

**City of Woodway
Proposed Budget**

2024-2025

Version 2

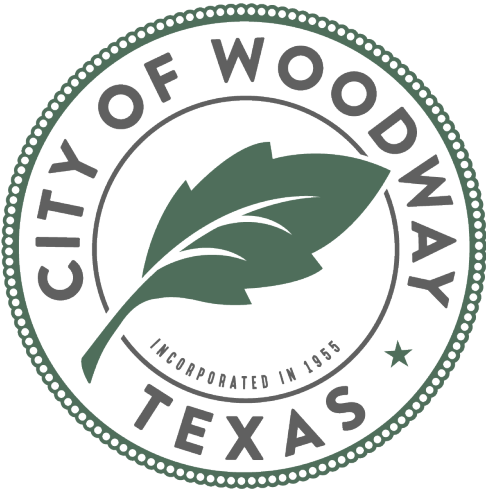


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City of Woodway Fiscal Year 2024-2025 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$145,396, which is a 2.13 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$165,163.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.357865/100	\$0.373701/100
No-New-Revenue Tax Rate:	\$0.357865/100	\$0.373701/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.340552/100	\$0.354833/100
Voter-Approval Tax Rate:	\$0.405540/100	\$0.423670/100
Debt Rate:	\$0.017313/100	\$0.019109/100

Total debt obligation for City of Woodway secured by property taxes: \$7,633,251



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Woodway
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

Woodway City Council



Amine Qourzal,
Mayor
Ward 1, Place 2



John Williams
Mayor Pro Tem
Ward 2, Place 2



David Russell,
Councilmember
At Large



Storey Cook,
Councilmember
Ward 2, Place 1



Janell Gilman,
Councilmember
Ward 3, Place 2

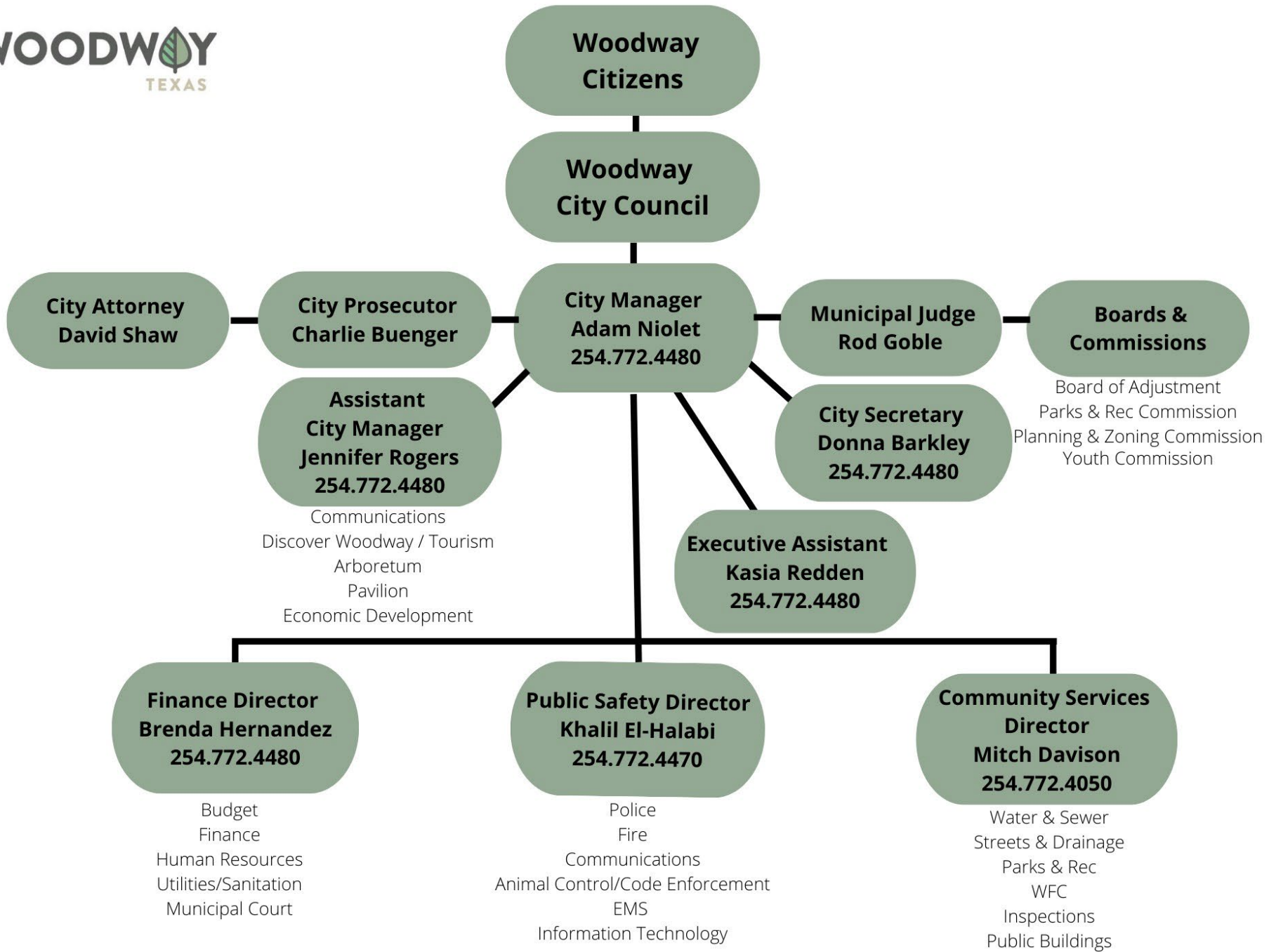


David Keyston,
Councilmember
Ward 1, Place 1



Ken Sury,
Councilmember
Ward 3, Place 1





Mission

As a high-quality community of quiet neighborhoods and unique natural beauty, the City of Woodway is committed to being a leader among cities in delivering outstanding quality services to all of its citizens through innovative and efficient use of resources.

Strategies

We will achieve this through:

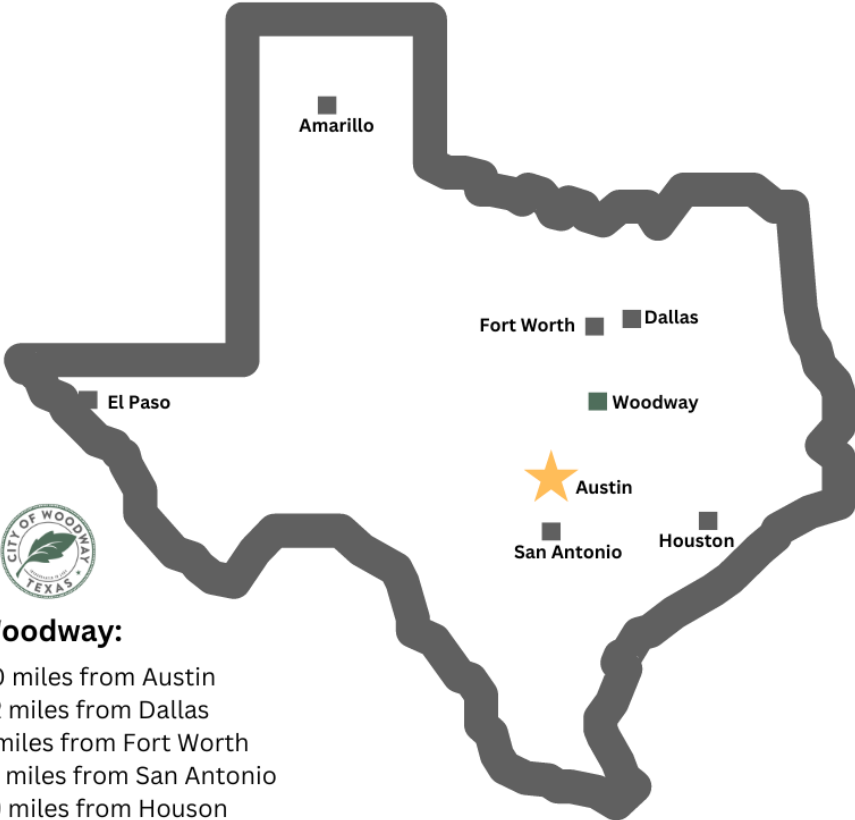
- providing the most responsive services possible by focusing on the citizen as the customer
- recruiting, developing and retaining highly qualified staff
- practicing a well-established conservative fiscal policy
- planning and providing for a strong infrastructure
- maintaining highly effective equipment resources for delivery of services
- remaining a "city of choice" by providing a model environment in which to live through enhancing and preserving the City's existing neighborhoods
- unique beauty and quality of life
- cooperating with local entities to promote strong industry in the region
- supporting our school system by working with local districts to maintain our high quality of public education
- continuing to place a high priority on public safety by providing superior police, fire and emergency services
- fostering a healthy City economy through encouraging high quality residential and retail development

Goals

We will respectively measure our achievement of the above by:

- high citizen satisfaction
- improved employee productivity
- strong fiscal health and favorable financial audits and bond ratings
- on-going development of a capital improvement program (CIP) and ability to continue to control costs
- appreciation of existing property values and regional, state and national recognition for quality-of-life efforts
- continued active involvement in successful regional economic development efforts
- low crime and favorable property insurance ratings
- growth in the City's property tax base and retail sales tax receipts.

City Profile



Woodway:

- 100 miles from Austin
- 102 miles from Dallas
- 97 miles from Fort Worth
- 179 miles from San Antonio
- 189 miles from Houston

The City of Woodway is a political subdivision and municipal corporation of the State, duly organized and existing under the laws of Texas as set out in the City's Home Rule Charter. The City was incorporated in 1955, and adopted its Home Rule Charter in 1973. The City operates under a Council/Manager form of government with a City Council comprised of the Mayor and six Councilmembers. The Mayor and Mayor Pro-Term are elected from and by the City Council on an annual basis.

Woodway is a residential suburb of Waco, located in a wooded, rolling hill area adjacent to Waco's southwestern boundary and Lake Waco. Woodway is approximately bounded by U. S. Highway 84, Texas Highway 6, and Lake Waco. The 2020 census reflected a population of 9,383.

The City provides public safety (police and fire protection), street maintenance, water and sanitary sewer utilities, four recreational parks, an arboretum, a family center for youth sports and senior programming , public improvement, planning and zoning, and general administrative services.

Public education in Woodway is provided by the Midway Independent School District and the Waco Independent School District. Higher education is provided in the county by Baylor University, McLennan County Community College, and Texas State Technical College.

2024-2025 Applicable Tax Rates

Sales or Use Tax

State	6.25%
County	0.50%
City	1.50%
	8.25%

Hotel/Motel Tax

State	6.00%
County	2.00%
City	7.00%
	15.00%

Property Taxes-Rates (Rate/\$100 Assessed Value)

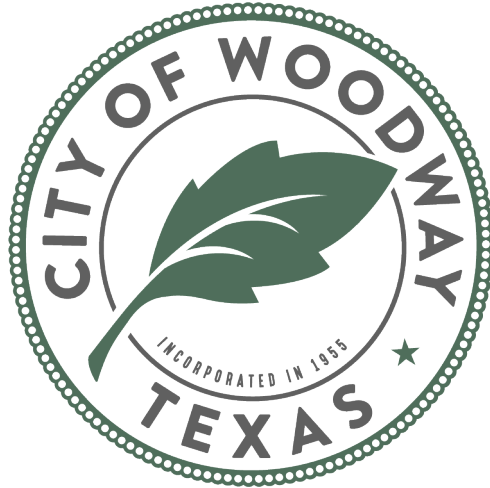
Taxing Jurisdiction	2019	2020	2021	2022	2023	2024*
City of Woodway	0.450000	0.450000	0.470000	0.417174	0.373701	0.357865
Midway ISD	1.250000	1.236400	1.164300	1.124600	0.939200	0.936900
Waco ISD	1.302450	1.263953	1.244640	1.241869	1.028587	TBD
McLennan County	0.485293	0.468719	0.425000	0.376355	0.329805	TBD
McLennan Community College	0.147696	0.149782	0.149782	0.139074	0.128509	TBD
Aggregate Tax Rate w/ MISD	2.332989	2.304901	2.209082	2.057203	1.771215	TBD
Aggregate Tax Rate w/ WISD	2.385439	2.332454	2.289422	2.174472	1.860602	TBD

Comparative Property Tax Rates (Rate/\$100 Assessed Value)

Taxing Jurisdiction	Population	2019	2020	2021	2022	2023	2024*
City of Waco	138,486	0.776232	0.776232	0.767282	0.760000	0.755000	0.755000
City of West	2,531	0.604272	0.582561	0.552472	0.520522	0.600000	TBD
City of Hewitt	16,026	0.539677	0.547838	0.540102	0.540102	0.546736	0.543993
City of McGregor	5,321	0.601413	0.578954	0.546945	0.548028	0.543591	TBD
City of Lorena	1,785	0.566994	0.543604	0.533460	0.571145	0.537289	0.537832
City of Robinson	12,443	0.494500	0.533700	0.507000	0.460000	0.442378	TBD
City of Valley Mills	1,229	0.442200	0.413944	0.413944	0.399990	0.380600	TBD
City of Woodway	9,383	0.450000	0.450000	0.470000	0.417174	0.373701	0.357865
City of Lacy-Lakeview	6,988	0.340064	0.362236	0.352624	0.297547	0.331411	TBD
City of Bellmead	10,494	0.359999	0.377854	0.375187	0.323169	0.323169	TBD

*Subject to change. Pending formal adoption

GENERAL FUND



**Estimated ad Valorem Tax Collection & Proposed Distribution
Fiscal Year 2024-2025
Certified Totals**

Assessed Valuation for 2024 ARB Approved Totals	2,115,420,308
Less Homestead Exemptions	(169,997,878)
Net Taxable Amount	1,945,422,430
Tax Rate Per \$100 Valuation (No-new-revenue rate)	0.357865
Revenue from Tax Roll	6,961,986.00
Estimated Collections	99%
Total Fund Available	6,892,366.00

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TOTAL HOMESTEAD EXEMPTION	TAX RATE	TAX LEVY	CURRENT TAX COLLECTION	% COLLECTION TO LEVY
2014	911,970,360	-	0.470000	4,286,261	4,329,685	101.01%
2015	950,886,030	-	0.470000	4,469,164	4,436,643	99.27%
2016	995,219,209	-	0.470000	4,677,530	4,645,641	99.32%
2017	1,068,858,260	-	0.470000	5,023,634	4,997,434	99.48%
2018	1,161,150,073	-	0.450000	5,225,175	5,196,454	99.45%
2019	1,249,624,019	-	0.450000	5,623,308	5,579,492	99.22%
2020	1,280,466,096	-	0.450000	5,762,097	5,814,032	100.90%
2021	1,415,751,577	-	0.470000	6,654,032	6,628,201	99.61%
2022	1,599,040,218	-	0.417174	6,670,780	6,597,319	98.90%
2023	1,917,975,249	(162,420,477)	0.373701	6,823,005	6,734,390	98.70%
2024	2,115,420,308	(169,997,878)	0.357865	6,961,986		

TAX RATE PER \$100

PROPOSED DISTRIBUTION	2023-2024	2024-2025	AMOUNT 2024-2025	%
General	0.294592	0.295552	5,680,115.00	82.41%
Future Capital Street Improvements	0.045000	0.045000	875,440.00	12.70%
Long-Term Capital Projects	0.015000	-	-	-
Interest and Sinking	0.019109	0.017313	336,811.00	4.89%
Total	0.373701	0.357865	6,892,366.00	100%

General Fund Revenue Projections

Revenue Source	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
PROPERTY TAXES							
Property Taxes	\$ 5,298,923	\$ 5,306,548	\$ 5,258,307	\$ 5,258,307	\$ 5,680,115	\$ 421,808	8%
Delinquent Property Taxes	21,500	5,206	15,000	6,000	15,000	-	0%
Interest & Penalties	25,000	25,319	20,000	45,000	35,000	15,000	75%
Total Property Taxes	\$ 5,345,423	\$ 5,337,073	\$ 5,293,307	\$ 5,309,307	\$ 5,730,115	\$ 436,808	8%
SALES TAX*							
Sales Tax (1%)	\$ 2,622,000	\$ 2,789,026	\$ 2,885,000	\$ 2,806,142	\$ 2,885,000	\$ -	0%
Sales Tax (.5%)	1,311,000	1,394,513	1,440,000	1,403,072	1,440,000	-	0%
Sales Tax Rebates	-	(15,695)	(15,000)	(20,506)	(20,000)	(5,000)	0%
Total Sales Tax	\$ 3,933,000	\$ 4,167,844	\$ 4,310,000	\$ 4,188,708	\$ 4,305,000	\$ (5,000)	0%
FRANCHISE FEES							
Oncor Electric Franchise	\$ 360,000	\$ 368,011	\$ 370,800	\$ 370,800	\$ 375,000	\$ 4,200	1%
Telecommunication*	16,000	13,468	14,000	14,000	14,000	-	0%
Atmos Gas Franchise	373,500	373,504	300,000	242,270	250,000	(50,000)	-17%
Cable Television Franchise	119,000	114,248	122,570	122,570	122,570	-	0%
Total Franchise Fees	\$ 868,500	\$ 869,231	\$ 807,370	\$ 749,640	\$ 761,570	\$ (45,800)	-6%

General Fund Revenue Projections (continued)

Revenue Source	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
OTHER REVENUE SOURCES							
Permits	\$ 145,000	\$ 154,786	\$ 158,700	\$ 112,969	\$ 146,000	\$ (12,700)	-8%
Court Fines & Misc Fees	159,000	142,264	153,000	125,280	137,050	(15,950)	-10%
Interest Income	50,000	162,581	175,000	188,563	196,000	21,000	12%
Mixed Beverage Tax	9,500	14,426	12,000	14,590	15,000	3,000	25%
Park Reservations	15,000	15,961	15,000	13,727	15,000	-	0%
Arboretum Rentals*	259,500	275,919	-	-	-	-	
Animal Control Fees	1,000	400	1,000	100	500	(500)	-50%
Service Charges-Enterprise Funds	370,252	370,252	423,443	423,443	529,035	105,592	25%
Dispatch Services	40,000	40,000	48,000	48,000	48,000	-	0%
School Resource Officer	200,000	210,563	200,000	215,955	-	(200,000)	-100%
Misc. Income	2,500	15,168	9,500	5,000	6,652	(2,848)	-30%
Lease Revenue	18,900	18,900	18,900	18,900	18,900	-	0%
Family Center Revenues	57,000	48,904	88,800	58,604	180,000	91,200	103%
Amortization on Lease*	-	1,017	-	1,017	2,000	2,000	
Insurance Proceeds	-	61,530	-	30,000	-	-	
Grant Proceeds	-	27,882	-	15,000	-	-	
Interlocal Revenue	-	-	-	3,800	15,000	15,000	
Transfer from Tourism Fund	415,970	402,998	-	-	-	-	
Total Other Revenue Sources	\$ 1,743,622	\$ 1,963,550	\$ 1,303,343	\$ 1,274,948	\$ 1,309,137	\$ 5,794	0%
Transfer from Fund Balance	\$ -	\$ -	\$ 554,964	\$ -	\$ -	\$ (554,964)	-100%
Total Revenues/Fund Balance	<u>\$11,890,545</u>	<u>\$12,337,697</u>	<u>\$12,268,984</u>	<u>\$11,522,603</u>	<u>\$12,105,822</u>	<u>\$ 391,802</u>	<u>3%</u>

*Adjusted during FY 23 audit

General Fund Expenditure Projections

Expenditures by Division	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Fund Balance	\$ 3,045,683	\$ 3,045,683	\$ 3,260,372	\$ 3,776,267	\$ 2,973,322		
General Government							
City Secretary	\$ 254,266	\$ 229,752	\$ 268,279	\$ 261,194	\$ 282,024	\$ 13,745	5%
Administration	804,047	762,769	887,958	817,744	840,732	(47,226)	-5%
Finance	519,246	479,745	571,108	525,522	600,512	29,404	5%
Non-Departmental	245,650	187,506	275,933	160,933	244,217	(31,716)	-11%
Total General Government	\$ 1,823,209	\$ 1,659,772	\$ 2,003,278	\$ 1,765,393	\$ 1,967,485	\$ (35,793)	-2%
Public Safety							
Public Safety	\$ 6,835,356	\$ 6,372,116	\$ 7,476,765	\$ 6,949,107	\$ 7,193,588	\$ (283,177)	-4%
Municipal Court	245,616	227,463	255,218	255,141	241,230	(13,988)	-5%
Total Public Safety	\$ 7,080,972	\$ 6,599,579	\$ 7,731,983	\$ 7,204,248	\$ 7,434,818	\$ (297,165)	-4%
Community Services							
Parks	\$ 509,040	\$ 463,729	\$ 546,576	\$ 489,580	\$ 527,412	\$ (19,164)	-4%
Streets	553,408	562,778	612,296	583,535	635,373	23,077	4%
Administration/Inspections	460,146	449,151	484,264	476,208	509,118	24,854	5%
Public Buildings	259,257	254,729	235,133	223,228	303,564	68,431	29%
Total Community Services	\$ 1,781,851	\$ 1,730,387	\$ 1,878,269	\$ 1,772,551	\$ 1,975,467	\$ 97,198	5%

General Fund Expenditure Projections (continued)

Expenditures by Division	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Community Programs							
Woodway Family Center	\$ 424,718	\$ 345,640	\$ 592,454	\$ 570,356	\$ 675,052	\$ 82,598	14%
Carleen Bright Arboretum	723,070	668,869	-	-	-	-	
Youth Commission	3,050	2,079	3,000	3,000	3,000	-	0%
Community Development	53,675	26,718	60,000	50,000	50,000	(10,000)	-17%
Total Community Programs	\$ 1,204,513	\$ 1,043,306	\$ 655,454	\$ 623,356	\$ 728,052	\$ 72,598	11%
Total Expenditures	\$ 11,890,545	\$ 11,033,044	\$ 12,268,984	\$ 11,365,548	\$ 12,105,822	\$ (163,162)	-1%
Total Revenues/Transfers	\$ 11,890,545	\$ 12,337,697	\$ 12,268,984	\$ 11,522,603	\$ 12,105,822	\$ (163,162)	-1%
Surplus (Deficit)*	\$ -	\$ 1,304,653	\$ -	\$ 157,055	\$ -	\$ -	

*Of the \$1,304,653 surplus in FY 2022-2023, \$335k was transferred to the Parks Capital Projects Fund, \$200,000 to the Arboretum Construction Fund. The remaining amount was added to fund balance. Staff recommends \$100k of the FY 24 estimated surplus be transferred to General Capital Projects and \$10k to Parks Capital Projects.

General Fund-Fund Balance

Beginning Balance	\$ 3,776,267
Surplus at 9/30/2024	157,055
Year-end Transfers Surplus	(110,000)
Year-end Transfer Fund Balance	(850,000)
Ending balance	<u>\$ 2,973,322</u>
25% Operating Day for FY 25	3,026,456
Actual % of reserves	25%

Financial Highlights

Departmental Changes over 10%

Non-Departmental: Decrease is primarily due to the decrease in legal fees incurred from the City's attorney along with a decrease to contingency/emergency expense account. The decrease in these accounts is comparable to what is projected to be spent this year.

Public Buildings: Decrease is due to allocating 100% of a custodian to this department. The custodian was previously split between three general fund departments. Budget also includes \$18,000 of capital outlay requests.

Woodway Family Center: Increase is due to the addition of a Program Coordinator position to assist with programming and scheduling at the newly opened facility. Additionally, there is an increase in contract labor budgeted to account for increase in programming.

Community Development: Decrease in expenditure aligns with actual cost incurred in the current year and previous years.

Taxes

- The FY 2025 proposed property tax rate is the no-new-revenue tax rate estimated at 0.357865, compared to 0.373701 for FY 2024.

Salaries & Benefits

- 5% COLA salary increase & 2-4% merit salary increase
- Insurance costs increased by 5%
- TMRS contribution rate increased 1.39%

Additional Information

- The City has budgeted \$25,000 for third-party public relations/social media consulting.
- Three Public Safety Officer positions were removed from the budget as Midway ISD created their own Police Department.
- One additional IT Specialist is budgeted specifically to serve the Public Safety department/backup to current IT Specialist.
- The City has budgeted to receive a single/compliance audit as it has expended more than \$750,000 in federal funds.

City Secretary

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Professional	\$ 101,787	\$ 102,728	\$ 111,147	\$ 112,352	\$ 121,654
Overtime	1,500	3,601	1,500	500	1,500
Insurance	13,918	11,177	11,504	12,447	11,970
FICA/Medicare Tax	1,534	1,576	1,671	1,749	1,802
Retirement	18,605	19,117	20,814	21,785	23,751
Workers Compensation	218	185	239	240	255
Retention/Incentive Pay	2,495	2,468	2,587	2,558	2,648
	\$ 140,057	\$ 140,852	\$ 149,462	\$ 151,631	\$ 163,580
Supplies & Materials					
Printing	\$ 3,000	\$ 579	\$ 3,000	\$ 4,100	\$ 4,000
Office Supplies	700	391	700	700	700
Computer Supplies	310	-	310	900	500
Postage	1,000	865	1,000	500	1,000
Supplies-Motor Vehicles	500	-	100	500	500
Supplies-Elections	5,000	4,352	5,000	4,171	10,000
Service Awards/Banquets	2,700	1,930	2,700	2,700	2,700
	\$ 13,210	\$ 8,117	\$ 12,810	\$ 13,571	\$ 19,400
Repairs & Maintenance					
Office Equipment	\$ 600	\$ -	\$ 600	\$ 500	\$ 600
	\$ 600	\$ -	\$ 600	\$ 500	\$ 600
Other Services & Charges					
Special Studies	\$ 2,500	\$ 1,672	\$ 2,500	\$ 2,721	\$ 2,500
Tax Collection Fee	15,000	14,380	15,000	15,496	16,736
Appraisal District Fees	64,000	54,093	64,000	63,385	65,200
Schools/Conferences	2,300	885	2,300	2,300	2,300
Property/Liability Insurance	1,193	1,044	1,201	1,184	1,302
Newspaper Notices	15,000	8,435	20,000	10,000	10,000
Subscriptions/Memberships	406	274	406	406	406
	\$ 100,399	\$ 80,783	\$ 105,407	\$ 95,492	\$ 98,444
Total Expenditures	\$ 254,266	\$ 229,752	\$ 268,279	\$ 261,194	\$ 282,024

Administration

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Professional	\$ 113,355	124,504	\$ 130,891	\$ 131,663	\$ 141,688
Management/Supervision	371,714	326,794	410,717	365,970	375,535
Temporary	13,000	13,104	10,123	10,188	-
Overtime	2,000	336	2,000	500	500
Insurance	65,955	64,364	76,361	73,876	52,532
FICA/Medicare Tax	8,196	7,024	8,771	7,392	7,812
Retirement	87,352	85,220	101,440	88,507	101,880
Workers Compensation	1,035	814	1,151	880	1,104
Car Allowance	13,200	12,480	14,400	12,900	14,400
Retention/Incentive Pay	7,901	7,865	7,874	5,445	7,166
	\$ 683,708	\$ 642,505	\$ 763,728	\$ 697,321	\$ 702,617
Supplies & Materials					
Immunizations	\$ 1,000	\$ -	\$ 2,000	\$ -	\$ -
Printing	2,300	2,705	1,500	2,000	2,500
Office Supplies	3,500	3,514	5,500	5,500	5,000
Computer Supplies	5,700	5,674	10,000	10,000	5,500
Janitorial Supplies	-	-	-	-	5,000
Postage	7,500	7,392	7,500	7,500	7,500
Supplies-Motor Vehicles	700	899	-	-	-
Minor Tools	3,000	2,943	-	-	-
Food/Memorials	9,200	9,851	13,000	13,000	8,000
Service Awards/Banquets	6,300	6,024	7,500	7,000	6,500
	\$ 39,200	\$ 39,002	\$ 47,000	\$ 45,000	\$ 40,000
Repairs & Maintenance					
Office Equipment	\$ 1,000	\$ 994	\$ 1,500	\$ 4,000	\$ 1,000
Motor Vehicles	200	97	-	-	-
	\$ 1,200	\$ 1,091	\$ 1,500	\$ 4,000	\$ 1,000

Administration (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges (continued)					
Special Studies	\$ 12,000	\$ 13,035	\$ 20,000	\$ 20,000	\$ 20,000
Contract Labor	11,300	10,247	5,000	1,000	25,000
Schools/Conferences	15,000	17,269	15,000	15,000	15,000
Employment Screening	1,200	1,063	-	-	-
Property/Liability Insurance	1,939	1,636	2,230	1,923	2,115
Newsletter	15,000	12,631	15,000	15,000	15,000
Community Programs	5,000	3,611	-	-	-
Subscriptions/Memberships	18,500	20,679	18,500	18,500	20,000
	\$ 79,939	\$ 80,171	\$ 75,730	\$ 71,423	\$ 97,115
Total Expenditures	<u>\$ 804,047</u>	<u>\$ 762,769</u>	<u>\$ 887,958</u>	<u>\$ 817,744</u>	<u>\$ 840,732</u>

Finance

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Office/Clerical	\$ 26,092	\$ 24,795	\$ 32,365	\$ 32,615	\$ 35,774
Management/Supervision	288,987	286,611	304,980	286,178	336,101
Overtime	1,000	20	1,000	300	500
Insurance	48,878	29,858	46,703	44,159	49,245
FICA/Medicare Tax	4,593	4,607	4,953	4,697	5,450
Retirement	55,709	56,078	61,698	57,329	71,096
Workers Compensation	643	532	700	542	770
Retention/Incentive Pay	6,675	4,819	3,233	3,206	3,971
	\$ 432,577	\$ 407,320	\$ 455,632	\$ 429,026	\$ 502,907
Supplies & Materials					
Printing	\$ 3,500	\$ 3,042	\$ 1,500	\$ 1,000	\$ 1,000
Office Supplies	2,000	1,442	5,000	5,000	1,000
Computer Supplies	2,000	1,249	2,500	2,500	2,500
Postage	1,800	1,934	1,500	1,500	1,500
Supplies-Moter Vehicles	500	-	-	-	-
Food/Memorials	300	329	500	500	1,000
	\$ 10,100	\$ 7,996	\$ 11,000	\$ 10,500	\$ 7,000
Repairs & Maintenance					
Office Equipment	\$ 30,000	\$ 22,981	\$ 40,000	\$ 25,000	\$ 20,000
	\$ 30,000	\$ 22,981	\$ 40,000	\$ 25,000	\$ 20,000
Other Services & Charges					
Special Studies	\$ 1,525	\$ 1,467	\$ 2,000	\$ 2,000	\$ 3,500
Audit Services	22,100	19,407	22,676	20,233	23,270
Schools/Conferences	4,000	5,083	4,000	5,500	5,000
Employment Screening	200	-	200	51	100
Office Equipment Rental	14,000	12,765	14,000	11,635	12,000
Property/Liability Insurance	1,244	1,281	1,600	1,577	1,735
Surety Bond	1,000	-	-	-	-
Newspaper Notices	500	-	-	-	-
Subscriptions/Memberships	2,000	1,445	20,000	20,000	25,000
	\$ 46,569	\$ 41,448	\$ 64,476	\$ 60,996	\$ 70,605
Total Expenditures	\$ 519,246	\$ 479,745	\$ 571,108	\$ 525,522	\$ 600,512

Non-Departmental

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Team Incentives	\$ 1,500	\$ 1,478	\$ -	\$ -	\$ -
	\$ 1,500	\$ 1,478	\$ -	\$ -	\$ -
Other Services & Charges					
Legal Services	\$ 100,000	\$ 93,151	\$ 100,000	\$ 55,000	\$ 75,000
Professional Services	45,000	21,755	25,000	30,000	25,000
Public Health District	28,150	28,149	31,433	31,433	34,717
Subscriptions/Memberships	1,500	-	-	-	-
Contingency/Emergency	50,000	23,473	100,000	25,000	90,000
	\$ 224,650	\$ 166,528	\$ 256,433	\$ 141,433	\$ 224,717
Operating Transfers					
Equipment Replacement	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500
	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500
Total Expenditures	\$ 245,650	\$ 187,506	\$ 275,933	\$ 160,933	\$ 244,217

Public Safety

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 38,762	\$ 36,573	\$ 41,500	\$ 41,088	\$ 44,541
Office/Clerical	89,891	84,026	116,152	116,450	105,489
Technical	438,130	377,421	437,803	405,667	543,597
Sworn Personnel	1,915,201	1,774,854	1,818,593	1,675,295	1,718,598
Professional	-	-	-	-	91,938
Management/Supervision	1,204,273	1,127,621	1,268,497	1,267,642	1,366,247
Overtime	132,000	155,722	163,000	161,687	157,300
Fire Pay	236,939	238,842	285,000	217,180	250,000
Insurance	641,059	558,612	704,569	601,729	661,920
FICA/Medicare Tax	65,721	56,562	73,853	58,058	60,703
Retirement	741,202	686,115	808,039	719,215	819,015
Workers Compensation	82,791	79,314	105,391	73,052	92,827
Team Incentives	600	-	-	-	-
Retention/Incentive Pay	83,139	79,868	85,729	73,095	66,105
	\$ 5,669,708	\$ 5,255,530	\$ 5,908,126	\$ 5,410,158	\$ 5,978,280
Supplies & Materials					
Uniform Services	\$ 27,000	\$ 26,874	\$ 27,000	\$ 27,000	\$ 35,000
Immunizations	2,000	107	2,000	-	-
Printing	4,000	3,343	4,000	3,000	4,000
Office Supplies	5,000	4,763	4,500	4,500	4,500
Computer Supplies	6,000	4,690	6,500	6,500	7,000
Postage	3,000	2,357	3,000	2,800	3,000
Film & Developing	600	-	600	600	600
Supplies-Motor Vehicles	100,000	106,660	110,000	80,000	80,000
Minor Tools	16,500	20,420	17,500	17,200	17,500
Chemicals	3,500	-	3,500	3,000	3,500
Fire/Safety Gear	35,000	20,969	141,060	141,060	70,760
Food/Memorials	5,000	5,596	5,000	5,000	5,000
Service Awards/Banquets	5,000	5,194	5,000	6,000	5,000
	\$ 212,600	\$ 200,973	\$ 329,660	\$ 296,660	\$ 235,860

Public Safety (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Repairs & Maintenance					
Motor Vehicles	\$ 100,000	\$ 127,095	\$ 115,000	\$ 115,000	\$ 100,000
Office Equipment	92,000	86,089	102,000	102,000	80,000
Machinery & Equipment	64,000	62,069	64,000	72,000	68,000
Buildings & Grounds	83,000	75,599	12,000	12,000	12,000
	\$ 339,000	\$ 350,852	\$ 293,000	\$ 301,000	\$ 260,000
Other Services & Charges					
Record Filing Fees	\$ 300	\$ 210	\$ 300	\$ 300	\$ 300
Schools/Conferences	73,300	81,627	65,000	66,000	70,000
Animal Control	25,000	19,781	25,000	25,000	25,000
Employment Screening	5,000	7,951	5,000	4,800	5,000
Recruiting	1,400	1,145	400	400	400
Ambulance/Medical Charges	8,000	5,920	8,000	6,000	8,000
Office Equipment Rental	5,000	5,083	5,000	4,800	5,000
Property/Liability Insurance	70,806	57,286	65,879	62,589	69,848
Communications	60,000	50,338	80,000	80,000	80,000
Newspaper Notices	2,000	25	-	-	-
Community Programs	4,000	3,939	5,000	5,000	5,000
Subscriptions/Memberships	46,000	22,333	16,500	16,500	24,500
	\$ 300,806	\$ 255,638	\$ 276,079	\$ 271,389	\$ 293,048
Capital Outlay					
Machinery & Equipment	\$ 19,742	\$ 15,623	\$ 308,000	\$ 308,000	\$ 20,000
	\$ 19,742	\$ 15,623	\$ 308,000	\$ 308,000	\$ 20,000
Operating Transfers					
Equipment Replacement	\$ 293,500	\$ 293,500	\$ 361,900	\$ 361,900	\$ 406,400
	\$ 293,500	\$ 293,500	\$ 361,900	\$ 361,900	\$ 406,400
Total Expenditures	\$ 6,835,356	\$ 6,372,116	\$ 7,476,765	\$ 6,949,107	\$ 7,193,588

Municipal Court

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Office/Clerical	\$ 45,675	\$ 47,600	\$ 52,271	\$ 53,792	\$ 29,800
Management/Supervision	75,280	76,043	81,571	82,954	89,981
Overtime	500	-	500	-	-
Insurance	27,586	21,352	22,701	23,323	17,798
FICA/Medicare Tax	1,799	1,828	1,988	2,029	1,779
Retirement	21,818	22,165	24,767	25,285	23,177
Workers Compensation	252	211	281	232	251
Retention/Incentive Pay	2,596	2,550	2,779	2,779	2,899
	\$ 175,506	\$ 171,749	\$ 186,858	\$ 190,394	\$ 165,685
Supplies & Materials					
Printing	\$ 1,500	\$ 866	\$ 1,500	\$ 100	\$ 1,500
Office Supplies	1,000	899	1,000	500	1,000
Computer Supplies	1,000	849	1,000	700	1,000
Postage	1,500	1,372	1,700	750	1,700
	\$ 5,000	\$ 3,986	\$ 5,200	\$ 2,050	\$ 5,200
Repairs & Maintenance					
Office Equipment	\$ 13,010	\$ 8,025	\$ 8,000	\$ 10,245	\$ 10,758
Buildings & Grounds	2,500	188	2,500	-	2,500
	\$ 15,510	\$ 8,213	\$ 10,500	\$ 10,245	\$ 13,258
Other Services & Charges					
Legal Fees	\$ 40,340	\$ 38,164	\$ 40,000	\$ 39,000	\$ 44,200
Jury Service	900	-	900	900	900
Schools/Conferences	1,600	1,611	3,000	4,500	3,000
Employment Screening	100	-	100	-	100
Bank Service Charges	-	(230)	2,000	2,000	2,000
Office Equipment Rental	1,000	1,001	1,000	1,000	1,200
Property/Liability Insurance	1,460	1,044	1,460	1,352	1,487
Communications	3,200	1,295	3,200	3,200	3,200
Subscriptions/Memberships	1,000	630	1,000	500	1,000
	\$ 49,600	\$ 43,515	\$ 52,660	\$ 52,452	\$ 57,087
Total Expenditures	\$ 245,616	\$ 227,463	\$ 255,218	\$ 255,141	\$ 241,230

Parks

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 175,615	\$ 187,157	\$ 190,114	\$ 176,912	\$ 193,368
Management/Supervision	51,651	51,651	55,805	56,027	60,748
Temporary/Seasonal	12,000	-	12,000	-	12,360
Overtime	10,000	1,334	5,000	1,000	2,500
Insurance	63,328	50,461	57,115	55,063	59,378
FICA/Medicare Tax	4,437	3,535	4,604	3,416	3,897
Retirement	42,688	42,865	45,914	42,590	48,868
Workers Compensation	5,073	4,103	5,376	3,981	5,764
Retention/Incentive Pay	5,452	3,554	3,278	1,845	2,184
	\$ 370,244	\$ 344,660	\$ 379,206	\$ 340,834	\$ 389,067
Supplies & Materials					
Uniform Services	\$ 3,000	\$ 3,498	\$ 3,000	\$ 3,000	\$ 3,000
Office Supplies	200	-	200	-	200
Supplies-Motor Vehicles	16,000	15,153	16,000	14,000	16,000
Minor Tools	2,500	677	2,500	2,000	2,500
Chemicals	1,500	1,137	1,500	1,500	1,500
Food/Memorials	500	388	500	500	500
	\$ 23,700	\$ 20,853	\$ 23,700	\$ 21,000	\$ 23,700
Repairs & Maintenance					
Motor Vehicles	\$ 3,000	\$ 4,574	\$ 3,000	\$ 3,000	\$ 3,000
Machinery & Equipment	4,000	8,012	4,000	4,000	4,000
Parks	20,000	39,229	20,000	20,000	20,000
	\$ 27,000	\$ 51,815	\$ 27,000	\$ 27,000	\$ 27,000
Other Services & Charges					
Contract Labor	\$ 13,300	\$ -	\$ 13,300	\$ 5,000	\$ 13,300
Schools/Conferences	1,000	-	1,000	850	1,000
Employment Screening	500	418	500	500	500
Water Service	30,000	6,068	30,000	9,000	15,000
Equipment Rental	1,200	275	1,200	1,200	1,200
Property/Liability Insurance	8,496	7,340	9,770	8,496	9,345
Newspaper Notices	1,000	-	1,000	-	-
Subscriptions/Memberships	300	-	300	200	300
	\$ 55,796	\$ 14,101	\$ 57,070	\$ 25,246	\$ 40,645

Parks (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Capital Outlay					
Machinery & Equipment	\$ -	\$ -	\$ 25,000	\$ 40,900	\$ 15,000
	\$ -	\$ -	\$ 25,000	\$ 40,900	\$ 15,000
Operating Transfers					
Equipment Replacement	\$ 32,300	\$ 32,300	\$ 34,600	\$ 34,600	\$ 32,000
	\$ 32,300	\$ 32,300	\$ 34,600	\$ 34,600	\$ 32,000
Total Expenditures	\$ 509,040	\$ 463,729	\$ 546,576	\$ 489,580	\$ 527,412

Streets

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 149,572	\$ 161,419	\$ 175,788	\$ 172,497	\$ 197,800
Management/Supervision	51,651	51,651	55,805	56,027	60,748
Overtime	6,500	1,912	6,500	3,000	2,500
Insurance	63,241	49,590	57,019	52,901	55,283
FICA/Medicare Tax	3,066	3,169	3,514	3,438	3,805
Retirement	37,191	38,439	43,779	42,880	50,023
Workers Compensation	7,461	6,347	8,671	6,919	9,429
Retention/Incentive Pay	3,738	3,696	4,285	3,420	3,864
	\$ 322,420	\$ 316,223	\$ 355,361	\$ 341,082	\$ 383,452
Supplies & Materials					
Uniform Services	\$ 3,600	\$ 3,578	\$ 3,600	\$ 3,000	\$ 3,600
Office Supplies	200	24	200	200	200
Supplies-Motor Vehicles	20,000	17,534	20,000	15,000	20,000
Minor Tools	2,000	1,924	2,000	2,000	2,000
Traffic Supplies	6,000	13,651	6,000	5,500	6,000
Chemicals	1,000	1,138	1,000	1,000	1,000
Food/Memorials	500	674	500	500	500
	\$ 33,300	\$ 38,523	\$ 33,300	\$ 27,200	\$ 33,300
Repairs & Maintenance					
Motor Vehicles	\$ 7,000	\$ 7,590	\$ 7,000	\$ 6,000	\$ 7,000
Machinery & Equipment	10,000	12,218	10,000	8,500	10,000
Streets	66,000	78,466	91,000	80,000	91,000
	\$ 83,000	\$ 98,274	\$ 108,000	\$ 94,500	\$ 108,000
Other Services & Charges					
Schools/Conferences	\$ 1,000	\$ 3,063	\$ 3,000	\$ 4,200	\$ 4,285
Employment Screening	400	1,169	400	650	400
Equipment Rental	2,000	-	2,000	-	2,000
Property/Liability Insurance	8,888	7,335	8,435	7,669	8,436
Newspaper Notices	500	-	500	-	-
Electric Service	58,000	41,605	58,000	52,834	58,000
Subscriptions/Memberships	200	393	200	200	200
	\$ 70,988	\$ 53,565	\$ 72,535	\$ 65,553	\$ 73,321

Streets (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Capital Outlay					
Machinery & Equipment	\$ -	\$ 12,493	\$ -	\$ 12,100	\$ -
	\$ -	\$ 12,493	\$ -	\$ 12,100	\$ -
Operating Transfers					
Equipment Replacement	\$ 43,700	\$ 43,700	\$ 43,100	\$ 43,100	\$ 37,300
	\$ 43,700	\$ 43,700	\$ 43,100	\$ 43,100	\$ 37,300
Total Expenditures	\$ 553,408	\$ 562,778	\$ 612,296	\$ 583,535	\$ 635,373

Inspections

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Office/Clerical	\$ 18,728	\$ 18,916	\$ 20,452	\$ 20,639	\$ 22,495
Technical	119,088	122,600	127,698	136,314	139,586
Management/Supervision	119,328	119,495	129,116	129,725	140,663
Temporary/Seasonal	12,000	-	12,000	-	12,360
Overtime	500	943	500	1,500	2,000
Insurance	49,805	44,365	48,221	50,134	51,471
FICA/Medicare Tax	4,749	3,989	5,044	4,438	4,769
Retirement	46,465	48,379	51,397	54,851	60,163
Workers Compensation	701	696	757	762	1,372
Car Allowance	7,200	7,290	7,200	7,200	7,200
Retention/Incentive Pay	6,551	6,237	6,788	6,730	6,618
	\$ 385,115	\$ 372,910	\$ 409,173	\$ 412,293	\$ 448,697
Supplies & Materials					
Uniform Services	\$ 2,800	\$ 3,372	\$ 2,800	\$ 3,500	\$ 3,000
Printing	1,000	1,133	1,000	1,100	1,000
Office Supplies	2,000	1,002	2,000	1,500	2,000
Computer Supplies	1,500	497	1,500	1,500	1,500
Postage	500	995	500	450	500
Supplies-Motor Vehicles	2,000	2,537	2,000	1,500	2,000
Food/Memorials	1,000	1,750	1,000	3,100	1,000
	\$ 10,800	\$ 11,286	\$ 10,800	\$ 12,650	\$ 11,000
Repairs & Maintenance					
Motor Vehicles	\$ 1,200	\$ 389	\$ 1,200	\$ 1,500	\$ 1,200
Office Equipment	10,000	4,513	10,000	6,000	10,000
	\$ 11,200	\$ 4,902	\$ 11,200	\$ 7,500	\$ 11,200
Other Services & Charges					
Engineering Fees	\$ 25,000	\$ 27,435	\$ 25,000	\$ 10,000	\$ 10,000
Record Filing Fees	800	416	800	800	800
Schools/Conferences	10,000	16,398	10,000	13,000	10,000
Employment Screening	150	-	150	-	150
Bank Service Charges	3,500	3,918	3,500	3,500	3,500
Equipment Rental	3,500	3,822	3,500	3,500	3,500
Property/Liability Insurance	3,431	2,818	3,241	3,065	3,371

Inspections (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges (continued)					
Communications	-	1,243	1,000	1,000	1,000
Newspaper Notices	750	-	-	-	-
Subscriptions/Memberships	3,000	1,103	3,000	6,000	3,000
	\$ 50,131	\$ 57,153	\$ 50,191	\$ 40,865	\$ 35,321
Operating Transfers					
Equipment Replacement	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
Total Expenditures	\$ 460,146	\$ 449,151	\$ 484,264	\$ 476,208	\$ 509,118

Public Buildings

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ -	\$ 85	\$ 10,100	\$ 9,836	\$ 42,937
Insurance	-	-	2,825	2,847	11,760
FICA/Medicare Tax	-	-	146	142	623
Retirement	-	-	1,824	1,762	8,112
Workers Compensation	-	-	227	17	966
	\$ -	\$ 85	\$ 15,122	\$ 14,604	\$ 64,398
Supplies & Materials					
Office Supplies	\$ 200	\$ -	\$ 200	\$ -	\$ -
Janitorial Supplies	4,000	6,134	4,000	4,500	4,000
	\$ 4,200	\$ 6,134	\$ 4,200	\$ 4,500	\$ 4,000
Repairs & Maintenance					
Office Equipment	\$ 500	\$ 458	\$ 500	\$ 500	\$ 500
Buildings & Grounds	47,000	44,719	47,000	45,000	47,000
	\$ 47,500	\$ 45,177	\$ 47,500	\$ 45,500	\$ 47,500
Other Services & Charges					
Contract Labor	\$ 15,000	\$ 12,230	\$ 2,000	\$ -	\$ -
Property/Liability Insurance	34,957	35,661	41,011	40,424	44,466
Communications	29,000	33,790	30,000	35,000	30,000
Newspaper Notices	600	-	600	-	-
Water Service	20,000	13,077	20,000	15,000	20,000
Gas Service	10,000	7,720	6,500	7,000	7,000
Electric Service	55,000	57,957	55,000	50,000	55,000
	\$ 164,557	\$ 160,435	\$ 155,111	\$ 147,424	\$ 156,466
Capital Outlay					
Buildings & Improvements	\$ 41,800	\$ 41,698	\$ 12,000	\$ 10,000	\$ 30,000
	\$ 41,800	\$ 41,698	\$ 12,000	\$ 10,000	\$ 30,000
Operating Transfers					
Equipment Replacement	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Total Expenditures	\$ 259,257	\$ 254,729	\$ 235,133	\$ 223,228	\$ 303,564

Woodway Family Center

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 8,156	\$ 6,587	\$ 20,200	\$ 19,955	\$ 22,125
Office/Clerical	79,715	84,511	127,509	151,311	211,556
Management/Supervision	80,936	82,237	88,365	89,441	96,707
Temporary/Seasonal	4,078	-	-	-	-
Overtime	1,000	2,349	14,518	5,000	5,000
Insurance	55,046	23,192	56,506	54,578	54,390
FICA/Medicare Tax	4,408	2,638	4,210	4,264	4,847
Retirement	35,764	30,490	52,532	48,613	64,052
Workers Compensation	3,671	2,595	4,351	4,053	6,117
Retention/Incentive Pay	3,544	2,333	3,635	2,423	3,923
	\$ 276,318	\$ 236,932	\$ 371,826	\$ 379,638	\$ 468,717
Supplies & Materials					
Uniform Services	\$ 1,800	\$ 1,735	\$ 3,200	\$ 3,200	\$ 2,500
Office Supplies	1,500	1,620	2,500	2,500	1,600
Computer Supplies	-	-	2,700	2,700	1,000
Postage	-	796	-	25	50
Minor Tools	800	781	800	800	800
Janitorial Supplies	3,000	3,896	2,500	2,500	2,500
Food/Memorials	200	586	200	200	1,500
	\$ 7,300	\$ 9,414	\$ 11,900	\$ 11,925	\$ 9,950
Repairs & Maintenance					
Office Equipment	\$ -	\$ -	\$ 675	\$ 700	\$ 500
Buildings & Grounds	13,100	13,506	48,600	48,600	24,600
	\$ 13,100	\$ 13,506	\$ 49,275	\$ 49,300	\$ 25,100
Other Services & Charges					
Contract Labor	\$ 26,000	\$ 24,888	\$ 52,067	\$ 20,000	\$ 75,000
Schools/Conferences	5,000	4,170	5,000	2,000	5,000
Employment Screening	500	903	500	100	500
Bank Service Charges	3,600	257	1,000	600	1,000
Property/Liability Insurance	3,450	3,375	15,186	21,714	23,885

Woodway Family Center (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges (continued)					
Communications	2,400	138	2,400	-	2,400
Advertising/Promotions	7,000	7,298	7,000	7,000	7,000
Community Programs	19,300	18,833	26,500	25,000	18,000
Water Service	8,000	10,637	11,000	11,000	14,000
Gas Service	2,200	2,264	1,000	3,000	3,000
Electric Service	12,000	8,937	17,000	18,279	20,000
Subscriptions/Memberships	550	476	800	800	1,500
	\$ 90,000	\$ 82,176	\$ 139,453	\$ 109,493	\$ 171,285
Capital Outlay					
Machinery & Equipment	\$ 38,000	\$ 3,612	\$ 20,000	\$ 20,000	\$ -
	\$ 38,000	\$ 3,612	\$ 20,000	\$ 20,000	\$ -
Total Expenditures	\$ 424,718	\$ 345,640	\$ 592,454	\$ 570,356	\$ 675,052

Carleen Bright Arboretum (General Fund)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 114,527	\$ 114,203	\$ -	\$ -	\$ -
Office/Clerical	76,312	65,411	-	-	-
Management/Supervision	144,859	150,556	-	-	-
Temporary/Seasonal	15,578	1,612	-	-	-
Overtime	1,500	897	-	-	-
Insurance	82,591	48,660	-	-	-
FICA/Medicare Tax	5,996	6,387	-	-	-
Retirement	55,029	54,839	-	-	-
Workers Compensation	5,627	4,109	-	-	-
Retention/Incentive Pay	5,690	5,663	-	-	-
	\$ 507,709	\$ 452,337	\$ -	\$ -	\$ -
Supplies & Materials					
Uniform Services	\$ 500	\$ 1,021	\$ -	\$ -	\$ -
Printing	500	575	-	-	-
Office Supplies	2,000	2,191	-	-	-
Postage	250	82	-	-	-
Supplies-Motor Vehicles	2,000	992	-	-	-
Minor Tools	-	784	-	-	-
Janitorial Supplies	4,000	5,658	-	-	-
Chemicals	1,000	-	-	-	-
	\$ 10,250	\$ 11,303	\$ -	\$ -	\$ -
Repairs & Maintenance					
Office Equipment	\$ 400	\$ 593	\$ -	\$ -	\$ -
Machinery & Equipment	2,000	2,260	-	-	-
Buildings & Grounds	60,000	60,983	-	-	-
	\$ 62,400	\$ 63,836	\$ -	\$ -	\$ -

Carleen Bright Arboretum (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges					
Contract Labor	\$ 18,500	\$ 18,460	\$ -	\$ -	\$ -
Schools/Conferences	3,500	2,908	-	-	-
Employment Screening	500	180	-	-	-
Bank Service Charges	4,000	5,528	-	-	-
Property/Liability Insurance	13,511	13,377	-	-	-
Communications	12,200	12,048	-	-	-
Advertising/Promotions	25,000	24,086	-	-	-
Community Programs	-	20	-	-	-
Water Service	18,000	26,020	-	-	-
Gas Service	2,500	2,694	-	-	-
Electric Service	30,000	21,287	-	-	-
Subscriptions/Memberships	12,000	11,987	-	-	-
	\$ 139,711	\$ 138,595	\$ -	\$ -	\$ -
Operating Transfers					
Equipment Replacement	\$ 3,000	\$ 2,798	\$ -	\$ -	\$ -
	\$ 3,000	\$ 2,798	\$ -	\$ -	\$ -
Total Expenditures	\$ 723,070	\$ 668,869	\$ -	\$ -	\$ -

Note: Effective 10/1/2023, Carleen Bright Arboretum operations were recorded in a separate special revenue fund

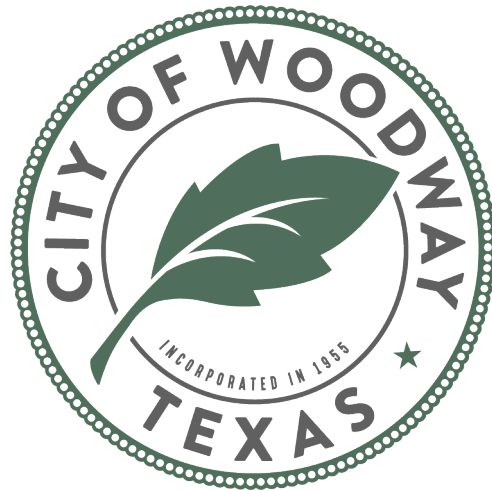
Youth Commission

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Supplies & Materials					
Uniform Services	\$ 300	\$ -	\$ -	\$ -	\$ -
Printing	100	14	-	-	-
Food/Memorials	350	-	-	-	-
	\$ 750	\$ 14	\$ -	\$ -	\$ -
Other Services & Charges					
Newspaper Notices	\$ 300	\$ 404	\$ -	\$ -	\$ -
Community Programs	2,000	1,661	3,000	3,000	3,000
	\$ 2,300	\$ 2,065	\$ 3,000	\$ 3,000	\$ 3,000
Total Expenditures	\$ 3,050	\$ 2,079	\$ 3,000	\$ 3,000	\$ 3,000

Community Development

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges					
Community Programs	\$ 53,675	\$ 26,718	\$ 60,000	\$ 50,000	\$ 50,000
	<u>\$ 53,675</u>	<u>\$ 26,718</u>	<u>\$ 60,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Total Expenditures	<u>\$ 53,675</u>	<u>\$ 26,718</u>	<u>\$ 60,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

UTILITY FUNDS



Water/Sewer Fund

Revenue	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Beginning Cash & Investments	\$ 386,134	\$ 386,134	\$ 83,693	\$ 83,693	\$ (767,202)		
Water Service Charges							
Water Sales -Residential	\$ 3,289,000	\$ 3,775,612	\$ 3,730,000	\$ 3,398,930	\$ 4,103,000	\$ 373,000	10%
Water Sales - Commercial	757,000	935,850	882,445	956,440	970,690	88,245	10%
Water Sales - Wholesale	126,000	236,359	136,800	136,800	136,800	-	0%
Water Taps	50,000	39,150	50,000	25,000	33,000	(17,000)	-34%
Reconnects & Transfers	85,000	89,715	85,000	85,000	93,500	8,500	10%
Total Water Charges	\$ 4,307,000	\$ 5,076,686	\$ 4,884,245	\$ 4,602,170	\$ 5,336,990	\$ 452,745	9%
Sewer System Charges							
Sewer Charges - Residential	\$ 2,130,000	\$ 2,210,085	\$ 2,200,000	\$ 2,210,275	\$ 2,420,000	\$ 220,000	10%
Sewer Charges - Commercial	197,000	220,250	220,000	217,090	240,845	20,845	9%
Sewer Taps	15,000	16,025	15,000	12,475	9,900	(5,100)	-34%
Total Sewer Charges	\$ 2,342,000	\$ 2,446,361	\$ 2,435,000	\$ 2,439,840	\$ 2,670,745	\$ 235,745	10%
OTHER INCOME							
Interest Income	\$ 4,000	\$ 18,285	\$ 25,000	\$ 25,000	\$ 28,866	\$ 3,866	15%
Insurance Proceeds	-	-	65,500	140,978	-	(65,500)	-100%
Miscellaneous Income	20,000	410	1,000	615	5,000	4,000	400%
Total Other Income	\$ 24,000	\$ 18,695	\$ 91,500	\$ 166,593	\$ 33,866	\$ (57,634)	-63%
Total Income	\$ 6,673,000	\$ 7,541,741	\$ 7,410,745	\$ 7,208,603	\$ 8,041,601	\$ 630,856	
Expenses Division							
Expenses Division	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Water Service	\$ 2,958,758	\$ 3,569,800	\$ 3,542,353	\$ 4,086,915	\$ 3,909,836	\$ 367,483	10%
Sewer Service	1,401,052	1,288,370	1,569,949	1,658,438	1,741,762	171,813	11%
Customer Service	2,313,190	2,346,704	2,298,443	2,314,145	2,390,003	91,560	4%
Total Expenditures	\$ 6,673,000	\$ 7,204,874	\$ 7,410,745	\$ 8,059,498	\$ 8,041,601	\$ 630,856	9%
Surplus (Deficit)	\$ -	\$ 336,867	\$ -	\$ (850,895)	\$ -	\$ -	

Financial Highlights

Departmental Changes over 10%

Water Service: Increase primarily due to the cost of water purchase charges that are comparable to what is projected to be spent in the current budget year. Budget also includes \$31,500 of capital outlay requests.

Sewer Service: Increase primarily due to the cost of sewage treatment charges incurred from the City of Waco. Budget also includes \$40,000 of capital outlay requests.

Rates

- City Staff is recommending a 5% increase in water and sewer base rates as well as a 5% increase in the first two water tiers and 10% increase in the third tier. Please see Master Fee Schedule for rates. Staff has budgeted a formal water rate study for FY 25.

Salaries & Benefits

- 5% COLA salary increase & 2-4% merit salary increase
- Insurance costs increased by 5%
- TMRS contribution rate increased 1.39%

Additional Information

- The City has allocated a portion of the Deputy Court Clerk's salary to Customer Service as she serves both roles.
- Bluebonnet is estimating a \$.50 increase per thousand gallons in water purchase costs at some point during FY 2025.
- The water/sewer fund is projected to end the year in a deficit. City Staff recommends a year-end transfer from the general fund to supplement this fund.

Water

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 134,076	\$ 124,792	\$ 141,589	\$ 116,609	\$ 174,855
Office/Clerical	18,728	18,916	20,452	20,639	22,495
Technical	53,172	56,433	58,042	68,361	65,236
Management/Supervision	94,774	93,667	98,227	100,961	109,417
Overtime	15,000	21,391	15,000	13,000	15,000
Insurance	73,097	36,214	69,614	62,203	69,164
FICA/Medicare Tax	4,702	4,770	4,963	4,574	4,291
Retirement	57,879	57,866	61,827	56,396	73,756
Workers Compensation	5,631	5,759	6,045	4,313	6,825
Retention/Incentive Pay	8,501	8,402	8,986	6,659	4,225
	\$ 465,560	\$ 428,210	\$ 484,745	\$ 453,715	\$ 545,264
Supplies & Materials					
Uniform Services	\$ 3,500	\$ 3,718	\$ 3,500	\$ 3,500	\$ 3,500
Immunizations	250	-	250	-	-
Printing	500	-	500	-	-
Office Supplies	300	85	300	500	300
Computer Supplies	1,000	-	1,000	500	1,000
Postage	500	24	500	300	500
Supplies-Motor Vehicles	30,000	26,853	30,000	25,000	30,000
Minor Tools	4,000	4,960	4,000	5,000	4,000
Chemicals	36,000	91,327	70,000	65,000	70,000
Food/Memorials	400	520	400	500	400
	\$ 76,450	\$ 127,487	\$ 110,450	\$ 100,300	\$ 109,700
Repairs & Maintenance					
Motor Vehicles	\$ 10,000	\$ 13,465	\$ 10,000	\$ 12,000	\$ 10,000
Office Equipment	600	247	600	-	600
Heavy Equipment	18,500	8,793	18,500	10,000	18,500
Pumps & Equipment	50,000	367,872	245,000	250,000	162,200
Mainlines	55,000	98,553	75,000	90,000	75,000
Storage Tanks	5,000	-	5,000	-	5,000
Meters	22,000	31,233	22,000	20,000	25,000
Fire Hydrants	10,000	6,399	10,000	7,500	10,000
	\$ 171,100	\$ 526,562	\$ 386,100	\$ 389,500	\$ 306,300

Water (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges					
Legal Fees	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Engineering Fees	5,000	-	5,000	-	5,000
Service Charges - GF	110,751	110,751	126,582	126,582	172,624
Schools/Conferences	5,000	2,648	5,000	10,000	5,000
Employment Screening	500	180	500	100	500
Water Purchase Charges	1,600,000	1,901,046	1,760,000	2,400,000	2,100,000
Water System Fee	25,000	10,580	25,000	11,000	25,000
Groundwater System Fee	20,000	20,514	20,000	20,000	20,000
Equipment Rental	3,000	-	3,000	-	3,000
Property/Liability Insurance	54,197	54,414	62,576	61,680	67,848
Communications	6,000	5,631	6,000	5,500	6,000
Newspaper Notices	1,000	-	-	-	-
Electric Service	300,000	318,123	300,000	263,638	300,000
Contingency	50,000	-	100,000	100,000	100,000
Subscriptions/Memberships	1,500	1,769	1,500	1,500	1,500
Audit Adjustments	-	-	-	-	-
	\$ 2,184,448	\$ 2,425,656	\$ 2,417,658	\$ 3,000,000	\$ 2,808,972
Capital Outlay					
Water Pumps/Wells	\$ -	\$ 825	\$ -	\$ -	\$ -
Machinery & Equipment	2,100	1,960	56,100	56,100	31,500
	\$ 2,100	\$ 2,785	\$ 56,100	\$ 56,100	\$ 31,500
Operating Transfers					
Equipment Replacement	\$ 59,100	\$ 59,100	\$ 87,300	\$ 87,300	\$ 108,100
	\$ 59,100	\$ 59,100	\$ 87,300	\$ 87,300	\$ 108,100
Total Expenditures	<u>\$2,958,758</u>	<u>\$3,569,800</u>	<u>\$3,542,353</u>	<u>\$4,086,915</u>	<u>\$3,909,836</u>

Sewer

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 81,856	\$ 83,272	\$ 123,491	\$ 99,801	\$ 131,304
Office/Clerical	9,364	9,458	10,226	10,319	11,248
Technical	54,272	56,934	58,671	69,974	73,694
Management/Supervision	65,517	65,101	68,888	70,431	76,349
Overtime	10,000	5,704	10,000	12,000	10,000
Insurance	53,752	53,742	72,339	68,791	76,556
FICA/Medicare Tax	3,280	3,268	3,997	3,919	4,305
Retirement	39,779	39,648	49,786	49,891	57,875
Workers Compensation	4,245	3,474	5,373	4,330	5,860
Retention/Incentive Pay	5,169	5,159	4,357	4,513	4,297
	\$ 327,234	\$ 325,760	\$ 407,128	\$ 393,969	\$ 451,488
Supplies & Materials					
Uniform Services	\$ 2,500	\$ 2,406	\$ 2,500	\$ 2,500	\$ 2,500
Immunizations	50	-	50	-	-
Printing	150	-	150	-	150
Office Supplies	400	60	400	100	400
Computer Supplies	1,000	-	1,000	-	1,000
Supplies-Motor Vehicles	30,000	30,110	30,000	30,000	30,000
Minor Tools	3,000	3,336	3,000	4,000	3,000
Chemicals	37,500	1,485	37,500	5,000	37,500
Food/Memorials	200	425	200	150	200
	\$ 74,800	\$ 37,822	\$ 74,800	\$ 41,750	\$ 74,750
Repairs & Maintenance					
Motor Vehicles	\$ 5,000	\$ 3,313	\$ 5,000	\$ 5,500	\$ 5,000
Heavy Equipment	15,000	18,965	15,000	15,000	15,000
Lift Station	43,500	25,288	43,500	30,000	43,500
Mainlines	55,000	52,545	55,000	20,000	55,000
	\$ 118,500	\$ 100,111	\$ 118,500	\$ 70,500	\$ 118,500
Other Services & Charges					
Legal Fees	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Engineering Fees	5,000	-	5,000	-	5,000
Service Charges - GF	36,921	36,921	42,199	42,199	57,545

Sewer (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges (continued)					
Schools/Conferences	3,500	1,734	4,000	1,680	4,000
Employment Screening	120	93	120	250	120
Sewage Treatment Charges	645,831	612,652	695,024	900,000	800,000
Equipment Rental	1,000	-	1,000	-	1,000
Property/Liability Insurance	11,746	11,981	13,778	12,690	13,959
Communications	2,000	1,371	2,000	1,500	2,000
Newspaper Notices	500	-	500	-	-
Electric Service	18,000	14,432	15,000	15,000	15,000
Subscriptions/Memberships	1,000	847	1,000	1,000	1,000
	\$ 727,618	\$ 680,031	\$ 781,621	\$ 974,319	\$ 901,624
Capital Outlay					
Sewer Lift Stations	\$ 10,000	\$ 1,746	\$ 10,000	\$ -	\$ 10,000
Machinery & Equipment	-	-	27,000	27,000	40,000
	\$ 10,000	\$ 1,746	\$ 37,000	\$ 27,000	\$ 50,000
Operating Transfers					
Equipment Replacement	\$ 142,900	\$ 142,900	\$ 150,900	\$ 150,900	\$ 145,400
	\$ 142,900	\$ 142,900	\$ 150,900	\$ 150,900	\$ 145,400
Total Expenditures	<u>\$1,401,052</u>	<u>\$1,288,370</u>	<u>\$1,569,949</u>	<u>\$1,658,438</u>	<u>\$1,741,762</u>

Customer Service

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 53,166	\$ 53,813	\$ 55,838	\$ 56,597	\$ 58,847
Office/Clerical	127,476	121,489	87,150	89,243	90,418
Professional	22,542	22,800	24,651	24,892	61,379
Overtime	1,000	1,068	1,000	450	1,000
Insurance	52,336	51,830	35,273	49,006	43,701
FICA/Medicare Tax	3,040	2,972	2,505	2,530	3,120
Retirement	36,871	36,063	31,209	31,551	40,832
Workers Compensation	1,533	1,266	1,527	1,206	2,010
Team Incentives	1,000	830	-	-	-
Retention/Incentive Pay	5,458	5,392	4,142	3,799	4,542
	\$ 304,422	\$ 297,523	\$ 243,295	\$ 259,274	\$ 305,849
Supplies & Materials					
Uniform Services	\$ 400	\$ 324	\$ 400	\$ 300	\$ 400
Printing	5,000	5,183	5,000	5,000	6,000
Office Supplies	1,000	724	5,000	500	3,000
Computer Supplies	1,500	681	1,500	1,500	1,500
Postage	23,000	20,812	20,000	20,000	25,000
Supplies-Motor Vehicles	4,500	2,940	2,500	1,900	2,500
Minor Tools	1,200	973	1,000	500	1,000
Food/Memorials	300	264	500	400	500
	\$ 36,900	\$ 31,901	\$ 35,900	\$ 30,100	\$ 39,900
Repairs & Maintenance					
Motor Vehicles	\$ 2,000	\$ 2,011	\$ 2,500	\$ 1,000	\$ 1,000
Office Equipment	22,000	19,448	22,000	20,000	20,000
	\$ 24,000	\$ 21,459	\$ 24,500	\$ 21,000	\$ 21,000
Other Services & Charges					
Special Studies	\$ 975	\$ 649	\$ 1,000	\$ 1,000	\$ 5,000
Audit Services	11,900	11,900	12,210	12,207	12,530
Schools/Conferences	1,500	79	2,300	1,400	2,602
Employment Screening	200	284	-	-	-
Bank Service Charges	80,000	96,258	126,000	140,000	150,000

Customer Service (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges (continued)					
Uncollectible UB	-	28,425	-	-	-
Property/Liability Insurance	2,685	2,227	2,561	1,923	2,115
Newspaper Notices	500	-	-	-	-
Main-Handling	5,000	3,754	3,500	3,500	3,500
Subscriptions/Memberships	1,800	6,437	7,321	5,000	6,000
Contingency	1,000	3,500	3,000	1,885	5,000
	\$ 105,560	\$ 153,513	\$ 157,892	\$ 166,915	\$ 186,747
Operating Transfers					
Equipment Replacement	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
Debt Service - Water	114,538	114,538	115,320	115,320	115,410
Debt Service - Sewer	1,722,970	1,722,970	1,716,736	1,716,736	1,716,297
	\$ 1,842,308	\$ 1,842,308	\$ 1,836,856	\$ 1,836,856	\$ 1,836,507
Total Expenditures	<u>\$ 2,313,190</u>	<u>\$ 2,346,704</u>	<u>\$ 2,298,443</u>	<u>\$ 2,314,145</u>	<u>\$ 2,390,003</u>

Sanitation Fund

Revenue	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Beginning Net Position	\$ -	\$ -	\$ 21,469	\$ 21,469	\$ 67,712	\$ 46,243	
Sanitation Services							
Waste Collection Franchise Fee	\$ -	\$ 57,080	\$ 62,100	\$ 60,000	\$ 66,341	\$ 4,241	7%
Residential	920,000	919,584	1,000,000	1,000,000	1,068,300	68,300	7%
Commercial	650,000	629,972	750,000	650,000	801,225	51,225	7%
Interest Income	-	-	1,000	300	1,000	-	0%
Total Sanitation Services	\$ 1,570,000	\$ 1,606,636	\$ 1,813,100	\$ 1,710,300	\$ 1,936,866	\$ 123,766	7%
Total Income	\$ 1,570,000	\$ 1,606,636	\$ 1,813,100	\$ 1,710,300	\$ 1,936,866	\$ 123,766	
Expenses Division	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Sanitation Service	\$ 1,570,000	\$ 1,479,316	\$ 1,813,100	\$ 1,664,057	\$ 1,936,866	\$ 123,766	7%
Total Expenditures	\$ 1,570,000	\$ 1,479,316	\$ 1,813,100	\$ 1,664,057	\$ 1,936,866	\$ 123,766	7%
Surplus (Deficit)	\$ -	\$ 127,320	\$ -	\$ 46,243	\$ -		

Financial Highlights

Sanitation Service: Per the contract in place with Frontier, rates increase annually based on a combination of inflation and cost of diesel.

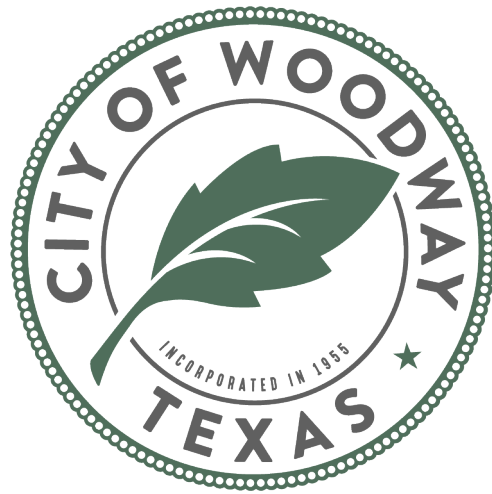
Rates

- City staff is recommending a 5% increase in sanitation rates for FY 25. Frontier has increased the City's cost by 6.83% (4.53% for inflation & 2.30% for cost of diesel) effective June 1, 2024. The City is incurring the cost of this increase through year-end and passing on the inflation rate increase to the customer effective October 1, 2024. Please see Master Fee Schedule for rates.

Sanitation

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges					
Service Charges - GF	\$ 222,580	\$ 222,580	\$ 254,662	\$ 254,662	\$ 298,866
Disposal - Landfill	240,420	220,384	263,438	263,520	276,000
Collection - Residential	660,000	628,718	800,000	703,696	850,000
Collection - Commercial	430,000	395,689	480,000	430,179	500,000
Collection - Hazard Waste	17,000	11,945	15,000	12,000	12,000
	\$ 1,570,000	\$ 1,479,316	\$ 1,813,100	\$ 1,664,057	\$ 1,936,866
Total Expenditures	<u>\$ 1,570,000</u>	<u>\$ 1,479,316</u>	<u>\$ 1,813,100</u>	<u>\$ 1,664,057</u>	<u>\$ 1,936,866</u>

CBA/PAVILION OPERATIONS



CBA/Pavilion Operations

Revenue	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Beginning Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sources of Funding							
Arboretum Rentals	\$ -	\$ -	\$ 300,000	\$ 200,000	\$ 300,000	\$ -	0%
Interest Income	-	-	5,000	-	4,998	(2)	0%
Transfer from Tourism Fund	-	-	613,698	690,205	680,368	66,670	11%
Total Sources of Funding	\$ -	\$ -	\$ 918,698	\$ 890,205	\$ 985,366	\$ 66,668	
Total Income	\$ -	\$ -	\$ 918,698	\$ 890,205	\$ 985,366	\$ 66,668	
Expenses Division	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed	Increase (Decrease)	% Change
Pavilion	\$ -	\$ -	\$ 485,800	\$ 477,525	\$ 515,037	\$ 29,237	6%
Arboretum Grounds	-	-	432,898	412,680	470,329	37,431	9%
Total Expenditures	\$ -	\$ -	\$ 918,698	\$ 890,205	\$ 985,366	\$ 66,668	
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -		

Financial Highlights

Salaries & Benefits

- 5% COLA salary increase & 2-4% merit salary increase
- Insurance costs increased by 5%

Additional Information

- A part-time groundskeeper is budgeted for the Arboretum Grounds
- \$25,000 is budgeted in capital outlay to upgrade the security camera system.

Pavilion

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Office/Clerical	\$ -	\$ -	\$ 123,716	\$ 121,445	\$ 121,002
Management/Supervision	-	-	79,096	80,036	86,562
Service/Maintenance	-	-	-	-	22,124
Temporary/Seasonal	-	-	19,078	10,000	21,713
Overtime	-	-	1,500	1,600	2,000
Insurance	-	-	12,009	11,514	29,768
FICA/Medicare Tax	-	-	4,500	3,019	3,717
Retirement	-	-	37,872	37,451	44,689
Workers Compensation	-	-	3,813	1,501	4,713
Retention/Incentive Pay	-	-	3,865	4,755	4,965
	\$ -	\$ -	\$ 285,449	\$ 271,321	\$ 341,253
Supplies & Materials					
Uniform Services	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Office Supplies	-	-	2,000	2,000	2,000
Computer Supplies	-	-	75	75	575
Janitorial Supplies	-	-	4,000	4,500	4,000
Food/Memorials	-	-	300	700	1,000
	\$ -	\$ -	\$ 6,875	\$ 7,775	\$ 8,075
Repairs & Maintenance					
Office Equipment	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Buildings & Grounds	-	-	57,941	58,000	50,000
	\$ -	\$ -	\$ 58,441	\$ 58,500	\$ 50,500
Other Services & Charges					
Contract Labor	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,500
Schools/Conferences	-	-	4,000	500	1,500
Employment Screening	-	-	250	-	-
Bank Service Charges	-	-	3,500	4,703	5,000
Property/Liability Insurance	-	-	16,785	14,281	15,709
Communications	-	-	4,000	4,000	4,000
Advertising/Promotions	-	-	40,000	40,000	20,000

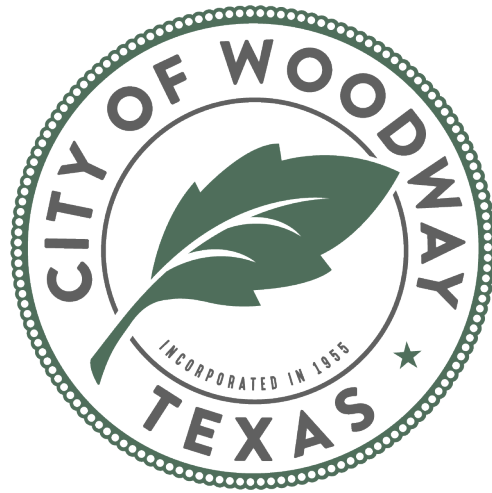
Pavilion (continued)

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Other Services & Charges (continued)					
Water Service	-	-	18,000	35,568	25,000
Gas Service	-	-	2,500	2,877	2,500
Electric Service	-	-	28,000	20,000	20,000
Subscriptions/Memberships	-	-	12,000	12,000	15,000
	\$ -	\$ -	\$ 135,035	\$ 139,929	\$ 115,209
Total Expenditures	\$ -	\$ -	\$ 485,800	\$ 477,525	\$ 515,037

Arboretum Grounds

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Salaries & Benefits					
Service/Maintenance	\$ -	\$ -	\$ 117,637	\$ 117,199	\$ 105,480
Management/Supervision	-	-	79,095	79,806	86,562
Temporary/Seasonal	-	-	-	-	21,713
Overtime	-	-	1,500	-	1,000
Insurance	-	-	46,000	45,448	40,320
FICA/Medicare Tax	-	-	2,897	3,523	3,159
Retirement	-	-	36,092	35,660	37,241
Workers Compensation	-	-	3,597	3,071	3,921
Retention/Incentive Pay	-	-	3,080	3,773	4,133
	\$ -	\$ -	\$ 289,898	\$ 288,480	\$ 303,529
Supplies & Materials					
Uniform Services	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Office Supplies	-	-	1,000	1,000	1,000
Supplies-Motor Vehicles	-	-	2,000	1,000	2,000
Janitorial Supplies	-	-	2,000	2,000	2,000
	\$ -	\$ -	\$ 7,500	\$ 6,500	\$ 7,500
Repairs & Maintenance					
Machinery & Equipment	\$ -	\$ -	\$ 2,000	\$ 1,500	\$ 2,000
Buildings & Grounds	-	-	125,000	100,000	85,000
	\$ -	\$ -	\$ 127,000	\$ 101,500	\$ 87,000
Other Services & Charges					
Schools/Conferences	\$ -	\$ -	\$ 2,000	\$ 200	\$ 500
Contract Labor	-	-	-	10,000	65,000
Employment Screening	-	-	200	-	-
Communications	-	-	4,000	4,000	4,500
Subscriptions/Memberships	-	-	300	-	300
	\$ -	\$ -	\$ 6,500	\$ 14,200	\$ 70,300
Operating Transfers					
Equipment Replacement	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Total Expenditures	\$ -	\$ -	\$ 432,898	\$ 412,680	\$ 470,329

DEBT SERVICE



General Debt Service

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 45,661	\$ 45,661	\$ 49,863	\$ 49,863	\$ 64,421
Revenues					
Property Taxes	\$ 345,725	\$341,914	\$ 345,725	\$ 348,333	\$ 336,811
Delinquent Property Taxes	1,000	436	1,000	500	1,000
Interest & Penalties	1,000	1,516	1,000	1,700	1,500
Interest Income	1,200	6,311	5,000	12,000	10,000
Total Revenues	\$ 348,925	\$350,177	\$ 352,725	\$ 362,533	\$ 349,311
Total Resources	\$ 394,586	\$395,838	\$ 402,588	\$ 412,396	\$ 413,732
Expenditures	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Principal	\$ 160,000	\$160,000	\$ 170,000	\$ 170,000	\$ 180,000
Interest	185,725	185,725	177,725	177,725	169,226
Paying Agent Fees	-	250	250	250	250
Total Expenditures	\$ 345,725	\$345,975	\$ 347,975	\$ 347,975	\$ 349,476
Ending Fund Balance	\$ 48,861	\$ 49,863	\$ 54,613	\$ 64,421	\$ 64,256

**GENERAL DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING**

CERTIFICATES OF OBLIGATION ISSUE/NOTE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING 10/1/2023	2024-2025 PRINCIPAL DUE	2024-2025 INTEREST DUE	2024-2025 TOTAL DUE
C.O. 2021	\$6,335,000	2.00% - 5.00%	2046	\$5,855,000	\$180,000	\$169,225	\$349,225
TOTAL ALL ISSUES				\$5,855,000	\$180,000	\$169,225	\$349,225

**GENERAL FUND CERTIFICATES OF OBLIGATION
DEBT SERVICE SCHEDULE**

DATE	2021 SERIES		FISCAL		
	FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024-2025	180,000	169,225	180,000	169,225	349,225
2025-2026	185,000	160,225	185,000	160,225	345,225
2026-2027	195,000	150,975	195,000	150,975	345,975
2027-2028	205,000	141,225	205,000	141,225	346,225
2028-2029	215,000	130,975	215,000	130,975	345,975
2029-2030	225,000	120,225	225,000	120,225	345,225
2030-2031	240,000	108,975	240,000	108,975	348,975
2031-2032	250,000	96,975	250,000	96,975	346,975
2032-2033	260,000	89,475	260,000	89,475	349,475
2033-2034	265,000	81,675	265,000	81,675	346,675
2034-2035	270,000	76,375	270,000	76,375	346,375
2035-2036	275,000	70,975	275,000	70,975	345,975
2036-2037	280,000	65,475	280,000	65,475	345,475
2037-2038	285,000	59,875	285,000	59,875	344,875
2038-2039	295,000	54,175	295,000	54,175	349,175
2039-2040	300,000	48,275	300,000	48,275	348,275
2040-2041	305,000	42,275	305,000	42,275	347,275
2041-2042	310,000	36,175	310,000	36,175	346,175
2042-2043	320,000	29,588	320,000	29,588	349,588
2043-2044	325,000	22,388	325,000	22,388	347,388
2044-2045	330,000	15,075	330,000	15,075	345,075
2045-2046	340,000	7,650	340,000	7,650	347,650
TOTAL	\$5,855,000	1,778,251	\$5,855,000	\$1,778,251	\$7,633,251

Utility Debt Service

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 222,179	\$ 222,179	\$ 259,736	\$ 259,736	\$ 295,188
Revenues					
Transfer from Utility Fund	\$ 1,837,508	\$ 1,837,508	\$ 1,832,056	\$ 1,837,508	\$ 1,831,707
Interest Income	4,000	26,942	5,000	30,000	30,000
Total Revenues	\$ 1,841,508	\$ 1,864,450	\$ 1,837,056	\$ 1,867,508	\$ 1,861,707
Total Resources	\$ 2,063,687	\$ 2,086,629	\$ 2,096,792	\$ 2,127,244	\$ 2,156,895
Expenditures					
Principal	\$ 1,145,000	\$ 1,145,000	\$ 1,180,000	\$ 1,180,000	\$ 1,215,000
Interest	690,508	680,393	650,056	650,056	614,707
Paying Agent Fees	2,000	1,500	2,000	2,000	2,000
Total Expenditures	\$ 1,837,508	\$ 1,826,893	\$ 1,832,056	\$ 1,832,056	\$ 1,831,707
Ending Fund Balance	\$ 226,179	\$ 259,736	\$ 264,736	\$ 295,188	\$ 325,188

**UTILITY DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING**

REVENUE BOND ISSUE/NOTE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING 10/1/2023	2024-2025 PRINCIPAL DUE	2024-2025 INTEREST DUE	2024-2025 TOTAL DUE
G.O. 2016 Refunding (Sewer)	\$3,400,000	2.00% - 3.00%	2027	1,095,000	355,000	21,900	376,900
C.O. 2016 (Water & Sewer)	\$3,670,000	2.00% - 2.25%	2031	1,860,000	250,000	37,900	287,900
C.O. 2017 (Sewer)	\$9,200,000	3.00% - 4.00%	2042	8,045,000	300,000	257,763	557,763
C.O. 2021 (Sewer)	\$11,120,000	2.00% - 5.00%	2046	10,280,000	310,000	297,144	607,144
TOTAL ALL ISSUES				\$21,280,000	\$1,215,000	\$614,707	\$1,829,707

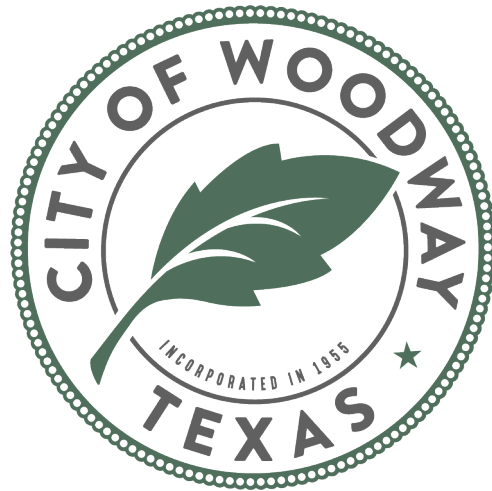
**WATER WORKS & SEWER SYSTEM
DEBT SERVICE SCHEDULE**

DATE	2016 REF SERIES FISCAL TOTALS		2016 SERIES FISCAL TOTALS		2017 SERIES FISCAL TOTALS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024-2025	355,000	21,900	250,000	37,900	300,000	257,763
2025-2026	365,000	14,800	255,000	32,900	310,000	245,762
2026-2027	375,000	7,500	260,000	27,800	320,000	233,363
2027-2028			270,000	22,600	470,000	223,762
2028-2029			270,000	17,200	490,000	209,663
2029-2030			275,000	11,800	505,000	194,962
2030-2031			280,000	6,300	520,000	179,813
2031-2032					400,000	164,212
2032-2033					410,000	152,213
2033-2034					425,000	139,912
2034-2035					435,000	127,163
2035-2036					450,000	114,112
2036-2037					465,000	100,613
2037-2038					475,000	86,662
2038-2039					490,000	71,225
2039-2040					510,000	55,300
2040-2041					525,000	37,450
2041-2042					545,000	19,075
2042-2043						
2043-2044						
2044-2045						
2045-2046						
TOTAL	\$1,095,000	\$44,200	\$1,860,000	\$156,500	\$8,045,000	\$2,613,025

WATER WORKS & SEWER SYSTEM (CONTINUED)
DEBT SERVICE SCHEDULE

DATE	2021 SERIES		FISCAL		
	FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024-2025	310,000	297,144	1,215,000	614,707	1,829,707
2025-2026	325,000	281,644	1,255,000	575,106	1,830,106
2026-2027	345,000	265,394	1,300,000	534,057	1,834,057
2027-2028	360,000	248,144	1,100,000	494,506	1,594,506
2028-2029	380,000	230,144	1,140,000	457,007	1,597,007
2029-2030	400,000	211,144	1,180,000	417,906	1,597,906
2030-2031	420,000	191,144	1,220,000	377,257	1,597,257
2031-2032	440,000	170,144	840,000	334,356	1,174,356
2032-2033	450,000	156,944	860,000	309,157	1,169,157
2033-2034	465,000	143,444	890,000	283,356	1,173,356
2034-2035	475,000	134,144	910,000	261,307	1,171,307
2035-2036	485,000	124,644	935,000	238,756	1,173,756
2036-2037	495,000	114,944	960,000	215,557	1,175,557
2037-2038	505,000	105,044	980,000	191,706	1,171,706
2038-2039	515,000	94,944	1,005,000	166,169	1,171,169
2039-2040	525,000	84,644	1,035,000	139,944	1,174,944
2040-2041	535,000	74,144	1,060,000	111,594	1,171,594
2041-2042	545,000	63,444	1,090,000	82,519	1,172,519
2042-2043	555,000	51,863	555,000	51,863	606,863
2043-2044	570,000	39,375	570,000	39,375	609,375
2044-2045	585,000	26,550	585,000	26,550	611,550
2045-2046	595,000	13,388	595,000	13,388	608,388
TOTAL	\$10,280,000	\$3,122,418	\$21,280,000	\$5,936,143	\$27,216,143

TOURISM FUND



Tourism Fund

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 121,265	\$ 171,265	\$ 42,955	\$ 42,955	\$ 59,204
Revenues					
Hotel Occupancy Tax	\$ 875,000	\$ 831,254	\$ 900,000	\$ 975,000	\$ 975,000
Interest Income	3,000	10,697	5,000	13,237	16,000
Total Revenues	\$ 878,000	\$ 841,951	\$ 905,000	\$ 988,237	\$ 991,000
Total Resources	\$ 999,265	\$ 1,013,216	\$ 947,955	\$ 1,031,192	\$ 1,050,204
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Category A					
Principal	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 100,000
Interest	11,600	11,600	7,800	7,800	4,000
Paying Agent Fees	300	-	300	300	500
Special Studies/Signage	-	-	25,000	20,000	-
Schools/Conferences	-	397	-	-	-
CBA Emergency Repairs	-	26,674	-	-	-
Transfer to General Fund	415,970	402,998	-	-	-
Transfer to CBA/Pavilion	-	-	580,757	690,205	680,368
Transfer to Discover Woodway	-	70,000	-	-	40,000
Transfer to CBA Construction Fund	-	230,000	-	33,683	75,000
Category C					
Tourism Advertising/Promotion	125,000	133,592	125,000	125,000	150,000
Total Expenditures	\$ 647,870	\$ 970,261	\$ 833,857	\$ 971,988	\$ 1,049,868
Ending Fund Balance	\$ 351,395	\$ 42,955	\$ 114,098	\$ 59,204	\$ 336

**SPECIAL REVENUE CERTIFICATES OF OBLIGATION
DEBT SERVICE SCHEDULE**

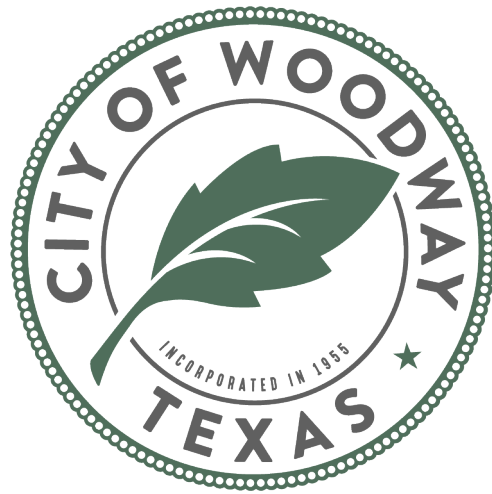
DATE	2011 SERIES		FISCAL		
	FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2024-2025	100,000	4,000	100,000	4,000	104,000
TOTAL	\$100,000	\$4,000	\$100,000	\$4,000	\$104,000

**TOURISM FUND
SCHEDULE OF BONDS OUTSTANDING**

CERTIFICATES OF OBLIGATION ISSUE/NOTE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING 10/1/2023	2024-2025 PRINCIPAL DUE	2024-2025 INTEREST DUE	2024-2025 TOTAL DUE
C.O. 2011	\$1,815,000	2.00% - 4.00%	2025	\$100,000	\$100,000	\$4,000	\$104,000
TOTAL ALL ISSUES				\$100,000	\$100,000	\$4,000	\$104,000

Debt matures 8/15/2025

OTHER FUNDS



Combined Other Funds Summary

Fund #	Fund Name	Type	2023-2024 Fund Balance	2024-2025 Revenues	2024-2025 Expenditures	2024-2025 Fund Balance
101	General Emergency Reserve Fund	Designated	\$ 250,000	\$ -	\$ -	\$ 250,000
103	General Equipment Replacement Fund	Designated	1,388,190	646,300	1,160,309	874,181
203	Unclaimed Money Fund	Restricted	1,652	-	-	1,652
208	Discover Woodway Fund	Restricted	52,837	69,000	80,000	41,837
210	Drug Seizure/Forfeiture Fund	Restricted	11,764	500	2,000	10,264
211	Law Enforcement Officer Continuing Ed	Restricted	404	5,100	5,000	504
212	MC Building Security Fund	Restricted	57,135	8,000	25,000	40,135
213	MC Technology Fund	Restricted	8,075	4,300	8,000	4,375
214	MC Child Safety Fund	Restricted	137,930	18,000	45,000	110,930
215	Asset Forfeiture Fund	Restricted	13,122	1,500	10,000	4,622
216	MC Local Truancy Prevention & Diversion	Restricted	22,804	5,000	-	27,804
217	MC Jury Fund	Restricted	481	110	-	591
300	Park Projects Fund	Capital	226,599	15,000	239,000	2,599
301	Park Dedication Fund	Capital	13,865	750	-	14,615
302	General Projects Fund	Capital	1,522,150	150,000	1,525,000	147,150
306	Future Capital Street Improvement	Capital	3,281,401	1,025,940	-	4,307,341
308	Arboretum Construction Fund	Capital	300,131	195,000	483,683	11,448
309	Development Fund	Capital	146,135	6,000	-	152,135
310	Family Center Construction Fund	Capital	831,715	80,000	435,000	476,715
311	Long-Term Capital Projects Fund	Capital	2,046,218	90,000	-	2,136,218
502	Utility Emergency Reserve Fund	Designated	250,000	-	-	250,000
503	Utility Equipment Replacement Fund	Designated	502,874	278,300	661,200	119,974
504	Utility Projects Fund	Capital	1,684,126	1,273,922	2,315,954	642,094
507	Utility Impact Improvements	Restricted	37,806	-	-	37,806
515	2021 Utility Improvement Fund	Capital	5,203,173	250,000	4,573,540	879,633
			\$ 17,990,587	\$ 4,122,722	\$ 11,568,686	\$ 10,544,623

General Emergency Reserve Fund
-101-

The General Emergency Reserve Fund is maintained at all times with a Fund Balance of \$250,000 to be used only in an emergency situation designated by City Council. Prior to FY 2019, the balance was \$150,000.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000
Revenues					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Transfers to General Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000

General Equipment Replacement Fund

-103-

The equipment replacement fund is used to purchase capital items which are replaced on a routine basis. The fund is reimbursed by the appropriate operating fund in annual repayments over the life of the item.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 1,057,238	\$ 1,057,238	\$ 921,998	\$ 1,167,790	\$ 1,388,190
Revenues					
Transfers from General Fund	\$ 395,100	\$ 395,100	\$ 465,200	\$ 465,200	\$ 501,300
Interest Income	10,000	25,416	45,000	48,488	45,000
Proceeds from Sale of Fixed Assets	-	116,598	-	-	100,000
Intergovernmental Revenue	-	7,924	-	-	-
	\$ 405,100	\$ 545,038	\$ 510,200	\$ 513,688	\$ 646,300
Total Resources	\$ 1,462,338	\$ 1,602,276	\$ 1,432,198	\$ 1,681,478	\$ 2,034,490
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Public Safety Capital					
Self-Contained Breathing Apparatus	\$ 140,000	\$ 140,010	\$ -	\$ -	\$ -
Patrol & Administrative Vehicles	409,800	350,322	271,550	293,288	299,770
Bearcat Tactical Armored Vehicle	170,000	169,725	-	-	-
Pumper Fire Truck Installment (1/3)	-	-	-	-	415,539
Streets Capital					
Utility Trailer	3,000	-	-	-	-
Asphalt Roller Trailer	8,000	8,626	-	-	-
Backhoe/loader	-	-	-	-	145,000
Utility Trucks	-	-	-	-	120,000
Parks Capital					
Riding Mower	12,000	11,595	-	-	-
Utility Truck	-	-	-	-	60,000
CBA Capital					
Utility Truck	-	-	-	-	60,000
Inspections Capital					
Utility Truck	-	-	-	-	60,000
Total Expenditures	\$ 742,800	\$ 680,278	\$ 271,550	\$ 293,288	\$ 1,160,309
Ending Fund Balance	\$ 719,538	\$ 921,998	\$ 1,160,648	\$ 1,388,190	\$ 874,181

Unclaimed Money Fund
-203-

The Unclaimed Money Fund accounts for all unclaimed funds (such as utility account credit balances) as mandated by Chapter 76 of the Texas Property Code.

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 171	\$ 171	\$ 1,652	\$ 1,652	\$ 1,652
Revenues					
Unclaimed Property	\$ -	\$ 1,481	\$ -	\$ -	\$ -
	\$ -	\$ 1,481	\$ -	\$ -	\$ -
Total Resources	\$ 171	\$ 1,652	\$ 1,652	\$ 1,652	\$ 1,652
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Expenditures	Budget	Activity	Budget	Estimated	Proposed
Newspaper Notices	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 171	\$ 1,652	\$ 1,652	\$ 1,652	\$ 1,652

Discover Woodway Fund
-208-

The Discover Woodway Fund (formerly Arboretum Programs Fund) accounts for program expenditures for events at the Carleen Bright Arboretum and Pavilion. Expenditures are mainly from donations, transfers and event revenues.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 44,783	\$ 44,783	\$ 93,337	\$ 93,337	\$ 52,837
Revenues					
Discover Woodway	\$ 15,500	\$ 20,662	\$ 15,500	\$ 25,000	\$ 25,000
Interest Income	-	974	-	4,500	4,000
Transfers from Tourism	-	70,000	-	-	40,000
	\$ 15,500	\$ 91,636	\$ 15,500	\$ 29,500	\$ 69,000
Total Resources	\$ 60,283	\$ 136,419	\$ 108,837	\$ 122,837	\$ 121,837
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Discover Woodway Events	\$ 15,000	\$ 43,082	\$ 70,000	\$ 70,000	\$ 80,000
Total Expenditures	\$ 15,000	\$ 43,082	\$ 70,000	\$ 70,000	\$ 80,000
Ending Fund Balance	\$ 45,283	\$ 93,337	\$ 38,837	\$ 52,837	\$ 41,837

Drug Seizure/Forfeiture Fund
-210-

The Drug/Seizure Forfeiture Fund tracks all funds seized by the Public Safety department in conjunction with drug activity. Use of forfeited funds is restricted to expenditures related to drug prevention.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 6,293	\$ 6,293	\$ 10,364	\$ 10,364	\$ 11,764
Revenues					
Interest Income	\$ 100	\$ 230	\$ 200	\$ 500	\$ 500
Drug Forfeitures	-	3,841	-	1,400	-
	\$ 100	\$ 4,071	\$ 200	\$ 1,900	\$ 500
Total Resources	\$ 6,393	\$ 10,364	\$ 10,564	\$ 12,264	\$ 12,264
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Machinery & Equipment	\$ -	\$ -	\$ -	\$ 500	\$ 2,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 500	\$ 2,000
Ending Fund Balance	\$ 6,393	\$ 10,364	\$ 10,564	\$ 11,764	\$ 10,264

Law Enforcement Officer Continuing Education Fund
-211-

The Law Enforcement Officer Continuing Education Fund is a restricted fund by the State of Texas for the continued education of public safety personnel. Funding is provided directly from the state as collected with fines.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 130	\$ 130	\$ 153	\$ 153	\$ 404
Revenues					
Law Enforcement Officer Continuing Ed	\$ 2,400	\$ 2,377	\$ 2,400	\$ 5,089	\$ 5,000
Interest Income	25	23	15	162	100
	<u>\$ 2,425</u>	<u>\$ 2,400</u>	<u>\$ 2,415</u>	<u>\$ 5,251</u>	<u>\$ 5,100</u>
Total Resources	<u>\$ 2,555</u>	<u>\$ 2,530</u>	<u>\$ 2,568</u>	<u>\$ 5,404</u>	<u>\$ 5,504</u>
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Schools/Conference	\$ 2,400	\$ 2,377	\$ 2,400	\$ 5,000	\$ 5,000
Total Expenditures	<u>\$ 2,400</u>	<u>\$ 2,377</u>	<u>\$ 2,400</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Ending Fund Balance	<u>\$ 155</u>	<u>\$ 153</u>	<u>\$ 168</u>	<u>\$ 404</u>	<u>\$ 504</u>

Municipal Court Building Security Fund
-212-

The Municipal Court Building Security Fund is a restricted fund for the purpose of improving security in Municipal Court buildings. Funds are provided through a special assessment with fines for violations.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 87,158	\$ 87,158	\$ 74,535	\$ 74,535	\$ 57,135
Revenues					
Municipal Court Building Security	\$ 5,000	\$ 5,319	\$ 5,000	\$ 4,300	\$ 5,000
Interest Income	1,000	2,276	2,000	3,300	3,000
	\$ 6,000	\$ 7,595	\$ 7,000	\$ 7,600	\$ 8,000
Total Resources	\$ 93,158	\$ 94,753	\$ 81,535	\$ 82,135	\$ 65,135
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Buildings & Improvements	\$ -	\$ 20,218	\$ 25,000	\$ 25,000	\$ 25,000
Total Expenditures	\$ -	\$ 20,218	\$ 25,000	\$ 25,000	\$ 25,000
Ending Fund Balance	\$ 93,158	\$ 74,535	\$ 56,535	\$ 57,135	\$ 40,135

Municipal Court Technology Fund
-213-

The Municipal Court Technology Fund is a restricted fund for the purpose of improving municipal court systems via technology. Funds are provided through a special assessment with fines for violations.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 10,069	\$ 10,069	\$ 7,135	\$ 7,135	\$ 8,075
Revenues					
Municipal Court Technology Fee	\$ 4,000	\$ 4,440	\$ 4,000	\$ 3,588	\$ 4,000
Interest Income	100	332	400	352	300
	\$ 4,100	\$ 4,772	\$ 4,400	\$ 3,940	\$ 4,300
Total Resources	\$ 14,169	\$ 14,841	\$ 11,535	\$ 11,075	\$ 12,375
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Machinery & Equipment	\$ -	\$ 7,706	\$ 5,000	\$ 3,000	\$ 8,000
Total Expenditures	\$ -	\$ 7,706	\$ 5,000	\$ 3,000	\$ 8,000
Ending Fund Balance	\$ 14,169	\$ 7,135	\$ 6,535	\$ 8,075	\$ 4,375

Municipal Court Child Safety Fund
-214-

The Municipal Court Child Safety Fund is a restricted fund for the purpose of enhancing child safety, health, or nutrition. The fund is also used for child abuse prevention and intervention and drug and alcohol abuse prevention. Funds are provided from court fees assessed for the offense of passing a school bus loading or unloading.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 107,715	\$ 107,715	\$ 119,230	\$ 119,230	\$ 137,930
Revenues					
Child Safety Fund	\$ 12,000	\$ 12,055	\$ 12,000	\$ 12,500	\$ 12,000
Interest Income	1,000	3,475	3,000	6,200	6,000
	\$ 13,000	\$ 15,530	\$ 15,000	\$ 18,700	\$ 18,000
Total Resources	\$ 120,715	\$ 123,245	\$ 134,230	\$ 137,930	\$ 155,930
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Community Programs	\$ -	\$ 4,015	\$ -	\$ -	\$ 45,000
Total Expenditures	\$ -	\$ 4,015	\$ -	\$ -	\$ 45,000
Ending Fund Balance	\$ 120,715	\$ 119,230	\$ 134,230	\$ 137,930	\$ 110,930

Asset Forfeiture
-215-

The Asset Forfeiture Fund was set up in FY 2006 to track all funds received from the sale of seized assets. Use of forfeited funds is restricted to expenditures related to Public Safety.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 51,608	\$ 51,608	\$ 39,208	\$ 39,208	\$ 13,122
Revenues					
Interest Income	\$ 1,000	\$ 1,579	\$ 2,000	\$ 1,600	\$ 1,500
Asset Forfeitures	-	20,307	-	11,210	-
	\$ 1,000	\$ 21,886	\$ 2,000	\$ 12,810	\$ 1,500
Total Resources	\$ 52,608	\$ 73,494	\$ 41,208	\$ 52,018	\$ 14,622
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Machinery & Equipment	\$ -	\$ 34,286	\$ -	\$ 38,896	\$ 10,000
Total Expenditures	\$ -	\$ 34,286	\$ -	\$ 38,896	\$ 10,000
Ending Fund Balance	\$ 52,608	\$ 39,208	\$ 41,208	\$ 13,122	\$ 4,622

Municipal Court Local Truancy Prevention & Diversion Fund
-216-

The Municipal Court Local Truancy Prevention & Diversion Fund is a restricted fund for the purpose of financing the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of juvenile case manager. Funds are provided through a special assessment with fines for violations.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 12,424	\$ 12,424	\$ 18,094	\$ 18,094	\$ 22,804
Revenues					
Local Truancy Prevention & Diversion	\$ 4,500	\$ 5,206	\$ 12,000	\$ 3,710	\$ 4,000
Interest Income	100	464	500	1,000	1,000
	\$ 4,600	\$ 5,670	\$ 12,500	\$ 4,710	\$ 5,000
Total Resources	\$ 17,024	\$ 18,094	\$ 30,594	\$ 22,804	\$ 27,804
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Schools/Conferences	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 17,024	\$ 18,094	\$ 30,594	\$ 22,804	\$ 27,804

Municipal Court Local Municipality Jury Fund
-217-

The Municipal Court Local Municipal Jury Fund is a restricted fund for the purpose of funding juror reimbursements and otherwise finance jury services. Funds are provided through a special assessment with fines for violations.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 248	\$ 248	\$ 361	\$ 361	\$ 481
Revenues					
Local Municipal Jury Fee	\$ 100	\$ 104	\$ 100	\$ 100	\$ 100
Interest Income	5	9	10	20	10
	\$ 105	\$ 113	\$ 110	\$ 120	\$ 110
Total Resources	\$ 353	\$ 361	\$ 471	\$ 481	\$ 591
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Jury Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 353	\$ 361	\$ 471	\$ 481	\$ 591

Park Projects Fund
-300-

The Park Projects Fund is used for projects associated with the City's park lands as considered by the Parks Board. Projects are funded by internal transfers from the General Fund.

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 33,069	\$ 33,069	\$ 341,359	\$ 341,359	\$ 226,599
Revenues					
Transfers from General Fund	\$ -	\$ 335,000	\$ 330,000	\$ 10,000	\$ -
Interest Income	250	431	5,000	15,000	15,000
Park Memberships	360	435	360	240	-
	\$ 610	\$ 335,866	\$ 335,360	\$ 25,240	\$ 15,000
Total Resources	\$ 33,679	\$ 368,935	\$ 676,719	\$ 366,599	\$ 241,599
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Expenditures	Budget	Activity	Budget	Estimated	Proposed
Whitehall Park Improvements	\$ 37,000	\$ 27,576	\$ 160,000	\$ 140,000	\$ -
PAW Lighting	-	-	-	-	64,000
Woodway Park Road Maintenance			175,000		175,000
Total Expenditures	\$ 37,000	\$ 27,576	\$ 335,000	\$ 140,000	\$ 239,000
Ending Fund Balance	\$ (3,321)	\$ 341,359	\$ 341,719	\$ 226,599	\$ 2,599

Park Dedication Fund
-301-

The Park Dedication Fund was established to account for funds received from Developers for the purpose of making park improvements in new development areas.

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 12,835	\$ 12,835	\$ 13,225	\$ 13,225	\$ 13,865
Revenues					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	100	390	500	640	750
Park Fund Dedications	-	-	-	-	-
	\$ 100	\$ 390	\$ 500	\$ 640	\$ 750
Total Resources	\$ 12,935	\$ 13,225	\$ 13,725	\$ 13,865	\$ 14,615
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Expenditures	Budget	Activity	Budget	Estimated	Proposed
Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 12,935	\$ 13,225	\$ 13,725	\$ 13,865	\$ 14,615

General Projects Fund
-302-

The General Projects Fund provides funding for non-routine general City projects. These projects are typically significant in cost. The projects are funded through year-end excess transfers from the General Fund.

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 5,783,748	\$ 5,783,748	\$ 4,169,393	\$ 4,169,393	\$ 1,522,150
Revenues					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Interest Income	75,000	165,326	165,000	160,000	150,000
Misc Income	-	-	-	-	-
	\$ 75,000	\$ 165,326	\$ 165,000	\$ 260,000	\$ 150,000
Total Resources	\$ 5,858,748	\$ 5,949,074	\$ 4,334,393	\$ 4,429,393	\$ 1,672,150
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Expenditures	Budget	Activity	Budget	Estimated	Proposed
Streets Projects					
Slurry Seal Programs	\$ 300,000	\$ 516,185	\$ 400,000	\$ 400,000	\$ 400,000
Ritchie Road Improvements	500,000	-	750,000	-	750,000
West Fairway Bike Lane	-	-	30,000	30,000	-
Estates Shared Pathway	-	-	25,000	25,000	-
Estates Restriping/Pedestrian Path	-	-	300,000	300,000	-
Brookwood Drive Drainage	-	-	100,000	100,000	-
Woodway Sidewalk Project	-	-	-	22,243	275,000
General Projects	-	-	-	-	-
Comprehensive Master Plan	-	205,850	150,000	30,000	-
Parks Projects					
Whitehall/Lakeside Playground Equipment	-	207,646	-	-	-
Transfer to CBA Construction	-	-	-	-	100,000
Transfer to Utility Capital Projects	-	850,000	2,000,000	2,000,000	-
Total Expenditures	\$ 800,000	\$ 1,779,681	\$ 3,755,000	\$ 2,907,243	\$ 1,525,000
Ending Fund Balance	\$ 5,058,748	\$ 4,169,393	\$ 579,393	\$ 1,522,150	\$ 147,150

Future Capital Street Improvement Fund
-306-

The Future Capital Street Improvements Fund was established in FY 2002 to account for the proceeds of an incremental property tax increase. These proceeds shall only be used for future capital street improvements in order to offset debt issues and payment of such debt requirements. FY 2002 includes a 0.0183 rate increase. FY 2003 includes a 0.0117 rate increase, for a total FY 2003 rate of .0300. FY 2004 includes a 0.0150 rate increase, for a total FY 2004 rate of .0450. This rate will remain the same for future years.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 1,534,797	\$ 1,534,797	\$ 2,314,131	\$ 2,314,131	\$ 3,281,401
Revenues					
Property Taxes	\$ 719,568	\$ 711,643	\$ 827,959	\$ 817,000	\$ 875,440
Delinquent Property Taxes	2,500	623	2,500	1,000	2,500
Interest & Penalties	3,000	3,381	3,000	4,000	3,000
Interest Income	20,000	63,687	-	145,270	145,000
	\$ 745,068	\$ 779,334	\$ 833,459	\$ 967,270	\$ 1,025,940
Total Resources	\$ 2,279,865	\$ 2,314,131	\$ 3,147,590	\$ 3,281,401	\$ 4,307,341
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Streets Projects					
Future Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,279,865	\$ 2,314,131	\$ 3,147,590	\$ 3,281,401	\$ 4,307,341

Carleen Bright Arboretum Construction Fund
-308-

The Arboretum Construction Fund accounts for major capital/construction expenditures at the Carleen Bright Arboretum. Expenditures are funded from bond proceeds and internal transfers.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 683,941	\$ 683,941	\$ 446,948	\$ 446,948	\$ 300,131
Revenues					
Transfers from General Fund	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Transfers from General Capital Project	-	-	-	-	100,000
Transfers from Tourism Fund	-	230,000	-	33,683	75,000
Interest Income	2,500	8,252	10,000	19,500	20,000
	\$ 2,500	\$ 438,252	\$ 10,000	\$ 53,183	\$ 195,000
Total Resources	\$ 686,441	\$ 1,122,193	\$ 456,948	\$ 500,131	\$ 495,131
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Arboretum Improvements	\$ -	\$ 675,245	\$ -	\$ -	\$ -
Pavilion/CBA Overflow Parking	-	-	200,000	50,000	150,000
Arboretum Outdoor Restrooms	-	-	150,000	150,000	10,000
Redesign of Arboretum Trails	-	-	30,000	-	-
Pavilion Windows	-	-	50,000	-	73,683
Pavilion Parking Resurfacing	-	-	-	-	250,000
Total Expenditures	\$ -	\$ 675,245	\$ 430,000	\$ 200,000	\$ 483,683
Ending Fund Balance	\$ 686,441	\$ 446,948	\$ 26,948	\$ 300,131	\$ 11,448

Development Fund
-309-

The Development Fund was created in FY 2001 to provide funds for both the Community Development Board and the Economic Development Board. Funds are provided as internal general and utility fund transfers.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 135,350	\$ 135,350	\$ 139,467	\$ 139,467	\$ 146,135
Revenues					
Interest Income	\$ 1,000	\$ 4,117	\$ 3,500	\$ 6,668	\$ 6,000
Transfers from General Fund	-	-	-	-	-
Transfers from Utility Fund	-	-	-	-	-
Transfers from Utility Projects Fund	-	-	-	-	-
	\$ 1,000	\$ 4,117	\$ 3,500	\$ 6,668	\$ 6,000
Total Resources	\$ 136,350	\$ 139,467	\$ 142,967	\$ 146,135	\$ 152,135
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Community Development Initiative	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development Initiative	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 136,350	\$ 139,467	\$ 142,967	\$ 146,135	\$ 152,135

Family Center Construction Fund
-310-

The Family Center Construction Fund accounts for major capital/construction expenditures at the Woodway Family Center. Expenditures are funded from bond proceeds, donations, and internal transfers.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 7,068,770	\$ 7,068,770	\$ 2,503,450	\$ 2,503,450	\$ 831,715
Revenues					
Transfers from General Func	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship/Donation	3,500	-	-	-	-
Interest Income	50,000	236,393	50,000	85,000	80,000
	\$ 53,500	\$ 236,393	\$ 50,000	\$ 85,000	\$ 80,000
Total Resources	\$ 7,122,270	\$ 7,305,163	\$ 2,553,450	\$ 2,588,450	\$ 911,715
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
2021 WFC Improvements	\$ 6,750,000	\$ 4,757,859	\$ 1,756,045	\$ 1,701,735	\$ -
Old WFC Improvements	-	18,240	-	5,000	-
ADA Playground Equipment	-	-	325,000	-	325,000
Overflow Parking	-	-	-	-	60,000
Arbitrage Expense	-	25,614	50,000	50,000	50,000
Total Expenditures	\$ 6,750,000	\$ 4,801,713	\$ 2,131,045	\$ 1,756,735	\$ 435,000
Ending Fund Balance	\$ 372,270	\$ 2,503,450	\$ 422,405	\$ 831,715	\$ 476,715

Long-Term Capital Projects Fund
-311-

The Long-Term Capital Projects Fund was established in FY 2015 to account for the proceeds of a property tax increase. These proceeds shall only be used for long-term capital projects in order to offset debt issues and payment of such debt requirements. FY 2015 includes a 0.013 tax rate and FY 2016 includes an additional 0.002, for a total of 0.015. In order to balance the budget, this tax allocation was removed for FY 2025.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 1,391,357	\$ 1,391,357	\$ 1,677,898	\$ 1,677,898	\$ 2,046,218
Revenues					
Property Taxes	\$ 239,856	\$ 237,214	\$ 275,986	\$ 273,000	\$ -
Delinquent Property Taxes	1,000	208	1,000	300	-
Interest & Penalties	1,000	1,127	1,000	1,500	-
Interest Income	15,000	47,992	55,000	93,520	90,000
	\$ 256,856	\$ 286,541	\$ 332,986	\$ 368,320	\$ 90,000
Total Resources	\$ 1,648,213	\$ 1,677,898	\$ 2,010,884	\$ 2,046,218	\$ 2,136,218
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Long-Term Capital Projects	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Ending Fund Balance	\$ 1,648,213	\$ 1,677,898	\$ 1,510,884	\$ 2,046,218	\$ 2,136,218

Utility Emergency Reserve Fund
-502-

The Utility Emergency Reserve Fund is maintained at all times with a Fund Balance of \$250,000 to be used only in an emergency situation designated by City Council.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000
Revenues					
Transfers from Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Transfers to Utility Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000

Utility Equipment Replacement Fund
-503-

The equipment replacement fund is used to purchase capital items which are replaced on a routine basis. The fund is reimbursed by the appropriate operating fund in annual repayments over the life of the item.

	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 229,041	\$ 229,041	\$ 327,904	\$ 327,904	\$ 502,874
Revenues					
Transfers from Utility Fund	\$ 206,800	\$ 206,800	\$ 243,300	\$ 243,300	\$ 258,300
Interest Income	5,000	8,853	10,000	20,512	20,000
Proceeds from Sale of Fixed Assets	-	22,510	-	-	-
	\$ 211,800	\$ 238,163	\$ 253,300	\$ 263,812	\$ 278,300
Total Resources	\$ 440,841	\$ 467,204	\$ 581,204	\$ 591,716	\$ 781,174
Expenditures	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Water Services					
Pull Behind Air Compressor	\$ 40,000	\$ 32,254	\$ -	\$ -	
Pickup Trucks (lease payments)	90,000	5,146	120,000	46,242	61,200
Utility Trailer	-	-	13,000	12,600	-
Sewer Services					
Vacuum Truck	-	-	-	-	600,000
Sewer Camera Upgrade	80,000	80,000	-	-	-
Audit Adjustment					
Lease Amortization	-	21,900	-	30,000	-
	\$ 210,000	\$ 139,300	\$ 133,000	\$ 88,842	\$ 661,200
Total Expenditures	\$ 210,000	\$ 139,300	\$ 133,000	\$ 88,842	\$ 661,200
Ending Fund Balance	\$ 230,841	\$ 327,904	\$ 448,204	\$ 502,874	\$ 119,974

Utility Projects Fund
-504-

The Utility Projects Fund provides funding for non-routine utility projects. These projects are typically significant in cost. The projects are funded through year-end excess transfers from the Utility Fund.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ (44,310)	\$ (44,310)	\$ 1,156,479	\$ 1,156,479	\$ 1,684,126
Revenues					
Transfers from General Fund	\$ -	\$ 850,000	\$ -	\$ -	\$ -
Transfers from Utility Fund		550,000			
Transfers from General Capital Projects			2,000,000	2,000,000	
Interest Income	10,000	65,401	60,000	132,451	125,000
Grant Proceeds	-	102,628	-	750,000	1,148,922
Misc Income	-	10,500	-	-	-
	\$ 10,000	\$ 1,578,529	\$ 2,060,000	\$ 2,882,451	\$ 1,273,922
Total Resources	\$ (34,310)	\$ 1,534,219	\$ 3,216,479	\$ 4,038,930	\$ 2,958,048
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Water Services					
Miscellaneous Pump/Well Repair	\$ 150,000	\$ 138,600	\$ 150,000	\$ 150,000	\$ -
Acorn Well Pump House	-	8,563	-	-	1,000,000
Hwy 84 Well Pump House	-	5,220	-	-	-
Tater Hill Storage Tank	-	-	-	-	500,000
Tater Hill Well Equipment Shed	90,000	81,818	-	-	-
Bosque Pump Station Hydro Tank	400,000	-	-	247,500	-
Bosque Storage Tank Repairs	192,000	6,683	192,000	192,000	-
Replace 2" Water Line With 6" Water Line	400,000	34,228	400,000	471,332	400,000
Replace 6" Water Line With 12" Water Line	2,001,550	102,628	1,914,160	750,000	90,954
84 Storage Tank	-	-	440,000	440,000	-
Tank Cleaning	-	-	83,000	83,000	-
84 Well Booster Pump	-	-	80,000	20,972	-
Water Rate Study	-	-	-	-	75,000
Sewer Services					
Wastewater Master Plan	-	-	-	-	250,000
Total Expenditures	\$ 3,233,550	\$ 377,740	\$ 3,259,160	\$ 2,354,804	\$ 2,315,954
Ending Fund Balance	\$ (3,267,860)	\$ 1,156,479	\$ (42,681)	\$ 1,684,126	\$ 642,094

Utility Impact Fees
-507-

The Utility Impact Improvement Fund was created to account for developers' impact fees and utility expenditures related to future development.

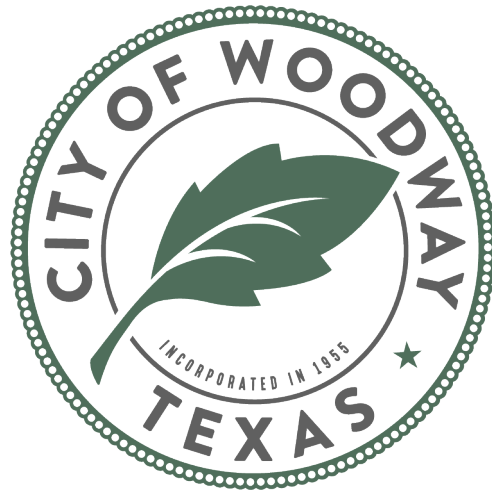
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 37,806	\$ 37,806	\$ 37,806	\$ 37,806	\$ 37,806
Revenues					
Impact Fees - Water	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees - Wastewater	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Resources	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>
Expenditures	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
	Budget	Activity	Budget	Estimated	Proposed
Water	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>

2021 Utility Improvement Fund
-515-

The 2021 Utility Improvements Fund was created to account for the proceeds and expenditures of Certificates of Obligation issued in FY 2021. The proceeds are earmarked for utility improvements.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 9,696,772	\$ 9,696,772	\$ 6,955,676	\$ 6,955,676	\$ 5,203,173
Revenues					
Interest Income	\$ -	\$ 407,012	\$ 250,000	\$ 347,497	\$ 250,000
	\$ -	\$ 407,012	\$ 250,000	\$ 347,497	\$ 250,000
Total Resources	<u>\$ 9,696,772</u>	<u>\$ 10,103,784</u>	<u>\$ 7,205,676</u>	<u>\$ 7,303,173</u>	<u>\$ 5,453,173</u>
Expenditures	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
West Fairway Road Waste Water Interceptor	\$ 10,350,000	\$ 3,090,411	\$ 7,122,441	\$ 2,000,000	\$ 4,473,540
Arbitrage Expense	-	57,697	100,000	100,000	100,000
Total Expenditures	<u>\$ 10,350,000</u>	<u>\$ 3,148,108</u>	<u>\$ 7,222,441</u>	<u>\$ 2,100,000</u>	<u>\$ 4,573,540</u>
Ending Fund Balance	<u>\$ (653,228)</u>	<u>\$ 6,955,676</u>	<u>\$ (16,765)</u>	<u>\$ 5,203,173</u>	<u>\$ 879,633</u>

CAPITAL OUTLAY



**Governmental Capital
FY 2025 Budget
Capital Outlay & Equipment Replacement & Capital Projects
Not included in operating funds**

Fund Name	Fund #	Dept	Priority	Description	Life	Quantity	Total Cost	Carryover	Requested
General Equipment Replacement	103	PSD	1	Patrol vehicles & related equipment	5 years	3	\$ 221,820	\$ -	\$ 221,820
General Equipment Replacement	103	PSD	1	Administrative vehicles & related equipment	5 years	1	77,950	-	77,950
General Equipment Replacement	103	PSD	1	Installment payment to replace pumper fire truck	20 years	1	415,539	-	415,539
General Equipment Replacement	103	CBA	1	Replace CBA truck (EFM Lease)	5 years	1	60,000	-	60,000
General Equipment Replacement	103	Inspections	1	Replace Inspections Dept truck (EFM Lease)	5 years	1	60,000	-	60,000
General Equipment Replacement	103	Parks	1	Replace Parks Dept truck (EFM Lease)	5 years	1	60,000	-	60,000
General Equipment Replacement	103	Streets	1	Replace Streets Dept trucks (EFM Lease)	5 years	2	120,000	-	120,000
General Equipment Replacement	103	Streets	1	Replace backhoe/loader	10 years	1	145,000	-	145,000
Park Capital Projects	300	Parks	4	PAW Lighting	10 years	1	64,000	-	64,000
Park Capital Projects	300	Parks	1	Woodway Parks Road Maintenance	10 years	1	175,000	175,000	-
General Capital Projects	302	Streets	1	Ritchie Road Improvements	30 years	1	750,000	750,000	-
General Capital Projects	302	Streets	1	Woodway Sidewalk Project	20 years	1	275,000	-	275,000
General Capital Projects	302	Streets	1	Microsurfacing	10 years	1	400,000	-	400,000
Arboretum Construction	308	CBA	1	Pavilion Parking Resurfacing	15 years	1	250,000	-	250,000
Arboretum Construction	308	CBA	2	Arboretum Outdoor Restrooms	15 years	1	160,000	150,000	10,000
Arboretum Construction	308	CBA	3	Pavilion Windows	10 years	1	73,683	50,000	23,683
Arboretum Construction	308	CBA	1	Pavilion/Arboretum Overflow Parking	15 years	1	200,000	200,000	-
Family Center Construction Fund	310	WFC	1	Overflow parking	15 years	1	60,000	-	60,000
Family Center Construction Fund	310	WFC	3	ADA Accessible Playground Equipment	20 years	1	325,000	325,000	-
							\$ 3,892,992	\$ 1,650,000	\$ 2,242,992

Note: Purchases above for general equipment replacement will impact the budget over the life of the asset. General, Park, and Arboretum Capital Projects are historically one-time expenses that are funded out of the annual surplus or fund balances.

Utility Capital
FY 2025 Budget
Capital Outlay & Equipment Replacement & Capital Projects
Not included in operating funds

Fund Name	Fund #	Department	Priority	Description	Life	Quantity	Total Cost	Carryover	Requested
Utility Capital Projects	504	Water	1	Tater Hill Storage Tank Painting	15 years	1	\$ 500,000	\$ -	\$ 500,000
Utility Capital Projects	504	Water	1	Acorn Pump Station Rehabilitation	15 years	1	1,500,000	500,000	1,000,000
Utility Equipment Replacement	503	Wastewater	2	Vacuum Truck	8 years	1	600,000	-	600,000
Utility Capital Projects	504	Water	1	Water Rate Study	10 years	1	75,000	-	75,000
Utility Capital Projects	504	Wastewater	1	Wastewater Master Plan	10 years	2	250,000	-	250,000
Utility Capital Projects	504	Water	2	Replace 6" Water Line with 12" Water Line (Grant Funds)	30 years	1	943,582	943,582	-
Utility Capital Projects	515	Wastewater	1	Sewer Line Replacement Project	30 years	1	11,850,000	11,850,000	-
Utility Capital Projects	504	Water	2	Replace 2" Water Lines with 6" Water Lines	30 years	1	400,000	400,000	400,000
							<u>\$ 16,118,582</u>	<u>\$ 13,693,582</u>	<u>\$ 2,825,000</u>

Note: Purchases above for utility equipment replacement will impact the budget over the life of the asset. Utility Capital Projects are historically one-time expenses that are funded out of the annual surplus or fund balances.

**City of Woodway
FY 2025 Budget
Capital Outlay & Equipment Replacement & Capital Projects
Included in Operating Funds**

Fund	Department	Priority	Description	Life	Quantity	Cost per Unit	Total Cost
General	Public Buildings	1	Replace City Shop Flooring	15 years	1	\$ 18,000	\$ 18,000
MC Technology	Municipal Court	1	Replace Municipal Court Server	10 years	1	\$ 8,000	\$ 8,000
CBA/Pav	Pavilion	1	Replace Security Cameras	10 years	1	\$ 25,000	\$ 25,000
Utility	Waste Water	1	Manhole Rehabilitation	2 years	1	15,000	15,000
Utility	Waste Water	1	Lift Station Digester	10 years	1	25,000	25,000
Utility	Waste Water	1	Weedeater	2 years	1	500	500
Utility	Water	1	Chainsaws (2)	2 years	1	800	800
Utility	Water	1	Chopsaw	2 years	2	600	1,200
Utility	Water	1	Thumb Attachment for Mini Excavator	5 years	1	3,000	3,000
Utility	Water	1	Shredder Attachment for Skit Steer	10 years	1	5,000	5,000
Utility	Water	1	Valve & Hydrant Tool	10 years	1	6,000	6,000
Utility	Water	1	Tater Hill Metered Control Valve	10 years	1	15,000	15,000
						<u>\$ 70,900</u>	<u>\$ 71,500</u>

Note: Purchases above have a direct impact on the current year budget.

City of Woodway
5-Year List of Projected Capital Projects

Note: Per section VII of the City charter, a projected list of capital projects which should be undertaken within the five (5) next succeeding years is required to be presented in the proposed budget.

Fiscal Year 2026		
Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	\$ 221,820
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	77,950
General Equipment Replacement	Installment payment to replace pumper fire truck	415,539
Public Safety	Tasers (5 years of payments to own)	25,000
Streets	Microsurfacing	400,000
Public Buildings	Replace carpet at City Hall	30,000
Woodway Family Center	Shade Structures for Fields	50,000
Woodway Family Center	Field Refurbishment	20,000
Carleen Bright Arboretum	Office upgrade	15,000
Water	Sante Fe Pumphouse Replacement	500,000
Water	Woodfall Drive 8" Water Line	686,000
Water	Tater Hill GST Rehab	283,000
		2,724,309

Fiscal Year 2027		
Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	232,911
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	81,848
General Equipment Replacement	Installment payment to replace pumper fire truck	415,539
Streets	Microsurfacing	400,000
Streets	Old McGregor Road	2,000,000
Streets	Ritchie Road Reconstruction	1,300,000
Streets	Ritchie/Old McGregor Intersection	500,000
Public Safety	Tasers (5 years of payments to own)	25,000
Public Safety	Patrol Rifles (32)	80,000
Public Safety	Patrol iPads (20)	10,000
Public Buildings	New roof at City Hall	65,000
Woodway Family Center	Score Boards	20,000
Water	Acorn GST Rehab	61,000
Wastewater	Harbor Lift Station	50,000
		5,241,298

Fiscal Year 2028

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	244,557
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	85,940
Streets	Microsurfacing	400,000
Streets	Valley Brook Reconstruction	420,000
Public Safety	Tasers (5 years of payments to own)	25,000
Public Safety	Training Grounds Upgrades	75,000
Water	Hwy 84 Pressure Tank Upgrade	430,000
Wastewater	White Oak Collector	100,000
Drainage	Whitehall-Broughton Drainage Improvements	60,000
Public Buildings	New Fuel System at City Shop	40,000
Parks	Woodway Parks Playground & Pavilions	400,000
		2,280,496

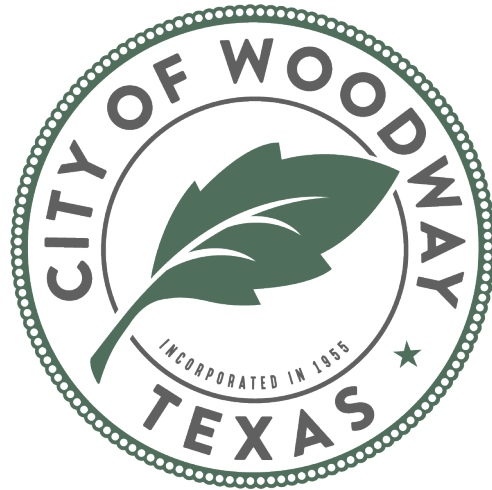
Fiscal Year 2029

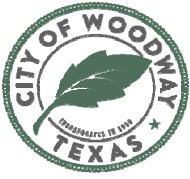
Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	256,784
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	90,237
Streets	Microsurfacing	400,000
Public Safety	Tasers (5 years of payments to own)	25,000
Drainage	Western Oaks-Valley Brook Drainage Improvement	100,000
Public Buildings	GIS System for City	100,000
Parks	Bike Lane from City Hall to Poage	400,000
		1,372,021.25

Fiscal Year 2030

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	269,624
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	94,749
Streets	Microsurfacing	500,000
Public Safety	Tasers (5 years of payments to own)	25,000
Public Safety	Air Quality Device	10,000
Drainage	Business Acres-Drainage Improvement	50,000
		949,372.31

PROPOSED PAY PLAN





**CITY OF WOODWAY
PERSONNEL SUMMARY FY 2025**

Division	FTE	Salary & Wages	Overtime	Retirement	FICA	Group Ins.	Worker's Comp	Totals
Administration	3.70	538,789	500	101,880	7,812	52,532	1,105	702,617
City Secretary	1.00	124,302	1,500	23,751	1,802	11,970	255	163,580
Finance	3.50	375,846	500	71,096	5,450	49,245	770	502,907
Public Safety	47.00	4,186,514	157,300	819,015	60,704	661,920	92,827	5,978,280
Municipal Court	1.50	122,680	-	23,177	1,779	17,798	251	165,685
Streets	4.60	262,413	2,500	50,023	3,805	55,283	9,429	383,452
Parks	5.10	268,661	2,500	48,868	3,896	59,378	5,765	389,067
Public Buildings	1.00	42,937	-	8,112	623	11,760	966	64,398
Inspections	4.10	328,922	2,000	60,163	4,769	51,471	1,372	448,697
Woodway Family Center	5.50	334,310	5,000	64,052	4,847	54,390	6,117	468,717
GENERAL FUND	77.00	6,585,373	171,800	1,270,138	95,488	1,025,745	118,856	9,267,400
Carleen Bright Arboretum	4	217,887	1,000	37,241	3,159	40,320	3,922	303,529
Pavilion	4	256,365	2,000	44,689	3,717	29,768	4,714	341,253
CBA Operations	8	474,253	3,000	81,929	6,877	70,088	8,636	644,782
Water	6	376,228	15,000	73,756	4,291	69,164	6,825	545,264
Sewer	5	296,892	10,000	57,875	4,305	76,556	5,860	451,488
Customer Service	3	215,186	1,000	40,832	3,120	43,701	2,010	305,849
WATER AND SEWER FUND	14.50	888,305	26,000	172,464	11,716	189,420	14,694	1,302,600
GRAND TOTALS	99.00	7,947,931	200,800	1,524,531	114,081	1,285,253	142,187	11,214,782



Title	Job Family	Min Salary	Max Salary	Min Rate	Max Rate
Community Services					
Maintenance Worker	1	\$40,003	\$53,311	\$19.23	\$25.63
Administrative Assistant	2	\$45,972	\$65,631	\$22.10	\$31.55
Crew Leader	3	\$48,601	\$69,223	\$23.37	\$33.28
Utility Operator	3	\$42,699	\$72,924	\$20.53	\$35.06
Building Inspector	3	\$50,717	\$75,676	\$24.38	\$36.38
Plan Reviewer/Admin Asst	3	\$48,596	\$75,676	\$23.36	\$36.38
Superintendent	6	\$74,002	\$107,230	\$35.58	\$51.55
Asst. Director of Community Ser.	6	\$93,398	\$135,578	\$44.90	\$65.18
Director of Community Service	6	\$111,391	\$163,836	\$53.55	\$78.77
Pavilion/Arboretum/WFC					
Maintenance Worker	1	\$40,003	\$53,311	\$19.23	\$25.63
Groundskeeper	1	\$40,692	\$58,155	\$19.56	\$27.96
Event Coordinator	2	\$42,534	\$60,766	\$20.45	\$29.21
Program Coordinator	2	\$42,534	\$60,766	\$20.45	\$29.21
Pavilion Manager	5	\$58,520	\$83,979	\$28.13	\$40.37
Arboretum Programming Manager	5	\$58,520	\$83,979	\$28.13	\$40.37
Superintendent	6	\$74,002	\$107,230	\$35.58	\$51.55
Public Safety					
Maintenance Worker	1	\$40,003	\$53,311	\$19.23	\$25.63
Administrative Assistant	2	\$45,972	\$65,631	\$22.10	\$31.55
Code ENF Officer	3	\$45,108	\$66,652	\$21.69	\$32.04
Dispatcher I	3	\$44,556	\$60,499	\$21.42	\$29.09

Dispatcher II	3	\$48,157	\$63,458	\$23.15	\$30.51
Senior Dispatcher	3	\$52,744	\$67,721	\$25.36	\$32.56
Assist Dispatch Supervisor	3	\$57,330	\$78,464	\$27.56	\$37.72
Recruit	4	\$61,911	\$62,439	\$29.76	\$30.02
Public Safety Officer I	4	\$68,223	\$89,305	\$32.80	\$42.93
Public Safety Officer II	4	\$71,923	\$89,305	\$34.58	\$42.93
Corporal	4	\$81,843	\$90,817	\$39.35	\$43.66
Detective	4	\$66,823	\$91,403	\$32.13	\$43.94
Information Technology Specialist	5	\$59,905	\$89,527	\$28.80	\$43.04
Dispatch Supervisor	6	\$64,258	\$94,553	\$30.89	\$45.46
Sergeant	6	\$87,617	\$112,573	\$42.12	\$54.12
Captain	6	\$100,036	\$129,817	\$48.09	\$62.41
Fire Marshal	6	\$100,036	\$125,754	\$48.09	\$60.46
Assistant Police Chief	6	\$114,087	\$143,432	\$54.85	\$68.96
Director of Public Safety	6	\$128,792	\$186,936	\$61.92	\$89.87
Finance					
Meter Reader	1	\$39,559	\$57,124	\$19.02	\$27.46
Deputy Court Clerk / Customer Service Coordinator	2	\$40,447	\$58,003	\$19.45	\$27.89
Utility Billing Coordinator	2	\$45,188	\$65,219	\$21.72	\$31.36
Staff Accountant	5	\$55,955	\$80,376	\$26.90	\$38.64
Payroll/Accounting Specialist	5	\$55,690	\$80,564	\$26.77	\$38.73
HR Manager	5	\$68,305	\$97,856	\$32.84	\$47.05
Municipal Court Administrator	6	\$63,935	\$90,285	\$30.74	\$43.41

Director of Finance	6	\$133,671	\$172,885	\$64.27	\$83.12
Administration					
Custodian	1	\$38,984	\$50,772	\$18.74	\$24.41
Executive Assistant	5	\$60,694	\$86,317	\$29.18	\$41.50
City Secretary	5	\$83,215	\$120,784	\$40.01	\$58.07
Assistant City Manager	6	\$145,769	\$213,031	\$70.08	\$102.42
City Manager	6	\$183,229	\$274,844	\$88.09	\$132.14
Effective 10/01/2024					

* Salary amounts are based on 1.0 full time equivalent.*

PROGRAM PHILOSOPHY

Program Goal:

To compensate all employees in direct relation to the value of their position to the market as determined by the competitive market rate; and, to compensate employees based upon individual performance as determined by the success of their contributions to the City. The Compensation Program is established as a two-part plan. Part one consists of an across-the-board adjustment based on the change in the average annual local CPI and is intended to keep the employee's salary current with the cost of living. Part two of the compensation plan is a merit program used to award the employee based upon performance.

Program Objectives:

The City of Woodway Classification and Compensation Program shall seek:

To recognize employees for individual performance by rewarding quality performance and improving poor performance.

To responsibly administer compensation dollars by providing a City-wide uniform, systematic and organized approach to salary administration.

To equitably compensate employees based upon the market value of a position and the type of work performed.

To attract, retain and motivate competent employees by maintaining competitive compensation rates.

To plan and control compensation costs given changing economic conditions.

Equal Employment Opportunity and Non-Discrimination:

The Classification and Compensation Program of the City of Woodway shall be implemented and administered without regard to any individual's race, color, national origin, religion, age, sex, or handicap status.

Job Families:

All positions belong to one of the following job families as determined by general duties and responsibilities.

Non-Exempt

SERVICE/MAINTENANCE
 OFFICE/CLERICAL
 TECHNICAL
 SWORN PERSONNEL
 TEMPORARY/SEASONAL
 PROFESSIONAL
 MANAGEMENT/SUPERVISION

Exempt

CITY MANAGER
 ASST. CITY MANAGER
 DIRECTOR
 ASST. DIRECTOR

Job Descriptions:

Each position shall have a corresponding job description. Job descriptions shall be prepared in standard format by the department director and approved by the City Manager, and shall be reviewed from time to time by the employee and management.

NOTE: Current job descriptions are available from Human Resources.

EMPLOYEE RECRUITMENT AND APPOINTMENT

Personnel Requisition:

The recruitment process is initiated by a Department Director submitting a personnel requisition to fill a vacancy of a budgeted position to the City Manager for approval. *Allow 2 business days.*

Advertising:

Upon approval of the requisition by the City Manager, Human Resources will post the open position on the City's website and may advertise on professional recruiting platforms and/websites. Cost of advertising shall be charged to the respective department budget. *Allow 2 business days.*

Application Screening:

Initial screening of applications or resumes will be conducted by Human Resources (or the respective Department Director in cooperation with Human Resources). DPS Computerized Criminal History (CCH) Verification form shall be completed on each applicant. Department Heads or another qualified member of the department will conduct interview of prospective employees. *Allow 5 – 10 business days.*

Pre-Employment Screening:

Applicants are required to submit to a post-offer physical examination and drug and alcohol screening at the required doctor's office within 48 hours of job offer. Human Resources will set up an authorization for the screening. A background investigation will be conducted on all prospective employees. *Allow 2 – 3 business days.*

New Hire Paperwork/Orientation:

Upon receipt of the successful screening results, Human Resources will contact applicant to schedule an appointment for new hire in-processing paperwork, benefits, and ESS portal information. *Allow 3 – 5 business days.*

BEGINNING WAGE AND SALARY CONSIDERATION:

New Hire Periods:

All regular personnel shall have a new hire probationary period of six (6) months. Upon approval by the City Manager, this period may be extended in writing via notice to the employee (stating the reasons for the extension). Sworn officers shall have a minimum probationary period of one (1) year.

Hiring Range:

A Department Director may recommend the hiring of an individual above the starting step or range for a position based upon extraordinary experience and/or qualifications, but approval of such action must first be authorized by the City Manager.

Promotions and Transfers:

Employees receiving a promotion to a higher classification may receive an increase in the event that their current rate of pay is less than the starting rate for the newly appointed position. Employees receiving a transfer to a position within the same classification shall receive no increase. Employees transferring to a lower classification will receive a decrease in rate of pay calculated as the same percentile above the new classification minimum as the percentile above the old classification minimum.

PERFORMANCE PAY PLAN

Market Survey and Establishment of Competitive Rate:

In establishing the performance pay plan, annual market surveys will be conducted to establish competitive rates and a salary range for each position. Positions which have no reasonable market match will be “benchmarked” within the respective job family and classification. Should the new range established for a position be less than an employee’s current salary, the employee’s rate of pay will be frozen but not decreased.

The competitive rate shall establish the salary range by defining the following:

MINIMUM:	Set at 90% of competitive rate in most cases*
MIDPOINT:	Set at competitive rate, or 75 th percentile of survey population
MAXIMUM:	Set at 110% of competitive rate in most cases*

**Range may vary for some positions to accommodate salary compression.*

Performance Evaluation Frequency:

Evaluations shall occur at least at the end of the new hire period and annually thereafter pursuant to the following schedule, at which time the employee shall be ELIGIBLE for an increase. All pay increases shall be effective on the first day of the pay period which falls within seven days of the anniversary date. Anniversaries falling on the seventh day of a pay period, the increase shall be back dated. All evaluations shall be executed by the employee’s direct supervisor and subsequently approved by the next higher level of supervision before being reviewed by the City Manager. The evaluation will not be discussed with the employee until after being discussed with the next level of supervision and the City Manager. Employees who desire to request an appeal may do so in writing (indicating reasons for appeal) within ten (10) working days of their performance interview, and may be heard by the City Manager within thirty (30) days from the date of the appeal request.

<u>Job Family</u>	<u>Annual Evaluation Period/Due Date</u>
All Job Families	Oct. 1 – Nov. 1

Note: Merit increase amounts are determined on an annual basis by Council during the budget review process. For FY 2024, merit raises will range from 2-4% as followed: scoring Above Standards (80-89%)-2% raise and scoring, scoring Significantly Above Standards (90-100%)- 4% raise. Employees who score below an 80% will not be subject to a merit raise.

Eligibility for Salary Increase:

Employees receiving below standard evaluations shall be placed on a PERFORMANCE IMPROVEMENT PLAN (PIP), which shall outline corrective actions required to improve performance. All PIPs must be authorized by the City Manager before the evaluation interview with the employee.

Potential Range of Increase:

At the end of their new hire period of six (6) months and annually thereafter, all personnel shall be ELIGIBLE for a performance based increase. Increases shall correspond to performance ratings and will be contingent upon availability of funding as annually appropriated. Performance ratings shall be as follows:

Below Standard

Performs many duties capably, meets some goals and objectives, but requires improvement in quality, quantity, and timeliness of work to fully meet standards. Behavior demonstrates a lack of commitment to organizational values. Employees who receive this rating will be placed upon a performance improvement plan (PIP) of ninety (90) days. Successful accomplishment of plan will be required to remain in the job. Only a small percentage of employees should receive this rating.

Meets Standard

Consistently performs all duties of the position capably; meets and occasionally exceeds all expected criteria for quality, quantity, and timeliness of work. Behavior demonstrates a commitment to organizational values.

Above Standard

Consistently exceeds the normal expectations for the position; far exceeds expected criteria for quality, quantity, and timeliness; consistently achieves results beyond those expected from the position. Sets an example for others by integrating values into the workplace.

Significantly Above Standard

Continuously performs all duties in an exceptional manner; significantly exceeds expectations with exceptional quality, quantity, and timeliness of work. Significantly exceeds all objectives and always achieves exceptional results beyond those expected from the position. Dedication and commitment to organizational values are evident in every aspect of the employee's job performance.

Pay plans for most personnel job families are capped at the MAXIMUM of respective pay ranges, or 110% of the competitive market rate. Once an employee has reached the top of a pay range, he or she will receive no rate increase, but will be eligible for a one-time lump sum payment based upon the percentage increase associated with their performance evaluation.

RETENTION PAY PLAN

Purpose:

The City of Woodway seeks to retain highly qualified staff by rewarding and encouraging tenure for employees who make significant contributions from year to year. Accordingly, effective October 1, 2000, all regular employees who have completed at least two years of service as of November 1st of each year may be eligible for retention pay.

Compensation Rate:

Retention pay will be paid once annually by separate check in mid-late November. Eligible employees will be paid at a rate of \$7.50/month of service as of November 1st.

Eligibility:

To be eligible for retention pay, employees must:

- Be employed at least two full years as of November 1st;
- Have received at least a "meets standard" performance evaluation rating on their last performance evaluation;
- Be classified as regular, rather than temporary employee;

NOTE: Regular part-time employees may be eligible for retention pay pursuant to a proportional monthly rate based upon the number of hours worked per week.

FIRE PAY

Purpose:

The City of Woodway seeks to compensate employees for the dual purpose they serve. Accordingly, every employee shall be compensated for having a current and valid fire certificate as recognized by the Texas Commission on Fire Standards & Education as approved by the Director of Public Safety.

Compensation Rate:

Fire Pay will be paid bi-weekly on the employee's regular paycheck and be noted as a separate line and rate on all Payroll Change Notices, but will be calculated as part of the employee's hourly rate for all other purposes until the cap is reached. The Fire Pay rate shall be adjusted annually with each employee's evaluation at the same percent as the base hourly rate and the City's annual cost of living adjustment until the cap is reached at which time it shall remain at that rate until such time that the program is changed. Starting rate for full-time regular Public Safety officers shall be \$3.82/hr and shall be capped at \$8.81/hr.

Eligibility:

To be eligible for fire pay, employees must:

- Have a current valid certificate recognized by the Texas Fire Commission;
- Have completed department training and all requirements;
- Be classified as a regular full-time Public Safety officer to qualify for the \$3.82/hr. rate and evaluated annually;
- Others must be classified as a regular full-time employee and shall be paid at the current prevailing rate.

CERTIFICATE/EDUCATION PAY

Purpose:

The City of Woodway seeks to recruit and retain highly qualified staff by rewarding and encouraging professional development in employees from year to year. Accordingly, effective October 1, 2001, all regular employees who have completed at least six months of service as of November 1st of each year may be eligible for certificate/education pay.

Compensation Rate:

Certificate/Education pay will be paid once annually by separate check in mid-late November. Employees will only be eligible for one rate of certificate/education pay (highest certificate/degree held). Educational College diplomas/hours must be from an educational institute recognized by the Southern Association of Colleges, or its counter associations in other parts of the country (i.e., North Central Association of Colleges for the Illinois/Indiana area). Eligible employees will be paid at varied rates for certificates/education degrees attained and held prior to November 1st as follows:

		Rate per Month <u>Held in Previous Year)</u>
Education:	PHD	\$200.00
	Master/CPA	150.00
	Bachelor	100.00
	Associates	50.00
Utility License:	A-U.L.	85.00
	B-U.L./Class 3 Wastewater Collections	65.00
	C-U.L./Class 2 Wastewater Collections	45.00
	D-U.L./Class 1 Wastewater Collections	0.00
Public Safety Certificates:	Master Peace Officer	85.00
	Advanced Peace Officer	65.00
	Intermediate Peace Officer	45.00
	Basic Peace Officer	0.00
Telecommunicator Certificates:	Master Telecommunicator	65.00
	Advanced Telecommunicator	45.00
	Intermediate Telecommunicator	25.00
	Basic Telecommunicator	0.00
City Certificates	Certified Public Manager	75.00
	Plumbing Inspector	65.00
	Texas Registered Municipal Clerk	50.00
	Pesticide	50.00
	Certified Municipal Court Clerk Level III	50.00
	Certified Municipal Court Clerk Level II	40.00
	Certified Municipal Court Clerk Level I	0.00
	Code Enforcement Level II	50.00
Code Enforcement Level I	0.00	

Eligibility:

To be eligible for certificate/education pay, employees must:

- Be employed at least six full months as of November 1st;
- Have received at least a “meets standard” performance evaluation rating on their last performance evaluation;

Be classified as regular, rather than part-time / temporary employees.