

CITY OF KEENE

FISCAL YEAR 2024-2025

BUDGET COVER PAGE

The passage of S.B. No. 656, amended Section 102.007 of the Texas Local Government Code to require that the following information be included as the cover page for a budget document:

This Proposed Budget will raise more revenue from property taxes than last year's budget by an amount of **\$299,620**, which is a 10.2 % increase in revenue from last year's budget.

This budget is based on the Proposed Tax Rate of \$0.834134, higher than no-new-revenue tax rate of \$0.826578, and lower than voter-approval tax rate of \$0.968231.

The record vote of each member of the governing body by name voting on the proposal of the taxes and budget is as follows:

FOR: Council Member Ray Johnson; Council Member Chuck Easley; Council Member Gwen Beeson; Council Member James Belz; Council Member Rob Foster

AGAINST: Council Member Thomas Gutwa

PRESENT and not voting: Mayor Lisa Parrish

ABSENT: None

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

<u>Fiscal Year</u>	<u>2024-2025 Proposed</u>	<u>Current/Adopted 2023-2024</u>
Property Tax Rate	\$ 0.834134	\$ 0.834134
No-New-Revenue Rate	\$ 0.826578	\$ 0.746440
No-New-Revenue M&O Tax	\$ 0.737193	\$ 0.660578
Voter-Approval Tax Rate	\$ 0.968231	\$ 0.879792
Debt Tax Rate	\$ 0.102373	\$ 0.091650



2024-2025 PRELIMINARY BUDGET

GENERAL FUND

THIS PRELIMINARY BUDGET IS ESTIMATED TO RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$ 299,620 OR 10.2%, AND OF THAT AMOUNT, \$ 108,191 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR. THE INCREASE IN PROPERTY TAX REVENUE TO BE RAISED FROM EXISTING PROPERTY IS RELATED TO INCREASED PROPERTY VALUES AS CERTIFIED BY THE JOHNSON COUNTY APPRAISAL DISTRICT. THE CITY'S 2024-2025 PROPERTY TAX RATE WILL REMAIN THE SAME AS THE CURRENT RATE.

Tax Code Section 26.18

Posting of Tax Rate and Budget Information

Provide the preceding two years budget: Current Year Adopted and Next Year Preliminary Budget

FY 2024-25 Preliminary/Proposed Budget Revenues – GF	\$ 6,074,130
FY 2023-24 Current Year Adopted Budget Revenues – GF	\$ 5,600,610
FY 2022-23 Previous Year Adopted Budget Revenues – GF	\$ 5,053,200

Change in the amount of total budget from Current Year to Upcoming Year, by dollar and percentage amounts

\$ 299,620

10.2 %

Amount of property tax budgeted for Maintenance and Operations for preceding two years plus the current year.

2023-2024 .724444

2022-2023 .736813

2021-2022 .746813



Percentage mount of property tax budgeted for Debt Service for the preceding two years plus the current year.

2023-2024 .109690

2022-2023 .097321

2021-2022 .097321



CITY OF KEENE 2024-2025 PRELIMINARY BUDGET

❖ GENERAL FUND

- DEPARTMENTAL REVENUES
- DEPARTMENTAL EXPENDITURES

❖ WATER & SEWER FUNDS

- DEPARTMENTAL REVENUES
- DEPARTMENTAL EXPENDITURES

❖ DEBT SERVICE FUNDS

Submitted To: City Secretary Office

Date Submitted: 8/22/2024

Submitted by: Finance Department

City of Keene Digital Budget Book



Last updated 08/22/24

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INTRODUCTION



Transmittal Letter

FY 2025

The FY 2025 budget represents a strategic plan for the future of Keene, built on the principles of transparency, accountability, and community engagement. I am confident that this budget will serve as a strong foundation for continued growth and prosperity.

I would like to extend my gratitude to the City Council, department heads, and staff for their dedication and hard work in developing this budget. Together, we will continue to build a vibrant and thriving community.

Sincerely,
Brent Batla

History of City



"This is a view of Keene from the top of the Administration building around 1924-1925, taken just a year or so after the Old Betsy steam engine stopped its run through Keene. Notice the old white church, used until 1957, located between 2nd and 3rd Street on Fairview. The second story building to the east was the location of the Keene Food Store that many old timers may remember as Blair's Store. At the time of this picture, the old wooden Post Office and W O Belz Store had not been built nor the Mizpah gate." (Citation from <https://visitkeenetx.com/history>)

Population Overview



TOTAL POPULATION

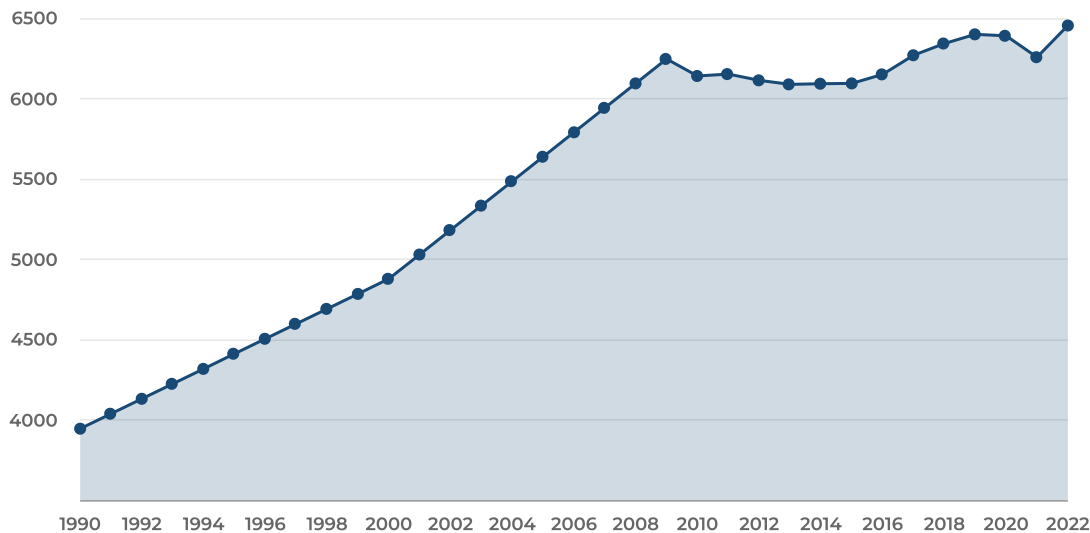
6,451

▲ **3.1%**
vs. 2021

GROWTH RANK

325 out of **1222**

Municipalities in Texas



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



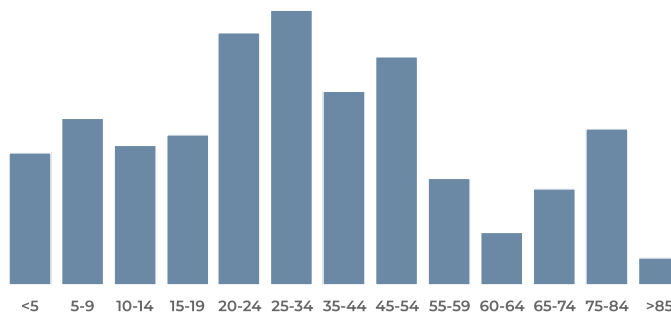
DAYTIME POPULATION

5,066

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

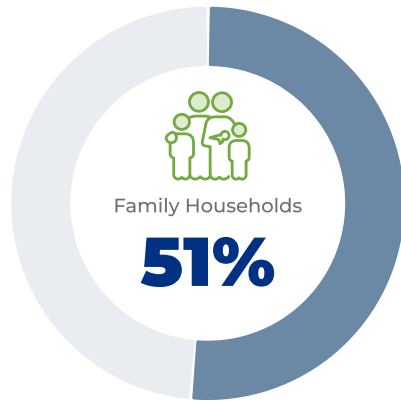
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

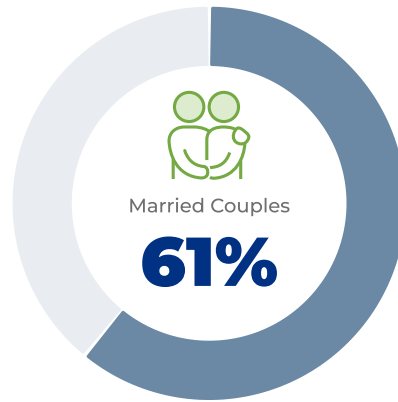
2,109

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



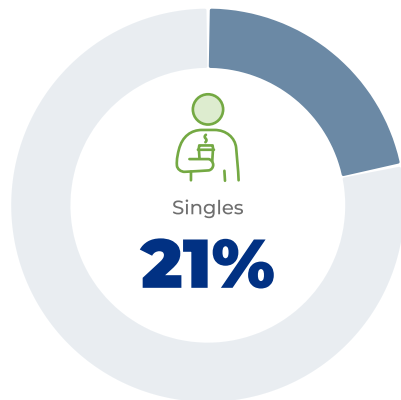
▲ 4%

higher than state average



▲ 21%

higher than state average



▼ 15%

lower than state average



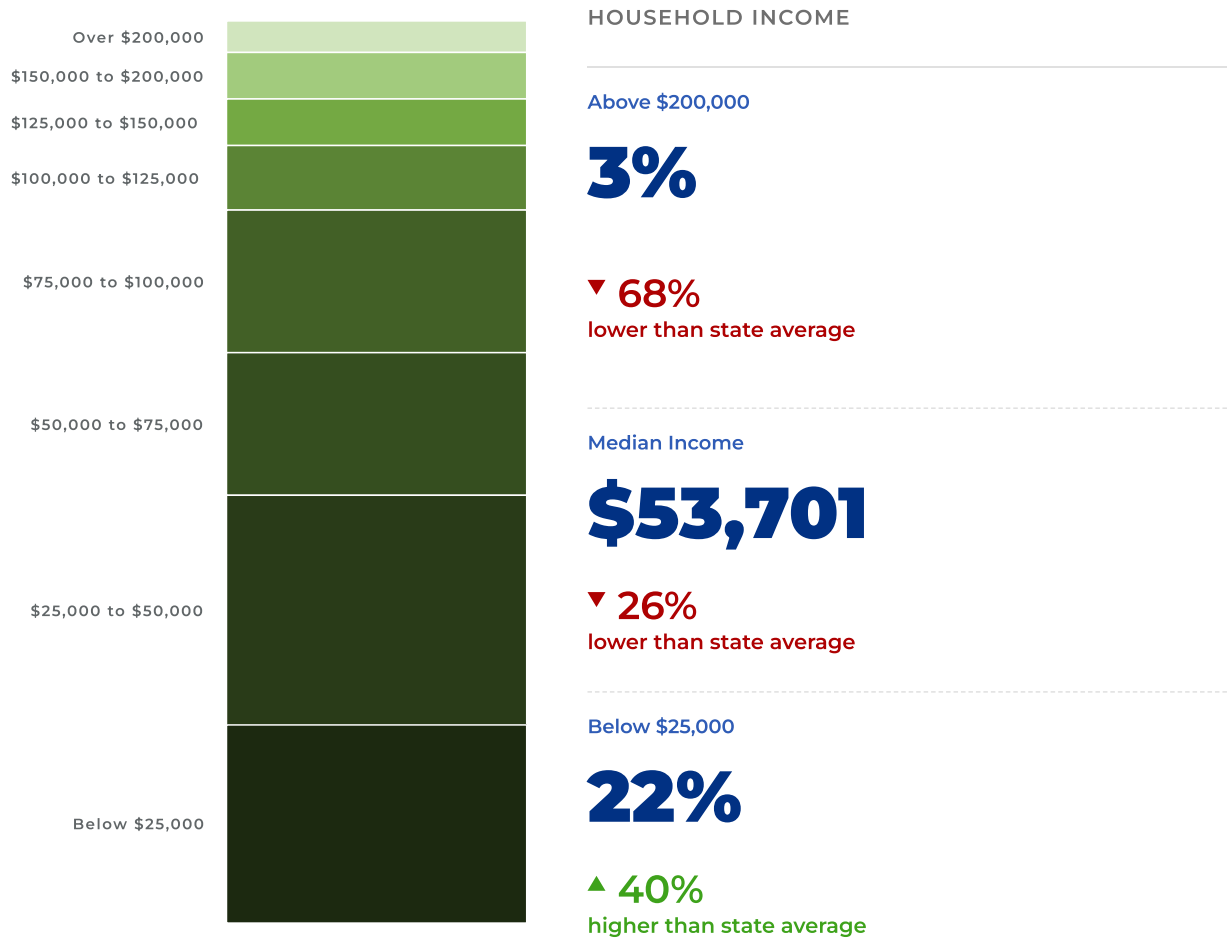
▲ 27%

higher than state average

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

Economic Analysis

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



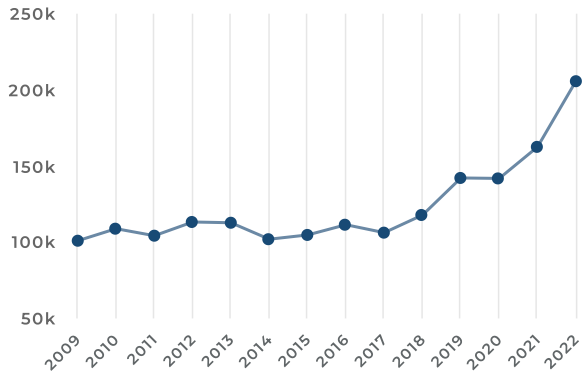
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

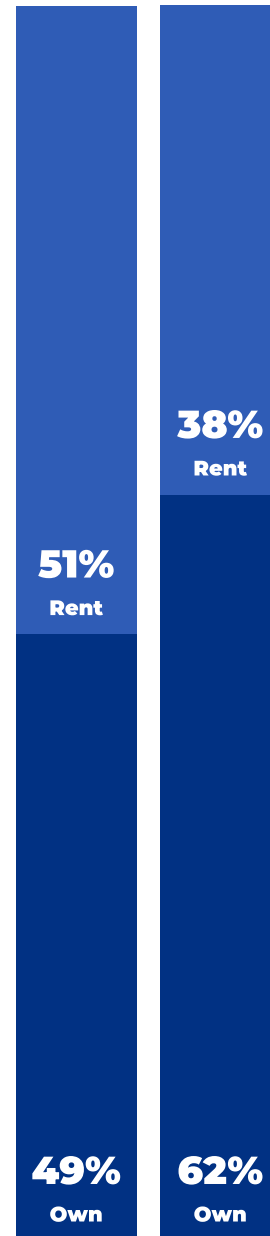
\$205,700



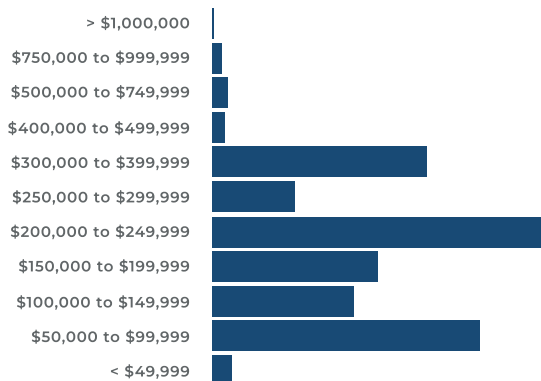
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Keene State Avg.



HOME VALUE DISTRIBUTION

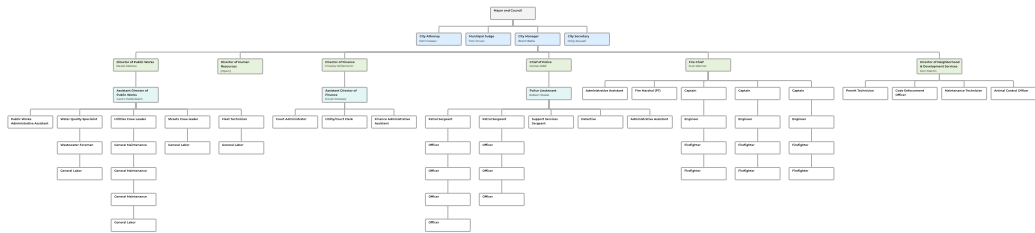


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Organization Chart

Organizational Chart



Fund Structure

The City of Keene funds are divided into two types:

- 1) Governmental Fund Types
- 2) Proprietary Fund Types

Governmental Fund

Most of the city's functions are recorded in the governmental fund group. The city utilizes four types of governmental funds: the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds.

General Fund - 100 (Primary Operating Fund)

The General Fund tracks all financial activities funded by general revenues that are not specifically designated, including property and sales taxes, permits and fees, non-designated intergovernmental revenue, franchise fees, and fines and forfeitures. It covers expenses related to general government, administration, public safety (including police and emergency medical services), etc.

Special Revenue - 550

This group of funds manages revenues and associated expenditures that have specific purposes, regulations, and designations other than debt service or capital projects. The funds within this group include: Special Events Fund, 4th July Fund, Star Fest Fund

Capital Projects Fund - 800

Capital Projects Funds are used to manage and report financial resources that are restricted, committed, or assigned for capital expenditures, such as the acquisition or construction of capital facilities and other capital assets (excluding those funded by Proprietary Funds or Trust Funds). These resources typically come from various sources, including general obligation bonds, state and federal grants, and appropriations from general or special revenue funds.

Debt Service Fund

Debt Service Funds manage the collection of resources that are restricted or committed to covering the payment of principal and interest on bonds issued to support governmental activities.

Street Rehabilitation Fund - 860

Used to fund street rehabilitation projects.

Proprietary Funds

These funds manage a city's business-type activities that are partially financed through fees or charges. The City of Keene uses the following proprietary fund type:

- 1) Enterprise funds

Enterprise Fund

Enterprise funds are governmental accounting funds designed to finance and operate services like a private business. User fees are set and adjusted to ensure that revenue is sufficient to cover all related expenses. Revenues in Enterprise Funds are restricted to the specific fund they are part of.

Water Fund - 200 & 205

The City manages a water utility with seven wells. All financial transactions associated with the water utility are recorded in these Fund. The rates charged to utility customers are set and approved by the City Council.

Sewer Fund - 210

The city manages a sewer system with five lift stations. All financial transactions associated with sewer are recorded in this fund. The city is responsible for all treatment costs, and transmission lines related to the lift stations. The sewer rates charged to utility customers are set and approved by City Council.

Other Funds:

EDC A Fund - 300

KEDC Type A Fund is used to drive economic development within the city. The EDC-A board uses funds to foster and direct growth to attract businesses that enhance and complement the residents' lifestyle while also generating sales tax revenue and creating jobs.

EDC B Fund - 400

KEDC Type B Fund is used for fostering industries and building communities. The EDC-B board uses funds to finance parks, sports facilities, and community initiatives, in addition to the projects eligible for Type A EDCs. However, Type B EDC's fund has more administrative restrictions compared to Type A EDCs.

Grants Fund

Grant Funds are financial aids issued by government agencies to support specific programs, initiatives, or services that align with public goals.

Basis of Budgeting

Basis of Budgeting

1. Modified Accrual Basis

- The City of Keene prepares its budget on a modified accrual basis for all governmental funds. This method recognizes revenues when they become measurable and available to finance current expenditures, and it recognizes expenditures when the related liability is incurred.
- Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, this period is 60 days after the fiscal year-end.

2. Full Accrual Basis

- For enterprise funds, the budget is prepared on a full accrual basis. This means that revenues are recognized when they are earned, and expenses are recognized when they are incurred, regardless of when cash is received or paid.

Key Components

1. Revenue Recognition

- **Governmental Funds:** Revenues are recognized in the accounting period in which they become measurable and available. Examples include property taxes, sales taxes, and grants.
- **Proprietary Funds:** Revenues are recognized when earned, such as charges for services.

2. Expenditure Recognition

- **Governmental Funds:** Expenditures are recorded when the related liability is incurred, with certain exceptions like unmatured principal and interest on general long-term debt, which are recognized when due.
- **Proprietary Funds:** Expenses are recognized when they are incurred.

Budgetary Control

1. Annual Budget Adoption

- The annual budget is adopted by the City Council prior to the beginning of the fiscal year. This budget serves as the financial plan for the city's operations for the upcoming year.
- The budget process involves input from various stakeholders, including city departments, residents, and the City Council, to ensure it reflects the community's priorities and needs.

2. Budget Amendments

- Amendments to the budget can be made throughout the fiscal year as necessary. These amendments must be approved by the City Council, ensuring that all changes are transparent and properly documented.

3. Monitoring and Reporting

- Regular financial reports are prepared and presented to the City Council and city management. These reports compare actual revenues and expenditures to budgeted amounts, allowing for timely identification of variances and necessary adjustments.

4. Encumbrance Accounting

- The city uses encumbrance accounting as a part of budgetary control. Encumbrances, or commitments to purchase goods or services, are recorded to ensure that expenditures do not exceed budgeted amounts. This helps maintain control over spending and ensures that funds are available for intended purposes.

Conclusion

The City of Keene's basis of budgeting, which uses the modified accrual basis for governmental funds and the full accrual basis for proprietary funds, ensures a comprehensive and transparent approach to financial management. By adhering to these principles, the city can effectively plan, monitor, and control its financial resources, ensuring fiscal responsibility and accountability to its residents.

Financial Policies

Comprehensive Financial Management Policy Statements

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policy statements safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

Objectives:

- A. To guide City Council and management policy decisions that have significant fiscal impact.
- B. To employ balanced revenue policies that provide adequate funding for services and service levels.
- C. To maintain appropriate financial capacity for present and future needs.
- D. To maintain sufficient reserves to maintain service levels during periods of economic downturn.
- E. To promote sound financial management by providing accurate and timely information on the City's financial condition.
- F. To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- G. To ensure the legal use of financial resources through an effective system of internal controls.
- H. To promote cooperation and coordination with other governments and the private sector in financing.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Maintain accounting practices that conform to generally accepted accounting principles and comply with prevailing federal, state, and local statutes and regulations. Provide for, prepare and present regular reports that analyze and evaluate the City's financial performance and economic condition.

A. Accounting Practices and Principles

The City will maintain accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government.

All City financial documents, except monthly interim financial reports, including official statements accompanying debt issues, Comprehensive Annual Financial Reports and continuing disclosure statements will meet these standards. Monthly interim financial reports are on a cash basis and will be reported as budgeted. At year-end, the general ledger and financials will be converted to GAAP and GASB.

B. Financial and Management Reporting

1. Interim Financial Reports will be provided quarterly to City Management and City Council that explain key economic and fiscal developments and note significant deviations from the budget. Budget detail reports will be distributed monthly by the end of each month for the prior month.
2. Quarterly, departments will report on program measures and indicators as compared to the target's last year to Finance. A quarterly report will be submitted to the City Manager, highlighting significant variations.

C. Annual Audit

Pursuant to State Statute, the City shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by a certified public accounting (CPA) firm, licensed to practice in the State of Texas. The annual Financial statement, including the auditor's opinion, shall be filed within 120 days after the last day of the City's fiscal year.

The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. The Finance Manager shall be responsible for establishing a process to ensure timely resolution of audit recommendations.

D. Audit Committee

The City Council shall appoint or confirm the audit committee, consisting of at least three members of the City Council. The primary purpose of the audit committee is to assist City Council and the City Manager in fulfilling oversight responsibilities for financial reporting, audit processes, and effective internal control systems.

E. Annual Financial Disclosure

As required by the Securities and Exchange Commission (SEC) Rule 15c2-12, the City will provide certain annual financial information to various information repositories through disclosure documents or a set of documents that include the necessary information. This will include any periodic materials event notices as required by the SEC.

F. Signature of Checks

Pursuant to the City Charter, all checks shall have two signatures, signed by the City Manager, Mayor, or City Secretary. Component unit check signers are officers elected by the board, where applicable. Type A and Type B checks shall also have two signatures.

G. Compliance with Council Policy Statements

The Financial Management Policy Statements will be reviewed bi-annually and updated, revised or refined as deemed necessary. Policy statements adopted by City Council are guidelines, and occasionally, exceptions may be appropriate and required. Exceptions will be identified, documented, and presented by the City Manager to the City Council.

BUDGET AND LONG RANGE FINANCIAL PLANNING

A. Balanced Budget

The City Manager shall file annually a structurally balanced budget for the ensuing fiscal year with City Council pursuant to prevailing state and local law. A structurally balanced budget is further defined as recurring revenues funding recurring expenditures and adherence to fund balance policies. Short-term loans should be avoided as budget balancing techniques.

B. Current Funding Basis (Recurring Revenues)

The City shall budget and operate on a current funding basis. Recurring expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources to facilitate operations on a current funding basis.

C. Use of Non-Recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance of fund balance in excess of policy can only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by nonrecurring sources.

D. Tax Rate

The City Manager will recommend a tax rate that the City finances require in order to operate efficiently, yet effectively, and pay its debt.

E. Revenue Estimating for Budgeting

1. In order to protect the City from revenue shortfalls and to maintain a stable level of service, the City shall use a conservative, objective, reasonable and analytical approach when preparing revenue estimates. The process shall include historical collection rates, trends, development, and probable economic changes. This approach is intended to reduce the likelihood of actual revenues falling short of budget estimates and should avoid mid-year service charges.
2. The City whenever possible, will seek outside sources of revenue, such as federal, state, and local grants, in order to leverage local dollars.
3. Estimates from grant sources will be projected only to the specific date on which the entitlement will end.

F. Pay Increases

The budget shall include an amount adequate to cover pay increases based on City's financial condition in relation to the overall budget.

G. Budget Preparation

1. The City Manager should prepare and submit the annual budget and CIP plan to the City Council according to the City of Keene Charter. Department Directors have responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority directions and department goals. Departments are charged with implementing them once they are approved.
2. All competing requests for City resources will be weighted within the formal annual budget process.
3. Actions on items that come up throughout the year with significant financial impacts should be withheld until they can be made in the full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves.

H. Budget Management

In accordance with the City Charter, the City Manager shall manage the budget after it is formally adopted by the City Council. The City Manager may further delegate levels of authority for the daily operations of the budget. Expenditures/expenses are legally adopted by the fund level. Expenditures/expenses should not exceed the adopted budget, plus subsequent changes approved by the City Council.

I. Amended Budget

In order to preserve fund balances/ending balances based on projected revenues and expenditures/expenses for the current fiscal year, City Council will approve amendments to the annual budget for all funds prior to the end of the current fiscal year.

J. Performance Measurement

Performance measures will be utilized and reported in department budgets. The City will maintain a measurement system that reports trends and comparisons to targets and previous year as a management tool to monitor and improve service delivery.

K. Operating Deficits

The City shall take immediate corrective action if at any time during the fiscal year expenditure and revenue re-estimates are such that "net income" is lower than budgeted.

Corrective actions may include:

- Deferral of capital equipment purchases
 - Deferral of pay-as-you go capital improvements
 - Expenditure reductions
 - Deferral of certain positions
 - Hiring freezes
 - Use of fund balance
 - Use of volunteers
 - Increase fees
 - Reduce work hours with subsequent reduction in pay
 - Eliminate positions which may require laying-off employees if there are no other vacant positions for which they are qualified.
- The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit, only with a subsequent approval of a plan to replenish the fund balance if it is brought down below policy level.

L. Long-Range Financial Plans

1. The City shall develop and maintain a five-year Capital Improvement Project Financial Forecast for each major operating fund, in conjunction with the annual budget process.

Major operating funds are as follows:

- General Fund
- I & S Funds (Debt)
- Water and Wastewater Utility Funds
- Capital Improvement Funds

2. The forecast should enable current services and current service levels provided to be sustained over the forecast period. Operating impacts from completed capital improvement projects in the City's five-Year CIP shall be included in the forecast. Commitments/obligations already made that require future financial resources shall also be included.

3. The forecasts should identify impact to property taxes and utility rates.

4. Major financial decisions should be made in the context of the Long-Range Plan. The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause change in the level of revenue.

REVENUES

Design, maintain and administer a revenue system that will assure reliable, equitable, diversified and sufficient revenue stream to support desired City services.

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which may adversely impact that source.

B. User Fees - General Fund

1. For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. Where services provide a general public benefit, the City shall recover the costs of those services through property and sales taxes.
2. At a minimum, the City will strive to cover direct costs.
3. User fees should be reviewed, at a minimum, every two to three years and adjusted to avoid sharp changes.
4. Factors in setting fees shall include, but not be limited to: market and competitive pricing, effect of demand for services, and impact on users, which may result in recovering something less than direct, indirect and overhead costs.
5. The City may set a different fee for residents versus non-residents to cover costs.
6. User fees should be adopted by Council Ordinance and included in the Annual Fee Schedule.

C. User Fees - Enterprise Funds

1. Utility rates and other Enterprise Fund user fees shall be set at levels sufficient to cover operating expenditures (direct and indirect), meet debt obligations and debt service coverage, provide funding for capital improvements, and provide adequate levels of working capital.
2. The City may set a different fee for residents versus non-residents to cover costs.

D. One-Time/Unpredictable Revenue Sources

1. One-time, unpredictable revenue sources should not be used for ongoing expenses/expenditures.

E. Revenue Collection

The City shall maintain high collection rates for all revenues by monitoring monthly receivables. The City shall follow an aggressive, consistent, yet reasonable approach to collecting revenues to the fullest extent allowed by law for all delinquent taxpayers and others overdue in payments to the City. Revenues actually received will be compared to budgeted revenues by the Finance Department and any variances considered to be material will be investigated. This process will be summarized in the monthly financial report.

F. Write-Off of Uncollectible Receivables (excludes property taxes, court fines and warrant)

1. Receivables shall be considered for write-off as follows:
 - a. State statute authorizing the release of extinguishment, in whole or in part, of any indebtedness, liability, or obligation, if applicable.
 - b. Accounts outstanding for 1 year, identified as uncollectible, and all attempts to collect have been taken.
2. Accounts shall be written-off annually near year-end upon approval by the City Manager.
3. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.

EXPENDITURES

Identify services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of those services.

A. Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to maintain service levels.

B. Periodic Program/Services Reviews

The City Manager and staff shall undertake periodic reviews of City programs and services for both efficiency and effectiveness. Programs or services determined to be inefficient and/or ineffective shall be recommended through the annual budget process to be reduced in scope or eliminated.

C. Purchasing

All City purchases of goods and services shall be made in accordance with the City's purchasing procedures as described in this document.

D. Property/Liability Insurance Expenses

The Property/Liability Insurance Fund accounts for uninsured and deductible claims for the City's property and liability insurance. Claims cannot be reasonably predicted and budgeted for; therefore, any extensive expenditures will be presented to City Council and adjusted through budget adjustments as necessary.

BUDGET OVERVIEW

Executive Overview

The FY 2025 budget reflects our focus on enhancing public safety, improving infrastructure, and fostering economic development. Key highlights include:

1. **Public Safety:** Increased funding for police and fire departments to ensure the safety and security of our residents.
2. **Infrastructure:** Significant investments in road maintenance, water, and sewer systems to support our growing population and enhance quality of life.
3. **Economic Development:** Initiatives to attract new businesses and support local enterprises, contributing to job creation and economic growth.

Strategic Plan

Strategic Priorities

1. Population Growth and Residential Development
2. Economic Development and Commercial Expansion
3. Infrastructure Improvement and Public Services
4. Community Engagement and Transparency

Strategic Priority 1: Population Growth and Residential Development

Goal: Increase in Rooftops

Objective: Facilitate and encourage residential development to meet the growing demand for housing and contribute to the city's tax base.

Actions:

1. Streamline Permitting Process: Simplify and expedite the permitting and approval processes for residential developers.
2. Incentives for Developers: Offer incentives such as tax abatements or reduced fees to attract residential developers.
3. Zoning and Land Use Planning: Update zoning regulations to support higher-density residential developments in appropriate areas.

Expected Outcomes:

- Increased Property Tax Revenue: New rooftops will contribute to an expanded property tax base.
- Enhanced Community Services: Higher population density will justify and fund improvements in public services and infrastructure.

Strategic Priority 2: Economic Development and Commercial Expansion

Goal: Attract and Retain Commercial Clients

Objective: Leverage residential growth to attract commercial clients, thereby increasing sales tax revenue and job opportunities.

Actions:

1. Market Analysis and Business Recruitment: Conduct market analyses to identify and target businesses that align with Keene's demographic trends and consumer demands.
2. Commercial Incentive Programs: Develop and implement incentive programs for businesses, including tax incentives, grants, and infrastructural support.
3. Mixed-Use Development: Promote mixed-use developments that integrate residential and commercial spaces, creating vibrant community hubs.

Expected Outcomes:

- Increased Sales Tax Revenue: A higher number of commercial clients will boost local sales tax collections.
- Job Creation: New businesses will generate employment opportunities for residents.
- Vibrant Community Hubs: Mixed-use developments will enhance community engagement and increase foot traffic for local businesses.

Strategic Priority 3: Infrastructure Improvement and Public Services

Goal: Support Growth Through Enhanced Infrastructure

Objective: Invest in critical infrastructure to support residential and commercial growth.

Actions:

1. Road Maintenance and Expansion: Prioritize road maintenance and expansion projects to accommodate increased traffic and improve connectivity.
2. Utilities and Public Services: Upgrade water, sewer, and other utility systems to ensure reliable service for new developments.
3. Public Safety Investments: Increase funding for police, fire, and emergency services to maintain a safe environment for residents and businesses.

Expected Outcomes:

- Improved Quality of Life: Enhanced infrastructure will directly improve the living standards and safety of residents.
- Attractive Business Environment: Reliable infrastructure is a key factor in attracting and retaining businesses.

Strategic Priority 4: Community Engagement and Transparency

Goal: Foster a Collaborative and Transparent Government

Objective: Ensure community involvement and maintain transparency throughout the budgeting and planning processes.

Actions:

1. Public Consultations and Hearings: Conduct regular public consultations and hearings to gather input and feedback from residents and stakeholders.
2. Transparency Initiatives: Utilize digital platforms to provide transparent access to budget documents, meeting minutes, and strategic plans.
3. Community Feedback Mechanisms: Implement feedback mechanisms such as surveys and town hall meetings to continuously gauge public sentiment and priorities.

Expected Outcomes:

- Informed Decision-Making: Community input will lead to more informed and effective decision-making.
- Trust and Accountability: Transparency will build trust and ensure accountability in the city's governance.

Conclusion

By strategically increasing residential rooftops and leveraging this growth to attract commercial clients, the City of Keene aims to create a robust financial future. The initiatives outlined in this strategic plan will enhance the city's tax base, improve infrastructure, and promote a vibrant local economy, ultimately leading to a prosperous and sustainable community.

Short-term Factors

In the short term, the budget is facing several challenging factors. The lack of new housing growth has led to a stagnation in ad valorem tax revenue, causing the revenue side of the budget to flatten. Concurrently, inflation and another significant increase in the cost of insurance and healthcare benefits have driven expenses higher. As a result, the expense side of the budget is poised to surpass revenues, creating an exceptionally tight financial situation with little margin for contingency funds. This fiscal strain necessitates careful planning and prioritization to maintain essential services and fiscal stability.

Priorities & Issues

- **Street Repair and Maintenance**
 - Allocate funds for the repair and maintenance of existing roads to ensure safety and accessibility.
 - Prioritize high-traffic areas and those in urgent need of repairs.
 - Implement a regular maintenance schedule to prolong the lifespan of the city's roadways.
- **Positioning for Future Wastewater Infrastructure Project**
 - Plan and allocate funds to prepare for a large-scale wastewater infrastructure project.
 - Aim to double the current size of the treatment facility to meet future demands.
 - Secure funding sources and develop a comprehensive project timeline.
- **Ensure Cybersecurity**
 - Invest in robust cybersecurity measures to protect city data and infrastructure.
 - Regularly update security protocols and conduct vulnerability assessments.
 - Train city employees on best practices for cybersecurity to prevent breaches.
- **Address Rising Healthcare Costs**
 - Ensure adequate funding for employee healthcare and insurance benefits.
 - Explore cost-saving measures without compromising the quality of benefits.
 - Regularly review and adjust benefits packages to remain competitive and sustainable.
- **Continue to Invest in Public Safety**
 - Increase funding for police and fire departments to ensure the safety and security of residents.
 - Invest in updated equipment and training for first responders.
 - Enhance community policing initiatives to build trust and cooperation with residents.
- **Infrastructure Improvements**
 - Upgrade water, sewer, and utility systems to support current and future demand.
 - Focus on projects that improve the reliability and efficiency of public services.
 - Plan for future infrastructure needs based on projected growth.

Personnel Changes

The FY 2025 budget includes several key personnel changes to enhance city operations. We are adding one new police officer to strengthen our public safety efforts and ensure the continued safety and security of our residents. Additionally, one new finance position will be created to support the city's growing financial management needs. With the upcoming retirement of our current Finance Director, the City of Keene will be actively seeking a qualified individual to fill this crucial role. These personnel changes reflect our commitment to maintaining efficient and effective city services while preparing for future growth and challenges.

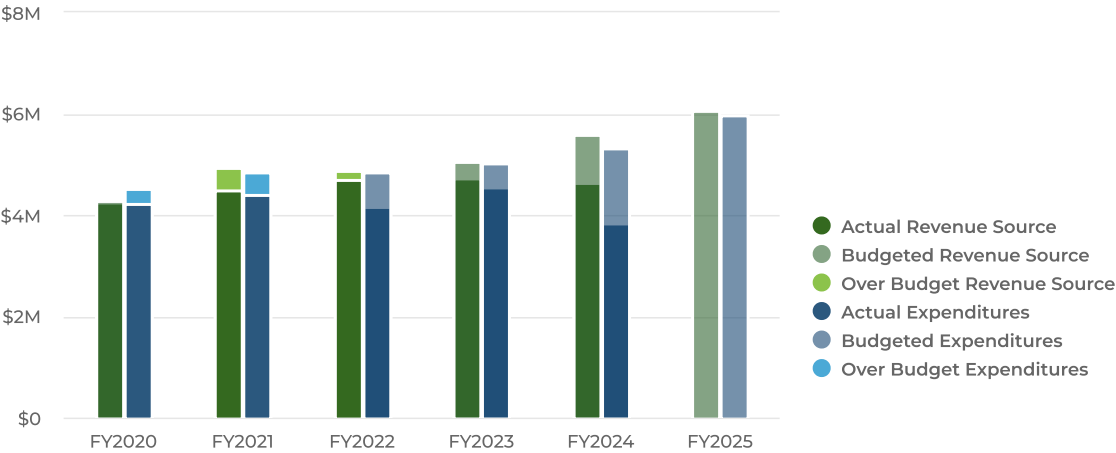
FUND SUMMARIES

General

The General Fund tracks all financial activities funded by general revenues that are not specifically designated, including property and sales taxes, permits and fees, non-designated intergovernmental revenue, franchise fees, and fines and forfeitures. It covers expenses related to general government, administration, and public safety (including police and emergency medical services).

Summary

The City of Keene is projecting \$6.07M of revenue in FY2025, which represents a 8.5% increase over the prior year. Budgeted expenditures are projected to increase by 12.2% or \$650.12K to \$5.99M in FY2025.

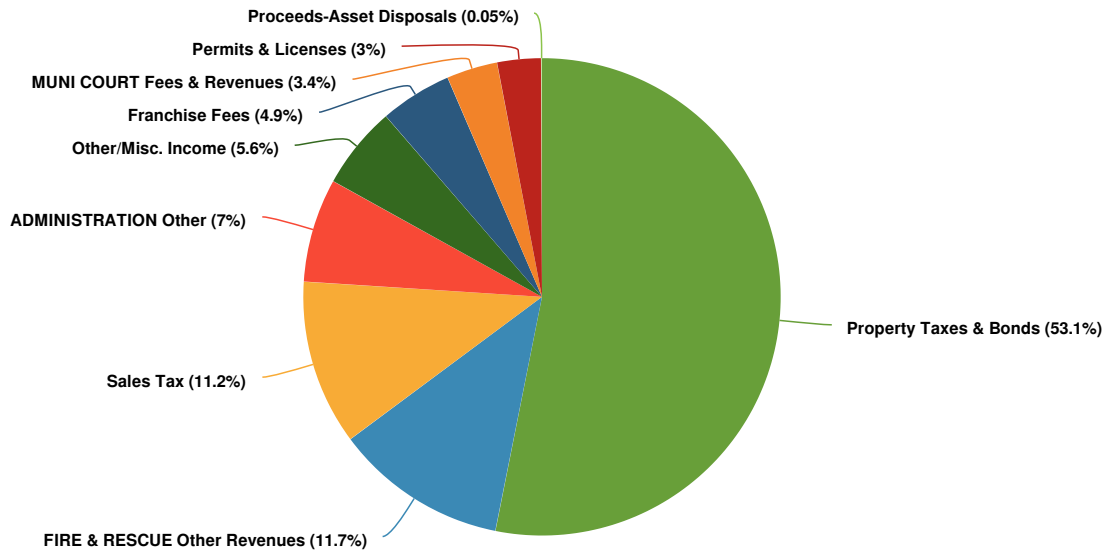


GENERAL FUND COMPREHENSIVE SUMMARY

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)
Beginning Fund Balance:	N/A	N/A	N/A	N/A	N/A
Revenues					
Sales Tax	\$680,000.00	\$405,455.62	\$680,000.00	\$680,000.00	\$680,000.00
Other/Misc. Income	\$232,500.00	\$139,503.30	\$340,000.00	\$340,000.00	\$340,000.00
Property Taxes & Bonds	\$2,928,510.00	\$3,036,149.14	\$3,228,130.00	\$3,228,130.00	\$3,228,130.00
Franchise Fees	\$320,000.00	\$156,315.30	\$296,000.00	\$296,000.00	\$296,000.00
Permits & Licenses	\$180,000.00	\$82,343.21	\$180,000.00	\$180,000.00	\$180,000.00
FIRE & RESCUE Other Revenues	\$670,000.00	\$474,670.23	\$710,000.00	\$710,000.00	\$710,000.00
POLICE Other Revenues	\$0.00	\$4.30	\$0.00	\$0.00	\$0.00
MUNI COURT Fees & Revenues	\$160,000.00	\$167,219.05	\$209,500.00	\$209,500.00	\$209,500.00
ADMINISTRATION Other	\$427,100.00	\$180,020.00	\$427,500.00	\$427,500.00	\$427,500.00
Proceeds-Asset Disposals	\$2,500.00	\$288.00	\$3,000.00	\$3,000.00	\$3,000.00
Total Revenues:	\$5,600,610.00	\$4,641,968.15	\$6,074,130.00	\$6,074,130.00	\$6,074,130.00
Expenditures					
PERSONNEL EXPENSES	\$3,942,780.00	\$2,813,550.92	\$4,455,040.00	\$4,468,610.00	\$4,481,460.00
FACILITIES	\$186,390.00	\$120,557.58	\$172,069.27	\$172,069.27	\$172,069.27
VEHICLES & REPAIRS	\$187,090.00	\$131,071.81	\$184,240.00	\$184,240.00	\$184,240.00
EQUIPMENT MAINT. & REPAIRS	\$43,820.00	\$6,546.48	\$41,995.00	\$41,995.00	\$41,995.00
OTHER EQUIP -MAINT & REPARIS	\$47,860.00	\$10,589.39	\$59,080.32	\$59,080.32	\$59,080.32
SUPPLIES	\$118,600.00	\$52,853.70	\$120,970.27	\$120,970.27	\$120,970.27
COMPUTERS/PHONES/INTERNET	\$86,440.00	\$114,041.17	\$69,615.66	\$69,615.66	\$69,615.66
OTHER PROF SVCS/COPIERS	\$517,850.00	\$453,768.25	\$469,481.79	\$469,481.79	\$469,481.79
PROFESSIONAL EXPENSES	\$210,250.00	\$141,594.17	\$217,288.16	\$217,288.16	\$217,288.16
CAPITAL ASSETS/CIP ITEM	\$0.00	\$10,022.55	\$175,000.00	\$175,000.00	\$175,000.00
Total Expenditures:	\$5,341,080.00	\$3,854,596.02	\$5,964,780.47	\$5,978,350.47	\$5,991,200.47
Total Revenues Less Expenditures:	\$259,530.00	\$787,372.13	\$109,349.53	\$95,779.53	\$82,929.53
Ending Fund Balance:	N/A	N/A	N/A	N/A	N/A

Revenues by Source

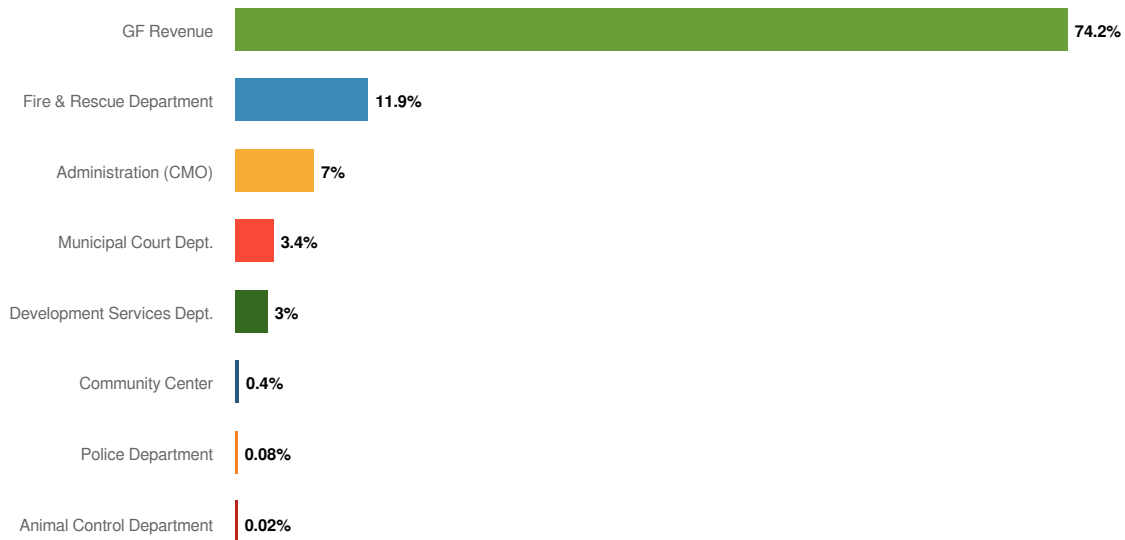
Projected 2025 Revenues by Source



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source						
Sales Tax	\$680,000.00	\$405,455.62	\$680,000.00	\$680,000.00	\$680,000.00	0%
Other/Misc. Income	\$232,500.00	\$139,503.30	\$340,000.00	\$340,000.00	\$340,000.00	46.2%
Property Taxes & Bonds	\$2,928,510.00	\$3,036,149.14	\$3,228,130.00	\$3,228,130.00	\$3,228,130.00	10.2%
Franchise Fees	\$320,000.00	\$156,315.30	\$296,000.00	\$296,000.00	\$296,000.00	-7.5%
Permits & Licenses	\$180,000.00	\$82,343.21	\$180,000.00	\$180,000.00	\$180,000.00	0%
FIRE & RESCUE Other Revenues	\$670,000.00	\$474,670.23	\$710,000.00	\$710,000.00	\$710,000.00	6%
POLICE Other Revenues	\$0.00	\$4.30	\$0.00	\$0.00	\$0.00	0%
MUNI COURT Fees & Revenues	\$160,000.00	\$167,219.05	\$209,500.00	\$209,500.00	\$209,500.00	30.9%
ADMINISTRATION Other	\$427,100.00	\$180,020.00	\$427,500.00	\$427,500.00	\$427,500.00	0.1%
Proceeds-Asset Disposals	\$2,500.00	\$288.00	\$3,000.00	\$3,000.00	\$3,000.00	20%
Total Revenue Source:	\$5,600,610.00	\$4,641,968.15	\$6,074,130.00	\$6,074,130.00	\$6,074,130.00	8.5%

Revenue by Department

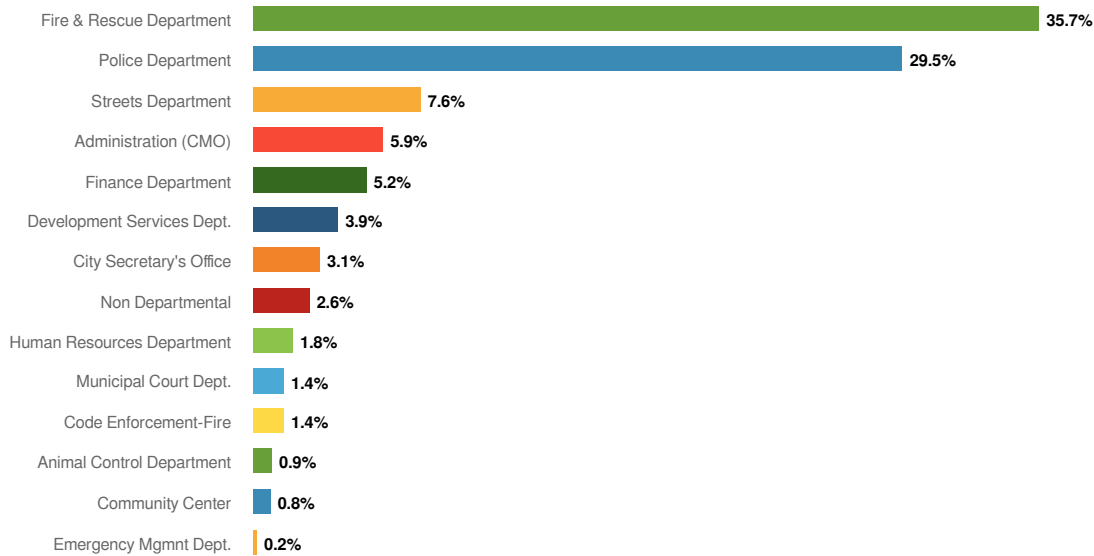
Projected 2025 Revenue by Department



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue						
GF Revenue	\$4,121,010.00	\$3,723,222.29	\$4,504,130.00	\$4,504,130.00	\$4,504,130.00	9.3%
Administration (CMO)	\$426,600.00	\$180,000.00	\$427,000.00	\$427,000.00	\$427,000.00	0.1%
Police Department	\$5,000.00	\$595.10	\$5,000.00	\$5,000.00	\$5,000.00	0%
Fire & Rescue Department	\$680,000.00	\$474,725.23	\$720,000.00	\$720,000.00	\$720,000.00	5.9%
Animal Control Department	\$1,500.00	\$50.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
Development Services Dept.	\$180,000.00	\$84,552.86	\$180,000.00	\$180,000.00	\$180,000.00	0%
Municipal Court Dept.	\$160,000.00	\$167,219.05	\$209,500.00	\$209,500.00	\$209,500.00	30.9%
Community Center	\$26,500.00	\$11,603.62	\$27,000.00	\$27,000.00	\$27,000.00	1.9%
Total Revenue:	\$5,600,610.00	\$4,641,968.15	\$6,074,130.00	\$6,074,130.00	\$6,074,130.00	8.5%

Expenditures by Function

Budgeted Expenditures by Function

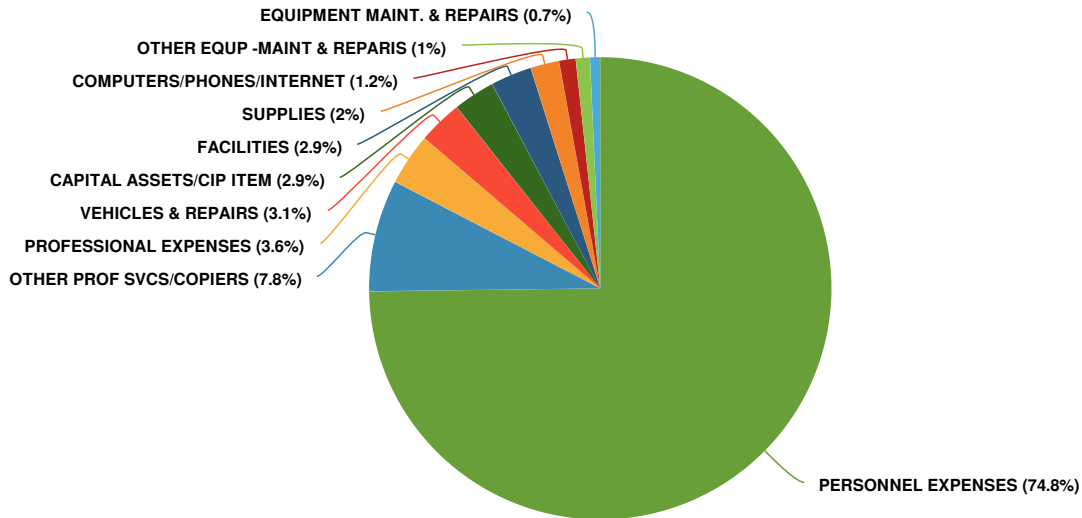


Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures						
Administration (CMO)	\$308,850.00	\$230,437.63	\$353,350.02	\$353,350.02	\$353,350.02	14.4%
City Secretary's Office	\$143,120.00	\$89,184.34	\$184,512.36	\$184,512.36	\$184,512.36	28.9%
Finance Department	\$260,520.00	\$204,149.54	\$310,265.00	\$310,265.00	\$310,265.00	19.1%
Human Resources Department	\$78,850.00	\$43,072.26	\$109,247.80	\$109,247.80	\$109,247.80	38.6%
Police Department	\$1,655,200.00	\$1,130,612.75	\$1,755,152.00	\$1,768,722.00	\$1,768,722.00	6.9%
Fire & Rescue Department	\$1,914,770.00	\$1,276,778.52	\$2,125,558.59	\$2,125,558.59	\$2,138,408.59	11.7%
Emergency Mgmt Dept.	\$11,360.00	\$2,285.00	\$11,360.00	\$11,360.00	\$11,360.00	0%
Code Enforcement-Fire	\$53,520.00	\$17,169.95	\$83,730.00	\$83,730.00	\$83,730.00	56.4%
Animal Control Department	\$56,670.00	\$12,487.65	\$54,590.00	\$54,590.00	\$54,590.00	-3.7%
Development Services Dept.	\$180,570.00	\$131,812.79	\$231,750.00	\$231,750.00	\$231,750.00	28.3%
Municipal Court Dept.	\$91,900.00	\$70,291.88	\$85,118.00	\$85,118.00	\$85,118.00	-7.4%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Streets Department	\$287,430.00	\$236,743.91	\$455,830.00	\$455,830.00	\$455,830.00	58.6%
Community Center	\$32,380.00	\$9,562.75	\$49,440.00	\$49,440.00	\$49,440.00	52.7%
Econ Dev Corp- Part A	\$0.00	\$31,118.47	\$0.00	\$0.00	\$0.00	0%
Econ Dev Corp- Part B	\$0.00	\$31,012.87	\$0.00	\$0.00	\$0.00	0%
Non Departmental	\$265,940.00	\$337,875.71	\$154,876.70	\$154,876.70	\$154,876.70	-41.8%
Total Expenditures:	\$5,341,080.00	\$3,854,596.02	\$5,964,780.47	\$5,978,350.47	\$5,991,200.47	12.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



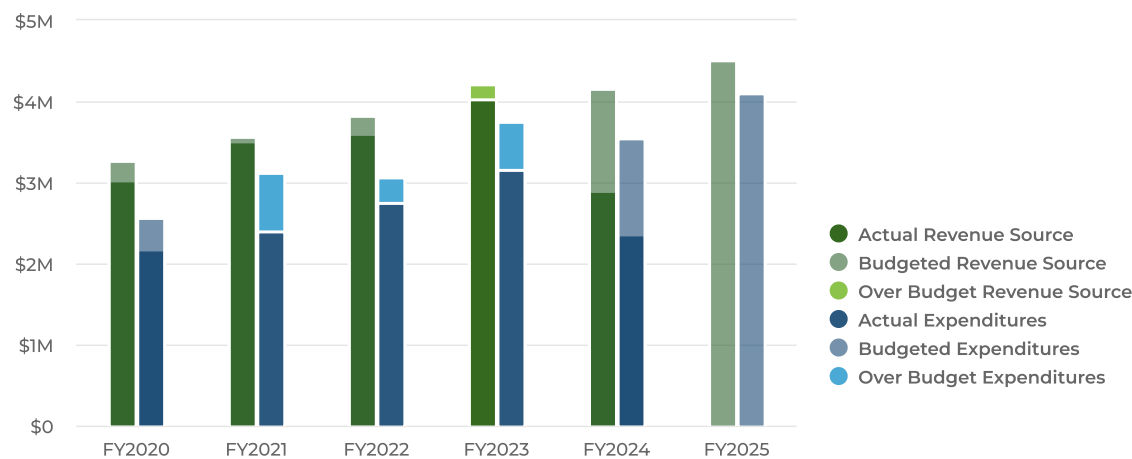
Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES	\$3,942,780.00	\$2,813,550.92	\$4,455,040.00	\$4,468,610.00	\$4,481,460.00	13.7%
FACILITIES	\$186,390.00	\$120,557.58	\$172,069.27	\$172,069.27	\$172,069.27	-7.7%
VEHICLES & REPAIRS	\$187,090.00	\$131,071.81	\$184,240.00	\$184,240.00	\$184,240.00	-1.5%
EQUIPMENT MAINT. & REPAIRS	\$43,820.00	\$6,546.48	\$41,995.00	\$41,995.00	\$41,995.00	-4.2%
OTHER EQUP -MAINT & REPARIS	\$47,860.00	\$10,589.39	\$59,080.32	\$59,080.32	\$59,080.32	23.4%
SUPPLIES	\$118,600.00	\$52,853.70	\$120,970.27	\$120,970.27	\$120,970.27	2%
COMPUTERS/PHONES/INTERNET	\$86,440.00	\$114,041.17	\$69,615.66	\$69,615.66	\$69,615.66	-19.5%
OTHER PROF SVCS/COPIERS	\$517,850.00	\$453,768.25	\$469,481.79	\$469,481.79	\$469,481.79	-9.3%
PROFESSIONAL EXPENSES	\$210,250.00	\$141,594.17	\$217,288.16	\$217,288.16	\$217,288.16	3.3%
CAPITAL ASSETS/CIP ITEM	\$0.00	\$10,022.55	\$175,000.00	\$175,000.00	\$175,000.00	N/A
Total Expense Objects:	\$5,341,080.00	\$3,854,596.02	\$5,964,780.47	\$5,978,350.47	\$5,991,200.47	12.2%

Water & Sewer

The Water & Sewer Fund is the operational fund for the City's municipal water and wastewater utilities. It is the City's second-largest fund and is dedicated solely to the administration, operation, and maintenance of the City's water and wastewater systems.

Summary

The City of Keene is projecting \$4.51M of revenue in FY2025, which represents a 8.4% increase over the prior year. Budgeted expenditures are projected to increase by 15.1% or \$539.14K to \$4.1M in FY2025.

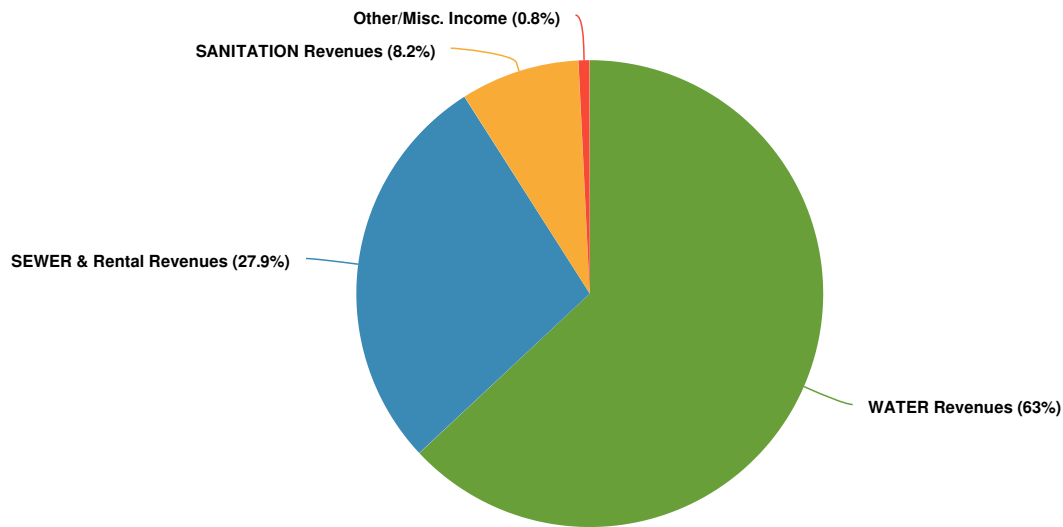


WATER & SEWER COMPREHENSIVE SUMMARY

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)
Beginning Fund Balance:	\$3,089,994.00	\$3,089,994.00	N/A	N/A	N/A
Revenues					
Other/Misc. Income	\$29,000.00	\$70,945.26	\$35,000.00	\$35,000.00	\$35,000.00
WATER Revenues	\$2,533,500.00	\$1,759,836.93	\$2,846,120.00	\$2,846,120.00	\$2,846,120.00
SEWER & Rental Revenues	\$1,237,500.00	\$796,695.26	\$1,261,500.00	\$1,261,500.00	\$1,261,500.00
SANITATION Revenues	\$365,000.00	\$280,567.71	\$372,200.00	\$372,200.00	\$372,200.00
Total Revenues:	\$4,165,000.00	\$2,908,045.16	\$4,514,820.00	\$4,514,820.00	\$4,514,820.00
Expenditures					
PERSONNEL EXPENSES	\$1,207,330.00	\$812,122.60	\$1,405,140.00	\$1,405,140.00	\$1,405,140.00
FACILITIES	\$482,260.00	\$326,300.10	\$493,008.54	\$493,008.54	\$493,008.54
VEHICLES & REPAIRS	\$47,580.00	\$20,484.16	\$54,610.66	\$54,610.66	\$54,610.66
EQUIPMENT MAINT. & REPAIRS	\$32,540.00	\$10,394.80	\$32,540.00	\$32,540.00	\$32,540.00
OTHER EQUP -MAINT & REPARIS	\$3,000.00	\$878.00	\$3,000.00	\$3,000.00	\$3,000.00
SUPPLIES	\$163,150.00	\$80,264.53	\$163,811.10	\$163,811.10	\$163,811.10
COMPUTERS/PHONES/INTERNET	\$41,800.00	\$27,586.61	\$45,911.00	\$45,911.00	\$45,911.00
OTHER PROF SVCS/COPIERS	\$951,710.00	\$649,538.61	\$1,035,105.22	\$1,035,105.22	\$1,035,105.22
PROFESSIONAL EXPENSES	\$634,640.00	\$102,241.65	\$834,989.04	\$834,989.04	\$834,989.04
CAPITAL ASSETS/CIP ITEM	\$0.00	\$166,293.85	\$0.00	\$35,030.00	\$35,030.00
TRANSFERS & ALLOCATIONS	\$0.00	\$180,000.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$3,564,010.00	\$2,376,104.91	\$4,068,115.56	\$4,103,145.56	\$4,103,145.56
Total Revenues Less Expenditures:	\$600,990.00	\$531,940.25	\$446,704.44	\$411,674.44	\$411,674.44
Ending Fund Balance:	\$3,690,984.00	\$3,621,934.25	N/A	N/A	N/A

Revenues by Source

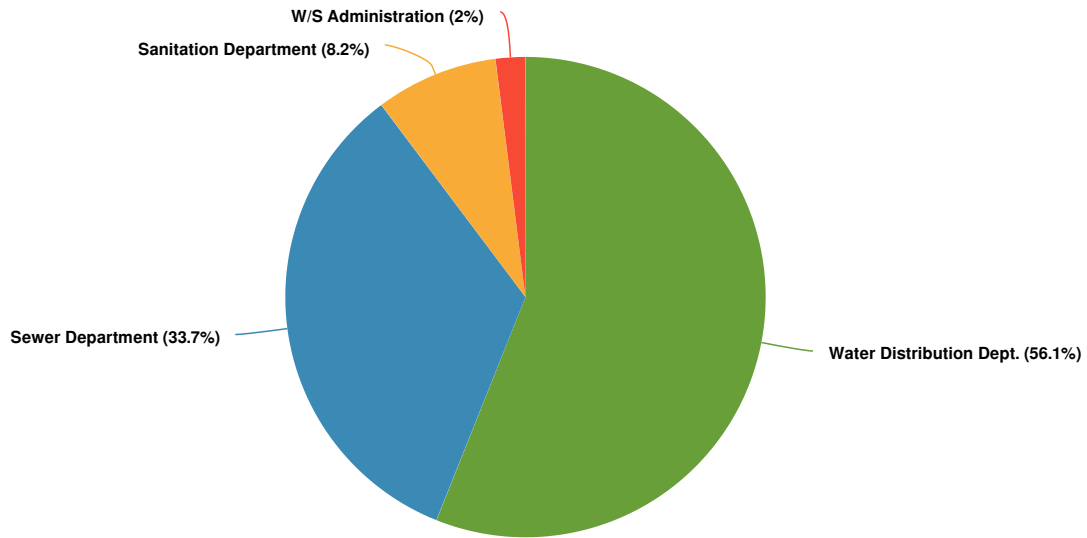
Projected 2025 Revenues by Source



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source						
Other/Misc. Income	\$29,000.00	\$70,945.26	\$35,000.00	\$35,000.00	\$35,000.00	20.7%
WATER Revenues	\$2,533,500.00	\$1,759,836.93	\$2,846,120.00	\$2,846,120.00	\$2,846,120.00	12.3%
SEWER & Rental Revenues	\$1,237,500.00	\$796,695.26	\$1,261,500.00	\$1,261,500.00	\$1,261,500.00	1.9%
SANITATION Revenues	\$365,000.00	\$280,567.71	\$372,200.00	\$372,200.00	\$372,200.00	2%
Total Revenue Source:	\$4,165,000.00	\$2,908,045.16	\$4,514,820.00	\$4,514,820.00	\$4,514,820.00	8.4%

Revenue by Department

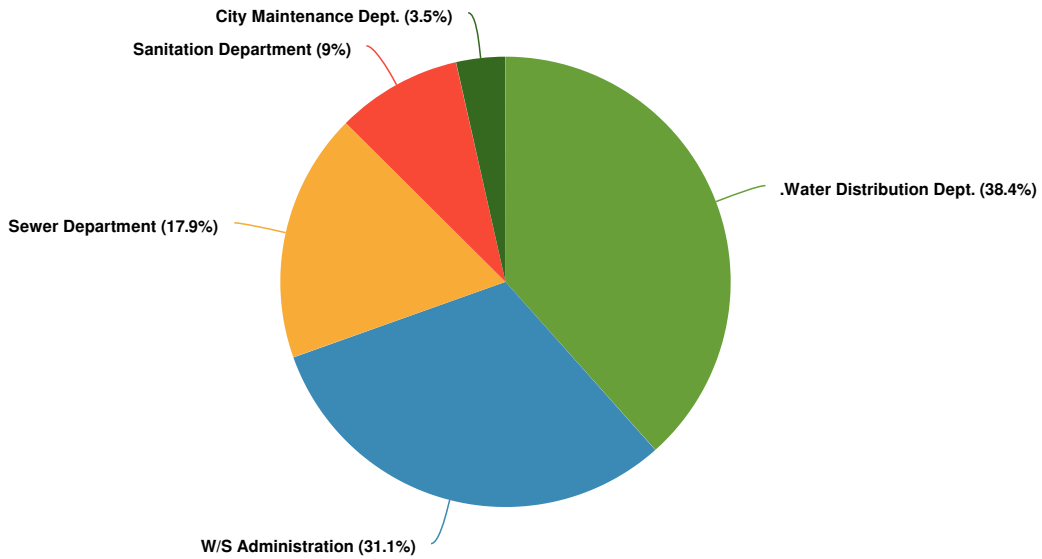
Projected 2025 Revenue by Department



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue						
W/S Administration	\$79,000.00	\$122,814.50	\$90,000.00	\$90,000.00	\$90,000.00	13.9%
Water Distribution Dept.	\$2,481,000.00	\$1,707,967.69	\$2,530,620.00	\$2,530,620.00	\$2,530,620.00	2%
Sewer Department	\$1,240,000.00	\$796,695.26	\$1,522,000.00	\$1,522,000.00	\$1,522,000.00	22.7%
Sanitation Department	\$365,000.00	\$280,567.71	\$372,200.00	\$372,200.00	\$372,200.00	2%
Total Revenue:	\$4,165,000.00	\$2,908,045.16	\$4,514,820.00	\$4,514,820.00	\$4,514,820.00	8.4%

Expenditures by Function

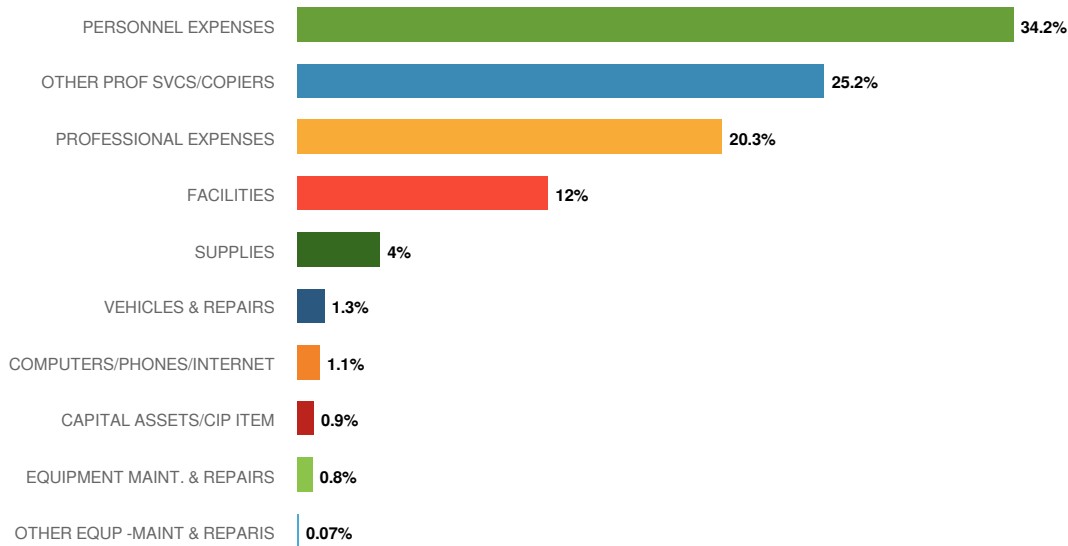
Budgeted Expenditures by Function



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expenditures						
W/S Administration	\$941,900.00	\$430,012.10	\$1,278,042.18	\$1,278,042.18	\$1,278,042.18	35.7%
City Maintenance Dept.	\$142,780.00	\$77,767.13	\$144,458.10	\$144,458.10	\$144,458.10	1.2%
.Water Distribution Dept.	\$1,501,900.00	\$1,103,454.40	\$1,541,052.63	\$1,576,082.63	\$1,576,082.63	4.9%
Sewer Department	\$625,960.00	\$514,985.09	\$733,864.08	\$733,864.08	\$733,864.08	17.2%
Sanitation Department	\$351,470.00	\$249,886.19	\$370,698.57	\$370,698.57	\$370,698.57	5.5%
Total Expenditures:	\$3,564,010.00	\$2,376,104.91	\$4,068,115.56	\$4,103,145.56	\$4,103,145.56	15.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



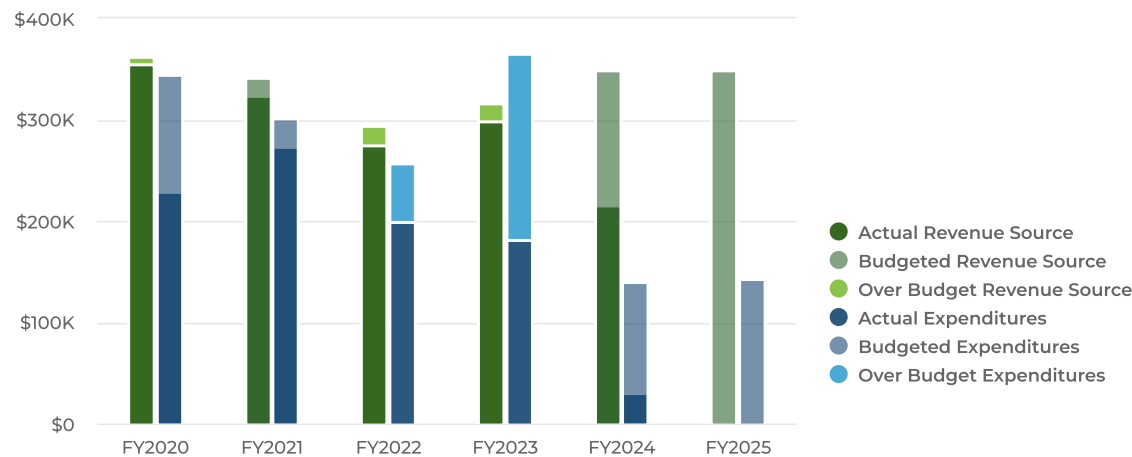
Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES	\$1,207,330.00	\$812,122.60	\$1,405,140.00	\$1,405,140.00	\$1,405,140.00	16.4%
FACILITIES	\$482,260.00	\$326,300.10	\$493,008.54	\$493,008.54	\$493,008.54	2.2%
VEHICLES & REPAIRS	\$47,580.00	\$20,484.16	\$54,610.66	\$54,610.66	\$54,610.66	14.8%
EQUIPMENT MAINT. & REPAIRS	\$32,540.00	\$10,394.80	\$32,540.00	\$32,540.00	\$32,540.00	0%
OTHER EQUIP -MAINT & REPARIS	\$3,000.00	\$878.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
SUPPLIES	\$163,150.00	\$80,264.53	\$163,811.10	\$163,811.10	\$163,811.10	0.4%
COMPUTERS/PHONES/INTERNET	\$41,800.00	\$27,586.61	\$45,911.00	\$45,911.00	\$45,911.00	9.8%
OTHER PROF SVCS/COPIERS	\$951,710.00	\$649,538.61	\$1,035,105.22	\$1,035,105.22	\$1,035,105.22	8.8%
PROFESSIONAL EXPENSES	\$634,640.00	\$102,241.65	\$834,989.04	\$834,989.04	\$834,989.04	31.6%
CAPITAL ASSETS/CIP ITEM	\$0.00	\$166,293.85	\$0.00	\$35,030.00	\$35,030.00	N/A
TRANSFERS & ALLOCATIONS	\$0.00	\$180,000.00	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$3,564,010.00	\$2,376,104.91	\$4,068,115.56	\$4,103,145.56	\$4,103,145.56	15.1%

KEDC-Type A

KEDC Type A Fund is used to drive economic development within the city. The EDC-A board uses funds to foster and direct growth to attract businesses that enhance and complement the residents' lifestyle while also generating sales tax revenue and creating jobs.

Summary

The City of Keene is projecting \$350K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 2.3% or \$3.29K to \$144.2K in FY2025.

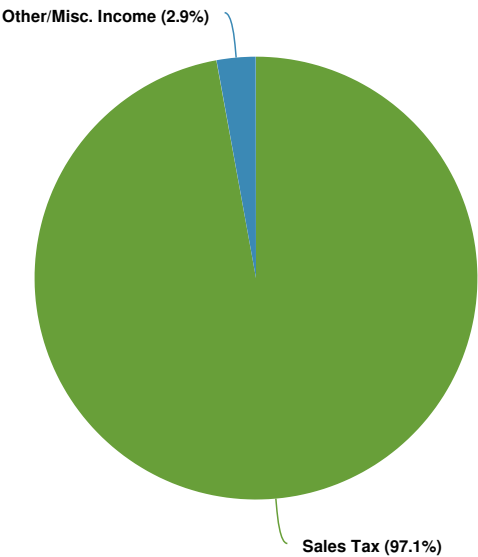


KEDC-Type A Comprehensive Summary

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)
Beginning Fund Balance:	\$132,440.00	\$132,440.00	N/A	N/A	N/A
Revenues					
Sales Tax	\$340,000.00	\$202,727.83	\$340,000.00	\$340,000.00	\$340,000.00
Other/Misc. Income	\$10,000.00	\$12,894.99	\$10,000.00	\$10,000.00	\$10,000.00
Total Revenues:	\$350,000.00	\$215,622.82	\$350,000.00	\$350,000.00	\$350,000.00
Expenditures					
PERSONNEL EXPENSES	\$0.00	\$0.00	\$71,420.00	\$71,420.00	\$71,420.00
FACILITIES	\$11,942.00	\$5,086.44	\$11,941.62	\$11,941.62	\$11,941.62
VEHICLES & REPAIRS	\$1,583.00	\$674.94	\$1,582.75	\$1,582.75	\$1,582.75
EQUIPMENT MAINT. & REPAIRS	\$500.00	\$0.00	\$750.00	\$750.00	\$750.00
OTHER PROF SVCS/COPIERS	\$88,656.00	\$15,841.36	\$15,156.00	\$15,156.00	\$15,156.00
PROFESSIONAL EXPENSES	\$38,229.00	\$9,100.00	\$43,345.00	\$43,345.00	\$43,345.00
Total Expenditures:	\$140,910.00	\$30,702.74	\$144,195.37	\$144,195.37	\$144,195.37
Total Revenues Less Expenditures:	\$209,090.00	\$184,920.08	\$205,804.63	\$205,804.63	\$205,804.63
Ending Fund Balance:	\$341,530.00	\$317,360.08	N/A	N/A	N/A

Revenues by Source

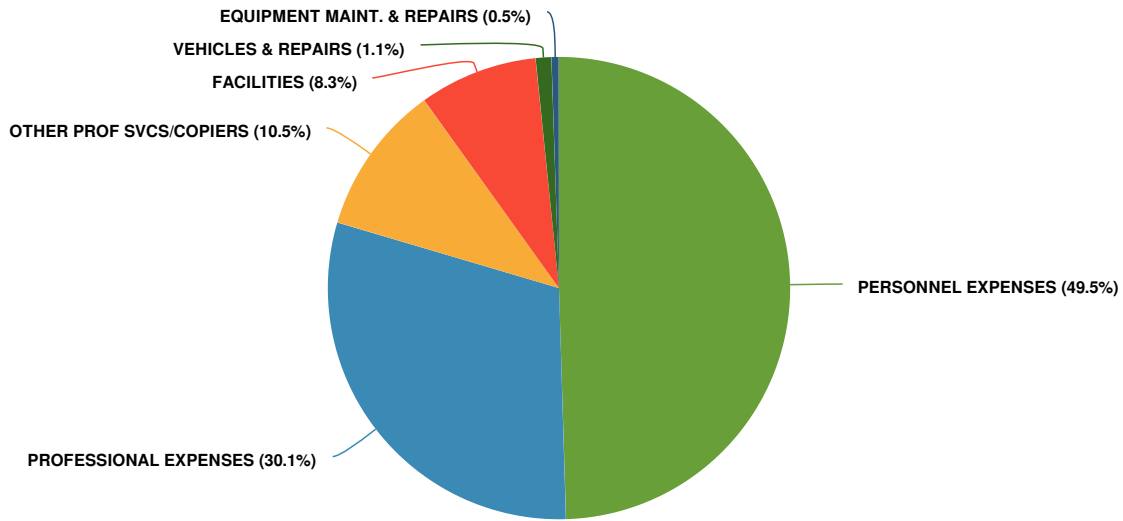
Projected 2025 Revenues by Source



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source						
Sales Tax	\$340,000.00	\$202,727.83	\$340,000.00	\$340,000.00	\$340,000.00	0%
Other/Misc. Income	\$10,000.00	\$12,894.99	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Revenue Source:	\$350,000.00	\$215,622.82	\$350,000.00	\$350,000.00	\$350,000.00	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



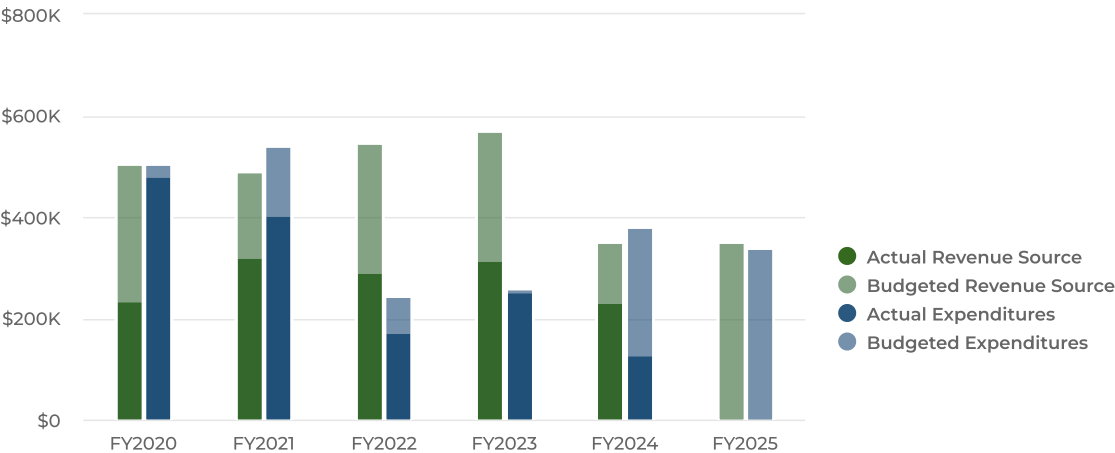
Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES	\$0.00	\$0.00	\$71,420.00	\$71,420.00	\$71,420.00	N/A
FACILITIES	\$11,942.00	\$5,086.44	\$11,941.62	\$11,941.62	\$11,941.62	0%
VEHICLES & REPAIRS	\$1,583.00	\$674.94	\$1,582.75	\$1,582.75	\$1,582.75	0%
EQUIPMENT MAINT. & REPAIRS	\$500.00	\$0.00	\$750.00	\$750.00	\$750.00	50%
OTHER PROF SVCS/COPIERS	\$88,656.00	\$15,841.36	\$15,156.00	\$15,156.00	\$15,156.00	-82.9%
PROFESSIONAL EXPENSES	\$38,229.00	\$9,100.00	\$43,345.00	\$43,345.00	\$43,345.00	13.4%
Total Expense Objects:	\$140,910.00	\$30,702.74	\$144,195.37	\$144,195.37	\$144,195.37	2.3%

KCDC-Type B

KEDC Type B Fund is used for fostering industries and building communities. The EDC-B board uses funds to finance parks, sports facilities, and community initiatives, in addition to the projects eligible for Type A EDCs. However, Type B EDC's fund has more administrative restrictions compared to Type A EDCs.

Summary

The City of Keene is projecting \$354K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 10.5% or \$40.11K to \$340.93K in FY2025.

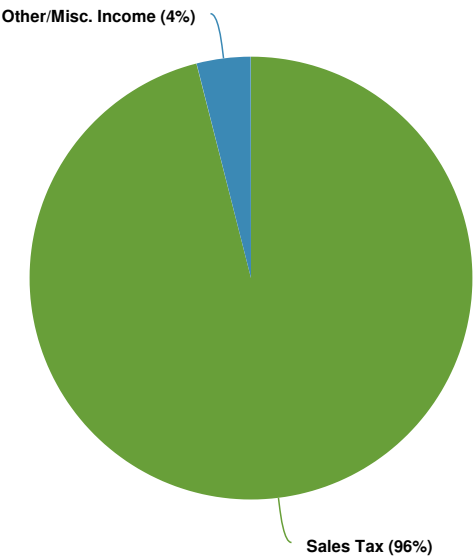


KCDC-Type B Comprehensive Summary

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)
Beginning Fund Balance:	\$188,340.00	\$188,340.00	N/A	N/A	N/A
Revenues					
Sales Tax	\$340,000.00	\$202,727.80	\$340,000.00	\$340,000.00	\$340,000.00
Other/Misc. Income	\$14,000.00	\$30,199.55	\$14,000.00	\$14,000.00	\$14,000.00
Total Revenues:	\$354,000.00	\$232,927.35	\$354,000.00	\$354,000.00	\$354,000.00
Expenditures					
PERSONNEL EXPENSES	\$0.00	\$0.00	\$71,420.00	\$71,420.00	\$71,420.00
FACILITIES	\$97,284.00	\$43,366.29	\$77,484.62	\$77,484.62	\$77,484.62
VEHICLES & REPAIRS	\$1,083.00	\$967.67	\$1,583.00	\$1,583.00	\$1,583.00
OTHER PROF SVCS/COPIERS	\$91,761.00	\$16,019.63	\$20,761.00	\$20,761.00	\$20,761.00
PROFESSIONAL EXPENSES	\$44,250.00	\$16,630.16	\$48,016.00	\$48,016.00	\$48,016.00
LOANS & DEBT OBLIGATIONS	\$66,667.00	\$44,444.64	\$66,667.00	\$66,667.00	\$66,667.00
CAPITAL ASSETS/CIP ITEM	\$80,000.00	\$9,650.00	\$55,000.00	\$55,000.00	\$55,000.00
Total Expenditures:	\$381,045.00	\$131,078.39	\$340,931.62	\$340,931.62	\$340,931.62
Total Revenues Less Expenditures:	-\$27,045.00	\$101,848.96	\$13,068.38	\$13,068.38	\$13,068.38
Ending Fund Balance:	\$161,295.00	\$290,188.96	N/A	N/A	N/A

Revenues by Source

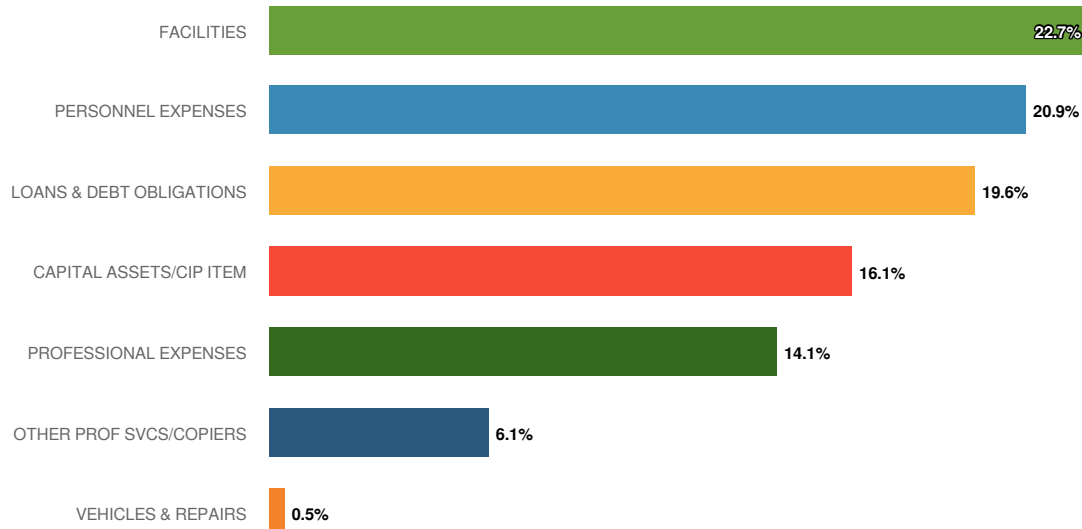
Projected 2025 Revenues by Source



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source						
Sales Tax	\$340,000.00	\$202,727.80	\$340,000.00	\$340,000.00	\$340,000.00	0%
Other/Misc. Income	\$14,000.00	\$30,199.55	\$14,000.00	\$14,000.00	\$14,000.00	0%
Total Revenue Source:	\$354,000.00	\$232,927.35	\$354,000.00	\$354,000.00	\$354,000.00	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



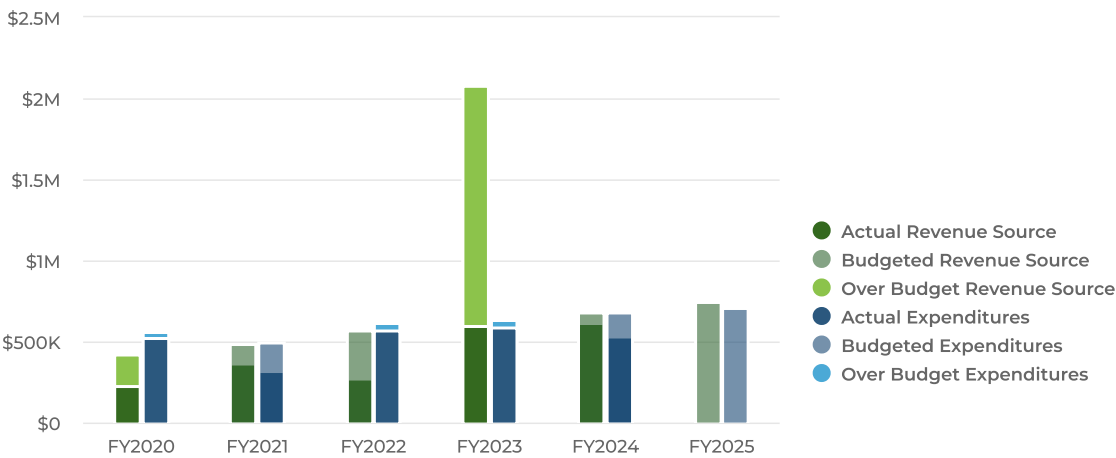
Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES	\$0.00	\$0.00	\$71,420.00	\$71,420.00	\$71,420.00	N/A
FACILITIES	\$97,284.00	\$43,366.29	\$77,484.62	\$77,484.62	\$77,484.62	-20.4%
VEHICLES & REPAIRS	\$1,083.00	\$967.67	\$1,583.00	\$1,583.00	\$1,583.00	46.2%
OTHER PROF SVCS/COPIERS	\$91,761.00	\$16,019.63	\$20,761.00	\$20,761.00	\$20,761.00	-77.4%
PROFESSIONAL EXPENSES	\$44,250.00	\$16,630.16	\$48,016.00	\$48,016.00	\$48,016.00	8.5%
LOANS & DEBT OBLIGATIONS	\$66,667.00	\$44,444.64	\$66,667.00	\$66,667.00	\$66,667.00	0%
CAPITAL ASSETS/CIP ITEM	\$80,000.00	\$9,650.00	\$55,000.00	\$55,000.00	\$55,000.00	-31.2%
Total Expense Objects:	\$381,045.00	\$131,078.39	\$340,931.62	\$340,931.62	\$340,931.62	-10.5%

Debt Service Fund

Debt Service Funds manage the collection of resources that are restricted or committed to covering the payment of principal and interest on bonds issued to support governmental activities.

Summary

The City of Keene is projecting \$746.19K of revenue in FY2025, which represents a 8.2% increase over the prior year. Budgeted expenditures are projected to increase by 3.9% or \$26.61K to \$716.28K in FY2025.

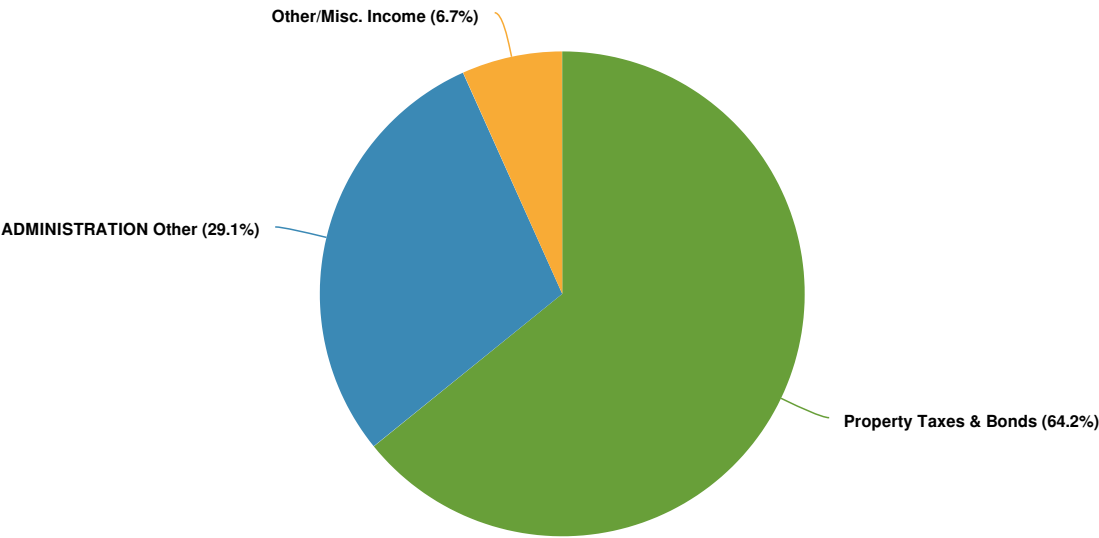


Debt Service Fund Comprehensive Summary

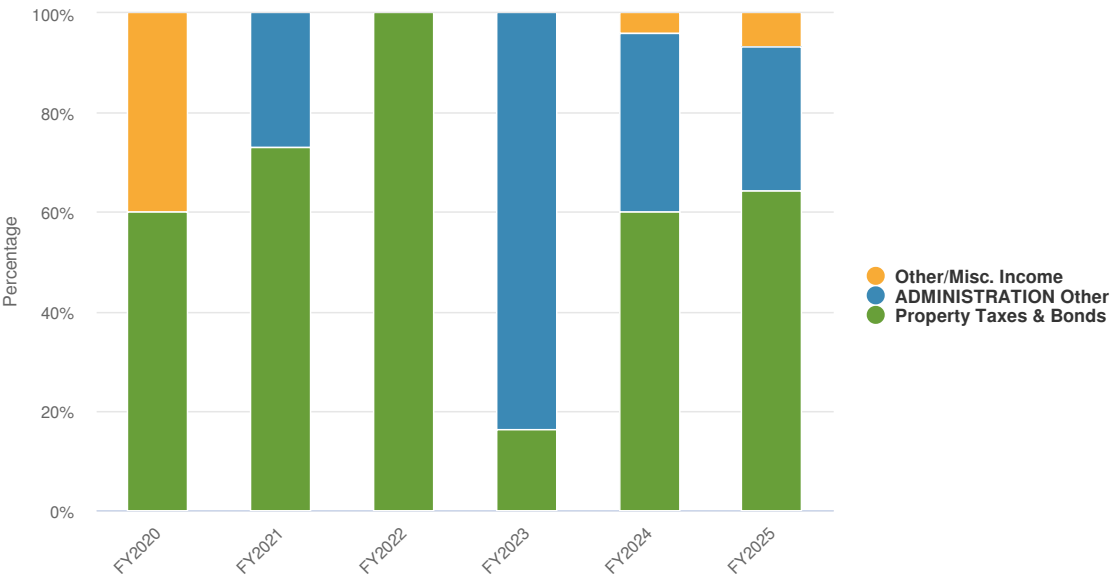
Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)
Beginning Fund Balance:	\$143,316.00	\$143,316.00	N/A	N/A	N/A
Revenues					
Other/Misc. Income	\$140,000.00	\$25,233.72	\$50,000.00	\$50,000.00	\$50,000.00
Property Taxes & Bonds	\$333,001.00	\$374,046.26	\$478,900.00	\$478,900.00	\$478,900.00
ADMINISTRATION Other	\$216,670.00	\$223,866.51	\$217,290.00	\$217,290.00	\$217,290.00
Total Revenues:	\$689,671.00	\$623,146.49	\$746,190.00	\$746,190.00	\$746,190.00
Expenditures					
LOANS & DEBT OBLIGATIONS	\$689,671.00	\$535,079.63	\$716,278.00	\$716,278.00	\$716,278.00
Total Expenditures:	\$689,671.00	\$535,079.63	\$716,278.00	\$716,278.00	\$716,278.00
Total Revenues Less Expenditures:	\$0.00	\$88,066.86	\$29,912.00	\$29,912.00	\$29,912.00
Ending Fund Balance:	\$143,316.00	\$231,382.86	N/A	N/A	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Revenue Source						
Other/Misc. Income	\$140,000.00	\$25,233.72	\$50,000.00	\$50,000.00	\$50,000.00	-64.3%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Property Taxes & Bonds	\$333,001.00	\$374,046.26	\$478,900.00	\$478,900.00	\$478,900.00	43.8%
ADMINISTRATION Other	\$216,670.00	\$223,866.51	\$217,290.00	\$217,290.00	\$217,290.00	0.3%
Total Revenue Source:	\$689,671.00	\$623,146.49	\$746,190.00	\$746,190.00	\$746,190.00	8.2%

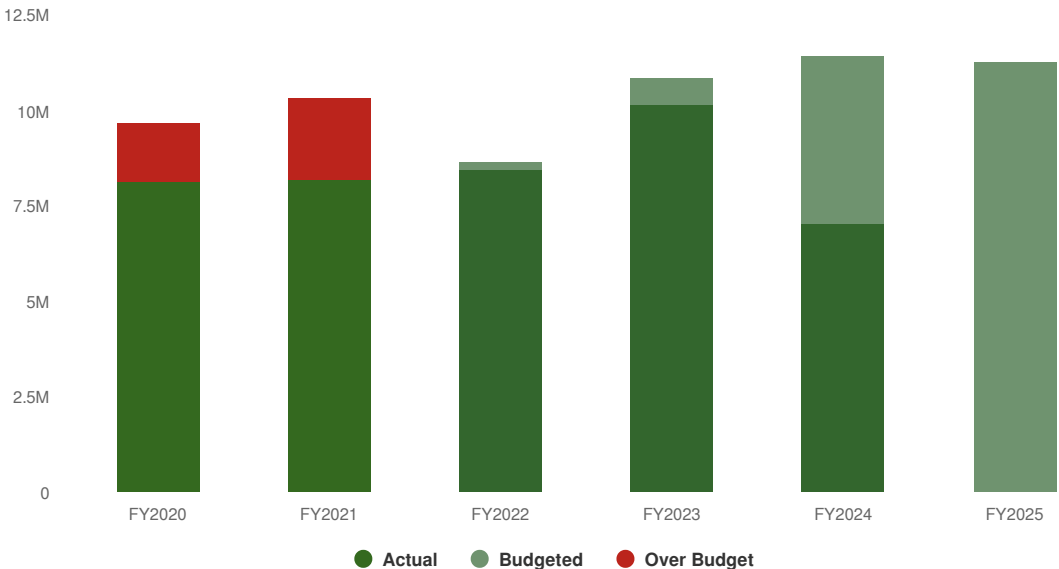
DEPARTMENTS

Departmental Expenditures

Expenditures Summary

\$11,295,751 **-\$140,965**
(-1.23% vs. prior year)

Departmental Expenditures Proposed and Historical Budget vs. Actual

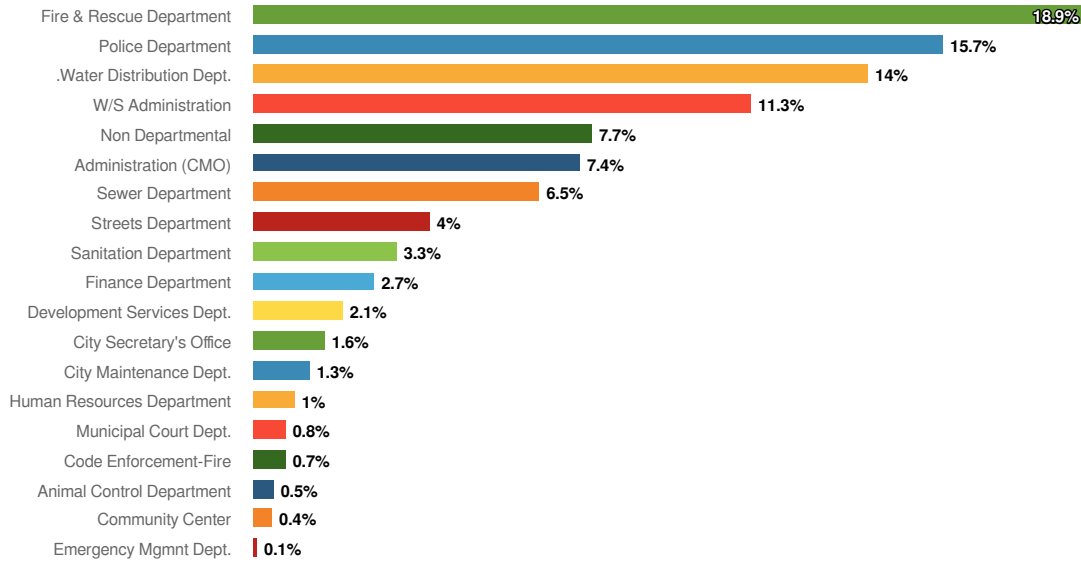


Expenditures by Function

The Departmental Expenditures fund's expenditures by function for the town of Keene, TX have undergone significant changes in the past two years and are expected to continue changing in the upcoming 2025 budget year.

These changes in expenditures by function demonstrate the town's efforts to allocate resources effectively and efficiently. Despite some decreases in 2024, the upcoming 2025 budget shows an overall increase in expenditures for these departments. This reflects the town's commitment to providing necessary services to its residents.

Budgeted Expenditures by Function

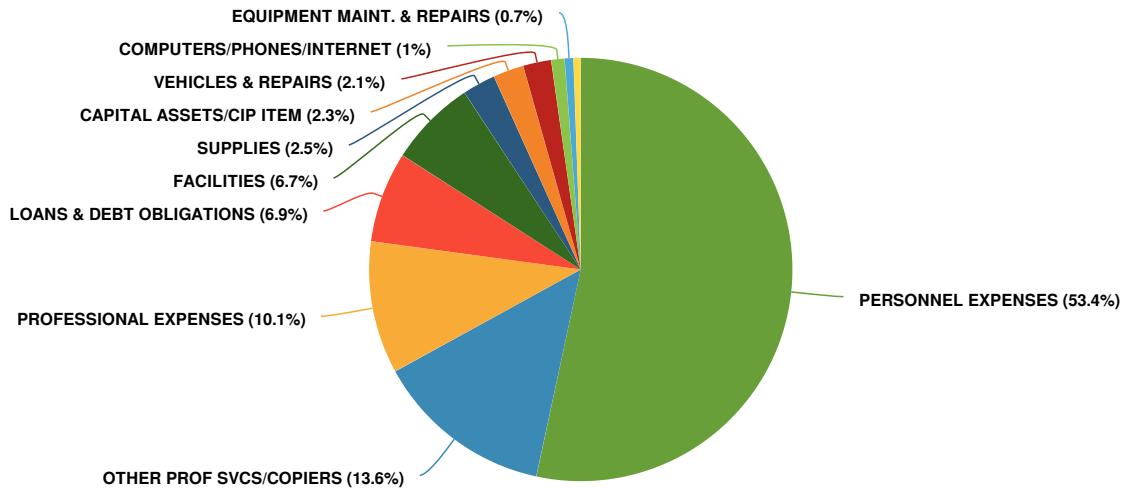


Expenditures by Expense Type

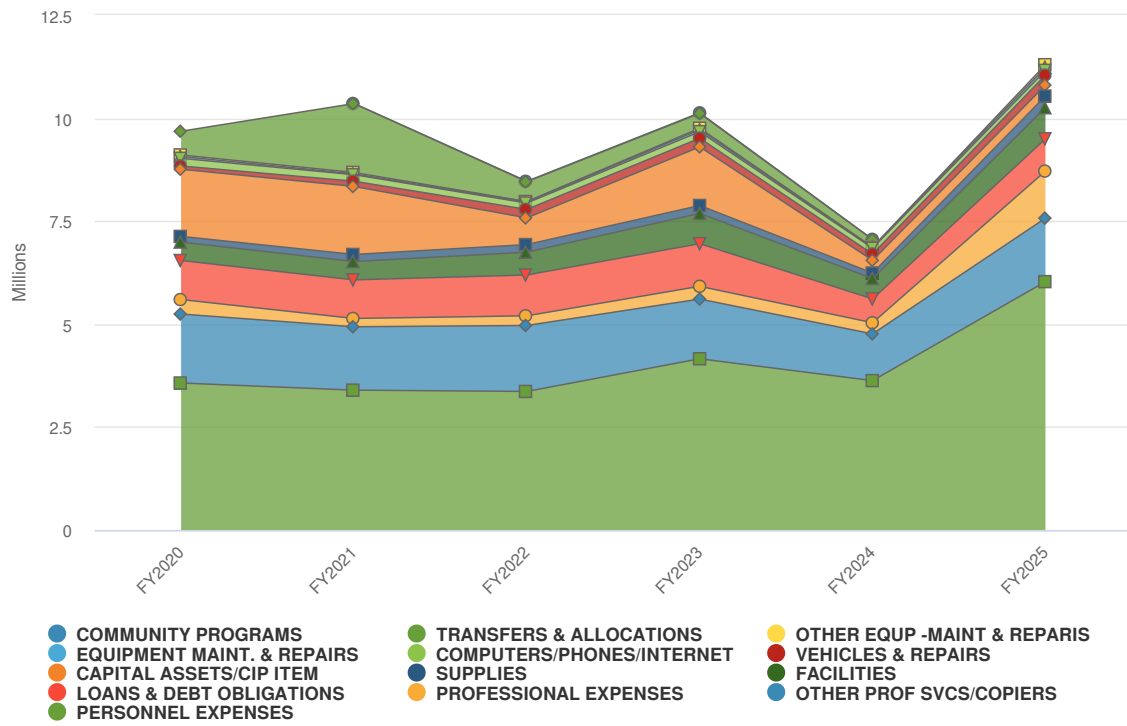
The Departmental Expenditures fund's expenditures by function for the years 2023, 2024, and 2025 showed a mix of increases and decreases across the top three categories: PERSONNEL EXPENSES, OTHER PROF SVCS/COPIERS and PROFESSIONAL EXPENSES.

The upcoming 2025 budget shows significant increases in all three categories. This information is important for understanding the budget changes in the town of Keene, TX and planning for the future.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Administration

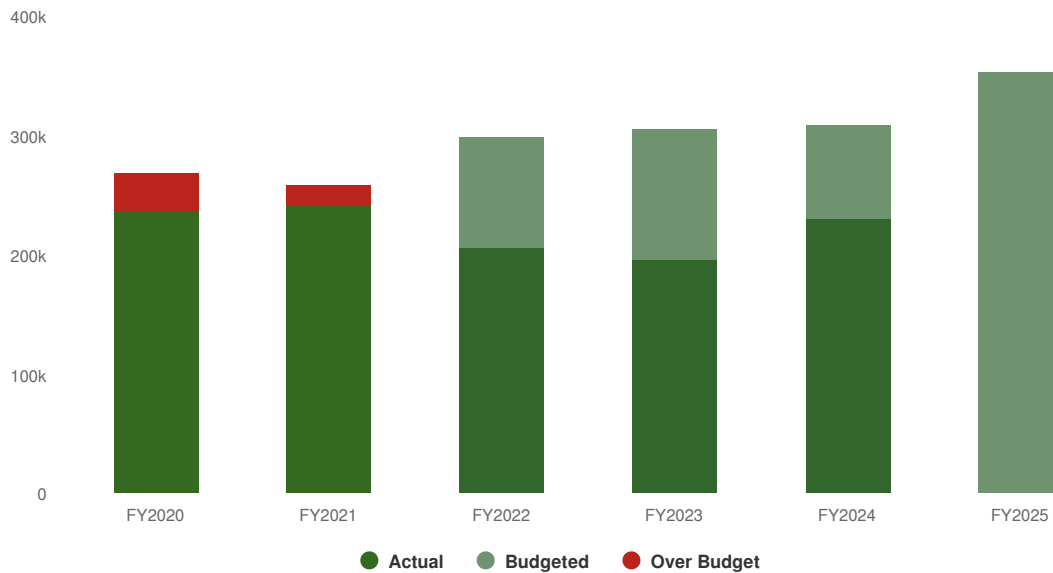


Brent Batla
City Manager

Expenditures Summary

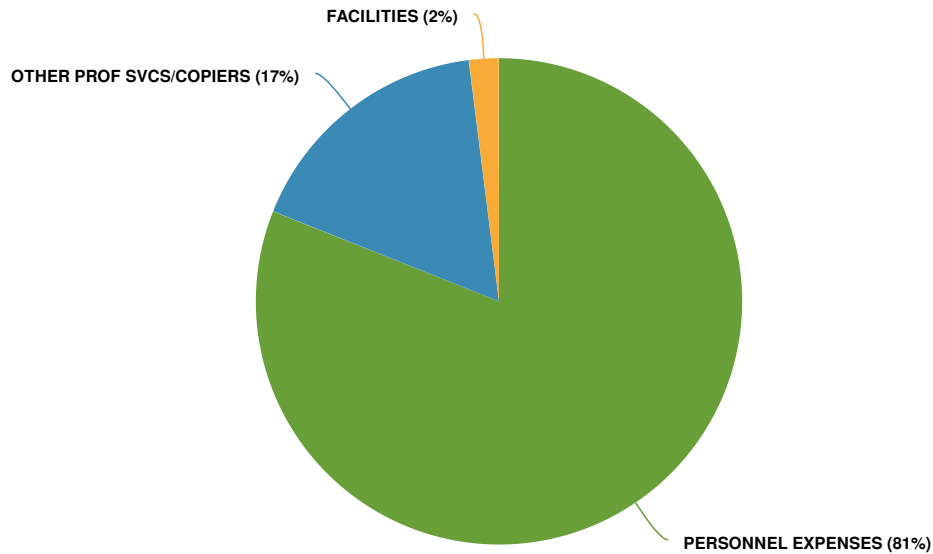
\$353,350 **\$44,500**
(14.41% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$181,830.00	\$127,219.60	\$192,040.00	\$192,040.00	\$192,040.00	5.6%
OVERTIME WAGES	\$1,930.00	\$1,893.91	\$2,270.00	\$2,270.00	\$2,270.00	17.6%
AUTO ALLOWANCE	\$4,800.00	\$3,415.28	\$4,800.00	\$4,800.00	\$4,800.00	0%
LONGEVITY	\$0.00	\$235.00	\$300.00	\$300.00	\$300.00	N/A
PAYROLL TAXES	\$14,420.00	\$9,696.04	\$15,250.00	\$15,250.00	\$15,250.00	5.8%
WORKERS COMPENSATION	\$5,300.00	\$0.00	\$5,590.00	\$5,590.00	\$5,590.00	5.5%
HEALTH INSURANCE	\$14,720.00	\$27,786.49	\$41,150.00	\$41,150.00	\$41,150.00	179.6%
LIFE INSURANCE	\$0.00	\$148.75	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$23,590.00	\$16,931.18	\$24,950.00	\$24,950.00	\$24,950.00	5.8%
LONG-TERM DISABILITY	\$260.00	\$311.58	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$246,850.00	\$187,637.83	\$286,350.00	\$286,350.00	\$286,350.00	16%
FACILITIES						
TRAINING/TRAVEL	\$5,500.00	\$75.00	\$5,500.02	\$5,500.02	\$5,500.02	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
DUES & SUBSCRIPTIONS	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
Total FACILITIES:	\$7,000.00	\$75.00	\$7,000.02	\$7,000.02	\$7,000.02	0%
OTHER PROF SVCS/COPIERS						
LEGAL SERVICES	\$55,000.00	\$42,636.80	\$60,000.00	\$60,000.00	\$60,000.00	9.1%
JANITORIAL	\$0.00	\$58.00	\$0.00	\$0.00	\$0.00	0%
Total OTHER PROF SVCS/COPIERS:	\$55,000.00	\$42,694.80	\$60,000.00	\$60,000.00	\$60,000.00	9.1%
PROFESSIONAL EXPENSES						
FILING FEES	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	0%
Total PROFESSIONAL EXPENSES:	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$308,850.00	\$230,437.63	\$353,350.02	\$353,350.02	\$353,350.02	14.4%

City Secretary

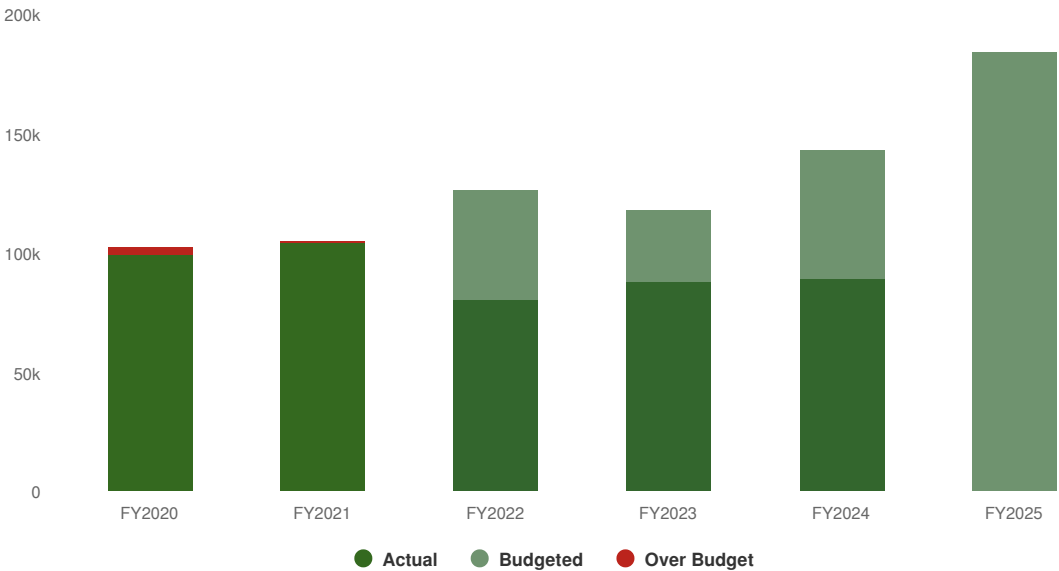


Holly Russell
City Secretary

Expenditures Summary

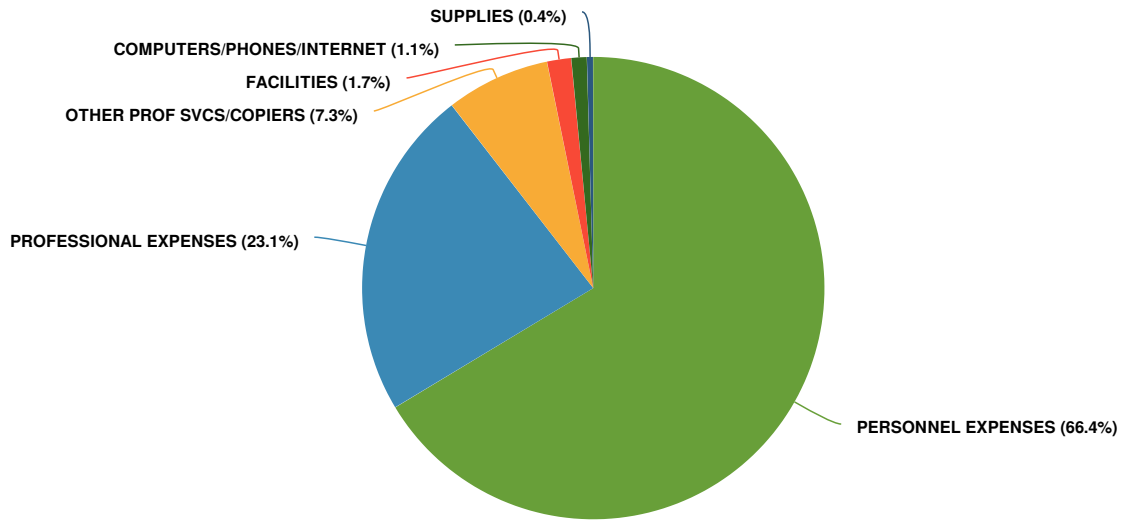
\$184,512 **\$41,392**
(28.92% vs. prior year)

City Secretary Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$63,300.00	\$31,025.54	\$75,090.00	\$75,090.00	\$75,090.00	18.6%
CERTIFICATION PAY	\$6,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	66.7%
PAYROLL TAXES	\$5,300.00	\$2,297.41	\$6,510.00	\$6,510.00	\$6,510.00	22.8%
WORKERS COMPENSATION	\$1,840.00	\$0.00	\$2,100.00	\$2,100.00	\$2,100.00	14.1%
HEALTH INSURANCE	\$11,470.00	\$5,466.25	\$18,130.00	\$18,130.00	\$18,130.00	58.1%
LIFE INSURANCE	\$0.00	\$36.12	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$8,670.00	\$3,895.57	\$10,650.00	\$10,650.00	\$10,650.00	22.8%
LONG-TERM DISABILITY	\$260.00	\$75.48	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$96,840.00	\$42,796.37	\$122,480.00	\$122,480.00	\$122,480.00	26.5%
FACILITIES						
TRAINING/TRAVEL	\$4,920.00	\$1,393.32	\$2,510.00	\$2,510.00	\$2,510.00	-49%
DUES & SUBSCRIPTIONS	\$200.00	\$200.00	\$498.96	\$498.96	\$498.96	149.5%
PROFESSIONAL LICENSES	\$100.00	\$71.00	\$100.00	\$100.00	\$100.00	0%
Total FACILITIES:	\$5,220.00	\$1,664.32	\$3,108.96	\$3,108.96	\$3,108.96	-40.4%
SUPPLIES						

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
OFFICE SUPPLIES	\$500.00	\$482.81	\$800.00	\$800.00	\$800.00	60%
Total SUPPLIES:	\$500.00	\$482.81	\$800.00	\$800.00	\$800.00	60%
COMPUTERS/PHONES/INTERNET						
SMALL COMPUTER EQUIPMENT	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	N/A
Total COMPUTERS/PHONES/INTERNET:	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	N/A
OTHER PROF SVCS/COPIERS						
OTHER PROFESSIONAL SERVICES	\$6,000.00	\$28,161.30	\$13,423.40	\$13,423.40	\$13,423.40	123.7%
Total OTHER PROF SVCS/COPIERS:	\$6,000.00	\$28,161.30	\$13,423.40	\$13,423.40	\$13,423.40	123.7%
PROFESSIONAL EXPENSES						
LEGAL PUBLICATIONS	\$5,240.00	\$4,841.65	\$6,000.00	\$6,000.00	\$6,000.00	14.5%
ELECTION EXPENSES	\$21,500.00	\$6,605.15	\$29,500.00	\$29,500.00	\$29,500.00	37.2%
MAYOR & COUNCIL	\$5,120.00	\$3,052.74	\$4,500.00	\$4,500.00	\$4,500.00	-12.1%
MAYOR AND COUNCIL - PAYMENTS	\$2,700.00	\$1,580.00	\$2,700.00	\$2,700.00	\$2,700.00	0%
Total PROFESSIONAL EXPENSES:	\$34,560.00	\$16,079.54	\$42,700.00	\$42,700.00	\$42,700.00	23.6%
Total Expense Objects:	\$143,120.00	\$89,184.34	\$184,512.36	\$184,512.36	\$184,512.36	28.9%

Finance Department



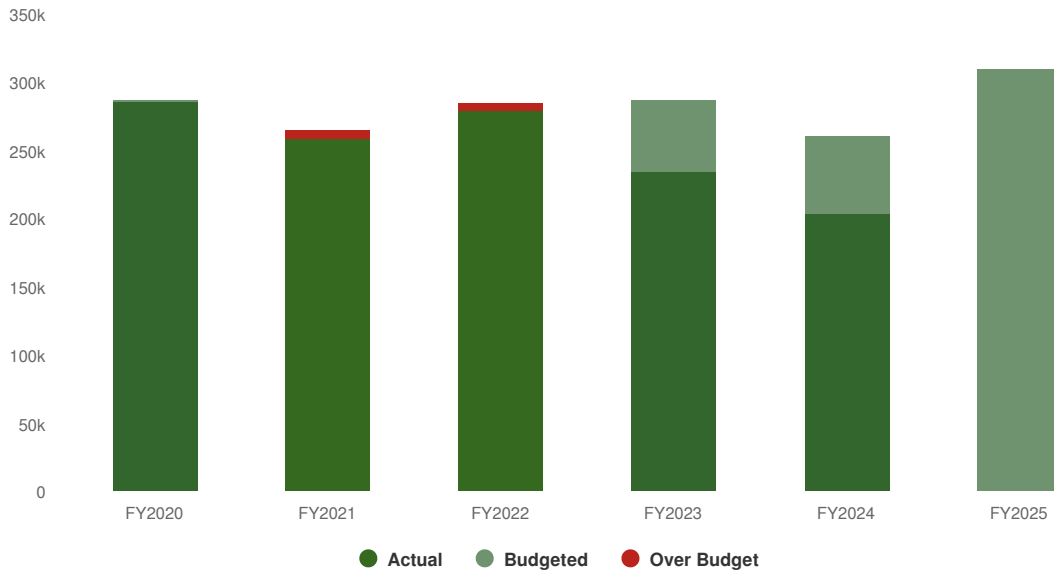
Charles Williams Sr.
Finance Director

This year's budget includes a new position, Staff Accountant.

Expenditures Summary

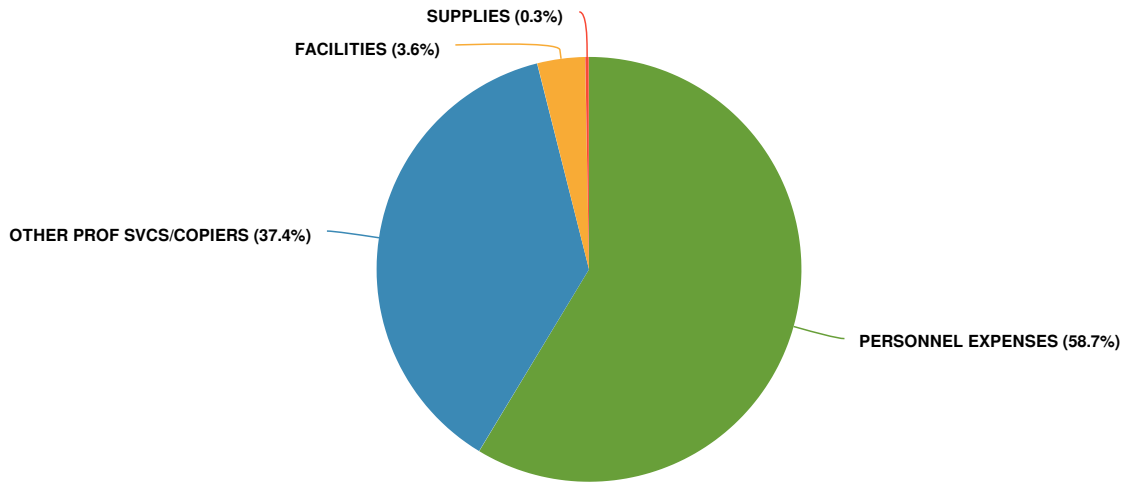
\$310,265 **\$49,745**
(19.09% vs. prior year)

Finance Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$113,910.00	\$98,085.21	\$134,350.00	\$134,350.00	\$134,350.00	17.9%
OVERTIME WAGES	\$1,040.00	\$167.21	\$1,740.00	\$1,740.00	\$1,740.00	67.3%
LONGEVITY	\$150.00	\$277.50	\$180.00	\$180.00	\$180.00	20%
PAYROLL TAXES	\$8,800.00	\$7,271.83	\$10,420.00	\$10,420.00	\$10,420.00	18.4%
WORKERS COMPENSATION	\$3,350.00	\$0.00	\$3,470.00	\$3,470.00	\$3,470.00	3.6%
HEALTH INSURANCE	\$16,760.00	\$21,031.54	\$14,820.00	\$14,820.00	\$14,820.00	-11.6%
LIFE INSURANCE	\$0.00	\$127.24	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$14,400.00	\$12,385.75	\$17,050.00	\$17,050.00	\$17,050.00	18.4%
LONG-TERM DISABILITY	\$310.00	\$238.74	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$158,720.00	\$139,585.02	\$182,030.00	\$182,030.00	\$182,030.00	14.7%
FACILITIES						
TRAINING/TRAVEL	\$7,500.00	\$7,123.71	\$10,940.00	\$10,940.00	\$10,940.00	45.9%
DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00	N/A
Total FACILITIES:	\$7,500.00	\$7,123.71	\$11,290.00	\$11,290.00	\$11,290.00	50.5%

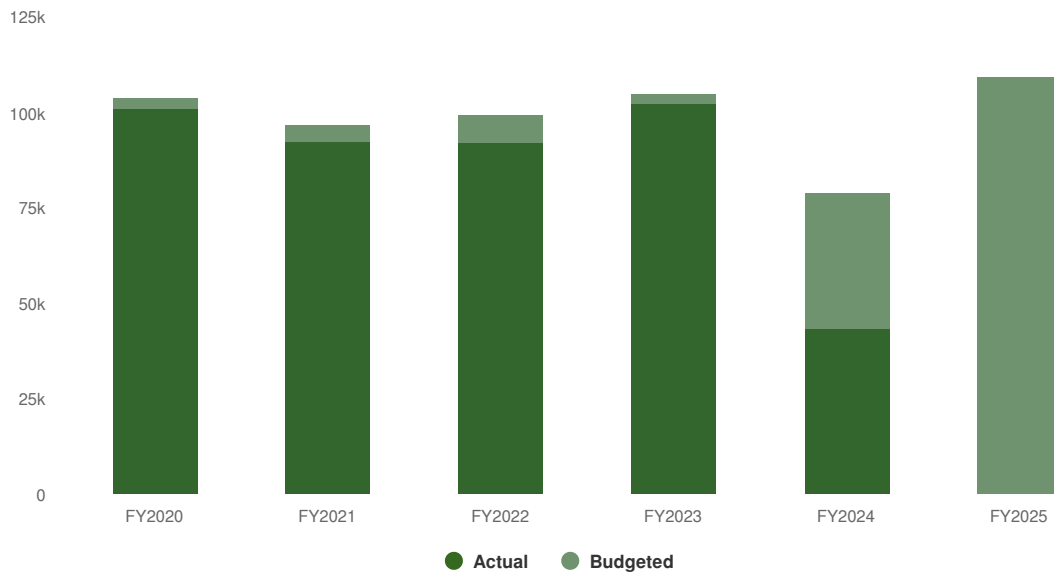
Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
SUPPLIES						
OPERATING SUPPLIES	\$800.00	\$601.73	\$870.00	\$870.00	\$870.00	8.8%
Total SUPPLIES:	\$800.00	\$601.73	\$870.00	\$870.00	\$870.00	8.8%
OTHER PROF SVCS/COPIERS						
TAX ASSESSOR/COLLECTOR	\$8,500.00	\$8,773.20	\$8,775.00	\$8,775.00	\$8,775.00	3.2%
COUNTY APPRAISAL DISTRICT	\$35,000.00	\$30,065.88	\$35,000.00	\$35,000.00	\$35,000.00	0%
ACCOUNTING & AUDIT FEES	\$50,000.00	\$18,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0%
OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$22,300.00	\$22,300.00	\$22,300.00	N/A
Total OTHER PROF SVCS/COPIERS:	\$93,500.00	\$56,839.08	\$116,075.00	\$116,075.00	\$116,075.00	24.1%
Total Expense Objects:	\$260,520.00	\$204,149.54	\$310,265.00	\$310,265.00	\$310,265.00	19.1%

Human Resources

Expenditures Summary

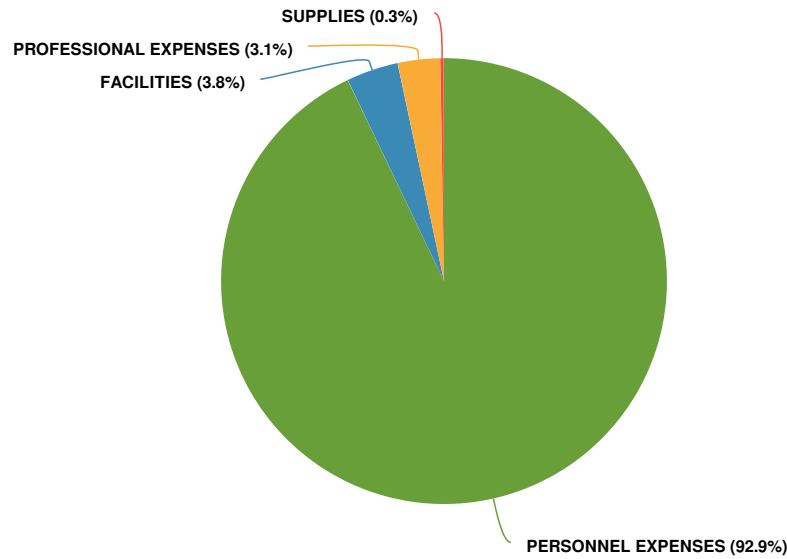
\$109,248 **\$30,398**
(38.55% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$44,900.00	\$23,928.17	\$65,000.00	\$65,000.00	\$65,000.00	44.8%
LONGEVITY	\$190.00	\$225.00	\$0.00	\$0.00	\$0.00	-100%
PAYROLL TAXES	\$3,450.00	\$1,800.04	\$4,980.00	\$4,980.00	\$4,980.00	44.3%
WORKERS COMPENSATION	\$1,270.00	\$0.00	\$1,820.00	\$1,820.00	\$1,820.00	43.3%
HEALTH INSURANCE	\$8,050.00	\$3,393.29	\$21,550.00	\$21,550.00	\$21,550.00	167.7%
LIFE INSURANCE	\$0.00	\$31.87	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$5,640.00	\$3,052.11	\$8,130.00	\$8,130.00	\$8,130.00	44.1%
LONG-TERM DISABILITY	\$130.00	\$52.84	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$63,630.00	\$32,483.32	\$101,480.00	\$101,480.00	\$101,480.00	59.5%
FACILITIES						
TRAINING/TRAVEL	\$2,680.00	\$1,020.00	\$1,333.33	\$1,333.33	\$1,333.33	-50.2%
EMPLOYEE RELATIONS	\$5,830.00	\$5,435.97	\$2,549.99	\$2,549.99	\$2,549.99	-56.3%
DUES & SUBSCRIPTIONS	\$620.00	\$296.00	\$246.32	\$246.32	\$246.32	-60.3%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total FACILITIES:	\$9,130.00	\$6,751.97	\$4,129.64	\$4,129.64	\$4,129.64	-54.8%
SUPPLIES						
OFFICE SUPPLIES	\$590.00	\$251.06	\$291.67	\$291.67	\$291.67	-50.6%
Total SUPPLIES:	\$590.00	\$251.06	\$291.67	\$291.67	\$291.67	-50.6%
PROFESSIONAL EXPENSES						
RECRUITMENT	\$1,320.00	\$500.00	\$857.33	\$857.33	\$857.33	-35.1%
PRE- EMPLOYMENT TESTING	\$1,700.00	\$3,085.91	\$1,022.49	\$1,022.49	\$1,022.49	-39.9%
EMPLOYEE WORKSHOPS	\$2,480.00	\$0.00	\$1,466.67	\$1,466.67	\$1,466.67	-40.9%
Total PROFESSIONAL EXPENSES:	\$5,500.00	\$3,585.91	\$3,346.49	\$3,346.49	\$3,346.49	-39.2%
Total Expense Objects:	\$78,850.00	\$43,072.26	\$109,247.80	\$109,247.80	\$109,247.80	38.6%

Police Department



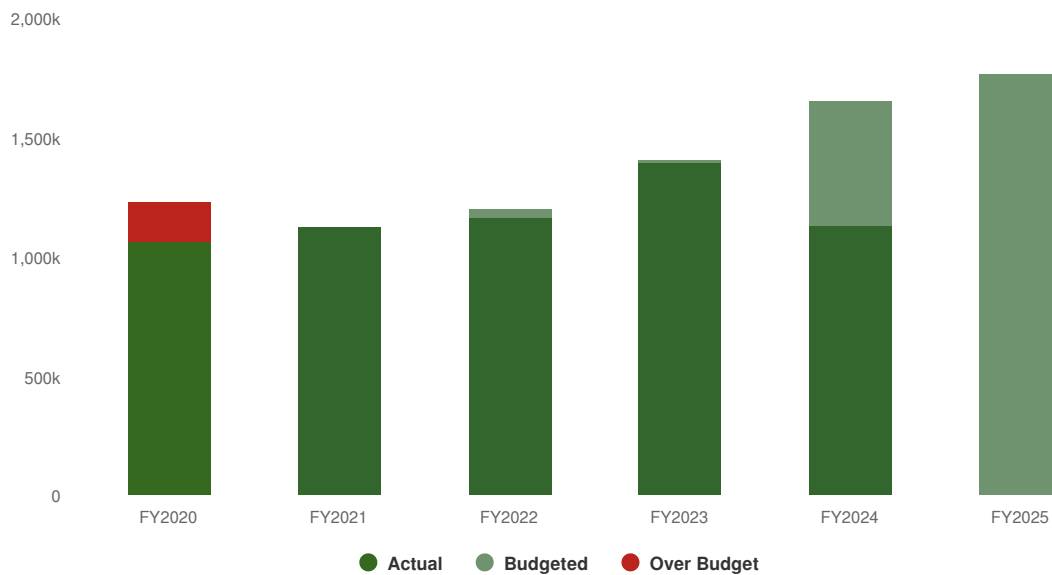
James Kidd
Chief of Police

This year's budget includes an additional Police Officer.

Expenditures Summary

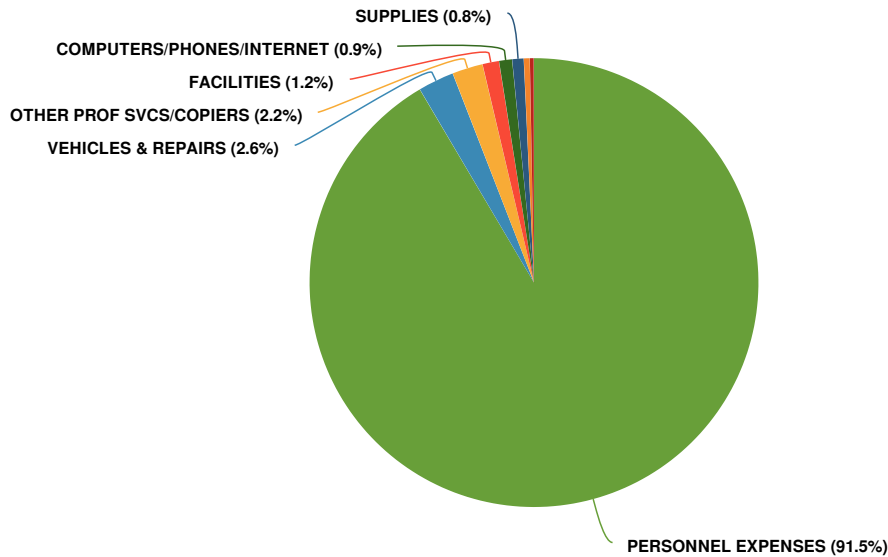
\$1,768,722 **\$113,522**
(6.86% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$1,025,780.00	\$678,607.46	\$1,080,090.00	\$1,080,090.00	\$1,080,090.00	5.3%
OVERTIME WAGES	\$38,450.00	\$19,442.31	\$24,880.00	\$38,450.00	\$38,450.00	0%
LONGEVITY	\$950.00	\$1,365.00	\$1,200.00	\$1,200.00	\$1,200.00	26.3%
CERTIFICATION PAY	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00	\$6,600.00	0%
PAYROLL TAXES	\$81,990.00	\$51,004.46	\$85,130.00	\$85,130.00	\$85,130.00	3.8%
WORKERS COMPENSATION	\$29,890.00	\$0.00	\$29,520.00	\$29,520.00	\$29,520.00	-1.2%
HEALTH INSURANCE	\$154,420.00	\$160,564.58	\$246,420.00	\$246,420.00	\$246,420.00	59.6%
LIFE INSURANCE	\$0.00	\$986.00	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$134,080.00	\$89,138.13	\$131,040.00	\$131,040.00	\$131,040.00	-2.3%
LONG-TERM DISABILITY	\$2,890.00	\$1,094.42	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$1,475,050.00	\$1,002,202.36	\$1,604,880.00	\$1,618,450.00	\$1,618,450.00	9.7%
FACILITIES						
MAINTENANCE & REPAIRS	\$5,700.00	\$1,293.68	\$2,985.00	\$2,985.00	\$2,985.00	-47.6%
UTILITIES	\$1,200.00	\$254.56	\$1,200.00	\$1,200.00	\$1,200.00	0%
TRAINING/TRAVEL	\$4,700.00	\$1,270.30	\$4,800.00	\$4,800.00	\$4,800.00	2.1%
DUES & SUBSCRIPTIONS	\$12,260.00	\$388.00	\$12,260.00	\$12,260.00	\$12,260.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total FACILITIES:	\$23,860.00	\$3,206.54	\$21,245.00	\$21,245.00	\$21,245.00	-11%
VEHICLES & REPAIRS						
GASOLINE & OIL	\$32,080.00	\$24,515.21	\$32,080.00	\$32,080.00	\$32,080.00	0%
VEHICLE MAINTENANCE & REPAIR	\$14,000.00	\$9,423.45	\$14,000.00	\$14,000.00	\$14,000.00	0%
Total VEHICLES & REPAIRS:	\$46,080.00	\$33,938.66	\$46,080.00	\$46,080.00	\$46,080.00	0%
EQUIPMENT MAINT. & REPAIRS						
EQUIPMENT MAINT & REPAIR	\$6,750.00	\$0.00	\$7,400.00	\$7,400.00	\$7,400.00	9.6%
Total EQUIPMENT MAINT. & REPAIRS:	\$6,750.00	\$0.00	\$7,400.00	\$7,400.00	\$7,400.00	9.6%
SUPPLIES						
UNIFORMS	\$4,200.00	\$2,798.79	\$4,200.00	\$4,200.00	\$4,200.00	0%
OPERATING SUPPLIES	\$3,800.00	\$4,148.64	\$4,800.00	\$4,800.00	\$4,800.00	26.3%
DEPARTMENT ISSUED EQUIPMENT	\$5,550.00	\$3,029.43	\$5,070.00	\$5,070.00	\$5,070.00	-8.6%
POSTAGE	\$700.00	\$133.34	\$700.00	\$700.00	\$700.00	0%
Total SUPPLIES:	\$14,250.00	\$10,110.20	\$14,770.00	\$14,770.00	\$14,770.00	3.6%
COMPUTERS/PHONES/INTERNET						
SMALL COMPUTER EQUIPMENT	\$1,140.00	\$250.00	\$1,140.00	\$1,140.00	\$1,140.00	0%
ANNUAL SOFTWARE LICENSES	\$11,540.00	\$9,822.03	\$11,542.00	\$11,542.00	\$11,542.00	0%
CELL PHONES	\$1,020.00	\$643.42	\$1,020.00	\$1,020.00	\$1,020.00	0%
COMMUNICATIONS	\$470.00	\$0.00	\$2,775.00	\$2,775.00	\$2,775.00	490.4%
Total COMPUTERS/PHONES/INTERNET:	\$14,170.00	\$10,715.45	\$16,477.00	\$16,477.00	\$16,477.00	16.3%
OTHER PROF SVCS/COPIERS						
COUNTY DISPATCH SERVICES	\$69,800.00	\$69,799.54	\$39,060.00	\$39,060.00	\$39,060.00	-44%
Total OTHER PROF SVCS/COPIERS:	\$69,800.00	\$69,799.54	\$39,060.00	\$39,060.00	\$39,060.00	-44%
PROFESSIONAL EXPENSES						
TRAINING SUPPLIES	\$3,800.00	\$0.00	\$3,800.00	\$3,800.00	\$3,800.00	0%
IMPOUND FEES	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	0%
PRE-EMPLOYMENT TESTING	\$940.00	\$0.00	\$940.00	\$940.00	\$940.00	0%
Total PROFESSIONAL EXPENSES:	\$5,240.00	\$0.00	\$5,240.00	\$5,240.00	\$5,240.00	0%
CAPITAL ASSETS/CIP ITEM						
PATROL VEHICLE - POLICE DEPT	\$0.00	\$640.00	\$0.00	\$0.00	\$0.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total CAPITAL ASSETS/CIP ITEM:	\$0.00	\$640.00	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$1,655,200.00	\$1,130,612.75	\$1,755,152.00	\$1,768,722.00	\$1,768,722.00	6.9%

Fire & Rescue Department



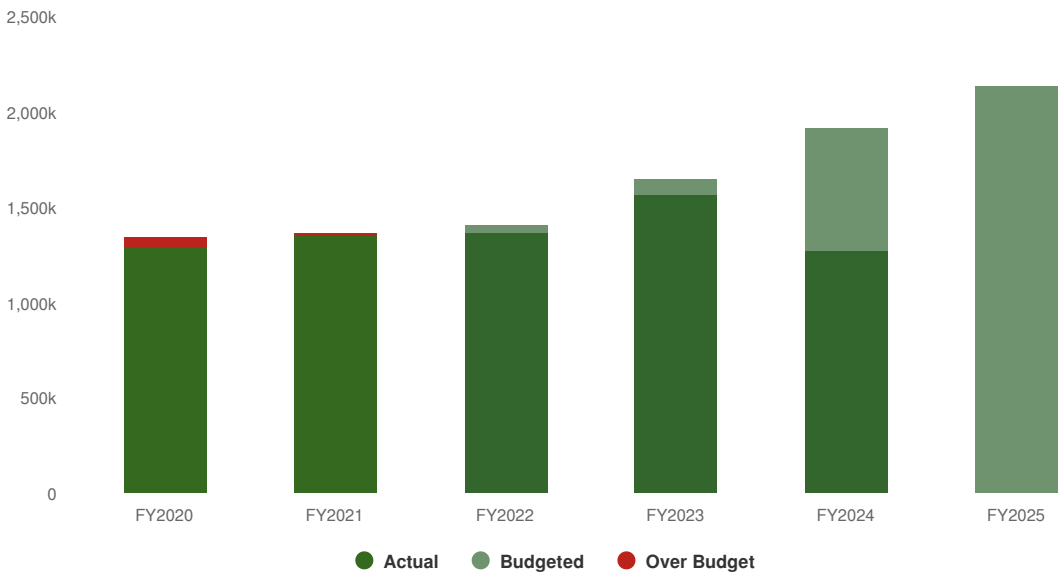
Dan Warner
Fire Chief

Expenditures Summary

\$2,138,409

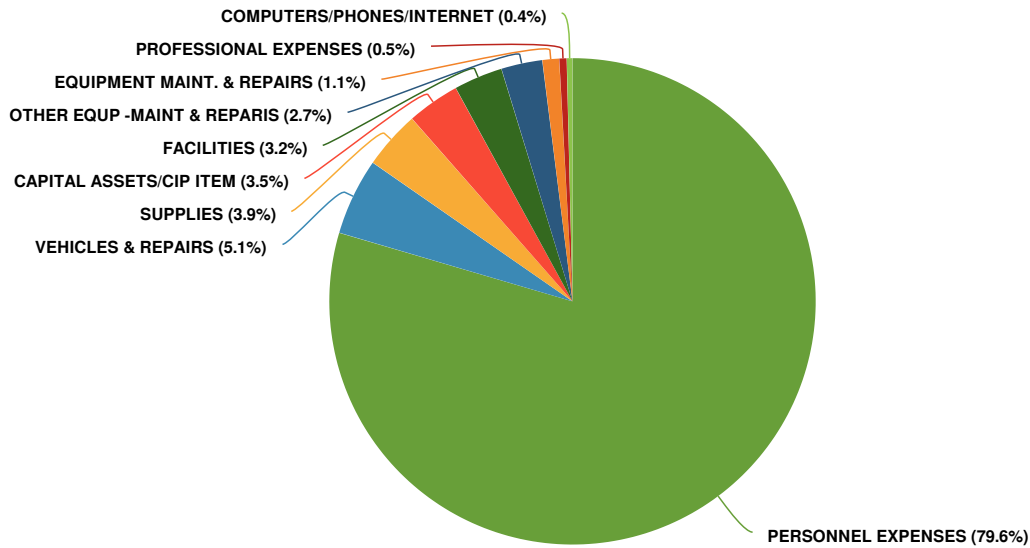
\$223,639
(11.68% vs. prior year)

Fire & Rescue Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$1,033,670.00	\$667,557.44	\$1,086,790.00	\$1,086,790.00	\$1,086,790.00	5.1%
OVERTIME WAGES	\$91,360.00	\$117,330.41	\$80,670.00	\$80,670.00	\$91,360.00	0%
AUTO ALLOWANCE	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
LONGEVITY	\$3,330.00	\$800.00	\$2,720.00	\$2,720.00	\$2,720.00	-18.3%
CERTIFICATION PAY	\$1,200.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	50%
PAYROLL TAXES	\$86,640.00	\$57,637.04	\$89,890.00	\$89,890.00	\$89,890.00	3.8%
WORKERS COMPENSATION	\$31,130.00	\$0.00	\$30,070.00	\$30,070.00	\$30,070.00	-3.4%
HEALTH INSURANCE	\$183,290.00	\$155,040.04	\$246,910.00	\$246,910.00	\$246,910.00	34.7%
LIFE INSURANCE	\$0.00	\$877.62	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$141,690.00	\$98,598.60	\$146,610.00	\$146,610.00	\$146,610.00	3.5%
LONG-TERM DISABILITY	\$3,350.00	\$1,518.33	\$0.00	\$0.00	\$2,160.00	-35.5%
ESD VOLUNTEER STAFFING	\$7,500.00	\$4,383.15	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$1,586,160.00	\$1,103,742.63	\$1,688,460.00	\$1,688,460.00	\$1,701,310.00	7.3%
FACILITIES						
MAINTENANCE & REPAIRS	\$10,160.00	\$6,859.16	\$11,159.00	\$11,159.00	\$11,159.00	9.8%
JANITORIAL SUPPLIES	\$2,450.00	\$1,447.92	\$2,567.00	\$2,567.00	\$2,567.00	4.8%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
UTILITIES	\$13,080.00	\$8,528.29	\$15,480.00	\$15,480.00	\$15,480.00	18.3%
TRAINING/TRAVEL	\$31,540.00	\$14,715.92	\$31,542.00	\$31,542.00	\$31,542.00	0%
DUES & SUBSCRIPTIONS	\$0.00	\$4,273.21	\$0.00	\$0.00	\$0.00	0%
PROFESSIONAL LICENSES	\$4,200.00	\$174.34	\$8,435.00	\$8,435.00	\$8,435.00	100.8%
Total FACILITIES:	\$61,430.00	\$35,998.84	\$69,183.00	\$69,183.00	\$69,183.00	12.6%
VEHICLES & REPAIRS						
GASOLINE & OIL	\$8,800.00	\$4,099.08	\$8,800.00	\$8,800.00	\$8,800.00	0%
DIESEL & OIL	\$31,050.00	\$12,711.06	\$31,850.00	\$31,850.00	\$31,850.00	2.6%
VEHICLE M&R - AMBULANCES	\$12,300.00	\$6,318.80	\$13,550.00	\$13,550.00	\$13,550.00	10.2%
VEHICLE M&R - FIRE & OTHER APP	\$60,000.00	\$63,786.40	\$54,900.00	\$54,900.00	\$54,900.00	-8.5%
Total VEHICLES & REPAIRS:	\$112,150.00	\$86,915.34	\$109,100.00	\$109,100.00	\$109,100.00	-2.7%
EQUIPMENT MAINT. & REPAIRS						
SMALL EQUIPMENT (<\$5,000)	\$2,200.00	\$738.16	\$9,500.00	\$9,500.00	\$9,500.00	331.8%
EQUIPMENT MAINT & REPAIR	\$2,620.00	\$216.48	\$2,635.00	\$2,635.00	\$2,635.00	0.6%
RADIOS-MAINT & REPAIR	\$11,850.00	\$1,005.00	\$11,560.00	\$11,560.00	\$11,560.00	-2.4%
Total EQUIPMENT MAINT. & REPAIRS:	\$16,670.00	\$1,959.64	\$23,695.00	\$23,695.00	\$23,695.00	42.1%
OTHER EQUIP -MAINT & REPARIS						
AIR PACKS-MAINT & REPAIR	\$8,450.00	\$3,586.21	\$8,910.00	\$8,910.00	\$8,910.00	5.4%
FIRE EXTINGUISHERS	\$250.00	\$191.00	\$699.00	\$699.00	\$699.00	179.6%
FIRE HOSES & NOZZLES	\$8,130.00	\$4,201.00	\$14,952.00	\$14,952.00	\$14,952.00	83.9%
FIRE TRUCK EQUIPMENT	\$5,100.00	\$86.73	\$5,100.00	\$5,100.00	\$5,100.00	0%
FIRE EQUIP/MAINT & REPAIR	\$25,930.00	\$1,939.45	\$28,993.99	\$28,993.99	\$28,993.99	11.8%
Total OTHER EQUIP -MAINT & REPARIS:	\$47,860.00	\$10,004.39	\$58,654.99	\$58,654.99	\$58,654.99	22.6%
SUPPLIES						
UNIFORMS	\$9,540.00	\$3,453.91	\$10,700.00	\$10,700.00	\$10,700.00	12.2%
OPERATING SUPPLIES	\$2,710.00	\$2,001.85	\$2,926.00	\$2,926.00	\$2,926.00	8%
TRAFFIC CONTROL SUPPLIES	\$780.00	\$487.99	\$1,361.00	\$1,361.00	\$1,361.00	74.5%
SAFETY SUPPLIES	\$4,010.00	\$1,717.57	\$3,927.60	\$3,927.60	\$3,927.60	-2.1%
OFFICE SUPPLIES	\$0.00	\$213.56	\$0.00	\$0.00	\$0.00	0%
MEDICAL SUPPLIES	\$45,400.00	\$21,506.53	\$50,000.00	\$50,000.00	\$50,000.00	10.1%
EE SAFETY & WELL- BEING/IMMUNIZ	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
BIO-HAZARD WASTE	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00	0%
PHYSIO CONTROL	\$10,850.00	\$0.00	\$11,276.00	\$11,276.00	\$11,276.00	3.9%
Total SUPPLIES:	\$75,890.00	\$29,381.41	\$82,790.60	\$82,790.60	\$82,790.60	9.1%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
COMPUTERS/PHONES/INTERNET						
SMALL COMPUTER EQUIPMENT	\$4,000.00	\$64.99	\$6,000.00	\$6,000.00	\$6,000.00	50%
COMPUTER MAINTENANCE & REPAIRS	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00	0%
TELEPHONE & INTERNET	\$0.00	\$1,195.28	\$0.00	\$0.00	\$0.00	0%
CELL PHONES	\$0.00	\$1,286.84	\$2,000.00	\$2,000.00	\$2,000.00	N/A
Total COMPUTERS/PHONES/INTERNET:	\$4,000.00	\$2,557.11	\$8,000.00	\$8,000.00	\$8,000.00	100%
PROFESSIONAL EXPENSES						
TRAINING SUPPLIES	\$600.00	\$1,171.41	\$1,100.00	\$1,100.00	\$1,100.00	83.3%
PRE-EMPLOYMENT TESTING	\$1,680.00	\$539.05	\$1,250.00	\$1,250.00	\$1,250.00	-25.6%
FIRE MARSHALL	\$8,330.00	\$4,508.70	\$8,325.00	\$8,325.00	\$8,325.00	-0.1%
Total PROFESSIONAL EXPENSES:	\$10,610.00	\$6,219.16	\$10,675.00	\$10,675.00	\$10,675.00	0.6%
CAPITAL ASSETS/CIP ITEM						
FY CAPITAL ITEMS	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	N/A
Total CAPITAL ASSETS/CIP ITEM:	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	N/A
Total Expense Objects:	\$1,914,770.00	\$1,276,778.52	\$2,125,558.59	\$2,125,558.59	\$2,138,408.59	11.7%

Emergency Management Department

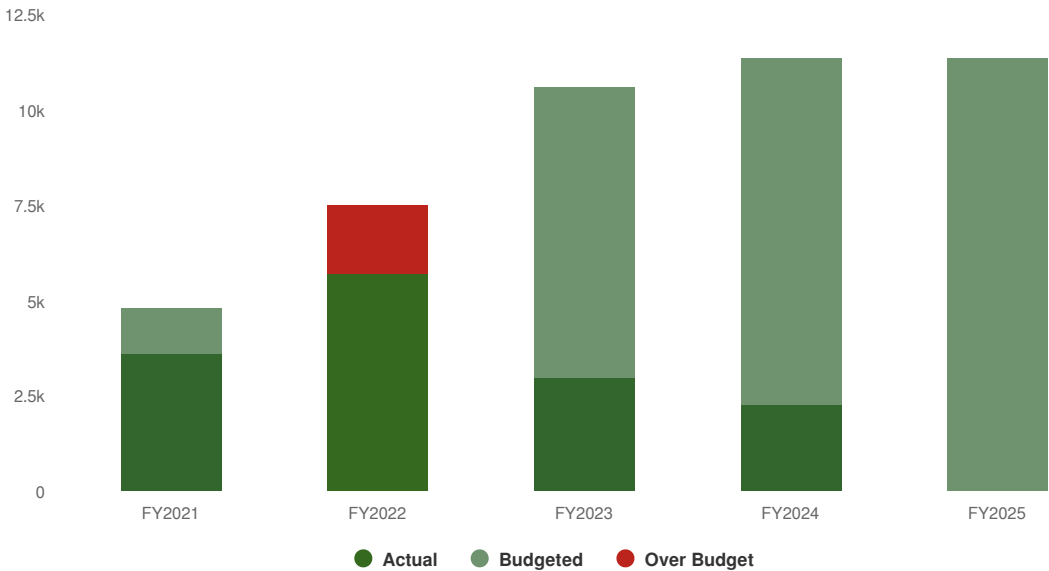


Dan Warner
Director

Expenditures Summary

\$11,360 **\$0**
(0.00% vs. prior year)

Emergency Management Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
FACILITIES						
REPAIRS & MAINTENANCE	\$5,450.00	\$0.00	\$5,450.00	\$5,450.00	\$5,450.00	0%
TRAINING & TRAVEL	\$1,750.00	\$0.00	\$1,750.00	\$1,750.00	\$1,750.00	0%
DUES & SUBSCRIPTIONS	\$4,160.00	\$2,285.00	\$4,160.00	\$4,160.00	\$4,160.00	0%
Total FACILITIES:	\$11,360.00	\$2,285.00	\$11,360.00	\$11,360.00	\$11,360.00	0%
Total Expense Objects:	\$11,360.00	\$2,285.00	\$11,360.00	\$11,360.00	\$11,360.00	0%

Code Enforcement



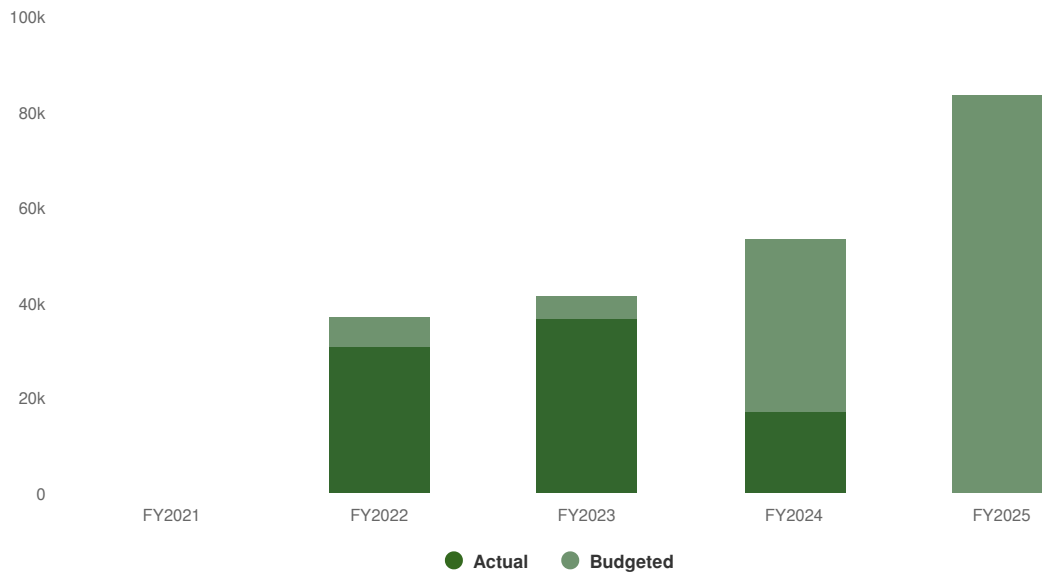
Don Martin

Director of Neighborhood & Development Services

Expenditures Summary

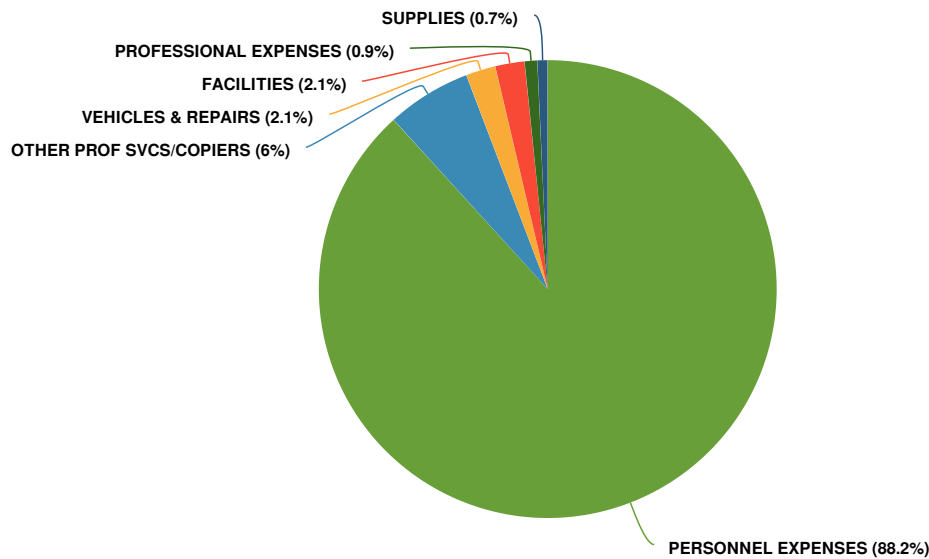
\$83,730 **\$30,210**
(56.45% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$24,400.00	\$12,320.00	\$50,130.00	\$50,130.00	\$50,130.00	105.5%
OVERTIME	\$1,190.00	\$0.00	\$2,040.00	\$2,040.00	\$2,040.00	71.4%
LONGEVITY	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
CERTIFICATION PAY	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
PAYROLL TAXES	\$1,990.00	\$942.48	\$3,990.00	\$3,990.00	\$3,990.00	100.5%
WORKER'S COMPENSATION	\$380.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00	268.4%
HEALTH INSURANCE	\$14,290.00	\$904.88	\$9,800.00	\$9,800.00	\$9,800.00	-31.4%
LIFE INSURANCE	\$0.00	\$8.50	\$0.00	\$0.00	\$0.00	0%
TMRS CONTRIBUTIONS	\$3,260.00	\$1,541.26	\$6,530.00	\$6,530.00	\$6,530.00	100.3%
LONG-TERM DISABILITY	\$150.00	\$7.85	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$46,080.00	\$15,724.97	\$73,890.00	\$73,890.00	\$73,890.00	60.4%
FACILITIES						
TRAINING & TRAVEL	\$1,530.00	\$901.00	\$1,530.00	\$1,530.00	\$1,530.00	0%
DUES & SUBSCRIPTIONS	\$210.00	\$0.00	\$210.00	\$210.00	\$210.00	0%
Total FACILITIES:	\$1,740.00	\$901.00	\$1,740.00	\$1,740.00	\$1,740.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
VEHICLES & REPAIRS						
GASOLINE & OIL	\$720.00	\$227.01	\$720.00	\$720.00	\$720.00	0%
VEHICLE MAINTENANCE	\$830.00	\$201.82	\$1,030.00	\$1,030.00	\$1,030.00	24.1%
Total VEHICLES & REPAIRS:	\$1,550.00	\$428.83	\$1,750.00	\$1,750.00	\$1,750.00	12.9%
SUPPLIES						
UNIFORMS - NON DEPT	\$300.00	\$115.15	\$300.00	\$300.00	\$300.00	0%
OPERATING SUPPLIES	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	N/A
SAFETY SUPPLIES	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	0%
Total SUPPLIES:	\$400.00	\$115.15	\$600.00	\$600.00	\$600.00	50%
OTHER PROF SVCS/COPIERS						
DEMOLITION/CLEANUP	\$3,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	66.7%
Total OTHER PROF SVCS/COPIERS:	\$3,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	66.7%
PROFESSIONAL EXPENSES						
RECORDING FEES	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00	0%
Total PROFESSIONAL EXPENSES:	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00	0%
Total Expense Objects:	\$53,520.00	\$17,169.95	\$83,730.00	\$83,730.00	\$83,730.00	56.4%

Animal Control



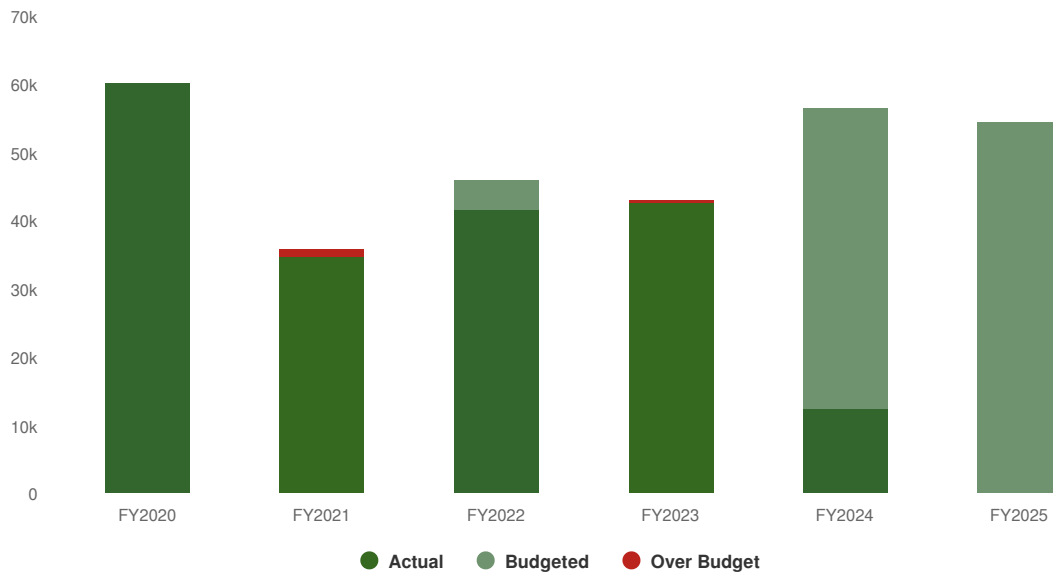
Don Martin

Director of Neighborhood & Development Services

Expenditures Summary

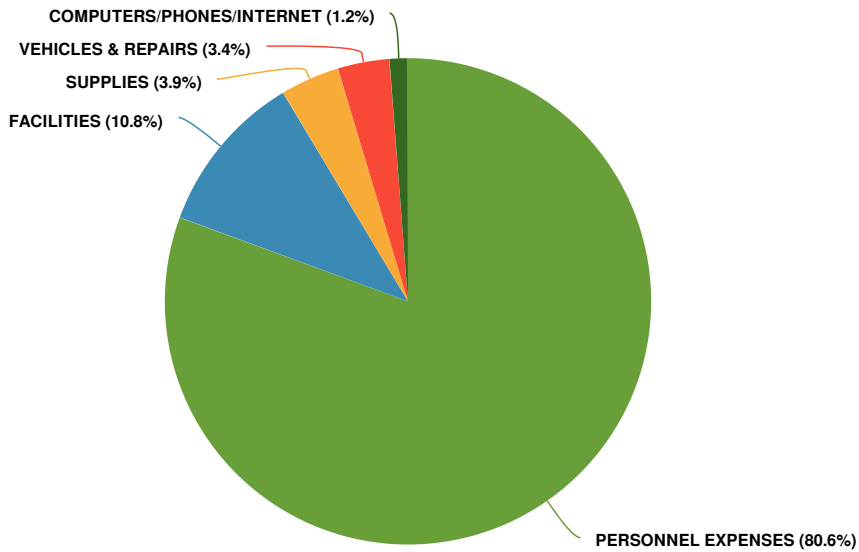
\$54,590 **-\$2,080**
(-3.67% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$24,400.00	\$7,931.68	\$35,780.00	\$35,780.00	\$35,780.00	46.6%
OVERTIME WAGES	\$1,190.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
LONGEVITY	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
CERTIFICATION PAY	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
PAYROLL TAXES	\$1,990.00	\$731.82	\$2,740.00	\$2,740.00	\$2,740.00	37.7%
WORKERS COMPENSATION	\$380.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	163.2%
HEALTH INSURANCE	\$14,290.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
RETIREMENT	\$3,260.00	\$965.56	\$4,480.00	\$4,480.00	\$4,480.00	37.4%
LONG-TERM DISABILITY	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$46,080.00	\$9,629.06	\$44,000.00	\$44,000.00	\$44,000.00	-4.5%
FACILITIES						
MAINTENANCE & REPAIRS	\$2,500.00	\$14.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
JANITORIAL SUPPLIES	\$150.00	\$143.92	\$150.00	\$150.00	\$150.00	0%
UTILITIES	\$3,000.00	\$1,642.98	\$3,000.00	\$3,000.00	\$3,000.00	0%
TRAINING/TRAVEL	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	0%
Total FACILITIES:	\$5,900.00	\$1,800.90	\$5,900.00	\$5,900.00	\$5,900.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
VEHICLES & REPAIRS						
GASOLINE & OIL	\$880.00	\$0.00	\$880.00	\$880.00	\$880.00	0%
VEHICLE MAINTENANCE & REPAIR	\$1,000.00	\$220.92	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total VEHICLES & REPAIRS:	\$1,880.00	\$220.92	\$1,880.00	\$1,880.00	\$1,880.00	0%
SUPPLIES						
UNIFORMS	\$300.00	\$194.14	\$300.00	\$300.00	\$300.00	0%
OPERATING SUPPLIES	\$1,150.00	\$130.92	\$1,150.00	\$1,150.00	\$1,150.00	0%
MEDICAL SUPPLIES	\$700.00	\$190.00	\$700.00	\$700.00	\$700.00	0%
Total SUPPLIES:	\$2,150.00	\$515.06	\$2,150.00	\$2,150.00	\$2,150.00	0%
COMPUTERS/PHONES/INTERNET						
CELL PHONE	\$500.00	\$321.71	\$500.00	\$500.00	\$500.00	0%
COMMUNICATIONS	\$160.00	\$0.00	\$160.00	\$160.00	\$160.00	0%
Total COMPUTERS/PHONES/INTERNET:	\$660.00	\$321.71	\$660.00	\$660.00	\$660.00	0%
Total Expense Objects:	\$56,670.00	\$12,487.65	\$54,590.00	\$54,590.00	\$54,590.00	-3.7%

Development Services



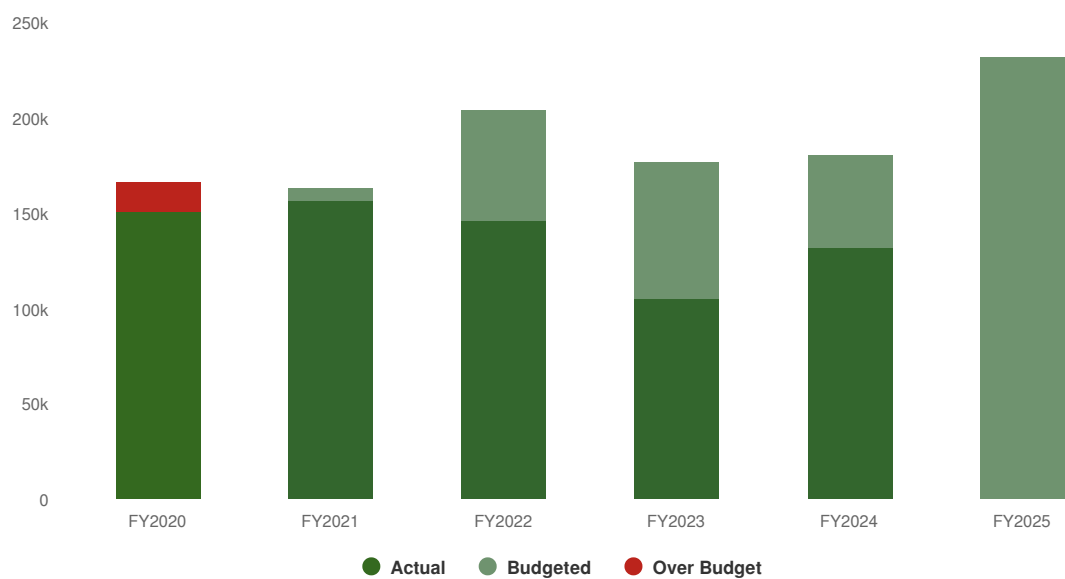
Don Martin
Director of Neighborhood & Development Services

Expenditures Summary

\$231,750

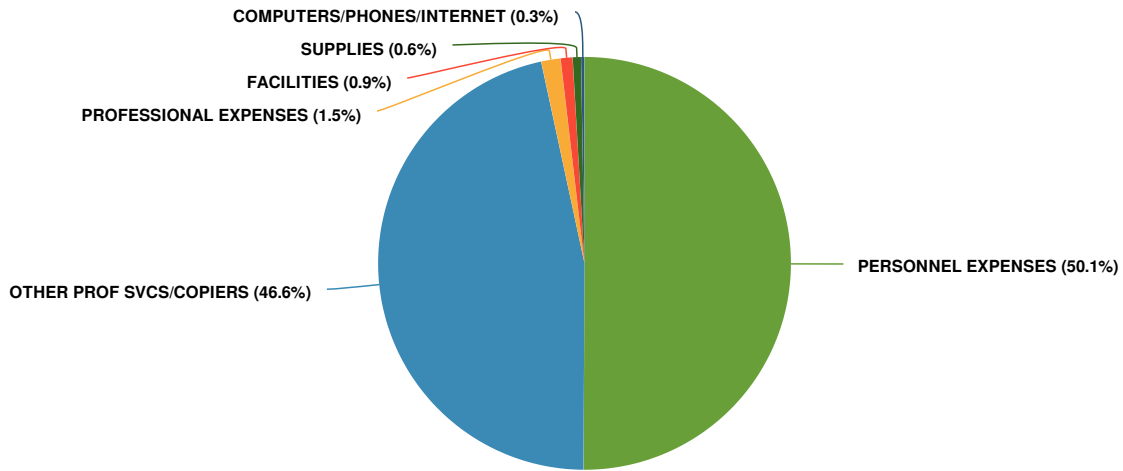
\$51,180
(28.34% vs. prior year)

Neighborhood & Development Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$54,550.00	\$45,675.65	\$72,890.00	\$72,890.00	\$72,890.00	33.6%
OVERTIME WAGES	\$1,090.00	\$0.00	\$2,740.00	\$2,740.00	\$2,740.00	151.4%
LONGEVITY	\$400.00	\$251.60	\$240.00	\$240.00	\$240.00	-40%
PAYROLL TAXES	\$4,290.00	\$3,453.18	\$5,810.00	\$5,810.00	\$5,810.00	35.4%
WORKERS COMPENSATION	\$1,000.00	\$0.00	\$2,040.00	\$2,040.00	\$2,040.00	104%
HEALTH INSURANCE	\$9,560.00	\$7,895.25	\$22,850.00	\$22,850.00	\$22,850.00	139%
LIFE INSURANCE	\$0.00	\$74.25	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$7,010.00	\$5,801.09	\$9,490.00	\$9,490.00	\$9,490.00	35.4%
LONG-TERM DISABILITY	\$140.00	\$98.79	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$78,040.00	\$63,249.81	\$116,060.00	\$116,060.00	\$116,060.00	48.7%
FACILITIES						
TRAINING/TRAVEL	\$1,580.00	\$0.00	\$1,580.00	\$1,580.00	\$1,580.00	0%
DUES & SUBSCRIPTIONS	\$610.00	\$0.00	\$610.00	\$610.00	\$610.00	0%
Total FACILITIES:	\$2,190.00	\$0.00	\$2,190.00	\$2,190.00	\$2,190.00	0%
VEHICLES & REPAIRS						

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
GASOLINE & OIL	\$0.00	\$234.65	\$0.00	\$0.00	\$0.00	0%
Total VEHICLES & REPAIRS:	\$0.00	\$234.65	\$0.00	\$0.00	\$0.00	0%
SUPPLIES						
OPERATING SUPPLIES	\$960.00	\$1,175.70	\$1,500.00	\$1,500.00	\$1,500.00	56.3%
Total SUPPLIES:	\$960.00	\$1,175.70	\$1,500.00	\$1,500.00	\$1,500.00	56.3%
COMPUTERS/PHONES/INTERNET						
SMALL COMPUTER EQUIPMENT	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	0%
Total COMPUTERS/PHONES/INTERNET:	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	0%
OTHER PROF SVCS/COPIERS						
OTHER PROFESSIONAL SERVICES	\$30,000.00	\$6,697.08	\$40,000.00	\$40,000.00	\$40,000.00	33.3%
CITY ENGINEER	\$14,250.00	\$13,576.96	\$14,250.00	\$14,250.00	\$14,250.00	0%
THIRD PARTY INSPECTIONS	\$53,650.00	\$46,243.34	\$53,650.00	\$53,650.00	\$53,650.00	0%
Total OTHER PROF SVCS/COPIERS:	\$97,900.00	\$66,517.38	\$107,900.00	\$107,900.00	\$107,900.00	10.2%
PROFESSIONAL EXPENSES						
LEGAL PUBLICATIONS	\$0.00	\$0.00	\$2,620.00	\$2,620.00	\$2,620.00	N/A
RECORDING FEES	\$880.00	\$635.25	\$880.00	\$880.00	\$880.00	0%
Total PROFESSIONAL EXPENSES:	\$880.00	\$635.25	\$3,500.00	\$3,500.00	\$3,500.00	297.7%
Total Expense Objects:	\$180,570.00	\$131,812.79	\$231,750.00	\$231,750.00	\$231,750.00	28.3%

Municipal Court

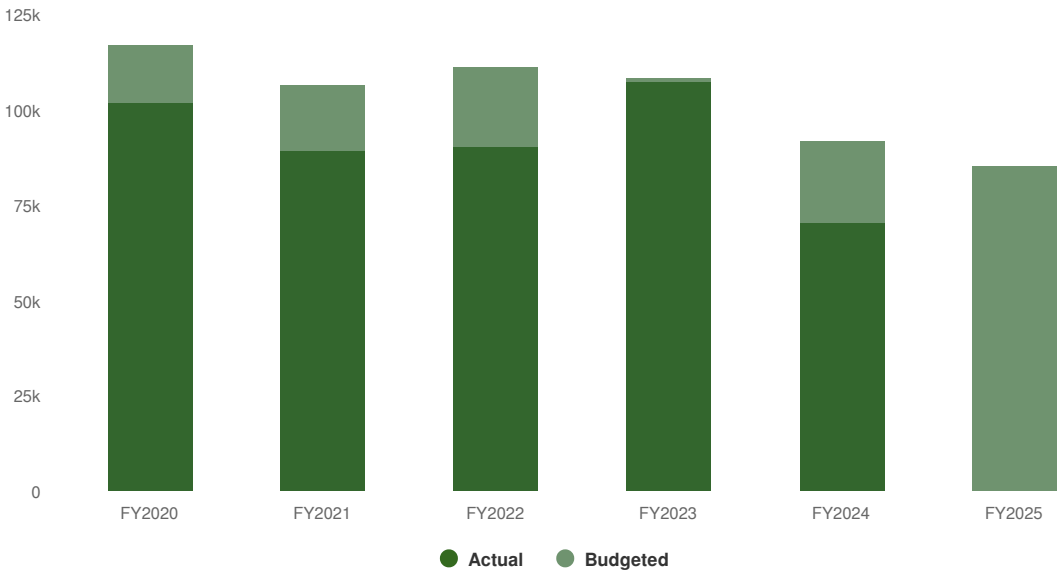


Dinah Moralez
Assistant Finance Director

Expenditures Summary

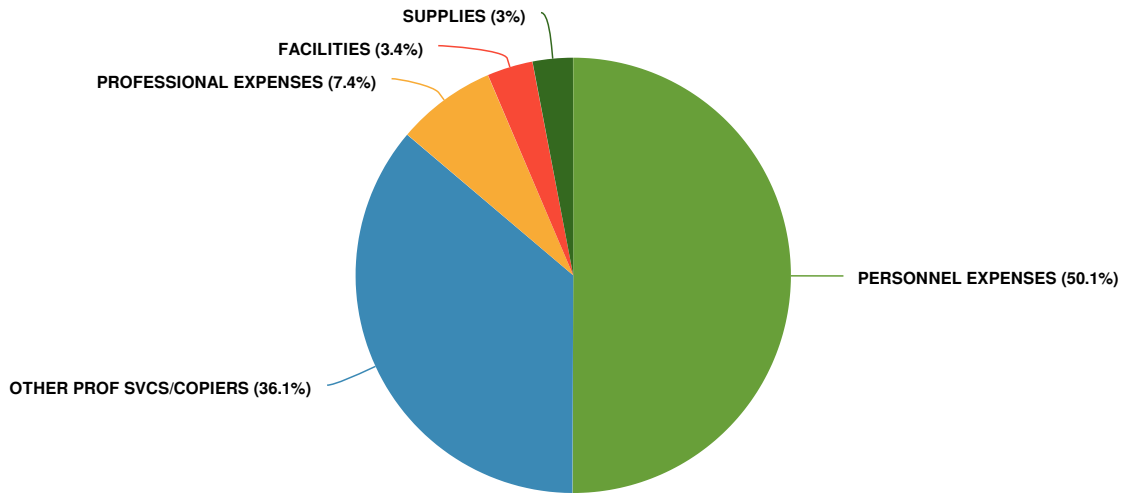
\$85,118 **-\$6,782**
(-7.38% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$31,490.00	\$30,349.84	\$26,600.00	\$26,600.00	\$26,600.00	-15.5%
OVERTIME WAGES	\$1,620.00	\$1,045.58	\$3,620.00	\$3,620.00	\$3,620.00	123.5%
LONGEVITY	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	N/A
CERTIFICATION PAY	\$600.00	\$0.00	\$300.00	\$300.00	\$300.00	-50%
PAYROLL TAXES	\$2,580.00	\$2,547.49	\$2,350.00	\$2,350.00	\$2,350.00	-8.9%
WORKERS COMPENSATION	\$920.00	\$0.00	\$750.00	\$750.00	\$750.00	-18.5%
HEALTH INSURANCE	\$8,050.00	\$7,917.69	\$4,900.00	\$4,900.00	\$4,900.00	-39.1%
LIFE INSURANCE	\$0.00	\$74.37	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$4,220.00	\$3,893.76	\$3,850.00	\$3,850.00	\$3,850.00	-8.8%
LONG-TERM DISABILITY	\$90.00	\$95.63	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$49,570.00	\$45,924.36	\$42,620.00	\$42,620.00	\$42,620.00	-14%
FACILITIES						
TRAINING/TRAVEL	\$2,650.00	\$1,413.30	\$2,650.00	\$2,650.00	\$2,650.00	0%
DUES & SUBSCRIPTIONS	\$240.00	\$0.00	\$240.00	\$240.00	\$240.00	0%
Total FACILITIES:	\$2,890.00	\$1,413.30	\$2,890.00	\$2,890.00	\$2,890.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
SUPPLIES						
OPERATING SUPPLIES	\$2,390.00	\$2,638.52	\$2,558.00	\$2,558.00	\$2,558.00	7%
Total SUPPLIES:	\$2,390.00	\$2,638.52	\$2,558.00	\$2,558.00	\$2,558.00	7%
COMPUTERS/PHONES/INTERNET						
ANNUAL SOFTWARE MAINTENANCE	\$0.00	\$840.60	\$0.00	\$0.00	\$0.00	0%
Total COMPUTERS/PHONES/INTERNET:	\$0.00	\$840.60	\$0.00	\$0.00	\$0.00	0%
OTHER PROF SVCS/COPIERS						
COURT PROSECUTOR	\$6,000.00	\$2,610.00	\$6,000.00	\$6,000.00	\$6,000.00	0%
COURT JUDGE	\$24,000.00	\$14,000.00	\$24,000.00	\$24,000.00	\$24,000.00	0%
COURT INTERPRETER	\$750.00	\$14.49	\$750.00	\$750.00	\$750.00	0%
Total OTHER PROF SVCS/COPIERS:	\$30,750.00	\$16,624.49	\$30,750.00	\$30,750.00	\$30,750.00	0%
PROFESSIONAL EXPENSES						
INMATE BILLINGS	\$1,200.00	\$699.40	\$1,200.00	\$1,200.00	\$1,200.00	0%
SECURITY FEE EXPENSES	\$5,000.00	\$2,139.21	\$5,000.00	\$5,000.00	\$5,000.00	0%
JURY DUTY EXPENSES	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	0%
SPECIAL EVENT	\$0.00	\$12.00	\$0.00	\$0.00	\$0.00	0%
Total PROFESSIONAL EXPENSES:	\$6,300.00	\$2,850.61	\$6,300.00	\$6,300.00	\$6,300.00	0%
Total Expense Objects:	\$91,900.00	\$70,291.88	\$85,118.00	\$85,118.00	\$85,118.00	-7.4%

Community Center

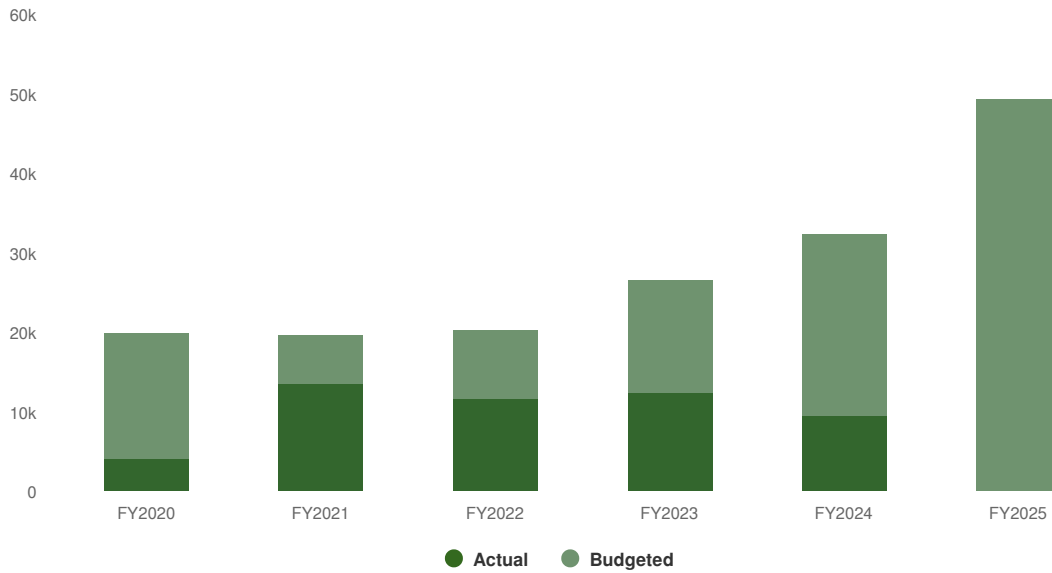


Dinah Moralez
Assistant Finance Director

Expenditures Summary

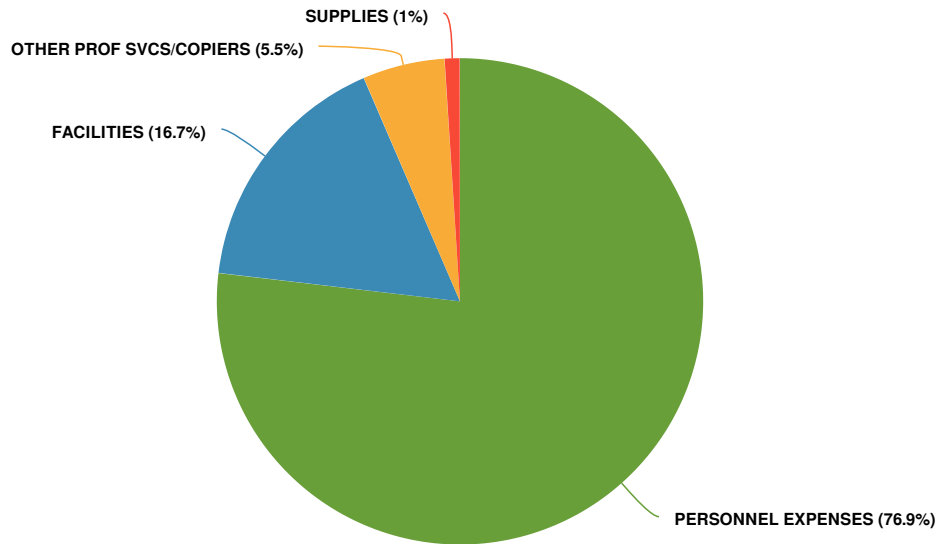
\$49,440 **\$17,060**
(52.69% vs. prior year)

Community Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$14,340.00	\$2,906.86	\$30,900.00	\$30,900.00	\$30,900.00	115.5%
OVERTIME	\$2,150.00	\$898.45	\$0.00	\$0.00	\$0.00	-100%
PAYROLL TAXES	\$1,260.00	\$0.00	\$2,360.00	\$2,360.00	\$2,360.00	87.3%
WORKER'S COMPENSATION	\$420.00	\$0.00	\$870.00	\$870.00	\$870.00	107.1%
RETIREMENT	\$2,060.00	\$0.00	\$3,870.00	\$3,870.00	\$3,870.00	87.9%
Total PERSONNEL EXPENSES:	\$20,230.00	\$3,805.31	\$38,000.00	\$38,000.00	\$38,000.00	87.8%
FACILITIES						
REPAIRS & MAINTENANCE	\$7,500.00	\$2,249.75	\$7,740.00	\$7,740.00	\$7,740.00	3.2%
JANITORIAL SUPPLIES	\$500.00	\$78.42	\$500.00	\$500.00	\$500.00	0%
Total FACILITIES:	\$8,000.00	\$2,328.17	\$8,240.00	\$8,240.00	\$8,240.00	3%
SUPPLIES						
OPERATING SUPPLIES	\$2,500.00	\$469.45	\$500.00	\$500.00	\$500.00	-80%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total SUPPLIES:	\$2,500.00	\$469.45	\$500.00	\$500.00	\$500.00	-80%
OTHER PROF SVCS/COPIERS						
JANITORIAL SERVICES	\$1,650.00	\$2,959.82	\$2,700.00	\$2,700.00	\$2,700.00	63.6%
Total OTHER PROF SVCS/COPIERS:	\$1,650.00	\$2,959.82	\$2,700.00	\$2,700.00	\$2,700.00	63.6%
Total Expense Objects:	\$32,380.00	\$9,562.75	\$49,440.00	\$49,440.00	\$49,440.00	52.7%

Non-Departmental

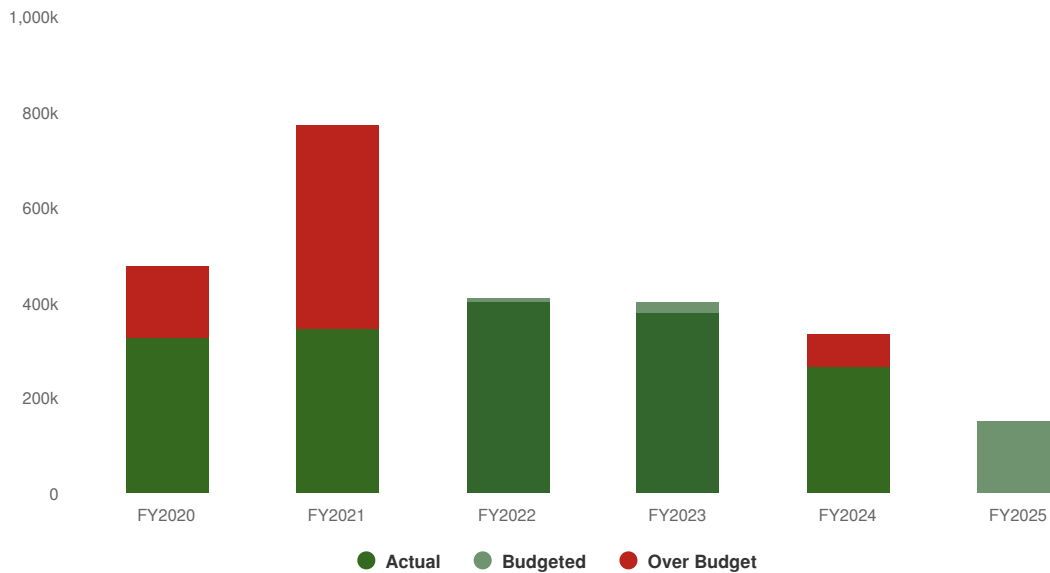


Dinah Moralez
Assistant Finance Director

Expenditures Summary

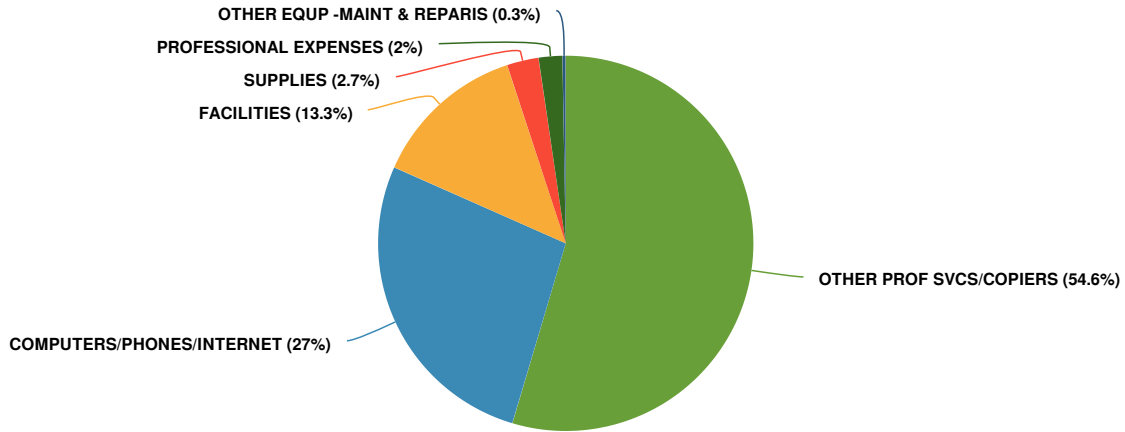
\$154,877 **-\$111,063**
(-41.76% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
FACILITIES						
MAINTENANCE & REPAIRS	\$13,170.00	\$19,955.17	\$7,042.65	\$7,042.65	\$7,042.65	-46.5%
JANITORIAL SUPPLIES	\$1,010.00	\$848.73	\$500.00	\$500.00	\$500.00	-50.5%
UTILITIES	\$20,100.00	\$27,229.52	\$10,000.00	\$10,000.00	\$10,000.00	-50.2%
DUES & SUBSCRIPTIONS	\$2,690.00	\$8,577.62	\$3,050.00	\$3,050.00	\$3,050.00	13.4%
Total FACILITIES:	\$36,970.00	\$56,611.04	\$20,592.65	\$20,592.65	\$20,592.65	-44.3%
OTHER EQUIP -MAINT & REPAIRS						
FIRE EXTINGUISHERS	\$0.00	\$585.00	\$425.33	\$425.33	\$425.33	N/A
Total OTHER EQUIP -MAINT & REPAIRS:	\$0.00	\$585.00	\$425.33	\$425.33	\$425.33	N/A
SUPPLIES						
UNIFORMS - NON DEPT	\$1,340.00	\$1,123.51	\$733.33	\$733.33	\$733.33	-45.3%
POSTAGE	\$2,350.00	\$1,279.69	\$1,840.00	\$1,840.00	\$1,840.00	-21.7%
OFFICE SUPPLIES	\$3,220.00	\$3,619.80	\$1,666.67	\$1,666.67	\$1,666.67	-48.2%
Total SUPPLIES:	\$6,910.00	\$6,023.00	\$4,240.00	\$4,240.00	\$4,240.00	-38.6%
COMPUTERS/PHONES/INTERNET						

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
SMALL COMPUTER EQUIPMENT	\$1,010.00	\$1,574.11	\$1,000.00	\$1,000.00	\$1,000.00	-1%
CLETRAN SYSTEM	\$4,020.00	\$5,505.91	\$2,000.00	\$2,000.00	\$2,000.00	-50.2%
ANNUAL SOFTWARE MAINTENANCE	\$23,450.00	\$44,611.85	\$15,000.00	\$15,000.00	\$15,000.00	-36%
ANNUAL SOFTWARE LICENSES	\$24,120.00	\$30,811.37	\$13,429.59	\$13,429.59	\$13,429.59	-44.3%
OFFICE TELEPHONES	\$1,680.00	\$0.00	\$1,439.99	\$1,439.99	\$1,439.99	-14.3%
CELL PHONES	\$2,010.00	\$2,010.68	\$1,160.00	\$1,160.00	\$1,160.00	-42.3%
INTERNET SERVICES	\$10,720.00	\$15,092.38	\$7,849.08	\$7,849.08	\$7,849.08	-26.8%
Total COMPUTERS/PHONES/INTERNET:	\$67,010.00	\$99,606.30	\$41,878.66	\$41,878.66	\$41,878.66	-37.5%
OTHER PROF SVCS/COPIERS						
OTHER PROFESSIONAL SERVICES	\$13,790.00	\$27,563.92	\$5,712.99	\$5,712.99	\$5,712.99	-58.6%
INFORMATION TECHNOLOGY (IT)	\$33,500.00	\$36,515.07	\$20,000.00	\$20,000.00	\$20,000.00	-40.3%
JANITORIAL SERVICES	\$7,100.00	\$5,564.43	\$3,600.00	\$3,600.00	\$3,600.00	-49.3%
PROPERTY LIABILITY INSURANCE	\$83,750.00	\$86,947.20	\$44,444.44	\$44,444.44	\$44,444.44	-46.9%
COPIER/PRINTING	\$12,110.00	\$13,581.22	\$10,815.96	\$10,815.96	\$10,815.96	-10.7%
Total OTHER PROF SVCS/COPIERS:	\$150,250.00	\$170,171.84	\$84,573.39	\$84,573.39	\$84,573.39	-43.7%
PROFESSIONAL EXPENSES						
BANK FEES	\$0.00	\$170.00	\$0.00	\$0.00	\$0.00	0%
PUBLIC PROGRAMS/EVENTS	\$1,340.00	\$859.53	\$1,500.00	\$1,500.00	\$1,500.00	11.9%
CONTINGENCY	\$3,460.00	\$1,349.00	\$1,666.67	\$1,666.67	\$1,666.67	-51.8%
Total PROFESSIONAL EXPENSES:	\$4,800.00	\$2,378.53	\$3,166.67	\$3,166.67	\$3,166.67	-34%
CAPITAL ASSETS/CIP ITEM						
CAPITAL EXPENDITURES	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0%
Total CAPITAL ASSETS/CIP ITEM:	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$265,940.00	\$337,875.71	\$154,876.70	\$154,876.70	\$154,876.70	-41.8%

Streets Department

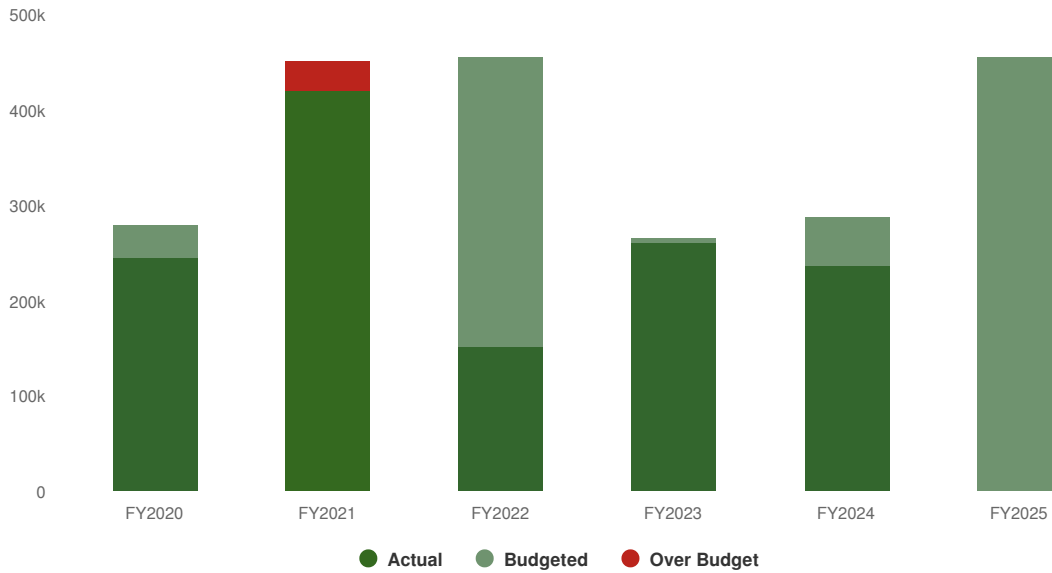


Derek Malone
Director of Public Works

Expenditures Summary

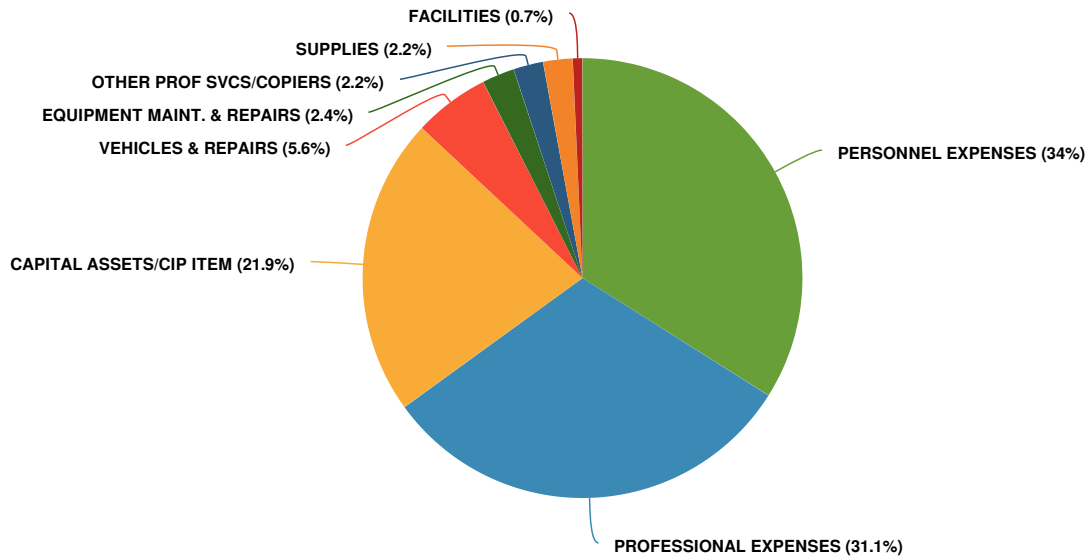
\$455,830 **\$168,400**
(58.59% vs. prior year)

Streets Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$47,380.00	\$67,092.74	\$101,340.00	\$101,340.00	\$101,340.00	113.9%
OVERTIME WAGES	\$2,880.00	\$5,852.49	\$8,250.00	\$8,250.00	\$8,250.00	186.5%
LONGEVITY	\$0.00	\$760.00	\$560.00	\$560.00	\$560.00	N/A
CERTIFICATION PAY	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
PAYROLL TAXES	\$3,880.00	\$5,559.91	\$8,420.00	\$8,420.00	\$8,420.00	117%
WORKERS COMPENSATION	\$1,380.00	\$0.00	\$2,840.00	\$2,840.00	\$2,840.00	105.8%
HEALTH INSURANCE	\$13,100.00	\$15,835.39	\$19,600.00	\$19,600.00	\$19,600.00	49.6%
LIFE INSURANCE	\$0.00	\$148.75	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$6,340.00	\$9,297.21	\$13,780.00	\$13,780.00	\$13,780.00	117.4%
LONG-TERM DISABILITY	\$120.00	\$92.05	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$75,530.00	\$104,638.54	\$154,790.00	\$154,790.00	\$154,790.00	104.9%
FACILITIES						
UTILITIES	\$0.00	\$397.79	\$0.00	\$0.00	\$0.00	0%
TRAINING/TRAVEL	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$3,200.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total FACILITIES:	\$3,200.00	\$397.79	\$3,200.00	\$3,200.00	\$3,200.00	0%
VEHICLES & REPAIRS						
GASOLINE & OIL	\$5,200.00	\$2,960.64	\$5,200.00	\$5,200.00	\$5,200.00	0%
DIESEL & OIL	\$16,070.00	\$5,294.72	\$16,070.00	\$16,070.00	\$16,070.00	0%
VEHICLE MAINTENANCE & REPAIR	\$4,160.00	\$1,078.05	\$4,160.00	\$4,160.00	\$4,160.00	0%
Total VEHICLES & REPAIRS:	\$25,430.00	\$9,333.41	\$25,430.00	\$25,430.00	\$25,430.00	0%
EQUIPMENT MAINT. & REPAIRS						
EQUIPMENT RENTAL	\$12,000.00	\$577.99	\$2,500.00	\$2,500.00	\$2,500.00	-79.2%
HEAVY EQUIPMENT MAINT & REPAIR	\$8,400.00	\$4,008.85	\$8,400.00	\$8,400.00	\$8,400.00	0%
Total EQUIPMENT MAINT. & REPAIRS:	\$20,400.00	\$4,586.84	\$10,900.00	\$10,900.00	\$10,900.00	-46.6%
SUPPLIES						
UNIFORMS	\$3,620.00	\$745.89	\$2,260.00	\$2,260.00	\$2,260.00	-37.6%
STREET SIGNS	\$5,050.00	\$343.72	\$5,050.00	\$5,050.00	\$5,050.00	0%
TRAFFIC CONTROL SUPPLIES	\$2,590.00	\$0.00	\$2,590.00	\$2,590.00	\$2,590.00	0%
Total SUPPLIES:	\$11,260.00	\$1,089.61	\$9,900.00	\$9,900.00	\$9,900.00	-12.1%
OTHER PROF SVCS/COPIERS						
ENGINEERING SERVICES	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total OTHER PROF SVCS/COPIERS:	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
PROFESSIONAL EXPENSES						
STREET MAINTENANCE & REPAIRS	\$100,810.00	\$85,261.53	\$100,810.00	\$100,810.00	\$100,810.00	0%
STREET LIGHTS ELECTRICITY	\$40,800.00	\$24,553.64	\$40,800.00	\$40,800.00	\$40,800.00	0%
Total PROFESSIONAL EXPENSES:	\$141,610.00	\$109,815.17	\$141,610.00	\$141,610.00	\$141,610.00	0%
CAPITAL ASSETS/CIP ITEM						

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
CAPITAL - STREET IMPROVEMENTS	\$0.00	\$6,882.55	\$100,000.00	\$100,000.00	\$100,000.00	N/A
Total CAPITAL ASSETS/CIP ITEM:	\$0.00	\$6,882.55	\$100,000.00	\$100,000.00	\$100,000.00	N/A
Total Expense Objects:	\$287,430.00	\$236,743.91	\$455,830.00	\$455,830.00	\$455,830.00	58.6%

Water Administration

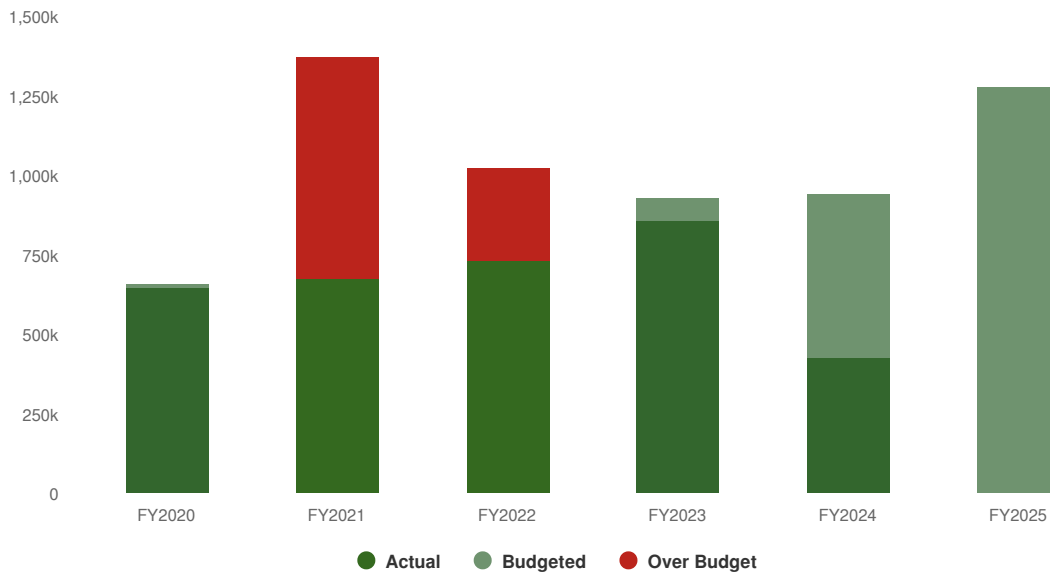


Derek Malone
Director of Public Works

Expenditures Summary

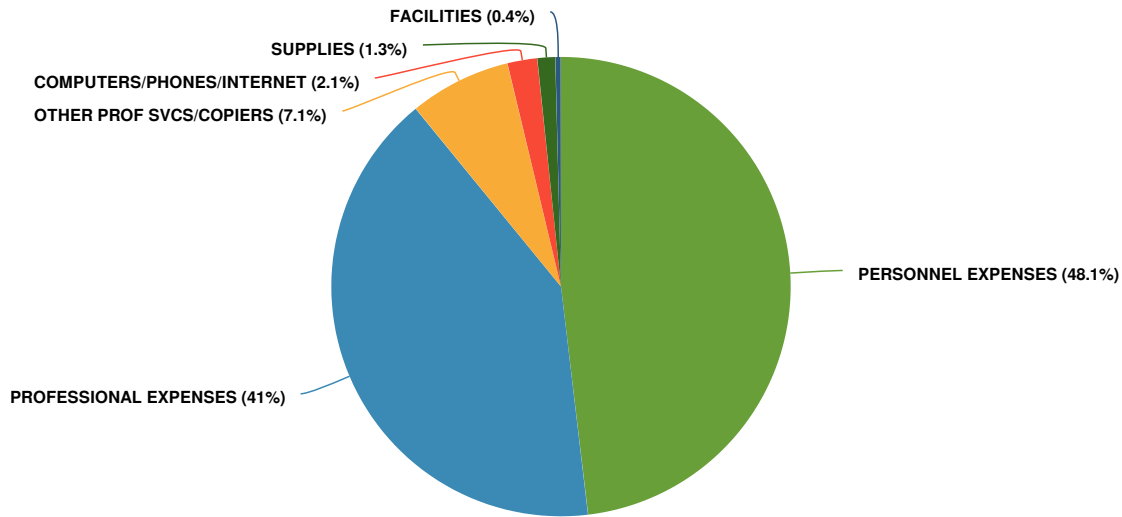
\$1,278,042 **\$336,142**
(35.69% vs. prior year)

Water Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$282,060.00	\$203,527.68	\$404,280.00	\$404,280.00	\$404,280.00	43.3%
OVERTIME WAGES	\$5,280.00	\$1,664.71	\$10,570.00	\$10,570.00	\$10,570.00	100.2%
LONGEVITY	\$330.00	\$287.50	\$800.00	\$800.00	\$800.00	142.4%
CERTIFICATION PAY	\$30,000.00	\$0.00	\$300.00	\$300.00	\$300.00	-99%
PAYROLL TAXES	\$19,910.00	\$14,486.88	\$26,630.00	\$26,630.00	\$26,630.00	33.8%
WORKERS COMPENSATION	\$8,380.00	\$0.00	\$9,290.00	\$9,290.00	\$9,290.00	10.9%
HEALTH INSURANCE	\$32,820.00	\$53,901.49	\$110,960.00	\$110,960.00	\$110,960.00	238.1%
LIFE INSURANCE	\$0.00	\$319.00	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$39,740.00	\$25,953.40	\$52,220.00	\$52,220.00	\$52,220.00	31.4%
LONG-TERM DISABILITY	\$590.00	\$450.43	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$419,110.00	\$300,591.09	\$615,050.00	\$615,050.00	\$615,050.00	46.8%
FACILITIES						
TRAINING / TRAVEL	\$1,000.00	\$149.50	\$1,000.00	\$1,000.00	\$1,000.00	0%
DUES & SUBSCRIPTION	\$3,870.00	\$4,445.00	\$3,870.00	\$3,870.00	\$3,870.00	0%
Total FACILITIES:	\$4,870.00	\$4,594.50	\$4,870.00	\$4,870.00	\$4,870.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
SUPPLIES						
OPERATING SUPPLIES	\$500.00	\$95.68	\$500.00	\$500.00	\$500.00	0%
POSTAGE	\$15,600.00	\$12,444.07	\$15,600.00	\$15,600.00	\$15,600.00	0%
Total SUPPLIES:	\$16,100.00	\$12,539.75	\$16,100.00	\$16,100.00	\$16,100.00	0%
COMPUTERS/PHONES/INTERNET						
ANNUAL SOFTWARE MAINTENANCE	\$22,200.00	\$17,466.02	\$26,311.00	\$26,311.00	\$26,311.00	18.5%
CELL PHONES	\$500.00	\$562.97	\$500.00	\$500.00	\$500.00	0%
Total COMPUTERS/PHONES/INTERNET:	\$22,700.00	\$18,028.99	\$26,811.00	\$26,811.00	\$26,811.00	18.1%
OTHER PROF SVCS/COPIERS						
OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00	N/A
CONTRACTED SERVICES-DATA PROSE	\$7,200.00	\$4,102.16	\$7,200.00	\$7,200.00	\$7,200.00	0%
PROPERTY LIABILITY INSURANCE FEES	\$45,000.00	\$52,713.05	\$66,666.66	\$66,666.66	\$66,666.66	48.1%
Total OTHER PROF SVCS/COPIERS:	\$52,200.00	\$56,815.21	\$91,366.66	\$91,366.66	\$91,366.66	75%
PROFESSIONAL EXPENSES						
ADMINISTRATIVE ALLOCATION	\$360,000.00	\$0.00	\$360,000.00	\$360,000.00	\$360,000.00	0%
DEPT EXP ALLOC - NONDEPT CONTRACT & PROF SVCS	\$37,010.00	\$0.00	\$73,757.43	\$73,757.43	\$73,757.43	99.3%
DEPT EXP ALLOC - NONDEPT OPERATING EXPENSES	\$24,960.00	\$7,916.66	\$81,119.27	\$81,119.27	\$81,119.27	225%
DEPT EXP ALLOC - NONDEPT OTHER EXPENSES ALLOCATIONS	\$3,750.00	\$0.00	\$7,767.82	\$7,767.82	\$7,767.82	107.1%
MERCHANT SERVICE FEES	\$1,200.00	\$948.36	\$1,200.00	\$1,200.00	\$1,200.00	0%
Total PROFESSIONAL EXPENSES:	\$426,920.00	\$8,865.02	\$523,844.52	\$523,844.52	\$523,844.52	22.7%
CAPITAL ASSETS/CIP ITEM						
CDBG CAPITAL ITEMS	\$0.00	\$28,000.00	\$0.00	\$0.00	\$0.00	0%
Total CAPITAL ASSETS/CIP ITEM:	\$0.00	\$28,000.00	\$0.00	\$0.00	\$0.00	0%
TRANSFERS & ALLOCATIONS						
TRANSFER TO GENERAL FUND	\$0.00	\$577.54	\$0.00	\$0.00	\$0.00	0%
Total TRANSFERS & ALLOCATIONS:	\$0.00	\$577.54	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$941,900.00	\$430,012.10	\$1,278,042.18	\$1,278,042.18	\$1,278,042.18	35.7%

Water Distribution Department

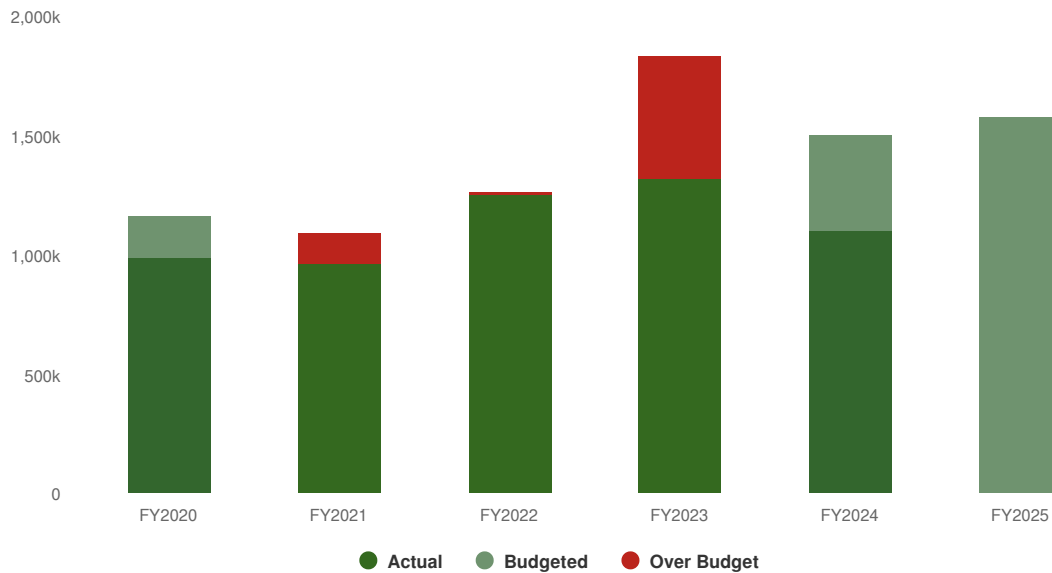


Derek Malone
Director of Public Works

Expenditures Summary

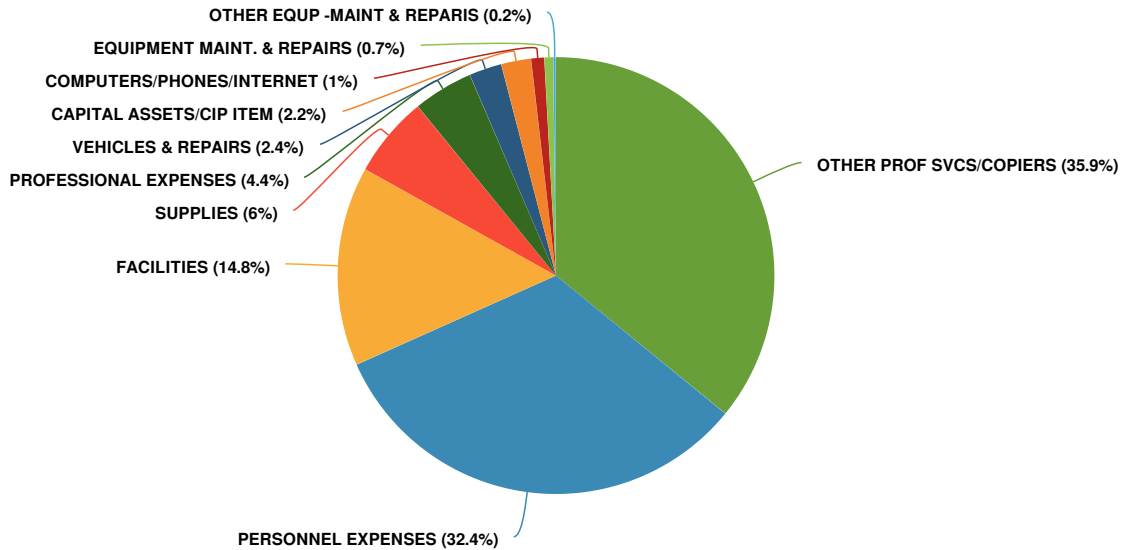
\$1,576,083 **\$74,183**
(4.94% vs. prior year)

Water Distribution Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$338,150.00	\$210,835.44	\$329,290.00	\$329,290.00	\$329,290.00	-2.6%
OVERTIME WAGES	\$29,130.00	\$10,521.83	\$23,120.00	\$23,120.00	\$23,120.00	-20.6%
LONGEVITY	\$290.00	\$290.00	\$240.00	\$240.00	\$240.00	-17.2%
CERTIFICATION PAY	\$750.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	300%
PAYROLL TAXES	\$28,180.00	\$16,448.05	\$25,780.00	\$25,780.00	\$25,780.00	-8.5%
WORKERS COMPENSATION	\$9,200.00	\$0.00	\$7,390.00	\$7,390.00	\$7,390.00	-19.7%
HEALTH INSURANCE	\$75,200.00	\$59,739.95	\$80,340.00	\$80,340.00	\$80,340.00	6.8%
LIFE INSURANCE	\$0.00	\$484.50	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$46,080.00	\$27,554.37	\$42,150.00	\$42,150.00	\$42,150.00	-8.5%
LONG-TERM DISABILITY	\$1,340.00	\$461.84	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$528,320.00	\$326,335.98	\$511,310.00	\$511,310.00	\$511,310.00	-3.2%
FACILITIES						
WELLS & BOOSTERS	\$30,000.00	\$32,593.67	\$45,000.00	\$45,000.00	\$45,000.00	50%
UTILITIES	\$1,000.00	\$1,787.45	\$1,000.00	\$1,000.00	\$1,000.00	0%
ELECTRICITY-WELLS	\$170,000.00	\$135,828.17	\$170,000.00	\$170,000.00	\$170,000.00	0%
TRAINING/TRAVEL	\$16,100.00	\$7,538.48	\$16,100.00	\$16,100.00	\$16,100.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
PROFESSIONAL LICENSES	\$740.00	\$520.00	\$740.00	\$740.00	\$740.00	0%
Total FACILITIES:	\$217,840.00	\$178,267.77	\$232,840.00	\$232,840.00	\$232,840.00	6.9%
VEHICLES & REPAIRS						
GASOLINE & OIL	\$16,640.00	\$6,092.70	\$16,640.00	\$16,640.00	\$16,640.00	0%
DIESEL & OIL	\$14,310.00	\$4,534.27	\$14,310.00	\$14,310.00	\$14,310.00	0%
VEHICLE MAINTENANCE - REPAIRS	\$0.00	\$873.33	\$7,030.64	\$7,030.64	\$7,030.64	N/A
Total VEHICLES & REPAIRS:	\$30,950.00	\$11,500.30	\$37,980.64	\$37,980.64	\$37,980.64	22.7%
EQUIPMENT MAINT. & REPAIRS						
EQUIPMENT MAINT & REPAIR	\$800.00	\$506.62	\$800.00	\$800.00	\$800.00	0%
HEAVY EQUIPMENT MAINT & REPAIR	\$9,600.00	\$2,970.16	\$9,600.00	\$9,600.00	\$9,600.00	0%
Total EQUIPMENT MAINT. & REPAIRS:	\$10,400.00	\$3,476.78	\$10,400.00	\$10,400.00	\$10,400.00	0%
OTHER EQUIP -MAINT & REPAIRS						
FIRE EXTINGUISHERS	\$3,000.00	\$878.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
Total OTHER EQUIP -MAINT & REPAIRS:	\$3,000.00	\$878.00	\$3,000.00	\$3,000.00	\$3,000.00	0%
SUPPLIES						
UNIFORMS	\$3,120.00	\$5,452.16	\$8,000.00	\$8,000.00	\$8,000.00	156.4%
TRAFFIC CONTROL SUPPLIES	\$1,450.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
WATER SUPPLIES INVENTORY	\$86,780.00	\$36,450.47	\$86,782.00	\$86,782.00	\$86,782.00	0%
Total SUPPLIES:	\$91,350.00	\$41,902.63	\$94,782.00	\$94,782.00	\$94,782.00	3.8%
COMPUTERS/PHONES/INTERNET						
SCAD PHONE LINES	\$8,000.00	\$4,091.90	\$8,000.00	\$8,000.00	\$8,000.00	0%
CELL PHONES	\$7,200.00	\$4,452.30	\$7,200.00	\$7,200.00	\$7,200.00	0%
Total COMPUTERS/PHONES/INTERNET:	\$15,200.00	\$8,544.20	\$15,200.00	\$15,200.00	\$15,200.00	0%
OTHER PROF SVCS/COPIERS						
WATER SYSTEM PERMITS	\$11,000.00	\$5,682.86	\$11,000.00	\$11,000.00	\$11,000.00	0%
OTHER PROFESSIONAL SERVICES	\$22,000.00	\$18,803.38	\$46,999.99	\$46,999.99	\$46,999.99	113.6%
CITY ENGINEER - PROF SVCS	\$10,000.00	\$2,582.50	\$10,000.00	\$10,000.00	\$10,000.00	0%
PRAIRIELANDS GCD FEES	\$46,040.00	\$41,103.86	\$46,040.00	\$46,040.00	\$46,040.00	0%
JOHNSON COUNTY SUD WATER	\$450,000.00	\$290,569.03	\$450,000.00	\$450,000.00	\$450,000.00	0%
COPIER/PRINTING	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total OTHER PROF SVCS/COPIERS:	\$540,540.00	\$358,741.63	\$565,539.99	\$565,539.99	\$565,539.99	4.6%
PROFESSIONAL EXPENSES						
TOP SOIL & BASE ROCK	\$0.00	\$1,500.10	\$0.00	\$0.00	\$0.00	0%
LAB SUPPLIES	\$10,300.00	\$10,738.60	\$11,000.00	\$11,000.00	\$11,000.00	6.8%
CHLORINE & AMMONIA	\$45,000.00	\$20,205.40	\$45,000.00	\$45,000.00	\$45,000.00	0%
TESTS & TDH INSPECTIONS	\$9,000.00	\$14,233.30	\$14,000.00	\$14,000.00	\$14,000.00	55.6%
Total PROFESSIONAL EXPENSES:	\$64,300.00	\$46,677.40	\$70,000.00	\$70,000.00	\$70,000.00	8.9%
CAPITAL ASSETS/CIP ITEM						
FY CAPITAL ITEMS	\$0.00	\$19,765.11	\$0.00	\$35,030.00	\$35,030.00	N/A
Total CAPITAL ASSETS/CIP ITEM:	\$0.00	\$19,765.11	\$0.00	\$35,030.00	\$35,030.00	N/A
TRANSFERS & ALLOCATIONS						
TRANSFERS TO GENERAL FUND	\$0.00	\$107,364.60	\$0.00	\$0.00	\$0.00	0%
Total TRANSFERS & ALLOCATIONS:	\$0.00	\$107,364.60	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$1,501,900.00	\$1,103,454.40	\$1,541,052.63	\$1,576,082.63	\$1,576,082.63	4.9%

City Maintenance Department

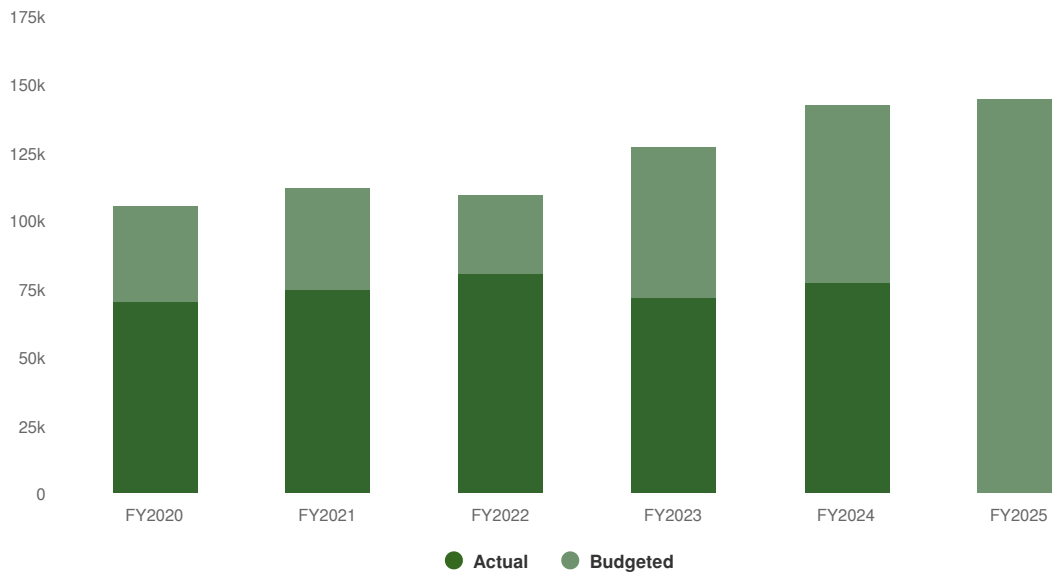


Derek Malone
Director of Public Works

Expenditures Summary

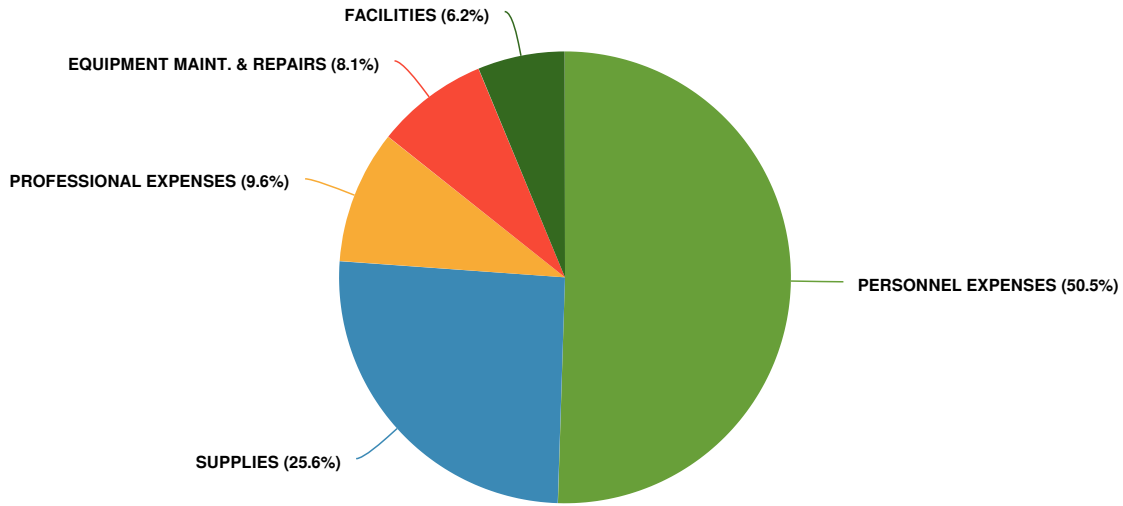
\$144,458 **\$1,678**
(1.18% vs. prior year)

City Maintenance Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$41,390.00	\$30,080.00	\$47,990.00	\$47,990.00	\$47,990.00	15.9%
OVERTIME WAGES	\$3,880.00	\$678.75	\$3,370.00	\$3,370.00	\$3,370.00	-13.1%
LONGEVITY	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	N/A
PAYROLL TAXES	\$3,460.00	\$2,335.18	\$3,940.00	\$3,940.00	\$3,940.00	13.9%
WORKERS COMPENSATION	\$1,210.00	\$0.00	\$1,340.00	\$1,340.00	\$1,340.00	10.7%
HEALTH INSURANCE	\$11,500.00	\$7,917.69	\$9,800.00	\$9,800.00	\$9,800.00	-14.8%
LIFE INSURANCE	\$0.00	\$74.37	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$5,660.00	\$3,880.20	\$6,440.00	\$6,440.00	\$6,440.00	13.8%
LONG-TERM DISABILITY	\$170.00	\$76.23	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$67,270.00	\$45,042.42	\$72,980.00	\$72,980.00	\$72,980.00	8.5%
FACILITIES						
MAINT/REPAIRS - GF	\$12,610.00	\$840.31	\$8,358.50	\$8,358.50	\$8,358.50	-33.7%
JANITORIAL SUPPLIES	\$660.00	\$144.98	\$660.00	\$660.00	\$660.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Total FACILITIES:	\$13,270.00	\$985.29	\$9,018.50	\$9,018.50	\$9,018.50	-32%
VEHICLES & REPAIRS						
GASOLINE & OIL	\$0.00	\$1,845.24	\$0.00	\$0.00	\$0.00	0%
DIESEL & OIL	\$0.00	\$264.37	\$0.00	\$0.00	\$0.00	0%
Total VEHICLES & REPAIRS:	\$0.00	\$2,109.61	\$0.00	\$0.00	\$0.00	0%
EQUIPMENT MAINT. & REPAIRS						
EQUIPMENT RENTAL - GF	\$6,000.00	\$557.93	\$6,000.00	\$6,000.00	\$6,000.00	0%
SMALL EQUIPMENT MAINT & REPAIR	\$5,640.00	\$4,905.97	\$5,640.00	\$5,640.00	\$5,640.00	0%
Total EQUIPMENT MAINT. & REPAIRS:	\$11,640.00	\$5,463.90	\$11,640.00	\$11,640.00	\$11,640.00	0%
SUPPLIES						
HAND TOOLS	\$7,370.00	\$5,001.19	\$7,370.00	\$7,370.00	\$7,370.00	0%
UNIFORMS (PW MAINTENANCE)	\$780.00	\$1,206.30	\$1,000.00	\$1,000.00	\$1,000.00	28.2%
SHOP SUPPLIES - GF	\$20,760.00	\$11,744.15	\$20,760.00	\$20,760.00	\$20,760.00	0%
TRAFFIC CONTROL SUPPLIES	\$1,440.00	\$0.00	\$1,440.00	\$1,440.00	\$1,440.00	0%
SAFETY SUPPLIES	\$6,450.00	\$3,586.51	\$6,449.60	\$6,449.60	\$6,449.60	0%
Total SUPPLIES:	\$36,800.00	\$21,538.15	\$37,019.60	\$37,019.60	\$37,019.60	0.6%
PROFESSIONAL EXPENSES						
TOPSOIL & BASE ROCK	\$13,800.00	\$2,627.76	\$13,800.00	\$13,800.00	\$13,800.00	0%
Total PROFESSIONAL EXPENSES:	\$13,800.00	\$2,627.76	\$13,800.00	\$13,800.00	\$13,800.00	0%
Total Expense Objects:	\$142,780.00	\$77,767.13	\$144,458.10	\$144,458.10	\$144,458.10	1.2%

Sewer Department

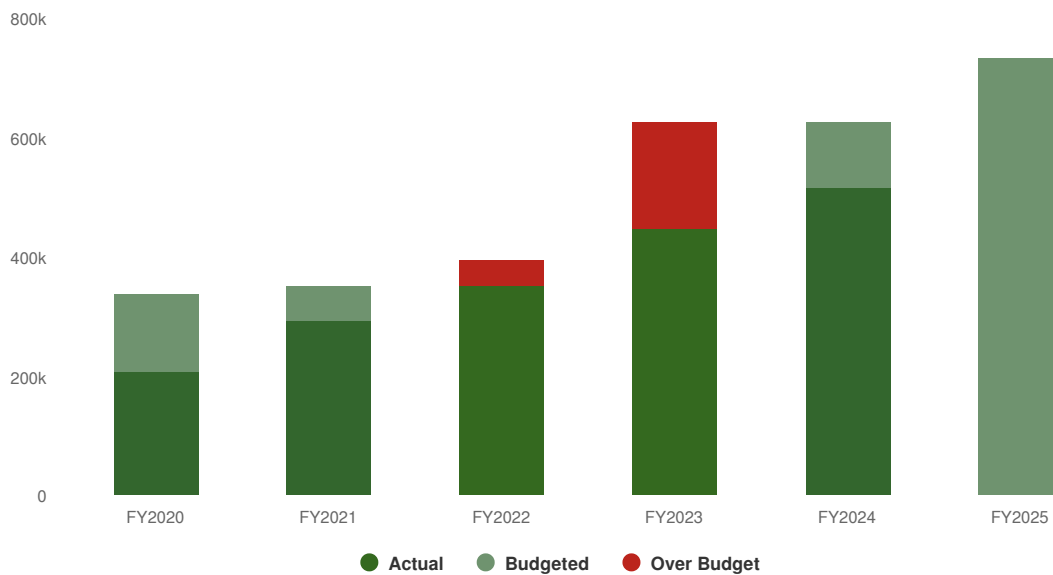


Derek Malone
Director of Public Works

Expenditures Summary

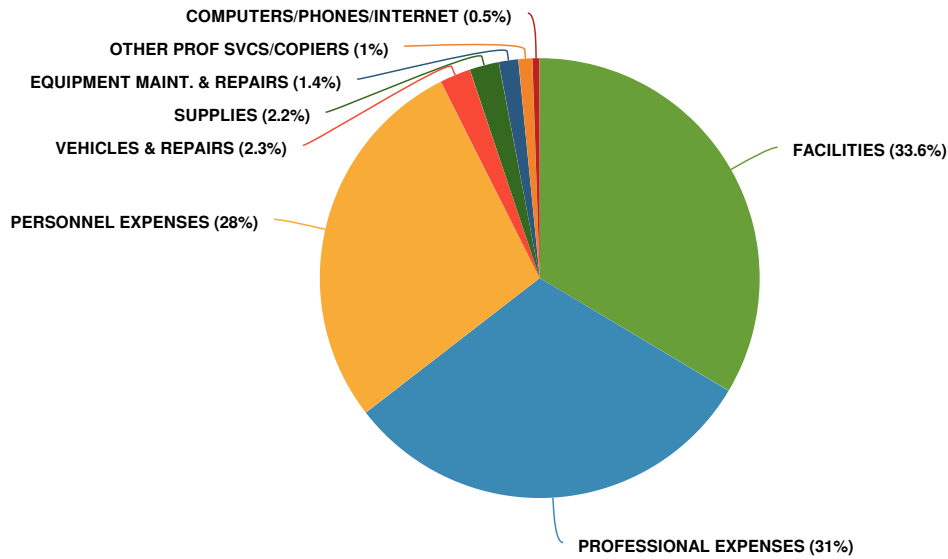
\$733,864 **\$107,904**
(17.24% vs. prior year)

Sewer Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
PERSONNEL EXPENSES						
SALARY & WAGES	\$118,890.00	\$78,842.46	\$116,870.00	\$116,870.00	\$116,870.00	-1.7%
OVERTIME WAGES	\$9,460.00	\$12,137.38	\$4,800.00	\$4,800.00	\$4,800.00	-49.3%
LONGEVITY	\$1,260.00	\$65.00	\$1,950.00	\$1,950.00	\$1,950.00	54.8%
CERTIFICATION PAY	\$600.00	\$0.00	\$900.00	\$900.00	\$900.00	50%
PAYROLL TAXES	\$9,960.00	\$6,401.36	\$9,520.00	\$9,520.00	\$9,520.00	-4.4%
WORKERS COMPENSATION	\$3,470.00	\$0.00	\$3,270.00	\$3,270.00	\$3,270.00	-5.8%
HEALTH INSURANCE	\$32,190.00	\$30,844.18	\$52,910.00	\$52,910.00	\$52,910.00	64.4%
LIFE INSURANCE	\$0.00	\$148.75	\$0.00	\$0.00	\$0.00	0%
RETIREMENT	\$16,290.00	\$11,489.72	\$15,580.00	\$15,580.00	\$15,580.00	-4.4%
LONG-TERM DISABILITY	\$510.00	\$224.26	\$0.00	\$0.00	\$0.00	-100%
Total PERSONNEL EXPENSES:	\$192,630.00	\$140,153.11	\$205,800.00	\$205,800.00	\$205,800.00	6.8%
FACILITIES						
SEWER PLANT	\$105,000.00	\$96,799.52	\$105,000.00	\$105,000.00	\$105,000.00	0%
LIFT STATIONS	\$9,000.00	\$908.80	\$9,000.00	\$9,000.00	\$9,000.00	0%
SEWER & COLLECTION SYSTEM	\$60,000.00	-\$8,322.93	\$60,000.00	\$60,000.00	\$60,000.00	0%
UTILITIES	\$0.00	\$6,114.99	\$0.00	\$0.00	\$0.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
ELECTRICITY-LIFT STATION	\$13,090.00	\$9,026.99	\$13,090.00	\$13,090.00	\$13,090.00	0%
ELECTRICITY-SEWER PLANT	\$49,550.00	\$36,155.43	\$49,550.04	\$49,550.04	\$49,550.04	0%
TRAINING/TRAVEL	\$8,900.00	\$1,769.74	\$8,900.00	\$8,900.00	\$8,900.00	0%
PROFESSIONAL LICENSES	\$740.00	\$0.00	\$740.00	\$740.00	\$740.00	0%
Total FACILITIES:	\$246,280.00	\$142,452.54	\$246,280.04	\$246,280.04	\$246,280.04	0%
VEHICLES & REPAIRS						
GASOLINE & OIL	\$6,000.00	\$3,067.80	\$6,000.00	\$6,000.00	\$6,000.00	0%
DIESEL & OIL	\$3,600.00	\$1,367.79	\$3,600.00	\$3,600.00	\$3,600.00	0%
VEHICLE MAINT & REPAIR	\$7,030.00	\$2,438.66	\$7,030.02	\$7,030.02	\$7,030.02	0%
Total VEHICLES & REPAIRS:	\$16,630.00	\$6,874.25	\$16,630.02	\$16,630.02	\$16,630.02	0%
EQUIPMENT MAINT. & REPAIRS						
EQUIPMENT RENTAL - GF	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
HEAVY EQUIPMENT MAINT & REPAIR	\$8,000.00	\$1,454.12	\$8,000.00	\$8,000.00	\$8,000.00	0%
Total EQUIPMENT MAINT. & REPAIRS:	\$10,500.00	\$1,454.12	\$10,500.00	\$10,500.00	\$10,500.00	0%
SUPPLIES						
UNIFORMS	\$2,400.00	\$1,198.63	\$2,400.00	\$2,400.00	\$2,400.00	0%
TRAFFIC CONTROL SUPPLIES	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
SEWER SUPPLIES INVENTORY	\$12,500.00	\$3,085.37	\$10,009.50	\$10,009.50	\$10,009.50	-19.9%
IMMUNIZATIONS	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	0%
Total SUPPLIES:	\$18,900.00	\$4,284.00	\$15,909.50	\$15,909.50	\$15,909.50	-15.8%
COMPUTERS/PHONES/INTERNET						
SMALL COMPUTER EQUIPMENT	\$1,200.00	\$79.00	\$1,200.00	\$1,200.00	\$1,200.00	0%
COMPUTER MAINTENANCE & REPAIRS	\$1,500.00	\$291.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
CELL PHONES	\$1,200.00	\$643.42	\$1,200.00	\$1,200.00	\$1,200.00	0%
Total COMPUTERS/PHONES/INTERNET:	\$3,900.00	\$1,013.42	\$3,900.00	\$3,900.00	\$3,900.00	0%
OTHER PROF SVCS/COPIERS						
ENGINEERING SERVICES	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
Total OTHER PROF SVCS/COPIERS:	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
PROFESSIONAL EXPENSES						
CHLORINE & AMMONIA	\$19,200.00	\$17,908.19	\$20,000.00	\$20,000.00	\$20,000.00	4.2%
POLYMERS	\$20,000.00	\$6,860.00	\$20,000.00	\$20,000.00	\$20,000.00	0%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
LABORATORY SUPPLIES	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
TESTS & TDH INSPECTIONS	\$22,200.00	\$19,303.28	\$22,200.00	\$22,200.00	\$22,200.00	0%
ALLOCATION - NONDEPT CONTRACT & PROF SVCS EXP TO W&S FUND	\$37,010.00	\$0.00	\$73,757.43	\$73,757.43	\$73,757.43	99.3%
ALLOCATION - NONDEPT OPERATING COSTS TO W&S FUND	\$24,960.00	\$0.00	\$81,119.27	\$81,119.27	\$81,119.27	225%
ALLOCATION - HR DEPT OPERATING EXPENSES TO W&S FUND	\$3,750.00	\$0.00	\$7,767.82	\$7,767.82	\$7,767.82	107.1%
Total PROFESSIONAL EXPENSES:	\$129,620.00	\$44,071.47	\$227,344.52	\$227,344.52	\$227,344.52	75.4%
CAPITAL ASSETS/CIP ITEM						
FY CAPITAL ITEMS	\$0.00	\$118,528.74	\$0.00	\$0.00	\$0.00	0%
Total CAPITAL ASSETS/CIP ITEM:	\$0.00	\$118,528.74	\$0.00	\$0.00	\$0.00	0%
TRANSFERS & ALLOCATIONS						
TRANSFER TO GOVERNMENT ACTIVITY	\$0.00	\$56,153.44	\$0.00	\$0.00	\$0.00	0%
Total TRANSFERS & ALLOCATIONS:	\$0.00	\$56,153.44	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$625,960.00	\$514,985.09	\$733,864.08	\$733,864.08	\$733,864.08	17.2%

Sanitation Department

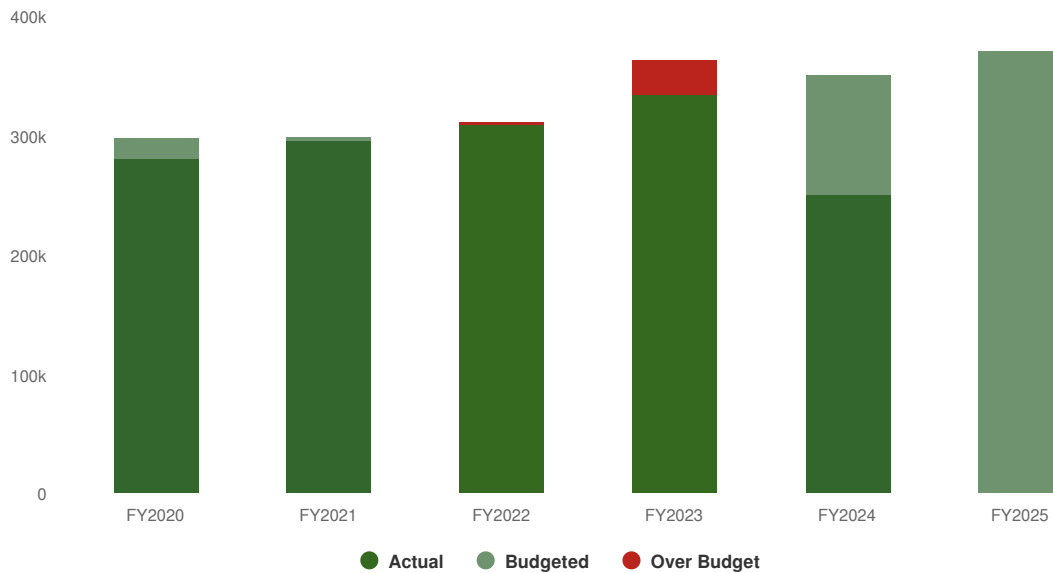


Derek Malone
Director of Public Works

Expenditures Summary

\$370,699 **\$19,229**
(5.47% vs. prior year)

Sanitation Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
Expense Objects						
OTHER PROF SVCS/COPIERS						
SANITATION SUB CONTRACTOR FEES	\$351,470.00	\$233,981.77	\$370,698.57	\$370,698.57	\$370,698.57	5.5%
Total OTHER PROF SVCS/COPIERS:	\$351,470.00	\$233,981.77	\$370,698.57	\$370,698.57	\$370,698.57	5.5%

Name	FY2024 Adopted	FY2024 Actuals	FY 2025 PRELIMINARY	FY 2025 PRELIMINARY (FINAL) - 8.15.2024	FY 2025 PRELIMINARY (SUBMITTED 8.22.2024)	FY2024 Adopted vs. FY2025 Budgeted (% Change)
TRANSFERS & ALLOCATIONS						
TRANSFER TO GOVERNMENT ACTIVITY	\$0.00	\$15,904.42	\$0.00	\$0.00	\$0.00	0%
Total TRANSFERS & ALLOCATIONS:	\$0.00	\$15,904.42	\$0.00	\$0.00	\$0.00	0%
Total Expense Objects:	\$351,470.00	\$249,886.19	\$370,698.57	\$370,698.57	\$370,698.57	5.5%

APPENDIX

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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