

GENERAL FUND LONG RANGE FORECAST

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	FY 2027 FORECAST	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST	FY 2031 FORECAST
BEGINNING BALANCE	16,944,585	15,698,102	16,385,299	19,490,999	17,833,499	14,838,699	13,701,699	11,989,999	9,827,199
REVENUES:									
7xx Property Taxes	11,197,689	11,742,300	11,296,700	12,993,100	12,604,200	12,528,200	12,653,500	12,780,000	12,875,900
020 Investment Earnings	1,044,445	975,000	912,000	915,000	875,000	875,000	850,000	850,000	800,000
016 Fines and Fees	569,435	550,000	556,300	575,000	575,000	575,000	575,000	575,000	575,000
70x Mixed Drink/Bingo Tax	164,536	158,000	167,600	160,000	160,000	160,000	160,000	160,000	160,000
709 Sales Tax	11,145,812	11,152,700	11,649,200	11,673,500	11,790,200	11,908,100	12,027,200	12,147,500	12,269,000
08x Franchise Taxes	1,427,220	1,391,300	1,392,500	1,366,700	1,373,500	1,380,400	1,387,300	1,394,200	1,401,200
Licenses and Permits	362,494	358,000	366,700	352,000	355,500	359,100	362,700	366,300	370,000
Charges for Services	1,379,484	1,070,000	1,240,700	1,238,100	1,250,500	1,263,000	1,275,600	1,288,400	1,301,300
070 Grant Revenue	1,321,242	3,887,900	1,412,500	2,684,500	0	0	0	0	0
Intergov Payments	12,967	8,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Contributions/Donations	62,403	18,000	171,300	27,500	20,000	20,000	20,000	20,000	20,000
Miscellaneous	522,622	56,000	568,100	67,500	67,500	67,500	67,500	67,500	67,500
TOTAL OPERATING REVENUES	29,210,349	31,367,200	29,739,600	32,058,900	29,077,400	29,142,300	29,384,800	29,654,900	29,845,900
6xx Lease/Financing/GASB Issuances	118,680	0	1,705,900	1,037,400	0	0	0	0	0
Transfers In									
812 From Restr Courts Fund	112,500	97,500	97,500	122,500	97,500	87,500	112,000	87,000	111,500
Total Transfers In	112,500	97,500	97,500	122,500	97,500	87,500	112,000	87,000	111,500
TOTAL REVENUES	29,441,529	31,464,700	31,543,000	33,218,800	29,174,900	29,229,800	29,496,800	29,741,900	29,957,400
EXPENDITURE:									
Personnel Service									
001 Salaries	13,750,277	14,810,300	13,942,600	15,698,300	16,169,200	16,654,300	17,153,900	17,668,500	18,021,900
002 Overtime	704,866	565,900	812,900	704,300	575,000	575,000	575,000	575,000	550,000
003 Worker's Compensation	246,273	278,000	278,600	197,700	199,700	201,700	203,700	205,700	207,800
004 Health Insurance	1,212,927	1,432,700	1,294,700	1,647,000	1,795,200	2,064,500	2,374,200	2,730,300	3,003,300
005 Social Security	1,065,331	1,174,200	1,128,600	1,254,800	1,280,900	1,318,000	1,356,300	1,395,600	1,420,800
006 Retirement	2,216,749	2,552,800	2,450,000	2,818,700	2,787,900	2,872,100	2,959,000	3,048,500	3,107,100
Total Personnel Service	19,196,423	20,813,900	19,907,400	22,320,800	22,807,900	23,685,600	24,622,100	25,623,600	26,310,900
Supplies	989,936	1,304,200	1,183,000	1,117,400	1,151,000	1,185,200	1,188,900	1,212,700	1,345,500
Maintenance	872,614	892,000	925,200	903,100	912,100	921,200	930,400	939,700	949,100
Contractual Services	1,819,125	2,126,100	2,624,700	2,076,600	1,847,400	1,865,900	1,884,600	1,903,400	1,922,400
Services	259,201	448,900	385,400	437,400	441,800	446,200	450,700	455,200	459,800
Recreational Services	151,649	185,400	109,800	110,800	111,900	113,000	114,100	115,200	116,400
Utilities	638,676	660,600	711,200	750,500	765,500	780,800	796,400	812,300	828,500
Grant Expenses	1,310,589	3,885,500	1,345,800	2,575,500	0	0	0	0	0
Rental, Financing, Lease, Subscr	190,713	491,900	513,000	1,169,200	1,096,800	1,183,600	1,088,200	742,600	225,000
Reserves and Reimbursements	15,222	100,000	23,800	50,000	85,300	85,300	33,100	0	0
Outside Agency Payments	187,020	133,000	108,000	165,000	0	0	0	0	0
TOTAL OPERATING EXPENDITURES	25,631,168	31,041,500	27,837,300	31,676,300	29,219,700	30,266,800	31,108,500	31,804,700	32,157,600
Transfers Out									
800 To Fixed Assets	1,000,000	500,000	500,000	600,000	350,000	0	0	0	0
805 To Capital Projects	3,000,000	0	0	2,500,000	2,500,000	0	0	0	0
806 To Debt Service	150,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Cable PEG Funds to Fixed Assets	219,647	20,200	0	0	0	0	0	0	0
Total Transfers Out	4,369,647	570,200	600,000	3,200,000	2,950,000	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES	30,000,815	31,611,700	28,437,300	34,876,300	32,169,700	30,366,800	31,208,500	31,904,700	32,257,600
INCR (DECR) IN FUND BALANCE	(559,286)	(147,000)	3,105,700	(1,657,500)	(2,994,800)	(1,137,000)	(1,711,700)	(2,162,800)	(2,300,200)
ENDING FUND BALANCE	16,385,299	15,551,102	19,490,999	17,833,499	14,838,699	13,701,699	11,989,999	9,827,199	7,526,999
Three Month Fund Balance Requirement	6,407,792	7,760,375	6,959,325	7,919,075	7,304,925	7,566,700	7,777,125	7,951,175	8,039,400
Over (Under)	9,977,507	7,790,727	12,531,674	9,914,424	7,533,774	6,134,999	4,212,874	1,876,024	(512,401)

DEBT SERVICE FUND LONG RANGE FORECAST

	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	ACTUAL	BUDGET	PROJECTED	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
BEGINNING FUND BALANCE	45,049	23,049	74,970	29,770	114,870	67,070	40,670	32,570	24,370
REVENUES:									
020 Interest Income	37,923	27,000	25,000	25,000	20,000	15,000	15,000	15,000	15,000
021 Miscellaneous Income	3,619	0	600	0	0	0	0	0	0
700 Tax Receipts	2,990,574	3,364,100	3,230,500	3,264,600	3,078,000	2,434,800	1,984,200	1,978,500	1,969,900
801 From General Fund	150,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL REVENUES:	3,182,116	3,441,100	3,356,100	3,389,600	3,198,000	2,549,800	2,099,200	2,093,500	2,084,900
EXPENDITURES									
084 BCAD Fees	33,948	39,800	35,400	39,200	39,600	40,000	40,400	40,800	41,200
BOND EXPENSES									
500 Principal Payment	75,000	75,000	75,000	0	0	0	0	0	0
301 Interest Expense	5,119	1,700	1,700	0	0	0	0	0	0
Series 2005 Bond Total	80,119	76,700	76,700	0	0	0	0	0	0
901 Principal Payment	405,000	420,000	420,000	440,000	460,000	475,000	0	0	0
301 Interest Expense	92,180	75,200	75,200	57,600	39,200	19,900	0	0	0
Series 2008 Bond Total	497,180	495,200	495,200	497,600	499,200	494,900	0	0	0
905 Principal Payment	300,000	310,000	310,000	325,000	340,000	355,000	370,000	385,000	400,000
301 Interest Expense	132,388	125,300	125,300	117,100	107,400	97,200	86,500	75,400	62,000
Series 2014 Bond Total	432,388	435,300	435,300	442,100	447,400	452,200	456,500	460,400	462,000
906 Principal Payment	755,000	785,000	785,000	815,000	845,000	0	0	0	0
301 Interest Expense	124,075	93,900	93,900	66,400	33,800	0	0	0	0
Series 2015 Ref Total	879,075	878,900	878,900	881,400	878,800	0	0	0	0
908 Principal Payment	240,000	250,000	250,000	325,000	270,000	275,000	300,000	295,000	300,000
301 Interest Expense	129,115	119,500	119,500	109,500	99,800	92,100	84,200	75,700	67,300
Series 2017 Bond Total	369,115	369,500	369,500	434,500	369,800	367,100	384,200	370,700	367,300
909 Principal Payment	225,000	230,000	230,000	135,000	140,000	145,000	150,000	155,000	155,000
301 Interest Expense	77,581	70,800	70,800	63,900	59,900	55,700	51,300	46,800	42,200
Series 2018 Bond Total	302,581	300,800	300,800	198,900	199,900	200,700	201,300	201,800	197,200
910 Principal Payment	0	0	0	0	0	210,000	215,000	225,000	230,000
301 Interest Expense	95,294	95,300	95,300	95,300	95,300	95,300	89,000	82,500	75,800
Series 2019 Bond Total	95,294	95,300	95,300	95,300	95,300	305,300	304,000	307,500	305,800
911 Principal Payment	420,000	430,000	430,000	435,000	445,000	450,000	460,000	465,000	470,000
301 Interest Expense	42,495	37,500	37,500	32,400	27,200	21,900	16,500	11,100	5,600
Series 2020 Bond Total	462,495	467,500	467,500	467,400	472,200	471,900	476,500	476,100	475,600
Principal Payment	0	55,000	55,000	90,000	90,000	95,000	100,000	105,000	110,000
Interest Expense	0	191,700	191,700	158,100	153,600	149,100	144,400	139,400	134,100
Series 2024 Bond Total	0	246,700	246,700	248,100	243,600	244,100	244,400	244,400	244,100
TOTAL BOND EXPENSE	3,118,247	3,365,900	3,365,900	3,265,300	3,206,200	2,536,200	2,066,900	2,060,900	2,052,000
TOTAL EXPENDITURES	3,152,195	3,405,700	3,401,300	3,304,500	3,245,800	2,576,200	2,107,300	2,101,700	2,093,200
INCR (DECR) IN FUND BALANCE	29,921	35,400	(45,200)	85,100	(47,800)	(26,400)	(8,100)	(8,200)	(8,300)
ENDING FUND BALANCE	74,970	58,449	29,770	114,870	67,070	40,670	32,570	24,370	16,070

UTILITY FUND LONG RANGE FORECAST

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTE	FY 2026 BUDGET	FY 2027 FORECAST	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST	FY 2031 FORECAST
BEGINNING FUND BALANCE	7,308,980	3,984,430	5,245,019	5,870,219	5,118,419	4,428,519	3,720,119	4,357,219	3,960,319
REVENUES:									
001 Water Income	6,599,714	7,117,900	7,268,300	7,777,100	8,321,500	8,737,600	9,174,500	9,495,600	9,543,100
002 Sewer Income	4,417,464	4,791,000	4,895,900	5,238,600	5,605,300	5,885,600	6,179,900	6,396,200	6,428,200
005 Transfers, Turn On/Off	17,341	16,000	65,000	50,000	50,000	50,000	50,000	50,000	50,000
006 Penalties	96,720	175,000	315,000	250,000	250,000	250,000	225,000	225,000	225,000
007 Water Tap Fees	1,711	10,000	4,000	5,000	5,000	5,000	5,000	5,000	5,000
008 Sewer Tap Fees	0	10,000	3,000	6,000	6,000	6,000	6,000	6,000	6,000
009 Connect Fees	93,500	80,000	50,000	60,000	60,000	60,000	60,000	60,000	60,000
Total Charges for Services	11,226,450	12,199,900	12,601,200	13,386,700	14,297,800	14,994,200	15,700,400	16,237,800	16,317,300
011 Online Payment Fees	126,018	127,500	128,000	15,000	0	0	0	0	0
012 2022 WW Impact Fees*	0	0	0	0	0	0	0	0	0
013 2024 WW Impact Fees*	101,592	0	180,000	50,000	0	0	0	0	0
020 Interest Income	334,758	300,000	215,000	200,000	175,000	150,000	125,000	125,000	125,000
021/022 Misc and Other Income	(111,688)	4,500	8,300	4,000	4,000	4,000	4,000	4,000	4,000
xxx Other Revenues	117,060	0	11,200	0	0	0	0	0	0
800 From Fixed Asset	75,000	0	0	0	0	0	0	0	0
TOTAL REVENUES	11,869,190	12,631,900	13,143,700	13,655,700	14,476,800	15,148,200	15,829,400	16,366,800	16,446,300
*may only be used to fund improvements in the impact fee CIP									
EXPENSES:									
Personnel Service									
001 Salaries	1,042,288	1,376,000	1,140,500	1,521,300	1,566,900	1,613,900	1,662,300	1,712,200	1,763,600
002 Overtime	127,580	122,000	115,800	112,000	100,000	100,000	100,000	100,000	80,000
003 Worker's Compensation	27,961	35,000	35,100	26,600	27,400	28,200	29,000	29,900	30,800
004 Health Insurance	115,724	186,000	142,500	226,800	260,800	299,900	344,900	396,600	456,100
005 Social Security	84,707	114,500	96,100	124,900	127,500	131,100	134,800	138,600	141,000
006 Retirement	174,511	248,900	208,600	280,700	294,900	311,800	329,400	347,800	363,000
008 OPEB Expense	293	5,000	2,500	2,500	5,000	5,000	5,000	5,000	5,000
Total Personnel Service	1,573,064	2,087,400	1,741,100	2,294,800	2,382,500	2,489,900	2,605,400	2,730,100	2,839,500
Supplies	176,184	178,700	199,300	150,700	153,700	156,800	159,900	163,100	166,400
Maintenance	513,352	508,600	496,300	336,300	343,000	349,900	400,800	408,800	417,000
Water Charges									
WCID #1 Debt Paid by HH	1,475,484	1,625,000	1,625,000	1,947,900	1,938,200	1,939,200	1,827,100	1,693,700	1,682,700
WCID #1 Election Water Option	0	138,500	135,600	142,400	144,500	146,700	148,900	151,100	153,400
WCID #1 Water Master Fee	4,212	3,800	4,200	4,500	4,500	4,500	4,500	4,500	4,500
WCID #1 Water M&O Fees	1,413,008	1,643,700	1,444,800	1,473,700	1,533,200	1,595,200	1,659,600	1,726,700	1,796,400
Total WCID #1 Payments	2,892,704	3,411,000	3,209,600	3,568,500	3,620,400	3,685,600	3,640,100	3,576,000	3,637,000
Total BRA Payments	351,733	367,600	367,600	374,700	408,300	429,500	454,200	477,200	503,700
Total Water Charges	3,244,437	3,778,600	3,577,200	3,943,200	4,028,700	4,115,100	4,094,300	4,053,200	4,140,700
Wastewater Charges									
WCID #1 Debt Paid by HH	5,086,691	2,027,100	2,027,100	3,040,200	3,039,300	1,836,100	0	0	0
WCID #1 Wastewater M&O Fees	66,534	0	33,600	548,700	738,900	783,600	799,300	815,400	831,800
Total Wastewater Charges	5,153,225	2,027,100	2,060,700	3,588,900	3,778,200	2,619,700	799,300	815,400	831,800
Contractual Services									
046 Equipment Rental	366,878	175,500	325,700	75,700	75,700	75,700	75,700	75,700	75,700
047 Contract Labor	298,960	343,000	449,000	475,000	479,800	484,600	489,400	494,300	499,200
092 Professional Fees	93,621	691,700	1,056,100	697,500	710,200	507,800	507,400	31,600	50,600
All Others	306,040	294,200	350,400	295,300	300,500	305,800	311,200	316,600	322,100
Total Contractual Services	1,065,499	1,504,400	2,181,200	1,543,500	1,566,200	1,373,900	1,383,700	918,200	947,600
Services	33,467	42,300	29,500	36,600	37,000	37,400	37,800	38,200	38,600
Subscriptions (GASB 96)	0	0	0	43,900	43,900	43,900	0	0	0
Utilities	479,214	471,600	483,300	511,100	526,400	542,200	558,500	575,300	592,600
080 Bad Debt	66,327	60,000	57,500	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL OPERATING EXPENSES	12,304,769	10,658,700	10,826,100	12,509,000	12,919,600	11,788,800	10,099,700	9,762,300	10,034,200
Total Bond Expense	1,578,382	1,454,900	1,592,400	1,798,500	1,797,100	1,492,800	1,342,600	926,400	925,800
Transfers Out									
800 To Fixed Assets	0	0	0	0	350,000	750,000	900,000	1,000,000	1,000,000
805 To Capital Projects									
From Utility Fund	0	0	0	0	0	1,725,000	2,750,000	5,000,000	3,500,000
From Utility Connect Fees	50,000	100,000	100,000	100,000	100,000	100,000	100,000	75,000	75,000
Total 805 Trsrfr to Capital Projects	50,000	100,000	100,000	100,000	100,000	1,825,000	2,850,000	5,075,000	3,575,000
Total Transfers Out	50,000	100,000	100,000	100,000	450,000	2,575,000	3,750,000	6,075,000	4,575,000
TOTAL EXPENSES	13,933,151	12,213,600	12,518,500	14,407,500	15,166,700	15,856,600	15,192,300	16,763,700	15,535,000
INCREASE (DECREASE) IN FUND BALANCE	(2,063,961)	418,300	625,200	(751,800)	(689,900)	(708,400)	637,100	(396,900)	911,300
ENDING FUND BALANCE	5,245,019	4,402,730	5,870,219	5,118,419	4,428,519	3,720,119	4,357,219	3,960,319	4,871,619
Three Month Fund Balance Requirement	3,470,788	3,028,400	3,104,625	3,576,875	3,679,175	3,320,400	2,860,575	2,672,175	2,740,000
Over (Under)	1,774,231	1,374,330	2,765,594	1,541,544	749,344	399,719	1,496,644	1,288,144	2,131,619

DRAINAGE FUND LONG RANGE FORECAST

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	FY 2027 FORECAST	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST	FY 2031 FORECAST
BEGINNING FUND BALANCE	108,201	142,072	127,393	76,393	77,593	76,293	76,693	87,893	90,693
REVENUES:									
003 Drainage Fees	878,192	904,400	901,600	910,600	919,700	928,900	938,200	942,900	947,600
020 Interest Income	10,586	9,500	12,000	11,000	10,000	10,000	9,500	9,500	9,500
030 Insurance Proceeds	10,702	0	0	0	0	0	0	0	0
070 Grant Revenue	0	0	1,600	0	0	0	0	0	0
TOTAL REVENUES	899,480	913,900	915,200	921,600	929,700	938,900	947,700	952,400	957,100
OPERATING EXPENSES									
Personnel Service									
001 Salaries	94,455	110,800	100,500	112,700	116,800	120,300	123,900	127,600	131,400
002 Overtime	3,663	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
003 Worker's Compensation	2,689	3,000	3,000	2,200	2,400	2,600	2,900	3,200	3,500
004 Health Insurance	13,087	17,900	14,800	20,500	23,600	27,100	31,200	35,900	41,300
005 Social Security	6,842	8,700	8,000	8,900	9,200	9,500	9,700	10,000	10,300
006 Retirement	20,095	19,000	17,300	20,000	21,300	22,500	23,800	25,200	26,600
008 OPEB Expense	(302)	600	500	500	600	600	600	600	600
Total Personnel Service	140,529	163,500	147,600	168,300	177,400	186,100	195,600	206,000	217,200
Supplies	5,578	7,500	9,100	8,600	8,600	8,600	8,600	8,600	8,600
Maintenance	15,847	20,000	20,500	16,000	20,000	20,000	20,000	20,000	20,000
Contractual Services									
092 Professional Fees	953	10,400	9,500	800	800	800	800	800	800
xxx All Others	6,129	9,500	14,200	10,700	9,000	9,000	9,000	9,000	9,000
Total Contractual Services	7,082	19,900	23,700	11,500	9,800	9,800	9,800	9,800	9,800
Services	4,804	4,700	2,800	4,200	4,200	4,200	4,200	4,200	4,200
080 Bad Debt Expense	3,609	5,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
200 Reimb Developer Deposit	25,000	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	202,449	220,600	207,700	212,600	224,000	232,700	242,200	252,600	263,800
BOND EXPENSES									
602 Series 2008 Principal	90,000	95,000	95,000	100,000	105,000	110,000	0	0	0
301 Interest Expense	20,950	17,200	17,200	13,200	9,000	4,600	0	0	0
Series 2008 Bond Total	110,950	112,200	112,200	113,200	114,000	114,600	0	0	0
605 Series 2018 Principal	140,000	145,000	145,000	150,000	150,000	155,000	160,000	165,000	170,000
301 Interest Expense	77,769	73,600	73,600	69,200	64,700	60,200	55,600	50,800	45,800
Series 2018 Bond Total	217,769	218,600	218,600	219,200	214,700	215,200	215,600	215,800	215,800
Series 2024 Principal	0	30,000	30,000	45,000	50,000	50,000	55,000	60,000	60,000
Interest Expense	0	103,400	103,400	85,300	83,000	80,500	78,000	75,300	72,300
Series 2024 Bond Total	0	133,400	133,400	130,300	133,000	130,500	133,000	135,300	132,300
300 Issuance Costs	51,086	0	0	0	0	0	0	0	0
Net Premium/Discounts	(1,966)	(1,900)	(5,700)	(4,900)	(4,700)	(4,500)	(4,300)	(4,100)	(3,800)
TOTAL BOND EXPENSES	377,839	462,300	458,500	457,800	457,000	455,800	344,300	347,000	344,300
TRANSFERS OUT									
800 To Fixed Assets	150,000	300,000	300,000	250,000	250,000	250,000	200,000	200,000	200,000
805 To Capital Projects	150,000	0	0	0	0	0	150,000	150,000	150,000
TOTAL TRANSFERS OUT	300,000	300,000	300,000	250,000	250,000	250,000	350,000	350,000	350,000
TOTAL EXPENSES	880,288	982,900	966,200	920,400	931,000	938,500	936,500	949,600	958,100
INCR (DECR) IN FUND BALANCE	19,192	(69,000)	(51,000)	1,200	(1,300)	400	11,200	2,800	(1,000)
ENDING FUND BALANCE	127,393	73,072	76,393	77,593	76,293	76,693	87,893	90,693	89,693

SANITATION FUND LONG RANGE FORECAST

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	FY 2027 FORECAST	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST	FY 2031 FORECAST
BEGINNING FUND BALANCE	318,872	275,864	300,177	202,677	107,577	84,777	77,777	83,377	129,977
REVENUES:									
004 Garbage Income	2,367,113	2,507,400	2,520,500	2,621,300	2,726,200	2,835,200	2,948,600	3,051,800	3,158,600
013 Drop Site Fee	129,123	263,900	255,400	258,000	260,600	263,200	265,800	267,100	268,400
020 Interest Income	11,721	11,500	13,000	12,000	10,000	8,500	8,500	8,500	5,000
021 Miscellaneous Income	655	700	1,800	1,000	1,000	1,000	1,000	1,000	1,000
032 Gain on Sale of Assets	12,626	0	0	0	0	0	0	0	0
084 Franchise Fees	236,296	244,800	251,200	258,700	266,500	274,500	282,700	291,200	299,900
TOTAL REVENUES	2,757,534	3,028,300	3,041,900	3,151,000	3,264,300	3,382,400	3,506,600	3,619,600	3,732,900
EXPENSES:									
Personnel Service									
001 Salaries	44,719	42,900	43,100	43,900	45,200	46,600	48,000	49,400	50,900
002 Overtime	5,786	5,000	4,100	5,000	5,000	5,000	5,000	5,000	5,000
003 Worker's Compensation	3,226	1,200	1,200	900	1,200	1,200	1,200	1,200	1,200
004 Health Insurance	7,150	7,000	6,900	8,100	9,300	10,700	12,300	14,100	16,200
005 Social Security	3,595	3,700	3,600	3,700	3,800	3,900	4,100	4,200	4,300
006 Retirement	1,402	8,000	7,800	8,400	8,900	9,400	9,900	10,400	11,000
008 OPEB Expense	(146)	1,000	500	500	500	700	700	1,000	1,000
Total Personnel Service	65,732	68,800	67,200	70,500	73,900	77,500	81,200	85,300	89,600
Supplies	5,977	4,900	7,600	7,800	5,400	5,500	5,600	5,700	5,800
Maintenance	4,160	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500
Contractual Services									
048 Roll Off Dumpsters	439,259	519,000	460,000	500,000	550,000	605,000	665,500	732,100	805,300
049 Brush Grinding	23,500	40,000	126,500	40,000	40,000	40,000	40,000	40,000	40,000
052 Mulch Hauling	66,500	50,000	146,500	60,000	60,000	60,000	60,000	60,000	60,000
Drop Site Expenses	529,259	609,000	733,000	600,000	650,000	705,000	765,500	832,100	905,300
050 Garbage Contract	2,055,020	2,115,000	2,163,300	2,249,800	2,339,800	2,433,400	2,530,700	2,631,900	2,737,200
092 Professional Fees	0	0	5,000	0	0	0	0	0	0
All Others	5,495	3,700	3,200	3,600	3,600	3,600	3,600	3,600	3,600
Total Contractual Services	2,589,774	2,727,700	2,904,500	2,853,400	2,993,400	3,142,000	3,299,800	3,467,600	3,646,100
Services	1,352	2,400	900	1,200	1,200	1,200	1,200	1,200	1,200
04x Utilities	1,082	1,100	1,200	700	700	700	700	700	700
080 Bad Debt Expense	8,152	10,000	8,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	2,676,229	2,817,400	2,989,400	2,946,100	3,087,100	3,239,400	3,401,000	3,573,000	3,755,900
TRANSFERS OUT									
800 To Fixed Assets	100,000	150,000	150,000	300,000	200,000	150,000	100,000	0	0
805 To Capital Projects	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	100,000	150,000	150,000	300,000	200,000	150,000	100,000	0	0
TOTAL EXPENSES	2,776,229	2,967,400	3,139,400	3,246,100	3,287,100	3,389,400	3,501,000	3,573,000	3,755,900
INCR (DECR) IN FUND BALANCE	(18,695)	60,900	(97,500)	(95,100)	(22,800)	(7,000)	5,600	46,600	(23,000)
ENDING FUND BALANCE	300,177	336,764	202,677	107,577	84,777	77,777	83,377	129,977	106,977

CAPITAL PROJECTS EXPENDITURE SUMMARY

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	FY 2027 FORECAST	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST	FY 2031 FORECAST
BEGINNING FUND BALANCE	7,462,315	11,127,463	13,165,278	9,664,178	2,404,078	280,078	869,978	2,317,078	2,227,303
REVENUES									
020 Interest Income	391,905	565,000	406,100	377,500	243,600	200,000	200,000	200,000	175,000
070 Grant Revenue	0	3,114,800	2,775,000	831,300	0	2,950,000	7,768,000	328,325	0
300 Bond Proceeds	5,945,290	4,563,900	4,500,000	0	0	0	0	0	0
400 Contributions	28,344	15,000	0	0	0	0	0	0	0
Transfers In	3,200,000	100,000	100,000	2,600,000	2,600,000	1,825,000	3,000,000	5,225,000	3,725,000
TOTAL REVENUES	9,565,539	8,358,700	7,781,100	3,808,800	2,843,600	4,975,000	10,968,000	5,753,325	3,900,000
EXPENDITURES									
Water Projects									
036 Beeline Drive Waterline Replacement	449,444	0	134,800	0	0	0	0	0	0
300 Miscellaneous Water Main Improvements	27,931	25,000	11,400	65,000	25,000	25,000	25,000	25,000	25,000
301 Cedar Knob Waterline Upgrade	0	0	0	0	0	0	100,000	750,000	485,000
302 Water Pump Station Emer Generators (SB3)	350,947	671,600	85,000	2,542,600	646,600	0	0	0	0
Total Water Projects	828,322	696,600	231,200	2,607,600	671,600	25,000	125,000	775,000	510,000
Wastewater Projects									
037 Beeline Drive Sewer Replacement	125,539	0	0	0	0	0	0	0	0
401 VFW Lift Station Upgrade	0	0	0	0	0	0	70,000	0	0
403 East and West Bar Screen Improvements	92,760	0	0	0	0	0	0	0	0
406 WWTP Blowers and Generator Replacement	1,242,142	1,718,400	642,300	0	0	0	0	0	0
407 2000 GPM Waste Activated Sludge Pump/Motor	7,197	130,500	260,300	0	0	0	0	0	0
408 1,000 Gallon Hydro-Pneumatic Tank Repl	30,593	85,000	169,300	0	0	0	0	0	0
409 Basin 15 Sanitary Sewer Upsizing Phase 1	0	0	37,000	338,000	0	0	0	0	0
410 Ultraviolet Disinfection System Replacement	28,812	600,000	1,209,000	0	0	0	0	0	0
411 Wastewater/Water Impr for Cardinal Lane	203,464	0	400,700	0	0	0	0	0	0
412 Wastewater Impr for Harley Drive	46,651	0	46,500	0	0	0	0	0	0
413 Replace Mechanical Bar Screens w/ Climber Screens	35,000	250,000	80,000	898,500	859,900	0	0	0	0
414 Trimmer Creek LS Bypass Relief Interceptor	100,175	159,500	1,071,000	449,300	0	0	0	0	0
415 Replace WWTP Raw Water Lift Pumps (3)	0	0	319,700	0	0	0	0	0	0
416 Tonight Lift Station Pump Rebuilds (2)	0	45,500	0	0	0	0	0	0	0
416 Gear Box and Retro Fit	0	0	116,600	58,000	58,000	0	0	0	0
417 SCADA Improvements	0	0	0	100,000	0	0	0	0	0
418 A-Plant Carousel Grit Removal	0	0	0	100,000	0	0	0	0	0
419 WWTP Clarifier #3 Renovation	0	0	0	275,000	0	0	0	0	0
Relief of Three Lift Stations (Osage, End of Trail, McGinnis)	0	0	0	0	0	0	0	0	0
516 2024 Manhole Rehab (SSOI Project)	77,000	200,000	120,000	283,100	385,100	385,100	0	0	0
516 Sewer Rehab & Improvements (SSOI Projects)	108,728	50,000	25,000	50,000	50,000	50,000	250,000	250,000	250,000
519 Rummel Road Lift Station Upgrade	301,333	0	0	0	0	0	0	0	0
519 Wastewater Impact Fee Study Phase II	60,200	0	0	0	0	0	0	0	0
521 Second Belt Filter Press - Sludge Dewatering Bldg	7,810	0	0	0	0	0	0	0	0
Total Wastewater Projects	2,467,404	3,238,900	4,497,400	2,551,900	1,353,000	435,100	320,000	250,000	250,000
<i>Note: SSOI Projects combined meet the TCEQ required annual budget of \$250</i>									
Drainage Projects									
007 Mountain Lion/Pontiac Drainage Flume	6,000	125,500	84,200	0	0	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization	3,000	92,000	53,100	0	0	0	0	0	0
512 Drainage Master Plan - Connell Detention Pond	135,187	712,100	1,334,500	0	0	0	0	0	0
512 Master Plan 2015 - Phase 2, 3	68,054	828,700	175,900	1,855,000	661,900	0	0	0	0
600 Jorgette Drive Channel Scour	7,460	358,800	184,400	0	0	0	0	0	0
602 Fuller / Tye Valley Cross Drainage Repl	111,299	0	0	0	0	0	0	0	0
603 Recon Drainage Channel - Preswick/Lantana	135,862	0	0	0	0	0	0	0	0
604 Heights Athletic Drainage Improvements	0	0	0	69,000	0	0	0	0	0
605 Drainage Master Plan	0	0	0	150,000	80,000	0	0	0	0
Total Drainage Projects	466,862	2,117,100	1,832,100	2,074,000	741,900	0	0	0	0
Building Projects									
508 Public Works Water/Street Yard	0	0	0	0	0	0	0	0	0
537 City Hall Renovation/Remodeling	36,190	0	0	0	0	0	0	0	0
704 Bulk Solid Waste Collection Center	1,860	0	0	0	0	0	0	0	0
705 Dog Kennel Run Gates	36,887	0	0	0	0	0	0	0	0
706 HVAC Installation at Library/Activities Center	253,968	0	0	0	0	0	0	0	0
706 Air Conditioning Unit for Dog Kennels (PAC)	0	101,200	141,900	0	0	0	0	0	0
720 ADA Improvements - Building	0	0	0	0	0	100,000	100,000	100,000	100,000
Total Building Projects	328,905	101,200	141,900	0	0	100,000	100,000	100,000	100,000
Park Projects									
505 Miscellaneous Park Projects and Improvements	32,815	75,000	50,000	75,000	75,000	75,000	75,000	75,000	75,000
554 Repl Pumps at Old City Pool w/ YMCA Contr	25,648	0	0	0	0	0	0	0	0
556 Kern Park Splash Pad and Renovations	2,250	515,700	155,300	1,350,600	0	0	0	0	0
560 ADA Improvements - Park Improvements	0	0	0	0	0	25,000	25,000	25,000	25,000
Total Park Projects	60,713	590,700	205,300	1,425,600	75,000	100,000	100,000	100,000	100,000

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	FY 2027 FORECAST	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST	FY 2031 FORECAST
Sidewalk Projects									
515 Vineyard Trail Sidewalk Improvements	69,682	75,500	0	0	0	0	0	0	0
517 Indian Trail Pedestrian Improvements**	0	182,600	60,000	75,000	78,700	275,000	1,110,900	0	0
518 Warriors Path Pedestrian Crossing	0	0	0	0	0	0	0	27,400	347,100
530 ADA Improvements - Sidewalks	0	0	0	0	0	50,000	50,000	50,000	50,000
Total Sidewalk Projects	69,682	258,100	60,000	75,000	78,700	325,000	1,160,900	77,400	397,100
Street Projects									
100 Joint Participation - Pima Trail	0	71,400	88,100	75,000	0	0	0	0	0
101 Misc Street Impr/Repairs	40,250	0	0	50,000	50,000	50,000	50,000	50,000	50,000
102 ADA Improvements - Streets	0	0	0	0	0	250,000	250,000	250,000	250,000
115 Warrior's Path Phase 2 (to FM 2410)	35,365	3,760,600	2,764,600	1,066,500	0	0	0	0	0
117 2023 Street Improvements (Jamie, Mary Jo, W Valley)	1,118,562	0	0	0	0	0	0	0	0
118 Lakecliffe Drive Improvements Phase 2	64,600	1,520,000	1,194,200	0	0	0	0	0	0
119 25-26 Street Improvements (TBD)	0	0	0	150,000	964,000	0	0	0	0
120 Warrior's Path Phase 3 (Old Nolanville Rd)	0	356,700	160,000	93,300	541,400	500,000	4,315,000	2,354,000	0
121 Chapparal Road Phase 3A	50,474	1,679,600	500,000	900,000	492,000	2,600,000	3,100,000	386,700	0
Comanche Gap Realignment	0	0	0	0	0	0	0	0	0
Future Street Improvements Based on Pavement Analysis	0	0	0	0	0	0	0	1,500,000	1,500,000
Total Street Projects	1,309,251	7,388,300	4,706,900	2,334,800	2,047,400	3,400,000	7,715,000	4,540,700	1,800,000
TOTAL EXPENDITURES	5,531,139	14,390,900	11,674,800	11,068,900	4,967,600	4,385,100	9,520,900	5,843,100	3,157,100
INCREASE (DECREASE) IN FUND BALANCE	4,034,400	(6,032,200)	(3,893,700)	(7,260,100)	(2,124,000)	589,900	1,447,100	(89,775)	742,900
PLUS FUNDING FROM CORONAVIRUS FUNDS (CF):	1,668,563	1,370,500	392,600	0	0	0	0	0	0
ENDING FUND BALANCE	13,165,278	6,465,763	9,664,178	2,404,078	280,078	869,978	2,317,078	2,227,303	2,970,203

CORONAVIRUS FUND - CAPITAL PROJECTS AND FIXED ASSETS

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
BEGINNING FUND BALANCE	230,393	294,193	241,259	59
REVENUES				
020 Interest Income	103,540	30,000	10,100	0
070 Grant Revenue	2,091,218	1,066,300	141,300	0
TOTAL REVENUES	2,194,758	1,096,300	151,400	0
EXPENDITURES - SLFRF INFRASTRUCTURE				
Wastewater Projects				
406 WWTP Blowers and Generator Replacement	1,242,142	1,370,500	392,600	0
519 Rummel Road Lift Station Upgrade	171,450	0	0	0
521 Second Belt Filter Press-Sludge Dewatering Bldg	7,810	0	0	0
Total Wastewater Projects	1,421,402	1,370,500	392,600	0
Drainage Projects				
602 Fuller / Tye Valley Cross Drainage Repl	111,299	0	0	0
603 Recon Drainage Channel - Preswick/Lantana	135,862	0	0	0
Total Drainage Projects	247,161	0	0	0
TOTAL EXPENDITURES - SLFRF INFRASTRUCTURE	1,668,563	1,370,500	392,600	0
EXPENDITURES - SLFRF FIXED ASSETS				
Equipment				
Street Department	340,906	0	0	0
Total Equipment	340,906	0	0	0
TOTAL EXPENDITURES - SLFRF FIXED ASSETS	340,906	0	0	0
EXPENDITURES - CRF FIXED ASSETS				
Equipment				
Police Department	37,438	0	0	0
Fire Department	57,014	0	0	0
Fleet Maintenance	7,700	0	0	0
Total Equipment	102,152	0	0	0
Vehicles				
Police Department	72,271	20,000	0	0
Total Vehicles	72,271	20,000	0	0
TOTAL EXPENDITURES - CRF FIXED ASSETS	174,423	20,000	0	0
TOTAL EXPENDITURES	2,183,892	1,390,500	392,600	0
INCREASE (DECREASE) IN FUND BALANCE	10,866	(294,200)	(241,200)	0
ENDING FUND BALANCE	241,259	(7)	59	59

HOTEL MOTEL FUND LONG RANGE FORECAST

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET	FY 2027 FORECAST	FY 2028 FORECAST	FY 2029 FORECAST	FY 2030 FORECAST	FY 2031 FORECAST
BEGINNING FUND BALANCE	651,227	933,227	963,726	1,251,026	1,533,626	1,865,026	2,199,626	2,537,426	2,878,526
REVENUES:									
020 Interest Income	39,916	39,200	42,000	42,400	42,800	43,200	43,600	44,000	44,400
706 Hotel / Motel Tax	314,174	287,900	275,500	278,300	281,100	283,900	286,700	289,600	292,500
710 HOT Distribution - Bell Cty	4,998	10,000	15,400	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL REVENUES:	359,088	337,100	332,900	328,200	331,400	334,600	337,800	341,100	344,400
EXPENSES:									
042 Hist Restoration/Preservation (Travel)	350	300	300	0	0	0	0	0	0
042 Convention Registration	7,500	0	0	0	0	0	0	0	0
091 Advertising	1,359	0	0	8,500	0	0	0	0	0
094 Events	22,380	7,800	7,800	0	0	0	0	0	0
095 Promotion of the Arts	15,000	17,500	37,500	37,100	0	0	0	0	0
TOTAL EXPENSES:	46,589	25,600	45,600	45,600	0	0	0	0	0
INCR (DECR) IN FUND BALANCE	312,499	311,500	287,300	282,600	331,400	334,600	337,800	341,100	344,400
ENDING FUND BALANCE	963,726	1,244,727	1,251,026	1,533,626	1,865,026	2,199,626	2,537,426	2,878,526	3,222,926

RESTRICTED COURTS FUND LONG RANGE FORECAST

	FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	ACTUAL	BUDGET	PROJECTED	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
BEGINNING FUND BALANCE	211,223	194,323	197,004	166,204	132,804	123,904	124,604	100,704	101,804
REVENUES:									
020 Interest Income	13,579	14,700	10,700	8,900	8,400	8,000	7,900	7,900	7,900
114 Child Safety	41,953	40,000	39,400	40,000	40,000	40,000	40,000	40,000	40,000
253 Time Payment Reimb	9,996	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
254 Municipal Jury Fund	206	200	200	200	200	200	200	200	200
255 Building Security	10,983	11,000	7,300	0	0	0	0	0	0
256 Administration of Justice	303	300	300	300	300	300	300	300	300
257 Court Technology	9,390	9,500	6,200	0	0	0	0	0	0
258 Local Truancy Diversion	11,681	11,000	10,300	10,000	10,000	10,000	10,000	10,000	10,000
259 Teen Court Program	190	200	100	200	200	200	200	200	200
261 Building Security and Technology	0	0	5,100	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUES:	98,281	96,400	89,100	89,100	88,600	88,200	88,100	88,100	88,100
EXPENDITURES:									
012 Supplies	0	0	0	0	0	0	0	0	0
114 Child Safety	35,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
253 Time Payment Reimb	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
255 Building Security	20,000	20,000	20,000	20,000	11,300	0	0	0	0
256 Administration of Justice	2,500	2,500	2,500	2,500	2,500	2,500	2,000	2,000	1,500
257 Court Technology	15,000	15,000	15,000	15,000	7,600	0	0	0	0
258 Local Truancy Diversion	25,000	0	0	25,000	0	0	25,000	0	25,000
261 Building Security and Technology	0	0	0	0	16,100	25,000	25,000	25,000	25,000
616 School Safety Expenses	0	0	22,400	0	0	0	0	0	0
TOTAL EXPENDITURES:	112,500	97,500	119,900	122,500	97,500	87,500	112,000	87,000	111,500
INCR (DECR) IN FUND BALANCE	(14,219)	(1,100)	(30,800)	(33,400)	(8,900)	700	(23,900)	1,100	(23,400)
ENDING FUND BALANCE	197,004	193,223	166,204	132,804	123,904	124,604	100,704	101,804	78,404