ 1,050	0.0%
<u>40-Travel & Training</u>					
4001 Schools/Seminars-Registration	\$ 1,481	\$ 2,000	\$ 2,600	\$ 3,500	75.0%
4002 Dues & Subscriptions	330	330	330	330	0.0%
4003 Schools/Seminars-Travel & Exp.	239	1,000	2,406	2,500	150.0%
Category Totals	\$ 2,050	\$ 3,330	\$ 5,336	\$ 6,330	90.1%

Fund: 16 - Communications Center Fund
Department: City/County Communication Center
Dept. Number: 662

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>50-Intergovernmental Transfers</u>					
5081 Trf to City/County Dispatch	\$ 2,974	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
Category Totals	\$ 2,974	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
<u>70-Maintenance</u>					
7001 Bad Debt Expense			\$ 15,757		0.0%
Category Totals	\$ -	\$ -	\$ 15,757	\$ -	0.0%
<u>85-Operating Transfers</u>					
8550 Trf to Compensation Study Fund	\$ -	\$ 686	\$ 686	\$ 686	0.0%
8583 Trf to General Fund-Administrative	18,368	20,142	20,142	32,380	60.8%
Category Totals	\$ 18,368	\$ 20,828	\$ 20,828	\$ 33,066	58.8%
Department Totals	\$ 1,004,208	\$ 1,059,550	\$ 1,164,639	\$ 1,152,085	8.7%



HOTEL OCCUPANCY TAX FUND

Fund: 27 - Hotel Occupancy Tax Fund
Budget Summary
Resources vs Expenditures Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
Hotel Occupancy Tax Revenues	\$1,552,155	\$1,355,000	\$ 1,275,000	\$ 1,159,262	-14.4%
Use HOT Reserves	-	253,393	355,025	289,314	14.2%
Total Fund Revenues	\$ 1,552,155	\$ 1,608,393	\$ 1,630,025	\$ 1,448,576	-9.9%
<u>Expenses</u>					
Tax Administration	\$ 805,501	\$1,608,393	\$ 1,614,135	\$ 1,448,576	-9.9%
Non-Departmental	-	-	21,232	-	0.0%
Total Fund Expenses	\$ 805,501	\$ 1,608,393	\$ 1,635,367	\$ 1,448,576	-9.9%
Revenues Over(Under) Expenses	\$ 746,654	\$ (0)	\$ (5,342)	\$ (0)	

Fund: 27 - Hotel Occupancy Tax Fund
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Tax Revenues</u>					
40201 Hotel/Motel Occupancy Tax	\$ 1,552,155	\$ 1,355,000	\$ 1,275,000	\$ 1,159,262	-14.4%
Category Totals	\$ 1,552,155	\$ 1,355,000	\$ 1,275,000	\$ 1,159,262	-14.4%
<u>Other Revenues</u>					
40202 Use of Fund Balance	\$ -	\$ 253,393	\$ 355,025	\$ 289,314	14.2%
Category Totals	\$ -	\$ 253,393	\$ 355,025	\$ 289,314	14.2%
HOT Fund Revenue	\$ 1,552,155	\$ 1,608,393	\$ 1,630,025	\$ 1,448,576	-9.9%

Fund: 27 - Hotel Occupancy Tax Fund

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		Actual	Budget	Projected	Proposed	% Change
10-Personnel						
1001	Base Pay	\$38,851	\$41,769	\$41,769	\$43,858	5.0%
1005	Part Time	-	7,000	7,000	7,350	5.0%
1010	TMRS	8,200	7,349	9,811	7,716	5.0%
1011	FICA	3,525	3,731	4,267	3,918	5.0%
Category Totals		\$ 50,576	\$ 59,849	\$ 62,847	\$62,842	5.0%
20-Contracts & Services						
2001	R-F Chamber of Commerce-Marketing	\$ 360,000	\$ 369,000	\$ 369,000	\$ 385,000	4.3%
2002	Texas Maritime Museum	32,500	75,000	75,000	100,000	33.3%
2003	UTMSI - Bay Education Center	15,000	15,000	15,000	15,000	0.0%
2009	Fulton Mansion	5,625	50,000	50,000	50,000	0.0%
2016	Legal Fees	725	-	-	-	0.0%
2040	RCA-Arts,Culture & Humanities Tourism	250,000	295,000	295,000	250,000	-15.3%
	ROCC-Hotel & Convention Industry	-	-	-	170,000	0.0%
2043	AC Council on Aging-Bountiful Bowl	1,200	5,000	5,000	5,000	0.0%
2044	Rockport Yacht Club-Nautical Flea Mkt	-	1,800	1,800	1,800	0.0%
2047	R-F Chamber Of Commerce - Seafair	1,500	1,500	1,500	5,000	233.3%
2048	R-F Chamber of Commerce - Hummerbird	1,250	1,500	1,500	5,000	233.3%
2050	Tropical Christmas	34,917	70,000	70,000	70,000	0.0%
2061	Public Art	-	5,000	5,000	5,000	0.0%
2075	Visitor Transportation	-	1,000	1,000	-	-100.0%
2085	Event Support	-	30,000	31,170	35,000	16.7%
2095	Shoreline Stabilization	6,800	-	-	-	0.0%
2097	Rockport Cultural Arts District	30,000	100,000	100,000	129,900	29.9%
2046	Contracted Service	10,408	17,244	17,244	17,244	0.0%
20xx	Rockport Kite Festival	-	5,000	6,174	6,000	20.0%
20xx	Whooping Crane Strut	-	6,500	6,500	7,000	7.7%
20xx	Labor Day Music Festival	5,000	-	-	-	0.0%
20xx	Christmas on the Beach	-	-	-	8,190	0.0%
20xx	Rockport Little Theatre	-	-	-	94,000	0.0%
20xx	Wendall Family Fund-4th of July Fireworks	-	-	-	1,600	0.0%
20xx	Airplanes & Coffee	-	-	-	25,000	0.0%
20xx	Information Center - Downtown	-	500,000	500,000	-	-100.0%
Category Totals		\$ 754,925	\$ 1,548,544	\$ 1,550,888	\$ 1,385,734	-10.5%
40-Travel & Training						
4002	Dues & Subscriptions	\$ -	\$ -	\$ 400	\$ -	0.0%
Category Totals		\$ -	\$ -	\$ 400	\$ -	0.0%
99-Non-Departmental						
8000	HOT Parade & Display Float	-	-	21,232	-	0.0%
Category Totals		\$ -	\$ -	\$ 21,232	\$ -	0.0%
Hotel Occupancy Tax Expenditure Totals		\$ 805,501	\$ 1,608,393	\$ 1,635,367	\$ 1,448,576	-9.9%



SANITATION FUND

Fund: 03 - Sanitation Fund
Resources vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
Charges for Services	\$ 2,971,728	\$ 2,719,000	\$ 3,016,000	\$ 3,016,000	10.9%
Use of Reserves	-	-	-	200,000	0.0%
Total Revenues:	\$ 2,971,728	\$ 2,719,000	\$ 3,016,000	\$ 3,216,000	18.3%
<u>Expenditures</u>					
Administration	\$ 2,460,337	\$ 2,703,000	\$ 3,000,000	\$ 3,200,000	18.4%
Non-Departmental	-	16,000	16,000	16,000	0.0%
Total Expenditures:	\$ 2,460,337	\$ 2,719,000	\$ 3,016,000	\$ 3,216,000	18.3%
Resources Over(Under) Expenditures	\$ 511,391	\$ -	\$ -	\$ -	0.0%

Fund: 03 - Sanitation Fund
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>07-Charges for Services</u>					
40701 Collection Fees	\$ 2,949,051	\$ 2,703,000	\$ 3,000,000	\$ 3,000,000	11.0%
40708 Late fee	22,677	16,000	16,000	16,000	0.0%
Category Totals	\$ 2,971,728	\$ 2,719,000	\$ 3,016,000	\$ 3,016,000	10.9%
<u>Other Revenue</u>					
Use of Revenues	\$ -	\$ -	\$ -	\$ 200,000	0.0%
Sanitation Fund Revenues	\$ 2,971,728	\$ 2,719,000	\$ 3,016,000	\$ 3,216,000	18.3%

Fund: 03 - Sanitation Fund
Department Expenditures

Department: Administration
Dept. Number: 656

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>20-Contracts & Services</u>						
2003	Contracted Services	\$ 2,446,435	\$ 2,550,000	\$ 2,830,000	\$ 3,030,000	18.8%
2016	Legal Services	126	-	-	-	
Category Totals		\$ 2,446,561	\$ 2,550,000	\$ 2,830,000	\$ 3,030,000	18.8%
<u>50-Intergovernmental Trfs</u>						
5001	Trf to GF-Franchise Fees	\$ 13,776	\$ 153,000	\$ 170,000	\$ 170,000	11.1%
Category Totals		\$ 13,776	\$ 153,000	\$ 170,000	\$ 170,000	11.1%
Department Totals		\$ 2,460,337	\$ 2,703,000	\$ 3,000,000	\$ 3,200,000	18.4%

Department: Non-Departmental
Dept. Number: 656

<u>50-Intergovernmental Trfs</u>						
5001	Trf to GF-Administrative	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0.0%
Category Totals		\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0.0%
Department Totals		\$ -	\$ 16,000	\$ 16,000	\$ 16,000	0.0%



UTILITY SURCHARGE FUND

Fund: 09 - Utility Surcharge Fund
Resources vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
Charges for Services	\$ 181,712	\$ 175,699	\$ 181,500	\$ 186,500	6.1%
Total Revenues:	\$ 181,712	\$ 175,699	\$ 181,500	\$ 186,500	6.1%
<u>Expenditures</u>					
Administration	\$ 187,650	\$ 166,515	\$ 172,316	\$ 177,316	6.5%
Non-Departmental	9,876	9,184	9,184	9,184	0.0%
Total Expenditures:	\$ 197,526	\$ 175,699	\$ 181,500	\$ 186,500	6.1%
Revenues Over (Under) Expenditures:	\$ (15,814)	\$ 0	\$ 0	\$ 0	0.0%

Fund: 09 - Utility Surcharge Fund
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>07-Charges for Services</u>					
40701 Utility Bill Surcharge Revenue	\$ 181,577	\$ 174,000	\$ 180,000	\$ 185,000	6.3%
40708 Late Fee	135	1,699	1,500	1,500	-11.7%
Category Totals	\$ 181,712	\$ 175,699	\$ 181,500	\$ 186,500	6.1%
Utility Surcharge Fund Revenues	\$ 181,712	\$ 175,699	\$ 181,500	\$ 186,500	6.1%

Fund: 09 - Utility Surcharge Fund
Department Expenditures

Department: Administration
Dept. Number: 659

		FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>20-Contracts & Services</u>						
2003	Fulton Vol Fire Department	\$ 42,119	\$ 40,000	\$ 41,450	\$ 42,695	6.7%
2004	Rockport Vol Fire Department	141,006	121,500	125,685	129,297	6.4%
2005	Lamar Vol Fire Department	4,525	5,015	5,181	5,323	6.1%
Category Totals		\$ 187,650	\$ 166,515	\$ 172,316	\$ 177,316	6.5%
Department Totals		\$ 187,650	\$ 166,515	\$ 172,316	\$ 177,316	6.5%

Department: Non-Departmental
Dept. Number: 699

<u>50-Intergovernmental Trfs</u>						
5001	Trf to Gen Fund-Administrative	\$ 9,876	\$ 9,184	\$ 9,184	\$ 9,184	0.0%
Category Totals		\$ 9,876	\$ 9,184	\$ 9,184	\$ 9,184	0.0%
Department Totals		\$ 9,876	\$ 9,184	\$ 9,184	\$ 9,184	0.0%



MUNICIPAL COURT TECHNOLOGY & SECURITY FUND

Fund: 07 - Municipal Court Security & Technology Funds
Consolidated Resources vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
Municipal Court Fund Resources					
Fines & Fees	\$ 6,726	\$ 7,700	\$ 6,500	\$ 6,500	-15.6%
Other Revenues	\$ -	\$ 6,000	\$ -	\$ -	-100.0%
Total Revenues:	\$ 6,726	\$ 13,700	\$ 6,500	\$ 6,500	-52.6%
Municipal Court Fund Expenditures					
Building Security	\$ -	\$ 3,700	\$ 3,000	\$ 3,000	-18.9%
Court Technology	9,963	10,000	3,500	3,500	-65.0%
Total Expenditures:	\$ 9,963	\$ 13,700	\$ 6,500	\$ 6,500	-52.6%
Resources Over(Under) Expenditures	\$ (3,237)	\$ -	\$ -	\$ -	

Fund: 07 - Municipal Court Security & Technology Funds
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>05-Fines and Fees</u>					
40510 Building Security Fees	\$ 3,431	\$ 4,000	\$ 3,500	\$ 3,500	-12.5%
40512 Court Technology Fees	3,239	3,700	3,000	3,000	-18.9%
40514 Municipal Jury Fund Fee	56	-			0.0%
Category Totals	\$ 6,726	\$ 7,700	\$ 6,500	\$ 6,500	-15.6%
<u>Other Revenues</u>					
4xxxx Other Revenue	\$ -	\$ 6,000	\$ -	\$ -	-100.0%
Category Totals	\$ -	\$ 6,000	\$ -	\$ -	-100.0%
Municipal Court Revenue	\$ 6,726	\$ 13,700	\$ 6,500	\$ 6,500	-52.6%

Fund: 07 - Municipal Court Security & Technology Funds
Department Expenditures

Department: Building Security
Dept. Number: 675

	<u>FY 21-22 Actual</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Proposed</u>	<u>FY 23-24 % Change</u>
<u>20-Contract and Services</u>					
2046 Contract Services	\$ -	\$ 3,700	\$ 3,000	\$ 3,000	-18.9%
Category Totals	\$ -	\$ 3,700	\$ 3,000	\$ 3,000	-18.9%
Department Totals	\$ -	\$ 3,700	\$ 3,000	\$ 3,000	-18.9%

Department: Court Technology
Dept. Number: 677

	<u>FY 21-22 Actual</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Proposed</u>	<u>FY 23-24 % Change</u>
<u>20-Contract and Services</u>					
2046 Contract Services	\$ 9,963	\$ -	\$ 3,500	\$ 3,500	0.0%
Category Totals	\$ 9,963	\$ -	\$ 3,500	\$ 3,500	0.0%
<u>80-Capital Outlay</u>					
8002 Computer Software	\$ -	\$ 10,000	\$ -	\$ -	-100.0%
Category Totals	\$ -	\$ 10,000	\$ -	\$ -	-100.0%
Department Totals	\$ 9,963	\$ 10,000	\$ 3,500	\$ 3,500	-65.0%



JUVENILE CASE MANAGER FUND

Fund: 13 - Municipal Court Juvenile Case Manager Fund
Revenue vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>% Change</u> <u>FY 23-24</u>
<u>Revenues</u>					
Fines and Fees	\$ 4,403	\$ 7,500	\$ 5,400	\$ 5,400	-28.0%
Operating Transfers	-	7,500	14,600	14,600	94.7%
Total Revenues:	\$ 4,403	\$ 15,000	\$ 20,000	\$ 20,000	33.3%
<u>Expenditures</u>					
Intergovernmental Transfers	\$ 17,199	\$ 15,000	\$ 20,000	\$ 20,000	33.3%
Total Expenditures:	\$ 17,199	\$ 15,000	\$ 20,000	\$ 20,000	33.3%
Revenues Over (Under) Expenditures:	\$ (12,796)	\$ -	\$ -	\$ -	0.0%

Fund: 13 - Municipal Court Juvenile Case Manager Fund
Revenue Detail

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>05-Fines and Fees</u>						
40502	Court Costs-Juv. Case Manager	\$ 4,403	\$ 7,500	\$ 5,400	\$ 5,400	-28.0%
Category Totals		\$ 4,403	\$ 7,500	\$ 5,400	\$ 5,400	-28.0%
<u>Operating Transfers</u>						
40901	Trf from Gen Fnd/Cty of Rckprt	\$ -	\$ 7,500	\$ 14,600	\$ 14,600	94.7%
Category Totals		\$ -	\$ 7,500	\$ 14,600	\$ 14,600	94.7%
Municipal Court Revenue		\$ 4,403	\$ 15,000	\$ 20,000	\$ 20,000	33.3%

Fund: 13 - Municipal Court Juvenile Case Manager Fund
Department Expenditures
Fund Number: 13

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>50- Intergovernmental Transfer</u>					
5081 Aransas Co. Juv. Case Mgmt	\$ 17,199	\$ 15,000	\$ 20,000	\$ 20,000	33.3%
Category Totals	\$ 17,199	\$ 15,000	\$ 20,000	\$ 20,000	33.3%
Department Totals	\$ 17,199	\$ 15,000	\$ 20,000	\$ 20,000	33.3%



DEBT SERVICE FUNDS

Fund: 30 - I&S Debt Service Fund
Resources vs Expenditures Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
Property Taxes	\$ 3,535,527	\$ 3,303,838	\$ 3,380,000	\$ 3,662,997	10.9%
Interest Revenues	11,689	-	15	-	0.0%
Use of Reserves	-	265,000	188,889	-	-100.0%
Total Revenues:	\$ 3,547,216	\$ 3,568,838	\$ 3,568,904	\$ 3,662,997	2.6%
<u>Expenditures</u>					
Bank & Agent Fees	\$ 5,114	\$ 5,050	\$ 5,116	\$ 5,050	0.0%
Principal & Interest	3,107,460	3,563,788	3,563,788	3,657,865	2.6%
Total Expenditures:	\$ 3,112,574	\$ 3,568,838	\$ 3,568,904	\$ 3,662,915	2.6%
Revenues Over/(Under) Expenditures:	\$ 434,642	\$ -	\$ -	\$ 82	0.0%

Fund: 30 - I&S Debt Service Fund
Revenue Detail

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>00-Property Taxes</u>					
40001 Current Taxes	\$ 3,467,547	\$ 3,298,838	\$ 3,320,000	\$ 3,602,997	9.2%
40003 Delinquent Taxes	35,622	2,500	30,000	30,000	1100.0%
40004 Penalty & Interest	32,358	2,500	30,000	30,000	1100.0%
Category Totals	3,535,527	3,303,838	3,380,000	3,662,997	10.9%
<u>06-Interest Revenues</u>					
40601 Interest Rev-Current Taxes	\$ 11,689	\$ -	\$ 15	\$ -	0.0%
Category Totals	\$ 11,689	\$ -	\$ 15	\$ -	0.0%
<u>Other Revenue</u>					
30101 Use of Reserves	\$ -	\$ 265,000	\$ 188,889	\$ -	-100.0%
Category Totals	\$ -	\$ 265,000	\$ 188,889	\$ -	-100.0%
I&S Debt Service Fund Revenue	\$ 3,547,216	\$ 3,568,838	\$ 3,568,904	\$ 3,662,997	2.6%

Fund: 30 - I&S Debt Service Fund
Department: Non-Departmental
Dept. Number: 699

		<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23/24</u> <u>% Change</u>
<u>20-Contracts & Services</u>						
2001	Bank Service Charges	\$ 64	\$ -	\$ 66	\$ -	0.0%
Category Totals		\$ 64	\$ -	\$ 66	\$ -	0.0%
 <u>60-Debt Service</u>						
6005	Paying Agent Fees	\$ 5,050	\$ 5,050	\$ 5,050	\$ 5,050	0.0%
6010	Bond Principal Pmts	2,268,445	2,121,934	2,121,934	2,422,091	14.1%
6012	Bond Interest Pmts	839,015	1,335,681	1,335,681	1,129,869	-15.4%
6013	Public Safety Center Principal	-	101,520	101,520	104,340	2.8%
6014	Public Safety Center Interest	-	4,653	4,653	1,565	-66.4%
Category Totals		\$ 3,112,510	\$ 3,568,838	\$ 3,568,838	\$ 3,662,915	2.6%
 Department Totals		\$ 3,112,574	\$ 3,568,838	\$ 3,568,904	\$ 3,662,915	2.6%

Fund: 32 - Utility Debt Service Fund
Resources vs Expenditures Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
Interest Revenues	\$ -	\$ 2,000	\$ -	\$ -	-100.0%
Operating Transfers	2,015,553	2,156,070	2,158,070	2,260,649	4.9%
Total Revenues:	2,015,553	2,158,070	2,158,070	2,260,649	4.8%
<u>Expenditures</u>					
Non-Departmental	2,176,670	2,158,070	2,158,070	2,260,649	4.8%
Total Expenditures:	2,176,670	2,158,070	2,158,070	2,260,649	4.8%
Revenues Over/Under) Expenditures	\$ (161,117)	\$ -	\$ -	\$ -	0.0%

Fund: 32 - Utility Debt Service Fund
Revenue Detail

	<u>FY 21-22 Actual</u>	<u>FY 22-23 Budget</u>	<u>FY 22-23 Projected</u>	<u>FY 23-24 Proposed</u>	<u>FY 23-24 % Change</u>
<u>06-Interest Revenues</u>					
40602 Interest Income	\$ -	\$ 2,000	\$ -		-100.0%
Category Totals	\$ -	\$ 2,000	\$ -	\$ -	-100.0%
<u>09-Operating Transfers</u>					
40902 Transfer from Utility System Fund	\$ 2,015,553	\$ 1,521,940	\$1,796,993	\$1,854,382	21.8%
40904 Transfer from Natural Gas Fund	-	634,130	361,077	406,267	-35.9%
Category Totals	\$ 2,015,553	\$ 2,156,070	\$2,158,070	\$2,260,649	4.9%
Utility Debt Service Fund Revenue	\$ 2,015,553	\$ 2,158,070	\$2,158,070	\$2,260,649	4.8%

Fund: 32 - Utility Debt Service Fund
Department: Non-Departmental
Dept. Number: 699

	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>60-Debt Service</u>					
6005 Paying Agent Fees	\$ 750	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
6010 Bond Principal Pmts	1,517,634	1,521,940	1,521,940	1,682,686	10.6%
6012 Bond Interest Pmts	658,286	631,130	631,130	572,963	-9.2%
Category Totals	\$ 2,176,670	\$ 2,158,070	\$ 2,158,070	\$ 2,260,649	4.8%
Department Totals	\$ 2,176,670	\$ 2,158,070	\$ 2,158,070	\$ 2,260,649	4.8%



VEHICLE & EQUIPMENT FUND

Fund: 80 - Vehicle & Equipment Replacement Fund
Consolidated Resources vs Expenditure Summary

	<u>FY 21-22</u> <u>Actual</u>	<u>FY 22-23</u> <u>Budget</u>	<u>FY 22-23</u> <u>Projected</u>	<u>FY 23-24</u> <u>Proposed</u>	<u>FY 23-24</u> <u>% Change</u>
<u>Revenues</u>					
General Fund					
Interest Revenues	\$ 4,135	\$ 1,000	\$ 28,000	\$ 28,000	2700.0%
Operating Transfers-General Fund	451,785	483,132	483,132	483,132	0.0%
Use of Reserves	-	139,070	112,070	9,868	-92.9%
Utility Fund					
Operating Transfers-Utility Fund	\$ 228,551	\$ 272,698	\$ 272,698	\$ 272,698	0.0%
Operating Transfers-Gas Fund	21,100	21,100	21,100	21,100	0.0%
Other Revenues					
Insurance Claims	\$ 24,238	\$ -	\$ -	\$ -	0.0%
Total Revenues:	\$ 729,809	\$ 917,000	\$ 917,000	\$ 814,798	-11.1%
<u>Expenditures</u>					
General Fund					
Police	\$ 505,559	\$ 375,000	\$ 375,000	\$ 447,000	19.2%
Streets & Drainage	129,047	21,000	21,000	74,000	252.4%
Parks	154,050	94,000	94,000	-	-100.0%
Building & Development	10,277	-	-	-	0.0%
Utility Fund					
Water	\$ 193,264	\$ 266,000	\$ 266,000	\$ 98,000	-63.2%
Wastewater	307,849	73,000	73,000	-	-100.0%
Gas Fund					
Gas	\$ 185,550	\$ 88,000	\$ 88,000	\$ -	-100.0%
Total Expenditures:	\$ 1,485,596	\$ 917,000	\$ 917,000	\$ 619,000	-32.5%
Revenues Over/(Under) Expenditures:	\$ (755,787)	\$ -	\$ -	\$ 195,798	

Fund: 80 - Vehicle & Equipment Replacement Fund
Revenue Summary

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>
		<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Proposed</u>	<u>% Change</u>
<u>Interest Revenue</u>						
40601	Interest Revenues-General	\$ 4,135	\$ 1,000	\$ 28,000	\$ 28,000	2700.0%
Category Total:		\$ 4,135	\$ 1,000	\$ 28,000	\$ 28,000	2700.0%
<u>Operating Transfers</u>						
40901	Transfer in General Fund	\$ 451,785	\$ 483,132	\$ 483,132	\$ 483,132	0.0%
40902	Transfer in Utility System Fund	228,551	272,698	272,698	272,698	0.0%
40908	Transfer in Gas Fund	21,100	21,100	21,100	21,100	0.0%
Category Total:		\$ 701,436	\$ 776,930	\$ 776,930	\$ 776,930	0.0%
<u>Other Revenues</u>						
43002	Insurance Claim	\$ 24,238	\$ -	\$ -	\$ -	0.0%
	Use of Reserves - General	\$ -	\$ 139,070	\$ 112,070	\$ 9,868	-92.9%
Category Total:		\$ 24,238	\$ 139,070	\$ 112,070	\$ 9,868	-92.9%
Vehicle & Equipment Replacement Fund						
Revenue:		\$ 729,809	\$ 917,000	\$ 917,000	\$ 814,798	-11.1%

Fund: 80 - Vehicle & Equipment Replacement Fund
General Fund

		FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
<u>Information Technology</u>						
<u>Police</u>						
8010	Patrol Vehicles	\$ 385,799	\$ 325,000	\$ 325,000	\$ 380,000	16.9%
8012	CID & Admin Vehicles	119,760	50,000	50,000	67,000	34.0%
Department Total:		\$ 505,559	\$ 375,000	\$ 375,000	\$ 447,000	19.2%
<u>Streets & Drainage</u>						
8020	Light Duty Trucks & Equipment	\$ 83,753	\$ 21,000	\$ 21,000	\$ 49,000	133.3%
8028	Heavy Machinery & Equipment	45,294	-	-	25,000	0.0%
Department Total:		\$ 129,047	\$ 21,000	\$ 21,000	\$ 74,000	252.4%
<u>Municipal Parks</u>						
8030	Light Duty Trucks & Equipment	\$ 125,387	\$ -	\$ -	\$ -	0.0%
8034	Tractors & Mowing Equipment	28,663	94,000	94,000	-	-100.0%
Department Total:		\$ 154,050	\$ 94,000	\$ 94,000	\$ -	-100.0%
<u>Building Department</u>						
8040	Vehicle-Lease Purchase	\$ 10,277	\$ -	\$ -	\$ -	0.0%
Department Total:		\$ 10,277	\$ -	\$ -	\$ -	0.0%
Fund Totals:		\$ 798,933	\$ 490,000	\$ 490,000	\$ 521,000	6.3%

**Fund: 80 - Vehicle & Equipment Replacement Fund
Utility and Gas Fund**

		FY 21-22 <u>Actual</u>	FY 22-23 <u>Budget</u>	FY 22-23 <u>Projected</u>	FY 23-24 <u>Proposed</u>	FY 23-24 <u>% Change</u>
<u>Water</u>						
8012	Light Machinery & Equipment	\$ 193,264	\$ -	\$ -	\$ -	0.0%
8018	Heavy Machinery & Equipment	-	200,000	200,000	-	-100.0%
8020	Light Duty Trucks & Equipment	-	66,000	66,000	98,000	48.5%
Department Total:		\$ 193,264	\$ 266,000	\$ 266,000	\$ 98,000	-63.2%
<u>Wastewater</u>						
8020	Light Duty Trucks & Equipment	\$ -	\$ 73,000	\$ 73,000	\$ -	-100.0%
8028	Heavy Machinery & Equipment	307,849	-	-	-	0.0%
Department Total:		\$ 307,849	\$ 73,000	\$ 73,000	\$ -	-100.0%
<u>Natural Gas</u>						
8050	Light Duty Trucks & Equipment	\$ 185,550	\$ 88,000	\$ 88,000	\$ -	-100.0%
Department Total:		\$ 185,550	\$ 88,000	\$ 88,000	\$ -	-100.0%
Fund Totals:		\$ 686,663	\$ 427,000	\$ 427,000	\$ 98,000	-77.0%



CIP FUNDS

**General Fund Capital Improvement Projects
Consolidated Resources vs Expenditure Summary**

	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
	Actual	Budget	Projected	Proposed	% Change
Revenues					
Interest Income	\$ 139,562	\$ 48,000	\$ -	\$ -	-100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
General Fund Transfers	-	-	370,815	75,000	0.00%
Grant Proceeds	-	-	-	4,188,750	0.00%
Bond Proceeds - 2022 Tax Note	7,640,000	-	-	-	0.00%
Bond Premium - 2022 Tax Note	609,026	-	-	-	0.00%
Use of Hotel Occupancy Tax Funds	-	500,000	-	-	-100.00%
Use of Reserves	-	16,420,845	13,488,130	264,816	-98.39%
Total Revenues:	\$ 8,388,588	\$16,968,845	\$13,858,945	\$ 4,528,566	-73.31%
Expenditures					
Buildings & Facilities					
City Hall	\$ 3,690,045	\$12,000,000	\$10,500,000	\$ 1,500,000	-87.50%
Bond/Tax Issuance Costs	129,026	-	-	-	0.00%
911 Communication Center Backup	-	-	451,745	-	0.00%
Police					
Body/In Car Cameras	\$ -	\$ -	\$ 95,204	\$ -	0.00%
Streets and Drainage					
Streets & Drainage Projects	\$ 9,135	\$ 1,561,845	\$ -	\$ -	-100.00%
Holly & Kluge Trail Rehabilitation	-	-	-	500,000	0.00%
Sabinal Retention Pond & Fiber Drainage Master Plan	-	-	-	1,723,750	0.00%
2007 Bond					
Traylor Blvd Pavement Repairs	\$ -	\$ -	\$ 89,549	\$ -	0.00%
Concho Street Stormwater Drainage	1,203,162	2,500,000	1,686,077	-	-100.00%
RCC Drainage Lakes-Unspent Bonds	-	-	505,526	-	0.00%
RCC Drainage Lakes-General Fund	-	-	370,815	-	0.00%
Parks and Leisure Services					
Park Improvements	\$ 84,509	\$ -	\$ -	\$ -	0.00%
Memorial Park Improvements	-	105,000	-	105,000	0.00%
Bent Oaks Property Projects	-	172,000	130,974	41,026	-76.15%
Magnolia Park Improvements	-	30,000	-	30,000	0.00%
Zachary Taylor Park - Parking	-	5,000	-	5,000	0.00%
Tule Hike & Bike Trail - Parking	-	10,000	-	23,790	137.90%
Austin Street Beautification	-	10,000	-	10,000	0.00%
Downtown Visitors Center & Restrooms	-	500,000	-	500,000	0.00%
Fleet					
Fleet Improvements	\$ 15,167	\$ -	\$ -	\$ -	0.00%
Carwash Canopy (FEMA)	-	-	-	40,000	0.00%
Aquatic Center					
Trail Expansion - Pool to Tule Creek	\$ -	\$ 25,000	\$ 29,055	\$ -	-100.00%
Parking Lot	-	50,000	-	50,000	0.00%
Total Expenditures:	\$ 5,131,044	\$16,968,845	\$13,858,945	\$ 4,528,566	-73.31%
Revenues Over/(Under) Expenditures:	\$ 3,257,544	\$ -	\$ -	\$ -	0.00%

Utility System Capital Improvement Projects Consolidated Resources vs Expenditure Summary

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Projected	FY 23-24 Proposed	FY 23-24 % Change
Revenues					
Water Impact Fees	\$ 441,056	\$ 300,000	\$ 132,000	\$ 132,000	-56.0%
Sewer Impact Fees	231,717	50,000	60,000	60,000	20.0%
Water Bond Proceeds	-	-	-	500,000	0.0%
Wastewater Bond Proceeds	-	-	-	500,000	0.0%
Operating Transfers - Gas	-	-	-	100,000	0.0%
Interest Revenues	20,089	1,800	6,000	6,000	233.3%
Use of ARPA Funds	12,700	3,000,000	53,930	1,800,000	-40.0%
Use of Fund Balance		2,270,200	84,400	1,810,798	-20.2%
Total Revenues:	\$ 705,562	\$ 5,622,000	\$ 336,330	\$ 4,908,798	-12.7%
Expenditures					
Water System					
Downtown Water Line	\$ -	\$ -	\$ -	\$ 100,000	0.0%
Tank Maint Program	-	320,000	-	320,000	0.0%
Water Line Replacement/small extensions	-	500,000	-	500,000	0.0%
Water Line Extension (new development - impact fees)		-	132,000	657,537	0.0%
Wastewater System					
ForceMain Upgrade	\$ -	\$ 345,000	\$ 38,400	\$ 384,265	11.4%
Key Allegro Bridge Utility Relocate	221	-	-	-	0.0%
WWTP Rehabilitation	51,710	3,625,000	\$ 53,930	1,800,000	-50.3%
SCADA System		230,000	\$ -	230,000	0.0%
Sewer Line Replacement/small extensions		500,000		500,000	0.0%
Sewer Line Extension (new development - impact fees)	-	-	\$ 60,000	316,996	0.0%
Check Valves	-	52,000	\$ 52,000	-	-100.0%
Natural Gas System					
Steel Line Replacement	\$ -	\$ -	\$ -	\$ 100,000	0.0%
Compliance & Valuation Study	-	50,000	-	-	-100.0%
Total Expenditures	\$ 51,931	\$ 5,622,000	\$ 336,330	\$ 4,908,798	-12.7%
Revenues Over/(Under) Expenditures:	\$ 653,631	\$ -	\$ -	\$ -	



ADDITIONAL INFORMATION

**FY 2023-2024
Budget Requests**

Department	Line Item Description	Expense Impact	Funded	Not Funded	Revenue Offset	Savings Other	SUBTOTAL	Overall Increase(Decrease)	Funding Source	Comments
GENERAL FUND										
Rockport PD - Code Enforcement	Code Enforcement Supervisor/ Payroll	58,853								Will increase the efficiency and provide leadership to the division
Rockport PD - Code Enforcement	Code Enforcement Supervisor/ Equipment	1,500								Uniforms, laptop, vehicle, cell phone
Information Technology	Network Administrator / Payroll	91,126								This position will concentrate on network security and availability.
Building Maintenance	Custodial Services Technician / Payroll	53,743								Cleaning and minor maintenance of City owned facilities
Building Maintenance	Custodial Services Technician / Equipment	10,300								
Rockport PD - CID	Detective / Payroll	66,597.00								Detective for Criminal Investigation Department.
Rockport PD - CID	Detective / Equipment	10,000								Uniforms, radio, gun, body camera, laptop.
Rockport PD - Patrol	Patrol Officer / Payroll	313,859.00								5 Patrol Officers
Rockport PD - Patrol	Patrol Officer x5 / Equipment	50,000								Uniforms, radio, body camera, gun, laptop, fully equipped vehicle x5
Rockport PD - Patrol	Weekend Officer Program / Payroll	225,000								7 part-time officers paid at \$45/hr with a 1000 hour cap per year to work weekend and festival patrols as needed.
Rockport PD - Patrol	Weekend Officer Program / Materials	5,600								
City Secretary	Assistant City Secretary / Payroll	77,417								Assist City Secretary with all duties; fill in for City Secretary in her absence.
Rockport PD - Admin	Public Relations & Recruiting	5,000								Program that will enhance our community relations and promote safe environment initiatives. Will increase visibility, social presence & promote community involvement.
Parks	Recycled H2O Eng Study	12,000								Engineering review to bring recycled water to Memorial Park.
Pool/Parks	Pool/Parks Admin Assistant / Payroll	57,392								Cover managerial duties at pool full time & assist parks operations with other admin duties.
Pool/Parks	Pool/Parks Admin Assistant / Equipment	1,325								
Personnel Services Subtotal							1,039,712	1,039,712		
Streets & Drainage	Loop 70 & Shell Ridge Road	300,000								Construct an outfall ditch from loop 70 to salt flats/bay.
Streets & Drainage	Concho St. Outfall at Harbor	239,597								Install box culvert from Austin St. to the Harbor sub out.
Rockport PD - Admin	Gun Range Facility Repairs	25,000								Gun Range backstop needs repairs to provide adequate safety to surrounding areas of property. Construction of overhead baffle is necessary to ensure live rifle rounds are contained inside range.
Parks	Memorial Park Parking Lot	250,000								New entrance through old dog pound.
Parks	Basketball Court Cover	125,000								Cover for basketball court.
Contract Services Subtotal							939,597	1,979,309		
Building Administration	RentalScape	36,500								Implementation of STR regulations with interactive map of registered STRs for public use on City of Rockport website.
Building Administration	Halff	15K to 25K								Zoning Review
Municipal Court	Incode Judge's Package	31,669								Incode Court Software
Rockport PD - CID	Bosch Pro CDR kit w/Software	7,500.00								
Hardware/Software Subtotal							75,669	2,054,978		
Rockport PD - CID	CID Vehicle	50,000								1 Unmarked police vehicle
Rockport PD - Code Enforcement	Vehicle	40,000								1 code vehicle
Rockport PD - Patrol	Vehicle	350,000								5 patrol vehicles
Parks	Vehicle	43,000.00								1 Parks vehicle
Capital Subtotal							483,000	2,537,978		
								2,537,978	Total General Fund FY23-24 Budget Requests	
GENERAL FUND GRAND TOTAL			-	TOTAL OVERALL INCREASE (DECREASE)						\$2,537,978

FY 2023-2024
Budget Requests

Department	Line Item Description	Expense Impact	Funded	Not Funded	Revenue Offset	Savings Other	SUBTOTAL	Overall Increase(Decrease)	Funding Source	Comments
UTILITY FUND - WATER AND WASTEWATER										
Wastewater	Force Main - First to Gagon	2,020,000								Add a new 12" force main from Frist St. lift station to the Gagon lift station
							2,020,000	2,020,000		
								2,020,000	Total Utility Fund - Water and Wastewater FY23-24 Budget Requests	
TOTAL OVERALL INCREASE (DECREASE)										\$2,020,000
FLEET MAINTENANCE FUND										
Fleet Maintenance	Diesel Fuel Tank Removal	75,000.00								Tank removal and disposal, including transportation
Fleet Maintenance	Equipment Storage	95,000.00								40*100 Equipment Storage
Fleet Maintenance	Car Wash Canopy (FEMA)	40,000.00								Add Car Wash Canopy to East Side of Fleet Building 1
Fleet Maintenance	402 E Laurel	105,000.00								Fleet Building 1 Roof Repairs
Fleet Maintenance	402 E Laurel	20,000.00								Fleet Building 1 Foam Insulation
Fleet Maintenance	402 E Laurel	120,000.00								Repave lot located at 402 E Laurel
							455,000	455,000		
								455,000	Total Fleet Maintenance Fund FY23-24 Budget Requests	
TOTAL OVERALL INCREASE (DECREASE)										\$455,000

2022 Utility Model Rate Study - CIP Assumptions

	2022-23 Unspent Bond Funds		2023-24	2024-25	2025-26	2026-27	1-5 Year Total	6-10 Year 2027-32	Total
Water	\$320,000		\$1,365,000	\$500,000	\$500,000	\$500,000	\$2,865,000	\$3,000,000	\$5,865,000
Wastewater	\$4,252,000		\$620,000	\$2,520,000	\$500,000	\$500,000	\$4,140,000	\$3,000,000	\$7,140,000
Gas	\$50,000		\$4,200,000	\$1,800,000	\$1,800,000	\$1,800,000	\$9,600,000	\$8,400,000	\$18,000,000
Total Utility Fund	\$4,622,000	Total Revenue Bond Needs	\$6,185,000	\$4,820,000	\$2,800,000	\$2,800,000	\$16,605,000	\$14,400,000	\$31,005,000
Police			\$362,500	\$412,000	\$120,000		\$894,500		\$894,500
Streets & Drainage	\$1,561,845		\$4,600,000	\$1,000,000	\$1,000,000	\$1,000,000	\$7,600,000	\$5,500,000	\$13,100,000
Fleet	\$332,500		\$86,500				\$86,500		\$86,500
Parks & Aquatics	\$907,000**		\$425,000	\$300,000	\$8,522,000	\$0	\$9,247,000		\$9,247,000
IT			\$200,000	\$200,000	\$200,000	\$200,000	\$800,000	\$200,000	\$1,000,000
Total General Fund	\$1,894,345	Total New GO Bond Needs	\$5,674,000	\$1,912,000	\$9,842,000	\$1,200,000	\$18,628,000	\$5,700,000	\$24,328,000
Total	\$7,423,345		\$11,709,000	\$6,732,000	\$12,694,000	\$4,000,000	\$35,233,000	\$20,100,000	\$ 55,333,000*
Amount needed if we sell Gas plant and Park land development reduced by \$6M									\$31,333,000
* Total amount of new debt needed does not include first column of unspent funds ** \$500,000 possible park project from HOT Funds									

*Preliminary Budget priority is on spending unused bond funds

Truth-In-Taxation (TNT) Basics

(For Taxing Units Other Than School Districts)

Terms and Definitions

No-new-revenue tax rate

(Last year's levy minus lost property levy) divided by (current total value minus new property value).

Voter-approval tax rate for a special taxing unit Voter-approval tax rate equals (no-new-revenue maintenance and operations tax rate times 1.08) plus current debt rate.

Voter-approval tax rate for a taxing unit other than a special taxing unit

(No-new-revenue maintenance and operations tax rate times 1.035) plus current debt plus unused increment rate.

No-new-revenue maintenance and operations rate

(Last year's levy minus last year's debt minus last year's junior college levy) divided by (current total value minus new property value).

De minimis rate

The rate is equal to the sum of:

- (A) a taxing unit's no-new-revenue maintenance and operations rate;
- (B) the rate that when applied to a taxing current total value, will impose an amount of taxes equal to \$500,000, and
- (C) a taxing unit's current debt rate.

Unused increment rate

A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years.