



City of Rockwall

FY 2024 – 2025

Proposed Budget



City of Rockwall
The New Horizon

August 14, 2024

Mayor Trace Johannesen
Members of the Rockwall City Council
City of Rockwall, Texas

Mayor Johannesen and Councilmembers:

The following pages outline the Proposed Budget for the City of Rockwall for the upcoming fiscal year, October 1, 2024 to September 30, 2025. The budget includes the revenues and expenses the City anticipates over the next year, and has been prepared in conformity with the City Charter requirements and our conservative approach to preparing the annual operating budget.

As always, the City aims to provide exceptional services and the resources to accommodate the rapid growth of our community, while also maintaining a low tax rate relative to our surrounding communities. City staff has compiled this budget in accordance with fiscally conservative principles, while continuing to try to meet the needs of our growing City.

The local economy has seen positive growth but relatively minor when compared to prior years. Construction related revenues did rebound this year with new residential starts up from 2023. Sales tax revenue is examined further below but while it seems to be flat compare to prior years this can be misleading at first glance. This is examined further later in this document. The City's financial condition remains strong with reserves nearly double the policy statement adopted many years ago.

The City's strong financial position going into FY2025 allows staff to continue to provide residents and businesses with outstanding public safety and top-notch parks amenities while focusing on the continual updating of our facilities and street maintenance needs.

Adopted Tax Rate

This budget proposes a tax rate of 24.745 cents per hundred dollars of assessed value. This is a decrease of 2.27 cents from the previous fiscal year. The decreased tax rate represents the City's efforts to maintain a low tax rate, while maximizing the benefits provided to residents and businesses within the City. Of this tax rate, approximately 59% will be dedicated to operations and maintenance in the General Fund, and 41% will be allocated to debt service.

State legislatures, a few years ago, added new terminology and modifications to the process for tax rate calculations. The No New Revenue Rate ("NNR") is the rate that keeps tax revenues from existing properties the same as the preceding year. The estimated NNR rate for the upcoming fiscal year is 24.745 cents per hundred dollars of assessed value. The Voter Approved Tax Rate ("VAR") allows for a 3.5% increase in tax revenue as the highest rate a council can impose without prior approval by voters. However, cities may add any portion of the unused VAR for a fiscal year to the VAR of the following year. This privilege extends for up to three years but has not been something we have chosen to pursue.

The average taxable value for a single-family homestead is \$430,794. This is an increase of 9.8% from the previous year's average of \$392,425. With a property tax rate of 24.7450 cents, the municipal tax paid on the average single-family home will be \$1,066. This is an increase of \$5 from the previous year's average tax bill to property owners. For perspective, if the City were to elect to apply the unused VAR to this fiscal year it would lead to an additional \$1.3million dollars in revenue but would be a \$65 increase in the average tax bill.

Projected General Fund Revenues

General fund revenues for this fiscal year are projected to total \$55,098,750, an increase of 3.5% from the prior budget. The sales tax rate remains at 8.25%, the maximum allowed by state law. Of that amount, 1.5% is allocated to the City's general fund and 0.5% to the economic development corporation.

FY2024 has been a rocky year in terms of sales tax with underlying actual growth in sales tax of more than 2.71% which was then negated by large audit adjustments by the Comptroller. In one example, a company appealed a state law interpretation from 2010 and was granted a refund of a large portion of their sales tax paid in 2010-2013. The negative adjustments in FY2024 totaled \$1,450,000 to offset current revenues with refunds of funds collected as much as 15 years ago. We had no idea it was happening until it reduced the particular month's sales tax allocation was deposited. Applying the reasonable assumption that these large adjustments will not be duplicated in the coming year, we are projecting an "increase" for FY2025. The City is projected to generate \$28,200,000 in sales tax revenue for the general fund. We will continue to monitor very closely and need to adjust if the revenue does not meet projections. In comparing to other cities, we find our per-capita sales tax revenue still well ahead of others similarly situated cities in the Metroplex.

Revenues supporting the General Fund are generated from sources such as sales tax, franchise fees, building permit fees, ad valorem property taxes, and Court fines.

Proposed General Fund Expenditures

The General Fund accounts for any expenditures related to traditional government services, such as Administration, Public Safety, Parks and Recreation, Engineering, and Municipal Court.

Operating expenditures in the general fund total \$51,758,400, a 3.09% increase from the prior year budget. The available ending fund balance for fiscal year 2024 is projected to be \$29,755,290, leaving 210 days or 6.9 months of expenditures in reserve. The City's policy allows for reserves in excess of 3.5 months of recurring expenditures be available for use to fund capital projects, capital equipment, or other one-time purchases. This year's budget reserve is solidly within the City's overall policy. Reserves of this size will allow the City to build capital projects such as a new fire station in the future from reserves rather than paying debt service.

The single largest expense a service organization such as a City has is the compensation of our employees. The economic conditions that we have experienced with high inflation and rising interest costs has a significant impact on our employees and our ability to retain them. We have employees who drive significant distances and bear the cost of fuel in their daily commutes. Many of these long-tenured employees have highly marketable knowledge and skills we simply do not want to lose. The Department Directors have spoken extensively about our concerns with retention. It is hard enough to recruit right now without having to worry about replacing seasoned employees. The following budget document is heavier on employee compensation and very light on new positions. We continue to strive to retain our workforce and attract new employees as we have several difficult to fill positions – in Police but also in Public Works. Both areas are highly important and very hard to fill with qualified candidates.

In preparing the proposed budget, we again surveyed our market cities. After several years of aggressive increases, we had hoped to see a slowing but instead have seen large – double digit – increases adopted mid-year across our market. We are proposing significant additional salary increases in the coming year and need to do so in order to be competitive in our hiring and retention efforts.

Police Officers	9.7%	Market adjustment
Police Sergeants	5.0%	Market adjustment
Police Lieutenants	5.0%	Market adjustment
Firefighters	5.0%	Market adjustment
Fire Drivers	5.0%	Market adjustment
Fire Captains	5.0%	Market adjustment
Battalion Chiefs	5.0%	Market adjustment
Non-sworn city employees	4.5%	Market adjustment

These market adjustments are in addition to the city's merit-based pay system which includes step raises and top-out pay for solid work performance throughout the year.

In addition, we are proposing to increase the incentive pay we provide to employees who seek higher degrees than are typical for the position and/or certifications that enhance their ability to perform at a higher level. For example, we provide incentives to employees to earn a Bachelor's

Degree or to attain a Master Peace Officer or Master Firefighter designation. These adjustments are reflected throughout the department budgets in the salary section. The full impact of the degree and certification adjustments is \$89,200 across all departments.

Personnel Additions:

- Police: The fiscal year 2025 budget includes two new School Resource Officers as requested by RISD. In keeping with previous practice, RISD will reimburse the City for 75% of the SRO’s salary and benefits and we then have the benefit of the additional staff during the summer and school holidays. In addition, a Patrol Sergeant was funded to provide better oversight and leadership to this key function of the department.

Facilities Changes/Expenses:

- Public Safety South Complex (PSCS): We’ve been very successful in finding the additional space to provide offices for Fire, Fire Marshal, and CID functions. Everyone has moved into their new offices and we have a sufficient space for future growth in this building.

Facilities Study: We had our kickoff meeting with the consultant and are working on staffing projections. The study will continue into Fall with a presentation to Council in early 2025.

- Electricity/Telephone: For many years we’ve enjoyed very low rates for electric service to our facilities and street lighting. As rates have risen across the state after Winter Storm Uri we too have seen an increase in our rates. The department budgets where those are paid reflect this increase for FY2025. On a good note, we’ve nearly completed the switchover of all of the phone lines from copper to the cloud and that savings will offset much of the increase in electricity.

Major Equipment Purchases:

Throughout the budget document there are amendments to the FY2024 budget in the Vehicles line item. There were vehicle purchases authorized in budget years 2021 – 2022 - 2023 which are just now being delivered and outfitted. There were several vehicles which we were allowed to cancel the Purchase Order and purchase locally when the Council increased the purchasing limits.

As mentioned previously, City policy provides that reserves in excess of 3.5 months of recurring operating expenditures may be used for capital purchases. The very brief list of those items is included below.

Department Division	Description	Amount
Police Patrol	(8) Patrol Vehicles	\$877,250
Streets Operations	(2) Replacement Trucks	\$130,000
Internal Operations	HVAC Animal Shelter Grant	\$132,500

While the proposed budget accounts for the most-anticipated needs of each department, revenue patterns and expenditures are monitored throughout the budget period to allow for spending

adjustments where needed. This will continue to be important as we monitor the impact of the I-30 construction on retail sales.

Water and Sewer Fund

The City anticipates entering FY2025 with \$10,111,493 in the Water and Wastewater Fund's working capital balance. Revenues are expected to be \$43,003,400 with \$42,934,700 in expected expenses.

The Fund's balance allows for 102 days of reserve for operating expenses. This is well ahead of the City's policy of 60 days of working capital in reserve. The balance allows funding for maintenance and future projects to ensure that the City's infrastructure continues to support the Water and Wastewater needs of residents.

The most notable Water and Wastewater expense in the proposed budget remain attributable to unfunded federal mandates including various studies which may (will) eventually lead to other unfunded mandates. In addition, 67% of our water and wastewater expenditures are out of our control because they are determined by NTMWD.

In Water Operations, the EPA had required water systems to inspect water mains and service lines on private property to catalog the presence of lead pipes. The consultant is finalizing the inventory of our system now and will then develop a replacement plan. We do not expect to find many but will have confirmation of that as we complete this study. Moving forward the federal government will require us to re-survey to see if any changes have been made. We've been working with engineers to prepare to paint the I-30 water tower. As it is home to numerous cell antennas it will take an orchestrated effort to move the antennas off, paint, and then replace the antennas. We must ensure that cell service is minimally impacted. This is now the oldest water tower in our system so we will perform other needed repairs as the painting effort is undertaken. The project estimate is now \$1.1million and included in the proposed budget.

NTMWD is proposing an increase in treated water due in large part to the expense associated with Bois d' Arc lake and treatment plant. While it is not finalized until the Board meets in September the projected increase is 5.77%.

Sewer Operations includes \$177,000 for continuation of the Capacity Monitoring (CMOM) inspection which is another EPA program and is a ten-year program to complete. The largest portion of the Sewer Operations budget though is attributable to the debt service for the interceptor line that carries wastewater from Rockwall to Mesquite and the operation of the two treatment plants in Rockwall. We intend to close both the Squabble and Buffalo treatment plants when the capacity in the interceptor line increases sufficiently to allow all wastewater to go to the Mesquite plant. This date has been a moving target and will remain so for now.

Recreation Development Fund

The Recreation Development Fund is financed by fees from recreation programs and concession agreements with the marinas, which operate in the takeline. The funds are used to support the creation of new parks and recreation programs and enhancement of parks amenities. The proposed budget includes funds for parking lot lighting additions at Harry Myers, replacement of the Lofland Park train playground Emerald Bay Park playground. The largest project will be the

enlargement of the parking area at the SH66 Boat Ramp. 75% of this project is funded by grant funds from Texas Parks and Wildlife. The project will be out to bid soon and the contract brought to Council for consideration shortly.

Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund is financed by a 7% tax on hotel rooms and short-term rentals within the City. The funds from this tax are used to support projects promoting the tourism industry and marketing the city as a leisure destination.

Fund revenues for FY2025 are expected to be more than \$1,800,000. The reserves are projected to exceed \$3,310,000 at the end of FY2024. Hotel occupancies have been strong this year and the associated tax revenue illustrates this. Area organizations have submitted funding applications, which will be reviewed by the HOT subcommittee with their recommendation for funding presented to the Council in September.

Risk Management

The Human Resources department monitors the City's risk management function and they focus on workforce safety training and risk mitigation efforts on the worker safety component. The effort to monitor the liability claims has been managed within the departments themselves. All lines of insurance coverage for the city including property, liability, and auto damage were increased for FY2025. This is of course largely attributable to experience combined with the ever-increasing cost and availability of repair parts and storm damage claims.

Conclusion

The above sections highlight the major portions of the FY2025 proposed budget. The department directors provided their insight and subject matter expertise into the development of this budget and stepped up to look for items to adjust in order to be able to present a balanced budget. Their support in the completion of this lengthy project cannot be overstated. The Finance Department staff including Misty Farris worked many hours to prepare the presentation format of the budget and their efforts must be recognized both in the budget setting process and throughout the year to assist the departments in managing their budgets. City staff and directors look forward to working with the Council in further development, approval, and implementation of this budget.

Respectfully submitted,



Mary Smith
City Manager



City of Rockwall
The New Horizon

MEMORANDUM

TO: Mary Smith, City Manager

FROM: Jeffrey Widmer, Director of Building Inspections and Code Enforcement

DATE: August 9, 2024

SUBJECT: Population Estimates

COG reported our 1/1/2024 population as 52,882. In keeping with adopted policy, we have calculated the population estimate for 1/1/2025. We averaged 18 single-family permits per month from 1/1/24 – 6/30/24. Typically, we have taken a conservative approach and assumed we will continue to issue the same average number of permits for the remainder of the calendar year. Using this premise, we will estimate year-end to be about 218 single-family homes completed. COG recognizes 2.883 residents per single-family dwelling and an occupancy factor of .945 in the City of Rockwall. We added 560 multi-family units in 2023 and do not have any permitted in 2024. COG recognizes 2.014 residents per multi-family unit with an occupancy rate of .934.

Population projections will be recalculated when the final census numbers are available late this year.

1/1/24 COG Population Estimate	52,882	
218 X 2.883 X .945 =	592	Single family
0 X 2.014 X .934 =	<u>0</u>	Multi-family
1/1/25 Population Estimate	53,474	

Using this methodology the City 1/1/2025 population may be 53,474

Budget History

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Rates	0.4853	0.4543	0.4236	0.4021	0.387990	0.370000	0.350000	0.292678	0.270245	0.247450
Total Taxable Value	4,314,158,274	4,714,674,107	5,238,256,063	5,693,209,277	6,048,494,454	6,429,002,080	6,882,070,760	8,300,009,655	8,964,484,128	10,027,241,584
General Fund Budget	28,810,600	34,044,150	36,066,050	37,905,500	39,048,300	39,127,400	43,439,150	45,876,150	48,441,750	51,758,400
Population Estimated	41,519	42,270	43,750	44,110	45,010	45,740	47,579	51,171	52,128	53,474
# Employees/Thousand	6.50	6.58	6.42	6.71	6.73	6.62	6.83	6.55	6.74	6.61
Employee Levels										
General Fund										
Administration										
City Manager	1	1	1	1	1	1	1	1	1	1
Asst.City Manager	2	2	2	2	2	2	2	1	1	1
Director of Admin Svcs	1	1	1	1	1	1	---	---	1	1
City Secretary	1	1	1	1	1	1	1	1	1	1
Executive Secretary	1	1	1	1	1	1	1	1	1	1
Asst to City Secretary	1	1	1	1	1	1	1	1	1	1
PIO/Marketing Manager	---	---	---	---	---	---	1	1	1	1
Main Street Manager	1	1	1	1	1	1	1	1	1	1
	8	8	8	8	8	8	8	7	8	8
Human Resources										
Director of Human Resource	---	---	---	---	---	---	1	1	1	1
HR Supervisor	1	---	---	---	---	---	---	---	---	---
Organizational Development	---	1	1	1	1	1	---	---	---	---
HR Specialist/Analyst	2	2	2	2	2	2	2	2	2	2
Receptionist/Secretary	1	1	1	1	1	1	1	1	1	1
	4	4	4	4	4	4	4	4	4	4
Information Technology										
Information Technology Dire	---	---	---	---	---	---	---	1	1	0
Information Technology Mar	---	---	---	---	---	---	---	---	---	1
Systems Administrator II	---	---	---	---	---	---	---	1	1	1
Public Safety Administrator	---	---	---	---	---	---	---	1	1	---
Public Safety IT Analyst	---	---	---	---	---	---	---	1	1	2
Network Technician	---	---	---	---	---	---	---	1	1	1
	0	0	0	0	0	0	0	5	5	5
Internal Operations										
Internal Operations Director	1	1	1	1	---	---	1	---	---	---
Facilities Superintendent	1	1	1	1	1	1	1	1	1	1
Network Administrator	1	1	1	1	1	1	---	---	---	---
Network Technician	1	1	1	2	2	2	2	---	---	---
PIO/Marketing Manager	1	1	1	1	1	1	---	---	---	---
Internal Operations Crewlea	---	---	---	---	---	---	---	1	1	1
Building Maint. Technician	3	3	3	3	3	3	3	2	2	2
Secretary/Coordinator	1	1	1	1	1	1	1	1	1	1
Lead Custodian	2	2	2	2	2	2	2	2	2	2
Custodian	4	4	4	4	4	4	4	4	4	4
	15	15	15	16	15	15	14	11	11	11

Budget History

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Finance										
Finance Director	---	---	---	---	---	---	---	1	1	1
Senior Accountant	1	1	1	1	1	1	1	---	---	---
Purchasing Agent	1	1	1	1	1	1	1	1	1	1
Accounting/Payroll	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Inventory Control Clerk	1	1	1	1	1	1	1	1	1	1
	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Court										
Court Administrator	1	1	1	1	1	1	1	1	1	1
Lead Court Clerk	---	---	---	---	---	---	---	1	---	---
Deputy Clerk	4	4	4	4	4	4	4	3	3	3
Juvenile Case Manager	---	---	---	---	---	---	---	---	0.5	0.5
	5	5	5	5	5	5	5	5	4.5	4.5
Fire										
Fire Chief	1	1	1	1	1	1	1	1	1	1
Assistant Fire Chief	---	1	1	1	1	1	1	1	1	1
Fire Marshal/Asst Chief	1	1	1	1	1	1	1	1	1	1
FF Division Chief	---	---	---	---	---	---	---	---	1	1
Senior Fire Inspector	---	1	1	1	1	1	1	1	1	1
Fire Inspector	3	2	2	2	2	2	2	2	2	2
Coordinator	1	1	1	1	1	1	1	1	1	1
Administrative Asst.	1	1	1	1	1	1	1	1	1	1
Batalion Chief	1	---	---	1	1	1	1	1	3	3
Captain	3	3	3	6	9	9	12	12	12	12
Driver/Operator	15	18	18	15	12	12	12	12	12	12
Firefighter	---	---	---	6	9	9	18	21	30	30
	26	29	29	36	39	39	51	54	66	66
Police										
Administration										
Chief	1	1	1	1	1	1	1	1	1	1
Asst. Chief	1	1	1	1	1	1	1	1	1	1
Captain	---	1	1	1	1	1	1	1	1	1
Lieutenant	4	4	4	4	4	4	4	4	5	5
Personnel Sgt	---	---	---	---	---	---	---	---	---	---
Training Coordinator	---	---	---	---	---	---	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1
	7	8	8	8	8	8	9	9	10	10
Dispatch										
Manager	1	1	---	---	---	---	---	1	1	1
Supervisor	2	2	3	3	3	3	3	3	3	3
Comm. Spec.	12	12	12	12	12	12	12	12	12	12
	15	15	15	15	15	15	15	16	16	16
Patrol										
Sergeant	8	8	8	8	7	7	7	7	7	8
Patrol	43	43	44	43	42	42	46	48	48	47
Crime Analyst	---	---	---	---	---	---	1	1	1	1
	51	51	52	51	49	49	54	56	56	56

Budget History

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Parks										
Superintendent	1	1	1	1	1	1	1	1	1	1
Field Supervisor	---	1	1	1	1	1	1	1	1	1
Crew Leader	3	2	2	3	3	4	4	4	4	4
Equip. Operator	4	4	4	3	3	2	2	2	2	2
Irrigaton Tech	1	1	1	1	1	1	1	1	1	1
Maint. Worker	10	10	10	10	14	14	14	14	14	14
	19	19	19	19	23	23	23	23	23	23
Harbor										
Crew Leader	1	1	1	1	1	1	1	1	1	1
Maint. Worker	1	1	1	1	1	1	1	1	3	3
	2	2	2	2	2	2	2	2	4	4
Recreation										
Director	---	---	1	1	1	1	1	1	1	1
Recreation Superintendent	1	1	1	1	1	1	1	1	1	1
PARD Manager	1	1	---	---	---	---	---	---	---	---
Athletics & Special Program	1	1	1	1	1	1	1	1	1	1
Special Events Supervisor	---	---	---	---	---	---	1	1	1	1
Recreation Coordinator	1	1	1	1	1	1	1	2	2	2
Secretary	1	1	1	1	1	1	1	1	1	1
Recreation Assistant	1	1	1	1	1	1	1	1	1	1
	6	6	6	6	6	6	7	8	8	8
Animal Services										
Crew Leader	1	1	1	1	1	1	1	1	1	1
Officer	2	2	2	2	2	2	2	2	2	2
	3	3	3	3	3	3	3	3	3	3
Streets										
Superintendent	1	1	1	1	1	1	1	1	1	1
Field Supervisor	---	1	1	2	2	2	2	2	2	2
Equip. Operator II	2	3	3	3	3	3	3	3	3	3
Equip. Operator I	1	---	---	---	---	---	---	---	---	---
Crew Leader	2	2	2	1	1	1	1	1	1	1
Streets & Drainage Coordin:	---	---	---	---	---	---	---	1	1	1
Special Operations Inspecto	---	---	---	---	---	---	1	1	1	1
Maint. Worker	3	3	3	3	3	3	3	3	3	3
Sign Technician	2	2	2	2	2	2	2	2	2	2
	11	12	12	12	12	12	13	14	14	14
Engineering										
Engineer/P.W. Director	1	1	1	1	1	1	1	1	1	1
Assistant City Engineer	1	1	---	---	---	---	1	1	1	1
Civil Engineer	1	1	2	2	2	2	1	1	1	1
Technician/Designer	1	---	---	---	---	---	---	---	---	---
Contstruction Insp Supervisr	---	---	---	---	---	---	---	1	1	1
Dev. Serv. Coord.	1	1	1	1	1	1	1	1	1	1
Inspector	5	5	5	5	5	5	5	4	4	4
	10	9	9	9	9	9	9	9	9	9
Total General Fund	237.00	242.00	243.00	255.00	261.00	261.00	282.00	292.00	309.50	311.50

Budget History

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Water and Sewer Fund										
Utility Billing										
Util. Billing Supervisor	1	1	1	1	1	1	1	1	1	1
Field Supervisor	---	1	1	1	1	1	1	1	1	1
Billing Clerk/Cust.Serv.Rep.	1	1	1	1	1	1	1	1	1	1
Cashier/Cust.Serv.Rep.	2	2	2	2	2	2	2	2	2	2
Meter Reader	4	3	3	3	3	3	4	4	4	4
	8	8	8	8	8	8	9	9	9	9
Water Operations										
Water/WW Manager	1	1	1	1	1	1	1	1	1	1
Operations Mgr/Field Super	1	1	1	1	1	1	1	1	1	1
Sr. Production Technician	1	1	1	1	1	1	1	1	1	1
Production Technician II	---	---	---	---	---	---	---	---	---	1
Production Technician I	1	1	1	2	2	2	2	2	1	---
Equip.Operator	1	1	1	1	2	2	2	2	2	2
Crew Leader	1	1	2	2	2	2	2	2	2	2
Fire Hydration Tech	2	2	2	2	2	2	2	2	2	2
Maint. Worker	4	4	4	4	4	4	4	4	4	4
Water Quality Tech	1	2	2	2	2	2	2	2	2	2
Public Works Coord	1	1	1	1	1	1	1	1	1	1
	14	15	16	17	18	18	18	18	17	17
Sewer Operation										
Operations Mgr/Field Super	1	1	1	1	1	1	1	1	1	1
Production Tech Field Supe	1	1	1	1	1	1	1	1	1	1
Production Technician III	2	2	2	3	3	3	3	3	3	1
Production Technician II	---	---	---	---	---	---	---	---	---	1
Production Technician I	---	---	---	---	---	---	---	---	---	1
Equip. Operator	1	2	2	2	2	2	2	2	2	2
Crew Leader	1	2	2	2	2	2	2	2	2	2
Maint. Worker	4	4	4	5	5	5	5	5	5	5
FOG Agent	---	---	1	1	1	1	1	1	1	1
Infiltration Tech.	1	1	1	1	1	1	1	1	1	1
	11	13	14	16	16	16	16	16	16	16
Total Water/Sewer	33	36	38	41	42	42	43	43	42	42
Total Employees	270.00	278.00	281.00	296.00	303.00	303.00	325.00	335.00	351.50	353.50



City of Rockwall
The New Horizon

MEMORANDUM

TO: Mayor and Council Members
FROM: Mary Smith, City Manager
DATE: August 12, 2024
SUBJECT: Ad Valorem Taxes

The certified assessed value is \$10,027,241,584 and includes senior values of \$1,286,679,952 and new improvements of \$73,078,594. The certified value reflects an increase of 11.86% over the prior year of which only .82% is from new values. The new values amount is the lowest we've recorded in a single year since 2012. For reference last year it was more than \$254 million.

A tax rate of 24.7450 cents per hundred dollars of assessed value was used to prepare the 2024-25 Proposed Annual Budget.

The City's debt service rate is calculated to be 8.5397 cents and the proposed operations rate would be 16.2053 cents for a proposed combined rate of 24.7450 cents per hundred dollars of assessed value. A penny on the tax rate generates \$1,002,724. Our No New Revenue Tax Rate is 24.7450 cents and the Voter Approval Rate is 24.9023 cents.

No New Revenue Rate (formerly known as the Effective Rate) – is the rate needed to collect the same tax dollars as FY24. The formula then allows for new growth to be taxed without pushing the City over the VAR.

Voter Approval Rate – is the rate over which the City would need to hold an election to ratify the tax rate. The legislature allows up to 3.5% increase in revenue for maintenance and operations. Anything over that amount requires an election. This was formerly known as the Rollback Rate.

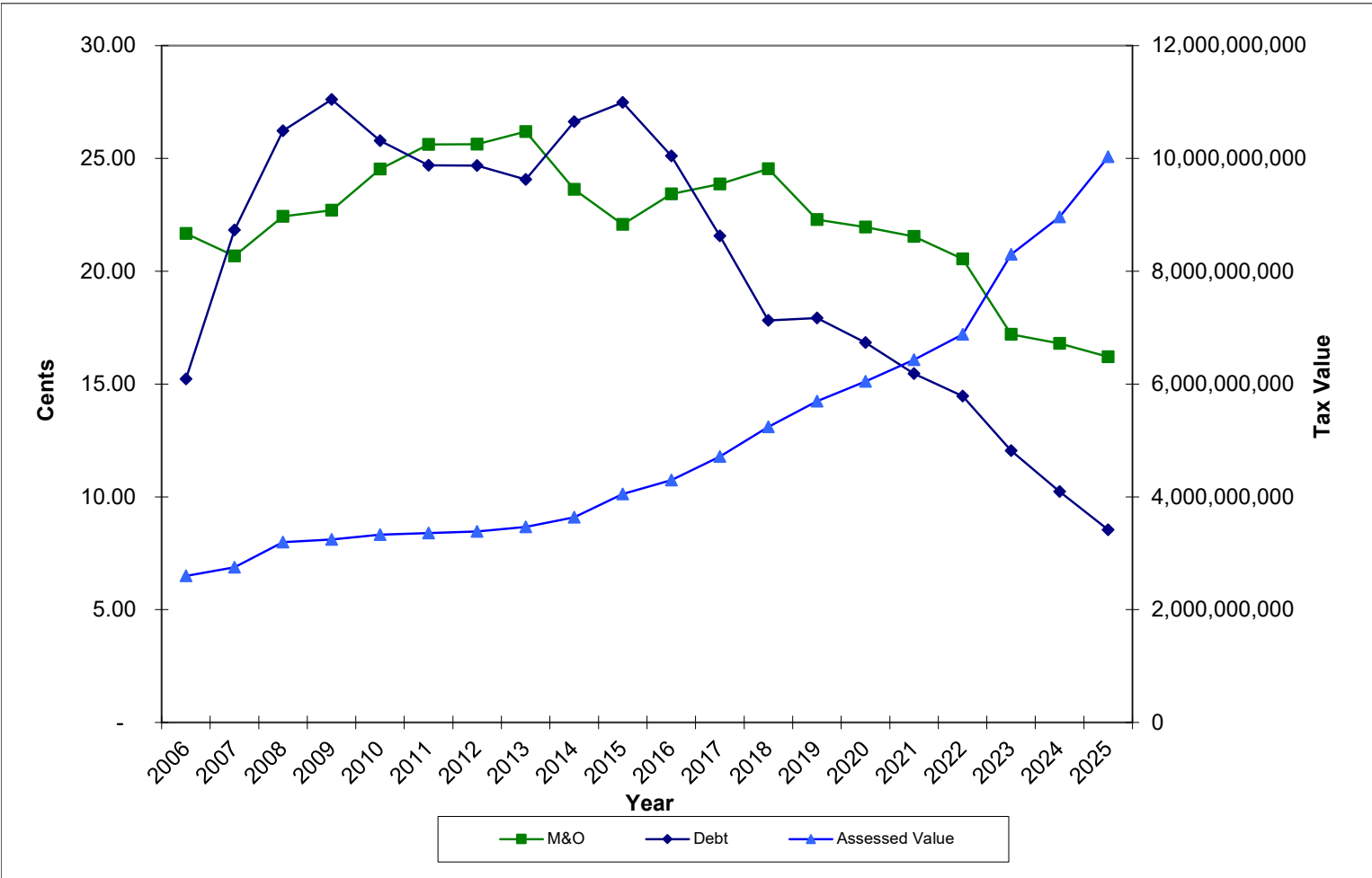
Public Hearings and Rate Adoption

The Truth in Taxation procedures requires one public hearing if the tax rate increases revenue by an amount over the amount calculated as the No New Revenue rate. The proposed tax rate does not require tax rate public hearings.

The City Charter requires a public hearing on the proposed budget, which can be conducted at the September 3rd Council meeting and will be advertised as such. Adoption of the tax rate and budget will be included on the September 16th Council agenda.

Historical Tax Information

Fiscal Year	Assessed Value	% inc				Collection	NNR Rate	Voter Approval
			M&O	Debt	Total	Rate	Rate	Rate
2006	2,597,246,702	16.21%	21.67	15.22	36.89	98.48%	35.05	40.18
2007	2,748,347,498	5.82%	20.67	21.83	42.50	99.30%	34.72	44.18
2008	3,197,045,052	16.33%	22.43	26.22	48.65	99.60%	40.59	48.72
2009	3,242,344,081	1.42%	22.70	27.61	50.31	99.49%	47.88	52.32
2010	3,329,794,624	2.70%	24.53	25.78	50.31	99.45%	51.36	51.22
2011	3,357,317,663	0.83%	25.62	24.69	50.31	100.94%	51.86	52.64
2012	3,387,038,427	0.89%	25.63	24.68	50.31	99.72%	51.28	53.14
2013	3,467,380,383	2.37%	26.19	24.06	50.25	99.58%	50.25	52.64
2014	3,637,881,664	4.92%	23.63	26.62	50.25	99.43%	51.3700	55.0200
2015	4,050,756,693	11.35%	22.07	27.48	49.55	99.44%	49.5500	51.9800
2016	4,297,271,069	6.09%	23.42	25.11	48.53	99.56%	48.5300	49.3800
2017	4,714,674,107	9.71%	23.86	21.57	45.43	99.40%	45.4345	45.4373
2018	5,238,256,063	11.11%	24.54	17.82	42.36	99.86%	42.3671	42.3729
2019	5,693,209,277	8.69%	22.29	17.92	40.21	99.85%	40.2197	43.8897
2020	6,048,494,054	6.24%	21.9590	16.84	38.7990	99.72%	38.7990	40.8528
2021	6,429,002,080	12.92%	21.5400	15.46	37.0000	99.32%	37.3302	37.3910
2022	6,882,070,760	7.05%	20.5416	14.4584	35.0000	99.14%	35.3611	36.5161
2023	8,300,009,655	20.60%	17.2000	12.05	29.2500	99.50%	29.2678	29.9109
2024	8,964,484,128	8.01%	16.7945	10.23	27.0245	99.50%	27.0245	29.5058
2025	10,027,241,584	11.86%	16.2053	8.5397	24.7450	99.50%	24.7450	24.9023



SUMMARY OF OPERATIONS

Fund
04 Debt Service

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	10,426,435	9,763,550	10,103,550	8,968,800
Total Expenditures	14,217,605	10,198,050	9,474,350	8,764,350
Excess Revenues Over (Under) Expenditures	(3,791,170)	(434,500)	629,200	204,450
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	(3,791,170)	(434,500)	629,200	204,450
Fund Balance - Beginning	9,252,912	8,424,499	5,461,742	6,090,942
Fund Balance - Ending	5,461,742	7,989,999	6,090,942	6,295,392

SUMMARY OF REVENUES

Fund
04 Debt Service

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4001	Interest Earnings	293,375	95,000	400,000	95,000
4100	Current Taxes	9,546,741	9,128,550	9,128,550	8,333,800
4105	Delinquent Taxes	46,244	70,000	70,000	70,000
4110	Penalty & Interest	43,649	50,000	50,000	50,000
4674	Roadway Impact Fees	496,426	420,000	455,000	420,000
Total Revenues		10,426,435	9,763,550	10,103,550	8,968,800

SUMMARY OF EXPENDITURES

Fund
04 Debt Service

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Debt Service	14,217,605	10,198,050	9,474,350	8,764,350
Total Expenditures	14,217,605	10,198,050	9,474,350	8,764,350

LONG TERM DEBT

Fund	Department	Division
04 Debt Service	90 Finance	11 Long Term Debt

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
750	Admin. Fees	4,750	12,000	12,000	12,000
752	Bonds - Principal	11,417,440	7,320,000	6,505,000	6,220,000
754	Bonds - Interest	2,461,415	2,748,600	2,849,900	2,413,500
768	Certificates - Principal	285,000	80,000	70,000	85,000
770	Certificates - Interest	49,000	37,450	37,450	33,850
Total Debt Service		14,217,605	10,198,050	9,474,350	8,764,350



City of Rockwall
The New Horizon

MEMORANDUM

TO: Mayor and Council Members
FROM: Mary Smith, City Manager
DATE: August 12, 2024
SUBJECT: Harbor Debt Analysis

The Appraisal District has reported the certified assessed values in the Harbor TIF Zone. Valuations totaled \$262,662,920, resulting in a captured value of \$247,350,470. This is a valuation increase of 11.72%. Taxes on the captured value are revenues to the Zone. The City has committed 100% of taxes on the captured value to the TIF. City property taxes to the Zone should total \$612,200.

100% of the City's sales tax generated in the TIF is revenue to the zone. Sales taxes in the TIF are on pace to be up 2.3% as we complete FY2024. Sales taxes projections for fiscal year 2025 will be held flat compared to FY2024 to be conservative.

SUMMARY OF OPERATIONS

Fund

05 Harbor Debt Service

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	889,683	950,500	977,500	1,003,200
Total Expenditures	751,982	906,350	906,350	1,169,300
Excess Revenues Over (Under) Expenditures	137,701	44,150	71,150	(166,100)
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	137,701	44,150	71,150	(166,100)
Fund Balance - Beginning	151,628	169,179	289,329	360,479
Fund Balance - Ending	289,329	213,329	360,479	194,379

SUMMARY OF REVENUES

Fund

05 Harbor Debt Service

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4100	Current Taxes	496,794	590,500	590,500	611,200
4105	Delinquent Taxes	-	-	-	-
4150	Sales Taxes	317,994	300,000	312,000	317,000
4155	Beverage Sales Taxes	74,895	60,000	75,000	75,000
Total Revenues		889,683	950,500	977,500	1,003,200

SUMMARY OF EXPENDITURES

Fund

05 Harbor Debt Service

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Debt Service	950,973	906,350	906,350	1,169,300
Total Expenditures	751,982	906,350	906,350	1,169,300

LONG TERM DEBT

Fund

05 Harbor Debt Service

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
768	Certificates - Principal	635,000	700,000	700,000	985,000
770	Certificates - Interest	116,982	206,350	206,350	184,300
Total Debt Service		751,982	906,350	906,350	1,169,300

SUMMARY OF OPERATIONS

Fund

01 General

	Actual 22-23	Budgeted 23-24	Amended 23-24	Adopted 24-25
Total Revenues	53,294,619	52,166,650	53,292,800	55,098,000
Total Operating Expenditures	46,272,831	48,441,750	50,387,100	51,756,400
Capital Reserve Expenditures	-	2,817,100	3,130,750	1,175,750
Excess Revenues Over (Under) Expenditures	7,021,788	907,800	(225,050)	2,165,850
Net Other Financing Sources (Uses)	(1,900,450)	(3,175,500)	(3,207,650)	(3,205,000)
Net Gain (Loss)	5,121,338	(2,267,700)	(3,432,700)	(1,039,150)
Fund Balance - Beginning	28,056,334	30,414,848	33,177,672	29,744,972
Fund Balance - Ending	33,177,672	28,147,148	29,744,972	28,705,822

SUMMARY OF REVENUES

Fund

01 General

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Adopted 24-25
4100	Current Taxes	13,641,069	14,645,600	14,795,600	15,500,000
4105	Delinquent Taxes	64,057	80,000	80,000	80,000
4110	Penalty & Interest	62,121	60,000	60,000	60,000
Total Property Taxes		13,767,246	14,785,600	14,935,600	15,640,000
4150	Sales Taxes	26,942,618	27,050,000	27,176,400	28,200,000
4155	Beverage Taxes	385,397	250,000	375,000	410,000
Total Sales Taxes		27,328,015	27,300,000	27,551,400	28,610,000
4201	Electrical Franchise	2,265,607	2,300,000	2,312,000	2,400,000
4203	Telephone Franchise	60,930	63,000	55,000	50,000
4205	Gas Franchise	898,277	850,000	810,000	850,000
4207	Cable TV Franchise	265,652	285,000	255,000	240,000
4209	Garbage Franchise	425,705	395,000	440,000	465,000
Total Franchise Fees		3,916,171	3,893,000	3,872,000	4,005,000
4250	Park & Recreation Fees	35,845	20,000	30,000	30,000
4251	Municipal Pool Fees	9,939	20,000	15,000	15,000
4253	Center Rentals	22,725	15,000	15,000	15,000
4255	Harbor Rentals	13,700	1,000	-	1,000
4270	Code Enforcement Fees	49,819	20,000	20,000	20,000
4280	Zoning Request Fees	64,093	75,000	50,000	50,000
4283	Construction Inspection	1,233,583	600,000	500,000	500,000
4288	Beverage Permits	15,520	15,000	15,000	15,000
4295	Fire - Plans Review	4,950	4,500	4,500	4,500
Total Fees		1,450,174	770,500	649,500	650,500

SUMMARY OF REVENUES

Fund
01 General

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Adopted 24-25
4300	Building Permits	926,508	900,000	975,000	975,000
4302	Fence Permits	24,950	20,000	20,000	20,000
4304	Electrical Permits	53,527	40,000	30,000	40,000
4306	Plumbing Permits	74,622	60,000	60,000	60,000
4308	Mechanical Permits	30,575	35,000	35,000	35,000
4310	Daycare Center Permits	5,120	5,500	5,500	5,500
4312	Health Permits	117,606	128,000	128,000	128,000
4314	Sign Permits	19,025	20,000	20,000	20,000
4320	Miscellaneous Permits	111,844	75,000	95,000	100,000
4418	Short-Term Rental Permits	-	-	5,500	3,000
Total Permits		1,363,777	1,283,500	1,374,000	1,386,500
4400	Court Fines	238,191	275,000	275,000	275,000
4402	Court Fees	58,791	60,000	70,000	70,000
4404	Warrant Fees	23,180	30,000	30,000	30,000
4406	Court Deferral Fees	94,834	90,000	100,000	100,000
4408	Animal Registration Fees	5,154	5,000	5,000	5,000
4414	Alarm Fees and Fines	46,585	62,000	55,000	55,000
Total Municipal Court		466,735	522,000	535,000	535,000
4001	Interest Earnings	1,773,597	750,000	1,500,000	1,250,000
4007	Sale of Supplies	-	500	500	500
4010	Auction/Scrap Proceeds	-	20,000	20,000	20,000
4019	Miscellaneous	182,001	50,000	111,250	100,000
4450	Land Sales	26,016	-	-	-
4460	Lease Revenue	-	62,600	44,600	59,500
4480	Tower Leases	23,591	25,000	25,000	25,000
4680	Developer Contributions	-	-	30,000	57,500
Total Miscellaneous		2,005,204	908,100	1,731,350	1,512,500
4500	Grant Proceeds	1,436,311	1,026,000	966,000	1,196,900
4510	School Patrol	965,162	941,600	941,600	1,165,600
4520	County Contracts	1,120	1,000	1,000	1,000
4530	City Contracts	594,704	735,350	735,350	395,000
Total Intergovernmental		2,997,297	2,703,950	2,643,950	2,758,500
Total Revenues		53,294,619	52,166,650	53,292,800	55,098,000

SUMMARY OF OPERATING TRANSFERS

Fund
01 General

	Actual 22-23	Budgeted 23-24	Amended 23-24	Adopted 24-25
Other Financing Sources				
Operating Transfers In:				
From Water & Sewer	300,000	400,000	400,000	500,000
From Court Fees	-	-	45,850	10,000
From Vehicle Acquisition Fund	1,100,000	-	-	-
Total Other Financing Sources	1,400,000	400,000	445,850	510,000
Other Financing Uses				
Operating Transfers Out:				
To Employee Benefit Fund (Ins.)	2,750,000	3,000,000	3,078,000	3,150,000
To Workers Compensation Fund	225,000	250,000	250,000	250,000
To Tech. Replacement Fund	325,450	325,500	325,500	315,000
To Vehicle Replacement Fund	-	-	-	-
Total Other Financing Uses	3,300,450	3,575,500	3,653,500	3,715,000
Less Capital Reserve	-	-	-	-
Net Other Financing Sources (Uses)	(1,900,450)	(3,175,500)	(3,207,650)	(3,205,000)

SUMMARY OF EXPENDITURES

Fund

01 General

Dept.	Div.		Actual 22-23	Budgeted 23-24	Amended 23-24	Adopted 24-25
10	01	Mayor/Council	131,163	153,950	143,450	150,400
10	05	Administration	2,106,129	2,287,150	2,316,150	2,413,000
10	06	Administrative Services	498,540	492,350	500,650	517,650
10	07	Information Technology	966,006	1,174,750	1,134,750	1,190,750
10	09	Internal Operations	3,104,324	3,213,300	3,733,150	2,609,800
15	11	Finance	917,752	1,153,100	1,166,400	1,212,350
15	15	Municipal Court	508,652	508,250	528,250	535,450
20	25	Fire Operations	6,909,217	7,712,250	8,529,100	8,758,250
20	29	Fire Marshal	796,907	849,900	945,900	826,750
30	31	Police Administration	1,536,337	1,775,350	1,799,350	1,924,250
30	32	Communications	1,683,666	1,735,200	1,755,200	1,794,900
30	33	Patrol	7,804,604	9,208,600	9,202,600	9,182,100
30	34	CID	2,280,653	2,434,700	2,407,700	2,668,800
30	35	Community Services	2,056,165	2,113,050	2,247,050	2,733,200
30	36	Warrants	273,954	292,100	256,100	237,700
30	37	Records	373,001	361,200	371,000	379,400
40	41	Planning	887,601	1,032,550	1,034,750	1,049,550
40	42	Neighborhood Improv.	558,313	601,100	589,100	577,900
40	43	Building Inspections	910,798	969,700	955,700	977,550
45	45	Parks	3,503,216	3,785,900	3,939,900	3,815,900
45	46	Harbor O&M	563,381	844,650	951,900	781,950
45	47	Recreation	1,158,921	1,228,750	1,266,150	1,253,350
45	48	Animal Services	646,176	834,600	897,600	748,350
50	53	Engineering	1,125,411	1,362,200	1,438,300	1,297,850
50	59	Streets	4,971,945	5,134,200	5,407,650	5,295,000
			46,272,831	51,258,850	53,517,850	52,932,150
Less Capital Reserve			-	2,817,100	3,130,750	1,175,750
Total Operating Expenditures			46,272,831	48,441,750	50,387,100	51,756,400

DIVISION SUMMARY

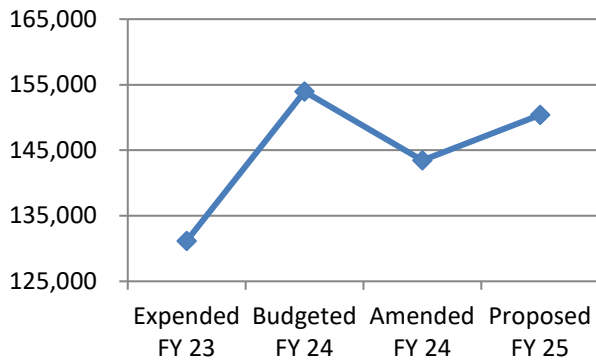
Fund	Department	Division
01 General	10 General Government	01 Mayor/Council

Expenditure Summary

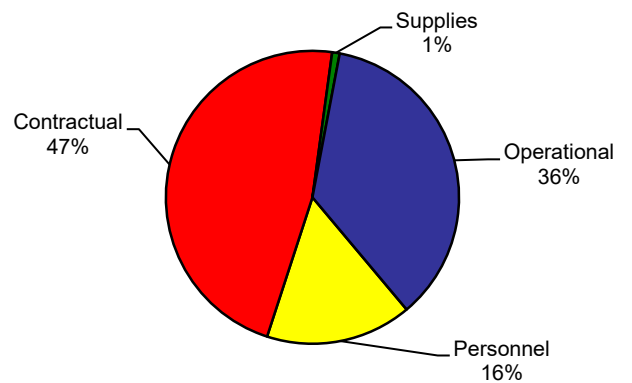
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	24,221	24,200	24,200	24,250
Contractual	69,956	72,800	72,800	70,900
Supplies	923	1,250	1,250	1,250
Operational	36,063	55,700	45,200	54,000
Total	131,163	153,950	143,450	150,400

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	01 Mayor/Council

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	22,500	22,500	22,500	22,500
120 FICA & MEDICARE EXPENSE	1,721	1,700	1,700	1,750
<i>PERSONNEL SERVICES Totals</i>	24,221	24,200	24,200	24,250

CONTRACTUAL

221 INSURANCE-PUBLIC OFFICIAL	67,005	70,000	70,000	67,900
231 SERVICE MAINTENANCE CONTRACTS	2,952	2,800	2,800	3,000
<i>CONTRACTUAL Totals</i>	69,956	72,800	72,800	70,900

SUPPLIES

310 PRINTING & BINDING	318	500	500	500
347 GENERAL MAINTENANCE SUPPLIES	604	750	750	750
<i>SUPPLIES Totals</i>	923	1,250	1,250	1,250

OPERATIONS

402 YOUTH ADVISORY COUNCIL	1,310	3,000	3,000	3,500
404 ELECTION EXPENSES	160	10,500	-	10,500
410 DUES & SUBSCRIPTIONS	17,708	14,200	14,200	11,000
420 AWARDS	1,618	10,000	10,000	10,000
428 MEETING EXPENSES	3,369	3,000	3,000	3,000
430 TUITION & TRAINING	1,465	3,000	3,000	4,000
436 TRAVEL	10,434	12,000	12,000	12,000
<i>OPERATIONS Totals</i>	36,063	55,700	45,200	54,000

MAYOR/COUNCIL Totals	131,163	153,950	143,450	150,400
-----------------------------	----------------	----------------	----------------	----------------

DIVISION SUMMARY

Fund	Department	Division
01 General	10 General Government	05 Administration

Expenditure Summary

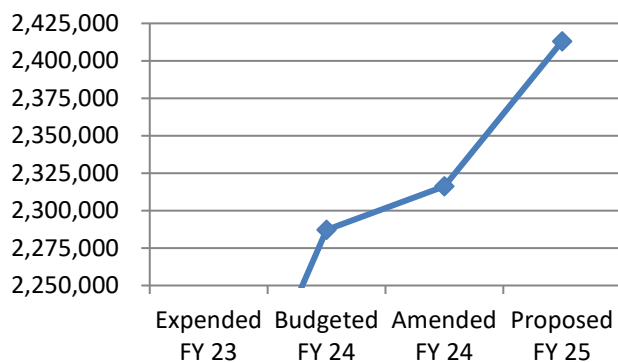
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	1,156,048	1,275,150	1,275,150	1,337,700
Contractual	854,653	922,200	942,200	985,300
Supplies	36,541	21,500	31,500	28,500
Operational	52,870	60,000	60,000	54,000
Utilities	6,017	8,300	7,300	7,500
Total	2,106,129	2,287,150	2,316,150	2,413,000

Personnel Schedule

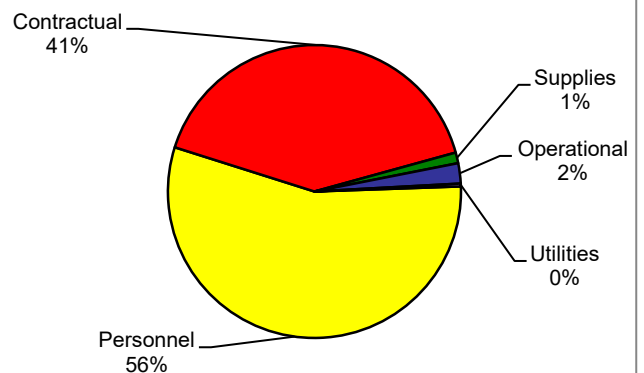
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
City Manager	-	1	1
Assistant City Manager	-	1	1
Director of Administrative Services	-	1	1
City Secretary / Assistant to the City Manager	29	1	1
Main Street / Community Relations Manager	22	1	1
PIO / Marketing Manager	22	1	1
Executive Secretary	18	1	1
Assistant to the City Secretary	15	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	05 Administration

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	918,459	1,022,650	1,022,650	1,061,800
109 SALARIES & WAGES-OVERTIME	-	300	300	-
113 EDUCATION/CERTIFICATE PAY	600	600	600	2,000
114 LONGEVITY PAY	6,405	6,950	6,950	6,850
120 FICA & MEDICARE EXPENSE	63,174	69,500	69,500	74,400
122 T.M.R.S. RETIREMENT EXPENSE	167,410	175,150	175,150	192,650

<i>PERSONNEL SERVICES Totals</i>	1,156,048	1,275,150	1,275,150	1,337,700
----------------------------------	-----------	-----------	-----------	-----------

CONTRACTUAL

207 APPRAISAL & COLLECTION	263,541	284,000	304,000	341,100
----------------------------	---------	---------	---------	---------

Notes:	Adopted RCAD Budget	NWS
\$294,275 Appraisal 46,800 Collections \$341,075 Total		

208 EMERGENCY SERVICES CORP	96,099	91,200	91,200	91,350
-----------------------------	--------	--------	--------	--------

Note:	ES Budgets
\$83,321 Emergency Management 9,841 Gun Range 750 Administration \$91,362 Total	

211 LEGAL	186,408	190,000	190,000	190,000
213 CONSULTING FEES	50,573	50,000	50,000	50,000
231 SERVICE MAINTENANCE CONTRACTS	33,696	29,000	29,000	20,000
233 NEWSPAPER NOTICES - ADVERTISING	2,124	6,000	6,000	6,000
236 COMMUNITY SERVICES	173,161	186,000	186,000	199,850

Notes:	Community Services Projects
\$124,850 Star Transit (\$3,500 increase) 60,000 Meals on Wheels (\$10,000 increase) 5,000 Parade and Parachute Jump support 10,000 Boys and Girls Club(\$5,000 increase not funded) \$199,850 Total CITY MANAGER'S COMMENTS: Approved	

240 EQUIPMENT REPAIRS	-	500	500	500
-----------------------	---	-----	-----	-----

Fund	Department	Division
01 General Fund	10 General Government	05 Administration

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
243 PARKING LOT	46,183	80,000	80,000	83,000
254 RECORDING FEES	2,867	5,500	5,500	3,500
<i>CONTRACTUAL Totals</i>	854,653	922,200	942,200	985,300
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	3,493	3,000	3,000	3,000
310 PRINTING & BINDING	31,764	18,000	28,000	25,000
347 GENERAL MAINTENANCE SUPPLIES	1,285	500	500	500
<i>SUPPLIES Totals</i>	36,541	21,500	31,500	28,500
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	13,860	12,000	12,000	13,000
415 RECRUITING EXPENSES	83	-	-	-
422 EMPLOYEE ACTIVITIES	11,140	14,000	14,000	14,000
428 MEETING EXPENSES	4,435	10,500	10,500	5,000
430 TUITION & TRAINING	4,180	6,500	6,500	5,000
432 EDUCATION REIMBURSEMENT	700	-	-	-
436 TRAVEL	18,473	17,000	17,000	17,000
<i>OPERATIONS Totals</i>	52,870	60,000	60,000	54,000
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	6,017	8,300	7,300	7,500
<i>UTILITIES Totals</i>	6,017	8,300	7,300	7,500
ADMINISTRATION Totals				
	2,106,129	2,287,150	2,316,150	2,413,000

DIVISION SUMMARY

Fund	Department	Division
01 General	10 General Government	06 Human Resources

Expenditure Summary

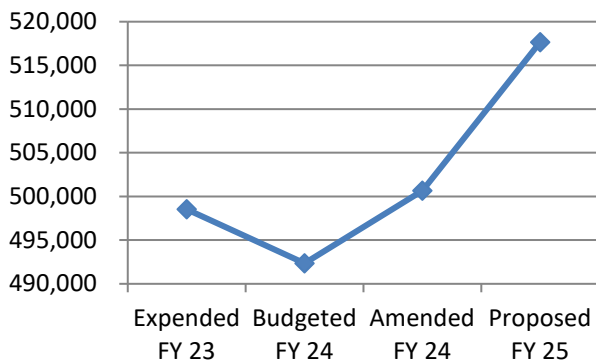
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	456,023	430,050	438,350	464,950
Contractual	7,508	8,200	8,200	8,200
Supplies	1,119	1,500	1,500	1,500
Operational	32,346	49,100	49,100	40,500
Utilities	1,543	3,500	3,500	2,500
Total	498,540	492,350	500,650	517,650

Personnel Schedule

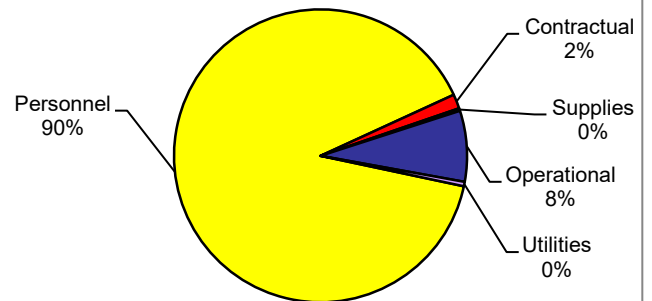
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Director of Human Resources	-	1	1
HR Analyst	20	2	2
Administrative Secretary	11	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	06 Human Resources

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	362,899	340,200	340,200	365,450
112 INCENTIVE PAY	4,454	8,000	8,000	6,000
113 EDUCATION/CERTIFICATE PAY	1,315	900	1,200	2,600
114 LONGEVITY PAY	743	600	600	850
120 FICA & MEDICARE EXPENSE	26,934	24,850	24,850	27,950
122 T.M.R.S. RETIREMENT EXPENSE	59,679	53,500	53,500	60,100
128 UNEMPLOYMENT INSURANCE	-	2,000	10,000	2,000

<i>PERSONNEL SERVICES Totals</i>	<u>456,023</u>	<u>430,050</u>	<u>438,350</u>	<u>464,950</u>
----------------------------------	----------------	----------------	----------------	----------------

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	7,508	8,200	8,200	8,200
-----------------------------------	-------	-------	-------	-------

<i>CONTRACTUAL Totals</i>	<u>7,508</u>	<u>8,200</u>	<u>8,200</u>	<u>8,200</u>
---------------------------	--------------	--------------	--------------	--------------

SUPPLIES

301 OFFICE SUPPLIES	979	1,000	1,000	1,000
310 PRINTING & BINDING	140	-	-	-
347 GENERAL MAINTENANCE SUPPLIES	-	500	500	500

<i>SUPPLIES Totals</i>	<u>1,119</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
------------------------	--------------	--------------	--------------	--------------

OPERATIONS

410 DUES & SUBSCRIPTIONS	627	1,000	1,000	1,000
415 RECRUITING EXPENSES	554	2,000	2,000	1,000
420 AWARDS	9,591	8,500	8,500	9,500
430 TUITION & TRAINING	2,515	5,000	5,000	3,000
432 EDUCATION REIMBURSEMENT	15,858	17,100	17,100	15,000
435 EMPLOYEE DEVELOPMENT	-	6,500	6,500	5,000
436 TRAVEL	3,202	9,000	9,000	6,000

<i>OPERATIONS Totals</i>	<u>32,346</u>	<u>49,100</u>	<u>49,100</u>	<u>40,500</u>
--------------------------	---------------	---------------	---------------	---------------

UTILITIES

507 CELLULAR TELEPHONE	1,543	3,500	3,500	2,500
------------------------	-------	-------	-------	-------

<i>UTILITIES Totals</i>	<u>1,543</u>	<u>3,500</u>	<u>3,500</u>	<u>2,500</u>
-------------------------	--------------	--------------	--------------	--------------

HUMAN RESOURCES Totals	498,540	492,350	500,650	517,650
-------------------------------	----------------	----------------	----------------	----------------

DIVISION SUMMARY

Fund	Department	Division
01 General	10 General Government	07 Information Technology

Expenditure Summary

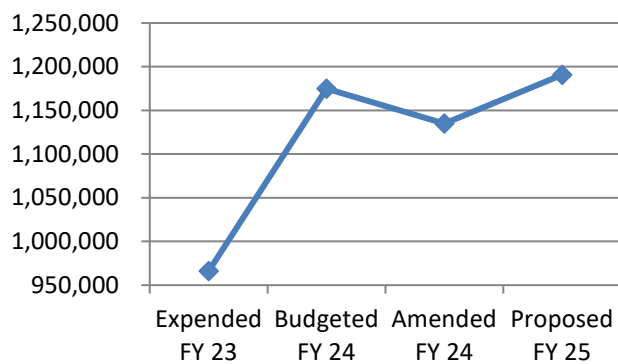
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	486,023	603,700	563,700	593,700
Contractual	452,054	525,200	525,200	560,700
Supplies	18,171	22,200	22,200	20,200
Operational	4,254	17,500	17,500	10,000
Utilities	5,505	6,150	6,150	6,150
Total	966,006	1,174,750	1,134,750	1,190,750

Personnel Schedule

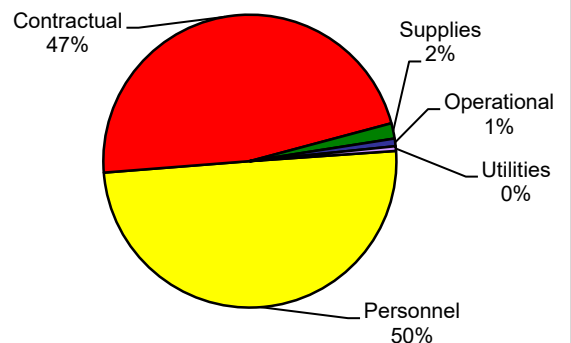
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Information Technology Manager	33	-	1
Systems Administrator II	27	1	1
Public Safety Systems Administrator	22	1	-
Public Safety IT Analyst	20	1	2
Network Technician	20	1	1

ity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	07 Information Technology

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	389,464	488,550	448,550	476,650
114 LONGEVITY PAY	2,410	2,750	2,750	2,200
120 FICA & MEDICARE EXPENSE	29,967	35,600	35,600	36,450
122 T.M.R.S. RETIREMENT EXPENSE	64,182	76,800	76,800	78,400
<i>PERSONNEL SERVICES Totals</i>	486,023	603,700	563,700	593,700

CONTRACTUAL

217 IT SERVICE	452,054	525,200	525,200	560,700
----------------	---------	---------	---------	---------

Notes:	New Requests
<p>Datto RMM will be a replacement for our current patch management, ticketing, and remote support software. Currently the Information Technology Department uses several applications to complete these tasks. Datto RMM simplifies this process by having the above capabilities in a single application. Included with this product is a documentation location for network information. Currently the Information technology department utilizes several spreadsheets to manage this information. The requested amount is broken down into a one-time onboarding fee of \$2,638 and \$43,686 for three years of service. The current applications are projected to cost approximately \$35,500, resulting in a true increase of only \$11,000 over three years.</p> <p>\$36,000 – Datamax Services Datamax biweekly on-premises support. Datamax will focus on projects allowing for Technology staff to focus on day to day operations.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

<i>CONTRACTUAL Totals</i>	452,054	525,200	525,200	560,700
---------------------------	---------	---------	---------	---------

SUPPLIES

301 OFFICE SUPPLIES	212	200	200	200
303 COMPUTER SUPPLIES	17,040	20,000	20,000	18,000
321 UNIFORMS	581	1,000	1,000	1,000
347 GENERAL MAINTENANCE SUPPLIES	337	1,000	1,000	1,000
<i>SUPPLIES Totals</i>	18,171	22,200	22,200	20,200

OPERATIONS

430 TUITION & TRAINING	3,131	7,500	7,500	5,000
436 TRAVEL	1,123	10,000	10,000	5,000
<i>OPERATIONS Totals</i>	4,254	17,500	17,500	10,000

UTILITIES

507 CELLULAR TELEPHONE	5,505	6,150	6,150	6,150
<i>UTILITIES Totals</i>	5,505	6,150	6,150	6,150

INFORMATION TECHNOLOGY Totals	966,006	1,174,750	1,134,750	1,190,750
--------------------------------------	----------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	10 General Government	09 Internal Operations

Expenditure Summary

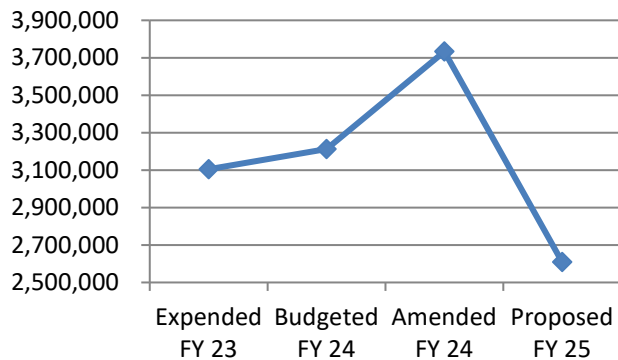
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	762,320	772,150	781,150	808,350
Contractual	1,358,759	1,456,450	1,396,450	1,324,750
Supplies	90,606	100,500	100,500	97,500
Operational	461	3,000	3,000	2,000
Utilities	488,416	486,200	570,200	377,200
Capital	403,762	395,000	881,850	-
Total	3,104,324	3,213,300	3,733,150	2,609,800

Personnel Schedule

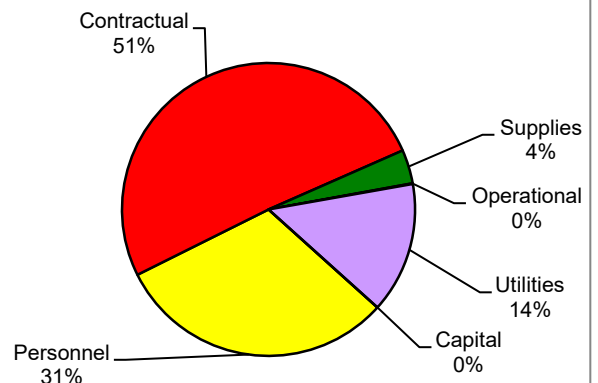
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Facilities Superintendent	25	1	1
Internal Operations Crewleader	16	1	1
Internal Operations Coordinator	15	1	1
Building Maintenance Technician	12	2	2
Lead Custodian	11	2	2
Custodian	7	4	4

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	10 General Government	09 Internal Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	598,696	613,100	613,100	636,550
109 SALARIES & WAGES-OVERTIME	5,154	4,000	13,000	6,000
113 EDUCATION/CERTIFICATE PAY	300	300	300	300
114 LONGEVITY PAY	10,705	11,500	11,500	12,100
120 FICA & MEDICARE EXPENSE	45,854	46,900	46,900	48,700
122 T.M.R.S. RETIREMENT EXPENSE	101,612	96,350	96,350	104,700
<i>PERSONNEL SERVICES Totals</i>	762,320	772,150	781,150	808,350

CONTRACTUAL

213 CONSULTING FEES	3,408	16,800	16,800	4,000
231 SERVICE MAINTENANCE CONTRACTS	428,198	458,000	458,000	479,650

Notes:	Service Maintenance Contracts
Increases are due to the addition of four new building generators last year, the annual escalation of radio system maintenance, and market adjustments made by contractors.	
CITY MANAGER'S COMMENTS: Approved	

237 UNIFORM SERVICE	5,421	5,500	5,500	5,500
240 EQUIPMENT REPAIRS	29,166	25,000	25,000	25,000
242 EQUIPMENT RENTAL & LEASE	1,665	600	7,600	600
243 BUILDING / PARKING LEASES	-	527,600	427,600	525,500

Notes:	Building / Parking Lease
Public Safety South Campus - multiple divisions of the PD, Fire Administration, and Fire Marshal's office now occupy the entire building. Annual lease amount is \$434,409	
The REDC subleases their office space from the City and that amount will be shown as a revenue source.	
The City also leases parking in the downtown area. That amount is: \$88,870	

Fund	Department	Division
01 General Fund	10 General Government	09 Internal Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
244 BUILDING REPAIRS	871,956	410,950	443,950	272,500

Notes:	Building Repair
<p>The City budgets for general maintenance each year in addition to special projects that are identified. The request is to funding the following specific improvements to city facilities:</p> <p>General Building Repairs: \$125,000</p> <p>\$15,000 City Hall / The Center Lighting Upgrades – furnish and install new LED lights to replace older and less efficient lights originally installed during construction of these facilities in 2002. This will provide better illumination in rooms, hallways, lobbies, and stairwells used by the public and staff.</p> <p>\$13,000 Retaining Wall Repair at City Hall – A portion of the retaining wall has shifted and needs to repaired. It will be necessary to deconstruct a portion of this wall and reconstruct it properly.</p> <p>Animal Shelter HVAC System Replacement</p> <p>The City is the recipient of a Department of Energy grant administered through NCTCOG in the amount of \$76,650. The grant is part of the Infrastructure Investment and Jobs Act of 2021 Energy Efficiency and Conservation Block Grant Program. HVAC retrofit is an eligible project under the grant and is a reimbursable expense, meaning the city will have to cover the upfront costs and submit for reimbursement to NCTCOG upon completion. The application process is complete and the city was authorized to proceed with the project by the DOE. The completion of the project will go into next fiscal year, so it is request that funding be reallocated. Request: \$ 132,500</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

246	VEHICLE REPAIRS	4,339	4,000	4,000	4,000
272	JANITORIAL SERVICES	14,604	8,000	8,000	8,000
	<i>CONTRACTUAL Totals</i>	1,358,759	1,456,450	1,396,450	1,324,750

SUPPLIES

301	OFFICE SUPPLIES	509	500	500	500
323	SMALL TOOLS	1,731	2,000	2,000	2,000
331	FUEL & LUBRICANTS	18,821	21,000	21,000	21,000
345	CLEANING SUPPLIES	28,329	32,000	32,000	32,000
347	GENERAL MAINTENANCE SUPPLIES	41,215	45,000	45,000	42,000
	<i>SUPPLIES Totals</i>	90,606	100,500	100,500	97,500

Fund	Department	Division
01 General Fund	10 General Government	09 Internal Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

OPERATIONS

430 TUITION & TRAINING	230	1,000	1,000	500
436 TRAVEL	231	2,000	2,000	1,500
<i>OPERATIONS Totals</i>	461	3,000	3,000	2,000

UTILITIES

501 ELECTRICITY	177,468	178,000	218,000	228,000
507 CELLULAR TELEPHONE	6,211	7,200	6,200	6,200
508 TELEPHONE SERVICE	216,569	160,000	205,000	40,000

Notes:	Reduction in Expense
The city's phone lines are finally being switched from copper lines to fiber. This will lead to a substantial reduction in the monthly expense allowing us to reduce the line item by about 80%.	

510 NATURAL GAS SERVICE	28,878	31,000	31,000	31,000
513 WATER	59,290	110,000	110,000	72,000
<i>UTILITIES Totals</i>	488,416	486,200	570,200	377,200

CAPITAL

603 BUILDINGS	9,249	-	308,650	-
610 FURNITURE & FIXTURES	34,390	-	112,000	-
621 FIELD MACHINERY & EQUIPMENT	324,773	395,000	395,000	-
623 VEHICLES	35,350	-	66,200	-
<i>CAPITAL Totals</i>	403,762	395,000	881,850	-

INTERNAL OPERATIONS Totals	3,104,324	3,213,300	3,733,150	2,609,800
-----------------------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	15 Finance	11 Fiscal Services

Expenditure Summary

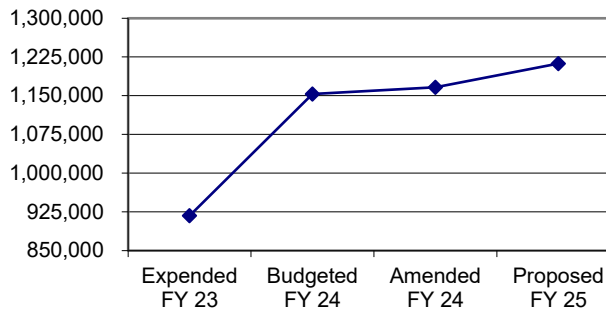
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	419,058	574,400	574,400	597,600
Contractual	430,732	504,200	510,500	539,000
Supplies	58,409	64,250	71,250	67,250
Operational	8,378	9,000	9,000	7,250
Utilities	1,175	1,250	1,250	1,250
Total	917,752	1,153,100	1,166,400	1,212,350

Personnel Schedule

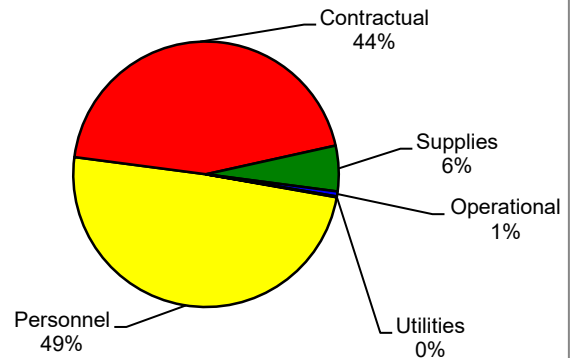
Position	Classification	FY 24 Approved	FY 25 Proposed
Director of Finance	-	1	1
Purchasing Agent	25	1	1
Finance Clerk - Payroll	20	1	1
Inventory Clerk	14	1	1
Finance Clerk - A/P	14	1.5	1.5

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	15 Finance	11 Fiscal Services

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	335,687	461,000	461,000	480,600
109 SALARIES & WAGES-OVERTIME	1,401	300	300	300
113 EDUCATION/CERTIFICATE PAY	300	300	300	800
114 LONGEVITY PAY	4,800	5,050	5,050	4,100
120 FICA & MEDICARE EXPENSE	24,643	35,300	35,300	36,750
122 T.M.R.S. RETIREMENT EXPENSE	52,227	72,450	72,450	75,050
<i>PERSONNEL SERVICES Totals</i>	419,058	574,400	574,400	597,600

CONTRACTUAL

210 AUDITING	31,875	30,000	39,000	40,000
223 INSURANCE-SURETY BONDS	500	500	500	500
225 INSURANCE-AUTOMOBILES	88,449	94,000	94,000	112,600
227 INSURANCE-REAL PROPERTY	108,991	124,000	124,000	133,000
228 INSURANCE-CLAIMS & DEDUCTIBLES	39,748	40,000	40,000	35,000
229 INSURANCE-LIABILITY	70,472	77,000	77,000	84,400
231 SERVICE MAINTENANCE CONTRACTS	88,200	92,500	92,500	90,000
233 NEWSPAPER NOTICES - ADVERTISING	214	1,200	500	500
235 BANK CHARGES	1,340	2,000	-	-
240 EQUIPMENT REPAIRS	-	500	500	500
242 EQUIPMENT RENTAL & LEASE	943	42,500	42,500	42,500
<i>CONTRACTUAL Totals</i>	430,732	504,200	510,500	539,000

SUPPLIES

301 OFFICE SUPPLIES	2,250	2,000	2,000	2,000
305 COPY MACHINE SUPPLIES	33,816	42,000	42,000	38,000
307 POSTAGE	20,350	18,000	25,000	25,000
310 PRINTING & BINDING	1,993	1,500	1,500	1,500
347 GENERAL MAINTENANCE SUPPLIES	-	750	750	750
<i>SUPPLIES Totals</i>	58,409	64,250	71,250	67,250

OPERATIONS

410 DUES & SUBSCRIPTIONS	1,720	2,500	2,500	1,750
415 RECRUITING EXPENSES	250	-	-	-
430 TUITION & TRAINING	3,168	2,500	2,500	2,500
436 TRAVEL	3,240	4,000	4,000	3,000
<i>OPERATIONS Totals</i>	8,378	9,000	9,000	7,250

Fund	Department	Division
01 General Fund	15 Finance	11 Fiscal Services

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

UTILITIES

507	CELLULAR TELEPHONE	1,175	1,250	1,250	1,250
-----	--------------------	-------	-------	-------	-------

<i>UTILITIES Totals</i>	1,175	1,250	1,250	1,250
-------------------------	-------	-------	-------	-------

FINANCE Totals	917,752	1,153,100	1,166,400	1,212,350
-----------------------	----------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	15 Finance	15 Municipal Court

Expenditure Summary

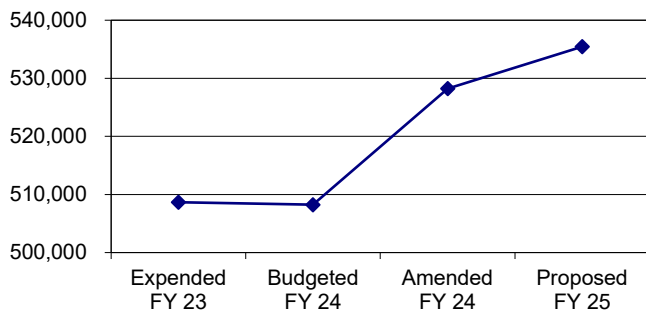
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	370,624	331,200	331,200	374,100
Contractual	130,026	129,600	149,600	150,600
Supplies	4,176	4,750	4,750	4,750
Operational	3,826	5,000	5,000	6,000
Capital	-	37,700	37,700	-
Total	508,652	508,250	528,250	535,450

Personnel Schedule

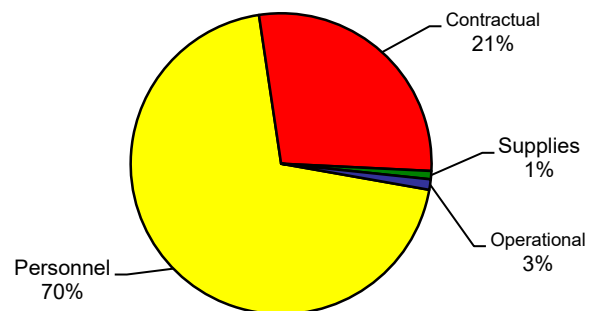
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Municipal Court Clerk Supervisor	23	1	1
Juvenile Case Manager	16	0.5	0.5
Deputy Municipal Court Clerk	14	3	3

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	15 Finance	15 Municipal Court

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	293,329	268,600	268,600	297,700
109 SALARIES & WAGES-OVERTIME	-	500	500	300
113 EDUCATION/CERTIFICATE PAY	1,200	1,200	1,200	1,200
114 LONGEVITY PAY	4,849	2,850	2,850	3,150
120 FICA & MEDICARE EXPENSE	22,039	20,550	20,550	22,800
122 T.M.R.S. RETIREMENT EXPENSE	49,207	37,500	37,500	48,950
<i>PERSONNEL SERVICES Totals</i>	<u>370,624</u>	<u>331,200</u>	<u>331,200</u>	<u>374,100</u>

CONTRACTUAL

211 LEGAL	108,613	100,000	120,000	120,000
231 SERVICE MAINTENANCE CONTRACTS	21,033	28,600	28,600	29,600
240 EQUIPMENT REPAIRS	-	500	500	500
242 EQUIPMENT RENTAL & LEASE	380	500	500	500
<i>CONTRACTUAL Totals</i>	<u>130,026</u>	<u>129,600</u>	<u>149,600</u>	<u>150,600</u>

SUPPLIES

301 OFFICE SUPPLIES	1,514	1,750	1,750	1,750
310 PRINTING & BINDING	1,812	2,250	2,250	2,250
347 GENERAL MAINTENANCE SUPPLIES	850	750	750	750
<i>SUPPLIES Totals</i>	<u>4,176</u>	<u>4,750</u>	<u>4,750</u>	<u>4,750</u>

OPERATIONS

407 JURY EXPENSE	420	1,000	1,000	1,000
410 DUES & SUBSCRIPTIONS	-	500	500	500
430 TUITION & TRAINING	1,250	1,000	1,000	2,000
436 TRAVEL	2,156	2,500	2,500	2,500
<i>OPERATIONS Totals</i>	<u>3,826</u>	<u>5,000</u>	<u>5,000</u>	<u>6,000</u>

CAPITAL

612 COMPUTER EQUIPMENT	-	37,700	37,700	-
<i>OPERATIONS Totals</i>	<u>-</u>	<u>37,700</u>	<u>37,700</u>	<u>-</u>

MUNICIPAL COURT Totals	508,652	508,250	528,250	535,450
-------------------------------	----------------	----------------	----------------	----------------

DIVISION SUMMARY

Fund	Department	Division
01 General	20 Fire	25 Fire Operations

Expenditure Summary

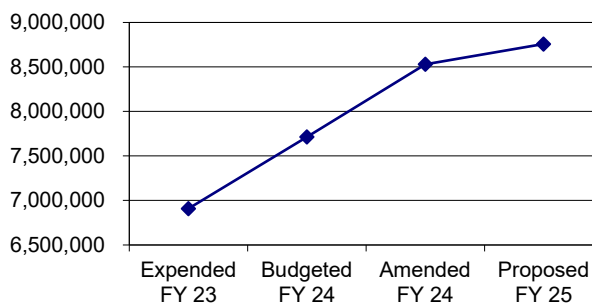
	Actual <u>22-23</u>	Budgeted <u>23-24</u>	Amended <u>23-24</u>	Proposed <u>24-25</u>
Personnel	6,409,159	6,726,350	7,424,600	8,260,750
Contractual	311,583	278,950	283,900	309,850
Supplies	126,282	153,650	219,800	132,500
Operational	58,443	49,000	50,500	50,850
Utilities	3,750	4,300	4,300	4,300
Capital	-	500,000	546,000	-
Total	<u>6,909,217</u>	<u>7,712,250</u>	<u>8,529,100</u>	<u>8,758,250</u>

Personnel Schedule

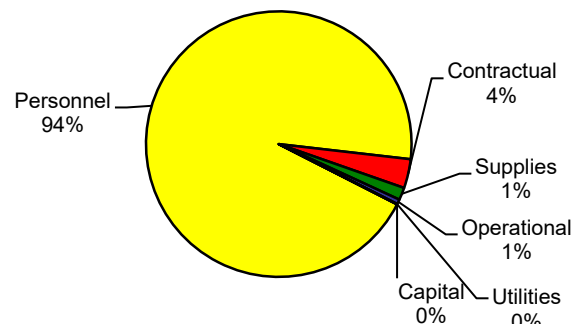
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Fire Chief	-	1	1
Assistant Fire Chief	34	1	1
Division Chief	F9	1	1
Batallion Chief	F9	3	3
Captain/Drivers	F8	12	12
Driver/Engineer	F6	12	12
Firefighter	F5	30	30
Administrative Assistant	15	1	1
Volunteer Firefighters/PT Drivers	-	49	8

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	20 Fire	25 Fire Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	4,598,864	4,833,100	5,373,350	6,041,050
109 SALARIES & WAGES-OVERTIME	393,549	424,000	445,000	450,000

Notes:	Additional overtime
<p>Requesting an additional 96 hours to cover backfill for 2 newly promoted members to attend the Texas Fire Chiefs Association Battalion Chiefs Academy. 72 additional hours for 12 new members to attend annual multi-company drills. Also may need additional time (potential FML and potential Sick Leave) for 12 additional personnel hired in March '24. Finally, due to additional staffing, consideration will need to be given to additional Holiday Premium Pay.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

113 EDUCATION/CERTIFICATE PAY	71,028	85,050	89,250	95,000
114 LONGEVITY PAY	46,345	52,000	52,000	55,600
115 VOLUNTEER-INCENTIVE PAY	78,150	90,000	90,000	69,000
120 FICA & MEDICARE EXPENSE	386,238	413,200	456,450	488,900
122 T.M.R.S. RETIREMENT EXPENSE	823,550	814,600	904,150	1,050,700
126 VOLUNTEER PENSION	11,435	14,400	14,400	10,500
<i>PERSONNEL SERVICES Totals</i>	6,409,159	6,726,350	7,424,600	8,260,750

CONTRACTUAL

222 DISABILITY INSURANCE	35,440	35,500	35,500	35,500
231 SERVICE MAINTENANCE CONTRACTS	75,917	91,000	95,950	109,500

Notes:	Service maintenance contracts
<p>There have been market increases in virtually every service budgeted in this account with the bulk of the increase coming by way of the annual wellness assessment and annual state-mandated PPE cleaning. In addition to an anticipated 5% market increase in PPE cleaning, we have added additional staffing since the last cleaning cycle causing an increase in requested funds. Additionally, the company we've been using for wellness exams is no longer providing the service. We experienced a price increase with the new company, and we also have added additional staffing that will require assessments.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

237 UNIFORM SERVICE	2,352	2,500	2,500	2,500
240 EQUIPMENT REPAIRS	20,783	21,850	21,850	21,850
242 EQUIPMENT RENTAL & LEASE	246	2,500	2,500	2,500

Fund	Department	Division
01 General Fund	20 Fire	25 Fire Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
246 VEHICLE REPAIRS	176,845	125,600	125,600	138,000

Notes:	Vehicle Repairs
Over the past 4 years we have averaged approximately \$124,000 in repairs, with FY 22 and 23 seeing significant increases over previous years and FY24 on track to be above the budgeted amount. Recommend an increase of 10% over adopted FY24 amount in an attempt to keep pace with expenses.	
CITY MANAGER'S COMMENTS: Approved	

CONTRACTUAL Totals 311,583 278,950 283,900 309,850

SUPPLIES

301 OFFICE SUPPLIES	778	1,500	1,500	1,500
310 PRINTING & BINDING	-	300	300	300
321 UNIFORMS	19,034	17,950	44,050	13,800
323 SMALL TOOLS	3,095	3,000	3,000	3,000
331 FUEL & LUBRICANTS	58,256	77,000	60,000	60,000
347 GENERAL MAINTENANCE SUPPLIES	5,941	9,900	9,900	9,900
379 FIRE FIGHTING SUPPLIES	39,177	44,000	101,050	44,000
<i>SUPPLIES Totals</i>	<u>126,282</u>	<u>153,650</u>	<u>219,800</u>	<u>132,500</u>

OPERATIONS

410 DUES & SUBSCRIPTIONS	14,646	13,100	13,100	15,150
--------------------------	--------	--------	--------	--------

Notes:	Dues and Subscriptions
Additional TCFP certificate renewals and additional Target Solutions subscriptions due to increased staffing.	
CITY MANAGER'S COMMENTS: Approved	

415 RECRUITING EXPENSES	1,193	2,000	2,000	-
430 TUITION & TRAINING	24,049	22,000	23,500	19,000
436 TRAVEL	18,554	11,900	11,900	16,700

Notes:	Travel
In an attempt to enhance professional development and succession planning requesting funding to send 2 newly promoted Battalion Chiefs to the Texas Fire Chiefs Association Battalion Chiefs Academy, the Administrative Assistant to the Texas Fire Chiefs Association Fire Administrative Professionals Workshop, and one person to the TEEX Fire Service Chief Executive Officer program.	
CITY MANAGER'S COMMENTS: Approved	

OPERATIONS Totals 58,443 49,000 50,500 50,850

Fund	Department	Division
01 General Fund	20 Fire	25 Fire Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	3,750	4,300	4,300	4,300
<i>UTILITIES Totals</i>	3,750	4,300	4,300	4,300
<i>CAPITAL</i>				
621 FIELD MACHINERY & EQUIPMENT	-	500,000	500,000	-
623 VEHICLES	-	-	46,000	-
<i>CAPITAL Totals</i>	-	500,000	546,000	-
FIRE OPERATIONS Totals	6,909,217	7,712,250	8,529,100	8,758,250

DIVISION SUMMARY

Fund	Department	Division
01 General	20 Fire	29 Fire Marshal

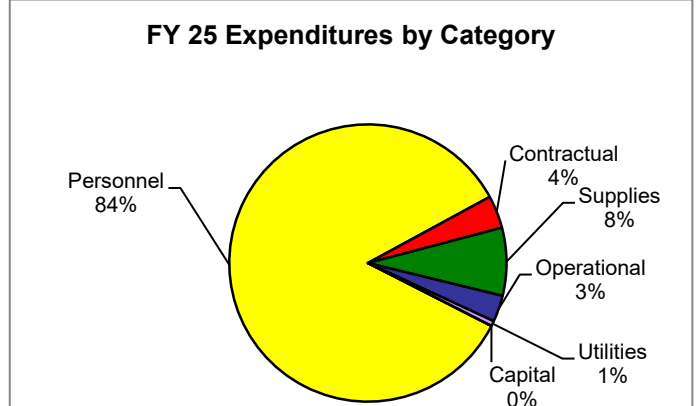
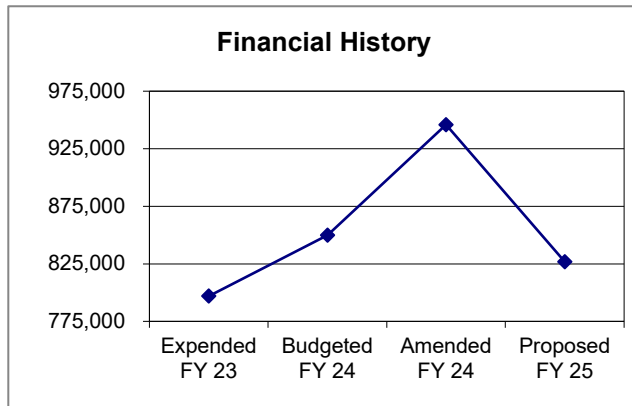
Expenditure Summary

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	645,640	662,200	662,200	699,250
Contractual	23,218	32,500	31,500	31,500
Supplies	50,363	68,700	69,700	65,500
Operational	27,592	32,500	32,500	25,500
Utilities	4,653	5,000	5,000	5,000
Capital	45,441	49,000	145,000	-
Total	796,907	849,900	945,900	826,750

Personnel Schedule

Position	Classification	FY 24 Approved	FY 25 Proposed
Fire Marshal	34	1	1
Senior Fire Inspector-Captain	FM8	1	1
Fire Inspector/Investigator/Educator	FM6	2	2
Fire Marshal's Office Coordinator	12	1	1

Activity Trends



Fund	Department	Division
01 General Fund	20 Fire	29 Fire Marshal

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

100 SALARIES & WAGES	500,177	518,750	518,750	545,100
109 SALARIES & WAGES-OVERTIME	11,729	10,000	10,000	10,000
113 EDUCATION/CERTIFICATE PAY	7,201	8,200	8,200	9,600
114 LONGEVITY PAY	2,600	2,900	2,900	3,200
120 FICA & MEDICARE EXPENSE	38,590	39,850	39,850	41,700
122 T.M.R.S. RETIREMENT EXPENSE	85,343	82,500	82,500	89,650
<i>PERSONNEL SERVICES Totals</i>	<u>645,640</u>	<u>662,200</u>	<u>662,200</u>	<u>699,250</u>

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	16,638	20,000	20,000	22,500
-----------------------------------	--------	--------	--------	--------

Notes:	New Software
Added funding for the cost of a fire investigation software program. This will be an annual maintenance fee.	
CITY MANAGER'S COMMENTS: Approved	

237 UNIFORM SERVICE	1,619	3,500	2,500	2,000
240 EQUIPMENT REPAIRS	-	500	500	500
242 EQUIPMENT RENTAL & LEASE	246	1,000	1,000	1,000
246 VEHICLE REPAIRS	4,715	7,000	7,000	5,000
261 CRIME SCENE SERVICES	-	500	500	500
<i>CONTRACTUAL Totals</i>	<u>23,218</u>	<u>32,500</u>	<u>31,500</u>	<u>31,500</u>

SUPPLIES

301 OFFICE SUPPLIES	1,386	1,500	1,500	1,500
310 PRINTING & BINDING	873	2,000	2,000	1,000
321 UNIFORMS	1,672	3,500	3,500	3,500
331 FUEL & LUBRICANTS	12,387	15,000	12,000	12,000
347 GENERAL MAINTENANCE SUPPLIES	127	500	500	500
373 INVESTIGATION SUPPLIES	918	3,000	3,000	3,000

Fund	Department	Division
01 General Fund	20 Fire	29 Fire Marshal

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
374 EXPLORER PROGRAM SUPPLIES	3,019	14,200	18,200	12,000
376 CANINE EXPENSE	5,772	3,500	3,500	3,500
378 FIRE PREVENTION SUPPLIES	22,088	23,500	23,500	26,500
379 FIRE FIGHTING SUPPLIES	2,120	2,000	2,000	2,000
<i>SUPPLIES Totals</i>	50,363	68,700	69,700	65,500
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	2,052	3,000	3,000	3,000
420 AWARDS	5,000	7,500	7,500	7,500
430 TUITION & TRAINING	6,016	7,000	7,000	5,000
436 TRAVEL	14,524	15,000	15,000	10,000
<i>OPERATIONS Totals</i>	27,592	32,500	32,500	25,500
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	4,653	5,000	5,000	5,000
<i>UTILITIES Totals</i>	4,653	5,000	5,000	5,000
<i>CAPITAL</i>				
623 VEHICLES	45,441	49,000	145,000	-
<i>CAPITAL Totals</i>	45,441	49,000	145,000	-
FIRE MARSHAL Totals	796,907	849,900	945,900	826,750

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	31 Administration

Expenditure Summary

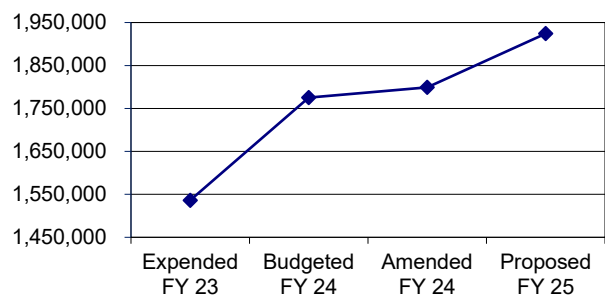
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	1,318,793	1,517,050	1,541,050	1,727,800
Contractual	99,485	135,250	135,250	102,150
Supplies	16,850	23,500	23,500	18,500
Operational	59,713	89,150	89,150	67,500
Utilities	6,823	9,000	9,000	8,300
Capital	34,673	1,400	1,400	-
Total	1,536,337	1,775,350	1,799,350	1,924,250

Personnel Schedule

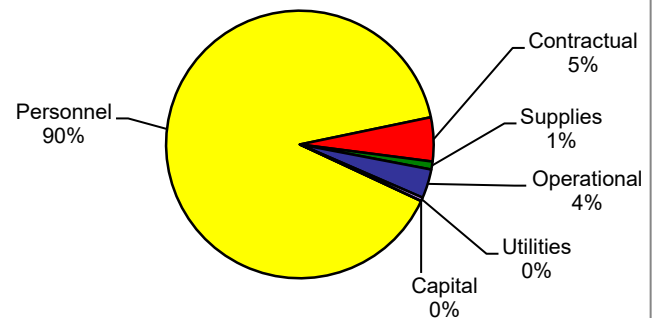
<u>Position</u>	<u>Classification</u>	FY 24 <u>Approved</u>	FY 25 <u>Proposed</u>
Police Chief	-	1	1
Assistant Police Chief	34	1	1
Captain	P9	1	1
Lieutenant	P8	5	5
Training Coordinator	P5	1	1
Executive Secretary	15	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	31 Administration

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100	SALARIES & WAGES	975,652	1,163,200	1,163,200	1,320,850
109	SALARIES & WAGES-OVERTIME	63,905	35,000	55,000	50,000
113	EDUCATION/CERTIFICATE PAY	15,210	12,000	16,000	27,800
114	LONGEVITY PAY	9,715	10,250	10,250	10,850
120	FICA & MEDICARE EXPENSE	78,955	95,150	95,150	101,050
122	T.M.R.S. RETIREMENT EXPENSE	175,356	201,450	201,450	217,250

<i>PERSONNEL SERVICES Totals</i>	<u>1,318,793</u>	<u>1,517,050</u>	<u>1,541,050</u>	<u>1,727,800</u>
----------------------------------	------------------	------------------	------------------	------------------

CONTRACTUAL

213	CONSULTING FEES	18,450	24,000	24,000	-
226	INSURANCE-LAW ENFORCEMENT	55,753	71,750	71,750	70,450
231	SERVICE MAINTENANCE CONTRACTS	12,576	12,000	12,000	10,000
237	UNIFORM SERVICE	1,200	2,000	2,000	1,200
240	EQUIPMENT REPAIRS	-	500	500	500
246	VEHICLE REPAIRS	3,181	15,000	15,000	10,000
263	COUNTY JAIL CONTRACT	8,325	10,000	10,000	10,000

<i>CONTRACTUAL Totals</i>	<u>99,485</u>	<u>135,250</u>	<u>135,250</u>	<u>102,150</u>
---------------------------	---------------	----------------	----------------	----------------

SUPPLIES

301	OFFICE SUPPLIES	1,265	1,500	1,500	1,500
310	PRINTING & BINDING	1,702	1,500	1,500	1,500
321	UNIFORMS	2,117	4,000	4,000	2,000
331	FUEL & LUBRICANTS	9,863	15,000	15,000	12,000
347	GENERAL MAINTENANCE SUPPLIES	1,902	1,500	1,500	1,500

<i>SUPPLIES Totals</i>	<u>16,850</u>	<u>23,500</u>	<u>23,500</u>	<u>18,500</u>
------------------------	---------------	---------------	---------------	---------------

OPERATIONS

410	DUES & SUBSCRIPTIONS	14,453	5,500	5,500	5,500
420	AWARDS	2,512	5,000	5,000	5,000
430	TUITION & TRAINING	37,417	63,400	63,400	45,000
436	TRAVEL	5,330	15,250	15,250	12,000

<i>OPERATIONS Totals</i>	<u>59,713</u>	<u>89,150</u>	<u>89,150</u>	<u>67,500</u>
--------------------------	---------------	---------------	---------------	---------------

Fund	Department	Division
01 General Fund	30 Police	31 Administration

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

UTILITIES

507 CELLULAR TELEPHONE	6,823	9,000	9,000	8,300
<i>UTILITIES Totals</i>	6,823	9,000	9,000	8,300

CAPITAL

612 COMPUTER EQUIPMENT	-	1,400	1,400	-
623 VEHICLES	34,673	-	-	-
<i>CAPITAL Totals</i>	34,673	1,400	1,400	-

POLICE ADMINISTRATION Totals	1,536,337	1,775,350	1,799,350	1,924,250
-------------------------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	32 Communications

Expenditure Summary

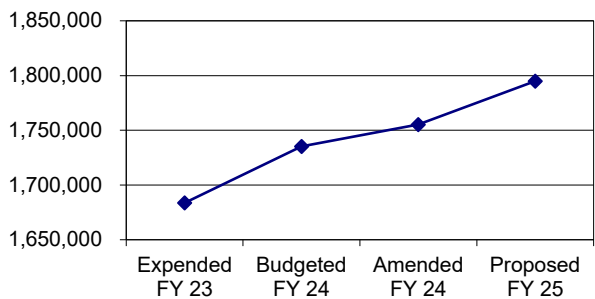
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	1,297,518	1,307,750	1,327,750	1,377,500
Contractual	367,355	388,000	388,000	400,200
Supplies	4,640	7,450	7,450	4,200
Operational	10,670	27,100	27,100	9,000
Utilities	3,483	4,900	4,900	4,000
Capital	-	-	-	-
Total	1,683,666	1,735,200	1,755,200	1,794,900

Personnel Schedule

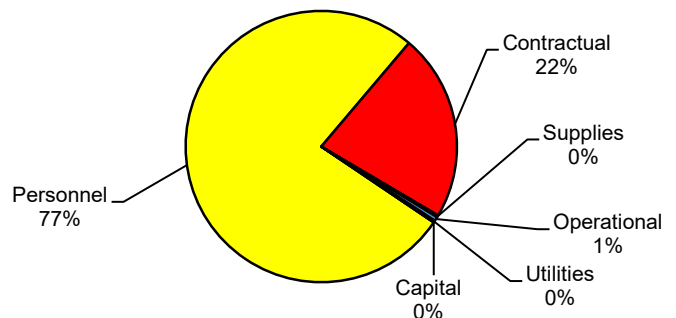
<u>Position</u>	Classification	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Communications Manager	23	1	1
Communications Supervisor	20	3	3
Communications Specialist	17	12	11

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	32 Communications

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	827,596	987,650	837,650	1,008,950
109 SALARIES & WAGES-OVERTIME	208,353	100,000	250,000	100,000
113 EDUCATION/CERTIFICATE PAY	7,616	6,000	6,000	19,500
114 LONGEVITY PAY	4,290	5,250	5,250	5,900
120 FICA & MEDICARE EXPENSE	78,732	68,400	78,400	77,200
122 T.M.R.S. RETIREMENT EXPENSE	170,931	140,450	150,450	165,950
<i>PERSONNEL SERVICES Totals</i>	<u>1,297,518</u>	<u>1,307,750</u>	<u>1,327,750</u>	<u>1,377,500</u>

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	367,355	388,000	388,000	400,200
<i>CONTRACTUAL Totals</i>	<u>367,355</u>	<u>388,000</u>	<u>388,000</u>	<u>400,200</u>

SUPPLIES

301 OFFICE SUPPLIES	884	900	900	600
310 PRINTING & BINDING	18	100	100	100
321 UNIFORMS	1,696	4,750	4,750	2,500
347 GENERAL MAINTENANCE SUPPLIES	2,042	1,700	1,700	1,000
<i>SUPPLIES Totals</i>	<u>4,640</u>	<u>7,450</u>	<u>7,450</u>	<u>4,200</u>

OPERATIONS

410 DUES & SUBSCRIPTIONS	509	-	-	-
415 RECRUITING EXPENSES	978	3,300	3,300	1,000
430 TUITION & TRAINING	4,982	19,300	19,300	5,500
436 TRAVEL	4,203	4,500	4,500	2,500
<i>OPERATIONS Totals</i>	<u>10,670</u>	<u>27,100</u>	<u>27,100</u>	<u>9,000</u>

UTILITIES

507 CELLULAR TELEPHONE	3,483	4,900	4,900	4,000
<i>UTILITIES Totals</i>	<u>3,483</u>	<u>4,900</u>	<u>4,900</u>	<u>4,000</u>

COMMUNICATIONS Totals	1,683,666	1,735,200	1,755,200	1,794,900
------------------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	33 Patrol

Expenditure Summary

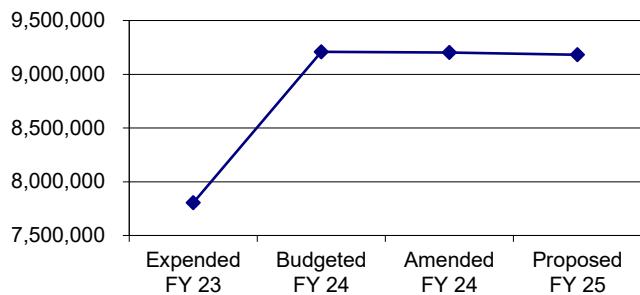
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	6,532,541	6,855,350	6,860,350	7,541,850
Contractual	163,585	157,000	157,000	160,500
Supplies	484,504	524,050	504,050	492,050
Operational	64,397	86,000	98,000	76,000
Utilities	12,911	19,950	16,950	16,950
Capital	546,666	1,566,250	1,566,250	894,750
Total	7,804,604	9,208,600	9,202,600	9,182,100

Personnel Schedule

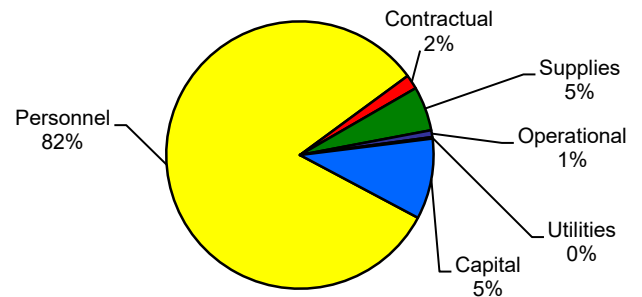
Position	Classification	FY 24 Approved	FY 25 Proposed
Patrol Sergeant	P7	7	8
Patrol Officer	P5	47	47
Crime Analyst	19	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	33 Patrol

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	4,545,172	5,149,850	4,649,850	5,658,650
----------------------	-----------	-----------	-----------	-----------

Notes:	Police Sergeant Position
<p>The Patrol Division is requesting the addition of a Police Patrol Sergeant position. Currently, the patrol division is allocated 6 Patrol Sergeant positions and 1 Traffic Sergeant position. The addition of a Patrol Sergeant will minimize current gaps in supervision in the patrol schedule which will reduce liability while increasing accountability and mentorship for the officer rank. This position will also be an initial step in the long-term plan to have 2 patrol sergeants assigned to each shift. Currently, when a sergeant is not on duty, an officer is selected to act as the "Officer In Charge" which does not have the level of formal training afforded to a sergeant. The position will require a computer, a cell phone, and \$24,000 for uniforms and equipment.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

108 OVERTIME-STEP	42,301	50,000	50,000	50,000
109 SALARIES & WAGES-OVERTIME	608,494	350,000	850,000	350,000
113 EDUCATION/CERTIFICATE PAY	55,483	60,000	60,000	94,000
114 LONGEVITY PAY	18,961	22,100	22,100	25,600
120 FICA & MEDICARE EXPENSE	392,682	403,950	408,950	432,900
122 T.M.R.S. RETIREMENT EXPENSE	869,447	819,450	819,450	930,700

<i>PERSONNEL SERVICES Totals</i>	<u>6,532,541</u>	<u>6,855,350</u>	<u>6,860,350</u>	<u>7,541,850</u>
----------------------------------	------------------	------------------	------------------	------------------

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	-	-	-	3,500
-----------------------------------	---	---	---	-------

Notes:	Drone Software
<p>We request a \$3500 increase to be utilized for purchasing and maintaining software services for the Traffic Division and Drone Unit. The current software license was paid in advance at the time of purchase and they are set to expire this fiscal year. These software packages allow officers to build 3D models of major accident scenes and crime scenes for both investigative and court purposes. The software fees are a recurring expense.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

240 EQUIPMENT REPAIRS	4,845	6,000	6,000	6,000
242 EQUIPMENT RENTAL & LEASE	1,093	1,000	1,000	1,000
246 VEHICLE REPAIRS	157,647	150,000	150,000	150,000

<i>CONTRACTUAL Totals</i>	<u>163,585</u>	<u>157,000</u>	<u>157,000</u>	<u>160,500</u>
---------------------------	----------------	----------------	----------------	----------------

Fund	Department	Division
01 General Fund	30 Police	33 Patrol

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

SUPPLIES

301 OFFICE SUPPLIES	749	1,000	1,000	1,000
310 PRINTING & BINDING	5,954	3,900	3,900	3,900
315 TRAINING SUPPLIES	70,403	85,000	85,000	90,000

Notes:	Increase Training Supplies
<p>We request a \$5,000 increase to the yearly training supplies budget. The Department requires officers to train and qualify annually on all firearms' platforms and to conduct annual training on all less than lethal systems to remain proficient. The current budget does not support this requirement due to increases in shipping costs along with shortages of practice and duty ammunition, simunitions, and less-lethal munitions, which has driven up the total cost to train officers. The additional funds will ensure that officers are being trained to the highest levels possible.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

321 UNIFORMS	188,561	188,250	188,250	188,250
331 FUEL & LUBRICANTS	193,599	210,000	190,000	185,000
347 GENERAL MAINTENANCE SUPPLIES	12,781	15,900	15,900	15,900
374 POLICE EXPLORER PROGRAM	3,909	10,000	10,000	2,000
376 POLICE CANINE EXPENSE	8,548	10,000	10,000	6,000
<i>SUPPLIES Totals</i>	484,504	524,050	504,050	492,050

OPERATIONS

410 DUES & SUBSCRIPTIONS	863	500	500	500
415 RECRUITING EXPENSES	15,781	15,500	27,500	15,500
430 TUITION & TRAINING	34,262	50,000	50,000	45,000
436 TRAVEL	13,491	20,000	20,000	15,000
<i>OPERATIONS Totals</i>	64,397	86,000	98,000	76,000

UTILITIES

507 CELLULAR TELEPHONE	12,911	19,950	16,950	16,950
<i>UTILITIES Totals</i>	12,911	19,950	16,950	16,950

Fund	Department	Division
01 General Fund	30 Police	33 Patrol

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

CAPITAL

623 VEHICLES	519,792	1,114,000	1,114,000	877,250
--------------	---------	-----------	-----------	---------

Notes:	Police Patrol Vehicles
<p>The Patrol Division requests \$877,250 for 8 new patrol vehicles (Tahoes + Explorers). Supply chain and service provider workforce challenges have inhibited the police department’s ability to build and maintain a reliable fleet. The shortage of vehicles and equipment has caused the available fleet to be utilized around the clock increasing mileage, wear and tear, maintenance cost, and extended down times. The addition of 8 vehicles will help ensure the reliability and functionality of the Patrol Fleet. This request includes the purchase cost of the vehicles, \$474,758, and the equipment and up-fitting costs, \$402,492.</p>	
<p>CITY MANAGER'S COMMENTS: Approved from General Fund Reserves</p>	

624 POLICE EQUIPMENT	12,324	452,250	452,250	-
624 SWAT EQUIPMENT	14,550	-	-	17,500

Notes:	SWAT Equipment Budget Increase
<p>We request to increase to the SWAT equipment budget. The SWAT Equipment Budget has been established at \$15,000 for the past 5 years. The increase will be utilized to purchase and maintain uniforms for the SWAT and Containment Team. The increase in funds will also be utilized to acquire specialty impact and gas munitions, training equipment, and operational equipment.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

CAPITAL Totals 546,666 1,566,250 1,566,250 894,750

PATROL Totals	7,804,604	9,208,600	9,202,600	9,182,100
----------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	34 CID

Expenditure Summary

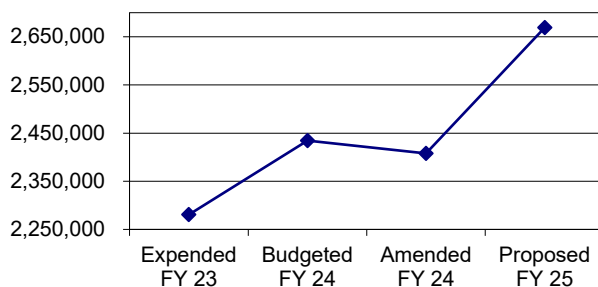
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	1,997,959	2,184,200	2,159,200	2,425,500
Contractual	75,450	159,450	159,450	156,950
Supplies	41,617	55,800	53,800	56,500
Operational	16,235	21,500	21,500	17,500
Utilities	12,826	12,350	12,350	12,350
Capital	136,567	1,400	1,400	-
Total	2,280,653	2,434,700	2,407,700	2,668,800

Personnel Schedule

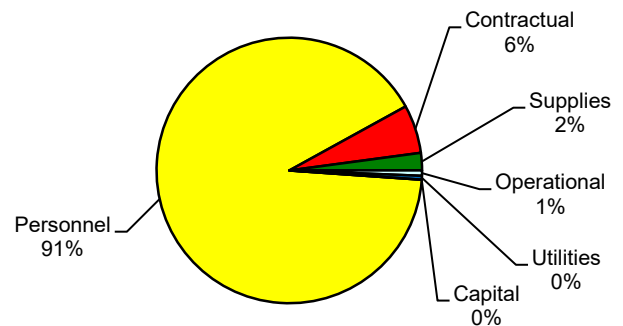
<u>Position</u>	Classification	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Sergeant	P7	3	3
Investigator	P5	8	8
Investigator - Narcotics	P5	4	4
Administrative Assistant	12	1	1
Public Safety Officer/Crime Scene Tech.	14	1	1
Property and Evidence Technician	14	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	34 Criminal Investigation

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	1,367,904	1,650,450	1,425,450	1,793,050
----------------------	-----------	-----------	-----------	-----------

Notes:	2 Detectives Positions
<p>The Criminal Investigation Division is requesting the addition of two (2) Detectives positions. CID has seen an increase in case load of 13.75% from 2021 to present. The types of crimes detectives are investigating are growing increasingly more complex (such as aggravated kidnappings, trafficking of minors) requiring more time and more sophisticated investigative methods. The addition of two detectives would provide for defined and efficient case load assignments which would maintain the quality of service expected by our community and ensure the integrity of our cases. If approved, each position will require a computer and a cell phone. The positions will require an increase of \$48,000 in the patrol uniform budget as well as a cell phone and computer for each position.</p>	
<p>CITY MANAGER'S COMMENTS: Disapproved</p>	

Notes:	Crime Scene Investigator
<p>The Criminal Investigation Division is requesting to add a non-sworn Crime Scene Investigator position. A recent analysis of calls for service and case reports resulted in identifying approximately 145 scenes over the last year where a dedicated Crime Scene Technician would have responded to gather evidence. The city has seen an overall 14% increase over the past 5 years in offenses that would commonly require a Crime Scene Investigator (Assaults, Sex Assaults, Kidnapping, Robbery, Deadly Conduct, Trafficking). This position would also be utilized to relieve the work load on the property clerk by learning the property management system and assisting on a part time basis. This position will require a laptop computer and a cell phone.</p>	
<p>CITY MANAGER'S COMMENTS: Disapproved</p>	

109 SALARIES & WAGES-OVERTIME	201,869	100,000	300,000	150,000
113 EDUCATION/CERTIFICATE PAY	28,134	22,000	22,000	35,000
114 LONGEVITY PAY	13,950	15,050	15,050	15,400
120 FICA & MEDICARE EXPENSE	120,272	127,250	127,250	137,150
122 T.M.R.S. RETIREMENT EXPENSE	265,829	269,450	269,450	294,900

<i>PERSONNEL SERVICES Totals</i>	1,997,959	2,184,200	2,159,200	2,425,500
----------------------------------	-----------	-----------	-----------	-----------

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	49,975	117,950	117,950	117,950
237 UNIFORM SERVICE	7,800	9,000	9,000	12,000

Notes:	Clothing Allowance Increase
<p>The Criminal Investigation Division is requesting an increase of \$3,000 in uniforms to provide funding for an increase in the clothing allowance for plain clothes detectives. This request will provide \$250 per quarter for the existing investigative positions that are designated as plain clothes assignments. The increase will bring the stipend in line with ongoing inflation costs for the replacement of worn clothing and dry cleaning.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

Fund	Department	Division
01 General Fund	30 Police	34 Criminal Investigation

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
240 EQUIPMENT REPAIRS	-	500	500	-
246 VEHICLE REPAIRS	2,792	12,000	12,000	12,000
261 CRIME SCENE SERVICES	14,882	20,000	20,000	15,000
<i>CONTRACTUAL Totals</i>	75,450	159,450	159,450	156,950
 <i>SUPPLIES</i>				
301 OFFICE SUPPLIES	1,763	2,500	2,500	15,000
310 PRINTING & BINDING	130	500	500	-
321 UNIFORMS	5,066	7,300	7,300	4,500
331 FUEL & LUBRICANTS	23,486	30,000	28,000	23,000
347 GENERAL MAINTENANCE SUPPLIES	356	500	500	500
373 INVESTIGATION SUPPLIES	10,816	15,000	15,000	13,500
<i>SUPPLIES Totals</i>	41,617	55,800	53,800	56,500
 <i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	90	1,000	1,000	1,000
430 TUITION & TRAINING	7,630	12,000	12,000	10,000
436 TRAVEL	8,515	8,000	8,000	6,000
447 DRUG TESTING	-	500	500	500
<i>OPERATIONS Totals</i>	16,235	21,500	21,500	17,500
 <i>UTILITIES</i>				
507 CELLULAR TELEPHONE	12,826	12,350	12,350	12,350
<i>UTILITIES Totals</i>	12,826	12,350	12,350	12,350

Fund	Department	Division
01 General Fund	30 Police	34 Criminal Investigation

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

CAPITAL

610 FURNITURE & FIXTURES	63,297	-	-	-
612 COMPUTER EQUIPMENT	3,780	1,400	1,400	-
623 VEHICLES	69,489	-	-	-

Notes:	Additional Vehicles
<p>The Criminal Investigation Division is requesting \$90,000 for two vehicles to coincide with the two detective positions sought in this same budget cycle. The quoted vehicles also include an allocation for the addition of covert lights and sirens for use in emergency response situations. The costing includes a 5% overage for any unforeseen price increases as allowed by the buy board.</p>	
<p>The Criminal Investigation Division is requesting \$110,000 to purchase a Ford T-350 Transit High Roof Cargo van that will be outfitted as a Crime Scene Response vehicle. This purchase is in conjunction to our request for a Crime Scene Technician position and will provide a dedicated response vehicle and storage location for investigative equipment required for processing scenes. The van would also house equipment such as the FARO laser scanner used by the Traffic Division for response to serious and fatal accidents and would be utilized to respond to scenes of this type. The requested amount includes the costs for outfitting the van with appropriate workstations, interior cabinetry, emergency lighting equipment, and police radio. The requested amount also contains a 5% overage for any unforeseen price increases as allowed by the buy board.</p>	
<p>CITY MANAGER'S COMMENTS: Disapproved</p>	

<i>CAPITAL Totals</i>	136,567	1,400	1,400	-
-----------------------	---------	-------	-------	---

CRIMINAL INVESTIGATIONS Totals	2,280,653	2,434,700	2,407,700	2,668,800
---------------------------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	35 Community Services

Expenditure Summary

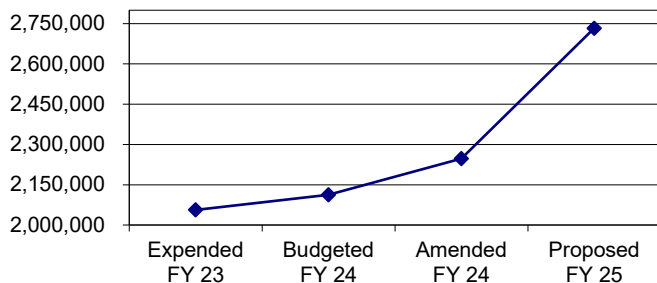
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	1,864,212	1,969,200	2,109,200	2,615,250
Contractual	77,765	22,000	22,000	21,500
Supplies	68,458	98,550	92,550	83,050
Operational	1,964	9,900	9,900	4,000
Utilities	3,432	13,400	13,400	9,400
Capital	40,335	-	-	-
Total	2,056,165	2,113,050	2,247,050	2,733,200

Personnel Schedule

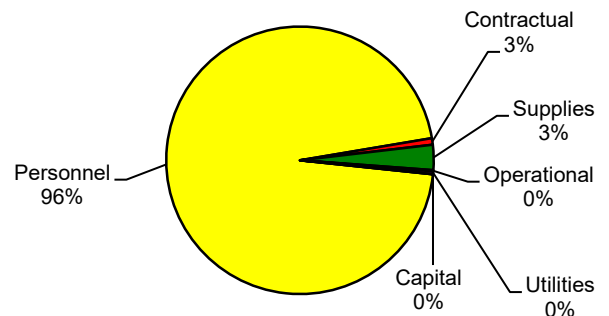
<u>Position</u>	Classification	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Sergeant - Juvenile/Crime Prevention	P7	2	2
School Resource Officer	P5	11	13
Crime Prevention Officer	P5	3	3
Mental Health Officer	P5	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	35 Community Services

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	1,309,935	1,562,600	1,512,600	2,025,400
----------------------	-----------	-----------	-----------	-----------

Notes:	School Resource Officers
<p>The Rockwall Independent School District has requested two additional School Resource Officers (SROs) to provide security for the two new Freshman Centers opened in the 2024-2025 school year. The request aims to ensure that each secondary campus has its own SRO. RISD will cover 75% of the salary and benefits of these officers on an annual basis which is reflected in General Fund revenues.</p> <p>Salary and Benefits: \$130,950 Cell phone \$1,200 Computer \$1,800</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

109 SALARIES & WAGES-OVERTIME	159,991	50,000	200,000	50,000
113 EDUCATION/CERTIFICATE PAY	24,003	25,000	25,000	37,600
114 LONGEVITY PAY	11,995	13,000	13,000	14,150
120 FICA & MEDICARE EXPENSE	111,122	105,650	125,650	154,950
122 T.M.R.S. RETIREMENT EXPENSE	247,166	212,950	232,950	333,150

<i>PERSONNEL SERVICES Totals</i>	<u>1,864,212</u>	<u>1,969,200</u>	<u>2,109,200</u>	<u>2,615,250</u>
----------------------------------	------------------	------------------	------------------	------------------

CONTRACTUAL

240 EQUIPMENT REPAIRS	-	500	500	500
242 EQUIPMENT RENTAL & LEASE	96	500	500	-
243 BUILDING LEASE	52,940	-	-	-
246 VEHICLE REPAIRS	24,728	21,000	21,000	21,000

<i>CONTRACTUAL Totals</i>	<u>77,765</u>	<u>22,000</u>	<u>22,000</u>	<u>21,500</u>
---------------------------	---------------	---------------	---------------	---------------

SUPPLIES

301 OFFICE SUPPLIES	437	1,000	1,000	500
310 PRINTING & BINDING	600	600	600	300
321 UNIFORMS	10,272	24,450	24,450	24,450
331 FUEL & LUBRICANTS	31,075	37,000	31,000	30,000
347 GENERAL MAINTENANCE SUPPLIES	2,026	2,800	2,800	2,800
370 COP PROGRAM SUPPLIES	7,412	7,500	7,500	7,500
371 CRIME PREVENTION SUPPLIES	12,954	22,700	22,700	15,000
372 CPA PROGRAM SUPPLIES	3,682	2,500	2,500	2,500

<i>SUPPLIES Totals</i>	<u>68,458</u>	<u>98,550</u>	<u>92,550</u>	<u>83,050</u>
------------------------	---------------	---------------	---------------	---------------

Fund	Department	Division
01 General Fund	30 Police	35 Community Services

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

OPERATIONS

410 DUES & SUBSCRIPTIONS	175	900	900	600
430 TUITION & TRAINING	1,778	4,000	4,000	3,000
436 TRAVEL	10	5,000	5,000	400
<i>OPERATIONS Totals</i>	<u>1,964</u>	<u>9,900</u>	<u>9,900</u>	<u>4,000</u>

UTILITIES

507 CELLULAR TELEPHONE	3,432	13,400	13,400	9,400
<i>UTILITIES Totals</i>	<u>3,432</u>	<u>13,400</u>	<u>13,400</u>	<u>9,400</u>

CAPITAL

623 VEHICLES	40,335	-	-	-
<i>CAPITAL Totals</i>	<u>40,335</u>	<u>-</u>	<u>-</u>	<u>-</u>

COMMUNITY SERVICES Totals	2,056,165	2,113,050	2,247,050	2,733,200
----------------------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	36 Warrants

Expenditure Summary

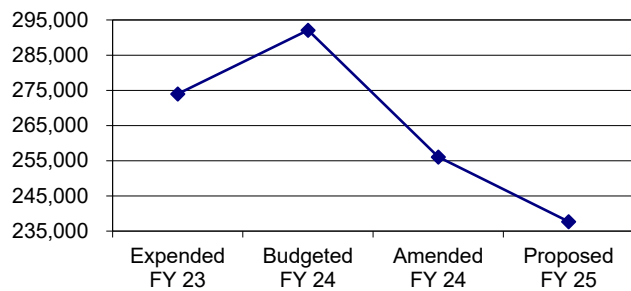
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	271,636	286,350	250,350	232,450
Contractual	945	2,600	2,600	2,600
Supplies	1,372	3,150	3,150	2,650
Total	273,954	292,100	256,100	237,700

Personnel Schedule

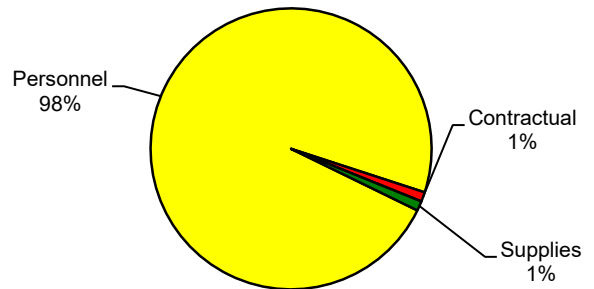
Position	Classification	FY 24 Approved	FY 25 Proposed
Warrant Clerk	14	1	0
Warrant Officers (2) P-T	P5	1	1
Bailiff (2) P-T	P5	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	36 Warrants

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	239,965	252,700	222,700	211,000
109 SALARIES & WAGES-OVERTIME	-	1,500	1,500	1,500
113 EDUCATION/CERTIFICATE PAY	600	600	600	800
114 LONGEVITY PAY	2,510	2,700	2,700	3,000
120 FICA & MEDICARE EXPENSE	18,538	19,350	17,350	16,150
122 T.M.R.S. RETIREMENT EXPENSE	10,024	9,500	5,500	-

<i>PERSONNEL SERVICES Totals</i>	271,636	286,350	250,350	232,450
----------------------------------	---------	---------	---------	---------

CONTRACTUAL

231 SERVICE-MAINTENANCE CONTRACTS	930	900	900	900
240 EQUIPMENT REPAIRS	39	200	200	200
246 VEHICLE REPAIRS	(24)	1,500	1,500	1,500

<i>CONTRACTUAL Totals</i>	945	2,600	2,600	2,600
---------------------------	-----	-------	-------	-------

SUPPLIES

301 OFFICE SUPPLIES	-	150	150	150
310 PRINTING & BINDING	-	300	300	300
321 UNIFORMS	174	1,000	1,000	500
331 FUEL & LUBRICANTS	1,198	1,700	1,700	1,700

<i>SUPPLIES Totals</i>	1,372	3,150	3,150	2,650
------------------------	-------	-------	-------	-------

WARRANTS Totals	273,954	292,100	256,100	237,700
------------------------	----------------	----------------	----------------	----------------

DIVISION SUMMARY

Fund	Department	Division
01 General	30 Police	37 Records

Expenditure Summary

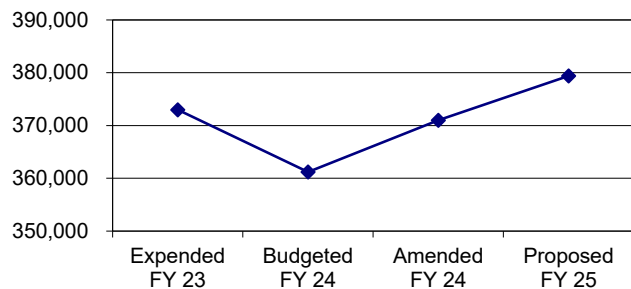
	Actual <u>22-23</u>	Budgeted <u>23-24</u>	Amended <u>23-24</u>	Proposed <u>24-25</u>
Personnel	364,198	351,650	357,650	371,050
Contractual	3,521	1,500	5,300	5,300
Supplies	2,861	2,950	2,950	2,950
Operational	2,421	5,100	5,100	100
Total	<u>373,001</u>	<u>361,200</u>	<u>371,000</u>	<u>379,400</u>

Personnel Schedule

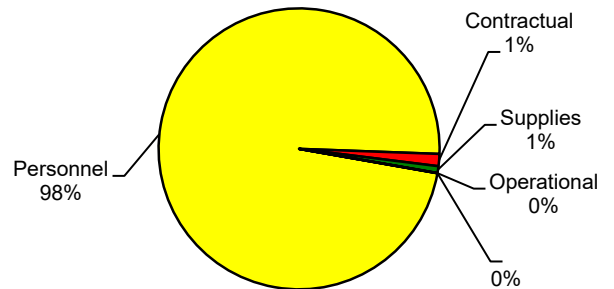
<u>Position</u>	Classification	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Personnel Sergeant	P7	1	1
Records Clerk	12	3	3

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	30 Police	37 Police Records

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	271,056	275,300	275,300	287,800
----------------------	---------	---------	---------	---------

Notes:	Civilian Personnel Supervisor
<p>The Administrative Services Division is requesting a civilian supervisor to oversee and manage the daily operations of the Property & Evidence Technician, Records Clerks and CID Secretary. The duties in these areas have all emerged into complex assignments that are often affected by legislative changes and requirements. These assignments include NIBRS reporting to the FBI, long and arduous video redactions, and complicated FOIA requests requiring appropriate redactions and timely responses. A supervisor with a comprehensive knowledge of records, property and evidence management is needed to evaluate the work of assigned personnel, as well as coordinate, and approve time-sensitive responses and submissions to the State, Federal Government, and citizens of Rockwall. In addition, this would allow the current sworn supervisors overseeing these areas to focus their attention on other duties, such as recruiting, hiring, internal affairs, training, etc.</p> <p>Pay Grade of 20</p> <p>This position will require a laptop computer and cellular phone.</p> <p>CITY MANAGER'S COMMENTS: Disapproved</p>	

109 SALARIES & WAGES-OVERTIME	17,510	5,500	11,500	7,500
113 EDUCATION/CERTIFICATE PAY	2,400	3,000	3,000	2,600
114 LONGEVITY PAY	3,265	3,500	3,500	3,800
120 FICA & MEDICARE EXPENSE	21,541	21,050	21,050	22,000
122 T.M.R.S. RETIREMENT EXPENSE	48,426	43,300	43,300	47,350

<i>PERSONNEL SERVICES Totals</i>	<u>364,198</u>	<u>351,650</u>	<u>357,650</u>	<u>371,050</u>
----------------------------------	----------------	----------------	----------------	----------------

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	3,503	-	3,800	3,800
-----------------------------------	-------	---	-------	-------

Notes:	Background Checks
<p>Solicitor background checks run by a third-party company.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

240 EQUIPMENT REPAIRS	-	500	500	500
246 VEHICLE REPAIRS	18	1,000	1,000	1,000

<i>CONTRACTUAL Totals</i>	<u>3,521</u>	<u>1,500</u>	<u>5,300</u>	<u>5,300</u>
---------------------------	--------------	--------------	--------------	--------------

Fund	Department	Division
01 General Fund	30 Police	37 Police Records

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

SUPPLIES

301 OFFICE SUPPLIES	789	750	750	750
310 PRINTING & BINDING	184	200	200	200
331 FUEL & LUBRICANTS	1,888	2,000	2,000	2,000
<i>SUPPLIES Totals</i>	<u>2,861</u>	<u>2,950</u>	<u>2,950</u>	<u>2,950</u>

OPERATIONS

410 DUES & SUBSCRIPTIONS	-	100	100	100
430 TUITION & TRAINING	1,072	2,500	2,500	-
436 TRAVEL	1,349	2,500	2,500	-
<i>OPERATIONS Totals</i>	<u>2,421</u>	<u>5,100</u>	<u>5,100</u>	<u>100</u>

POLICE RECORDS Totals	373,001	361,200	371,000	379,400
------------------------------	----------------	----------------	----------------	----------------

DIVISION SUMMARY

Fund	Department	Division
01 General	40 Community Development	41 Planning

Expenditure Summary

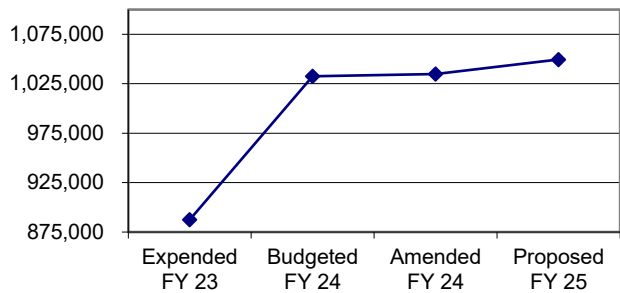
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	789,223	851,800	854,000	906,500
Contractual	65,837	140,050	140,050	104,050
Supplies	3,373	6,200	6,200	4,400
Operational	27,993	33,200	33,200	33,300
Utilities	1,175	1,300	1,300	1,300
Total	887,601	1,032,550	1,034,750	1,049,550

Personnel Schedule

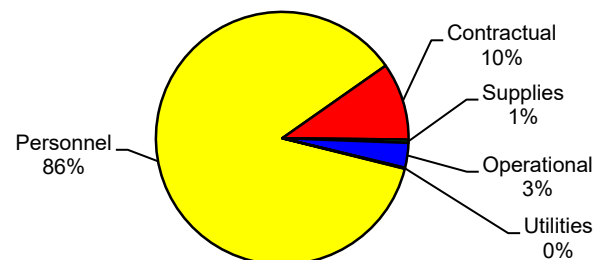
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Planning and Zoning Director	-	1	1
GIS Supervisor	24	1	1
Senior Planner	24	1	1
Planner	20	1	1
GIS Analyst	20	1	1
GIS Technician	16	1	1
Planning Technician	16	1	1
Planning Coordinator	12	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	40 Development Services	41 Planning & Zoning

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	634,144	686,550	686,550	724,600
109 SALARIES & WAGES-OVERTIME	1,505	2,500	4,000	2,500
113 EDUCATION/CERTIFICATE PAY	1,662	1,500	2,200	3,200
114 LONGEVITY PAY	2,545	3,050	3,050	3,550
120 FICA & MEDICARE EXPENSE	46,636	52,500	52,500	55,450
122 T.M.R.S. RETIREMENT EXPENSE	102,732	105,700	105,700	117,200
<i>PERSONNEL SERVICES Totals</i>	<u>789,223</u>	<u>851,800</u>	<u>854,000</u>	<u>906,500</u>
<i>CONTRACTUAL</i>				
213 CONSULTING FEES	5,380	70,000	70,000	36,000
231 SERVICE MAINTENANCE CONTRACTS	55,785	63,050	63,050	63,050
233 NEWSPAPER NOTICES - ADVERTISING	4,672	7,000	7,000	5,000
<i>CONTRACTUAL Totals</i>	<u>65,837</u>	<u>140,050</u>	<u>140,050</u>	<u>104,050</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	1,089	1,600	1,600	1,600
310 PRINTING & BINDING	1,293	800	800	800
347 GENERAL MAINTENANCE SUPPLIES	992	3,800	3,800	2,000
<i>SUPPLIES Totals</i>	<u>3,373</u>	<u>6,200</u>	<u>6,200</u>	<u>4,400</u>
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	4,076	4,650	4,650	4,750
415 RECRUITING EXPENSES	247	-	-	-
428 MEETING EXPENSES	4,004	4,000	4,000	4,000
430 TUITION & TRAINING	3,713	9,700	9,700	9,700
436 TRAVEL	15,953	14,850	14,850	14,850
<i>OPERATIONS Totals</i>	<u>27,993</u>	<u>33,200</u>	<u>33,200</u>	<u>33,300</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	1,175	1,300	1,300	1,300
<i>UTILITIES Totals</i>	<u>1,175</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
PLANNING Totals	887,601	1,032,550	1,034,750	1,049,550

DIVISION SUMMARY

Fund	Department	Division
01 General	40 Community Development	42 Neighborhood Improvement

Expenditure Summary

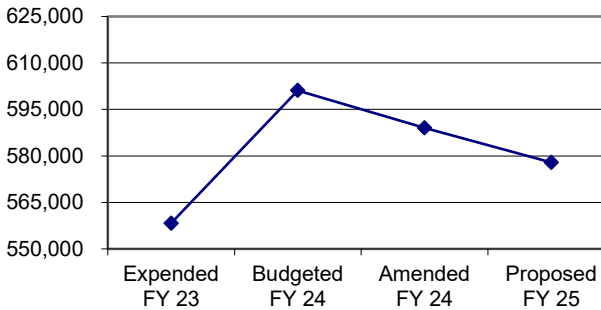
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	378,347	393,450	383,450	404,700
Contractual	157,885	173,750	173,750	144,750
Supplies	13,525	20,500	18,500	17,500
Operational	6,018	9,650	9,650	8,450
Utilities	2,538	3,750	3,750	2,500
Total	558,313	601,100	589,100	577,900

Personnel Schedule

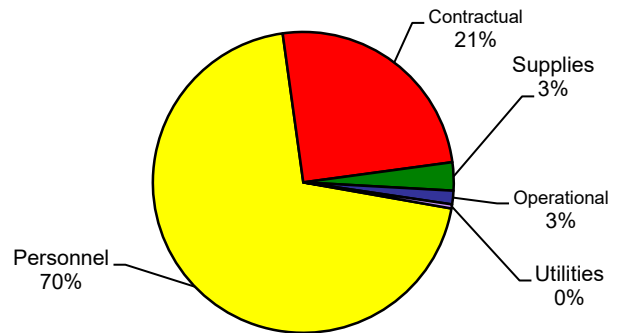
Position	Classification	FY 24 Approved	FY 25 Proposed
NIS Field Supervisor	21	1	1
NIS Representative	16	3	3
NIS Coordinator	12	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	40 Development Services	42 Neighborhood Impr. Services

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	301,284	315,050	305,050	322,050
109 SALARIES & WAGES-OVERTIME	234	1,000	1,000	1,000
113 EDUCATION/CERTIFICATE PAY	600	600	600	600
114 LONGEVITY PAY	2,905	3,150	3,150	3,450
120 FICA & MEDICARE EXPENSE	23,182	24,100	24,100	24,650
122 T.M.R.S. RETIREMENT EXPENSE	50,142	49,550	49,550	52,950
<i>PERSONNEL SERVICES Totals</i>	<u>378,347</u>	<u>393,450</u>	<u>383,450</u>	<u>404,700</u>
<i>CONTRACTUAL</i>				
213 CONSULTING FEES	657	3,000	3,000	-
231 SERVICE MAINTENANCE CONTRACTS	1,735	2,000	2,000	1,000
240 EQUIPMENT REPAIRS	-	250	250	250
242 EQUIPMENT RENTAL & LEASE	157	500	500	500
246 VEHICLE REPAIRS	9,002	5,000	5,000	5,000
255 CODE ENFORCEMENT CONTRACT	13,725	25,000	25,000	20,000
256 HEALTH INSPECTION SERVICE	132,610	118,000	118,000	118,000
257 DEMOLITION SERVICES	-	20,000	20,000	-
<i>CONTRACTUAL Totals</i>	<u>157,885</u>	<u>173,750</u>	<u>173,750</u>	<u>144,750</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	1,611	2,500	2,500	2,500
310 PRINTING & BINDING	70	1,000	1,000	1,000
321 UNIFORMS	1,832	1,750	1,750	1,750
323 SMALL TOOLS	696	750	750	750
325 SAFETY SUPPLIES	231	1,500	1,500	500
331 FUEL & LUBRICANTS	9,063	12,500	10,500	10,500
347 GENERAL MAINTENANCE SUPPLIES	23	500	500	500
<i>SUPPLIES Totals</i>	<u>13,525</u>	<u>20,500</u>	<u>18,500</u>	<u>17,500</u>
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	2,693	3,250	3,250	3,250
415 RECRUITING EXPENSES	250	-	-	-
430 TUITION & TRAINING	2,818	3,200	3,200	3,200
436 TRAVEL	257	3,200	3,200	2,000
<i>OPERATIONS Totals</i>	<u>6,018</u>	<u>9,650</u>	<u>9,650</u>	<u>8,450</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	2,538	3,750	3,750	2,500
<i>UTILITIES Totals</i>	<u>2,538</u>	<u>3,750</u>	<u>3,750</u>	<u>2,500</u>
NIS Totals	558,313	601,100	589,100	577,900

DIVISION SUMMARY

Fund	Department	Division
01 General	40 Community Development	43 Inspections

Expenditure Summary

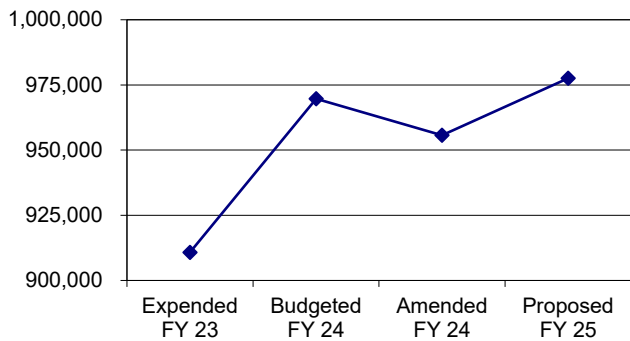
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	775,648	814,250	804,750	840,700
Contractual	111,929	119,000	119,000	109,000
Supplies	10,316	19,800	15,300	14,350
Operational	7,293	10,250	10,250	7,800
Utilities	5,613	6,400	6,400	5,700
Total	910,798	969,700	955,700	977,550

Personnel Schedule

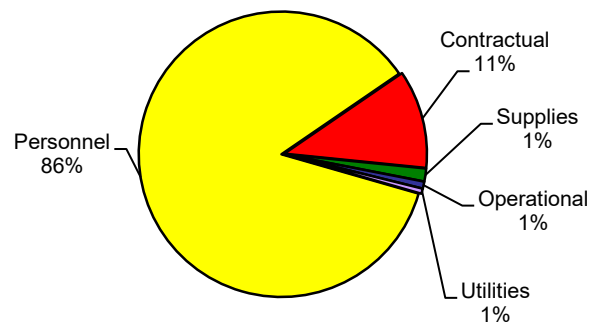
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Building Official	-	1	1
Building Inspections Supervisor	21	1	1
Plans Examiner	20	1	1
Building Inspector	17	3	3
Permit Technician	12	2	2

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	40 Development Services	43 Building Inspection

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	617,771	652,200	640,200	668,800
109 SALARIES & WAGES-OVERTIME	1,094	1,000	3,500	1,500
113 EDUCATION/CERTIFICATE PAY	4,200	4,500	4,500	4,500
114 LONGEVITY PAY	3,615	4,150	4,150	4,750
120 FICA & MEDICARE EXPENSE	46,255	49,900	49,900	51,150
122 T.M.R.S. RETIREMENT EXPENSE	102,714	102,500	102,500	110,000
<i>PERSONNEL SERVICES Totals</i>	<u>775,648</u>	<u>814,250</u>	<u>804,750</u>	<u>840,700</u>
<i>CONTRACTUAL</i>				
213 CONSULTING FEES	40,000	40,000	40,000	30,000
231 SERVICE MAINTENANCE CONTRACTS	68,343	73,000	73,000	73,000
240 EQUIPMENT REPAIRS	-	500	500	500
242 EQUIPMENT RENTAL & LEASE	156	500	500	500
246 VEHICLE REPAIRS	3,431	5,000	5,000	5,000
<i>CONTRACTUAL Totals</i>	<u>111,929</u>	<u>119,000</u>	<u>119,000</u>	<u>109,000</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	1,180	1,250	1,250	1,250
310 PRINTING & BINDING	175	1,000	1,000	1,000
321 UNIFORMS	588	1,250	1,250	600
323 SMALL TOOLS	215	1,000	1,000	1,000
331 FUEL & LUBRICANTS	8,158	14,800	10,300	10,000
347 GENERAL MAINTENANCE SUPPLIES	-	500	500	500
<i>SUPPLIES Totals</i>	<u>10,316</u>	<u>19,800</u>	<u>15,300</u>	<u>14,350</u>
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	1,684	3,000	3,000	1,800
415 RECRUITING EXPENSES	583	-	-	-
430 TUITION & TRAINING	3,562	4,000	4,000	4,000
436 TRAVEL	1,464	3,250	3,250	2,000
<i>OPERATIONS Totals</i>	<u>7,293</u>	<u>10,250</u>	<u>10,250</u>	<u>7,800</u>
<i>UTILITIES</i>				
507 CELLULAR TELEPHONE	5,613	6,400	6,400	5,700
<i>UTILITIES Totals</i>	<u>5,613</u>	<u>6,400</u>	<u>6,400</u>	<u>5,700</u>
BUILDING INSPECTIONS Totals	910,798	969,700	955,700	977,550

DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	45 Parks

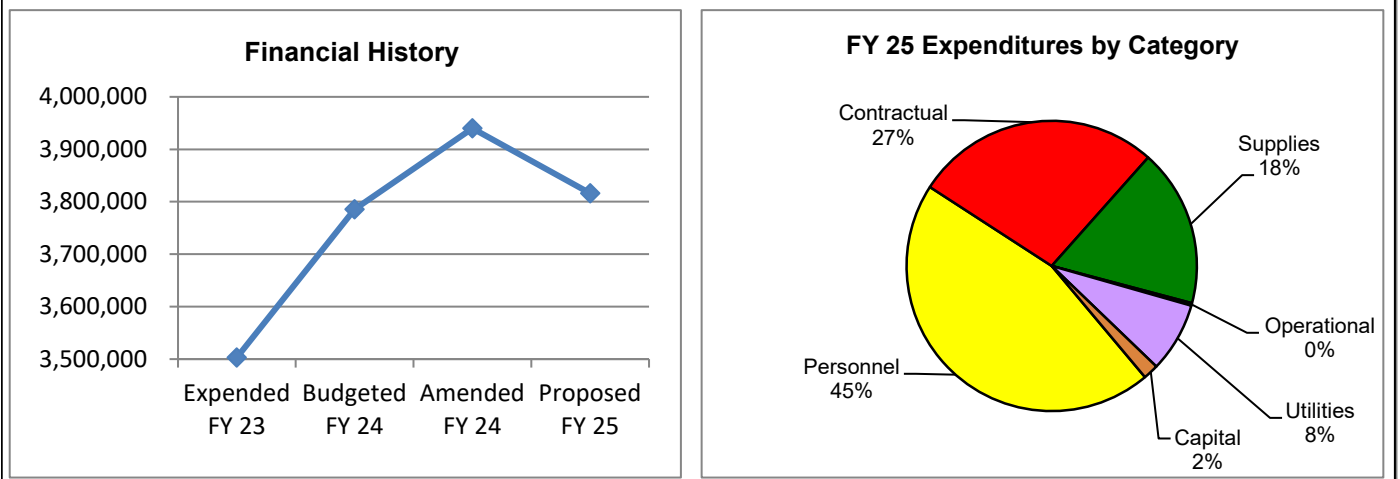
Expenditure Summary

	Actual <u>22-23</u>	Budgeted <u>23-24</u>	Amended <u>23-24</u>	Proposed <u>24-25</u>
Personnel	1,498,429	1,614,200	1,615,200	1,727,200
Contractual	1,012,572	1,063,450	1,083,450	1,046,200
Supplies	587,560	626,000	723,000	670,000
Operational	10,286	18,250	18,250	11,000
Utilities	269,375	346,500	326,500	296,500
Capital	124,994	117,500	173,500	65,000
Total	<u>3,503,216</u>	<u>3,785,900</u>	<u>3,939,900</u>	<u>3,815,900</u>

Personnel Schedule

<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Parks Superintendent	25	1	1
Parks Operations Supervisor	21	1	1
Crew Leader	17	4	4
Irrigation/Pesticide Technician	14	1	1
Equipment Operator	14	2	2
Maintenance Worker II	11	14	14
Maintenance Worker (PT/Seasonal)	-	6	2

Activity Trends



Fund	Department	Division
01 General Fund	45 Parks & Recreation	45 Parks

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	1,165,596	1,269,650	1,262,650	1,350,100
109 SALARIES & WAGES-OVERTIME	35,174	35,000	43,000	40,000
113 EDUCATION/CERTIFICATE PAY	300	1,800	1,800	1,800
114 LONGEVITY PAY	9,692	11,050	11,050	12,200
120 FICA & MEDICARE EXPENSE	91,328	97,150	97,150	103,300
122 T.M.R.S. RETIREMENT EXPENSE	196,340	199,550	199,550	219,800
<i>PERSONNEL SERVICES Totals</i>	<u>1,498,429</u>	<u>1,614,200</u>	<u>1,615,200</u>	<u>1,727,200</u>

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	464	1,650	1,650	500
237 UNIFORM SERVICE	14,160	15,200	15,200	15,200
240 EQUIPMENT REPAIRS	34,191	30,000	50,000	40,000

Notes:	Increase Requested: \$10,000
This request is due to aging equipment and additional equipment coming on line in 2024 and we are attempting to be more proactive with preventative maintenance programs.	
Repairs exceeded budget in 2024 leading to a need for an amendment to the line item.	
CITY MANAGER'S COMMENTS: Approved	

242 EQUIPMENT RENTAL & LEASE	10,444	11,800	11,800	11,800
244 BUILDING REPAIRS	36,105	27,700	27,700	42,700

Notes:	Preventive Maintenance
This increase is for the preventative maintenance and repair of restrooms, park buildings, gazebos etc. This is also for canopy over our outdoors storage to protect and equipment.	
CITY MANAGER'S COMMENTS: Approved	

246 VEHICLE REPAIRS	32,338	30,000	30,000	30,000
247 GROUNDS MAINTENANCE	858,120	917,100	917,100	876,000
270 WASTE DISPOSAL SERVICE	26,750	30,000	30,000	30,000

<i>CONTRACTUAL Totals</i>	<u>1,012,572</u>	<u>1,063,450</u>	<u>1,083,450</u>	<u>1,046,200</u>
---------------------------	------------------	------------------	------------------	------------------

Fund	Department	Division
01 General Fund	45 Parks & Recreation	45 Parks

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

SUPPLIES

301 OFFICE SUPPLIES	536	300	300	300
310 PRINTING & BINDING	501	200	200	200
323 SMALL TOOLS	20,443	20,500	20,500	20,500
325 SAFETY SUPPLIES	5,607	8,000	8,000	5,000
331 FUEL & LUBRICANTS	58,247	62,000	59,000	59,000
333 CHEMICAL	93,614	80,000	80,000	80,000
341 CONSTRUCTION & REPAIR SUPPLIES	97,322	125,000	225,000	125,000

Notes:	Amended Budget \$100,000.00
Expansions of Harry Myers parking lots, repair of housing authority playground and Gloria Williams playground renovation. Funded by Park Equipment fees previously received from developers for this park district.	
CITY MANAGER'S COMMENTS: Approved	

347 GENERAL MAINTENANCE SUPPLIES	103,420	125,000	125,000	125,000
349 AGRICULTURAL SUPPLIES	145,237	130,000	130,000	180,000

Notes:	Tree Mitigation Fund Request
This request is for the transfer of \$50,000 from tree mitigation fund to Ag Supplies so we can continue to replace and update landscapes damaged by winter storms and drought.	
CITY MANAGER'S COMMENTS: Approved	

350 IRRIGATION SYSTEM SUPPLIES	62,633	75,000	75,000	75,000
<i>SUPPLIES Totals</i>	587,560	626,000	723,000	670,000

OPERATIONS

406 SSPECIAL EVENTS	1,916	-	-	-
415 RECRUITING EXPENSES	1,139	500	500	500
430 TUITION & TRAINING	4,926	7,750	7,750	5,000
436 TRAVEL	1,463	5,000	5,000	2,500
480 VOLUNTEER PROGRAM	842	5,000	5,000	3,000
<i>OPERATIONS Totals</i>	10,286	18,250	18,250	11,000

Fund	Department	Division
01 General Fund	45 Parks & Recreation	45 Parks

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

UTILITIES

501 ELECTRICITY	78	-	-	-
507 CELLULAR TELEPHONE	20,653	21,500	21,500	21,500
513 WATER	248,644	325,000	305,000	275,000
<i>UTILITIES Totals</i>	269,375	346,500	326,500	296,500

CAPITAL

603 BUILDINGS	124,994	55,000	55,000	-
612 COMPUTER EQUIPMENT	-	7,500	7,500	-
621 FIELD MACHINERY & EQUIPMENT	-	55,000	55,000	65,000

Notes:	Equipment \$195,000.00
<p>\$35,000 Sand Pro athletic field preparation unit for maintenance of athletics fields.</p> <p>\$30,000 Stihl Battery mower that eliminates fuel and emissions. This unit has been tested and can mow for 8 hours on one charge.</p> <p>\$75,000 (2) Husqvarna autonomous robot mowers. This will allow for Leon Tuttle sports fields to be mowed every 24 hours in all weather conditions and without park staff intervention. They are battery operated and have a docking station and mow and put themselves up when complete. This allows current mowing staff to assist other mowing staff. We have attended demos with these units and they are being used in several cities and are very impressive and will be more efficient</p> <p>\$25,000 Altoz track mowers that allow mowing in all conditions and clearing areas in addition to fine mowing</p> <p>CITY MANAGER'S COMMENTS: Sand Pro and Battery Mower are Approved. Remaining items are Disapproved</p>	

623 VEHICLES	-	-	56,000	-
<i>CAPITAL Totals</i>	124,994	117,500	173,500	65,000

PARKS Totals	3,503,216	3,785,900	3,939,900	3,815,900
---------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	46 Harbor O&M

Expenditure Summary

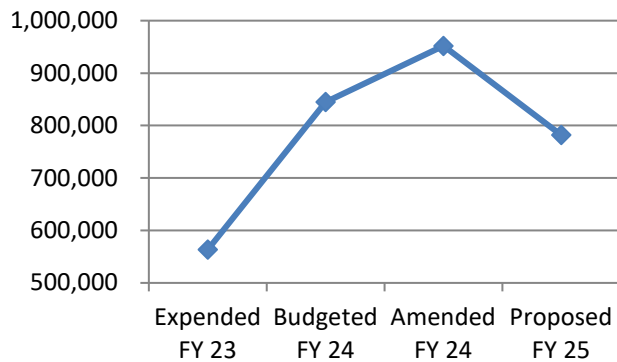
	Actual <u>22-23</u>	Budgeted <u>23-24</u>	Amended <u>23-24</u>	Proposed <u>24-25</u>
Personnel	145,527	258,700	220,700	267,500
Contractual	220,280	360,300	410,300	254,800
Supplies	49,163	101,000	101,000	120,000
Operational	320	1,050	1,800	1,050
Utilities	148,091	123,600	173,600	138,600
Total	<u>563,381</u>	<u>844,650</u>	<u>951,900</u>	<u>781,950</u>

Personnel Schedule

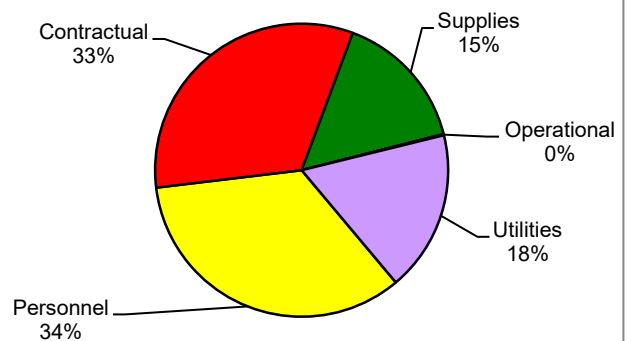
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Harbor Technician	17	1	1
Maintenance Worker II	11	3	3

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	45 Parks & Recreation	46 Harbor

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	108,720	202,000	172,000	207,700
109 SALARIES & WAGES-OVERTIME	6,308	7,500	7,500	7,500
114 LONGEVITY PAY	1,880	2,000	2,000	2,250
120 FICA & MEDICARE EXPENSE	9,185	15,450	12,450	15,900
122 T.M.R.S. RETIREMENT EXPENSE	19,435	31,750	26,750	34,150
<i>PERSONNEL SERVICES Totals</i>	145,527	258,700	220,700	267,500

CONTRACTUAL

231 SERVICE MAINTENANCE CONTRACTS	344	500	500	500
237 UNIFORM SERVICE	2,800	2,800	2,800	2,800
240 EQUIPMENT REPAIRS	2,572	7,500	7,500	7,500
242 EQUIPMENT RENTAL & LEASE	994	6,000	6,000	3,000
244 BUILDING REPAIRS	57,657	60,000	110,000	75,000

Notes:	Increasing Repair Issues
The request is due to aging infrastructure and attempting to stay ahead of issues with a proper preventative maintenance program. examples: updating the restrooms with new paint and fixtures as needed.	
CITY MANAGER'S COMMENTS: Approved	

245 POOL REPAIR & MAINTENANCE	40,824	180,000	180,000	60,000
246 VEHICLE REPAIRS	7,716	2,500	2,500	5,000
247 GROUNDS MAINTENANCE	107,374	101,000	101,000	101,000
<i>CONTRACTUAL Totals</i>	220,280	360,300	410,300	254,800

SUPPLIES

323 SMALL TOOLS	1,189	2,000	2,000	3,000
325 SAFETY SUPPLIES	35	500	500	1,000
331 FUEL & LUBRICANTS	5,173	8,000	8,000	8,000
333 CHEMICALS	13,367	25,000	25,000	25,000
347 GENERAL MAINTENANCE SUPPLIES	9,584	10,000	10,000	20,000

Notes:	Increase Supplies
This request is due to aging infrastructure and we are attempting to be more proactive with preventative maintenance programs.	
CITY MANAGER'S COMMENTS: Approved	

Fund	Department	Division
01 General Fund	45 Parks & Recreation	46 Harbor

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------	---------------------	---------------------	----------------------------

349 AGRICULTURAL SUPPLIES	10,869	22,500	22,500	30,000
---------------------------	--------	--------	--------	--------

Notes:	Increase Landscape Supplies
As weather patterns change such as zero temperatures in February and drought / heat in July and August it has become a challenge to keep landscape, trees, turf and shrubs looking their best for all the special events that we have on the site.	
CITY MANAGER'S COMMENTS: Approved	

350 IRRIGATION SYSTEM SUPPLIES	2,153	5,000	5,000	5,000
390 SWIMMING POOL SUPPLIES	6,793	28,000	28,000	28,000
<i>SUPPLIES Totals</i>	49,163	101,000	101,000	120,000

OPERATIONS

410 DUES & SUBSCRIPTIONS	-	-	750	-
430 TUITION & TRAINING	320	500	500	500
436 TRAVEL	-	550	550	550
<i>OPERATIONS Totals</i>	320	1,050	1,800	1,050

UTILITIES

501 ELECTRICITY	58,565	60,000	60,000	60,000
507 CELLULAR TELEPHONE	2,130	3,600	3,600	3,600
513 WATER	87,396	60,000	110,000	75,000

Notes:	Major Leak in Fountain
Amended budget is due to overage as result of having to drain the fountains and basins (2) times for improvement projects and a leak that was discovered after a few water bills were extremely high.	
CITY MANAGER'S COMMENTS: Approved	

<i>UTILITIES Totals</i>	148,091	123,600	173,600	138,600
-------------------------	---------	---------	---------	---------

CAPITAL

623 VEHICLES	-	-	44,500	-
<i>CAPITAL Totals</i>	-	-	44,500	-

HARBOR O & M Total	563,381	844,650	951,900	781,950
-------------------------------	----------------	----------------	----------------	----------------

DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	47 Recreation

Expenditure Summary

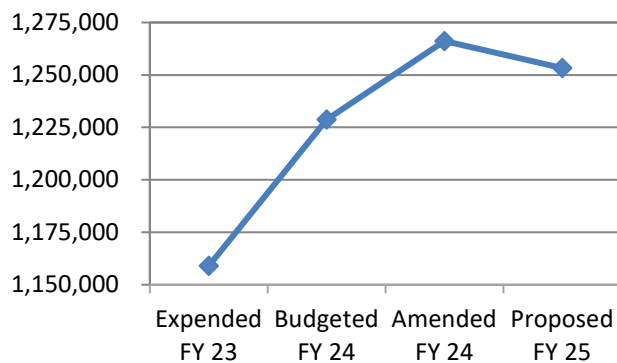
	Actual <u>22-23</u>	Budgeted <u>23-24</u>	Amended <u>23-24</u>	Proposed <u>24-25</u>
Personnel	811,843	927,500	927,500	932,100
Contractual	43,268	50,500	50,500	42,500
Supplies	66,090	71,250	78,650	60,250
Operational	78,677	100,500	100,500	108,500
Utilities	96,027	79,000	109,000	110,000
Capital	63,016	-	-	-
Total	<u>1,158,921</u>	<u>1,228,750</u>	<u>1,266,150</u>	<u>1,253,350</u>

Personnel Schedule

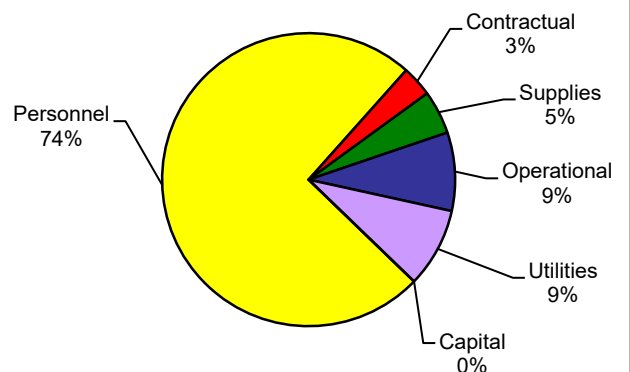
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Parks & Recreation Director	-	1	1
Recreation Superintendent	25	1	1
Athletics & Aquatics Supervisor	20	1	1
Special Events Supervisor	20	1	1
Recreation Coordinator	17	2	2
Administrative Assistant	15	1	1
Recreation Assistant	9	1	1
Temporary Part - Time (Seasonal)	N/A		

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	45 Parks & Recreation	47 Recreation

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	669,598	773,950	773,950	768,350
109 SALARIES & WAGES-OVERTIME	2,755	5,000	5,000	5,000
113 EDUCATION/CERTIFICATE PAY	1,500	1,500	1,500	1,800
114 LONGEVITY PAY	1,390	1,700	1,700	2,200
120 FICA & MEDICARE EXPENSE	51,112	59,050	59,050	58,800
122 T.M.R.S. RETIREMENT EXPENSE	85,488	86,300	86,300	95,950
<i>PERSONNEL SERVICES Totals</i>	<u>811,843</u>	<u>927,500</u>	<u>927,500</u>	<u>932,100</u>
<i>CONTRACTUAL</i>				
213 CONSULTING FEES	2,500	3,000	3,000	-
231 SERVICE MAINTENANCE CONTRACTS	4,256	3,500	3,500	3,500
239 RECREATION CONTRACTS	3,482	6,000	6,000	6,000
242 EQUIPMENT RENTAL & LEASE	18,625	25,000	25,000	20,000
245 POOL REPAIR & MAINTENANCE	11,014	7,000	7,000	7,000
246 VEHICLE REPAIRS	3,391	6,000	6,000	6,000
<i>CONTRACTUAL Totals</i>	<u>43,268</u>	<u>50,500</u>	<u>50,500</u>	<u>42,500</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	1,697	2,000	2,000	2,000
307 POSTAGE	272	1,000	1,000	-
310 PRINTING & BINDING	14,138	14,500	4,500	3,000
321 UNIFORMS	5,507	8,200	8,200	5,000
331 FUEL & LUBRICANTS	836	2,500	2,500	1,800
333 CHEMICAL	19,511	12,600	30,000	20,000
347 GENERAL MAINTENANCE SUPPLIES	5,478	6,450	6,450	6,450
390 SWIMMING POOL SUPPLIES	4,190	4,000	4,000	4,000
391 RECREATION PROGRAM SUPPLIES	14,461	20,000	20,000	18,000
<i>SUPPLIES Totals</i>	<u>66,090</u>	<u>71,250</u>	<u>78,650</u>	<u>60,250</u>
<i>OPERATIONS</i>				
406 SPECIAL EVENTS	58,864	75,000	75,000	85,000

Notes:	Fireworks Increase
This request is due to the cost of July 4th Fireworks increasing each year and the cost of special event rentals. \$10,000	
CITY MANAGER'S COMMENTS: Approved	

Fund	Department	Division
01 General Fund	45 Parks & Recreation	47 Recreation

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
410 DUES & SUBSCRIPTIONS	3,953	5,000	5,000	5,000
415 RECRUITING EXPENSES	3,182	3,000	3,000	3,000
428 MEETING EXPENSES	907	1,000	1,000	1,000
430 TUITION & TRAINING	8,838	8,000	8,000	6,000
436 TRAVEL	2,933	8,500	8,500	8,500
<i>OPERATIONS Totals</i>	78,677	100,500	100,500	108,500
<i>UTILITIES</i>				
501 ELECTRICITY	89,746	73,000	103,000	103,000
507 CELLULAR TELEPHONE	6,280	6,000	6,000	7,000
<i>UTILITIES Totals</i>	96,027	79,000	109,000	110,000
<i>CAPITAL</i>				
621 FIELD MACHINERY & EQUIPMENT	21,421	-	-	-
623 VEHICLES	41,595	-	-	-
<i>CAPITAL Totals</i>	63,016	-	-	-
RECREATION Total	1,158,921	1,228,750	1,266,150	1,253,350

DIVISION SUMMARY

Fund	Department	Division
01 General	45 Parks & Recreation	48 Animal Services

Expenditure Summary

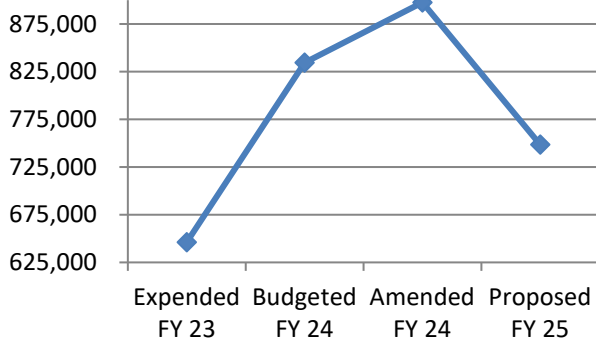
	Actual <u>22-23</u>	Budgeted <u>23-24</u>	Amended <u>23-24</u>	Proposed <u>24-25</u>
Personnel	205,082	214,250	214,250	230,100
Contractual	420,659	495,500	495,500	495,000
Supplies	14,133	20,750	16,750	16,250
Operational	3,361	5,250	5,250	4,000
Utilities	2,941	3,850	3,850	3,000
Capital	-	95,000	162,000	-
Total	<u>646,176</u>	<u>834,600</u>	<u>897,600</u>	<u>748,350</u>

Personnel Schedule

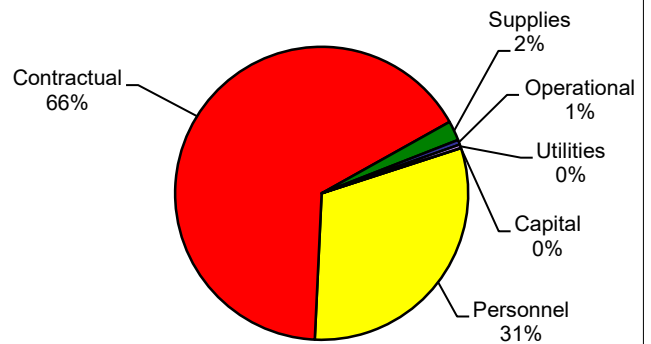
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Animal Services Crewleader	17	1	1
Animal Services Officer	13	2	2

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	45 Parks & Recreation	48 Animal Services

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
100 SALARIES & WAGES	150,058	160,250	160,250	171,900
109 SALARIES & WAGES-OVERTIME	14,181	15,000	15,000	15,000
114 LONGEVITY PAY	1,295	1,500	1,500	1,750
120 FICA & MEDICARE EXPENSE	12,211	12,300	12,300	13,150
122 T.M.R.S. RETIREMENT EXPENSE	27,337	25,200	25,200	28,300
<i>PERSONNEL SERVICES Totals</i>	205,082	214,250	214,250	230,100

CONTRACTUAL

213 CONSULTING FEES	410,472	480,000	480,000	480,000
231 SERVICE MAINTENANCE CONTRACTS	5,313	8,500	8,500	6,500
237 UNIFORM SERVICE	2,142	2,500	2,500	2,500
240 EQUIPMENT REPAIRS	-	750	750	750
246 VEHICLE REPAIRS	2,733	3,500	3,500	5,000

Notes:	Increased Repair Cost
As vehicle age increases the maintenance cost especially tires since our vehicles are traveling the entire 10 hour shift.	
CITY MANAGER'S COMMENTS: Approved	

270 WASTE DISPOSAL SERVICE	-	250	250	250
<i>CONTRACTUAL Totals</i>	420,659	495,500	495,500	495,000

SUPPLIES

301 OFFICE SUPPLIES	209	500	500	500
310 PRINTING & BINDING	299	1,000	1,000	1,000
321 UNIFORMS	1,420	1,500	1,500	1,500
325 SAFETY SUPPLIES	-	750	750	750
331 FUEL & LUBRICANTS	10,436	14,500	10,500	10,000
347 GENERAL MAINTENANCE SUPPLIES	1,769	2,500	2,500	2,500
<i>SUPPLIES Totals</i>	14,133	20,750	16,750	16,250

OPERATIONS

430 TUITION & TRAINING	844	2,250	2,250	1,000
436 TRAVEL	2,517	3,000	3,000	3,000
<i>OPERATIONS Totals</i>	3,361	5,250	5,250	4,000

Fund	Department	Division
01 General Fund	45 Parks & Recreation	48 Animal Services

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

UTILITIES

507 CELLULAR TELEPHONE	2,941	3,850	3,850	3,000
<i>UTILITIES Totals</i>	2,941	3,850	3,850	3,000

CAPITAL

603 BUILDINGS	-	60,100	60,100	-
610 FURNITURE & FIXTURES	-	24,900	24,900	-
623 VEHICLES	-	10,000	77,000	-
<i>CAPITAL Totals</i>	-	95,000	162,000	-

ANIMAL SERVICES Total	646,176	834,600	897,600	748,350
------------------------------	----------------	----------------	----------------	----------------

DIVISION SUMMARY

Fund	Department	Division
01 General	50 Public Works	53 Engineering

Expenditure Summary

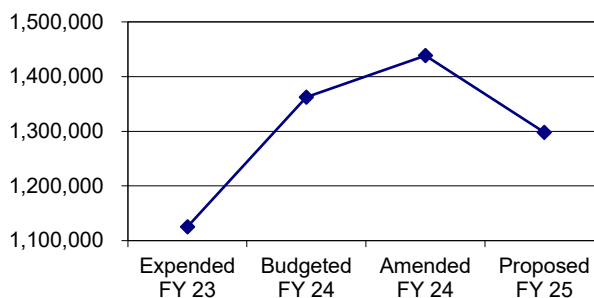
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	962,253	992,600	992,600	1,052,950
Contractual	116,267	302,600	302,600	191,600
Supplies	22,207	33,850	27,850	27,850
Operational	15,683	23,700	23,700	17,000
Utilities	9,001	9,450	9,450	8,450
Capital	-	-	82,100	-
Total	1,125,411	1,362,200	1,438,300	1,297,850

Personnel Schedule

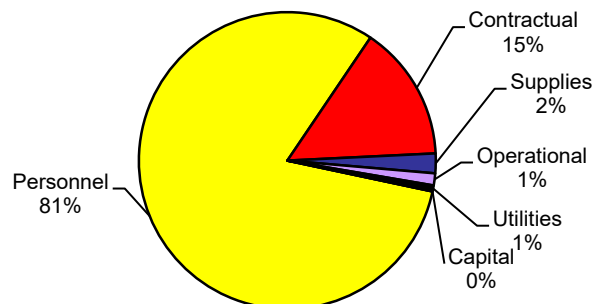
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Public Works Director/City Engineer	-	1	1
Assistant City Engineer	32	1	1
Civil Engineer	28	1	1
Senior Construction Inspector Supervisor	21	1	1
Construction Inspector	17	4	4
Customer Service Coordinator	12	1	1

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	50 Public Works	53 Engineering

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	759,121	790,200	790,200	834,650
109 SALARIES & WAGES-OVERTIME	11,036	12,000	12,000	12,000
113 EDUCATION/CERTIFICATE PAY	4,558	1,500	1,500	1,500
114 LONGEVITY PAY	3,763	4,250	4,250	3,650
120 FICA & MEDICARE EXPENSE	57,450	60,450	60,450	63,850
122 T.M.R.S. RETIREMENT EXPENSE	126,326	124,200	124,200	137,300
<i>PERSONNEL SERVICES Totals</i>	<u>962,253</u>	<u>992,600</u>	<u>992,600</u>	<u>1,052,950</u>

CONTRACTUAL

213 CONSULTING FEES	90,695	260,000	260,000	140,000
231 SERVICE MAINTENANCE CONTRACTS	9,600	26,500	26,500	35,500

Notes:	2025 NCTCOG Aerials
\$24,500 for the purchase of the new aerials for GIS maps.	
CITY MANAGER'S COMMENTS: Approved	

240 EQUIPMENT REPAIRS	-	600	600	600
242 EQUIPMENT RENTAL & LEASE	-	500	500	500
243 BUILDING / PARKING LEASES	9	-	-	-
246 VEHICLE REPAIRS	10,436	6,500	6,500	6,500
276 STORMWATER PROGRAM COSTS	5,526	8,500	8,500	8,500
<i>CONTRACTUAL Totals</i>	<u>116,267</u>	<u>302,600</u>	<u>302,600</u>	<u>191,600</u>

SUPPLIES

301 OFFICE SUPPLIES	1,114	1,800	1,800	1,800
310 PRINTING & BINDING	344	1,500	1,500	1,500
321 UNIFORMS	890	1,050	1,050	1,050
323 SMALL TOOLS	1,150	1,500	1,500	1,500
325 SAFETY SUPPLIES	808	500	500	500
331 FUEL & LUBRICANTS	16,282	24,000	18,000	18,000
341 CONSTRUCTION & REPAIR SUPPLIES	1,591	3,000	3,000	3,000
347 GENERAL MAINTENANCE SUPPLIES	28	500	500	500
<i>SUPPLIES Totals</i>	<u>22,207</u>	<u>33,850</u>	<u>27,850</u>	<u>27,850</u>

Fund	Department	Division
01 General Fund	50 Public Works	53 Engineering

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

OPERATIONS

410 DUES & SUBSCRIPTIONS	6,754	8,000	8,000	7,500
415 RECRUITING EXPENSES	1,065	-	-	-
430 TUITION & TRAINING	3,143	7,000	7,000	3,000
436 TRAVEL	4,722	8,700	8,700	6,500

<i>OPERATIONS Totals</i>	15,683	23,700	23,700	17,000
--------------------------	--------	--------	--------	--------

UTILITIES

507 CELLULAR TELEPHONE	9,001	9,450	9,450	8,450
------------------------	-------	-------	-------	-------

<i>UTILITIES Totals</i>	9,001	9,450	9,450	8,450
-------------------------	-------	-------	-------	-------

CAPITAL

623 VEHICLES	-	-	82,100	-
--------------	---	---	--------	---

<i>CAPITAL Totals</i>	-	-	82,100	-
-----------------------	---	---	--------	---

ENGINEERING Totals	1,125,411	1,362,200	1,438,300	1,297,850
---------------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
01 General	50 Public Works	59 Streets

Expenditure Summary

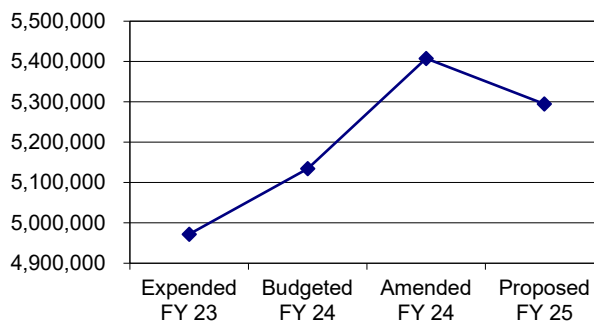
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	872,196	1,082,100	927,100	1,120,650
Contractual	249,219	296,000	554,450	266,350
Supplies	3,135,637	3,258,600	3,252,600	3,210,600
Operational	8,524	11,500	11,500	6,400
Utilities	547,909	486,000	536,000	561,000
Capital	158,460	-	126,000	130,000
Total	4,971,945	5,134,200	5,407,650	5,295,000

Personnel Schedule

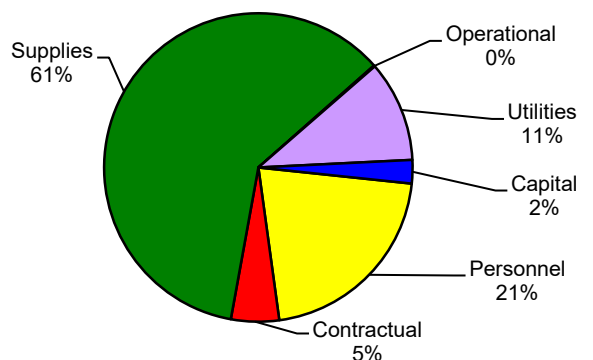
<u>Position</u>	<u>Classification</u>	FY 24 <u>Approved</u>	FY 25 <u>Proposed</u>
Streets Superintendent	25	1	1
Field Supervisor	21	2	2
Crew Leader	17	1	1
Streets & Drainage Coordinator	14	1	1
Equipment Operator	14	3	3
Special Operations Inspector	13	1	1
Sign Technician	12	2	2
Maintenance Worker II	11	3	3

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
01 General Fund	50 Public Works	59 Streets

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

PERSONNEL SERVICES

100 SALARIES & WAGES	679,595	853,200	728,200	878,450
109 SALARIES & WAGES-OVERTIME	15,438	20,000	20,000	20,000
113 EDUCATION/CERTIFICATE PAY	2,400	2,400	2,400	2,400
114 LONGEVITY PAY	6,446	7,100	7,100	8,100
120 FICA & MEDICARE EXPENSE	52,371	65,300	55,300	67,200
122 T.M.R.S. RETIREMENT EXPENSE	115,946	134,100	114,100	144,500
<i>PERSONNEL SERVICES Totals</i>	872,196	1,082,100	927,100	1,120,650

CONTRACTUAL

213 CONSULTING FEES	1,968	5,000	5,000	5,000
231 SERVICE MAINTENANCE CONTRACTS	57,170	114,450	75,450	88,850
237 UNIFORM SERVICE	5,130	9,550	7,000	7,000
240 EQUIPMENT REPAIRS	38,911	42,000	42,000	42,000
242 EQUIPMENT RENTAL & LEASE	458	5,000	5,000	3,500
246 VEHICLE REPAIRS	33,038	25,000	25,000	25,000
270 WASTE DISPOSAL SERVICE	112,543	95,000	395,000	95,000
<i>CONTRACTUAL Totals</i>	249,219	296,000	554,450	266,350

SUPPLIES

301 OFFICE SUPPLIES	496	500	500	500
310 PRINTING & BINDING	70	500	500	500
323 SMALL TOOLS	10,967	11,100	11,100	11,100
325 SAFETY SUPPLIES	5,099	6,000	6,000	6,000
331 FUEL & LUBRICANTS	44,902	52,000	46,000	46,000
333 CHEMICAL	17,793	15,500	15,500	15,500

Fund	Department	Division
01 General Fund	50 Public Works	59 Streets

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
341 CONSTRUCTION & REPAIR SUPPLIES	2,939,655	3,000,000	3,000,000	3,000,000

Notes:	Construction and Repair Supplies
<p>\$500,000 Asphalt Potential Full Depth Reclamation/Repair Projects - A. East Kaufman, B. Renfro Street, C. H Wallace Lane, D. Cullins Road, E. Dowell Road</p> <p>\$100,000 Miscellaneous Asphalt Segment Repairs</p> <p>\$200,000 Micro Surfacing - Pavement Preservation of Numerous Roadways that are oxidizing and would benefit from this treatment to stabilize their integrity and extend their longevity.</p> <p>\$250,000 Crack Seal Program - Pavement Preservation to crack seal construction joints in concrete roadways and the seal cracks in asphalt prior to micro surfacing.</p> <p>\$700,000 Miscellaneous Concrete Street Repairs - This account will fund various concrete panel and segment repairs in streets.</p> <p>\$500,000 Miscellaneous Concrete Alley Repairs - This account will fund various concrete panel and segment repairs in alleys.</p> <p>\$250,000 Miscellaneous Sidewalk Repairs and Construction - These increased funds are for miscellaneous sidewalk repairs and construction. This account will cover sidewalk repairs at various locations and improve walkability in Downtown and around schools.</p> <p>\$125,000 Street/Alley Pavement Lift and Stabilization - The pavement lifting process uses polyurethane foam injections to re-level concrete slabs in street and alley pavements sections that have become uneven.</p> <p>\$50,000 Miscellaneous Sidewalk Lift and Stabilization -These funds will be used to continue annual maintenance for lifting and leveling uneven sidewalks.</p> <p>\$75,000 Pavement Marking - These funds will be used to maintain and upgrade pavement markings on various roadways throughout town.</p> <p>\$250,000 Construction Materials and Supplies - This budget fund is to cover the cost for construction materials and supplies used by city staff in its day-to-day maintenance operations. These supplies/materials include, hot mix asphalt, cold mix asphalt, asphalt tac, concrete, rock, flex base, gravel and other miscellaneous material used for in-house construction and maintenance activities</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

347 GENERAL MAINTENANCE SUPPLIES	12,659	16,000	16,000	16,000
384 DRAINAGE SYSTEM REPAIR SUPPLIES	15,593	15,000	15,000	20,000
392 SIGNS AND SIGNALS	85,532	137,000	137,000	90,000
393 STREET LIGHTING SUPPLIES	2,871	5,000	5,000	5,000
<i>SUPPLIES Totals</i>	<u>3,135,637</u>	<u>3,258,600</u>	<u>3,252,600</u>	<u>3,210,600</u>

Fund	Department	Division
01 General Fund	50 Public Works	59 Streets

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

OPERATIONS

410 DUES & SUBSCRIPTIONS	443	900	900	900
430 TUITION & TRAINING	4,230	5,600	5,600	2,500
436 TRAVEL	3,851	5,000	5,000	3,000
<i>OPERATIONS Totals</i>	8,524	11,500	11,500	6,400

UTILITIES

504 STREET LIGHTING	537,885	475,000	525,000	550,000
507 CELLULAR TELEPHONE	10,024	11,000	11,000	11,000
<i>UTILITIES Totals</i>	547,909	486,000	536,000	561,000

CAPITAL

603 BUILDINGS	78,155	-	-	-
623 VEHICLES	80,305	-	126,000	130,000

Notes:	Vehicles
<p>\$60,000 Proposed 2025 Chevy C-2500 HD Truck: This vehicle is replacing a 2012 Ford F-250 which is used by the crew leader for daily maintenance operations, supporting 2 crews, assessing resident concerns, responding to emergencies, special event support and general operations activities.</p> <p>Item 2) Truck: The equipment operator and maintenance worker team are relegated to working out of a dump truck since we don't have another work truck available for them to pull trailers and equipment with during their daily activities. They don't have a service truck with a utility bed to store the tools needed to effectively and efficiently conduct their daily duties. They must haul materials, pull equipment and carry the tools needed for each project in a dump truck.</p> <p>CITY MANAGER'S COMMENTS: Approved from General Fund Reserves</p>	

<i>CAPITAL Totals</i>	158,460	-	126,000	130,000
-----------------------	---------	---	---------	---------

STREETS Totals	4,971,945	5,134,200	5,407,650	5,295,000
-----------------------	------------------	------------------	------------------	------------------



City of Rockwall
The New Horizon

MEMORANDUM

TO: Mayor and Council Members
FROM: Mary Smith, City Manager
DATE: August 14, 2024
SUBJECT: Water / Wastewater Rates

North Texas Municipal Water District while still finalizing the budget for treated water for 2025 is projecting an increase in the treated water rate by twenty-one cents (.21) per thousand gallons which would bring the rate to \$3.85 per thousand gallons. The District was able to negotiate some chemical savings during FY2024 which resulted in a mid-year 5 cent decrease in the 2024 rate. The increases over the last several years have been attributable to the ever-increasing cost for personnel and chemicals as the new lake and treatment plant which came online last year.

The charges for Wastewater treatment by the District are increasing from the 2024 budget. Specifically, we are anticipating an 22.8% increase for the regional interceptor line due to the capacity needs to facilitate the transfer of wastewater to the treatment plant in Mesquite. The rate for regional sewer treatment is increasing 5.1%. The treatment cost at the two Rockwall plants are decreasing 26.2% for the North plant and 2.4% for the South plant. Construction work continues on the parallel line to the Mesquite treatment plant with construction expected to conclude on the first segment in late 2024. The final segment is being reevaluated due to being significantly more expensive than originally anticipated. Rockwall partners with Heath and Forney on the wastewater line to the Mesquite plant and Mclendon Chisholm is a customer of Rockwall's with flow into the line under an agreement with that city. When the line is fully completed we will be able to finally take the Squabble Creek treatment plant offline. This has been in the discussion stages for over a decade with an ever-moving completion date for decommissioning the plant.

The City has two primary criteria when setting rates. The City's policy is to maintain a 60-day working capital (reserves) balance. The City's reserves will be closer to 102 days. Historically we have set rates and budgets based on periods of normal weather and consumption, not the extremes that can occur. The weather and consumption patterns have been anything but normal for the past decade and 2024 is again no exception. Despite the extremely hot temperatures and dry conditions this summer the heavy spring rains has led to a 5% increase in

water consumption which will cause our minimum take or pay to increase for next year. District volume calculations will be finalized shortly.

Overall operations budgets for fiscal year 2024 increased by 8.1% and while revenues are will increase as we continue to grow the number of accounts for both water and sewer we will not be able to absorb these increases on the sewer side of the operations without another increase in rates. This will be subject to change based on final budget adoption by the District since those expenses are the largest we have in either the water or the wastewater operations.

Wholesale Customers

Our wholesale customer rates are determined in a separate study. These rates are designed to completely cover our cost of providing wholesale water. Blackland and RCH Water Supply Corporations will be subject to a rate increase based on those study findings and most specifically the increased treated water rate from NTMWD. Blackland continues to work toward becoming a direct customer of the NTMWD. They are in the process of acquiring rights of way for their new line to connect to the District. RCH is also working toward a direct connection to NTMWD. The groundbreaking for their delivery point is scheduled in late September 2024. At the time each makes connection, we will transfer the maximum gallons they have purchased historically from our minimum demand to their new minimum demand with the District.

The City of Heath's contract with Rockwall provides for rate increases as NTMWD adjusts the District's rate to member cities and includes a minimum take or pay provision, which was implemented in FY2017. They are charged ten cents (.10) more than the member city rate. Heath did not meet their minimum demand level this year so the increase will be in the rate only.

Rate Studies

We are beginning rate studies with an outside consultant now and will have the rate recommendation to the Council in mid-fall for a January 1 implementation.

SUMMARY OF OPERATIONS

Fund
02 Water & Sewer

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Revenues	35,132,740	38,060,050	37,250,500	40,848,400
Operating Expenses	31,955,592	35,464,450	35,618,600	38,473,750
Operating Income (Loss)	3,177,148	2,595,600	1,631,900	2,374,650
Non-Operating Revenues	2,222,796	1,895,000	3,232,650	2,155,000
Non-Operating Expenses	4,558,009	4,600,300	4,600,300	4,460,950
Non-Operating Income (Loss)	(2,335,213)	(2,705,300)	(1,367,650)	(2,305,950)
Net Income (Loss) Before Transfers	841,936	(109,700)	264,250	68,700
Net Transfers In (Out)	(1,013,750)	(1,453,750)	(1,453,750)	(1,553,750)
Net Income (Loss)	(171,814)	(1,563,450)	(1,189,500)	(1,485,050)
Working Capital - Beginning	11,472,807	13,026,601	11,300,993	10,111,493
Working Capital - Ending	11,300,993	11,463,151	10,111,493	8,626,443

SUMMARY OF REVENUES

Fund					
02 Water & Sewer					
Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Available Operating Revenues:					
4601	Retail Water Sales	18,222,523	18,125,000	19,000,000	19,900,000
4603	Sewer Charges	9,483,833	11,500,000	10,500,000	12,500,000
4605	Pretreatment Charges	91,766	100,000	111,000	120,400
4609	HHW Fees	193,096	176,000	214,000	176,000
4610	Penalties	344,858	250,000	203,000	250,000
4611	Portable Meter Sales	230,846	100,000	175,000	150,000
Total Utility Sales		28,566,922	30,251,000	30,203,000	33,096,400
4622	RCH Water Sales	1,710,888	2,245,000	1,702,000	1,840,000
4632	Blackland Water Sales	921,692	1,125,000	999,000	1,100,000
4640	Mclendon Chisholm Sewer	354,889	504,050	460,000	555,000
4650	City of Heath Water Sales	3,441,850	3,728,000	3,728,000	4,050,000
Total Contract Sales		6,429,319	7,602,050	6,889,000	7,545,000
4660	Water Taps	56,319	130,000	84,000	130,000
4662	Sewer Taps	6,200	25,000	8,500	25,000
4665	Meter Rental Fees	73,981	52,000	66,000	52,000
Total Other Receipts		136,500	207,000	158,500	207,000
Total Operating Revenues					
		35,132,740	38,060,050	37,250,500	40,848,400
Available Non-Operating Revenues					
4001	Interest Earnings	822,977	250,000	680,000	475,000
4010	Auction/Scrap Proceeds	6,924	15,000	8,700	15,000
4019	Miscellaneous	136,247	35,000	926,950	100,000
4480	Tower Leases	214,272	295,000	265,000	265,000
4670	Water Impact Fees	539,786	700,000	700,000	700,000
4672	Sewer Impact Fees	502,589	600,000	652,000	600,000
Total Non-Operating Revenue		2,222,796	1,895,000	3,232,650	2,155,000
Total Available Revenues					
		37,355,536	39,955,050	40,483,150	43,003,400

SUMMARY OF OPERATING TRANSFERS

Fund

02 Water & Sewer

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Transfers In				
From Vehicle Aquisition Fund	225,000		-	-
Operating Transfers Out				
To General Fund	-	400,000	400,000	500,000
To Insurance Fund	920,000	950,000	950,000	950,000
To Worker's Comp Fund	65,000	75,000	75,000	75,000
To Tech Replacement Fund	28,750	28,750	28,750	28,750
Total Transfers Out	1,013,750	1,453,750	1,453,750	1,553,750
Net Operating Transfers				
In (Out)	(1,013,750)	(1,453,750)	(1,453,750)	(1,553,750)

SUMMARY OF EXPENSES

Fund

02 Water & Sewer

Department	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Expenses				
Departmental Expenses:				
61 Utility Billing	1,852,631	1,557,800	1,557,800	1,729,550
63 Water Operations	19,210,583	21,135,150	21,263,500	23,389,050
67 Sewer Operations	10,892,378	12,771,500	12,797,300	13,355,150
Total Dept. Expenses	31,955,592	35,464,450	35,618,600	38,473,750
Non Operating Expenses				
62 Long Term Debt	4,558,009	4,600,300	4,600,300	4,460,950
Total Non-Operating Expenses	4,558,009	4,600,300	4,600,300	4,460,950
Total Expenses	36,513,601	40,064,750	40,218,900	42,934,700

DIVISION SUMMARY

Fund	Department	Division
02 Water & Sewer	60 Utility Services	62 Long Term Debt

Expenditure Summary

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Debt Service	4,558,009	4,600,300	4,600,300	4,460,950
Total	<u>4,558,009</u>	<u>4,600,300</u>	<u>4,600,300</u>	<u>4,460,950</u>

Fund	Department	Division
02 Water & Sewer	60 Utility Services	62 Debt Service

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

70 Debt Service

0710	DEBT ISSUANCE COST	168,270	-	-	-
0750	BOND ADMINISTRATION FEES	6,181	5,000	5,000	5,000
0752	BOND - PRINCIPAL	3,045,000	2,825,000	2,825,000	2,960,000
0754	BOND - INTEREST	680,132	1,193,500	1,193,500	1,071,400
0772	NTMWD - PRINCIPAL	520,000.00	476,000	476,000	355,000
0774	NTMWD - INTEREST	138,426	100,800	100,800	69,550

Debt Service TOTAL:	4,558,009	4,600,300	4,600,300	4,460,950
--------------------------------------	------------------	------------------	------------------	------------------

DIVISION SUMMARY

Fund	Department	Division
02 Water & Sewer	60 Utility Services	61 Utility Billing

Expenditure Summary

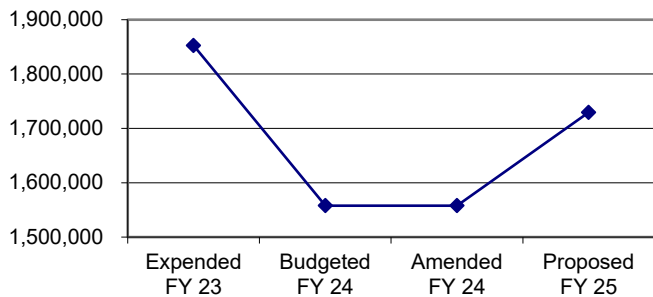
	Actual <u>22-23</u>	Budgeted <u>23-24</u>	Amended <u>23-24</u>	Proposed <u>24-25</u>
Personnel	786,307	663,550	663,550	708,900
Contractual	595,425	576,150	576,150	661,350
Supplies	118,439	93,800	93,800	125,000
Operational	352,460	224,300	224,300	234,300
Total	<u>1,852,631</u>	<u>1,557,800</u>	<u>1,557,800</u>	<u>1,729,550</u>

Personnel Schedule

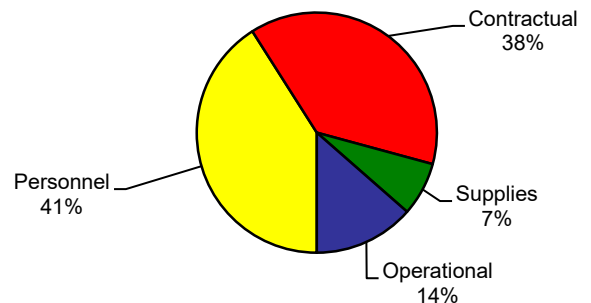
<u>Position</u>	<u>Classification</u>	<u>FY 24 Approved</u>	<u>FY 25 Proposed</u>
Utility Billing Supervisor	22	1	1
Field Supervisor	19	1	1
Billing Coordinator	14	1	1
Customer Service Representative	12	2	2
Meter Technician	12	4	4

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
02 Water Sewer	60 Utility Services	61 Utility Billing

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
<i>PERSONNEL SERVICES</i>				
100 SALARIES & WAGES	497,359	529,950	529,950	563,100
109 SALARIES & WAGES-OVERTIME	63,680	2,500	2,500	2,500
113 EDUCATION/CERTIFICATE PAY	2,400	2,100	2,100	2,100
114 LONGEVITY PAY	4,690	5,150	5,150	5,550
120 FICA & MEDICARE EXPENSE	41,879	40,550	40,550	43,050
122 T.M.R.S. RETIREMENT EXPENSE	176,299	83,300	83,300	92,600
<i>PERSONNEL SERVICES Totals</i>	<u>786,307</u>	<u>663,550</u>	<u>663,550</u>	<u>708,900</u>
<i>CONTRACTUAL</i>				
210 AUDITING	17,000	17,000	17,000	21,000
217 IT SERVICE	28,371	28,750	28,750	30,000
223 INSURANCE-SURETY BONDS	204	400	400	400
225 INSURANCE-AUTOMOBILES	27,931	31,500	31,500	45,900
227 INSURANCE-REAL PROPERTY	51,213	61,000	61,000	88,900
228 INSURANCE-CLAIMS & DEDUCTIBLES	9,503	25,000	25,000	25,000
229 INSURANCE-LIABILITY	24,211	28,000	28,000	39,650
231 SERVICE MAINTENANCE CONTRACTS	431,679	375,000	375,000	402,000
235 BANK CHARGES	-	1,000	1,000	-
240 EQUIPMENT REPAIRS	-	1,000	1,000	1,000
242 EQUIPMENT RENTAL & LEASE	5,315	7,500	7,500	7,500
<i>CONTRACTUAL Totals</i>	<u>595,425</u>	<u>576,150</u>	<u>576,150</u>	<u>661,350</u>
<i>SUPPLIES</i>				
301 OFFICE SUPPLIES	1,552	1,800	1,800	2,000
307 POSTAGE	105,742	80,000	80,000	110,000
310 PRINTING & BINDING	10,492	11,000	11,000	12,000
347 GENERAL MAINTENANCE SUPPLIES	654	1,000	1,000	1,000
<i>SUPPLIES Totals</i>	<u>118,439</u>	<u>93,800</u>	<u>93,800</u>	<u>125,000</u>
<i>OPERATIONS</i>				
410 DUES & SUBSCRIPTIONS	50	300	300	300
415 RECRUITING EXPENSES	103	-	-	-
430 TUITION & TRAINING	1,099	2,000	2,000	2,000
436 TRAVEL	1,741	2,000	2,000	2,000
450 BAD DEBT EXPENSE	152,396	30,000	30,000	30,000
490 HOUSEHOLD HAZARDOUS WASTE	197,071	190,000	190,000	200,000
<i>OPERATIONS Totals</i>	<u>352,460</u>	<u>224,300</u>	<u>224,300</u>	<u>234,300</u>
BILLING SERVICES Totals	1,852,631	1,557,800	1,557,800	1,729,550

DIVISION SUMMARY

Fund	Department	Division
02 Water & Sewer	60 Utility Services	63 Water Operations

Expenditure Summary

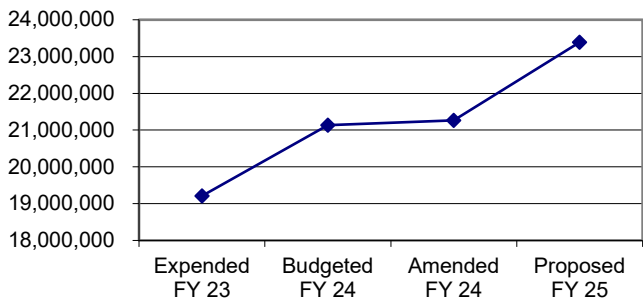
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	1,381,865	1,348,650	1,348,650	1,474,050
Contractual	16,560,182	18,400,350	18,469,700	19,386,900
Supplies	639,394	947,700	947,700	943,200
Operational	20,159	23,250	23,250	23,250
Utilities	370,704	288,500	288,500	313,000
Capital	238,279	126,700	185,700	1,248,650
Total	19,210,583	21,135,150	21,263,500	23,389,050

Personnel Schedule

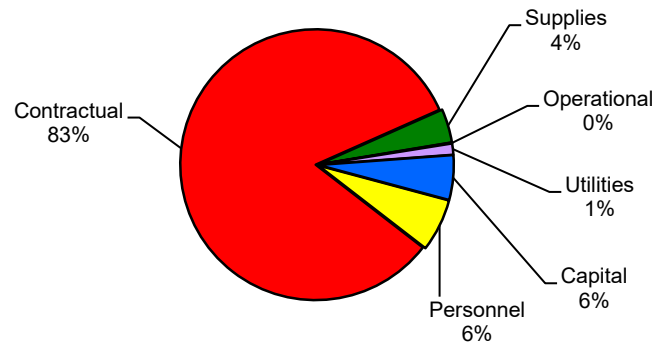
Position	Classification	FY 24 Approved	FY 25 Proposed
Water/Wastewater Manager	32	1	1
Water - Field Supervisor	22	1	1
Senior Production Technician	17	1	1
Crew Leader	17	2	2
Public Works Coordinator	14	1	1
Equipment Operator	14	2	2
Water Quality Technician	13	2	2
Production Technician II	15	1	1
Fire Hydrant Technician	12	2	2
Maintenance Worker II	11	4	4

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
02 Water Sewer	60 Utility Services	63 Water Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------	---------------------	---------------------	----------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	934,724	1,022,350	1,022,350	1,097,500
----------------------	---------	-----------	-----------	-----------

Notes:	Add Water Quality Tech
<p>The Water Division of Public Works is requesting the addition of a Water Quality Tech. The current Water Quality Technicians' duties include:</p> <ul style="list-style-type: none"> • Daily bacteriological samples • Line locates • Flushes dead-end mains • Responds to calls from customers regarding water quality and pressure issues • Repair and test fire hydrant meter and backflow devices • Reads and inspects fire hydrant meters on construction sites • Daily chlorine residual samples • Lead and copper samples • Testing for nitrification in the water system • Record keeping of all activities <p>With the growth of the City and government regulations, the Water Division of Public Works is requesting an additional Water Quality Tech be added to the staff. The current Water Quality Techs often ask for help to complete daily tasks.</p> <p>CITY MANAGER'S COMMENTS: Disapproved</p>	

109 SALARIES & WAGES-OVERTIME	170,405	75,000	75,000	100,000
113 EDUCATION/CERTIFICATE PAY	2,400	3,600	3,600	3,600
114 LONGEVITY PAY	7,822	8,800	8,800	8,500
120 FICA & MEDICARE EXPENSE	84,022	78,200	78,200	83,950
122 T.M.R.S. RETIREMENT EXP.	182,492	160,700	160,700	180,500

<i>PERSONNEL SERVICES Totals</i>	<u>1,381,865</u>	<u>1,348,650</u>	<u>1,348,650</u>	<u>1,474,050</u>
----------------------------------	------------------	------------------	------------------	------------------

CONTRACTUAL

211 LEGAL	5,796	25,000	25,000	25,000
212 ENGINEERING SERVICES	-	80,000	80,000	50,000
213 CONSULTING FEES	284,271	168,000	168,000	50,000
231 SERVICE-MAINT. CONTRACTS	64,872	96,600	96,600	90,450
237 UNIFORM SERVICE	13,534	15,000	15,000	15,000
240 EQUIPMENT REPAIRS	13,274	13,000	13,000	13,000
242 EQUIPMENT RENTAL & LEASE	6,768	10,000	10,000	10,000
244 BUILDING REPAIRS	11,603	15,000	15,000	15,000
246 VEHICLE REPAIRS	46,447	34,000	34,000	34,000
270 WASTE DISPOSAL SERVICE	10,000	10,000	10,000	10,000

Fund	Department	Division
02 Water Sewer	60 Utility Services	63 Water Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
280 STATE PERMITS	38,962	42,000	42,000	59,800

Notes:	Increase in Permits and Testing
There has been an increase in state permit fees due to the growth of water connections in the City and EPA-mandated unregulated contaminant testing.	
\$6,000 UCMR sampling	
\$53,800 TCEQ public health service fee	
CITY MANAGER'S COMMENTS: Approved	

281 METER REPAIR & REPLACEMENT	8,095	14,500	14,500	14,500
287 WATER PURCHASES	15,784,802	17,399,750	17,213,500	18,635,350
288 WATERLINE REPAIR & REPLAC	21,786	195,000	195,000	195,000
289 RESERVOIR MAINT. & REPAIR	249,971	282,500	538,100	169,800
<i>CONTRACTUAL Totals</i>	<u>16,560,182</u>	<u>18,400,350</u>	<u>18,469,700</u>	<u>19,386,900</u>

SUPPLIES

301 OFFICE SUPPLIES	2,233	2,550	2,550	2,550
310 PRINTING & BINDING	578	2,000	2,000	2,000
323 SMALL TOOLS	33,625	34,850	34,850	34,850
325 SAFETY SUPPLIES	10,226	10,800	10,800	10,800
331 FUEL & LUBRICANTS	85,776	95,000	95,000	93,000
333 CHEMICAL	11,587	13,500	13,500	13,500
335 PROPANE	9,796	10,000	10,000	7,500
341 CONSTRUCTION & REPAIR SUP	104,818	90,000	90,000	90,000
347 GENERAL MAINT. SUPPLY	16,874	18,000	18,000	18,000
380 FIRE HYDRANT MAINT SUPPLY	10,518	11,000	11,000	11,000
381 WATER PIPE FITTINGS	64,714	60,000	60,000	60,000
382 METER SUPPLIES	288,649	600,000	600,000	600,000
<i>SUPPLIES Totals</i>	<u>639,394</u>	<u>947,700</u>	<u>947,700</u>	<u>943,200</u>

OPERATIONS

410 DUES & SUBSCRIPTIONS	2,803	2,400	2,400	2,400
415 RECRUITING EXPENSES	2,295	500	500	500
430 TUITION & TRAINING	12,934	15,350	15,350	15,350
436 TRAVEL	2,128	5,000	5,000	5,000
<i>OPERATIONS Totals</i>	<u>20,159</u>	<u>23,250</u>	<u>23,250</u>	<u>23,250</u>

UTILITIES

501 ELECTRICITY	360,902	275,000	275,000	300,000
507 CELLULAR TELEPHONE	9,802	13,500	13,500	10,000
508 TELEPHONE SERVICE	-	-	-	3,000
<i>UTILITIES Totals</i>	<u>370,704</u>	<u>288,500</u>	<u>288,500</u>	<u>313,000</u>

Fund	Department	Division
02 Water Sewer	60 Utility Services	63 Water Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

CAPITAL

601 LAND	238,279	-	-	-
621 FIELD MACHINERY & EQUIPMENT	-	56,050	56,050	50,650

Notes:	Equipment Purchases
<p>\$8,450 to add CL17 chlorine analyzer for Eastside Pump Station to enable monitoring of water quality 24/7.</p> <p>\$19,450 to replace generators at Southside and Springer Water Towers. Each generator has reached the end of its life cycle. 10KW Generators</p> <p>\$8,000 to purchase modular shielding for trench safety</p> <p>\$14,750 to upgrade lighting in the parking lot and control room at Eastside Water Yard.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

623 VEHICLES	-	70,650	129,650	98,000
--------------	---	--------	---------	--------

Notes:	Replacement Vehicle
<p>\$49,000 to purchase a ½ ton Extended Cab pickup with tool boxes, headache rack, emergency lights and City logos to replace unit 132 with 161,775 miles.</p> <p>\$49,000 to purchase a replacement ½ ton extended cab pickup with tool boxes, headache rack, emergency lights and City logos to replace unit 115 with 156,685 miles.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

633 INFRASTRUCTURE IMPROVEMEN	-	-	-	1,100,000
-------------------------------	---	---	---	-----------

Notes:	Southside Water Tower Rehab
<p>Southside Water Tower has not been painted since its construction in 1996. Some welded joints and other components are beginning to rust inside and outside the tank. Our consulting engineer has been working with the cell carriers with antennas on the tower to plan for their removal and reinstallation after painting.</p> <p>\$1,100,000 Southside 1 MG interior and exterior repaint with allowance for miscellaneous steel repairs and modifications.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

CAPITAL Totals 238,279 126,700 185,700 1,248,650

WATER OPERATIONS Totals	19,210,583	21,135,150	21,263,500	23,389,050
--------------------------------	-------------------	-------------------	-------------------	-------------------

SEWER OPERATIONS

Fund	Department	Division
02 Water & Sewer	60 Utility Services	67 Sewer Operations

Expenditure Summary

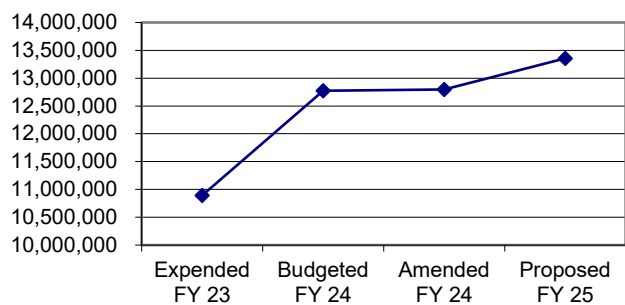
	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Personnel	1,374,055	1,274,900	1,274,900	1,391,600
Contractual	8,874,878	10,741,450	10,767,250	11,449,900
Supplies	231,027	288,050	288,050	274,450
Operational	12,873	17,700	17,700	17,700
Utilities	136,448	120,500	120,500	134,500
Capital	263,097	328,900	328,900	87,000
Total	10,892,378	12,771,500	12,797,300	13,355,150

Personnel Schedule

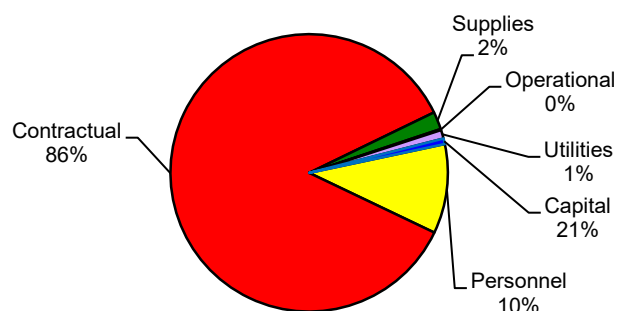
Position	Classification	FY 24 Approved	FY 25 Proposed
Wastewater - Field Supervisor	22	1	1
Production Technician - Field Supervisor	22	1	1
Production Technician III	18	1	1
Crew Leader	17	2	2
FOG Agent	16	1	1
Production Technician II	15	1	1
Equipment Operator	14	2	2
Production Technician I	12	1	1
Infiltration Technician	12	1	1
Maintenance Worker II	11	5	5

Activity Trends

Financial History



FY 25 Expenditures by Category



Fund	Department	Division
02 Water Sewer	60 Utility Services	67 Sewer Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

PERSONNEL SERVICES

100 SALARIES & WAGES	878,848	949,300	949,300	988,550
109 SALARIES & WAGES-OVERTIME	219,355	90,000	90,000	150,000
113 EDUCATION/CERTIFICATE PAY	2,700	3,600	3,600	3,600
114 LONGEVITY PAY	9,240	10,150	10,150	11,200
120 FICA & MEDICARE EXPENSE	81,821	72,650	72,650	75,650
122 T.M.R.S. RETIREMENT EXPENSE	182,092	149,200	149,200	162,600

<i>PERSONNEL SERVICES Totals</i>	1,374,055	1,274,900	1,274,900	1,391,600
----------------------------------	-----------	-----------	-----------	-----------

CONTRACTUAL

213 CONSULTING FEES	293,481	240,000	240,000	68,300
231 SERVICE-MAINT. CONTRACTS	197,992	226,000	226,000	321,100

Notes:	Maintenance Agreements Increase
<p>\$80,000 An increase in the number of generators was added to the system to perform maintenance service semi-annually, including load bank testing for all stations.</p> <p>\$46,000 Replace the existing sewer camera software with a cloud-based program more compatible with the City's GIS system. The current software cannot receive or send data to the GIS program.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

237 UNIFORM SERVICE	14,466	14,700	14,700	14,700
240 EQUIPMENT REPAIRS	48,637	32,000	65,000	32,000

Notes:	Amend Budget
<p>Due to unexpected equipment repairs and the increase in labor and parts, the budget will be amended to meet expenditures.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

242 EQUIPMENT RENTAL & LEASE	-	10,000	10,000	10,000
246 VEHICLE REPAIRS	38,115	40,000	85,000	40,000
279 INDUSTRIAL PRE-TREATMENT	89,951	114,950	112,900	120,400

Fund	Department	Division
02 Water Sewer	60 Utility Services	67 Sewer Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
282 LIFT STATION MAINTENANCE	189,120	190,450	234,150	262,750

Notes:	Installation of Monorail Crane
<p>\$177,000 Install a 5-ton crane at Squabble Creek Lift Station to enable pump repairs and maintenance. The crane truck used to do maintenance at the lift station cannot reach all the pumps. Squabble Creek Treatment Plant will be going offline. All sewage flows will be going to the lift station. The crane is needed to safely and quickly remove the pumps for repairs and maintenance to prevent sewer overflows.</p> <p>CITY MANAGER'S COMMENTS: Disapproved</p>	

Notes:	Lift Station Panel Upgrades
<p>\$175,760 The City has been upgrading four lift stations a year. Updates to outdated equipment include level transducers, retrofit PLCs, and level transmitters. If approved, this budget item will complete all the upgrades to the lift stations.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

284 SEWER LINE REPAIR & RPCMT	345,351	403,100	403,100	417,500
-------------------------------	---------	---------	---------	---------

Notes:	Sewer Condition Assessment
<p>\$177,000 The strategic plan associated with the City's CMOM plan presented to the EPA requires that the City must complete a condition assessment of the sewer system within ten years. To develop this strategic initiative, staff and the firm that worked on the CMOM took the information provided through the flow monitoring study conducted in the spring of 2015. This study divided the wastewater systems into 37 basins. The basins were ranked dependent on the amount of inflow and infiltration in rain events.</p> <p>The strategic initiative consists of a condition assessment of evaluating the basins that scored the lowest score in the study first. In 2024/2025, the wastewater division proposes to complete condition assessment of the four basins that have a total of 116,155 feet of pipe with 425 manholes. Following this type of strategy will give the wastewater division the ability to set targets with the ability to measure progress throughout the year to achieve the final goal.</p> <p>Assessments of these basins will include:</p> <ul style="list-style-type: none"> • Manhole inspections • Smoke testing • Dye flooding • Cleaning • CCTV • Analysis of any defects • Mapping • Cost estimates for repair or rehab • Data collecting • Final report <p>The City does not have the equipment or the personnel to complete the entire list of tasks and does not believe it is cost effective to hire additional personnel and purchase the equipment needed. The wastewater division is proposing to contract out everything except for the pipe cleaning and CCTV work.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

Fund	Department	Division
02 Water Sewer	60 Utility Services	67 Sewer Operations

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved						
285 SQUABBLE TREATMENT PLANT	885,722	978,150	928,300	715,850						
286 BUFFALO CREEK TREATMENT PLANT	1,550,170	1,860,200	1,860,200	1,831,750						
292 REGIONAL WASTEWATER SYSTEM	5,221,871	6,631,900	6,587,900	7,615,550						
<i>CONTRACTUAL Totals</i>	8,874,878	10,741,450	10,767,250	11,449,900						
<i>SUPPLIES</i>										
301 OFFICE SUPPLIES	623	1,500	1,500	1,500						
323 SMALL TOOLS	17,638	43,600	43,600	35,000						
325 SAFETY SUPPLIES	12,941	17,200	17,200	17,200						
331 FUEL & LUBRICANTS	79,718	90,000	90,000	85,000						
333 CHEMICAL	2,991	7,900	7,900	7,900						
341 CONSTRUCTION & REPAIR SUPPLIES	85,154	89,000	89,000	89,000						
347 GENERAL MAINTENANCE SUPPLIES	12,267	16,250	16,250	16,250						
385 LIFT STATION SUPPLIES	19,695	22,600	22,600	22,600						
<i>SUPPLIES Totals</i>	231,027	288,050	288,050	274,450						
<i>OPERATIONS</i>										
410 DUES & SUBSCRIPTIONS	1,634	2,700	2,700	2,700						
415 RECRUITING EXPENSES	1,841	500	500	500						
430 TUITION & TRAINING	7,328	10,700	10,700	10,700						
436 TRAVEL	2,070	3,800	3,800	3,800						
<i>OPERATIONS Totals</i>	12,873	17,700	17,700	17,700						
<i>UTILITIES</i>										
501 ELECTRICITY	126,885	110,000	110,000	125,000						
507 CELLULAR TELEPHONE	9,563	10,500	10,500	9,500						
<i>UTILITIES Totals</i>	136,448	120,500	120,500	134,500						
<i>CAPITAL</i>										
621 FIELD MACHINERY & EQUIPMENT	59,185	14,150	14,150	8,000						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Notes:</td> <td>Trench Shoring System</td> </tr> <tr> <td colspan="2">\$8,000 Modular shielding for trench safety.</td> </tr> <tr> <td colspan="2" style="color: green;">CITY MANAGER'S COMMENTS: Approved</td> </tr> </table>					Notes:	Trench Shoring System	\$8,000 Modular shielding for trench safety.		CITY MANAGER'S COMMENTS: Approved	
Notes:	Trench Shoring System									
\$8,000 Modular shielding for trench safety.										
CITY MANAGER'S COMMENTS: Approved										
623 VEHICLES	203,912	314,750	314,750	79,000						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Notes:</td> <td>Replacement Vehicle</td> </tr> <tr> <td colspan="2">\$79,000 - 1-1/2-ton crew cab truck with utility bed, air compressor, and emergency lighting This vehicle will replace a 2008 crew cab truck with 149,350 miles used for Sewer Department service calls. The 2008 truck has a rear main seal leaking oil.</td> </tr> <tr> <td colspan="2" style="color: green;">CITY MANAGER'S COMMENTS: Approved</td> </tr> </table>					Notes:	Replacement Vehicle	\$79,000 - 1-1/2-ton crew cab truck with utility bed, air compressor, and emergency lighting This vehicle will replace a 2008 crew cab truck with 149,350 miles used for Sewer Department service calls. The 2008 truck has a rear main seal leaking oil.		CITY MANAGER'S COMMENTS: Approved	
Notes:	Replacement Vehicle									
\$79,000 - 1-1/2-ton crew cab truck with utility bed, air compressor, and emergency lighting This vehicle will replace a 2008 crew cab truck with 149,350 miles used for Sewer Department service calls. The 2008 truck has a rear main seal leaking oil.										
CITY MANAGER'S COMMENTS: Approved										
<i>CAPITAL Totals</i>	263,097	328,900	328,900	87,000						
SEWER OPERATIONS Totals	10,892,378	12,771,500	12,797,300	13,355,150						

SUMMARY OF OPERATIONS

Fund
10 Cemetery

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	18,530	14,250	21,800	19,000
Total Expenditures	47,149	5,000	10,700	5,000
Excess Revenues Over (Under) Expenditures	(28,619)	9,250	11,100	14,000
Fund Balance - Beginning	98,019	65,269	69,400	80,500
Fund Balance - Ending	69,400	74,519	80,500	94,500

SUMMARY OF REVENUES

Fund
10 Cemetery

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4001	Interest Earnings	2,580	2,000	2,500	2,000
4720	Cemetery Receipts	14,800	10,000	18,000	15,000
4722	Registration & Permit Fees	1,150	2,250	1,300	2,000
Total Revenues		18,530	14,250	21,800	19,000

SUMMARY OF EXPENDITURES

Fund

10 Cemetery

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Contractual	2,590	5,000	10,700	5,000
Supplies	44,559	-	-	-
Total	47,149	5,000	10,700	5,000

Fund 10 Cemetery

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
<i>CONTRACTUAL</i>				
247 GROUNDS MAINTENANCE	2,590	5,000	10,700	5,000
<i>CONTRACTUAL Totals</i>	<u>2,590</u>	<u>5,000</u>	<u>10,700</u>	<u>5,000</u>
<i>SUPPLIES</i>				
341 CONSTRUCTION & REPAIR SUP	44,559	-	-	-
<i>CAPITAL Totals</i>	<u>44,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
CEMETERY FUND Totals	47,149	5,000	10,700	5,000

SUMMARY OF OPERATIONS

Fund

11 Public Safety Funds

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	137,042	76,550	86,250	81,800
Total Expenditures	38,746	64,550	78,950	43,550
Excess Revenues Over (Under) Expenditures	98,296	12,000	7,300	38,250
Net Other Financing Sources (Uses)	-	-	(45,850)	(10,000)
Net Gain (Loss)	98,296	12,000	(38,550)	28,250
Fund Balance - Beginning	138,062	191,762	236,358	197,808
Fund Balance - Ending	236,358	203,762	197,808	226,058

SUMMARY OF REVENUES

Fund

11 Public Safety Funds

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4001	Interest Earnings	3,093	2,000	4,000	1,800
4019	Miscellaneous Revenue	937	-	-	-
4054	Donations - Police Activities	7,280	1,000	3,200	1,000
4056	Donations - Flag Supplies	10,700	-	200	-
4058	Donations - Fire	-	500	5,300	500
4060	Opioid Settlement Revenue	35,884	-	-	-
4415	Court Security Fee	14,754	15,000	15,000	15,000
4420	Technology Fee	12,110	12,500	12,500	12,500
4425	Child Safety Fines	2,857	4,000	2,500	2,500
4430	Local Truancy Fund	14,896	12,000	14,000	14,000
4520	County Contracts	34,531	29,550	29,550	34,500
Total Revenues		137,042	76,550	86,250	81,800

SUMMARY OF OPERATING TRANSFERS

Fund

11 Public Safety Funds

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Other Financing Sources				
From General Fund	-	-	-	-
Total Other Financing Sources	-	-	-	-
Operating Transfers Out				
To General Fund	-	-	45,850	10,000
Total Other Financing Uses	-	-	45,850	10,000
Net Other Financing Sources (Uses)	-	-	(45,850)	(10,000)

SUMMARY OF EXPENDITURES

Fund

11 Public Safety Funds

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Contractual	25,734	59,550	59,550	39,550
Supplies	-	-	10,500	-
Operational	13,012	5,000	8,900	4,000
Total Expenditures	38,746	64,550	78,950	43,550

Fund 11 Public Safety

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
<i>CONTRACTUAL</i>				
208 EMERGENCY SERVICES CORP	17,720	34,550	34,550	34,550
231 SERVICE MAINTENANCE CONTRACTS	8,014	5,000	5,000	5,000
244 BUILDING REPAIRS	-	20,000	20,000	-
<i>CONTRACTUAL Totals</i>	25,734	59,550	59,550	39,550
<i>SUPPLIES</i>				
329 FLAG REPLACEMENTS	-	-	10,500	-
<i>OPERATIONS Totals</i>	-	-	10,500	-
<i>OPERATIONS</i>				
406 SPECIAL EVENTS	8,388	1,000	1,000	1,000
430 TUITION & TRAINING	-	1,000	4,900	1,000
463 DONATIONS EXPENSE -FIRE	1,043	1,000	1,000	1,000
464 CERT EXPENSES	-	1,000	1,000	1,000
466 SILENT PARTNERS PROGRAM	3,581	1,000	1,000	-
<i>OPERATIONS Totals</i>	13,012	5,000	8,900	4,000
PUBLIC SAFETY FUNDS Totals	38,746	64,550	78,950	43,550

SUMMARY OF OPERATIONS

Fund

12 Recreational Development

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	767,177	690,000	940,000	1,652,500
Total Expenditures	794,304	840,650	1,045,650	1,819,500
Excess Revenues Over (Under) Expenditures	(27,127)	(150,650)	(105,650)	(167,000)
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	(27,127)	(150,650)	(105,650)	(167,000)
Fund Balance - Beginning	1,203,853	1,142,294	1,176,726	1,071,076
Fund Balance - Ending	1,176,726	991,644	1,071,076	904,076

SUMMARY OF REVENUES

Fund

12 Recreational Development

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4001	Interest Earnings	27,423	20,000	35,000	30,000
4050	Donations	18,400	10,000	10,000	10,000
4250	Recreation Program Fees	83,407	130,000	130,000	130,000
4252	RBSL Revenues	236,222	250,000	260,000	250,000
4256	Rib Rub Revenues	7,468	10,000	10,000	10,000
4500	Grant Proceeds	-	-	150,000	787,500
4680	Developer Contributions	-	-	-	90,000
4700	Takeline Concessions	377,507	250,000	325,000	325,000
4750	Land Lease Revenues	16,750	20,000	20,000	20,000
Total Revenues		767,177	690,000	940,000	1,652,500

SUMMARY OF EXPENDITURES

Fund

12 Recreational Development

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Contractual	389,186	410,000	415,000	307,500
Supplies	54,363	240,000	240,000	35,000
Operations	46,329	59,000	59,000	92,000
Capital Outlay	304,426	131,650	331,650	1,385,000
Total Expenditures	794,304	840,650	1,045,650	1,819,500

Fund 12 Recreation Development
--

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

CONTRACTUAL

213	CONSULTING FEES	47,075	10,000	10,000	2,500
234	MARKETING	24,698	30,000	30,000	30,000
235	BANK CHARGES	11,792	10,000	15,000	10,000
239	RECREATION CONTRACT	68,032	80,000	80,000	80,000
245	POOL REPAIR & MAINTENANCE	138,199	135,000	135,000	40,000
260	ATHLETIC PROGRAMS	99,390	145,000	145,000	145,000
<i>CONTRACTUAL Totals</i>		389,186	410,000	415,000	307,500

SUPPLIES

341	CONSTRUCTION MATERIALS SUPPLIES	24,689	205,000	205,000	-
360	ATHLETIC PROGRAM SUPPLIES	19,329	20,000	20,000	20,000
391	RECREATION PROGRAM SUPPLIES	10,345	15,000	15,000	15,000
<i>SUPPLIES Totals</i>		54,363	240,000	240,000	35,000

OPERATIONS

406	SPECIAL EVENTS	39,071	42,000	42,000	75,000
-----	----------------	--------	--------	--------	--------

Notes:	New/Enhanced Events
<p>This request is due to increasing and reimagining current special events. In addition, the City will be assuming responsibility for the Scare on the Square. The city's Halloween event at the Harbor has run its course and staff will be able to focus on the downtown event instead. Additional \$33,000.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

406	RIB RUB EXPENSES	4,045	17,000	17,000	17,000
409	GRANT MATCHING	3,213	-	-	-
<i>OPERATIONS Totals</i>		46,329	59,000	59,000	92,000

Fund 12 Recreation Development
--

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

CAPITAL

610	FURNITURE & FIXTURES	54,756	19,150	19,150	-
633	INFRASTRUCTURE IMPROVEMENT	-	32,500	32,500	135,000

Notes:	New Projects
<p>\$100,000 Additional clay and laser leveling infields at Yellow Jacket 1-3 and Harry Myers 1-2 athletic infields. This projects is for player safety and to reduce rainouts. This project is normally done by park staff and will continue to be done at Leon Tuttle, but these 2 location are so far out of specification we need to get them into specification and then parks staff will take over moving forward. (\$20,000 per field)</p> <p>\$35,000 Additional Solar Lighting for the Harry Myers East parking lot expansion which was recently completed.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

643	PLAYGROUND EQUIPMENT	249,670	80,000	80,000	200,000
-----	----------------------	---------	--------	--------	---------

Notes:	Park Upgrade Projects
<p>\$35,000 Lofland Park Train (Leather and Associates playground) This is wood and trex board structure and is getting rotten to the point of becoming hazardous much like the Kidzone playground was in 2021. We will replace the current structure with a similarly train themed play structure.</p> <p>\$100,000 Emerald Bay Playground: Due to age, wear, and most of the equipment having become obsolete. This is for the replacement of all equipment and will continue our plan to replace a playground yearly.</p> <p>\$60,000 Kidzone: Due to the popularity of this facility and the average of 1,000 visitors a day we need to alter some of the artificial turf under swings and add shade canopies over the swing for additional expansion of the shade at the park.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

669	BOAT RAMP IMPROVEMENTS	-	-	200,000	1,050,000
-----	------------------------	---	---	---------	-----------

Notes:	Boat Ramp Parking Improvements
<p>This is for the Texas Parks and Wildlife grant project for the additional parking lots and picnic areas at 66 Boat Ramp. The project total is \$1,250,000 pending sealed bidding. The city match is 75% or \$312,500. Design is being completed in FY2024 and the construction is slated to be completed by around Memorial Day weekend 2025.</p> <p>CITY MANAGER'S COMMENTS: Approved</p>	

<i>CAPITAL Totals</i>	304,426	131,650	331,650	1,385,000
-----------------------	---------	---------	---------	-----------

RECREATION Totals	794,304	840,650	1,045,650	1,819,500
--------------------------	----------------	----------------	------------------	------------------

SUMMARY OF OPERATIONS

Fund

14 Street Improvements

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	16,851	12,000	90,000	11,000
Total Expenditures	77,472	-	7,500	-
Excess Revenues Over (Under) Expenditures	(60,621)	12,000	82,500	11,000
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	(60,621)	12,000	82,500	11,000
Fund Balance - Beginning	480,508	420,258	419,887	502,387
Fund Balance - Ending	419,887	432,258	502,387	513,387

SUMMARY OF REVENUES

Fund

14 Street Improvements

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4001	Interest Earnings	16,153	12,000	42,000	11,000
4490	Insurance Proceeds	-	-	7,500	-
4812	Assesment-Emma Jane/Davy	698	-	-	-
4818	Pro-Rata - Road Projects	-	-	40,500	-
Total Revenues		16,851	12,000	90,000	11,000

SUMMARY OF EXPENDITURES

Fund

14 Street Improvements

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Supplies	77,472	-	7,500	-
Total Expenditures	77,472	-	7,500	-

Fund 14 Street Improvement

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
<i>SUPPLIES</i>				
393 INFRASTRUCTURE IMPROVEMEN	77,472	-	7,500	-
<i>SUPPLIES Totals</i>	<u>77,472</u>	<u>-</u>	<u>7,500</u>	<u>-</u>
STREET IMPROVEMENT FUND Totals	77,472	-	7,500	-

SUMMARY OF OPERATIONS

Fund

16 Fire Equipment Fund

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	72,074	70,650	72,650	70,650
Total Expenditures	38,040	67,600	61,600	87,800
Excess Revenues Over (Under) Expenditures	34,034	3,050	11,050	(17,150)
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	34,034	3,050	11,050	(17,150)
Fund Balance - Beginning	190,133	211,283	224,168	235,218
Fund Balance - Ending	224,168	214,333	235,218	218,068

SUMMARY OF REVENUES

Fund

16 Fire Equipment Fund

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4001	Interest Earnings	6,441	5,000	7,000	5,000
4535	County Fire Calls	65,633	65,650	65,650	65,650
Total Revenues		72,074	70,650	72,650	70,650

SUMMARY OF EXPENDITURES

Fund

16 Fire Equipment Fund

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Supplies	759	7,000	1,000	2,000
Capital Outlay	37,282	60,600	60,600	85,800
Total Expenditures	38,040	67,600	61,600	87,800

Fund 16 Fire Equipment

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
-------------	--------------------------	---------------------------	---------------------------	----------------------------------

SUPPLIES

377 VOLUNTEER SERVICES	759	7,000	1,000	2,000
<i>SUPPLIES Totals</i>	<u>759</u>	<u>7,000</u>	<u>1,000</u>	<u>2,000</u>

CAPITAL

617 RADIO EQUIPMENT	-	-	-	25,200
---------------------	---	---	---	--------

Notes:	Radio Equipment Replacements
<p>The current mobile radios deployed in the fleet have reached their end of life and will need to be replaced with upgraded equipment as they expire. We currently have replacement vehicles ordered that will be arriving soon (or have already arrived) for Engine 3, Brush Truck 4, and 802; therefore, we would like to replace these radios on the new units. Requesting funding for a 4th radio in the event an existing one needs to be replaced.</p>	
<p>CITY MANAGER'S COMMENTS: Approved</p>	

621 FIELD MACHINERY & EQUIPMENT	37,282	60,600	60,600	60,600
---------------------------------	--------	--------	--------	--------

Notes:	Equipment Upgrades
<p>\$130,500 Our current traffic pre-emption equipment (commonly known as Opticom) uses infrared technology to communicate with the traffic signals and turn the light green as a vehicle is approaching. This technology requires line-of-sight contact between the emitter on the approaching vehicle and the receiver on the traffic light to operate. This requires the vehicle to be able to get close enough to the traffic light to activate, a situation often times not obtainable in our busiest intersections because of traffic congestion. Upgraded technology is available that uses radio frequencies and GPS coordinates of approaching units to activate the traffic light. The radio frequency technology increases the effective range significantly allowing a better opportunity for congested motorists to clear an intersection ahead of an approaching unit that might not be able to be cleared with the existing technology.</p>	
<p>CITY MANAGER'S COMMENTS: Disapproved</p>	

623 VEHICLES	-	-	-	-
--------------	---	---	---	---

Notes:	Vehicle Replacement
<p>\$1,300,000 for the replacement of Engine 1 (2017 model). By the time we receive a new engine it will likely be sometime in 2027 or 2028 putting Engine 1 at approximately 10 or 11 years of age (on the edge of the desired replacement age of 8-10 years).</p>	
<p>\$75,000 in associated new equipment for new apparatus.</p>	
<p>CITY MANAGER'S COMMENTS: Approved from General Fund Reserves in the year it's delivered.</p>	

<i>CAPITAL Totals</i>	<u>37,282</u>	<u>60,600</u>	<u>60,600</u>	<u>85,800</u>
-----------------------	---------------	---------------	---------------	---------------

FIRE EQUIPMENT FUND Totals	38,040	67,600	61,600	87,800
-----------------------------------	---------------	---------------	---------------	---------------

SUMMARY OF OPERATIONS

Fund

17 Airport Special Revenue

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	164,176	140,800	147,800	129,500
Total Expenditures	119,432	63,350	99,300	48,500
Excess Revenues Over (Under) Expenditures	44,744	77,450	48,500	81,000
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	44,744	77,450	48,500	81,000
Fund Balance - Beginning	201,050	256,300	245,794	294,294
Fund Balance - Ending	245,794	333,750	294,294	375,294

SUMMARY OF REVENUES
Fund
17 Airport Special Revenue

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4001	Interest Earnings	2,130	300	7,300	5,000
4500	Grant Proceeds	37,370	16,000	16,000	-
4750	Land Lease	119,925	120,000	120,000	120,000
4752	F.B.O. Lease	4,751	4,500	4,500	4,500
Total Revenues		164,176	140,800	147,800	129,500

SUMMARY OF EXPENDITURES

Fund

17 Airport Special Revenue

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Contractual	31,215	28,850	60,800	30,200
Supplies	-	1,000	1,000	12,800
Operational	86,918	32,000	32,000	-
Utilities	1,299	1,500	5,500	5,500
Total Expenditures	119,432	63,350	99,300	48,500

Fund 17 Aviation

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
--------------------	-----------------------------------	------------------------------------	------------------------------------	---

CONTRACTUAL

213 CONSULTING FEES	14,958	-	31,000	-
227 INSURANCE-REAL PROPERTY	999	750	1,700	1,700
229 INSURANCE-LIABILITY	492	500	500	900
231 SERVICE MAINTENANCE CONTRACTS	-	2,400	2,400	2,400
240 EQUIPMENT REPAIRS	5,536	3,000	3,000	3,000
244 BUILDING REPAIRS	9,231	17,000	17,000	17,000
246 VEHICLE REPAIRS	-	5,000	5,000	5,000
280 STATE PERMITS	-	200	200	200

<i>CONTRACTUAL Totals</i>	31,215	28,850	60,800	30,200
---------------------------	--------	--------	--------	--------

SUPPLIES

339 FUEL TANK REPAIRS	-	1,000	1,000	1,000
341 CONSTRUCTION & REPAIR SUP	-	-	-	11,800

Notes:	Maintenance Projects
\$ 10,700 Asphalt repairs in front of Hanger #2	
\$1,100 Herbicide treatment to airfield pavement	
CITY MANAGER'S COMMENTS: Approved	

<i>SUPPLIES Totals</i>	-	1,000	1,000	12,800
------------------------	---	-------	-------	--------

OPERATIONS

409 GRANT MATCHING	86,918	32,000	32,000	-
--------------------	--------	--------	--------	---

<i>OPERATIONS Totals</i>	86,918	32,000	32,000	-
--------------------------	--------	--------	--------	---

UTILITIES

501 ELECTRICITY	1,299	1,500	5,500	5,500
-----------------	-------	-------	-------	-------

<i>UTILITIES Totals</i>	1,299	1,500	5,500	5,500
-------------------------	-------	-------	-------	-------

AVIATION FUND Totals	119,432	63,350	99,300	48,500
-----------------------------	----------------	---------------	---------------	---------------

SUMMARY OF OPERATIONS

Fund

24 Downtown Fund

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	10,000	10,000	10,000	10,000
Total Expenditures	29,091	10,000	9,500	10,000
Excess Revenues Over (Under) Expenditures	(19,091)	-	500	-
Net Gain (Loss)	(19,091)	-	500	-
Fund Balance - Beginning	33,429	13,429	14,338	14,838
Fund Balance - Ending	14,338	13,429	14,838	14,838

SUMMARY OF REVENUES

Fund

24 Downtown Fund

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4050	Donations	10,000	10,000	10,000	10,000
Total Revenues		10,000	10,000	10,000	10,000

SUMMARY OF EXPENDITURES

Fund

24 Downtown Fund

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Contractual	740	4,000	1,000	4,000
Supplies	28,350	2,000	-	2,000
Operational	-	4,000	8,500	4,000
Total Expenditures	29,091	10,000	9,500	10,000

Fund 24 Downtown Improvement
--

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
<i>CONTRACTUAL</i>				
293 GRANT PROGRAM	740	4,000	1,000	4,000
<i>CONTRACTUAL Totals</i>	<u>740</u>	<u>4,000</u>	<u>1,000</u>	<u>4,000</u>
<i>SUPPLIES</i>				
347 GENERAL MAINTENANCE SUPPLIES	28,350	2,000	-	2,000
<i>SUPPLIES Totals</i>	<u>28,350</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<i>OPERATIONS</i>				
469 PROMOTION EXPENSE	-	4,000	8,500	4,000
<i>OPERATIONS Totals</i>	<u>-</u>	<u>4,000</u>	<u>8,500</u>	<u>4,000</u>
DOWNTOWN IMPROVEMENT Totals	29,091	10,000	9,500	10,000

SUMMARY OF OPERATIONS

Fund

26 Narcotics - Seizure Awards

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	394,879	-	291,100	-
Total Expenditures	234,241	114,000	377,000	27,500
Excess Revenues Over (Under) Expenditures	160,638	(114,000)	(85,900)	(27,500)
Net Other Financing Sources (Uses)	-	-	-	-
Net Gain (Loss)	160,638	(114,000)	(85,900)	(27,500)
Fund Balance - Beginning	433,541	589,091	594,179	508,279
Fund Balance - Ending	594,179	475,091	508,279	480,779

SUMMARY OF REVENUES

Fund

26 Narcotics - Seizure Awards

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
4550	Seizure Revenue	394,879	-	291,100	-
Total Revenues		394,879	-	291,100	-

SUMMARY OF EXPENDITURES

Fund

26 Narcotics - Seizure Awards

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Contractual	21,283	10,000	18,100	14,000
Supplies	-	3,500	3,500	3,500
Operational	9,000	10,000	10,000	10,000
Capital	203,958	90,500	345,400	-
Total Expenditures	234,241	114,000	377,000	27,500

Fund
26 Seized Funds

G/L Account	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2025 City Manager Approved
<i>CONTRACTUAL</i>				
218 COURT COSTS FOR SEIZED FUNDS	2,339	-	8,100	-
231 SERVICE MAINTENANCE CONTRACTS	18,944	10,000	10,000	14,000
<i>CONTRACTUAL Totals</i>	<u>21,283</u>	<u>10,000</u>	<u>18,100</u>	<u>14,000</u>
<i>SUPPLIES</i>				
321 UNIFORMS	-	-	-	-
373 INVESTIGATION SUPPLIES	-	3,500	3,500	3,500
<i>SUPPLIES Totals</i>	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<i>OPERATIONS</i>				
451 CONFIDENTIAL FUNDS	9,000	10,000	10,000	10,000
<i>OPERATIONS Totals</i>	<u>9,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<i>CAPITAL</i>				
610 FURNITURE & FIXTURES	-	-	11,500	-
612 COMPUTER EQUIPMENT	-	-	193,400	-
623 VEHICLES	-	35,000	35,000	-
624 POLICE EQUIPMENT	203,958	55,500	105,500	-
<i>CAPITAL Totals</i>	<u>203,958</u>	<u>90,500</u>	<u>345,400</u>	<u>-</u>
SEIZED FUNDS - NARCOTICS Totals				
	234,241	114,000	377,000	27,500



City of Rockwall
The New Horizon

**CITY OF ROCKWALL
MEMORANDUM**

**TO: Mary Smith, City Manager
Joey Boyd, Asst. City Manager**

FROM: Shawn Yerks, Director of Human Resources

CC: Honorable Mayor and City Council

DATE: August 9, 2024

SUBJECT: City’s Health & Welfare Programs

General Overview

The City of Rockwall has partnered with **Holmes Murphy** since January 2012 for broker and consultant services to ensure the City stays informed on local healthcare trends, vendor alternatives, expected cost projections, Healthcare Reform and other legal and legislative topics that impact the City’s health plan. In January of 2017, the City changed third-party administrators for administration of the health plan from Group & Pension Administrators, Inc. (GPA) to **Cigna**. The results show this was a prudent decision due to improved network access, provider discounts, medical management, improved Pharmacy contract, and lower overall administrative fees.

Health Care Cost Summary

As the table below indicates, like other Employers the City has experienced a continued rise in healthcare claims and costs since the 2014 plan year, but overall claims costs have decreased since the move to Cigna due to improved network access and discounts. Based on paid claims through June 2024, it is projected that the 2024/25 claim expense will be higher than the 2023 expenses indicated below, due primarily to higher than usual large claims. For the last 12 months, there have been six (6) claims that were paid in excess of the \$105,000 stop loss limit. For the first 6 months of plan year 2024, there is one claim of \$493K which is over the \$105,000 Individual Stop Loss limit. The City purchases Stop Loss insurance from Cigna annually that reimburses the City for any individual claim that exceeds \$105,000 in any plan year. This insurance helps to manage volatility from the large claims which are cyclical each year.

History of Claims Cost:

Cal. Year	Claims Cost	Annual Cost PEPY	# of EEs @ YR End
2014	\$2,425,875	\$10,279	236
2015	\$2,914,258	\$12,143	240
2016	\$2,889,527	\$12,040	240
2017	\$2,143,055	\$8,607	249
2018	\$2,000,568	\$8,099	247
2019	\$1,793,897	\$6,795	269
2020	\$1,632,063	\$6,000	274
2021	\$1,933,245	\$6,783	288
2022	\$2,177,851	\$7,484	299
2023	\$2,438,265	\$7,869	310

Prescription Benefits Plan

The table below shows that the City of Rockwall’s prescription claims increased significantly in 2023 due to our covered members requesting high-cost specialty medications, especially for weight loss. For the last two (2) Plan years, the costs per year have averaged \$1M which is an +19% increase when compared to the average annual costs for 2021 & 2022. Some of this is due to increased headcount (see Health Care Employees covered). Overall, Pharmacy costs have outpaced other medical related expenses due to these costly drugs for all employers. The normative benchmark for Pharmacy trend for 2023-24 is currently between +12% to 20% for the next plan year, driven primarily from new

expensive Specialty Drugs that members request due to advertising on TV. Cigna is working to lower this trend through its Prescription Drug Formulary which incentivizes members to try alternate lower costs drugs first, prior to selecting the costly prescription alternative. However, many of these specialty medications come with a high rebate (credit) for these drugs. The City, with Holmes Murphy, was able to negotiate an additional **\$460k annual credit** for this that will come back to the plan to offset these expenses in Plan Year 2025.

PLAN YEAR	RX EXPENSE PAID	% INCREASE/DECREASE
2014	\$624,073	+21.5%
2015	\$594,363	-5%
2016	\$741,688	+24.8%
2017	\$662,776	-10.6%
2018	\$662,906	0.0%
2019	\$698,900	+5.0%
2020	\$787,121	+12.6%
2021	\$894,567	+12.2%
2022	\$790,052	-11.7%
2023	\$1,212,444	+53%

Note: Claims cost does not include Admin Fees.

Administrative Fees

The City also pays administrative fees to Cigna to administer the Medical, Pharmacy, Dental and Vision benefits. As mentioned before, the City purchases Stop Loss Insurance to protect it against large claims, which are included in the below administrative fees.

For 2025, the estimated fees to be paid annually to Cigna for these services based on current covered employees are:

- *Cigna Administrative fees: \$1,043,437*

Stop Loss Insurance

Stop Loss insurance premiums for large individual claims continues to be one of the biggest challenges that all employers face due to the inherent uncertainty of these claims, the fact that employers now have unlimited Lifetime Maximums, and that few carriers are in the market to insure these claims. Municipal employers have additional challenges due to the presence of certain high-risk employee groups and potential retirees. See Stop Loss memo for further details.

Healthcare Reform

The City also pays fees related to the *Affordable Care Act (Healthcare Reform)*, which is required for all employers, public and private.

For 2024, the estimated fees to be paid, based on 2023 enrollment:

- *Patient Centered Outcomes Research Institute (PCORI) Fee - \$2,320 annually.*

These fees were budgeted in the 2024 funding rates, but are paid in July of 2024.

Pre-65 Retiree Insurance

Texas Municipal Employers are required to offer coverage to their Pre-65 retirees in accordance with Local Government Code 175. Employers can require retirees to pay for this coverage, and/or provide some subsidy to pay for coverage. In the recent past, the City provided equivalent coverage to our early Retirees through the Texas Municipal League (TML) via Fully Insured options. Since the TML option was canceled in November of 2022, the City must fund for their coverage through the self-funded medical plan.

Due to risk of these Retirees (higher claims costs) there are very limited options available to employers for this group. Because of this, most Texas Municipal employers are focusing on improving engagement of this group of former employees, which includes making them aware of external marketplace alternatives which could save them money.

SUMMARY OF OPERATIONS

Fund

31 Employee Benefits

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Total Revenues	1,980,784	1,072,000	1,929,000	1,527,000
Total Expenditures	5,942,589	4,995,500	5,750,500	6,003,050
Operating Income (Loss)	(3,961,805)	(3,923,500)	(3,821,500)	(4,476,050)
Non-Operating Revenues	78,625	30,000	130,000	125,000
Non-Operating Income (Loss)	78,625	30,000	130,000	125,000
Net Income (Loss) Before Transfers	(3,883,180)	(3,893,500)	(3,691,500)	(4,351,050)
Net Transfers In (Out)	3,670,000	3,950,000	4,028,000	4,115,000
Net Income (Loss)	(213,180)	56,500	336,500	(236,050)
Retained Earnings - Beginning	737,117	750,117	523,937	860,437
Retained Earnings - Ending	523,937	806,617	860,437	624,387

SUMMARY OF REVENUES

Fund

31 Employee Benefits

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Revenues					
4019	Miscellaneous (REDC)	21,000	32,000	24,000	32,000
4840	Retiree Premiums	37,336	40,000	40,000	40,000
4850	Employee Contributions	1,012,396	980,000	1,045,000	1,090,000
4855	Pharmacy Rebates	-	-	-	345,000
4860	Stop Loss Reimbursements	910,052	20,000	820,000	20,000
Total Operating Revenues		1,980,784	1,072,000	1,929,000	1,527,000
Non-Operating Revenues					
4001	Interest Earnings	78,625	30,000	130,000	125,000
Total Non-Operating Revenues		78,625	30,000	130,000	125,000
Total Revenues		2,059,409	1,102,000	2,059,000	1,652,000

SUMMARY OF OPERATING TRANSFERS

Fund

31 Employee Benefits

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Transfers In				
From General Fund	2,750,000	3,000,000	3,078,000	3,150,000
From Water & Sewer Fund	920,000	950,000	950,000	965,000
Total Operating Transfers In	3,670,000	3,950,000	4,028,000	4,115,000
Operating Transfers Out				
To Workers Compensation Fund	-	-	-	-
Total Operating Transfers Out	-	-	-	-
Net Operating Transfers In (Out)	3,670,000	3,950,000	4,028,000	4,115,000

SUMMARY OF EXPENSES

Fund

31 Employee Benefits

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Expenses				
Operations	5,942,589	4,995,500	5,750,500	6,003,050
Total Expenditures	5,942,589	4,995,500	5,750,500	6,003,050

Fund
31 Employee Benefits

ACCOUNT	2023 Actual Expense	2024 Adopted Budget	2024 Amended Budget	2025 Manager Approved
40 Operational				
422 EMPLOYEE ACTIVITIES	35,850	45,000	45,000	25,000
440 ADMINISTRATION FEES	160,560	185,000	185,000	160,000
441 REINSURANCE PREMIUMS	725,136	785,500	785,500	883,050
442 PAID HEALTH CLAIMS	4,963,354	3,950,000	4,700,000	4,900,000
443 LIFE INSURANCE PREMIUMS	32,472	30,000	35,000	35,000
448 RETIREE INSURANCE PREMIUMS	25,217	-	-	-
Operational TOTAL :	5,942,589	4,995,500	5,750,500	6,003,050
Employee Benefits TOTAL :	5,942,589	4,995,500	5,750,500	6,003,050



City of Rockwall
The New Horizon

**CITY OF ROCKWALL
MEMORANDUM**

TO: Mary Smith, City Manager
Joey Boyd, Asst. City Manager

FROM: Shawn Yerks, Director of Human Resources

CC: Honorable Mayor and City Council

DATE: August 9, 2024

SUBJECT: Employee Safety Program

In 1990, the City issued Certificates of Obligation for \$2,000,000 to fund a self-insured workers' compensation program. The bond issue was paid off in August 2000. Claims processing is managed by the Texas Municipal League with the City paying deductible expenses up to \$100,000 per occurrence, with an aggregate exposure of \$300,000.

The City's self-funded Risk Management Program includes many components that have worked well together over the past several years to ensure and promote a safe work environment for all our employees. These include: *job placement assessments, drug/alcohol testing, job evaluation & site assessments, job specific safety training, incident investigation and reporting, workplace inspections, risk assessments and analysis* conducted by TMLIRP.

The HR staff reviews the claims data to identify potential trends in the following areas: *types of injuries, injuries occurring within certain job classifications, injuries resulting from types of equipment or specific job tasks, severity of claims, number of "days lost", and costs.* In addition, employees are encouraged to report *incidents without injuries* to assist in tracking and identifying potential safety hazards that can be corrected pro-actively.

The *reportable incidents* have decreased from 35 to 27, the *number of days away from work* decreased from 362 to 131 and the *days on restricted or light duty* have increased from 297 to 318. Most of the total days for *restricted or light duty* are due to cases in the Police and Fire department. Please be advised the numbers for FY23/24 will change due to not having the full FY24 data. This data was current as of August 9, 2024.

Fiscal Year	Total # of EE Receiving A Pay Check	Reportable Incidents	Non-Reportable Incidents	Total Days Away From Work	Indemnity Incurred	Total Days Restricted Duty (Light Duty)	Medical Costs Incurred	Sum of Expense Incurred	Total Loss for Rockwall
18/19	302	32	65	87	\$ 22,644	222	\$ 54,413	\$ 6,508	\$ 83,565
19/20	345	52	32	50	\$ 43,570	218	\$ 43,333	\$ 2,941	\$ 89,844
20/21	334	59	27	75	\$ 89,494	55	\$ 93,932	\$ 26,729	\$ 210,155
21/22	371	87	46	240	\$ 121,700	139	\$ 155,938	\$ 10,563	\$ 288,200
22/23	386	35	34	362	\$ 19,166	297	\$ 76,400	\$ 4,400	\$ 100,006
23/24	402	27	17	131	\$ 43,676	318	\$ 75,043	\$ 2,610	\$ 121,329

The City has achieved great results over the majority of the past 25 years in managing claim costs.

SUMMARY OF OPERATIONS

Fund

32 Worker's Compensation

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Non-Operating Revenues	34,499	16,000	36,000	30,500
Operating Expenses	524,009	331,200	297,200	343,000
Operating Income (Loss)	(489,510)	(315,200)	(261,200)	(312,500)
Net Transfers In (Out)	290,000	325,000	325,000	325,000
Net Income (Loss)	(199,510)	9,800	63,800	12,500
Retained Earnings - Beginning	634,243	440,943	434,733	498,533
Retained Earnings - Ending	434,733	450,743	498,533	511,033

SUMMARY OF REVENUES

Fund

32 Worker's Compensation

Account	Description	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Non-Operating Revenues					
4001	Interest Earnings	33,999	15,500	35,500	30,000
4019	Miscellaneous	500	500	500	500
Total Non-Operating Revenues		34,499	16,000	36,000	30,500
Total Revenues		34,499	16,000	36,000	30,500

SUMMARY OF OPERATING TRANSFERS

Fund

32 Worker's Compensation

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operating Transfers In				
From General Fund	225,000	250,000	250,000	250,000
From Water & Sewer Fund	65,000	75,000	75,000	75,000
Net Operating Transfers In (Out)	290,000	325,000	325,000	325,000

SUMMARY OF EXPENSES

Fund

32 Worker's Compensation

	Actual 22-23	Budgeted 23-24	Amended 23-24	Proposed 24-25
Operational	524,009	331,200	297,200	343,000
Total Operating Expenses	524,009	331,200	297,200	343,000
Total Expenditures	524,009	331,200	297,200	343,000

Fund
32 Worker's Compensation

ACCOUNT	2023 Actual Expense	2024 Adopted Budget	2024 Amended Budget	2025 Manager Approved
40 Operational				
431 SAFETY TRAINING	-	1,000	1,000	1,000
440 ADMINISTRATION FEES	104,291	106,200	112,200	114,000
444 PAID LOSSES	325,721	125,000	85,000	125,000
446 SAFETY INCENTIVES	93,997	94,000	94,000	98,000
447 DRUG TESTING	-	5,000	5,000	5,000
Operational TOTAL:	524,009	331,200	297,200	343,000
Worker's Compensation TOTAL:	524,009	331,200	297,200	343,000