

THE CITY OF HUNTSVILLE, TEXAS

ANNUAL BUDGET FISCAL YEAR 2024-2025



SERVICE **T**RUST **A**CCOUNTABILITY **R**ESPECT

City of Huntsville, Texas

Annual Operating Budget for Fiscal Year 2024-2025

This budget will raise more total revenue from property taxes than last year's budget by \$1,409,670 (15.57%), and of that amount \$187,906 (2.1%) is property tax revenue to be raised from new property added to the tax roll this year.

Record vote on adopting the FY 24-25 Budget:

<u>Councilmember Name</u>	<u>Position</u>	<u>Vote (Yes/No)</u>
Russell Humphrey	Mayor	Yes
Tore Fossum	Ward 1	Yes
Casey Cox	Ward 2	Yes
Anissa Antwine	Ward 3	Yes
Jon Strong	Ward 4	Yes
Bert Lyle	Position 1 at Large	Yes
Karen Denman	Position 2 at Large	Yes
Vicki McKenzie	Position 3 at Large	Yes
Pat Graham	Position 4 at Large	Yes

Property Tax Rate Information:

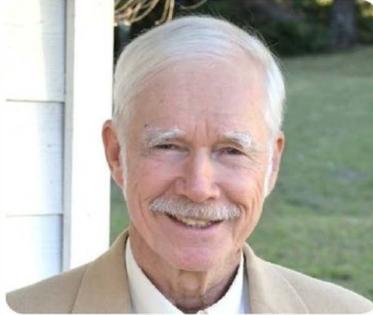
	<u>Fiscal Yr 24-25</u>	<u>Fiscal Yr 23-24</u>
Tax Rate adopted	\$0.3445	\$0.3074
No-New-Revenue Tax Rate	\$0.3145	\$0.2679
No-New-Revenue M&O Tax Rate	\$0.2443	\$0.2177
Debt Rate	\$0.0685	\$0.0697
Voter-Approval Tax Rate	\$0.3585	\$0.3466
City Debt Obligations secured by property taxes		\$41,895,000

Huntsville, Texas

City Council



**Mayor,
Russell Humphrey**



**Ward 1,
Tore Fossum**



**Ward 2,
Casey Cox**



**Ward 3,
Anissa Antwine**



**Ward 4,
Jon Strong**



**At-Large Position 1,
Bert Lyle**



**At-Large Position 2,
Karen Denman**



**Mayor Pro Tem At- Large Position 3,
Vicki McKenzie**



**At- Large Position 4,
Pat Graham**

Leadership Team

Aron Kulhavy	City Manager
Leonard Schneider	City Attorney
Kristy Doll	City Secretary
John Gaines	City Judge
Darryle Slaven	Police Chief
Brent Sherrod	Public Works Director
Kevin Byal	Development Services Director
Penny Joiner	Parks and Leisure Director
Brian Beasley	Human Resources Director
Bill Wavra	Information Technology Director
Kathlie Jeng-Bulloch	City Engineer
Steve Ritter	Finance Director
Tamara Gann	Special Projects, Economic Development & Tourism Director
Greg Mathis	Fire Chief

Budget Document Preparation

Laurie O'Brien

Budget Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Huntsville

Texas

For the Fiscal Year Beginning

October 1, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Huntsville, Texas for its annual budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Organizational Chart



FY 24 - 2025

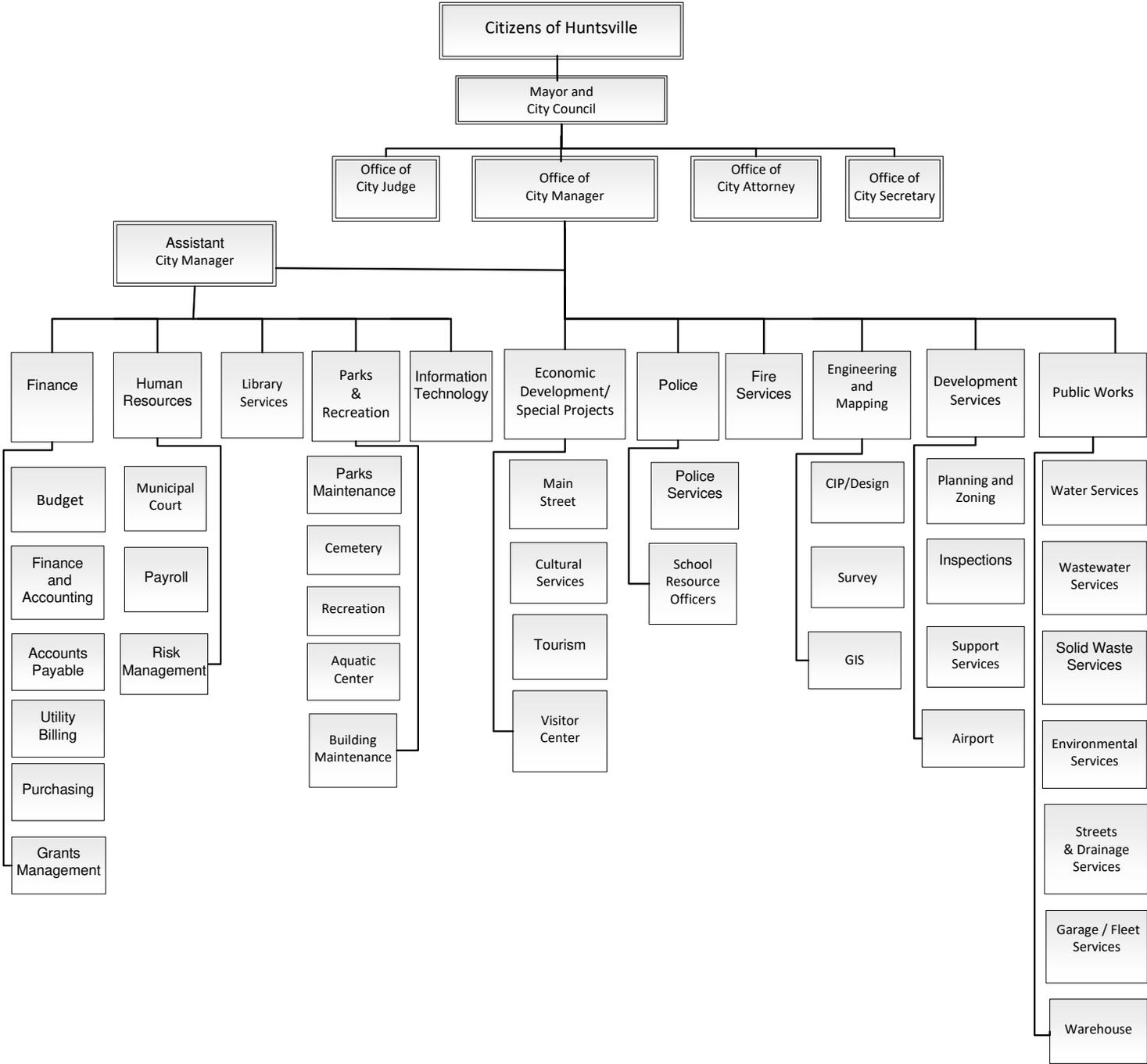


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VISION

The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well-planned, with great opportunity for our citizens.

MISSION

In order to maintain and enhance the quality of life and the achievement of our vision, the City of Huntsville provides, facilitates and regulates services, facilities and infrastructure for citizens, customers, visitors, businesses and state agencies, in a friendly, efficient, fair, honest and competent manner with quality and forethought.

VALUES STATEMENT

Develop and implement a culture that builds and engages our organization, team and community, through the values of **S**ervice, **T**rust, **A**ccountability and **R**espect. We commit to doing everything we do, utilizing these core beliefs.

Service: Commit to helping others and provide the highest quality of life for our community

Trust: Be transparent, honest and truthful in all our interactions, building confidence in what we deliver.

Accountability: Take ownership in what we do.

Respect: Value everyone and ensure that we demonstrate it in all our actions

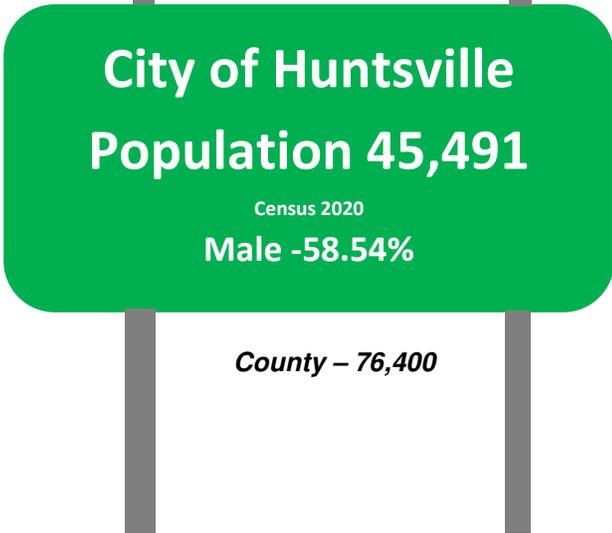


About the City of Huntsville

Community Profile

Form of Government Council/Manager
 Date of Incorporation January 30, 1845
 Total Square Miles... 36

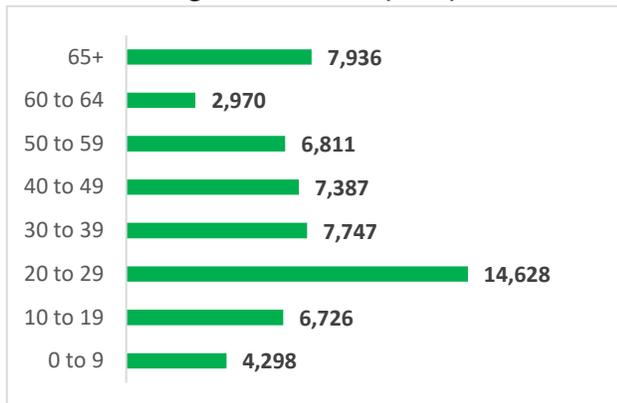
Population



Cultural Diversity

White51.03%
 Black or African American25.63%
 Hispanic or Latino.....19.94%
 Asian.....1.65%
 Some Other Race.....1.24%
 American Indian & Alaska Native0.51%

Age Distribution (2023)



Labor Force

Civilian labor force24,961
 Employed.....24,035
 Unemployed.....926
 Unemployment Rate..... 3.7%

Income and Benefits

Total households15,185
 Less than \$10,0002,889
 \$10,000 to \$20,000.....1,321
 \$20,000 to \$40,000.....4,678
 \$40,000 to \$60,000.....3,211
 \$60,000 to \$100,000.....4,041
 \$100,000 or more4,346

Median household income (\$)50,721

Estimated Housing

All housing units (Average).....\$255,101
 Ownership..... 43.97%
 Renters.....56.03%

Sporting and Cultural Amenities

Historic Sites and Museums

- Wynne Home Arts Center
- Gibbs- Powell House Museum
- Sam Houston Memorial Museum
- Texas Prison Museum
- Veterans Museum of Texas
- Sam Houston's Gravesite

Sports Sites

- Kate Barr Ross
- Thomas Henry Ballpark

Recreation

Acres of Open Space 13
 Public and Private Golf Courses.....2
 Parks.....20
 Trail Miles2.73



About the City of Huntsville

Education

No. of Schools

Pre-K	4
Elementary Schools	4
Intermediate Schools.....	4
Middle Schools	4
High Schools	4
Total Enrollment	6,276

Higher Education Institutions

Enrollment

Sam Houston State University	21,480
------------------------------------	--------

Educational Attainment

High school graduates (age 25+)	85.28%
Bachelor’s degree or higher (age 25+).....	25.37%
Graduate or professional degree (age 25+)	6.0%

Climate

Average Temperature.....	67°F
Average Minimum Temperature	57°F
Average Maximum Temperature	77°F
Highest Recorded Temperature	108°F
Lowest Recorded Temperature	2°F
Average Monthly Precipitation	4.1”
Average Number of Rainy Days	76.8

Transportation

The Bruce Brothers/Huntsville Regional Airport

Location

70 Miles north of Houston, Texas
170 Miles south of Dallas, Texas

Top Ten Taxpayers

2024 Taxable

Assessed Valuation

Entergy Texas INC .	\$62,808,200
Sterling – Huntsville LLC	\$35,302,190
(DBA Sterling Union Apts)	
PEP – SHSU LLC.....	\$34,294,330
(DBA The Exchange)	
Bearkat Holdco LP	\$28,798,360
(DBA Aspen Heights Apts.)	
Weatherford US LP	\$28,753,109
American Campus Community.....	\$27,384,460
(DBA Villas on Sycamore)	
Haven At M LLC.....	\$25,509,850
(DBA The Haven at Ave M)	
Armory TEI Equities LL C & ETAL.....	\$24,988,260
(DBA The Armory Apts.)	
C150 1300 Smither Drive LLC	\$24,251,790
(DBA Republic at Sam Houston)	
Westhill Mall.	\$23,953,690

Taxes

City Property Tax.....	.3445
Walker County Property Tax.....	.4403
Huntsville ISD Property Tax8548
Hospital District Property Tax1070
Total Property Tax Rate	1.7466

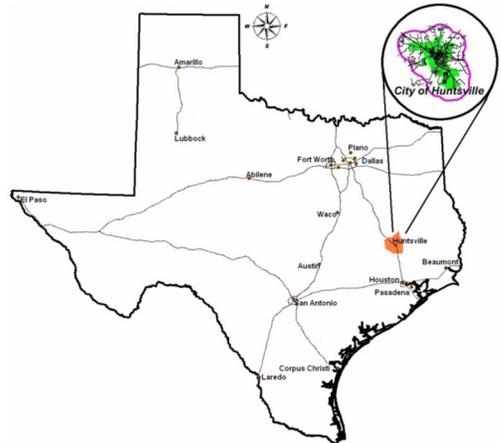


*Information provided by Applied Geographic Solutions, Bureau of Labor Statistics, Walker County Appraisal District, and City of Huntsville Economic Development website



Huntsville, Texas Community Profile

The City of Huntsville, the seat of Walker County, is located in the piney woods and rolling hills of East Texas, approximately 70 miles north of Houston and 170 miles south of Dallas on Interstate 45. It is also conveniently located at the intersection of Texas Highway 30 (west to Bryan-College Station) and Highway 190 (east to Livingston). Founded in 1835 by Pleasant and Ephraim Gray as an Indian trading post, the community was named for Huntsville, Alabama, former home of the Gray family.



Home of Sam Houston



Huntsville takes great pride in having been the home of Sam Houston - Congressman and Governor of Tennessee, Commander of the Texas Army that defeated General Santa Anna at the Battle of San Jacinto, twice President of the Republic of Texas, United States Senator and Governor of Texas. Sam Houston’s legacy continues to influence the spirit and enthusiasm of the people of Huntsville.

The Sam Houston Memorial Museum is an education institution dedicated to preserving the memory and ideals of Sam Houston. Located on the grounds of the original Houston Homestead, it offers visitors the opportunity to tour the Memorial Museum, visit Sam Houston’s Woodland Home, his law office, and the Steamboat House where he died.



Oakwood Cemetery, designated as a Historic Texas Cemetery by the Texas Historical Commission, is the final resting place for many people of historical prominence, including General Sam Houston, Henderson Yoakum, Judge James A. Baker, Joshua Houston, and many others important to the history of Huntsville, Walker County, and the State of Texas. Pleasant Gray, the founder of Huntsville, deeded the land for this cemetery to the City of Huntsville in 1847.

The Sam Houston Statue, “A Tribute to Courage,” located on Interstate 45, was designed and constructed by well known artist and sculptor David Adickes. It is the world’s tallest statue of an American Hero at 67 feet tall on a 10 foot sunset granite base. Year round the statue visitor’s center welcomes tourists from all over the world to Huntsville and the many opportunities available in the area.



Headquarters of the Texas Prison System



The Texas Prison System has been headquartered in Huntsville since 1848 and is the only state agency with headquarters outside of Austin. Soon after Texas became a state, the legislature chose Huntsville as the site of the first permanent penitentiary. The Huntsville Unit “The Walls” was the first building. Today, the Texas Department of Criminal Justice is one of the two largest penal systems in the free world. The total system houses approximately 152,000 offenders in 111 units. Five units are in the city of Huntsville.

The Texas Prison Museum, located in Huntsville, features numerous exhibits detailing the history of the Texas prison system, both from the point of view of the inmates as well as the men and women who worked within the prison walls. Among the most popular exhibits is the Capital Punishment exhibit featuring “Old Sparky”, the Texas electric chair.



Sam Houston State University



Since 1879, Huntsville has been home to Sam Houston State University which boasts a beautiful 316 acre main campus. There are seven colleges within the university – Fine Arts and Mass Communications, Sciences, Business Administration, Criminal Justice, Education, Humanities and Social Sciences, and Health Sciences - with 80+ undergraduate degree programs, 50+ masters programs, and 10 doctoral programs. Fall 2015 enrollment reached 21,000.

Historic Downtown Huntsville

In downtown Huntsville, around the Walker County Courthouse, shopping, history, and entertainment combine with over 40 retail shops and restaurants and over 20 designated historic sites. Gibbs Brothers and Company, established in 1841, is the oldest business under the same ownership in Texas. Huntsville is a registered Texas Main Street City and is committed to the promotion of our historic and vibrant downtown district.



Wynne Home Arts Center



The Wynne Home structure is a nineteenth-century mansion operated by the City of Huntsville as a center for the arts. The Wynne Home Arts Center offers a wide variety of arts and cultural programs, exhibits, and hosts field trips tailored to the interests and needs of our diverse community.

Parks and Recreation

Citizens and visitors to the City of Huntsville enjoy an array of parks and recreational opportunities. The City currently has 23 parks comprised of over 240 acres including community parks, neighborhood parks, “mini” parks, walking trails, natural areas, and beautiful open spaces.



Huntsville’s aquatic center facility features a zero-depth recreational leisure pool with a tube slide and other play elements, an eight-lane competition pool, and a picnic area.

Huntsville State Park is a 2,083-acre recreational area located just outside the Huntsville City Limits. The heavily-wooded park adjoins the Sam Houston National Forest and encloses the 210-acre Lake Raven. The park offers camping, hiking, biking, boating, guided horseback trail rides, fishing, swimming, and nature study.



Huntsville Public Library



The Huntsville Public Library provides a wide variety of services to the citizens of Huntsville and Walker County. The Library promotes the development of independent, self-confident, and literate citizens by providing a balanced collection of educational, recreational and intellectually stimulating information products; programming that encourages reading, learning and cultural enrichment; and exemplary services relevant to our community. The Huntsville Public Library has an extensive genealogy collection which includes local history and archival materials. The Library also offers a literacy program designed to teach adults to read and to aid those who want to learn to speak, read and write English.

Excellent Public Utilities

The City of Huntsville is committed to providing high quality public utilities to the citizens and businesses of Huntsville. The City operates and maintains three public utilities including Water Services, Wastewater Services, and Solid Waste Services. The water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ) and has been awarded the Superior Water Systems rating by the TCEQ. The activities of all three utilities are conducted within the guidelines of the TCEQ, the Environmental Protection Agency (EPA), and local ordinances.



Police and Fire Services



The Huntsville Police and Fire Departments provide law enforcement, public safety services, and emergency response services to the citizens of Huntsville. Public Safety is a high priority of the City of Huntsville. The Police Department employs a staff of 70 including 60 certified officers. The Fire Department employs 23 full-time employees and has 40 volunteer firefighters.

Well-Maintained Streets

The City of Huntsville maintains over 138 miles of public streets. Each year the City of Huntsville's Street Services Department targets, on a rotating basis, approximately 14 miles of street for annual maintenance. Streets Services is responsible for the construction of new street infrastructure, sidewalks, and parking lots and for the maintenance of roadway signage, pavement markings, traffic control devices, curbs, gutters, public right-of-ways, and the Municipal Airport.



Inspection Services



The City of Huntsville's Central and Health Inspection Services provide inspections of private and public improvement development as well as food service establishments to protect the safety and health of residents and visitors to Huntsville. Central Inspections ensures that citizens occupy properties and buildings that are constructed and maintained as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville. Health Inspections ensures that citizens eat and purchase meals and food products that are produced and sold under the State and local laws.

Well-Managed City

The City operates under a Council/Manager form of government, where the Mayor and eight Council members are elected for staggered two-year terms. The City Council formulates operating policy for the City while the City Manager is the chief administrative officer. The City of Huntsville is committed to providing our citizens with a fiscally responsible, efficient organization that provides high quality essential services while maintaining affordable tax and utility rates. The City Council and staff strives every day to manage the City's revenue and rates in an effective manner and provide the citizens of Huntsville with excellent services.



Reader's Guide

The primary purpose of this document is to plan both the operating and capital improvement expenditures in accordance with the policies of the City of Huntsville. By adoption of this budget, the City Council establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and the various programs and activities to be provided.

The Annual Operating Budget serves as a policy document, a financial plan and an operations guide for the City. It is the foundation for the City's allocation of resources toward service delivery plans providing quality services and continued improvements. It addresses service requirements and builds upon initiatives funded in prior years, while establishing new direction for new programs.

The **Budget Overview** section includes the City Manager's budget message with operating expenses of major funds, tax rate information, and updates on various programs within the City. This section also includes the basis of budgeting, budget structure, the budget calendar, and the budget control and amendment process. The operating budget summary provides readers with a broad overview of information regarding revenues and expenses by classification, including governmental and business related activities. Governmental activities include most of the City's basic services (general government, public safety, community services, and public works). Business-type activities include the City's water and sewer systems. Also included in the Budget Overview section is an overview of revenues and expenditures by fund.

Look in **Budget Overview** for information regarding the tax rate, basis of budgeting, and the budget structure.

Additional schedules presented in the **Revenue** section are revenues for property taxes, sales taxes, water and wastewater service charges, as well as other fees and charges. Charts, graphs, and tables are also presented to show prior year revenue comparisons as well as comparisons to other cities of the City's tax rate and valuations.

The **Fund Overview** provides a description of the various funds used by the City and projected ending fund balances of the City's governmental funds, as well as enterprise funds. Governmental funds include the General Fund and General Debt Service Fund. Enterprise funds include the Utility fund and Solid Waste Fund. Additionally, there are 15 special revenue funds, including Court Security and Court Technology Funds, Airport Fund, Library Fund, Police Forfeiture Fund, School Resource Officer Fund, Public Safety Grants Fund, Visitor and Arts Center Fund, and Hotel/Motel Tax Fund. Internal Service Funds are the Medical Insurance Fund and Equipment Replacement and Computer Replacement Funds. The City also has two permanent funds, the Cemetery Endowment Fund and the Library Endowment Fund. This section also includes a summary of revenues by fund, a summary of expenses by fund, and charts with revenue and expense information for each fund.

Department Overview contains each department's purpose, description of services, goals and accomplishments, and additional information regarding expenses and organizational structure.

The next section, **Department Overview**, includes our goals and effectiveness, a summary of expenses by department and a summary of expenses by category. Each department's purpose, description of services, goals and accomplishments, resources, workloads, and measures are also included, along with a summary of their current budgeted expenses and

expenses for the three prior years.

The **Debt** section contains a description of debt, a summary of total municipal debt by use, debt service requirements, and the computation of the legal debt margin. A summary of general obligation and utility fund debt is also included, as well as the summary schedules and payment schedules for each of these funds.

Capital projects are summarized in the **Capital** section, showing the original budget, remaining budget, any new additions, deletions, and the total budget. Each capital project is outlined with the title of the project, description and status, project impact, and five year budget plan. The City's five-year capital improvement plan is also included.

Information regarding the property tax rates, a ten-year operating budget history, and employee history, pay scale, and schedule of fees and charges can be found in the **Supplemental Section**. Fiscal and budgetary policies, budget and tax ordinances.

Looking for information regarding personnel, policies, and ordinances? Look in the **Supplemental Section**.

The **Glossary** includes budget terminology and acronyms used within the document.



CITY OF Huntsville

Incorporated in 1845 under the Republic of Texas

August 16, 2024

The Honorable Mayor and City Council
City of Huntsville, Texas

Dear Mayor and City Council,

We are pleased to present the budget for the fiscal year commencing October 1, 2024, and ending September 30, 2025. This comprehensive document reflects the dedicated work of our staff, and we are immensely grateful for your unwavering support and collaboration throughout its development. Your leadership has been instrumental in fostering a fiscally responsible and sustainable government that prioritizes conservative financial practices and efficient resource management.

A Year of Progress and Resilience

The past fiscal year, FY 23-24, has been a period of significant achievements for the City of Huntsville. We have made substantial progress towards our goals, marked by a series of noteworthy milestones:

- **Opening of the Animal Control Facility:** The facility officially opened on October 2nd, 2023, providing a crucial resource for animal welfare and public safety.
- **Completion of MLK Community Center Renovations:** Also in October 2023, we successfully completed the renovations at the MLK Community Center, enhancing its capacity to serve the community.
- **Recognition for Excellence:** The City of Huntsville received the prestigious TxDOT Award 2023 Project of the Year in the Local/Basic Airport Category, a testament to our commitment to infrastructure development.
- **New Service Center and City Hall:** The relocation of staff to the New Service Center in late April 2024 marked a significant step forward. Construction on the new City Hall building is progressing steadily, with an anticipated completion date in the first quarter of 2025.
- **Enhanced Fire Department Staffing:** We implemented a new shift schedule for the Fire Department, recognizing the importance of competitive compensation and providing additional coverage to maintain full-time dedicated staff for response at two stations for the first time.

Despite these achievements, 2024 has also presented us with substantial challenges.

- **Extensive Flooding:** From April to May, the City experienced severe flooding, causing significant damage to essential infrastructure. This event resulted in a national disaster declaration for Walker County, with estimated infrastructure damage in the millions of dollars.
- **Hurricane Beryl:** In July, Hurricane Beryl brought heavy rains and downed trees, impacting residents and disrupting electrical service for several days.

Navigating Growth and Service Demands

As the City of Huntsville continues to experience unprecedented development pressures, primarily from the impact of growth northward from the Houston metro, the demand for general government and utility services continues to increase. While these challenges necessitate careful resource allocation, our dedication to maintaining and improving upon the existing service levels remains steadfast.

Maintaining A Strong Financial Position

The City of Huntsville remains in a solid fiscal position; however, we have not seen the growth in several sources of revenue that we have in the past. In the current year, we have seen sales tax revenue remain flat, a slowdown in new construction permit fees, a decreased overall property valuation, and a reduction in municipal court fines collected. At the same time, the cost of providing services has risen due to ongoing growth and investment, particularly in areas such as utilities, construction, and maintenance of an aging infrastructure system. Additionally, water plant operations experienced a significant increase in costs due to unforeseen failures at Well #19 & Well #20, emergency filter repairs at Spring Lake, and increased costs associated with the TRA surface water plant. We are also committed to addressing the challenge of maintaining competitive wages to ensure the recruitment and retention of high-quality employees.

A Budget for Growth and Service

Despite these challenges, we have worked collaboratively to develop a budget that balances fiscal responsibility with a commitment to providing exceptional service to our citizens.

- **Total Revenues:** \$94,875,085
- **Total Expenditures:** \$96,483,605
- **Fund Balances:** While there were several drawdowns from the reserves maintained by the City, the funds remain healthy and the presented budget maintains these above the 25% minimum requirement in the general, utility, and solid waste funds. The healthy fund balances were essential in responding to the flooding and storm events faced during the year, leaving us with the ability to quickly address some of the damages sustained before receiving reimbursements under the federal disaster declarations.

Key Budget Highlights

This budget reflects a couple of underlying themes that guided our planning process:

- **Alignment with the Strategic Plan:** The budget prioritizes the key objectives outlined in the Council's adopted Strategic Plan. This includes completing the City Hall construction, ensuring competitive compensation, investing in infrastructure, and implementing new programs to address the evolving needs of our growing community.
- **Maintaining Exceptional Service Levels:** The budget ensures continued investment in public safety, infrastructure maintenance, and vital services to maintain the high quality of life our residents expect while providing the greatest value for the dollars our citizens entrust us with.

Strategic Plan Implementation

The Council and staff worked together this year to revamp the Strategic Plan, which was adopted on March 19, 2024. The Council established five broad areas of strategic initiatives aimed to address issues in the community: Public Safety, Economic Development, Quality of Life, Infrastructure, and Engagement. This recommended budget addresses several key priorities as outlined in the 2024 Strategic Plan:

- **City Hall Completion:** The budget includes funding to ensure the completion of this final bond project, consolidation of departments into the new facility, demolition of the old Service Center and monies to operate within the new facility.
- **Competitive Compensation:** A 4.5% allocation to salary and benefits is included, reflecting our commitment to competitive employee pay. Staff is still in the process of completing the approved pay and compensation study with a planned implementation of January 1, 2025. The allocation of funds will allow for flexibility in providing additional compensation to those positions under market. The budget also includes funding the annual merit-based step increase of 2.5% and the option for vacation buyback.
- **Public Safety Staffing Levels:** Included in the budget are additional positions for both the Police and Fire Departments. Two additional patrol officers and a vehicle are included for PD and three additional firefighters are included for fire (The additional positions in fire are dependent on the status of the SAFER grant, which will be discussed in greater detail below.).
- **Transportation Investment:** The budget allocates \$2 million for ongoing street maintenance, a \$100,000 increase from the previous year. Funds to support continued growth and improvements to the Huntsville Municipal Airport are also included.
- **Water and Sewer Infrastructure:** The continued implementation of the 2023 rate study, which incorporates the Trinity River Authority (TRA) debt service, supports increased funding for water and sewer projects. This will address inflow and infiltration (I&I) issues, enhance system capacity, and improve service reliability.
- **Drainage Infrastructure:** The budget as presented includes continued funding for drainage infrastructure maintenance and the foundation for the implementation of a drainage fee to fund future capital projects. As the drainage utility fee has still not been adopted as of the date of this letter, the details of the drainage fee revenues and expenditures will be reflected in a budget amendment after its adoption. Full implementation of the proposed drainage utility program will result in the creation of a new drainage utility fund, relieve some pressure from the utility fund which pays for the current drainage maintenance from sanitary sewer revenue, and allow for in excess of \$1 million annually to invest in projects to improve the storm system.
- **Capital Improvement Plan:** The Capital Improvement Plan (CIP) not only identifies projects for FY 24-25 funding but also serves as a comprehensive planning tool for all future capital needs. A variety of infrastructure projects, and allocations for improvements to parks, trails, and the downtown area are included in the CIP.

New Projects and Staffing

The budget includes limited new projects and staffing additions to enhance service delivery:

- **General Fund:** The only new positions included are in the Police and Fire Departments. Two patrol officers and a vehicle are included for police, and three additional firefighters for the fire department. The funding for the additional firefighters is conditional upon the outcome of the SAFER grant application submitted for additional staffing. Council authorized the submission of a grant application for nine additional firefighters; however the announcement of this award will not be until after the submission of the recommended budget. Should the City not receive the grant funding, the department will be authorized to hire three additional firefighters. If the grant is received, the funding for the positions, approximately \$300,000, can be reallocated to capital improvements or other general fund purposes.
- **Utility Fund:** Two additional positions are proposed: a water plant technician to assist in the maintenance of the water production facilities, and a utility locator to assist the existing position with the increasing number of utility location requests.
- **Solid Waste Fund:** Changing a part-time customer service worker to full-time in the scale house to help meet increasing demand for service.

General Fund

General fund revenues are projected to increase by \$2.1 million (6.62%) over the current year adopted budget. The primary drivers in the general fund are as follows:

- **Sales Tax** – This segment of the general fund revenue is the single largest component of revenue for the fund, comprising about one-third of the total. This budget includes no increase over the current year adopted sales tax revenue. Current fiscal year's sales taxes through July are just 2.11% over the projected budget and we believe that sales tax revenues will continue to struggle under the overall inflationary economic conditions. We will continue to closely monitor the budget for sales tax revenue due to its potential volatility.
- **Property Tax** - This segment of the General Fund revenue is the second largest component of the fund composing approximately 24% of the revenue. This budget recommends a property tax rate of \$0.3445, which is the equivalent of the no-new revenue rate of \$.3145 plus three cents. The proposed rate still leaves Huntsville with the lowest property tax rate of our peer communities, The voter approval rate is \$0.3585, which is inclusive of the one-time allowance of an 8% rate adjustment due to disaster declarations and a little over a one-cent carryover from previous year's unused rate allowances under state law. The no-new revenue rate plus one cent was used to prepare the general fund operational budget with an additional two cents added for increases to the public safety staffing levels, one cent each for police and fire. The proposed rate provides for an additional \$1.025 million of property tax revenue with approximately \$312,000 coming from new property added to the tax rolls. There is an additional 1.4 cents still available for use if so desired by the Council with each penny generating about \$300,000 in additional funding.
- **Municipal Court** - This budget estimates total collections of \$835,850, which is a 15.6% decrease from the 2024 budget.

- Franchise Fees - This portion of General Fund revenue remains flat at \$2,200,000.

General Fund expenditures are estimated to increase by \$150,226 (or 0.43%) when compared to the current year's adopted budget. Funding for the local non-profits continues to be included in the budget at a level equivalent to the current levels. In addition to a \$265,000 transfer to capital projects, there are several major components associated with the recommended expenditures in the General Fund as outlined below.

1. The Council's goal of maintaining existing streets in satisfactory condition has been continued; \$2,000,000 has been allocated to this endeavor, a \$100,000 increase from last year.
2. Five (5) new positions as detailed above in public safety.
3. An allocation for the implementation of the pay and compensation study of approximately \$1million.
4. Continued funding of the step increases and the vacation buyback program.
5. Capital projects to include:
 - a. Additional funding for match requirements of airport improvements to the runway.
 - b. A set-aside for future implementation of specific improvements as identified in the ongoing Parks Master Plan.

Utility Fund

Overall utility fund revenues are projected to increase by 14.88% or about \$5,072,466 in the proposed budget. Water rates for this budget are 18% over the rates for FY 23-24 which include the implementation of the 2023 adopted rate study and to cover additional costs of operation, capital projects, and future debt issuance. The impact to the average residential customer using 7,000 gallons a month is an increase of \$6.89 to their monthly bill. Wastewater rates in this budget are 18% over the FY 23-24 rates to implement the recommendations of the 2023 rate study, and the impact to the average residential customer is an increase of about \$8.89 to their monthly bill. Although the percentage rate increase is higher than in previous years, the utility rates in Huntsville are still low in comparison to our peer cities as shown in the rate study.

Utility fund expenditures are increased in the proposed budget by \$2,846,316, a 7.84% increase. The city funded portion of the capital projects total for the Utility Fund in the budget is \$5.0 million.

The most notable elements of the utility fund expenditures include:

1. Increased costs of the TRA water plant operations of \$2,035,163 (27%).
2. Three-million gallon storage tank rehab at the Palm Street Plant at \$350,000.
3. Additional positions for water including a water plant technician, utility locator, and associated vehicles and equipment.
4. A market adjustment allocation in the amount of \$206,250 to enable the City to remain competitive in the job market.
5. Continued funding of the step system and vacation buyback program in the amount of \$88,144

6. The total transfer to capital projects from the utility fund is \$5 million. Capital projects include the following:
 - a. Continuation of miscellaneous water projects to replace failing and undersized lines.
 - b. Multiple sanitary sewer projects to rehab existing collection lines, manholes, and lift stations thereby reducing inflow and infiltration and expanding capacity and reducing the chances of enforcement actions from TCEQ.
 - c. Capacity improvement planning and construction for lift stations and treatment plants to provide for future development.

Solid Waste Fund

Revenues in the solid waste fund are projected to increase slightly at \$694,550 while expenditures are showing an increase of \$1,321,159 (17.28%) with the majority of this increase from purchases using the healthy fund balance. There is no proposed increase in rates for solid waste services in this budget. Disposal costs will experience a 3.3% increase, and the largest operational cost variance is \$779,906 for the purchase of 2 new vehicles. The total tonnage of solid waste is projected to increase slightly from the prior fiscal year.

This budget includes one-time expenditures funded through unallocated reserves in an amount of \$779,906. Expenditures of note are step increases, vacation buyback, the transition from a part-time to full-time position in the scale house, and two new vehicles purchased with the unallocated reserves, a rear-load for yard waste and a side-load for residential collection.

Hotel Occupancy Tax Arts and Tourism/Visitors Center Funds

Hotel Occupancy Tax (HOT) revenues are budgeted to increase for FY 24-25 as compared to the current year budgeted amount, with the H/M Tax Arts Fund having \$175,000 budgeted for HOT revenue and the H/M Tax Tourism & Visitors Center Fund having \$850,000 budgeted for HOT revenue.

The use of funds is proposed in the amount of \$25,000 for a digital kiosk in the downtown area, an allocation of \$50,000 for implementation of the downtown strategies plan in the Tourism fund with an additional \$20,000 for downtown murals included in the Arts fund. While there is no 25% policy minimum for reserves in the H/M funds, the total reserve fund balance for the Arts Fund and the Tourism/Visitor's Center Fund is estimated to be \$1,360,200 (Arts - \$157,300 Tourism/VC - \$1,202,900). This is in excess of one year's worth of operating expenses and affords the Council the opportunity to consider some one-time expenditures to help in local tourism efforts.

Health Insurance Fund

The Health Insurance Fund as presented is unbalanced with revenues budgeted at \$4,391,272 and expenditures at \$5,064,260. On the revenue side this is a 1.13% (\$50,109) decrease and a 14.02% (\$622,879) increase in the expenditures. For expenditures there was a \$444,767 increase to the budget for medical and dental claims disbursements and an increase of about \$178,000 to various administrative costs to the fund. The fund maintains a strong reserve balance with in excess of one-year of claims and a draw-down from the fund-balance will be made to balance the fund. The strong reserve fund and low

claim record for the city over the past several years has allowed the city to continue to provide health insurance coverage to employees at no additional cost for the 5th consecutive year.

Conclusion

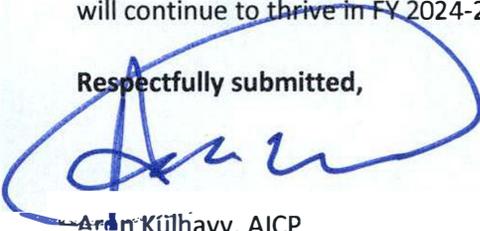
While the past couple of years have been a wild ride, and the upcoming year is still marked by a level of uncertainty, I am incredibly proud of our organization—from the City Council to the dedicated and adaptable employees who serve this great City. We have shown resilience and determination, successfully navigating everything that has come our way, be it floods, hurricanes, pandemics, freezes, or any other challenges. I have no doubt that we will continue to rise to meet the challenges that lie ahead.

As City Manager, I am deeply committed to our City’s Vision statement: *The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well-planned, with great opportunities for our citizens.* The difficult process of budget planning and management plays a crucial role in making this vision a reality. Through this process, we build a stronger and more reliable financial foundation for our community, ensuring that we maintain the high standards of excellence in Huntsville, all while upholding our core values of Service, Trust, Accountability, and Respect.

I want to express my gratitude to the staff for their hard work and dedication in putting this budget together. I would especially like to recognize Steve Ritter and Laurie O’Brien for their invaluable assistance in bringing this project to completion.

In closing, I extend my thanks to the City Council for their input and guidance throughout the budget process. The role of a volunteer elected official is a challenging one, and your service is deeply appreciated. I am confident that with the strong partnership between the Council and staff, Huntsville will continue to thrive in FY 2024-25 and beyond.

Respectfully submitted,



Aron Kulhavy, AICP
City Manager, City of Huntsville

Budget Summary

Basis of Budgeting

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as provided by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, un-matured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

Budget Structure

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are budgeted to the individual funds, by account, and are controlled within the individual fund. The Fiscal and Budgetary Policies, adopted as part of this budget, require that a budget be prepared for each of the following funds.

General Governmental Funds

General Fund
General Debt Service Fund

Special Revenue Funds

Court Security Fund
Court Technology Fund
Airport Fund
Library Fund
Police Forfeiture Fund
School Resource Officers Fund
Public Safety Grants Fund
Police Federal Equitable Sharing Fund
Police LEOSE
Arts & Visitor Center Fund
Hotel/Motel Tax Fund

Enterprise Funds

Utility Fund (Water & Wastewater)
Solid Waste Fund

Internal Service Funds

Medical Insurance Fund
Capital Equipment Fund
Computer Equipment Fund

Permanent Funds

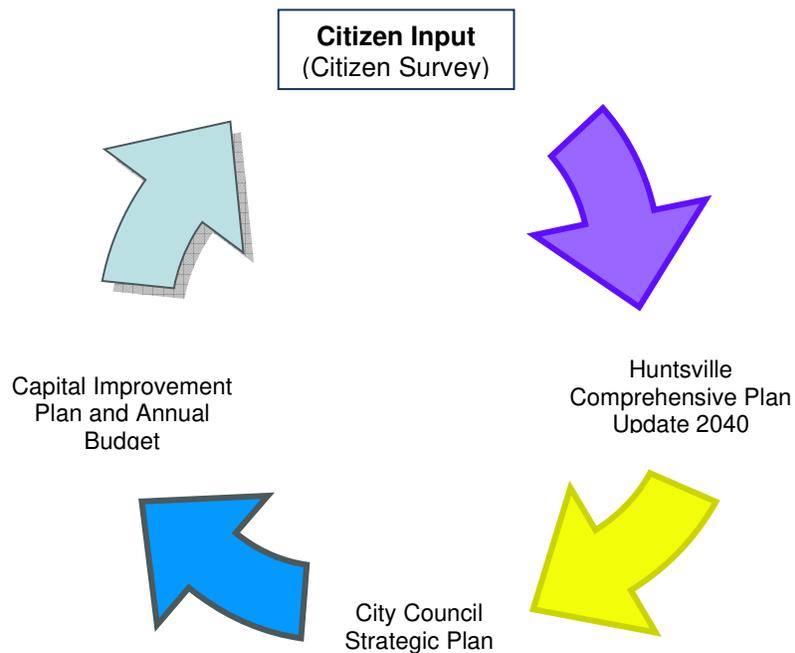
Library Endowment Fund
Cemetery Endowment Fund

Capital Project Funds

General Capital Projects
Water Capital Projects
Wastewater Capital Projects
Solid Waste Capital Projects

Planning and Budget Preparation

The City of Huntsville's budgeting process begins with citizen input and involves extensive planning, goal setting, and prioritizing by the City Council and staff. The below graph demonstrates how citizen input and City planning processes impact the preparation of the Annual Budget:



Comprehensive Plan

In 2006, the Huntsville community developed a comprehensive plan. The comprehensive planning process provided citizens a forum to express their vision for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guides the Council's strategic planning process. In 2021, the city completed the update of the comprehensive plan and adopted the Comprehensive Plan Update 2040 to follow as a guide for future growth and development.

Strategic Plan

The City Council's Strategic Plan is a strategy to move our community from its current state to where the citizens and City Council desire the community to be in the future. The strategic planning process is an annual process that provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to develop the Strategic Plan for the future of Huntsville. The plans and goals that result from these sessions guide the development of the Capital Improvement Plan and Annual Budget.

Capital Improvement Plan

The Capital Improvement Plan is developed through a joint effort between City Council and City staff in order to respond to the City's infrastructure needs. On an annual basis, City professional staff with consideration of citizen input recommends appropriate projects to the City Council. Capital improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Huntsville's infrastructure. Capital improvement projects can include such things as parks, buildings, water and wastewater lines, streets, and sidewalks. After reviewing each project's purpose, impact, and cost, the City Council must prioritize projects and align those projects with the resources available for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital program. The projects in the first year of the program are considered for funding through the annual budgeting process.

Annual Budget

The annual budgeting process begins with a kick-off presentation to City Council providing information as to where the City stands in the current fiscal year and a "best estimate" as to where the City will stand at the end of the fiscal year. Also, various challenges and opportunities for budgeting for the upcoming fiscal year are provided to Council for their consideration in this initial kick-off session. There is also a kick-off session to provide City staff members with instructions and directions for budget request preparation. In accordance with the goals and priorities that resulted from this strategic planning session, City staff then prepare their departmental budget requests. Each City department prepares a base budget request and a supplemental budget request for each of their divisions.

The base budget is the portion of the budget that provides for the continuation of operations at the current service level taking into account the updated costs required to provide these services. The supplemental budget is the portion of the budget that includes new programs and personnel, new equipment, and any changes to the present level of service. Each department of the City prepares a budget that seeks to fulfill the City Council's strategic plan and long-term vision for the future of our community through every service they perform, both in daily operations and special projects and programs. Because of Huntsville's limited resources, not every budget request can be funded.

The City Manager reviews department budget requests and weighs them against available funding and other requests. Expenditures are then adjusted to reflect management priorities. The City Manager then presents a proposed budget to the City Council that includes recommended supplemental requests for new or expanded programs, additional personnel, new equipment, and proposed projects. The City Council holds several budget sessions to review the proposed budget and supplemental requests. Council consideration is also given requests presented by the public, Council members, and other Council appointed committees. A public hearing was held in August and September.

City Council changes to the Proposed Budget

As part of the budget process, the City Council considers supplemental packages from all departments that are included in the Proposed Budget. On September 3, 2024, the City Council was presented with a list of supplemental packages for their consideration for new or expanded programs, additional personnel, new equipment, and proposed projects.

There were no changes made to the proposed budget on September 3, 2024, or September 17,2024.

The final adoption of the annual budget occurred on September 17,2024. The budget calendar for FY 2024-25 is provided on the following page:

Budget Calendar

2024

April 12th

- Department fee schedules due

April 15th

- Budget Software open to departments to begin entering their data

April 16th & 17th

- Train Departments on Budget Software (if needed)

April 26th

- Special Projects due to Building Maintenance and New CIP Projects to Engineering

May 7th

- Dept. goals, measures, accomplishments due

May 17th

- Departmental expenditure and revenue estimates due

June 14th

- Draft Budget Book due to City Manager

June 13th-June 28th

- Departmental budget hearings with City Manager and Finance Department

July 16th

City Council Policy Workshop

- Projected Unallocated Reserves Balances
- Assumptions
- Considerations and Challenges by Fund

August 6th

- Workshop Presentation with City council –CIP 5 year Plan
- City Council -intention to adopt maximum tax rate

August 16th

- City Manager's recommended budget to City Council

August 20th

- Workshop Presentation of Proposed Budget

September 3rd

City Council meeting

- Budget Workshop
- Budget Public Hearing
- Discussion of Decision Packages and discussion of adoption process

September 17th

- Tax Rate Public Hearing
- Ordinance to adopt Budget
- Ordinance to adopt Property Tax Rate

JANUARY						
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28	29	30	31			

FEBRUARY						
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MARCH						
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31						

APRIL						
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MAY						
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JUNE						
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JULY						
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AUGUST						
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SEPTEMBER						
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OCTOBER						
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22	23	24	25	26	27	28
29	30	31				

NOVEMBER						
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DECEMBER						
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31						

Budget Control & Amendment

The City of Huntsville's Annual Budget is adopted by division within the individual funds. The budget, as adopted by Council, is subject to change or amendment by formal action of the City Council. The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the classification, and the line item. The below example shows the relationship between the different levels of budget detail:

Fund:	General Fund
Department:	Public Safety
Division:	Police
Classification:	Salaries/Other Pay/Benefits
Line Item:	Salaries - Full Time

The level at which management, without prior Council approval, loses the ability to reapply budgeted resources from one use to another is known as the budget's "legal level of control". The division level is the legal level of control for the City of Huntsville. The City Manager may, without prior City Council approval, authorize transfers between budget line items within a fund. The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration. Adjustments between funds or increased budget allocations not coming from transfers from other budgeted accounts or from the future appropriations account require Council approval.

During the fiscal year, budgetary control is maintained through monthly review of budget statements. The responsibility for budgetary control lies with the Department Head. A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Public Safety Department, Public Works Department). Divisions are the smallest organizational unit budgeted and are grouped together under departments to demonstrate a broader responsibility. For example, the Public Safety Department is comprised of Public Safety Administration Division, Police Division, Fire Division, and School Resource Officer Division. Department Heads may not approve expenditures that exceed monies available at the classification code level within their divisions without prior approval. Appropriations not expended by departments at the end of the fiscal year will lapse. Therefore, funds that were budgeted but not used during the fiscal year are not available for use in the next fiscal year unless they are appropriated again by City Council.

The Finance Department routinely reviews budget items through the payable and purchase order process. The City Manager approves amendments with this authority on an ongoing daily basis. The City Council Finance Committee reviews amendments on a monthly basis before approval by the City Council.

The table on the following page shows the relationship between the City of Huntsville's funds and divisions and indicates the department responsible for budgetary control of each division:

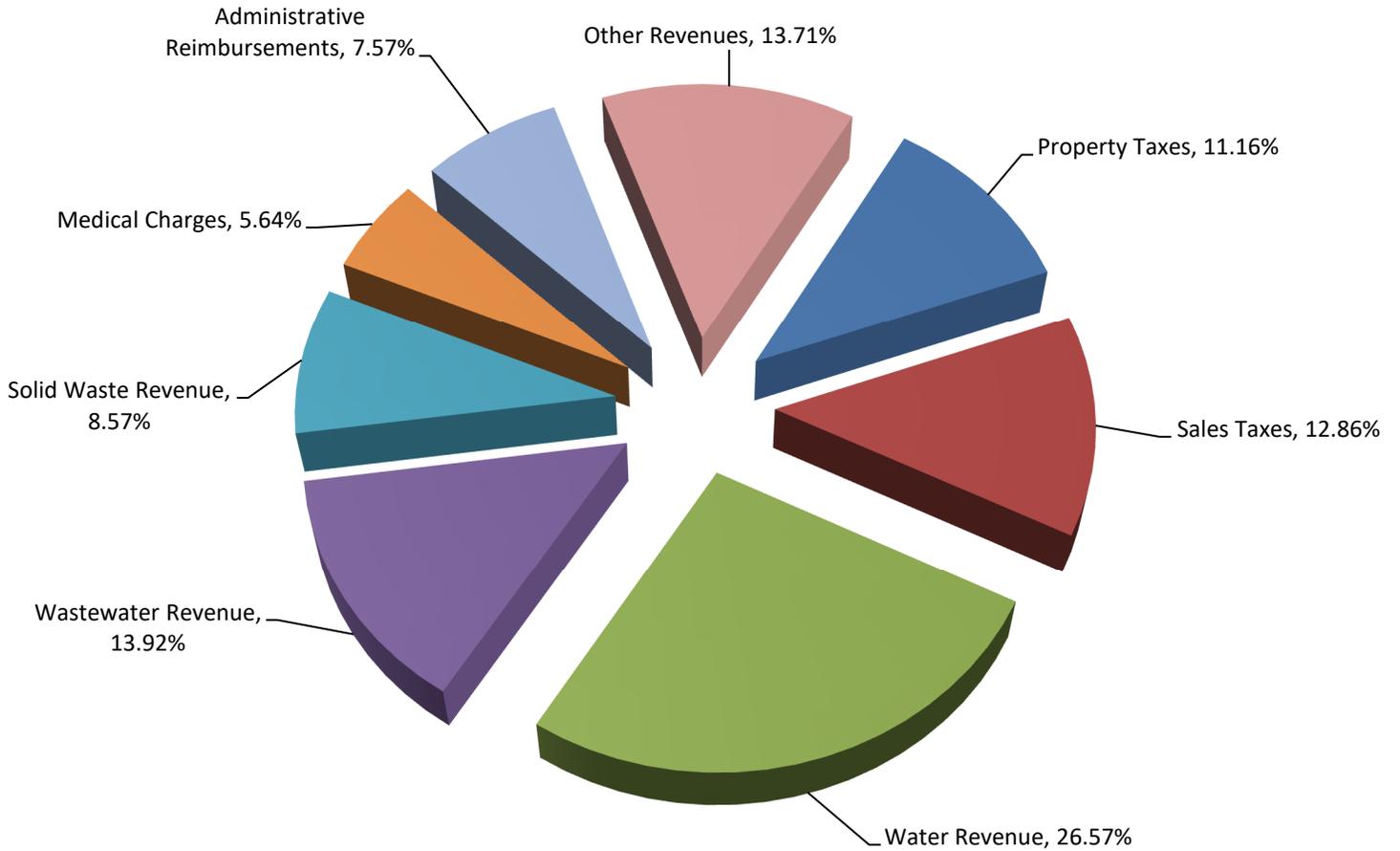
City of Huntsville
Departments, Divisions, and Funds by Function

	General Fund 101	Utility Fund 220	Solid Waste Fund 224	Other Special Revenue Funds
Charter Offices				
City Council - 112	✓			
Office of City Manager – 113	✓			
Office of City Attorney - 115	✓			
Office of City Secretary – 114	✓			
Office of City Judge - 117	✓			
Financial Services				
Finance – 210	✓			
Purchasing -234	✓			
Office Services -216	✓			
Utility Billing		✓		
Grants Management -718	✓			
Human Resources				
Human Resources – 150	✓			
Municipal Court - 231	✓			
Information Technology				
Information Technology -640	✓			
Public Works				
Public Works Administration – 320	✓			
Streets – 323	✓			
Garage - 389	✓			
Warehouse - 388	✓			
Surface Water Plant - 360		✓		
Water Production -361		✓		
Water Distribution - 362		✓		
Meter Reading -368		✓		
Wastewater Collection - 363		✓		
AJ Brown WWTP - 364		✓		
NB Davidson WWTP -365		✓		
Robinson Creek WWTP -366		✓		
Environmental Services -367		✓		
Street Sweeping - 382		✓		
Drainage Maintenance -384		✓		
Commercial Collection -373			✓	
Solid Waste Disposal - 374			✓	
Residential Collection -375			✓	
Recycling - 377			✓	
Development Services				
Planning - 716	✓			
Customer Service - Service Center -715	✓			
Central Inspection -724	✓			
Health Inspection -725	✓			
Engineering	✓			
Airport - 399				✓
Engineering -717	✓			
Surveying - 719	✓			
GIS - 642	✓			
Parks & Leisure				
Parks & Leisure Administration -420	✓			
Recreation -421	✓			
Parks Maintenance -422	✓			
Aquatic Center Operations -424	✓			
Library - 647	✓			
Cemetery - 640	✓			
Building Maintenance -444	✓			
Public Safety				
Public Safety Administration -550	✓			
Police - 551	✓			
Fire -552	✓			
School Resource Officers 612-555				
Court Security -601				✓
Economic Development & Tourism				✓
Economic Development -830	✓			
Main Street -839	✓			
Tourism – 663-881				✓
Visitors Center- 663-882				✓
Arts & Visitor Center - 618-840				✓

Operating Budget Summary

Total Revenue \$94,875,085

Where the Money Comes From...



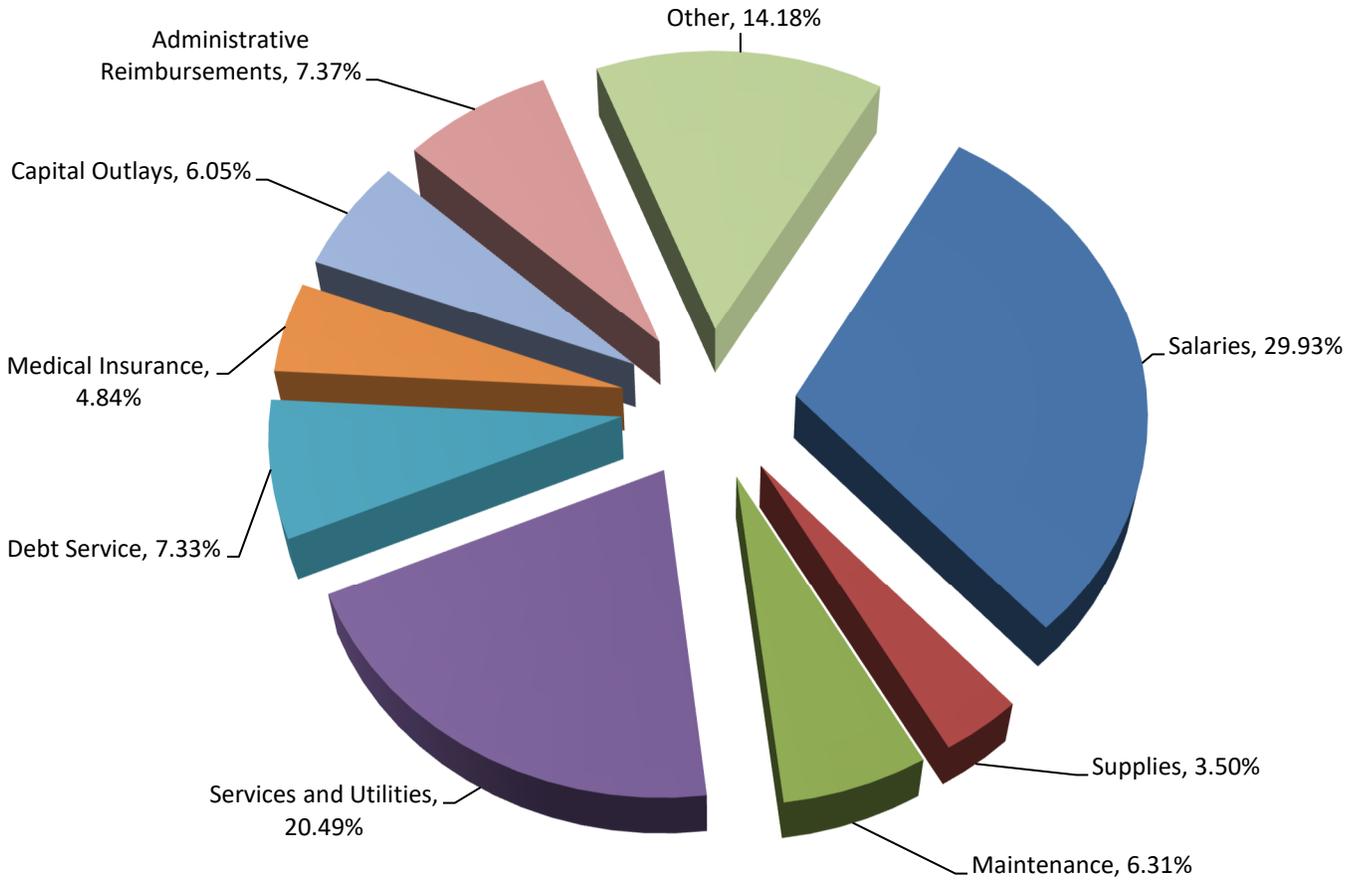
Other Revenues include:

Permits/Licenses/Development Fees	1.16%
Municipal Court Fines	1.20%
Fees/Charges/Sales	0.92%
Other Taxes	0.14%
Inter Governmental	0.98%
Interest Earnings	1.38%
Other Revenues	0.60%
Grants/Reimbursements/Contributions	0.35%
Utility Franchise Fees	2.41%
Hotel/Motel Taxes	1.00%
Transfers In	4.26%

Operating Budget Summary

Total Expenditures \$96,483,605

Where the Money Goes...



Other Expenses Include:

Insurance/Sundry/Elections	1.70%
Programs/Projects	0.34%
Future Appropriations/Bad Debt	0.30%
Right-of-Way Charges	1.77%
Transfers Out	10.07%

Operating Budget Summary

	General Fund	Debt Service Fund	Utility Fund	Solid Waste Fund
Beginning Fund Balance Oct. 1, 2024	8,100,000	514,732	7,454,000	3,600,000
Sources of Funds				
Revenues				
Property Taxes	8,522,900	2,062,091	-	-
Sales Taxes	12,200,000	-	-	-
Other Taxes	125,000	-	-	-
Permits/Licenses/Development Fees	972,300	-	-	-
Municipal Court Fines	835,850	-	-	-
Fees/Charges/Sales	449,150	-	300,000	7,200
Inter Governmental	246,492	-	-	-
Interest Earnings	400,000	10,000	310,750	135,000
Grants/Reimbursements/Contributions	71,000	-	20,000	-
Other Revenues	63,500	-	50,000	87,000
Water Revenues	-	-	25,207,000	-
Wastewater Revenues	-	-	13,204,500	-
Solid Waste Revenues	-	-	-	8,131,000
Health Insurance Payments	-	-	-	-
Utility Franchise Fees	2,200,000	-	-	-
Hotel/Motel Taxes	-	-	-	-
Total Revenues	26,086,192	2,072,091	39,092,250	8,360,200
Administrative Reimbursements	7,119,497	-	63,222	-
Right-of-Way Maintenance Charges	-	-	-	-
Operating Transfers In	1,951,283	590,363	-	-
Total Sources of Funds	35,156,972	2,662,454	39,155,472	8,360,200
Uses of Resources				
Expenditures				
Operating Expenses				
Salaries/Other Pay/Benefits	22,701,650	-	4,629,320	1,499,666
Supplies	1,248,568	-	1,050,277	424,639
Maintenance of Structures	2,446,504	-	1,817,921	15,000
Maintenance of Equipment	397,937	-	328,521	310,730
Services and Utilities	5,837,955	-	11,937,877	3,168,384
Insurance/Sundry/Elections	995,131	-	282,503	176,156
Programs/Projects	98,950	-	-	2,000
Debt Service	-	2,662,454	4,409,080	207,525
Capital Outlays	212,825	-	541,055	779,906
Future Appropriations/Bad Debt	100,000	-	150,000	-
Medical Insurance	-	-	-	-
Total Operating Expenses	34,039,520	2,662,454	25,146,554	6,584,006
Administrative Reimbursements	-	-	6,074,576	1,037,460
Right-of-Way Charges	-	-	1,563,299	334,408
Total Expenditures	34,039,520	2,662,454	32,784,429	7,955,874
Operating Transfers Out	852,452	-	1,371,043	1,010,183
Total Uses of Resources	34,891,972	2,662,454	34,155,472	8,966,057
Ending Fund Balance Sept. 30, 2024	8,365,000	514,732	12,454,000	2,994,143
Transfer to Capital FY 24-25	265,000	-	5,000,000	-
Projected Reserve as of 9/30/2024	8,100,000	514,732	7,454,000	2,994,143

Operating Budget Summary

	Other Special Revenue Funds	Internal Service Funds	Permanent Funds	Total Operating Budget
Beginning Fund Balance Oct. 1, 2024	2,341,880	11,518,300	6,644,400	\$ 40,173,312
Sources of Funds				
Revenues				
Property Taxes	-	-	-	10,584,991
Sales Taxes	-	-	-	12,200,000
Other Taxes	-	-	-	125,000
Permits/Licenses/Development Fees	-	-	-	972,300
Municipal Court Fines	55,000	-	-	890,850
Fees/Charges/Sales	162,917	50,000	-	969,267
Inter Governmental	653,135	-	-	899,627
Interest Earnings	55,500	325,000	5,000	1,241,250
Grants/Reimbursements/Contributions	204,080	-	-	295,080
Other Revenues	218,891	-	-	419,391
Water Revenues	-	-	-	25,207,000
Wastewater Revenues	-	-	-	13,204,500
Solid Waste Revenues	-	-	-	8,131,000
Health Insurance Payments	-	5,356,274	-	5,356,274
Utility Franchise Fees	-	-	-	2,200,000
Hotel/Motel Taxes	1,025,000	-	-	1,025,000
Total Revenues	2,374,523	5,731,274	5,000	83,721,530
Administrative Reimbursements	-	-	-	7,182,719
Right-of-Way Maintenance Charges	-	-	-	-
Operating Transfers In	-	1,429,190	-	3,970,836
Total Sources of Funds	2,374,523	7,160,464	5,000	94,875,085
Uses of Resources				
Expenditures				
Operating Expenses				
Salaries/Other Pay/Benefits	1,293,720	-	-	30,124,356
Supplies	329,069	164,495	-	3,217,048
Maintenance of Structures	173,500	-	-	4,452,925
Maintenance of Equipment	14,950	-	-	1,052,138
Services and Utilities	366,332	-	-	21,310,548
Insurance/Sundry/Elections	182,660	-	-	1,636,450
Programs/Projects	172,340	-	20,000	293,290
Debt Service	-	-	-	7,279,059
Capital Outlays	125,000	2,466,823	-	4,125,609
Future Appropriations/Bad Debt	-	-	-	250,000
Medical Insurance	-	5,059,260	-	5,059,260
Total Operating Expenses	2,657,571	7,690,578	20,000	78,800,683
Administrative Reimbursements	83,128	-	-	7,195,164
Right-of-Way Charges	-	-	-	1,897,707
Total Expenditures	2,740,699	7,690,578	20,000	87,893,554
Operating Transfers Out	91,373	-	-	3,325,051
Total Uses of Resources	2,832,072	7,690,578	20,000	91,218,605
Ending Fund Balance Sept. 30, 2024	1,884,331	10,988,186	6,629,400	\$ 43,829,792
Transfer to Capital FY 24-25	-	-	-	\$ 5,265,000
Projected Reserve as of 9/30/2024	1,884,331	10,988,186	6,629,400	\$ 38,564,792

City of Huntsville
Operating Budget Summary
Five Year Historical



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Revenues					
Property Taxes	\$ 7,687,396	\$ 8,245,824	\$ 9,175,321	\$ 9,273,934	\$ 10,584,991
Sales Taxes	\$ 11,777,879	\$ 12,367,534	\$ 12,200,000	\$ 12,491,995	\$ 12,200,000
Other Taxes	\$ 122,854	\$ 125,621	\$ 120,000	\$ 148,282	\$ 125,000
Permits/Licenses/Development Fees	\$ 1,672,651	\$ 793,979	\$ 1,015,800	\$ 1,074,491	\$ 972,300
Water Service Charges	\$ 18,659,623	\$ 20,145,961	\$ 21,880,900	\$ 22,106,127	\$ 25,002,500
Wastewater Service Charges	\$ 9,515,628	\$ 10,225,961	\$ 11,012,500	\$ 11,189,113	\$ 13,000,000
Municipal Court Fines	\$ 1,114,670	\$ 954,772	\$ 1,045,850	\$ 884,471	\$ 890,850
Solid Waste Service Charges	\$ 6,295,787	\$ 7,567,618	\$ 7,436,500	\$ 7,942,154	\$ 8,131,000
Fees/Charges/Sales	\$ 1,538,147	\$ 1,468,449	\$ 1,329,550	\$ 1,797,737	\$ 1,430,267
Inter Governmental	\$ 831,177	\$ 858,165	\$ 853,274	\$ 853,274	\$ 899,627
Administrative Reimbursements	\$ 5,870,558	\$ 6,522,575	\$ 6,687,870	\$ 6,687,870	\$ 7,119,497
Interest Earnings	\$ 163,901	\$ 2,484,489	\$ 1,208,053	\$ 1,830,546	\$ 1,241,250
Grants/Reimbursements/Contributions	\$ 10,735,632	\$ 243,576	\$ 303,596	\$ 321,674	\$ 295,080
Other Revenues	\$ 8,437,547	\$ 8,494,400	\$ 8,519,137	\$ 11,200,609	\$ 7,860,016
Utility Franchise Fees	\$ 3,487,336	\$ 3,541,540	\$ 3,737,020	\$ 3,703,865	\$ 4,097,707
Hotel/Motel Taxes	\$ 873,367	\$ 942,017	\$ 875,000	\$ 1,085,551	\$ 1,025,000
Total Revenues	\$ 88,456,350	\$ 84,982,483	\$ 87,400,371	\$ 92,591,694	\$ 94,875,085
Expenditures					
Salaries/Other Pay/Benefits	\$ 22,733,391	\$ 24,305,605	\$ 27,436,030	\$ 26,217,486	\$ 30,124,356
Supplies	\$ 2,598,898	\$ 2,488,159	\$ 3,205,651	\$ 3,130,865	\$ 3,217,048
Maintenance of Structures	\$ 4,414,842	\$ 4,813,044	\$ 4,441,816	\$ 4,585,978	\$ 4,452,925
Maintenance of Equipment	\$ 778,777	\$ 994,418	\$ 1,350,715	\$ 1,099,510	\$ 1,052,138
Services and Utilities	\$ 8,738,064	\$ 10,562,759	\$ 11,296,417	\$ 10,550,017	\$ 11,794,158
Insurance/Sundry/Elections	\$ 1,469,909	\$ 1,412,326	\$ 1,561,539	\$ 1,634,887	\$ 1,636,450
Programs/Projects	\$ 3,743,417	\$ 3,777,663	\$ 4,751,011	\$ 4,033,213	\$ 5,351,050
Capital Outlays	\$ 2,421,492	\$ 1,388,373	\$ 5,553,783	\$ 4,399,651	\$ 4,125,609
TRA Water Plant	\$ 5,776,208	\$ 6,441,134	\$ 7,481,227	\$ 8,120,572	\$ 9,516,390
Utility Fund Debt Payments	\$ 3,826,413	\$ 3,751,859	\$ 3,854,963	\$ 3,908,863	\$ 4,409,080
Debt Service	\$ 3,051,960	\$ 2,634,857	\$ 2,866,830	\$ 2,864,254	\$ 2,869,979
Future Appropriations/Bad Debt/Depreciation	\$ 6,020,017	\$ 6,312,104	\$ 275,000	\$ -	\$ 250,000
Administrative Reimbursements Out	\$ 7,327,261	\$ 7,976,601	\$ 8,371,146	\$ 8,371,146	\$ 9,080,426
Interfund Charges/Transfers Out	\$ 2,847,732	\$ 2,840,394	\$ 3,243,778	\$ 4,771,372	\$ 2,693,557
Transfer to Capital	\$ 7,013,989	\$ 14,491,173	\$ 6,004,499	\$ 7,109,667	\$ 5,908,939
Improvements	\$ 1,463	\$ 10,668	\$ 1,500	\$ 490	\$ 1,500
Land	\$ 35,114	\$ -	\$ -	\$ 684,334	\$ -
Operating Expenditures	\$ 82,798,948	\$ 94,201,136	\$ 91,695,905	\$ 91,482,305	\$ 96,483,605

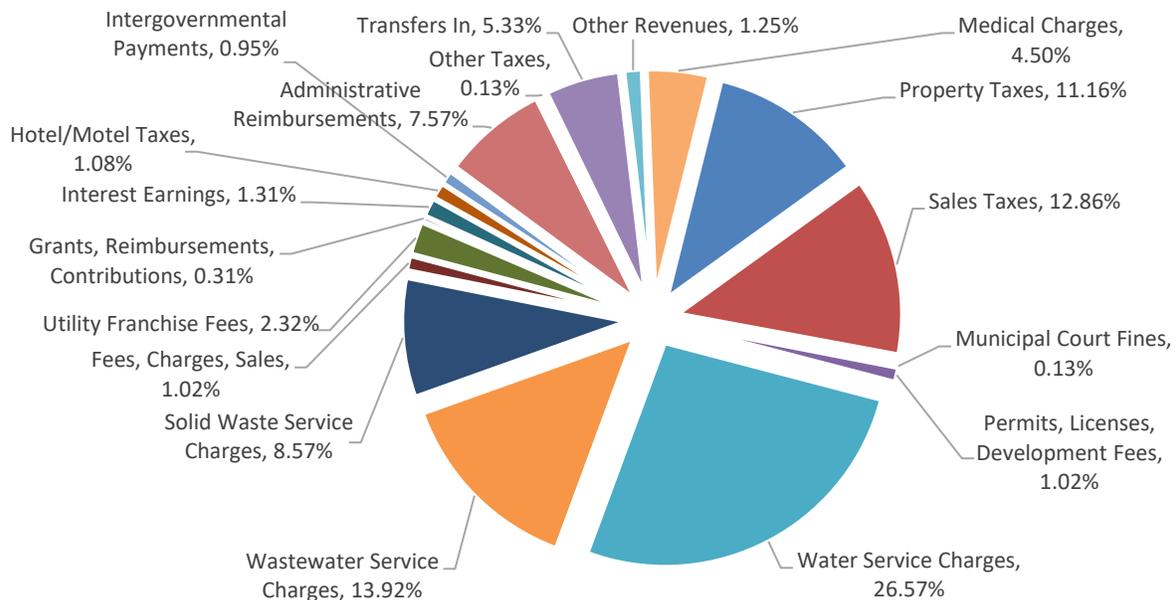
Revenues

The cornerstone of the City of Huntsville’s annual budget is the projection of revenue expected for the coming fiscal year. Accurate revenue projections are an important element in budgeting because decisions on spending must be made within the limits of available funds. Revenues received by the city support the various services provided to the citizens of Huntsville. Accurate revenue projections allow sound management of our resources. The City of Huntsville practices a conservative approach to budgeting.

As depicted in the following chart, the city uses various forecasting methods to ensure the most accurate revenue projections possible.

	%	Historical/Time Series Trend	Informed/Expert Judgment	Activity Estimates	Contract Terms
Property Taxes	11.16%	✓	✓		
Sales Taxes	12.86%	✓	✓	✓	
Municipal Court Fines	0.94%	✓	✓	✓	
Permits, Licenses, Development Fees	1.02%	✓	✓	✓	
Water Service Charges	26.57%	✓	✓	✓	✓
Wastewater Service Charges	13.92%	✓	✓	✓	
Solid Waste Service Charges	8.57%	✓	✓	✓	✓
Fees, Charges, Sales	1.02%	✓	✓	✓	
Utility Franchise Fees	2.32%	✓	✓	✓	✓
Grants, Reimbursements, Contributions	0.31%	✓	✓	✓	
Interest Earnings	1.31%	✓	✓	✓	
Hotel/Motel Taxes	1.08%	✓	✓	✓	
Intergovernmental Payments	0.95%				✓
Administrative Reimbursements	7.57%			✓	

The City of Huntsville receives revenue from several different sources. The following graph shows the sources of income for the city for fiscal year 24-25 as budgeted:



Property Taxes

When excluding administrative allocations and transfers, revenues from property taxes account for 11.16% of overall City revenues. Taxes are assessed on all property in the city except for certain property that is eligible for exemption, such as state-owned property. All exemptions from property tax are governed by Federal and State law. The Walker County Appraisal District assesses the value of property in Huntsville and processes applications for exemptions. Based on the total property valuation certified by the Appraisal District, the Huntsville City Council sets a tax rate that will provide sufficient revenue to support public safety services such as police and fire protection and community services such as parks, recreation, and library. The total tax rate set by Council includes a rate for debt service payments as well as a rate for general day-to-day maintenance and operations.

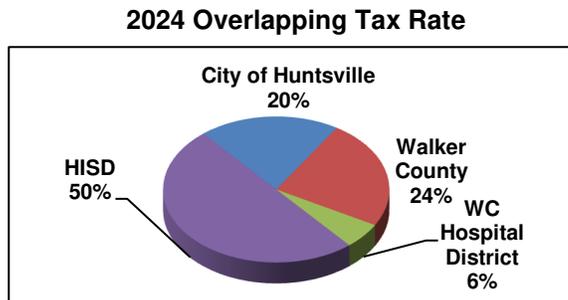
The City Council adopted the tax rate of \$0.3445 per \$100 valuation.

For fiscal year 24-25, the City Council approved a rate of \$0.3445 which is \$0.03 over the No-New Revenue rate. The No-New Revenue tax rate is the tax rate that provides the City with the same amount of tax revenue as the prior year from existing property plus additional tax

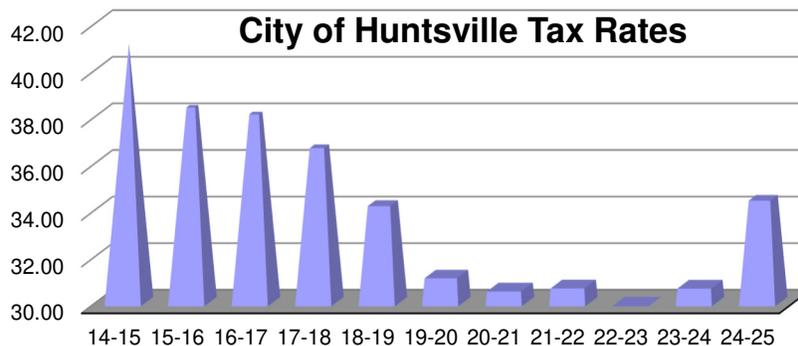
revenue from any new property.

The City of Huntsville contracts with the Walker County Appraisal District for property tax billing and collections. Because property taxes are paid per one hundred dollars of assessed property value, the amount of property tax levied by the City is calculated by dividing the total appraised value of property by one hundred and then multiplying by the adopted tax rate. For example, property with an assessed value of \$100,000 would pay city taxes of approximately \$344.50 ($\$100,000/100 * 0.3445$).

The City is not the only jurisdiction that taxes property located in Huntsville. Other entities including Walker County, Huntsville Independent School District, and the Walker County Hospital District also levy a property tax. Most citizens of Huntsville pay only 18% of their total property tax bill to the City. The other 82% is collected by the other taxing jurisdictions.



The following graph compares the current tax rate with the tax rates of the last ten years:

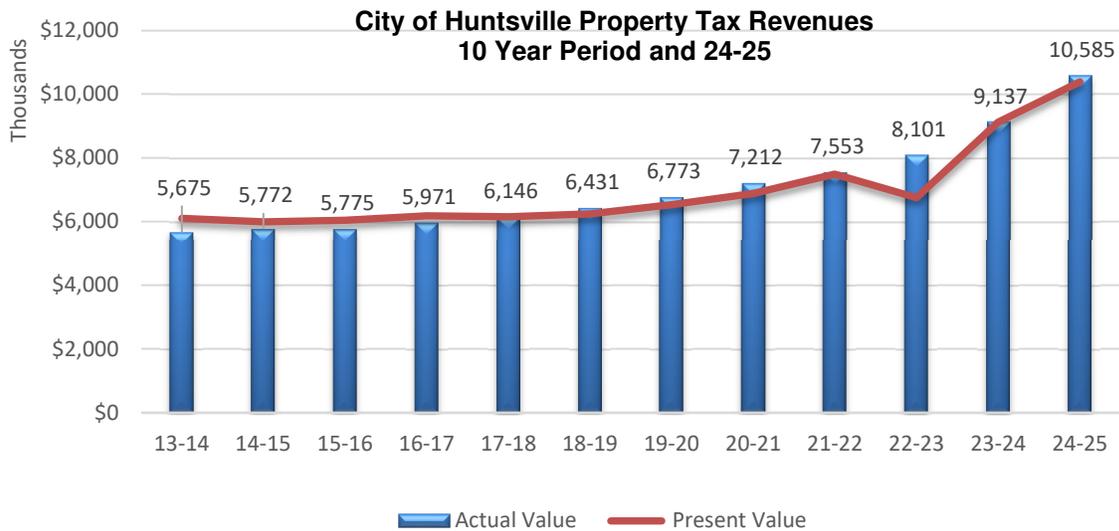


The Huntsville City Council is committed to keeping the property tax rates in Huntsville affordable and in recent years, every effort has been made to adopt a tax rate at the No-New-Revenue rate or not more than 1 cent over the No-New-Revenue rate. For FY 22-23 and the prior 9 fiscal years the city has been able to stay within this “1 cent” goal. For FY 23-24 the property tax rate adopted was \$0.0395 (3.95 cents) over the No-New-Revenue rate. For FY 24-25 the property tax rate adopted was \$0.0300 (3.00 cents) over the No-New-Revenue rate. This was needed to continue providing police, fire, parks, streets, and other general services at levels expected by citizens. Our budget for property tax revenue is derived by applying the adopted tax rate to the certified taxable property valuation. Based on our historical trends, a provision is made for property tax that is owed but not paid on time, or not paid at all. The actual collection rate is traditionally high, and we expect to collect at least 98.5% of what is owed. Additionally, the City Council passed an ordinance in 2004 that freezes tax payments to the amount of taxes paid in fiscal year 04-05 for citizens who are at least 65 or disabled. The Appraisal District calculates this tax freeze and its influence on the no-new revenue tax rate.

In FY 11-12 the effective rate was adopted. For fiscal year 12-13, the City levied a three-cent tax increase over the prior year, which was four cents over the effective rate. For fiscal year 13-14 the tax rate remained at the previous FY 12-13 rate of \$0.4206. City Council was able to drop the FY 14-15 rate by 1 cent to \$0.4106 which was \$0.003 less than the effective rate of \$0.4136. The City Council adopted the effective rate of \$0.3838 for FY 15-16 and the effective rate of \$0.3809 for the FY 16-17. Again, for the 17-18 Budget the effective rate of \$0.3666 was adopted. In FY 18-19 the City Council adopted the tax rate of \$0.3422, which is ½ of a cent over the effective rate. For FY 19-20 the City Council adopted a tax rate of \$0.3148, which is 1 cent over the effective rate and in FY 20-21 the City Council adopted a tax rate of \$0.3062, which is the no- new-revenue rate. For the FY 21-22 the City Council adopted a tax rate of \$0.3075, which is 1 cent over the no-new-revenue rate. The tax rate adopted for the FY 22-23 by the City Council was \$0.2926, which was \$0.009 (less than 1 cent) over the No-New Revenue rate. The City Council adopted a tax rate of \$0.3074 for FY 23-24, which is 4 cents under over the voter-approval rate of \$0.3466. The City Council adopted a tax rate of \$0.3445 for FY 24-25, which is 1.4 cent under the voter-approval rate of \$0.3585

Inflation and the rising cost of doing business affects city government just as it does businesses and individuals. The Municipal Cost Index shows that the average cost of providing city services has risen by 6.1% over the past three years. Huntsville has been able to absorb these ever-rising costs in some part through additional property tax revenues from new property and in a large part from increasing revenues from sales tax.

The following graph shows the actual property tax revenue received by the City of Huntsville over the past ten years and the revenue projected for fiscal year 24-25:



Note: Inflation for all graphs calculated based on Municipal Cost Index

When the effective rate, now known as the “no-new-revenue” rate, is adopted, the same amount of revenue is collected as in the prior year from existing property. In that case, the additional revenue needed to support the inflated cost of providing city services at current levels must be obtained either through growth and the addition of new taxable property in the community, or from increases in other revenue sources such as sales tax.

With the cost of utilities, construction materials, healthcare, and many other increasing expenses, one hundred dollars does not have the same purchasing power today as it did last year. To evaluate the effect inflation has on Huntsville’s ability to provide excellent city services using our limited resources; we must consider the purchasing power of the property tax revenues we received in recent history in terms of today’s dollar values.

Property tax revenue the City received in various years in the last nine years has just kept pace with inflation. Even with stagnant purchasing power, the City of Huntsville continues to provide quality services at sustained or increasing levels year after year. The City of Huntsville is providing improved basic service quality and quantity with essentially equal Property Tax resources of prior years. The City Council and staff strives every day to manage the property tax revenue and rates in an effective manner and provide the citizens of Huntsville with excellent service.

The following table shows total property tax revenue received in prior years and property tax revenue budgeted for fiscal year 24-25 for the General Fund, Debt Service Fund and TIRZ fund:

Property Tax Revenue

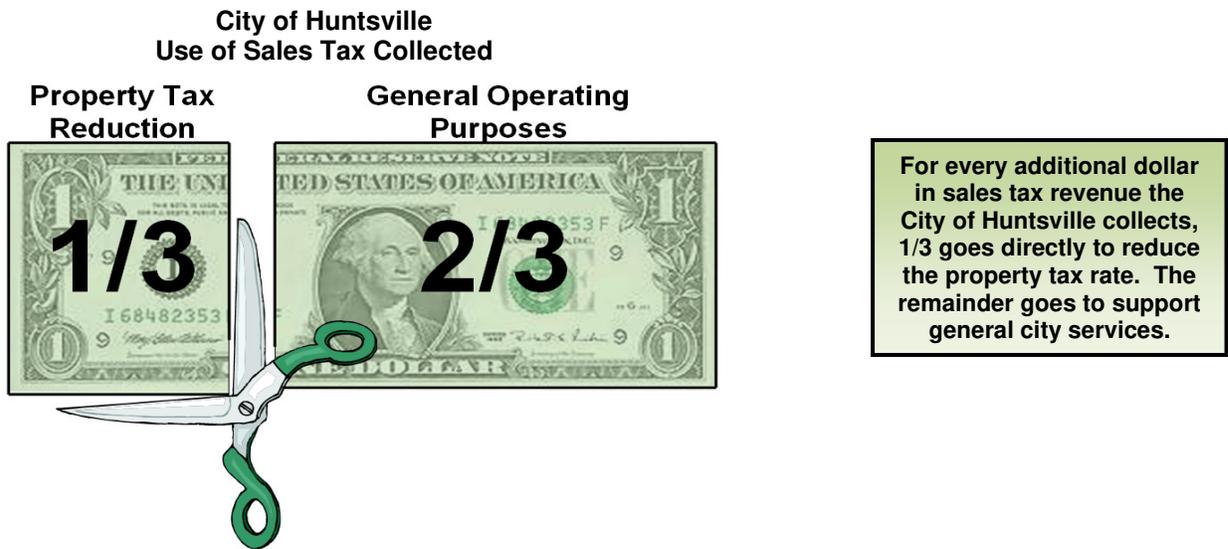
	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Current	6,636,265	6,988,882	7,515,922	8,009,240	9,047,569	10,459,991
Delinquent	76,083	124,402	-12,495	18,516	12,430	70,000
Penalty & Interest	60,487	89,032	49,481	73,250	77,272	55,000
Total	6,772,835	7,212,317	7,552,908	8,010,006	9,137,271	10,584,991

Sales Taxes

The sales tax is used for general operating purposes. Revenues from sales taxes account for 12.86% of overall city revenues. All taxable sales in Huntsville are taxed at a rate of 8.25%. The City's rate is 1.5%, the State of Texas rate is 6.25%, and Walker County's rate is 0.5%. The Texas Legislature gave voters in Texas cities the option of increasing local sales taxes from one cent to one and one-half cents to provide property tax relief. Voters in Huntsville approved the sales tax option in August 1987 and the additional one-half cent sales tax began to be collected in January 1988. As a result of this additional half cent, property tax rates for FY 2024-2025 were able to be kept lower by approximately \$0.1341 per \$100 valuation (\$134 on a \$100,000 home). Every dollar of sales tax revenue the city receives is used to support general operating services such as police and fire protection, streets, parks, recreation, and library services.

Revenue received from sales tax increased an average of 7% during the past 5 years.

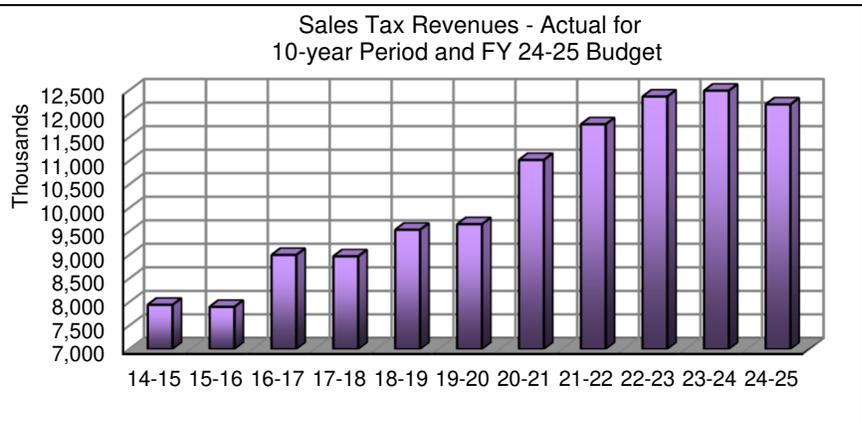
The following graph demonstrates the City of Huntsville's use of sales tax revenue:



The preparation of our budget for sales tax revenue begins with a review of Huntsville's historical sales tax revenue collection trends. Because sales tax revenue is somewhat volatile in nature and is dependent on the general economic conditions of the region and nation, the City of Huntsville has traditionally budgeted sales tax revenue conservatively. Historical projections are computed using rolling year trends, trend line graphs, and compared to expert forecasts from two services. The city receives quarterly reports on sales tax collections by sales categories.

The average annual increase in sales tax revenue over the past five years was 7%. A spike in the FY 16-17 actual resulted from 3 years of prior period taxes from a local entity collecting and remitting sale tax.

For FY 2020 an additional \$450,000 was included in the budget for Sales Tax revenue due to the expiration of an



Sales tax revenue is closely associated with the general economy. Huntsville's sales tax receipts increase sharply in months following traditionally active retail seasons.

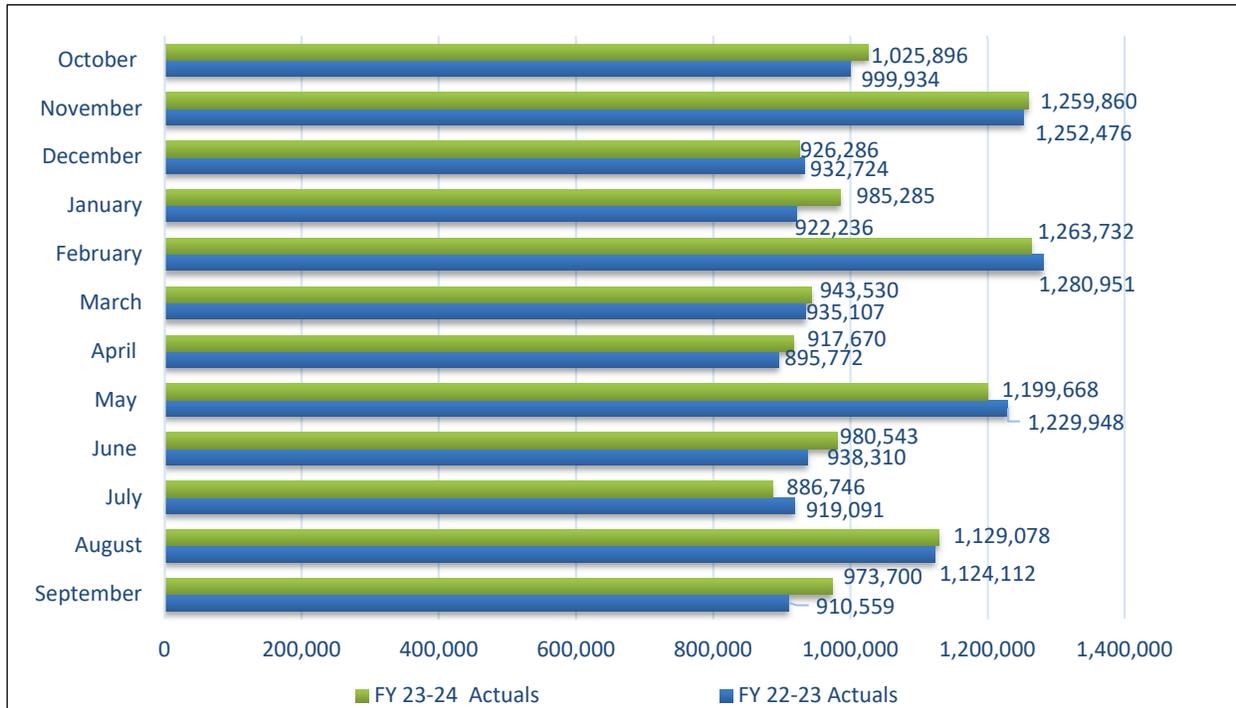
economic development agreement. Without the infusion of this extra amount (that will continue in the future), the sales tax revenue budget percentage increase would have been a modest 3.1%.

The fact that sales tax revenue is closely associated with the general economy is easily observed when examining the monthly sales tax revenue collection trends. Sales tax revenue receipts climb sharply in months following traditionally active retail seasons such as Christmas, Easter, back-to-school, and the start of summer travel.

The first half of the year of FY 2020 was a continuation of growth and prosperity. In March, a change took place due to the arrival of COVID-19. Uncertainty began to emerge as a statewide essential services and limited activities only order was implemented. The City of Huntsville was in a unique situation, which favored the City of Huntsville sales tax. The majority of the City of Huntsville is populated with State run institutions (the Texas Department of Corrections and Sam Houston State University- two of the top ten employers) and the city did not feel the dramatic decrease in sales taxes but finished the FY 2020 on a high. The financial impact of COVID-19 revenue sources is still unknown, but the City continues to watch our finances closely and budgeted conservatively for FY 2021. Despite COVID-19 and its effects on our community; the FY 2021 sales tax continued its growth and prosperity, and the city saw a 10% increase in sales tax. The economy in the FY 23 showed growth in the sales tax. The city continues to watch our sales tax closely and has budgeted no increase for the FY 24-25 budget. The city earned approximately \$291,995 over the budgeted amount in FY 23-24.

The following graph demonstrates the cyclic nature of sales tax and its close association with the general economy. (Note: The City of Huntsville’s receipt of sales tax revenue runs approximately two months behind the date of actual sale.)

**City of Huntsville
Monthly Sales Tax Receipt Cycle**



Sales tax is an extremely important source of revenue for the City of Huntsville. Huntsville’s relatively low property tax base, the rising cost of providing city services due to inflation, and the adoption of the effective tax rate (now called the no-new-revenue tax rate) in past years made the sales tax revenue stream an essential component to keep the property tax rates in Huntsville among the lowest in Texas. Inflation causes each revenue dollar Huntsville receives to lose more purchasing power year after year. In order for the City of Huntsville to continue to provide city services at current levels, collecting the same amount of revenue as in the prior year is not sufficient. Enough additional sales tax revenue must be generated in order to keep pace with the inflated cost of providing services to Huntsville citizens and must supplement the loss of purchasing power of static property tax revenue when the effective rate is adopted.

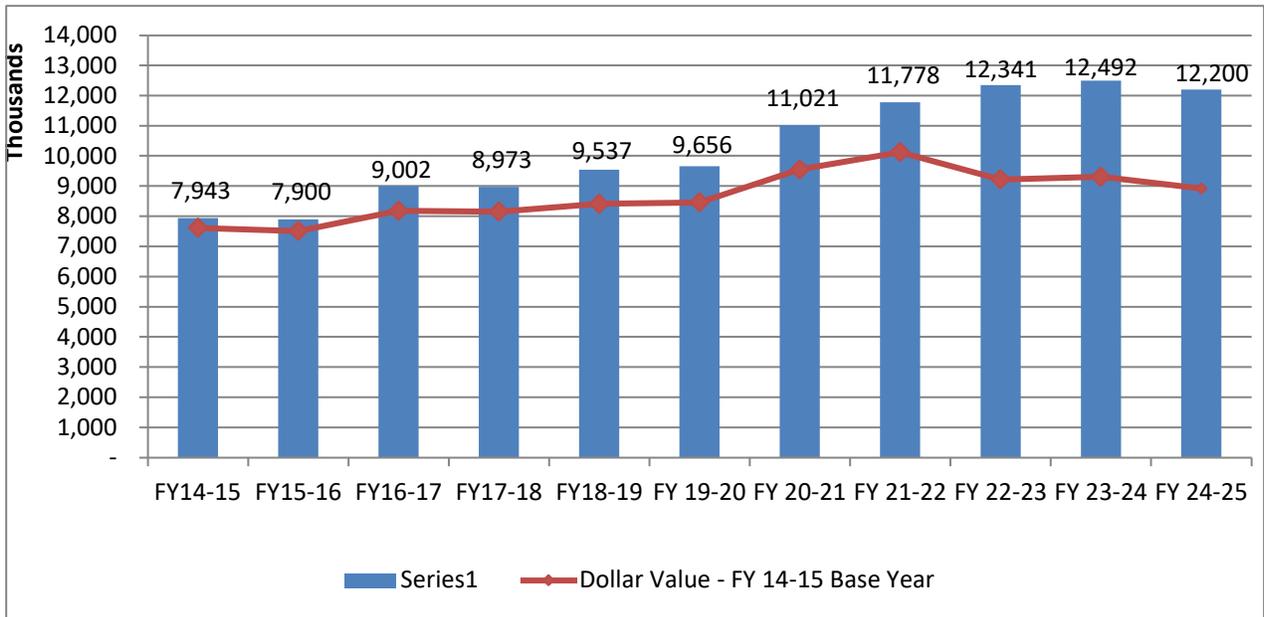
The City of Huntsville desires to encourage business that will enhance City sales tax revenues and increase employment opportunities to locate, maintain or expand a place of business within the city. Section 380.001 of the Texas Local Government Code authorizes cities to establish one or more programs to promote local economic development and to stimulate business and commercial activity in the City. The City established a 380 Economic Development Program pursuant to Chapter 380, of the Texas Local Government Code in 2004.

The first development agreement signed under the 380-development program was signed in 2007 and terminated on June 12, 2019, which will allow the city to retain the additional sales tax that was due to the developer as previously discussed.

For the most part, Huntsville's sales tax revenue has been able to keep pace with inflation and cover any purchasing power loss.

To evaluate whether Huntsville's sales tax revenue can keep pace with the effect of inflation, the net gain or loss of the purchasing power of Huntsville's sales tax revenues must be considered.

The following graph shows Sales Tax revenue compared using actual dollar amounts received and compared using FY 14-15 as a base year for the value of a dollar. As the reader can see, for the most part Huntsville's Sales Tax revenue has been able to keep pace with or exceed inflation.



The following table shows total sales tax revenue received in prior years and sales tax revenue budgeted for fiscal year 24-25 for General Fund:

Sales Tax Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Sales Tax	9,655,816	11,021,419	11,777,879	12,341,221	12,491,995	12,200,000

Mixed Drink Taxes

Revenues from mixed drink taxes are a minor part of overall city revenues. A tax is assessed on all mixed drinks sold within the city limits of Huntsville. The mixed drink tax revenue budget is prepared based on Huntsville’s historical collection trends.

The following table shows total mixed drink tax revenue received in prior years and mixed drink tax revenue budgeted for fiscal year 24-25 for General Fund:

Mixed Drink Tax Revenue

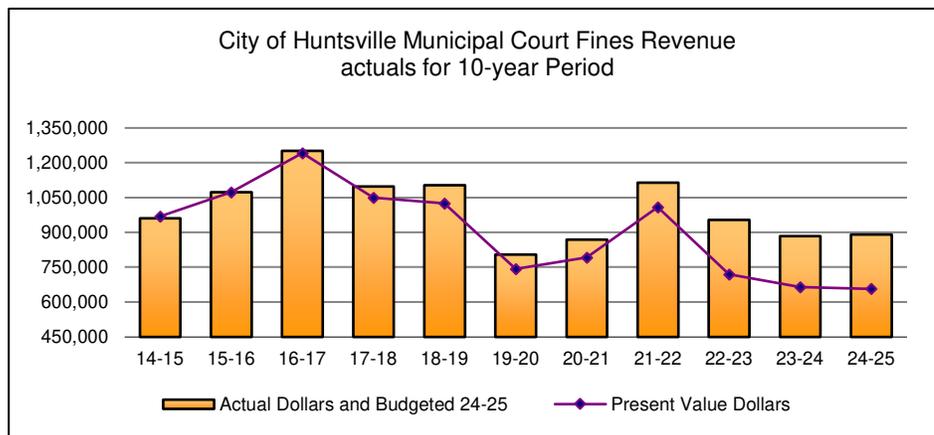
	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Mixed Drink Tax	94,963	118,862	115,778	125,621	139,394	120,000

Municipal Court Fines

Revenues from municipal court fines account for .94% of overall city revenues. The City of Huntsville Municipal Court is presided over by the City Judge, who is appointed by the City Council. The Municipal Court handles violations in accordance with State law and City ordinances and collects fines that are established by the City Judge. The City contracts with a commercial collection agency to trace and collect fines that are uncollectible by the Municipal Court.

To prepare our budget for municipal court fines revenues, we begin with a review of Huntsville’s historical court revenue collection trends. Revenue from municipal court fines is volatile and many factors affect the amount of revenue collected each year by the Court. Staffing levels and vacancies in the police department and prosecutor’s office affect the number of cases filed and prosecuted each year. Judgments entered and defendants’ compliance with court orders also has an effect.

State law allows Texas cities the option of collecting an additional five dollar fine on each conviction in order to offset the salary expense for a juvenile case coordinator position. Beginning in fiscal year 06-07, the Huntsville City Council chose to enact the new



fine and approved the addition of a juvenile case coordinator position to oversee and maintain case files, court procedures, parent notification and contact for juvenile cases. COVID-19 and the state “essential services and limited activities’ order” only that began in March of 2020 has caused this revenue source to not meet budgeted goals in the FY 2020 and FY 2021. FY 2022 the city saw improvement and normalcy start to return to this revenue source.

The following table shows total municipal court fine revenues received in prior years and revenue budgeted for fiscal year 24-25 for General, Court Security, and Court Technology Funds:

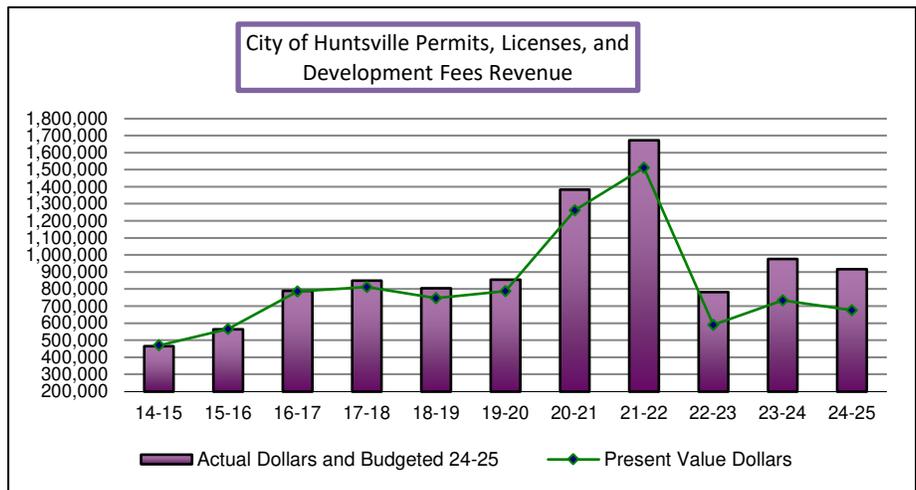
Municipal Court Fine Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Municipal Court Fines	759,839	818,731	1,046,567	898,245	833,040	835,850
Court Security Fines	22,250	27,066	37,303	30,696	28,219	30,000
Court Technology Fines	23,207	22,866	30,800	25,257	23,211	25,000
Total	805,296	868,663	1,114,670	954,198	884,470	890,850

Permits, Licenses, Development Fees

Revenues from City administered permits, licenses, and development fees account for 1.02% of overall city revenues. Permits issued by the City include building, electrical, refrigeration, plumbing, wrecker, taxi, food establishment, and public improvement. Licenses monitored by the City include electrical, sign contractors, construction trade, liquor, beer and wine. The permits, licenses, and development fee revenue budget is prepared based on Huntsville’s historical revenue trends and activity estimates from the City’s Community and Economic Development department staff.

The average annual increase in revenue from these sources for the last 3 fiscal years has been 10%. Fiscal year 18-19 saw a slight decrease in revenues received from permits, licenses, and development fees. Construction has remained strong in the last 3 fiscal years. There has been significant construction activity related to housing for college students and in the west central part of the city where a major retail development opened back in 2009. In the last several years the city has also seen growth in single family home construction with the development of 5 new subdivisions. In addition, two senior living communities have been planned and permitted.



The following table shows total permits, licenses, and development fee revenue received in prior years and revenue budgeted for fiscal year 24-25 for the General Fund:

Permits, Licenses, Development Fee Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Licenses	14,700	20,147	7,007	13,945	13,450	10,000
Permits	807,444	1,316,938	1,621,959	747,733	927,560	875,000
Development Fees	33,340	45,905	43,015	32,166	36,521	32,300
Total	855,484	1,383,036	1,672,051	783,882	977,531	917,300

Water Service Charges

Revenues from water service charges account for 26.57% of overall city revenues. The City of Huntsville provides treatment and distribution of water to the residents, businesses, and visitors of Huntsville as well as to Texas Department of Criminal Justice facilities, Sam Houston State University facilities, and industrial users such as Tenaska. Except for contractual customers, both residential and commercial customers are charged a water rate based on their meter size and amount of water used. There is a minimum bill based on meter size and a volume charge for water used more than 3,000 gallons per month.

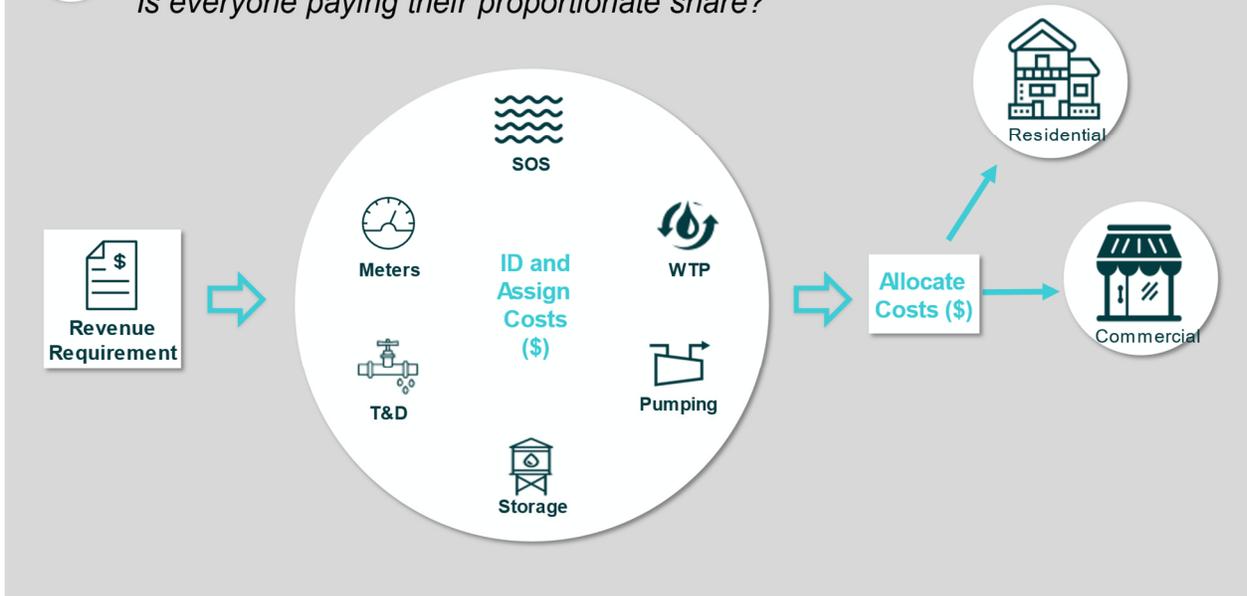
Water Financial Plan

In 2011, the City contracted a water rate study by an independent firm. The study was a financial plan providing for routine water line and well improvements, and an option for surface water plant expansion. Modeled to ensure adequate working capital and fund balances, the plan forecasted revenue, expenses, and balances through 2030. Pursuant to the plan, water rates were raised in fiscal year 11-12 and 12-13 to accommodate reserve and operation requirements and in accordance with funding an annual \$600,000 capital program to replace and renovate existing infrastructure and to accommodate debt service for financing a major water plant upgrade and expansion. For fiscal year 14-15 the increase in rates based on the FY 10-11 water study calculates to about a 5.3% increase from FY 13-14 or \$0.96 per month for a customer using 7,000 gallons of water. For the next four fiscal years, 15-16,16-17,17-18 and 18-19 the average increase for water usage over 3,000 gallons was 1.3% or about \$0.32 per month on 7,000 gallons usage. For the FY 19-20 and 20-21 the increase for water usage is \$0.06 for 3,000 to 7,000 gallons and \$0.06 for 7,001 gallons to 13,000 gallons and \$0.08 for over 13,000 gallons of water usage. The pandemic brought on inflation; which has caused an increase in the cost of municipal services. In FY 2022, the city began undergoing a rate study to re-evaluate the current water rate structure. The study was completed in FY 2023. The independent firm was able to analyze the data that was provided by the city and to incorporate the city's future needs into the rate study.



Cost of Service Analysis

Is everyone paying their proportionate share?



The results of the rate study showed that the city was running at a deficit in both the water and wastewater rates based on the city’s capital improvement requirements over the next several years. The rate study results were presented to the City Council and the City Council approved the Financial Plan rate increases:

	2023	2024	2025	2026
Water (Fixed Charge)	0.00%	8.00%	6.00%	5.00%
Water (Volume)	7.50%	8.00%	6.00%	5.00%
Wastewater Increase (Fixed)	5.00%	10.00%	10.00%	8.00%
Wastewater Increase (Flow)	5.00%	10.00%	10.00%	8.00%

The rate structure for Tenaska, an electric cogenerating plant, is established by contract. Tenaska pays the city the amount of annual debt service payments on improvements at the surface water treatment plant that are required to provide the quantity of water used by Tenaska. In addition, Tenaska pays a fixed payment of \$450,000 plus the cost of the purchase and treatment of the actual amount of water used.

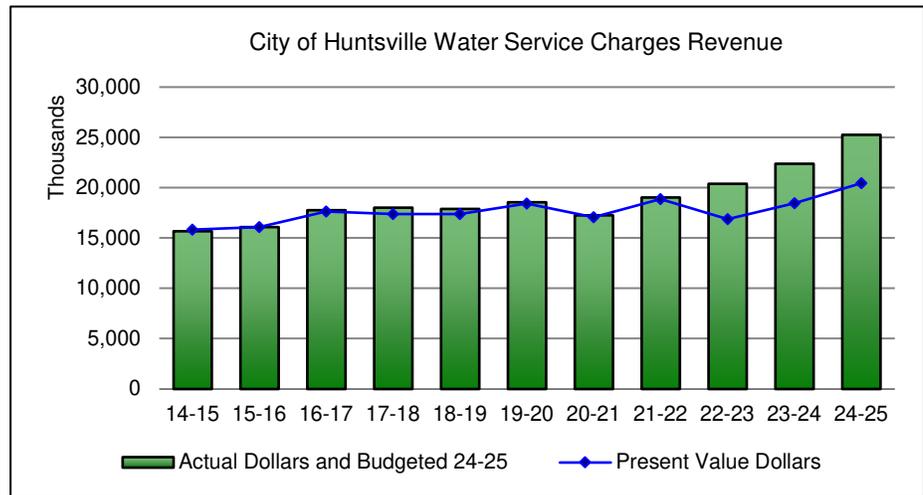
The City Council and City staff have worked diligently to keep water rates in Huntsville affordable, quantity of water sufficient, and quality of water and service high. Water distributed by the City of Huntsville exceeds all the standards set by the Texas Commission on Environmental Quality (TCEQ) and has been awarded the Superior Water Systems rating by the TCEQ.

The preparation of our budget for water service revenue begins with a review of Huntsville’s historical water service revenue collection trends. Because charges for water service are comprised of two components - a minimum base charge and a consumption charge - the water service revenues received by the City of Huntsville are affected not only by the total number of current water customers but also by the amount of water consumed by those customers. As the population of Huntsville grows, so does the demand for and usage of water. But population growth is not the only factor that affects how much water is consumed in

Huntsville. The water systems in Huntsville supplies water not only to those who live in our city, but also to those who conduct business, attend school, or travel through Huntsville.

Weather conditions also affect consumption patterns. During years when rainfall is scarce and temperatures are high, both water consumption and revenue climb. During years when rainfall is more plentiful, consumption is not as high, and less revenue is collected. Because weather conditions are largely unpredictable, the City of Huntsville budgets water revenue conservatively. Weather conditions also affected the consumption patterns due to extreme drought conditions during the summer months.

Inflation affects the purchasing power of water service revenue just as it does property tax, sales tax, and all sources of revenue for the City of Huntsville. As inflation rises, the purchasing power of water service revenue falls. The City Council and the City staff of Huntsville endeavor to ensure the delivery of high-quality water while maintaining low water rates, all while battling against the rising cost of providing service.



The following table shows total water service revenue received in prior years and budgeted for fiscal year 24-25 for Water Services:

Water Service Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Water Sales	18,359,360	17,012,872	18,659,623	20,145,960	22,106,127	25,002,500
Water Taps	161,205	233,559	282,533	156,108	149,047	200,000
Late Payment Penalties	29,783	13,893	79,669	87,061	118,170	76,000
Total	18,550,348	17,260,324	19,021,825	20,389,129	22,373,344	25,278,500

Wastewater Service Charges

Revenues from wastewater service charges account for 13.92% of overall city revenues. The City of Huntsville provides the collection and treatment of wastewater for the residents, businesses, and visitors of Huntsville as well as for Texas Department of Criminal Justice facilities and Sam Houston State University facilities. Because wastewater usage is not metered for most customers, charges for wastewater service are based on water usage. Water that is flushed and drained enters the City of Huntsville's wastewater system and is treated in one of Huntsville's wastewater treatment plants. Both residential and commercial customers are charged a wastewater rate that includes a minimum base bill and a consumption charge for amount of water used. For residential customers, the consumption charge is based on the average volume of water used in the winter months of November, December, January, and February to adjust for seasonal water usage for outdoor irrigation purposes. For commercial customers, the consumption charge is based on actual volume of water used each month. A wastewater rate study began in the FY 2022 budget and continues to be evaluated: with hopes of completion in FY 23. For the FY 24 budget the city council approved an increase in wastewater rates of 18% to deal with the rising costs of municipal services. The study was completed in FY 2023. The independent firm was able to analyze the data that was provided by the city and to incorporate the city's future needs into the rate study.

The Huntsville City Council is committed to providing high quality service to its citizens at the lowest possible cost. Huntsville's beautiful topography of seven hills and seven streams creates a stunning natural setting enjoyed by those who call Huntsville home, but it also causes wastewater service in Huntsville to be more expensive than most other similarly populated cities in Texas. Wastewater collection systems consist of buried pipelines that transport sewage to a wastewater treatment plant where it is treated to reduce the level of contaminants it contains. Whenever possible, wastewater systems employ the force of gravity to transport sewage from homes and businesses to centralized treatment plants, but gravity cannot cause sewage to flow uphill. When a wastewater line reaches the base of a hill, a lift station must be installed to "lift" sewage to a higher elevation where it can then continue to flow by gravity to the treatment plant.

The topography of a community is a major factor in determining the number of lift stations that must be used. Communities with many hills, such as Huntsville, require many lift stations to be operated as part of the wastewater collection system and as a result the cost of wastewater service is higher. The City of Huntsville operates 26 lift stations as part of the wastewater collection system, but the average number of lift stations operated by Texas cities similar in population is only 17. The number of wastewater treatment plant facilities a city must operate also affects wastewater service costs. When a treatment facility nears its daily flow capacity, a city must construct another treatment facility or expand an existing facility.

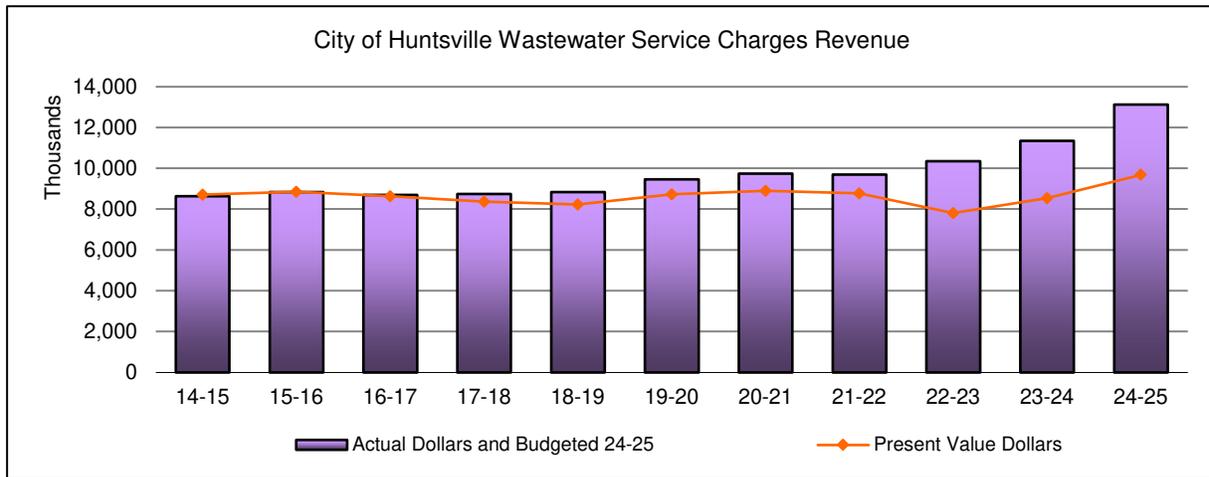
The debt resulting from expansion of treatment capacity contributes to higher wastewater service costs. Along with infrastructure considerations, many additional factors must be considered when comparing the costs of wastewater service among cities. Methods of calculating sewer charges vary from city to city and caution must be used to ensure the comparison is not skewed. Minimum base costs, gallons included in minimum base charges, consumption charges per gallon, and whether a city practices winter averaging, as Huntsville does, must be considered when performing a comparison.

The preparation of our budget for wastewater service revenue begins with a review of Huntsville's historical wastewater service revenue collection trends. Charges for wastewater service are comprised of two components - a minimum charge and a consumption charge based on the amount of water used. For most customers, wastewater consumption is calculated from water usage. Wastewater service revenue, like water service revenue, is affected by the total current wastewater customers and by the amount of water

consumed by those customers. Although wastewater revenue trends and water revenue trends are related, significant differences do exist between them.

Not all City of Huntsville water customers are also served by our wastewater system. Additionally, residential customers are charged a wastewater rate based on average winter water usage, so hot and dry weather conditions have a lesser impact on wastewater revenues than they do on water revenues.

Wastewater service revenue has been consistent over the last 5 years with an average increase of 3.49%.



The following table shows total wastewater service charges revenue received in prior years and revenue budgeted for fiscal year 24-25 for the Wastewater Fund:

Wastewater Service Charges Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Wastewater Charges	9,363,254	9,749,785	9,515,628	10,225,961	11,189,113	13,000,000
Wastewater Taps	70,478	120,189	23,543	66,870	74,623	80,000
Late Payment Penalties	24,517	10,572	62,168	63,644	85,940	53,000
Total	9,458,249	9,880,546	9,701,339	10,356,475	11,349,676	13,133,000

Solid Waste Service Charges

Revenues from solid waste service charges account for 8.57% of overall city revenues. The City of Huntsville provides the collection and disposal of solid waste for the residents and businesses of Huntsville. Residential customers in single family dwellings are charged \$25.76 per month for these services, and they have their waste collected twice per week (once for regular garbage and once for recyclables only). Commercial rates are based on the size of the container and number of times waste is collected each month. In addition to Huntsville residents and businesses, the city also provides the disposal of solid waste for the Texas Department of Criminal Justice, Sam Houston State University, and areas throughout Walker County. The City of Huntsville charges a disposal fee based on tonnage of waste brought to the transfer facility. The City of Huntsville owns the transfer station. The operations of the transfer station are leased

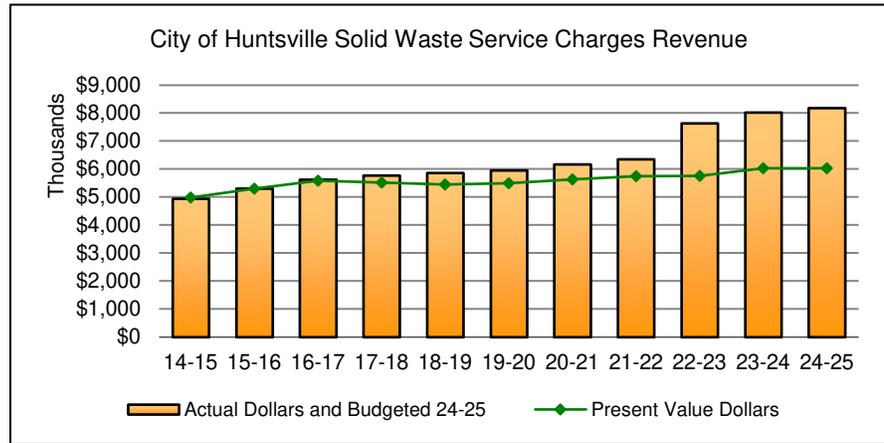
to a third-party, who operates the transfer station facility and transfers the solid waste material to a landfill for final disposal. The leasing of the transfer station began as of August 2018. As part of the contract, the third-party leased certain city equipment which in turn provided additional revenue to the Solid Waste Fund. In the FY 18-19 the city equipment was sold to the leasing company which continues to operate the City's transfer station.

In FY 09-10, a recycling pilot program was initiated and has expanded to all areas of the City.

In September 2008, the City of Huntsville implemented a new automated system of residential collection in place of the manual collection system. Automation is a more efficient way to collect garbage and is safer for the employees of Solid Waste Services. In FY 09-10, a pilot recycling program was initiated. With the program's success, the program has expanded to other areas and all areas of the city were included in the recycling program on FY 13-14.

Each year, the City of Huntsville evaluates its utility revenues and costs of utility service provision to determine if the utility rates being charged are still sufficient to cover the cost of providing the service. The analysis accounts for costs associated with operations and maintenance as well as crucial capital investments. Associated costs include employee services (labor and benefits), services and utilities (electricity, waste disposal, etc.), chemicals, fuel, equipment (vehicles, containers, tools, etc.), and debt service. With budget demands for capital equipment and the need for a new Solid Waste Transfer Station a rate study was budgeted for and completed in FY 14-15. The rate study indicated the need for increased rates for various services. For FY 15 – 16 a \$25 fee for heavy trash pickup for residential was implemented (the city had not been charging for this previously). There was also a 3% increase to all Commercial Services and a 25% increase on charges for "institutional" (Texas Department of Criminal Justice and Sam Houston State University) and "out of city" waste was approved. These increases were estimated to bring in an additional \$300,000 annually to pay debt service on debt issued for the new Transfer Station and fund new equipment purchases. For budgeting for the 16 – 17 fiscal year the fee for Residential Service was increased \$.50 per month from \$21 to \$21.50 and there was a 5% increase to Commercial services. For the FY 19-20 the Residential Service was increased to \$22.70 due to the increase of recycling services. An increase of \$5.00 for Heavy Trash pickup was planned in the FY 19-20 budget making the total cost of heavy trash pickup \$30.00. In the FY 21-22 budget the Heavy Trash pickup fee was removed from the schedule. A Construction/Contractor Roll-off permit fee was added to the fee schedule in the FY 21-22 of \$100.00 a year per roll off container. For the FY 23 budget the city council approved an increase of the solid waste rates of 13.5% to deal with the rising costs of municipal services. For the FY 24 budget the city council approved increase of the solid waste rates of 00.00% A rate study to reevaluate the current solid waste rate structure is planned for FY 2025.

The preparation of our budget for solid waste service revenue begins with a review of Huntsville's historical solid waste service revenue collection trends. The average annual increase in solid waste service revenue over the past five years was 6.29%.



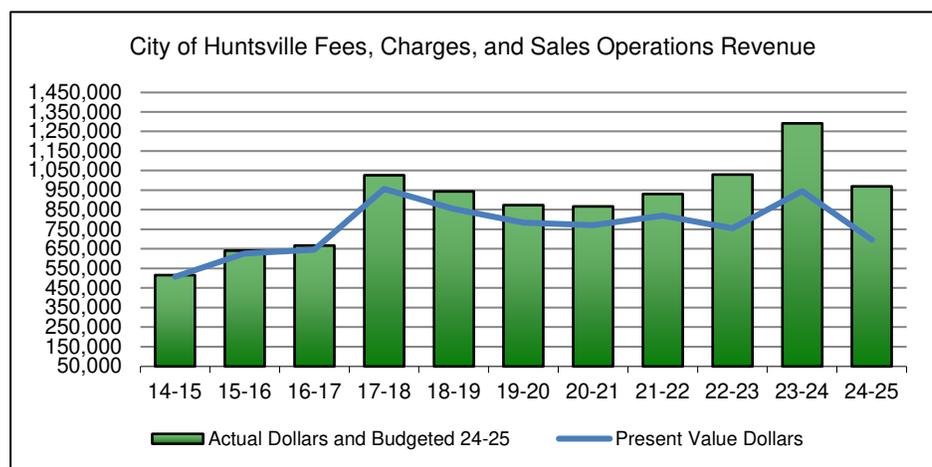
The following table shows total solid waste service charges revenue received in prior years and revenue budgeted for fiscal year 24-25 for the Solid Waste Fund:

Solid Waste Service Charges Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Residential Collections	1,782,190	1,998,665	1,989,897	2,263,029	2,434,039	2,600,000
Commercial Collections	1,985,125	2,026,736	2,090,874	2,472,645	2,498,656	2,750,000
Rolloff's	934,646	953,594	1,007,682	1,137,068	1,199,155	1,250,000
Disposal Fees	1,226,060	1,185,234	1,207,361	1,694,876	1,810,305	1,531,000
Late Payment Penalties	28,469	9,827	55,643	64,843	78,398.29	52,000
Total	5,956,490	6,174,056	6,351,430	7,632,461	8,020,552	8,183,000

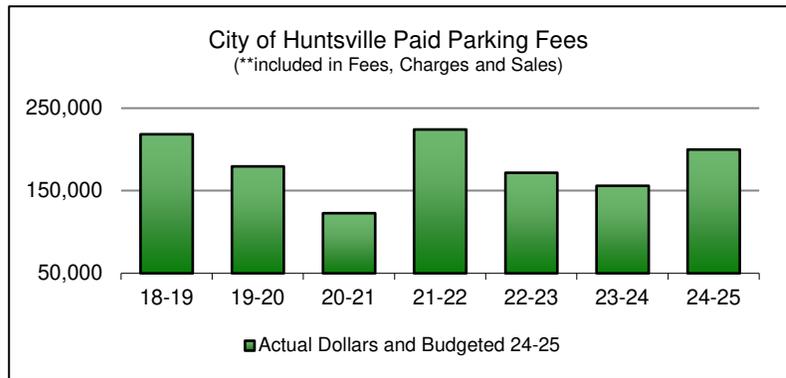
Fees, Charges, Sales Operations

Revenues from fees, charges, and other sales account for 1.02% of overall city revenues. The city collects fees and charges for certain services in order to partially offset the cost of providing and administering these services. These fees and charges include park rental fees,



recreation program and aquatic center fees, library fees, returned check charges, and utility service connection and reconnection charges. The fees, charges, and sales revenue budget is prepared based on Huntsville's historical collection trends and activity estimates from City staff. The average annual change in revenue from fees, charges, and sales over the past 4 years has been -5%.

The City added an on-street paid parking fee in FY 16-17 for certain areas of the City which adds to the revenue for the General Fund. The first half of the year of FY 2020 was a continuation of growth and prosperity. In March, a change took place due to the arrival of COVID-19. Uncertainty began to emerge as a statewide “essential services and limited activities’ order” was implemented. As the “stay at home” orders were lifted the City saw the university faculty and staff return to Huntsville.



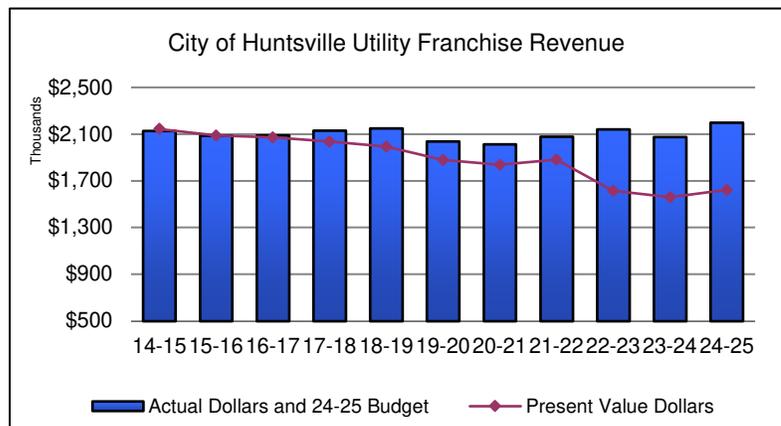
The following table shows total fees, charges, sales operations revenue received in prior years and revenue budgeted for fiscal year 24-25 for the following funds:

Fees, Charges, Sales Operations Revenue

	Actual 20-21	Actuals 21-22	Actual 22-23	Actual 23-24	Budget 24-25
General Fund	376,339	511,099	442,242	579,546	449,150
Utility Fund	173,662	253,702	302,102	332,631	300,000
Solid Waste Fund	7,797	18,429	9,314	10,918	7,200
Special Revenue Funds	309,998	147,952	275,805	368,379	212,917
Total	867,796	931,181	1,029,463	1,291,464	969,267

Utility Franchise Fees

Revenues from utility franchise fees account for 2.32% of overall city revenues. The City of Huntsville collects franchise fees from utility companies (electrical providers, gas providers, and tele-cable providers) and allows them to place facilities (i.e. poles and wires) on public property (i.e. Right-of-ways/easements). The preparation of our budget for utility franchise fee revenue begins with a review of Huntsville’s historical franchise fee revenue collection trends. Utility Franchise Fee revenue in the last four years has fluctuated up and down slightly. State Legislative law changes to franchise fees caused a loss of revenue for the city.



The following table shows total utility franchise fee revenue received in prior years and revenue budgeted for fiscal year 24-25.

Utility Franchise Fees Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Electric	1,454,500	1,445,837	1,533,349	1,555,164	1,563,523	1,600,000
Telephone	165,298	156,225	142,718	147,861	117,056	150,000
Gas	172,247	186,985	200,374	261,936	191,453	270,000
Tele-cable	246,359	225,626	202,551	177,375	204,812	180,000
Total	2,038,404	2,014,673	2,078,991	2,142,182	2,076,845	2,200,000

Right-of-way Maintenance

The City of Huntsville’s Utility Fund (Water and Wastewater) and Solid Waste Funds pay the General Fund this Right-of-way Maintenance fee based on 4% of their operational revenues in order to offset the General Fund’s cost of maintaining the public streets and rights-of-way for use in operating the Water, Wastewater, and Solid Waste utilities. The City’s water and wastewater transmission lines are located under City streets and in rights-of-way and it is important that they be maintained in a manner that ensures the City’s infrastructure investment is protected and can be accessed for maintenance, repair, and replacement when needed. Well-maintained streets and rights-of-way also ensure that City staff can provide high quality service to citizens and utility customers.

The following table shows total right-of-way maintenance revenue received in prior years and revenue budgeted for fiscal year 24-25:

Right-of-Way Maintenance Revenue

	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Charge to Utility Fund	1,135,746	1,134,260	1,141,738	1,321,560	1,563,299
Charge to Solid Waste Fund	242,405	245,643	257,620	305,460	334,408
Total	1,378,151	1,379,903	1,399,358	1,627,020	1,897,707

Note – Beginning FY 17-18 the Water Fund and Wastewater Fund were combined into the “Utility Fund”

Grants, Reimbursements, Contributions

Revenues from grants, reimbursements, and contributions account for 0.31% of overall city revenues. The City of Huntsville receives grants and contributions from various sources, for various purposes, and in various amounts. The reimbursement and contribution revenue budget are prepared conservatively based on Huntsville’s historical collection trends and estimates from City staff. The grant revenue budget is prepared based on grants awarded to the city, grants applied for by the city, and City staff’s knowledge of any upcoming grants for which the city may apply. Every effort is made to include all grants that can reasonably be anticipated, but given the nature of grant announcements and cycles, the budget must occasionally be amended during the year to provide for grants that are sought or received that were not included in the original budget. In fiscal year 09-10, the city added a grant coordinator to contribute to grant programs and revenues related to public safety and public utilities. Hurricane Harvey caused damages to

the City of Huntsville in August of 2017 and the city received monies for Hurricane Harvey disaster relief in FY 2018. The City received federal monies in FY 19-20 to combat COVID-19 thru Coronavirus Response and Relief fund and in FY 20-21 the City received American Rescue Plan Act funds distributed by the Federal government.

The following table shows total grants, reimbursements, and contributions revenue received in prior years and revenue budgeted for fiscal year 24-25 for all operating funds:

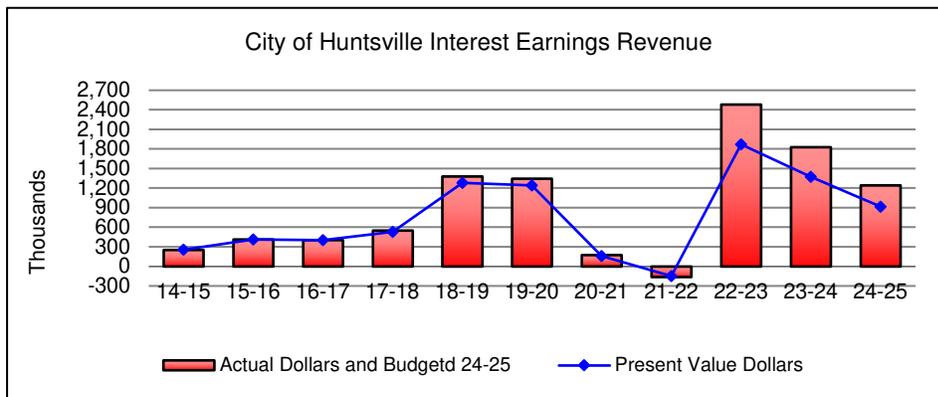
Grants, Reimbursements, and Contributions Revenue*

	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Grants	694,465	10,712,334	264,684	264,684	272,546
Contributions	26,993	11,501	13,963	23,714	1,640
Total	721,458	10,723,835	229,300	304,470	270,980

*Grants for capital projects are not included in this table.

Interest Earnings

Revenues from interest earnings account for 1.31% of overall city revenues. The City of Huntsville earns interest on invested funds. The City of Huntsville must invest funds according to the Texas Public Funds Investment Act. The interest earnings revenue budget is prepared based on City financial staff and advisor analysis of interest rates, historical trends, and projection of amount of funds to be invested. The City has aggressively diversified its portfolio into secured money funds, CD's, short-term bonds backed by government revenue, and state and local government bonds. Interest earnings for FY 18-19 are somewhat elevated due to bond proceeds for Utility projects being invested for a significant part of the year. FY 19-20 interest earnings are elevated due to bond proceeds for General fund projects.



The table to the left shows total interest earnings revenue received in the previous 10 years.

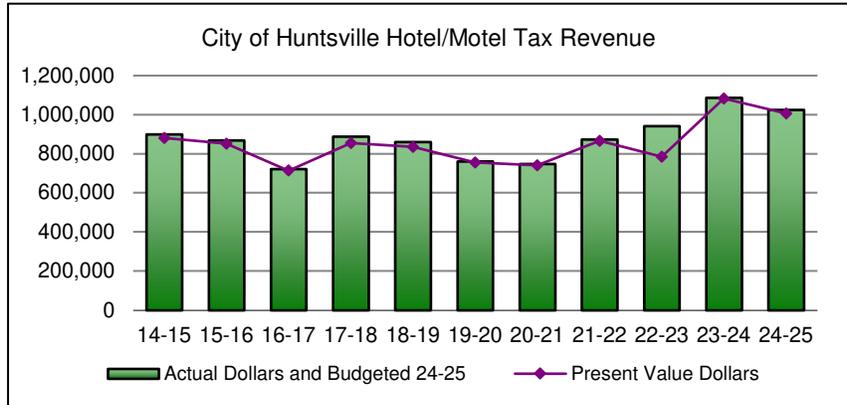
Interest Earnings Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Interest Earnings	1,364,518	174,209	(164,403)	2,481,465	1,826,882	1,241,250
Total	1,364,518	174,209	(164,403)	2,481,465	1,826,882	1,241,250

Hotel/Motel Taxes

Revenues from hotel/motel taxes account for 1.08% of overall City revenues. Per State statute, the city imposes a 7% occupancy tax on the price of a hotel or motel room. Unlike the local sales tax, the hotel occupancy tax is optional and can be imposed without the approval of voters. Under the law, local government proceeds from this tax must be earmarked for certain specified purposes, including the advertising and promotion of the city and surrounding areas to attract tourism, arts and cultural activities, historical restoration and preservation activities, registration of convention delegates, operation of visitor information centers, the construction of civic centers and auditoriums, and sporting events.

State statute defines how hotel occupancy taxes may be spent. The hotel occupancy tax cannot be used for general revenue purposes, such as economic development, or to pay for expenses that are not directly related to the promotion of tourism.



The hotel/motel tax revenue budget is prepared based on Huntsville’s historical collection trends and activity estimates from the City staff and financial consultants. In accordance with historical average and with emphasis on most recent historical activity construction of new lodging facilities, hotel/motel tax revenue for current fiscal years have been flat. It is expected that revenues will level out around the FY 15-16 actuals mark. The financial impact of COVID-19 Hotel/Motel tax revenue sources are still unknown, but the City continues to watch our finances closely and budgeted conservatively. In FY 2022 and FY 2023 the city saw improvement and normalcy start to return to this revenue source.

The following table shows total hotel/motel tax revenue received in prior years and revenue budgeted for fiscal year 24-25 for the Hotel/Motel and Arts & Visitor Center Funds:

Hotel/Motel Tax Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
H/M Tax – Arts & Visitor Ctr.	108,670	106,999	127,401	134,574	155,079	175,000
H/M Tax - Tourism	326,009	320,715	374,300	403,722	465,235	425,000
H/M Tax - Visitors Center	326,008	320,714	371,665	403,722	465,237	425,000
Total	760,687	748,428	873,367	942,018	1,085,551	1,025,000

Intergovernmental Payments

Revenues from intergovernmental payments received account for .95% of overall City revenues. The City of Huntsville receives payments from Walker County and Huntsville Independent School District for public safety related services. Walker County contracts with the City for fire protection services and the Huntsville Independent School District contracts with the City for the operation of the School Resource Officer program. The intergovernmental payments revenue budget is prepared based on Huntsville's payment amount agreements included in the respective contracts.

The following table shows total intergovernmental payments revenue received in prior years and revenue budgeted for fiscal year 24-25 for the General Fund and the School Resource Officer Fund:

Intergovernmental Payments Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Walker County Payments	246,492	246,492	246,487	246,487	246,492	246,492
HISD Payments (SRO)	553,354	575,171	584,685	611,678	606,782	653,135
Total	799,846	821,663	767,840	858,165	852,274	899,627

Health Insurance Payments

Revenues to the Insurance Fund from City and employee health insurance payments account for 4.5% \$4,266,272 of overall city revenues and transfers. \$3,215,943 consists of payments from City funds for the City's portion of the cost of providing city employee and retiree health insurance which includes medical and dental insurance. Payments from city employees and retirees for their portion of the cost of their health insurance amounts to \$899,190. Payment amounts for employees and retirees are based on the coverage option they choose.

The City made changes for FY 13-14 to its self-insured Health Insurance Plan shifting more of the costs to employees. This was done to move employers and employee costs more in line with other local government plans.

For the FY 15-16 Budget the City changed its policy on medical insurance benefits for new hires effective January 1, 2016. The policy changes provide that employee in employment with the City before January 1, 2016, would still be eligible for medical insurance benefits from the City when they retire if they have 20 consecutive years of service with the City. Employees hired on or after January 1, 2016, will be required (as a condition of employment) to contribute 2% of their salary per month (or an amount not to exceed \$100/month) into a retiree healthcare savings account; these funds can be used for medical premiums or expenses when the employee is no longer employed at the City of Huntsville. Employees in this group will pay the full cost of health premiums at the time of retirement. For the FY 16 – 17 budget there were additional policy changes, and the City changed its funding rate from \$750 per month to \$850 per month. Also, the rates the employees and retirees paid were increased anywhere from \$9 to \$20 per month depending on the coverage selected. In FY 19-20 the rates the employees and retirees pay was increased anywhere from \$18 to \$23 per month. In the FY 20-21 the city switched to a fully funded dental plan and a

cost increase to the employees for dental coverage is planned in FY 21-22. No health insurance plan changes are planned for the FY 24-25. No Planned Changes in the dental rates for employees and retirees is expected in FY 24-25.

Additional policy changes were made in the FY 17-18 that eliminates healthcare subsidies for pre-65 retirement healthcare effective 01/01/2028. For current active employees, anyone retiring after 01/01/2018 will be eligible for pre-65 subsidized retirement healthcare only until 01/01/2028 or age 65 (whichever comes first). Beginning 01/01/2018, active employees and employees retiring from the City of Huntsville will receive 67% of their remaining sick leave balance in a Retirement Health Savings Program through Mission Square (formulary known as ICMA-RC), if they are under the age of 65 on the effective date of retirement.

The following table shows total health insurance payments revenue received in prior years and revenue budgeted for fiscal year 24-25 for the Medical Insurance Fund:

Health Insurance Payments Revenue

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
City Fund Payments	2,989,068	3,009,736	2,902,451	3,174,749	3,215,943	3,367,082
Employee/Retiree Payments	832,356	905,858	788,513	875,542	943,894	899,190
Total	3,821,426	3,915,594	3,690,964	4,032,456	4,159,837	4,266,272

Administrative Reimbursements

Revenues from administrative reimbursements account for 7.72% of overall city revenues. Water, Wastewater, and Solid Waste reimburse the General Fund for their portion of the administrative costs. Administrative service costs are budgeted in the General Fund but provide management and administrative services for each of these other funds as well. The costs of providing these services are divided among the funds that utilize them. The method of calculation for the allocation of costs is dependent on the nature of the service being provided.

The following table shows the different methods of allocation:

FY 2024-2025 Administrative Reimbursements

General Fund

General Administrative Reimbursements

The allocations for the below divisions are based on percent of total adjusted budget in each fund.

- City Council
- Office of City Manager
- Office of City Secretary
- City Attorney
- Finance
- Office Services
- Purchasing

Information Technology Administrative Reimbursements

The allocation for Information Technology administration is based on percent of total adjusted budget in each fund.

The allocation of Information Technology software maintenance is based on the costs of the software and computer applications used by each fund.

Building Services

Development Services Administrative Reimbursements

Allocations for the below divisions are based on estimates of personnel time or project budget usage in each fund.

Human Resources Reimbursements

The allocation for the below division is based on number of employees in each fund.

Human Resources

- Planning
- Engineering
- Surveying
- Central Inspection
- Health Inspection
- Customer Service – Service Center

Public Works Administrative Reimbursements

The allocations for the below divisions are based on the insured value of fleet belonging to each fund respectively.

Garage Services

The allocation for the below division is based on percent of utility budget supervised in each fund.

Public Works Administration

Water, Wastewater, and Solid Waste

Utility Reimbursements

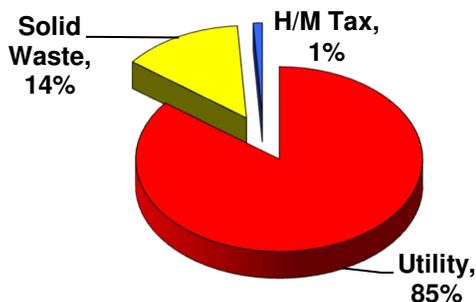
Allocation based on percentage of budget:
Utility Billing - allocated to Solid Waste (10%)

Right-of-Way Reimbursements

4.0% of revenue budgets for Utility and Solid Waste Funds.

The following graph shows the portion of General Fund administrative costs paid by each fund in the fiscal year 24-25:

**City of Huntsville Administrative Costs Paid by Each Fund
FY 24-25**



Each fund pays a portion of the costs necessary for the successful management and administration of the services the City of Huntsville provides.

In addition to reimbursements to the General Fund, the Utility Fund receives reimbursement for certain services. The Utility Fund is reimbursed by the Solid Waste Fund for utility billing services.

Actual revenue for each fiscal year will equal estimated, as reimbursements are made according to the budget as projected. Reimbursement for water and wastewater for divisions and services are decreased or increased by the exact amount budgeted for those services or divisions.

The following table shows total administrative reimbursements revenue received in prior years and revenue budgeted for fiscal year 24-25 for the General and Utility:

Administrative Reimbursement Revenue

	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Budget 24-25
Reimbursements - General	5,223,075	5,870,588	6,522,575	6,687,870	7,119,497
Reimbursements – Utility	45,982	48,358	54,668	56,256	63,222
Total	5,269,057	5,918,946	6,577,243	6,744,126	7,182,719

Description of Funds

Fund Balance – Unallocated Reserves

Fund Balance – Unallocated Reserves is defined as unreserved and unassigned current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets. An adequate Unallocated Reserve of Fund Balance is necessary to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. In accordance with the City of Huntsville's Fiscal and Budgetary Policies, the fund balance reserve for all funds, excluding certain funds such as Special Revenue Funds, Internal Service Funds, and Capital Projects Funds, must be maintained at a minimum amount of 25% of the annual budget (excluding transfers to capital projects) for each fund. Fund balances in excess of the Unallocated Reserve requirements, by policy, are not used to support on-going operating expenditures but may be used for one-time type expenditures (example – Capital Project funding).

General Fund

The General Fund is the City's primary operating fund. The General Fund is used to account for all financial transactions of the general government except for those required to be accounted for in another fund. The principal sources of revenue of the General Fund are property taxes, sales taxes, municipal court fines, and administrative cost reimbursements from other funds. Expenditures in the General Fund are for general government, public safety, public services, streets, parks and recreation, and other community services.

The FY 2024-25 total General Fund budget for expenditures including transfers to capital projects and one-time use of Fund Balance is \$35,156,972. The General Fund has a projected ending fund balance for FY 2024-25 of \$8,100,000 transfers to capital projects of \$265,000 are included.

General Debt Service Fund

The General Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City.

The FY 2024-25 total General Debt Service Fund budget excluding transfers is \$2,662,454. The General Debt Service Fund has a projected ending fund balance for FY 2024-25 of \$514,732. The reserves of the Debt Service Fund may only be used for the payment of debt.

Utility Fund¹

The Utility Fund is an enterprise fund used to account for the cost of providing water service and wastewater collection and treatment service to the community. The primary source of revenue for the Utility Fund is water and wastewater service charges. Water operations consist of production, distribution, and utility billing. Wastewater operations consist of collection, treatment, and environmental services.

The FY 2024-25 total Utility Fund budget including transfers to capital projects and one-time use of equity is \$39,155,472. The Utility Fund has a projected ending fund balance for FY 2024-25 of \$7,454,000 after transfers to capital projects of \$5,000,000.

The city underwent a water and wastewater rate study that was completed in FY 2023. The rates were increased to provide for ongoing operation, stabilization of the funds available for capital, and water line replacement. In FY 2024, the Trinity River Authority issued debt to refurbish their water plant and transmission lines that bring water into Huntsville. The water and wastewater rates were increased in 2024 and in 2025 to cover the debt.

Solid Waste Fund

The Solid Waste Fund is an enterprise fund to account for the cost of providing solid waste collection and disposal service to the community. The City of Huntsville operates a transfer station facility and contracts out the transfers of solid waste for final disposal. The primary source of revenue for the Solid Waste Fund is solid waste user fees. Solid Waste operations consist of collection, disposal, and recycling.

The FY 2024-25 total Solid Waste Fund budget including one-time use of equity is \$8,966,057. The Solid Waste Fund has a projected ending fund balance for FY 2024-25 of \$2,994,143.

Other Special Revenue Funds

Special Revenue Funds are used to account for revenues either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a specific purpose. The use of special revenue funds allows for a clearer picture of dedicated or special purpose revenues.

The **Court Security and Court Technology Special Revenue Funds** are used to account for the municipal court security and technology fees authorized by the Texas Code of Criminal Procedures. The code authorizes a municipality to require a defendant convicted of a misdemeanor offense in the municipal court, to pay a \$3.00 security fee and up to a \$4.00 technology fee as a cost of court. The revenue from these fees can only be used for purposes outlined in Articles 102.017 and 102.0172 of the Texas Code of Criminal Procedure.

The **Airport Special Revenue Fund** is used to account for the costs of airport maintenance and projects with grant funds and with revenue collected from the operator of the airport whose contract requires a fee be paid based on total square feet at the airport. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund.

¹ The Wastewater Fund was combined with Water operations to create the Utility Fund (220) in FY 2018

The **Library Special Revenue Fund** is used to account for grants and donations received for library related purposes.

The **Police Forfeiture and Police Federal Equitable Sharing Special Revenue Funds** retain funds received for police participation in drug arrests to be used for law enforcement purposes.

The **School Resource Officer Special Revenue Fund** is used to account for police security services provided by the Huntsville Police Department to Huntsville Independent School District (HISD) with revenues received through a contract with HISD.

The **Public Safety Grants Special Revenue Fund** is used to account for state and federal grants received for public safety related purposes usually for the purchase of equipment.

The **Arts Center Special Revenue Fund** is used to account for the operation and programs of the Visitors Center and Wynne Home Arts Center with revenue received from the arts portion (1/7th of the 7% tax rate) of the hotel/motel tax and transfers from General Fund.

The **H/M Tax Tourism & Visitors Center Fund** is used to account for the expenditures for tourism operations and operating the Visitors Center. Revenues are generated from the 7% hotel/motel occupancy tax; of which 3% is designated for tourism and 3% is designated for operations of a visitor center; these designations are per State statutes.

Internal Service Funds

Internal service funds account for services furnished by a designated program to other programs within the City. The City of Huntsville uses Internal Service Funds (ISF) to accumulate funds for the replacement of equipment and to account for the cost of providing medical insurance coverage to City departments.

The **Medical Insurance Internal Service Fund** is used to account for the City of Huntsville's self funded medical insurance program. Other operating funds pay into the fund for coverage for full-time employees. Dependent coverage is provided at a cost to the employee. The Medical Insurance Fund pays for claims and administration fees for health, dental, and vision insurance.

The **Equipment Replacement Fund and Computer Replacement Fund** provide fleet, capital equipment, and computer equipment replacements for the City of Huntsville. User divisions are charged an annual lease fee, based on the useful life and anticipated replacement cost for assets assigned to the division. The replacement Funds then purchase replacement equipment as scheduled and/or as conditions warrant.

Permanent Funds

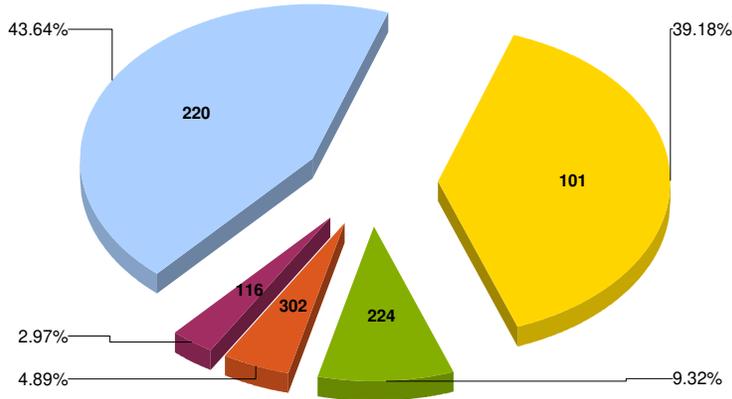
Permanent funds are used to report resources that are legally restricted to the extent that only interest earnings, not principal, may be used for purposes that support City programs. The City of Huntsville has two permanent funds, the **Cemetery Endowment Fund** and the **Library Endowment Fund**.

Capital Project Funds

Capital improvement projects are budgeted for the length of the project. All City revenue sources are funded at the time of budget passage. General capital projects include parks, general government facilities, fire stations, and the aquatic center. Street projects are accounted for as general capital projects. Enterprise Fund projects are accounted for separately but are accounted for in the City's annual report (ACFR) in their respective enterprise funds: water, wastewater, or solid waste.

City of Huntsville
Summary of Adopted Revenues by FUND
FY 2024-25

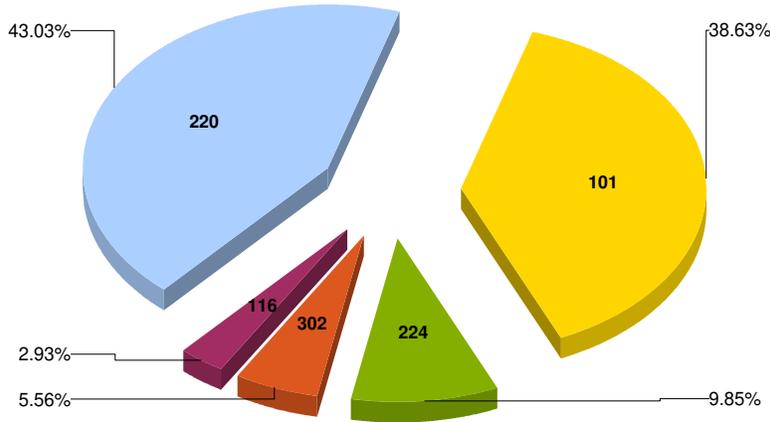
Percent of Budget -Top 5 Funds



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
101 General Fund	\$ 32,664,960	\$ 32,399,241	\$ 32,974,285	\$ 33,618,287	\$ 35,156,972
116 Debt Service Fund	\$ 2,411,068	\$ 2,421,833	\$ 2,659,763	\$ 2,678,026	\$ 2,662,454
220 Utility Fund	\$ 37,965,035	\$ 31,841,568	\$ 34,083,006	\$ 34,765,117	\$ 39,155,472
224 Solid Waste Fund	\$ 6,404,426	\$ 7,870,553	\$ 7,665,650	\$ 8,338,791	\$ 8,360,200
302 Medical Insurance Fund	\$ 4,080,919	\$ 4,256,104	\$ 4,441,381	\$ 4,359,336	\$ 4,391,272
306 Capital Equipment Fund	\$ 2,248,995	\$ 2,520,939	\$ 2,744,871	\$ 3,819,022	\$ 2,402,863
309 Computer Equip. Replacement Fund	\$ 284,590	\$ 398,114	\$ 506,541	\$ 527,346	\$ 366,329
402 PEB Trust - Medical Fund	\$ 0	\$ 601,010	\$ 0	\$ 912,707	\$ 0
418 Library Endowment Fund	\$ 971	\$ 5,855	\$ 0	\$ 7,092	\$ 0
461 Oakwood Cemetery Endowment Fund	\$ 1,026	\$ 15,782	\$ 5,000	\$ 19,087	\$ 5,000
601 Court Security SRF	\$ 37,660	\$ 32,852	\$ 32,000	\$ 30,830	\$ 32,000
602 Court Technology SRF	\$ 32,074	\$ 32,939	\$ 29,000	\$ 27,155	\$ 29,000
609 Airport SRF	\$ 58,104	\$ 76,560	\$ 68,550	\$ 717,797	\$ 148,417
610 Library SRF	\$ 17,061	\$ 12,808	\$ 8,500	\$ 29,314	\$ 7,100
611 Police Seizure & Forfeiture SRF	\$ 12,434	\$ 11,995	\$ 5,000	\$ 21,653	\$ 5,000
612 PD School Resource Officer SRF	\$ 764,190	\$ 814,625	\$ 811,770	\$ 817,226	\$ 879,826
613 PD Fed Equitable Sharing Fds SRF	\$ 137	\$ 23,085	\$ 0	\$ 16,626	\$ 0
614 Police Grants SRF	\$ 113,877	\$ 115,741	\$ 96,000	\$ 178,886	\$ 109,340
618 Arts & Visitor Center SRF	\$ 214,877	\$ 225,596	\$ 226,754	\$ 265,420	\$ 185,140
619 LEOSE SRF	\$ 6,847	\$ 4,357	\$ 0	\$ 9,686	\$ 0
620 HOME & NSP Grants SRF	\$ 502	\$ 3,025	\$ 0	\$ 3,664	\$ 0
625 Huntsville Beautification/KHB	\$ 167	\$ 1,010	\$ 0	\$ 1,223	\$ 0
630 TIRZ #1 Fund	\$ 307,086	\$ 335,483	\$ 186,300	\$ 335,401	\$ 0
663 H/M Tax- Tourism & Visitors Cntr	\$ 827,442	\$ 956,732	\$ 852,500	\$ 1,086,497	\$ 978,700
665 Hotel/Motel Tax - Statue Contrib	\$ 1,903	\$ 4,677	\$ 3,500	\$ 5,504	\$ 0
Total Expenses of all Funds	\$88,456,350	\$ 84,982,483	\$ 87,400,371	\$ 92,591,694	\$94,875,085

City of Huntsville
Summary of Adopted Expenses by FUND
FY 2024-25

Percent of Budget -Top 5 Funds



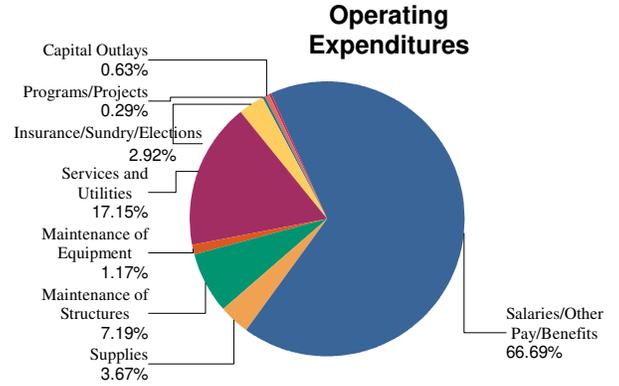
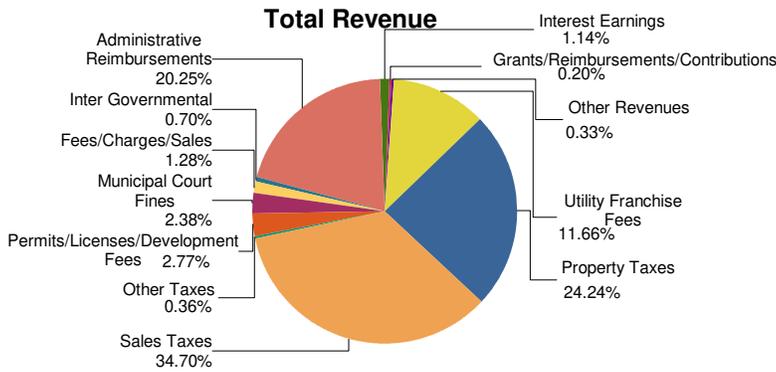
Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
101 General Fund	\$ 32,079,499	\$ 31,895,034	\$ 35,006,746	\$ 34,607,764	\$ 35,156,972
116 Debt Service Fund	\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454
220 Utility Fund	\$ 32,308,019	\$ 43,844,863	\$ 36,309,156	\$ 37,293,787	\$ 39,155,472
224 Solid Waste Fund	\$ 6,752,206	\$ 7,602,923	\$ 7,644,898	\$ 7,165,602	\$ 8,966,057
302 Medical Insurance Fund	\$ 3,465,915	\$ 3,559,945	\$ 4,441,381	\$ 3,805,513	\$ 5,064,260
306 Capital Equipment Fund	\$ 3,339,843	\$ 2,453,732	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223
309 Computer Equip. Replacement Fund	\$ 431,254	\$ 436,399	\$ 249,884	\$ 346,920	\$ 283,095
402 PEB Trust - Medical Fund	\$ 61,074	\$ 43,037	\$ 20,000	\$ 10,150	\$ 20,000
461 Oakwood Cemetery Endowment Fund	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0
601 Court Security SRF	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
602 Court Technology SRF	\$ 52,837	\$ 40,050	\$ 51,500	\$ 36,459	\$ 41,536
609 Airport SRF	\$ 26,704	\$ 28,795	\$ 159,424	\$ 773,224	\$ 178,750
610 Library SRF	\$ 15,715	\$ (745)	\$ 0	\$ 4,038	\$ 0
611 Police Seizure & Forfeiture SRF	\$ 51,885	\$ 35,981	\$ 114,248	\$ 3,840	\$ 191,728
612 PD School Resource Officer SRF	\$ 770,603	\$ 788,923	\$ 817,556	\$ 827,532	\$ 871,826
613 PD Fed Equitable Sharing Fds SRF	\$ 0	\$ 0	\$ 100,261	\$ 0	\$ 102,761
614 Police Grants SRF	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340
618 Arts & Visitor Center SRF	\$ 219,330	\$ 194,009	\$ 244,199	\$ 133,129	\$ 277,293
619 LEOSE SRF	\$ 1,366	\$ 0	\$ 29,051	\$ 12,500	\$ 21,300
620 HOME & NSP Grants SRF	\$ 0	\$ 0	\$ 0	\$ 69,020	\$ 0
663 H/M Tax- Tourism & Visitors Cntr	\$ 695,673	\$ 758,420	\$ 893,450	\$ 834,597	\$ 1,008,434
665 Hotel/Motel Tax - Statue Contrib	\$ 677	\$ 105	\$ 300	\$ 0	\$ 0
Total Expenses of all Funds	\$82,798,948	\$ 94,201,136	\$ 91,695,905	\$ 91,482,305	\$ 96,483,605

Fund Revenues, Expenditures and Projected Balances
FY 2024 - 2025

Fund	Fund Name	Estimated 09/30/24 Unallocated Reserve	Revenues	Admin Reimb In	Trans In	Total Revenue	Expenditures	Admin Reimb Out	Trans Out	Transfer to Cap	Exp	One Time Equity	Total Exp	Estimated 09/30/25 Unallocated Reserve
Fund Name														
101	General Fund	8,100,000	26,086,192	7,119,497	1,951,283	35,156,972	34,039,520		852,452	265,000	35,156,972		35,156,972	8,100,000
Debt Service														
116	Debt Service Fund	514,732	2,072,091	-	590,363	2,662,454	2,662,454	-	-	-	2,662,454	-	2,662,454	514,732
Enterprise														
220	Utility Fund	7,454,000	39,092,250	63,222	-	39,155,472	25,146,554	6,664,939	2,343,979	5,000,000	39,155,472		39,155,472	7,454,000
224	Solid Waste Fund	3,600,000	8,360,200	-	-	8,360,200	6,584,006	1,025,015	1,357,036		8,966,057		8,966,057	2,994,143
Internal Service														
302	Medical Insurance Fund	3,323,500	4,391,272	-	-	4,391,272	5,064,260	-	-	-	5,064,260		5,064,260	2,650,512
306	Capital Equipment Fund	7,458,900	250,000	-	2,152,863	2,402,863	2,343,223	-	-	-	2,343,223		2,343,223	7,518,540
309	Computer Equip. Replacement Fund	735,900	-	-	366,329	366,329	283,095	-	-	-	283,095		283,095	819,134
Special Revenue														
601	Court Security SRF	84,800	32,000	-	-	32,000	-	-	29,104	-	29,104		29,104	87,696
602	Court Technology SRF	57,100	29,000	-	-	29,000	41,536	-	-	-	41,536		41,536	44,564
609	Airport SRF	57,400	148,417	-	-	148,417	178,750	-	-	-	178,750		178,750	27,067
610	Library SRF	173,640	7,100	-	-	7,100	-	-	-	-	-		-	180,740
611	Police Seizure & Forfeiture SRF	198,800	5,000	-	-	5,000	191,728	-	-	-	191,728		191,728	12,072
612	PD School Resource Officer SRF	163,800	705,461	-	174,365	879,826	827,500	-	44,326	-	871,826		871,826	171,800
613	PD Fed Equitable Sharing Fds SRF	104,300	-	-	-	-	102,761	-	-	-	102,761		102,761	1,539
614	Police Grants SRF	25,990	109,340	-	-	109,340	109,340	-	-	-	109,340		109,340	25,990
619	LEOSE SRF	34,900	-	-	-	-	21,300	-	-	-	21,300		21,300	13,600
665	Hotel/Motel Tax - Statue Contrib	80,950	-	-	-	-	-	-	-	-	-		-	80,950
Hotel/Motel Tax														
618	Arts & Visitor Center SRF	157,300	185,140	-	-	185,140	277,293	-	-	-	277,293		277,293	65,147
663	H/M Tax- Tourism & Visitors Cntr	1,202,900	978,700	-	-	978,700	907,363	83,128	17,943	-	1,008,434		1,008,434	1,173,166
Endowment														
402	PEB Trust - Medical Fund	6,095,000	-	-	-	-	20,000	-	-	-	20,000		20,000	6,075,000
418	Library Endowment Fund	132,100	-	-	-	-	-	-	-	-	-		-	132,100
461	Oakwood Cemetery Endowment Fund	417,300	5,000	-	-	5,000	-	-	-	-	-		-	422,300
		40,173,312	82,457,163	7,182,719	5,235,203	94,875,085	78,800,683	7,773,082	4,644,840	5,265,000	96,483,605		96,483,605	



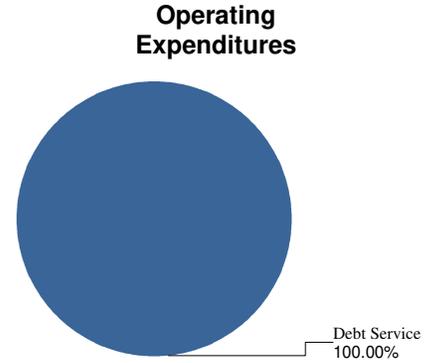
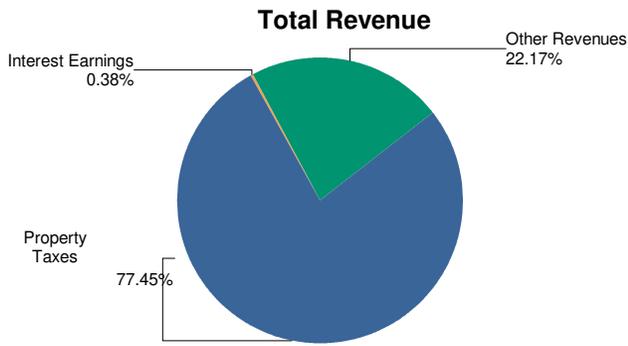
**Adopted Budget
FY 2024-25
101 General Fund**



Beginning Fund Balance : \$ 8,100,000

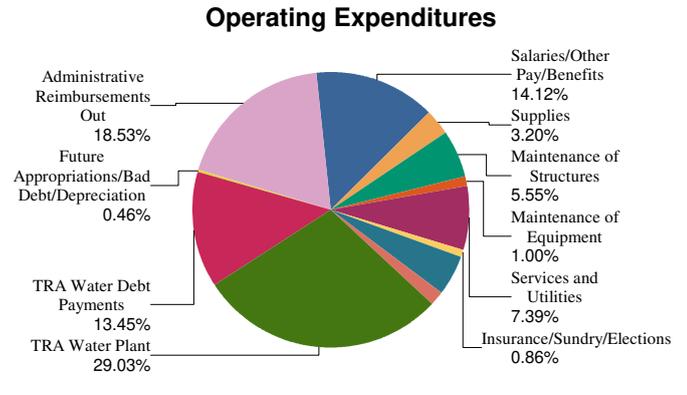
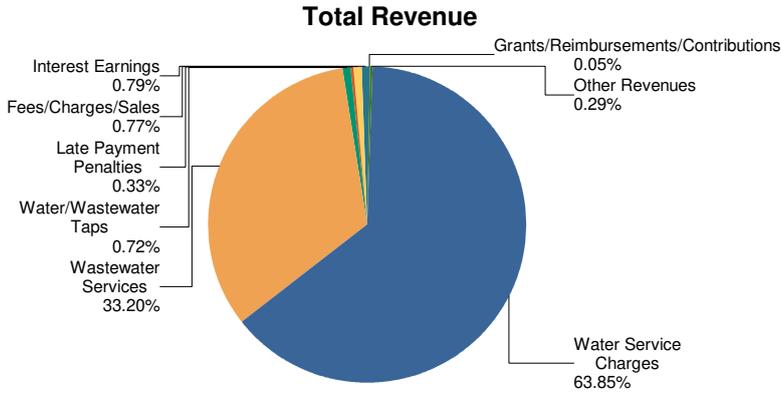
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Property Taxes	\$ 5,926,293	\$ 6,418,817	\$ 6,930,921	\$ 6,877,787	\$ 8,522,900
Sales Taxes	\$ 11,777,879	\$ 12,367,534	\$ 12,200,000	\$ 12,491,995	\$ 12,200,000
Other Taxes	\$ 122,854	\$ 125,621	\$ 120,000	\$ 148,282	\$ 125,000
Permits/Licenses/Development Fees	\$ 1,672,051	\$ 793,879	\$ 1,015,800	\$ 1,074,091	\$ 972,300
Municipal Court Fines	\$ 1,046,567	\$ 898,819	\$ 990,850	\$ 833,041	\$ 835,850
Fees/Charges/Sales	\$ 511,099	\$ 442,242	\$ 410,150	\$ 579,634	\$ 449,150
Inter Governmental	\$ 246,492	\$ 246,487	\$ 246,492	\$ 246,492	\$ 246,492
Administrative Reimbursements	\$ 5,870,558	\$ 6,522,575	\$ 6,687,870	\$ 6,687,870	\$ 7,119,497
Interest Earnings	\$ 121,996	\$ 552,336	\$ 400,000	\$ 525,640	\$ 400,000
Grants/Reimbursements/Contributions	\$ 1,956,937	\$ 105,675	\$ 127,546	\$ 93,970	\$ 71,000
Other Revenues	\$ 168,890	\$ 383,716	\$ 107,636	\$ 355,619	\$ 117,076
Utility Franchise Fees	\$ 3,487,336	\$ 3,541,540	\$ 3,737,020	\$ 3,703,865	\$ 4,097,707
Total Revenues	\$ 32,664,960	\$ 32,399,241	\$ 32,974,285	\$ 33,618,287	\$ 35,156,972
Salaries/Other Pay/Benefits	\$ 17,391,891	\$ 18,048,684	\$ 20,623,358	\$ 19,875,047	\$ 22,701,650
Supplies	\$ 1,095,288	\$ 1,020,708	\$ 1,287,457	\$ 1,072,063	\$ 1,248,568
Maintenance of Structures	\$ 2,880,916	\$ 2,961,792	\$ 2,281,571	\$ 2,396,196	\$ 2,446,504
Maintenance of Equipment	\$ 276,829	\$ 324,884	\$ 420,887	\$ 412,862	\$ 397,937
Services and Utilities	\$ 4,452,797	\$ 5,325,668	\$ 5,689,852	\$ 5,248,237	\$ 5,837,955
Insurance/Sundry/Elections	\$ 891,433	\$ 906,541	\$ 935,556	\$ 888,686	\$ 995,131
Programs/Projects	\$ 92,170	\$ 57,673	\$ 135,830	\$ 89,215	\$ 98,950
Capital Outlays	\$ 114,260	\$ 170,983	\$ 1,519,715	\$ 1,076,500	\$ 212,825
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ 74,206	\$ 100,000	\$ -	\$ 100,000
Land	\$ 35,114	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 27,230,697	\$ 28,891,139	\$ 32,994,226	\$ 31,058,806	\$ 34,039,520
Transfers	\$ 4,848,802	\$ 3,003,894	\$ 2,012,520	\$ 3,548,958	\$ 1,117,452
Transfers	\$ 4,848,802	\$ 3,003,894	\$ 2,012,520	\$ 3,548,958	\$ 1,117,452
Total Expenditures	\$ 32,079,499	\$ 31,895,034	\$ 35,006,746	\$ 34,607,764	\$ 35,156,972
Revenues Less Expenses				\$ -	\$ -
Ending Fund Balance:				\$ 8,100,000	

City of Huntsville
**Adopted Budget
 FY 2024-25
 116 Debt Service Fund**



Beginning Fund Balance :						\$ 514,732
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Property Taxes	\$ 1,454,344	\$ 1,493,496	\$ 2,059,400	\$ 2,063,135	\$ 2,062,091	
Interest Earnings	\$ 5,174	\$ 46,674	\$ 10,000	\$ 24,528	\$ 10,000	
Other Revenues	\$ 951,550	\$ 881,663	\$ 590,363	\$ 590,363	\$ 590,363	
Total Revenues	\$ 2,411,068	\$ 2,421,833	\$ 2,659,763	\$ 2,678,026	\$ 2,662,454	
Debt Service	\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454	
Operating Expenditures	\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454	
Total Expenditures	\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454	
Revenues Less Expenses						\$ -
Ending Fund Balance:						\$ 514,732

City of Huntsville
**Adopted Budget
 FY 2024-25
 220 Utility Fund**



Beginning Fund Balance : \$ 7,454,000

	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Water Service Charges	\$ 18,659,623	\$ 20,145,961	\$ 21,880,900	\$ 22,106,127	\$ 25,002,500
Wastewater Services	\$ 9,515,628	\$ 10,225,961	\$ 11,012,500	\$ 11,189,113	\$ 13,000,000
Water/Wastewater Taps	\$ 406,076	\$ 222,978	\$ 346,600	\$ 223,671	\$ 280,000
Late Payment Penalties	\$ 141,837	\$ 150,705	\$ 129,000	\$ 204,110	\$ 129,000
Permits/Licenses/Development Fees	\$ 600	\$ 100	\$ -	\$ 400	\$ -
Fees/Charges/Sales	\$ 253,702	\$ 302,102	\$ 227,000	\$ 332,631	\$ 300,000
Interest Earnings	\$ 17,071	\$ 559,704	\$ 310,750	\$ 441,584	\$ 310,750
Grants/Reimbursements/Contributions	\$ 8,645,008	\$ 7,587	\$ 20,000	\$ 10,805	\$ 20,000
Other Revenues	\$ 359,633	\$ 226,470	\$ 156,256	\$ 256,675	\$ 113,222
Total Revenues	\$ 37,965,035	\$ 31,841,568	\$ 34,083,006	\$ 34,765,117	\$ 39,155,472

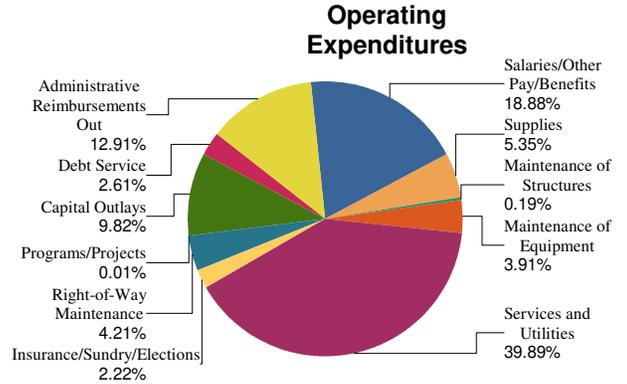
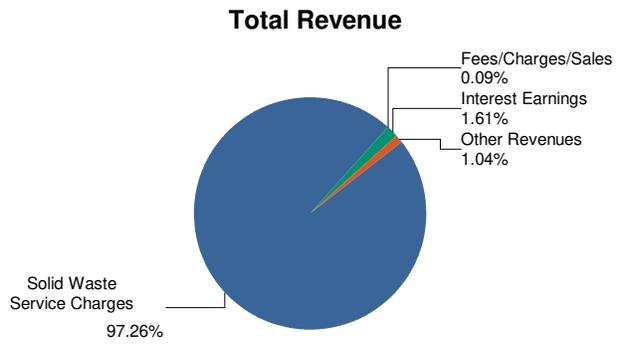
Salaries/Other Pay/Benefits	\$ 3,218,981	\$ 3,736,573	\$ 4,245,105	\$ 3,867,264	\$ 4,629,320
Supplies	\$ 818,820	\$ 751,565	\$ 1,057,418	\$ 1,414,614	\$ 1,050,277
Maintenance of Structures	\$ 1,465,331	\$ 1,811,180	\$ 1,992,921	\$ 2,080,471	\$ 1,817,921
Maintenance of Equipment	\$ 216,620	\$ 348,037	\$ 628,852	\$ 371,765	\$ 328,521
Services and Utilities	\$ 1,813,339	\$ 2,333,785	\$ 2,186,276	\$ 2,316,702	\$ 2,421,487
Insurance/Sundry/Elections	\$ 215,612	\$ 204,880	\$ 299,413	\$ 451,778	\$ 282,503
Right-of-Way Maintenance	\$ 1,148,325	\$ 1,141,738	\$ 1,321,560	\$ 1,321,560	\$ 1,563,299
Capital Outlays	\$ 126,182	\$ 632	\$ 997,172	\$ 341,493	\$ 541,055
TRA Water Plant	\$ 5,776,208	\$ 6,441,134	\$ 7,481,227	\$ 8,120,572	\$ 9,516,390
Utility Fund Debt Payments	\$ 3,826,413	\$ 3,751,859	\$ 3,854,963	\$ 3,908,863	\$ 4,409,080
Debt Service	\$ 462,502	\$ -	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
Administrative Reimbursements Out	\$ 4,977,688	\$ 5,456,206	\$ 5,759,324	\$ 5,759,324	\$ 6,074,576
Operating Expenditures	\$ 24,066,021	\$ 25,977,588	\$ 29,974,231	\$ 29,954,406	\$ 32,784,429

Transfers	\$ 8,241,998	\$ 17,867,275	\$ 6,334,925	\$ 7,339,381	\$ 6,371,043
Transfers	\$ 8,241,998	\$ 17,867,275	\$ 6,334,925	\$ 7,339,381	\$ 6,371,043

Total Expenditures	\$ 32,308,019	\$ 43,844,863	\$ 36,309,156	\$ 37,293,787	\$ 39,155,472
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Revenues Less Expenses					\$ -
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				Ending Fund Balance: \$ 7,454,000
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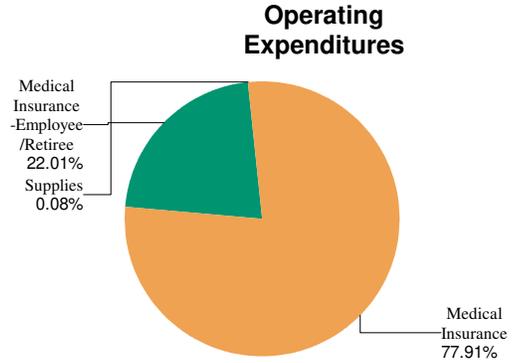
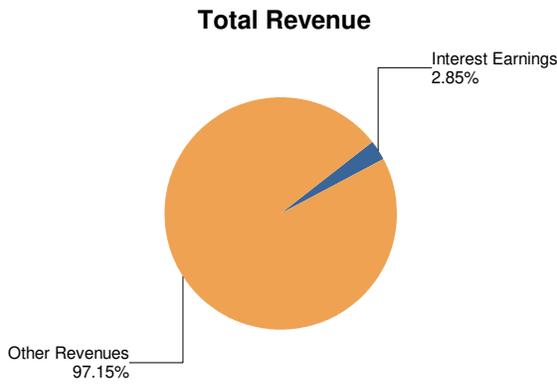


Beginning Fund Balance :						\$ 3,600,000
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Solid Waste Service Charges	\$ 6,295,787	\$ 7,567,618	\$ 7,436,500	\$ 7,942,154	\$ 8,131,000	
Fees/Charges/Sales	\$ 18,429	\$ 9,314	\$ 7,200	\$ 10,918	\$ 7,200	
Interest Earnings	\$ 19,751	\$ 190,830	\$ 135,000	\$ 245,144	\$ 135,000	
Other Revenues	\$ 109,962	\$ 102,791	\$ 86,950	\$ 140,575	\$ 87,000	
Total Revenues	\$ 6,404,426	\$ 7,870,553	\$ 7,665,650	\$ 8,338,791	\$ 8,360,200	
Salaries/Other Pay/Benefits	\$ 1,134,468	\$ 1,440,451	\$ 1,379,994	\$ 1,334,368	\$ 1,499,666	
Supplies	\$ 480,544	\$ 447,121	\$ 445,778	\$ 353,593	\$ 424,639	
Maintenance of Structures	\$ 11,111	\$ 8,022	\$ 15,000	\$ 9,897	\$ 15,000	
Maintenance of Equipment	\$ 278,094	\$ 312,803	\$ 286,026	\$ 305,160	\$ 310,730	
Services and Utilities	\$ 2,325,600	\$ 2,679,567	\$ 3,085,806	\$ 2,750,863	\$ 3,168,384	
Insurance/Sundry/Elections	\$ 152,630	\$ 153,164	\$ 165,227	\$ 159,322	\$ 176,156	
Right-of-Way Maintenance	\$ 260,020	\$ 257,620	\$ 305,460	\$ 305,460	\$ 334,408	
Programs/Projects	\$ 214	\$ 274	\$ 500	\$ 86	\$ 500	
Capital Outlays	\$ -	\$ 14,108	\$ -	\$ 11,758	\$ 779,906	
Debt Service	\$ 196,346	\$ 196,947	\$ 207,075	\$ 207,075	\$ 207,525	
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 25,000	\$ -	\$ -	
Administrative Reimbursements Out	\$ 825,536	\$ 1,001,109	\$ 860,100	\$ 860,100	\$ 961,793	
Improvements	\$ 1,463	\$ 10,668	\$ 1,500	\$ 490	\$ 1,500	
Operating Expenditures	\$ 5,666,024	\$ 6,521,854	\$ 6,777,466	\$ 6,298,172	\$ 7,880,207	
Administrative Reimbursements Out	\$ 48,358	\$ 54,668	\$ 56,256	\$ 56,256	\$ 63,222	
Transfers	\$ 1,037,824	\$ 1,026,401	\$ 811,176	\$ 811,174	\$ 1,022,628	
Transfers	\$ 1,086,182	\$ 1,081,069	\$ 867,432	\$ 867,430	\$ 1,085,850	
Total Expenditures	\$ 6,752,206	\$ 7,602,923	\$ 7,644,898	\$ 7,165,602	\$ 8,966,057	
Revenues Less Expenses						\$ 605,857
Ending Fund Balance:						\$ 2,994,143



Adopted Budget
FY 2024-25

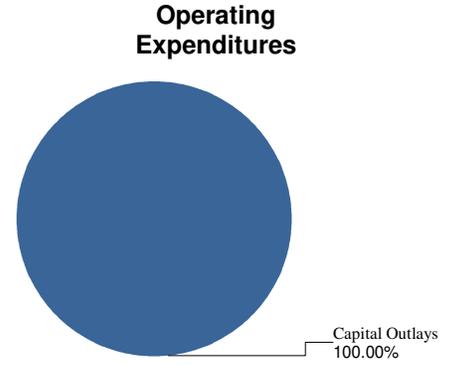
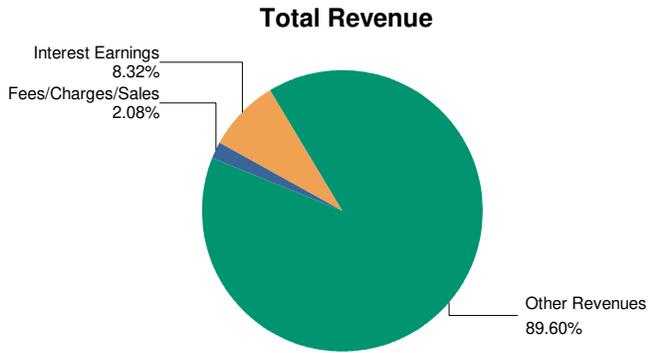
302 Medical Insurance Fund



Beginning Fund Balance :						\$ 3,323,500
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Interest Earnings	\$ 11,324	\$ 169,236	\$ 100,603	\$ 188,044	\$ 125,000	
Other Revenues	\$ 4,069,595	\$ 4,086,868	\$ 4,340,778	\$ 4,171,292	\$ 4,266,272	
Total Revenues	\$ 4,080,919	\$ 4,256,104	\$ 4,441,381	\$ 4,359,336	\$ 4,391,272	
Supplies	\$ 1,802	\$ 75	\$ 5,000	\$ -	\$ 5,000	
Medical Insurance	\$ 3,464,113	\$ 3,559,870	\$ 4,436,381	\$ 3,805,513	\$ 5,059,260	
Operating Expenditures	\$ 3,465,915	\$ 3,559,945	\$ 4,441,381	\$ 3,805,513	\$ 5,064,260	
Total Expenditures	\$ 3,465,915	\$ 3,559,945	\$ 4,441,381	\$ 3,805,513	\$ 5,064,260	
Revenues Less Expenses						\$ 672,988
Ending Fund Balance:						\$ 2,650,512



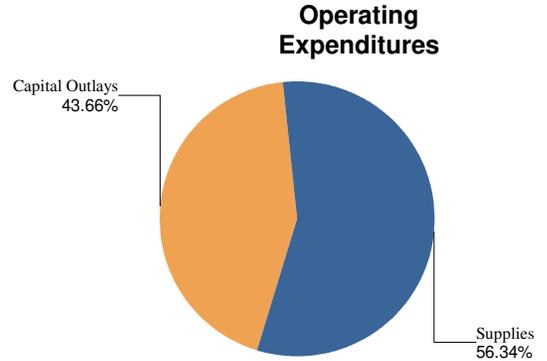
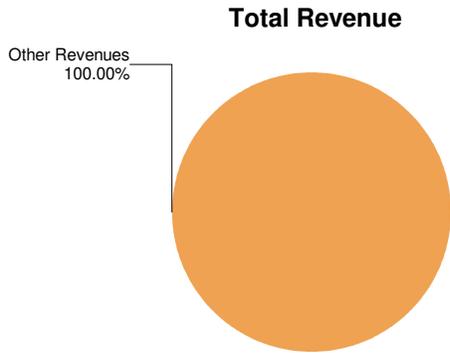
306 Capital Equipment Fund



Beginning Fund Balance :					\$ 7,458,900
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Fees/Charges/Sales	\$ 42,551	\$ 166,440	\$ 50,000	\$ 223,225	\$ 50,000
Interest Earnings	\$ 36,244	\$ 228,168	\$ 200,000	\$ 281,927	\$ 200,000
Other Revenues	\$ 2,242,689	\$ 2,126,331	\$ 2,494,871	\$ 3,313,870	\$ 2,152,863
Total Revenues	\$ 2,248,995	\$ 2,520,939	\$ 2,744,871	\$ 3,819,022	\$ 2,402,863
Capital Outlays	\$ 1,842,678	\$ 1,040,930	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223
Operating Expenditures	\$ 1,842,678	\$ 1,040,930	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223
Transfers	\$ 1,497,165	\$ 1,412,802	\$ -	\$ -	\$ -
Transfers	\$ 1,497,165	\$ 1,412,802	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,339,843	\$ 2,453,732	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223
Revenues Less Expenses					\$ 59,640
Ending Fund Balance:					\$ 7,518,540



309 Computer Equip. Replacement Fund



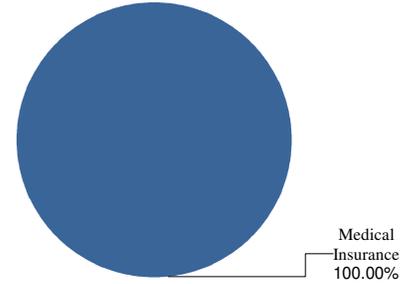
Beginning Fund Balance :					\$ 735,900
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Interest Earnings	\$ 1,735	\$ 17,843	\$ -	\$ 19,955	\$ -
Other Revenues	\$ 282,855	\$ 380,271	\$ 506,541	\$ 507,391	\$ 366,329
Total Revenues	\$ 284,590	\$ 398,114	\$ 506,541	\$ 527,346	\$ 366,329
Supplies	\$ 93,881	\$ 133,912	\$ 155,734	\$ 155,265	\$ 159,495
Capital Outlays	\$ 213,363	\$ 150,590	\$ 94,150	\$ 191,654	\$ 123,600
Operating Expenditures	\$ 307,245	\$ 284,502	\$ 249,884	\$ 346,920	\$ 283,095
Transfers	\$ 124,009	\$ 151,897	\$ -	\$ -	\$ -
Transfers	\$ 124,009	\$ 151,897	\$ -	\$ -	\$ -
Total Expenditures	\$ 431,254	\$ 436,399	\$ 249,884	\$ 346,920	\$ 283,095
Revenues Less Expenses					\$ 83,234
Ending Fund Balance:					\$ 819,134



402 PEB Trust - Medical Fund

Total Revenue

Operating Expenditures



Beginning Fund Balance :					\$ 6,095,000
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Interest Earnings	\$ -	\$ 601,010	\$ -	\$ 32,870	\$ -
Other Revenues	\$ -	\$ -	\$ -	\$ 945,577	\$ -
Total Revenues	\$ -	\$ 601,010	\$ -	\$ 912,707	\$ -
Medical Insurance	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Operating Expenditures	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Transfers	\$ 61,074	\$ 43,037	\$ -	\$ 10,150	\$ -
Transfers	\$ 61,074	\$ 43,037	\$ -	\$ 10,150	\$ -
Total Expenditures	\$ 61,074	\$ 43,037	\$ 20,000	\$ 10,150	\$ 20,000
Revenues Less Expenses					\$ 20,000
Ending Fund Balance:					\$ 6,075,000



418 Library Endowment Fund

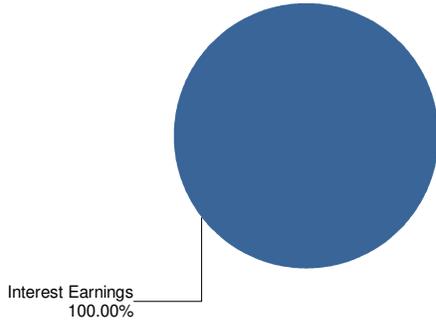
Total Revenue

Beginning Fund Balance :						\$ 132,100
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Interest Earnings	\$ 971	\$ 5,855	\$ -	\$ 7,092	\$ -	
Total Revenues	\$ 971	\$ 5,855	\$ -	\$ 7,092	\$ -	
Revenues Less Expenses						\$ -
Ending Fund Balance:						\$ 132,100

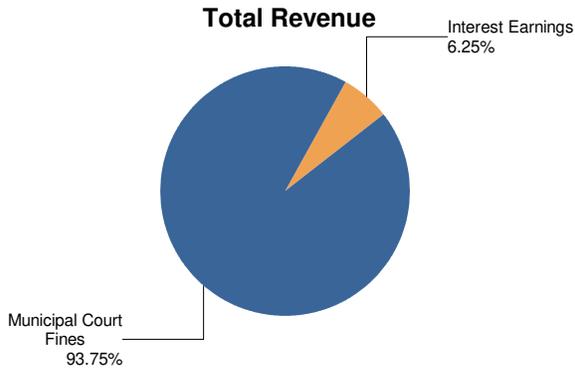


461 Oakwood Cemetery Endowment Fund

Total Revenue



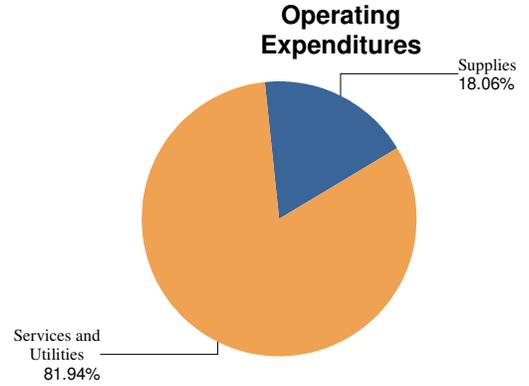
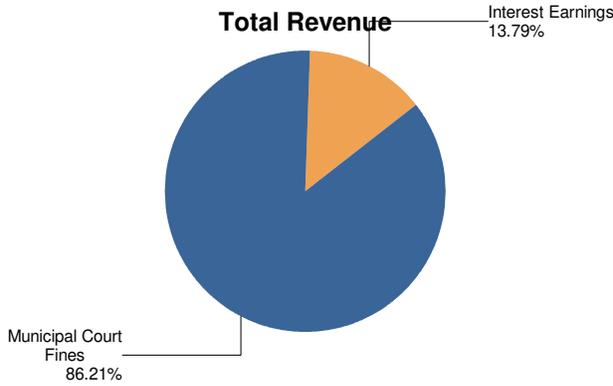
Beginning Fund Balance :						\$ 417,300
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Interest Earnings	\$ 1,026	\$ 15,782	\$ 5,000	\$ 19,087	\$ 5,000	
Total Revenues	\$ 1,026	\$ 15,782	\$ 5,000	\$ 19,087	\$ 5,000	
Transfers	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
Revenues Less Expenses						\$ 5,000
Ending Fund Balance:						\$ 422,300



Beginning Fund Balance :					\$ 84,800
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Municipal Court Fines	\$ 37,303	\$ 30,696	\$ 30,000	\$ 28,219	\$ 30,000
Interest Earnings	\$ 358	\$ 2,155	\$ 2,000	\$ 2,611	\$ 2,000
Total Revenues	\$ 37,660	\$ 32,852	\$ 32,000	\$ 30,830	\$ 32,000
Transfers	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
Transfers	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
Total Expenditures	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
Revenues Less Expenses					\$ 2,896
Ending Fund Balance:					\$ 87,696



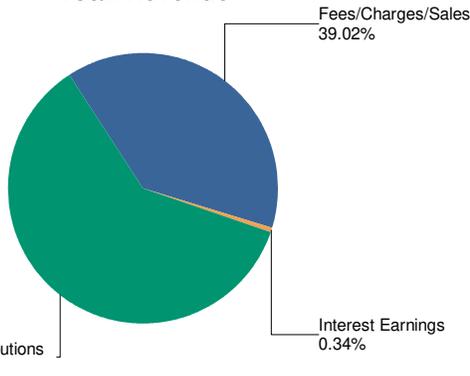
602 Court Technology SRF



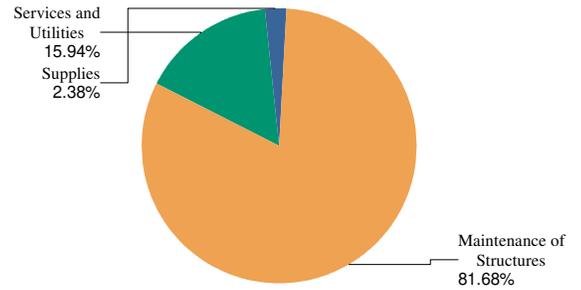
Beginning Fund Balance :						\$	57,100
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget		
Municipal Court Fines	\$ 30,800	\$ 25,258	\$ 25,000	\$ 23,211	\$ 25,000		
Interest Earnings	\$ 1,274	\$ 7,682	\$ 4,000	\$ 3,944	\$ 4,000		
Total Revenues	\$ 32,074	\$ 32,939	\$ 29,000	\$ 27,155	\$ 29,000		
Supplies	\$ 5,755	\$ 8,534	\$ 15,000	\$ 3,022	\$ 7,500		
Services and Utilities	\$ 36,693	\$ 31,516	\$ 36,500	\$ 33,437	\$ 34,036		
Capital Outlays	\$ 10,389	\$ -	\$ -	\$ -	\$ -		
Operating Expenditures	\$ 52,837	\$ 40,050	\$ 51,500	\$ 36,459	\$ 41,536		
Total Expenditures	\$ 52,837	\$ 40,050	\$ 51,500	\$ 36,459	\$ 41,536		
Revenues Less Expenses						\$	12,536
Ending Fund Balance:						\$	44,564



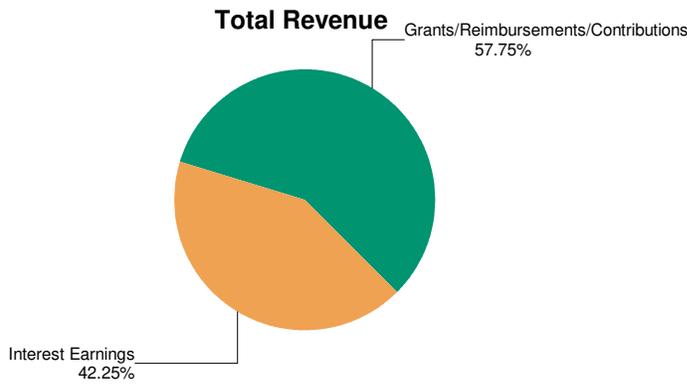
Total Revenue



Operating Expenditures



Beginning Fund Balance :						\$ 57,400
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Fees/Charges/Sales	\$ 18,150	\$ 9,134	\$ 18,150	\$ 31,918	\$ 57,917	
Interest Earnings	\$ 54	\$ 676	\$ 400	\$ 759	\$ 500	
Grants/Reimbursements/Contributions	\$ -	\$ -	\$ 50,000	\$ -	\$ 90,000	
Other Revenues	\$ 39,900	\$ 66,750	\$ -	\$ 685,120	\$ -	
Total Revenues	\$ 58,104	\$ 76,560	\$ 68,550	\$ 717,797	\$ 148,417	
Supplies	\$ -	\$ 1,043	\$ 4,250	\$ 1,029	\$ 4,250	
Maintenance of Structures	\$ 19,747	\$ 20,030	\$ 126,224	\$ 77,884	\$ 146,000	
Services and Utilities	\$ 6,957	\$ 7,721	\$ 28,950	\$ 9,977	\$ 28,500	
Land	\$ -	\$ -	\$ -	\$ 684,334	\$ -	
Operating Expenditures	\$ 26,704	\$ 28,795	\$ 159,424	\$ 773,224	\$ 178,750	
Total Expenditures	\$ 26,704	\$ 28,795	\$ 159,424	\$ 773,224	\$ 178,750	
Revenues Less Expenses						\$ 30,333
Ending Fund Balance:						\$ 27,067

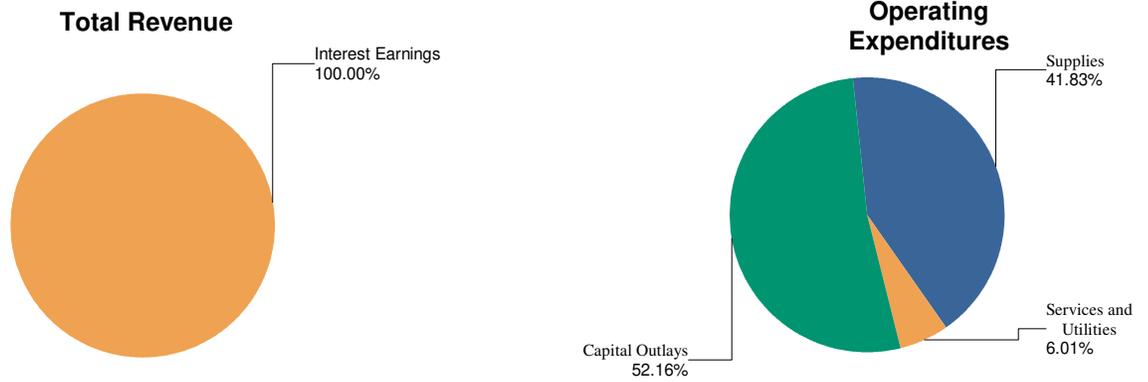


Operating Expenditures

Beginning Fund Balance :						\$ 173,640
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Fees/Charges/Sales	\$ 3,409	\$ 460	\$ -	\$ 5	\$ -	
Interest Earnings	\$ 645	\$ 3,891	\$ 1,500	\$ 4,712	\$ 3,000	
Grants/Reimbursements/Contributions	\$ 13,007	\$ 8,457	\$ 7,000	\$ 24,603	\$ 4,100	
Other Revenues	\$ -	\$ -	\$ -	\$ 6	\$ -	
Total Revenues	\$ 17,061	\$ 12,808	\$ 8,500	\$ 29,314	\$ 7,100	
Supplies	\$ -	\$ -	\$ -	\$ 998	\$ -	
Maintenance of Equipment	\$ 346	\$ -	\$ -	\$ -	\$ -	
Programs/Projects	\$ 15,369	\$ 745	\$ -	\$ 3,040	\$ -	
Operating Expenditures	\$ 15,715	\$ 745	\$ -	\$ 4,038	\$ -	
Total Expenditures	\$ 15,715	\$ 745	\$ -	\$ 4,038	\$ -	
Revenues Less Expenses						\$ 7,100
Ending Fund Balance:						\$ 180,740



611 Police Seizure & Forfeiture SRF

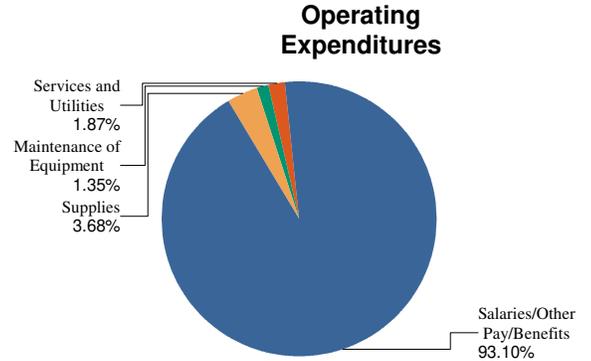
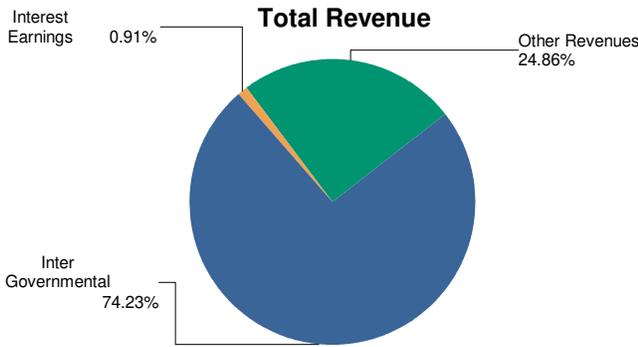


Beginning Fund Balance :						\$ 198,800
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Fees/Charges/Sales	\$ 10,883	\$ 1,956	\$ -	\$ 9,444	\$ -	
Interest Earnings	\$ 1,551	\$ 10,039	\$ 5,000	\$ 12,209	\$ 5,000	
Total Revenues	\$ 12,434	\$ 11,995	\$ 5,000	\$ 21,653	\$ 5,000	
Supplies	\$ -	\$ 20,052	\$ 2,728	\$ -	\$ 80,208	
Services and Utilities	\$ 3,840	\$ 4,800	\$ 11,520	\$ 3,840	\$ 11,520	
Capital Outlays	\$ 48,045	\$ 11,130	\$ 100,000	\$ -	\$ 100,000	
Operating Expenditures	\$ 51,885	\$ 35,981	\$ 114,248	\$ 3,840	\$ 191,728	
Total Expenditures	\$ 51,885	\$ 35,981	\$ 114,248	\$ 3,840	\$ 191,728	
Revenues Less Expenses						\$ 186,728
Ending Fund Balance:						\$ 12,072



Adopted Budget
FY 2024-25

612 PD School Resource Officer SRF



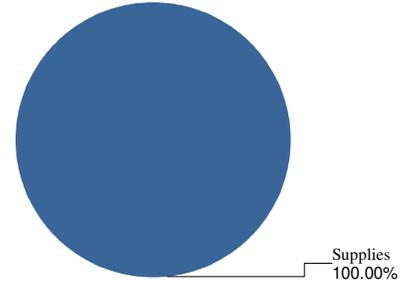
Beginning Fund Balance :						\$	163,800
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget		
Inter Governmental	\$ 584,685	\$ 611,678	\$ 606,782	\$ 606,782	\$ 653,135		
Interest Earnings	\$ 1,049	\$ 11,393	\$ 8,000	\$ 13,456	\$ 8,000		
Other Revenues	\$ 178,456	\$ 191,554	\$ 196,988	\$ 196,988	\$ 218,691		
Total Revenues	\$ 764,190	\$ 814,625	\$ 811,770	\$ 817,226	\$ 879,826		
Salaries/Other Pay/Benefits	\$ 652,582	\$ 705,684	\$ 718,340	\$ 714,966	\$ 770,410		
Supplies	\$ 27,109	\$ 22,010	\$ 28,950	\$ 25,756	\$ 30,450		
Maintenance of Equipment	\$ 4,599	\$ 8,265	\$ 11,200	\$ 9,534	\$ 11,200		
Services and Utilities	\$ 9,002	\$ 10,044	\$ 14,740	\$ 9,619	\$ 15,440		
Capital Outlays	\$ 46,564	\$ -	\$ -	\$ 23,332	\$ -		
Operating Expenditures	\$ 739,856	\$ 746,003	\$ 773,230	\$ 783,206	\$ 827,500		
Transfers	\$ 30,747	\$ 42,920	\$ 44,326	\$ 44,326	\$ 44,326		
Transfers	\$ 30,747	\$ 42,920	\$ 44,326	\$ 44,326	\$ 44,326		
Total Expenditures	\$ 770,603	\$ 788,923	\$ 817,556	\$ 827,532	\$ 871,826		
Revenues Less Expenses						\$	8,000
Ending Fund Balance:						\$	171,800



613 PD Fed Equitable Sharing Fds SRF

Total Revenue

Operating Expenditures

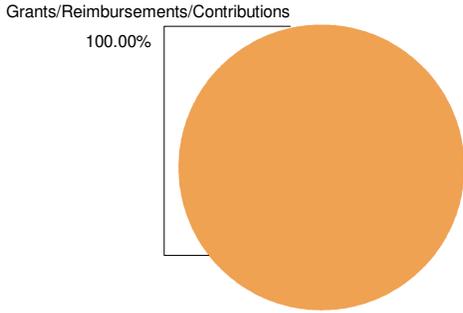


Beginning Fund Balance :					\$ 102,300
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Interest Earnings	\$ 137	\$ 824	\$ -	\$ 998	\$ -
Other Revenues	\$ -	\$ 22,261	\$ -	\$ 15,628	\$ -
Total Revenues	\$ 137	\$ 23,085	\$ -	\$ 16,626	\$ -
Supplies	\$ -	\$ -	\$ 100,261	\$ -	\$ 102,761
Operating Expenditures	\$ -	\$ -	\$ 100,261	\$ -	\$ 102,761
Total Expenditures	\$ -	\$ -	\$ 100,261	\$ -	\$ 102,761
Revenues Less Expenses					\$ 102,761
Ending Fund Balance:					\$ 461

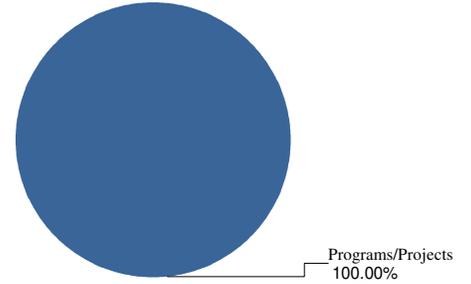
City of Huntsville
**Adopted Budget
 FY 2024-25
 614 Police Grants SRF**



Total Revenue



Operating Expenditures



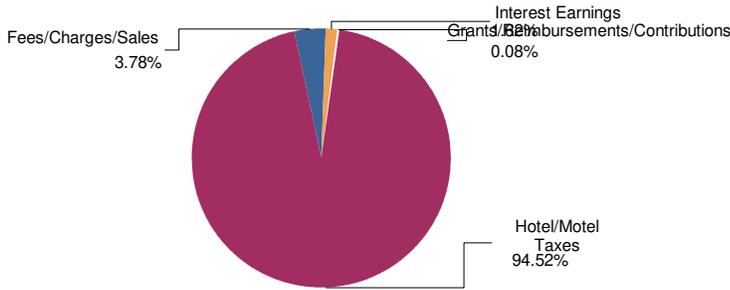
Beginning Fund Balance :						\$ 25,990
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Interest Earnings	\$ 12	\$ 74	\$ -	\$ 88	\$ -	
Grants/Reimbursements/Contributions	\$ 113,866	\$ 115,667	\$ 96,000	\$ 178,798	\$ 109,340	
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 113,877	\$ 115,741	\$ 96,000	\$ 178,886	\$ 109,340	
Programs/Projects	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340	
Operating Expenditures	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340	
Total Expenditures	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340	
Revenues Less Expenses						\$ -
Ending Fund Balance:						\$ 25,990



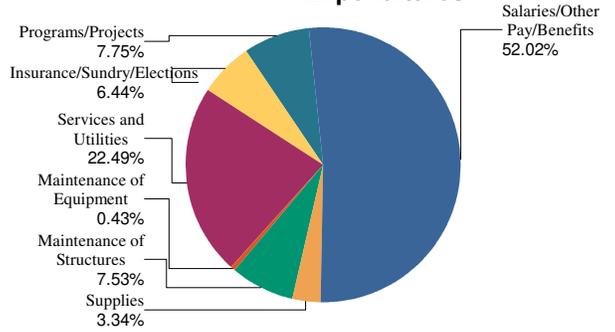
Adopted Budget
FY 2024-25

618 Arts & Visitor Center SRF

Total Revenue



Operating Expenditures

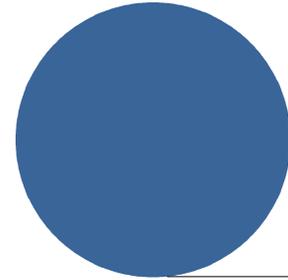


		Beginning Fund Balance :		\$ 157,300	
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Fees/Charges/Sales	\$ 48	\$ 2,436	\$ 7,500	\$ 2,823	\$ 7,000
Interest Earnings	\$ 838	\$ 5,063	\$ 3,000	\$ 6,115	\$ 3,000
Grants/Reimbursements/Contributions	\$ 636	\$ 247	\$ 550	\$ 1,657	\$ 140
Other Revenues	\$ 85,954	\$ 83,277	\$ 90,704	\$ 99,746	\$ -
Hotel/Motel Taxes	\$ 127,401	\$ 134,574	\$ 125,000	\$ 155,079	\$ 175,000
Total Revenues	\$ 214,877	\$ 225,596	\$ 226,754	\$ 265,420	\$ 185,140
Salaries/Other Pay/Benefits	\$ 88,092	\$ 75,971	\$ 103,198	\$ 63,906	\$ 120,839
Supplies	\$ 4,271	\$ 4,923	\$ 7,425	\$ 4,204	\$ 7,750
Maintenance of Structures	\$ 34,668	\$ 5,775	\$ 18,600	\$ 12,335	\$ 17,500
Maintenance of Equipment	\$ -	\$ 200	\$ 1,000	\$ 110	\$ 1,000
Services and Utilities	\$ 19,602	\$ 65,654	\$ 38,701	\$ 23,310	\$ 52,254
Insurance/Sundry/Elections	\$ 6,443	\$ 9,572	\$ 13,275	\$ 11,992	\$ 14,950
Programs/Projects	\$ 20,719	\$ 9,014	\$ 17,000	\$ 10,441	\$ 18,000
Miscellaneous Projects	\$ 45,535	\$ 22,900	\$ 45,000	\$ 6,830	\$ 45,000
Operating Expenditures	\$ 219,330	\$ 194,009	\$ 244,199	\$ 133,129	\$ 277,293
Total Expenditures	\$ 219,330	\$ 194,009	\$ 244,199	\$ 133,129	\$ 277,293
Revenues Less Expenses					\$ 92,153
				Ending Fund Balance:	\$ 65,147



Total Revenue

Operating Expenditures



Services and Utilities
100.00%

Beginning Fund Balance :						\$ 34,900
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Interest Earnings	\$ 216	\$ 1,305	\$ -	\$ 1,581	\$ -	
Grants/Reimbursements/Contributions	\$ 3,080	\$ 3,052	\$ -	\$ 8,105	\$ -	
Other Revenues	\$ 3,550	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 6,847	\$ 4,357	\$ -	\$ 9,686	\$ -	
Services and Utilities	\$ 1,366	\$ -	\$ 29,051	\$ 12,500	\$ 21,300	
Operating Expenditures	\$ 1,366	\$ -	\$ 29,051	\$ 12,500	\$ 21,300	
Total Expenditures	\$ 1,366	\$ -	\$ 29,051	\$ 12,500	\$ 21,300	
Revenues Less Expenses						\$ 21,300
Ending Fund Balance:						\$ 13,600



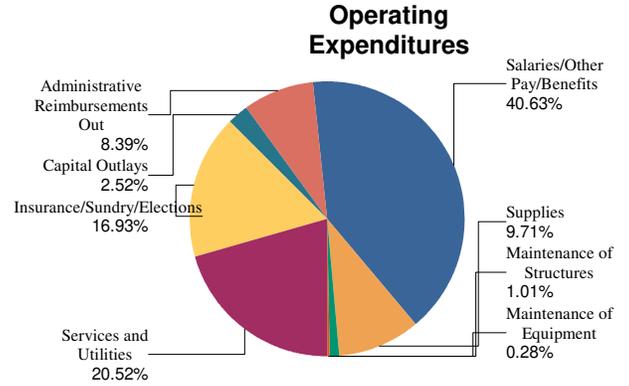
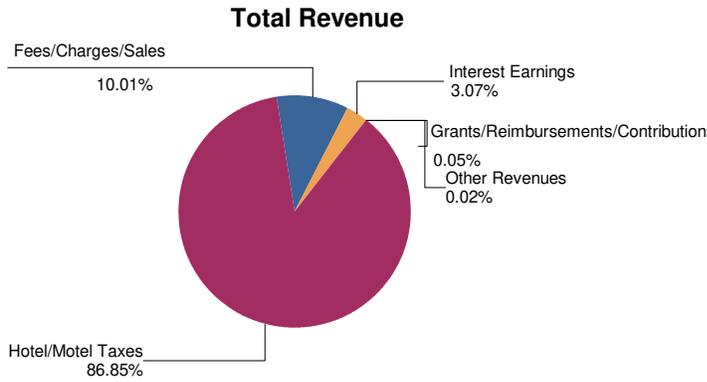
Total Revenue

Beginning Fund Balance :					\$	-		
	21-22		22-23		23-24	23-24	24-25	
	Actuals		Actuals		Budget	Actuals	Budget	
Property Taxes	\$ 306,759	\$	333,511	\$	185,000	\$	333,012	-
Interest Earnings	\$ 327	\$	1,972	\$	1,300	\$	2,389	-
Total Revenues	\$ 307,086	\$	335,483	\$	186,300	\$	335,401	-
Revenues Less Expenses						\$	-	
Ending Fund Balance:					\$	-		



Adopted Budget
FY 2024-25

663 H/M Tax- Tourism & Visitors Cntr



Beginning Fund Balance :						\$ 1,202,900
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
Fees/Charges/Sales	\$ 76,321	\$ 95,839	\$ 82,000	\$ 100,959	\$ 98,000	
Interest Earnings	\$ 3,321	\$ 45,047	\$ 20,000	\$ 53,156	\$ 30,000	
Grants/Reimbursements/Contributions	\$ 1,676	\$ 1,111	\$ 500	\$ 1,742	\$ 500	
Other Revenues	\$ 158	\$ 7,291	\$ -	\$ 168	\$ 200	
Hotel/Motel Taxes	\$ 745,966	\$ 807,444	\$ 750,000	\$ 930,472	\$ 850,000	
Total Revenues	\$ 827,442	\$ 956,732	\$ 852,500	\$ 1,086,497	\$ 978,700	
Salaries/Other Pay/Benefits	\$ 247,378	\$ 298,243	\$ 366,035	\$ 361,935	\$ 402,471	
Supplies	\$ 71,428	\$ 78,217	\$ 95,650	\$ 100,320	\$ 96,150	
Maintenance of Structures	\$ 3,070	\$ 6,243	\$ 7,500	\$ 9,194	\$ 10,000	
Maintenance of Equipment	\$ 2,290	\$ 229	\$ 2,750	\$ 80	\$ 2,750	
Services and Utilities	\$ 68,870	\$ 104,004	\$ 175,021	\$ 141,532	\$ 203,282	
Insurance/Sundry/Elections	\$ 203,791	\$ 138,169	\$ 148,068	\$ 123,109	\$ 167,710	
Capital Outlays	\$ 20,011	\$ -	\$ 12,700	\$ -	\$ 25,000	
Administrative Reimbursements Out	\$ 67,334	\$ 65,260	\$ 68,446	\$ 68,446	\$ 83,128	
Operating Expenditures	\$ 684,172	\$ 690,366	\$ 876,170	\$ 804,617	\$ 990,491	
Transfers	\$ 11,501	\$ 68,054	\$ 17,280	\$ 29,980	\$ 17,943	
Transfers	\$ 11,501	\$ 68,054	\$ 17,280	\$ 29,980	\$ 17,943	
Total Expenditures	\$ 695,673	\$ 758,420	\$ 893,450	\$ 834,597	\$ 1,008,434	
Revenues Less Expenses					\$ 29,734	
Ending Fund Balance:						\$ 1,173,166



665 Hotel/Motel Tax - Statue Contrib

Total Revenue

Operating
Expenditures

Beginning Fund Balance :					\$ 80,950
	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Interest Earnings	\$ 480	\$ 2,897	\$ 1,500	\$ 3,509	-
Grants/Reimbursements/Contributions	\$ 1,423	\$ 1,780	\$ 2,000	\$ 1,995	-
Total Revenues	\$ 1,903	\$ 4,677	\$ 3,500	\$ 5,504	-
Programs/Projects	\$ 677	\$ 105	\$ 300	-	-
Operating Expenditures	\$ 677	\$ 105	\$ 300	-	-
Total Expenditures	\$ 677	\$ 105	\$ 300	-	-
Revenues Less Expenses				\$	-
Ending Fund Balance:					\$ 80,950



Our Goals and Effectiveness

The City of Huntsville's leadership is intensely committed to our community and exercises great diligence in planning for the future of Huntsville. The Huntsville Horizon Plan, the first comprehensive plan for the City of Huntsville, was completed in fiscal year 2006-2007. The Comprehensive Plan is designed as a framework for the future development of the City and its two-mile planning jurisdiction over the next 20 years and beyond. It is intended to guide the community's decisions regarding its future physical, economic, and social development. The Comprehensive Plan plays a significant role in the development of goals and guided the Council's ongoing strategic planning process.

The strategic planning process provides the City Council the opportunity to determine their vision for the long-term future of Huntsville and set goals to accomplish that vision. The City periodically conducts a citizen's survey to allow the Council to focus on our citizen's priorities and interests. Equipped with the results of the citizen survey and the Comprehensive Plan, the City Council and senior staff engage in yearly strategic planning sessions in order to plan for the future of Huntsville. The plans and goals that result from these sessions guide the entire organization not only in decisions pertaining to special projects and programs, but also in daily operations.

Each department of the City seeks to fulfill the City Council's strategic plan and the Huntsville Horizon Comprehensive Plan through every service they perform. Each City department has outlined their major function and purpose and has aligned themselves with the Council goals over which they have especially significant and vital influence. In order to succeed in the fulfillment of these goals, department staff has identified intermediate operational objectives for the coming year. Department staff has also identified key measures to determine the effectiveness of their services in achieving their purposes, goals, and objectives. When coupled with prior year accomplishments, these objectives and measures help us mark our progress toward the achievement of the City Council's vision for the future of our City and our pursuit of excellence in service.



City Council Strategic Plan Goals

Public Safety – Create a community where all individuals feel safe and protected, where citizens trust the effectiveness of agencies through community engagement, technologies, and best practices. We strive to promote a culture of service, prevention and partnership.

Economic Development – Create an economic climate for the City of Huntsville that drives development of diverse industries and sectors, proving sustainable economic growth and improved living standars.

Quality of Life –Establish an environment where citizens can thrive and enjoy the city in which they live. Provide services that enhance the quality of life for all, with a focus on the full life cycle (children, students, families, and retirees)-by creating amenities that support physical, mental and social well-being. Support access to quality health services, education, housing, transportation, recreation and natural environment .

Infrastructure – Develop and maintain a comprehensive and well-planned infrastructure network that prepares for the challenges of the future and provides quality, modern and efficient, water, wastewater, drainage and transportation services.

Engagement – Build strong relationships within our organization and community with a focus on our culture of core values as expressed in Service, Trust, Accountability and Respect. Provide a welcoming and collaborative environment that fosters mutual partnership between city government, community organizations and our residents.

Establishing our Long-term Goals and Short-term Objectives

Long-term Goal



Create a community where all individuals feel safe and protected, where citizens trust the effectiveness of our agencies through community engagement, technologies, and best practices. We strive to promote a culture of service, prevention and partnership

FY 2024-25 Short-term Objective

- Provide increased public safety staffing levels to further advance alignment with recognized national standards
- Complete application for the Texas Fire Chief's Recommendation program for Best Practices
- Continue public safety personnel participation in community events to include fire prevention and community safety activities

Long-term Goal



Create an economic climate for the City of Huntsville that drives development of diverse industries and sectors, providing sustainable economic growth and improved living standards.

FY 2024-25 Short-term Objective

- Aggressively pursue future economic development activities of the City of Huntsville
- Complete the downtown strategies plan and consider recommendations for implementation
- Continue implementation of the 2020 adopted Airport Master Plan to include runway improvements and the support of additional private investment in facilities

Long-term Goal



Establish an environment where citizens can thrive and enjoy the city in which they live. Provide services that enhance the quality of life for all, with a focus on the full life cycle (children, students, families, and retirees)-by creating amenities that support physical, mental and social well-being. Support access to quality health services, education, housing, transportation, recreation and natural environment

FY 2024-25 Short-term Objective

- Consider amendments to the Development Code to include additional zoning districts
- Complete the updates to the Parks Master Plan and review recommendations for implementation
- Enhance walkability through improvements identified in the transportation and parks master plans
- Review and consider policies and programs to assist in affordable housing development
- Increase Code Enforcement efforts through enhanced enforcement of existing codes and ordinances

Long-term Goal



Develop and maintain a comprehensive and well-planned infrastructure network that prepares for the challenges of the future and provides quality, modern and efficient, water, wastewater, drainage and transportation services.

FY 2024-25 Short-term Objective

- **Continue to advance water and wastewater projects, including the provision of appropriate staffing levels, to ensure adequate capacity and reliability**
- **Complete the drainage fee study and implement recommendations to fund identified drainage improvements**
- **Identify and prioritize new roadway construction projects for potential placement on a future debt issuance**
- **Complete construction of City Hall, consolidation of staff in the new facility, demolition of the old Service Center, and disposition of the current City Hall location (Old PD)**

Long-term Goal



Build strong relationships within our organization and community with a focus on our culture of core values as expressed in Service, Trust, Accountability and Respect (STAR). Provide a welcoming and collaborative environment that fosters mutual partnership between city government, community organizations and our residents.

FY 2024-25 Short-term Objective

- **Monitor and determine participation for inclusion in the HGAC Metropolitan Planning Organization (MPO) or other alternatives for future transportation planning**
- **Receive presentation on the impact of reaching 50,000 population and provide direction on preparing for the milestone**
- **Promote programs, such as the 311 system, through a variety of means to inform the public of our actions**
- **Implement the STAR program with City employees to promote the core values adopted in the strategic plan**

Performance Measures & Measuring our Effectiveness



Human Resources Department

Human Resources



- % Baseline Employee Engagement
- Hold or Reduce cost for Employee Benefit Plans
- Employee Turnover Rate
- Address employee relations claims by reducing # of Litigious events
- Risk response to all call-out incidents within one hour

Municipal Court



- Average fine & costs collected per case disposed
- Clearance rate

Information Technology Department

Information Technology



- Average Time to Resolve Help Desk Requests

Finance Department

Finance



- % of Monthly Financial Reports Released On-Schedule
- GFOA's Distinguished Budget Presentation Award Received
- GFOA's Excellence in Financial Reporting Award Received
- Unqualified Audit Opinion Received
- City of Huntsville's General Obligation Bond Rating
- City of Huntsville's Waterworks and Sewer System Bond Rating

Purchasing



- External Satisfaction Survey
- Internal Satisfaction Survey

Utility Billing



- % of Monthly Bills Posted to Customer Accounts On-Time
- Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors
- % of Utility Accounts With Balances More Than 30 Days Past Due
- Uncollectible Account Charge-Offs as a % of Total Dollars Billed

Parks & Leisure Department

Parks Maintenance



- Number of Sports Field Rentals
- Number of Park/Gazebo Rentals
- Number of MLK Community Center Rentals

Aquatic Center



- Average Participant Per Day in Aquatic Center Activities
- Number of Private Pool Rentals

Building Services



- Number of work orders submitted for Building Maintenance

Performance Measures & Measuring our Effectiveness



Public Works Department

Water Services



- Number of fire Hydrants maintained
- % of Total water loss in distribution system

Wastewater Services



- Service Complaints as a % of total Customer Accounts
- Number of Sanitary Sewer Overflows
- Miles of sewer lines Inspected by CCTV

Solid Waste Services



- Service Complaints as a % of total Customer Accounts
- Ratio of Tons of Waste Transferred to Tons of Waste Recycled
- % of Citizens Rating Solid Waste Services as Good or Excellent

Environmental Services



- % of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives
- % of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores
- Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections

Street Services/Drainage



- % of Annual Lane Mile Scheduled Maintenance Completed
- % of Emergency Calls Responded to Within 4 Hours

Engineering Department

GIS



- Number of Mapping Requests Completed
- % of Time Spent on Special Projects

Engineering



- % of Utility Permits reviewed within 10 days
- % of CIP projects completed Within Budget
- % of CIP projects completed on schedule

Development Services Department

Support Services



- % of customers service work orders requests routed within 2 hours of receipt
- % of email correspondence responded to within 2 hours of receipt

Planning and Zoning



- % of Development Permit Applications Completed in 5-7 Business Days
- % of Plats Returned with Staff Comments within 10 Business Days

Central Inspection



- % of Inspections Performed Within 24 hours of Request
- % of Complaints Investigated Within 24 hours of Receipt
- % of Plan review Comments Provided within 7 Business Days

Health Inspection



- % of Complaints investigated within 24 hours of request
- % of total food establishments receiving a minimum of two inspections
- Number of reinspections required as a % of total food establishments

Performance Measures & Measuring our Effectiveness



Fire Department

Fire Services



- Average number of drills attended by part time firefighters -volunteer
- Average Number of drills attended by Full time and Part Time firefighters
- Percent of Main Alarm incidents responded to by Volunteers

Economic Development & Tourism Services

Tourism, Visitor Center & Main Street



- % Increase (Decrease) in Visitors to Visitor Center

Cultural Services



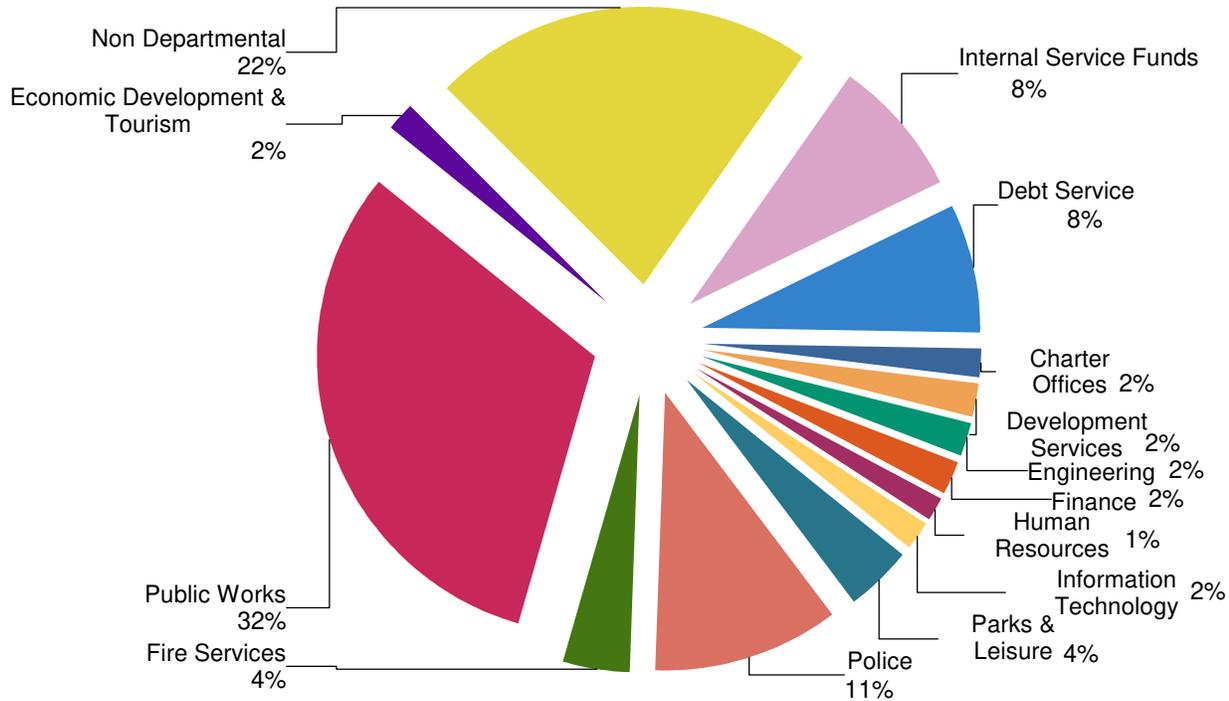
- % Increase (Decrease) in Visitors to Wynne Home
- % Increase (Decrease) in Attendance at Art/Cultural Events (Arts Contracts)
- % Increase (Decrease) in Number of Events/Activities Held (offered by Wynne Home)

Main Street



- % of Occupancy in the Downtown District
- Average Reach per Social Media Post (measured in users)
- % of Increase (Decrease) in Participants in Main Street Events/Programs

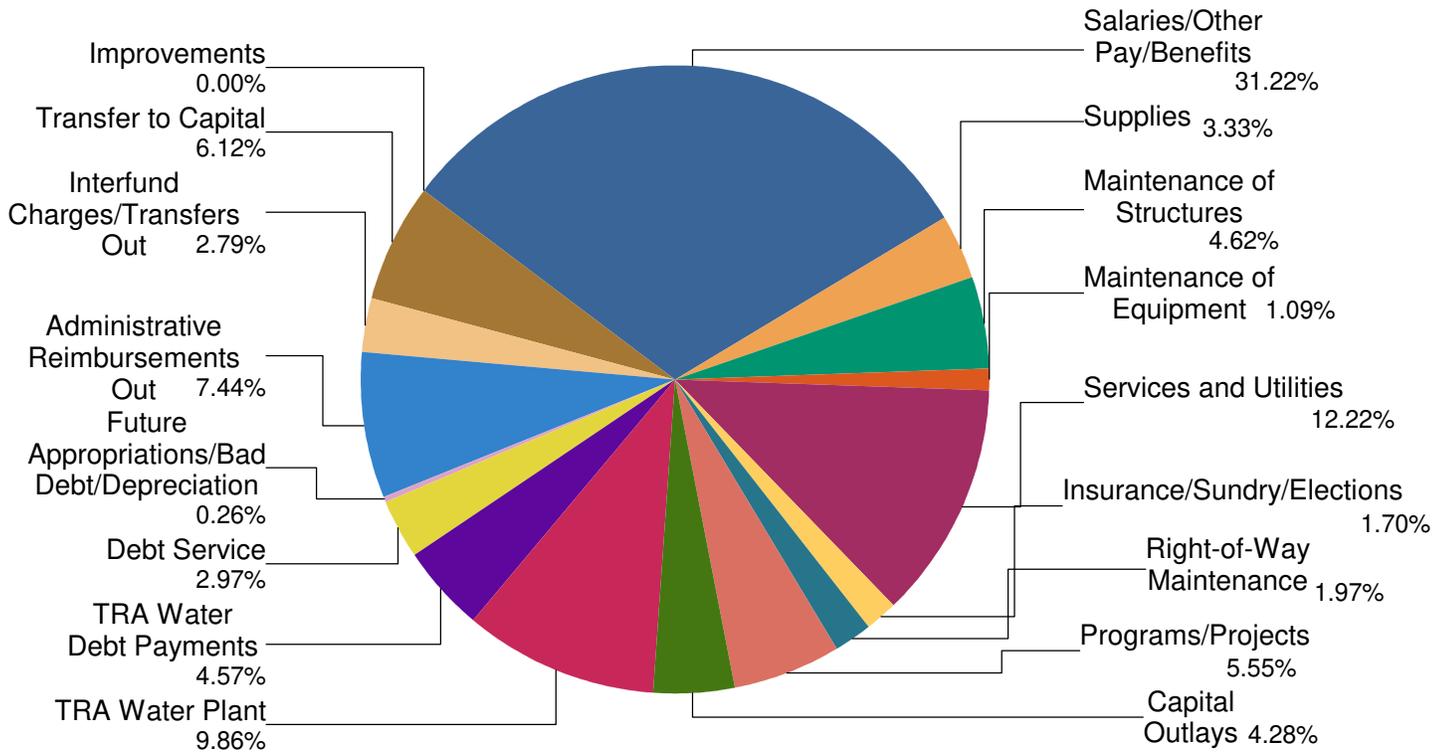
City of Huntsville
Summary of Adopted Expenses by Department
FY 2024-25



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Charter Offices	\$ 1,811,325	\$ 1,573,783	\$ 1,540,476	\$ 1,444,984	\$ 1,616,308
Development Services	\$ 1,314,803	\$ 1,446,645	\$ 1,666,840	\$ 2,301,408	\$ 1,748,207
Engineering	\$ 1,418,739	\$ 1,565,752	\$ 1,850,711	\$ 1,765,237	\$ 1,875,523
Finance	\$ 1,469,556	\$ 1,952,388	\$ 1,962,782	\$ 1,922,755	\$ 2,108,572
Human Resources	\$ 1,039,552	\$ 1,018,865	\$ 1,109,234	\$ 1,163,234	\$ 1,204,658
Information Technology	\$ 1,288,870	\$ 1,442,323	\$ 1,744,369	\$ 1,629,079	\$ 1,739,753
Parks & Leisure	\$ 2,997,128	\$ 3,036,403	\$ 3,495,395	\$ 3,442,384	\$ 3,615,468
Police	\$ 8,616,357	\$ 9,622,097	\$ 9,814,365	\$ 9,851,865	\$ 10,429,797
Fire Services	\$ 2,303,051	\$ 2,525,697	\$ 4,360,328	\$ 3,979,973	\$ 3,753,302
Public Works	\$ 22,869,520	\$ 24,834,806	\$ 27,920,186	\$ 27,459,711	\$ 30,411,669
Economic Development & Tourism	\$ 1,122,327	\$ 1,221,961	\$ 1,473,004	\$ 1,310,593	\$ 1,608,432
Non Departmental	\$ 24,053,509	\$ 32,762,528	\$ 20,515,111	\$ 21,530,618	\$ 21,402,279
Internal Service Funds	\$ 5,615,837	\$ 4,885,377	\$ 7,521,311	\$ 6,907,347	\$ 7,690,578
Debt Service	\$ 6,878,373	\$ 6,312,509	\$ 6,721,793	\$ 6,773,116	\$ 7,279,059
Total Expenses of all Departments	\$ 82,798,948	\$ 94,201,136	\$ 91,695,905	\$ 91,482,305	\$ 96,483,605

City of Huntsville
Summary of Adopted Expenditures by Category
FY 2024-25

Percent of Budget



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Salaries/Other Pay/Benefits	\$ 22,733,391	\$ 24,305,605	\$ 27,436,030	\$ 26,217,486	\$ 30,124,356
Supplies	\$ 2,598,898	\$ 2,488,159	\$ 3,205,651	\$ 3,130,865	\$ 3,217,048
Maintenance of Structures	\$ 4,414,842	\$ 4,813,044	\$ 4,441,816	\$ 4,585,978	\$ 4,452,925
Maintenance of Equipment	\$ 778,777	\$ 994,418	\$ 1,350,715	\$ 1,099,510	\$ 1,052,138
Services and Utilities	\$ 8,738,064	\$ 10,562,759	\$ 11,296,417	\$ 10,550,017	\$ 11,794,158
Insurance/Sundry/Elections	\$ 1,469,909	\$ 1,412,326	\$ 1,561,539	\$ 1,634,887	\$ 1,636,450
Right-of-Way Maintenance	\$ 1,408,345	\$ 1,399,358	\$ 1,627,020	\$ 1,627,020	\$ 1,897,707
Programs/Projects	\$ 3,743,417	\$ 3,777,663	\$ 4,751,011	\$ 4,033,213	\$ 5,351,050
Capital Outlays	\$ 2,421,492	\$ 1,388,373	\$ 5,553,783	\$ 4,399,651	\$ 4,125,609
TRA Water Plant	\$ 5,776,208	\$ 6,441,134	\$ 7,481,227	\$ 8,120,572	\$ 9,516,390
Utility Fund Debt Payments	\$ 3,826,413	\$ 3,751,859	\$ 3,854,963	\$ 3,908,863	\$ 4,409,080
Debt Service	\$ 3,051,960	\$ 2,634,857	\$ 2,866,830	\$ 2,864,254	\$ 2,869,979
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 275,000	\$ -	\$ 250,000
Administrative Reimbursements Out	\$ 5,918,916	\$ 6,577,243	\$ 6,744,126	\$ 6,744,126	\$ 7,182,719
Interfund Charges/Transfers Out	\$ 8,867,748	\$ 9,152,498	\$ 3,243,778	\$ 4,771,372	\$ 2,693,557
Transfer to Capital	\$ 7,013,989	\$ 14,491,173	\$ 6,004,499	\$ 7,109,667	\$ 5,908,939
Improvements	\$ 1,463	\$ 10,668	\$ 1,500	\$ 490	\$ 1,500
Land	\$ 35,114	\$ -	\$ -	\$ 684,334	\$ -
Total	\$ 82,798,948	\$ 94,201,136	\$ 91,695,905	\$ 91,482,305	\$ 96,483,605

City of Huntsville

Adopted Budget

FY 2024-25

1000 - Charter Offices



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
112 City Council					
Salaries/Other Pay/Benefits	\$ 2,407	\$ 2,252	\$ 6,110	\$ 2,163	\$ 2,610
Supplies	\$ 6,679	\$ 8,013	\$ 16,570	\$ 15,954	\$ 10,550
Services and Utilities	\$ 502,624	\$ 196,295	\$ 141,085	\$ 118,284	\$ 144,050
Total City Council	\$ 511,710	\$ 206,560	\$ 163,765	\$ 136,402	\$ 157,210
113 Office of City Manager					
Salaries/Other Pay/Benefits	\$ 553,679	\$ 506,396	\$ 554,601	\$ 581,042	\$ 586,343
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 600	\$ -	\$ -
Supplies	\$ 6,627	\$ 4,058	\$ 8,500	\$ 4,463	\$ 7,500
Services and Utilities	\$ 135,191	\$ 166,488	\$ 111,357	\$ 98,792	\$ 95,055
Total Office of City Manager	\$ 695,498	\$ 676,942	\$ 675,058	\$ 684,298	\$ 688,898
114 Office of City Secretary					
Salaries/Other Pay/Benefits	\$ 179,245	\$ 217,880	\$ 255,171	\$ 269,093	\$ 278,768
Supplies	\$ 2,425	\$ 4,584	\$ 4,730	\$ 3,584	\$ 2,350
Services and Utilities	\$ 13,875	\$ 18,064	\$ 31,443	\$ 18,521	\$ 29,893
Insurance/Sundry/Elections	\$ 22,406	\$ 617	\$ 38,000	\$ 18,570	\$ 32,000
Total Office of City Secretary	\$ 217,950	\$ 241,145	\$ 329,344	\$ 309,768	\$ 343,011
115 Office of City Attorney					
Services and Utilities	\$ 315,620	\$ 377,896	\$ 300,000	\$ 238,772	\$ 350,000
Total Office of City Attorney	\$ 315,620	\$ 377,896	\$ 300,000	\$ 238,772	\$ 350,000
117 Office of City Judge					
Salaries/Other Pay/Benefits	\$ 69,179	\$ 70,703	\$ 70,704	\$ 75,035	\$ 75,484
Services and Utilities	\$ 1,368	\$ 536	\$ 1,605	\$ 710	\$ 1,705
Total Office of City Judge	\$ 70,548	\$ 71,239	\$ 72,309	\$ 75,744	\$ 77,189
1000 - Charter Offices	Totals	\$ 1,811,325	\$ 1,573,783	\$ 1,540,476	\$ 1,444,984
		\$ 1,616,308			

Our Purpose

The purpose of the Office of City Manager is to provide plans, controls, direction, and coordination to the activities and functions of all City departments, resources, personnel, capital and projects of the City on behalf of the City Council, employees of the City and the citizens of Huntsville so they can be informed, provide and receive needed services and enjoy a safe and productive place to live and work.

Description of our Services

The City Manager exercises leadership in maintaining effective communication between the City Council, City employees, and the citizens of Huntsville. As the City’s Chief Executive Officer, the City Manager helps develop the City’s mission, implements policies, and oversees legislative processes. The City Manager also formulates, reviews, and submits the annual budget to the City Council for adoption. This office helps to preserve and enhance the quality of life for the Citizens of Huntsville by actively seeking economic and community development opportunities and by observing the City’s guiding principles. The City Manager also performs other duties as assigned by the City Council.

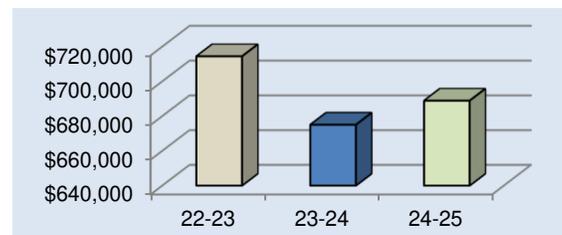
City of Huntsville - Strategic Goals / Priorities	
1. Public Safety 2. Economic Development 3. Quality of Life	4. Infrastructure 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Continue construction of Prop 2 projects	4	Complete City Hall Construction Project
5	Implement the objectives outlined in the Council 2023 plan	5	Strategic Plan Initiatives
5	Provide Council with a balanced 2024-25 budget	3	Implement Employee Compensation Study

Personnel

Division	21-22	22-23	23-24	24-25
Office of City Manager	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Council Meetings Attended	24	24	24	24
Training Events Attended	3	6	6	2
Director Meetings (Weekly)	54	54	54	
Community Engagement (2 per Week)	52	104	100	104

Charter Offices

Office of City Secretary

Our Purpose

The City Secretary is one of four Charter Officers (along with the City Manager, City Attorney, and the City Judge) appointed by and directly reporting to the Mayor and City Council.

The Office of City Secretary provides support, assistance, and information and serves as Parliamentarian, in an advisory role to the City Council. The office is responsible for agendas and minutes for City Council meetings and ensures compliance with the Texas Open Meetings Act. As the Records Management Officer, the City Secretary is custodian of all official records of the City including minutes, contracts, agreements, ordinances, resolutions, deeds, and other historical documents. The office receives and processes all Public Information Requests, in compliance with the Texas Public Information Act. The City Secretary is the Public Information Officer, and the Election official for the City. The office is responsible for the processing of alcoholic beverage applications and licenses in compliance with the Texas Alcohol and Beverage Commission. The Office of City Secretary also holds and maintains the City Seal.

Description of our Services

The Office of the City Secretary's areas of responsibility include:

- Prepares and maintains agendas, agenda packets, and meeting minutes,
- Ensures Open Meetings Act compliance and serves as Parliamentarian in an advisory role to the Council,
- Oversees City elections, ensuring integrity and voter education,
- Receives and processes public information requests,
- Handles public information for the City to include; media communications, social media, press releases, publications and digital signs,
- Implementing the City's records schedule, creating and filing active records, storing inactive records, imaging, purging, and preserving records,
- Manages and serves as a liaison for the City's boards, commissions and committees,
- Processes City alcoholic beverage applications and licenses in compliance with the Texas Alcohol and Beverage Commission,
- Serves on the emergency management team,
- Development and training for City Secretary staff.

City of Huntsville - Strategic Goals / Priorities

1. Public Safety
2. Economic Development
3. Quality of Life

4. Infrastructure
5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
2	Continue to enhance City Council's page and City Secretary's page of the website to be more user-friendly and transparent	2	Continue to enhance City Council's and City Secretary's webpages on the City's website to be more user-friendly and transparency
5	Participate in continuing education for Municipal Clerks to stay up to date with State Code for Elections, PIA, TOMA, and Liquor Licensing	5	Participate in continuing education for Municipal Clerks to stay up to date with State Code for Elections, PIA, TOMA, and Liquor Licensing.
2	Continue the electronic communication retention policies and begin updating if necessary	2	Continue implementation of an electronic contract management system
5	Created an efficient process to manage Liquor Licenses, including billing, payments, and tracking licenses	5	Implement a Boards and Commission solution that provides an online application that integrates with the Boards and Commission database.

Personnel

Division	20-21	21-22	22-23	23-24
Office of City Secretary	2.00	2.00	2.50	3.00
Total	2.00	2.00	2.50	3.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Municipal elections held	1	1	2	1
City Council & Council Committee agendas/notices posted	60	62	69	69
Public Information Requests processed* (HPD & Court not included)	233*	275	283	297
Ordinances processed for & adopted by City Council	32	34	36	35
Resolutions processed for & adopted by City Council	25	26	27	26
Board & Commission agendas prepared and/or posted	119	122	125	122
Liquor permits issued (most licenses/permits are two-year)	102	105	124	130
Proclamations prepared	28	30	32	30

Our Purpose

The purpose of the Office of City Judge is to administer effective and impartial justice for citizens in matters related to Class “C” offenses filed within the city limits of the City of Huntsville in order to provide due process and enhance public safety.

Description of our Services

The City Judge presides over the City of Huntsville’s municipal court proceedings. The City Judge conducts trials for Class “C” Misdemeanors which include: traffic violations, Class “C” Penal violations, parking violations, City Ordinance violations, Texas Alcoholic Beverage Code violations, Texas Health & Safety Code violations and Texas Education Code violations.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

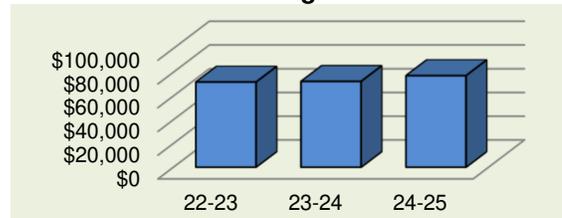
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
3	Administer effective and impartial justice for citizens in matters related to class C misdemeanor offenses filed within the city limits of the city of Huntsville.	3	Administer effective and impartial justice for citizens in matters related to class C offenses filed within the city limits of the city of Huntsville.

Personnel

Division	21-22	22-23	23-24	24-25
City Judge	1.00	1.00	1.00	1.0
Total	1.00	1.00	1.00	1.0

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of cases scheduled for court appearance	10,355	9,023	9,500	9,800
Number of cases filed	14,114	11,507	11,000	12,000
Number of cases adjudicated/closed	14,019	11,348	11,600	11,900
Number of cases appealed	8	3	4	4
Number of warrants issued	5,396	4,024	3,600	3,600

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Total Cases Appealed ²	.03%	.05%	.03%	.03%

2- Calculated as a % of total cases adjudicated/closed

City of Huntsville

Adopted Budget FY 2024-25



1500 - Development Services

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
395 RAMP Grant					
Maintenance of Structures	\$ -	\$ 8,110	\$ 100,000	\$ 58,850	\$ 95,000
Services and Utilities	\$ 308	\$ 1,708	\$ 2,250	\$ 1,288	\$ 1,800
Total RAMP Grant	\$ 308	\$ 9,819	\$ 102,250	\$ 60,139	\$ 96,800
399 Airport SRF					
Supplies	\$ -	\$ 1,043	\$ 4,250	\$ 1,029	\$ 4,250
Maintenance of Structures	\$ 19,747	\$ 11,920	\$ 26,224	\$ 19,034	\$ 51,000
Services and Utilities	\$ 6,649	\$ 6,013	\$ 26,700	\$ 8,688	\$ 26,700
Land/Easement Acquisition	\$ -	\$ -	\$ -	\$ 684,334	\$ -
Total Airport SRF	\$ 26,396	\$ 18,976	\$ 57,174	\$ 713,086	\$ 81,950
715 Support Services					
Salaries/Other Pay/Benefits	\$ 168,220	\$ 184,370	\$ 191,905	\$ 179,738	\$ 189,850
Supplies	\$ 3,502	\$ 2,676	\$ 4,550	\$ 2,029	\$ 5,050
Services and Utilities	\$ 3,472	\$ 825	\$ 4,045	\$ 1,222	\$ 4,000
Total Support Services	\$ 175,193	\$ 187,870	\$ 200,500	\$ 182,989	\$ 198,900
716 Planning					
Salaries/Other Pay/Benefits	\$ 206,104	\$ 247,751	\$ 246,258	\$ 263,814	\$ 270,727
Supplies	\$ 2,780	\$ 3,358	\$ 5,200	\$ 5,566	\$ 4,700
Services and Utilities	\$ 4,644	\$ 3,693	\$ 10,752	\$ 6,870	\$ 8,945
Insurance/Sundry/Elections	\$ 1,989	\$ 1,093	\$ 1,500	\$ 1,052	\$ 1,500
Total Planning	\$ 215,517	\$ 255,895	\$ 263,710	\$ 277,301	\$ 285,872
724 Inspections					
Salaries/Other Pay/Benefits	\$ 599,395	\$ 749,071	\$ 790,653	\$ 828,815	\$ 837,568
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 600	\$ -	\$ -
Supplies	\$ 13,683	\$ 18,012	\$ 21,370	\$ 17,090	\$ 21,951
Maintenance of Equipment	\$ 2,830	\$ 1,500	\$ 3,110	\$ 1,718	\$ 3,110
Services and Utilities	\$ 77,016	\$ 34,494	\$ 39,336	\$ 32,242	\$ 24,336
Programs/Projects	\$ 39,200	\$ -	\$ 40,000	\$ 38,960	\$ 40,000
Capital Outlays	\$ 1,702	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ 35,379	\$ 36,201	\$ -	\$ -	\$ -
Total Inspections	\$ 769,206	\$ 839,279	\$ 895,069	\$ 918,825	\$ 926,965
725 Health					
Salaries/Other Pay/Benefits	\$ 118,666	\$ 127,335	\$ 132,845	\$ 140,926	\$ 142,877
Supplies	\$ 4,794	\$ 2,745	\$ 8,092	\$ 3,279	\$ 8,092
Maintenance of Equipment	\$ 234	\$ 769	\$ 1,000	\$ 201	\$ 1,000
Services and Utilities	\$ 4,488	\$ 3,957	\$ 6,200	\$ 4,662	\$ 5,751
Total Health	\$ 128,183	\$ 134,805	\$ 148,137	\$ 149,069	\$ 157,720
1500 - Development Services	Totals \$ 1,314,803	\$ 1,446,645	\$ 1,666,840	\$ 2,301,408	\$ 1,748,207

Our Purpose

The Support Services Division/Call Center is the gateway to the City of Huntsville as we are committed to achieving the highest level of customer satisfaction. Our mission is to exceed customer expectations by providing accurate information that is communicated in an efficient and effective manner through the integration of people and technology.

Description of our Services

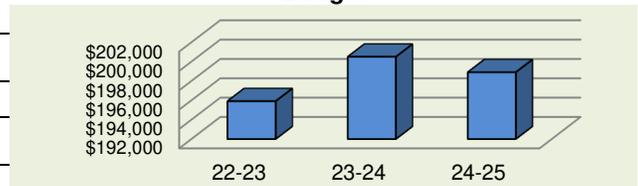
The Support Service Division offers readily accessible customer service professionals who are focused on providing quality customer service through phone, electronic, and personal interactions. The division provides "one-stop-shop" opportunities for those who live, work, and visit the City of Huntsville with easy access to all City services and information.

By calling central numbers, citizens can talk to customer service representatives who process requests for services, provide information and respond to citizen complaints for water line damage, water meter problems, wastewater line problems, solid waste dump request, potholes in streets, sidewalk problems, drainage problems, permitting, planning and zoning, illegal dumping, junk vehicles, substandard housing issues, vacant lot clean-up, building inspection requests, food service establishment complaints, street lighting and signage, etc. Additionally, the Support Services Division serves as a collection site for revenues including fees for building permits, trade permits, planning and zoning, contractor licensing, food establishments, daycare facilities, swimming pools/spa, water and wastewater taps, driveway culverts, recreation programs, cemetery lot sales, etc.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
2	Complete implementation of new permitting software and create instructions for use.	2	Evaluate and streamline the divisions record management.
5	Transfer files from Cityview Repository to Laserfiche under appropriate permits/addresses.	5	Prepare the division for relocation of records and staff to the new City Hall without disruption of services.
5	Review procedures manual for permitting and update instructions and forms.	5	Facilitate interdepartmental collaboration with the Engineering Department to streamline civil plan submittal and review.

Budget

Division	Personnel			
	21-22	22-23	23-24	24-25
Support Services	3.0	3.0	3.0	3.0
Total	3.0	3.0	3.0	3.0



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Service Requests/Inspection Requests Generated	17,947	14,831	13,587	14,581
Permits Processed	5,432	4,102	4,450	5,102
Number of Incoming/Outgoing Calls	18,777/14,310	19,672/14,823	21,461/14,916	21,500/15,203
Dollar Value of Revenue Collected	2,003,102	1,543,997	1,707,852	1,725,325
Number of Financial Transactions Processed	6,964	5,668	6,289	6,528

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of customer service work order requests routed within 2 hours of receipt.	100%	100%	100%	100%
% of email correspondence responded to within 2 hours of receipt.	100%	100%	100%	100%

Our Purpose

The purpose of the Planning Division is to implement the Comprehensive Plan and ensuring development activities are in compliance with local and state laws.

The Planning Division also helps coordinate all pre-development and pre-construction activities for new builders. The Division attempts to facilitate development by being a “one stop shop” for all development and permitting coordination. The staff has also worked within the Harnessing Huntsville’s Potential plan to understand rural development strategies to incorporate within the City.

Description of our Services

The Planning Division is responsible for guiding customers through the development process; reviews development plans and issues Certificates of Compliance; ensures that plats meet the minimum requirements; processes zoning change requests, zoning verification requests, annexation requests, variance requests, and amendments to the Huntsville *Development Code* and other ordinances and plans.

The Planning Division is responsible for providing support to the Planning Commission (PC) and the Board of Adjustment (BOA).

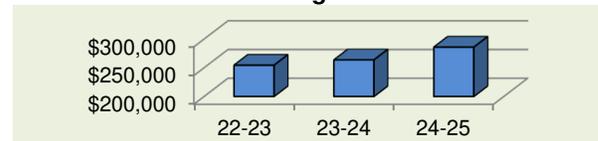
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
1	Educate the public about the proposed zoning districts	2	Educate the public about the proposed zoning districts
1	Review and approved zoning districts changes upon request	1	Update and expand the current Development Districts (Zoning) from 4 to 8.
1	Continue to help citizens, developers, and surveyors with the development process through pre-development meetings	1	Continue to help citizens, developers, and surveyors with the development process through pre-development meetings
2	Continue to guide citizens through the process for Variance request submittals and Conditional Use Permits	1	Continue to provide training opportunities for the Planning Commission, especially the new members
3	Work with City Council and Executive Leadership on street name change and right-of-way abandonment requests	2	Work on updating and revising the Development Code and the Development Code website as needed in certain sections so it will be easier for citizens to understand and staff to use

Personnel

Division	21-22	22-23	23-24	24-25
Planning	2.5	3.0	3.0	2.5
Total	2.5	3.0	3.0	2.5

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Certificate of Compliances Issued	784	505	475	490
Number of Plats Received	57	49	55	60
Number of Variance Requests heard by PC and BOA	12	14	18	20
Number of Zone Change & Conditional Use Permit Requests	8	2	1	6
Number of Plans or Ordinances Created/Amended	8	8	9	9

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Development Permit Applications Completed in 5 Business Days	100%	98%	98%	100%
% of Plats Returned with Staff Comments Within 10 Business Days	95%	95%	100%	100%

Our Purpose

The purpose of Central Inspections is to provide inspection services of private development and code enforcement of existing buildings and property to the citizens developers, contractors, property owners, and visitors of Huntsville so they can occupy properties and buildings that are constructed and maintained for the health and life safety of occupants as directed by the codes, laws, and good engineering practices adopted by the State of Texas and the City of Huntsville.

Description of our Services

Central Inspections is responsible for the administration of building permits as well as the inspection of private construction development. Central Inspections is also responsible for code enforcement and for investigating code enforcement complaints. Central Inspections reviews plans for private and public improvements, inspects and permits all public swimming pools and on-site sewer facilities in the city limits of Huntsville.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
2	Increasing customer services while implementing new software	2	Maintain emphasis on increased customer service and helping citizens understand the city's codes and ordinances.
1	Increasing Code Compliance efforts throughout the city	1	Increased focus on code compliance on the main thoroughfare to enhance the city's Historical looks.
1	Code Compliance working on substandard commercial Buildings	1	Increasing Code Compliance on all substandard property and debris accumulation.
5	Training Plans exam and inspectors on keeping a high standard of inspections for the city	5	Keeping the Department well trained and keeping a high standard for the Development Department.

Personnel

Division	21-22	22-23	23-24	24-25
Central Inspections	6.5	7.5	9	9
Total Personnel	6.5	7.5	9	9

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Permits Issued	5,432	4,102	4,160	4,210
Number of Inspections Performed	15,816	14,893	14,902	15,096
Number of Code Enforcement Cases Investigated	927	1,324	1,398	1,240

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Inspections Performed Within 24 hours of Request	99%	99%	99%	100%
% of Complaints Investigated Within 24 hours of Receipt	100%	98%	99%	100%
% of Plan Review Comments Provided Within 10 Business Days	98%	97%	100%	100%

Our Purpose

The purpose of Health Inspections is to provide health inspection services of all food service establishments to the citizens and visitors of Huntsville so they can eat and purchase meals and food products that are produced and sold under the State and local laws designed to protect the health and life safety of the public.

Description of our Services

Health Inspections is responsible for the inspection in accordance with State law of all Huntsville food service establishments such as restaurants, schools, groceries, convenience stores, mobile food units and bakeries. Health Inspections investigates all health related complaints and provides training and education for food service personnel.

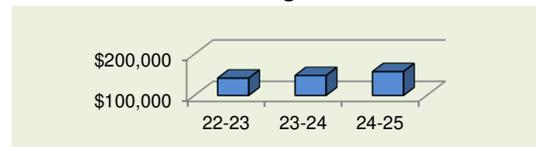
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
7	Update risk-based assessments for each establishment.	5	Expand professional credentials in the food retail health industry to better serve our community
7	Educate on cross-contamination. prevention within their establishments.	7	Coach food establishments on the top 5 most common violations to improve health scores
7	Become more involved with plan review for food establishments.	5	Continue to attain knowledge and training via FDA online classes. Update our knowledge on current FDA food code to improve our ability to perform inspections
5	Conduct on-site training for certified food managers.	7	Develop a quarterly food safety circular for local food establishments in English and Spanish in an effort to keep them current on health code updates

Personnel

Division	21-22	22-23	23-24	24-25
Health Inspection	2.0	2.0	2.0	2.0
Total Personnel	2.0	2.0	2.0	2.0

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Establishment Inspections Performed	634	626	640	645
Number of Re-Inspections Performed	8	9	4	5
Number of Complaints Investigated	60	55	40	40
Number of Courtesy Warnings Issued	8	7	8	10
Number of Follow-up Inspections	276	192	373	350

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Complaints investigated within 24 hours of request	100%	100%	100%	100%
% of total food establishments receiving a minimum of two inspections	100%	100%	100%	100%
Number of re-inspections performed as a % of total food establishments	1.15%	1.3%	1.7%	1.15%

City of Huntsville

Adopted Budget

FY 2024-25

7500 - Engineering



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
642 GIS					
Salaries/Other Pay/Benefits	\$ 250,627	\$ 257,626	\$ 259,215	\$ 272,501	\$ 273,945
Supplies	\$ 8,876	\$ 7,721	\$ 12,250	\$ 7,680	\$ 12,250
Services and Utilities	\$ 6,540	\$ 2,725	\$ 9,330	\$ 1,739	\$ 7,830
Total GIS	\$ 266,043	\$ 268,072	\$ 280,795	\$ 281,920	\$ 294,025
717 Engineering and Mapping					
Salaries/Other Pay/Benefits	\$ 743,125	\$ 921,664	\$ 1,106,150	\$ 1,097,806	\$ 1,150,723
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 80,824	\$ -	\$ -
Supplies	\$ 23,324	\$ 19,218	\$ 29,850	\$ 14,965	\$ 29,850
Maintenance of Equipment	\$ 1,156	\$ 3,713	\$ 4,800	\$ 2,265	\$ 3,500
Services and Utilities	\$ 113,637	\$ 34,202	\$ 56,010	\$ 76,424	\$ 97,334
Interfund Charges/Transfers Out	\$ -	\$ 36,201	\$ -	\$ -	\$ -
Total Engineering and Mapping	\$ 881,242	\$ 1,014,997	\$ 1,277,634	\$ 1,191,460	\$ 1,281,407
719 Survey					
Salaries/Other Pay/Benefits	\$ 257,832	\$ 266,664	\$ 263,507	\$ 278,337	\$ 274,519
Supplies	\$ 8,868	\$ 9,665	\$ 14,700	\$ 6,499	\$ 14,700
Maintenance of Equipment	\$ 511	\$ 2,308	\$ 3,450	\$ 2,639	\$ 3,450
Services and Utilities	\$ 4,244	\$ 4,045	\$ 10,625	\$ 4,382	\$ 7,422
Total Survey	\$ 271,454	\$ 282,683	\$ 292,282	\$ 291,857	\$ 300,091
7500 - Engineering	Totals	\$ 1,418,739	\$ 1,565,752	\$ 1,850,711	\$ 1,765,237
		\$ 1,875,523			

Our Purpose

The purpose of Engineering and Surveying divisions of the Engineering Department is to provide comprehensive Engineering design which includes survey, construction administration and inspection services for Capital Improvement Program (CIP) projects, bond projects, private development and identified special projects. The divisions also provide floodplain administration and traffic engineering services. The divisions ensure proper, safe, and high-quality infrastructure improvements that are designed and constructed by the private development sector and by the City. Divisions make every effort to provide timely response to the private development community. Greater importance will be given to oversee, inspect and ensure design and construction compliance with local/state/federal rules and regulations to achieve the overall Comprehensive Plan and Program of the City of Huntsville. Finally, resolve all citizen inquiries and complaints in an effective and timely manner.

Description of our Services

These divisions are responsible for the survey data, plan review, design, contract administration, construction inspection, and as-built data of public infrastructure improvements. As a collective team, these divisions work together to ensure a well-planned and constructed infrastructure system for the City. All public infrastructure improvement projects are designed/reviewed, inspected, and as-builts are maintained to ensure compliance with the project design and specifications. Develop and prioritize projects to include in capital improvement program (CIP) for implementation in the future years. Develop design, prepare easement acquisition documents, negotiate and acquire easements and rights-of-ways, administer construction contracts, provide daily inspections, and develop as-builts for all funded projects.

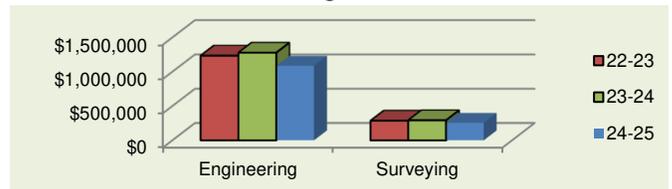
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Continue towards achieving efficient and expedited delivery of design and construction of Capital Improvement Program (CIP) Project.	4	Continue towards achieving efficient and expedited delivery of design and construction of Capital Improvement Program (CIP) Project.
4	Administer 2016 Bond Proposition No. 2 – City Hall & Service Center Buildings construction. Provide support where needed in the administration of the Martin Luther King Community Center and Animal Control Facility.	4	Administer 2016 Bond Proposition No. 2 – City Hall & Service Center Buildings construction.
4	Continue towards providing timely support to private development projects by review of plans and providing guidance on the need for improvements to the City’s water, sanitary sewer, street, and drainage infrastructure.	4	Continue towards providing timely support to private development projects by review of plans, plats and providing guidance on the need for improvements to the City’s water, sanitary sewer, street, and drainage infrastructure
2	Support major drainage studies for the City.	4	Support major drainage studies for the City
5	Continue to interact with TxDOT on issues of common interest specific to all phases of the IH-45 Widening Project through the City limits to minimize adverse impact during Construction.	5	Continue to interact with TxDOT on issues of common interest specific to all phases of the IH-45 Widening Project through the City limits to minimize adverse impact during Construction.

Personnel

Division	21-22	22-23	23-24	24-25
Engineering	10.00	11.00	11.00	11.00
Surveying	3.00	3.00	3.00	3.00
Total	13.00	14.00	14.00	14.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Utility placement permits administered	32	60	60	60
Number of CIP projects administered	55	55	55	55
Number of Development projects administered	145	155	160	160
Number of Public Improvement Permits reviewed & approved for permitting	8	18	18	18
Number of Plat Reviews	78	82	85	85
Number of Floodplain Reviews	28	20	25	25

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Utility Permits reviewed within 10 Business Days	85%	100%	100%	100%
% of CIP projects completed within budget	60%	90%	85%	85%
% of CIP projects completed on schedule	100%	100%	100%	100%

City of Huntsville

Adopted Budget

FY 2024-25

2000 - Finance



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
210 Finance					
Salaries/Other Pay/Benefits	\$ 661,863	\$ 683,927	\$ 631,835	\$ 752,281	\$ 823,982
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 118,700	\$ -	\$ -
Supplies	\$ 12,613	\$ 7,039	\$ 15,600	\$ 12,642	\$ 13,800
Services and Utilities	\$ 274,100	\$ 337,765	\$ 329,887	\$ 317,648	\$ 320,242
Capital Outlays	\$ -	\$ -	\$ 2,000	\$ -	\$ -
Total Finance	\$ 948,576	\$ 1,028,730	\$ 1,098,022	\$ 1,082,571	\$ 1,158,024
212 Utility Billing					
Salaries/Other Pay/Benefits	\$ 24,063	\$ 448,236	\$ 368,362	\$ 346,843	\$ 361,021
Supplies	\$ 60,583	\$ 68,504	\$ 64,000	\$ 61,117	\$ 64,000
Maintenance of Equipment	\$ -	\$ 165	\$ 500	\$ -	\$ 500
Services and Utilities	\$ 146,949	\$ 164,791	\$ 129,700	\$ 149,373	\$ 206,700
Total Utility Billing	\$ 231,595	\$ 681,696	\$ 562,562	\$ 557,332	\$ 632,221
216 Office Services					
Supplies	\$ 42,843	\$ 25,179	\$ 40,200	\$ 28,587	\$ 38,200
Services and Utilities	\$ 52,817	\$ 46,126	\$ 58,500	\$ 57,701	\$ 59,000
Total Office Services	\$ 95,660	\$ 71,304	\$ 98,700	\$ 86,288	\$ 97,200
234 Purchasing					
Salaries/Other Pay/Benefits	\$ 88,255	\$ 95,477	\$ 96,611	\$ 101,291	\$ 102,794
Supplies	\$ 385	\$ 67	\$ 400	\$ 239	\$ 400
Services and Utilities	\$ 2,922	\$ 1,938	\$ 2,650	\$ 1,635	\$ 1,900
Insurance/Sundry/Elections	\$ 3,236	\$ 2,477	\$ 2,500	\$ 3,382	\$ 3,500
Total Purchasing	\$ 94,797	\$ 99,959	\$ 102,161	\$ 106,547	\$ 108,594
718 Grants Management					
Salaries/Other Pay/Benefits	\$ 89,254	\$ 67,398	\$ 92,587	\$ 85,078	\$ 104,233
Supplies	\$ 306	\$ -	\$ 950	\$ 920	\$ 1,100
Services and Utilities	\$ 3,029	\$ 3,300	\$ 5,300	\$ 4,019	\$ 5,700
Insurance/Sundry/Elections	\$ 6,340	\$ -	\$ 2,500	\$ -	\$ 1,500
Total Grants Management	\$ 98,928	\$ 70,698	\$ 101,337	\$ 90,017	\$ 112,533
2000 - Finance Totals	\$ 1,469,556	\$ 1,952,388	\$ 1,962,782	\$ 1,922,755	\$ 2,108,572

Our Purpose

The purpose of the Finance Division is to provide financial reporting and analysis, assurance of internal controls, employee and vendor payments, and timely and accurate information to the City Council, City Staff, Vendors, and Citizens of Huntsville so that they may manage their resources, effectively administer their programs and projects, and make informed decisions.

Description of our Services

The Finance Division is responsible for the administration and supervision of all financial affairs of the City, the accurate and timely recording of the collection of City funds, the disbursement of City funds, and purchasing, recording and reporting in accordance with State laws, City policies, and Generally Accepted Accounting Principles (GAAP). The Finance Division advises the City Manager and departments regarding proper procedures and internal controls to other City departments in order to ensure accurate fiscal management. The Finance Division also conducts internal auditing as needed. The department consists of Accounting, Budget, Treasury, Utility Billing, Purchasing, and Grant Management.

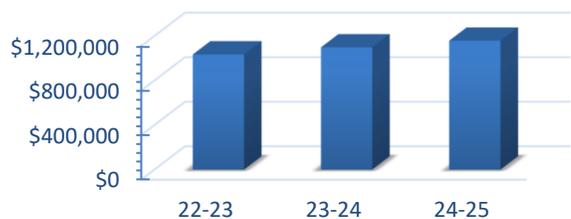
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Obtain 49 th Comprehensive Annual Financial Report Award from the GFOA	4	Obtain 50 th Comprehensive Annual Financial Report Award from the GFOA
4	Obtain 37 th Distinguished Budget Presentation Award from the GFOA	4	Obtain 38 th Distinguished Budget Presentation Award from the GFOA
4	Complete the Implementation of new time-keeping software that is more user-friendly for Departments	4	Continue to work with the City Manager and the City Council on the implementation of the water and wastewater rate studies to keep the data updated
4	Work with the City Manager and the City Council on the implementation of the water and wastewater rate study		

Personnel

Division	21-22	22-23	23-24	24-25
Finance	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Invoices Processed	10,121	10,500	11,000	11,000
Number of Vendor Payments Issued	5,502	3,780	3,780	3,785
Number of Employee Payments Issued	9,556	9,600	9,700	9,875
Number of Purchasing Card Transactions	3,600	3,700	3,700	3,775
Number of Monthly Financial Reports Released	12	12	12	12
Number of Receivable Invoices Mailed	86	90	90	95
Number of Official Budget Documents Prepared	1	1	1	1
Number of Comprehensive Annual Financial Reports Prepared	1	1	1	1

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Monthly Financial Reports Released On-Schedule	100%	100%	100%	100%
GFOA's Distinguished Budget Presentation Award Received	35 th	36 th	37 th	38 th
GFOA's Excellence in Financial Reporting Award Received	47 th	48 th	49 th	50 th
Unqualified Audit Opinion Received	✓	✓	✓	✓
City of Huntsville's General Obligation Bond Rating -				
Standard & Poor's	AA-	AA-	AA-	AA-
Fitch	AA	AA	AA	AA
City of Huntsville WW and SS Revenue Bonds Rating -				
Standard & Poor's	AA-	AA-	AA-	AA-
Fitch	AA	AA	AA	AA

Our Purpose

The purpose of Purchasing Services is to provide a systematic and efficient procurement and surplus disposition for all City operations so that City employees can have the equipment and supplies they need to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

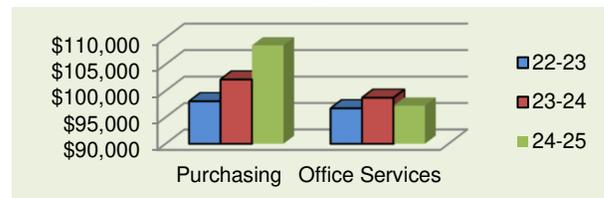
Purchasing Services provides procurement assistance to City departments for goods and services through bidding and contracts and works to ensure the best possible combination of price, quality and timeliness while maintaining a reputation of fairness and integrity. Purchasing Services also manages the City's disposal of surplus property. Along with managing shared departmental core administrative purchases.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
6	Continue to sponsor the HUB Vendor Show	6	Sponsor the HUB Vendor Show 2025
6	Provided continued support to departments by conducting training in purchasing policy, procurement card policy, attending solicitation meetings, assisting in developing specifications and scope of works.	6	Conducting training in purchasing policy and procurement card policy, attending solicitation meetings, and assisting in developing specifications and scope of works.
6	Provide continued support in implementing processes to gain efficiency in City Purchasing.	6	Should we receive E-Procurement software, provide support in implementing new system for City Purchasing.
6	Reestablish City Wide contracts with multiyear renewals.	6	Renew and establish new City Wide multiyear contracts to support City needs.
6	Continue to gain Continuing Education to sustain Certified Contract Developer certification and obtain Certified Texas Contract Manager certification.	6	Continue to gain Continuing Education to sustain Certified Contract Developer certification and obtain Certified Texas Contract Manager certification.

Personnel

Division	21-22	22-23	23-24	24-25
Purchasing	1.00	1.00	1.00	1.0
Office Services	-	-	-	
Total	1.00	1.00	1.00	1.0

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Active Annual Contracts	30	35	40	45
Purchase Orders Issued	553	576	599	623
Formal Bids Issued	27	30	33	37

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
External Satisfaction Survey	90%	90%	95%	97%
Internal Satisfaction Survey	98%	98%	95%	97%

Our Purpose

The purpose of the Grants Management Division is to develop and coordinate grant-funded programs to supplement local annual budget allocations. The Division is responsible to assist in the mission of the City of Huntsville’s goal of maintaining and improving the social and economic well-being of its citizens, and the sustainability of the community.

Description of Services

The Grants Management Division works with other city departments to determine the projects that might be fundable through alternate means (i.e. - grants and/or contributions). Once a funding source is identified, the Division staff discusses program requirements with administrative personnel and confers with personnel to develop program goals and objectives. The Division develops and submits grant proposals with Council approval.

The Division works with other departments to ensure that all local, state and federal grant guidelines, policies, and reporting is maintained

Functional Responsibilities

The Grants Management Division is responsible for writing, directing, and coordinating the evaluation or monitoring of grant funded programs. The Division also writes the specifications for evaluation or monitoring of programs by outside agencies. Staff, with the assistance of other City Department personnel, writes and submits periodic reports to comply with grant requirements. Staff maintains master files for grants and monitors paperwork connected with grant-funded programs. The Division establishes and adheres to procedures required by funding agencies. The Division maintains the budgets of the funded projects and submits the reimbursement requests to the funding agencies. The Division coordinates community outreach activities associated with grants.

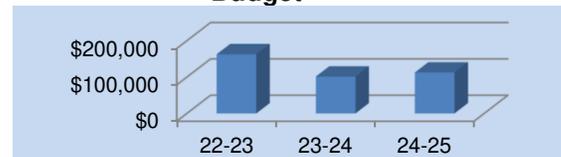
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
3	Secured over \$300,000 in outside funding	3	To secure over \$500,000 in outside funding
3	Awarded at least 60% of grant applications submitted	3	To receive award of at least 75% of grant applications submitted
3	Completed and closed major infrastructure grant project	3	To hold 1 community outreach workshop

Personnel

Division	21-22	22-23	23-24	24-25
Grants Management	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
# of Grants Submitted	12	10	10	12
# of Grants Received	9	7	8	10
# of Active Grant Projects	6	7	1	
# of Completed Grant Projects (by fiscal year end)	3	3	7	

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Grants Awarded	75%	70%	75%	75%
Amount of Grant Funds Awarded	\$4,600,000	\$1,000,000	\$300,000	\$500,000

Our Purpose

The purpose of Utility Billing is to provide billing and revenue collection services to both City utility customers and other City departments in order to provide excellent service to our utility customers and accurately record and receipt revenues for the City of Huntsville.

Description of our Services

Utility Billing ensures that utility customers are billed in accordance with the rate structure established by City Council and are treated equitably in compliance with ordinances and policies. Utility Billing performs a wide variety of functions including billing and collection; customer requests for connects, disconnects, and transfers of service; bad debt and non-payment issues; assisting customers with payment options and arrangements; and answering questions regarding billing and services. The division also acts as a central collection point for monies received by other City departments.

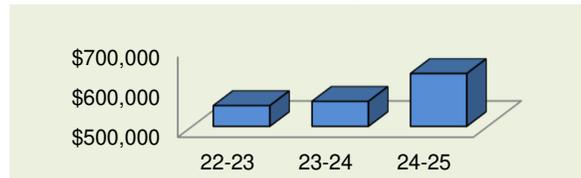
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
3	Continue efforts to minimize utility accounts charge-offs with a target less than 5% of dollars billed	3	Continue efforts to minimize utility accounts charge-offs with a than 5% of dollars billed
3	Target utility accounts receivables for 99% current	3	Implement a collection agency for bad debt accounts.
3	Implement new water rates	3	Implement new water rates

Budget

Personnel

Division	21-22	22-23	23-24	24-25
Utility Billing	5.50	5.50	5.50	5.50
Total	5.50	5.50	5.50	5.50



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Utility Account Bills Generated	122,561	121,782	128,030	129,000
Number of Utility Payments Received	114,088	139,435	140,004	141,000
Number of Other Cash Collections Received	43,898	35,540	36,000	37,000
Meter Reading Service Orders Generated	10,354	9,577	9,600	9,800
Number of Penalties Processed	16,786	17,266	18,000	17,600
Number of Billing Adjustments Made ¹	13	11	12	10
Number of Other Adjustments Made ²	8,071	9,196	8,550	8,400

1- Billing Adjustments are adjustments made to utility accounts and consumption data because of meter misreads or other billing errors.

2- Other Adjustments include adjustments made to utility accounts because of leaks, waiving of penalties, service fees, reinstate fees, tamper fees, etc. No adjustment is made to consumption data.

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Monthly Bills Posted to Customer Accounts On-Time	100%	100%	100%	100%
Number of Billing Adjustments to Correct Meter Reading and/or Billing Errors	.01%	.01%	.01%	.01%
% of Utility Accounts With Balances More Than 30 Days Past Due	.50%	.50%	.50%	.50%
Uncollectible Account Charge-Offs as a % of Total Dollars Billed	.17%	.19%	.13%	.10%

City of Huntsville
Adopted Budget
FY 2024-25
3000 - Human Resources



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
150 Human Resources					
Salaries/Other Pay/Benefits	\$ 484,130	\$ 395,280	\$ 481,248	\$ 544,738	\$ 585,609
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 2,659	\$ -	\$ -
Supplies	\$ 37,998	\$ 40,371	\$ 64,400	\$ 48,820	\$ 65,900
Maintenance of Equipment	\$ -	\$ -	\$ 800	\$ 402	\$ 800
Services and Utilities	\$ 48,643	\$ 114,317	\$ 100,000	\$ 117,938	\$ 62,600
Insurance/Sundry/Elections	\$ 11,736	\$ 9,087	\$ 38,200	\$ 35,815	\$ 42,200
Total Human Resources	\$ 582,506	\$ 559,054	\$ 687,307	\$ 747,713	\$ 757,109
231 Municipal Court					
Salaries/Other Pay/Benefits	\$ 363,551	\$ 387,519	\$ 345,985	\$ 344,451	\$ 371,265
Supplies	\$ 8,886	\$ 6,673	\$ 9,875	\$ 8,651	\$ 10,352
Services and Utilities	\$ 37,527	\$ 34,103	\$ 29,567	\$ 28,982	\$ 31,896
Total Municipal Court	\$ 409,963	\$ 428,294	\$ 385,427	\$ 382,084	\$ 413,513
433 Court Technology Division					
Services and Utilities	\$ 36,693	\$ 31,516	\$ 36,500	\$ 33,437	\$ 34,036
Capital Outlays	\$ 10,389	\$ -	\$ -	\$ -	\$ -
Total Court Technology Division	\$ 47,082	\$ 31,516	\$ 36,500	\$ 33,437	\$ 34,036
3000 - Human Resources	Totals \$ 1,039,552	\$ 1,018,865	\$ 1,109,234	\$ 1,163,234	\$ 1,204,658

Our Purpose

The purpose of the Human Resources (HR) Department is to recruit and retain a high-performing workforce, and to create an environment for employees to become life-long learners, while promoting performance of duties in a safe manner. This is done through innovation and continuous improvement efforts to provide outstanding customer service to our employees, leading to a high level of service to our citizens.

Description of our Services

The City of Huntsville seeks to attract and develop a diverse group of talented people who share a commitment to our core values of professionalism, respect, results, teamwork and partnerships and who will provide the highest quality of service to our citizens. The Human Resources Department provides support to city departments in human resource planning, recruitment, and selection, and acts as a consultant to the departments on a variety of HR issues.

Human Resources also works to ensure all personnel policies are administered in a consistent manner and is responsible for advising the department supervisors regarding legal compliance, as well as resolving all employee relations concerns. Human Resources is responsible for all functions related to Risk Management to include worker's compensation, liability insurance and claims, and safety training.

The department also conducts job analysis and administers and maintains the city's classification, compensation and pay plan system. Human Resources is responsible for management of both retirement and benefits programs. Human Resources ensures equal employment to all individuals without regard to race, color, religion, sex, national origin, age or disability and strives to provide every employee the opportunity to advance and realize their maximum potential, by providing professional development opportunities to all employees.

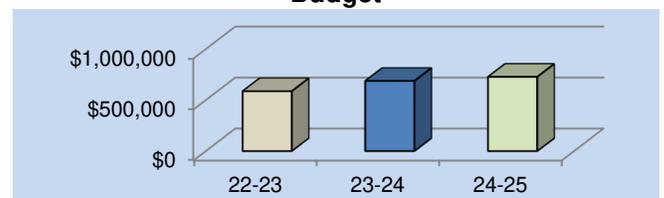
City of Huntsville - Strategic Goals / Priorities

1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
2,5	Implemented new dental vendor Delta Dental for Employees and Retirees	2,5	Roll out S T A R program
5	Successful Open Enrollment/Benefits Fair w/information and vendors attended fair	5	Implement and train on Comp Study is currently in process
5	Transfer new Online Applicant Tracking system from CivicHR to Criterion	2,5	Work with other employees on Employee Engagement Committee to look at areas of enhancement for S T A R
5	Success transition of Payroll from finance to the HR department.	5	Succession Planning is in process

Personnel

Division	21-22	22-23	23-24	24-25
Human Resources	4.0	4.0	5.0	5.0
Total	4.0	4.0	5.0	5.0

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Applications Received	2,000	2,200	2,662	3,000
Average Number of Applicants per Recruitment	10	10	13	27
# of Employee Relations Investigations (these are major – taking up to 3-6 months of work)	N/A	N/A	3	1
Total Engagement Trainings S. T. A. R. (hours are HR only)	N/A	N/A		120
Assess benefit vendors at a minimum of 2 full Reviews / Year		N/A	2	3
Number of Benefit Outreach Sessions Offered	10	10	10	15
Total Contact Safety Training Hours by HR (Risk)*	1700	1700	1500	1500

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% Baseline Employee Engagement	N/A	N/A	N/A	
Hold or reduce cost for Employee Benefit Plans	Hold	Reduced	Hold	Reduce
Employee Turnover Rate	20%	20%	23%	10%
Address employee relations claims by reducing # of Litigious events	1	1	0	0
Risk response to all call-out incidents within one hour	100%	100%	100%	100%

Our Purpose

The purpose of the Municipal Court is to provide a forum for citizens to be heard in a professional and courteous environment in matters related to Class “C” misdemeanor offenses filed within the city limits of the City of Huntsville so that the law may be administered in a fair and efficient manner.

Description of our Services

The Municipal Court provides administrative support for the City of Huntsville’s municipal court proceedings. The Municipal Court is responsible for the collection of fines, fees, and State costs: filing citations/complaints; court scheduling; issuing, tracking, and clearing warrants; updating and maintaining court records; and reporting collections, convictions, and statistical data to the appropriate State agencies.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

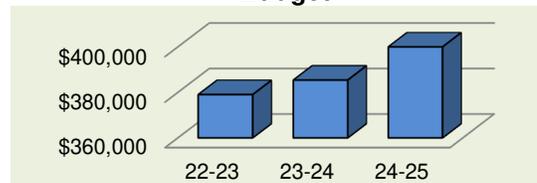
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
5	Cross training new Deputy Court Clerks in assisting with courtroom dockets to allow more diversity.	5	Becoming more involved in PR events with other departments and agencies within the city.
5	Successfully have all Deputy Court Clerks pass the Level I certification.	5	Continue the purge process on closed cases to maintain only 5 yrs of records in the system as per records retention.
5	Working directly with Walker County Communications in implementing a warrant list database.	5	Cross train Deputy Court Clerks on appeals and expunction process.

Personnel

Division	21-22	22-23	23-24	24-25
Municipal Court	5.50	5.50	5.50	5.50
Total	5.50	5.50	5.50	5.50

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of cases filed	14,114	11,507	11,000	12,000
Number of cases scheduled for court appearance	10,355	9,023	9,500	9,800
Number of cases adjudicated/closed	14,019	11,348	11,600	11,900
Number of warrants issued	5396	4,024	3,600	3,600
Number of warrants cleared	3608	3,867	4,500	4,500
Number of translations of Spanish speaking persons	834	820	800	850
Number of incoming phone calls to main office number	20,910	18,058	18,500	19,000

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Average fine & costs collected per case disposed	\$137	\$137	\$144	144
Clearance Rate	101%	101%	100%	100%

City of Huntsville

Adopted Budget

FY 2024-25

3500 - Information Technology



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
640 Information Technology						
Salaries/Other Pay/Benefits	\$ 498,066	\$ 564,849	\$ 569,018	\$ 654,522	\$ 676,725	
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 77,077	\$ -	\$ -	
Supplies	\$ 71,182	\$ 43,193	\$ 40,400	\$ 46,594	\$ 40,400	
Maintenance of Equipment	\$ -	\$ -	\$ 1,000	\$ 337	\$ 1,000	
Services and Utilities	\$ 716,026	\$ 834,280	\$ 1,052,774	\$ 927,627	\$ 1,021,628	
Capital Outlays	\$ 3,596	\$ -	\$ 4,100	\$ -	\$ -	
Total Information Technology	\$ 1,288,870	\$ 1,442,323	\$ 1,744,369	\$ 1,629,079	\$ 1,739,753	
3500 - Information Technology	Totals	\$ 1,288,870	\$ 1,442,323	\$ 1,744,369	\$ 1,629,079	\$ 1,739,753

Our Purpose

The purpose of Information Technology is to provide all City departments with the technical support and equipment necessary to deliver their services efficiently and effectively to the citizens of Huntsville.

Description of our Services

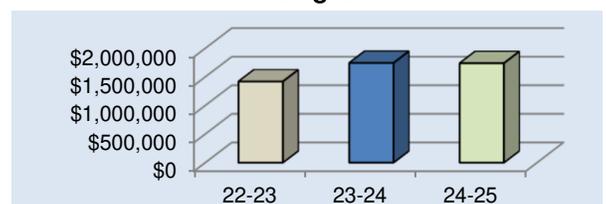
The Information Technology department is responsible for planning, developing, and administering systems and voice communications to provide citizen-oriented and cost-effective services to City departments. It provides quality hardware and application support to all City employees, maintains its technical infrastructure lifecycle, and guides City departments regarding technology implementations.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Advanced Authentication Rollout	4	City Hall & Service Center Technology Buildout
4	Timekeeping Software Refresh	4	IP Telephony Redundancy
3, 4	311 Rollout	4	Mainstreet Fiber Integration
1	Fiber Loop Completion	4	NB Davidson Network Redundancy
4	IP Telephony Refresh	4	Access Point Refresh

Personnel

Division	21-22	22-23	23-24	24-25
Information Technology	6.0	6.0	7.0	7.0
Total	6.0	6.0	7.0	7.0

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Help Desk Requests Completed	1862	1722	1742	1829
Technical Projects Completed	184	124	170	175
Total IT Equipment Supported	1400	1450	1472	1500
Total Applications Supported	704	729	737	872
Help Desk Requests to IT Staff Ratio	341:1	312:1	273:1	286:1
Workstations/Equipment to IT Staff Ratio	233:1	242:1	210:1	214:1

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Average Time to Resolve Help Desk Requests				
High Priority - <i>The goal is to resolve within 4 hours.</i>	0.75 Hours	1 Hour	1.5 Hours	4 Hours
Medium Priority - <i>The goal is to resolve within 1 day.</i>	2.2 Hours	6.75 Hours	1 Day	1 Day
Low Priority - <i>The goal is to resolve within 3 business days.</i>	8.9 Hours	16.5 Hours	4.4 Hours	3 Days

City of Huntsville

Adopted Budget

FY 2024-25

4000 - Parks & Leisure



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
420 Parks & Leisure Administration					
Salaries/Other Pay/Benefits	\$ 216,236	\$ 225,256	\$ 226,001	\$ 240,911	\$ 238,679
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 600	\$ -	\$ -
Supplies	\$ 4,448	\$ 3,910	\$ 6,230	\$ 6,610	\$ 6,730
Services and Utilities	\$ 35,089	\$ 40,507	\$ 41,848	\$ 38,240	\$ 41,813
Total Parks & Leisure Administration	\$ 255,773	\$ 269,674	\$ 274,679	\$ 285,761	\$ 287,222
421 Recreation					
Supplies	\$ 4,651	\$ 6,927	\$ 12,612	\$ 15,202	\$ 12,002
Services and Utilities	\$ 31,932	\$ 28,781	\$ 37,285	\$ 36,832	\$ 39,075
Programs/Projects	\$ 23,861	\$ 22,614	\$ 27,000	\$ 26,837	\$ 28,350
Capital Outlays	\$ -	\$ 16,235	\$ -	\$ -	\$ -
Total Recreation	\$ 60,444	\$ 74,556	\$ 76,897	\$ 78,871	\$ 79,427
422 Parks Maintenance					
Salaries/Other Pay/Benefits	\$ 704,017	\$ 703,793	\$ 770,049	\$ 740,918	\$ 796,572
Supplies	\$ 65,686	\$ 65,743	\$ 100,738	\$ 71,674	\$ 76,328
Maintenance of Structures	\$ 65,167	\$ 55,239	\$ 64,400	\$ 67,279	\$ 70,000
Maintenance of Equipment	\$ 18,180	\$ 33,431	\$ 70,400	\$ 62,766	\$ 40,500
Services and Utilities	\$ 143,801	\$ 107,541	\$ 123,180	\$ 108,372	\$ 113,831
Capital Outlays	\$ 19,142	\$ 11,425	\$ -	\$ 24,345	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parks Maintenance	\$ 1,015,994	\$ 977,173	\$ 1,128,767	\$ 1,075,354	\$ 1,097,231
424 Aquatic Center Operations					
Salaries/Other Pay/Benefits	\$ 138,199	\$ 143,978	\$ 196,049	\$ 162,324	\$ 200,357
Supplies	\$ 26,905	\$ 39,055	\$ 35,130	\$ 47,903	\$ 47,900
Maintenance of Structures	\$ 18,107	\$ 23,294	\$ 20,000	\$ 85,774	\$ 23,500
Maintenance of Equipment	\$ 64	\$ 2,662	\$ 2,500	\$ 2,577	\$ 2,500
Services and Utilities	\$ 20,148	\$ 21,036	\$ 28,016	\$ 17,542	\$ 26,700
Programs/Projects	\$ -	\$ 110	\$ 200	\$ -	\$ 200
Total Aquatic Center Operations	\$ 203,423	\$ 230,136	\$ 281,895	\$ 316,120	\$ 301,157
430 Community Service Asst. Groups					
Supplies	\$ 13,453	\$ 18,617	\$ 25,200	\$ 18,494	\$ 20,200
Maintenance of Equipment	\$ 767	\$ 142	\$ 2,000	\$ 768	\$ 2,000
Total Community Service Asst. Groups	\$ 14,220	\$ 18,759	\$ 27,200	\$ 19,262	\$ 22,200
440 Library SRF					
Supplies	\$ -	\$ -	\$ -	\$ 998	\$ -
Maintenance of Equipment	\$ 346	\$ -	\$ -	\$ -	\$ -
Programs/Projects	\$ 15,369	\$ (745)	\$ -	\$ 3,040	\$ -
Total Library SRF	\$ 15,715	\$ 745	\$ -	\$ 4,038	\$ -

City of Huntsville

Adopted Budget

FY 2024-25

4000 - Parks & Leisure



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
444 Building Maintenance					
Salaries/Other Pay/Benefits	\$ 312,822	\$ 344,734	\$ 243,599	\$ 283,907	\$ 269,037
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 600	\$ -	\$ -
Supplies	\$ 15,683	\$ 18,818	\$ 19,723	\$ 13,337	\$ 14,773
Maintenance of Structures	\$ 69,614	\$ 34,791	\$ 40,000	\$ 28,196	\$ 50,000
Maintenance of Equipment	\$ 34,312	\$ 54,470	\$ 52,000	\$ 82,718	\$ 61,000
Services and Utilities	\$ 263,786	\$ 259,952	\$ 507,946	\$ 469,275	\$ 571,612
Total Building Maintenance	\$ 696,217	\$ 712,765	\$ 863,868	\$ 877,434	\$ 966,422
460 Cemetery					
Salaries/Other Pay/Benefits	\$ 74,429	\$ 73,710	\$ 69,335	\$ 76,023	\$ 74,973
Supplies	\$ 4,223	\$ 5,586	\$ 9,100	\$ 6,673	\$ 8,475
Maintenance of Structures	\$ 2,685	\$ 1,717	\$ 5,000	\$ 3,151	\$ 5,000
Maintenance of Equipment	\$ 1,052	\$ 3,232	\$ 4,900	\$ 1,721	\$ 4,900
Services and Utilities	\$ 23,104	\$ 3,909	\$ 34,416	\$ 34,976	\$ 39,756
Programs/Projects	\$ -	\$ -	\$ 7,500	\$ 1,684	\$ 3,500
Total Cemetery	\$ 105,493	\$ 88,154	\$ 130,251	\$ 124,228	\$ 136,604
647 Library Services					
Salaries/Other Pay/Benefits	\$ 467,966	\$ 154,787	\$ -	\$ -	\$ -
Supplies	\$ 26,586	\$ 4,937	\$ 10,000	\$ 1,981	\$ 9,000
Maintenance of Structures	\$ -	\$ -	\$ -	\$ 611	\$ 5,536
Maintenance of Equipment	\$ 4,273	\$ 755	\$ 750	\$ (34,998)	\$ -
Services and Utilities	\$ 90,168	\$ 483,503	\$ 654,686	\$ 650,942	\$ 662,669
Programs/Projects	\$ 385	\$ 133	\$ -	\$ -	\$ -
Capital Outlays	\$ 40,470	\$ 21,817	\$ 46,402	\$ 42,782	\$ 48,000
Total Library Services	\$ 629,848	\$ 665,931	\$ 711,838	\$ 661,318	\$ 725,205
4000 - Parks & Leisure Totals	\$ 2,997,128	\$ 3,036,403	\$ 3,495,395	\$ 3,442,384	\$ 3,615,468

Our Purpose

The purpose of Parks Maintenance is to provide quality maintenance of City-owned parks, cemeteries, and recreational facilities to citizens and visitors so they can enjoy and safely utilize park facilities.

Description of our Services

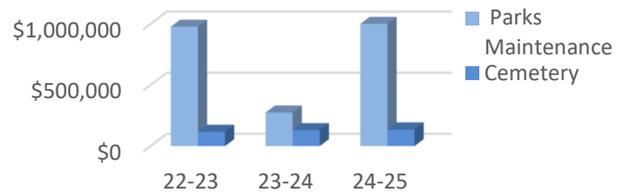
Parks Maintenance is responsible for maintaining the City parks, baseball, softball, soccer, and other recreation-related facilities, such as the Martin Luther King Center and Oakwood Cemetery. Major City-owned parks include Eastham-Thomason Park, Kate Barr Ross Park, and Emancipation Park. Other pocket or neighborhood parks are scattered throughout the City. Parks Maintenance also provides groundskeeping services at City facilities such as City Hall, the City Service Center, the Huntsville Police Department, and the Huntsville Public Library.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
3	Replace Lighting at Bush Miller Park	3	Complete Parks Master Plan
3	MLK Renovation Completion	3	Install Fence at KBR Park
3	Cut dead trees at Bush Miller Park	3	Upgraded MLK Restroom
3	Leveled Softball Restrooms at KBR Park	3	Move Adult Softball to Josey

Personnel

Division	21-22	22-23	23-24	24-25
Parks Maintenance	12.75	12.75	12.75	12.75
Cemetery	1.00	1.00	1.00	1.00
Total	13.75	13.75	13.75	13.75

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Acres of Parks/Grounds Maintained	414	400	400	400
Hours Spent Maintaining Existing Parks/Recreation Facilities	26,000	26,000	26,500	26,500
Improvement projects to park/recreation facilities	18	19	25	30
Number of Cemetery Plots sold	31	27	45	30
Performance Measures	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Number of leagues/teams utilizing our fields (includes HISD* and SHSU**)	15* **	15* **	15* **	13**
Number of participants in youth sports leagues	1755	1591	1910	1950
Number of participants in adult sports leagues	110	114	122	130
Performance Measures	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Number of Sports Field Rentals	60	80	58	60
Number of Park/Gazebo Rentals	23	15	30	35
Number of MLK Community Center Rentals	46	0	66	75

Our Purpose

The purpose of Building Services is to provide safe, comfortable, and well-maintained city-owned buildings and facilities so that City employees are supplied with a safe environment that allows them to be as efficient as possible in their service to the citizens of Huntsville.

Description of our Services

Building Services is responsible for the maintenance, repair, and improvements to all city-owned buildings and facilities. Building Services also performs internal projects, community projects, and oversees various contractual projects.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

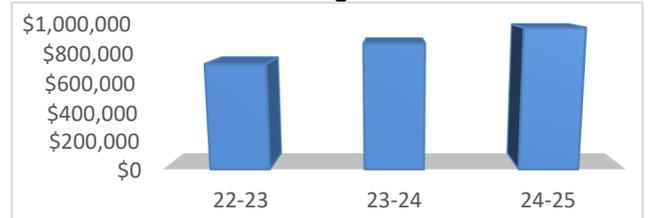
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
3	Improve janitorial services-Contracted w/ Metroclean	3	Rehab HVAC system at HPL
3	Completed softball restroom leveling at KBR Park	3	Level Hodges Building at Statue
3	Completed storage building additions for Rec Services	3	Level Soccer Restroom at KBR Park
3	Completed restroom leveling at Aquatic Center	3	Familiarize staff with new facilities and their controls

Personnel

Division	21-22	22-23	23-24	24-25
Building Maintenance	5.50	6.0	4.0	4.00
Total	5.50	6.0	4.0	4.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Total Square Footage of Buildings and Facilities Maintained	290,643	295,643	305,000	373,925
Number of Building and Facilities Maintained	79	80	81	84
Special Projects Completed	3	3	1	1

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Number of work orders submitted for Building Maintenance	N/A*	N/A*	494*	450

*Numbers are estimates due to switching work order software.

Our Purpose

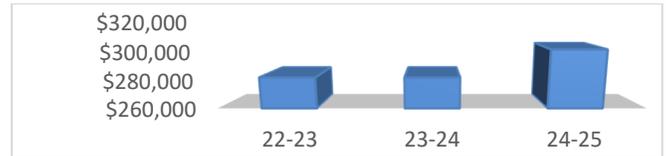
The Aquatics Center's purpose is to provide water-related activities to citizens and visitors so they may enjoy safe swimming.

Description of our Services

The Aquatic Center Division is responsible for operating and maintaining the aquatic facility. This division coordinates and provides recreational swimming time as well as swim lessons to the youth. Aquatic Center staff coordinates with the Huntsville Independent School District Swim Team and the Huntsville Lakers Swim Team to allow for practices and meets. Other programming will be explored and provided to meet community needs.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
3	Continue preventive maintenance routine	3	Replaster splashpad and replace expansion joints
3	Replace slide for safety purposes	3	Replace roof on office and restrooms
3	Replace picnic tables at facility (2)	3	Replace additional picnic tables
3	Added Junior Guard Program		

Division	21-22	22-23	23-24	24-25
Aquatic Center	2.5	2.5	2.5	2.5
Total	2.5	2.5	2.5	2.5



Budget

Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Hours Operated	2,000	2000	2500	2500
Number of Swim Meets Held	8	12	10	10
Number of Lessons Held	70	80	90	96
Number of Programs Held	2	4	4	6

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Average Participant Per Day in Aquatic Center Activities (Peak Season)	300	350	400	450
Average Participant Per Day at the Aquatic Center (Non-Peak Season)	40	80	75	100
Number of Private Pool Rentals	30*	45	55	50
Number of leagues/teams utilizing the Aquatic Center	3	3	4**	4**

*Estimated number

**HISD's Mance Park Middle School started bringing their gym class over this fiscal year.

City of Huntsville

Adopted Budget

FY 2024-25

4500 - Police



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
550 Police Administration					
Salaries/Other Pay/Benefits	\$ 370,026	\$ 282,950	\$ 278,299	\$ 296,831	\$ 294,065
Services and Utilities	\$ 910,859	\$ 1,462,600	\$ 1,059,285	\$ 1,092,833	\$ 1,131,549
Programs/Projects	\$ -	\$ 5,700	\$ 19,230	\$ -	\$ -
Total Police Administration	\$ 1,280,885	\$ 1,751,250	\$ 1,356,814	\$ 1,389,663	\$ 1,425,614
551 Police Services					
Salaries/Other Pay/Benefits	\$ 5,830,955	\$ 6,306,544	\$ 6,385,859	\$ 6,560,100	\$ 6,684,807
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 5,503	\$ -	\$ 176,994
Supplies	\$ 337,975	\$ 320,009	\$ 373,976	\$ 278,176	\$ 352,976
Maintenance of Structures	\$ (2,930)	\$ (14,044)	\$ 12,040	\$ 34,442	\$ 17,472
Maintenance of Equipment	\$ 56,120	\$ 54,998	\$ 68,990	\$ 74,929	\$ 68,990
Services and Utilities	\$ 96,084	\$ 119,215	\$ 182,161	\$ 120,156	\$ 199,687
Programs/Projects	\$ -	\$ 494	\$ 500	\$ 290	\$ 500
Capital Outlays	\$ -	\$ -	\$ 192,812	\$ 330,875	\$ 164,825
Interfund Charges/Transfers Out	\$ -	\$ 38,000	\$ -	\$ -	\$ -
Total Police Services	\$ 6,318,204	\$ 6,825,217	\$ 7,221,841	\$ 7,398,967	\$ 7,666,251
553 PD Fed Equitable Sharing SRF					
Supplies	\$ -	\$ -	\$ 100,261	\$ -	\$ 102,761
Total PD Fed Equitable Sharing SRF	\$ -	\$ -	\$ 100,261	\$ -	\$ 102,761
554 Police Forfeiture SRF					
Supplies	\$ -	\$ 20,052	\$ 2,728	\$ -	\$ 80,208
Services and Utilities	\$ 3,840	\$ 4,800	\$ 11,520	\$ 3,840	\$ 11,520
Capital Outlays	\$ 48,045	\$ 11,130	\$ 100,000	\$ -	\$ 100,000
Total Police Forfeiture SRF	\$ 51,885	\$ 35,981	\$ 114,248	\$ 3,840	\$ 191,728
555 School Resource Officers					
Salaries/Other Pay/Benefits	\$ 652,582	\$ 705,684	\$ 687,387	\$ 714,966	\$ 715,634
Supplies	\$ 27,109	\$ 22,010	\$ 28,950	\$ 25,756	\$ 30,450
Maintenance of Equipment	\$ 4,599	\$ 8,265	\$ 11,200	\$ 9,534	\$ 11,200
Services and Utilities	\$ 9,002	\$ 10,044	\$ 14,740	\$ 9,619	\$ 15,440
Capital Outlays	\$ 46,564	\$ -	\$ -	\$ 23,332	\$ -
Interfund Charges/Transfers Out	\$ 30,747	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326
Total School Resource Officers	\$ 770,603	\$ 777,030	\$ 786,603	\$ 827,532	\$ 817,050
556 Victim Services					
Salaries/Other Pay/Benefits	\$ 66,283	\$ 69,432	\$ 71,073	\$ 73,350	\$ 75,467
Supplies	\$ 11,658	\$ 14,025	\$ 14,223	\$ 12,844	\$ 11,250
Services and Utilities	\$ 10,854	\$ 20,591	\$ 24,251	\$ 15,080	\$ 9,036
Total Victim Services	\$ 88,795	\$ 104,047	\$ 109,547	\$ 101,274	\$ 95,753
558 LEOSE					

City of Huntsville

Adopted Budget

FY 2024-25

4500 - Police



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Services and Utilities	\$ 1,366	\$ -	\$ 29,051	\$ 12,500	\$ 21,300
Total LEOSE	\$ 1,366	\$ -	\$ 29,051	\$ 12,500	\$ 21,300
559 Police Grants					
Programs/Projects	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340
Total Police Grants	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340
4500 - Police	Totals \$ 8,616,357	\$ 9,622,097	\$ 9,814,365	\$ 9,851,865	\$ 10,429,797

Our Purpose

The purpose of the Huntsville Police Department is to provide police services, general assistance, and educational opportunities to the citizens of Huntsville so that they feel safe and well protected from crime and disorder.

Description of our Services

The Huntsville Police Department provides law enforcement services to the citizens of Huntsville. The Uniformed Services Division responds to calls for service, conducts proactive

preventative patrols, enforces traffic laws and investigates motor vehicle crashes. Uniformed Services also provides School Resource Officer services to all HISD Campuses. Additional services include Animal Control, Parking Enforcement and City Marshal.

The Support Services Division conducts criminal investigations, undercover narcotics investigations and manages sex offender registration programs. Support Services also provides community-oriented programs, coordinates departmental training, enforces local codes and manages departmental records, information and reception services.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

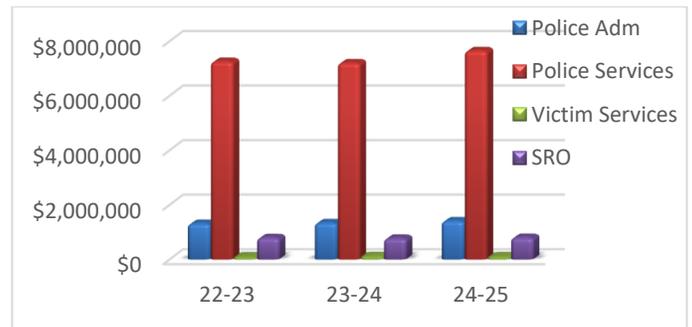
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
1	Completed construction and began operation of the Animal Control Facility.	1	Continue compliance with Texas Police Chief's Accreditation Program.
1	Established a feral cat control program.	1	Work to increase staffing to get closer to the recommended levels and to keep up with the City's growth.
1	Obtained secure storage of digital evidence.	1	Rotate Command positions to prepare for future promotions.
1	Continued compliance with the Texas Police Chiefs Accreditation Program, formerly Texas Best Practices.	1	Continue Public Safety personnel participation in community events.

Personnel

Division	21-22	22-23	23-24	24-25
Sworn Police Officers	60.00	63.00	63.00	65.00
Civilian Personnel	10.00	10.00	10.00	10.00
Total Personnel	70.00	73.00	73.00	75.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Calls for Service Responded to by Police Department	59,035	47,268	49,631	52,113
Citizen Requested	28,093	23,814	25,005	26,255
Officer Initiate	30,942	23,454	24,627	25,858
Number of Arrests Made	2,032	2,002	2,102	2,207
Adult	1,895	1,827	1,918	2,014
Juvenile	137	175	184	193
Number of Traffic Contacts	19,447	16,293	17,108	17,963
Number of Citations Issued	10,182	6,676	7,010	7,361
Number of Accidents	1,089	1,078	1,132	1,189
Number of Offenses/Incidents Reported	2,125	2,015	2,116	2,222
Number of Offenses Cleared by Investigation	876	796	836	878
Number of Calls Responded to by School Resource Officers	2,460	1,559	1,637	1,719
Number of Complaints Investigated by Animal Control Officer	1,033	875	919	965
Number of Community Service Programs Conducted	56	52	55	58

City of Huntsville

**Adopted Budget
FY 2024-25
4800 - Fire Services**



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget	
552 Fire Services						
Salaries/Other Pay/Benefits	\$ 1,932,762	\$ 2,038,573	\$ 2,304,663	\$ 2,870,187	\$ 2,962,049	
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 500,600	\$ -	\$ 286,128	
Supplies	\$ 180,653	\$ 177,459	\$ 200,141	\$ 178,594	\$ 229,169	
Maintenance of Structures	\$ -	\$ 15,178	\$ 33,985	\$ 61,814	\$ 25,392	
Maintenance of Equipment	\$ 73,116	\$ 92,543	\$ 100,612	\$ 80,158	\$ 100,612	
Services and Utilities	\$ 64,124	\$ 97,214	\$ 123,892	\$ 118,353	\$ 146,552	
Programs/Projects	\$ 3,046	\$ 3,011	\$ 3,400	\$ 2,168	\$ 3,400	
Capital Outlays	\$ 49,350	\$ 101,719	\$ 1,093,035	\$ 668,699	\$ -	
Total Fire Services	\$ 2,303,051	\$ 2,525,697	\$ 4,360,328	\$ 3,979,973	\$ 3,753,302	
4800 - Fire Services	Totals	\$ 2,303,051	\$ 2,525,697	\$ 4,360,328	\$ 3,979,973	\$ 3,753,302

Our Purpose

The purpose of the Huntsville Fire Department is to provide fire suppression, prevention, and educational services to the citizens of Huntsville and Walker County so they can live and work in a safe environment where loss of life and property due to fire is reduced.

Description of our Services

The Huntsville Fire Department protects the citizens of Huntsville and their property through fire control and suppression activities, hazardous material incident response, and through support of on-scene emergency medical services (EMS) operations. The Department also enhances the quality of life of our citizens through a comprehensive program of educational services directed toward fire prevention and public awareness.

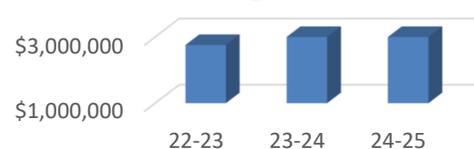
City of Huntsville - Strategic Goals / Priorities	
1. Public Safety 2. Economic Development 3. Quality of Life	4. Infrastructure 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
1	Changed our shift arrangement and began to staff 2 stations	1	Pursue the SAFER grant and or add additional personnel through the budget process to reach the NFPA 1710 minimums
1	Continue to work with the County ESD's to maintain a positive working relationship	1	Continue to work with the County ESD's to maintain a positive working relationship
1	Cooperated with HR on the restructure of all pay scales within the Fire Department	1	Seek to reclassify the 4 of the Captain's positions to Battalion Chiefs to allow a shift supervisor in accordance with NFPA 1710 standards
1	Met with the Mayor and discussed his role as the EM Director and scheduled the Elected Officials Workshop	1	Continue to seek a team approach as it pertains to Emergency Management for the City keeping in alignment with our STAR initiatives.
1	Continue to work towards improving our in-house training resources and abilities	1	Continue to work towards improving our in-house training resources and abilities

Personnel

Division	21-22	22-23	23-24	24-25
Fire Department ¹	19.00	23.00	25.00	28.00
Total	19.00	23.00	25.00	28.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Calls responded to by Fire Department	1609	1894	2003	2200
Inside City Limits	1388	1658	1790	1850
Outside City Limits	221	236	224	230
Number in West District	54	52	50	50
Number of Main Alarms Answered	228	243	261	275
Inside City Limits	148	166	193	210
Outside City Limits	80	77	74	75
Number in West District	12	10	15	20
Number of Burning Permits Issued	699	671	1000	1200
Number of Inspections Conducted	460	111	300	350
Number of Presentations Made	35	59	100	150

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Average Number of drills attended by part time firefighters	30%	23%	20%	50%
Average number of drills attended by full time firefighters	34%	33%	30%	50%
Percent of Main Alarm incidents responded to be Volunteers	14%	10%	10%	25%

City of Huntsville

Adopted Budget
FY 2024-25
5000 - Public Works



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
320 Public Works Administration					
Salaries/Other Pay/Benefits	\$ 397,139	\$ 412,491	\$ 418,925	\$ 438,324	\$ 446,532
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 600	\$ -	\$ -
Supplies	\$ 1,776	\$ 3,165	\$ 4,021	\$ 2,869	\$ 4,114
Services and Utilities	\$ 15,605	\$ 21,189	\$ 25,407	\$ 20,964	\$ 23,767
Total Public Works Administration	\$ 414,519	\$ 436,845	\$ 448,953	\$ 462,157	\$ 474,413
323 Streets					
Salaries/Other Pay/Benefits	\$ 827,179	\$ 791,405	\$ 958,941	\$ 801,288	\$ 1,004,360
Supplies	\$ 92,985	\$ 81,750	\$ 102,570	\$ 79,700	\$ 97,790
Maintenance of Structures	\$ 2,613,089	\$ 2,845,616	\$ 2,106,146	\$ 2,114,930	\$ 2,249,604
Maintenance of Equipment	\$ 57,905	\$ 52,368	\$ 75,950	\$ 107,520	\$ 75,950
Services and Utilities	\$ 350,237	\$ 349,637	\$ 433,563	\$ 349,441	\$ 424,216
Programs/Projects	\$ -	\$ -	\$ 10,000	\$ -	\$ 5,000
Capital Outlays	\$ -	\$ 11,250	\$ 181,366	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 166,268	\$ -
Total Streets	\$ 3,941,394	\$ 4,132,026	\$ 3,868,536	\$ 3,619,148	\$ 3,856,920
360 Surface Water Plant					
TRA Water Plant	\$ 5,776,208	\$ 6,441,134	\$ 7,481,227	\$ 8,120,572	\$ 9,516,390
Total Surface Water Plant	\$ 5,776,208	\$ 6,441,134	\$ 7,481,227	\$ 8,120,572	\$ 9,516,390
361 Water Production					
Salaries/Other Pay/Benefits	\$ 257,996	\$ 302,076	\$ 278,627	\$ 283,614	\$ 295,902
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 59,177
Supplies	\$ 93,938	\$ 103,507	\$ 194,919	\$ 114,564	\$ 195,328
Maintenance of Structures	\$ 414,994	\$ 520,547	\$ 251,000	\$ 527,719	\$ 301,000
Maintenance of Equipment	\$ 8,528	\$ 23,039	\$ 29,000	\$ 15,137	\$ 28,000
Services and Utilities	\$ 511,760	\$ 1,048,929	\$ 558,367	\$ 1,014,224	\$ 533,669
Capital Outlays	\$ -	\$ -	\$ 680,000	\$ 140,000	\$ 491,055
Interfund Charges/Transfers Out	\$ -	\$ 16,500	\$ -	\$ -	\$ -
Total Water Production	\$ 1,287,216	\$ 2,014,599	\$ 1,991,913	\$ 2,095,258	\$ 1,904,131
362 Water Distribution					
Salaries/Other Pay/Benefits	\$ 864,722	\$ 950,484	\$ 1,119,755	\$ 1,050,178	\$ 1,172,658
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 59,177
Supplies	\$ 290,645	\$ 184,129	\$ 277,291	\$ 238,602	\$ 248,150
Maintenance of Structures	\$ 271,692	\$ 359,780	\$ 456,421	\$ 428,488	\$ 536,421
Maintenance of Equipment	\$ 92,368	\$ 143,413	\$ 129,570	\$ 148,949	\$ 160,570
Services and Utilities	\$ 17,473	\$ 29,050	\$ 29,020	\$ 24,534	\$ 31,015
Capital Outlays	\$ 7,733	\$ -	\$ 213,352	\$ 7,981	\$ 50,000
Interfund Charges/Transfers Out	\$ 86,000	\$ -	\$ -	\$ 213,352	\$ -

City of Huntsville

Adopted Budget FY 2024-25 5000 - Public Works



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Total Water Distribution	\$ 1,630,633	\$ 1,666,855	\$ 2,225,409	\$ 2,112,084	\$ 2,257,991
363 Wastewater Collection					
Salaries/Other Pay/Benefits	\$ 722,851	\$ 704,274	\$ 733,859	\$ 750,294	\$ 773,171
Supplies	\$ 93,145	\$ 86,780	\$ 107,045	\$ 89,583	\$ 117,605
Maintenance of Structures	\$ 389,677	\$ 345,813	\$ 430,000	\$ 456,423	\$ 475,000
Maintenance of Equipment	\$ 61,689	\$ 128,655	\$ 395,068	\$ 149,511	\$ 67,000
Services and Utilities	\$ 135,101	\$ 143,588	\$ 144,864	\$ 183,178	\$ 299,679
Capital Outlays	\$ -	\$ -	\$ -	\$ 28,509	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 269,104	\$ -
Total Wastewater Collection	\$ 1,402,463	\$ 1,409,110	\$ 1,810,836	\$ 1,926,602	\$ 1,732,455
364 A J Brown WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 282,756	\$ 257,171	\$ 298,611	\$ 297,514	\$ 302,101
Supplies	\$ 116,127	\$ 151,306	\$ 221,534	\$ 162,309	\$ 212,234
Maintenance of Structures	\$ 24,498	\$ 69,157	\$ 87,100	\$ 66,151	\$ 87,100
Maintenance of Equipment	\$ 10,763	\$ 13,571	\$ 12,765	\$ 6,935	\$ 10,000
Services and Utilities	\$ 426,509	\$ 404,306	\$ 503,810	\$ 363,307	\$ 528,541
Total A J Brown WW Treatment Plant	\$ 860,654	\$ 895,511	\$ 1,123,820	\$ 896,216	\$ 1,139,976
364.1 Operations of SHSU reclaimed WW					
Services and Utilities	\$ 720	\$ -	\$ -	\$ -	\$ -
Total Operations of SHSU reclaimed WW	\$ 720	\$ -	\$ -	\$ -	\$ -
365 N B Davidson WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 208,045	\$ 186,626	\$ 242,257	\$ 222,309	\$ 259,883
Supplies	\$ 53,931	\$ 47,318	\$ 51,209	\$ 67,419	\$ 68,138
Maintenance of Structures	\$ 95,009	\$ 80,569	\$ 103,100	\$ 401,551	\$ 103,100
Maintenance of Equipment	\$ 2,370	\$ 6,428	\$ 7,283	\$ 4,309	\$ 7,283
Services and Utilities	\$ 176,963	\$ 147,044	\$ 181,763	\$ 142,894	\$ 185,170
Capital Outlays	\$ 8,132	\$ -	\$ -	\$ -	\$ -
Total N B Davidson WW Treatment Plant	\$ 544,451	\$ 467,984	\$ 585,612	\$ 838,483	\$ 623,574
366 Robinson Creek WW Treatment Plant					
Salaries/Other Pay/Benefits	\$ 245,271	\$ 268,559	\$ 267,266	\$ 254,332	\$ 255,050
Supplies	\$ 18,868	\$ 28,617	\$ 41,055	\$ 39,464	\$ 41,564
Maintenance of Structures	\$ 231,513	\$ 404,229	\$ 550,000	\$ 118,837	\$ 200,000
Maintenance of Equipment	\$ 10,813	\$ 1,432	\$ 5,555	\$ 4,950	\$ 6,800
Services and Utilities	\$ 324,578	\$ 350,103	\$ 431,572	\$ 341,085	\$ 424,165
Capital Outlays	\$ 110,318	\$ 632	\$ 57,000	\$ 165,003	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 57,000	\$ -
Total Robinson Creek WW Treatment Plant	\$ 941,360	\$ 1,053,572	\$ 1,352,448	\$ 980,671	\$ 927,579
367 Environmental Services					
Salaries/Other Pay/Benefits	\$ 200,804	\$ 218,895	\$ 222,737	\$ 162,258	\$ 219,170

City of Huntsville

Adopted Budget FY 2024-25 5000 - Public Works



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Supplies	\$ 46,059	\$ 46,291	\$ 53,436	\$ 46,201	\$ 53,461
Maintenance of Structures	\$ 114	\$ 209	\$ 300	\$ 353	\$ 300
Maintenance of Equipment	\$ 1,553	\$ 2,251	\$ 2,368	\$ 2,050	\$ 2,368
Services and Utilities	\$ 58,594	\$ 39,963	\$ 96,405	\$ 59,202	\$ 95,678
Total Environmental Services	\$ 307,123	\$ 307,609	\$ 375,246	\$ 270,064	\$ 370,977
368 Meter Reading					
Salaries/Other Pay/Benefits	\$ 192,864	\$ 178,816	\$ 199,254	\$ 225,944	\$ 276,954
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 61,015	\$ -	\$ -
Supplies	\$ 12,899	\$ 10,724	\$ 12,715	\$ 12,006	\$ 15,483
Maintenance of Equipment	\$ 589	\$ (195)	\$ 7,270	\$ 1,908	\$ 5,000
Services and Utilities	\$ 4,693	\$ 5,512	\$ 9,275	\$ 15,528	\$ 14,870
Capital Outlays	\$ -	\$ -	\$ 46,820	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 45,000	\$ -
Total Meter Reading	\$ 211,044	\$ 194,857	\$ 336,349	\$ 300,386	\$ 312,307
373 Commercial Collection					
Salaries/Other Pay/Benefits	\$ 448,083	\$ 507,623	\$ 478,017	\$ 514,745	\$ 512,629
Supplies	\$ 224,849	\$ 226,205	\$ 215,375	\$ 184,725	\$ 221,221
Maintenance of Equipment	\$ 157,013	\$ 192,096	\$ 169,930	\$ 199,322	\$ 186,675
Services and Utilities	\$ 26,936	\$ 29,870	\$ 66,254	\$ 65,022	\$ 69,413
Interfund Charges/Transfers Out	\$ 166,800	\$ -	\$ -	\$ -	\$ -
Total Commercial Collection	\$ 1,023,681	\$ 955,794	\$ 929,576	\$ 963,815	\$ 989,938
374 Solid Waste Disposal					
Salaries/Other Pay/Benefits	\$ 258,412	\$ 273,980	\$ 275,774	\$ 287,963	\$ 293,687
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ -	\$ -	\$ 31,233
Supplies	\$ 15,573	\$ 56,211	\$ 24,525	\$ 17,701	\$ 25,412
Maintenance of Structures	\$ 11,085	\$ 8,022	\$ 14,000	\$ 9,897	\$ 14,000
Maintenance of Equipment	\$ 8,997	\$ 3,396	\$ 6,500	\$ 4,290	\$ 5,800
Services and Utilities	\$ 2,149,204	\$ 2,511,493	\$ 2,879,302	\$ 2,606,900	\$ 2,987,821
Capital Outlays	\$ -	\$ 14,108	\$ -	\$ -	\$ -
Total Solid Waste Disposal	\$ 2,443,272	\$ 2,867,210	\$ 3,200,101	\$ 2,926,752	\$ 3,357,953
375 Residential Collection					
Salaries/Other Pay/Benefits	\$ 444,075	\$ 513,054	\$ 517,549	\$ 487,566	\$ 508,806
Supplies	\$ 189,862	\$ 129,115	\$ 158,049	\$ 124,755	\$ 153,537
Maintenance of Structures	\$ 25	\$ -	\$ 1,000	\$ -	\$ 1,000
Maintenance of Equipment	\$ 112,084	\$ 117,276	\$ 109,446	\$ 101,470	\$ 117,955
Services and Utilities	\$ 27,725	\$ 29,484	\$ 1,500	\$ -	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -	\$ 779,906
Total Residential Collection	\$ 773,771	\$ 788,929	\$ 787,544	\$ 713,791	\$ 1,561,204

City of Huntsville

Adopted Budget
FY 2024-25
5000 - Public Works



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
377 Recycling					
Salaries/Other Pay/Benefits	\$ (16,102)	\$ 145,793	\$ 49,405	\$ 44,093	\$ 52,363
Supplies	\$ 50,259	\$ 35,591	\$ 47,829	\$ 26,412	\$ 24,469
Maintenance of Equipment	\$ -	\$ 35	\$ 150	\$ 78	\$ 300
Services and Utilities	\$ 121,735	\$ 108,720	\$ 138,750	\$ 78,941	\$ 111,150
Insurance/Sundry/Elections	\$ 222	\$ 316	\$ 1,000	\$ -	\$ 1,000
Programs/Projects	\$ 214	\$ 274	\$ 500	\$ 86	\$ 500
Capital Outlays	\$ -	\$ -	\$ -	\$ 11,758	\$ -
Improvements	\$ 1,463	\$ 10,668	\$ 1,500	\$ 490	\$ 1,500
Total Recycling	\$ 157,791	\$ 301,397	\$ 239,134	\$ 161,857	\$ 191,282
382 Street Sweeping					
Salaries/Other Pay/Benefits	\$ 115,217	\$ 123,501	\$ 123,664	\$ 132,305	\$ 133,498
Supplies	\$ 28,055	\$ 21,611	\$ 28,009	\$ 18,116	\$ 28,049
Maintenance of Equipment	\$ 24,121	\$ 27,467	\$ 35,000	\$ 33,620	\$ 35,000
Interfund Charges/Transfers Out	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Total Street Sweeping	\$ 231,393	\$ 172,578	\$ 186,673	\$ 184,041	\$ 196,547
384 Drainage Maintenance					
Salaries/Other Pay/Benefits	\$ 104,392	\$ 97,935	\$ 160,258	\$ 141,673	\$ 160,323
Supplies	\$ 4,569	\$ 2,778	\$ 6,205	\$ 3,171	\$ 6,265
Maintenance of Structures	\$ 37,835	\$ 30,876	\$ 115,000	\$ 80,948	\$ 115,000
Maintenance of Equipment	\$ 3,825	\$ 1,811	\$ 4,473	\$ 4,396	\$ 6,000
Services and Utilities	\$ 500	\$ 500	\$ 1,500	\$ 627	\$ 2,000
Interfund Charges/Transfers Out	\$ 60,355	\$ -	\$ -	\$ -	\$ -
Total Drainage Maintenance	\$ 211,477	\$ 133,900	\$ 287,436	\$ 230,815	\$ 289,588
388 Warehouse					
Salaries/Other Pay/Benefits	\$ 63,376	\$ 66,307	\$ 65,491	\$ 70,922	\$ 69,821
Supplies	\$ 1,940	\$ 1,495	\$ 1,696	\$ 1,264	\$ 3,246
Services and Utilities	\$ 163	\$ 41	\$ 211	\$ 63	\$ 211
Total Warehouse	\$ 65,479	\$ 67,844	\$ 67,398	\$ 72,248	\$ 73,278
389 Garage/Fleet Services					
Salaries/Other Pay/Benefits	\$ 458,683	\$ 446,583	\$ 523,906	\$ 486,365	\$ 545,587
Supplies	\$ 40,323	\$ 44,369	\$ 62,060	\$ 54,056	\$ 54,570
Maintenance of Structures	\$ 115,184	\$ -	\$ -	\$ -	\$ -
Maintenance of Equipment	\$ 26,308	\$ 21,994	\$ 28,625	\$ 27,139	\$ 28,625
Services and Utilities	\$ 4,374	\$ 5,570	\$ 7,384	\$ 7,392	\$ 6,384
Capital Outlays	\$ -	\$ 8,537	\$ -	\$ 9,800	\$ -
Total Garage/Fleet Services	\$ 644,873	\$ 527,052	\$ 621,975	\$ 584,752	\$ 635,166
5000 - Public Works	Totals \$ 22,869,520	\$ 24,834,806	\$ 27,920,186	\$ 27,459,711	\$ 30,411,669

Our Purpose

The purpose of Street Services is to provide maintenance and construction of the City of Huntsville’s street infrastructure and storm-water collection system and keep the streets and storm-water collection system clean of debris so that the Citizens of Huntsville can have a clean, safe and drivable transportation system and that storm-water is conveyed away from their homes and businesses.

Description of our Services

The Streets Division is responsible for maintaining the over 142 miles of public streets in the City of Huntsville. Street Services target on a rotating basis approximately 14 centerline miles of

public streets for maintenance annually. The Street Division is responsible for the construction of new street infrastructure, sidewalks, and parking lots. The Street Division maintains the City of Huntsville’s roadway signage, pavement markings, traffic control devices, curbs, gutters, and public rights-of-ways and is responsible for the maintenance of the infrastructure of the Huntsville Municipal Airport. The Street Division is also responsible for the construction and maintenance of the City of Huntsville’s storm-water collection system. The Street Sweeping Division is responsible for the removal of grass, leaves, and other debris from the City of Huntsville’s public streets and parking areas.

City of Huntsville - Strategic Goals / Priorities

- 1. Public Safety
- 2. Economic Development
- 3. Quality of Life

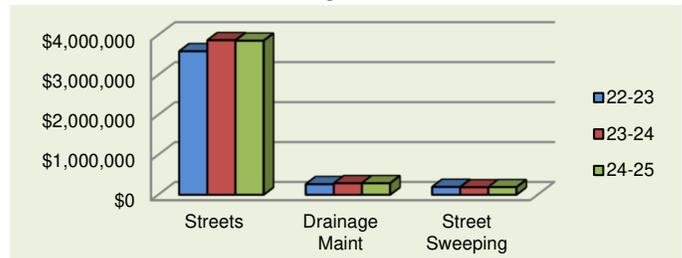
- 4. Infrastructure
- 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Resurfaced 13.76 lane miles of City streets	4	Resurface 20 lane miles of City streets
4	Removed 1300 tons of debris from City Streets	4	Remove 1300 tons of debris from City Streets
4	Replaced 350 signs on City streets	4,1	Replace 400 signs on City streets
4	Swept 4300 miles of City Streets	4	Sweep 4300 miles of City Streets

Personnel

Division	21-22	22-23	23-24	24-25
Streets	13.00	13.00	13.00	13.00
Drainage Maintenance	3.00	3.00	3.00	3.00
Street Sweeping	2.00	2.00	2.00	2.00
Total Personnel	18.00	18.00	18.00	18.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Street signs made and installed	284	297	400	400
Tons of HMAC Used for Street Repair Patches	1966	1629	1997	2000
Resurface lane miles of City Streets with Hot Mix or Crack Sealing	22.27	13.42	13.76	14
Pounds of Litter and Garbage Removed from Public Right-of-Ways	55840	14240	15000	15000
Tons of Brush removed from Public Right-of-Ways	604	889	360	400
Tons of Debris Removed by Street Sweeper	682	1020	1300	1300

Our Purpose

The purpose of the Garage is to provide high quality maintenance for safe operation of City vehicles and equipment in a cost effective and timely manner.

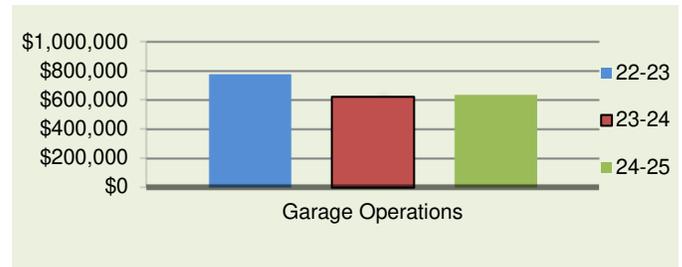
Description of our Services

Garage Operations is responsible for maintaining safe, efficient, dependable vehicles and equipment for City departments; reviewing new vehicle and equipment specification; and providing recommendations on vehicle and equipment replacement schedules.

City of Huntsville - Strategic Goals / Priorities	
1. Public Safety 2. Economic Development 3. Quality of Life	4. Infrastructure 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Updated the city asset replacement schedule to include revisions adopted in the 2023-2024 budget.	4	Update the city asset replacement schedule to include revisions adopted in the 2024-2025 budget
4	Completed most of the acquisitions of all approved assets in FY 22-23 replacement schedule. Still waiting on 1 1-Ton with service bed and 1-¾ ton with service bed	4	Complete the acquisition of all approved assets in FY 24-25 replacement schedule.
8	Provided efficient, effective, and accountable municipal fleet services.	8	Provide efficient, effective, and accountable municipal fleet services.

Division	Personnel			
	21-22	22-23	23-24	24-25
Garage Operations	7.50	7.50	7.50	7.50
Total	7.50	7.50	7.50	7.50



Budget

Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Vehicles and Equipment	849	886	895	910
Rolling Stock ¹	268	276	280	285
Non-rolling Stock ²	581	610	615	625
Fixed Asset to Mechanic Ratio (based on # of certified mechanics)	212:1	222:1	224:1	227:1
Number of Garage Work Orders Processed	3,227	3,120	3,200	3,250

1 – Includes autos, trucks, vans, dump trucks, sanitation trucks, specialty equip., riding mowers, backhoes, tractors, and fire vehicles.

2 – Includes generators, trailers, implements, and small equipment.

Our Purpose

The purpose of Water Services is to provide an adequate supply of safe, affordable, and dependable drinking water to the utility customers of Huntsville to meet consumption, fire suppression and other community needs.

Description of our Services

The Divisions of Water Services are responsible for water production and treatment, water distribution, and meter reading. Services are provided in accordance with standards established and governed by the Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ)

The Water Production division operates seven water wells and three water production plants. This division is charged with providing potable water to the City of Huntsville. Duties include water well maintenance, motor and pump maintenance, and chemical treatment.

The Water Distribution division maintains approximately 359 miles of water distribution lines in the City of Huntsville and surrounding rural areas. This division is charged with line maintenance, line construction, water and sewer taps, fire hydrant maintenance, utility locates, and water line repair.

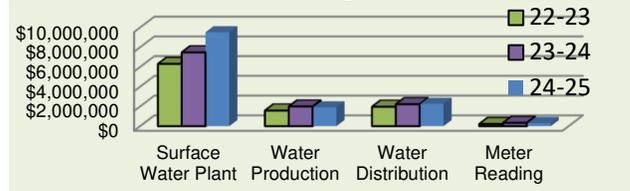
The Meter Reading division maintains approximately 12,654 water meters. This division is charged with meter maintenance, meter reading, meter testing, meter technology and customer service.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Continued implementing Commercial and Industrial businesses on City Web Portal. This allows the businesses to view their water consumption at any time via the portal.	4	Finish implementing Commercial and Industrial businesses on City Web Portal.
4	Continued implementing a Valve exercising and tracking program	4	Continue implementing a Valve exercising and tracking program
4	Continued Fire Hydrant maintenance program.	4	Continue Fire Hydrant maintenance program.
4	Completed and submitted the Lead and Copper Service Line Address Inventory to TCEQ by October 16, 2024.	4	Start inputting service line material data into the Lead and Copper Service Line Inventory report to TCEQ

Personnel

Division	21-22	22-23	23-24	24-25
Water Production	3.00	3.00	3.00	4.00
Water Distribution	16.00	16.00	16.00	17.00
Meter Reading	3.00	3.00	4.00	4.00
Total Personnel	22.00	22.00	23.00	25.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Customers Service Calls Performed by Meter Reading Crew.	11,205	9,723	9,800	10,000
Number of Total Coliform Rule samples taken.	931	856	950	1000
Total Gallons of Water Produced.	2.9 Billion	3.03 Billion	3.0 Billion	3.0 Billion
Water leak service calls.	421	435	606	650
Number of Locates on the City's Underground Infrastructure.	5,520	5,476	6,100	6,200
Average After Hour Water Plant Call-outs Per Month.	8	8	10	10
New water and sewer tap connections.	997	376	430	450
Number of Water Related Service Complaints Received.	539	728	920	950

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Number of Fire Hydrants maintained.	123	449	450	450
% Total Water Loss in distribution system.	7.93%	8.29%	6.54%	6.00%

Our Purpose

The purpose of the Wastewater Services Division is to provide wastewater collection infrastructure and treatment capacity for the utility customers of Huntsville and the State of Texas in order to provide a clean and healthy waterway for domestic and recreational uses.

Description of our Services

Wastewater Services is responsible for the collection and treatment of the wastewater generated in Huntsville. The activities of this division are conducted within the guidelines of the Texas Commission on Environmental Quality (TCEQ), the Environmental Protection Agency (EPA), and local ordinances. The Wastewater Collection Division is responsible for maintaining the collection system infrastructure including the gravity sewer lines, manholes, and lift stations.

The City of Huntsville uses a Supervisory Control and Data Acquisition (SCADA) computer system in the collection system for operational control and maintenance management. The computer system monitors various functions from the collection system, meter stations and lift stations.

The Wastewater Collection staff cleans lines, and works to reduce inflow and infiltration (I&I) in the system. The wastewater collected by the sewer system flows to and is treated at one of Huntsville's three wastewater treatment plants: AJ Brown Plant, N.B. Davidson Plant, and Robinson Creek Plant. The Wastewater Services Treatment staff is responsible for the operation and maintenance of each treatment facility. The City's wastewater treatment facilities play an integral role in the protection of our vital surface water resource by working to deliver quality effluent back to the environment.

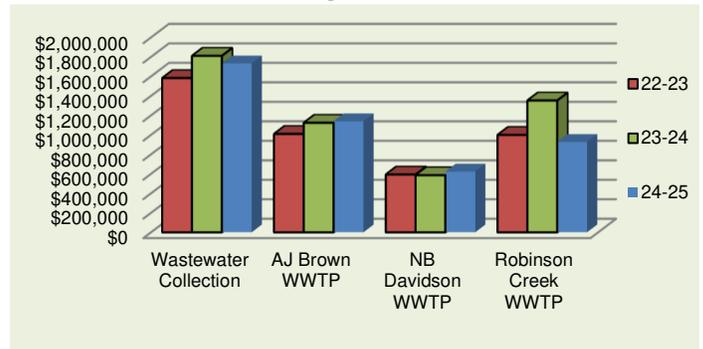
City of Huntsville - Strategic Goals / Priorities	
1. Public Safety 2. Economic Development 3. Quality of Life	4. Infrastructure 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Identified and repaired sources of inflow and infiltration within the collection system.	4	Identify and repair sources of inflow and infiltration within the collection system.
4	Partnered with Engineering during construction of McGary Creek Lift Station Rehab.	4	Partner with Engineering in completing construction of McGary Creek Lift Station Rehab.
4	Partnered with Engineering during construction of NB Davidson Basin 06 rehab project.	4	Partner with Engineering during design of NB Davidson WWTF rehab.
4	Partnered with Engineering during construction of AJ Brown Basin 08 sewer rehab project.	4	Partner with Engineering in completing construction of AJ Brown Basin 08 sewer rehab project.
4	Partnered with Engineering during construction of AJ Brown Basin 11 sewer rehab project.	4	Partner with engineering on the RC-04 Basin Rehabilitation & Renewal Flow Monitoring, Smoke Testing, MH Inspections, for recommendations for rehabilitation (to reduce I/I) or upsizing.

Personnel

Division	21-22	22-23	23-24	24-25
Wastewater Collection	10.00	10.00	10.00	10.00
AJ Brown WWTP	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00
Total Personnel	23.00	23.00	23.00	23.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Total Gallons of Wastewater Treated	1.61 B	1.68 B	1.70 B	1.72 B
Wastewater Work Orders Performed	2,607	1,555	1600	1600
Hours Spent on ROW Maintenance	568	1,096	600	600
Number of Manholes Inspected and Serviced	756	772	764	750
Average After Hour WW Plant Call-outs Per Month	9	5	7	6
Service Requests Completed	337	347	424	400
Approximate % of Solids Removed from Wastewater at WWTP	94.56%	92.33%	91.69%	92..5%

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Wastewater Service Request as a % of total Customer Accounts	2.70%	2.70%	2.60%	2.5%
Number of Sanitary Sewer Overflows	12	13	8	10
Miles of Sewer Line Inspected by CCTV	5.55*	3.24*	5.00	5.00

*CCTV camera was in the repair shop more than it was in the field for the past and current fiscal year.

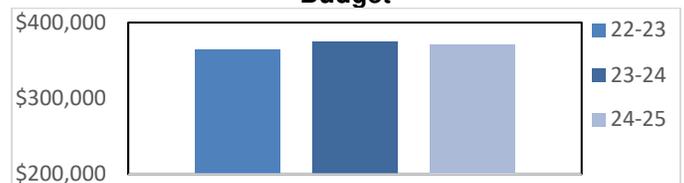
Our Purpose	Description of our Services
<p>The purpose of Environmental Services is to provide professional information, accurate and reliable data, and industrial oversight to City of Huntsville citizens, staff, and regulatory agencies in order for them to make informed decisions, maintain regulatory compliance, and protect public health and the environment. The Environmental Services Division is responsible for monitoring Wastewater Treatment Plant effluent in accordance with National Pollutant Discharge Elimination System (NPDES) permits for the City of Huntsville's three treatment plants.</p>	<p>In addition, this division performs process control analysis to assist in wastewater operations. The Environmental Services Division also monitors the biological sanitary conditions of the drinking water system, administers the Industrial Pretreatment program, and develops and maintains the Industrial Storm Water Permits. These programs are administered in accordance with the standards established by the United States Environmental Protection Agency (EPA), Texas Commission on Environmental Quality (TCEQ), National Environmental Laboratory Accreditation Conference (NELAC), and City Ordinances.</p>
City of Huntsville - Strategic Goals / Priorities	
<ol style="list-style-type: none"> 1. Public Safety 2. Economic Development 3. Quality of Life 	<ol style="list-style-type: none"> 4. Infrastructure 5. Engagement

Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
4	Obtained renewal of NELAP accreditation of the Microbiology Drinking Water Laboratory Program.	4	Obtain renewal of NELAP accreditation of the Microbiology Drinking Water Laboratory Program.
4	Provided reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.	4	Provide reliable data and reporting efficiency for safe and compliant operation of City water/wastewater utility services.
4	Successfully relocated Parker Creek Lab to the new City Service Center with NELAP Certification.		
4	Updated the City of Huntsville's Pretreatment Master Industrial Users list.		

Personnel

Division	21-22	22-23	23-24	24-25
Environmental Services	3.00	3.00	3.00	3.00
Total	3.00	3.00	3.00	3.00

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-24 Budget
Number of Bacteriological Analysis of Drinking Water Samples Conducted	956	897	1,000	1,000
Number of Conventional Wastewater Pollutant Analysis Conducted (Biochemical Oxygen Demand [BOD], Carbonaceous BOD, Total Suspended Solids, Ammonia, Chlorine Residual, Dissolved Oxygen, pH, etc.)	3,473	3,440	3,500	3,500
Number of Wastewater Samples Collected	1,636	1,569	1,600	1600
Number of Industrial Samples Collected	6	6	6	6
Number of Whole Effluent Toxicity (Bio-monitoring) Samples Analyzed by Contract Lab	32	25	23	26

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Bacteriological Proficiency Tests Performed with Acceptable Scores of 90% or better with no false negatives	100%	100%	100%	100%
% of Discharge Monitoring Report Quality Assurance Proficiency Tests for Wastewater Analysis Performed with Acceptable Scores of 90% or better	100%	100%	100%	100%
Number of "Required Action" Result Received from EPA and TCEQ laboratory and pretreatment program audits and inspections	0	3	0	0



5500 - Economic Development & Tourism

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
830 Economic Development					
Salaries/Other Pay/Benefits	\$ 124,641	\$ 172,618	\$ 218,953	\$ 231,408	\$ 234,260
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 1,200	\$ -	\$ -
Supplies	\$ 769	\$ 4,880	\$ 1,900	\$ 755	\$ 1,900
Services and Utilities	\$ 21,458	\$ 40,459	\$ 49,615	\$ 61,341	\$ 66,005
Insurance/Sundry/Elections	\$ 12,354	\$ 6,095	\$ 17,000	\$ 10,146	\$ 15,000
Total Economic Development	\$ 159,222	\$ 224,052	\$ 288,668	\$ 303,649	\$ 317,165
839 Main Street					
Salaries/Other Pay/Benefits	\$ 73,579	\$ 69,359	\$ 78,735	\$ 70,560	\$ 82,559
Supplies	\$ 9,803	\$ 7,391	\$ 10,500	\$ 8,798	\$ 11,000
Services and Utilities	\$ 9,978	\$ 8,981	\$ 12,240	\$ 10,921	\$ 15,805
Insurance/Sundry/Elections	\$ 37,900	\$ 47,963	\$ 46,000	\$ 43,527	\$ 46,000
Programs/Projects	\$ 25,678	\$ 25,611	\$ 28,000	\$ 19,275	\$ 18,000
Total Main Street	\$ 156,938	\$ 159,306	\$ 175,475	\$ 153,081	\$ 173,364
840 Cultural Services					
Salaries/Other Pay/Benefits	\$ 88,092	\$ 75,971	\$ 99,641	\$ 63,906	\$ 108,773
Supplies	\$ 4,271	\$ 4,923	\$ 7,425	\$ 4,204	\$ 7,750
Maintenance of Structures	\$ 34,668	\$ 5,775	\$ 18,600	\$ 12,335	\$ 17,500
Maintenance of Equipment	\$ -	\$ 200	\$ 1,000	\$ 110	\$ 1,000
Services and Utilities	\$ 19,602	\$ 65,654	\$ 38,701	\$ 23,310	\$ 52,254
Insurance/Sundry/Elections	\$ 1,493	\$ 4,622	\$ 8,325	\$ 7,042	\$ 10,000
Programs/Projects	\$ 66,254	\$ 31,914	\$ 62,000	\$ 17,271	\$ 63,000
Total Cultural Services	\$ 214,380	\$ 189,059	\$ 235,692	\$ 128,179	\$ 260,277
881 Tourism					
Salaries/Other Pay/Benefits	\$ 136,947	\$ 146,097	\$ 146,811	\$ 158,925	\$ 160,411
Salaries/Other Pay/Benefits - New Position - Decision Package	\$ -	\$ -	\$ 3,600	\$ -	\$ -
Supplies	\$ 12,403	\$ 10,912	\$ 26,000	\$ 19,589	\$ 27,000
Maintenance of Equipment	\$ 2,223	\$ 229	\$ 1,000	\$ 29	\$ 1,000
Services and Utilities	\$ 45,481	\$ 57,098	\$ 86,119	\$ 74,602	\$ 149,322
Insurance/Sundry/Elections	\$ 178,063	\$ 113,003	\$ 124,876	\$ 99,923	\$ 149,246
Capital Outlays	\$ -	\$ -	\$ 12,700	\$ -	\$ 25,000
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 12,700	\$ -
Total Tourism	\$ 375,117	\$ 327,340	\$ 401,106	\$ 365,767	\$ 511,979
882 Visitors Center					
Salaries/Other Pay/Benefits	\$ 110,431	\$ 152,145	\$ 203,961	\$ 203,010	\$ 210,787
Supplies	\$ 59,025	\$ 67,305	\$ 69,650	\$ 80,732	\$ 69,150
Maintenance of Structures	\$ 3,070	\$ 6,243	\$ 7,500	\$ 9,194	\$ 10,000
Maintenance of Equipment	\$ 67	\$ -	\$ 1,750	\$ 51	\$ 1,750
Services and Utilities	\$ 23,389	\$ 46,906	\$ 88,902	\$ 66,930	\$ 53,960

City of Huntsville

Adopted Budget

FY 2024-25



5500 - Economic Development & Tourism

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Capital Outlays	\$ 20,011	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 49,500	\$ -	\$ -	\$ -
Total Visitors Center	\$ 215,993	\$ 322,099	\$ 371,763	\$ 359,917	\$ 345,647
884 Statue Programs/Projects	\$ 677	\$ 105	\$ 300	\$ -	\$ -
Total Statue	\$ 677	\$ 105	\$ 300	\$ -	\$ -
5500 - Economic Development & Tourism Totals	\$ 1,122,327	\$ 1,221,961	\$ 1,473,004	\$ 1,310,593	\$ 1,608,432

Our Purpose

Huntsville is a Charter Member of the Texas Main Street program of the Texas Historical Commission, a program dedicated to the economic revitalization of downtown through historic preservation. Huntsville’s Main Street Program is recognized as an Accredited National Main Street City by the National Trust for Historic Preservation. The purpose of Main Street is to carry out a revitalization effort that creates a place people want to visit, businesses can thrive, and a community can come together. Through historic preservation, Main Street will attract tourists, encourage local business development, and enhance the overall community by preserving buildings, landmarks, and programs that make Huntsville unique and significant.

Description of our Services

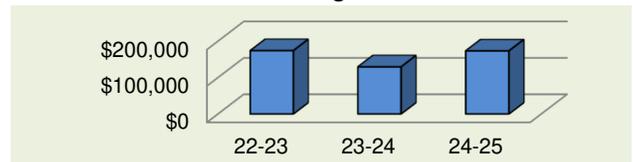
Following National Main Street's Four Point Approach, Huntsville works to revitalize downtown using Economic Vitality, Design, Promotion, and Organization. Economic Vitality is achieved through making the most of its unique sense of place and existing historic assets, harnessing local economic opportunity, and creating a supportive business environment for small businesses. Design supports a community’s transformation by enhancing the physical elements of downtown while capitalizing on unique assets that set the commercial district apart. Through Promotion, downtown is positioned as the center of the community and hub of economic activity. The Organization strategy area mobilizes the resources and partners needed to show measurable outcomes from a Main Street revitalization effort effectively.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
8	Maintain National Accreditation	8	Complete the Strategic Envisioning Plan and begin implementation.
1	Support growth in downtown to attract and retain a mix of retail and local stores	3	Collect and enter building data into the DowntownTx registry for historical records and to market vacancies.
3	Increase social media presence and engagement to better market the downtown area	3	Increase social media presence and engagement to better market the downtown area
3	Work with the Main Street Advisory Board (MSAB) to develop a downtown beautification plan	1	Work with the Main Street Advisory Board (MSAB) to continue implementing the four-point approach: Organization, Design, Promotion, and Economic Vitality.
3	Evaluate MSAB governing documents	3	Evaluate MSAB governing documents and goals.

Personnel

Division	21-22	22-23	23-24	24-25
Main Street	1.0	1.0	1.0	1.0
Total Personnel	1.0	1.0	1.0	1.0

Budget



Our Workload

Workload Indicator	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Staff Planned Main Street Events/Programs Held	7	9	10	12
Board/Committee Meetings Held/Hosted	36	36	36	36
Promoting Downtown and Other Meetings Attended	75	46	46	40
Contact with Downtown Businesses for Retention	1/month	7/year	7/year	1/month

Measuring our Effectiveness

Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
% of Occupancy in the Downtown District	98%	98%	98%	98%
Average Reach Per Social Media Post (measured in users)	424	813	900	1500
% Increase (Decrease) in Participants in Main Street Events/Programs	20%	20%	20%	25%
Total Downtown Visitors	150.5K	618.6K	628.2K	650K
Total Unique Visitors to Downtown	150.5K	170K	253.7K	275K

Our Purpose

The Tourism Division promotes the efficient use of Hotel/Motel Occupancy Tax revenues through the support of events and programs. Our purpose is to attract leisure and business travelers to the Huntsville area to experience and enjoy our history, culture, and attractions to create a positive economic impact.

Description of our Services

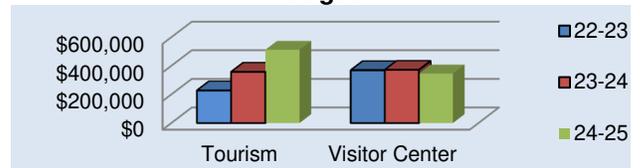
The Tourism Division promotes Huntsville as a tourist destination and provides information that encourages tourists to stop, shop, and stay within Huntsville and Walker County. We assist groups in planning their events, trips, and tours in Huntsville.

City of Huntsville - Strategic Goals / Priorities			
1. Public Safety 2. Economic Development 3. Quality of Life		4. Infrastructure 5. Engagement	
Strategic Goal	FY 23-24 Accomplishments	Strategic Goal	FY 24-25 Objectives
3	Increased Group Services offerings by utilizing our structured incentives for incoming groups and conferences	2	Collaborate with the Small Business Development Center to plan and execute hospitality trainings for hoteliers to build upon relationships
3	Started the process with the Governor's Office of Economic Development and Tourism to become a Tourism Friendly Certified Community	2	Create and implement a newsletter system to better communicate with tourism stakeholders and potential visitors
2	Worked with the Texas Travel Association staff to provide training and best practices related to Hotel Occupancy Tax Fund Grants for board members and applicants	3	Create additional opportunities for engagement at the Visitor Center to encourage repeat visitation
3	Increased community engagement through events like March 2 and Holiday Open House	3	Partner with HISD and SHSU to explore ways Huntsville can better promote Sports Tourism, including the new athletic complexes and Gibbs Ranch
3	Collected and managed 24 HOT Fund Grant Reimbursement Applications; awarded 15 grants via the Tourism Advisory Board	4	Continue facility-related projects, including drainage issues, irrigation systems, landscaping, and beautification.
4	Enhanced the Visitor Center grounds in preparation for hosting the Houston Texans and the jersey install on the Sam Houston Statue – led to a total of 4,874 visitors and \$7,595 in gift shop sales.	2	Continue to work with the Texas Travel Alliance to improve the application and processes for the Tourism Advisory Board's HOT Fund Reimbursement Grant

Personnel

Division	21-22	22-23	23-24	24-25
Tourism	2.0	2.0	2.0	2.0
Visitor Center	3.0	3.0	4.5	4.5
Total	5.0	5.0	6.5	6.5

Budget



Workload Indicator

	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Budget
Number of Visitors at the Visitor Center	55.3K	51.7K*	59.1K	60K
Social Media Reach (Facebook Insights)	88K	2.6M	2.6M	2.6M
Reservations Booked at WHEB	17	18	18	20
Performance Measure	21-22 Actual	22-23 Actual	23-24 Estimate	24-25 Target
Hotel/Motel Tax Revenue	\$873,367	\$942,016	\$923,870	\$925,000
Travel Related Local Tax Revenues (lodging, F&B, retail, fuel)^	\$2.19M	\$2.29M	\$2.36M	\$2.5M
Gift Shop Revenue	\$73.4K	\$92.3K	\$94.7K	\$95K

*Decrease in visitor counts due to porch replacement and accessibility throughout the summer of 2023

^ Indicates data received from Office of the Governor, Economic Development & Tourism's Travel Texas Research Dashboard

City of Huntsville
Adopted Budget
FY 2024-25
6000 - Non Departmental



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
1101 Nondepartmental General Fund					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 929,514	\$ -	\$ 1,511,381
Supplies	\$ -	\$ -	\$ -	\$ 45,571	\$ -
Services and Utilities	\$ 43,252	\$ 39,893	\$ 44,000	\$ 37,346	\$ 40,000
Insurance/Sundry/Elections	\$ 795,473	\$ 839,208	\$ 789,856	\$ 776,194	\$ 853,431
Debt Service	\$ -	\$ 74,206	\$ -	\$ -	\$ -
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Interfund Charges/Transfers Out	\$ 1,343,881	\$ 1,235,242	\$ 1,652,520	\$ 2,337,520	\$ 852,452
Transfer to Capital	\$ 3,469,542	\$ 1,658,250	\$ 360,000	\$ 1,045,170	\$ 265,000
Land/Easement Acquisition	\$ 35,114	\$ -	\$ -	\$ -	\$ -
Total Nondepartmental General Fund	\$ 5,687,262	\$ 3,846,800	\$ 3,875,890	\$ 4,241,801	\$ 3,622,264
1220 Nondepartmental Water					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 82,570	\$ -	\$ 268,460
Supplies	\$ -	\$ -	\$ -	\$ (46,545)	\$ -
Services and Utilities	\$ 9,500	\$ -	\$ 50,000	\$ 22,750	\$ 50,000
Insurance/Sundry/Elections	\$ 119,141	\$ 115,599	\$ 176,819	\$ 335,460	\$ 175,371
Right-of-Way Maintenance	\$ 748,325	\$ 741,738	\$ 874,940	\$ 874,940	\$ 1,036,779
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 75,000	\$ -	\$ 100,000
Administrative Reimbursements Out	\$ 2,679,124	\$ 2,955,467	\$ 3,329,984	\$ 3,329,984	\$ 3,536,219
Interfund Charges/Transfers Out	\$ 2,283,057	\$ 2,467,649	\$ 276,556	\$ 276,556	\$ 214,725
Transfer to Capital	\$ 1,328,540	\$ 5,177,628	\$ 3,096,290	\$ 3,096,290	\$ 3,095,213
Total Nondepartmental Water	\$ 7,167,687	\$ 11,458,081	\$ 7,962,159	\$ 7,889,435	\$ 8,476,767
1221 Nondepartmental Wastewater					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 86,870	\$ -	\$ 32,775
Supplies	\$ -	\$ -	\$ -	\$ 608,608	\$ -
Services and Utilities	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Insurance/Sundry/Elections	\$ 96,471	\$ 89,281	\$ 122,594	\$ 116,318	\$ 107,132
Right-of-Way Maintenance	\$ 400,000	\$ 400,000	\$ 446,620	\$ 446,620	\$ 526,520
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 75,000	\$ -	\$ 50,000
Administrative Reimbursements Out	\$ 2,298,564	\$ 2,500,739	\$ 2,429,340	\$ 2,429,340	\$ 2,538,357
Interfund Charges/Transfers Out	\$ 2,243,476	\$ 2,590,218	\$ 454,902	\$ 454,902	\$ 553,928
Transfer to Capital	\$ 2,176,570	\$ 7,615,280	\$ 2,507,177	\$ 2,927,177	\$ 2,507,177
Total Nondepartmental Wastewater	\$ 7,215,081	\$ 13,195,518	\$ 6,172,503	\$ 6,982,965	\$ 6,365,889
1224 Nondepartmental Solid Waste Fund					
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 59,249	\$ -	\$ 100,948
Insurance/Sundry/Elections	\$ 152,408	\$ 152,848	\$ 164,227	\$ 159,322	\$ 175,156
Right-of-Way Maintenance	\$ 260,020	\$ 257,620	\$ 305,460	\$ 305,460	\$ 334,408
Future Appropriations/Bad Debt/Depreciation	\$ -	\$ -	\$ 25,000	\$ -	\$ -

City of Huntsville
Adopted Budget
FY 2024-25
6000 - Non Departmental



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Administrative Reimbursements Out	\$ 873,894	\$ 1,055,777	\$ 916,356	\$ 916,356	\$ 1,025,015
Interfund Charges/Transfers Out	\$ 858,304	\$ 1,013,777	\$ 798,194	\$ 798,194	\$ 1,010,183
Transfer to Capital	\$ 12,720	\$ 12,624	\$ 12,982	\$ 12,980	\$ 12,445
Total Nondepartmental Solid Waste Fund	\$ 2,157,346	\$ 2,492,646	\$ 2,281,468	\$ 2,192,312	\$ 2,658,155
1306 Nondepartmental Capital Equipment Fund					
Interfund Charges/Transfers Out	\$ 1,497,165	\$ 1,412,802	\$ -	\$ -	\$ -
Total Nondepartmental Capital Equipment Fund	\$ 1,497,165	\$ 1,412,802	\$ -	\$ -	\$ -
1309 Nondepartmental Computer Equipment Replace					
Interfund Charges/Transfers Out	\$ 124,009	\$ 151,897	\$ -	\$ -	\$ -
Total Nondepartmental Computer Equipment Replace	\$ 124,009	\$ 151,897	\$ -	\$ -	\$ -
1402 Nondepartmental PEB Trust					
Programs/Projects	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Interfund Charges/Transfers Out	\$ 61,074	\$ 43,037	\$ -	\$ 10,150	\$ -
Total Nondepartmental PEB Trust	\$ 61,074	\$ 43,037	\$ 20,000	\$ 10,150	\$ 20,000
1461 Nondepartmental Cemetary Endowment Fund					
Interfund Charges/Transfers Out	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total Nondepartmental Cemetary Endowment Fund	\$ 2,000	\$ -	\$ -	\$ -	\$ -
1601 Nondepartmental Court Security					
Transfer to Capital	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
Total Nondepartmental Court Security	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
1602 Nondepartmental Court Technology Fund					
Supplies	\$ 5,755	\$ 8,534	\$ 15,000	\$ 3,022	\$ 7,500
Total Nondepartmental Court Technology Fund	\$ 5,755	\$ 8,534	\$ 15,000	\$ 3,022	\$ 7,500
1612 Nondept. PD School Res Offcr SRF					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ 30,953	\$ -	\$ 54,776
Step/COLA/Other PR Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Charges/Transfers Out	\$ -	\$ 11,893	\$ -	\$ -	\$ -
Total Nondept. PD School Res Offcr SRF	\$ -	\$ 11,893	\$ 30,953	\$ -	\$ 54,776
1618 Nondep Wynne Home Operations SRF					
Salaries/OtherPay/Benefits-Adj 4	\$ -	\$ -	\$ 3,557	\$ -	\$ 12,066
Step/COLA/Other PR Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance/Sundry/Elections	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
Total Nondep Wynne Home Operations SRF	\$ 4,950	\$ 4,950	\$ 8,507	\$ 4,950	\$ 17,016
1620 HOME Grant					
Interfund Charges/Transfers Out	\$ -	\$ -	\$ -	\$ 69,020	\$ -
Total HOME Grant	\$ -	\$ -	\$ -	\$ 69,020	\$ -
1663 Nondept-Tourism & Visitors Cntr					

City of Huntsville
Adopted Budget
FY 2024-25
6000 - Non Departmental



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Salaries/OtherPay/Benefits-Adj 4 Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 11,663	\$ -	\$ 31,273
Insurance/Sundry/Elections	\$ 25,728	\$ 25,166	\$ 23,192	\$ 23,186	\$ 18,464
Administrative Reimbursements Out	\$ 67,334	\$ 65,260	\$ 68,446	\$ 68,446	\$ 83,128
Interfund Charges/Transfers Out	\$ 11,501	\$ 18,554	\$ 17,280	\$ 17,280	\$ 17,943
Total Nondept-Tourism & Visitors Cntr	\$ 104,563	\$ 108,980	\$ 120,581	\$ 108,912	\$ 150,808
6000 - Non Departmental	Totals \$ 24,053,509	\$ 32,762,528	\$ 20,515,111	\$ 21,530,618	\$ 21,402,279

City of Huntsville

Adopted Budget

FY 2024-25

6500 - Internal Service Funds



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
1302 Nondepartmental Medical Insurance Fund					
Supplies	\$ 1,802	\$ 75	\$ 5,000	\$ -	\$ 5,000
Programs/Projects	\$ 3,464,113	\$ 3,559,870	\$ 4,436,381	\$ 3,805,513	\$ 5,059,260
Total Nondepartmental Medical Insurance Fund	\$ 3,465,915	\$ 3,559,945	\$ 4,441,381	\$ 3,805,513	\$ 5,064,260
379 Fleet/Rolling Stock					
Capital Outlays	\$ 1,842,678	\$ 1,040,930	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223
Total Fleet/Rolling Stock	\$ 1,842,678	\$ 1,040,930	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223
655 IT Computer/Software Equipment					
Supplies	\$ 93,881	\$ 133,912	\$ 155,734	\$ 155,265	\$ 159,495
Capital Outlays	\$ 213,363	\$ 150,590	\$ 94,150	\$ 191,654	\$ 123,600
Total IT Computer/Software Equipment	\$ 307,245	\$ 284,502	\$ 249,884	\$ 346,920	\$ 283,095
6500 - Internal Service Funds	Totals	\$ 5,615,837	\$ 4,885,377	\$ 7,521,311	\$ 6,907,347
		\$ 7,690,578			

City of Huntsville

Adopted Budget

FY 2024-25

7000 - Debt Service



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
1161 Debt Payments-Debt Service					
Debt Service	\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454
Total Debt Payments-Debt Service	\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454
2201 Debt Payments-Water					
Utility Fund Debt Payments	\$ 2,817,062	\$ 2,851,058	\$ 2,857,613	\$ 2,911,513	\$ 3,407,530
Total Debt Payments-Water	\$ 2,817,062	\$ 2,851,058	\$ 2,857,613	\$ 2,911,513	\$ 3,407,530
2211 Debt Payments-Wastewater					
Utility Fund Debt Payments	\$ 1,009,351	\$ 900,801	\$ 997,350	\$ 997,350	\$ 1,001,550
Debt Service	\$ 462,502	\$ -	\$ -	\$ -	\$ -
Total Debt Payments-Wastewater	\$ 1,471,853	\$ 900,801	\$ 997,350	\$ 997,350	\$ 1,001,550
2241 Debt Payments-Solid Waste Fund					
Debt Service	\$ 196,346	\$ 196,947	\$ 207,075	\$ 207,075	\$ 207,525
Total Debt Payments-Solid Waste Fund	\$ 196,346	\$ 196,947	\$ 207,075	\$ 207,075	\$ 207,525
7000 - Debt Service	Totals	\$ 6,878,373	\$ 6,312,509	\$ 6,721,793	\$ 6,773,116
Total Expenses of all Funds		\$ 82,798,948	\$ 94,201,136	\$ 91,695,905	\$ 91,482,305

Capital Improvement Projects



What are capital improvement projects?

Capital improvement projects are expenditures of a non-recurring nature related to the acquisition, construction, expansion, or major rehabilitation of an element of Huntsville's infrastructure. Capital improvement projects can include such things as parks, buildings, water and wastewater lines, streets, and sidewalks.

Huntsville's capital improvement budget includes only non-routine, one-time expenditures and is separate and distinct from Huntsville's operating budget which includes routine, ongoing expenses. The capital improvement budget also differs from the operating budget in that all capital project budgets are adopted as project-length budgets and not as an annual budget.

How are capital improvement projects funded?

The City of Huntsville has several sources of funding available for capital improvement projects, including the issuance of debt, grants, contributions, and transfers from operating funds. Non-recurring funding sources such as these are most appropriate for capital improvement projects since these projects are non-recurring expenditures. Through the American Rescue Plan Act of 2021 (ARPA), the City was awarded approximately \$7.5M in federal funding locally appropriated in 2022 towards capital projects. These once-in-a-lifetime funds provide the City with opportunities to address a backlog of capital projects. However, current inflationary tendencies and related supply chain delays have increased capital purchasing costs by more than 20% in less than two years. Many purchases are backlogged by months, if not years.



How is the capital improvement budget developed?

The capital improvement budget is developed through a joint effort between City Council and City staff in order to respond to the City's infrastructure needs. City professional staff, with consideration of citizen input, recommends appropriate projects to the City Council. After reviewing the project's purpose, impact, and costs, the City Council must prioritize projects and align those projects with the resources available for funding. Based on priorities, goals, and issues, a five-year plan is developed for each area of the capital programs. The first year of the program includes projects or portions of projects that have been approved for funding. The remaining four years include projects or portions of projects that are proposed for funding in future years but have not yet been funded. Capital Improvement Projects represents the best efforts to allocate available resources towards projects that provide the most benefit for the citizens of Huntsville, Texas. Approved projects become part of the City's blueprint for modernization and improvements. The plan emphasizes the need for prioritization and project selection to position the City for successful delivery of services in a challenging inflationary fiscal environment.

How do capital improvement projects impact the operating budget?

The City of Huntsville's capital improvement projects affect the operating budget in several ways. Many of the City's capital improvement projects are funded through transfers from operating funds. Certain capital improvement projects may provide potential new sources of revenues. Some capital improvement projects, once complete, may have associated day-to-day operational and maintenance costs which would be included in the operating budget. Other projects may result in a reduction of costs through improved efficiency and operations or less maintenance requirements. The operating impacts of each capital improvement project are included in the individual project description information in the following pages. Besides the capital projects listed, the City updated and completed the City's comprehensive plan update 2040 in FY 2021. A Comprehensive Plan is a policy document that sets forth a city's long-range planning policies in order to reflect the aspirations and values of residents, property owners, businesses, and organizations within the community. The Comprehensive Plan is used by officials to make land use and planning-related decisions and serve as a resource the public may use to better understand the City's approach to development. In short, the Comprehensive Plan illustrates a community's vision for its future growth and development. The Comprehensive Plan serves as a guide to assist the City in planning future capital projects.

What is included in this year's capital improvement budget?

The City Council approved a capital improvements budget for FY 2024-25 of \$15,405,554 including \$5,265,000 in new projects for a total of \$20,670,554. The new projects include projects for general fund, streets, water infrastructure, and wastewater infrastructure.

What can you find in this section?

The following tables show the total capital improvement budget for fiscal year 23-24 and the additions and funding sources for new projects. We have also included a list of current and new CIP projects, along with information regarding their expected completion dates and remaining/proposed amounts. The five-year CIP plan is also included in this section along with descriptions of some of the major projects in each of the funds.

Impacts to Operating Costs – new CIP Projects funded with FY 24-25 Budget:

General Fund:

Park Improvement Projects Implementation per Masterplan - (\$250,000) - The Parks and Recreation Master Plan serves as a strategic guide, identifying priority projects shaped by extensive community and staff input. This plan enables City staff to prioritize funding requests during the budget planning process, ensuring that the community's needs and desires are effectively addressed. Potential projects under consideration include the addition of amenities such as pickleball, basketball, and volleyball courts, new playground equipment, and expanded trails.

Specific projects have yet to be finalized as the update meetings for the Master Plan are currently underway. The allocated \$250,000 will be used to implement selected projects identified in the plan.

Airport Projects:

Apron Expansion Engineering & Construction – (\$15,000) – City Staff is working with TxDOT Aviation for needed repairs and resurfacing of the current runway at the Bruce Brothers Huntsville Regional Airport and to program funding for capital improvements at the facility. This project is identified within the 2020 Airport Master Plan and within the Capital Improvement Project (CIP) short-term program projects.



The runway's surface condition is currently rated as poor according to FAA standards, which necessitated its inclusion in the 2022 CIP Budget. Alongside the City's budget planning, this project was submitted and accepted into the TxDOT CIP 2022-2024 Capital Improvement Program. The project has an overall cost of \$4,800,000, with federal funding covering 90%, while the City is responsible for a 10% match, amounting to \$480,000. As of July 2, 2024, \$460,000 of this match was available, and the additional \$15,000 is needed to fulfill the grant match requirements. The project is scheduled to be designed and shovel-ready by 2025. City staff will collaborate closely with the TxDOT Planner and their Engineering Project Manager throughout the process, with TxDOT overseeing the RFQ, engineering, construction, and payment processes

Miscellaneous Waterline Replacements – Construction – (\$410,000)

The City has been replacing existing undersized and deteriorated waterlines in various parts of the City each year, to the extent funding is made available for this purpose. Several such aged, undersized, and deteriorated segments have been replaced in the last several years. Replacing and upsizing will help reduce waterline breaks and associated maintenance costs, avoid costly waterline and pavement repairs and improve water circulation and pressure in the water distribution system to serve domestic and fire protection needs. Moreover, replacing these deteriorated waterlines will reduce water loss.

- Old Colony Road Design – (Goodrich to SH 19) – 8" replacement waterlines along Goodrich & Old Colony Road. Approx. 1,800 LF.
- Utility Road - Replace approx. 350 LF of 6"
- Jeffro Street - Relace approx. 380 LF of 6"
- Rhodes Drive – Replace approx. 350 LF of 6"

Additional funding for construction due to previous reallocation of funds for other projects.

- Elm Avenue (SH 30 E to Louis Davis Drive) - Construction - Replacement of approximately 1,300 LF with 6"
- Louis Davis Drive (Elm Ave. to Hazel Ave.) – Construction – Replacement of approximately 370 LF with 6".

Boettcher Drive Waterline Rehabilitation (Construction) – (\$964,000) - Replacement of existing 2" & 6" waterlines in the area bounded by Old Sam Houston Road to the north, Highway 19 to east, North Freeway Service Road to the south, and Estella Stewart Elementary School to the west.

For FY 24-25, staff recommends funding the FY 2024 / 2025 Boettcher Drive Water Line Rehabilitation construction.

Mance Park Middle School Waterline Rehabilitation (Construction) – (\$160,000) -Replacement of existing 2", 4", 6", 8" & 12" waterlines in the area bounded by 6th Street to the north, Martin Luther King Drive to the east, 10th Street to the south, and Avenue M to the west. The project is one that has been identified as a potential CDBG project with the funding allocation to serve as required matching funds.

11th Street / Hickory Drive Waterline Rehabilitation (Construction) – (\$1,045,000) - Replacement of existing 2", 6" & 12" waterlines in the area bounded by Pine Shadows Drive to the north, Normal Park Drive to the east, 11th Street to the south, and Hickory Drive to the west.

11th Street/Old Madisonville Road - (Phase I Construction) – (\$280,000) - Replace and/or upsize will help reduce waterline breaks. The existing Ductile Iron waterline along Old Madisonville has experienced many breaks and is in dire need of replacement.

Eastham (Elmwood to Royal Oaks) (Phase 1 Construction) – (\$256,000) -

- Elmwood to Royal Oaks - Replace approx. 870 LF of 6"
- Elm Street from Peach Tree to Eastham - Replace approx. 640 LF
- Eastham from Royal Oaks to Hickory - Replace approx. 350 LF
- Boettcher from Huntsville Village to IH-45 - Replace approx. 1,150 LF
- Looping from Beto to Hardy to Turner - Replace approx. 500 LF

Fish Hatchery II (Phase II Construction) – (\$240,000) - To replace approx. 1,500 LF 2" with 6". Additional funding requested per the Engineer latest cost estimate.

For FY 24-25, staff recommends funding the FY 2024 / 2025 Fish Hatchery II (Phase II Construction Water Line Rehabilitation construction.

Miscellaneous Wastewater Line Replacements - (\$337,000)– This allocation provides additional funding for construction that was impacted by the reallocation of funds in prior year projects to higher priority projects. Based on the condition and capacity assessment studies conducted in 2015 and 2016, several sanitary sewer basins were identified as having excessive infiltration and inflow (I&I) of groundwater and stormwater into the sanitary sewer system. The City has been systematically replacing aged and deteriorated sanitary sewer line segments in the following years, prioritizing areas based on these studies and the availability of funding.

Replacing these compromised sewer line segments, and upsizing them when necessary, is essential for reducing the risk of sewage seepage into the ground. This effort helps prevent potential groundwater contamination and reduces costly maintenance associated with damaged areas such as pavement and sinkholes. This allocation will supplement the budget shortfall in the FY 22/23 Capital Improvement Program (CIP) and support the ongoing FY 23/24 CIP construction efforts.

- Sam Houston – Replacement of approx. 350' LF of 6" & 2 MHs.
- 608 Sam Houston Ave. to 505 Ave. M – Replacement of approx. 345 LF of 8" & 2 MHs.
- 16th St. (Sam Houston to Ave. M) – Replacement of approx. 420' LF of 10" and 3 MHs.
- 1726 Ave. Q to 1711 Ave. – Replacement of approx. 300 LF of 6" & 3 MHs.

- 14th St. & Ave. I – Realign and Upsize Wall Unit Sewer. Replacement of Approx. 200' LF of 10" & 4 MHs.
- 500 to 546 Normal Park Dr. Back Lots Easement – Replacement of approx. 450' LF of 6" & 3 MHs.

Tanyard Creek Lift Station Force Main Design – (\$103,000) -Design (City Fund, and \$310 with grant funding) This project includes the Phase II design of the replacement of the existing 10" to 14" force main. The construction is estimated to be \$1,650,000 of FY24-25 (with future bond funding), and \$220,000 of FY 25-26 (with future bond funding).

Robinson Creek Wastewater Treatment Plant Rehab and Expansion Design and McDonald Creek Lift Station Replacement – (\$200,000) Since September 2021, there have been 15 proposed new developments, equating to approximately 3,400 residential units, that will discharge into the Robinson Creek Wastewater Treatment Plant, with some flow routed through the McDonald Creek Lift Station. The increase in residential and commercial development necessitates the expansion and improvement of wastewater treatment facilities, as identified in the 2016 Water and Wastewater Condition and Capacity Assessment Study.

The proposed project will expand the Average Daily Flow capacity of the Robinson Creek Wastewater Treatment Plant from 2.5 MGD (Million Gallons per Day) to 3.75 MGD. Additionally, the firm capacity of the McDonald Creek Lift Station will be increased from 1.44 MGD to 4.5 MGD to accommodate the expected increase in wastewater flow.

AJ-09 Basin Replacement Preliminary Design – (\$255,000) -This item is to fund the Preliminary Design Phase I for the replacement of the existing 10" gravity lines with 18" and 21" from HWY 19 to AJ – 08 downstream of Tanyard Creek Lift Station. This project will allow the expanded Tanyard Creek Lift Station to discharge to the AJ Brown Wastewater Treatment Plant and reduce I/I and operating cost. The estimated construction cost will need to be funded by a future bond issuance.

RC-05 Basin Replacement Preliminary Design – (\$200,000) - This item is to fund the Preliminary Design Phase I for the replacement of the existing 10", 12" and 18" to 18", 21" and 24" from FM2821, SH75N crossing I-45 to McGary Creek Lift Station.

The proposed lines are sized to serve existing and future development and convey projected peak wastewater flows and alleviate the existing lack of capacity in these lines to convey peak wet weather wastewater flows, as predicted by the surcharged conditions. The additional capacity provided by these replacement lines will help the City maintain regulatory compliance regarding the prevention of surcharging and sanitary sewer overflows in a gravity sewer system.

N.B Davidson WWTP Rehabilitation Phase 2 Design – (\$250,000) - The N.B. Davidson Wastewater Treatment Plant (WWTP) was originally constructed in 1971, with expansions in 1982 and 1994. The plant's primary treatment process includes a four-channel oxidation ditch and two circular clarifiers, followed by two chlorine contact basins. However, the aeration basin has shown signs of structural deterioration and is too shallow to accommodate more modern, energy-efficient treatment designs. Additionally, the existing surface aerators are costly to maintain and operate, leading to significant

operational challenges. Many other pieces of equipment at this facility are outdated, deteriorating, and require frequent maintenance, repairs, and replacement.

The proposed major rehabilitation and expansion will increase the 2-hour peak flow treatment capacity to 6.5 million gallons per day (MGD). This upgrade will prevent the collection system from surcharging during wet weather events and reduce the increasing annual operation and maintenance costs, eliminating the risk of catastrophic failure and potential Texas Commission on Environmental Quality (TCEQ) violation penalties.

Phase I of the Preliminary Design was funded in the FY 2023-2024 budget. Staff has submitted an EPA Grant Application for \$1,000,000 to support the project. However, additional funding is needed until the grant is received. Construction funding is anticipated to be sourced from bonds.

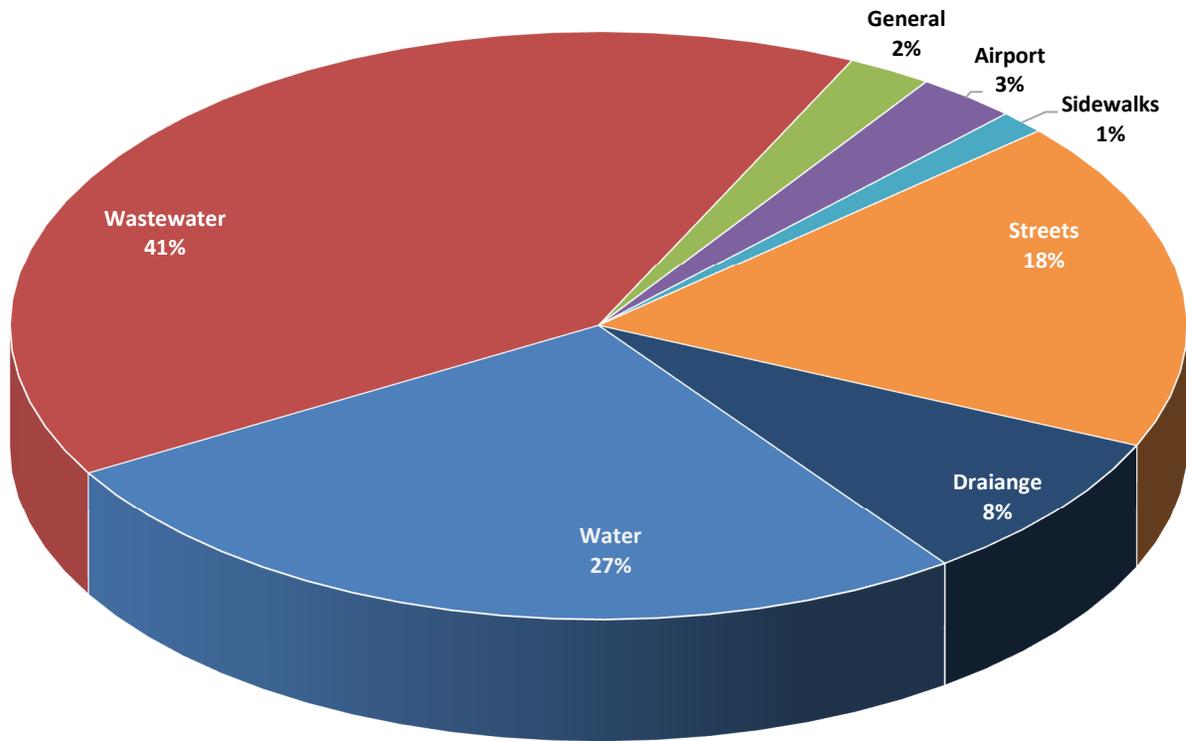
Pine Shadows Drive SS Relocation – (\$300,000) - A Development Agreement with Watson-Cordone Development for the street extension was approved by the Council. The wastewater connection point for this development is located at Hickory Drive rather than Pine Shadows Drive. The existing wastewater line lies beneath the proposed street pavement.

According to the Development Agreement, the developer is responsible for 50% of the cost of street construction but is not required to relocate the existing wastewater line. However, City staff believe it is in the best interest of the City to replace the deteriorating clay pipe and relocate the wastewater line so that it does not lie under the street pavement. This relocation will reduce the City's long-term operation and maintenance costs.

5 Year Capital Improvements by Category

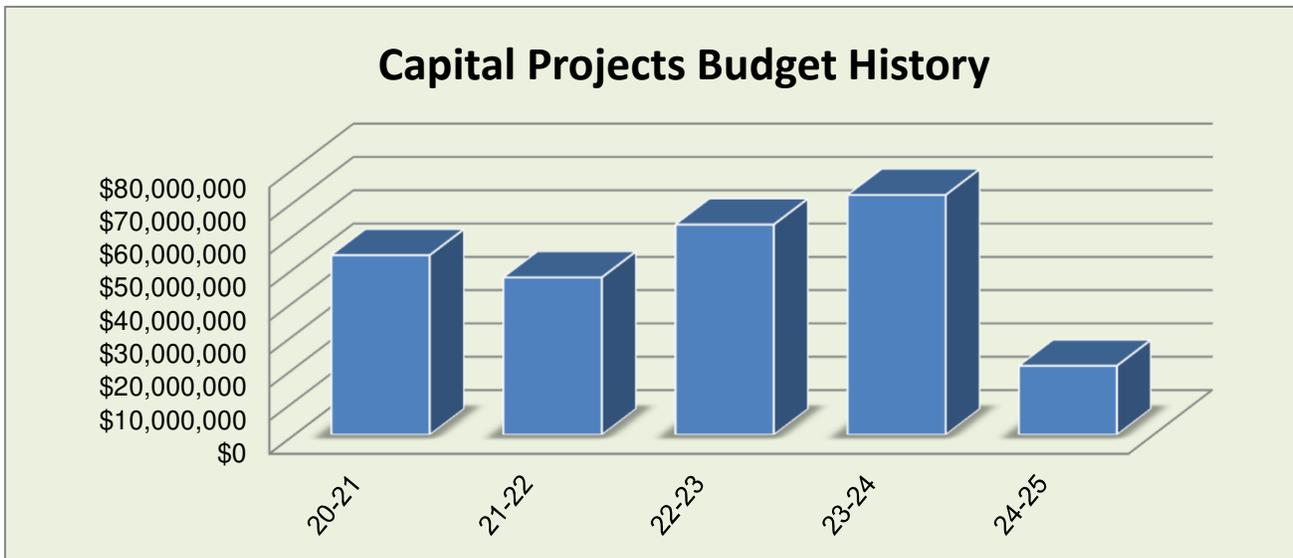
	FY 2025 – FY 2029	Percentage
Water	\$122,696,000	26.67%
Wastewater	185,995,000	40.43%
General	\$12,738,000	2.32%
Airport	\$10,679,000	2.77%
Sidewalks	\$5,894,000	1.28%
Streets	\$83,754,000	18.21%
Drainage	\$38,302,000	8.33%

FY 2025 THRU FY 2029 CAPITAL IMPROVEMENT PROGRAM BY PROGRAM CATEGORY



City of Huntsville
Capital Project Budget Summary
 Fiscal Year 2024-25

	Remaining Budget (September 30, 2024)	FY 24-25 Additions	Total CIP Budget
General	2,323,146	265,000	2,588,146
Water Capital Projects	5,110,299	2,945,000	8,055,299
Water Renewal & Replacement	164,183	410,000	574,183
Wastewater Capital Projects	7,659,315	1,645,000	9,304,315
Sidewalks	148,611		148,611
Total Capital Project Budget*	15,405,554	5,265,000	20,670,554



Note:

2016 Bond Election Debt for Water and Wastewater Projects issued in FY 2018
 2016 Bond Election Debt for Police and Fire Station Projects issued in FY 2019
 2016 Bond Election Debt for City Hall and the Service Center Projects issued in FY 2020

City of Huntsville
FY 2024-2025 Capital Funding Additions and Sources

Utility CIP	Amount	Funding Sources
Miscellaneous Waterline Replacements (Old Colony Road Design - Goodrich to SH 19) Utility Road, Jeffro Street, Rhodes Drive, Elm Ave (SH 30 E to Louis Davis Drive), Louis Davis Drive (Elm Ave to Hazel Ave) Construction	\$ 410,000	Utility Fund
Boettcher Drive Waterline Rehabilitation -Construction	\$ 964,000	Utility Fund
Mance Park Middle School Waterline Rehabilitation -Construction	\$ 160,000	Utility Fund
11th Street / Hickory Drive Waterline Rehabilitation -Construction	\$ 1,045,000	Utility Fund
11th Street / Old Madisonville Road -(Phase I Construction)	\$ 280,000	Utility Fund
Eastham (Elmwood to Royal Oaks) -Phase I Construction	\$ 256,000	Utility Fund
Fish Hatchery II -Phase II Construction	\$ 240,000	Utility Fund
Miscellaneous Wastewater Line Replacements - Sam Houston; 608 Sam Houston Ave to 505 Ave M.; 16th Street (Sam Houston to Ave M); 1726 Ave Q to 1711 Ave Q; 14th St. to Ave. I; 500 to 546 Normal Park Drive	\$ 337,000	Utility Fund
Tanyard Creek Lift station Force Main Design	\$ 103,000	Utility Fund
Robinson Creek Wastewater Treatment Plant Rehab and Expansion Design and McDonald Creek Lift Station Replacement	\$ 200,000	Utility Fund
AJ-09 Basin Replacement Preliminary - Design	\$ 255,000	Utility Fund
RC-05 Basin Replacement Preliminary - Design	\$ 200,000	Utility Fund
N.B Davidson WWTP Rehabilitation Phase 2 Design	\$ 250,000	Utility Fund
Pine Shadow Drive SS Relocation	\$ 300,000	Utility Fund
TOTAL - Utility Fund CIP	\$ 5,000,000	
General - CIP		
	Amount	Funding Sources
Park Improvement Projects Implementation per Masterplan	\$ 250,000	General Fund
Apron Expansion Engineering & Construction	\$ 15,000	General Fund
Total General CIP	\$ 265,000	
Total Sources Summary		
	Amount	
Utility Fund Contributions	\$ 5,000,000	
General Fund Contributions	\$ 265,000	
24-24 Total Sources of Funds	\$ 5,265,000	



Current and New Capital Projects

(Balances as of September 30, 2024)

	FY Approved	Remaining/ Proposed Amt
Water CIP		
Current Projects		
30" Transmission Main Continuous Improvement Plan	2015 - 2019	\$ 504,000
TX DOT I-45 Utility Relocation Phase 2	20-21	\$ 47,618
Water line extension - Cost participation for Development Projects	14 -15	\$ 184,090
Water Modeling Masterplan		\$ 66,381
TRA intrnl prelim admn -5 YR CIP		\$ 150,000
Boettcher Drive Waterline Rehabilitation Design		\$ 20,800
Eastham (Elmwood to Royal Oaks) Design		\$ 2,200
11th Street / Hickory Drive Waterline Rehabilitation Design		\$ 9,980
		\$ 985,069
Water - ARP Funds 2021		
Water Model Update		\$ 50,000
Miscellaneous Waterline Replacements -Elm Ave and Louis Davis		\$ 344,885
Ave I / Bobby K Marks Rehab		\$ 1,347,065
Sam Houston Ave 16" Rehab		\$ 573,365
Fish Hatchery (1st Half) - Replace 2" with 6"		\$ 355,425
Fish Hatchery II		\$ 53,000
Palm Street 1 MG Ground Storage Tank Rehab		\$ 109,408
7 - Waterline Replacements		\$ 1,292,082
		\$ 4,125,230
New Projects		
Boettcher Drive Waterline Rehabilituon -Construction	24-25	\$ 964,000
Mance Park Middle School Waterline Rehabilitation -Construction	24-25	\$ 160,000
11th Street / Hickory Drive Waterline Rehabilitation -Construction	24-25	\$ 1,045,000
11th Street / Old Madisonville Rd -Phase I Construction	24-25	\$ 280,000
Eastham (Elmwood to Royal Oaks) -Phase I Construction	24-25	\$ 256,000
Fish Hatchery II -Phase II Construction	24-25	\$ 240,000
		\$ 2,945,000
Total Water Projects		\$ 8,055,299
Water CIP R & R		
14th Street (I to G) Replace 8" + Ave I (12 th to 14 th) Replace 10"	21-22	\$ 74,558
12" Waterline Replacement (Ave D to SH 30)		\$ 28,311
Miscellaneous Waterline Replacements (Birmingham - (Ave J to Ave H), University - (7 th St. to Thomason), Thomason (FM 247 to University Ave)	21-22	\$ 61,314
		\$ 164,183
New Projects		
Miscellaneous Waterline Replacements -(Old Colony Road Design -Goodrich to SH19) Utility Road, Jeffro Street, Rhodes Drive, Elm Ave (SH 30 E to Louis Davis Drive). Louis Davis Drive (Elm Ave to Hazel Ave) Construction	24-25	\$ 410,000
		\$ 410,000
Total Water Renewal and Replacement Fund CIP (R&R) Projects		\$ 574,183



Current and New Capital Projects

(Balances as of September 30, 2024)

	FY Approved	Remaining/ Proposed Amt
Wastewater CIP		
Current Projects		
Replace AJ-08 & AJ-10 Trunk Sewer lines	18-19	\$ 585,322
Sewer Line Extensions - Cost participation for Development Projects		\$ 69,253
TX DOT I-45 Utility Relocation Phase 2 (engineering)	17-18	\$ 17,025
NB-06 Basin Rehabilitation and Renewal	19-20	\$ 347,046
Sanitary Sewer Replacements - Trib A 10" WW Line	20-21	\$ 359,873
MLK Jr. Blvd (7th St. to Nance Circle)	20-21	\$ 114,818
N.B Davidson Wastewater Treatment replacement/rehab	20-21	\$ 599,233
16th St (Sam Hou Ave to Ave M) - Wastewater Line	21-22	\$ 240,694
1726 Ave Q to 1711 Ave R (MH 1936 to MH 1939) - Wastewater Line	21-22	\$ 182,862
14th & Ave I	21-22	\$ 320,273
500 to 546 Normal Park Dr (Behind townhomes) - Wastewater Line	21-22	\$ 190,914
Wastewater Masterplan & Model Updates	21-22	\$ 11,408
18" Storm Sewer Replace on 17th (Ave M to Sam Hou) - Drainage	21-22	\$ 76,717
Open Ditch lining improvements - Drainage	21-22	\$ 55,500
Tanyard Creek Liftstation Expansion	22-23	\$ 43,713
Drainage Impact Fee Study	22-23	\$ 81,170
1518 University -Storm Sewer Replacement	22-23	\$ 67,393
Misc Drainage - FY 23-24	23-24	\$ 93,160
WatsonCordone - Drainage	23-24	\$ 420,000
Miscellaneous Wastewater Line Replacements - 1502 to 1412 Sam Houston Ave, 608 Sam Houston Ave to 505 Ave. M, 16th Street (Sam Houston to Ave M), 1726 Ave Q to 1711 Ave Q (MH 1936 to MH 1939), 14th Street & Ave. I, 500 to 546 Normal Park Dr.		\$ 219,766
608 Sam Houston Ave to 505 Ave m		\$ 154,446
RC-04 Basin Rehabilitation & Renewal design		\$ 240,000
Dawson Creek Dam Phase 1, GLO 25% and Additional Services		\$ 12,128
		\$ 4,502,714
Grant Revenue		
West Greenbriar Drainage Improvement (GLO Grant)	20-21	\$ (56,733)
River Oaks Drive Improvements (GLO Grant)	20-21	\$ 180,999
		\$ 124,266
Wastewater Projects - Prop 3 Bonds		
AJ-11 Basin Sanitary Sewer Improvement	21-Jul	\$ 655,740
		\$ 655,740
Wastewater - ARP Funds 2021		
McGary Creek Lift Station Expansion		\$ 28,949
		\$ 28,949
Wastewater Revenue Bonds 2022		
Replace 30" w/48" Trunk Sewer Line(construction)		\$ 475,938
Replace AJ-08 Sewer Seg A(construction)		\$ 479,133
Replace AJ-08 Sewer Line Seg B(construction)		\$ 455,062
Replace AJ-08 Sewer Line Seg C(construction)		\$ 433,011
Replace 24" w/42" AJ-10 Trunk Sewer(construction)		\$ 504,502
		\$ 2,347,646



Current and New Capital Projects

(Balances as of September 30, 2024)

FY
Approved **Remaining/
Proposed Amt**

Wastewater CIP cont.

New Projects

Miscellaneous Wastewater Line Replacements - Sam Houston; 608 Sam Houston Ave to 505 Ave M.; 16th Street (Sam Houston to Ave M); 1726 Ave Q to 1711 Ave Q; 14th St. to Ave. I; 500 to 546 Normal Park Drive	24-25	\$	337,000
Tanyard Creek Lift station Force Main Design	24-25	\$	103,000
Robinson Creek Wastewater Treatment Plant Rehab and Expansion Design and McDonald Creek Lift Station Replacement	24-25	\$	200,000
AJ-09 Basin Replacement Preliminary - Design	24-25	\$	255,000
RC-05 Basin Replacement Preliminary - Design	24-25	\$	200,000
N.B Davidson WWTP Rehabilitation Phase 2 Design	24-25	\$	250,000
Pine Shadow Drive SS Relocation	24-25	\$	300,000
		\$	1,645,000

Total Wastewater Projects

\$ 9,304,315



Current and New Capital Projects

(Balances as of September 30, 2024)

	FY Approved	Remaining/ Proposed Amt
General		
Current Project		
Fiber Loop - Veterans Memorial Parkway near Intersection with Woodward Drive to City Service Center	18-19	\$ 3,099
General Improvements		\$ 24,953
Kate Barr Ross (KBR) Parking Lot #9 and #10	18-19	\$ 233,913
Visitors Center Majors Repairs	18-19	\$ 3,606
Fencing for KBR Soccer & Football Fields	19-20	\$ 34,466
Bleacher Cover KBR Field #10 & 11	21-22	\$ 1,233
New Sports Complex Feasibility Study	21-22	\$ 1,728
Eastham Thomason Park Improvements	21-22	\$ 52,865
Aerial Mapping-Imagery, LiDAR, Planimetric & TOPO		\$ 991
Airport Apron and Runway	23-24	\$ 466,217
		\$ 823,071
City Hall & Service Center Bonds - 2016 Bond Prop 2	19-20	\$ 940,789
MLK Center and Animal Control Center		\$ 559,286
		\$ 1,500,075
New Projects		
Park Improvement Projects Implementation per Masterplan	24-25	\$ 250,000
Apron Expansion Engineering & Construction	24-25	\$ 15,000
		\$ 265,000
Total General Funds Projects		\$ 2,588,146
Sidewalks CIP		
Current Projects		
Miscellaneous Sidewalk Improvements	20-21	\$ 48,611
Miscellaneous Sidewalk Improvements	21-22	\$ 50,000
Miscellaneous Sidewalk Improvements	22-23	\$ 50,000
		\$ 148,611
Total Sidewalks Projects		\$ 148,611
Total Current Projects		\$ 15,405,554
Total New Projects		\$ 5,265,000
Total of all Projects		\$ 20,670,554

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Water CIP											
Old Colony Road (Goodrich to SH 19) Utility Rd Jeffro St Rhodes Dr	\$ 410	\$ -	\$ -			\$ 410	\$ 410	\$ -	\$ -		\$ 410
Eastham (Elmwood to Royal Oaks) - Replace 6", Adding Elmwood Street from Peach Tree to Eastham (850'), Eastham from Royal Oaks to Hickory (350'), Boettcher from Huntsville Village to I-45 (1150'), Looping from Beto to Hardy to Turner (500')	\$ 256	\$ 900	\$ -			\$ 1,156	\$ 256	\$ -	\$ -	\$ -	\$ 1,156
Fish Hatchery II-Replace 2" w/ 6" (include \$ not funded for LJA construction)	\$ 240	\$ -	\$ -			\$ 240	\$ 240	\$ -	\$ -	\$ -	\$ 240
Mance Park Middle School Waterline Rehabilitation	\$ 160	\$ -	\$ -			\$ 160	\$ 160	\$ -	\$ -	\$ -	\$ 160
30" Raw Waterline Improvements		\$ -	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
TRA Raw Water Intake and Program Management		\$ 1,600	\$ 2,910	\$ 17,334		\$ 21,844			\$ 21,844		\$ 21,844
TRA Raw Water Transmission Improvements Phase I			\$ 1,510	\$ 9,138		\$ 10,648			\$ 10,648		\$ 10,648
TRA Raw Water Transmission Improvements Phase 2				\$ 1,510	\$ 9,138	\$ 10,648			\$ 10,648		\$ 10,648
TRA Raw Water Transmission Improvements Phase 3					\$ 1,510	\$ 1,510			\$ 1,510		\$ 1,510
TRA Raw Water Treatment Plant Master Plan Update		\$ 1,000				\$ 1,000			\$ 1,000		\$ 1,000
TRA High Service Transmission System		\$ 500				\$ 500			\$ 500		\$ 500
TRA High Service Transmission Improvement - Program Management		\$ 1,620				\$ 1,620			\$ 1,620		\$ 1,620
TRA High Service Transmission Improvements Phase I			\$ 2,430	\$ 14,553		\$ 16,983			\$ 16,983		\$ 16,983
TRA High Service Transmission Improvements Phase 2				\$ 2,430	\$ 14,553	\$ 16,983			\$ 16,983		\$ 16,983
TRA High Service Transmission Improvements Phase 3					\$ 2,430	\$ 2,430			\$ 2,430		\$ 2,430
TRA High Service Transmission Improvements Phase 4						\$ -			\$ -		\$ -
Boettcher Drive Waterline Rehabilitation	\$ 964	\$ -	\$ -			\$ 964	\$ 964	\$ -	\$ -	\$ -	\$ 964
11th Street / Hickory Drive Waterline Rehabilitation	\$ 1,045	\$ -	\$ -			\$ 1,045	\$ 1,045	\$ -	\$ -	\$ -	\$ 1,045
11th Street/Old Madisonville Rd	\$ 280	\$ 750				\$ 1,030	\$ 280				\$ 1,030
Tenaska 24" Waterline Improvements		\$ -	\$ 15,000			\$ 15,000	\$ -	\$ 15,000		\$ -	\$ 15,000
West side of Dahlia Road (Timberwilde) - Replace 4" to 6"		\$ 270	\$ 1,230			\$ 1,500		\$ -	\$ -	\$ -	\$ 1,500

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Briar Meadow & Autumn Way (West of Tanglewood Dr) - Replace 4" to 6"		\$ 162	\$ 738			\$ 900		\$ -	\$ -	\$ -	\$ 900
Josey Street / 11th Street Waterline Rehabilitation		\$ 1,159	\$ -			\$ 1,159		\$ -	\$ -	\$ -	\$ 1,159
Avenue O / 17th Street Waterline Rehabilitation		\$ 1,232	\$ -			\$ 1,232		\$ -	\$ -	\$ -	\$ 1,232
12-inch Veterans Memorial Parkway Waterline		\$ 895	\$ -			\$ 895		\$ -	\$ -	\$ -	\$ 895
12-inch North SH 30 Waterline		\$ 500	\$ -			\$ 500		\$ -	\$ -	\$ -	\$ 500
FM 2821 / MLK Jr. Drive Waterline Rehabilitation		\$ 1,165	\$ -			\$ 1,165		\$ -	\$ -	\$ -	\$ 1,165
Avenue J / 21th St / 22nd St Waterline Rehabilitation		\$ 1,175	\$ -			\$ 1,175		\$ -	\$ -	\$ -	\$ 1,175
16" Sam Houston Ave Water Line			\$ 179	\$ 995		\$ 1,174					\$ 1,174
18" SH 75 South Phase 2 (Old Phelps Rd to Southwood Dr.)			\$ 360		\$ 2,044	\$ 2,404					\$ 2,404
12" 9th St and Ave C (replace 6")			\$ 100	\$ 494		\$ 594					\$ 594
12" IH 45 (19th St to Crosstimbers St)			\$ 171	\$ 949		\$ 1,120					\$ 1,120
Pine Shadows Rehabilitation			\$ 187	\$ 1,019		\$ 1,206					\$ 1,206
Smith Hill Road / Mary Ave (Replace 2", 6", and 8")			\$ 101	\$ 563		\$ 664					\$ 664
Elkins Lake (Augusta Dr/Greenbriar Dr. (Replace 2",6" and 8"))			\$ 192	\$ 1,066		\$ 1,258					\$ 1,258
Bearkat Village (Replace 2", 6", 8", 10" and 12")			\$ 187	\$ 1,043		\$ 1,230					\$ 1,230
Highland Townhomes (Replace 2",6" and 8")					\$ 192	\$ 192					\$ 1,254
Spring Drive/January Lane (Replace 2",6" and 8")					\$ 157	\$ 157					\$ 973
TOTAL - Water CIP	\$ 3,355	\$ 12,928	\$ 25,295	\$ 51,094	\$ 30,024	\$ 122,696	\$ 3,355	\$ 15,000	\$ 84,166	\$ -	\$ 124,574

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Wastewater CIP											
Sowell/gospel Hill Intersection to 98 Smith Hill		\$ 286	\$ -			\$ 286		\$ -	\$ -	\$ -	\$ 286
1798 Smith Hill to Roosevelt/Mary Int		\$ 248	\$ -			\$ 248		\$ -	\$ -	\$ -	\$ 248
14th & Ave I - Realign and Upsize Wall Unit Sewer	\$ -	\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
500 to 546 Normal Park Dr (Behind townhomes)	\$ -	\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
Miscellaneous Wasterwater line Replacement 6 projects with Half in designing and propounded construction starts Oct 2023 contingency and Easements	\$ 337					\$ 337	\$ 337				\$ 337
Tanyard Creek Lift Station Expansion		\$ 4,552	\$ -			\$ 4,552		\$ -	\$ 3,600	\$ -	\$ 4,552
Tanyard Creek Lift Station Force Main Design	\$ 103					\$ 103	\$ 103	\$ 310			\$ 413
Tanyard Creek Lift Station Force Main Construction		\$ 1,650	\$ 220			\$ 1,870		\$ 1,402			\$ 1,870
Robinson Creek WWTP Rehab and Expansion	\$ 200	\$ 7,500	\$ 29,000	\$ 29,000	\$ 29,000	\$ 94,700	\$ 200		\$ 93,500		\$ 94,700
McDonald Creek Lift Station Replacement		\$ 1,328	\$ 6,637			\$ 7,965			\$ 7,965		\$ 7,965
AJ-09 Basin- Replace 10" with 18" and 21" Gravity Lines in the AJ-09 Basin from HWY 19 to AJ- 08 (downstream of Tanyard Creek LS)	\$ 255	\$ 3,700				\$ 3,955	\$ 255		\$ 3,700		\$ 4,040
Hitchin' Post Lift Station and 5000' x 6" Force Main		\$ 323	\$ 1,650			\$ 1,973			\$ 1,873		\$ 1,973
Project 23 for RC-05 replacement of 10", 12" and 18" to 24", 21" and 18" to McGary Creek LS, crossing I-45 to McGary Creek Design and Construction	\$ 200	\$ 8,000				\$ 8,200	\$ 200		\$ 9,000		\$ 9,200
Pine Shadows SS Relocation	\$ 300					\$ 300	\$ 300				\$ 300
Elkins Lake #2 (EL 2) Lift Sta Rehab + FM Replace		\$ 100	\$ 500			\$ 600		\$ -	\$ -	\$ -	\$ 600
AJ-08 Basin Rehabilitation and Renewal Additional Services		\$ 500	\$ -			\$ 500		\$ -	\$ -	\$ -	\$ 500
RC-04 Basin Rehabilitation & Renewal Flow Monitoring, Smoke Testing, MH Inspection, results for recommendation for renewal (to reduce I/I) or upsize.		\$ 1,560	\$ -			\$ 1,560		\$ -	\$ -	\$ -	\$ 1,560

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
N. B. Davidson WWTP Rehabilitation Project (Phase 1 Design \$900K, Phase 2 Design \$1.03 M, Construction \$28M)	\$ 250	\$ 27,750	\$ -			\$ 28,000	\$ 250	\$ 1,000	\$ 26,750	\$ -	\$ 28,000
Elkins Lake #3 (EL 3) Lift Station Rehabilitation and Expansion		\$ 100	\$ 510	\$ -		\$ 610		\$ -	\$ -	\$ -	\$ 610
Elkins Sewer line Rehabilitation - Various sizes		\$ 200	\$ 500	\$ -		\$ 700		\$ -	\$ -	\$ -	\$ 700
Fiber - Robinson Creek WWTP, Elkins Lake Dam LS, Status Vistor Center, and Lift Stations at Park Rod, Bayes, McCoy's and Sterlingbrook		\$ 230	\$ 475	\$ 200		\$ 905					\$ 905
Fiber - Fire Station #4, Tanyard Creek Lift Station, Simmons St. LS, and McDonalk Creek LS; Airport and Hitching Post airport LSs, McGary Creek, TxDot #1, #2		\$ 275	\$ 200	\$ 450		\$ 925					\$ 925
Moffett Springs Rd Area Sewer Line Extension (Septic Tank is out)		\$ 100	\$ 500			\$ 600		\$ -	\$ -	\$ -	\$ 600
Elkins Lake Equestrian Center Lift Station Rehab		\$ 371	\$ -			\$ 371		\$ -	\$ -	\$ -	\$ 371
AJ-10 Basin Rehabilitation and Renewal Additional Services		\$ 1,946	\$ -			\$ 1,946		\$ -	\$ -	\$ -	\$ 1,946
Bayes (BA) Lift Station Rehabilitation		\$ 574	\$ -			\$ 574		\$ -	\$ -	\$ -	\$ 574
13th St (Ave O to Ave M)	\$ -	\$ 220	\$ -			\$ 220		\$ -	\$ -	\$ -	\$ 220
Replace 10-36" Sewer Lines in AJ-10 Basin	\$ -	\$ 3,331	\$ -			\$ 3,331		\$ -	\$ 3,331	\$ -	\$ 3,331
Replace 8/10" w/ 12/18" Sewer Lines in AJ-11 Basin	\$ -	\$ 2,560	\$ -			\$ 2,560		\$ -	\$ 2,560	\$ -	\$ 2,560
Replace 8" w/ 10/12" Sewer Line in AJ-10 Basin	\$ -	\$ 1,000	\$ -			\$ 1,000		\$ -	\$ 1,000	\$ -	\$ 1,000
AJ-11 Basin Rehabilitation & Renewal	\$ -	\$ 1,727	\$ -			\$ 1,727		\$ -	\$ -	\$ -	\$ 1,727
Replace 8-12" w/ 10-21" Sewer Line RC-03 Basin	\$ -	\$ -	\$ 2,740			\$ 2,740		\$ -	\$ -	\$ -	\$ 2,740
Rehab/Expand Hitching Post LS (.15 TO .30 MGD)	\$ -	\$ -	\$ 247			\$ 247		\$ -	\$ -	\$ -	\$ 247
Replace 8" w/ 10" Sewer Line in AJ-12 Basin	\$ -	\$ -	\$ 846			\$ 846		\$ -	\$ 846	\$ -	\$ 846
Simmons Street (SS) Lift Station Rehabilitation	\$ -	\$ -	\$ 284			\$ 284		\$ -	\$ -	\$ -	\$ 284
McCoy's (MC) Lift Station Rehabilitation	\$ -	\$ -	\$ 234			\$ 234		\$ -	\$ -	\$ -	\$ 234
ROW from Steve's Golf Carts to I-45 North Feeder; MH 727-313	\$ -	\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
ROW at Bill Fick/Toyota; MH 696 to 655	\$ -	\$ -	\$ 257			\$ 257		\$ -	\$ -	\$ -	\$ 257

<i>Note: values are in \$,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
ROW at Winding Way; MH 844 to 371	\$ -	\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
Consolidation of lines and manhole placement - two 15" lines on Ave. M from Thomason to 11th Street	\$ -	\$ -	\$ -	\$ 1,000		\$ 1,000		\$ -	\$ -	\$ -	\$ 1,000
Consolidate the 24" & 12" lines on 9th street between Ave M & Ave N, & the 10" & 24" between Ave M & Sam Houston Ave.	\$ -	\$ -	\$ 166			\$ 166		\$ -	\$ -	\$ -	\$ 166
Consolidate the 10" & 18" lines on Ave M between 12th Street & 11th Street	\$ -	\$ -	\$ -	\$ 733		\$ 733		\$ -	\$ -	\$ -	\$ 733
Consolidate random 6", 10" & 24" lines running down Sam Houston Ave. between 9th Street & 11th	\$ -	\$ -	\$ -	\$ 179		\$ 179		\$ -	\$ -	\$ -	\$ 179
Consolidate dual 6" lines on Hickory between Crosstimbers & 620 Hickory.	\$ -	\$ -	\$ -	\$ 287		\$ 287		\$ -	\$ -	\$ -	\$ 287
Consolidate the 6" & 10" lines that flow opposite direction of each other on Angier, between Old Houston & McCollum.	\$ -	\$ -	\$ -	\$ 127		\$ 127		\$ -	\$ -	\$ -	\$ 127
Consolidate the 8" & 10" lines that run the opposite direction of each other on Old Houston Road from Angier to 3015 Old Houston Road	\$ -	\$ -	\$ -	\$ 195		\$ 195		\$ -	\$ -	\$ -	\$ 195
Consolidate the 6" & 12" lines on 21st Street between Ave M & Ave N and Ave M & Ave N-1/2. Clean up cluster of manholes at 21st & Ave N.	\$ -	\$ -	\$ -	\$ 258		\$ 258		\$ -	\$ -	\$ -	\$ 258
Consolidate the 8" & 12" line that runs through an easement from 21st St. to the middle of the Sam Houston Museum Property.	\$ -	\$ -	\$ -	\$ 285		\$ 285		\$ -	\$ -	\$ -	\$ 285
Consolidate the 8" & 15" line on 14th Street between Ave M & Sam Houston Ave. Clean up cluster of manholes & line at the Intersection of 14th & Ave M.	\$ -	\$ -	\$ -	\$ 136		\$ 136		\$ -	\$ -	\$ -	\$ 136
Upsize 6" to 15" at Eastham Thomason Park	\$ -	\$ -	\$ 20	\$ 80		\$ 100		\$ -	\$ -	\$ -	\$ 100
Abandon 10" line that runs from 1511 10th Street to Ave O.	\$ -	\$ -	\$ 20	\$ 40		\$ 60		\$ -	\$ -	\$ -	\$ 60
Tie 6" lines from Thomason, Mesquite & Cottonwood directly into the 24", Get rid of the line that parallels the 24" line between those streets.	\$ -	\$ -		\$ 301		\$ 301		\$ -	\$ -	\$ -	\$ 301
1648 Greenbriar Replacement of 6" and 27" Clay, and area washed out 800'		\$ 148	\$ 590			\$ 738					\$ 738
Hidden Valley Row 27" x 2570' Damaged due to Excessive Erosion		\$ 294	\$ 1,174			\$ 1,468					\$ 1,468
Catfish Place ROW 10" x 1600'		\$ 136	\$ 542			\$ 678					\$ 678
Stewart Elementary 6" and 12" of 1200'		\$ 80	\$ 313			\$ 393					\$ 393

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Normal Park-Mize (WW CIP #23) Upsize 8", 10", 12" to 10", 12", 15" & 21"		\$ 376	\$ 1,510			\$ 1,886					\$ 1,886
Elk ROW Upsize 6" to 8" 500'		\$ 54	\$ 219			\$ 273					\$ 273
Cherry Hills 6" of 1200'		\$ 101	\$ 406			\$ 507					\$ 507
Westridge @ HWY 30 area WW System		\$ 1,000				\$ 1,000					\$ 1,000
TOTAL - Wastewater CIP	\$ 1,645	\$ 72,320	\$ 49,760	\$ 33,271	\$ 29,000	\$ 185,995	\$ 1,645	\$ 2,712	\$ 154,125	\$ -	\$ 187,390
CIP - General											
MLK Phase II			\$ 3,000			\$ 3,000		\$ 3,000	\$ -	\$ -	\$ 3,000
Pocket Park Improvements	\$ -	\$ 100	\$ 100			\$ 200		\$ -	\$ -	\$ -	\$ 200
Emancipation Park Improvements (include Trail)		\$ 750	\$ -			\$ 750		\$ 750	\$ -	\$ -	\$ 750
New Lights for KBR 4-Plex		\$ 600	\$ -			\$ 600		\$ -	\$ -	\$ -	\$ 600
Trail Improvements Phase I (such as Town Creek)	\$ -	\$ 100	\$ -			\$ 100		\$ -	\$ -	\$ -	\$ 100
Trail Improvements Phase II		\$ -	\$ 100			\$ 100		\$ -	\$ -	\$ -	\$ 100
Fiber Loop Projects						\$ -					\$ -
Eastham Thomason Park Improvements, Lighting/disc golf expansion / Pickle Ball	\$ -	\$ 635	\$ -			\$ 635		\$ -	\$ -	\$ -	\$ 635
Kate Barr Ross Soccer Restroom/Concession Facility Replacement		\$ 350				\$ 350		\$ 350			\$ 350
Kate Barr Ross update to Fence		\$ 68				\$ 68					\$ 68
Kate Barr Ross (KBR) Fields 9 , and 10 Parking Lots		\$ 110	\$ -			\$ 110		\$ -	\$ -	\$ -	\$ 110
Park Improvement Projects per Master Park Study	\$ 250	\$ -	\$ -			\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ 250
Fire Station #3			\$ 1,000	\$ 5,000		\$ 6,000			\$ 6,000		\$ 6,000
Fire Station #4			\$ 1,500			\$ 1,500			\$ 1,500		\$ 1,500
Total - General CIP	\$ 250	\$ 3,288	\$ 4,200	\$ 5,000	\$ -	\$ 12,738	\$ 250	\$ 4,100	\$ 8,075	\$ -	\$ 12,738

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Airport CIP											
Airport Road Relocation (TxDOT)		\$ 449				\$ 449		\$ 449			\$ 449
Construction Ground Lease Aprons		\$ 765				\$ 765					\$ 765
Apron Expansion Engineering & Construction	\$ 15					\$ 15	\$ 15				\$ -
Runway 18-36 Mill and Overlay - Design						\$ 200		\$ 180			\$ 200
Runway 18-36 Mill and Overlay - Construction		\$ 4,600				\$ 4,600		\$ 4,140		\$ 310	\$ 4,600
Runway 18-36 Mill and Overlay - Construction Services		\$ 200									\$ -
Runway 18-36 Extension - Design Packages		\$ 900				\$ 900		\$ 810			\$ 900
Airport Drainage and Utilities Improvements			\$ 1,750			\$ 1,750		\$ 1,575			\$ 1,750
Runway 18-35 Runway Extension - Grading			\$ 2,000			\$ 2,000		\$ 1,800			\$ 2,000
Runway Reconstruction / Extension	\$ -	\$ -				\$ -		\$ -	\$ -	\$ -	\$ -
Total - Airport CIP	\$ 15	\$ 6,914	\$ 3,750	\$ -	\$ -	\$ 10,679	\$ 15	\$ 8,954	\$ -	\$ 310	\$ 10,664
CIP - Sidewalk											
Miscellaneous Sidewalk Improvements		\$ 50	\$ 50	\$ 50	\$ 50	\$ 400		\$ -	\$ -	\$ -	\$ 400
Shared Path along I-45		\$ 3,036	\$ -	\$ -		\$ 3,036		\$ 3,036			\$ 3,036
Sidewalk / Bike Lane along MLK Jr. Drive		\$ 2,433	\$ -	\$ -		\$ 2,433		\$ 2,433	\$ -	\$ -	\$ 2,433
Sidewalk / Bike Lane along 7th Street	\$ -	\$ -				\$ 1,400		\$ 1,050	\$ -	\$ -	\$ 1,400
Downtown Sidewalk Improvements		\$ 225				\$ 225					\$ 225
Sidewalk / Bike Lane along University Ave	\$ -	\$ -				\$ 2,550		\$ 2,050	\$ -	\$ -	\$ 2,550
Total - Sidewalk CIP	\$ -	\$ 5,744	\$ 50	\$ 50	\$ 50	\$ 10,044	\$ -	\$ 8,569	\$ -	\$ -	\$ 10,044

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
CIP - Streets											
Street Master Plan						\$ -			\$ -		
Veterans Memorial Pkwy Widening (FM 1374 to IH-45)			\$ 9,288	\$ 45,693		\$ 54,981			\$ 43,985		\$ 54,981
FM 1374 Widening (IH-45 to City Limits at south end) (Proposed 1/2 of Project Phase I)	\$ -		\$ 2,876	\$ 14,650		\$ 17,526			\$ 15,773		\$ 17,526
FM 1374 Widening (IH-45 to City Limits at south end) (Proposed 1/2 of Project Phase II)					\$ 2,876	\$ 2,876			\$ 2,588		\$ 2,876
25th St Extension (IH-45 to Old Houston Rd)	\$ -				\$ 2,077	\$ 2,077			\$ 1,869		\$ 2,077
Pineshadows Dr Ext to IH-45	\$ -	\$ -				\$ -		\$ -	\$ -		\$ -
Sycamore Ave Widening to 5-Lanes w/ Sidewalks	\$ -	\$ -			\$ 6,294	\$ 6,294			\$ 5,665		\$ 6,294
Contract for Bond Package, or Street funding	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -				\$ -
Total - Streets CIP	\$ -	\$ -	\$ 12,164	\$ 60,343	\$ 11,247	\$ 83,754	\$ -	\$ -	\$ 69,881	\$ -	\$ 83,754

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
CIP - Drainage											
Open Ditch lining improvements		\$ 50	\$ 50	\$ 50	\$ 50	\$ 350		\$ -	\$ -	\$ -	\$ 350
18" and 24" Storm Sewer Replace (River Oaks / Greenbriar), Material Testing and Additional Services		\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
Watershed Study - Prairie Branch Basin		\$ -	\$ -	\$ 100		\$ 100		\$ -	\$ -	\$ -	\$ 100
Tributary A Drainage Imp. - HMGP Match Funds		\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
1518 University Storm Sewer Replacement		\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
Kevin Williams @ Airport Road Storm Sewer Replacement		\$ 80	\$ 120			\$ 200		\$ -	\$ -	\$ -	\$ 200
17th Street (Ave. M to Sam Houston) Storm Sewer; 2021 - 2022 CIP Additional Funds		\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
Dawson Creek Dam first phase min 25% of GLO, and additional Service		\$ 100				\$ 100		\$ 38			\$ 100
Dawson Creek Dam Survey (Project 1 Bond)		\$ 100	\$ 250			\$ 350		\$ 50			\$ 350
Dawson Creek Dam Design(Project 1 Bond)		\$ 450				\$ 450					\$ 450
Dawson Creek Dam Construction (Project 1 Bond)		\$ 200	\$ 750	\$ 700		\$ 1,650					\$ 1,650
Autumn Road Drainage Project, 25% of GLO possible Funds		\$ 250	\$ 562			\$ 812		\$ 562			\$ 812
Autumn Road Drainage Design Downstream Channel Reh (Project 2 Bond)		\$ 250				\$ 250					\$ 250
Autumn Road Drainage Construction Downstream Channel Reh (Project 2 Bond)		\$ 100	\$ 750	\$ 100	\$ 100	\$ 1,050					\$ 1,050
24" Low Flow Drainage Line Rehabilitation (SHSU intramural feld)		\$ 100	\$ 400			\$ 500		\$ -	\$ -	\$ -	\$ 500
Pine Shadow Storm System Culvert (Developer is not paying for this Culvert according to the Agreement)						\$ -					\$ -
Drainage Master Plan		\$ 500	\$ 300	\$ 300		\$ 1,100		\$ 880			\$ 1,100
Miscellaneous Drainage Project		\$ 250				\$ 250					\$ 250

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Downstream the Woods at Elkins Lake Drainage Design, Study, Survey, Permits (Drainage Fees Project #3) Including 3 Drainage Systems and 24" SS relocation		\$ 550	\$ 200			\$ 750					\$ 750
Downstream the Woods at Elkins Lake Drainage Construction, including \$4M 24" ss rerouted (Drainage Fees Project #3) Including 3 Drainage Systems.		\$ 2,500	\$ 2,600	\$ 3,100	\$ 340	\$ 8,540			\$ 7,686		\$ 8,540
Elkins Lake Master Plan Drainage Study (Drainage Fees Project #4)		\$ 500	\$ 100			\$ 600		\$ 450			\$ 600
Elkins Lake Master Drainage Design (entire subdivision) (Drainage Fees Project #4)			\$ 1,200			\$ 1,200		\$ 900			\$ 1,200
Elkins Lake Master Drainage Construction (entire subdivision) (Drainage Fees Project #4)				\$ 2,000	\$ 4,000	\$ 9,000			\$ 6,750		\$ 9,000
Parie Branch Basin Drainage Study (Drainage Fees Project #5)		\$ 150	\$ 100			\$ 250			\$ 188		\$ 250
Parie Branch Basin Drainage Design, (Drainage Fees Project #5)			\$ 450			\$ 450			\$ 438		\$ 450
Parie Branch Basin Drainage Construction, (Drainage Fees Project #5)				\$ 2,500	\$ 1,000	\$ 4,000			\$ 3,000		\$ 4,000
Spring Lake Master Drainage Study(Drainage Fees Project #6)			\$ 500	\$ 100		\$ 600			\$ 450		\$ 600
Spring Lake Drainage System Design(Drainage Fees Project #6)			\$ 1,000	\$ 100		\$ 1,100			\$ 825		\$ 1,100
Spring Lake Drainage System Construction(Drainage Fees Project #6)				\$ 2,500	\$ 2,000	\$ 5,500			\$ 4,125		\$ 5,500
Central Huntsville Area In the Harmon Creek Master Drainage Study (Drainage Fees Project #7)				\$ 500	\$ 150	\$ 650			\$ 488		\$ 650
Central Huntsville Area In the Harmon Creek Drainage Design (Drainage Fees Project #7)					\$ 1,200	\$ 1,320			\$ 990		\$ 1,320
Central Huntsville Area In the Harmon Creek Drainage System Construction (Drainage Fees Project #7)						\$ 9,000			\$ 6,750		\$ 9,000
Robinson Creek-West Fork San Jacinto River Master Drainage Plan (Drainage Fees Project #8)					\$ 200	\$ 300			\$ 225		\$ 300
Robinson Creek-West Fork San Jacinto River Drainage System Design (Drainage Fees Project #8)					\$ 600	\$ 800			\$ 600		\$ 800

<i>Note: values are in \$1,000s</i>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL FY 25-28	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Robinson Creek-West Fork San Jacinto River Drainage System Construction(Drainage Fees Project #8)						\$ 4,000			\$ 3,000		\$ 4,000
Kevin William Airport Drainage Design (Drainage Fees Project #9)					\$ 100	\$ 100			\$ 75		\$ 100
Kevin William Airport Drainage Construction (Drainage Fees Project #9)						\$ 600			\$ 450		\$ 600
McGary Creek Drainage Study and Design(Drainage Fees Project #10)						\$ 750			\$ 563		\$ 750
McGary Creek Drainage System Construction(Drainage Fees Project #10)						\$ 5,200			\$ 3,900		\$ 5,200
Crabb Creek-Nelson Drainage Study and Design(Drainage Fees Project #11)						\$ 600			\$ 450		\$ 600
Crabb Creek-Nelson Drainage System Construction(Drainage Fees Project #11)						\$ 5,800			\$ 4,350		\$ 5,800
Little Schoold Branch-Nelson Creek Drainage Study and Design(Drainage Fees Project #12)						\$ 450			\$ 338		\$ 450
Little Schoold Branch-Nelson Creek Drainage System Construction(Drainage Fees Project #12)						\$ 5,000			\$ 3,750		\$ 5,000
Gourd Creek Drainage Study and Design(Drainage Fees Project #13)						\$ 500			\$ 375		\$ 500
Gourd Creek Drainage System Construction(Drainage Fees Project #13)						\$ 5,000			\$ 3,750		\$ 5,000
11 Street Drainage (Might be TxDOT)		\$ 300				\$ 300			\$ -		\$ 300
Pine Street		\$ 750				\$ 750			\$ -		\$ 750
Drainage Utility Fee Study		\$ -	\$ -			\$ -		\$ -	\$ -	\$ -	\$ -
Total - Drainage CIP	\$ -	\$ 7,180	\$ 9,332	\$ 12,050	\$ 9,740	\$ 80,272	\$ -	\$ 2,880	\$ 53,514	\$ -	\$ 80,272

CIP Plan Summary 2023 to 2029 (Values are in \$1,000s)

CIP - ALL COMBINED	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	TOTAL	City Funds FY 24-25	Grants/ Reimburs	Revenue Bonds	GO Bonds	TOTAL
Water CIP	\$ 3,355	\$ 12,928	\$ 25,295	\$ 51,094	\$ 30,024	\$ 122,696	\$ 3,355	\$ 15,000	\$ 84,166	\$ -	\$ 124,574
Wastewater CIP	\$ 1,645	\$ 72,320	\$ 49,760	\$ 33,271	\$ 29,000	\$ 185,995	\$ 1,645	\$ 2,712	\$ 154,125	\$ -	\$ 187,390
Airport CIP	\$ 15	\$ 6,914	\$ 3,750	\$ -	\$ -	\$ 10,679	\$ 250	\$ 8,954	\$ -	\$ 310	\$ 10,664
General CIP	\$ 250	\$ 3,288	\$ 4,200	\$ 5,000	\$ -	\$ 12,738	\$ -	\$ 4,100	\$ 8,075	\$ -	\$ 14,238
Sidewalks CIP	\$ -	\$ 5,744	\$ 50	\$ 50	\$ 50	\$ 5,894	\$ -	\$ 8,569	\$ -	\$ -	\$ 10,044
Street CIP	\$ -	\$ -	\$ 12,164	\$ 60,343	\$ 11,247	\$ 83,754	\$ -	\$ -	\$ 69,881	\$ -	\$ 83,754
Drainage CIP	\$ -	\$ 7,180	\$ 9,332	\$ 12,050	\$ 9,740	\$ 38,302	\$ -	\$ 2,880	\$ 53,514	\$ -	\$ 80,272
TOTAL CIP - ALL COMBINED	\$ 5,265	\$ 108,374	\$ 104,551	\$ 161,808	\$ 80,061	\$ 460,058	\$ 5,250	\$ 42,215	\$ 369,760	\$ 310	\$ 510,936

Capital Equipment Purchases

What is Capital Equipment?

The City of Huntsville considers equipment valued at \$5,000 or more and with a useful life of at least one year to be capital equipment. Most capital equipment purchases are of a recurring nature and are made out of the operating budget.

How are Capital Equipment Purchases Funded?

Capital equipment purchases made by the City of Huntsville typically falls into one of two categories: fleet and machinery inventory or technology equipment. Capital fleet and machinery is replaced based on a capital equipment replacement schedule. The City of Huntsville's capital equipment replacement schedule is prepared by dividing the cost of replacement for each piece of equipment by the equipment's expected useful life span. Each operating fund pays this calculated annual amount for their equipment into the Capital Equipment Replacement Fund. Based on the replacement schedule, purchases of replacement equipment are budgeted in the Capital Equipment Replacement Fund.

The replacement budget is reviewed and adopted annually by the City Council as part of the operating budget. For new fleet or equipment purchases, the operating fund typically transfers the entire cost of the purchase to the Capital Equipment Replacement Fund the first year. The equipment is then added to the replacement schedule and the operating fund pays only the calculated annual amount in each subsequent year. Capital technology equipment purchases are usually budgeted directly from the operating fund or in the Computer Equipment Replacement Internal Service Fund through a transfer from the operating fund purchasing the equipment.

Fund reservations for the General and Enterprise Funds are divided by contribution amounts. Purchase prices in the replacement schedule are reviewed each year.

How do Capital Equipment Purchases Impact the Operating Budget?

The City of Huntsville's capital equipment purchases affect the operating budget in several ways. Capital equipment purchases are made out of the operating budget. Often a piece of equipment is purchased in order to increase the efficiency of operations. For fleet and machinery purchases, the use of the capital equipment replacement schedule is designed to help stabilize the impact of the cost of capital equipment purchases from year-to-year and minimize erratic annual spending patterns.

Because the replacement schedule divides the total replacement cost by the estimated useful life span of the equipment, the operating funds are able to spread the cost of replacement out over the entire life of the equipment instead of having to absorb the full cost of replacement in a single year. This level of planning and management by City Council and staff helps to ensure that Huntsville's fleet and equipment inventory are maintained in a fiscally responsible manner that gives City staff the equipment they need to provide the citizens of Huntsville with excellent services. Maintaining a high-quality fleet and equipment inventory reduces inefficiency and employee down time due to equipment that is in disrepair. Aging equipment is often accompanied by excessive maintenance costs. Regular replacement of capital equipment helps to ensure increased efficiency and minimized maintenance costs.

What is Included in this Year's Capital Equipment Budget?

The City Council approved a total budget for the purchase of capital equipment in FY 2024-25 of \$2,813,831. This includes \$2,530,736 for fleet equipment and \$283,095 for technology equipment. The table on the following pages shows the budget and fund for each FY 2024-25 equipment addition:

City of Huntsville
FY 2024-25
Capital Equipment Budget

Equipment		Fund					
		General Fund	Utility Fund	Hotel / Motel Fund	Capital Equipment	Computer Equipment	Total All Funds
Fleet/Motor Vehicles	Dump truck -8 yard	R			-	170,000	170,000
	3/4 Ton Pickup	R			-	49,000	49,000
	Equinox (3)	R				86,400	86,400
	Marked Patrol Units (3)	R				165,000	165,000
	Marked Motorcycle	R				25,500	25,500
	1/2 ton Pickup (2)					95,200	95,200
	Electrician Van	R				55,600	55,600
	3/4 Ton Pickup 4X4	R				50,000	50,000
	Street Sweeper	R				380,000	380,000
	Front Load Solid Waste Unit	R				465,000	465,000
	Side Load Solid Waste Unit	R				470,000	470,000
	RTV Unit	R				17,000	17,000
	Fork Lift	R				53,000	53,000
	Jetter Trailer	R				94,000	94,000
	Accessories for police units (4)	R				142,523	142,523
	Unmarked CID Unit (Police) (3)	R	8,000				8,000
	Marked Patrol Unit	N	104,513				104,513
	1/2 ton Crew Cab (2)	N		100,000			100,000
	Subtotal Fleet / Motor Vehicles		112,513	100,000	-	2,318,223	
Computer Servers -Information Technology	R					123,600	123,600
Computer/Phone/Camera Replacements (City-wide)	R					159,495	159,495
Subtotal Technology						283,095	283,095
Total		112,513	100,000	-	2,318,223	283,095	2,813,831

Description of Debt

The City's total outstanding debt at October 1, 2024, is \$100,595,000. The below tables show total municipal debt by use:

**City of Huntsville
Summary of Total Municipal Debt by Use**

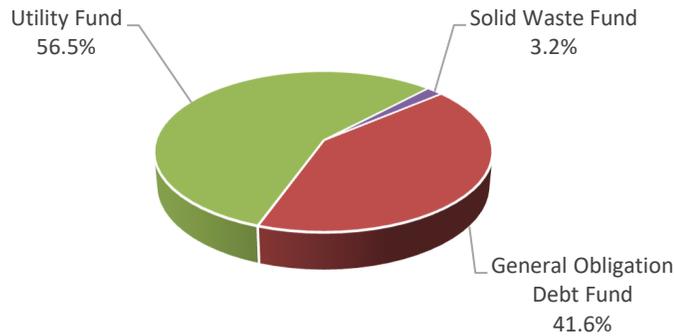
	General Obligation	Utility Fund	Solid Waste	Total
Series 2020, MLK / Animal Shelter	2,880,000			2,880,000
Series 2020, City Hall / Service Center	17,340,000			17,340,000
Series 2019, Police / Fire	17,645,000			17,645,000
Series 2023, City Hall	3,735,000			3,735,000
Library Bonds	295,000			295,000
Enterprise Infrastructure 2018		38,775,000		38,775,000
Enterprise Infrastructure 2022		18,095,000		18,095,000
Solid Waste			1,830,000	1,830,000
Total Municipal Debt	41,895,000	56,870,000	1,830,000	100,595,000

The below tables show total municipal debt service requirements for FY 24-25 by fund:

**City of Huntsville
Summary of FY 24-25 Debt Service Requirements**

	Current Outstanding Balance	Debt Service Requirement FY 2024-25		
		Principal	Interest	Total
General Obligation Fund	\$ 41,895,000	1,465,000	1,197,453	2,662,453
Utility Fund	\$ 56,870,000	1,805,000	2,052,913	3,857,913
Solid Waste Fund	\$ 1,830,000	135,000	72,525	207,525
Total Municipal Debt	\$ 100,595,000	3,405,000	3,322,891	6,727,891

**City of Huntsville
Summary of Total Municipal Debt Fund**



General Obligation Debt Service Fund

Debt Payable from Ad Valorem (Property) Taxes

The City’s total outstanding General Obligation Debt, payable from ad valorem (property) taxes at October 1, 2024, is \$41,895,000. The below table shows the use of those funds:

**City of Huntsville
Outstanding General Obligation Debt**

Series 2020, MLK / Animal Shelter	2,880,000	Series 2023, City Hall	3,735,000
Series 2020, City Hall / Service Center	17,340,000	Library Bonds	295,000
Series 2019, Police / Fire	17,645,000		

Future Outlook and Impact

The City’s legal debt limit for property tax supported debt is 10% of Huntsville’s assessed value. Based on current assessed value of \$3,048,937,342 the legal debt limit is \$304,893,734. Council expects to be able to meet current outstanding debt payments with the adopted property tax rate .3445¢ per \$100 assessed tax rate. The debt portion of the property tax rate for FY 2024-25 is 6.85¢ and constitutes 19.88% of the total tax rate. The debt portion of the property tax rate for the prior fiscal year was 6.97¢.

In the November 2009 election, the voters approved bond financing for library expansion/renovation up to \$3,500,000 and bonds were issued for \$3,500,000 in fiscal year 2009-2010. Construction was completed in 2011. In the November 2016 election, the voters approved Bond Proposition 1 for new Public Safety Facilities and Bond Proposition 2 for renovations to City Hall and the Service Center. The debt for the Public Safety Facilities was issued in August of 2019 in the amount of \$19,890,000. The 2019 Bond issue projects listed for both Public Safety facilities were completed in 2021. The debt for renovations to City Hall and the Service Center were issued in September of 2020 for \$19,115,000, a scheduled completion date in 2025. Also in 2020, the City issued Certificates of Obligation in the amount of \$3,285,000 to fund renovations to the City community center

and to build an Animal Control Facility. Lastly, in 2023 the City issued \$3,780,000 to add needed monies for the City Hall project due to increased costs from inflation since the COVID pandemic.

Utility Fund

Revenue bond covenants require that net revenues of the combined water and wastewater utilities equal to at least one and one-fourth times the average annual requirements for the payment of principal and interest on the City revenue bonds. The City has at all times met this requirement. Contract debt with the Trinity River Authority (TRA) is considered an operating expense.

Water Operations

Debt payments, comprising 11.26% of the total Utility Fund budget, consists of revenue bonds for water and wastewater capital projects.

In the November 2016 election, the voters approved Bond Proposition 3 for the issuance of waterworks and sewer system revenue bonds in an amount not to exceed \$73,000,000 for city waterworks and sewer system facilities. In May 2018 the City issued the debt on Proposition 3 in the amount of \$45,840,000. The City received a premium of \$1,545,000 on the issuance. Approximately \$700,000 of the bond proceeds were used to cover costs of issuing the bonds. Estimated project costs were \$22,270,000 for Water projects and \$24,415,000 for Sewer projects

Bond Proposition 3 / 2018 Revenue Bonds - Water Projects are:

- Elevated Storage Tank -\$4,144,000
- Pump Stations and Ground Storage Tank -\$7,945,600
- Waterlines - \$10,180,400

These projects have been completed and will improve control of water system pressure and fire flow; improve efficiency and decrease repair and maintenance needs, allow for continues superior treatment with expected growth and provide safe and efficient treatment process and increase treatment capacity.

Wastewater/Sewer Operations

As discussed previously the City issued debt in May 2018 in the amount of \$45,840,000 with approximately \$24,415,000 designated for Sewer projects. All of those projects were completed in FY 20-21.

The City issued debt in February 2022 in the amount of 19,575,000 designated for sewer projects for AJ-08 sewer trunk line upgrades and replacement of the sewer lines.

Solid Waste Fund

In September 2015, the City Council approved authorizing issuing \$2,900,000 of combination Tax and Revenue certificates of obligation to be used to construct a transfer station. Debt payments on these certificates of obligation comprise about 2.7% of the Solid Waste Fund budget for FY 22-23.

Computation of Legal Debt Margin (property tax supported debt)

	October 1, 2024
Assessed Value less Exemptions:	\$ 3,048,937,342
Debt Limit 10 Percent of Assessed Value	\$ 304,893,734
Amount of Debt Applicable to Debt Limit:	
General Obligation Debt:	
2010 Library Bonds	295,000
2019 Series	17,645,000
2020 Series	17,340,000
2020 Series	2,880,000
2023 Series	3,735,000
Net General Obligation Debt Payable from Ad Valorem Taxes	\$ 41,895,000
Interest & Sinking Fund Balance as of September 30	(514,732)
Total Net General Obligation Debt Payable from Ad Valorem Taxes	\$ 41,380,268
Ratio of Net General Obligation Debt to Taxable Assessed Valuation per \$100	1.36%

Financial Stewardship

The establishment and maintenance of appropriate reserves within the General Fund is critical to prudent financial management. The City’s financial policies and strong financial management have been recognized by the two major rating agencies through a strong credit profile.

City of Huntsville’s General Obligation Bond Rating -		
Standard & Poor’s		AA-
Fitch		AA
City of Huntsville WW and SS Revenue Bonds Rating -		
Standard & Poor’s		AA-
Fitch		AA

Summary of General Obligation Debt

<i>General Obligation Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2024-25		
		Principal	Interest	Total
Library Bonds, Series 2010	\$ 295,000	295,000	6,121	301,121
General Obligation Bonds Police & Fire Station, Series 2019	\$ 17,645,000	485,000	529,250	1,014,250
General Obligation Bonds City Hall and Service Center, Series 2020	\$ 17,340,000	460,000	420,263	880,263
Tax and Revenue MLK / Animal Shelter CO Series 2020, \$3,285,000	\$ 2,880,000	100,000	70,519	170,519
General Obligation Bonds City Hall, Series 2023	\$ 3,735,000	125,000	171,300	296,300
Total General Obligation Debt	\$ 41,895,000	1,465,000	1,197,453	2,662,453

Summary of Utility Fund Debt

<i>Utility Fund Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2024-25		
		Principal	Interest	Total
Water & Wastewater System revenue Bonds, 2018, \$45,840,000	\$ 38,775,000	1,390,000	1,466,363	2,856,363
Water & Wastewater System revenue Bonds, 2022, \$19,575,000	\$ 18,095,000	415,000	586,550	1,001,550
Total Utility Fund Debt	\$ 56,870,000	1,805,000	2,052,913	3,857,913

Summary of Solid Waste Fund Debt

<i>Solid Waste Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2024-25		
		Principal	Interest	Total
Tax and Revenue Transfer Station CO, Series 2015	\$ 1,830,000	135,000	72,525	207,525
Total Solid Waste Fund Debt	\$ 1,830,000	135,000	72,525	207,525

Debt Summary By Type

	City Debt	Contract Debt	Total
General Obligation	\$ 41,895,000	\$	41,895,000
Utility Fund	\$ 56,870,000	\$	56,870,000
Solid Waste	\$ 1,830,000	\$	1,830,000
Total Debt	\$ 100,595,000	\$	100,595,000

**General Obligation Debt Service Fund
Debt Service Requirements to Maturity**

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2024-2025	41,895,000.00	1,465,000.00	1,197,452.53	2,662,452.53
2025-2026	40,430,000.00	1,210,000.00	1,153,831.28	2,363,831.28
2026-2027	39,220,000.00	1,255,000.00	1,109,131.28	2,364,131.28
2027-2028	37,965,000.00	1,305,000.00	1,062,731.28	2,367,731.28
2028-2029	36,660,000.00	1,350,000.00	1,014,381.28	2,364,381.28
2029-2030	35,310,000.00	1,405,000.00	964,331.28	2,369,331.28
2030-2031	33,905,000.00	1,440,000.00	917,731.28	2,357,731.28
2031-2032	32,465,000.00	1,490,000.00	872,481.28	2,362,481.28
2032-2033	30,975,000.00	1,540,000.00	825,581.28	2,365,581.28
2033-2034	29,435,000.00	1,580,000.00	777,031.28	2,357,031.28
2034-2035	27,855,000.00	1,630,000.00	733,431.28	2,363,431.28
2035-2036	26,225,000.00	1,670,000.00	688,331.28	2,358,331.28
2036-2037	24,555,000.00	1,720,000.00	641,931.28	2,361,931.28
2037-2038	22,835,000.00	1,770,000.00	594,031.28	2,364,031.28
2038-2039	21,065,000.00	1,815,000.00	546,831.28	2,361,831.28
2039-2040	19,250,000.00	1,860,000.00	498,331.28	2,358,331.28
2040-2041	17,390,000.00	1,910,000.00	448,581.28	2,358,581.28
2041-2042	15,480,000.00	1,965,000.00	397,431.28	2,362,431.28
2042-2043	13,515,000.00	2,015,000.00	344,731.28	2,359,731.28
2043-2044	11,500,000.00	1,780,000.00	290,481.28	2,070,481.28
2044-2045	9,720,000.00	1,825,000.00	246,175.02	2,071,175.02
2045-2046	7,895,000.00	1,690,000.00	200,712.52	1,890,712.52
2046-2047	6,205,000.00	1,735,000.00	156,925.00	1,891,925.00
2047-2048	4,470,000.00	1,780,000.00	111,962.50	1,891,962.50
2048-2049	2,690,000.00	1,830,000.00	65,781.26	1,895,781.26
2049-2050	860,000.00	860,000.00	18,275.02	878,275.02
Total		41,895,000.00	15,878,628.17	57,773,628.17

**City of Huntsville General Obligation
Bonds, Series 2019, \$19,800,000**

Issue Date: 9/6/2019

Maturity Date: 8/15/2049

Payment Date	Principal	Interest	Total	Annual Total
2/15/2025		264,675.00	264,675.00	
8/15/2025	485,000.00	264,575.00	749,575.00	1,014,250.00
2/15/2026		257,400.00	257,400.00	
8/15/2026	500,000.00	257,400.00	757,400.00	1,014,800.00
2/15/2027		249,900.00	249,900.00	
8/15/2027	515,000.00	249,900.00	764,900.00	1,014,800.00
2/15/2028		242,175.00	242,175.00	
8/15/2028	530,000.00	242,175.00	772,175.00	1,014,350.00
2/15/2029		234,225.00	234,225.00	
8/15/2029	545,000.00	234,225.00	779,225.00	1,013,450.00
2/15/2030		226,050.00	226,050.00	
8/15/2030	560,000.00	226,050.00	786,050.00	1,012,100.00
2/15/2031		217,650.00	217,650.00	
8/15/2031	575,000.00	217,650.00	792,650.00	1,010,300.00
2/15/2032		209,025.00	209,025.00	
8/15/2032	595,000.00	209,025.00	804,025.00	1,013,050.00
2/15/2033		200,100.00	200,100.00	
8/15/2033	615,000.00	200,100.00	815,100.00	1,015,200.00
2/15/2034		190,875.00	190,875.00	
8/15/2034	630,000.00	190,875.00	820,875.00	1,011,750.00
2/15/2035		181,425.00	181,425.00	
8/15/2035	650,000.00	181,425.00	831,425.00	1,012,850.00
2/15/2036		171,675.00	171,675.00	
8/15/2036	670,000.00	171,675.00	841,675.00	1,013,350.00
2/15/2037		161,625.00	161,625.00	
8/15/2037	690,000.00	161,625.00	851,625.00	1,013,250.00
2/15/2038		151,275.00	151,275.00	
8/15/2038	710,000.00	151,275.00	861,275.00	1,012,550.00
2/15/2039		140,625.00	140,625.00	
8/15/2039	730,000.00	140,625.00	870,625.00	1,011,250.00
2/15/2040		129,675.00	129,675.00	
8/15/2040	755,000.00	129,675.00	884,675.00	1,014,350.00
2/15/2041		118,350.00	118,350.00	
8/15/2041	775,000.00	118,350.00	893,350.00	1,011,700.00
2/15/2042		106,725.00	106,725.00	
8/15/2042	800,000.00	106,725.00	906,725.00	1,013,450.00
2/15/2043		94,725.00	94,725.00	
8/15/2043	825,000.00	94,725.00	919,725.00	1,014,450.00
2/15/2044		82,350.00	82,350.00	
8/15/2044	850,000.00	82,350.00	932,350.00	1,014,700.00
2/15/2045		69,600.00	69,600.00	
8/15/2045	875,000.00	69,600.00	944,600.00	1,014,200.00
2/15/2046		56,475.00	56,475.00	
8/15/2046	900,000.00	56,475.00	956,475.00	1,012,950.00
2/15/2047		42,975.00	42,975.00	
8/15/2047	925,000.00	42,975.00	967,975.00	1,010,950.00
2/15/2048		29,100.00	29,100.00	
8/15/2048	955,000.00	29,100.00	984,100.00	1,013,200.00
2/15/2049		14,775.00	14,775.00	
8/15/2049	985,000.00	14,775.00	999,775.00	1,014,550.00
Total	\$ 17,645,000.00	\$ 7,686,800.00	\$ 25,331,800.00	\$ 25,331,800.00

**City of Huntsville General Obligation
Bonds, Series 2020, \$19,115,000**

Issue Date: 9/15/2020

Maturity Date: 9/30/2050

Payment Date	Principal	Interest	Total
9/30/2025	460,000.00	420,262.52	880,262.52
9/30/2026	475,000.00	406,462.52	881,462.52
9/30/2027	495,000.00	387,462.52	882,462.52
9/30/2028	515,000.00	367,662.52	882,662.52
9/30/2029	535,000.00	347,062.52	882,062.52
9/30/2030	560,000.00	325,662.52	885,662.52
9/30/2031	575,000.00	308,862.52	883,862.52
9/30/2032	590,000.00	291,612.52	881,612.52
9/30/2033	605,000.00	273,912.52	878,912.52
9/30/2034	625,000.00	255,762.52	880,762.52
9/30/2035	640,000.00	243,262.52	883,262.52
9/30/2036	650,000.00	230,462.52	880,462.52
9/30/2037	665,000.00	217,462.52	882,462.52
9/30/2038	680,000.00	204,162.52	884,162.52
9/30/2039	690,000.00	190,562.52	880,562.52
9/30/2040	705,000.00	176,762.52	881,762.52
9/30/2041	720,000.00	162,662.52	882,662.52
9/30/2042	735,000.00	148,262.52	883,262.52
9/30/2043	745,000.00	133,562.52	878,562.52
9/30/2044	765,000.00	118,662.52	883,662.52
9/30/2045	780,000.00	103,362.52	883,362.52
9/30/2046	790,000.00	87,762.52	877,762.52
9/30/2047	810,000.00	70,975.00	880,975.00
9/30/2048	825,000.00	53,762.50	878,762.50
9/30/2049	845,000.00	36,231.26	881,231.26
9/30/2050	860,000.00	18,275.02	878,275.02
Total	\$ 17,340,000.00	\$ 5,580,919.22	\$ 22,920,919.22

**City of Huntsville General Obligation
MLK Center and Animal Shelter C/O Series 2020, \$3,285,000**

Issue Date: 9/15/2020

Maturity Date: 9/30/2045

Payment Date	Principal	Interest	Total
9/30/2025	100,000.00	70,518.76	170,518.76
9/30/2026	105,000.00	67,518.76	172,518.76
9/30/2027	110,000.00	63,318.76	173,318.76
9/30/2028	115,000.00	58,918.76	173,918.76
9/30/2029	120,000.00	54,318.76	174,318.76
9/30/2030	125,000.00	49,518.76	174,518.76
9/30/2031	125,000.00	44,518.76	169,518.76
9/30/2032	130,000.00	42,018.76	172,018.76
9/30/2033	135,000.00	39,418.76	174,418.76
9/30/2034	135,000.00	36,718.76	171,718.76
9/30/2035	140,000.00	34,018.76	174,018.76
9/30/2036	140,000.00	31,218.76	171,218.76
9/30/2037	145,000.00	28,418.76	173,418.76
9/30/2038	145,000.00	25,518.76	170,518.76
9/30/2039	150,000.00	22,618.76	172,618.76
9/30/2040	150,000.00	19,618.76	169,618.76
9/30/2041	155,000.00	16,618.76	171,618.76
9/30/2042	160,000.00	13,518.76	173,518.76
9/30/2043	160,000.00	10,318.76	170,318.76
9/30/2044	165,000.00	7,118.76	172,118.76
9/30/2045	170,000.00	3,612.50	173,612.50
Total	\$ 2,880,000.00	\$ 739,387.70	\$ 3,619,387.70

**City of Huntsville General Obligation
Bonds, Series 2023, \$3,780,000**

Issue Date: 3/9/2023

Maturity Date: 8/15/2043

Payment Date	Principal	Interest	Total	Annual Total
2/15/2025		85,650.00	85,650.00	
8/15/2025	125,000.00	85,650.00	210,650.00	296,300.00
2/15/2026		82,525.00	82,525.00	
8/15/2026	130,000.00	82,525.00	212,525.00	295,050.00
2/15/2027		79,275.00	79,275.00	
8/15/2027	135,000.00	79,275.00	214,275.00	293,550.00
2/15/2028		75,900.00	75,900.00	
8/15/2028	145,000.00	75,900.00	220,900.00	296,800.00
2/15/2029		72,275.00	72,275.00	
8/15/2029	150,000.00	72,275.00	222,275.00	294,550.00
2/15/2030		68,525.00	68,525.00	
8/15/2030	160,000.00	68,525.00	228,525.00	297,050.00
2/15/2031		64,525.00	64,525.00	
8/15/2031	165,000.00	64,525.00	229,525.00	294,050.00
2/15/2032		60,400.00	60,400.00	
8/15/2032	175,000.00	60,400.00	235,400.00	295,800.00
2/15/2033		56,025.00	56,025.00	
8/15/2033	185,000.00	56,025.00	241,025.00	297,050.00
2/15/2034		51,400.00	51,400.00	
8/15/2034	190,000.00	51,400.00	241,400.00	292,800.00
2/15/2035		46,650.00	46,650.00	
8/15/2035	200,000.00	46,650.00	246,650.00	293,300.00
2/15/2036		41,650.00	41,650.00	
8/15/2036	210,000.00	41,650.00	251,650.00	293,300.00
2/15/2037		36,400.00	36,400.00	
8/15/2037	220,000.00	36,400.00	256,400.00	292,800.00
2/15/2038		30,900.00	30,900.00	
8/15/2038	235,000.00	30,900.00	265,900.00	296,800.00
2/15/2039		26,200.00	26,200.00	
8/15/2039	245,000.00	26,200.00	271,200.00	297,400.00
2/15/2040		21,300.00	21,300.00	
8/15/2040	250,000.00	21,300.00	271,300.00	292,600.00
2/15/2041		16,300.00	16,300.00	
8/15/2041	260,000.00	16,300.00	276,300.00	292,600.00
2/15/2042		11,100.00	11,100.00	
8/15/2042	270,000.00	11,100.00	281,100.00	292,200.00
2/15/2043		5,700.00	5,700.00	
8/15/2043	285,000.00	5,700.00	290,700.00	296,400.00
Total	\$ 3,735,000.00	\$ 1,865,400.00	\$ 5,600,400.00	\$ 5,600,400.00

**City of Huntsville General Obligation
Library Bonds, Series 2010, \$3,500,000**

Issue Date: 2/15/2010

Maturity Date: 2/15/2025

Payment Date	Principal	Interest	Total	Annual Total
2/15/2025	295,000.00	6,121.25	301,121.25	301,121.25
Total	\$ 295,000.00	\$ 6,121.25	\$ 301,121.25	\$ 301,121.25

Utility Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2024-2025	55,225,000.00	1,805,000.00	2,052,912.50	3,857,912.50
2025-2026	53,420,000.00	1,890,000.00	1,966,812.50	3,856,812.50
2026-2027	51,530,000.00	1,980,000.00	1,876,612.50	3,856,612.50
2027-2028	49,550,000.00	2,075,000.00	1,782,062.50	3,857,062.50
2028-2029	47,475,000.00	2,175,000.00	1,682,962.50	3,857,962.50
2029-2030	45,300,000.00	2,260,000.00	1,595,962.50	3,855,962.50
2030-2031	43,040,000.00	2,350,000.00	1,505,562.50	3,855,562.50
2031-2032	40,690,000.00	2,430,000.00	1,427,575.00	3,857,575.00
2032-2033	38,260,000.00	2,515,000.00	1,344,512.50	3,859,512.50
2033-2034	35,745,000.00	2,600,000.00	1,256,100.00	3,856,100.00
2034-2035	33,145,000.00	2,690,000.00	1,168,025.00	3,858,025.00
2035-2036	30,455,000.00	2,780,000.00	1,076,900.00	3,856,900.00
2036-2037	27,675,000.00	2,875,000.00	982,700.00	3,857,700.00
2037-2038	24,800,000.00	2,970,000.00	885,275.00	3,855,275.00
2038-2039	21,830,000.00	3,070,000.00	784,625.00	3,854,625.00
2039-2040	18,760,000.00	3,180,000.00	677,587.50	3,857,587.50
2040-2041	15,580,000.00	3,290,000.00	566,687.50	3,856,687.50
2041-2042	12,290,000.00	3,405,000.00	451,925.00	3,856,925.00
2042-2043	8,885,000.00	3,525,000.00	333,150.00	3,858,150.00
2043-2044	5,360,000.00	790,000.00	210,150.00	1,000,150.00
2044-2045	4,570,000.00	810,000.00	186,450.00	996,450.00
2045-2046	3,760,000.00	835,000.00	162,150.00	997,150.00
2046-2047	2,925,000.00	860,000.00	137,100.00	997,100.00
2047-2048	2,065,000.00	885,000.00	111,300.00	996,300.00
2048-2049	1,180,000.00	915,000.00	84,750.00	999,750.00
2049-2050	265,000.00	940,000.00	57,300.00	997,300.00
2050-2051	(675,000.00)	970,000.00	29,100.00	999,100.00
Total		56,870,000.00	24,396,250.00	81,266,250.00

Bond Debt Service Schedule

City of Huntsville Water & Wastewater System Revenue Bonds

Water & Wastewater Systems Revenue Bonds, Series 2018 , \$45,840,000

Issue Date: May 1,2018

Maturity Date: 9/30/2043

Payment Date	Principal	Interest	Total	Annual Total
9/30/2025	1,390,000.00	1,466,362.50	2,856,362.50	2,856,362.50
9/30/2026	1,460,000.00	1,396,862.50	2,856,862.50	2,856,862.50
9/30/2027	1,535,000.00	1,323,862.50	2,858,862.50	2,858,862.50
9/30/2028	1,610,000.00	1,247,112.50	2,857,112.50	2,857,112.50
9/30/2029	1,690,000.00	1,166,612.50	2,856,612.50	2,856,612.50
9/30/2030	1,760,000.00	1,099,012.50	2,859,012.50	2,859,012.50
9/30/2031	1,830,000.00	1,028,612.50	2,858,612.50	2,858,612.50
9/30/2032	1,885,000.00	971,425.00	2,856,425.00	2,856,425.00
9/30/2033	1,950,000.00	910,162.50	2,860,162.50	2,860,162.50
9/30/2034	2,015,000.00	844,350.00	2,859,350.00	2,859,350.00
9/30/2035	2,085,000.00	773,825.00	2,858,825.00	2,858,825.00
9/30/2036	2,160,000.00	700,850.00	2,860,850.00	2,860,850.00
9/30/2037	2,235,000.00	625,250.00	2,860,250.00	2,860,250.00
9/30/2038	2,310,000.00	547,025.00	2,857,025.00	2,857,025.00
9/30/2039	2,390,000.00	466,175.00	2,856,175.00	2,856,175.00
9/30/2040	2,480,000.00	379,537.50	2,859,537.50	2,859,537.50
9/30/2041	2,570,000.00	289,637.50	2,859,637.50	2,859,637.50
9/30/2042	2,660,000.00	196,475.00	2,856,475.00	2,856,475.00
9/30/2043	2,760,000.00	100,050.00	2,860,050.00	2,860,050.00
Total	\$ 38,775,000.00	\$ 15,533,200.00	\$ 54,308,200.00	\$ 54,308,200.00

Bond Debt Service Schedule
City of Huntsville Water & Wastewater System Revenue Bonds
Water & Wastewater Systems Revenue Bonds, Series 2022 , \$19,575,000

Issue Date: February 1,2022

Maturity Date: 9/30/2051

Payment Date	Principal	Interest	Total	Annual Total
2/15/2025		293,275.00	293,275.00	293,275.00
8/15/2025	415,000.00	293,275.00	708,275.00	708,275.00
2/15/2026		284,975.00	284,975.00	284,975.00
8/15/2026	430,000.00	284,975.00	714,975.00	714,975.00
2/15/2027		276,375.00	276,375.00	276,375.00
8/15/2027	445,000.00	276,375.00	721,375.00	721,375.00
2/15/2028		267,475.00	267,475.00	267,475.00
8/15/2028	465,000.00	267,475.00	732,475.00	732,475.00
2/15/2029		258,175.00	258,175.00	258,175.00
8/15/2029	485,000.00	258,175.00	743,175.00	743,175.00
2/15/2030		248,475.00	248,475.00	248,475.00
8/15/2030	500,000.00	248,475.00	748,475.00	748,475.00
2/15/2031		238,475.00	238,475.00	238,475.00
8/15/2031	520,000.00	238,475.00	758,475.00	758,475.00
2/15/2032		228,075.00	228,075.00	228,075.00
8/15/2032	545,000.00	228,075.00	773,075.00	773,075.00
2/15/2033		217,175.00	217,175.00	217,175.00
8/15/2033	565,000.00	217,175.00	782,175.00	782,175.00
2/15/2034		205,875.00	205,875.00	205,875.00
8/15/2034	585,000.00	205,875.00	790,875.00	790,875.00
2/15/2035		197,100.00	197,100.00	197,100.00
8/15/2035	605,000.00	197,100.00	802,100.00	802,100.00
2/15/2036		188,025.00	188,025.00	188,025.00
8/15/2036	620,000.00	188,025.00	808,025.00	808,025.00
2/15/2037		178,725.00	178,725.00	178,725.00
8/15/2037	640,000.00	178,725.00	818,725.00	818,725.00
2/15/2038		169,125.00	169,125.00	169,125.00
8/15/2038	660,000.00	169,125.00	829,125.00	829,125.00
2/15/2039		159,225.00	159,225.00	159,225.00
8/15/2039	680,000.00	159,225.00	839,225.00	839,225.00
2/15/2040		149,025.00	149,025.00	149,025.00
8/15/2040	700,000.00	149,025.00	849,025.00	849,025.00
2/15/2041		138,525.00	138,525.00	138,525.00
8/15/2041	720,000.00	138,525.00	858,525.00	858,525.00
2/15/2042		127,725.00	127,725.00	127,725.00
8/15/2042	745,000.00	127,725.00	872,725.00	872,725.00
2/15/2043		116,550.00	116,550.00	116,550.00
8/15/2043	765,000.00	116,550.00	881,550.00	881,550.00
2/15/2044		105,075.00	105,075.00	105,075.00
8/15/2044	790,000.00	105,075.00	895,075.00	895,075.00
2/15/2045		93,225.00	93,225.00	93,225.00
8/15/2045	810,000.00	93,225.00	903,225.00	903,225.00
2/15/2046		81,075.00	81,075.00	81,075.00
8/15/2046	835,000.00	81,075.00	916,075.00	916,075.00
2/15/2047		68,550.00	68,550.00	68,550.00
8/15/2047	860,000.00	68,550.00	928,550.00	928,550.00
2/15/2048		55,650.00	55,650.00	55,650.00
8/15/2048	885,000.00	55,650.00	940,650.00	940,650.00
2/15/2049		42,375.00	42,375.00	42,375.00
8/15/2049	915,000.00	42,375.00	957,375.00	957,375.00
2/15/2050		28,650.00	28,650.00	28,650.00
8/15/2050	940,000.00	28,650.00	968,650.00	968,650.00
2/15/2051		14,550.00	14,550.00	14,550.00
8/15/2051	970,000.00	14,550.00	984,550.00	984,550.00
Total	\$ 18,095,000.00	\$ 8,863,050.00	\$ 26,958,050.00	\$ 26,958,050.00

Solid Waste Fund - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Annual Total
2024-2025	1,830,000.00	135,000.00	72,525.00	207,525.00
2025-2026	1,695,000.00	140,000.00	67,800.00	207,800.00
2026-2027	1,555,000.00	145,000.00	62,200.00	207,200.00
2027-2028	1,410,000.00	155,000.00	56,400.00	211,400.00
2028-2029	1,255,000.00	160,000.00	50,200.00	210,200.00
2029-2030	1,095,000.00	165,000.00	43,800.00	208,800.00
2030-2031	930,000.00	170,000.00	37,200.00	207,200.00
2031-2032	760,000.00	180,000.00	30,400.00	210,400.00
2032-2033	580,000.00	185,000.00	23,200.00	208,200.00
2033-2034	395,000.00	195,000.00	15,800.00	210,800.00
2034-2035	200,000.00	200,000.00	8,000.00	208,000.00
Total		1,830,000.00	467,525.00	2,297,525.00

Bond Debt Service Schedule

City of Huntsville Solid Waste

Combination Tax & Revenue Certificates of Obligation, Series 2015

Issue Date: 9/15/2015

Maturity Date: 8/15/2035

Payment Date	Principal	Interest	Total
2/15/2025	-	36,262.50	36,262.50
8/15/2025	135,000	36,262.50	171,262.50
2/15/2026	-	33,900.00	33,900.00
8/15/2026	140,000	33,900.00	173,900.00
2/15/2027	-	31,100.00	31,100.00
8/15/2027	145,000	31,100.00	176,100.00
2/15/2028	-	28,200.00	28,200.00
8/15/2028	155,000	28,200.00	183,200.00
2/15/2029	-	25,100.00	25,100.00
8/15/2029	160,000	25,100.00	185,100.00
2/15/2030	-	21,900.00	21,900.00
8/15/2030	165,000	21,900.00	186,900.00
2/15/2031	-	18,600.00	18,600.00
8/15/2031	170,000	18,600.00	188,600.00
2/15/2032	-	15,200.00	15,200.00
8/15/2032	180,000	15,200.00	195,200.00
2/15/2033	-	11,600.00	11,600.00
8/15/2033	185,000	11,600.00	196,600.00
2/15/2034	-	7,900.00	7,900.00
8/15/2034	195,000	7,900.00	202,900.00
2/15/2035	-	4,000.00	4,000.00
8/15/2035	200,000	4,000.00	204,000.00
Total	\$ 1,830,000.00	\$ 467,525.00	\$ 2,466,062.50

ORDINANCE NO. 2024-24

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND CAPITAL IMPROVEMENTS BUDGET FOR THE CITY OF HUNTSVILLE, TEXAS, FOR THE PERIOD OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025; RATIFYING AND APPROVING FISCAL AND BUDGETARY POLICIES; RATIFYING AND APPROVING THE INVESTMENT AND BANKING POLICIES; RATIFYING AND APPROVING VARIOUS FEES, RATES AND CHARGES; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS more than thirty days before the end of the City's fiscal year and more than thirty days before the adoption of this ordinance, the City Manager of the City Huntsville, Texas, submitted a proposed budget for the ensuing fiscal year according to Section 11.05 of the Charter of the City of Huntsville, Texas, and Texas Local Government Code Section 102.005; and

WHEREAS the City Manager filed a copy of the proposed budget with the City Secretary and the budget was available for public inspection at least fifteen days before the budget hearing and tax levy for the fiscal year 2024-2025 [Texas Local Government Code § 102.006]; and

WHEREAS the itemized budget shows a comparison of expenditures between the proposed budget and the actual expenditures for the same or similar purposes for the preceding year and the estimated amount of money carried for each [Texas Local Government Code § 102.003(a)]; and

WHEREAS the budget contains financial information of the municipality that shows the outstanding obligations of the City, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget [Texas Local Government Code § 102.003(b)]; and

WHEREAS notification has been provided to the public concerning the public hearing for the fiscal year 2024 - 2025 budget [Texas Local Government Code § 102.0065]; and

WHEREAS the budget for the year October 1, 2024, through September 30, 2025, has been presented to the City Council, and the City Council has held a public hearing with all notice as required by law, and all comments and objections have been considered; and

WHEREAS the fees, rates and charges set out herein are reasonable and necessary and are established and set in the best interests of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, that:

SECTION 1: City Council adopts the budget for the City of Huntsville, Texas, now before the City Council for consideration and attached, as the budget for the City for the period of October 1, 2024, through September 30, 2025.

SECTION 2: The appropriation for the ensuing fiscal year for operating expenses, debt service and capital outlay budgets shall be fixed and determined as shown in Exhibit A and by reference to the Fund Summaries with account classification totals in the City Secretary's office.

SECTION 3: New projects described for fiscal year 2024-2025 in the Capital Improvements budget portion of the 2024-2025 budget are approved at the cost level indicated, subject to the availability of funding of project costs (Exhibit A1).

SECTION 4: City Council approves the monthly payment for an eligible employee to the City's Medical Insurance Internal Service Fund of \$850.00 per month (\$10,200.00 annually), per employee electing coverage.

SECTION 5: City Council approves a budgeted TMRS rate established according to TMRS rates for the benefit levels elected by the City.

SECTION 6: City Council approves a transfer of an amount equal to four (4.0%) percent of the gross revenues received during Fiscal Year 2024-2025 from all water, wastewater, and solid waste customers, as a transfer to the General Fund to compensate the City for the use of streets and rights-of-way by the Water, Wastewater, and Solid Waste Funds.

SECTION 7: City Council hereby has reviewed and approves the Fiscal and Budgetary, and Purchasing Policies (Exhibit B).

SECTION 8: City Council has reviewed and approves the investment policies, strategies, and the Investment and Banking Policies and Investment Policy Statement for the Post-Employment Benefit Plan (Exhibit C).

SECTION 9: City Council approves and reauthorizes building permit fees and other fees, rates, charges and their associated revenue, which is incorporated into the budget; Exhibit D. Exhibit D authorizes water, wastewater, and solid waste rate increases as noted.

SECTION 10: The City Secretary is directed to maintain a copy of the adopted budget, to file a copy of it with the City Library and the County Clerk, and to publish a notice saying the budget is available for public inspection [Texas Local Government Code §§ 102.008 and 102.009(d)].

SECTION 11: Council may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided, however, no obligation shall be incurred or any expenditure made except in conformity with the budget [Texas Local Government Code §§ 102.009-102.011; Huntsville City Charter §§ 11.06-11.07].

SECTION 12: The City Manager may, within the policies adopted within this budget, authorize transfers between budget line items; City Council may transfer any unencumbered appropriated balance or portion of it from one office, department, or agency to another at any time, or any appropriation balance from one expenditure account to another within a single office, department, or agency of the City [Huntsville City Charter §11.06.].

SECTION 13: City Council expressly repeals all previous budget ordinances and appropriations if in conflict with the provisions of this ordinance. If a court of competent jurisdiction declares any part, portion, or section of this ordinance invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 14: This ordinance shall take effect immediately after its passage.

PASSED AND APPROVED on this, the 17th day of September 2024.



THE CITY OF HUNTSVILLE, TEXAS

Russell Humphrey, Mayor

ATTEST:

Sharon Schultz, Deputy City Secretary

APPROVED AS TO FORM:

Leonard Schneider, City Attorney

ORDINANCE NO. 2024-25

AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING TAXES FOR THE CITY OF HUNTSVILLE FOR THE 2024-2025 FISCAL YEAR UPON ALL TAXABLE PROPERTY LOCATED WITHIN AND SUBJECT TO TAXATION IN THE CITY; AND PROVIDING FOR THE EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, THAT:

SECTION 1: There is levied and assessed and shall be collected for the 2024-2025 fiscal year ending September 30, 2025, an ad valorem tax of NO AND 34.45/100 (\$0.3445) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed value of property located within the city limits of Huntsville, Texas on January 1, 2024, made taxable by law, which when collected, shall be apportioned among funds and departments of the city government of the City of Huntsville for these purposes:

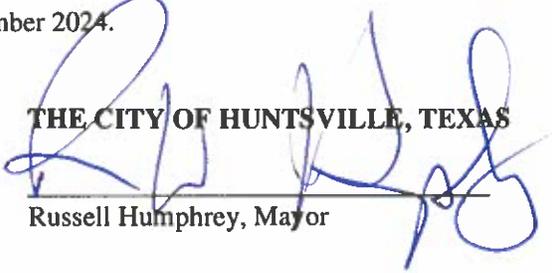
General Fund Operations	\$0.2760
Debt Service for Payment of General Obligations Indebtedness	<u>\$0.0685</u>
	\$0.3445

SECTION 2: All property upon which tax is levied shall be assessed on the basis of 100 percent of its appraised value [Property Tax Code § 26.02].

SECTION 3: This ordinance shall take effect from and after its passage by City Council.

PASSED AND APPROVED on this 17th day of September 2024.

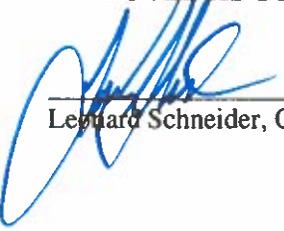
THE CITY OF HUNTSVILLE, TEXAS


Russell Humphrey, Mayor

ATTEST:


Sharon Schultz, Deputy City Secretary

APPROVED AS TO FORM:


Leonard Schneider, City Attorney



Fiscal and Budgetary Policies

I. STATEMENT OF PURPOSE

The purpose of the Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, the City Charter, City ordinances, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies provide guidelines to the administration and finance staff in planning and directing the City's day-to-day financial affairs and in developing financial recommendations to the City Council. These policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process. These policies provide guidelines for evaluating both current activities and proposals for future programs.

These policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. An important aspect of the policies is the application of budget and fiscal policies in the context of a long-term financial approach. The scope of these policies span accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management and debt management.

The City Council and/or Finance Committee annually review and approve the Fiscal and Budgetary Policies as part of the budget process.

II. BASIS OF ACCOUNTING

A. **Accounting in Accordance With GAAP.** The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board.

1. **Organization of Accounts.** The accounts of the City shall be organized and operated on the basis of funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions
2. **Fund Structure.** The City of Huntsville uses the following fund groups:

Governmental Funds:

- General Fund
- General Obligation Debt Service Fund
- Capital Projects Funds

Special Revenue Funds:

- Municipal Court Special Revenues
- Library Special Revenues
- Airport Special Revenues
- Police Special Revenues
- Hotel/Motel Tax & Arts

Proprietary Funds:**Enterprise Funds:**

Utility Fund (Water & Wastewater operations)
Solid Waste

Internal Service Funds:

Medical Insurance
Equipment Replacement
Computer Replacement

Permanent Funds:

Library Endowment
Oakwood Cemetery Endowment

Trust Funds:

Retiree PEB Trust –Medical
Scholarship Fund
Employee Assistance Fund

3. **Governmental Fund Types.** Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, General Obligation Debt Service and Capital Project funds. Governmental fund types shall use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.
4. **Proprietary Fund Types.** Proprietary fund types are used to account for the City's business type activities (e.g., activities that receive a significant portion of their funding through user charges). The City has two types of proprietary funds: Enterprise Funds and Internal Service Funds. The City's Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Enterprise funds receive their revenues primarily through user charges for service. Internal Service funds receive their revenues primarily from the other funds of the City.
5. **Permanent Funds.** The Library Endowment Fund and Oakwood Cemetery Endowment Fund are used to account for endowments received by the City. Money available for expenditures in these funds are the accumulated interest earnings.
6. **Trust Funds.** The PEB Trust for retirees is used to account for funds designated for use for retiree Health Insurance costs if needed. Monies in this Fund help to lessen the City's Unfunded Accrued Actuarial Liability (UAAL) that is the result of the City providing a health insurance benefit to certain retirees. The Employee Assistance Fund is funded by contributions from City employees and monies are used to assist

employees encountering catastrophic illness (examples – cancer, vehicle accidents, etc.) medical costs. The Scholarship Fund is also funded by contributions from employee. The monies are used to provide scholarships to graduating seniors of employees who will be continuing their education at a university, junior/community college, or a technical school.

7. **Encumbrance Accounting.** The City shall utilize encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

III. OPERATING BUDGET

A. BUDGET PROCESS.

1. **Proposed Budget.** Section 11.05 of the City Charter requires that the City Manager submit to the City Council a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Public hearings shall be held in the manner prescribed by the laws of the State of Texas relating to budgets in cities and towns. The Charter requires that no budget be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations. Past practice has been to present a draft budget to City Council at least six weeks prior to fiscal year end.
 - a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and (4) revenues.
 - b. The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget.
 - c. The budget process will allow the opportunity for the City Council to address policy and fiscal issues.
 - d. A copy of the proposed budget shall be posted on the City's website when it is submitted to the City Council.
2. **Modified Incremental Approach.** The operating budget less prior year supplemental requests, shall serve as the starting point for budget estimates.
3. **Adoption.** Upon the presentation of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council shall subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget, effective for the fiscal year beginning October 1.

As required by Section 11.05 of the Charter, if the City Council takes no action to adopt a budget on or prior to September 27th, the budget as submitted by the City Manager, is deemed to have been finally adopted by the City Council.

4. **Government Finance Officers Association.** The annual budget shall be submitted to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.
 5. **Truth in Taxation.** Budget development procedures will be in conformance with State law, outlined in the Truth in Taxation process. In the event of a tax increase, notice will be given and public hearings held in compliance with State law.
- B. **PLANNING.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process is for a five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City shall recognize both short-term needs and objectives in relation to the long-term goals of the City.
- C. **PREPARATION.** The operating budget is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, internal service funds, and all special revenue funds of the City. An annual budget shall be prepared for all funds of the City, with the exception that capital projects will be budgeted on a project length basis, rather than an annual basis.
1. **Basis of Budget.** Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.
 - a. Governmental Fund Types are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are included in the budget in the year they are expected to become measurable and available. Expenditures are included in the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget.
 - b. Capital project budgets are project length budgets and are budgeted on a modified accrual basis.
 - c. Proprietary fund types are budgeted generally on an accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.
 2. **Legal Level of Control.** The budget shall be adopted at the "legal level of control," which is, by Division, within individual funds. The level at which management, without prior council approval, loses the ability to reapply budgeted resources from one use to another is known as the budgets' "legal level of control." The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the object and the line item.

Example:

Fund - General Fund
 Department - Public Safety
 Division - Police
 Object - Salaries, Other Pay and Benefits
 Line Item - Regular Salaries

In the above example, the legal level of control is the budget total for the Police Division. Department Heads may not exceed budget allocations at the object code level in controllable account without City Manager approval.

3. **Identify Available Funds.** The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning funds, sources of funds, uses of funds, and estimated remaining funds at budget year-end. An actual prior year, estimated current year and proposed budget shall be presented.
 4. **Interfund Transfers/Charges.** A summary showing transfers and charges between funds will be provided during the budget process to explain the "double counting" of revenues and expenditures.
 5. **Periodic Reports.** In compliance with Section 11.02(e) of the Charter, the City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.
 6. **Self Sufficient Enterprise Funds.** Enterprise operations, Utility Fund, Solid Waste, are intended to be self-sufficient.
 7. **Administrative Cost Reimbursement.** Enterprise fund budgets shall include a reimbursement to the General Fund to pay a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council during the budget process.
 8. **Charges to Other Funds by Internal Service Funds.** Charges by internal service funds to user divisions and funds shall be documented as part of the budget process.
 9. **Appropriations Lapse.** Pursuant with Section 11.06 of the Charter, annual appropriations lapse at year end. Items purchased through the formal purchase order system (i.e., the encumbered portions), and not received by fiscal year end, are presented to City Council for re-appropriation in the subsequent fiscal year. To be eligible for automatic re-appropriation in a subsequent year, the goods or services must have been ordered in good faith and appropriated in the year encumbered.. The original budget is amended to include the re-appropriations. Capital projects budgets do not lapse at year-end.
 10. **Performance Indicators and Productivity Indicators.** The annual budget, where possible, will utilize performance measures and productivity indicators.
- D. **BALANCED BUDGET.** The budget shall be balanced using a combination of current revenues and available funds. Current year operating expenses shall be funded with current year generated revenues. No budget shall be adopted unless the total of estimated revenues, income, and funds available is equal to or in excess of such budget.

- E. REPORTING. Periodic financial reports shall be prepared to enable the Department Heads to manage their budgets and to enable monitoring and control of the budget.
- F. CONTROL. Operating Expenditure Control is addressed in Section V of these Policies.
- G. CONTINGENT APPROPRIATION. The General Fund, Utility Fund and Solid Waste Fund may have an adequate contingent appropriation. This contingent appropriation, titled "Reserve for Future Allocation", shall be disbursed only by transfer to another departmental appropriation. Transfers from this item shall be controlled as outlined in Section VI, D of these policies.
- H. EMPLOYEE BENEFITS. The City budget process shall include a review of employee benefits.
 - 1. Medical Insurance Fund - The Finance Committee shall review rates to be charged for employee and dependent coverage.
 - 2. Retirement Plan - The City is a member of the Texas Municipal Retirement System (TMRS). Employees working at least 1,000 hours per year shall contribute 7% to the TMRS plan. The City's match will be established according to TMRS rates for the benefit levels elected by the City. Any budgeted funds not spent can be deposited with TMRS to reduce the City's unfunded liability with Council's approval or will revert back to the unallocated monies in the appropriate fund.
 - 3. Workers Compensation Insurance - The City shall participate in the Texas Municipal League (TML) Workers Compensation Risk Pool. Rates for required coverage will be established by the Pool, adjusted for experience on an annual basis. Refunds that may be granted through the pool will be prorated between the City funds. Unspent monies will revert back to the appropriate fund.
 - 4. Social Security/Medicare - The City does not pay Social Security for employees. Medicare is paid for employees hired after March 31, 1986 or for those employees otherwise having access through the City.
 - 5. Recommendations for adjustments to the pay and classification system will be made annually in order to maintain external parity and internal equity. Recommendations will be built into the proposed basic budget.

IV. RESERVES/UNALLOCATED FUNDS

- A. OPERATING RESERVES/FUND BALANCES. The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. Generally, unallocated reserves for all operating funds excluding, Internal Service Funds, Capital Projects, and Special Revenue Funds shall be maintained at a minimum amount of 25% of the annual budget (less transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves shall not be used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.

- B. **FUND BALANCES USED FOR CAPITAL EXPENDITURES.** Reserves shall be used for one time capital expenditures only if:
1. there are surplus balances remaining after all reserve and fund allocations are made;
or
 2. the City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources.
- C. **SPECIFIC APPROPRIATION BY CITY COUNCIL.** If fund balances are used to support one time capital and onetime non-operating expenditures, the funds must be specifically appropriated by the City Council.

D. **CITY MANAGER'S AUTHORITY TO ASSIGN FUND BALANCE/UNALLOCATED RESERVES.**

At times, the City may be in various planning stages of projects. Each project will undoubtedly have its own funding considerations and challenges. As a means of planning for projects and ensuring (when necessary and appropriate) the availability of Unallocated Reserves to pay for projects, the City Manager is hereby authorized to place certain Unallocated Reserves in each of the City's funds in "Assigned" status. The definition of the term Assigned is as follows: Assigned Unallocated Reserves includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed (as defined by GASB 54). When Unallocated Reserves are placed in the "Assigned" status, they are to be noted and reduced as part of the balance of Unallocated Reserves as calculated in the Fiscal and Budgetary Policies , Section IV, A. The City Manager may assign Unallocated Reserves under the following circumstances if the amount exceeds \$50,000:

1. Matching funds for grants applied for with approval from the City Council.
2. When the City Manager is presented with documentation illustrating an adopted Capital Improvement Project is expected to be in excess of budgeted funds.
3. When the City Manager has documented reason to believe that claims will exceed budgeted revenues in the City's Medical Insurance Fund.
4. When the City is engaged in litigation for which there is not expected to be third party insurance coverage.
5. For Economic Development Incentive Agreements and/or Developers Agreements approved by Council.
6. When the City Manager has documented reason to believe an amendment to the budget will be necessary for which Unallocated Reserves will be the most likely source of funds.
7. When the Council has approved a project and directed staff to proceed and the next sequential step in the project (feasibility study, programming, rate study, conceptual design, full design or construction) has not yet been identified for funding.

The City Manager and/or his designee shall update the Assigned Unallocated Reserve three times annually as follows:

1. As soon as practical after the Council has adopted the Budget.
2. As soon as practical after the Comprehensive Annual Financial Report is complete.
3. In conjunction with the annual budget adoption.

The updates described above will be reviewed, discussed and adopted by the Council Finance Committee.

- E. SPECIAL REVENUE FUNDS. Monies in the Special Revenue Funds shall be expended for their intended purposes, in accordance with an approved budget. There is no reserve requirement.
 - F. CAPITAL PROJECT FUNDS. Monies in the Capital Projects Funds shall be expended in accordance with an approved budget. There is no reserve requirement.
 - G. INTERNAL SERVICE FUNDS. Working capital in equipment replacement funds will vary to meet annual fluctuations in expenditures. Monies in the Internal Service Funds shall be expended for their intended purpose in conformance with the approved budget and approved replacement schedules. Additions to the Fleet or additional computer equipment will not be funded from replacement funds without council approval.
 - H. GENERAL OBLIGATION DEBT SERVICE FUND AND INTEREST ACCOUNTS. Reserves in the General Obligation Debt Service Fund and Utility Fund's Interest and Sinking accounts shall be maintained as required by outstanding bond indentures. Reduction of reserves for debt shall be done only with City Council approval after Council has conferred with the City's financial advisor to insure there is no violation of bond covenants.
 - I. DEBT COVERAGE RATIOS. Debt Coverage Ratios shall be maintained as specified by the bond covenants.
 - J. MEDICAL INSURANCE FUND RESERVE. A reserve shall be established in the City's Health Insurance Fund to avoid potential shortages. The reserve amount shall be 6 months of budgeted claims for Medical and Dental claims. Such reserve shall be used for no purpose other than for financing losses under the insurance program.
 - K. The City shall contract for an actuarial review once every two years related to its OPEB liability for retiree medical insurance benefit, in accordance with Government Accounting Standard Board pronouncements.
- V. REVENUE MANAGEMENT
- A. CHARACTERISTICS OF THE REVENUE SYSTEM. The City strives for the following optimum characteristics in its revenue system:
 1. **Simplicity and Certainty.** The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenues are collected according to budgets and plans.

2. **Equity.** The City shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities, and customers.
 3. **Realistic and Conservative Estimates.** Revenues are to be estimated realistically. Revenues of volatile nature shall be budgeted conservatively.
 4. **Centralized Reporting.** Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.
 5. **Review of Fees and Charges.** The City shall review all fees and charges annually in order to match fees and charges with the cost of providing that service.
 6. **Aggressive Collection Policy.** The City shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The attorney responsible for delinquent tax collection, through the central collection agency, shall be encouraged to collect delinquent property taxes using an established tax suit policy and sale of real and personal property to satisfy non-payment of property taxes. A warrant officer will aggressively pursue outstanding warrants, and the Court will use a collection agency to pursue delinquent fines.
- B. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues will be used only for one-time expenditures such as capital needs.
- C. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value based on the appraisal supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Appraisal District. Property tax rates shall be maintained at a rate adequate to fund an acceptable service level. Based upon taxable values, rates may be adjusted to fund this service level. Collection services shall be contracted out with a central collection agency, currently the Walker County Appraisal District.
- D. **INTEREST INCOME.** Interest earned from investment of available monies, whether pooled or not, shall be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.
- E. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset wholly or partially by a fee where possible. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services. Full fee support for operations and debt service costs shall be required in the Proprietary Funds. Partial fee support shall be generated by charges for miscellaneous licenses and fines, sports programs, and from other parks, recreational, cultural activities, and youth programs.
- F. **UTILITY RATES.** The City shall review and adopt utility rates annually that generate revenues required to cover operating expenditures, meet the legal requirements of applicable bond covenants, and provide for an adequate level of working capital.

- G. **COST REIMBURSEMENTS TO THE GENERAL FUND.** The General Fund shall be reimbursed by other funds for a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council as part of the budget process.
- H. **INTERGOVERNMENTAL REVENUES/GRANTS/SPECIAL REVENUES.** Grant revenues and other special revenues shall be spent for the purpose(s) intended. The City shall review grant match requirements and include in the budget all grant revenues and expenditures.
- I. **REVENUE MONITORING.** Revenues actually received are to be regularly compared to budgeted revenues.
- J. **REVENUE PROJECTIONS.** Each existing and potential revenue source shall be re-examined annually.

VI. EXPENDITURE CONTROL

- A. **APPROPRIATIONS.** The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the object code level. Capital expenditures are approved by the City Council on a per project basis.
- B. **AMENDMENTS TO THE BUDGET.** In accordance with the City Charter, the City Council may transfer any unencumbered appropriated balance or portion thereof from any office, department, or agency to another at any time.
- C. **CITY MANAGER'S AUTHORITY TO AMEND BUDGET.**
 - 1. **Reserve for Future Allocation.** The City Manager may authorize transfers of \$50,000 or less from the budgeted Reserve for Future Allocation. For authorizations of \$25,000 or less, the City Manager will report the use of Reserve for Future Allocation as an informational item. For authorizations between \$25,001 and \$50,000, the City Manager shall provide written notice to the Council of his/her intent to authorize a transfer of Reserve for Future Allocation in excess of \$25,000 (but not more than \$50,000), and allow seven (7) business days to pass without a request by a Councilmember to place the proposed expenditure on a City Council meeting agenda for full City Council consideration.
 - 2. **Transfer Between Line Items.** The City Manager may, without prior City Council approval, authorize transfers between budget line items within a Fund with the exception that:
 - a) Transfers from Salary and Benefit accounts shall stay within the Salary and Benefits account classification/object code.
 - b) Savings from City Council approved capital purchases may not be spent for other than their intended purpose;
 - c) Additions to the Fleet and additional computer equipment may not be purchased from equipment replacement funds

3. **Capital Project Budgets.** The City Manager shall have the authority to transfer amounts between line items of a capital project budget and to transfer monies from a project's Contingency Reserve to fund change orders on the project. The City Manager, without prior Council approval, may approve a change order to a construction or engineering contract in an amount not to exceed \$50,000, as long as the cumulative total of all change orders to the project do not exceed the State allowed maximum of 25% of the original contract price.

D. **PURCHASING.** All purchases shall be made in accordance with the Purchasing Procurement and Disposition Policies approved by the Finance Committee. Purchasing will review all bids before posting. The sealed bid requirement is \$50,000 if the anticipated bid is \$50,000 or greater. Purchases of \$50,000 and more in any one fiscal year from any one vendor whether a single purchase or separate or sequential purchases require city council approval. Purchases of less than \$50,000 from a single vendor added to purchases of less than \$50,000 from another vendor creating an asset of \$50,000 or more do not require Council approval. The following shows a summary of approval requirements for purchases.

APPROVAL REQUIREMENTS FOR PURCHASES

Dollar Figure	Supervisor Or Director Designee	Department Director	Purchasing Agent	City Manager	City Council
Less than \$3,000	✓				
\$3,000 to less than \$8,000 (Quotation Form and Purchase Order)	✓	✓	✓		
\$8,000 to less than \$50,000 (Purchase Order)	✓	✓	✓	✓	
\$50,000 or more		✓	✓	✓	✓

✓ Denotes signature approval

E. **CONTRACTS.** The City Manager, or Mayor as authorized by Council, shall be the signature authority on contracts above \$8,000 pursuant to the approval requirement for purchases as outlines after review by the City Attorney and Finance Director.

F. **PROMPT PAYMENT.** All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that enables the City to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

VII. CAPITAL IMPROVEMENTS PROGRAM AND THE CAPITAL BUDGET.

- A. **PROGRAM PLANNING.** The City shall develop and maintain a multi-year plan for capital improvements and make capital improvements in accordance with the approved plan. The Capital Improvements Program will be updated annually. The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The planning time frame for the capital improvements program will normally be five to ten years.
- B. **BUDGET PREPARATION.** The capital budget shall evolve from the Capital Improvements Program. Capital project expenditures must be appropriated in the capital budget. A funding source and resource availability shall be presented to the City Council at the time a project is presented for funding. The City's Capital Budget is to be prepared annually in conjunction with the operating budget on a fiscal year basis to ensure that capital and operating needs are balanced against each other. Projects approved for funding from the Capital Improvements Program will be included in the Capital Budget.
- C. **PROJECT LENGTH BUDGET.** A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget of an approved capital project shall automatically carry forward to the subsequent fiscal year until the project is completed. At project end, funds shall be available for project reallocation or returned to the originating fund.
- D. **BUDGET AMENDMENT.** All budget amendments shall be in accordance with State law. City Manager authority to amend the budget is identified in Section VI - D.
- E. **FINANCING PROGRAMS.** Alternative financing sources will be explored. The term of the debt issue may not exceed the expected useful life of the asset.
- F. **REPORTING.** Periodic financial reports shall be prepared to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor, report, and provide information about the capital budget.
- G. **EVALUATION CRITERIA.** Capital investments shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation, provide service to areas lacking service and improve services in areas with deficient services. Evaluation criteria for selecting which capital assets and projects to include for funding shall include the following:
- mandatory projects
 - efficiency improvement
 - policy area projects
 - project's expected useful life
 - availability of state/federal grants
 - prior commitments
 - maintenance projects
 - project provides a new service
 - extent of usage
 - effect of project on operation and maintenance costs
 - elimination of hazards

VIII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. **ACCOUNTING.** The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions.

B. AUDITING.

1. **Qualifications of the Auditor.** Section 11.16 of the City's Charter requires the City to be audited annually by independent accountants ("auditor"). The CPA firm must demonstrate that it has staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of Texas.
2. **Responsibility of Auditor to City Council and Finance Committee.** The auditor is retained by and is accountable to the City Council. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor's report on the City's financial statements shall be completed within 120 days of the City's fiscal year end.
3. **Selection of Auditor.** The City shall request proposals for audit services at least once every three years. The City shall select the auditor by May 31, of each year. As required in Section 11.16 of the City Charter, the Auditor is appointed by the Mayor, with approval of the Council. The Certified Public Accountant shall have no personal interest, directly or indirectly, in the financial affairs of the City or any of its officers.
4. **Contract with Auditor.** The agreement between the independent auditor and the City shall be in form of a written contract. A time schedule for completion of the audit shall be included.
5. **Scope of Audit.** All general purpose statements, combining statements and individual fund and account group statements and schedules shall be subject to a full scope audit.
6. **Publication of Results of Audit.** As required by Section 11.16 of the City Charter, notice of the completion of the audit shall be published in a newspaper and copies placed in the office of the Director of Finance and the Huntsville Public Library. A copy will also be available in the office of the City Secretary.

C. FINANCIAL REPORTING.

1. **External Reporting.** As a part of the audit, the auditor shall assist with preparation of a written Annual Comprehensive Financial Report (ACFR) to be presented to the City Council. The ACFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.
2. **Availability of Reports.** The annual comprehensive financial report shall be made available to the elected officials, bond rating agencies, creditors and citizens.
3. **Internal Reporting.** The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.

IX. INVESTMENTS AND CASH MANAGEMENT

- A. DEPOSITORY BANK. A Depository Bank shall be selected by the City Council for a two-year period, and may be renewed in accordance with the Public Funds Investment Act. A request for proposal shall be used as the means of selecting a Depository Bank. The Depository Bank shall specifically outline safekeeping requirements.
- B. DEPOSITING OF FUNDS. The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies. Investments and reporting shall strictly adhere to the City Council approved Investment Policies.
- C. INVESTMENT POLICY. All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal. Objectives are, in order, safety, liquidity and yield. A procedures manual shall be approved by the Finance Committee.
- D. MONTHLY REPORT. A monthly cash and investment report shall be prepared.

X. ASSET MANAGEMENT

- A. FIXED ASSETS AND INVENTORY. A fixed asset of the City is defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, infrastructure addition, or addition to existing land, buildings, etc. A fixed asset's cost or value is \$5,000 or more, with an expected useful life greater than one year. Improvements and infrastructure values are \$25,000 or more in cost with a useful life or extension of five years.
- B. MAINTENANCE OF PHYSICAL ASSETS. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of fixed assets.
- C. OPERATIONAL PROCEDURES MANUAL. Records shall be purged that do not meet the capitalization criteria and operational procedures shall be in accordance with a fixed asset records procedure manual.
- D. SAFEGUARDING OF ASSETS. The City's fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City's fixed assets lies with the Department Head in whose department the fixed asset is assigned.
- F. MAINTENANCE OF RECORDS. The Finance Department shall maintain the records of the City's fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable. Records of land and rights-of-way shall be maintained in the Planning & Development Department.

- G. ANNUAL INVENTORY. An annual inventory of assets shall be performed and accounted for by each department using guidelines established by the Finance Department. Such inventory shall be performed by the Department Head or the designated agent. The Department Head shall use a detailed listing and shall be responsible for a complete review of assigned fixed assets. A signed inventory list shall be returned to the Finance Department.
- G. INFRASTRUCTURE MAINTENANCE. The City recognizes that deferred maintenance increases future capital costs. Funds shall be included in the budget each year to maintain the quality of the City's infrastructure. Replacement schedules should be developed in order to anticipate this inevitable ongoing and obsolescence of infrastructure.
- H. SCHEDULED REPLACEMENT OF ASSETS. As part of the ongoing replacement of assets, the City has established Equipment Replacement Funds. These funds charge the user funds, based on the estimated replacement cost and estimated life of the equipment. The City maintains fleet and computer replacement funds.

XI. DEBT MANAGEMENT

- A. DEBT ISSUANCE. The City shall issue debt when the use of debt is appropriate and specifically approved by the City Council and expenditure of such monies shall be in strict accordance with the designated purpose.
- B. ISSUANCE OF LONG-TERM DEBT. The issuance of long-term debt is limited to use for capital improvements or projects that cannot be financed from current revenues or resources and future citizens will receive a benefit from the improvement. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, street improvements, or construction projects to provide for the general good. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.
- C. The City shall strive to schedule debt issues to take advantage of the small issuer status designation in regard to Federal Arbitrage laws.
- D. PAYMENT OF DEBT. When the City utilizes long-term debt financing it will ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to pay the debt; and financing the improvement over a period not greater than the useful life of the improvement.
- E. TYPES OF DEBT.
 - 1. **General Obligation Bonds (G.O.'s).** General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of Huntsville.
 - 2. **Revenue Bonds (R.B.'s).** Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces revenue and

- for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue.
3. **Certificates of Obligation (C.O.'s).** Certificates of obligation may be used in order to fund capital assets. Debt service for C.O.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. C.O.'s may be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. Infrastructure and building needs may also be financed with Certificates of Obligation, after evaluation of financing alternatives by the City's Financial Advisor. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.
 4. **Tax Anticipation Notes.** Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.
 5. **Capital Lease.** Capital leases may be used to fund capital assets with shorter lives (generally less than 10 years) for vehicles, equipment and software. The term shall not exceed the useful life of the assets.
- F. **METHOD OF SALE.** The City shall use a competitive bidding process in the sale of bonds and certificates of obligation unless some other method is specifically agreed to by City Council.
- G. **FINANCIAL ADVISOR.** The Finance Committee will recommend to the City Council a financial advisor to oversee all aspects of any bond issue.
- H. **ANALYSIS OF FINANCING ALTERNATIVES.** Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.
- I. **DISCLOSURE.** Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.
- J. **DEBT STRUCTURING.** The City will generally issue debt for a term not to exceed 20 years. The City will exceed a 20-year term only upon recommendation of the City's Financial Advisor and in no case shall the term of the debt issue exceed the life of the asset acquired. The repayment schedule shall approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream. Consideration of market factors, including tax-exempt qualification, and minimum tax alternatives will be given during the structuring of long-term debt instruments.
- K. **FEDERAL REQUIREMENTS.** The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

- L. **BIDDING PARAMETERS.** The notice of the sale of bonds will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
- Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation, discount or premium coupons
 - Use of bond insurance
 - Call provisions

XII. INTERNAL CONTROLS

- A. **WRITTEN PROCEDURES.** Wherever possible, written procedures shall be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures shall embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **DEPARTMENT HEAD RESPONSIBILITIES.** Each Department Head is responsible to ensure that good internal controls are followed throughout the Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.
- C. **COMPUTER SYSTEM/DATA SECURITY.** The City shall provide security of its computer system and data files through physical security and appropriate backup procedures. A disaster recovery plan shall be developed by the Information Services Department. Computer systems shall be accessible only to authorized personnel.

XIII. RISK MANAGEMENT

- A. **RESPONSIBILITY.** A risk manager is responsible for the general risk liability insurance risk management function of the City. Recommendations for deductibles, limits of coverage, etc. shall be presented to the Finance Committee for review.
- B. **EMPLOYEE SAFETY.** The City will aggressively pursue opportunities to provide for employee safety. The goal will be to minimize the risk of loss, with an emphasis on regularly scheduled safety programs.
- C. **SELF INSURED HEALTH INSURANCE.** A detailed annual report shall be given to the Finance Committee that includes available funds, expected payouts in the plan, reinsurance costs and a rate recommendation. The presentation shall include a proposed budget for a period coinciding with the City's fiscal year.

XIV. ROLE OF THE FINANCE COMMITTEE OF CITY COUNCIL

The finance committee appointed by City Council upon recommendation of the Mayor shall have responsibilities including:

- A. Monitoring and recommending changes to the Investment Policy;
- B. Managing the audit;
- C. Review of liability insurance coverage's.
- D. Oversight of budget and finances

INVESTMENT & BANKING POLICIES

10/1/2022

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**CITY OF HUNTSVILLE
INVESTMENT AND BANKING POLICIES**

PART I - INVESTMENT POLICY

I. PURPOSE OF POLICY

The Public Funds Investment Act (PFIA), Chapter 2256, Texas Government Code prescribes that each city is to adopt rules governing its investment practices and to define the authority of the Investment Officer. This policy is adopted by the City Council to direct and limit the financial affairs of the City of Huntsville. It is the policy of the City of Huntsville to invest public funds in a manner which will provide the maximum security of principal invested at a reasonable market rate of return, with consideration of the City's risk constraints and cash flow needs. Receipt of a market rate of return will be secondary to the requirements for safety and liquidity. The City will comply with all state and local statutes, including the Texas Public Funds Investment Act.

II. SCOPE OF POLICY

This policy applies to all funds or financial resources available for investment by the City accounted for in the *City of Huntsville, Texas Annual Comprehensive Financial Report* and include the General Fund, General Obligation Debt Service Fund, Special Revenue Funds, Enterprise Funds, Permanent Funds, Internal Service Funds, the City's self-funded Health Insurance Fund, and will include any new fund created by the City Council unless specifically exempted by City Council. All monies may be pooled into one investment account, except for those monies accounted for in accounts as deemed necessary, or as stipulated by applicable laws, bond covenants or contracts. These policies do not, however, govern funds that are managed under separate investment programs such as retirement funds, pension funds, deferred compensation funds and certain private donations, that are maintained as required by federal and state law, other local policies, or donor stipulations.

III. DESIGNATION OF INVESTMENT OFFICERS

The authority to manage the City of Huntsville investment program is derived from State Statute, the City Charter, and these investment policies. Management responsibility for the investment program is hereby delegated to the Finance Director, designated as Investment Officer for the City of Huntsville, who shall establish written procedures for the operation of the investment program consistent with this investment policy and shall be responsible for the operation of the investment program consistent with this investment policy. The Director of Finance, under general supervision of the City Manager, shall direct the cash management program of the City. (See City Charter Art. XI). The City Manager and/or Director of Finance may deposit, withdraw, invest, transfer, and manage City funds. The Investment Officer shall report to the Finance Committee of City Council. The Finance Committee, appointed by the Mayor, shall be responsible for monitoring, reviewing and making recommendations regarding the City's investment program to the City Council.

The Director of Finance may authorize persons to engage in investment transactions and approve wire transfers used in the process of investing.

IV. INVESTMENT TRAINING

Not less than once in a two-year period that begins on the City's first day of the fiscal year the Finance Director shall receive not less than 10 hours of instruction relating to investment responsibilities. The Finance Director shall attend investment training that includes education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio and general compliance with state law. Training must be received from an independent source, approved by the entity's governing body or investment committee, and taken within twelve months after taking office or assuming duties.

V. ETHICS AND CONFLICT OF INTEREST

Officers and employees involved in the investment function shall refrain from personal business activity that could conflict with proper execution of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Finance Committee of the City Council any material financial interest in financial institutions that conduct business with the City, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City of Huntsville, particularly with regard to the time of purchases and sales. Investment officers shall comply with Texas Government Code section 2256.005(I) relating to personal business relationships with a business organization offering to engage in an investment transaction with the City of Huntsville.

VI. OBJECTIVES

The objectives of the City's investment policies are, in order of priority: preservation and safety of principal, liquidity and yield/return on investments. The policy must be written, address investment diversification and the quality and capability of investment management. The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

- A. *Preservation and safety of principal* shall be the foremost objective of the City's investment program. Preservation and safety of principal shall be obtained through protection of principal and safekeeping.
 - 1. The City shall control risk of loss due to the failure of a security issuer or guarantor. Such risk shall be controlled by investing in the safest types of securities, by qualifying the financial institution with whom the City will transact, and by portfolio diversification.
 - 2. The City shall also control risks of loss by requiring collateral for depository bank funds to be held by a financial institution separate from the depository bank.
- B. *Liquidity* shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets. A security may be liquidated to meet unanticipated cash requirements, to redeploy cash into other investments expected to outperform current holdings, or to otherwise adjust the City's portfolio.
- C. *Yield/Return on Investments.* The City of Huntsville investment portfolio is designed with the objective of attaining a rate of return throughout budgetary and economic cycles commensurate with the City of Huntsville investment risk constraints and the cash flow

characteristics of the portfolio. Investments, other than the overnight cash concentration account, shall be made in permitted obligations at yields equal to or greater than the bond equivalent yield on United States Treasury obligations of comparable maturity.

VII. MARKET YIELD (BENCHMARK)

The market yield benchmark shall be a yield equal to the bond equivalent yield on United States Treasury obligations of comparable maturity.

If selling a security prior to a fixed date maturity at a gain or loss, the investment officers shall notify the Finance Committee of City Council at its next meeting. The City shall monitor the market price of investments as of the end of each month through reports provided by brokers and/or the use of a purchased service or available software.

VIII. INVESTMENT STRATEGIES

The City of Huntsville shall generally invest funds with the intent to hold to maturity. Investment selection shall be based on legality, appropriateness, liquidity, and risk/return considerations. Monies designed for immediate expenditure should be passively invested to allow for liquidity to pay upcoming disbursements, (payroll, debt service payments, payables, etc.), and allow for structuring the investment portfolio on a “laddered” basis. The City of Huntsville maintains portfolios that utilize four specific investment strategies designed to address the unique characteristics of the fund groups represented in the portfolios:

- A. *Operating Funds* have as their primary objective the assurance that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. The weighted average days to maturity of these funds shall be less than 365 days and shall be calculated using the stated final maturity date for each security.
- B. *Debt Service Funds* shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligations on the required payment date. Securities purchased shall not have a stated final maturity date that exceeds the debt service payment date.
- C. *Debt Service Reserve Funds* shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. In addition to the bond ordinance specific to an individual bond issue, which sets out investment parameters, securities shall have a maturity of less than five years. Investments shall be limited to obligations of the United States or its agencies and instrumentalities or in approved investment pools.
- D. *Special Projects* or *Special Purpose Fund* portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity.

These portfolios should include at least 10% in highly liquid securities to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date. A singular repurchase agreement may be utilized if disbursements are allowed in the amount necessary to satisfy any expenditure request. This investment structure is commonly referred to as a flexible repurchase agreement.

IX. PRUDENCE/STANDARD OF CARE

Investments shall be made with the judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. In determining whether the City's investment officers have exercised prudence with respect to an investment decision, the determination shall be made taking into consideration, the investment of all funds, or funds under the City's control, over which they have responsibility rather than a consideration as to the prudence of a single investment, and whether the investment decision is consistent with this investment policy.

X. DIVERSIFICATION

The City of Huntsville will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the total investment portfolio will be invested in a single security type or with a single financial institution. Diversification will also include terms of maturity as well as instrument type and issue. Investments shall not exceed more than 20% of the capitalization of the financial institution other than the main depository. Bond proceeds may be invested in a single security or investment which exceeds the City's diversification limits if the Investment Officer, with concurrence of the Finance Committee, determine that such an investment is necessary to comply with Federal arbitrage restriction or to facilitate arbitrage record keeping and calculation.

XI. MAXIMUM MATURITIES

In order to stabilize yield for budgeting purposes, the City shall maintain a portion of its investments in obligations with maturities greater than one year. No investment shall be made with a maturity greater than five years without express authority of the Finance Committee of the City Council. In determining the amount of investment longer than one year, cash flow and unallocated reserve funds will be evaluated. The maximum dollar-weighted average maturity allowed based on the stated maturity date for the portfolio shall not exceed 2 years.

XII. PURCHASE PROCEDURES

The City may, without further bidding, utilize any program established through the Texas Inter-local Cooperation Act that invests in funds authorized by the Public Funds Investment Act; or purchase certificates of deposit or other approved securities through its primary depository bank.

When possible, other investments should be made after 3 competitive bids are solicited (excluding transactions with money market mutual funds, local government investment pools and when issued securities, which are deemed to be made at prevailing market rates.) Competitive bids may be solicited orally, in writing, electronically, or in any combination of these methods. An offer worksheet shall be kept for each bid transaction showing the name of dealer/bank contacted, amount of principal to be invested, yield quoted, type of investment, fund designation, maturity date, issue date, length of time invested, and cusip number. Purchase of a security shall not be made at a price that exceeds the existing market value of the security.

The delivery shall be made under normal and recognized practices in the securities and banking industries, including the book entry procedure of the Federal Reserve Bank. The deposit shall be held in the name of the City of Huntsville and shall be evidenced by a trust receipt of the bank with which the securities are deposited.

XIII. COLLATERALIZATION

The Public Funds Collateral Act requires the City to have complete collateralization of all investments and deposits at the depository banking institution. It will be required for all uninsured collected balances, plus accrued interest, if any, in excess of FDIC coverage. To anticipate market changes and provide a level of security for all funds, the collateralization level will be at least 102% of the market value of principal and accrued interest. The City chooses to limit collateral to obligations of the United States or its agencies and instrumentalities, and direct obligations of the State of Texas or its agencies and instrumentalities. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement.

XIV. SAFEKEEPING AND CUSTODY

All security transactions entered into by the City of Huntsville shall be conducted on a delivery vs. payment (DVP) basis, with the exception of investment pool funds and mutual funds, and delivered by either book entry or physical delivery. A Federal Reserve Member financial institution designated as the City's safekeeping and custodian bank shall hold these securities in a third-party safekeeping account. The City may designate more than one custodian bank. The City's custodial or safekeeping institution cannot be a counterpart (broker or dealer) to the purchase or sale of these securities.

The City shall execute a written Safekeeping Agreement with each bank prior to utilizing the custodian's safekeeping services. The Safekeeping Agreement must provide that the safekeeping bank will immediately record the receipt of purchased or pledged securities on its books and promptly issue and deliver a signed safekeeping receipt showing the receipt and the identification of the security as well as the City's interest.

- A) The Investment Officer or his designee shall maintain a list of designated custodian banks and a copy of the Safekeeping Agreement executed with each custodian bank.
- B) The Investment Officer must approve release of securities, in writing, prior to their removal from the custodian account. An electronic copy shall be sufficient if the custodian orally confirms receipt of the transmission and an exact copy of the document is retained at the City.
- C) All securities shall be confirmed in the name of the City of Huntsville and delivered to an approved custodial bank or carried at a Federal Reserve Bank in the name of the City of Huntsville. The custodian shall not otherwise deposit purchased or pledged securities. In addition, the custodian bank will furnish to the City a copy of the delivery advice received by the custodian bank from the Federal Reserve Bank.
- D) The correspondent or safekeeping bank shall issue a safekeeping receipt to the City evidencing securities are held in the City's name.
- E) The original safekeeping receipt for each transaction shall be forwarded to the Investment Officer or his designee.
- F) At least quarterly, the Investment Officer or their designee, shall verify that all securities owned by the City or pledged to the City are held in safekeeping in the City's custodial bank with proper documentation. At least annually, the City's Investment Program, including the records of custodians and depositories, shall be subject to a compliance audit of management controls on investments and adherence to these investment policies reviewed by an

independent Certified Public Accountant selected by the City Council.

XV. INTERNAL CONTROL/COMPLIANCE AUDIT

A system of internal controls shall be established. As part of the City's annual audit, an independent auditor shall review internal controls, investment practices, investment performance, quarterly reports prepared by the investment officers and the result of the review shall be reported to the Finance Committee of the City Council. A compliance audit of management control on investments and adherence to investment policies is to be included.

XVI. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The City Council shall approve at least three broker/dealers upon recommendation of the Finance Committee for use by the designated investment officers. The broker/dealers may include primary dealers and regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).

The selection process shall include a proposal process with potential broker/dealers providing a completed broker/dealer questionnaire, certification of having read the City of Huntsville investment policy, proof of National Association of Security Dealers certification and proof of state registration. The selected broker/dealers must acknowledge in writing that the business organization has implemented reasonable procedures and control in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by the City's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards. An investment officer may not buy any securities from a firm that has not filed this instrument.

An annual review of the financial condition and registrations of qualified bidders is to be conducted by the City Manager or Finance Director and a current audited financial statement is required to be on file for each broker/dealer that conducts transactions with the City. The Finance Committee shall review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the City.

XVII. AUTHORIZED INVESTMENTS

The City of Huntsville may invest only in the safest type of securities and in accordance with Texas state law (Appendix I). There are two general categories of authorized investments for the City of Huntsville: (1) investments which the designated investment officers may invest without prior approval from the Finance Committee; and, (2) investments that require prior Finance Committee approval.

A. Authorized investments that do **not** require prior approval of Finance Committee:

1. Obligations of, or Guaranteed by, Governmental Entities:

- a. obligations of the United States or its agencies and instrumentalities;
- b. direct obligations of the State of Texas or its agencies and instrumentalities;
- c. other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and [its] instrumentalities;
- d. obligations of states, agencies, counties, cities, and other political

- subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.
- e. bonds issued, assumed, or guaranteed by the State of Israel; and
- f. interest-bearing banking deposits that are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor.

The following are **not** authorized investments under this section:

- a. obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
- b. obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
- c. *collateralized mortgage obligations* that have a stated final maturity date greater than 10 years; and
- d. *collateralized mortgage obligations* the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

2. Certificates of Deposit:

Certificates of deposit issued by state and national banks, a savings bank or credit union that are:

- a. guaranteed or insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund, comparable insurance entities or their successors; or
- b. secured in any other manner and amount provided by law for deposits of the City.
- c. secured through an authorized broker in accordance with the Public Funds Investment Act (PFIA).

B. Authorized investments requiring prior approval of the Finance Committee:

1. Banker's Acceptances

A *bankers acceptance* is an authorized investment if the *banker's acceptance*: (a) has a stated maturity of 270 days or fewer from the date of its issuance; (b) will be, in accordance with its terms, liquidated in full at maturity; (c) is eligible for collateral for borrowing from a Federal Reserve Bank; and (d) is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

2. Commercial Paper

Commercial paper is an authorized investment if the *commercial paper* has a stated maturity of 270 days or fewer from the date of its issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized

credit rating agencies or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

3. Mutual Funds

- A. A *no-load money market mutual fund* is an authorized investment if:
- 1) the *mutual fund* is registered with and regulated by the Securities and Exchange Commission;
 - 2) provides the investing entity with a prospectus and other information required by the Securities Exchange Act of 1934 (15 U.S.C. Section 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.); and
 - 3) complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.)
- B. In addition to a *no-load money market mutual fund* permitted as an authorized investment in Subsection (a), a *no-load mutual fund* is an authorized investment under this subchapter if the *mutual fund*:
- 1) is registered with the Securities and Exchange Commission;
 - 2) has an average weighted maturity of less than two years; and
 - 3) either:
 - (a) has a duration of one year or more and is invested exclusively in obligations approved by this subchapter; or
 - (b) has a duration of less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.
- C. The City is **not** authorized by this section to:
- 1) invest in the aggregate more than 80 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in *money market mutual funds* described in Subsection (a) or *mutual funds* described in Subsection (b), either separately or collectively;
 - 2) invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in *mutual funds* described in Subsection (b);
 - 3) invest any portion of bond proceeds, reserves and funds held for debt service, in *mutual funds* described in Subsection (b); or
 - 4) invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one *mutual fund* described in Subsection (a) or (b) in an amount that exceeds 10 percent of the total assets of the mutual fund.

C. Effect of Loss of Required Rating

An investment that requires a minimum rating under this subchapter does not qualify as an authorized investment during the period the investment does not have the minimum rating. The City shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating.

XVIII. INVESTMENT POOLS

- A. The City may invest in eligible *investment pools* as defined by the Public Funds Investment Act, which meet criteria outlined in chapter Texas Government Code section 2256.016 and section 2256.019. The Council shall authorize participation in the pool by resolution or ordinance.
- B. The City must receive from the pool an offering circular or other similar disclosure instrument that contains, at a minimum, the following information:
1. a description of eligible investment securities;
 2. the maximum average dollar-weighted maturity allowed, based on the stated maturity date, of the pool;
 3. the maximum stated maturity date any investment security within the portfolio has;
 4. a written statement of investment policy and objectives;
 5. the size of the pool;
 6. the names of the members of the advisory board of the pool and the dates their terms expire;
 7. the custodian bank that will safe keep the pool's assets; a description of how the securities are safeguarded (including the settlement process) and how often the securities are priced;
 8. whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation;
 9. whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment;
 10. the name and address of the independent auditor of the pool and how often the program is audited;
 11. the requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool including how often and what size deposits and withdrawals are allowed, and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool;~~and;~~
 12. the performance history of the pool, including yield, average dollar-weighted maturities, and expense ratios;
 13. a description of interest calculations and how it is distributed and how gains and losses are treated;
 14. a schedule for receiving statements and portfolio listings;
 15. an explanation of whether reserves, retained earnings, etc. are utilized by the pool;
 16. a fee schedule, including when and how it is assessed;

17. an explanation of whether the pool is eligible and/or will it accept bond proceeds.
- C. To maintain eligibility to receive funds from and invest funds on behalf of an entity under this chapter, an *investment pool* must furnish to the investment officer or other authorized representatives of the entity:
1. investment transaction confirmations; and
 2. a monthly report that contains, at a minimum, the following information:
 - a. the types and percentage breakdown of securities in which the pool is invested;
 - b. the current dollar-weighted average maturity, based on the stated maturity date, of the pool;
 - c. the current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
 - d. the book value versus the market value of the pool's portfolio, using amortized cost valuation;
 - e. the size of the pool;
 - f. the number of participants in the pool;
 - g. the custodian bank that is safekeeping the assets of the pool;
 - h. a listing of daily transaction activity of the entity participating in the pool;
 - i. the yield and expense ratio of the pool;
 - j. the portfolio managers of the pool; and
 - k. any changes or addenda to the offering circular.
- D. The City by contract may delegate to an *investment pool* the authority to hold legal title as custodian of investments purchased with its local funds.
- E. "Yield" shall be calculated in accordance with regulations governing the registration of open-end management investment companies under the Investment Company Act of 1940, as promulgated from time to time by the Federal Securities and Exchange Commission.

XIX. REPORTING

Within 30 days of the end of each quarter the Finance Director shall prepare and submit to the City Council a written report of investment transactions for the preceding reporting period. The report must:

- 1) Describe in detail the investment position of the entity on the date of the report;
- 2) Be prepared and signed jointly by all investments officers of the entity;
- 3) Contain a summary statement of each pooled fund group that states the beginning and ending market values and fully accrued interest for the reporting period;
- 4) State the book and market values of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
- 5) State the maturity date of each separately invested asset that has a maturity date;
- 6) State the account or fund or pooled group fund in the local government for which each individual investment was acquired; and

- 7) State the compliance of the investment portfolio of the local government as is relates to:
 - a. The investment strategy expressed in the agency's or local government's investment policy; and
 - b. Relevant provisions of PFIA Sec. 2256.023
- 8) If the City invests in investments other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, the reports prepared by the Investment Officer shall be reviewed at least annually by an independent auditor, and the result of the review shall be reported to the governing body by that auditor; and;
- 9) Compare to the benchmark bond equivalent yield or United States Treasury obligation of comparable maturity.

XX. POLICY ADOPTION

The City of Huntsville investment policy shall be adopted by ordinance of the City Council. The policy shall be reviewed annually by the Finance Committee, and any modifications made thereto must be approved by the City Council. Annually, City Council shall adopt a resolution or include in the budget ordinance information stating that it has reviewed the investment policy and investment strategies. The resolution/ordinance shall record any changes made to the investment policy or investment strategies.

PART II - BANKING SERVICES POLICY

I. ESTABLISHMENT OF BANKING DEPOSITORY

- A. The City Council shall select a bank, credit union or savings association as its primary depository for normal banking transactions. In addition, the City may designate one or more other depositories for investment transactions.
- B. The City's primary banking depository shall have a branch located in the City.
- C. Not more than four weeks and not less than one week before the City Council considers applications for its depository, the City shall publish at least once in the City's official newspaper a notice of the meeting at which applications are to be received.
- D. A bank, credit union or savings association desiring to be selected as the city depository must deliver its application to the City Secretary on or before the time stated in the notice. The application shall be accompanied by an affidavit disclosing conflicts of interest, if any, that apply to the selection of the depository. The City's Finance Committee may, as directed by City Council, review the applications and prepare a recommendation regarding the selection of depositories for Council.
- E. The City Council may, after considering the application and the recommendation, if any, of its staff and/or Finance Committee:
 1. select as city depositories one or more banks, credit unions or savings associations that offer the most favorable terms and conditions for the handling of the municipal funds; or
 2. reject any or all of the applications.

- F. The City shall retain the right to withdraw any municipal funds deposited in a depository that are not immediately required to pay obligations of the City and invest those funds as outlined in these **Investment and Banking Policies**.
- G. The Director of Finance shall immediately deposit in the depository to the credit of the City any money received.
- H. Except as provided for wire transfers to other depositories or ACH transfers, the funds of the City may be paid out of a depository only on the checks of the City.
- I. Checks must be signed by the Mayor and either the City Manager or Finance Director. A facsimile signature may be used by the Mayor and/or City Manager.
- J. Checks must be authorized by the Mayor, City Manager, or Finance Director.
- K. No check shall be drawn on a *special fund* created to pay bonded indebtedness other than to pay principal or interest on the indebtedness, or to invest the fund as provided by these polices or law.
- L. All checks shall be payable by the depository at its place of business.
- M. The Director of Finance may, with approval of Council, pay a bond, coupon, or other indebtedness of the City at a place other than the depository if by its terms the indebtedness is payable on maturity at the other location.

II. COLLATERALIZATION REQUIREMENTS/SAFEKEEPING AND CUSTODY

- A. All public funds held in a *checking* account or *time deposit* at a bank or other depository shall be secured by eligible security. An eligible security means:
 - 1. a surety bond;
 - 2. investment securities (obligations of the United States or its agencies and instrumentalities); or
 - 3. ownership or beneficial interest (but not merely an option contract to purchase or sell) any authorized investment.
- B. The market value of the *investment securities* used as collateral shall be at least 102% of the value equal to the deposits of public funds increased by the amount of any accrued interest and reduced by the extent of insurance through an agency of the United States.
- C. Safekeeping
 - 1. A depository for the City may deposit investment securities pledged to secure deposits of public funds with a custodian that the City has approved as a custodian and that is either:
 - a. A state or national bank domiciled in the State of Texas and which has a capital stock and permanent surplus of not less than \$5 million.
 - b. The Texas Treasury Safekeeping Trust Company; or
 - c. A Federal Reserve Bank or its branches.
 - 2. The securities shall be held in trust by the custodian to secure the deposit of

public funds of the City in the depository pledging the securities.

3. On receipt of the *investment securities*, the custodian shall immediately, by book entry or otherwise, identify on its books and records the pledge of the securities to the City and shall promptly issue and deliver to the Director of Finance of the City trust receipts for the securities pledged. The security evidenced by the trust receipts is subject to inspection by the City or its agents at any time.

4. A custodian holding in trust *investment securities* of a depository may deposit the pledged securities with a permitted institution. These securities shall be held by the permitted institution to secure funds deposited by the City in the depository pledging the securities. On receipt of the securities, the permitted institution shall immediately issue to the custodian an advice of transaction or other document evidencing the deposit of the securities. When the pledged securities held by a custodian are deposited, the permitted institution may apply book entry procedures to the securities. The records of the permitted institution shall at all times reflect the name of the custodian depositing the pledged securities. The trust receipts the custodian issues to the City shall indicate that the custodian has deposited with the permitted institution the pledged securities held in trust for the depository pledging the securities.

5. The custodian shall maintain separate, accurate, and complete records relating to the pledged investment securities and all transactions relating to the pledged investment securities.

D. The Director of Finance shall inform its depositories of significant changes in the amount or activity of public funds reasonably in advance of such changes.

Part III —Investment Policy - City of Huntsville

Post-Employment Benefit Plan

(aka “City of Huntsville PEB Trust”)

Section 1 — INTRODUCTION

The City of Huntsville Post Employment Benefit Plan (the “Plan”), a retirement plan qualified under Internal Revenue Code Section 115, provides retirement benefits to eligible employees of City of Huntsville.

The assets of the Plan are held in a tax-exempt trust for the benefit of the Plans’ participants and beneficiaries. The objective of the Plan is to provide employees with a source of retirement income from accumulated contributions and investment returns.

The Pension Plan Finance Committee (the “Finance Committee”) is responsible for overseeing and monitoring the investment of the Plans’ assets. It will generally be responsible for:

- A. Promulgating the Plans’ Investment Policy Statement.
- B. Selecting the investment funds in which the Plans’ assets will be invested and/or the investment managers who will be responsible for investing the Plans’ assets.
- C. Reviewing and making changes in the investment funds and/or investment managers for compliance with the Investment Policy Statement.
- D. Making revisions to the Investment Policy Statement to reflect changing conditions within the Plans or the investment environment or to make it more effective.

The Finance Committee is authorized to retain professional investment advisory services to provide advice with respect to the investment and monitoring of the Plans’ assets under the guidance of the Finance Committee.

This Investment Policy Statement is intended to set forth the general policies that the Finance Committee will apply in selecting, monitoring and modifying the investments and/or investment managers for the Plans. While the Finance Committee intends for this Investment Policy Statement to assist the Finance Committee in satisfying its fiduciary duties and in making prudent investment decisions, no investment results or performance is, or can be, guaranteed; and no such guarantee is intended.

Section 2 — **PURPOSE**

This Investment Policy Statement contains guidelines regarding the investment of the assets held in trust for the Plan to assist the members of the Finance Committee in effectively selecting, monitoring and evaluating the investments and/or investment managers for the Plan.

The purposes of this Investment Policy Statement are to:

- A. Set forth the investment objectives, policies and guidelines, which the Finance Committee judges to be appropriate and prudent, in consideration of the needs of the Plan.
- B. Establish the criteria against which the investments and/or the investment management organizations selected by the Finance Committee are to be measured.
- C. Set forth the target asset mix for the investment of the Plans' assets.
- D. Serve as a review document to guide the Finance Committee's ongoing oversight of the investment of the Plans' assets.

Section 3 — INVESTMENT OBJECTIVES

It is the intention of the Finance Committee to build and maintain the Plans' trust through employer contributions that satisfy legal requirements and investment returns. The Finance Committee expects that the amount of investment income plus capital appreciation from the Plans' trust combined with contributions to the trust will exceed the amount of pension payments. Over shorter periods, the Finance Committee understands that at times investment income plus capital appreciation plus contributions to the trust may, in total, be less than the amount of pension payments.

Because of the long-term nature of the Plans' obligations, the Finance Committee's intent is to consider the following goals in managing the trust:

- A. Long-term (*i.e.*, five years and more) performance objectives;
- B. Maintenance of cash reserves sufficient to pay benefits under the Plan; and
- C. Achievement of the highest long-term rate of return practicable without taking excessive risk that could jeopardize the Plans' funding policy or subject the Plans' sponsors to undue funding volatility.

The specific investment performance objective is for the trust to achieve a rate of investment return over any five-year period that both:

- A. Meets or exceeds the Plans' actuarial interest rate assumption,
- B. Exceeds by 2% the rate of inflation (as measured by the Consumer Price Index for all Urban Consumers),
- C. Exceeds the return of the following custom market index: 0% cash, 38% S&P 500, 8% Russell 2000 index, 8% Russell Midcap index, 21% EAFE index, and 25% Barclays Capital Aggregate Bond index.

In carrying out the foregoing policy and objectives, the trust will be invested in accordance with the guidelines set forth in Section 4.

***Section 4* — INVESTMENT GUIDELINES FOR ASSET MANAGEMENT**

The assets of the Plans will be invested in a manner consistent with generally accepted standards of fiduciary responsibility. The Finance Committee will act with the care, skill, prudence and diligence under the prevailing circumstances that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims. The Finance Committee will discharge its duties with respect to the investment of the trust solely in the interest of the participants and beneficiaries of the Plan.

The Finance Committee will select appropriate investment alternatives using the following criteria:

A. The Finance Committee may select investment managers from one or more of the following:

- 1) Mutual fund management companies;
- 2) Banks;
- 3) Registered investment advisory firms; and
- 4) Insurance companies.

B. Each investment manager must clearly articulate for the Finance Committee the investment strategy that will be followed and document that the strategy has been successfully adhered to over time.

C. Each investment manager must be able to provide for the Finance Committee historical quarterly performance numbers calculated on a time-weighted basis and reported net of all fees.

D. Each investment manager must provide for the Finance Committee volatility measurements so that an appropriate risk/return profile can be evaluated.

E. Each investment manager must be able to provide for the Finance Committee information on its history, key personnel, fee schedules and expenses, and current investment exposure.

F. A City of Huntsville designated Investment Officer may change the Target Allocation and ranges and shall report any change to the Finance Committee

The Finance Committee recognizes that the trust's long-term investment performance will be greatly affected by the mix of the asset classes in which it is invested; accordingly, because of the policy and objectives stated in Section 3, the trust's asset allocation will favor equity investments.

Specifically, the Finance Committee has identified the following asset classes to be appropriate for investment by the trust. In addition, the Finance Committee has

defined the following ranges to be used as parameters of investment percentages the Plans' assets:

	<i>RANGE</i>		
	<i>MINIMUM</i>	<i>MAXIMUM</i>	<i>TARGET</i>
Fixed Income Assets:	20%	30%	25%
Large cap	33%	43%	38%
Mid cap	3%	13%	8%
Small cap	3%	13%	8%
International	16%	26%	21%
Cash/Money Market Assets	0%	5%	0%
Total			100%

Managers that manage a separate account for the trust shall have full discretion over portfolio investment decisions, subject to the following guidelines and restrictions. To the extent that commingled or mutual fund vehicles are utilized, the investment policies of those vehicles are the operative documents established herein:

- A. Investment managers will be delegated full discretion to exercise all voting rights including, but not limited to, voting proxies.
- B. For purposes of the foregoing, real estate, and securities convertible to common stock shall be classified as equity assets; money held by an insurance company in its general account shall be classified as fixed income assets
- C. Each investment manager will diversify each asset class appropriately and will seek to moderate volatility and risk as is appropriate for the asset class. The investment manager will not invest in commodities, private placements, or letter stock. The investment manager will not engage in non-covered short sales or margin trading. Transactions consisting of the purchase or sale of futures or options contracts may be permitted to the extent that they are used to diversify or equitize the portfolio and not used as speculative investments. Speculative investment in these derivatives is not permitted without the previous written approval of the Finance Committee.

- D. The investment manager must ensure, to the extent practicable, that all equity transactions (whether agency or principal) are executed at competitive rates and all fixed income transactions are competitively bid and must explain in writing to the Finance Committee the reasons for any unusually high transaction costs.
- E. The investment manager, when practicable, will disclose to the Finance Committee any significant change in the investment manager's personnel, organization, ownership, or asset management policy or method.

***Section 5* — PERFORMANCE EVALUATION**

The investment performance of the individual investments and/or investment managers will be monitored quarterly and reviewed at least annually relative to the objectives and guidelines described herein. The investment performance evaluations may include performance analyses and comparisons with the appropriate indices and investment fund universes.

The Finance Committee does not expect to respond to short-term investment developments, recognizing that the accumulation of value for eventual retirement benefit payout is generally a long-term objective and that investment competence must be measured over a complete market cycle. The Finance Committee, nevertheless, may act on interim qualitative judgments. Qualitative factors which will be reviewed on an ongoing basis include any fundamental changes in a manager's investment philosophy, organizational structure, financial condition (including any significant changes in total assets under management), personnel and fee structure.

The Finance Committee has established as one of its investment fund and/or investment manager selection criteria that, as a general proposition, over a complete market cycle, each of the Plans' investment funds and/or investment managers should typically rank in the upper half of the universe of all active investment funds and/or active managers in the same asset class with similar investment objectives.

Performance Review

The investment options will be reviewed at least annually. Among other things, the performance review of the investment options may include the following:

- A. The measurement of investment returns.
- B. A comparison of investment returns to their appropriate benchmarks.
- C. A ranking of investment returns within their appropriate universes.
- D. The measurement of risk.
- E. An assessment of each investment's adherence to the stated policies and objectives.

Termination of Investment Options

Reasons for considering replacing an investment and/or investment manager may include, but are not limited to:

- A. Significant under-performance relative to the appropriate benchmark.
- B. Significant under-performance relative to the appropriate universe average.
- C. Significant change in risk (increase or decrease).
- D. Change or loss of key personnel, relative to the significance of the particular investment.

- E. Significant increase or decrease in assets under management.
- F. A change in business practices.
- G. A change in investment style or discipline.
- H. Failure to alert the Finance Committee to pertinent changes, lawsuits or regulatory violations.
- I. Investing in non-approved securities.
- J. Identification by the Finance Committee of a more suitable investment option.

Other Review

The Investment Policy Statement will be reviewed at least annually to determine the continued appropriateness of the Investment Policy Statement in achieving the stated purpose. However, it is not expected that the Investment Policy Statement will change frequently. In particular, short-term changes in the financial markets will not require adjustments to the Investment Policy Statement.

A review of the program concerning the diversity of options, the use of options, the growth of the program and any strategic planning concerning demographics will also be conducted periodically. The Finance Committee will receive a report on investment performance quarterly. Investment performance and results will be presented annually to the Council.

***Section 6* — INVESTMENT MANAGER SELECTION**

The assets of the Plan are invested under the supervision of the Finance Committee. The Finance Committee has chosen to select investment managers from the following asset classes. In addition, the Finance Committee has established an investment objective for each asset class and established appropriate benchmarks and universes to be used to evaluate the investment options.

The Finance Committee understands that the indexes selected have no fees associated with their returns and the universe average is net of the fees of the underlying funds. The investment options are not required to exceed their benchmarks and universes every quarter, but are used as a basis for judging the appropriateness of the investment option selected over a full market cycle.

The asset class, objective, benchmark and comparative universe are outlined in Attachment A.

Section 7 — DEFINITIONS

The following terms will have the following meanings:

Investment Manager

“Investment manager” means the asset manager or managers expressly authorized and empowered to cause its portion of the trust to be invested and reinvested in its sole discretion (but governed by the provisions of this Investment Policy Statement) within the asset class or classes for which it is employed to manage.

Investment Return

“Investment return” means investment income and realized and unrealized gains and losses, all net of investment fees and expenses.

Market Cycle

For purposes of this Investment Policy Statement a “market cycle” will be defined as a market peak-to-trough-to-peak (or a trough-to-peak-to-trough).

Rate of Return

“Rate of return” means the annual rate of investment return.

Investment Officer

“Investment Officer” refers to the council or charter designated officials with the responsibility of investing City funds. Investment officers are required to meet educational requirements under the Public funds Investment Act.

This Statement of Investment Policy approved by the City Council of the City of Huntsville.

Date: _____ Approved by: _____

Attachment A

A. Fixed Income Options

Asset Class	Objective	Benchmark	Universe
Cash/Cash Equivalents	The investment objective of the Cash Option is to provide capital preservation.	The 3-Month Treasury Bill is the benchmark.	N/A
Intermediate Bond	The investment objective of the Bond Option is to provide income with a minor focus on capital growth.	The Bloomberg Barclays Capital Aggregate Bond Index is the benchmark.	The Bond Option selected will be compared to a universe of Intermediate-Term Bond mutual funds.

B. High Yield Bond Fund

Asset Class	Objective	Benchmark	Universe
High Yield Bond	The investment objective of the High Yield Bond Fund is to seek high current income, assuming greater risks including: Credit Risk, Default Risk, Interest Rate Risk, Liquidity Risk, Economic Risk, and Company Risk.	The Bloomberg Barclays Capital High Yield Bond Index is the benchmark.	The High Yield Bond Option will be compared to a universe of High Yield Bond mutual funds.

C. Equity Options - Domestic

Asset Class	Objective	Benchmark	Universe
Large Capitalization Blend	The investment objective of the Stock Index option is to track the performance and risk of the Standard & Poor's 500 index.	The S&P 500 Index is the benchmark. The investment options will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of Large Capitalization Blend mutual funds.
Large Capitalization Value Style	The investment objective of the Large Capitalization Value Option is to provide long-term growth of capital primarily using domestic large capitalization securities with a value oriented style of management.	The Russell 1000 Value Index is the benchmark. The investment option selected will be compared to the return and the risk of the benchmark.	The Large Capitalization Value Option will be compared to a universe of Large Capitalization Value mutual funds.
Large Capitalization Growth Style	The investment objective of the Large Capitalization Growth Option is to provide long-term growth of capital primarily using domestic large capitalization securities with a growth oriented style of management.	The Russell 1000 Growth Index is the benchmark. The investment option will be compared to the return and the risk of the benchmark, net of investment management fees.	The investment option selected will be compared to a universe of Large Capitalization Growth mutual funds, net of investment management fees.
Mid Capitalization Value Style	The investment objective of the Mid Capitalization Value Option is to provide long-term growth of capital primarily using domestic mid capitalization securities with a value-oriented style of management.	The Russell Mid-cap Value Index is the benchmark. The investment option will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of Mid-capitalization Value mutual funds.
Mid Capitalization Blend Style	The investment objective of the Mid Capitalization Blend Option is to provide long-term growth of capital primarily using domestic mid capitalization securities with a blend of value and growth oriented styles of management.	The Russell Mid-cap Index is the benchmark. The investment option will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of Mid Capitalization Blend mutual funds.
Mid Capitalization Growth Style	The investment objective of the Mid Capitalization Growth Option is to provide long-term growth of capital primarily using domestic mid capitalization securities with a growth-oriented style of management.	The Russell Mid-cap Growth Index is the benchmark. The investment option will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of Mid Capitalization Growth mutual funds.
Small Capitalization Value Style	The investment objective of the Small Capitalization Value Option is to provide long-term growth of capital primarily using domestic small-cap securities with a value oriented style of management.	The Russell 2000 Value Stock Index is the benchmark. The investment option will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of Small Capitalization Value mutual funds.
Small Capitalization Blend Style	The investment objective of the Small Capitalization Blend Option is to provide long-term growth of capital primarily using domestic small-cap securities with a blend of value and growth oriented styles of management.	The Russell 2000 Stock Index is the benchmark. The investment option will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of Small Capitalization Blend mutual funds.
Small Capitalization Growth Style	The investment objective of the Small Capitalization Growth Option is to provide long-term growth of capital primarily using domestic small-cap securities with a growth oriented style of management.	The Russell 2000 Growth Stock Index is the benchmark. The investment option selected will be compared to the return and the risk of the benchmark.	The investment option will be compared to a universe of Small Capitalization Growth mutual funds.

D. Equity Options – Non U.S.

Asset Class	Objective	Benchmark	Universe
International Stock	The investment objective of the International Stock Option is to provide long-term growth of capital primarily using securities of companies located outside of the United States.	The Morgan Stanley/Capital International (MSCI) Europe, Australia and Far East (EAFE) Stock Index or the MSCI All Country World Index ex. US (ACWI ex US) will be the benchmark. The investment option will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of International Stock mutual funds.
Emerging Markets Stock	The investment objective of the Emerging Markets Stock Option is to provide long-term growth of capital primarily using securities of companies located in emerging countries.	The Morgan Stanley/Capital International (MSCI) Emerging Markets Stock Index is the benchmark. The investment option will be compared to the return and the risk of the benchmark.	The investment option selected will be compared to a universe of Emerging Market Stock mutual funds.

GLOSSARY

ACH: Automated Clearing House.

AGENCIES: Federal agency securities.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE (BA): A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

BOND PROCEEDS: Proceeds from the sale of bonds, notes, and other obligations issued by an entity, and reserves and funds maintained by an entity for debt service purposes.

BOOK VALUE: The original acquisition cost of an investment plus or minus the accrued amortization or accretion.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COLLATERALIZED MORTGAGE OBLIGATIONS (CMOs): Debt obligations collateralized by pools of mortgages. The collateral can consist of conventional whole loans or agency-backed securities such as GNMA's, FNMA's or FHLMC's. The monthly cash flow generated from the pool is transformed into a series of securities with differing average lives and maturities. CMOs are issued by investment

banks, commercial banks, the FNMA and the FHLMC. The issuer takes a higher yielding security and carves it up into different classes with lower interest rates and shorter maturities.

COMMERCIAL PAPER: Commercial Paper consists of short-term note issues by large corporations. Maturity is 270 days or less. There is no explicit coupon rate and interest is figured on a discount basis in the same manner as for Treasury Bills.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report for the City of Huntsville. It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

CUSIP NUMBER: A unique nine-digit identification number permanently assigned by the Committee on Uniform Securities Identification Procedures to each publicly traded security at the time of issuance. If the security is in physical form, the CUSIP number is printed on its face.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities

with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g. S & L=s, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits.

FEDERAL FARM CREDIT BANKS (FFCB): The Federal Farm Credit Banks Consolidated Systemwide Bonds are obligations of the 37 Farm Credit Banks. The Farm Credit Administration which is an independent agency of the U.S. Government supervises the Farm Credit System.

FEDERAL FUNDS RATE: The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Bank vis-a-vis member commercial banks.

FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC): The Federal Home Loan Mortgage Corporation, also known

as Freddie Mac, is an agency of the Federal Government. The Participation Certificates (PC) issued by Freddie Mac are full faith and credit obligations of an agency of the U.S. Government. In that all loans purchased by Freddie Mac are either FHA/VA mortgages originated by members of the Federal Home Loan Bank System or other HUD-approved mortgages.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA OR FANNIE MAE): FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation=s purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA=s securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

FINANCIAL INSTITUTIONS: As used in these policies also refers to Security Broker/Dealers doing business with the City.

FUNDS: Public funds in the custody of a local

government that the investing entity has authority to invest.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA OR GINNIE MAE):

Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FMHM mortgages. The term "pass-throughs" is often used to describe Ginnie Maes.

INVESTMENT POOL: An entity created under this code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are (a) preservation and safety of principal; (b) liquidity; and (c) yield.

LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP):

The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

MARKET VALUE: The current face or par value of an investment multiplied by the net selling price of the security as quoted by a recognized market pricing source quoted on the valuation date.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal

or stated value of an investment becomes due and payable.

MONEY MARKET: The market in which securities are traded that have one year or less until their maturity.

MONEY MARKET MUTUAL FUNDS: A mutual fund with investments that mature within one year.

MUTUAL FUNDS: A type of investment company that pools investments from participants to purchase a portfolio and give to investors fractional ownership of the created portfolio. A mutual fund redeems investors' shares at the net asset value of the shares.

NATIONAL ASSOCIATION OF SECURITIES DEALERS (NASD): A trade association that helps regulate the performance of the over-the-counter securities market.

NET ASSET VALUE (PER SHARE): The value of the securities underlying one share in the investment company.

NO-LOAD MONEY MARKET MUTUAL FUND: A mutual fund that imposes no initial sales charges or fees.

OFFER: The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of

market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state--the so-called legal list. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

QUALIFIED REPRESENTATIVE: A person who holds a position with a business organization, who is authorized to act on behalf of the business organization, and who is one of the following: (A) for a business organization doing business that is regulated by or registered with a securities commission, a person who is registered under the rules of the National Association of Securities Dealers; (B) for a state or federal bank, a savings bank, or a state or federal credit union, a member of the loan committee for the bank or branch of the bank or a person authorized by corporate resolution to act on behalf of and bind the banking institution; or (C) for an investment pool, the person authorized by the elected official or board with authority to administer the activities of the investment pool to sign the written instrument on behalf of the investment pool.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current

market price. This may be the amortized yield to maturity on a bond the current income return.

RATING AGENCY: A nationally recognized investment rating firm including Moody's and Standard & Poor's that assigns a rating to a debt issue.

REPURCHASE AGREEMENT (RP OR REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves. State Statute defines repurchase agreement as a simultaneous agreement to buy, hold for a specific time, and sell back at a future date obligations described in State Statute Section 2256.009 a (1) (obligations of the United States or its agencies and instrumentalities) at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse repurchase agreement.

REVERSE REPURCHASE AGREEMENT: See Repurchase Agreement.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SEC RULE 15C3-1: See Uniform Net Capital Rule.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES & EXCHANGE

COMMISSION: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEPARATELY INVESTED ASSET:

An account or fund of a state agency or local government that is not invested in a pooled fund group.

STATE AGENCY: An office, department, commission, board, or other agency that is part of any branch of state government, an institution of higher education, and any nonprofit corporation acting on behalf of any of those entities.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BOND: Long-term U.S. Treasury securities having initial maturities of more than 10 years.

TREASURY NOTES: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months or one year.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD or YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Broker/Dealer List – October 2022

Cantor Fitzgerald & Company
1700 Post Oak Boulevard
2 BLVD Place, Suite 250
Houston, TX 77056

FTN
920 Memorial City Way, 11th Floor
Houston, TX 77024

Wells Fargo Securities, LLC
1445 Ross Ave., Suite 210
Dallas, TX 75202

UBS Financial Services, Inc.
10001 Woodloch Forest Drive, Suite 100
The Woodlands, TX 77380

Stifel
100 Motor Parkway, 2nd Floor
Happauge, NY 11788

Duncan Williams
11458 W. Travelers Way Circle
Houston, TX 77065

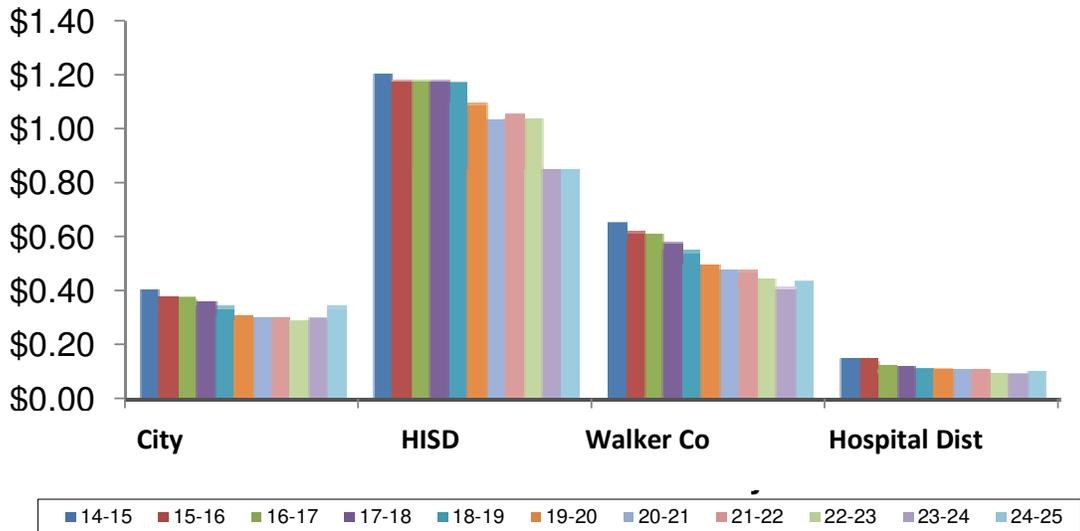
Cullen Asher, LLC
325 N St. Paul St., 31st Floor
Dallas, TX 75201

Multi-Bank Securities, Inc.
2400 E. Commercial, Suite 812
Ft. Lauderdale, FL 33308

Vining Sparks, IBG, LP
2107 Elliot Ave, Ste. 208
Seattle, WA 98121

Property Tax Rates
All Overlapping Governments
Ten Year Period and FY 24-25

Fiscal Year	City			Huntsville ISD	Walker County	Hospital District	Total
	General	Debt Service	Total				
2014-15	.2862	.1244	.4106	1.21	.6589	.1537	2.4332
2015-16	.2833	.1005	.3838	1.18	.6206	.1537	2.3381
2016-17	.2838	.0971	.3809	1.18	.6157	.1346	2.3112
2017-18	.2745	.0921	.3666	1.18	.5815	.1254	2.2535
2018-19	.2620	.0802	.3422	1.175	.5494	.1187	2.1853
2019-20	.2516	.0629	.3148	1.0980	.5018	.1162	2.0308
2020-21	.2399	.0663	.3062	1.0378	.4808	.1136	1.9384
2021-22	.2482	.0593	.3075	1.0599	.4799	.1136	1.9609
2022-23	.2385	.0541	.2926	1.0425	.4490	.1027	1.8868
2023-24	.2377	.0697	.3074	.8571	.4127	.0977	1.6749
2024-25	.2760	.0685	.3445	.8548	.4403	0.107	1.7466



City of Huntsville
Summary of Budgeted Personnel (FTEs) by Fund and Department

General Fund	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
<u>Charter Offices/General Administration</u>					
City Manager	2.00	3.00	3.00	3.00	3.00
City Secretary	2.00	2.00	2.50	3.00	3.00
City Attorney	-	-	-	-	-
City Judge	1.00	1.00	1.00	1.00	1.00
Total	5.00	6.00	6.50	7.00	7.00
<u>Human Resources Department</u>					
Human Resources	4.00	4.00	4.00	5.00	5.00
Municipal Court	5.50	5.50	5.50	5.50	5.50
Total	9.50	9.50	9.50	10.50	10.50
<u>Information Technology Department</u>					
Information Technology	5.00	6.00	6.00	7.00	7.00
Total	5.00	6.00	6.00	7.00	7.00
<u>Finance Department</u>					
Finance	6.00	7.00	7.00	7.00	7.00
Purchasing	1.00	1.00	1.00	1.00	1.00
Municipal Court	-	-	-	-	-
Grants Management	1.00	1.00	1.50	1.00	1.00
Total	8.00	9.00	9.50	9.00	9.00
<u>Payroll moved from the Finance department to Human Resources in FY 23</u>					
<u>Finance added one position in FY 24</u>					
<u>Public Works Department</u>					
Public Works Administration	3.00	3.00	3.00	3.00	3.00
Street Department*	12.00	13.00	13.00	13.00	13.00
Garage Operations	7.50	7.50	7.50	7.50	7.50
Warehouse	1.00	1.00	1.00	1.00	1.00
Total	23.50	24.50	24.50	24.50	24.50
<u>Development Services</u>					
Planning	2.50	3.00	3.00	3.00	3.00
Customer Service - Service Center	3.00	3.00	3.00	3.00	3.00
Central Inspection	6.50	7.50	8.50	8.50	8.50
Health	2.00	2.00	2.00	2.00	2.00
Main Street	1.00	1.00	1.00	1.00	1.00
Total	15.00	16.50	17.50	17.50	17.50

	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
<u>Engineering</u>					
Engineering	8.00	8.00	11.00	11.00	11.00
GIS	3.00	3.00	3.00	3.00	3.00
Survey	3.00	3.00	3.00	3.00	3.00
Total	14.00	14.00	17.00	17.00	17.00
<u>Parks & Leisure Department</u>					
Parks & Leisure Administration	2.00	2.00	2.00	2.00	2.00
Recreation	-	-	-	-	-
Parks Maintenance	10.75	12.75	12.75	12.75	12.75
Aquatic Center	2.50	2.50	2.50	2.50	2.50
Cemetery	1.00	1.00	1.00	1.00	1.00
Building Services	4.50	5.50	6.00	4.00	4.00
Library	9.16	9.16	9.16	9.16	9.16
Total	29.91	32.91	33.41	31.41	31.41
<u>Economic Development & Tourism Department</u>					
Community & Economic Development A	-	-	-	-	-
Economic Development	1.00	1.00	2.00	2.00	2.00
Visitors Center Gift Shop	-	-	-	-	-
Total	1.00	1.00	2.00	2.00	2.00
<u>Public Safety Department</u>					
Public Safety Administration	2.00	2.00	2.00	2.00	2.00
Police	61.00	62.00	65.00	65.00	67.00
Total	63.00	64.00	67.00	67.00	69.00
<u>Fire Services</u>					
Fire	19.00	23.00	25.00	25.00	28.00
Total	19.00	23.00	25.00	25.00	28.00
<u>Total General Fund</u>	<u>192.91</u>	<u>206.41</u>	<u>217.91</u>	<u>217.91</u>	<u>222.91</u>
School Resource Officer Fund					
<u>Public Safety Department</u>					
School Resource Officer	6.00	6.00	6.00	6.00	6.00
Total	6.00	6.00	6.00	6.00	6.00
<u>Total School Resource Officer Fund</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
Utility Fund					
<u>**Public Works Department-Water</u>					
Water Production	3.00	3.00	3.00	3.00	4.00
Water Distribution	13.00	16.00	16.00	16.00	17.00
Meter Reading	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>
Total	19.00	22.00	22.00	23.00	25.00
<u>**Finance Department -Water</u>					
Utility Billing	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>
Total	5.50	5.50	5.50	5.50	5.50
<u>***Public Works Department -Wastewater</u>					
Wastewater Collection	10.00	10.00	10.00	10.00	10.00
AJ Brown WWTP	5.00	5.00	5.00	5.00	5.00
NB Davidson WWTP	4.00	4.00	4.00	4.00	4.00
Robinson Creek WWTP	4.00	4.00	4.00	4.00	4.00
Environmental Services	3.00	3.00	3.00	3.00	3.00
Street Sweeping	2.00	2.00	2.00	2.00	2.00
Drainage	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Total	31.00	31.00	31.00	31.00	31.00
<u>Total Utility Fund</u>	<u>55.50</u>	<u>58.50</u>	<u>58.50</u>	<u>59.50</u>	<u>61.50</u>

*The Water Fund and the Wastewater Fund were combined to form the Utility Fund in FY 2018

**Water Fund prior to FY 2018

***Wastewater Fund Prior to FY 2018

Solid Waste Fund

Public Works Department

Commercial Collection	6.00	7.00	8.00	8.00	8.00
Solid Waste Disposal	4.50	4.50	4.50	4.50	5.00
Residential Collection	7.00	7.00	7.00	7.00	7.00
Recycling	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	18.50	19.50	20.50	20.50	21.00
<u>Total Solid Waste Fund</u>	<u>18.50</u>	<u>19.50</u>	<u>20.50</u>	<u>20.50</u>	<u>21.00</u>

	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
H/M Tax - Tourism & Visitors Center					
<u>Tourism & Cultural Services Department</u>					
Arts & Visitor Center	1.50	1.50	1.50	1.50	1.50
Tourism	1.00	1.00	1.00	1.00	1.00
Visitors Center	4.00	4.00	5.50	5.50	5.50
Total	6.50	6.50	8.00	8.00	8.00
<u>Total H/M Tax - Tourism & Visitors Center</u>	6.50	6.50	8.00	8.00	8.00
Total Full Time Equivalent	279.41	296.91	310.91	311.91	319.41
Current actual number of full-time positions	264.00	264.00	264.00	264.00	272.00
Current actual number of part-time positions	22.00	22.00	22.00	22.00	21.00
Budgeted number of interns	5.00	5.00	5.00	5.00	5.00
Budgeted number of volunteer firefighters	41.00	41.00	41.00	41.00	41.00

Summary of Personnel Changes for FY 2025

General Fund

Police Department

Police Department - Added 2 positions 2.00

Fire Department

Fire Department - Added three positions 3.00

Net Position Additions/Deletions General Fund 5.00

Utility Fund

Water Production

Water Production Department - Added one position 1.00

Water Distribution

Water Distribution Department - Added one position 1.00

Net Position Additions/Deletions Utility Fund 2.00

Solid Waste Fund

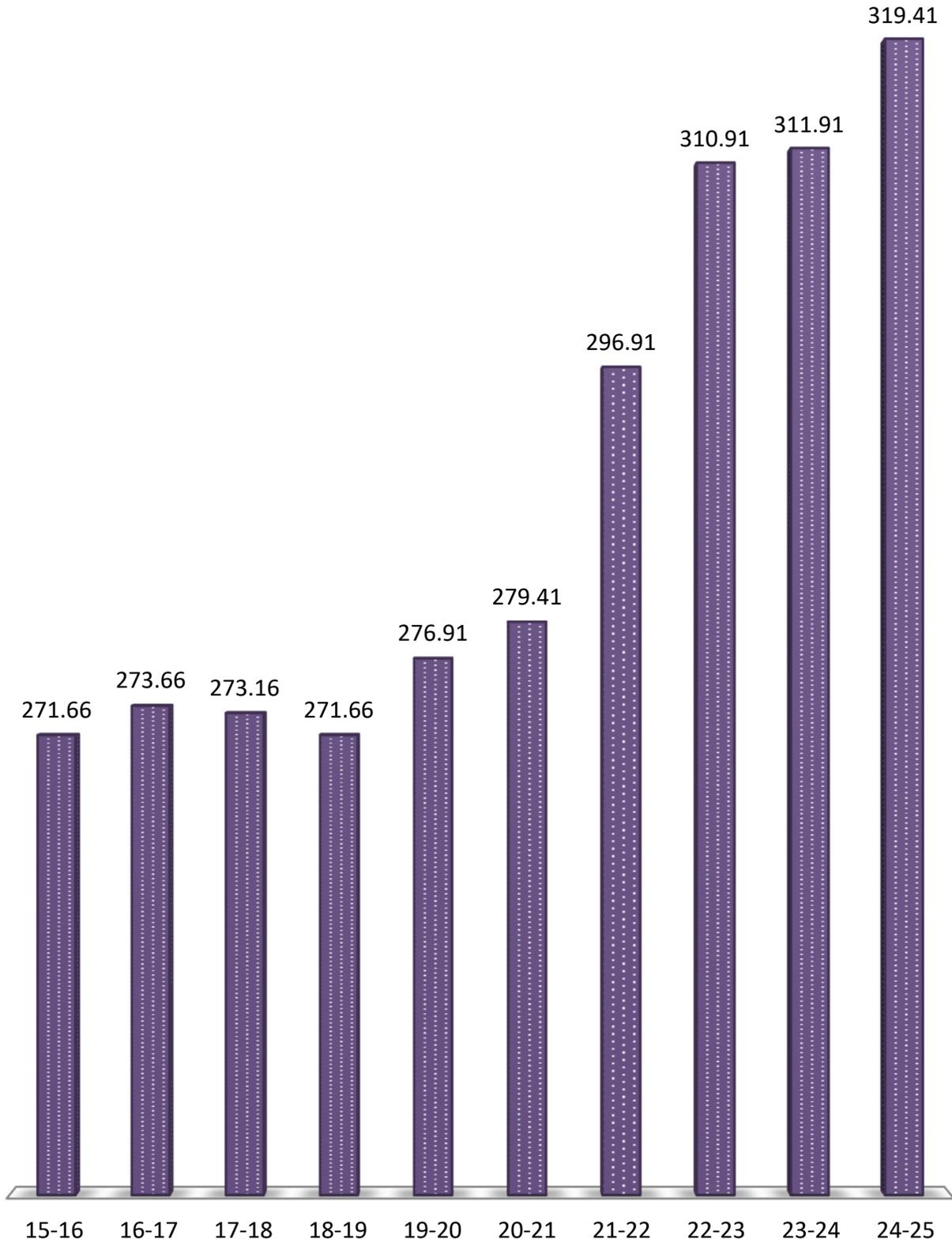
Solid Waste Disposal

Solid Waste Disposal Department - Added one position 0.50

Net Position Additions/Deletions Solid Waste Fund 0.50

Net Position Additions/Deletions All Funds 7.50

City of Huntsville
Full Time Equivalents Count per Fiscal Year



Summary of Transfers and Internal Charges

Summary of Transfers

T O

	General Fund	General Fund - ROW Maint.	Debt Service	Police SRO SRF	Capital Equipment	Computer Equipment	Arts & Visitor Center SRF	CIP Projects	Total Out
F General Fund	-	-		174,365	400,510	277,577	-	265,000	1,117,452
R Debt Service Fund	-	-		-	-	-	-	-	-
O Utility Fund - Water	4,850	1,036,779	590,363		186,366	28,359			1,846,717
M Utility Fund - Wastewater	7,177	526,520		-	521,030	32,898	-	5,000,000	6,087,625
Solid Waste Fund	12,445	334,408		-	989,982	20,201	-	-	1,357,036
SRO Fund	-	-		-	44,326	-	-	-	44,326
Arts Center SRF		-		-	-		-	-	-
Tourism & Visitors Cntr		-		-	10,649	7,294	-		17,943
Court Security SRF	29,104	-		-	-	-	-	-	29,104
Cemetery Endowment		-		-	-	-	-	-	-
Total In	53,576	1,897,707	590,363	174,365	2,152,863	366,329	-	5,265,000	10,500,203

Summary of Administrative Reimbursements

		T O		
		General Fund	Utility Fund	Total Out
F	Utility Fund -Water	3,536,219	-	3,536,219
R	Utility Fund - Wastewater	2,538,357		2,538,357
O	Solid Waste Fund	961,793	63,222	1,025,015
M	Street SRF		-	-
	Tourism & Visitors Cntr	83,128		83,128
	Court Security SRF			-
Total In		7,119,497	63,222	7,182,719

Summary of Payments to Medical Insurance Fund

		T O	
		Medical Insurance Fund	Total Out
F	General Fund	1,991,325	1,991,325
R	Utility Fund	534,754	534,754
O	Solid Waste Func	174,424	174,424
M	SRO Fund	62,982	62,982
	Tourism & Visitor:	41,396	41,396
	Arts & Visitors Ce	10,201	10,201
		2,815,082	2,815,082



City of Huntsville Operating Budget

10 Year Period and FY 24-25

Fiscal Year	GENERAL FUND -4	Debt Service Fund	SPECIAL REVENUE FUNDS -1	UTILITY FUND -4 & -5	WATER FUND -4	WASTE-WATER FUND -4	SOLID WASTE FUND -4
2014-15	17,749,739	2,022,708	5,741,887		13,926,682	7,552,206	5,416,307
2015-16	19,608,113	1,828,788	5,685,361		13,848,359	7,223,036	5,308,870
2016-17	24,723,979	1,838,740	2,184,566		14,125,254	6,848,468	5,415,752
2017-18	24,218,064	1,838,059	2,284,147	21,393,201	0	0	5,553,403
2018-19	25,014,048	1,840,120	2,369,469	25,046,232	0	0	5,974,170
2019-20	26,324,890	2,126,160	2,246,894	25,344,149	0	0	6,078,315
2020-21	26,226,743	2,549,342	2,251,025	25,728,008	0	0	6,048,208
2021-22	29,575,653	2,393,113	2,220,206	25,085,910			6,868,223
2022-23	32,312,632	2,363,705	2,432,329	31,518,250			7,764,766
2023-24	35,006,746	2,659,755	2,534,039	36,309,156			7,644,898
2024-25	35,156,972	2,662,454	2,832,072	39,155,472			8,966,057

Notes:

- 1 Includes Court Security, Court Technology, Airport, Library, Police Forfeiture, School Resource Officers, Police Safety Grants, Visitor & Arts Center, Huntsville Beautification, TIRZ, Hotel/Motel Tax – Tourism & Visitor Center and Statue Pavers. In the FY 2016 the Street fund moved to the General Fund.
- 2 Includes the Medical Insurance Fund and Equipment Replacement Funds.
- 3 Includes Library Endowment, Oakwood Cemetery Endowment Funds and PEB Trust-Medical.
- 4 Includes one time equity expenses -not meant to be an ongoing operating expense
- 5 FY 18 Combined Water and Wastewater Fund to create the "Utility Fund" for the FY 17-18 and going forward

City of Huntsville Operating Budget

10 Year Period and FY 24-25

Fiscal Year	INTERNAL SERVICE FUNDS -2	PERMANENT FUNDS -3	TOTAL	INTERFUND	NET BUDGET
2014-15	5,102,540	5,000	57,517,069	8,564,946	48,952,123
2015-16	4,288,664	39,427	57,830,618	9,851,000	47,979,618
2016-17	5,877,466	17,100	61,031,325	9,761,419	51,269,906
2017-18	4,922,346	300	60,209,520	8,143,836	52,065,684
2018-19	4,973,976	21,000	65,239,015	8,609,393	56,629,622
2019-20	5,756,321	23,000	67,899,729	9,350,187	58,549,542
2020-21	6,693,829	22,000	69,519,155	9,150,384	60,368,771
2021-22	5,965,920	22,000	72,131,025	10,432,914	61,698,111
2022-23	5,263,744	20,000	81,675,426	11,418,569	70,256,857
2023-24	7,521,311	20,000	91,695,905	12,259,423	79,436,482
2024-25	7,690,578	20,000	96,483,605	12,417,922	84,065,683

City of Huntsville
Budget Detail History
FY 2024-25



Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
101 General Fund					
41101 Current Property Taxes	\$ 5,898,719	\$ 6,348,451	\$ 6,835,921	\$ 6,807,648	\$ 8,422,900
41102 Delinquent Property Taxes	\$ 10,646	\$ 14,725	\$ 60,000	\$ 10,270	\$ 60,000
41103 Tax Penalty & Interest	\$ 38,221	\$ 55,642	\$ 35,000	\$ 59,870	\$ 40,000
41201 Sales Tax Revenue	\$ 11,777,879	\$ 12,367,534	\$ 12,200,000	\$ 12,491,995	\$ 12,200,000
41301 Franchise - Electrical	\$ 1,533,349	\$ 1,555,010	\$ 1,500,000	\$ 1,563,523	\$ 1,600,000
41302 Franchise - Telephone	\$ 142,718	\$ 147,861	\$ 160,000	\$ 117,056	\$ 150,000
41303 Franchise - Gas	\$ 200,374	\$ 261,936	\$ 250,000	\$ 191,453	\$ 270,000
41304 Franchise - Telecable	\$ 202,551	\$ 177,375	\$ 200,000	\$ 204,813	\$ 180,000
41305 Utility Fund - Use of Right of Way	\$ 1,148,325	\$ 1,141,738	\$ 1,321,560	\$ 1,321,560	\$ 1,563,299
41307 Solid Waste-Use of Right of Way	\$ 260,020	\$ 257,620	\$ 305,460	\$ 305,460	\$ 334,408
41501 Tax on Sale of Mixed Drinks	\$ 115,778	\$ 125,621	\$ 120,000	\$ 139,394	\$ 120,000
41503 Payment in Lieu of Taxes	\$ 7,076	\$ -	\$ -	\$ 8,888	\$ 5,000
41611 CoC - City Limits	\$ 16,965	\$ 10,870	\$ 12,500	\$ 10,370	\$ 12,500
41621 CoC - ETJ	\$ 10,585	\$ 7,945	\$ 8,000	\$ 8,415	\$ 8,000
41624 NonConform/Conditnl Use Permits	\$ -	\$ 300	\$ -	\$ -	\$ -
41631 Plats	\$ 12,100	\$ 9,841	\$ 10,000	\$ 12,686	\$ 10,000
41651 Variances	\$ 2,400	\$ 3,000	\$ 1,500	\$ 4,200	\$ 1,500
41661 Zoning Changes	\$ 965	\$ 245	\$ 300	\$ 850	\$ 300
41703 Beer, Liquor, Wine License	\$ 7,077	\$ 13,945	\$ 8,000	\$ 13,450	\$ 10,000
41704 Building Permits	\$ 992,652	\$ 387,035	\$ 480,000	\$ 385,917	\$ 400,000
41705 Electrical Permits	\$ 100,306	\$ 65,299	\$ 60,000	\$ 58,244	\$ 50,000
41706 Refrigeration Permits	\$ 66,836	\$ 58,161	\$ 45,000	\$ 42,045	\$ 40,000
41707 Plumbing Permits	\$ 81,057	\$ 81,662	\$ 55,000	\$ 54,999	\$ 50,000
41708 Miscellaneous Permits	\$ 292,922	\$ 65,667	\$ 250,000	\$ 304,455	\$ 250,000
41709 Wrecker/Taxi/Chaufer Permits	\$ 3,030	\$ 1,570	\$ 1,500	\$ -	\$ 1,000
41710 Food Establishment Permits	\$ 71,956	\$ 76,280	\$ 75,000	\$ 67,980	\$ 75,000
41711 Construct Trade Registr Permits	\$ 13,200	\$ 12,060	\$ 9,000	\$ 13,920	\$ 9,000
41712 Public Improvement Permits - Application Fee	\$ -	\$ -	\$ -	\$ 13,080	\$ -
41713 Public Improvement Permits - Plans Review Fee	\$ -	\$ -	\$ -	\$ 21,630	\$ 25,000
41714 Private Development Permits - Application Fee	\$ -	\$ -	\$ -	\$ 60,570	\$ 30,000
41715 Private Development Permits - Plans Review Fee	\$ -	\$ -	\$ -	\$ 780	\$ -
41716 ETJ Dis Annexation Application Fee	\$ -	\$ -	\$ -	\$ 500	\$ -
41801 Municipal Court Fines	\$ 994,283	\$ 854,954	\$ 950,000	\$ 792,080	\$ 800,000
41804 Municipal Court Extension Fee	\$ 451	\$ 245	\$ 500	\$ 173	\$ 500
41805 Juvenile Case Coordinator Fees	\$ 1,086	\$ 629	\$ 1,000	\$ 551	\$ 1,000
41808 Judicial Efficiency Fees	\$ 10,225	\$ 9,475	\$ 6,500	\$ 8,396	\$ 6,500
41809 TXSBLT Fees	\$ 874	\$ 60	\$ 800	\$ 625	\$ 800
41810 Omnibase F t A - City Revenue	\$ 1,310	\$ 1,783	\$ 1,700	\$ 2,088	\$ 1,700
41811 Truancy Prevention & Diversion Fee	\$ 37,590	\$ 31,054	\$ 30,000	\$ 28,559	\$ 25,000
41813 Municipal Jury Fees	\$ 747	\$ 619	\$ 350	\$ 569	\$ 350

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
41903	Library Card Fees	\$ 645	\$ 476	\$ 150	\$ 681	\$ 150
41905	Miscellaneous Fees	\$ 1,892	\$ 1,732	\$ 1,500	\$ 1,130	\$ 1,500
41907	Copier Fees	\$ 4,872	\$ 3,890	\$ 3,500	\$ 4,687	\$ 3,500
41908	Returned Check Fees	\$ 70	\$ 238	\$ 300	\$ 105	\$ 300
41909	Library Fines/Misc Fees	\$ 4,179	\$ 4,149	\$ 4,000	\$ 4,594	\$ 4,000
41910	Program Fees	\$ 18,081	\$ 20,819	\$ 10,000	\$ 22,953	\$ 15,000
41914	Alarm Revenue - Police	\$ 19,662	\$ 27,549	\$ 20,000	\$ 21,554	\$ 20,000
41915	Driveway & Culvert	\$ 3,518	\$ 303	\$ 5,000	\$ 12,514	\$ 5,000
41916	Use of City Equipment or Labor	\$ 69,658	\$ 70,737	\$ 50,000	\$ 86,821	\$ 60,000
41917	Building/Park Rentals	\$ 8,744	\$ 1,950	\$ 4,000	\$ 28,950	\$ 20,000
41924	Accident/Offense Reports	\$ 3,476	\$ 2,931	\$ 3,000	\$ 4,397	\$ 3,000
41925	Lease of City Property	\$ 34,828	\$ 30,404	\$ 25,000	\$ 31,908	\$ 25,000
41926	Health Reinspection	\$ 2,460	\$ 2,760	\$ 4,000	\$ 2,520	\$ 4,000
41927	Fingerprint Fees	\$ 845	\$ 950	\$ 1,000	\$ 956	\$ 1,000
41928	Sale of City Property	\$ -	\$ -	\$ -	\$ 80,599	\$ -
41929	FD Svcs-Veh Extr, Haz Mat, etc.	\$ 9,793	\$ 1,493	\$ 4,000	\$ 4,847	\$ 4,000
41931	Inspection - Use City Labor	\$ 1,820	\$ 2,470	\$ 400	\$ 3,300	\$ 500
41935	Paid Parking Fees	\$ 223,992	\$ 171,844	\$ 200,000	\$ 155,942	\$ 200,000
41937	Swimming Fees & Passes	\$ 32,648	\$ 35,600	\$ 25,000	\$ 33,409	\$ 25,000
41938	Swimming Pool Rental	\$ 105	\$ 200	\$ 1,000	\$ 1,947	\$ 1,000
41939	Swim Pool Concessions & Vending	\$ 6,007	\$ 5,684	\$ 4,000	\$ 4,977	\$ 5,100
41948	Library Room Rental	\$ 2,318	\$ 1,041	\$ 1,000	\$ 2,337	\$ 1,000
41949	Tour Fees - "Adventure Guides"	\$ 58	\$ 57	\$ 300	\$ 58	\$ 100
41960	Sales - Cemetery Space	\$ 31,030	\$ 30,030	\$ 18,000	\$ 42,030	\$ 25,000
41961	Cemetery Filing Fees	\$ 100	\$ 4	\$ -	\$ 43	\$ -
41980	Card Processing Fees	\$ 30,499	\$ 27,013	\$ 25,000	\$ 26,462	\$ 25,000
42201	County (Fire Service)	\$ 246,492	\$ 246,487	\$ 246,492	\$ 246,492	\$ 246,492
42401	Administrative Reimbursement	\$ 2,608,075	\$ 2,783,896	\$ 2,796,419	\$ 2,796,419	\$ 3,287,374
42402	AdminCost Reimb - Fleet	\$ 377,629	\$ 473,603	\$ 405,987	\$ 405,987	\$ 356,516
42403	AdminCost Reimb-Planning&Develop	\$ 2,050,177	\$ 2,348,159	\$ 2,446,905	\$ 2,446,905	\$ 2,483,412
42404	AdminCost Reimb - Info Svcs	\$ 834,677	\$ 916,917	\$ 1,038,559	\$ 1,038,559	\$ 992,195
42601	Interest - Checking	\$ 557	\$ -	\$ -	\$ -	\$ -
42602	Interest Income	\$ 122,553	\$ 552,336	\$ 400,000	\$ 525,640	\$ 400,000
42801	Grants	\$ 1,955,320	\$ 96,468	\$ 126,546	\$ 92,354	\$ 70,000
42905	Contributions	\$ 20	\$ 7,923	\$ -	\$ -	\$ -
42906	Contributions - Main Street	\$ -	\$ -	\$ -	\$ 420	\$ -
42910	Contributions - Library Dons.	\$ -	\$ -	\$ -	\$ 309	\$ -
42918	Visitors Center - Donations	\$ 1,598	\$ 1,284	\$ 1,000	\$ 887	\$ 1,000
43201	Miscellaneous Revenues	\$ 14,759	\$ 40,839	\$ 40,000	\$ 34,629	\$ 50,000
43202	Over/Short	\$ 200	\$ 120	\$ -	\$ 40	\$ -
43205	Mainstreet Fundraiser Revenues	\$ 4,980	\$ 5,415	\$ 13,500	\$ 7,307	\$ 13,500
43302	Bond/CO Premium Proceeds	\$ -	\$ 83,098	\$ -	\$ -	\$ -
43503	Transfer from Utility Fund	\$ 46,940	\$ 99,495	\$ 13,104	\$ 13,104	\$ 12,027
43505	Transfer from Solid Waste Fund	\$ 12,720	\$ 12,624	\$ 12,982	\$ 12,980	\$ 12,445
43509	Transfer from CIP	\$ -	\$ 75,000	\$ -	\$ 180,419	\$ -
43532	Transfer - Court Security Fund	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
43534	Transfer from HOME Grant Fund	\$ -	\$ -	\$ -	\$ 69,020	\$ -
43536	Transfer from PEB Trust - Medical Fund	\$ 61,074	\$ 39,735	\$ -	\$ 10,150	\$ -
43560	Transfer from Cemetery Endow	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 32,664,960	\$ 32,399,241	\$ 32,974,285	\$ 33,618,287	\$ 35,156,972

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
1101 Nondepartmental General Fund					
51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 929,514	\$ -	\$ 1,511,381
52280 Disaster - Materials/Supplies	\$ -	\$ -	\$ -	\$ 45,571	\$ -
55074 Paid Parking Adm Exps - MobileNOW	\$ 43,252	\$ 39,893	\$ 44,000	\$ 37,346	\$ 40,000
56010 Insurance Policies - other than Auto	\$ 146,206	\$ 169,753	\$ 203,906	\$ 205,699	\$ 306,631
56012 Insurance Policies - Auto	\$ 83,366	\$ 94,528	\$ 104,100	\$ 68,119	\$ 90,000
56060 Retiree Health Insur Premiums	\$ 432,900	\$ 417,950	\$ 416,850	\$ 416,850	\$ 391,800
56120 Miscellaneous Expense	\$ 133,001	\$ 156,977	\$ 65,000	\$ 85,527	\$ 65,000
67010 Land Acquisition	\$ 35,114	\$ -	\$ -	\$ -	\$ -
88200 Debt Issue Costs	\$ -	\$ 74,206	\$ -	\$ -	\$ -
91230 Transfer to CIP Program	\$ 3,181,292	\$ 1,370,000	\$ 360,000	\$ 1,045,170	\$ 265,000
91260 Transfer to Debt Service	\$ 288,250	\$ 288,250	\$ -	\$ -	\$ -
94306 Transfer - Equip Replace Fund	\$ 816,033	\$ 614,691	\$ 1,013,315	\$ 1,013,315	\$ 400,510
94307 Transfer - Fire Equipment	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ -
94309 Transfer - Computer Replace Fd	\$ 200,735	\$ 248,791	\$ 371,839	\$ 371,839	\$ 277,577
95220 Transfer to Utility Fund	\$ -	\$ 32,103	\$ -	\$ -	\$ -
95609 Transfer to Airport SRF	\$ 39,900	\$ 46,750	\$ -	\$ 685,000	\$ -
95612 Transfer to Police SRO Fund	\$ 147,709	\$ 160,677	\$ 152,662	\$ 152,662	\$ 174,365
95618 Transfer to Arts & Visitor Center SRF	\$ 85,954	\$ 82,230	\$ 89,704	\$ 89,704	\$ -
95619 Transfer to LEOSE SRF	\$ 3,550	\$ -	\$ -	\$ -	\$ -
99100 Future Appropriations	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Total	\$ 5,687,262	\$ 3,846,800	\$ 3,875,890	\$ 4,241,801	\$ 3,622,264

112 City Council					
51111 Salaries - Full Time	\$ 2,325	\$ 2,230	\$ 6,000	\$ 2,110	\$ 2,520
51201 TMRS Retirement	\$ 12	\$ -	\$ -	\$ -	\$ -
51204 Workers Comp Insur	\$ 4	\$ 3	\$ 10	\$ 2	\$ 9
51205 Medicare Tax	\$ 34	\$ 32	\$ 90	\$ 31	\$ 41
51206 Unemployment Comp Insur	\$ 32	\$ 14	\$ 10	\$ 20	\$ 40
52120 Reproduction & Printing	\$ -	\$ -	\$ 7,500	\$ 7,892	\$ 850
52129 Reception Expenses	\$ 735	\$ 739	\$ 2,400	\$ 197	\$ 2,500
52130 Other Supplies	\$ 909	\$ 648	\$ 920	\$ 2,316	\$ 1,000
52134 City Council Expenses	\$ 5,036	\$ 6,626	\$ 5,750	\$ 5,550	\$ 6,200
55034 Communication & Data Services	\$ -	\$ -	\$ -	\$ 187	\$ 720
55040 Electric	\$ 1,590	\$ 1,488	\$ 1,500	\$ 1,459	\$ 1,500
55070 Purchased Services/Contracts	\$ 101,293	\$ 88,750	\$ 108,250	\$ 93,019	\$ 98,250
55080 Travel & Training	\$ 18,404	\$ 12,776	\$ 16,100	\$ 8,768	\$ 22,000
55085 Community Relations	\$ 2,027	\$ 5,444	\$ 3,500	\$ 6,617	\$ 8,000
55090 Memberships/Subscriptions	\$ 7,012	\$ 7,837	\$ 11,585	\$ 8,218	\$ 13,430
55091 ARP - funding to other Organizations	\$ 364,000	\$ 80,000	\$ -	\$ -	\$ -
55092 ARP - Administration & Contingency	\$ 8,036	\$ -	\$ -	\$ -	\$ -
55236 Public Communications/City Connection	\$ 261	\$ -	\$ 150	\$ 16	\$ 150
Total	\$ 511,710	\$ 206,560	\$ 163,765	\$ 136,402	\$ 157,210

113 Office of City Manager					
51111 Salaries - Full Time	\$ 410,543	\$ 376,754	\$ 410,616	\$ 429,218	\$ 432,648
51121 Longevity	\$ 1,337	\$ 1,403	\$ 1,536	\$ 1,533	\$ 1,680
51124 Allowances-Clothing/Cell Phone	\$ 1,928	\$ 1,920	\$ 1,920	\$ 1,928	\$ 1,920
51125 Auto Allowance	\$ 11,448	\$ 8,900	\$ 10,800	\$ 12,728	\$ 12,600
51130 Overtime	\$ 485	\$ 355	\$ 500	\$ 168	\$ 500

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51200	MissionSquare FKA ICMA Retirement Expense	\$ 7,529	\$ 7,500	\$ 7,500	\$ 7,529	\$ 7,500
51201	TMRS Retirement	\$ 82,983	\$ 76,989	\$ 84,097	\$ 89,954	\$ 91,264
51202	Health Insurance	\$ 30,657	\$ 26,332	\$ 30,603	\$ 30,600	\$ 30,603
51203	Disability Insurance	\$ 188	\$ 187	\$ 188	\$ 300	\$ 188
51204	Workers Comp Insur	\$ 639	\$ 584	\$ 640	\$ 534	\$ 542
51205	Medicare Tax	\$ 5,916	\$ 5,445	\$ 6,171	\$ 6,199	\$ 6,518
51206	Unemployment Comp Insur	\$ 27	\$ 27	\$ 30	\$ 351	\$ 380
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 600	\$ -	\$ -
52010	Office Supplies	\$ 6,627	\$ 4,058	\$ 4,000	\$ 4,433	\$ 4,000
52130	Other Supplies	\$ -	\$ -	\$ 4,000	\$ 30	\$ 3,000
52610	Office Furnishings/Equip	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 134	\$ 176	\$ 150	\$ 133	\$ 130
55070	Purchased Services/Contracts	\$ 116,124	\$ 132,350	\$ 89,372	\$ 73,642	\$ 75,000
55080	Travel & Training	\$ 9,785	\$ 21,058	\$ 12,000	\$ 14,076	\$ 12,000
55085	Community Relations	\$ -	\$ -	\$ 2,250	\$ -	\$ -
55088	COVID-19 specific related	\$ 180	\$ -	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 8,516	\$ 12,462	\$ 7,045	\$ 10,459	\$ 7,385
55195	Cellular Phone Charges	\$ 453	\$ 442	\$ 540	\$ 483	\$ 540

Total		\$ 695,498	\$ 676,942	\$ 675,058	\$ 684,298	\$ 688,898
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114 Office of City Secretary

51111	Salaries - Full Time	\$ 132,481	\$ 164,120	\$ 188,414	\$ 193,492	\$ 206,066
51118	Salaries - Part Time	\$ -	\$ -	\$ -	\$ 5,816	\$ -
51121	Longevity	\$ 47	\$ 97	\$ 192	\$ 214	\$ 336
51124	Allowances-Clothing/Cell Phone	\$ 243	\$ -	\$ -	\$ -	\$ -
51125	Auto Allowance	\$ 4,790	\$ 4,800	\$ 4,800	\$ 4,820	\$ 4,800
51130	Overtime	\$ -	\$ 113	\$ -	\$ 281	\$ -
51201	TMRS Retirement	\$ 26,841	\$ 33,444	\$ 38,237	\$ 40,133	\$ 42,897
51202	Health Insurance	\$ 12,750	\$ 12,750	\$ 20,402	\$ 20,844	\$ 20,994
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ 103	\$ -
51204	Workers Comp Insur	\$ 206	\$ 254	\$ 292	\$ 245	\$ 255
51205	Medicare Tax	\$ 1,870	\$ 2,275	\$ 2,806	\$ 2,718	\$ 3,064
51206	Unemployment Comp Insur	\$ 18	\$ 27	\$ 28	\$ 427	\$ 356
52010	Office Supplies	\$ 1,777	\$ 2,115	\$ 1,950	\$ 1,765	\$ 1,650
52120	Reproduction & Printing	\$ 281	\$ -	\$ 350	\$ -	\$ 350
52130	Other Supplies	\$ 367	\$ 2,469	\$ 2,430	\$ 1,819	\$ 350
55030	Long Distance/Circuit Ch	\$ 91	\$ 84	\$ 100	\$ 47	\$ 100
55070	Purchased Services/Contracts	\$ 6,694	\$ 10,483	\$ 14,450	\$ 9,596	\$ 14,450
55080	Travel & Training	\$ 4,591	\$ 4,446	\$ 6,950	\$ 4,564	\$ 9,300
55090	Memberships/Subscriptions	\$ 1,489	\$ 1,944	\$ 3,503	\$ 3,267	\$ 4,403
55195	Cellular Phone Charges	\$ 1,010	\$ 884	\$ 1,640	\$ 965	\$ 1,640
55510	Bank/Paying Agent Fees	\$ -	\$ 223	\$ -	\$ 82	\$ -
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 4,800	\$ -	\$ -
56020	Elections	\$ 21,905	\$ -	\$ 34,000	\$ 18,097	\$ 27,500
56030	Legal Advertising	\$ 501	\$ 617	\$ 4,000	\$ 473	\$ 4,500

Total		\$ 217,950	\$ 241,145	\$ 329,344	\$ 309,768	\$ 343,011
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115 Office of City Attorney

55030	Long Distance/Circuit Ch	\$ -	\$ 9	\$ -	\$ -	\$ -
55070	Purchased Services/Contracts	\$ 315,620	\$ 377,887	\$ 300,000	\$ 238,772	\$ 350,000

Total		\$ 315,620	\$ 377,896	\$ 300,000	\$ 238,772	\$ 350,000
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117 Office of City Judge

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51111	Salaries - Full Time	\$ 68,081	\$ 69,581	\$ 69,581	\$ 73,760	\$ 74,202
51204	Workers Comp Insur	\$ 102	\$ 104	\$ 105	\$ 88	\$ 89
51205	Medicare Tax	\$ 987	\$ 1,009	\$ 1,009	\$ 1,070	\$ 1,076
51206	Unemployment Comp Insur	\$ 9	\$ 9	\$ 9	\$ 117	\$ 117
55060	Attorney Fees/Court Costs	\$ -	\$ -	\$ 500	\$ -	\$ 500
55070	Purchased Services/Contracts	\$ -	\$ 66	\$ 100	\$ 29	\$ 100
55080	Travel & Training	\$ 1,218	\$ 395	\$ 850	\$ 523	\$ 950
55090	Memberships/Subscriptions	\$ 150	\$ 75	\$ 155	\$ 158	\$ 155
Total		\$ 70,548	\$ 71,239	\$ 72,309	\$ 75,744	\$ 77,189
150 Human Resources						
51111	Salaries - Full Time	\$ 332,765	\$ 262,460	\$ 323,746	\$ 362,264	\$ 380,818
51117	SHSU Intern/Student	\$ 30,560	\$ 25,363	\$ 24,360	\$ 41,880	\$ 55,695
51121	Longevity	\$ 1,091	\$ 870	\$ 1,056	\$ 1,004	\$ 1,248
51124	Allowances-Clothing/Cell Phone	\$ 1,686	\$ 1,311	\$ 1,440	\$ 1,564	\$ 1,680
51125	Auto Allowance	\$ 5,505	\$ 5,120	\$ 4,800	\$ 4,220	\$ 4,800
51126	License Pay (Certification/Bilingual)	\$ 1,205	\$ 1,970	\$ 2,400	\$ 2,410	\$ 2,400
51130	Overtime	\$ 331	\$ 403	\$ 500	\$ 664	\$ 1,000
51201	TMRS Retirement	\$ 66,212	\$ 53,860	\$ 66,023	\$ 75,032	\$ 79,607
51202	Health Insurance	\$ 38,343	\$ 39,192	\$ 51,005	\$ 49,110	\$ 50,773
51203	Disability Insurance	\$ 744	\$ 189	\$ 121	\$ 193	\$ 121
51204	Workers Comp Insur	\$ 560	\$ 495	\$ 540	\$ 552	\$ 518
51205	Medicare Tax	\$ 4,801	\$ 4,087	\$ 5,200	\$ 5,013	\$ 6,217
51206	Unemployment Comp Insur	\$ 328	\$ 40	\$ 57	\$ 833	\$ 732
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 2,659	\$ -	\$ -
52010	Office Supplies	\$ 2,487	\$ 2,610	\$ 2,100	\$ 1,772	\$ 3,100
52031	Clothing - Safety Gear	\$ 21,141	\$ 22,660	\$ 29,000	\$ 23,144	\$ 23,100
52040	Fuel	\$ -	\$ -	\$ 1,000	\$ 1,057	\$ 1,200
52120	Reproduction & Printing	\$ -	\$ -	\$ 1,500	\$ -	\$ 500
52130	Other Supplies	\$ 730	\$ 672	\$ 2,000	\$ 575	\$ 2,000
52132	Safety Program Expenses	\$ 3,754	\$ 4,191	\$ 11,000	\$ 7,551	\$ 11,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 1,800	\$ 1,204	\$ -
52600	Employee Recognition	\$ 9,886	\$ 10,238	\$ 16,000	\$ 13,518	\$ 25,000
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 800	\$ 402	\$ 800
55030	Long Distance/Circuit Ch	\$ 161	\$ 122	\$ 200	\$ 73	\$ 200
55070	Purchased Services/Contracts	\$ 15,201	\$ 90,519	\$ 67,500	\$ 90,797	\$ 27,800
55080	Travel & Training	\$ 2,946	\$ 3,619	\$ 4,000	\$ 3,102	\$ 5,000
55081	Organization Training	\$ 6,609	\$ 4,325	\$ 6,200	\$ 5,018	\$ 7,500
55090	Memberships/Subscriptions	\$ 880	\$ 701	\$ 1,500	\$ 1,669	\$ 1,500
55130	Service Awards	\$ -	\$ 4,110	\$ 5,000	\$ 4,966	\$ 5,000
55195	Cellular Phone Charges	\$ 118	\$ 381	\$ 600	\$ 508	\$ 600
55720	Employee Physicals/Testing	\$ 22,727	\$ 10,541	\$ 15,000	\$ 11,805	\$ 15,000
56015	Insurance Deductibles	\$ 2,590	\$ 948	\$ 25,000	\$ 25,376	\$ 25,000
56030	Legal Advertising	\$ 694	\$ 1,888	\$ 2,200	\$ 435	\$ 2,200
56050	Liability Claims Pd by City	\$ 6,452	\$ 3,250	\$ 5,000	\$ 4,004	\$ 5,000
56070	Tuition Reimbursement	\$ 2,000	\$ 3,000	\$ 6,000	\$ 6,000	\$ 10,000
Total		\$ 582,506	\$ 559,054	\$ 687,307	\$ 747,713	\$ 757,109
210 Finance						
51111	Salaries - Full Time	\$ 485,906	\$ 501,008	\$ 464,284	\$ 551,841	\$ 603,903
51121	Longevity	\$ 2,831	\$ 3,101	\$ 3,456	\$ 3,402	\$ 3,744
51125	Auto Allowance	\$ -	\$ -	\$ -	\$ 5,020	\$ 4,800
51130	Overtime	\$ 1,158	\$ 1,489	\$ 750	\$ 1,159	\$ 2,000

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51201	TMRS Retirement	\$ 95,607	\$ 100,353	\$ 92,623	\$ 113,386	\$ 124,798
51202	Health Insurance	\$ 67,240	\$ 68,453	\$ 61,206	\$ 65,200	\$ 72,237
51203	Disability Insurance	\$ 1,518	\$ 1,875	\$ 1,951	\$ 3,121	\$ 1,951
51204	Workers Comp Insur	\$ 735	\$ 758	\$ 708	\$ 673	\$ 742
51205	Medicare Tax	\$ 6,605	\$ 6,827	\$ 6,798	\$ 7,659	\$ 8,913
51206	Unemployment Comp Insur	\$ 262	\$ 63	\$ 59	\$ 819	\$ 894
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 118,700	\$ -	\$ -
52010	Office Supplies	\$ 5,369	\$ 4,193	\$ 5,150	\$ 5,415	\$ 6,500
52120	Reproduction & Printing	\$ 2,453	\$ 2,806	\$ 5,800	\$ 3,242	\$ 5,800
52200	Non Capital Equipment Purchases	\$ 4,790	\$ 40	\$ 4,550	\$ 3,984	\$ 1,500
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 100	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 79	\$ 77	\$ 50	\$ 66	\$ -
55070	Purchased Services/Contracts	\$ 5,675	\$ 51,953	\$ 9,660	\$ 9,064	\$ 3,000
55080	Travel & Training	\$ 3,209	\$ 6,321	\$ 11,900	\$ 3,039	\$ 7,900
55090	Memberships/Subscriptions	\$ 2,875	\$ 3,252	\$ 1,781	\$ 2,152	\$ 2,381
55195	Cellular Phone Charges	\$ 483	\$ 442	\$ 600	\$ 687	\$ 1,200
55510	Bank/Paying Agent Fees	\$ 1,895	\$ 2,200	\$ 2,000	\$ 2,700	\$ 2,000
55520	Appraisal/Collection Contract	\$ 196,753	\$ 201,717	\$ 229,269	\$ 231,676	\$ 229,269
55575	Software - Support Services	\$ 437	\$ 539	\$ 2,417	\$ 80	\$ 2,282
55620	Annual Audit Contract	\$ 48,500	\$ 53,525	\$ 54,000	\$ 54,000	\$ 55,000
55770	Financial Services	\$ 14,195	\$ 17,740	\$ 17,210	\$ 14,185	\$ 17,210
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 1,000	\$ -	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 2,000	\$ -	\$ -

Total	\$ 948,576	\$ 1,028,730	\$ 1,098,022	\$ 1,082,571	\$ 1,158,024
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216 Office Services

52010	Office Supplies	\$ 4,365	\$ 5,159	\$ 4,200	\$ 3,966	\$ 4,200
52020	Postage	\$ 26,443	\$ 18,490	\$ 27,000	\$ 24,218	\$ 30,000
52120	Reproduction & Printing	\$ -	\$ 216	\$ 1,000	\$ 403	\$ 1,500
52610	Office Furnishings/Equip	\$ 12,035	\$ 1,314	\$ 8,000	\$ -	\$ 2,500
55011	Postage Meter	\$ 4,925	\$ 8,515	\$ 8,500	\$ 6,335	\$ 9,000
55170	Contract Printing	\$ 5,190	\$ 1,789	\$ 5,000	\$ 2,196	\$ 5,000
55562	Copier Contracts	\$ 27,806	\$ 23,616	\$ 30,000	\$ 34,426	\$ 30,000
55630	Rug Rental	\$ 14,897	\$ 12,206	\$ 15,000	\$ 14,743	\$ 15,000

Total	\$ 95,660	\$ 71,304	\$ 98,700	\$ 86,288	\$ 97,200
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231 Municipal Court

51111	Salaries - Full Time	\$ 236,460	\$ 256,561	\$ 217,214	\$ 219,200	\$ 235,600
51118	Salaries - Part Time	\$ 17,784	\$ 18,567	\$ 18,741	\$ 20,552	\$ 19,500
51121	Longevity	\$ 2,793	\$ 2,443	\$ 1,680	\$ 1,624	\$ 1,872
51126	License Pay (Certification/Bilingual)	\$ 3,443	\$ 4,185	\$ 4,500	\$ 4,105	\$ 4,200
51130	Overtime	\$ 3,781	\$ 1,574	\$ 3,900	\$ 1,052	\$ 3,900
51201	TMRS Retirement	\$ 48,035	\$ 52,105	\$ 44,940	\$ 45,586	\$ 49,880
51202	Health Insurance	\$ 46,749	\$ 47,600	\$ 51,005	\$ 47,967	\$ 51,365
51203	Disability Insurance	\$ 429	\$ 160	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 396	\$ 425	\$ 373	\$ 296	\$ 322
51205	Medicare Tax	\$ 3,627	\$ 3,841	\$ 3,572	\$ 3,346	\$ 3,848
51206	Unemployment Comp Insur	\$ 54	\$ 57	\$ 60	\$ 723	\$ 778
52010	Office Supplies	\$ 6,921	\$ 5,382	\$ 7,000	\$ 6,384	\$ 7,000
52080	Educational	\$ 284	\$ -	\$ 375	\$ -	\$ 252
52120	Reproduction & Printing	\$ 1,680	\$ 1,291	\$ 2,500	\$ 2,267	\$ 2,500
52130	Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ 600
55030	Long Distance/Circuit Ch	\$ 181	\$ 158	\$ 150	\$ 113	\$ 150

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
55034	Communication & Data Services	\$ 418	\$ 263	\$ -	\$ -	\$ -
55045	Bldg Overhead Justice Center	\$ 11,334	\$ 8,061	\$ 8,000	\$ 8,220	\$ 8,000
55060	Attorney Fees/Court Costs	\$ 36	\$ -	\$ 500	\$ -	\$ 600
55061	Jury Costs	\$ 108	\$ 72	\$ 632	\$ 72	\$ 632
55070	Purchased Services/Contracts	\$ 1,173	\$ 1,127	\$ 1,260	\$ 611	\$ 2,164
55080	Travel & Training	\$ 1,937	\$ 2,763	\$ 3,150	\$ 3,312	\$ 4,500
55090	Memberships/Subscriptions	\$ 295	\$ 295	\$ 375	\$ 622	\$ 350
55510	Bank/Paying Agent Fees	\$ 22,046	\$ 21,363	\$ 15,500	\$ 16,031	\$ 15,500
Total		\$ 409,963	\$ 428,294	\$ 385,427	\$ 382,084	\$ 413,513
234 Purchasing						
51111	Salaries - Full Time	\$ 63,291	\$ 69,067	\$ 69,867	\$ 73,213	\$ 74,507
51121	Longevity	\$ 26	\$ 74	\$ 144	\$ 123	\$ 192
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 723	\$ 720
51201	TMRS Retirement	\$ 12,486	\$ 13,815	\$ 13,985	\$ 14,952	\$ 15,318
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 10,201
51203	Disability Insurance	\$ 551	\$ 549	\$ 550	\$ 879	\$ 550
51204	Workers Comp Insur	\$ 96	\$ 105	\$ 107	\$ 89	\$ 92
51205	Medicare Tax	\$ 872	\$ 938	\$ 1,027	\$ 996	\$ 1,094
51206	Unemployment Comp Insur	\$ 9	\$ 9	\$ 10	\$ 117	\$ 120
52010	Office Supplies	\$ 385	\$ 67	\$ 400	\$ 239	\$ 400
55030	Long Distance/Circuit Ch	\$ 12	\$ 14	\$ 50	\$ 17	\$ 50
55080	Travel & Training	\$ 599	\$ 450	\$ 1,500	\$ 74	\$ 750
55090	Memberships/Subscriptions	\$ 2,311	\$ 1,474	\$ 1,100	\$ 1,544	\$ 1,100
56030	Legal Advertising	\$ 3,236	\$ 2,477	\$ 2,500	\$ 3,382	\$ 3,500
Total		\$ 94,797	\$ 99,959	\$ 102,161	\$ 106,547	\$ 108,594
320 Public Works Administration						
51111	Salaries - Full Time	\$ 289,321	\$ 301,230	\$ 305,573	\$ 319,054	\$ 325,851
51121	Longevity	\$ 1,697	\$ 1,834	\$ 1,968	\$ 1,985	\$ 2,112
51124	Allowances-Clothing/Cell Phone	\$ 1,687	\$ 1,680	\$ 1,680	\$ 1,687	\$ 1,680
51125	Auto Allowance	\$ 8,435	\$ 8,400	\$ 8,400	\$ 9,063	\$ 9,000
51126	License Pay (Certification/Bilingual)	\$ 1,506	\$ 1,500	\$ 1,500	\$ 1,506	\$ 1,500
51130	Overtime	\$ -	\$ -	\$ 500	\$ 1,140	\$ 500
51201	TMRS Retirement	\$ 59,044	\$ 62,220	\$ 63,192	\$ 67,523	\$ 69,186
51202	Health Insurance	\$ 30,616	\$ 30,627	\$ 30,603	\$ 30,600	\$ 30,603
51203	Disability Insurance	\$ 362	\$ 360	\$ 361	\$ 577	\$ 361
51204	Workers Comp Insur	\$ 454	\$ 472	\$ 481	\$ 401	\$ 411
51205	Medicare Tax	\$ 3,990	\$ 4,141	\$ 4,637	\$ 4,435	\$ 4,942
51206	Unemployment Comp Insur	\$ 27	\$ 27	\$ 30	\$ 351	\$ 386
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 600	\$ -	\$ -
52010	Office Supplies	\$ 1,215	\$ 2,854	\$ 3,050	\$ 2,632	\$ 3,150
52030	Clothing	\$ 561	\$ 311	\$ 971	\$ 237	\$ 964
55030	Long Distance/Circuit Ch	\$ 56	\$ 40	\$ 100	\$ 20	\$ 100
55070	Purchased Services/Contracts	\$ 5,421	\$ 12,658	\$ 14,515	\$ 12,743	\$ 14,515
55080	Travel & Training	\$ 7,913	\$ 6,274	\$ 8,500	\$ 6,019	\$ 7,000
55090	Memberships/Subscriptions	\$ 2,214	\$ 2,217	\$ 2,292	\$ 2,183	\$ 2,152
Total		\$ 414,519	\$ 436,845	\$ 448,953	\$ 462,157	\$ 474,413
323 Streets						
51111	Salaries - Full Time	\$ 543,780	\$ 516,418	\$ 601,140	\$ 531,142	\$ 628,051
51115	Seasonal	\$ 16,605	\$ 17,726	\$ 48,640	\$ -	\$ -
51118	Salaries - Part Time	\$ -	\$ -	\$ -	\$ -	\$ 44,275

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51121	Longevity	\$ 5,268	\$ 5,109	\$ 5,472	\$ 4,823	\$ 5,376
51124	Allowances-Clothing/Cell Phone	\$ 3,495	\$ 3,128	\$ 3,120	\$ 3,163	\$ 3,120
51126	License Pay (Certification/Bilingual)	\$ 904	\$ 5,605	\$ 6,900	\$ 6,376	\$ 6,300
51130	Overtime	\$ 6,451	\$ 7,491	\$ 11,000	\$ 18,466	\$ 22,000
51201	TMRS Retirement	\$ 109,791	\$ 106,360	\$ 124,088	\$ 113,878	\$ 135,035
51202	Health Insurance	\$ 117,792	\$ 109,124	\$ 132,439	\$ 103,515	\$ 134,295
51203	Disability Insurance	\$ 973	\$ 795	\$ 850	\$ 1,231	\$ 850
51204	Workers Comp Insur	\$ 12,622	\$ 11,827	\$ 15,339	\$ 9,499	\$ 12,945
51205	Medicare Tax	\$ 7,881	\$ 7,686	\$ 9,812	\$ 7,685	\$ 10,288
51206	Unemployment Comp Insur	\$ 1,618	\$ 137	\$ 141	\$ 1,512	\$ 1,825
52010	Office Supplies	\$ 249	\$ 138	\$ 350	\$ 332	\$ 350
52030	Clothing	\$ 7,166	\$ 8,072	\$ 9,032	\$ 6,820	\$ 9,032
52031	Clothing - Safety Gear	\$ 3,771	\$ 2,763	\$ 5,234	\$ 2,813	\$ 5,454
52040	Fuel	\$ 53,320	\$ 43,786	\$ 55,000	\$ 42,909	\$ 50,000
52050	Minor Tools/Instruments	\$ 605	\$ 1,054	\$ 1,600	\$ 664	\$ 1,600
52060	Cleaning Supplies	\$ 1,758	\$ 2,106	\$ 1,900	\$ 2,043	\$ 1,900
52070	Chemical Supplies	\$ 1,244	\$ 1,002	\$ 1,800	\$ 1,287	\$ 1,800
52100	Traffic Supplies	\$ 18,242	\$ 19,052	\$ 20,000	\$ 18,315	\$ 20,000
52130	Other Supplies	\$ 374	\$ 639	\$ 500	\$ 881	\$ 500
52200	Non Capital Equipment Purchases	\$ 6,256	\$ 3,138	\$ 7,154	\$ 3,635	\$ 7,154
53050	Maint-Street/Curbs/Gutters	\$ 134,504	\$ 161,313	\$ 184,146	\$ 110,647	\$ 227,604
53051	Street Infrastructure Project	\$ 2,459,212	\$ 2,670,729	\$ 1,900,000	\$ 1,995,568	\$ 2,000,000
53053	Street Lighting	\$ 3,526	\$ 1,264	\$ 4,000	\$ 2,441	\$ 4,000
53160	Sidewalks Maintenance	\$ 666	\$ 329	\$ 3,000	\$ 1,360	\$ 3,000
53170	Street Sign Replacement	\$ 15,180	\$ 11,982	\$ 15,000	\$ 4,913	\$ 15,000
54040	Vehicle and Equipment Maintenance	\$ 57,905	\$ 52,368	\$ 75,950	\$ 107,520	\$ 75,950
55010	Rental of Equipment	\$ 225	\$ -	\$ 300	\$ -	\$ 300
55030	Long Distance/Circuit Ch	\$ 35	\$ 26	\$ 50	\$ 28	\$ 50
55034	Communication & Data Services	\$ -	\$ 5,605	\$ 7,500	\$ 5,605	\$ 7,500
55040	Electric	\$ 271,810	\$ 271,549	\$ 311,278	\$ 276,156	\$ 311,278
55070	Purchased Services/Contracts	\$ 74,454	\$ 67,551	\$ 106,140	\$ 64,318	\$ 99,293
55080	Travel & Training	\$ 2,813	\$ 4,050	\$ 7,500	\$ 2,649	\$ 5,000
55090	Memberships/Subscriptions	\$ 287	\$ 292	\$ 315	\$ 298	\$ 315
55195	Cellular Phone Charges	\$ 612	\$ 563	\$ 480	\$ 388	\$ 480
57100	Street Light Installation	\$ -	\$ -	\$ 10,000	\$ -	\$ 5,000
69020	Cap. Mach/Tools/Equip	\$ -	\$ 11,250	\$ -	\$ -	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 181,366	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ 166,268	\$ -
Total		\$ 3,941,394	\$ 4,132,026	\$ 3,868,536	\$ 3,619,148	\$ 3,856,920

388 Warehouse

51111	Salaries - Full Time	\$ 41,336	\$ 43,471	\$ 42,640	\$ 45,991	\$ 45,469
51121	Longevity	\$ 353	\$ 400	\$ 432	\$ 450	\$ 480
51130	Overtime	\$ 1,361	\$ 1,448	\$ 1,500	\$ 2,562	\$ 2,000
51201	TMRS Retirement	\$ 8,399	\$ 8,962	\$ 8,813	\$ 9,892	\$ 9,740
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 1,201	\$ 1,264	\$ 1,245	\$ 1,106	\$ 1,085
51205	Medicare Tax	\$ 517	\$ 552	\$ 648	\$ 604	\$ 696
51206	Unemployment Comp Insur	\$ 9	\$ 9	\$ 12	\$ 117	\$ 150
52010	Office Supplies	\$ 503	\$ 657	\$ 650	\$ 623	\$ 700
52030	Clothing	\$ 563	\$ 774	\$ 824	\$ 572	\$ 824
52031	Clothing - Safety Gear	\$ 42	\$ 64	\$ 222	\$ 69	\$ 222

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52200	Non Capital Equipment Purchases	\$ 832	\$ -	\$ -	\$ -	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 73	\$ 41	\$ 61	\$ 63	\$ 61
55080	Travel & Training	\$ 90	\$ -	\$ 150	\$ -	\$ 150
Total		\$ 65,479	\$ 67,844	\$ 67,398	\$ 72,248	\$ 73,278

389 Garage/Fleet Services

51111	Salaries - Full Time	\$ 288,017	\$ 271,637	\$ 320,620	\$ 300,269	\$ 344,236
51118	Salaries - Part Time	\$ 22,329	\$ 26,782	\$ 25,959	\$ 29,876	\$ 27,009
51121	Longevity	\$ 1,283	\$ 1,326	\$ 1,584	\$ 1,286	\$ 1,584
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 723	\$ 720
51126	License Pay (Certification/Bilingual)	\$ -	\$ 2,865	\$ 3,600	\$ 2,788	\$ 3,000
51127	Tool Allowance	\$ 4,660	\$ 4,060	\$ 4,800	\$ 4,376	\$ 5,760
51130	Overtime	\$ 9,534	\$ 10,827	\$ 12,000	\$ 12,827	\$ 12,000
51201	TMRS Retirement	\$ 59,215	\$ 57,270	\$ 67,879	\$ 64,998	\$ 74,603
51202	Health Insurance	\$ 59,574	\$ 58,373	\$ 71,407	\$ 55,250	\$ 61,206
51203	Disability Insurance	\$ 959	\$ 955	\$ 956	\$ 1,529	\$ 956
51204	Workers Comp Insur	\$ 7,806	\$ 7,409	\$ 8,939	\$ 6,684	\$ 7,717
51205	Medicare Tax	\$ 4,445	\$ 4,287	\$ 5,359	\$ 4,815	\$ 5,722
51206	Unemployment Comp Insur	\$ 139	\$ 72	\$ 83	\$ 943	\$ 1,074
52010	Office Supplies	\$ 1,469	\$ 1,446	\$ 1,500	\$ 2,189	\$ 1,750
52030	Clothing	\$ 3,776	\$ 4,776	\$ 5,789	\$ 5,679	\$ 5,789
52031	Clothing - Safety Gear	\$ 2,105	\$ 2,565	\$ 3,656	\$ 3,680	\$ 3,816
52040	Fuel	\$ 10,719	\$ 8,900	\$ 12,000	\$ 10,377	\$ 11,000
52050	Minor Tools/Instruments	\$ 2,413	\$ 4,045	\$ 4,615	\$ 4,211	\$ 4,815
52060	Cleaning Supplies	\$ 4,167	\$ 5,326	\$ 5,000	\$ 5,623	\$ 5,500
52130	Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ 4,122	\$ 5,289	\$ 7,700	\$ 6,419	\$ 7,900
52250	Garage Supplies	\$ 11,552	\$ 12,021	\$ 12,000	\$ 15,878	\$ 14,000
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 9,800	\$ -	\$ -
53010	Building Maintenance	\$ 115,184	\$ -	\$ -	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 25,568	\$ 20,835	\$ 27,125	\$ 27,134	\$ 27,125
54080	Maintenance of Pumps/Motors	\$ 739	\$ 1,159	\$ 1,500	\$ 5	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 91	\$ 86	\$ 150	\$ 37	\$ 150
55070	Purchased Services/Contracts	\$ 960	\$ 1,110	\$ 984	\$ 1,260	\$ 984
55080	Travel & Training	\$ 801	\$ 1,877	\$ 3,500	\$ 3,622	\$ 2,500
55090	Memberships/Subscriptions	\$ 2,198	\$ 2,198	\$ 2,270	\$ 2,198	\$ 2,270
55195	Cellular Phone Charges	\$ 324	\$ 299	\$ 480	\$ 274	\$ 480
69020	Cap. Mach/Tools/Equip	\$ -	\$ 8,537	\$ -	\$ 9,800	\$ -
Total		\$ 644,873	\$ 527,052	\$ 621,975	\$ 584,752	\$ 635,166

420 Parks & Leisure Administration

51111	Salaries - Full Time	\$ 147,806	\$ 156,672	\$ 155,291	\$ 167,549	\$ 164,040
51121	Longevity	\$ 1,263	\$ 1,355	\$ 1,440	\$ 1,456	\$ 1,536
51124	Allowances-Clothing/Cell Phone	\$ 1,085	\$ 1,080	\$ 1,080	\$ 1,085	\$ 1,080
51125	Auto Allowance	\$ 4,218	\$ 4,200	\$ 4,200	\$ 4,845	\$ 4,800
51126	License Pay (Certification/Bilingual)	\$ 603	\$ 600	\$ 600	\$ 603	\$ 600
51130	Overtime	\$ 6,118	\$ 4,262	\$ 6,000	\$ 4,416	\$ 6,000
51201	TMRS Retirement	\$ 31,409	\$ 33,255	\$ 33,337	\$ 36,297	\$ 36,164
51202	Health Insurance	\$ 20,445	\$ 20,440	\$ 20,402	\$ 20,400	\$ 20,402
51203	Disability Insurance	\$ 928	\$ 924	\$ 925	\$ 1,479	\$ 925
51204	Workers Comp Insur	\$ 242	\$ 252	\$ 254	\$ 216	\$ 216
51205	Medicare Tax	\$ 2,103	\$ 2,199	\$ 2,446	\$ 2,332	\$ 2,584
51206	Unemployment Comp Insur	\$ 18	\$ 18	\$ 26	\$ 234	\$ 332

Account		21-22	22-23	23-24	23-24	24-25
		Actuals	Actuals	Budget	Actuals	Budget
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 600	\$ -	\$ -
52010	Office Supplies	\$ 929	\$ 750	\$ 800	\$ 1,036	\$ 1,300
52130	Other Supplies	\$ 3,506	\$ 2,030	\$ 3,630	\$ 3,887	\$ 3,630
52610	Office Furnishings/Equip	\$ 13	\$ 1,048	\$ 1,800	\$ 1,687	\$ 1,800
52700	P-Card & Warehouse Incomplete	\$ -	\$ 82	\$ -	\$ -	\$ -
55020	Lease of Land	\$ 4,554	\$ 4,713	\$ 4,878	\$ 4,770	\$ 4,938
55030	Long Distance/Circuit Ch	\$ 66	\$ 70	\$ -	\$ 58	\$ 40
55080	Travel & Training	\$ 1,830	\$ 5,454	\$ 5,900	\$ 3,327	\$ 5,840
55090	Memberships/Subscriptions	\$ 763	\$ 1,430	\$ 2,070	\$ 1,388	\$ 1,995
55195	Cellular Phone Charges	\$ 276	\$ -	\$ -	\$ -	\$ -
55240	HEAP/Youth Contract	\$ 27,600	\$ 28,840	\$ 29,000	\$ 28,696	\$ 29,000
Total		\$ 255,773	\$ 269,674	\$ 274,679	\$ 285,761	\$ 287,222
421 Recreation						
52120	Reproduction & Printing	\$ 713	\$ 1,082	\$ 6,112	\$ 2,576	\$ 6,352
52130	Other Supplies	\$ 3,939	\$ 5,845	\$ 6,500	\$ 12,626	\$ 5,650
55034	Communication & Data Services	\$ -	\$ -	\$ -	\$ 190	\$ -
55070	Purchased Services/Contracts	\$ 6,505	\$ 3,781	\$ 7,285	\$ 6,642	\$ 8,075
55090	Memberships/Subscriptions	\$ 427	\$ -	\$ -	\$ -	\$ -
55890	Fireworks Contract	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 31,000
57375	Youth and Recreation Programs	\$ 23,861	\$ 22,614	\$ 27,000	\$ 26,837	\$ 28,350
69020	Cap. Mach/Tools/Equip	\$ -	\$ 16,235	\$ -	\$ -	\$ -
Total		\$ 60,444	\$ 74,556	\$ 76,897	\$ 78,871	\$ 79,427
422 Parks Maintenance						
51111	Salaries - Full Time	\$ 402,270	\$ 411,490	\$ 433,990	\$ 435,424	\$ 453,555
51115	Seasonal	\$ 188	\$ -	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 39,345	\$ 28,508	\$ 36,380	\$ 29,406	\$ 37,830
51121	Longevity	\$ 3,225	\$ 3,069	\$ 3,504	\$ 2,784	\$ 3,024
51124	Allowances-Clothing/Cell Phone	\$ 1,446	\$ 1,440	\$ 1,440	\$ 1,446	\$ 1,440
51126	License Pay (Certification/Bilingual)	\$ -	\$ 5,425	\$ 5,400	\$ 4,350	\$ 3,600
51130	Overtime	\$ 46,691	\$ 40,446	\$ 48,000	\$ 37,363	\$ 48,000
51201	TMRS Retirement	\$ 96,178	\$ 96,969	\$ 104,535	\$ 101,711	\$ 111,194
51202	Health Insurance	\$ 101,434	\$ 103,611	\$ 122,582	\$ 114,629	\$ 122,959
51204	Workers Comp Insur	\$ 6,012	\$ 5,886	\$ 6,416	\$ 4,934	\$ 5,348
51205	Medicare Tax	\$ 6,840	\$ 6,814	\$ 7,672	\$ 7,073	\$ 7,944
51206	Unemployment Comp Insur	\$ 390	\$ 136	\$ 130	\$ 1,799	\$ 1,678
52010	Office Supplies	\$ 205	\$ 280	\$ 460	\$ 269	\$ -
52030	Clothing	\$ 6,102	\$ 6,752	\$ 8,278	\$ 8,441	\$ 8,278
52031	Clothing - Safety Gear	\$ 3,423	\$ 3,866	\$ 3,500	\$ 4,425	\$ 3,500
52040	Fuel	\$ 32,924	\$ 29,303	\$ 30,000	\$ 26,879	\$ 30,000
52050	Minor Tools/Instruments	\$ 2,290	\$ 1,690	\$ 2,500	\$ 2,388	\$ 2,500
52060	Cleaning Supplies	\$ 7,078	\$ 12,089	\$ 9,500	\$ 16,017	\$ 10,500
52070	Chemical Supplies	\$ 915	\$ 502	\$ 2,500	\$ 681	\$ 2,500
52090	Botanical/Agricultural	\$ 6,342	\$ 3,667	\$ 6,750	\$ 2,082	\$ 6,750
52130	Other Supplies	\$ 2,470	\$ 1,072	\$ 2,000	\$ 507	\$ 2,000
52200	Non Capital Equipment Purchases	\$ 3,938	\$ 6,523	\$ 10,250	\$ 9,985	\$ 4,300
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 25,000	\$ -	\$ 6,000
53080	Parks Maintenance	\$ 65,167	\$ 55,239	\$ 64,400	\$ 67,279	\$ 70,000
54020	Maint - Mach/Tools/Instruments	\$ 1,075	\$ 1,494	\$ 2,200	\$ 33,973	\$ 2,500
54040	Vehicle and Equipment Maintenance	\$ 15,021	\$ 21,810	\$ 18,000	\$ 16,966	\$ 18,000
54100	Recreation Equipment Maintenance	\$ -	\$ 10,086	\$ 11,000	\$ 9,310	\$ 13,000
54150	Maint - Fence/Netting@Parks	\$ 2,084	\$ 41	\$ 7,000	\$ 2,517	\$ 7,000

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
54999	Decision Packages for Discussion	\$ -	\$ -	\$ 32,200	\$ -	\$ -
55010	Rental of Equipment	\$ 1,265	\$ 913	\$ 4,500	\$ 1,044	\$ 4,000
55040	Electric	\$ 101,221	\$ 95,548	\$ 105,000	\$ 93,360	\$ 105,000
55070	Purchased Services/Contracts	\$ 36,099	\$ 6,485	\$ 6,000	\$ 10,556	\$ -
55080	Travel & Training	\$ 501	\$ 2,035	\$ 5,704	\$ 1,489	\$ 2,500
55090	Memberships/Subscriptions	\$ 3,025	\$ -	\$ -	\$ -	\$ 355
55180	Alarm Monitoring	\$ 252	\$ 336	\$ 536	\$ 590	\$ 536
55195	Cellular Phone Charges	\$ 1,437	\$ 2,224	\$ 1,440	\$ 1,333	\$ 1,440
69020	Cap. Mach/Tools/Equip	\$ 19,142	\$ 11,425	\$ -	\$ 24,345	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 1,015,994	\$ 977,173	\$ 1,128,767	\$ 1,075,354	\$ 1,097,231
424	Aquatic Center Operations					
51111	Salaries - Full Time	\$ 37,332	\$ 55,026	\$ 40,789	\$ 43,575	\$ 43,514
51115	Seasonal	\$ 43,553	\$ 54,591	\$ 84,000	\$ 58,024	\$ 84,000
51118	Salaries - Part Time	\$ 31,474	\$ 8,710	\$ 41,206	\$ 34,943	\$ 42,506
51121	Longevity	\$ -	\$ 48	\$ 96	\$ 97	\$ 144
51130	Overtime	\$ 4,025	\$ 3,398	\$ 5,000	\$ 1,692	\$ 5,000
51201	TMRS Retirement	\$ 8,154	\$ 8,614	\$ 9,072	\$ 9,140	\$ 9,884
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 1,571	\$ 1,644	\$ 2,313	\$ 1,507	\$ 1,914
51205	Medicare Tax	\$ 1,621	\$ 1,698	\$ 3,321	\$ 1,936	\$ 2,542
51206	Unemployment Comp Insur	\$ 270	\$ 49	\$ 51	\$ 1,210	\$ 652
52010	Office Supplies	\$ 256	\$ 144	\$ 300	\$ 98	\$ 300
52030	Clothing	\$ 717	\$ 90	\$ 2,130	\$ 973	\$ 2,500
52031	Clothing - Safety Gear	\$ 109	\$ 902	\$ 1,000	\$ 316	\$ 1,000
52060	Cleaning Supplies	\$ 726	\$ 855	\$ 1,000	\$ 1,426	\$ 1,000
52070	Chemical Supplies	\$ 15,777	\$ 27,436	\$ 16,000	\$ 34,716	\$ 30,000
52130	Other Supplies	\$ 110	\$ 109	\$ 200	\$ 169	\$ 500
52139	Concession Supplies	\$ 8,163	\$ 8,159	\$ 7,000	\$ 5,559	\$ 8,100
52200	Non Capital Equipment Purchases	\$ 1,048	\$ 1,361	\$ 7,500	\$ 4,646	\$ 4,500
53010	Building Maintenance	\$ 2,142	\$ 3,129	\$ 5,000	\$ 15,061	\$ 7,500
53090	Special Maintenance Projects	\$ 15,965	\$ 20,165	\$ 15,000	\$ 70,713	\$ 16,000
54020	Maint - Mach/Tools/Instruments	\$ 64	\$ 2,662	\$ 2,500	\$ 2,577	\$ 2,500
55030	Long Distance/Circuit Ch	\$ 8	\$ 9	\$ -	\$ 7	\$ -
55040	Electric	\$ 18,904	\$ 18,096	\$ 18,000	\$ 18,340	\$ 18,000
55051	Gas Heating	\$ 160	\$ 398	\$ 5,000	\$ 1,783	\$ 5,000
55080	Travel & Training	\$ 593	\$ 1,792	\$ 3,816	\$ -	\$ 2,500
55090	Memberships/Subscriptions	\$ -	\$ -	\$ 480	\$ -	\$ 480
55195	Cellular Phone Charges	\$ 483	\$ 741	\$ 720	\$ 977	\$ 720
57375	Youth and Recreation Programs	\$ -	\$ 110	\$ 200	\$ -	\$ 200
Total		\$ 203,423	\$ 230,136	\$ 281,895	\$ 316,120	\$ 301,157
430	Community Service Asst. Groups					
52031	Clothing - Safety Gear	\$ 2,223	\$ 2,244	\$ 2,000	\$ 2,114	\$ 2,000
52040	Fuel	\$ 442	\$ 722	\$ 1,200	\$ 1,480	\$ 1,200
52130	Other Supplies	\$ 10,788	\$ 15,651	\$ 20,000	\$ 14,900	\$ 15,000
52200	Non Capital Equipment Purchases	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
54040	Vehicle and Equipment Maintenance	\$ 767	\$ 142	\$ 2,000	\$ 768	\$ 2,000
Total		\$ 14,220	\$ 18,759	\$ 27,200	\$ 19,262	\$ 22,200
444	Building Maintenance					
51111	Salaries - Full Time	\$ 200,776	\$ 229,254	\$ 159,871	\$ 192,998	\$ 171,331

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51118	Salaries - Part Time	\$ 2,936	\$ -	\$ -	\$ -	\$ -
51121	Longevity	\$ 2,316	\$ 2,453	\$ 2,688	\$ 1,698	\$ 1,632
51125	Auto Allowance	\$ 1,808	\$ 1,800	\$ 1,800	\$ 2,585	\$ 2,400
51130	Overtime	\$ 13,836	\$ 13,998	\$ 17,000	\$ 13,359	\$ 17,000
51201	TMRS Retirement	\$ 42,611	\$ 48,943	\$ 35,857	\$ 41,126	\$ 39,071
51202	Health Insurance	\$ 40,606	\$ 40,152	\$ 20,402	\$ 25,802	\$ 31,378
51203	Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 4,590	\$ 4,591	\$ 3,301	\$ 3,059	\$ 2,826
51205	Medicare Tax	\$ 3,120	\$ 3,490	\$ 2,632	\$ 2,871	\$ 2,792
51206	Unemployment Comp Insur	\$ 225	\$ 54	\$ 48	\$ 409	\$ 607
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 600	\$ -	\$ -
52030	Clothing	\$ 2,328	\$ 2,617	\$ 2,223	\$ 2,650	\$ 2,223
52031	Clothing - Safety Gear	\$ 1,911	\$ 2,307	\$ 1,000	\$ 1,006	\$ 1,000
52040	Fuel	\$ 6,502	\$ 6,007	\$ 5,000	\$ 4,102	\$ 5,000
52050	Minor Tools/Instruments	\$ 535	\$ 3,207	\$ 3,000	\$ 2,130	\$ 2,300
52060	Cleaning Supplies	\$ 4,407	\$ 4,679	\$ 8,500	\$ 3,449	\$ 4,250
53010	Building Maintenance	\$ 47,855	\$ 33,951	\$ 40,000	\$ 28,140	\$ 50,000
53090	Special Maintenance Projects	\$ 21,760	\$ 840	\$ -	\$ 56	\$ -
54040	Vehicle and Equipment Maintenance	\$ 693	\$ 3,635	\$ 3,000	\$ 3,269	\$ 3,000
54060	Heat/AC Maintenance	\$ 32,636	\$ 43,972	\$ 37,500	\$ 76,838	\$ 50,000
54140	Ice Machine Maintenance	\$ 982	\$ 6,863	\$ 11,500	\$ 2,612	\$ 8,000
55034	Communication & Data Services	\$ -	\$ 170	\$ 456	\$ 101	\$ -
55040	Electric	\$ 225,146	\$ 209,394	\$ 275,000	\$ 233,993	\$ 225,000
55051	Gas Heating	\$ 17,837	\$ 25,668	\$ 26,000	\$ 22,150	\$ 26,000
55070	Purchased Services/Contracts	\$ 380	\$ -	\$ 6,000	\$ 193,270	\$ 291,112
55080	Travel & Training	\$ -	\$ 543	\$ 4,000	\$ 1,295	\$ 2,000
55160	Pest Control Services	\$ 5,740	\$ 6,840	\$ 7,500	\$ 9,732	\$ 10,000
55195	Cellular Phone Charges	\$ 932	\$ 452	\$ 650	\$ 793	\$ 1,080
55500	Janitorial Services	\$ 13,751	\$ 16,886	\$ 19,420	\$ 7,941	\$ 16,420
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 168,920	\$ -	\$ -
Total		\$ 696,217	\$ 712,765	\$ 863,868	\$ 877,434	\$ 966,422

460 Cemetery

51111	Salaries - Full Time	\$ 48,854	\$ 47,725	\$ 43,472	\$ 45,826	\$ 46,364
51121	Longevity	\$ 929	\$ 680	\$ 720	\$ 707	\$ 768
51126	License Pay (Certification/Bilingual)	\$ -	\$ 538	\$ 600	\$ 603	\$ 600
51130	Overtime	\$ 2,276	\$ 3,673	\$ 3,000	\$ 6,061	\$ 4,500
51201	TMRS Retirement	\$ 10,140	\$ 10,405	\$ 9,451	\$ 10,736	\$ 10,609
51202	Health Insurance	\$ 10,200	\$ 8,988	\$ 10,738	\$ 10,645	\$ 10,616
51203	Disability Insurance	\$ 603	\$ 243	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 703	\$ 710	\$ 646	\$ 579	\$ 571
51205	Medicare Tax	\$ 715	\$ 738	\$ 695	\$ 748	\$ 759
51206	Unemployment Comp Insur	\$ 9	\$ 10	\$ 13	\$ 117	\$ 186
52030	Clothing	\$ 555	\$ 1,017	\$ 1,000	\$ 870	\$ 1,025
52031	Clothing - Safety Gear	\$ 77	\$ 308	\$ 200	\$ 357	\$ 250
52040	Fuel	\$ 3,130	\$ 3,494	\$ 4,600	\$ 3,804	\$ 4,600
52050	Minor Tools/Instruments	\$ 71	\$ 106	\$ 900	\$ 1,058	\$ 300
52070	Chemical Supplies	\$ 10	\$ 75	\$ 150	\$ 23	\$ 150
52090	Botanical/Agricultural	\$ -	\$ 86	\$ 1,500	\$ -	\$ 500
52130	Other Supplies	\$ 380	\$ 198	\$ 250	\$ 411	\$ 250
52200	Non Capital Equipment Purchases	\$ -	\$ 303	\$ 500	\$ 150	\$ 1,400
53080	Parks Maintenance	\$ 2,685	\$ 1,717	\$ 5,000	\$ 3,151	\$ 5,000

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
54020	Maint - Mach/Tools/Instruments	\$ 49	\$ 545	\$ 400	\$ -	\$ 400
54040	Vehicle and Equipment Maintenance	\$ 1,003	\$ 2,687	\$ 2,500	\$ 1,721	\$ 2,500
54150	Maint - Fence/Netting@Parks	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
55010	Rental of Equipment	\$ -	\$ -	\$ 600	\$ -	\$ 500
55034	Communication & Data Services	\$ 418	\$ 418	\$ 456	\$ 420	\$ 456
55070	Purchased Services/Contracts	\$ 22,389	\$ 3,153	\$ 32,640	\$ 34,080	\$ 38,080
55195	Cellular Phone Charges	\$ 297	\$ 338	\$ 720	\$ 476	\$ 720
57022	Improvements	\$ -	\$ -	\$ 2,500	\$ 1,500	\$ 2,500
57110	Historical Markers	\$ -	\$ -	\$ 5,000	\$ 184	\$ 1,000
Total		\$ 105,493	\$ 88,154	\$ 130,251	\$ 124,228	\$ 136,604

550 Police Administration

51111	Salaries - Full Time	\$ 282,900	\$ 203,738	\$ 200,606	\$ 214,522	\$ 212,363
51121	Longevity	\$ 1,979	\$ 1,924	\$ 1,968	\$ 1,980	\$ 2,016
51123	Incentive Pay (Degree/OIC)	\$ 1,470	\$ 1,200	\$ 1,200	\$ 1,705	\$ 1,200
51124	Allowances-Clothing/Cell Phone	\$ 588	\$ 1,220	\$ 1,221	\$ 1,225	\$ 1,221
51125	Auto Allowance	\$ 3,920	\$ 4,713	\$ 4,800	\$ 4,820	\$ 4,800
51126	License Pay (Certification/Bilingual)	\$ 1,470	\$ 1,800	\$ 1,800	\$ 1,808	\$ 1,800
51130	Overtime	\$ -	\$ 65	\$ 158	\$ -	\$ 158
51201	TMRS Retirement	\$ 57,238	\$ 42,448	\$ 41,866	\$ 45,630	\$ 45,406
51202	Health Insurance	\$ 18,781	\$ 20,879	\$ 20,939	\$ 20,978	\$ 20,994
51203	Disability Insurance	\$ 329	\$ 1,656	\$ 328	\$ 525	\$ 328
51204	Workers Comp Insur	\$ 439	\$ 322	\$ 320	\$ 271	\$ 271
51205	Medicare Tax	\$ 894	\$ 2,968	\$ 3,072	\$ 3,133	\$ 3,244
51206	Unemployment Comp Insur	\$ 18	\$ 18	\$ 21	\$ 234	\$ 264
55030	Long Distance/Circuit Ch	\$ 36	\$ 17	\$ 9	\$ 20	\$ 21
55070	Purchased Services/Contracts	\$ 8,865	\$ 7,956	\$ 10,026	\$ 8,007	\$ 10,026
55540	Animal Control Facility	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000
55905	WCPSCC-Dispatcher Contract	\$ 701,958	\$ 1,254,627	\$ 749,250	\$ 784,806	\$ 821,502
57464	Police Grant - Opioid Settlement \$	\$ -	\$ 5,700	\$ 19,230	\$ -	\$ -
Total		\$ 1,280,885	\$ 1,751,250	\$ 1,356,814	\$ 1,389,663	\$ 1,425,614

551 Police Services

51111	Salaries - Full Time	\$ 4,019,418	\$ 4,354,735	\$ 4,374,855	\$ 4,517,274	\$ 4,602,356
51121	Longevity	\$ 25,667	\$ 26,113	\$ 29,088	\$ 25,412	\$ 27,552
51123	Incentive Pay (Degree/OIC)	\$ 52,245	\$ 51,478	\$ 51,600	\$ 52,248	\$ 51,700
51124	Allowances-Clothing/Cell Phone	\$ 11,389	\$ 11,798	\$ 12,574	\$ 13,724	\$ 14,075
51125	Auto Allowance	\$ 12,653	\$ 15,050	\$ 16,800	\$ 17,166	\$ 17,040
51126	License Pay (Certification/Bilingual)	\$ 67,740	\$ 68,390	\$ 65,700	\$ 67,376	\$ 66,900
51130	Overtime	\$ 104,294	\$ 117,643	\$ 139,550	\$ 155,288	\$ 153,500
51201	TMRS Retirement	\$ 841,977	\$ 918,474	\$ 927,270	\$ 978,742	\$ 1,001,942
51202	Health Insurance	\$ 561,092	\$ 592,227	\$ 613,304	\$ 584,934	\$ 596,589
51203	Disability Insurance	\$ 4,016	\$ 3,886	\$ 2,966	\$ 4,996	\$ 2,966
51204	Workers Comp Insur	\$ 65,459	\$ 83,038	\$ 83,524	\$ 69,151	\$ 70,903
51205	Medicare Tax	\$ 58,571	\$ 63,101	\$ 68,034	\$ 66,158	\$ 71,562
51206	Unemployment Comp Insur	\$ 6,433	\$ 612	\$ 594	\$ 7,632	\$ 7,722
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 5,503	\$ -	\$ 176,994
52010	Office Supplies	\$ 6,868	\$ 7,004	\$ 7,000	\$ 6,257	\$ 7,000
52020	Postage	\$ 688	\$ 956	\$ 3,540	\$ 798	\$ 2,540
52030	Clothing	\$ 46,636	\$ 46,730	\$ 56,584	\$ 44,853	\$ 56,584
52040	Fuel	\$ 193,219	\$ 151,888	\$ 195,000	\$ 130,311	\$ 175,000
52050	Minor Tools/Instruments	\$ 15,214	\$ 17,663	\$ 18,400	\$ 14,736	\$ 18,400
52051	Ammunition and Supplies	\$ 33,493	\$ 40,424	\$ 36,148	\$ 35,475	\$ 36,148

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52100	Traffic Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
52120	Reproduction & Printing	\$ 10,475	\$ 13,911	\$ 15,500	\$ 13,557	\$ 15,500
52130	Other Supplies	\$ 8,184	\$ 7,362	\$ 8,800	\$ 3,659	\$ 8,800
52200	Non Capital Equipment Purchases	\$ 18,592	\$ 27,741	\$ 25,704	\$ 22,574	\$ 25,704
52400	K-9 Program	\$ 2,155	\$ 2,200	\$ 2,300	\$ 1,922	\$ 2,300
52415	Animal Control Supplies	\$ 734	\$ 951	\$ 1,000	\$ 371	\$ 1,000
52420	Community Services Programs	\$ 1,718	\$ 2,678	\$ 3,500	\$ 3,162	\$ 3,500
53010	Building Maintenance	\$ 2,930	\$ 14,044	\$ 12,040	\$ 34,442	\$ 17,472
54020	Maint - Mach/Tools/Instruments	\$ 3	\$ 5,125	\$ 5,990	\$ 3,882	\$ 5,990
54030	Radio Maintenance	\$ 5,092	\$ 3,753	\$ 5,000	\$ 3,961	\$ 5,000
54040	Vehicle and Equipment Maintenance	\$ 51,025	\$ 46,121	\$ 58,000	\$ 67,086	\$ 58,000
55030	Long Distance/Circuit Ch	\$ 1,160	\$ 1,265	\$ 1,100	\$ 1,069	\$ 1,100
55034	Communication & Data Services	\$ 24,522	\$ 23,028	\$ 23,213	\$ 24,269	\$ 22,344
55070	Purchased Services/Contracts	\$ 6,224	\$ 17,059	\$ 21,552	\$ 13,145	\$ 26,612
55080	Travel & Training	\$ 38,348	\$ 43,165	\$ 40,000	\$ 42,892	\$ 49,135
55085	Community Relations	\$ 2,952	\$ 1,471	\$ 3,000	\$ 2,923	\$ 5,000
55090	Memberships/Subscriptions	\$ 1,691	\$ 1,664	\$ 1,975	\$ 807	\$ 1,975
55180	Alarm Monitoring	\$ 540	\$ 797	\$ 1,000	\$ 1,180	\$ 1,200
55195	Cellular Phone Charges	\$ 1,289	\$ 1,175	\$ 2,500	\$ 1,239	\$ 2,500
55570	Software Annual Maint Agreemnts	\$ 4,274	\$ 10,119	\$ 63,160	\$ 23,205	\$ 63,160
55720	Employee Physicals/Testing	\$ 10,465	\$ 12,148	\$ 13,800	\$ 4,471	\$ 13,800
55730	Investigation Testing Fees	\$ 4,619	\$ 7,323	\$ 10,861	\$ 4,954	\$ 10,861
55999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 2,000
57510	Police Reserve Program	\$ -	\$ 494	\$ 500	\$ 290	\$ 500
69040	Motor Vehicles	\$ -	\$ -	\$ 192,812	\$ 330,875	\$ 60,312
69999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 104,513
90300	New Vehicle & Equipment Purchases	\$ -	\$ 38,000	\$ -	\$ -	\$ -
Total		\$ 6,318,204	\$ 6,825,217	\$ 7,221,841	\$ 7,398,967	\$ 7,666,251

552 Fire Services

51111	Salaries - Full Time	\$ 1,230,655	\$ 1,308,385	\$ 1,396,019	\$ 1,706,935	\$ 1,827,811
51112	Firefighters Pay	\$ 56,823	\$ 33,933	\$ 124,200	\$ 100,214	\$ 124,200
51121	Longevity	\$ 6,113	\$ 6,086	\$ 7,152	\$ 6,738	\$ 7,872
51123	Incentive Pay (Degree/OIC)	\$ 9,485	\$ 16,020	\$ 18,000	\$ 9,260	\$ 8,700
51124	Allowances-Clothing/Cell Phone	\$ 3,269	\$ 3,375	\$ 4,080	\$ 3,374	\$ 3,360
51125	Auto Allowance	\$ 8,400	\$ 8,400	\$ 8,400	\$ 9,138	\$ 9,000
51126	License Pay (Certification/Bilingual)	\$ 11,671	\$ 23,973	\$ 27,300	\$ 32,026	\$ 33,600
51130	Overtime	\$ 71,408	\$ 69,338	\$ 93,000	\$ 271,014	\$ 195,000
51201	TMRS Retirement	\$ 263,214	\$ 283,940	\$ 307,226	\$ 411,554	\$ 423,546
51202	Health Insurance	\$ 208,469	\$ 228,820	\$ 244,824	\$ 243,244	\$ 245,056
51203	Disability Insurance	\$ 1,988	\$ 1,358	\$ 1,343	\$ 2,148	\$ 1,343
51204	Workers Comp Insur	\$ 24,086	\$ 29,729	\$ 34,521	\$ 36,036	\$ 37,257
51205	Medicare Tax	\$ 18,485	\$ 19,851	\$ 24,347	\$ 29,337	\$ 32,052
51206	Unemployment Comp Insur	\$ 3,613	\$ 109	\$ 251	\$ 4,239	\$ 3,262
51210	Retirement-Parttime Firefighters	\$ 15,084	\$ 5,256	\$ 14,000	\$ 4,932	\$ 9,990
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 500,600	\$ -	\$ 286,128
52010	Office Supplies	\$ 4,056	\$ 2,918	\$ 4,750	\$ 4,773	\$ 5,225
52030	Clothing	\$ 13,299	\$ 17,104	\$ 28,085	\$ 14,449	\$ 27,900
52040	Fuel	\$ 37,168	\$ 35,140	\$ 40,000	\$ 37,044	\$ 40,000
52050	Minor Tools/Instruments	\$ 5,095	\$ 5,269	\$ 6,000	\$ 3,227	\$ 6,000
52060	Cleaning Supplies	\$ 2,007	\$ 2,968	\$ 3,000	\$ 5,430	\$ 3,600
52070	Chemical Supplies	\$ 4,647	\$ 377	\$ 5,000	\$ 3,657	\$ 5,000

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52080	Educational	\$ 5,196	\$ 3,863	\$ 5,500	\$ 5,319	\$ 6,050
52130	Other Supplies	\$ 1,700	\$ 1,652	\$ 1,700	\$ 6,557	\$ 1,700
52200	Non Capital Equipment Purchases	\$ 93,489	\$ 35,419	\$ 52,100	\$ 53,594	\$ 52,100
52240	Fire Gear / P.A.S.S.	\$ 13,995	\$ 64,708	\$ 50,006	\$ 43,175	\$ 81,594
52246	Exps re: Rescue/HazMat	\$ -	\$ 8,040	\$ 4,000	\$ 1,369	\$ -
53010	Building Maintenance	\$ -	\$ 15,178	\$ 23,175	\$ 61,814	\$ 25,392
53999	Decision Packages for Discussion	\$ -	\$ -	\$ 10,810	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 11,966	\$ 21,653	\$ 9,600	\$ 6,607	\$ 9,600
54030	Radio Maintenance	\$ 6,142	\$ 6,650	\$ 8,212	\$ 5,532	\$ 8,212
54040	Vehicle and Equipment Maintenance	\$ 55,008	\$ 64,240	\$ 70,000	\$ 60,805	\$ 70,000
54052	Air Pack Bottle Replacement	\$ -	\$ -	\$ 12,800	\$ 7,213	\$ 12,800
55030	Long Distance/Circuit Ch	\$ 51	\$ 60	\$ 60	\$ 46	\$ 60
55034	Communication & Data Services	\$ 5,998	\$ 5,383	\$ 5,302	\$ 5,211	\$ 5,832
55050	Gas Heating	\$ 120	\$ 499	\$ 1,400	\$ 84	\$ 1,400
55065	State Mandated Testing	\$ 7,960	\$ 30,396	\$ 44,546	\$ 44,589	\$ 38,746
55070	Purchased Services/Contracts	\$ -	\$ 12,375	\$ 16,427	\$ 14,718	\$ 18,835
55080	Travel & Training	\$ 40,280	\$ 34,681	\$ 36,167	\$ 35,798	\$ 44,167
55090	Memberships/Subscriptions	\$ 3,272	\$ 5,140	\$ 7,100	\$ 6,394	\$ 7,100
55180	Alarm Monitoring	\$ 842	\$ 797	\$ 1,200	\$ 2,180	\$ 2,445
55195	Cellular Phone Charges	\$ 483	\$ 442	\$ 1,440	\$ 543	\$ 1,896
55570	Software Annual Maint Agreemnts	\$ 5,119	\$ 7,442	\$ 9,250	\$ 8,791	\$ 25,071
55720	Employee Physicals/Testing	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
57151	Emergency Management	\$ 3,046	\$ 3,011	\$ 3,400	\$ 2,168	\$ 3,400
69020	Cap. Mach/Tools/Equip	\$ 1,820	\$ 40,919	\$ -	\$ 23,365	\$ -
69041	Fire Vehicles	\$ 47,530	\$ 60,800	\$ -	\$ 645,334	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 1,093,035	\$ -	\$ -

Total		\$ 2,303,051	\$ 2,525,697	\$ 4,360,328	\$ 3,979,973	\$ 3,753,302
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556 Victim Services

51111	Salaries - Full Time	\$ 44,505	\$ 47,646	\$ 48,652	\$ 50,869	\$ 51,896
51121	Longevity	\$ 192	\$ 240	\$ 288	\$ 288	\$ 336
51130	Overtime	\$ 1,679	\$ 982	\$ 1,200	\$ 695	\$ 1,200
51201	TMRS Retirement	\$ 9,045	\$ 9,664	\$ 9,914	\$ 10,468	\$ 10,854
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 10,201	\$ 10,200	\$ 10,201
51204	Workers Comp Insur	\$ 70	\$ 73	\$ 77	\$ 62	\$ 66
51205	Medicare Tax	\$ 582	\$ 618	\$ 729	\$ 652	\$ 776
51206	Unemployment Comp Insur	\$ 9	\$ 9	\$ 12	\$ 117	\$ 138
52010	Office Supplies	\$ 3,356	\$ 7,017	\$ 7,973	\$ 6,233	\$ 5,000
52130	Other Supplies	\$ -	\$ 6,099	\$ 6,250	\$ 6,611	\$ 6,250
52200	Non Capital Equipment Purchases	\$ 8,302	\$ 909	\$ -	\$ -	\$ -
55034	Communication & Data Services	\$ -	\$ 836	\$ 912	\$ 912	\$ 960
55080	Travel & Training	\$ 7,088	\$ 10,242	\$ 13,123	\$ 7,605	\$ 5,072
55085	Community Relations	\$ 2,372	\$ 9,071	\$ 9,500	\$ 6,081	\$ 2,500
55195	Cellular Phone Charges	\$ 1,394	\$ 442	\$ 716	\$ 483	\$ 504

Total		\$ 88,795	\$ 104,047	\$ 109,547	\$ 101,274	\$ 95,753
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640 Information Technology

51111	Salaries - Full Time	\$ 360,013	\$ 404,966	\$ 406,795	\$ 468,807	\$ 485,623
51121	Longevity	\$ 1,988	\$ 2,241	\$ 2,496	\$ 2,539	\$ 2,832
51124	Allowances-Clothing/Cell Phone	\$ 5,196	\$ 5,760	\$ 5,760	\$ 6,468	\$ 6,720
51125	Auto Allowance	\$ -	\$ -	\$ -	\$ 5,020	\$ 4,800
51130	Overtime	\$ 1,845	\$ 4,142	\$ 3,000	\$ 3,828	\$ 4,000
51201	TMRS Retirement	\$ 72,027	\$ 82,482	\$ 82,652	\$ 98,289	\$ 102,360

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51202	Health Insurance	\$ 51,103	\$ 58,730	\$ 61,206	\$ 61,200	\$ 61,206
51203	Disability Insurance	\$ 353	\$ 365	\$ 352	\$ 562	\$ 352
51204	Workers Comp Insur	\$ 554	\$ 626	\$ 630	\$ 584	\$ 610
51205	Medicare Tax	\$ 4,797	\$ 5,485	\$ 6,067	\$ 6,406	\$ 7,314
51206	Unemployment Comp Insur	\$ 190	\$ 54	\$ 60	\$ 819	\$ 908
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 77,077	\$ -	\$ -
52010	Office Supplies	\$ 3,469	\$ 1,425	\$ 1,500	\$ 1,180	\$ 1,500
52040	Fuel	\$ -	\$ -	\$ 400	\$ -	\$ 400
52080	Educational	\$ -	\$ -	\$ 500	\$ 30	\$ 500
52140	Computer Supplies	\$ 67,713	\$ 41,769	\$ 38,000	\$ 45,383	\$ 38,000
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 1,000	\$ 337	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 91	\$ 139	\$ 200	\$ 90	\$ 200
55034	Communication & Data Services	\$ 85,932	\$ 58,312	\$ 130,354	\$ 129,398	\$ 149,150
55053	Microsoft Licenses	\$ 73,077	\$ 73,077	\$ 82,000	\$ 81,475	\$ 91,500
55070	Purchased Services/Contracts	\$ 12,403	\$ 25,920	\$ 26,500	\$ 10,628	\$ 33,500
55080	Travel & Training	\$ 18,130	\$ 6,008	\$ 17,500	\$ 19,357	\$ 14,400
55090	Memberships/Subscriptions	\$ 375	\$ 515	\$ 350	\$ 350	\$ 1,225
55120	Mileage & Miscellaneous Meals	\$ 839	\$ 714	\$ -	\$ 480	\$ 1,400
55195	Cellular Phone Charges	\$ 27	\$ 154	\$ -	\$ 750	\$ 1,400
55570	Software Annual Maint Agreemnts	\$ 525,154	\$ 669,441	\$ 745,640	\$ 685,100	\$ 728,853
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 50,230	\$ -	\$ -
69020	Cap. Mach/Tools/Equip	\$ 3,596	\$ -	\$ -	\$ -	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 4,100	\$ -	\$ -

Total	\$ 1,288,870	\$ 1,442,323	\$ 1,744,369	\$ 1,629,079	\$ 1,739,753
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642 GIS

51111	Salaries - Full Time	\$ 180,160	\$ 185,540	\$ 185,917	\$ 196,356	\$ 196,781
51121	Longevity	\$ 1,384	\$ 1,523	\$ 1,680	\$ 1,673	\$ 1,824
51130	Overtime	\$ -	\$ -	\$ 500	\$ 267	\$ 500
51201	TMRS Retirement	\$ 35,369	\$ 36,991	\$ 37,189	\$ 40,026	\$ 40,440
51202	Health Insurance	\$ 30,612	\$ 30,600	\$ 30,603	\$ 30,600	\$ 30,603
51203	Disability Insurance	\$ 282	\$ 281	\$ 282	\$ 450	\$ 282
51204	Workers Comp Insur	\$ 272	\$ 281	\$ 284	\$ 238	\$ 243
51205	Medicare Tax	\$ 2,277	\$ 2,383	\$ 2,730	\$ 2,540	\$ 2,890
51206	Unemployment Comp Insur	\$ 270	\$ 27	\$ 30	\$ 351	\$ 382
52010	Office Supplies	\$ 1,807	\$ 1,064	\$ 2,500	\$ 1,065	\$ 2,500
52080	Educational	\$ -	\$ 99	\$ 750	\$ 28	\$ 750
52120	Reproduction & Printing	\$ 6,530	\$ 5,811	\$ 7,500	\$ 5,800	\$ 7,500
52200	Non Capital Equipment Purchases	\$ 540	\$ 747	\$ 1,500	\$ 787	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 48	\$ 28	\$ 60	\$ 18	\$ 60
55080	Travel & Training	\$ 3,787	\$ 1,751	\$ 6,500	\$ 1,272	\$ 5,000
55090	Memberships/Subscriptions	\$ 159	\$ 385	\$ 770	\$ 100	\$ 770
55570	Software Annual Maint Agreemnts	\$ 2,292	\$ -	\$ -	\$ -	\$ -
55590	Easements/Filing Fees	\$ 254	\$ 560	\$ 2,000	\$ 349	\$ 2,000

Total	\$ 266,043	\$ 268,072	\$ 280,795	\$ 281,920	\$ 294,025
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647 Library Services

51111	Salaries - Full Time	\$ 241,363	\$ 88,550	\$ -	\$ -	\$ -
51115	Seasonal	\$ -	\$ 2,646	\$ -	\$ -	\$ -
51118	Salaries - Part Time	\$ 97,081	\$ 26,409	\$ -	\$ -	\$ -
51121	Longevity	\$ 766	\$ 301	\$ -	\$ -	\$ -
51130	Overtime	\$ 2,432	\$ -	\$ -	\$ -	\$ -
51201	TMRS Retirement	\$ 51,847	\$ 16,723	\$ -	\$ -	\$ -

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51202	Health Insurance	\$ 68,066	\$ 17,882	\$ -	\$ -	\$ -
51203	Disability Insurance	\$ 588	\$ 335	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 718	\$ 246	\$ -	\$ -	\$ -
51205	Medicare Tax	\$ 4,775	\$ 1,667	\$ -	\$ -	\$ -
51206	Unemployment Comp Insur	\$ 332	\$ 27	\$ -	\$ -	\$ -
52010	Office Supplies	\$ 1,139	\$ 1,336	\$ 3,000	\$ 1,981	\$ 3,000
52120	Reproduction & Printing	\$ 4,002	\$ 1,404	\$ -	\$ -	\$ -
52128	Library Program Expenses	\$ 5,845	\$ 643	\$ -	\$ -	\$ -
52130	Other Supplies	\$ 1,245	\$ 566	\$ -	\$ -	\$ -
52200	Non Capital Equipment Purchases	\$ 7,238	\$ -	\$ -	\$ -	\$ -
52440	Library Process/Marc Rec	\$ 5,989	\$ 597	\$ 7,000	\$ -	\$ 6,000
52610	Office Furnishings/Equip	\$ 1,129	\$ -	\$ -	\$ -	\$ -
52700	P-Card & Warehouse Incomplete	\$ -	\$ 390	\$ -	\$ -	\$ -
53010	Building Maintenance	\$ -	\$ -	\$ -	\$ 611	\$ 5,536
54010	Office Equipment Maintenance	\$ -	\$ -	\$ -	\$ 68	\$ -
54040	Vehicle and Equipment Maintenance	\$ 692	\$ -	\$ 750	\$ 35,066	\$ -
54110	Book Replacement	\$ 3,582	\$ 755	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 167	\$ 122	\$ -	\$ 85	\$ -
55040	Electric	\$ 77,697	\$ 76,722	\$ 80,000	\$ 65,101	\$ 80,000
55051	Gas Heating	\$ 578	\$ 640	\$ 1,000	\$ 658	\$ 1,000
55070	Purchased Services/Contracts	\$ 3,403	\$ 400,720	\$ 573,686	\$ 582,059	\$ 577,984
55080	Travel & Training	\$ 655	\$ -	\$ -	\$ -	\$ -
55084	City Promotional Items	\$ 239	\$ -	\$ -	\$ -	\$ -
55085	Community Relations	\$ 987	\$ -	\$ -	\$ -	\$ -
55090	Memberships/Subscriptions	\$ 5,960	\$ 4,937	\$ -	\$ 3,000	\$ 3,685
55195	Cellular Phone Charges	\$ 483	\$ 362	\$ -	\$ 40	\$ -
57647	Literacy Project	\$ 385	\$ 133	\$ -	\$ -	\$ -
69110	Reference Books	\$ 40,470	\$ 21,817	\$ 46,402	\$ 42,782	\$ 48,000
Total		\$ 629,848	\$ 665,931	\$ 711,838	\$ 661,318	\$ 725,205

715 Support Services

51111	Salaries - Full Time	\$ 110,582	\$ 122,578	\$ 129,522	\$ 119,478	\$ 127,464
51121	Longevity	\$ 872	\$ 947	\$ 1,152	\$ 579	\$ 720
51130	Overtime	\$ 4,620	\$ 3,849	\$ 2,150	\$ 4,094	\$ 2,150
51201	TMRS Retirement	\$ 22,706	\$ 25,188	\$ 26,262	\$ 25,056	\$ 26,473
51202	Health Insurance	\$ 27,150	\$ 29,414	\$ 30,085	\$ 28,050	\$ 30,603
51203	Disability Insurance	\$ 573	\$ 502	\$ 571	\$ 340	\$ -
51204	Workers Comp Insur	\$ 174	\$ 191	\$ 202	\$ 149	\$ 158
51205	Medicare Tax	\$ 1,517	\$ 1,674	\$ 1,929	\$ 1,632	\$ 1,893
51206	Unemployment Comp Insur	\$ 26	\$ 27	\$ 32	\$ 360	\$ 389
52010	Office Supplies	\$ 856	\$ 746	\$ 1,200	\$ 1,224	\$ 1,700
52120	Reproduction & Printing	\$ -	\$ -	\$ 750	\$ -	\$ 750
52130	Other Supplies	\$ 294	\$ -	\$ 1,100	\$ 216	\$ 1,100
52200	Non Capital Equipment Purchases	\$ 2,352	\$ 1,930	\$ 1,500	\$ 589	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 183	\$ 151	\$ 200	\$ 43	\$ 200
55070	Purchased Services/Contracts	\$ 302	\$ 673	\$ 325	\$ 130	\$ 325
55080	Travel & Training	\$ 2,769	\$ -	\$ 3,250	\$ 1,049	\$ 3,250
55090	Memberships/Subscriptions	\$ 218	\$ -	\$ 270	\$ -	\$ 225
Total		\$ 175,193	\$ 187,870	\$ 200,500	\$ 182,989	\$ 198,900

716 Planning

51111	Salaries - Full Time	\$ 152,491	\$ 177,433	\$ 176,697	\$ 190,172	\$ 195,616
51121	Longevity	\$ 63	\$ 95	\$ 240	\$ 219	\$ 384

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 690	\$ 720
51130	Overtime	\$ 108	\$ 1,507	\$ -	\$ 359	\$ -
51201	TMRS Retirement	\$ 29,909	\$ 35,545	\$ 35,124	\$ 38,646	\$ 39,955
51202	Health Insurance	\$ 20,400	\$ 29,750	\$ 30,603	\$ 30,600	\$ 30,603
51204	Workers Comp Insur	\$ 230	\$ 270	\$ 268	\$ 230	\$ 238
51205	Medicare Tax	\$ 2,150	\$ 2,396	\$ 2,578	\$ 2,546	\$ 2,855
51206	Unemployment Comp Insur	\$ 29	\$ 34	\$ 28	\$ 351	\$ 356
52010	Office Supplies	\$ 345	\$ 160	\$ 600	\$ 688	\$ 600
52080	Educational	\$ 166	\$ -	\$ 300	\$ 1,200	\$ 300
52120	Reproduction & Printing	\$ -	\$ -	\$ 1,500	\$ 1,436	\$ 1,000
52130	Other Supplies	\$ 1,869	\$ 3,050	\$ 2,000	\$ 2,178	\$ 2,000
52200	Non Capital Equipment Purchases	\$ 400	\$ 148	\$ 800	\$ 64	\$ 800
55030	Long Distance/Circuit Ch	\$ 130	\$ 162	\$ 200	\$ 65	\$ 200
55080	Travel & Training	\$ 1,764	\$ 1,591	\$ 5,367	\$ 2,510	\$ 3,500
55085	Community Relations	\$ -	\$ -	\$ 1,500	\$ 2,025	\$ 1,750
55090	Memberships/Subscriptions	\$ 858	\$ 479	\$ 965	\$ 665	\$ 775
55195	Cellular Phone Charges	\$ -	\$ -	\$ 720	\$ 241	\$ 720
55590	Easements/Filing Fees	\$ 1,893	\$ 1,461	\$ 2,000	\$ 1,364	\$ 2,000
56030	Legal Advertising	\$ 1,989	\$ 1,093	\$ 1,500	\$ 1,052	\$ 1,500
Total		\$ 215,517	\$ 255,895	\$ 263,710	\$ 277,301	\$ 285,872

717 Engineering and Mapping

51111	Salaries - Full Time	\$ 541,958	\$ 673,920	\$ 799,966	\$ 794,584	\$ 834,189
51121	Longevity	\$ 3,301	\$ 3,536	\$ 3,936	\$ 3,924	\$ 4,368
51124	Allowances-Clothing/Cell Phone	\$ 1,131	\$ 720	\$ 720	\$ 993	\$ 720
51125	Auto Allowance	\$ 5,875	\$ 6,600	\$ 6,600	\$ 7,405	\$ 7,200
51126	License Pay (Certification/Bilingual)	\$ 1,356	\$ 1,350	\$ 1,350	\$ 1,356	\$ 1,350
51130	Overtime	\$ 1,093	\$ 713	\$ 4,000	\$ 3,949	\$ 1,000
51201	TMRS Retirement	\$ 108,500	\$ 135,817	\$ 161,441	\$ 163,979	\$ 172,403
51202	Health Insurance	\$ 69,790	\$ 86,679	\$ 113,136	\$ 106,090	\$ 113,163
51203	Disability Insurance	\$ 603	\$ 604	\$ 600	\$ 960	\$ 600
51204	Workers Comp Insur	\$ 1,659	\$ 2,078	\$ 2,446	\$ 1,959	\$ 2,058
51205	Medicare Tax	\$ 7,669	\$ 9,556	\$ 11,848	\$ 11,313	\$ 12,315
51206	Unemployment Comp Insur	\$ 189	\$ 91	\$ 107	\$ 1,295	\$ 1,357
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 80,824	\$ -	\$ -
52010	Office Supplies	\$ 1,314	\$ 933	\$ 3,000	\$ 1,997	\$ 3,000
52030	Clothing	\$ 950	\$ 1,261	\$ 1,200	\$ 735	\$ 1,200
52040	Fuel	\$ 9,159	\$ 8,780	\$ 11,000	\$ 8,808	\$ 11,000
52050	Minor Tools/Instruments	\$ 231	\$ 16	\$ 400	\$ 271	\$ 400
52120	Reproduction & Printing	\$ 629	\$ 150	\$ 3,500	\$ 272	\$ 3,500
52130	Other Supplies	\$ 1,630	\$ 2,209	\$ 2,700	\$ 1,589	\$ 2,700
52160	Surveying Supplies	\$ 66	\$ 48	\$ 100	\$ -	\$ 100
52200	Non Capital Equipment Purchases	\$ 9,345	\$ 5,821	\$ 7,950	\$ 1,292	\$ 7,950
54040	Vehicle and Equipment Maintenance	\$ 1,156	\$ 3,713	\$ 4,800	\$ 2,265	\$ 3,500
55030	Long Distance/Circuit Ch	\$ 99	\$ 91	\$ 400	\$ 70	\$ 400
55034	Communication & Data Services	\$ 1,710	\$ 1,672	\$ 3,000	\$ 1,862	\$ 1,824
55070	Purchased Services/Contracts	\$ 96,991	\$ 12,267	\$ 25,000	\$ 52,490	\$ 72,120
55080	Travel & Training	\$ 10,077	\$ 15,712	\$ 20,000	\$ 17,949	\$ 15,000
55090	Memberships/Subscriptions	\$ 1,728	\$ 2,062	\$ 5,110	\$ 1,646	\$ 5,110
55195	Cellular Phone Charges	\$ 3,032	\$ 2,399	\$ 2,500	\$ 2,407	\$ 2,880
90300	New Vehicle & Equipment Purchases	\$ -	\$ 36,201	\$ -	\$ -	\$ -

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Total		\$ 881,242	\$ 1,014,997	\$ 1,277,634	\$ 1,191,460	\$ 1,281,407
718	Grants Management					
51111	Salaries - Full Time	\$ 65,706	\$ 49,937	\$ 67,821	\$ 63,478	\$ 77,004
51121	Longevity	\$ 86	\$ -	\$ 48	\$ 1	\$ 48
51201	TMRS Retirement	\$ 12,826	\$ 9,876	\$ 13,419	\$ 12,869	\$ 15,650
51202	Health Insurance	\$ 9,362	\$ 6,800	\$ 10,201	\$ 7,650	\$ 10,201
51203	Disability Insurance	\$ 311	\$ 2	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 99	\$ 75	\$ 103	\$ 76	\$ 94
51205	Medicare Tax	\$ 846	\$ 690	\$ 985	\$ 887	\$ 1,118
51206	Unemployment Comp Insur	\$ 18	\$ 18	\$ 10	\$ 117	\$ 118
52010	Office Supplies	\$ 306	\$ -	\$ 750	\$ 920	\$ 1,000
52020	Postage	\$ -	\$ -	\$ 200	\$ -	\$ 100
55030	Long Distance/Circuit Ch	\$ 29	\$ -	\$ 50	\$ 2	\$ 50
55080	Travel & Training	\$ -	\$ -	\$ 1,000	\$ 517	\$ 1,000
55085	Community Relations	\$ -	\$ -	\$ 250	\$ -	\$ 150
55090	Memberships/Subscriptions	\$ 3,000	\$ 3,300	\$ 3,500	\$ 3,500	\$ 4,000
55120	Mileage & Miscellaneous Meals	\$ -	\$ -	\$ 500	\$ -	\$ 500
56030	Legal Advertising	\$ 6,340	\$ -	\$ 2,500	\$ -	\$ 1,500
Total		\$ 98,928	\$ 70,698	\$ 101,337	\$ 90,017	\$ 112,533
719	Survey					
51111	Salaries - Full Time	\$ 184,230	\$ 190,333	\$ 186,908	\$ 199,013	\$ 194,455
51121	Longevity	\$ 2,116	\$ 2,252	\$ 2,352	\$ 2,397	\$ 2,448
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 723	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 603	\$ 600	\$ 600	\$ 603	\$ 600
51130	Overtime	\$ -	\$ 143	\$ 1,000	\$ -	\$ 1,000
51201	TMRS Retirement	\$ 36,603	\$ 38,372	\$ 37,878	\$ 40,928	\$ 40,465
51202	Health Insurance	\$ 30,404	\$ 30,934	\$ 30,622	\$ 31,016	\$ 31,022
51204	Workers Comp Insur	\$ 601	\$ 621	\$ 615	\$ 526	\$ 521
51205	Medicare Tax	\$ 2,526	\$ 2,661	\$ 2,781	\$ 2,780	\$ 2,892
51206	Unemployment Comp Insur	\$ 27	\$ 27	\$ 31	\$ 351	\$ 396
52010	Office Supplies	\$ 130	\$ 119	\$ 300	\$ 237	\$ 300
52030	Clothing	\$ 289	\$ 401	\$ 800	\$ 395	\$ 800
52031	Clothing - Safety Gear	\$ 85	\$ 183	\$ 300	\$ 20	\$ 300
52040	Fuel	\$ 5,091	\$ 4,591	\$ 5,500	\$ 4,248	\$ 5,500
52120	Reproduction & Printing	\$ 503	\$ 379	\$ 500	\$ -	\$ 500
52160	Surveying Supplies	\$ 89	\$ 281	\$ 1,300	\$ 623	\$ 1,300
52190	Minor Tools/Instruments/Survey	\$ 1,717	\$ 1,386	\$ 3,000	\$ 249	\$ 3,000
52200	Non Capital Equipment Purchases	\$ 963	\$ 2,326	\$ 3,000	\$ 726	\$ 3,000
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 1,200	\$ 1,057	\$ 1,200
54040	Vehicle and Equipment Maintenance	\$ 511	\$ 2,308	\$ 2,250	\$ 1,582	\$ 2,250
55030	Long Distance/Circuit Ch	\$ 19	\$ 19	\$ 50	\$ 9	\$ 50
55034	Communication & Data Services	\$ 1,368	\$ 1,254	\$ 2,200	\$ 1,368	\$ 2,037
55080	Travel & Training	\$ 1,551	\$ 1,632	\$ 6,400	\$ 1,558	\$ 3,400
55090	Memberships/Subscriptions	\$ 500	\$ 400	\$ 975	\$ 600	\$ 975
55195	Cellular Phone Charges	\$ 807	\$ 741	\$ 1,000	\$ 848	\$ 960
Total		\$ 271,454	\$ 282,683	\$ 292,282	\$ 291,857	\$ 300,091
724	Inspections					
51111	Salaries - Full Time	\$ 415,994	\$ 533,611	\$ 560,814	\$ 582,442	\$ 590,694
51118	Salaries - Part Time	\$ 15,022	\$ -	\$ -	\$ -	\$ -
51121	Longevity	\$ 1,979	\$ 2,436	\$ 3,024	\$ 3,141	\$ 3,648

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51124	Allowances-Clothing/Cell Phone	\$ 2,511	\$ 3,348	\$ 2,880	\$ 3,615	\$ 3,600
51125	Auto Allowance	\$ 4,218	\$ 4,200	\$ 4,200	\$ 4,845	\$ 4,800
51126	License Pay (Certification/Bilingual)	\$ 1,685	\$ 1,613	\$ 1,200	\$ 3,993	\$ 4,200
51130	Overtime	\$ 1,899	\$ 2,956	\$ 2,000	\$ 3,750	\$ 2,000
51201	TMRS Retirement	\$ 83,439	\$ 108,395	\$ 113,508	\$ 121,494	\$ 123,682
51202	Health Insurance	\$ 64,122	\$ 82,299	\$ 91,809	\$ 93,032	\$ 92,273
51203	Disability Insurance	\$ 1,032	\$ 1,151	\$ 1,313	\$ 2,100	\$ 1,313
51204	Workers Comp Insur	\$ 1,244	\$ 1,579	\$ 1,489	\$ 1,374	\$ 1,396
51205	Medicare Tax	\$ 6,005	\$ 7,395	\$ 8,329	\$ 7,977	\$ 8,835
51206	Unemployment Comp Insur	\$ 244	\$ 89	\$ 87	\$ 1,053	\$ 1,127
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 600	\$ -	\$ -
52010	Office Supplies	\$ 878	\$ 1,867	\$ 1,200	\$ 593	\$ 1,200
52030	Clothing	\$ 476	\$ 1,163	\$ 1,320	\$ 1,209	\$ 1,750
52040	Fuel	\$ 8,453	\$ 11,509	\$ 13,000	\$ 10,907	\$ 13,000
52050	Minor Tools/Instruments	\$ 236	\$ 332	\$ 500	\$ 331	\$ 500
52080	Educational	\$ 2,041	\$ 1,344	\$ 2,150	\$ 2,367	\$ 2,301
52200	Non Capital Equipment Purchases	\$ 1,599	\$ 1,798	\$ 3,200	\$ 1,683	\$ 3,200
54020	Maint - Mach/Tools/Instruments	\$ -	\$ -	\$ 76	\$ -	\$ 76
54040	Vehicle and Equipment Maintenance	\$ 2,830	\$ 1,500	\$ 3,034	\$ 1,718	\$ 3,034
55030	Long Distance/Circuit Ch	\$ 139	\$ 121	\$ 150	\$ 92	\$ 150
55034	Communication & Data Services	\$ 3,964	\$ 3,728	\$ 3,893	\$ 4,067	\$ 3,893
55070	Purchased Services/Contracts	\$ 50,179	\$ 4,120	\$ 15,000	\$ 3,991	\$ -
55080	Travel & Training	\$ 17,598	\$ 21,236	\$ 12,508	\$ 17,346	\$ 12,508
55090	Memberships/Subscriptions	\$ 3,025	\$ 3,103	\$ 5,115	\$ 4,252	\$ 5,115
55195	Cellular Phone Charges	\$ 1,558	\$ 2,188	\$ 1,920	\$ 2,494	\$ 1,920
55600	Condemnation Costs	\$ 554	\$ -	\$ 750	\$ -	\$ 750
57280	Demolition Program	\$ 39,200	\$ -	\$ 40,000	\$ 38,960	\$ 40,000
69020	Cap. Mach/Tools/Equip	\$ 1,702	\$ -	\$ -	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ 35,379	\$ 36,201	\$ -	\$ -	\$ -
Total		\$ 769,206	\$ 839,279	\$ 895,069	\$ 918,825	\$ 926,965

725 Health

51111	Salaries - Full Time	\$ 79,523	\$ 85,977	\$ 89,545	\$ 94,410	\$ 96,721
51121	Longevity	\$ 267	\$ 312	\$ 432	\$ 642	\$ 768
51126	License Pay (Certification/Bilingual)	\$ 580	\$ 1,200	\$ 1,200	\$ 1,205	\$ 1,200
51130	Overtime	\$ 797	\$ 1,172	\$ 1,000	\$ 1,957	\$ 1,000
51201	TMRS Retirement	\$ 15,793	\$ 17,533	\$ 18,225	\$ 19,826	\$ 20,249
51202	Health Insurance	\$ 19,891	\$ 19,283	\$ 20,402	\$ 20,314	\$ 20,402
51203	Disability Insurance	\$ 376	\$ 365	\$ 375	\$ 797	\$ 571
51204	Workers Comp Insur	\$ 268	\$ 293	\$ 307	\$ 255	\$ 261
51205	Medicare Tax	\$ 1,081	\$ 1,182	\$ 1,339	\$ 1,285	\$ 1,448
51206	Unemployment Comp Insur	\$ 90	\$ 18	\$ 20	\$ 234	\$ 257
52010	Office Supplies	\$ 755	\$ 691	\$ 1,200	\$ 187	\$ 1,200
52030	Clothing	\$ 361	\$ 396	\$ 400	\$ 377	\$ 400
52040	Fuel	\$ 2,834	\$ 1,069	\$ 3,092	\$ 1,289	\$ 3,092
52050	Minor Tools/Instruments	\$ 355	\$ 547	\$ 600	\$ 467	\$ 600
52060	Cleaning Supplies	\$ 172	\$ 42	\$ 200	\$ 175	\$ 200
52080	Educational	\$ -	\$ -	\$ 600	\$ 399	\$ 600
52200	Non Capital Equipment Purchases	\$ 318	\$ -	\$ 2,000	\$ 386	\$ 2,000
54040	Vehicle and Equipment Maintenance	\$ 234	\$ 769	\$ 1,000	\$ 201	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 41	\$ 26	\$ 50	\$ 21	\$ 50
55080	Travel & Training	\$ 3,045	\$ 2,822	\$ 4,680	\$ 3,391	\$ 4,060

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
55090	Memberships/Subscriptions	\$ 699	\$ 225	\$ 625	\$ 285	\$ 676
55195	Cellular Phone Charges	\$ 703	\$ 884	\$ 845	\$ 965	\$ 965
Total		\$ 128,183	\$ 134,805	\$ 148,137	\$ 149,069	\$ 157,720
830 Economic Development						
51111	Salaries - Full Time	\$ 88,112	\$ 124,665	\$ 157,174	\$ 165,162	\$ 167,613
51121	Longevity	\$ 1,590	\$ 1,584	\$ 1,584	\$ 1,613	\$ 1,632
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 723	\$ 720
51125	Auto Allowance	\$ 3,615	\$ 3,600	\$ 3,600	\$ 4,870	\$ 4,800
51201	TMRS Retirement	\$ 18,346	\$ 25,818	\$ 32,242	\$ 34,800	\$ 35,495
51202	Health Insurance	\$ 10,200	\$ 13,600	\$ 20,402	\$ 20,400	\$ 20,402
51203	Disability Insurance	\$ 603	\$ 600	\$ 600	\$ 960	\$ 600
51204	Workers Comp Insur	\$ 141	\$ 196	\$ 245	\$ 207	\$ 211
51205	Medicare Tax	\$ 1,302	\$ 1,817	\$ 2,366	\$ 2,440	\$ 2,536
51206	Unemployment Comp Insur	\$ 9	\$ 18	\$ 20	\$ 234	\$ 251
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 1,200	\$ -	\$ -
52010	Office Supplies	\$ 331	\$ 340	\$ 400	\$ 151	\$ 400
52120	Reproduction & Printing	\$ 438	\$ 508	\$ 1,500	\$ 604	\$ 1,500
52200	Non Capital Equipment Purchases	\$ -	\$ 4,033	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ -	\$ 7	\$ 25	\$ 21	\$ 25
55070	Purchased Services/Contracts	\$ -	\$ 14,995	\$ 15,000	\$ 26,350	\$ 19,995
55080	Travel & Training	\$ 3,680	\$ 9,460	\$ 15,000	\$ 16,853	\$ 20,350
55085	Community Relations	\$ 1,792	\$ 668	\$ 2,000	\$ 6,616	\$ 2,500
55090	Memberships/Subscriptions	\$ 15,986	\$ 15,330	\$ 17,590	\$ 11,500	\$ 23,135
56031	Advertising	\$ 11,626	\$ 5,395	\$ 15,000	\$ 9,500	\$ 15,000
56100	Tourism Promotion	\$ 729	\$ 700	\$ 2,000	\$ 646	\$ -
Total		\$ 159,222	\$ 224,052	\$ 288,668	\$ 303,649	\$ 317,165
839 Main Street						
51111	Salaries - Full Time	\$ 51,192	\$ 50,397	\$ 56,409	\$ 46,507	\$ 58,688
51115	Seasonal	\$ 325	\$ -	\$ -	\$ 5,620	\$ -
51121	Longevity	\$ 18	\$ 20	\$ 48	\$ -	\$ 48
51124	Allowances-Clothing/Cell Phone	\$ 663	\$ 300	\$ -	\$ 543	\$ 720
51201	TMRS Retirement	\$ 10,160	\$ 10,030	\$ 11,162	\$ 9,469	\$ 12,076
51202	Health Insurance	\$ 10,200	\$ 7,650	\$ 10,201	\$ 7,498	\$ 9,973
51203	Disability Insurance	\$ 333	\$ 208	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 78	\$ 76	\$ 86	\$ 63	\$ 73
51205	Medicare Tax	\$ 592	\$ 660	\$ 819	\$ 738	\$ 863
51206	Unemployment Comp Insur	\$ 18	\$ 18	\$ 10	\$ 123	\$ 118
52010	Office Supplies	\$ 1,304	\$ 707	\$ 1,000	\$ 983	\$ 1,500
52120	Reproduction & Printing	\$ 2,418	\$ 2,034	\$ 3,000	\$ 2,945	\$ 3,000
52130	Other Supplies	\$ 937	\$ 491	\$ 1,000	\$ 990	\$ 1,000
52135	Mainstreet Promo Expenses	\$ 3,911	\$ 3,125	\$ 4,000	\$ 2,391	\$ 4,000
52136	Main Street Meeting Expenses	\$ 1,232	\$ 1,034	\$ 1,500	\$ 1,489	\$ 1,500
55021	Lease of Buildings	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
55030	Long Distance/Circuit Ch	\$ 21	\$ 12	\$ 25	\$ 13	\$ 25
55070	Purchased Services/Contracts	\$ 257	\$ 360	\$ 2,000	\$ 2,000	\$ 6,125
55080	Travel & Training	\$ 3,652	\$ 1,972	\$ 3,500	\$ 2,254	\$ 3,000
55090	Memberships/Subscriptions	\$ 1,545	\$ 2,135	\$ 2,210	\$ 2,151	\$ 2,150
55180	Alarm Monitoring	\$ 302	\$ 302	\$ 305	\$ 302	\$ 305
56031	Advertising	\$ 9,357	\$ 8,613	\$ 11,000	\$ 9,134	\$ 11,000
56110	Event Funding	\$ 28,544	\$ 39,350	\$ 35,000	\$ 34,393	\$ 35,000
57839	Main St. Signage Grants	\$ 8,500	\$ 1,068	\$ 8,000	\$ 1,000	\$ 5,000

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
57900	Downtown Maint/Improvement	\$ 17,178	\$ 24,544	\$ 20,000	\$ 18,275	\$ 13,000
Total		\$ 156,938	\$ 159,306	\$ 175,475	\$ 153,081	\$ 173,364
Total Expenses General Fund		\$ 32,079,499	\$31,895,034	\$ 35,006,746	\$ 34,607,764	\$ 35,156,972

116 Debt Service Fund

41101	Current Property Taxes	\$ 1,444,932	\$ 1,472,096	\$ 2,029,400	\$ 2,042,746	\$ 2,037,091
41102	Delinquent Property Taxes	\$ 1,849	\$ 3,791	\$ 15,000	\$ 2,440	\$ 10,000
41103	Tax Penalty & Interest	\$ 11,261	\$ 17,609	\$ 15,000	\$ 17,949	\$ 15,000
42602	Interest Income	\$ 5,174	\$ 46,674	\$ 10,000	\$ 24,528	\$ 10,000
43501	Transfer from General Fund	\$ 288,250	\$ 288,250	\$ -	\$ -	\$ -
43503	Transfer from Utility Fund	\$ 663,300	\$ 593,413	\$ 590,363	\$ 590,363	\$ 590,363
Total Revenues		\$ 2,411,068	\$ 2,421,833	\$ 2,659,763	\$ 2,678,026	\$ 2,662,454

1161 Debt Payments-Debt Service

81010	Bond Principal Payments	\$ 1,245,221	\$ 1,255,000	\$ 1,420,000	\$ 1,340,000	\$ 1,465,000
81020	Bond Interest Payments	\$ 1,147,891	\$ 1,108,704	\$ 1,239,755	\$ 1,317,179	\$ 1,197,454
Total		\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454
Total Expenses Debt Service Fund		\$ 2,393,112	\$ 2,363,704	\$ 2,659,755	\$ 2,657,179	\$ 2,662,454

220 Utility Fund

40101	Water Revenue	\$ 14,162,401	\$15,240,705	\$17,000,000	\$16,413,490	\$ 20,060,000
40102	Water Sales - Tenaska	\$ 1,160,611	\$ 1,426,215	\$ 1,300,000	\$ 1,495,606	\$ 1,300,000
40103	Water - Tenaska Raw Water Charge	\$ 638,481	\$ 638,481	\$ 670,400	\$ 638,481	\$ 700,000
40104	Water - Tenaska Fixed Payment	\$ 711,000	\$ 711,000	\$ 642,500	\$ 711,000	\$ 642,500
40142	Water Sales - Ellis/Estell	\$ 1,987,130	\$ 2,129,559	\$ 2,268,000	\$ 2,847,550	\$ 2,300,000
40201	Wastewater Revenue	\$ 9,515,628	\$10,225,961	\$11,012,500	\$11,189,113	\$ 13,000,000
40301	Water Taps	\$ 282,533	\$ 156,108	\$ 266,600	\$ 149,047	\$ 200,000
40302	Wastewater Taps	\$ 123,543	\$ 66,870	\$ 80,000	\$ 74,624	\$ 80,000
40801	Penalties - Water	\$ 79,669	\$ 87,061	\$ 76,000	\$ 118,170	\$ 76,000
40802	Penalties - Wastewater	\$ 62,168	\$ 63,644	\$ 53,000	\$ 85,940	\$ 53,000
41708	Miscellaneous Permits	\$ 600	\$ 100	\$ -	\$ 400	\$ -
41901	Reconnect Fees	\$ 57,600	\$ 88,770	\$ 60,000	\$ 102,240	\$ 60,000
41902	Service Connect Fees	\$ 55,720	\$ 46,150	\$ 48,000	\$ 41,145	\$ 48,000
41908	Returned Check Fees	\$ 2,975	\$ 1,900	\$ 2,000	\$ 4,440	\$ 2,000
41916	Use of City Equipment or Labor	\$ 10,087	\$ 18,009	\$ 4,000	\$ 17,537	\$ 4,000
41980	Card Processing Fees	\$ 122,858	\$ 141,962	\$ 110,000	\$ 160,804	\$ 174,000
41990	Portal Service	\$ 4,462	\$ 5,312	\$ 3,000	\$ 6,465	\$ 12,000
42602	Interest Income	\$ 29,216	\$ 486,190	\$ 300,000	\$ 353,000	\$ 300,000
42645	Interest - Nov '02 I&S	\$ 8,323	\$ 50,379	\$ 2,000	\$ 60,706	\$ 2,000
42647	Interest - Wtr 2007 I & S	\$ 3,351	\$ 20,283	\$ 7,500	\$ 24,441	\$ 7,500
42648	Interest - Wtr 2007 Reserve	\$ 471	\$ 2,852	\$ 1,250	\$ 3,437	\$ 1,250
42801	Grants	\$ 8,640,069	\$ -	\$ -	\$ -	\$ -
42809	Tenaska Line Maintenance Reimb	\$ 4,939	\$ 7,587	\$ 20,000	\$ 10,805	\$ 20,000
43201	Miscellaneous Revenues	\$ 311,189	\$ 7,266	\$ 100,000	\$ 91,504	\$ 50,000
43202	Over/Short	\$ 86	\$ 31	\$ -	\$ 21	\$ -
43405	Charge to Solid Waste	\$ 48,358	\$ 54,668	\$ 56,256	\$ 56,256	\$ 63,222

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
43501	Transfer from General Fund	\$ -	\$ 32,103	\$ -	\$ -	\$ -
43509	Transfer from CIP	\$ -	\$ 132,402	\$ -	\$ 108,894	\$ -
Total Revenues		\$ 37,965,035	\$ 31,841,568	\$ 34,083,006	\$ 34,765,117	\$ 39,155,472

1220 Nondepartmental Water

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 82,570	\$ -	\$ 268,460
52280	Disaster - Materials/Supplies	\$ -	\$ -	\$ -	\$ 46,545	\$ -
55070	Purchased Services/Contracts	\$ 9,500	\$ -	\$ 50,000	\$ 22,750	\$ 50,000
56010	Insurance Policies - other than Auto	\$ 65,399	\$ 65,399	\$ 75,501	\$ 69,283	\$ 113,853
56012	Insurance Policies - Auto	\$ 13,542	\$ 10,000	\$ 16,368	\$ 16,309	\$ 16,368
56060	Retiree Health Insur Premiums	\$ 40,200	\$ 40,200	\$ 34,950	\$ 34,950	\$ 45,150
56120	Miscellaneous Expense	\$ -	\$ -	\$ 50,000	\$ 214,918	\$ -
89603	Franchise Fee for use of Streets	\$ 748,325	\$ 741,738	\$ 874,940	\$ 874,940	\$ 1,036,779
91230	Transfer to CIP Program	\$ 650,000	\$ 4,498,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
91240	Transfer to General Fund	\$ 15,240	\$ 86,215	\$ 5,927	\$ 5,927	\$ 4,850
91260	Transfer to Debt Service	\$ 663,300	\$ 593,413	\$ 590,363	\$ 590,363	\$ 590,363
91400	Depreciation Expense	\$ 2,146,356	\$ 2,245,975	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 1,177,879	\$ 1,262,087	\$ 1,476,747	\$ 1,476,747	\$ 1,692,279
93388	Admin Costs Fleet	\$ 110,124	\$ 103,315	\$ 93,947	\$ 93,947	\$ 92,264
93640	Admin Costs IT Operations	\$ 366,033	\$ 415,985	\$ 535,838	\$ 535,838	\$ 509,970
93720	Admin Costs Plan/Develop	\$ 1,025,088	\$ 1,174,080	\$ 1,223,452	\$ 1,223,452	\$ 1,241,706
94306	Transfer - Equip Replace Fund	\$ 107,816	\$ 187,704	\$ 224,404	\$ 224,404	\$ 186,366
94309	Transfer - Computer Replace Fd	\$ 28,885	\$ 33,970	\$ 52,152	\$ 52,152	\$ 28,359
99100	Future Appropriations	\$ -	\$ -	\$ 75,000	\$ -	\$ 100,000
Total		\$ 7,167,687	\$ 11,458,081	\$ 7,962,159	\$ 7,889,435	\$ 8,476,767

1221 Nondepartmental Wastewater

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 86,870	\$ -	\$ 32,775
52280	Disaster - Materials/Supplies	\$ -	\$ -	\$ -	\$ 608,608	\$ -
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
56010	Insurance Policies - other than Auto	\$ 59,481	\$ 59,481	\$ 75,500	\$ 69,283	\$ 69,332
56012	Insurance Policies - Auto	\$ 17,190	\$ 10,000	\$ 17,094	\$ 17,035	\$ 18,000
56060	Retiree Health Insur Premiums	\$ 19,800	\$ 19,800	\$ 30,000	\$ 30,000	\$ 19,800
89603	Franchise Fee for use of Streets	\$ 400,000	\$ 400,000	\$ 446,620	\$ 446,620	\$ 526,520
91230	Transfer to CIP Program	\$ 2,144,870	\$ 7,602,000	\$ 2,500,000	\$ 2,920,000	\$ 2,500,000
91240	Transfer to General Fund	\$ 31,700	\$ 13,280	\$ 7,177	\$ 7,177	\$ 7,177
91400	Depreciation Expense	\$ 1,974,679	\$ 2,224,052	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 909,473	\$ 932,955	\$ 818,405	\$ 818,405	\$ 960,653
93388	Admin Costs Fleet	\$ 66,891	\$ 57,944	\$ 48,116	\$ 48,116	\$ 46,641
93640	Admin Costs IT Operations	\$ 297,112	\$ 335,760	\$ 339,367	\$ 339,367	\$ 289,357
93720	Admin Costs Plan/Develop	\$ 1,025,088	\$ 1,174,080	\$ 1,223,452	\$ 1,223,452	\$ 1,241,706
94306	Transfer - Equip Replace Fund	\$ 246,654	\$ 313,549	\$ 410,420	\$ 410,420	\$ 521,030
94309	Transfer - Computer Replace Fd	\$ 22,143	\$ 52,617	\$ 44,482	\$ 44,482	\$ 32,898
99100	Future Appropriations	\$ -	\$ -	\$ 75,000	\$ -	\$ 50,000
Total		\$ 7,215,081	\$ 13,195,518	\$ 6,172,503	\$ 6,982,965	\$ 6,365,889

212 Utility Billing

51111	Salaries - Full Time	\$ 225,100	\$ 235,260	\$ 239,788	\$ 239,616	\$ 243,060
51118	Salaries - Part Time	\$ 14,655	\$ 12,441	\$ 19,147	\$ 7,564	\$ 16,349
51121	Longevity	\$ 2,439	\$ 2,638	\$ 2,928	\$ 2,643	\$ 2,880
51126	License Pay (Certification/Bilingual)	\$ 1,205	\$ 1,200	\$ 1,200	\$ 1,205	\$ 1,200

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51130	Overtime	\$ 146	\$ 727	\$ 1,000	\$ 747	\$ 1,000
51201	TMRS Retirement	\$ 29,329	\$ 384,524	\$ 48,422	\$ 49,385	\$ 50,400
51202	Health Insurance	\$ 193,943	\$ 192,377	\$ 51,586	\$ 41,208	\$ 41,219
51203	Disability Insurance	\$ 105	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 365	\$ 380	\$ 400	\$ 302	\$ 321
51205	Medicare Tax	\$ 3,265	\$ 3,387	\$ 3,833	\$ 3,439	\$ 3,839
51206	Unemployment Comp Insur	\$ 54	\$ 56	\$ 58	\$ 733	\$ 753
52010	Office Supplies	\$ 1,335	\$ 3,817	\$ 2,800	\$ 4,259	\$ 2,800
52020	Postage	\$ 56,559	\$ 64,366	\$ 58,000	\$ 56,727	\$ 58,000
52200	Non Capital Equipment Purchases	\$ 2,690	\$ 321	\$ 2,000	\$ 130	\$ 2,000
52410	Customer Education Supplies	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200
54010	Office Equipment Maintenance	\$ -	\$ -	\$ 500	\$ -	\$ 500
54180	Maint - Drive Thru Pymnt Window	\$ -	\$ 165	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ 15	\$ 21	\$ 100	\$ 24	\$ 100
55070	Purchased Services/Contracts	\$ -	\$ -	\$ 2,100	\$ -	\$ 2,100
55080	Travel & Training	\$ -	\$ -	\$ 2,500	\$ 150	\$ 2,500
55172	Bill Services Supp/Mail	\$ 14,516	\$ 15,955	\$ 11,000	\$ 14,546	\$ 14,000
55236	Public Communications/City Connection	\$ 2,324	\$ 2,245	\$ 10,000	\$ 2,177	\$ 10,000
55510	Bank/Paying Agent Fees	\$ 128,961	\$ 146,570	\$ 100,000	\$ 132,476	\$ 174,000
55575	Software - Support Services	\$ 1,132	\$ -	\$ 4,000	\$ -	\$ 4,000
Total		\$ 231,595	\$ 681,696	\$ 562,562	\$ 557,332	\$ 632,221
2201 Debt Payments-Water						
80010	Series 2018 Principal	\$ 1,200,000	\$ 1,265,000	\$ 1,325,000	\$ 1,325,000	\$ 1,390,000
80070	2024 TRA Contr Rev Bonds - Principal	\$ -	\$ -	\$ -	\$ -	\$ 170,000
80110	Series 2018 Interest	\$ 1,617,062	\$ 1,586,058	\$ 1,532,613	\$ 1,532,613	\$ 1,466,363
80170	2024 TRA Contr Rev Bonds - Interest	\$ -	\$ -	\$ -	\$ 53,900	\$ 381,167
Total		\$ 2,817,062	\$ 2,851,058	\$ 2,857,613	\$ 2,911,513	\$ 3,407,530
2211 Debt Payments-Wastewater						
80060	Rev Bonds, 2022 Series Wastewater - Principal	\$ 705,000	\$ 380,000	\$ 395,000	\$ 395,000	\$ 415,000
80160	Rev Bonds, 2022 Series Wastewater - Interest	\$ 304,351	\$ 520,801	\$ 602,350	\$ 602,350	\$ 586,550
81014	Share of '12 GO Ref (ref '02) - Principal	\$ 449,779	\$ -	\$ -	\$ -	\$ -
81024	Share of '12 GO Ref (ref 02) - Interest	\$ 12,723	\$ -	\$ -	\$ -	\$ -
Total		\$ 1,471,853	\$ 900,801	\$ 997,350	\$ 997,350	\$ 1,001,550
360 Surface Water Plant						
79010	Plant Operations	\$ 4,200,082	\$ 4,737,367	\$ 5,781,227	\$ 6,631,040	\$ 7,816,390
79020	Raw Water Purchase	\$ 1,576,126	\$ 1,703,767	\$ 1,700,000	\$ 1,489,532	\$ 1,700,000
Total		\$ 5,776,208	\$ 6,441,134	\$ 7,481,227	\$ 8,120,572	\$ 9,516,390
361 Water Production						
51111	Salaries - Full Time	\$ 154,659	\$ 152,095	\$ 156,812	\$ 161,913	\$ 164,300
51121	Longevity	\$ 1,428	\$ 1,444	\$ 1,440	\$ 1,449	\$ 1,536
51124	Allowances-Clothing/Cell Phone	\$ 2,169	\$ 1,785	\$ 1,440	\$ 2,109	\$ 2,160
51126	License Pay (Certification/Bilingual)	\$ 1,958	\$ 1,950	\$ 1,950	\$ 1,958	\$ 1,950
51130	Overtime	\$ 24,700	\$ 65,873	\$ 40,000	\$ 39,334	\$ 45,000
51201	TMRS Retirement	\$ 36,047	\$ 44,128	\$ 39,867	\$ 41,729	\$ 43,657
51202	Health Insurance	\$ 30,660	\$ 27,633	\$ 30,603	\$ 28,900	\$ 30,603
51203	Disability Insurance	\$ 406	\$ 301	\$ 141	\$ 231	\$ 141
51204	Workers Comp Insur	\$ 3,463	\$ 3,761	\$ 3,410	\$ 2,831	\$ 2,948
51205	Medicare Tax	\$ 2,477	\$ 3,070	\$ 2,926	\$ 2,802	\$ 3,119

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
51206	Unemployment Comp Insur	\$ 27	\$ 36	\$ 38	\$ 357	\$ 488
51999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 59,177
52010	Office Supplies	\$ 641	\$ 483	\$ 1,200	\$ 1,737	\$ 1,200
52020	Postage	\$ 60	\$ -	\$ 100	\$ -	\$ 100
52030	Clothing	\$ 2,154	\$ 3,241	\$ 2,135	\$ 3,053	\$ 2,134
52031	Clothing - Safety Gear	\$ 573	\$ 790	\$ 1,434	\$ 1,667	\$ 1,494
52040	Fuel	\$ 11,498	\$ 15,268	\$ 20,000	\$ 17,464	\$ 20,000
52050	Minor Tools/Instruments	\$ 1,313	\$ 977	\$ 3,000	\$ 2,090	\$ 3,000
52060	Cleaning Supplies	\$ 457	\$ 875	\$ 750	\$ 1,094	\$ 750
52070	Chemical Supplies	\$ 74,353	\$ 81,101	\$ 160,550	\$ 83,513	\$ 161,900
52090	Botanical/Agricultural	\$ 189	\$ -	\$ 500	\$ -	\$ 500
52130	Other Supplies	\$ -	\$ 8	\$ 250	\$ 48	\$ 250
52200	Non Capital Equipment Purchases	\$ 1,920	\$ 765	\$ 3,000	\$ 2,910	\$ 3,000
52410	Customer Education Supplies	\$ 780	\$ -	\$ 2,000	\$ 989	\$ 1,000
53010	Building Maintenance	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
53060	Maint.-Wells/Tank/Booster	\$ 414,994	\$ 520,296	\$ 250,000	\$ 527,719	\$ 300,000
53070	Maint-Sewer Plant/Lift Station	\$ -	\$ 252	\$ -	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 1,428	\$ 1,162	\$ 1,500	\$ 3,380	\$ 5,000
54040	Vehicle and Equipment Maintenance	\$ 7,100	\$ 5,675	\$ 7,500	\$ 11,682	\$ 8,000
54130	SCADA Maintenance	\$ -	\$ 16,202	\$ 20,000	\$ 75	\$ 15,000
55030	Long Distance/Circuit Ch	\$ 19	\$ 17	\$ 50	\$ 45	\$ 80
55034	Communication & Data Services	\$ 769	\$ 1,385	\$ 2,300	\$ 1,301	\$ 2,300
55040	Electric	\$ 414,730	\$ 435,135	\$ 436,200	\$ 408,003	\$ 436,200
55050	Gas Heating	\$ 1,633	\$ 2,732	\$ 3,500	\$ 1,736	\$ 2,000
55070	Purchased Services/Contracts	\$ 21,224	\$ 534,452	\$ 20,000	\$ 520,603	\$ -
55080	Travel & Training	\$ 1,065	\$ 1,131	\$ 1,903	\$ 2,676	\$ 1,675
55090	Memberships/Subscriptions	\$ 210	\$ 140	\$ 244	\$ -	\$ 244
55137	Bluebonnet Water Conserv. Dist	\$ 13,478	\$ 14,996	\$ 24,840	\$ 18,527	\$ 24,840
55195	Cellular Phone Charges	\$ 281	\$ 1	\$ 480	\$ -	\$ 480
55700	Testing - TCEQ Fees	\$ 58,350	\$ 58,939	\$ 68,850	\$ 61,333	\$ 65,850
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ 140,000	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 680,000	\$ -	\$ 491,055
90300	New Vehicle & Equipment Purchases	\$ -	\$ 16,500	\$ -	\$ -	\$ -
Total		\$ 1,287,216	\$ 2,014,599	\$ 1,991,913	\$ 2,095,258	\$ 1,904,131

362 Water Distribution

51111	Salaries - Full Time	\$ 553,630	\$ 599,973	\$ 698,065	\$ 640,897	\$ 732,399
51121	Longevity	\$ 2,780	\$ 2,958	\$ 3,360	\$ 3,056	\$ 3,840
51124	Allowances-Clothing/Cell Phone	\$ 2,781	\$ 2,340	\$ 2,160	\$ 2,892	\$ 2,880
51126	License Pay (Certification/Bilingual)	\$ 5,819	\$ 10,075	\$ 13,950	\$ 10,571	\$ 10,950
51130	Overtime	\$ 55,077	\$ 69,709	\$ 70,000	\$ 97,931	\$ 85,000
51201	TMRS Retirement	\$ 119,736	\$ 132,569	\$ 155,705	\$ 152,432	\$ 169,607
51202	Health Insurance	\$ 104,606	\$ 113,291	\$ 152,623	\$ 120,309	\$ 143,497
51203	Disability Insurance	\$ 1,207	\$ 1,029	\$ 1,134	\$ 1,311	\$ 706
51204	Workers Comp Insur	\$ 9,163	\$ 9,159	\$ 11,175	\$ 8,503	\$ 9,623
51205	Medicare Tax	\$ 8,406	\$ 9,200	\$ 11,426	\$ 10,301	\$ 12,117
51206	Unemployment Comp Insur	\$ 1,517	\$ 182	\$ 157	\$ 1,975	\$ 2,039
51999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 59,177
52010	Office Supplies	\$ 1,172	\$ 1,513	\$ 2,000	\$ 2,751	\$ 2,500
52030	Clothing	\$ 10,889	\$ 13,168	\$ 10,955	\$ 10,469	\$ 10,954
52031	Clothing - Safety Gear	\$ 6,267	\$ 7,179	\$ 7,456	\$ 8,458	\$ 7,776
52040	Fuel	\$ 46,125	\$ 41,614	\$ 45,000	\$ 40,982	\$ 45,000

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52050	Minor Tools/Instruments	\$ 10,597	\$ 9,816	\$ 12,000	\$ 12,902	\$ 12,000
52060	Cleaning Supplies	\$ 1,997	\$ 2,992	\$ 2,000	\$ 4,249	\$ 2,500
52100	Traffic Supplies	\$ 2,274	\$ 1,656	\$ 1,500	\$ 2,860	\$ 1,500
52130	Other Supplies	\$ 19	\$ -	\$ -	\$ -	\$ -
52150	Water Tap Supplies	\$ 203,253	\$ 106,191	\$ 180,000	\$ 143,033	\$ 150,000
52200	Non Capital Equipment Purchases	\$ 8,052	\$ -	\$ 16,380	\$ 12,899	\$ 15,920
53020	Water Line Maintenance	\$ 181,377	\$ 277,793	\$ 300,000	\$ 301,978	\$ 350,000
53025	Tenaska Water Line Maintenance	\$ -	\$ -	\$ 36,421	\$ 1,268	\$ 36,421
53050	Maint-Street/Curbs/Gutters	\$ 90,315	\$ 81,987	\$ 120,000	\$ 125,242	\$ 150,000
54020	Maint - Mach/Tools/Instruments	\$ 4,591	\$ 3,227	\$ 5,000	\$ 3,034	\$ 5,000
54040	Vehicle and Equipment Maintenance	\$ 32,026	\$ 18,986	\$ 45,570	\$ 41,740	\$ 45,570
54042	Meters - Change Out Program	\$ 19,932	\$ 300	\$ -	\$ -	\$ -
54050	Maintenance of Meters	\$ 15,596	\$ 96,111	\$ 62,000	\$ 75,226	\$ 75,000
54070	Maintenance of Fire Hydrants	\$ 20,223	\$ 24,789	\$ 17,000	\$ 28,949	\$ 35,000
55030	Long Distance/Circuit Ch	\$ 17	\$ 11	\$ 20	\$ 8	\$ 20
55034	Communication & Data Services	\$ 2,279	\$ 2,089	\$ 3,192	\$ 2,279	\$ 3,192
55080	Travel & Training	\$ 6,644	\$ 19,315	\$ 16,500	\$ 13,210	\$ 17,920
55090	Memberships/Subscriptions	\$ 6,221	\$ 5,112	\$ 7,388	\$ 6,300	\$ 7,963
55195	Cellular Phone Charges	\$ 2,312	\$ 2,522	\$ 1,920	\$ 2,736	\$ 1,920
69020	Cap. Mach/Tools/Equip	\$ 7,733	\$ -	\$ -	\$ 7,981	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 213,352	\$ -	\$ 50,000
90300	New Vehicle & Equipment Purchases	\$ 86,000	\$ -	\$ -	\$ 213,352	\$ -

Total	\$ 1,630,633	\$ 1,666,855	\$ 2,225,409	\$ 2,112,084	\$ 2,257,991
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363 Wastewater Collection

51111	Salaries - Full Time	\$ 491,490	\$ 474,377	\$ 487,771	\$ 497,443	\$ 516,821
51121	Longevity	\$ 3,197	\$ 2,808	\$ 2,880	\$ 2,848	\$ 3,360
51124	Allowances-Clothing/Cell Phone	\$ 2,501	\$ 1,800	\$ 1,800	\$ 1,808	\$ 1,800
51126	License Pay (Certification/Bilingual)	\$ 1,808	\$ 4,408	\$ 4,800	\$ 4,740	\$ 4,200
51130	Overtime	\$ 19,117	\$ 23,325	\$ 25,000	\$ 38,136	\$ 25,000
51201	TMRS Retirement	\$ 101,009	\$ 100,203	\$ 103,254	\$ 110,009	\$ 111,951
51202	Health Insurance	\$ 87,701	\$ 82,763	\$ 92,753	\$ 78,861	\$ 93,768
51203	Disability Insurance	\$ 1,185	\$ 1,180	\$ 1,181	\$ 1,889	\$ 1,181
51204	Workers Comp Insur	\$ 6,725	\$ 6,350	\$ 6,739	\$ 5,596	\$ 5,761
51205	Medicare Tax	\$ 7,089	\$ 6,944	\$ 7,579	\$ 7,495	\$ 7,998
51206	Unemployment Comp Insur	\$ 1,031	\$ 116	\$ 102	\$ 1,468	\$ 1,331
52010	Office Supplies	\$ 197	\$ 245	\$ 500	\$ 269	\$ 500
52030	Clothing	\$ 6,535	\$ 5,715	\$ 6,417	\$ 6,527	\$ 6,417
52031	Clothing - Safety Gear	\$ 3,651	\$ 2,995	\$ 3,728	\$ 5,276	\$ 3,888
52040	Fuel	\$ 57,232	\$ 47,111	\$ 57,000	\$ 48,457	\$ 57,000
52050	Minor Tools/Instruments	\$ 3,346	\$ 1,678	\$ 3,000	\$ 2,614	\$ 3,000
52060	Cleaning Supplies	\$ 1,349	\$ 1,236	\$ 1,200	\$ 2,466	\$ 1,600
52070	Chemical Supplies	\$ 3,163	\$ 6,778	\$ 6,800	\$ 2,977	\$ 6,800
52100	Traffic Supplies	\$ 118	\$ 138	\$ 400	\$ 28	\$ 400
52170	Sewer Tap Supplies	\$ 16,544	\$ 20,034	\$ 25,000	\$ 18,926	\$ 35,000
52200	Non Capital Equipment Purchases	\$ 1,010	\$ 850	\$ 3,000	\$ 2,043	\$ 3,000
53030	Sewer Line Maintenance	\$ 271,606	\$ 227,621	\$ 250,000	\$ 204,809	\$ 250,000
53070	Maint-Sewer Plant/Lift Station	\$ 118,070	\$ 118,193	\$ 180,000	\$ 251,614	\$ 225,000
54020	Maint - Mach/Tools/Instruments	\$ 5,535	\$ 6,610	\$ 7,000	\$ 3,417	\$ 7,000
54040	Vehicle and Equipment Maintenance	\$ 46,257	\$ 44,805	\$ 43,400	\$ 141,751	\$ 45,000
54130	SCADA Maintenance	\$ 9,897	\$ 77,239	\$ 15,000	\$ 4,343	\$ 15,000
54999	Decision Packages for Discussion	\$ -	\$ -	\$ 329,668	\$ -	\$ -

Account		21-22	22-23	23-24	23-24	24-25
		Actuals	Actuals	Budget	Actuals	Budget
55010	Rental of Equipment	\$ -	\$ -	\$ 500	\$ 45,966	\$ 5,000
55020	Lease of Land	\$ -	\$ -	\$ -	\$ -	\$ -
55030	Long Distance/Circuit Ch	\$ -	\$ 7	\$ 30	\$ 15	\$ 20
55034	Communication & Data Services	\$ 2,315	\$ 2,431	\$ 3,216	\$ 2,719	\$ 3,216
55040	Electric	\$ 105,827	\$ 119,805	\$ 128,400	\$ 126,379	\$ 128,400
55070	Purchased Services/Contracts	\$ 21,003	\$ 11,826	\$ -	\$ 1,054	\$ -
55080	Travel & Training	\$ 4,159	\$ 7,592	\$ 10,000	\$ 5,087	\$ 10,861
55090	Memberships/Subscriptions	\$ 868	\$ 879	\$ 1,278	\$ 711	\$ 742
55195	Cellular Phone Charges	\$ 929	\$ 1,047	\$ 1,440	\$ 1,248	\$ 1,440
55999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 150,000
69020	Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ 28,509	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ 269,104	\$ -
Total		\$ 1,402,463	\$ 1,409,110	\$ 1,810,836	\$ 1,926,602	\$ 1,732,455

364 A J Brown WW Treatment Plant

51111	Salaries - Full Time	\$ 179,681	\$ 157,297	\$ 180,442	\$ 185,007	\$ 189,885
51121	Longevity	\$ 806	\$ 308	\$ 480	\$ 490	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 1,731	\$ 929	\$ 900	\$ 1,506	\$ 1,500
51130	Overtime	\$ 8,407	\$ 18,700	\$ 20,000	\$ 24,408	\$ 20,000
51201	TMRS Retirement	\$ 37,143	\$ 35,047	\$ 39,903	\$ 42,647	\$ 43,081
51202	Health Insurance	\$ 48,316	\$ 39,433	\$ 50,487	\$ 36,950	\$ 40,216
51203	Disability Insurance	\$ 480	\$ -	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 3,230	\$ 2,995	\$ 3,415	\$ 2,894	\$ 2,908
51205	Medicare Tax	\$ 2,548	\$ 2,410	\$ 2,929	\$ 2,914	\$ 3,079
51206	Unemployment Comp Insur	\$ 414	\$ 53	\$ 55	\$ 698	\$ 712
52010	Office Supplies	\$ 242	\$ 240	\$ 300	\$ 468	\$ 200
52030	Clothing	\$ 3,117	\$ 3,966	\$ 3,718	\$ 3,537	\$ 3,718
52031	Clothing - Safety Gear	\$ 1,542	\$ 2,573	\$ 2,366	\$ 2,657	\$ 2,466
52040	Fuel	\$ 6,798	\$ 6,414	\$ 7,500	\$ 9,013	\$ 7,500
52050	Minor Tools/Instruments	\$ 1,296	\$ 818	\$ 700	\$ 855	\$ 700
52060	Cleaning Supplies	\$ 1,185	\$ 1,789	\$ 1,100	\$ 1,927	\$ 1,200
52070	Chemical Supplies	\$ 101,947	\$ 134,401	\$ 204,350	\$ 143,296	\$ 194,950
52200	Non Capital Equipment Purchases	\$ -	\$ 1,105	\$ 1,500	\$ 555	\$ 1,500
53010	Building Maintenance	\$ -	\$ -	\$ 100	\$ 20	\$ 100
53070	Maint-Sewer Plant/Lift Station	\$ 24,498	\$ 69,157	\$ 87,000	\$ 66,131	\$ 87,000
54020	Maint - Mach/Tools/Instruments	\$ 124	\$ 64	\$ 1,000	\$ 227	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 10,640	\$ 5,494	\$ 9,765	\$ 4,615	\$ 7,000
54130	SCADA Maintenance	\$ -	\$ 8,013	\$ 2,000	\$ 2,093	\$ 2,000
55010	Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 57	\$ 22	\$ 40	\$ 8	\$ 10
55034	Communication & Data Services	\$ 456	\$ 456	\$ 480	\$ 486	\$ 480
55040	Electric	\$ 281,632	\$ 276,525	\$ 325,000	\$ 244,547	\$ 325,000
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ -	\$ 25,000
55080	Travel & Training	\$ 1,607	\$ 3,142	\$ 1,850	\$ 2,660	\$ 1,961
55090	Memberships/Subscriptions	\$ 1,199	\$ 280	\$ 350	\$ -	\$ -
55195	Cellular Phone Charges	\$ 1,289	\$ 1,185	\$ 1,440	\$ 1,239	\$ 1,440
55580	Sludge Removal	\$ 111,737	\$ 92,179	\$ 122,500	\$ 85,995	\$ 122,500
55700	Testing - TCEQ Fees	\$ 28,532	\$ 30,517	\$ 51,650	\$ 28,373	\$ 51,650
Total		\$ 860,654	\$ 895,511	\$ 1,123,820	\$ 896,216	\$ 1,139,976

364.1 Operations of SHSU reclaimed WW

55070	Purchased Services/Contracts	\$ 720	\$ -	\$ -	\$ -	\$ -
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Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Total		\$ 720	\$ 0	\$ 0	\$ 0	\$ 0
365	N B Davidson WW Treatment Plant					
51111	Salaries - Full Time	\$ 135,399	\$ 113,613	\$ 152,195	\$ 132,178	\$ 159,641
51121	Longevity	\$ 451	\$ 341	\$ 480	\$ 421	\$ 576
51124	Allowances-Clothing/Cell Phone	\$ 50	\$ -	\$ -	\$ 703	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 2,084	\$ 1,500	\$ 1,500	\$ 1,584	\$ 1,500
51130	Overtime	\$ 7,694	\$ 15,655	\$ 10,000	\$ 17,306	\$ 15,000
51201	TMRS Retirement	\$ 28,399	\$ 25,926	\$ 32,459	\$ 30,706	\$ 36,039
51202	Health Insurance	\$ 29,352	\$ 25,540	\$ 40,416	\$ 34,730	\$ 40,804
51203	Disability Insurance	\$ -	\$ 37	\$ -	\$ -	\$ -
51204	Workers Comp Insur	\$ 2,460	\$ 2,216	\$ 2,778	\$ 2,081	\$ 2,434
51205	Medicare Tax	\$ 1,961	\$ 1,745	\$ 2,383	\$ 2,044	\$ 2,576
51206	Unemployment Comp Insur	\$ 295	\$ 53	\$ 46	\$ 556	\$ 593
52010	Office Supplies	\$ 225	\$ 126	\$ 200	\$ 217	\$ 150
52030	Clothing	\$ 2,689	\$ 2,572	\$ 2,895	\$ 2,104	\$ 2,894
52031	Clothing - Safety Gear	\$ 1,213	\$ 2,875	\$ 1,864	\$ 2,263	\$ 1,944
52040	Fuel	\$ 4,184	\$ 2,614	\$ 3,500	\$ 5,497	\$ 3,500
52050	Minor Tools/Instruments	\$ 338	\$ 404	\$ 350	\$ 658	\$ 350
52060	Cleaning Supplies	\$ 421	\$ 847	\$ 450	\$ 2,135	\$ 600
52070	Chemical Supplies	\$ 26,183	\$ 37,290	\$ 40,950	\$ 53,772	\$ 57,700
52200	Non Capital Equipment Purchases	\$ 18,679	\$ 589	\$ 1,000	\$ 773	\$ 1,000
53010	Building Maintenance	\$ -	\$ -	\$ 400	\$ -	\$ 400
53070	Maint-Sewer Plant/Lift Station	\$ 95,009	\$ 80,569	\$ 102,700	\$ 401,551	\$ 102,700
54020	Maint - Mach/Tools/Instruments	\$ 106	\$ 1,219	\$ 400	\$ 471	\$ 400
54040	Vehicle and Equipment Maintenance	\$ 2,161	\$ 5,209	\$ 4,883	\$ 3,838	\$ 4,883
54130	SCADA Maintenance	\$ 104	\$ -	\$ 2,000	\$ -	\$ 2,000
55010	Rental of Equipment	\$ -	\$ 90	\$ 500	\$ 500	\$ 500
55020	Lease of Land	\$ 1,957	\$ 1,995	\$ 4,000	\$ 2,045	\$ 4,000
55030	Long Distance/Circuit Ch	\$ 1	\$ 2	\$ 20	\$ -	\$ 10
55034	Communication & Data Services	\$ -	\$ -	\$ -	\$ 190	\$ -
55040	Electric	\$ 130,952	\$ 109,834	\$ 125,640	\$ 111,306	\$ 130,000
55050	Gas Heating	\$ 1,612	\$ 3,727	\$ 4,069	\$ 1,863	\$ 4,000
55080	Travel & Training	\$ 1,529	\$ 1,697	\$ 1,664	\$ 1,771	\$ 1,550
55090	Memberships/Subscriptions	\$ 140	\$ 70	\$ 280	\$ 70	\$ -
55195	Cellular Phone Charges	\$ 1,280	\$ 1,174	\$ 1,440	\$ 1,252	\$ 960
55580	Sludge Removal	\$ 24,225	\$ 14,059	\$ 20,000	\$ 10,085	\$ 20,000
55700	Testing - TCEQ Fees	\$ 15,269	\$ 14,396	\$ 24,150	\$ 13,813	\$ 24,150
69020	Cap. Mach/Tools/Equip	\$ 8,132	\$ -	\$ -	\$ -	\$ -
Total		\$ 544,451	\$ 467,984	\$ 585,612	\$ 838,483	\$ 623,574

366	Robinson Creek WW Treatment Plant					
51111	Salaries - Full Time	\$ 156,233	\$ 173,725	\$ 171,727	\$ 162,250	\$ 168,461
51121	Longevity	\$ 1,407	\$ 1,577	\$ 1,728	\$ 1,438	\$ 1,824
51126	License Pay (Certification/Bilingual)	\$ 1,506	\$ 1,500	\$ 1,500	\$ 1,304	\$ 1,500
51130	Overtime	\$ 10,297	\$ 8,373	\$ 9,000	\$ 18,400	\$ 10,000
51201	TMRS Retirement	\$ 33,120	\$ 36,618	\$ 36,371	\$ 36,992	\$ 36,922
51202	Health Insurance	\$ 37,200	\$ 40,775	\$ 40,804	\$ 28,050	\$ 30,603
51203	Disability Insurance	\$ 307	\$ 306	\$ 306	\$ 386	\$ -
51204	Workers Comp Insur	\$ 2,864	\$ 3,130	\$ 3,112	\$ 2,511	\$ 2,492
51205	Medicare Tax	\$ 2,302	\$ 2,521	\$ 2,671	\$ 2,528	\$ 2,639
51206	Unemployment Comp Insur	\$ 35	\$ 36	\$ 47	\$ 473	\$ 609
52010	Office Supplies	\$ -	\$ 138	\$ 200	\$ -	\$ 150

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52030	Clothing	\$ 1,415	\$ 1,975	\$ 2,895	\$ 1,706	\$ 2,894
52031	Clothing - Safety Gear	\$ 1,416	\$ 1,590	\$ 1,860	\$ 1,284	\$ 1,940
52040	Fuel	\$ 5,246	\$ 4,893	\$ 4,500	\$ 3,140	\$ 4,500
52050	Minor Tools/Instruments	\$ 155	\$ 153	\$ 500	\$ 314	\$ 500
52060	Cleaning Supplies	\$ 1,232	\$ 1,240	\$ 800	\$ 870	\$ 800
52070	Chemical Supplies	\$ 9,163	\$ 17,028	\$ 28,700	\$ 31,911	\$ 29,780
52200	Non Capital Equipment Purchases	\$ 241	\$ 1,599	\$ 1,600	\$ 239	\$ 1,000
53070	Maint-Sewer Plant/Lift Station	\$ 231,513	\$ 404,229	\$ 200,000	\$ 118,837	\$ 200,000
53999	Decision Packages for Discussion	\$ -	\$ -	\$ 350,000	\$ -	\$ -
54020	Maint - Mach/Tools/Instruments	\$ 277	\$ -	\$ 300	\$ -	\$ 300
54040	Vehicle and Equipment Maintenance	\$ 5,152	\$ 1,432	\$ 3,255	\$ 4,950	\$ 4,500
54130	SCADA Maintenance	\$ 5,384	\$ -	\$ 2,000	\$ -	\$ 2,000
55010	Rental of Equipment	\$ -	\$ -	\$ 500	\$ -	\$ 500
55030	Long Distance/Circuit Ch	\$ 12	\$ 3	\$ 20	\$ 8	\$ 10
55034	Communication & Data Services	\$ -	\$ -	\$ -	\$ 190	\$ -
55040	Electric	\$ 271,542	\$ 273,929	\$ 337,454	\$ 225,516	\$ 337,454
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 48,376	\$ -
55080	Travel & Training	\$ 195	\$ 255	\$ 1,178	\$ 1,212	\$ 1,061
55090	Memberships/Subscriptions	\$ 1,199	\$ 280	\$ 280	\$ -	\$ -
55195	Cellular Phone Charges	\$ 1,448	\$ 1,326	\$ 1,440	\$ 1,448	\$ 1,440
55580	Sludge Removal	\$ 32,734	\$ 56,963	\$ 56,000	\$ 43,999	\$ 49,000
55700	Testing - TCEQ Fees	\$ 17,449	\$ 17,347	\$ 34,700	\$ 20,337	\$ 34,700
69020	Cap. Mach/Tools/Equip	\$ 110,318	\$ 632	\$ -	\$ 165,003	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 57,000	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ 57,000	\$ -
Total		\$ 941,360	\$ 1,053,572	\$ 1,352,448	\$ 980,671	\$ 927,579

367 Environmental Services

51111	Salaries - Full Time	\$ 139,382	\$ 152,736	\$ 154,234	\$ 112,386	\$ 150,761
51121	Longevity	\$ 520	\$ 623	\$ 816	\$ 602	\$ 672
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 723	\$ 720
51126	License Pay (Certification/Bilingual)	\$ 603	\$ 600	\$ 600	\$ 603	\$ 600
51130	Overtime	\$ 545	\$ -	\$ 600	\$ 228	\$ 500
51201	TMRS Retirement	\$ 27,645	\$ 30,587	\$ 31,036	\$ 23,103	\$ 31,128
51202	Health Insurance	\$ 28,066	\$ 29,944	\$ 30,796	\$ 22,132	\$ 30,963
51204	Workers Comp Insur	\$ 1,417	\$ 1,584	\$ 1,628	\$ 683	\$ 1,235
51205	Medicare Tax	\$ 1,878	\$ 2,065	\$ 2,278	\$ 1,564	\$ 2,224
51206	Unemployment Comp Insur	\$ 26	\$ 36	\$ 29	\$ 234	\$ 367
52010	Office Supplies	\$ 671	\$ 673	\$ 650	\$ 414	\$ 650
52020	Postage	\$ 129	\$ 97	\$ 150	\$ 115	\$ 175
52030	Clothing	\$ 918	\$ 1,023	\$ 1,302	\$ 796	\$ 1,302
52031	Clothing - Safety Gear	\$ 615	\$ 612	\$ 969	\$ 345	\$ 969
52040	Fuel	\$ 2,125	\$ 1,923	\$ 2,500	\$ 2,485	\$ 2,500
52050	Minor Tools/Instruments	\$ 7,271	\$ 8,022	\$ 8,000	\$ 6,685	\$ 8,000
52060	Cleaning Supplies	\$ 542	\$ 535	\$ 665	\$ 657	\$ 665
52070	Chemical Supplies	\$ 26,117	\$ 29,250	\$ 33,500	\$ 29,590	\$ 33,500
52080	Educational	\$ 510	\$ 484	\$ 500	\$ -	\$ 500
52130	Other Supplies	\$ 160	\$ 174	\$ 200	\$ 115	\$ 200
52200	Non Capital Equipment Purchases	\$ 7,000	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000
53010	Building Maintenance	\$ 114	\$ 209	\$ 300	\$ 353	\$ 300
54020	Maint - Mach/Tools/Instruments	\$ 1,374	\$ 1,150	\$ 1,500	\$ 1,501	\$ 1,500
54040	Vehicle and Equipment Maintenance	\$ 179	\$ 1,101	\$ 868	\$ 549	\$ 868

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
55030	Long Distance/Circuit Ch	\$ 23	\$ 15	\$ 20	\$ 14	\$ 20
55070	Purchased Services/Contracts	\$ 13,206	\$ 1,300	\$ 36,300	\$ 8,289	\$ 36,000
55080	Travel & Training	\$ 1,498	\$ 1,773	\$ 4,961	\$ 1,428	\$ 3,261
55090	Memberships/Subscriptions	\$ 733	\$ 779	\$ 874	\$ 342	\$ 672
55120	Mileage & Miscellaneous Meals	\$ 911	\$ 1,454	\$ 1,250	\$ 752	\$ 1,250
55700	Testing - TCEQ Fees	\$ 42,222	\$ 34,641	\$ 53,000	\$ 48,377	\$ 54,475
Total		\$ 307,123	\$ 307,609	\$ 375,246	\$ 270,064	\$ 370,977
368	Meter Reading					
51111	Salaries - Full Time	\$ 117,704	\$ 113,043	\$ 121,889	\$ 144,057	\$ 173,328
51121	Longevity	\$ 944	\$ 1,060	\$ 1,200	\$ 1,146	\$ 1,248
51126	License Pay (Certification/Bilingual)	\$ 603	\$ 600	\$ 600	\$ 603	\$ 600
51130	Overtime	\$ 13,719	\$ 9,970	\$ 13,000	\$ 10,210	\$ 15,000
51201	TMRS Retirement	\$ 25,916	\$ 24,032	\$ 27,026	\$ 31,498	\$ 38,627
51202	Health Insurance	\$ 28,966	\$ 25,644	\$ 30,603	\$ 32,708	\$ 41,579
51203	Disability Insurance	\$ 618	\$ 589	\$ 600	\$ 960	\$ 600
51204	Workers Comp Insur	\$ 2,492	\$ 2,107	\$ 2,313	\$ 2,135	\$ 2,609
51205	Medicare Tax	\$ 1,844	\$ 1,739	\$ 1,985	\$ 2,154	\$ 2,761
51206	Unemployment Comp Insur	\$ 59	\$ 30	\$ 38	\$ 473	\$ 602
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 61,015	\$ -	\$ -
52030	Clothing	\$ 1,627	\$ 1,290	\$ 2,271	\$ 1,471	\$ 2,895
52031	Clothing - Safety Gear	\$ 640	\$ 562	\$ 744	\$ 876	\$ 1,088
52040	Fuel	\$ 9,739	\$ 7,249	\$ 8,000	\$ 8,475	\$ 10,000
52050	Minor Tools/Instruments	\$ 893	\$ 1,623	\$ 1,500	\$ 1,185	\$ 1,500
52999	Decision Packages for Discussion	\$ -	\$ -	\$ 200	\$ -	\$ -
54040	Vehicle and Equipment Maintenance	\$ 589	\$ 195	\$ 7,270	\$ 1,908	\$ 5,000
55080	Travel & Training	\$ 510	\$ -	\$ 1,380	\$ -	\$ 950
55090	Memberships/Subscriptions	\$ 70	\$ 70	\$ -	\$ -	\$ -
55195	Cellular Phone Charges	\$ 484	\$ 442	\$ 1,440	\$ 483	\$ 1,920
55571	Software Project - Special	\$ 3,629	\$ 5,000	\$ 5,400	\$ 15,045	\$ 12,000
55999	Decision Packages for Discussion	\$ -	\$ -	\$ 1,055	\$ -	\$ -
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 46,820	\$ -	\$ -
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ 45,000	\$ -
Total		\$ 211,044	\$ 194,857	\$ 336,349	\$ 300,386	\$ 312,307
382	Street Sweeping					
51111	Salaries - Full Time	\$ 75,268	\$ 79,398	\$ 79,561	\$ 83,535	\$ 84,844
51121	Longevity	\$ 214	\$ 310	\$ 432	\$ 407	\$ 528
51126	License Pay (Certification/Bilingual)	\$ -	\$ 1,200	\$ 1,200	\$ 1,205	\$ 1,200
51130	Overtime	\$ 1,064	\$ 1,890	\$ 2,000	\$ 4,645	\$ 4,000
51201	TMRS Retirement	\$ 14,932	\$ 16,373	\$ 16,449	\$ 18,130	\$ 18,398
51202	Health Insurance	\$ 20,466	\$ 20,789	\$ 20,402	\$ 20,808	\$ 20,817
51204	Workers Comp Insur	\$ 2,197	\$ 2,376	\$ 2,390	\$ 2,081	\$ 2,103
51205	Medicare Tax	\$ 1,058	\$ 1,147	\$ 1,209	\$ 1,260	\$ 1,315
51206	Unemployment Comp Insur	\$ 19	\$ 18	\$ 21	\$ 234	\$ 293
52030	Clothing	\$ 1,743	\$ 1,117	\$ 1,448	\$ 1,377	\$ 1,448
52031	Clothing - Safety Gear	\$ 234	\$ 150	\$ 932	\$ 297	\$ 972
52040	Fuel	\$ 25,893	\$ 20,179	\$ 25,500	\$ 16,266	\$ 25,500
52060	Cleaning Supplies	\$ 184	\$ 166	\$ 129	\$ 177	\$ 129
54040	Vehicle and Equipment Maintenance	\$ 24,121	\$ 27,467	\$ 35,000	\$ 33,620	\$ 35,000
90300	New Vehicle & Equipment Purchases	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Total		\$ 231,393	\$ 172,578	\$ 186,673	\$ 184,041	\$ 196,547

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
384 Drainage Maintenance					
51111 Salaries - Full Time	\$ 66,145	\$ 61,258	\$ 99,196	\$ 90,809	\$ 104,147
51121 Longevity	\$ 19	\$ 74	\$ 144	\$ 83	\$ 240
51126 License Pay (Certification/Bilingual)	\$ -	\$ 828	\$ 1,800	\$ 1,580	\$ 1,800
51130 Overtime	\$ 1,454	\$ 1,399	\$ 3,000	\$ 5,021	\$ 6,000
51201 TMRS Retirement	\$ 13,177	\$ 12,569	\$ 20,592	\$ 19,688	\$ 22,787
51202 Health Insurance	\$ 20,838	\$ 19,089	\$ 30,991	\$ 20,583	\$ 20,685
51203 Disability Insurance	\$ -	\$ 7	\$ -	\$ -	\$ -
51204 Workers Comp Insur	\$ 1,941	\$ 1,824	\$ 2,991	\$ 2,260	\$ 2,603
51205 Medicare Tax	\$ 943	\$ 860	\$ 1,513	\$ 1,285	\$ 1,628
51206 Unemployment Comp Insur	\$ 124	\$ 27	\$ 31	\$ 363	\$ 433
52030 Clothing	\$ 1,971	\$ 1,185	\$ 2,271	\$ 1,064	\$ 2,271
52031 Clothing - Safety Gear	\$ 598	\$ 484	\$ 1,434	\$ 448	\$ 1,494
52040 Fuel	\$ 929	\$ 586	\$ 1,000	\$ 1,063	\$ 1,000
52050 Minor Tools/Instruments	\$ 22	\$ 163	\$ 200	\$ 240	\$ 200
52060 Cleaning Supplies	\$ 491	\$ 302	\$ 250	\$ 226	\$ 250
52130 Other Supplies	\$ 6	\$ 58	\$ 100	\$ 130	\$ 100
52200 Non Capital Equipment Purchases	\$ 553	\$ -	\$ 950	\$ -	\$ 950
53110 Drainage Maintenance	\$ 37,835	\$ 30,876	\$ 115,000	\$ 80,948	\$ 115,000
54040 Vehicle and Equipment Maintenance	\$ 3,825	\$ 1,811	\$ 4,473	\$ 4,396	\$ 6,000
55080 Travel & Training	\$ 500	\$ 500	\$ 1,500	\$ 627	\$ 2,000
90300 New Vehicle & Equipment Purchases	\$ 60,355	\$ -	\$ -	\$ -	\$ -
Total	\$ 211,477	\$ 133,900	\$ 287,436	\$ 230,815	\$ 289,588
Total Expenses Utility Fund	\$ 32,308,019	\$ 43,844,863	\$ 36,309,156	\$ 37,293,787	\$ 39,155,472

224 Solid Waste Fund

40601 Residential Collection	\$ 1,989,897	\$ 2,263,029	\$ 2,400,500	\$ 2,434,039	\$ 2,600,000
40602 Commercial Collection	\$ 2,090,874	\$ 2,472,645	\$ 2,545,000	\$ 2,498,656	\$ 2,750,000
40701 Solid Waste Disposal	\$ 636,469	\$ 834,941	\$ 688,000	\$ 860,123	\$ 735,000
40702 TDCJ - Waste Disposal	\$ 457,104	\$ 728,614	\$ 619,000	\$ 818,142	\$ 675,000
40703 SHSU - Waste Disposal	\$ 113,788	\$ 131,321	\$ 110,000	\$ 132,040	\$ 121,000
40704 Rolloffs	\$ 1,007,656	\$ 1,137,068	\$ 1,074,000	\$ 1,199,155	\$ 1,250,000
40803 Penalties - Solid Waste	\$ 55,644	\$ 64,843	\$ 51,950	\$ 78,398	\$ 52,000
41908 Returned Check Fees	\$ -	\$ -	\$ -	\$ 35	\$ -
41925 Lease of City Property	\$ 10,732	\$ 700	\$ 700	\$ 700	\$ 700
41980 Card Processing Fees	\$ 7,697	\$ 8,614	\$ 6,500	\$ 10,183	\$ 6,500
42602 Interest Income	\$ 19,751	\$ 190,830	\$ 135,000	\$ 245,144	\$ 135,000
43201 Miscellaneous Revenues	\$ 54,318	\$ 34,646	\$ 35,000	\$ 62,176	\$ 35,000
43202 Over/Short	\$ -	\$ -	\$ -	\$ -	\$ -
43536 Transfer from PEB Trust - Medical Fund	\$ -	\$ 3,302	\$ -	\$ -	\$ -

Total Revenues	\$ 6,404,426	\$ 7,870,553	\$ 7,665,650	\$ 8,338,791	\$ 8,360,200
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1224 Nondepartmental Solid Waste Fund

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 59,249	\$ -	\$ 100,948
56010 Insurance Policies - other than Auto	\$ 19,698	\$ 19,698	\$ 23,017	\$ 18,351	\$ 23,706
56012 Insurance Policies - Auto	\$ 52,610	\$ 58,000	\$ 66,060	\$ 65,821	\$ 66,100
56060 Retiree Health Insur Premiums	\$ 80,100	\$ 75,150	\$ 75,150	\$ 75,150	\$ 85,350

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
89603	Franchise Fee for use of Streets	\$ 260,020	\$ 257,620	\$ 305,460	\$ 305,460	\$ 334,408
91240	Transfer to General Fund	\$ 12,720	\$ 12,624	\$ 12,982	\$ 12,980	\$ 12,445
91400	Depreciation Expense	\$ 277,807	\$ 277,378	\$ -	\$ -	\$ -
93170	Admin Cost Reimburse - General	\$ 478,056	\$ 543,602	\$ 455,091	\$ 455,091	\$ 577,904
93230	Admin Costs Wtr Fd(Util Bill)	\$ 48,358	\$ 54,668	\$ 56,256	\$ 56,256	\$ 63,222
93388	Admin Costs Fleet	\$ 200,614	\$ 312,343	\$ 263,924	\$ 263,924	\$ 217,611
93640	Admin Costs IT Operations	\$ 146,866	\$ 145,164	\$ 141,085	\$ 141,085	\$ 166,278
94306	Transfer - Equip Replace Fund	\$ 558,939	\$ 707,344	\$ 769,106	\$ 769,106	\$ 989,982
94309	Transfer - Computer Replace Fd	\$ 21,558	\$ 29,055	\$ 29,088	\$ 29,088	\$ 20,201
99100	Future Appropriations	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Total		\$ 2,157,346	\$ 2,492,646	\$ 2,281,468	\$ 2,192,312	\$ 2,658,155
2241 Debt Payments-Solid Waste Fund						
82111	'15 SW Trnsfr Stn - Principal	\$ 125,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 135,000
82121	'15 SW Trnsfr Stn - Interest	\$ 71,346	\$ 66,947	\$ 77,075	\$ 77,075	\$ 72,525
Total		\$ 196,346	\$ 196,947	\$ 207,075	\$ 207,075	\$ 207,525
373 Commercial Collection						
51111	Salaries - Full Time	\$ 301,567	\$ 313,976	\$ 309,006	\$ 336,307	\$ 333,656
51121	Longevity	\$ 2,780	\$ 3,028	\$ 3,361	\$ 3,564	\$ 3,121
51126	License Pay (Certification/Bilingual)	\$ 603	\$ 4,615	\$ 4,800	\$ 4,770	\$ 4,800
51130	Overtime	\$ 3,283	\$ 6,906	\$ 9,500	\$ 11,758	\$ 11,500
51201	TMRS Retirement	\$ 65,722	\$ 128,908	\$ 64,585	\$ 71,954	\$ 71,714
51202	Health Insurance	\$ 59,340	\$ 34,861	\$ 71,214	\$ 70,801	\$ 72,414
51203	Disability Insurance	\$ 603	\$ 600	\$ 600	\$ 960	\$ 600
51204	Workers Comp Insur	\$ 9,411	\$ 10,197	\$ 10,135	\$ 8,875	\$ 8,726
51205	Medicare Tax	\$ 4,096	\$ 4,459	\$ 4,740	\$ 4,845	\$ 5,123
51206	Unemployment Comp Insur	\$ 679	\$ 73	\$ 76	\$ 911	\$ 975
52010	Office Supplies	\$ 492	\$ 804	\$ 500	\$ 448	\$ 500
52030	Clothing	\$ 4,339	\$ 4,118	\$ 4,966	\$ 4,695	\$ 4,965
52031	Clothing - Safety Gear	\$ 2,775	\$ 3,365	\$ 3,298	\$ 3,225	\$ 3,438
52040	Fuel	\$ 128,827	\$ 125,843	\$ 150,000	\$ 121,148	\$ 154,500
52050	Minor Tools/Instruments	\$ 814	\$ 424	\$ 1,200	\$ 724	\$ 1,200
52060	Cleaning Supplies	\$ 1,253	\$ 812	\$ 1,290	\$ 1,249	\$ 1,450
52130	Other Supplies	\$ 965	\$ 292	\$ 800	\$ 769	\$ 800
52200	Non Capital Equipment Purchases	\$ 3,886	\$ 2,355	\$ 4,500	\$ 4,120	\$ 4,500
52220	Containers	\$ 81,498	\$ 88,191	\$ 48,821	\$ 48,349	\$ 49,868
54020	Maint - Mach/Tools/Instruments	\$ 163	\$ 16	\$ 500	\$ 127	\$ 500
54040	Vehicle and Equipment Maintenance	\$ 124,158	\$ 145,602	\$ 130,000	\$ 160,054	\$ 136,500
54120	Container Maintenance	\$ 32,692	\$ 46,478	\$ 39,430	\$ 39,140	\$ 49,675
55080	Travel & Training	\$ -	\$ 386	\$ 1,500	\$ -	\$ -
55570	Software Annual Maint Agreemnts	\$ 26,936	\$ 29,484	\$ 64,754	\$ 65,022	\$ 69,413
90300	New Vehicle & Equipment Purchases	\$ 166,800	\$ -	\$ -	\$ -	\$ -
Total		\$ 1,023,681	\$ 955,794	\$ 929,576	\$ 963,815	\$ 989,938
374 Solid Waste Disposal						
51111	Salaries - Full Time	\$ 179,610	\$ 193,186	\$ 191,315	\$ 202,218	\$ 204,025
51118	Salaries - Part Time	\$ 15,888	\$ 12,058	\$ 14,956	\$ 12,996	\$ 15,559
51121	Longevity	\$ 894	\$ 980	\$ 1,152	\$ 1,170	\$ 1,344
51126	License Pay (Certification/Bilingual)	\$ 2,501	\$ 3,411	\$ 3,300	\$ 3,314	\$ 3,300
51130	Overtime	\$ 320	\$ 2,125	\$ 2,000	\$ 1,792	\$ 2,000
51201	TMRS Retirement	\$ 35,681	\$ 39,306	\$ 39,100	\$ 42,083	\$ 42,790
51202	Health Insurance	\$ 20,404	\$ 19,556	\$ 20,402	\$ 20,400	\$ 20,402

Account	21-22		22-23		23-24		23-24		24-25	
		Actuals		Actuals		Budget		Actuals		Budget
51203 Disability Insurance	\$	-	\$	6	\$	-	\$	-	\$	-
51204 Workers Comp Insur	\$	299	\$	317	\$	414	\$	266	\$	355
51205 Medicare Tax	\$	2,771	\$	2,985	\$	3,086	\$	3,129	\$	3,283
51206 Unemployment Comp Insur	\$	45	\$	50	\$	49	\$	597	\$	629
51999 Decision Packages for Discussion	\$	-	\$	-	\$	-	\$	-	\$	31,233
52010 Office Supplies	\$	1,568	\$	1,228	\$	2,000	\$	745	\$	2,000
52030 Clothing	\$	1,550	\$	1,714	\$	1,804	\$	1,896	\$	1,804
52031 Clothing - Safety Gear	\$	541	\$	623	\$	646	\$	196	\$	666
52040 Fuel	\$	2,391	\$	6,329	\$	3,000	\$	2,561	\$	4,000
52050 Minor Tools/Instruments	\$	610	\$	516	\$	850	\$	214	\$	500
52060 Cleaning Supplies	\$	1,612	\$	1,920	\$	2,195	\$	2,153	\$	2,175
52070 Chemical Supplies	\$	3,066	\$	2,808	\$	4,880	\$	2,360	\$	5,117
52090 Botanical/Agricultural	\$	1,410	\$	614	\$	1,500	\$	1,089	\$	1,500
52130 Other Supplies	\$	361	\$	503	\$	650	\$	379	\$	650
52200 Non Capital Equipment Purchases	\$	2,464	\$	39,957	\$	7,000	\$	6,109	\$	7,000
53010 Building Maintenance	\$	4,274	\$	1,599	\$	5,000	\$	2,506	\$	5,000
53050 Maint-Street/Curbs/Gutters	\$	148	\$	-	\$	1,500	\$	-	\$	1,500
53100 Transfer Station Maintenance Costs	\$	6,663	\$	6,423	\$	7,500	\$	7,392	\$	7,500
54020 Maint - Mach/Tools/Instruments	\$	1,552	\$	2,290	\$	3,500	\$	650	\$	2,300
54040 Vehicle and Equipment Maintenance	\$	7,446	\$	1,106	\$	3,000	\$	3,640	\$	3,500
55030 Long Distance/Circuit Ch	\$	94	\$	1	\$	100	\$	-	\$	100
55040 Electric	\$	17,773	\$	20,712	\$	30,000	\$	14,726	\$	40,000
55070 Purchased Services/Contracts	\$	21,720	\$	43,796	\$	23,500	\$	10,720	\$	23,500
55080 Travel & Training	\$	1,213	\$	550	\$	1,950	\$	1,696	\$	1,800
55090 Memberships/Subscriptions	\$	908	\$	843	\$	1,700	\$	960	\$	1,861
55195 Cellular Phone Charges	\$	965	\$	884	\$	960	\$	965	\$	960
55510 Bank/Paying Agent Fees	\$	17,504	\$	24,698	\$	13,000	\$	23,581	\$	20,000
55550 Waste Disposal Contract	\$	2,069,529	\$	2,352,624	\$	2,729,500	\$	2,461,178	\$	2,819,600
55650 Yard Waste Contract	\$	19,500	\$	67,385	\$	78,592	\$	93,074	\$	80,000
69020 Cap. Mach/Tools/Equip	\$	-	\$	14,108	\$	-	\$	-	\$	-
Total	\$	2,443,272	\$	2,867,210	\$	3,200,101	\$	2,926,752	\$	3,357,953

375 Residential Collection

51111 Salaries - Full Time	\$	304,963	\$	340,851	\$	334,197	\$	324,583	\$	336,443
51121 Longevity	\$	3,502	\$	3,406	\$	4,032	\$	2,137	\$	2,976
51126 License Pay (Certification/Bilingual)	\$	-	\$	4,650	\$	4,800	\$	4,545	\$	4,800
51130 Overtime	\$	917	\$	1,238	\$	7,500	\$	5,538	\$	7,000
51201 TMRS Retirement	\$	59,355	\$	71,324	\$	69,304	\$	67,965	\$	71,338
51202 Health Insurance	\$	61,200	\$	75,414	\$	81,850	\$	68,511	\$	71,407
51203 Disability Insurance	\$	296	\$	209	\$	-	\$	-	\$	-
51204 Workers Comp Insur	\$	9,283	\$	11,001	\$	10,695	\$	8,311	\$	8,679
51205 Medicare Tax	\$	4,177	\$	4,882	\$	5,086	\$	4,602	\$	5,097
51206 Unemployment Comp Insur	\$	382	\$	80	\$	85	\$	1,374	\$	1,066
52010 Office Supplies	\$	162	\$	167	\$	350	\$	258	\$	350
52030 Clothing	\$	2,778	\$	4,209	\$	5,000	\$	5,896	\$	4,999
52031 Clothing - Safety Gear	\$	2,926	\$	3,885	\$	3,728	\$	3,652	\$	3,888
52040 Fuel	\$	90,572	\$	80,674	\$	110,851	\$	78,016	\$	111,000
52060 Cleaning Supplies	\$	1,241	\$	1,053	\$	645	\$	622	\$	1,450
52120 Reproduction & Printing	\$	575	\$	326	\$	400	\$	-	\$	400
52130 Other Supplies	\$	108	\$	-	\$	600	\$	519	\$	400
52200 Non Capital Equipment Purchases	\$	3,165	\$	-	\$	4,000	\$	3,606	\$	4,000
52220 Containers	\$	88,335	\$	38,800	\$	32,475	\$	32,185	\$	27,050

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
53300 Driveway Repairs	\$ 25	\$ -	\$ 1,000	\$ -	\$ 1,000
54040 Vehicle and Equipment Maintenance	\$ 112,084	\$ 117,276	\$ 109,446	\$ 101,470	\$ 117,955
55080 Travel & Training	\$ -	\$ -	\$ 1,500	\$ -	\$ -
55570 Software Annual Maint Agreements	\$ 27,725	\$ 29,484	\$ -	\$ -	\$ -
69040 Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 779,906
Total	\$ 773,771	\$ 788,929	\$ 787,544	\$ 713,791	\$ 1,561,204

377 Recycling

51111 Salaries - Full Time	\$ 40,317	\$ 37,261	\$ 30,389	\$ 27,232	\$ 32,698
51121 Longevity	\$ 285	\$ 138	\$ 48	\$ 2	\$ 48
51126 License Pay (Certification/Bilingual)	\$ -	\$ 443	\$ -	\$ 50	\$ -
51130 Overtime	\$ 84	\$ 120	\$ 1,000	\$ 509	\$ 1,000
51201 TMRS Retirement	\$ 61,602	\$ 101,578	\$ 6,216	\$ 5,621	\$ 6,855
51202 Health Insurance	\$ 2,479	\$ 4,250	\$ 10,201	\$ 9,350	\$ 10,201
51203 Disability Insurance	\$ 342	\$ 142	\$ -	\$ -	\$ -
51204 Workers Comp Insur	\$ 1,400	\$ 1,306	\$ 1,083	\$ 772	\$ 939
51205 Medicare Tax	\$ 585	\$ 543	\$ 457	\$ 389	\$ 491
51206 Unemployment Comp Insur	\$ 9	\$ 13	\$ 11	\$ 169	\$ 131
52010 Office Supplies	\$ 134	\$ -	\$ 250	\$ -	\$ 250
52030 Clothing	\$ 280	\$ 672	\$ 824	\$ 651	\$ 824
52031 Clothing - Safety Gear	\$ 136	\$ 652	\$ 500	\$ 314	\$ 520
52060 Cleaning Supplies	\$ 120	\$ 207	\$ 150	\$ 53	\$ 150
52090 Botanical/Agricultural	\$ 790	\$ 228	\$ 1,000	\$ 670	\$ 1,000
52120 Reproduction & Printing	\$ 580	\$ 1,285	\$ 1,513	\$ 1,368	\$ 1,600
52130 Other Supplies	\$ 1,217	\$ 1,773	\$ 2,520	\$ 9,058	\$ 2,700
52220 Containers	\$ 47,002	\$ 30,774	\$ 14,625	\$ 14,298	\$ 17,425
52999 Decision Packages for Discussion	\$ -	\$ -	\$ 26,447	\$ -	\$ -
54040 Vehicle and Equipment Maintenance	\$ -	\$ 35	\$ 150	\$ 78	\$ 300
55070 Purchased Services/Contracts	\$ 121,775	\$ 108,720	\$ 138,750	\$ 78,941	\$ 111,150
55090 Memberships/Subscriptions	\$ 40	\$ -	\$ -	\$ -	\$ -
56030 Legal Advertising	\$ 222	\$ 316	\$ 1,000	\$ -	\$ 1,000
57377 Bag Som Litter Project	\$ 214	\$ 274	\$ 500	\$ 86	\$ 500
68010 Building Improvements	\$ 1,463	\$ 10,668	\$ 1,500	\$ 490	\$ 1,500
69020 Cap. Mach/Tools/Equip	\$ -	\$ -	\$ -	\$ 11,758	\$ -
Total	\$ 157,791	\$ 301,397	\$ 239,134	\$ 161,857	\$ 191,282

Total Expenses Solid Waste Fund	\$ 6,752,206	\$ 7,602,923	\$ 7,644,898	\$ 7,165,602	\$ 8,966,057
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302 Medical Insurance Fund

42602 Interest Income	\$ 11,324	\$ 169,236	\$ 100,603	\$ 188,044	\$ 125,000
43201 Miscellaneous Revenues	\$ 5,439	\$ 9,452	\$ -	\$ 11,455	\$ -
43215 Tobacco Use Surcharge	\$ 31,700	\$ 26,525	\$ 30,000	\$ 23,675	\$ 22,000
43401 Charge to General Fund	\$ 1,816,850	\$ 1,861,938	\$ 1,991,935	\$ 1,900,967	\$ 1,991,325
43403 Charge to Utility Fund	\$ 487,253	\$ 475,616	\$ 572,064	\$ 465,240	\$ 534,754
43405 Charge to Solid Waste	\$ 151,955	\$ 170,244	\$ 183,667	\$ 169,062	\$ 174,424
43415 Charges-Police SRO Fund	\$ 56,538	\$ 61,251	\$ 62,817	\$ 62,934	\$ 62,982
43418 Charge to Arts & Visitor Center Fund	\$ 10,200	\$ 7,650	\$ 10,201	\$ 4,250	\$ 10,201
43419 Charge to H/M Tax Tourism & Visitors Center	\$ 29,762	\$ 30,600	\$ 40,804	\$ 41,389	\$ 41,396
43632 Retiree - Paid by City	\$ 588,150	\$ 568,050	\$ 572,100	\$ 572,100	\$ 552,000
43633 Employee Health Contribution	\$ 718,447	\$ 714,904	\$ 716,775	\$ 753,028	\$ 716,775

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
43634	Retiree Health Contribution	\$ 173,300	\$ 160,638	\$ 160,415	\$ 167,191	\$ 160,415
Total Revenues		\$ 4,080,919	\$ 4,256,104	\$ 4,441,381	\$ 4,359,336	\$ 4,391,272

1302 Nondepartmental Medical Insurance Fund

52602	Wellness Program	\$ 1,802	\$ 75	\$ 5,000	\$ -	\$ 5,000
78981	Premiums-EAP, Vision & Post 65	\$ 357,358	\$ 358,529	\$ 396,925	\$ 366,833	\$ 398,925
78982	Dental Admin Costs	\$ 206,010	\$ 198,236	\$ 242,471	\$ 239,873	\$ 253,445
78983	Claims Disbursements - Medical	\$ 2,369,702	\$ 2,451,503	\$ 3,095,233	\$ 2,617,149	\$ 3,540,000
78984	Plan Admin Costs Med Stop Loss Rx Admin FSA Admin & Consult Fees	\$ 441,343	\$ 473,120	\$ 615,252	\$ 502,057	\$ 784,140
78985	PEB Trust Admin Costs	\$ 46,351	\$ 36,581	\$ 40,000	\$ 41,553	\$ 42,000
78986	Retirement Health Savings (RHS) Management Fees	\$ 850	\$ 2,202	\$ 4,500	\$ 3,049	\$ 4,550
78987	Health Savings Account	\$ 42,500	\$ 39,700	\$ 42,000	\$ 35,000	\$ 36,200
Total		\$ 3,465,915	\$ 3,559,945	\$ 4,441,381	\$ 3,805,513	\$ 5,064,260
Total Expenses Medical Insurance Fund		\$ 3,465,915	\$ 3,559,945	\$ 4,441,381	\$ 3,805,513	\$ 5,064,260

306 Capital Equipment Fund

41913	Proceeds from Auction	\$ 42,551	\$ 166,440	\$ 50,000	\$ 223,225	\$ 50,000
42602	Interest Income	\$ 36,244	\$ 228,168	\$ 200,000	\$ 281,927	\$ 200,000
43201	Miscellaneous Revenues	\$ 17,250	\$ 31,005	\$ -	\$ 55,575	\$ -
43401	Charge to General Fund	\$ 548,285	\$ 545,265	\$ 1,013,315	\$ 1,013,315	\$ 400,510
43403	Charge to Utility Fund	\$ 354,470	\$ 501,253	\$ 634,824	\$ 634,824	\$ 707,396
43405	Charge to Solid Waste	\$ 558,939	\$ 707,344	\$ 769,106	\$ 769,106	\$ 989,982
43415	Charges-Police SRO Fund	\$ 30,747	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 2,716	\$ 2,716	\$ 8,300	\$ 8,300	\$ 10,649
43420	Charge to General Fund - Fire	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ -
43501	Transfer from General Fund	\$ 303,127	\$ 179,828	\$ -	\$ 166,268	\$ -
43503	Transfer from Utility Fund	\$ 210,355	\$ 16,500	\$ -	\$ 584,456	\$ -
43505	Transfer from Solid Waste Fund	\$ 166,800	\$ -	\$ -	\$ -	\$ -
43520	Transfer from Police SRO	\$ -	\$ 11,893	\$ -	\$ -	\$ -
43526	Transfr from Other H/M Tax Funds	\$ -	\$ 49,500	\$ -	\$ 12,700	\$ -
Total Revenues		\$ 2,248,995	\$ 2,520,939	\$ 2,744,871	\$ 3,819,022	\$ 2,402,863

1306 Nondepartmental Capital Equipment Fund

91400	Depreciation Expense	\$ 1,497,165	\$ 1,412,802	\$ -	\$ -	\$ -
Total		\$ 1,497,165	\$ 1,412,802	\$ 0	\$ 0	\$ 0

379 Fleet/Rolling Stock

69020	Cap. Mach/Tools/Equip	\$ 151,424	\$ 137,941	\$ 620,382	\$ 926,586	\$ 164,000
69021	Fire Equipment	\$ 33,156	\$ 23,399	\$ 25,000	\$ -	\$ 25,000
69040	Motor Vehicles	\$ 1,658,098	\$ 879,589	\$ 2,184,664	\$ 1,828,327	\$ 2,154,223
Total		\$ 1,842,678	\$ 1,040,930	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223
Total Expenses Capital Equipment Fund		\$ 3,339,843	\$ 2,453,732	\$ 2,830,046	\$ 2,754,914	\$ 2,343,223

309 Computer Equip. Replacement Fund

42602	Interest Income	\$ 1,735	\$ 17,843	\$ -	\$ 19,955	\$ -
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Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
43201	Miscellaneous Revenues	\$ 749	\$ -	\$ -	\$ 850	\$ -
43401	Charge to General Fund	\$ 200,735	\$ 248,791	\$ 371,839	\$ 371,839	\$ 277,577
43403	Charge to Utility Fund	\$ 51,028	\$ 86,587	\$ 96,634	\$ 96,634	\$ 61,257
43405	Charge to Solid Waste	\$ 21,558	\$ 29,055	\$ 29,088	\$ 29,088	\$ 20,201
43419	Charge to H/M Tax Tourism & Visitors Center	\$ 8,785	\$ 15,838	\$ 8,980	\$ 8,980	\$ 7,294
Total Revenues		\$ 284,590	\$ 398,114	\$ 506,541	\$ 527,346	\$ 366,329

1309 Nondepartmental Computer Equipment Replace

91400	Depreciation Expense	\$ 124,009	\$ 151,897	\$ -	\$ -	\$ -
Total		\$ 124,009	\$ 151,897	\$ 0	\$ 0	\$ 0

655 IT Computer/Software Equipment

52130	Other Supplies	\$ 30,977	\$ 29,097	\$ 47,020	\$ 39,002	\$ 12,270
52200	Non Capital Equipment Purchases	\$ 62,905	\$ 104,815	\$ 108,714	\$ 116,264	\$ 147,225
69020	Cap. Mach/Tools/Equip	\$ 213,363	\$ 150,590	\$ 94,150	\$ 191,654	\$ 123,600
Total		\$ 307,245	\$ 284,502	\$ 249,884	\$ 346,920	\$ 283,095

Total Expenses Computer Equip. Replacement Fund		\$ 431,254	\$ 436,399	\$ 249,884	\$ 346,920	\$ 283,095
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402 PEB Trust - Medical Fund

42501	Unrealized Gains & Losses on Investments	\$ -	\$ -	\$ -	\$ 945,577	\$ -
42602	Interest Income	\$ -	\$ 601,010	\$ -	\$ 32,870	\$ -
Total Revenues		\$ 0	\$ 601,010	\$ 0	\$ 912,707	\$ 0

1402 Nondepartmental PEB Trust

78991	Payment to RHS	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
95101	Transfer to General Fund	\$ 61,074	\$ 39,735	\$ -	\$ 10,150	\$ -
95224	Transfer to Solid Waste Fund	\$ -	\$ 3,302	\$ -	\$ -	\$ -
Total		\$ 61,074	\$ 43,037	\$ 20,000	\$ 10,150	\$ 20,000

Total Expenses PEB Trust - Medical Fund		\$ 61,074	\$ 43,037	\$ 20,000	\$ 10,150	\$ 20,000
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418 Library Endowment Fund

42602	Interest Income	\$ 971	\$ 5,855	\$ -	\$ 7,092	\$ -
Total Revenues		\$ 971	\$ 5,855	\$ 0	\$ 7,092	\$ 0

Total Expenses Library Endowment Fund						
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461 Oakwood Cemetery Endowment Fund

42602	Interest Income	\$ 1,026	\$ 15,782	\$ 5,000	\$ 19,087	\$ 5,000
Total Revenues		\$ 1,026	\$ 15,782	\$ 5,000	\$ 19,087	\$ 5,000

1461 Nondepartmental Cemetery Endowment Fund

95101	Transfer to General Fund	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total		\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
Total Expenses Oakwood Cemetery Endowment Fund	\$ 2,000	\$ -	\$ -	\$ -	\$ -
601 Court Security SRF					
41806 Court Security Fees	\$ 37,303	\$ 30,696	\$ 30,000	\$ 28,219	\$ 30,000
42602 Interest Income	\$ 358	\$ 2,155	\$ 2,000	\$ 2,611	\$ 2,000
Total Revenues	\$ 37,660	\$ 32,852	\$ 32,000	\$ 30,830	\$ 32,000
1601 Nondepartmental Court Security					
91240 Transfer to General Fund	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
Total	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
Total Expenses Court Security SRF	\$ 26,617	\$ 27,391	\$ 28,050	\$ 28,050	\$ 29,104
602 Court Technology SRF					
41807 Court Technology Fees	\$ 30,800	\$ 25,258	\$ 25,000	\$ 23,211	\$ 25,000
42602 Interest Income	\$ 1,274	\$ 7,682	\$ 4,000	\$ 3,944	\$ 4,000
Total Revenues	\$ 32,074	\$ 32,939	\$ 29,000	\$ 27,155	\$ 29,000
1602 Nondepartmental Court Technology Fund					
52200 Non Capital Equipment Purchases	\$ 5,755	\$ 8,534	\$ 15,000	\$ 3,022	\$ 7,500
Total	\$ 5,755	\$ 8,534	\$ 15,000	\$ 3,022	\$ 7,500
433 Court Technology Division					
55570 Software Annual Maint Agreemnts	\$ 36,693	\$ 31,516	\$ 36,500	\$ 33,437	\$ 34,036
69020 Cap. Mach/Tools/Equip	\$ 10,389	\$ -	\$ -	\$ -	\$ -
Total	\$ 47,082	\$ 31,516	\$ 36,500	\$ 33,437	\$ 34,036
Total Expenses Court Technology SRF	\$ 52,837	\$ 40,050	\$ 51,500	\$ 36,459	\$ 41,536
609 Airport SRF					
41925 Lease of City Property	\$ 18,150	\$ 9,134	\$ 18,150	\$ 31,918	\$ 57,917
42602 Interest Income	\$ 54	\$ 676	\$ 400	\$ 759	\$ 500
42801 Grants	\$ -	\$ -	\$ 50,000	\$ -	\$ 90,000
43201 Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 120	\$ -
43501 Transfer from General Fund	\$ 39,900	\$ 66,750	\$ -	\$ 685,000	\$ -
Total Revenues	\$ 58,104	\$ 76,560	\$ 68,550	\$ 717,797	\$ 148,417
395 RAMP Grant					
53090 Special Maintenance Projects	\$ -	\$ 7,425	\$ 95,000	\$ 58,627	\$ 95,000
53120 Airport Grounds Maintenance	\$ -	\$ 685	\$ 5,000	\$ 223	\$ -
55080 Travel & Training	\$ 308	\$ 1,708	\$ 2,250	\$ 1,288	\$ 1,800
Total	\$ 308	\$ 9,819	\$ 102,250	\$ 60,139	\$ 96,800
399 Airport SRF					
52120 Reproduction & Printing	\$ -	\$ -	\$ 1,250	\$ -	\$ 1,250
52130 Other Supplies	\$ -	\$ 1,043	\$ 3,000	\$ 1,029	\$ 3,000
53010 Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
53120	Airport Grounds Maintenance	\$ 19,747	\$ 11,920	\$ 26,224	\$ 19,034	\$ 46,000
55040	Electric	\$ 6,649	\$ 6,013	\$ 6,700	\$ 6,188	\$ 6,700
55070	Purchased Services/Contracts	\$ -	\$ -	\$ -	\$ 2,500	\$ -
55910	Airport Masterplan Study	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
62251	Land/Easement Acquisition	\$ -	\$ -	\$ -	\$ 684,334	\$ -
Total		\$ 26,396	\$ 18,976	\$ 57,174	\$ 713,086	\$ 81,950
Total Expenses Airport SRF		\$ 26,704	\$ 28,795	\$ 159,424	\$ 773,224	\$ 178,750

610 Library SRF

41906	Friends of the Library	\$ 3,409	\$ 460	\$ -	\$ 5	\$ -
42602	Interest Income	\$ 645	\$ 3,891	\$ 1,500	\$ 4,712	\$ 3,000
42801	Grants	\$ -	\$ 150	\$ -	\$ -	\$ -
42905	Contributions	\$ 7,571	\$ 3,398	\$ 2,500	\$ 20,508	\$ -
42910	Contributions - Library Dons.	\$ 2,704	\$ 2,339	\$ 2,000	\$ 2,658	\$ 2,000
42911	Contributions - Library Memorial	\$ 397	\$ 257	\$ 500	\$ 20	\$ 100
42912	Contributions - Book Replacement	\$ 2,335	\$ 2,313	\$ 2,000	\$ 1,416	\$ 2,000
43201	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 6	\$ -
Total Revenues		\$ 17,061	\$ 12,808	\$ 8,500	\$ 29,314	\$ 7,100

440 Library SRF

52130	Other Supplies	\$ -	\$ -	\$ -	\$ 998	\$ -
54110	Book Replacement	\$ 346	\$ -	\$ -	\$ -	\$ -
57037	Purchases - Special Monies	\$ 14,590	\$ 745	\$ -	\$ 3,040	\$ -
57038	Purchs - RIF & TX Reading Club	\$ 780	\$ -	\$ -	\$ -	\$ -
Total		\$ 15,715	\$ 745	\$ 0	\$ 4,038	\$ 0
Total Expenses Library SRF		\$ 15,715	\$ 745	\$ -	\$ 4,038	\$ -

611 Police Seizure & Forfeiture SRF

41913	Proceeds from Auction	\$ -	\$ -	\$ -	\$ 7,000	\$ -
41922	Forfeiture/Restitution	\$ 10,883	\$ 1,956	\$ -	\$ 2,444	\$ -
42602	Interest Income	\$ 1,551	\$ 10,039	\$ 5,000	\$ 12,209	\$ 5,000
Total Revenues		\$ 12,434	\$ 11,995	\$ 5,000	\$ 21,653	\$ 5,000

554 Police Forfeiture SRF

52200	Non Capital Equipment Purchases	\$ -	\$ 20,052	\$ 2,728	\$ -	\$ 80,208
55015	Lease of Vehicles	\$ 3,840	\$ 4,800	\$ 11,520	\$ 3,840	\$ 11,520
69020	Cap. Mach/Tools/Equip	\$ 10,750	\$ -	\$ -	\$ -	\$ -
69040	Motor Vehicles	\$ 37,295	\$ 11,130	\$ 100,000	\$ -	\$ 100,000
Total		\$ 51,885	\$ 35,981	\$ 114,248	\$ 3,840	\$ 191,728
Total Expenses Police Seizure & Forfeiture SRF		\$ 51,885	\$ 35,981	\$ 114,248	\$ 3,840	\$ 191,728

612 PD School Resource Officer SRF

42209	HISD Payments - School Officers	\$ 584,685	\$ 611,678	\$ 606,782	\$ 606,782	\$ 653,135
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Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
42602	Interest Income	\$ 1,049	\$ 11,393	\$ 8,000	\$ 13,456	\$ 8,000
43201	Miscellaneous Revenues	\$ -	\$ 150	\$ -	\$ -	\$ -
43204	HISD Vehicle Lease Pmt	\$ 30,747	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326
43501	Transfer from General Fund	\$ 147,709	\$ 160,677	\$ 152,662	\$ 152,662	\$ 174,365
Total Revenues		\$ 764,190	\$ 814,625	\$ 811,770	\$ 817,226	\$ 879,826

1612 Nondept. PD School Res Offcr SRF

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 30,953	\$ -	\$ 54,776
94306	Transfer - Equip Replace Fund	\$ -	\$ 11,893	\$ -	\$ -	\$ -
Total		\$ 0	\$ 11,893	\$ 30,953	\$ 0	\$ 54,776

555 School Resource Officers

51111	Salaries - Full Time	\$ 455,256	\$ 489,329	\$ 468,271	\$ 491,347	\$ 488,717
51121	Longevity	\$ 4,645	\$ 4,546	\$ 4,944	\$ 4,092	\$ 4,272
51123	Incentive Pay (Degree/OIC)	\$ 8,338	\$ 7,500	\$ 7,800	\$ 6,628	\$ 6,600
51126	License Pay (Certification/Bilingual)	\$ 8,808	\$ 9,455	\$ 8,400	\$ 9,640	\$ 9,600
51130	Overtime	\$ 8,095	\$ 11,247	\$ 16,322	\$ 15,232	\$ 18,000
51201	TMRS Retirement	\$ 94,643	\$ 103,331	\$ 99,987	\$ 106,482	\$ 107,075
51202	Health Insurance	\$ 56,538	\$ 61,251	\$ 62,817	\$ 62,934	\$ 62,982
51203	Disability Insurance	\$ 1,326	\$ 1,321	\$ 1,322	\$ 2,114	\$ 1,322
51204	Workers Comp Insur	\$ 8,167	\$ 10,451	\$ 10,119	\$ 8,536	\$ 8,544
51205	Medicare Tax	\$ 6,713	\$ 7,201	\$ 7,337	\$ 7,259	\$ 7,648
51206	Unemployment Comp Insur	\$ 54	\$ 54	\$ 68	\$ 702	\$ 874
52010	Office Supplies	\$ 437	\$ 497	\$ 500	\$ 458	\$ 500
52030	Clothing	\$ 1,432	\$ 1,210	\$ 2,000	\$ 1,197	\$ 2,000
52040	Fuel	\$ 14,100	\$ 12,473	\$ 15,000	\$ 10,721	\$ 16,500
52050	Minor Tools/Instruments	\$ 1,998	\$ 2,050	\$ 2,000	\$ 1,999	\$ 2,000
52080	Educational	\$ 247	\$ 65	\$ 250	\$ 229	\$ 250
52130	Other Supplies	\$ 249	\$ 96	\$ 250	\$ 231	\$ 250
52200	Non Capital Equipment Purchases	\$ 8,647	\$ 5,619	\$ 8,950	\$ 10,922	\$ 8,950
54020	Maint - Mach/Tools/Instruments	\$ 695	\$ 669	\$ 700	\$ 75	\$ 700
54030	Radio Maintenance	\$ -	\$ 250	\$ 1,000	\$ 902	\$ 1,000
54040	Vehicle and Equipment Maintenance	\$ 3,904	\$ 7,346	\$ 9,500	\$ 8,558	\$ 9,500
55034	Communication & Data Services	\$ -	\$ 136	\$ 2,880	\$ 1,824	\$ 2,880
55080	Travel & Training	\$ 6,647	\$ 7,846	\$ 8,500	\$ 5,843	\$ 9,200
55090	Memberships/Subscriptions	\$ 75	\$ 70	\$ 480	\$ 30	\$ 480
55195	Cellular Phone Charges	\$ 2,279	\$ 1,993	\$ 2,880	\$ 1,922	\$ 2,880
69040	Motor Vehicles	\$ 46,564	\$ -	\$ -	\$ 23,332	\$ -
94306	Transfer - Equip Replace Fund	\$ 30,747	\$ 31,027	\$ 44,326	\$ 44,326	\$ 44,326
Total		\$ 770,603	\$ 777,030	\$ 786,603	\$ 827,532	\$ 817,050

Total Expenses PD School Resource Officer SRF		\$ 770,603	\$ 788,923	\$ 817,556	\$ 827,532	\$ 871,826
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613 PD Fed Equitable Sharing Fds SRF

42602	Interest Income	\$ 137	\$ 824	\$ -	\$ 998	\$ -
43211	Federal Equitable Sharing Revenue	\$ -	\$ 22,261	\$ -	\$ 15,628	\$ -
Total Revenues		\$ 137	\$ 23,085	\$ 0	\$ 16,626	\$ 0

553 PD Fed Equitable Sharing SRF

52130	Other Supplies	\$ -	\$ -	\$ 91,726	\$ -	\$ 94,226
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Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52200 Non Capital Equipment Purchases	\$ -	\$ -	\$ 8,535	\$ -	\$ 8,535
Total	\$ 0	\$ 0	\$ 100,261	\$ 0	\$ 102,761
Total Expenses PD Fed Equitable Sharing Fds SRF	\$ -	\$ -	\$ 100,261	\$ -	\$ 102,761

614 Police Grants SRF

42602 Interest Income	\$ 12	\$ 74	\$ -	\$ 88	\$ -
42801 Grants	\$ 113,866	\$ 115,667	\$ 96,000	\$ 178,798	\$ 109,340
43201 Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 113,877	\$ 115,741	\$ 96,000	\$ 178,886	\$ 109,340

559 Police Grants

57475 Grant Expenses	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340
Total	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340
Total Expenses Police Grants SRF	\$ 104,619	\$ 128,571	\$ 96,000	\$ 118,088	\$ 109,340

618 Arts & Visitor Center SRF

41401 H/M Tax - Art	\$ 127,401	\$ 134,574	\$ 125,000	\$ 155,079	\$ 175,000
41910 Program Fees	\$ 29	\$ 2,213	\$ 6,000	\$ 1,740	\$ 6,000
41917 Building/Park Rentals	\$ -	\$ 200	\$ 1,500	\$ 923	\$ 1,000
41980 Card Processing Fees	\$ 18	\$ 23	\$ -	\$ 160	\$ -
42602 Interest Income	\$ 838	\$ 5,063	\$ 3,000	\$ 6,115	\$ 3,000
42801 Grants	\$ -	\$ -	\$ -	\$ 1,500	\$ -
42905 Contributions	\$ 636	\$ 247	\$ 550	\$ 157	\$ 140
43201 Miscellaneous Revenues	\$ -	\$ 1,047	\$ 1,000	\$ 10,042	\$ -
43501 Transfer from General Fund	\$ 85,954	\$ 82,230	\$ 89,704	\$ 89,704	\$ -
Total Revenues	\$ 214,877	\$ 225,596	\$ 226,754	\$ 265,420	\$ 185,140

1618 Nondep Wynne Home Operations SRF

51140 Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 3,557	\$ -	\$ 12,066
56060 Retiree Health Insur Premiums	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
Total	\$ 4,950	\$ 4,950	\$ 8,507	\$ 4,950	\$ 17,016

840 Cultural Services

51111 Salaries - Full Time	\$ 54,904	\$ 43,445	\$ 59,264	\$ 30,881	\$ 64,781
51115 Seasonal	\$ -	\$ -	\$ -	\$ 5,530	\$ -
51118 Salaries - Part Time	\$ 11,050	\$ 15,448	\$ 16,984	\$ 15,668	\$ 19,022
51121 Longevity	\$ 118	\$ 114	\$ 192	\$ -	\$ 48
51130 Overtime	\$ -	\$ -	\$ -	\$ 137	\$ -
51201 TMRS Retirement	\$ 10,731	\$ 8,378	\$ 11,755	\$ 6,325	\$ 13,167
51202 Health Insurance	\$ 10,200	\$ 7,650	\$ 10,201	\$ 4,250	\$ 10,201
51204 Workers Comp Insur	\$ 99	\$ 88	\$ 116	\$ 63	\$ 102
51205 Medicare Tax	\$ 924	\$ 830	\$ 1,110	\$ 706	\$ 1,217
51206 Unemployment Comp Insur	\$ 66	\$ 18	\$ 19	\$ 347	\$ 235
52010 Office Supplies	\$ 643	\$ 944	\$ 1,750	\$ 1,168	\$ 1,750
52120 Reproduction & Printing	\$ 1,204	\$ 1,118	\$ 3,675	\$ 975	\$ 4,000
52130 Other Supplies	\$ 1,751	\$ 2,551	\$ 1,500	\$ 1,568	\$ 1,500

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52600	Employee Recognition	\$ 674	\$ 310	\$ 500	\$ 493	\$ 500
53010	Building Maintenance	\$ 34,668	\$ 5,775	\$ 18,600	\$ 12,335	\$ 17,500
54410	Maintenance of Art Pieces	\$ -	\$ 200	\$ 1,000	\$ 110	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 8	\$ 12	\$ 25	\$ 45	\$ 50
55034	Communication & Data Services	\$ 456	\$ 420	\$ -	\$ 228	\$ -
55040	Electric	\$ 11,141	\$ 11,927	\$ 15,600	\$ 8,441	\$ 15,600
55070	Purchased Services/Contracts	\$ 5,178	\$ 48,675	\$ 18,290	\$ 11,216	\$ 29,050
55080	Travel & Training	\$ 204	\$ 250	\$ 500	\$ 1,693	\$ 2,500
55085	Community Relations	\$ 1,404	\$ 3,138	\$ 2,500	\$ 201	\$ 3,000
55090	Memberships/Subscriptions	\$ 729	\$ 788	\$ 1,186	\$ 1,246	\$ 1,454
55195	Cellular Phone Charges	\$ 483	\$ 443	\$ 600	\$ 241	\$ 600
56031	Advertising	\$ 1,493	\$ 1,233	\$ 4,500	\$ 2,223	\$ 4,500
56110	Event Funding	\$ -	\$ 3,389	\$ 3,825	\$ 4,818	\$ 5,500
57108	Educational	\$ 13,786	\$ 5,201	\$ 5,000	\$ 4,873	\$ 6,000
57909	Exhibits	\$ 6,684	\$ 3,814	\$ 10,000	\$ 5,541	\$ 10,000
57910	Performances	\$ 250	\$ -	\$ 2,000	\$ 28	\$ 2,000
78040	Arts Commission Contract	\$ 45,535	\$ 22,900	\$ 45,000	\$ 6,830	\$ 45,000
Total		\$ 214,380	\$ 189,059	\$ 235,692	\$ 128,179	\$ 260,277
Total Expenses Arts & Visitor Center SRF		\$ 219,330	\$ 194,009	\$ 244,199	\$ 133,129	\$ 277,293

619 LEOSE SRF

42602	Interest Income	\$ 216	\$ 1,305	\$ -	\$ 1,581	\$ -
42801	Grants	\$ 3,080	\$ 3,052	\$ -	\$ 8,105	\$ -
43501	Transfer from General Fund	\$ 3,550	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 6,847	\$ 4,357	\$ 0	\$ 9,686	\$ 0

558 LEOSE

55080	Travel & Training	\$ 1,366	\$ -	\$ 29,051	\$ 12,500	\$ 21,300
Total		\$ 1,366	\$ 0	\$ 29,051	\$ 12,500	\$ 21,300
Total Expenses LEOSE SRF		\$ 1,366	\$ -	\$ 29,051	\$ 12,500	\$ 21,300

620 HOME & NSP Grants SRF

42602	Interest Income	\$ 502	\$ 3,025	\$ -	\$ 3,664	\$ -
Total Revenues		\$ 502	\$ 3,025	\$ 0	\$ 3,664	\$ 0

1620 HOME Grant

95101	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 69,020	\$ -
Total		\$ 0	\$ 0	\$ 0	\$ 69,020	\$ 0
Total Expenses HOME & NSP Grants SRF		\$ -	\$ -	\$ -	\$ 69,020	\$ -

625 Huntsville Beautification/KHB

42602	Interest Income	\$ 167	\$ 1,010	\$ -	\$ 1,223	\$ -
Total Revenues		\$ 167	\$ 1,010	\$ 0	\$ 1,223	\$ 0

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
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Total Expenses Huntsville Beautification/KHB					
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630 TIRZ #1 Fund

41101	Current Property Taxes	\$ 172,271	\$ 188,693	\$ 185,000	\$ 199,233	\$ -
41104	County - Property Tax Participation	\$ 134,487	\$ 144,818	\$ -	\$ 133,779	\$ -
42602	Interest Income	\$ 327	\$ 1,972	\$ 1,300	\$ 2,389	\$ -

Total Revenues		\$ 307,086	\$ 335,483	\$ 186,300	\$ 335,401	\$ 0
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Total Expenses TIRZ #1 Fund					
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663 H/M Tax- Tourism & Visitors Cntr

41402	H/M Tax - Tourism	\$ 374,300	\$ 403,722	\$ 375,000	\$ 465,235	\$ 425,000
41403	H/M Tax - Visitors Center	\$ 371,665	\$ 403,722	\$ 375,000	\$ 465,237	\$ 425,000
41918	Revenue - Visitors Center	\$ 2,885	\$ 3,561	\$ 2,000	\$ 6,148	\$ 3,000
41950	Gift Shop Sales	\$ 73,436	\$ 92,279	\$ 80,000	\$ 94,811	\$ 95,000
42602	Interest Income	\$ 3,321	\$ 45,047	\$ 20,000	\$ 53,156	\$ 30,000
42905	Contributions	\$ 1,676	\$ 1,111	\$ 500	\$ 1,742	\$ 500
43201	Miscellaneous Revenues	\$ 158	\$ 7,289	\$ -	\$ 172	\$ 200
43202	Over/Short	\$ -	\$ 2	\$ -	\$ 4	\$ -

Total Revenues		\$ 827,442	\$ 956,732	\$ 852,500	\$ 1,086,497	\$ 978,700
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1663 Nondept-Tourism & Visitors Cntr

51140	Adjustments for Step/COLA/Other PR Benefits	\$ -	\$ -	\$ 11,663	\$ -	\$ 31,273
56010	Insurance Policies - other than Auto	\$ 14,466	\$ 14,466	\$ 11,478	\$ 11,478	\$ 12,000
56012	Insurance Policies - Auto	\$ 1,062	\$ 500	\$ 1,514	\$ 1,508	\$ 1,514
56060	Retiree Health Insur Premiums	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 4,950
93170	Admin Cost Reimburse - General	\$ 42,667	\$ 45,252	\$ 46,177	\$ 46,177	\$ 56,538
93640	Admin Costs IT Operations	\$ 24,667	\$ 20,008	\$ 22,269	\$ 22,269	\$ 26,590
94306	Transfer - Equip Replace Fund	\$ 2,716	\$ 2,716	\$ 8,300	\$ 8,300	\$ 10,649
94309	Transfer - Computer Replace Fd	\$ 8,785	\$ 15,838	\$ 8,980	\$ 8,980	\$ 7,294

Total		\$ 104,563	\$ 108,980	\$ 120,581	\$ 108,912	\$ 150,808
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881 Tourism

51111	Salaries - Full Time	\$ 96,119	\$ 102,722	\$ 103,077	\$ 108,892	\$ 109,923
51121	Longevity	\$ 191	\$ 210	\$ 336	\$ 307	\$ 432
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 723	\$ 720
51125	Auto Allowance	\$ -	\$ -	\$ -	\$ 3,765	\$ 3,600
51201	TMRS Retirement	\$ 18,899	\$ 20,497	\$ 20,589	\$ 22,951	\$ 23,291
51202	Health Insurance	\$ 19,562	\$ 20,400	\$ 20,402	\$ 20,400	\$ 20,402
51204	Workers Comp Insur	\$ 146	\$ 156	\$ 157	\$ 136	\$ 139
51205	Medicare Tax	\$ 1,290	\$ 1,376	\$ 1,511	\$ 1,517	\$ 1,664
51206	Unemployment Comp Insur	\$ 17	\$ 18	\$ 19	\$ 234	\$ 240
51999	Decision Packages for Discussion	\$ -	\$ -	\$ 3,600	\$ -	\$ -
52010	Office Supplies	\$ 921	\$ 1,133	\$ 1,000	\$ 1,043	\$ 1,500
52020	Postage	\$ 738	\$ 48	\$ 1,500	\$ -	\$ 1,500
52040	Fuel	\$ 175	\$ 463	\$ 500	\$ 1,044	\$ 1,000
52120	Reproduction & Printing	\$ 210	\$ 589	\$ 2,500	\$ 1,744	\$ 2,500
52130	Other Supplies	\$ 1,923	\$ 1,891	\$ 2,500	\$ 2,688	\$ 2,500

Account		21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
52131	Printed Material/Brochures	\$ 8,068	\$ 4,768	\$ 15,000	\$ 11,471	\$ 15,000
52200	Non Capital Equipment Purchases	\$ 368	\$ 2,020	\$ 2,500	\$ 1,598	\$ 2,500
52600	Employee Recognition	\$ -	\$ -	\$ 500	\$ -	\$ 500
54040	Vehicle and Equipment Maintenance	\$ 2,223	\$ 229	\$ 1,000	\$ 29	\$ 1,000
55030	Long Distance/Circuit Ch	\$ 22	\$ 28	\$ 300	\$ 19	\$ 300
55034	Communication & Data Services	\$ 2,614	\$ 1,638	\$ 3,600	\$ 1,270	\$ 2,700
55070	Purchased Services/Contracts	\$ 26,706	\$ 43,260	\$ 52,970	\$ 54,463	\$ 63,298
55080	Travel & Training	\$ 5,715	\$ 5,649	\$ 9,600	\$ 4,510	\$ 10,400
55090	Memberships/Subscriptions	\$ 10,423	\$ 6,226	\$ 19,649	\$ 14,236	\$ 22,624
55195	Cellular Phone Charges	\$ -	\$ 40	\$ -	\$ -	\$ -
55800	Promotion & Marketing	\$ -	\$ 257	\$ -	\$ 104	\$ -
55999	Decision Packages for Discussion	\$ -	\$ -	\$ -	\$ -	\$ 50,000
56031	Advertising	\$ 46,850	\$ 58,671	\$ 68,876	\$ 70,869	\$ 88,246
56100	Tourism Promotion	\$ 8,433	\$ 7,332	\$ 11,000	\$ 8,654	\$ 11,000
56110	Event Funding	\$ 122,780	\$ 47,000	\$ 45,000	\$ 20,400	\$ 50,000
69999	Decision Packages for Discussion	\$ -	\$ -	\$ 12,700	\$ -	\$ 25,000
90300	New Vehicle & Equipment Purchases	\$ -	\$ -	\$ -	\$ 12,700	\$ -
Total		\$ 375,117	\$ 327,340	\$ 401,106	\$ 365,767	\$ 511,979

882 Visitors Center

51111	Salaries - Full Time	\$ 46,700	\$ 62,233	\$ 88,801	\$ 87,608	\$ 87,814
51118	Salaries - Part Time	\$ 41,737	\$ 63,913	\$ 72,261	\$ 71,089	\$ 77,792
51121	Longevity	\$ 281	\$ 328	\$ 432	\$ 381	\$ 480
51124	Allowances-Clothing/Cell Phone	\$ 723	\$ 720	\$ 720	\$ 723	\$ 720
51130	Overtime	\$ -	\$ 330	\$ -	\$ 216	\$ 600
51201	TMRS Retirement	\$ 9,309	\$ 11,970	\$ 17,786	\$ 17,871	\$ 18,202
51202	Health Insurance	\$ 10,200	\$ 10,200	\$ 20,402	\$ 20,989	\$ 20,994
51203	Disability Insurance	\$ 160	\$ 159	\$ 160	\$ 255	\$ 160
51204	Workers Comp Insur	\$ 134	\$ 399	\$ 976	\$ 745	\$ 759
51205	Medicare Tax	\$ 1,268	\$ 1,817	\$ 2,356	\$ 2,273	\$ 2,432
51206	Unemployment Comp Insur	\$ 81	\$ 76	\$ 67	\$ 859	\$ 834
52010	Office Supplies	\$ 2,297	\$ 2,338	\$ 2,500	\$ 3,710	\$ 2,500
52020	Postage	\$ 1,372	\$ 158	\$ 4,000	\$ 681	\$ 4,000
52030	Clothing	\$ -	\$ 1,007	\$ 650	\$ 624	\$ 650
52040	Fuel	\$ -	\$ -	\$ 500	\$ 379	\$ 500
52050	Minor Tools/Instruments	\$ -	\$ 1,146	\$ 2,000	\$ 711	\$ 500
52130	Other Supplies	\$ 3,203	\$ 802	\$ 500	\$ 967	\$ 1,500
52200	Non Capital Equipment Purchases	\$ 6,465	\$ 8,047	\$ 9,000	\$ 3,163	\$ 9,000
52600	Employee Recognition	\$ 233	\$ -	\$ 500	\$ -	\$ 500
52945	Gift Shop-Mdse. COGS	\$ 45,454	\$ 53,807	\$ 50,000	\$ 70,496	\$ 50,000
53010	Building Maintenance	\$ 3,070	\$ 6,243	\$ 7,500	\$ 9,194	\$ 10,000
54010	Office Equipment Maintenance	\$ 67	\$ -	\$ 250	\$ -	\$ 250
54040	Vehicle and Equipment Maintenance	\$ -	\$ -	\$ 1,500	\$ 51	\$ 1,500
55030	Long Distance/Circuit Ch	\$ 38	\$ 36	\$ 100	\$ 17	\$ 100
55034	Communication & Data Services	\$ 1,963	\$ 1,312	\$ 2,700	\$ 710	\$ 2,700
55040	Electric	\$ 11,832	\$ 12,659	\$ 12,350	\$ 12,701	\$ 12,350
55051	Gas Heating	\$ 897	\$ 1,176	\$ 1,572	\$ 920	\$ 1,572
55070	Purchased Services/Contracts	\$ 1,105	\$ 21,955	\$ 11,000	\$ 40,761	\$ 20,358
55080	Travel & Training	\$ 2,644	\$ 3,339	\$ 3,700	\$ 3,769	\$ 5,400
55180	Alarm Monitoring	\$ 263	\$ 447	\$ 1,000	\$ 957	\$ 1,000
55195	Cellular Phone Charges	\$ -	\$ -	\$ 480	\$ 118	\$ 480
55800	Promotion & Marketing	\$ 4,646	\$ 5,980	\$ 6,000	\$ 6,977	\$ 10,000

Account	21-22 Actuals	22-23 Actuals	23-24 Budget	23-24 Actuals	24-25 Budget
55999 Decision Packages for Discussion	\$ -	\$ -	\$ 50,000	\$ -	\$ -
69020 Cap. Mach/Tools/Equip	\$ 20,011	\$ -	\$ -	\$ -	\$ -
90300 New Vehicle & Equipment Purchases	\$ -	\$ 49,500	\$ -	\$ -	\$ -
Total	\$ 215,993	\$ 322,099	\$ 371,763	\$ 359,917	\$ 345,647
Total Expenses H/M Tax- Tourism & Visitors Cntr	\$ 695,673	\$ 758,420	\$ 893,450	\$ 834,597	\$ 1,008,434

665 Hotel/Motel Tax - Statue Contrib

42602 Interest Income	\$ 480	\$ 2,897	\$ 1,500	\$ 3,509	\$ -
42902 Contributions - Pavers	\$ 1,423	\$ 1,780	\$ 2,000	\$ 1,995	\$ -
Total Revenues	\$ 1,903	\$ 4,677	\$ 3,500	\$ 5,504	\$ 0

884 Statue

57950 Paver Project	\$ 677	\$ 105	\$ 300	\$ -	\$ -
Total	\$ 677	\$ 105	\$ 300	\$ 0	\$ 0
Total Expenses Hotel/Motel Tax - Statue Contrib	\$ 677	\$ 105	\$ 300	\$ -	\$ -

Total Expenses of all Funds	\$ 82,798,948	\$ 94,201,136	\$ 91,695,905	\$ 91,482,305	\$ 96,483,605
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Glossary

Accounting Procedures - All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control

Accounts Receivable - An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by government

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity Center - The lowest level at which costs for operations are maintained

Ad Valorem - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

Allocation - A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Amount Available in Debt Service Funds - An "other debit" account in the General Long-Term Debt Account Group which designates the amount of assets available in Debt Service Funds for the retirement of general obligation debt.

Annual Budget - A budget applicable to a single fiscal year

Appraisal - (1) The act of appraising; (2) the estimated value resulting from such action

Appraise - To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Arbitrage - The interest earnings derived from invested bond proceeds or debt service fund balances

Assess - To value property officially for the purpose of taxation

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes

Assessment - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assets - Resources owned or held by governments which have monetary value

Balanced Budget - A budget in which the total of estimated revenues, income, and funds available is equal to or in excess of appropriations

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Fund - A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Brazos Valley Solid Waste Management Agency - The City has signed a contract for solid waste disposal at the landfill site operated by this agency. The Cities of Bryan and College Station appoint members to the Board of this agency.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See [Annual Budget](#), [Capital Budget](#), and [Capital Program](#).

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Comparisons - Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures - Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

Capital Budget - A plan of proposed capital outlays and the means of financing them.

Capital Improvement Project (CIP) - A multi-year project that addresses repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

Capital/Major Project Expenditure/Expense - An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Cash - An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

Certificates of Obligations (CO's) - Similar to general obligation bonds except the certificates require no voter approval. One difference is that an entity must give voters a "notice of intent" to issue the debt, The voters have a right to stop the issue by filing a petition.

City Council - The current elected official of the City as set forth in the City's Charter.

City Manager - The individual appointed by the City Council who is responsible for the administration of City affairs.

Competitive Bidding Process - The process following State law requiring that for the purchases of \$25,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

Comprehensive Annual Financial Report (CAFR) - The published results of the City's annual audit

Contract Obligation Bonds - Long-term debt which places the assets purchased or constructed as a part of the security for the issue

Cost - The amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Coverage - The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See [Net Revenue Available for Debt Service](#).

Current - A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

Current Assets - Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Current Expense - An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

Current Liabilities - Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Revenue - The revenues or resources of a City convertible to cash within a twelve (12) month period.

Current Taxes - Taxes levied and becoming due within one year.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

Debt Limit - The maximum amount of gross or net debt which is legally permitted

Debt Service - The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest

Debt Service Fund Requirement - The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Debt Service Requirement - The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

Department - Separate branch of operation in the organization structure

Division - Unit of a department

Depreciation - (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrances - Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

Expenditure/Expense - Decreases in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

Finance Director - The person appointed by the City Manager who is responsible for recording and reporting city financial activities and making recommendations regarding fiscal policies.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Huntsville's fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with

special regulations, restrictions, or limitations.

Fund Balance - The fund equity of governmental funds and Trust Funds. The difference between governmental fund assets and liabilities; also referred to as fund equity.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

General and Administrative Costs - Costs associated with the administration of City services.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Ledger - A book, file, or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

General Long-Term Debt - Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

General Revenue - The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

Governmental Accounting - The composite activity of analyzing, recording summarizing, reporting, and interpreting the financial transactions of governments

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body of governmental agencies.

Governmental Funds - Funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility

Gross Bonded Debt - The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement

Improvements - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

Implementation Plan - The specific means of implementing a strategy; outline of the organization's response to fundamental policy choices.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Internal Control A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments - Securities held for the production of income, generally in the form of interest.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item Budget - The presentation of the City's adopted budget in a format presenting each department's approved expenditure/expense by specific account.

Long-Term Debt - Obligation of the City with a remaining maturity term of more than one (1) year.

Machinery and Equipment - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission Statement - The purpose of the organization; why the organization exists. Ultimate answer to, "What benefit?" and "To whom?"

Municipal - In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

Net Bonded Debt - Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Revenues Available for Debt Service - Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net revenue available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See [Coverage](#). Under the laws of some states and the provisions of some revenue bond indentures, "net revenues available for debt service" for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

Net Working Capital - Current Assets less Current Liabilities in an enterprise or internal service fund.

Non-Recurring Revenues - Resources recognized by the City that are unique and occur only one time or without pattern.

Object - As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Object Total - Expenditure classification according to the types of items purchased or services obtained; for

example, personal services, materials, supplies, and equipment.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Official Budget - The budget as adopted by the Council

One-Time Revenues - See [Non-Recurring Revenues](#)

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See [Resolution](#).

Outlays - Synonymous with [Expenditures](#)

Performance Measure - Tools to determine what levels of service are being provided by the organization

Prior Years' Tax Levies - Taxes levied for fiscal periods preceding the current one

Proprietary Funds - Funds that focus on the determination of operating, income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order - A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them

Reimbursements - (1) Repayments of amounts remitted on behalf of another party. (2) Inter-fund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve - (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See [Ordinance](#).

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total

assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

Risk - The liability, either realized or potential, related to the City's daily operations

Self-Supporting or Liquidating Debt - Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes

Statistical Tables - Financial presentations included in the Statistical Section of the CAFR which provide detailed data on the physical, economic, social, and political characteristics of the reporting government. They are intended to provide CAFR users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section information, therefore, Statistical Section data are not usually susceptible to independent audit.

Strategy - A fundamental policy choice that affects the organization's Missions, Visions, mandates, values, service levels, and costs

Supplies - A cost category for minor items (individually priced at less than \$1,000) required by departments to conduct their operations

Tax Freeze – A “cap” placed on certain property taxable value for citizens over 65 years of age

Tax Levy Ordinance - An ordinance by means of which taxes are levied

Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 cents per \$100 of assessed valuation of taxable property

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Unallotted Balance of Appropriation - An appropriation balance available for allotment

User Based Fee/Charge - A monetary fee or charge placed upon the user of services of the City

Vision Statements - The set of values by which the Council directs the staff about the intended impact the organization should have on the City as a whole - Provide answers to the preamble, “As a result of our efforts, citizens will...”

Acronyms

ADA	Americans with Disabilities Act
BVSWMA	Brazos Valley Solid Waste Management Agency
CCN	Certificate of Convenience and Necessity
CIP	Capital Improvements Program
CO	Certificate of Obligation
COPS	Community Oriented Problem Solving
ELMUD	Elkins Lake Municipal Utility District and Elkins area
EPA	Environmental Protection Agency
ETJ	Extraterritorial Jurisdiction
FAA	Federal Aviation Administration
FEMA	The Federal Emergency Management Agency of the federal government
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
HGAC	Houston-Galveston Area Council
HRWSS	Huntsville Rural Water Supply System
HUD	Housing and Urban Development
HWCEMS	Huntsville-Walker County Emergency Medical Service
IH	Interstate Highway
ISF	Internal Service Fund
IT	Information Technology
LEOSE	Law Enforcement Officers Standards and Education
NPDES	Natural Pollutant Discharge Elimination System
SCADA	Supervisory Control and Data Acquisition
SHSU	Sam Houston State University
SRF	Special Revenue Fund
TCA	Texas Commission on the Arts
TCEQ	Texas Commission on Environmental Quality
TDCJ	Texas Department of Criminal Justice
TEA-21	Transportation Efficiency Act (formerly ISTEA - Intermodal Surface Transportation Efficiency Act)
TMRS	Texas Municipal Retirement System
TRA	Trinity River Authority
TWDB	Texas Water Development Board
TXDOT	Texas Department of Transportation
TX TF1	Texas Task Force 1
USEPA	United States Environmental Protection Agency
WCAD	Walker County Appraisal District
WCPSCC	Walker County Public Safety Communication Center
WWTP	Wastewater Treatment Plant - as used in this document, referring to one of the three plants: N.B. Davidson, A.J. Brown, or Robinson Creek
YMCA	Young Men's Christian Association