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ADOPTED BUDGET

FOR FISCAL YEAR

OCTOBER 1, 2024 TO SEPTEMBER 30, 2025

DANNY LEE
MAYOR

JULIUS BUCKLEY
MAYOR PRO-TEM, POSITION 1

ROSCOE WARRICK JR.
COUNCIL MEMBER, POSITION 2

BRENT MCWATERS
COUNCIL MEMBER, POSITION 3

DESIREE DAVID
COUNCIL MEMBER, POSITION 4

RACHEL HALL
COUNCIL MEMBER, POSITION 5

PRESENTED BY:

SCOTT SWIGERT
CITY MANAGER

PAMELA HARRISON
FINANCE DIRECTOR



CITY OF CLEVELAND

Fiscal Year 2024-2025

Adopted Budget Cover Page September 17, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$335,411, which is a 7.67 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 \$286,881.

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

FOR: Councilman Roscoe Warrick Councilman Brent McWater
Councilwoman Desiree David

AGAINST: Councilwoman Rachel Hall

PRESENT and not voting: Mayor, Danny Lee

ABSENT: Mayor Pro Tem, Julius Buckley

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.770000/100	\$0.770000/100
No-New-Revenue Tax Rate:	\$0.757288/100	\$0.642296/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.370072/100	\$0.426014/100
Voter-Approval Tax Rate:	\$0.896435/100	\$0.798745/100
Debt Rate:	\$0.408839/100	\$0.344761/100

Total debt obligation for CITY OF CLEVELAND secured by property taxes:
\$2,500,000

Mayor, Danny Lee
Mayor Pro-Tem, Julius Buckley
City Council
Roscoe Warrick Jr.
Brent McWaters
Desiree David
Rachel Hall



Scott Swigert, City Manager
Juanita Limon, City Secretary
Pamela Harrison, Finance Director
Tommy Ramsey, City Attorney

907 E. Houston St.
Cleveland, Texas 77327
Phone (281) 592-2667
Fax (281) 592-6624

October 1, 2024

Honorable Mayor and City Council
City of Cleveland, Texas

I am pleased to present you with the Fiscal Year 2025 Adopted Budget. This budget includes an ad valorem tax rate of \$0.770000/\$100 valuation, the same tax rate as FY 2017 - FY 2020 and FY 2024. This tax rate will provide \$5,565,078 in revenue to the City of which, \$2,500,000 (45%) will fund the Debt Service and \$3,065,078 (55%) will fund the General Fund. \$286,881 of the property tax revenue will come from new property added this year. It is anticipated that of the funds collected for Debt Service, \$784,693 will go to reimbursements to both TIRZ I (Grand Oaks Reserves) and TIRZ II (Pinewood Trails). The FY 2025 Budget was adopted with a \$200,000 contingency, if Liberty County budgets \$200,000 for reimbursement to the City of Cleveland (estimated cost to provided services to the County within the City's designated Fire District but outside the City limits are expected to exceed \$600,000) and if the City and County enter into an interlocal agreement for the reimbursement, then those funds are budgeted as a revenue and expenses that have been approved, if the funds are realized.

The City's economic outlook is hopeful with continued new growth, new developments and improved property valuations. The City has made some great advancements this past year through the new Community Development Department working with both Development Services and Economic Development and an active Economic Development Corporation. With that said, the City still continues to face challenges with growth and new developments as it creates increased demands on existing City services and our aging infrastructure. As you know, we did make great strides this last year towards improving our aging infrastructure including receiving the U.S. Department of Housing and Urban Development Community Development Block Grant–Disaster Recovery (“CDBG-DR”) funds, administered by the Texas General Land Office (“GLO”) for damage sustained from Tropical Storm Imelda in 2019 for \$1 Million worth of drainage improvements to the Tanglewood area as well as receiving both the Clean Water State Revolving Funds and the Texas Water Fund/Rural Water Assistance Fund approvals for nearly \$30 Million in Water/Wastewater improvement projects throughout the entire City.

In the preparation of this budget, we continue to face the challenges realized by the reimbursements committed to both TIRZ I and TIRZ II on the City's property tax revenue. Nearly twenty percent (20%) of the City's property values remain within the two (2) TIRZ's and that amount will increase as those two (2) developments continue to grow. Finally, the main priority for both the City Council and the Executive Team was also the greatest challenge faced in developing the FY 2025 Budget, which made sure the employees' compensation are taken care of by implementing the final step of the 2020 Compensation Plan and funding a new study to be completed during FY 2025.

Below is a summary of key components of the adopted budget for Fiscal Year 2025:

- In April of 2023, the City took the first step in implementing the 2020 Compensation Study by making sure all employees were at least making the minimum of their adopted pay grades. Then in FY 2024 the City took the next few steps by placing all employees into a step within their paygrade of the adopted Step Plan and provided employees that met the criteria an additional merit step within their grade. This year, the City budgeted to complete the final implementation

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of the adopted Compensation Plan by placing employees in the correct step of their pay grade based on their experience and education, and provided a merit step for those that met the criteria. Adjustments were capped at Step 10 (75% of the paygrade) to allow for future step increases and to balance the budget.

- In addition to the step adjustments for employees, the budget includes funds to obtain a new compensation study to make sure the employees' compensation remains within the market. The City acknowledges that the current compensation plan is now five (5) years old and that it is recommended to do a compensation study every three to five (3-5) years.
- This year, the City was able to work with Brinson Benefits again to combat a potential 11.3% increase on employee benefits by going back out to market. Ultimately, we were able to continue with Blue Cross Blue Shield of Texas, offer the employees the same plans and benefits and kept the rates for the City and employee the same.
- The Civic Center Budget (100-5113) was reduced this year and those funds and related employees were reallocated to the new Facility Services Budget (100-5116) after bringing facility services in-house last year.
- The Information Technology Budget (100-5115) includes funds to replace the automation system at the Library and to continue the city-wide computer replacement program started last year. In addition, if the contingent funds are realized, then funds are allocated for an agenda management system, for Office 365, and to upgrade to Incode 10 for Finance and Court.
- The Police Department Budget (100-5120) includes two (2) patrol units, a new AXON System and new Stalker radar units.
- The Development Services Budget (100-5123) includes a reduction in personnel cost as both the Director and Manager positions have been split with EDC now that the Development Services and EDC departments have been combined into the Community Services Department. A new position with remaining funds available after combining positions and responsibilities in Community Development was approved, the department continues to research and analyze the needs of the department to determine the responsibilities of the new position. In addition, the budget includes the procurement and implementation of an enterprise-wide GIS portal system.
- The Cleveland Municipal Airport Budget (100-5131) was increased significantly this year after bringing the Airport Management in-house back in January 2024. The budget now includes personnel and operational cost that previously were the responsibility of the contracted manager. Included in the budget is also funds that will allow the continuation of the clearing and adding of security fencing to the west side of the airport property as well as funds to begin hosting special events for both patrons and guest to enjoy.
- The Library Budget (100-5160) includes funds to resurface the parking lot, paint the exterior of the building and for additional exterior repairs to the Library.
- The Cemetery/Parks Budget (100-5161) includes funds to provide a walking trail and to replace playground equipment at Sam Wiley Park.
- The Fire Department Budget (100-5170) includes funds to purchase the needed radio paging system and new bunker gear. In addition, if the contingent funds are realized, then funds are allocated for piston intake valves for the trucks, self-contained breathing apparatuses and a part-time administrative assistant.
- The EDC Budget (200-5210) includes a reduction in personnel cost as both the Director and Manager positions has been split with Development Services now that the Development Services and EDC departments have been combined into the Community Services Department. The

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budget includes an increase in funds for incentives, grants, and demo/clearing. In addition, funds have been added for property acquisition and development, City facilities/parks beautification & improvements, Stancil Park improvements, the procurement and implementation of an enterprise-wide GIS portal system, and industrial recruitment/attractions.

- Last year the Budget included the first of two utility rate increases, the Water & Sewer - Revenue Budget (300-4000) includes the second 10% increase as well as funds transferred in from reserves for the remainder of the Impact Fee Study, SCADA software upgrades, the second application phase of the Texas Water Development Board applications and the east plant clean-out.
- The Water & Sewer- Water Production Budget (300-5330) includes the TWDB application related fees, an increase for AARC Environmental and the fees related to the Impact Fee Study, and the first interest payment for the Automated Meter System. In addition, if the contingent funds are realized, then funds are allocated for a new A/C unit to cool the MCC Control Panel.
- The Water & Sewer – Solid Waste Budget (300-5370) includes a significant reduction this year after the Solid Waste Services were bid out in FY 2024 and the City's cost for those services with Frontier Waste was reduced.
- The Water & Sewer - Non-Operating Budget (300-5380) once again includes the funds transfer to the General Fund Budget (100-4000) to assist with General Fund operations.
- The Debt Service Budget (500-4000) includes the TIRZ payments to both TIRZ I and TIRZ II.
- The Capital Equipment Budget (701-5730) is used to replace or purchase new equipment and vehicles each fiscal year. Included in this year's budget are funds to purchase two zero turn mowers and two trucks for the Public Works Department.

The City budget is a complex document that strives to balance the needs of our community and citizens within the restraints of limited funds. The budget, as adopted, will continue to provide a sustainable level of service to the citizens of Cleveland. The development of the City's annual budget is the largest single undertaking of the year. The budget can only be prepared because of the hard work and dedication of a strong City Team made up of elected officials, board volunteers and City staff. I want to thank you for your contribution and dedication to a successful Fiscal Year 2025 Budget.

Sincerely,

A handwritten signature in black ink, appearing to read 'Scott E. Swigert', with a long horizontal line extending to the right.

Scott E. Swigert
City Manager

ORDINANCE NO. 2024-09-17-04

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF CLEVELAND, TEXAS, GENERAL BUDGET FOR FISCAL YEAR 2024-2025; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, pursuant to the provisions of §§102.005 and 102.006 Texas Local Government Code the proposed budget was filed by the City Manager with the City Secretary on or about July 28, 2024; and

WHEREAS, within the time and in the manner required by law, the City Council (the “Council”) of the City of Cleveland, Texas (the “City”) was presented the proposed general budget of expenditures of the City for Fiscal Year 2024-2025, beginning October 1, 2024 and ending September 30, 2025 (the “Budget”); and

WHEREAS, after notice required by law, a public hearing on the Budget was held on August 20, 2024, at 6:00 PM, at which hearing all persons had the right to be present and to be heard, and those who requested to be heard were heard; and

WHEREAS, the Council has considered the Budget and has made such changes to the Budget as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, pursuant to §102.007 Texas Local Government Code a record vote of the Council was taken; and

WHEREAS, the Council now desires to approve and adopt the Budget; now therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS:

SECTION 1. THAT the facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.


SECTION 2. THAT the City Council (the “Council”) of the City of Cleveland, Texas (the “City”) hereby approves and adopts the Budget described in the preamble of this Ordinance, a copy of which is attached hereto as “Exhibit A” and is made a part of this Ordinance for all purposes, and a copy of which is filed with the City Secretary (the “Budget”). The Budget shall remain on file in the office of the City Secretary as a public record.

SECTION 3. THAT the City Secretary is hereby directed to place on the Budget a cover sheet containing the language required by Section 102.007 of the Texas Local Government Code.

SECTION 4. THAT in support of the Budget, and by virtue of the adoption of the Budget, including any and all changes made to the Budget, the several amounts specified for the various purposes named in the Budget are hereby appropriated to and for such purposes.

SECTION 5. THAT the Council takes cognizance of the fact that in order to facilitate operations of the City, and its various departments and activities, and to make adjustments occasioned by events transpiring during the Fiscal Year, some transfers may be necessary to and from some accounts contained within the Budget as originally adopted. Accordingly, should the City Manager from time to time determine that transfers are necessary from unexpended funds in one or more Budget accounts to another Budget account, and the same may be accomplished without creating a deficit in the requirements of any City Department or activity, then the City Manager shall recommend such transfers to the Council. Upon approval by the Council, an amendment sheet reflecting such transfer or transfers shall be attached to the Budget as specifically adopted, whereupon the Council shall treat such funds as if they had been thus budgeted through this Ordinance.

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



Danny Lee, Mayor

ATTEST:



Alice Rios, City Secretary

ORDINANCE NO. 2024-09-17-05

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS; PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF CLEVELAND, TEXAS FOR THE 2024-2025 FISCAL YEAR; PROVIDING THE DATE ON WHICH SUCH AD VALOREM TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND, REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code (the “Tax Code”) provides that before the latter of September 30th or the 60th day after the date a municipality receives the certified appraisal roll the governing body of the municipality shall adopt a tax rate for the municipality for the current tax year; and

WHEREAS, Section 26.05 of the Tax Code further provides that where the tax rate consists of two components – one which will impose the amount of taxes needed to pay the municipality’s debt service, and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year – and each of the two components must be separately approved by the governing body of the municipality; and

WHEREAS, the proposed tax rate for the current tax year of the City of Cleveland, Texas, (the “City”) consists of two such components: a tax rate of **\$0.408839 for debt service**; and, a tax rate of **\$0.361161 to fund maintenance and operation expenditures**; and

WHEREAS, by separate motions adopted by the City Council of the City (the “Council”), at a meeting of the Council held on September 17, 2024, the Council separately approved the tax rate of **\$0.408839 for debt service**, and a tax rate of **\$0.361161 to fund maintenance and operation expenditures**; and

WHEREAS, all notices and hearings required by law as a prerequisite to the adoption of this Ordinance have been timely and properly given and held; and

WHEREAS, having separately approved the tax rate for debt service and maintenance and operation expenditures, it is necessary and appropriate for the Council to now formally adopt this Ordinance providing for the levy and collection of ad valorem taxes for the 2024-2025 fiscal year for the City; and **NOW, THEREFORE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND, TEXAS:

SECTION 1. THAT the facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

SECTION 2. THAT there is hereby levied, for the tax year 2024, to fund the City's Fiscal Year 2024-2025 Municipal Budget, an ad valorem tax at the total rate of **\$0.77 on each one hundred dollars (\$100) of assessed valuation** on all property – real, personal, and mixed – within the corporate limits of the City of Cleveland, Texas (the “City”), upon which an ad valorem tax is authorized by law to be levied by the City Council of the City (the “Council”). All such taxes shall be assessed and collected in current money of the United States of America.

SECTION 3. THAT of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.408839** is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the City's Fiscal Year 2024-2025 Municipal Budget.

SECTION 4. THAT of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.361161** is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2024-2025 Municipal Budget.

SECTION 5. THAT the following statements are required by law:

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S RATE.”

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY NEGATIVE FIFTEEN AND SIX HUNDREDTHS PERCENT (-15.06%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A ONE HUNDRED THOUSAND DOLLAR (\$100,000) HOME BY APPROXIMATELY NEGATIVE SIXTY-FOUR DOLLARS AND SEVEN CENTS (-\$64.07).”

SECTION 6. THAT the ad valorem taxes levied through this Ordinance, in the total amount of **\$0.77 on each one hundred dollars (\$100.00) of assessed valuation**, as reflected by Sections 2, 3, and 4 of this Ordinance, shall be due and payable on or before January 31, 2025, and any ad valorem taxes due the City and not paid on or before January 31, 2025 shall bear penalty and interest as prescribed in the Texas Tax Code.

SECTION 7. THAT in the event any clause, phrase, provision, sentence, or part of this Ordinance, or the application of this Ordinance, to any person or circumstance shall, for any reason, be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole, or in part, other than the part declared to be invalid or unconstitutional, and the Council declares that it would have passed each and every part of this Ordinance notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

SECTION 8. THAT all other ordinances, and any parts of other ordinances, in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

TAX RATE PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 17, 2024
BY THE COUNCIL THROUGH A RECORD VOTE: DEBIT SERVICES

<u>Name/Position</u>	<u>Action</u>
Danny Lee, Mayor	For Against Abstain Absent <u>No Vote</u>
Julius Buckley, Mayor Pro Tem	For Against Abstain <u>Absent</u> No Vote
Desiree David, Councilperson	<u>For</u> Against Abstain Absent No Vote
Roscoe Warrick, Councilperson	<u>For</u> Against Abstain Absent No Vote
Brent McWaters, Councilperson	<u>For</u> Against Abstain Absent No Vote
Rachel Hall, Councilperson	<u>For</u> Against Abstain Absent No Vote



DANNY LEE, MAYOR


ATTEST:



Alice Rios, City Secretary


**TAX RATE PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 17, 2024
BY THE COUNCIL THROUGH A RECORD VOTE: FUND MAINTENANCE AND
OPERATION EXPENDITURES**

<u>Name/Position</u>	<u>Action</u>
Danny Lee, Mayor	For Against Abstain Absent <u>No Vote</u>
Julius Buckley, Mayor Pro Tem	For Against Abstain <u>Absent</u> No Vote
Desiree David, Councilperson	<u>For</u> Against Abstain Absent No Vote
Roscoe Warrick, Councilperson	<u>For</u> Against Abstain Absent No Vote
Brent McWaters, Councilperson	<u>For</u> Against Abstain Absent No Vote
Rachel Hall, Councilperson	<u>For</u> Against Abstain Absent No Vote



DANNY LEE, MAYOR

ATTEST:



Alice Rios, City Secretary

TAX RATE PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 17, 2024
BY THE COUNCIL THROUGH A RECORD VOTE: TAX RATE INCREASE

<u>Name/Position</u>	<u>Action</u>
Danny Lee, Mayor	For Against Abstain Absent <u>No Vote</u>
Julius Buckley, Mayor Pro Tem	For Against Abstain <u>Absent</u> No Vote
Desiree David, Councilperson	<u>For</u> Against Abstain Absent No Vote
Roscoe Warrick, Councilperson	<u>For</u> Against Abstain Absent No Vote
Brent McWaters, Councilperson	<u>For</u> Against Abstain Absent No Vote
Rachel Hall, Councilperson	<u>For</u> Against Abstain Absent No Vote


DANNYLEE, MAYOR

ATTEST:


Alice Rios, City Secretary

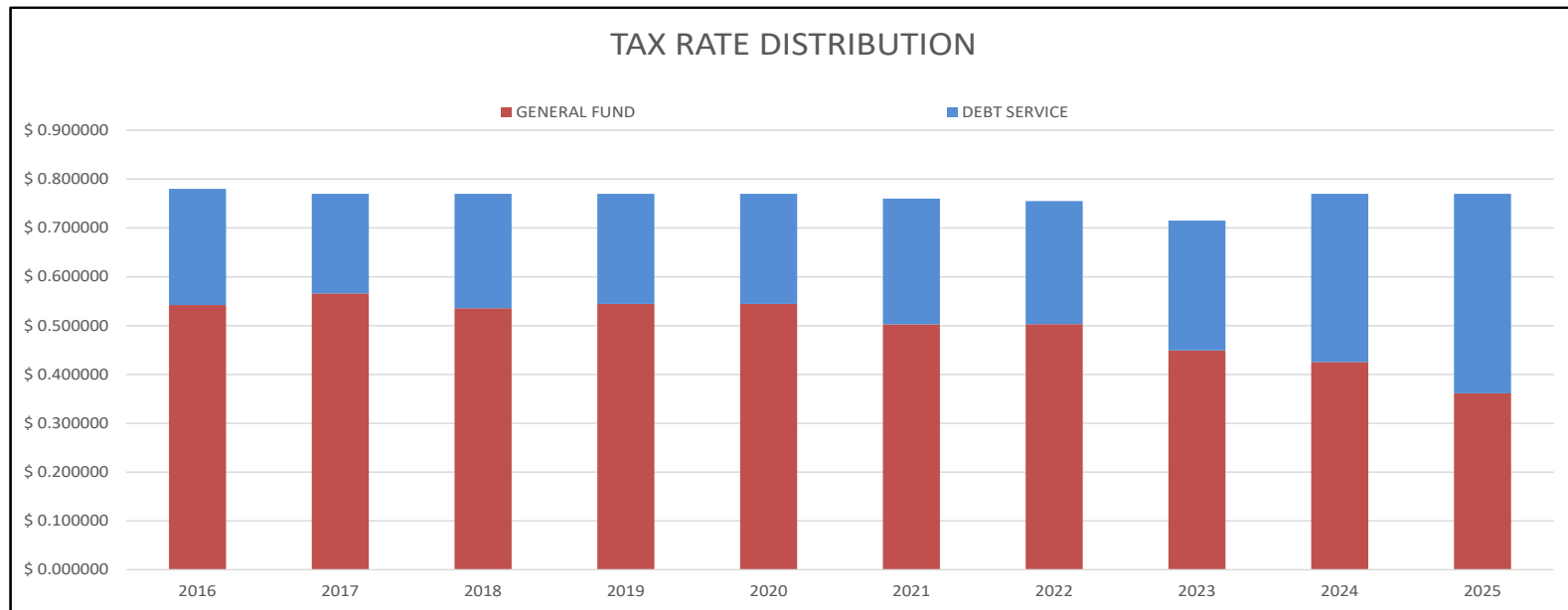


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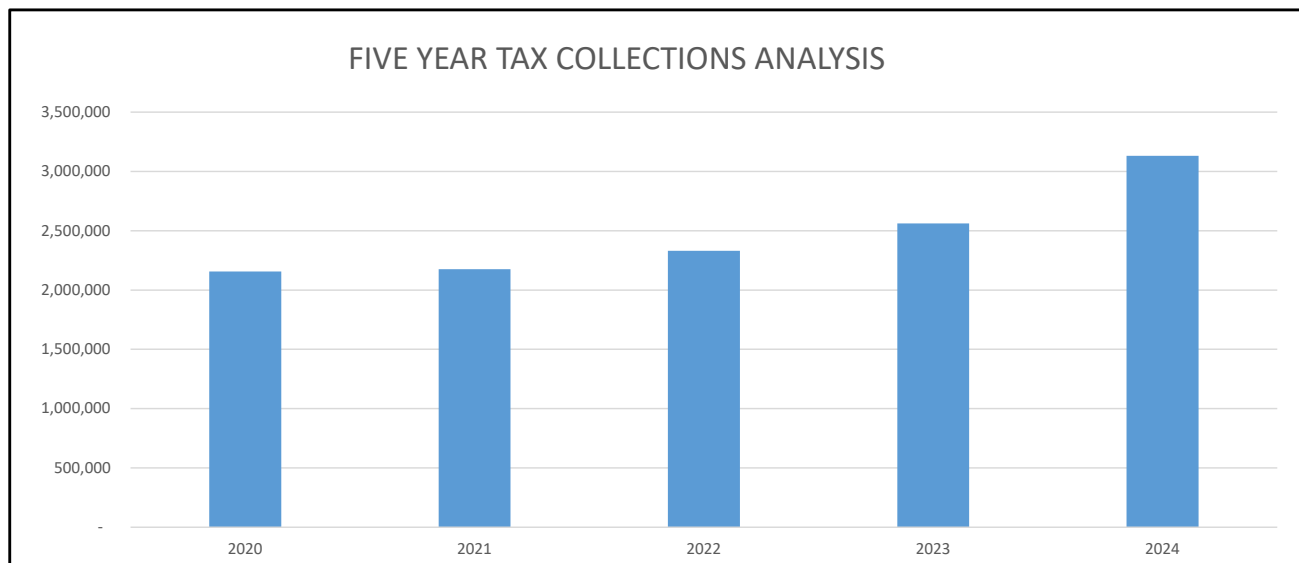
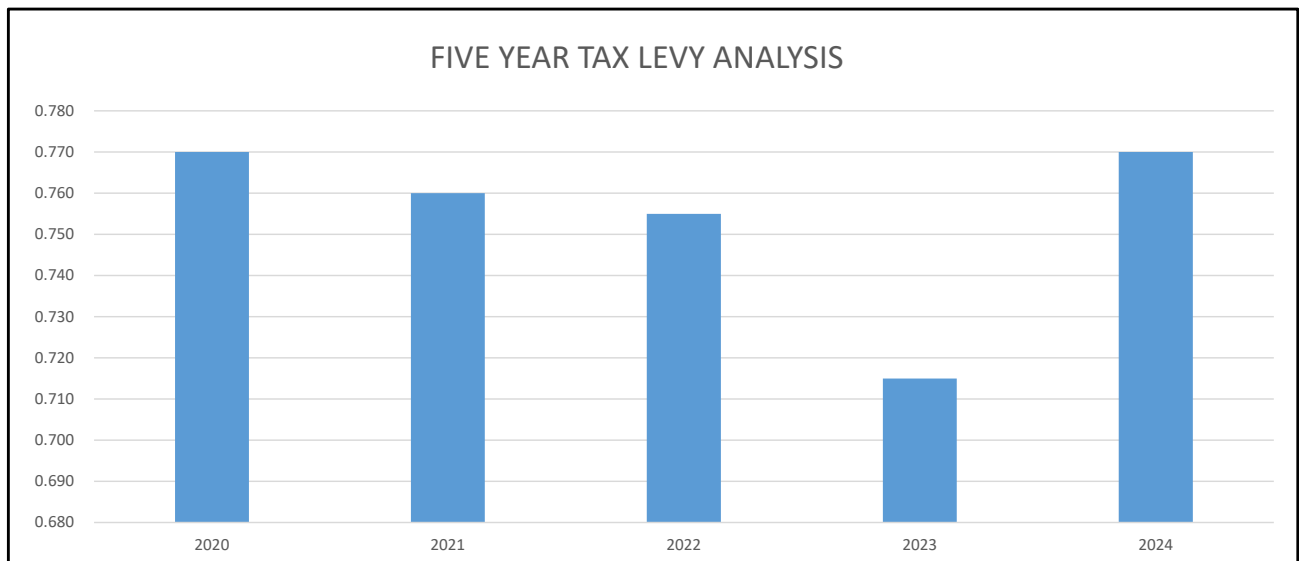
TAX RATE DISTRIBUTION HISTORY

FISCAL YEAR	GENERAL FUND	DEBT SERVICE	TOTAL TAX RATE
2016	\$ 0.542000	\$ 0.238000	\$ 0.780000
2017	\$ 0.565680	\$ 0.204320	\$ 0.770000
2018	\$ 0.535680	\$ 0.234320	\$ 0.770000
2019	\$ 0.544500	\$ 0.225500	\$ 0.770000
2020	\$ 0.544500	\$ 0.225500	\$ 0.770000
2021	\$ 0.502800	\$ 0.257200	\$ 0.760000
2022	\$ 0.502900	\$ 0.252100	\$ 0.755000
2023	\$ 0.449028	\$ 0.265972	\$ 0.715000
2024	\$ 0.425239	\$ 0.344761	\$ 0.770000
2025	\$ 0.361161	\$ 0.408839	\$ 0.770000



TAX LEVY AND COLLECTIONS HISTORY

AD VALOREM TAX			
TAX LEVY	FISCAL YEAR	LEVIED	COLLECTED
2019	2020	0.770	2,155,677
2020	2021	0.760	2,176,109
2021	2022	0.755	2,330,166
2022	2023	0.715	2,562,476
2023	2024	0.770	3,131,676



BUDGET CALENDAR

FY 2024-2025

April 22	Distribution of Budget Packets to Directors/Department Heads by Finance
May 10	Budget Requests Submitted to Finance Department with all supporting documents
	Preliminary Revenue Estimates Issued by Finance for Current and Next Fiscal Year
May 27	EDC Budget Workshop #1
June 3 - 28	Review Budget, Income, Personnel and Capital Request with City Manager, Finance and Departments
June 24	EDC Budget Workshop #2
	Complete and Update Final Payroll Information
July 1 - 12	City Manager and Finance review of all funds and totals
July 9	<u>Send</u> Public Notice of EDC Projects Proposed Budget Public Hearing to the Vindicator set for July 22 nd
July 11	<u>Publication</u> of Notice of Public Hearing on EDC Projects Proposed Budget in the Vindicator
July 15 - 19	Final adjustments made and budget submitted to City Manager
July 22	Public Hearing on EDC Projects Proposed Budget
July 22 – Aug 9	Finalize budget document, write transmittal letter, budget packets prepared, Agenda and PowerPoint prepared
July 25	Tax Rolls due from Chief Appraiser
August 6	<u>Send</u> Public Notice of Proposed Budget Hearing to The Vindicator set for August 20 th
August 7	Designated officer or employee must submit the no-new-revenue, voter-approved tax, and De Minimis rates to the City Council by this date, or as soon thereafter as practicable (scheduled August 13 th)
August 8	<u>Publication</u> of Notice of Proposed Budget Hearing in The Vindicator
August 9	City Manager's Proposed Budget Filed with City Secretary ¹
August 13	City Council Budget Workshop #1
August 16	Last date to file Proposed Budget with the City Secretary.
	Approve dates for Public Hearings on Tax Rate and Budget for FY 2024-2025
August 20	Public Hearing on the Proposed Budget for FY25
	Monthly City Council Meeting & City Council Budget Workshop #2; Council will set the proposed tax rate (required for publication)
August 27	<u>Send</u> "Notice of Proposed Tax Rate Hearing" to The Vindicator set for September 17 th
	City Council Budget Workshop #3 (If needed)
August 29	<u>Publication</u> of "Notice of Proposed Tax Rate Hearing" in The Vindicator and city's website ³
September 5	Last date available for publication of Proposed Budget Hearing in newspaper (submitting 9/03) ²
September 17	Public Hearing on the Proposed Tax Rate for FY25 ^{4, 5, 6}
	Consider a Tax Rate for Maintenance and Operation for Budget Year 2024-25
	Consider a Tax Rate for Debt Service for Budget Year 2024-25
	Consider an Ordinance Providing for the Assessment, Levy and Collection of Ad Valorem Taxes for 2024
	Consider an Ordinance Adopting the Budget for the Fiscal Year 2024-25
October 1	Beginning of Fiscal Year 2024-25

- ¹ The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year (Sec. 102.005).
- ² Publish notice of budget hearing. TEX. LOC GOV'T CODE 102.0065 (no later than 10th day before nor earlier than the 30th day before the hearing.)
- ³ Publish notice of tax rate hearing (the public hearing may not be held before the 5th day after the date the notice of the public hearing is given). The city must also post the notice prominently on the home page of the city's website from the date the notice is first published until the public hearing is concluded.
- ⁴ Hearing on budget. (hearing shall be before the date of the tax levy.) Note that the hearing must be after the 15th date after the proposed budget is filed with the clerk. Also, the city must take some sort of action on the budget at conclusion of hearing. TEX. LOC GOV'T CODE 102.007. This action could be the adoption of the budget, or else a vote to postpone the final budget vote. It is generally accepted that the city need not adopt the budget at the end of the hearing.
- ⁵ Adopt the budget. TEX. LOC GOV'T CODE 102.009 (city may only levy taxes in accordance with budget, and because levy cannot take place later than September 29, this is the effective deadline for property taxing cities). The city council must take a separate ratification vote to adopt any budget that will raise total property tax revenue. TEX. LOC GOV'T CODE 102.007(c). The budget must contain a special cover page that includes: (a) a specific statement on the whether the budget raises more, less, or the same amount of property tax revenue compared to the previous year's budget; (b) the record vote of each member of the city council by name voting on the adoption of the budget; (c) the city property tax rates for the preceding and current fiscal years, including the adopted rate, no-new revenue tax rate, no-new-revenue maintenance and operations tax rate, voter approval tax rate, and debt rate; and (d) the total amount of the city debt obligations secured by property taxes. TEX. LOC GOV'T CODE 102.007 (d). The adopted budget, including the cover page, must be posted on the city's website if the city has one.
- ⁶ Hold tax rate hearing (if applicable) and adopt tax rate no later than this date. TEX. LOC GOV'T CODE 26.05 (or 60th day after receipt of the appraisal roll, whichever is later. If the city uses the 60-day rule, almost every date in this memo would need to be recalculated). The hearing must be held on a weekday that is not a public holiday. TEX. LOC GOV'T CODE 26.06



CITIZENS OF CLEVELAND



Mayor
Danny Lee



Council Position 1
Mayor Pro Tem
Julius Buckley



Council Position 2
Roscoe Warrick Jr



Council Position 3
Brent McWaters



Council Position 4
Desiree David



Council Position 5
Rachel Hall

City Attorney - Olson & Olson
Tommy Ramsey



City Manager
Scott Swigert

Municipal Judge
Ralph Fuller



Airport Director

Dickie Harbour



City Secretary

Alice Rios



Director of Community Development

Emilio Levario



Director of Finance

Pamela Harrison



Fire Chief

Sean Anderson



Director of Human Resources

Angela Valdez



Library Director

Mary Cohn



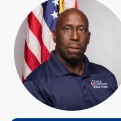
Municipal Court Clerk

Hannah Woods



Police Chief

Darrell Broussard



Public Works Director

Roger Brookes



Civic Center Director

Ashleigh Broussard

Airport CSR

Development Services

Economic Development

Emergency Management Fire

Library Youth Services

Animal Control
Detectives
Dispatch
Patrol

Civic Center
CVB
Facility Services
Municipal Park
Stancil Park

City Secretary
Office Cemetery

Accounting & Finance
Accounts Receivable
Utility Billing

Customer Service
Representatives
Payroll

Municipal Court

Cemetery
Streets/ Parks Dept
Water/ Sewer Dept

*2024 Total Population (Esri) - 8,946



Purchasing Policy

I. PURPOSE

The City of Cleveland is committed to ensuring that all purchases are in compliance with State laws when procuring the highest quality goods and services at the best value. This document is the policy for the procurement and purchases of goods, materials, supplies, equipment, construction services, and professional and consulting services.

II. POLICY MANAGEMENT

City employees must discharge their duties impartially so as to assure fair competitive access to city procurement by responsible contractors. Moreover, City employees should conduct themselves in such a manner as to foster public confidence in the integrity of the City of Cleveland procurement organization.

1. The City Manager, or designee, is responsible for the City's compliance with the City's Purchasing Policy. The City Council delegates to the City Manager the authority to make orders and rules as the City Manager deems appropriate or necessary to provide for the procurement of goods and services for the City and for the disposition of City property.
2. The Finance Director is responsible for monitoring compliance with this policy, recommending changes in policy to the City Manager for approval, and approving procedures designed to maintain compliance with the policy.
3. The City's purchasing responsibilities are decentralized and each Department Director is the responsible Purchasing Officer for his or her Department.
4. The Purchasing Officer is responsible for procuring the best goods and services in a timely manner at the lowest possible cost to the City and to ensure that purchasing is conducted with strict adherence to applicable federal, state and local laws as well as this policy.

III. SPENDING AUTHORIZATION

A. Authorization to Expend Funds



The City Manager approves the Authorization for Expenditures (AFE) and may authorize certain employees to make and/or approve expenditures/purchases. The City Manager may specify the following authorizations to expend funds:

1. The City Manager may limit authorization by line item and/or specified project.
2. The City Manager may designate specific authorizers and dollar limits for individual budget line items and/or projects based on a financial schedule that maintains appropriate levels of cash flow during the annual budget cycle or capital program.

B. Purchase Orders (PO)

A PO is a formal, binding, legal agreement issued according to the AFE. When accepted by a vendor without qualifications within a specified time period, the PO becomes a contract. A PO grants the vendor the authority to deliver the goods or services to the City and to invoice City for the same. The City is committed to accept the goods or services and to pay for them at the agreed upon price provided that those goods or services are of the quality and scope promised. The City employee that buys goods and services for the City (“Purchaser”) must document the prior authorization of the City expenditure through the use of a PO. Purchase orders are not required for single expenditures \$999.99 or less. Expenditures \$1,000.00 or more must be authorized by a PO unless expressly exempted by type.

A Blanket Purchase Order (BPO) is a Purchase Order that is valid for a specified period of time and authorizes multiple orders during that time period, as long as the total dollars on the BPO are not exceeded and whose prices have been established by a quote or as a result of a Request for Bids. BPOs limit the types of goods or services that can be ordered, and may also limit the order amounts. Most BPOs are issued by one department for its own use, but some BPOs cover all or multiple City facilities/departments. BPOs will be established for buying material and services on a continuous basis from specified vendors. No single purchase on a BPO shall exceed spending limit authority established herein.

C. Expenditure Types Exempt from the PO Requirements:

The following types of expenditures do not require purchase order authorization:

1. Debt services payments;
2. Purchasing card transactions (see Purchasing Card Policy);
3. Petty cash transactions;
4. Utilities;
5. Interlibrary loans;
6. Lease or rental payments;



7. Payroll liabilities;
8. Travel expenses and local expense reimbursement;
9. Postage and delivery expenses;
10. Telephone bills;
11. Insurance premiums;
12. Membership dues;
13. Periodical subscriptions;
14. Legal fees;
15. Training;
16. Package delivery services;
17. TCEQ permits;
18. Legal Notices; and
19. Pre-employment background checks.

Purchase Orders may, however, be used for any of the above expenditures if it provides for administrative efficiency.

Tex. Loc. Gov't Code § 252.022.

D. COMPETITIVE BIDDING IN RELATION TO HISTORICALLY UNDERUTILIZED BUSINESSES

The City shall, in making an expenditure more than \$3,000 but less than \$50,000, contact at least two historically underutilized businesses ("HUB") on a rotating basis, based on information provided by the Texas Comptroller pursuant to Texas Government Code Chapter 2161. If the list fails to identify a HUB for Liberty County, then the City is exempt from the section.

Tex. Loc. Gov't Code § 252.0215.

IV. COMPETITIVE REQUIREMENTS BASED ON DOLLAR AMOUNT

A. Purchases less than \$5,000 (per transaction or annually)

No documented quotes are required; however, competitive pricing through purchasing cooperatives or other discount retailers or distributors should be checked first and documented before purchasing when time and practicality permit.

B. Purchases of \$5,000 but less than \$10,000 (per transaction or annually)

Not less than two (2) written, email, or faxed quotes must be received prior to submitting a purchase order request on the goods, materials, services or



equipment that cannot be purchased through an interlocal purchasing cooperative. Pricing and contact information from all solicited vendors must be documented. The Purchaser shall include the following information when using a "No Response" as one of the three bids: company name, contact person and telephone number of the non-responding company.

C. Purchases of \$10,000 but less than \$25,000 (per transaction or annually)

Not less than three (3) written, email, or faxed quotes must be received prior to submitting a purchase order request on the goods, materials, services or equipment that cannot be purchased through a interlocal purchasing cooperative. The Purchaser shall document the pricing and contact information from all solicited vendors. The Purchaser shall include the following information when using a "No Response" as one of the three bids: company name, contact person and telephone number of the non-responding company.

D. Purchases of \$25,000 but less than \$50,000 (per transaction or annually)

Purchase requires prior approval of the City Manager. Then, not less than three (3) written, email, or faxed quotes must be received prior to submitting a purchase order request on the materials, services or equipment that cannot be purchased through a purchasing cooperative. Pricing and contact information from all solicited vendors must be documented. The Purchaser shall include the following information when using a "No Response" as one of the three bids: company name, contact person and telephone number of the non-responding company. Without approval of City Manager, a formal bid process must be followed (written bid request and specifications, and sealed bids/responses).

E. Purchases of \$50,000 or greater (per transaction or annually)

Except where expressly exempted by law, purchases require a Request for Bids, Request for Proposals, Request for Qualifications or another formal authorized procurement method after advertisement in the newspaper. The type of request required depends on the type of good or service to be purchased and is explained further in the following section. No City employee may make any "separate, sequential, or component" purchases for any goods or services in order to avoid competitive bidding procedures.

Purchases greater than \$50,000 must be submitted to City Council for approval. This includes any purchases or contracts exempt from the bidding or notice procedures, except as described below. The Purchaser will make an award recommendation and will be responsible for all disclosure and briefing information to the City Manager and City Council. It is the responsibility of the Purchaser to



present the request to Council after the approval of supporting documentation by the City Manager. The Council approval date must be noted on the PO.

Tex. Loc. Gov't Code §§ 252.021 et seq and 271.006 et seq,

V. TYPES OF COMPETITIVE PURCHASING METHODS

A. Request for Bids (RFB)

RFB is a formal written document that requests from bidders a firm price or proposal for a specific job or goods, equipment, materials or machinery. By statute, an RFB, a Request for Competitive Sealed Proposal (RFCSP) or another competitive delivery system is always required when the anticipated level of expenditure for a construction project or goods, equipment, materials or machinery will be greater than \$50,000. It also may be used any time the City Manager feels it is justified. The requirements for an RFB for a construction/public works contract for projects include:

1. Plans and specifications for the work, approved by a licensed architect or engineer if appropriate;
2. bid bond or other bid security;
3. Retainage or other withholding (e.g., turn-key) provisions;
4. A payment bond for contracts over \$50,000 (Tex. Gov't Code Ch. 2253); and
5. a performance bond for contracts over \$100,000 (Tex. Gov't Code Ch. 2253).

B. Request for Proposals (RFP)

RFP is formal written document requesting that potential vendors make an offer for goods or services to the City. The RFP method of procurement may be used for goods or services, including high technology, insurance, and professional services. When the RFP method is used for the selection of professional services, the City shall comply with Government Code Chapter 2254, the Professional Services Procurement Act. When the RFP method is used for the selection of any services or goods other than professional services, the notice for proposals shall include the criteria that will be used to evaluate the offers and the applicable weighed value for each criterion. The City shall not award a contract for professional services based on competitive bids, but shall make the selection and award on the basis of demonstrated competence and qualifications [Sec. 2254.002(A)].

C. Request for Qualifications (RFQ)

A RFQ is a formal written document used when soliciting providers of professional



services, including architectural, engineering, land surveying services, and other services, consulting services, or other personal services for which an RFQ is permitted. For professional services and other services subject to the RFQ process, the City will first select the most highly-qualified provider of those services on the basis of demonstrated competence and qualifications. After a firm has been selected based on qualifications and experience, then the City shall negotiate a fair and reasonable fee for the proposed services. If a satisfactory contract cannot be negotiated with the most highly-qualified provider, then the City shall formally end negotiations with that firm and select the next most highly-qualified firm and begin negotiations with that provider for a fair and reasonable price.

VI. EXEMPTIONS FROM COMPETITIVE PURCHASING

The following items are exempt from competitive bidding. The City Manager is authorized to exercise the options below; however, any use of funds over \$50,000, with the exception of consulting services, must be approved by the Council,

1. Equipment, materials, or machinery purchased by the City at an auction that is open to the public;
2. Contracts for services or property for which there is only one source or for which it is otherwise impracticable to obtain competition;
3. High technology procurements as provided by Sections 252.021 (a) and 252.042, Local Government Code;
4. Land or right of way;
5. State of Texas Catalog Purchases;
6. Contracts for services or property for which there is only one source or for which it is otherwise impracticable to obtain competition, including
 1. Items available from a single source because of patents, or copyrights; and
 2. Unique replacement parts or components for fleet, equipment; pumps, motors, valves, high technology, etc. Any items not listed above that are considered sole source will need to be supported by the following:
 3. Statement on how the determination was made that the item(s) requested is/are only available from one source.
 4. Names of those contacted in an effort to find other sources.
 5. Approval of the City Manager before purchase is made.
 6. Emergency Purchases - An Emergency is a situation which endangers lives, property, or the continuation of a vital process and which can be rectified only by immediate purchase (or rental) of equipment, supplies, materials, or contractual services. All emergency purchases must be approved by the City Manager.

These purchases are exempt from competitive bidding only after formal declaration



by the City Manager that an emergency exists. Council approval must be obtained as soon as practical thereafter.

Tex. Loc. Gov't Code § 252/-22/

VII. OTHER APPROVED PROCUREMENT METHODS

The following delivery or procurement methods may be used, where appropriate:

1. Interlocal Cooperative Purchasing Contracts or any other governmental agency, as provided by the Texas Government Code, Chapter 791, Texas Interlocal Cooperation Act. A local government cooperative purchasing agreement must be approved by the Council before purchases can be made.
 2. Construction service contracts using a construction manager agent, construction manager at risk, design build, or job order contracts as provided by Texas Government Code Chapter 2269.
 3. E-Bid Procurement Under State Executive Orders to Mitigate Spread of COVID-19 - Sealed Bids.
 - A. The non-Federal entity must maintain records sufficient to detail the history of procurement.
 - B. Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions of this section apply.
- i.** In order for sealed bidding to be feasible, the following conditions should be present:
1. A complete, adequate, and realistic specification or purchase description is available;
 2. Two or more responsible bidders are willing and able to compete effectively for the business; and
 3. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- ii.** If sealed bids are used, the following requirements apply:
1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, the invitation for bids must be publicly advertised;
 2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
 3. All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;



4. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
5. Any or all bids may be rejected if there is a sound documented reason.

VIII. Vendor Requirements

A. All Contracts

All vendors are required to have W-9 and Conflict of Interest Questionnaire Form (CIQ) on file (if a conflict of interest exists). Any employee requesting a purchase needs to make sure the vendor has a W-9 and CIQ on file with the Finance Department. If the vendor does not have a W-9 or CIQ on file, it is the requestor's responsibility to obtain one from the vendor. If the vendor will be on City property a certificate of insurance may also be required, (See Insurance Requirements for Contractors and Consultants below) Vendors are required to submit all invoices for payment to the Finance Department at:

City of Cleveland
ATTN: Accounts Payable
907 E Houston
Cleveland, TX 77327

B. City Council Approved Contracts

If a contract is approved by City Council, then prior to any payments under the contract the vendor must file a Texas Form 1295.

Tex.Gov't Code § 2252.908.

C. Insurance Requirements for Contractors and Consultants

The City may impose any reasonable insurance requirement on any contractor, vendor or consultant, depending on the nature of the contract and the work to be performed.

The Insurance carrier shall be licensed to do business in the State of Texas in which the work is to be performed. Each certificate shall bear an endorsement precluding the cancellation or reduction in coverage of any policy covered by such certificate before the expiration of fifteen (15) days after the City receives notification of such cancellation or reduction by



registered mail.

Nothing contained herein shall be construed as limiting in any way the extent to which a vendor or his sub-contractor may be held responsible for payment of damages resulting from the vendor's or the vendor's sub-contractor's operations. All property and liability insurance, including Comprehensive General, Public, and Automotive, shall be written by an insurer licensed to conduct business in the State of Texas. The City, its officers, agents and employees shall be named as an additional Insured.

D. Indemnification

A vendor shall indemnify and defend the City, its officers, representatives, and employees, against and hold them harmless from any and all liability for damage to the extent that it is caused by or results from an act of negligence, intentional tort, intellectual property infringement, or failure to pay a subcontractor or supplier committed by the vendor or the vendor's agent, consultant under contract, or another entity over which the vendor exercises control, except to the extent that such claims arise due to the sole gross negligence or willful misconduct by the City, its employees, officers or agents. Further, a vendor shall comply with the requirements of all applicable laws, rules, and regulations in connection with the services of vendor and shall exonerate, indemnify, defend, and hold harmless the City, its officers, agents and all employees from any and all liability,

E. Taxes

A vendor shall assume full responsibility for payments of federal, state and local taxes or contributions imposed or required under the social security, worker's compensation, and income tax laws with respect to the vendor's employees.

IX. CHANGE ORDERS

If changes in plans or specifications are necessary after the performance of a contract is begun, or if it is necessary to decrease or increase the quantity of the work to be performed or of the materials, equipment, or supplies to be furnished, the City has authorized the City Manager to approve a change order that involves an increase or decrease of \$50,000 or less; provided, further, the aggregate of the change orders may not increase the original contract price by more than 10 percent. Additional change orders may be issued only as a result of unanticipated conditions encountered during construction, repair, or renovation or changes in regulatory criteria or to facilitate project coordination with other political entities.

Tex.Loc.Gov't Code §§ 252.048.



X. PERSONAL INTEREST IN CITY CONTRACT

- A.** No officer or employee of the City shall have a financial interest, direct or indirect, in any contact with the City, or shall be financially interested, directly or indirectly, in the sale to the City of any land, materials, supplies or service, except on behalf of the City as an officer or employee.

No officer or employee of the City shall accept, directly or indirectly, from any person to which any purchase order or contract is or might be awarded, any rebate, gift, money or anything of value whatsoever, except when given to the City for the use and benefit of the City. Any such rebate, gift, money or thing of value shall be reported in writing to the City Manager within five working days of its receipt.

Cleveland City Charter § 8.01.

XI. RECYCLED PRODUCTS

The City shall encourage the use of products made of recycled materials as required by Section 361.426 of the Texas Health and Safety Code.

Tex. Loc. Gov't Code § 252.003.

XII. SALE OR DISPOSITION OF CITY PERSONAL PROPERTY

All sales of surplus personal property of the City which has become obsolete or unusable shall, be disposed of by 1) competitive bids to the highest bidder after notice, or 2) public auction; provided, however, the City Council may approve of the sale or disposition of such property under such terms and conditions and the City Council determines appropriate.

XIII. ELECTRONIC BIDS.

If a bid or proposal is required to be sealed for a particular request for goods or services, then the City will not accept any electronic bids or proposals for that request.

Tex. Loc. Gov't Code § 252.0415.

XIV. LOCAL PREFERENCE PROGRAM

The City Council is authorized to give local preference pursuant to Local Government Code §§ 271.905 - 271.9051 and may consider doing so on a case-by-case basis. In relevant situations, staff will use the following criteria in determining whether to recommend a higher bid from a local vendor:



- 1) the employment of residents of the City created through the award of the bid to the local vendor; and
- 2) any increase in tax revenue created through the award of the bid to the local vendor.

XV. PROMPT PAYMENT ACT

The City shall pay all payments owed for goods and services that it purchases in accordance with Texas Government Code Chapter 2251, the Texas Prompt Payment Act.

XVI. CONTRACT WITH PERSON INDEBTED TO CITY

The City Council may, upon prior written notice to an apparent low bidder or qualified proposer, refuse to award a contract or enter into a transaction with a bidder or proposer that is indebted to the City.

Tex. Loc. Gov't Code § 252.0436.

XVII. PURCHASING POLICY ADOPTION

The Purchasing Policy shall be reviewed by the City Council annually.

Adopted: January 16, 2018

Revised: September 19, 2023



GENERAL FUND

The General Fund, also known as Fund 100, provides the financing for all the City of Cleveland’s basic services except water and sewer, which is accounted for through a separate fund. The principal sources of revenue include property taxes, sales, franchise & other taxes, licenses & permits, use fees from service charges, and court revenue from fines & forfeitures. Expenditures are comprised of several divisions, which include City Council, Administration, Civic/Community, Municipal Court, Technology, Facility Services, Police, Animal Control, Development Services, Streets, Airport, Garage, Library, Cemetery/ Parks, Sports Facility, Fire Department, and Emergency Management. Fire, Police and Emergency Management provide all public safety services to the citizens of Cleveland and accounts for the majority of total expenditures.

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
REVENUES:				
Property Taxes	2,724,593	2,501,522	3,335,335	3,220,078
Sales Taxes	4,102,161	4,037,000	4,535,820	4,201,667
Franchise Taxes	605,941	547,500	569,753	587,400
Other Taxes	109,722	109,721	6,881	6,881
Licenses & Permits	492,143	500,090	431,703	368,050
Use Fees	153,535	228,500	236,272	276,460
Court Revenue	197,635	191,900	169,270	160,000
Police Revenue	5,965	3,450	3,129	2,500
Other Revenue	174,452	142,250	259,602	125,500
Interest	161,823	177,000	252,251	257,650
Emergency Services Revenue	164,946	430,000	40,289	225,000
Airport	324,527	695,480	698,869	717,967
Operating Revenues:	9,217,442	9,564,413	10,539,176	10,149,153
Grants / Other Sources	1,412,848	135,000	48,816	0
Non-Operating Transfers	330,390	1,732,871	1,383,993	2,134,102
Non-Operating Revenues:	1,743,238	1,867,871	1,432,809	2,134,102
Total Revenues:	\$10,960,680	\$11,432,284	\$11,971,985	\$12,283,255
EXPENDITURES:				
City Council	38,070	148,125	142,888	46,750
Administration	1,257,748	1,547,166	1,548,163	1,589,849
Civic/Community	238,080	353,897	353,746	278,381
Municipal Court	239,895	228,222	224,735	241,318
Technology	468,780	492,536	490,083	610,311
Facility Services	0	0	0	243,249
Police	3,410,694	4,326,902	3,968,094	3,906,280
Animal Control	71,033	79,230	79,233	78,048
Development Services	413,694	503,334	502,442	526,714
Street Department	510,444	692,301	566,198	608,647
Airport Department	278,933	594,064	594,442	701,382
Garage Department	11,694	28,338	24,457	11,250
Library Department	498,405	607,170	518,546	572,754
Cemetery/Parks	594,265	763,137	757,199	687,449
Sports Park	20,923	21,700	20,285	31,200
Fire Department	3,582,641	1,894,939	1,848,080	2,101,361
Emergency Management	8,484	37,500	37,449	31,727
Operating Expenditures:	11,643,783	12,318,561	11,676,040	12,266,670
Grants / Other Sources	326,431	0	0	0
Non-Operating Expenditures:	326,431	0	0	0
Total Expenditures:	\$11,970,214	\$12,318,561	\$11,676,040	\$12,266,670
<i>Revenues Over Expenditures</i>	<i>(1,009,534)</i>	<i>(886,277)</i>	295,945	16,585
Fund Balance - Beginning	8,180,615	7,171,081	7,171,081	7,467,026
Fund Balance - Ending	7,171,081	6,284,804	7,467,026	7,483,611
Reserve Requirement (25%)		3,079,640	3,079,640	3,066,668
Excess/(Deficit)		3,205,164	4,387,385	4,416,943

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Revenues					
<u>Property Taxes</u>					
100-4000-01-0801	Current Taxes	2,562,476	3,136,154	3,131,676	3,065,078
100-4000-01-0801.01	TIRZ 1 Transfers	0	(355,966)	0	0
100-4000-01-0801.02	TIRZ 2 Transfers	0	(413,666)	0	0
100-4000-01-0802	Delinquent Taxes	79,282	75,000	106,939	75,000
100-4000-01-0803	P & I / Attorney Fees	82,834	60,000	96,719	80,000
	Total Property Taxes	2,724,593	2,501,522	3,335,335	3,220,078
<u>Sales Taxes</u>					
100-4000-02-0807	Sales Tax	4,861,357	4,800,000	5,390,295	5,000,000
100-4000-02-0808	EDC Transfers	(803,343)	(800,000)	(898,383)	(833,333)
100-4000-02-0809	Mixed Beverage Tax	44,147	37,000	43,908	35,000
	Total Sales Taxes	4,102,161	4,037,000	4,535,820	4,201,667
<u>Franchise Taxes</u>					
100-4000-03-0811	Entergy	355,616	355,000	379,793	365,000
100-4000-03-0812	Telephone	12,985	13,500	12,125	13,000
100-4000-03-0813	Cable Franchise (New Wave)	6,488	6,700	4,677	5,000
100-4000-03-0814	CenterPoint Entex	98,865	35,000	69,843	60,000
100-4000-03-0815	Waste Mgmt. Franchise Fee	42,194	47,300	0	0
100-4000-03-0815.01	Frontier Waste Franchise Fee	0	0	11,405	52,000
100-4000-03-8016	Street Fee For Paving	89,795	90,000	91,910	92,400
	Total Franchise Taxes	605,941	547,500	569,753	587,400
<u>PILOT</u>					
100-4000-04-0815	Correctional Center PILOT	103,867	103,867	0	0
100-4000-04-0816	Housing Authority PILOT	5,854	5,854	6,881	6,881
	Total PILOT	109,722	109,721	6,881	6,881
<u>Licenses & Permits</u>					
100-4000-05-0822	Occupational License	3,220	3,240	1,705	2,000
100-4000-05-0823	Elect. Permits/Inspections	19,680	18,500	19,500	20,000
100-4000-05-0824	Building Permits	440,948	450,000	388,368	325,000
100-4000-05-0825	Plumbing/Gas Permits	24,840	25,300	21,210	20,000
100-4000-05-0826	Zoning/BA Fees	3,400	3,000	800	1,000
100-4000-05-0865	Library Cards	68	50	114	50
100-4000-05-0895.01	Over / (Short)	(13)	0	6	0
	Total Licenses & Permits	492,143	500,090	431,703	368,050

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Service & Use Fees</u>					
100-4000-06-0858	Civic Center Events	3,755	2,500	200	0
100-4000-06-0860	Civic Center-Room Rental	56,922	60,000	65,588	65,000
100-4000-06-0861	Forfeited Deposits-Civic Center	1,861	1,000	854	1,000
100-4000-06-0862	Cemetery Income	52,163	90,000	112,341	95,000
100-4000-06-0864	Library Services/Fees	2,455	2,000	2,356	2,000
100-4000-06-0865	Stancil Park	25,870	30,000	17,805	30,000
100-4000-06-0866	EDC Administrative Reimb	0	33,000	26,000	21,000
100-4000-06-0866.01	Airport Administrative Reimb	0	0	0	21,000
100-4000-06-0866.02	Airport Maintenance Reimb	0	0	0	30,960
100-4000-06-0890	Lost/Damaged Charges	3	0	4	0
100-4000-06-0891	Library Copies	10,506	10,000	11,125	10,500
	Total Service & Use Fees	153,535	228,500	236,272	276,460
<u>Court Revenue</u>					
100-4000-07-0881	Traffic/Criminal Fees	176,408	170,000	148,758	140,000
100-4000-07-0882	Warrant Officer Income	21,152	20,000	20,511	20,000
100-4000-07-0884	Court Serv. Fees-State	0	1,800	0	0
100-4000-07-0887	Juvenile Failure To Attend	75	100	0	0
	Total Court Revenue	197,635	191,900	169,270	160,000
<u>Police Revenue</u>					
100-4000-08-0887	Police Misc. Income	2,635	2,700	1,966	1,500
100-4000-08-0887.01	Animal Control Fees	675	400	1,150	1,000
100-4000-08-0887.02	Quarantine Fees	155	150	13	0
100-4000-08-0887.03	Police Donations	2,500	200	0	0
	Total Police Revenue	5,965	3,450	3,129	2,500
<u>Other Revenue</u>					
100-4000-09-0816	Fire Dept. Grant Expenses	0	0	5,635	0
100-4000-09-0850	Proceeds From Insurance	45,299	25,000	27,492	0
100-4000-09-0864	Children's Programs	29	0	563	0
100-4000-09-0866	Library Memorial Donations	180	5,200	6,151	0
100-4000-09-0867	Library Misc. Donation	654	400	3,098	0
100-4000-09-0868	Sports Park Revenue	2,010	1,000	6,206	5,500
100-4000-09-0872	Reimb For Civic Ctr Exp (Hot\$)	30,000	50,000	50,000	50,000
100-4000-09-0874	Skate Park Coalition Contribution	0	0	2,250	0
100-4000-09-0887	Demolition/Cleanup Reimburse.	13,122	15,000	1,726	15,000
100-4000-09-0893	Community Event Sponsorships	0	33,650	33,650	40,000
100-4000-09-0895	Miscellaneous	45,001	10,000	116,094	10,000
100-4000-09-0895	Returned Check Fees	0	0	35	0
100-4000-09-0899	Sale of Assets	38,157	2,000	6,700	5,000
	Total Other Revenue	174,452	142,250	259,602	125,500

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Interest</u>					
100-4000-10-0894	Interest	153,347	160,000	233,820	240,000
100-4000-10-0900	Credit Card Fees - Court	5,745	7,500	5,441	5,000
100-4000-10-0900	Credit Card Fees - Dev Serv.	1,645	7,500	10,046	10,000
100-4000-10-0900	Credit Card Fees - Civic Ctr.	550	1,350	2,711	2,500
100-4000-10-0900	Credit Card Fees – Lib.	536	650	233	150
	Total Interest	161,823	177,000	252,251	257,650
<u>Intergovernmental Revenue</u>					
100-4000-13-0890	Grant Proceeds-Police	85,306	0	0	0
100-4000-13-0901	Library Grants	1,515	0	10,637	0
100-4000-13-0909.01	CDBG Sidewalk 082 - Phase 2	469,349	0	4,950	0
100-4000-13-0910	GLO-Harvey Gen/Drainage	55,080	0	0	0
100-4000-13-0912	SAFER Grant	801,598	135,000	33,229	0
	Total Grants	1,412,848	135,000	48,816	0
<u>Emergency Services</u>					
100-4000-14-0872	Liberty Co Subsidy	98,583	0	0	0
100-4000-14-0880	Liberty County Fire Runs	0	400,000	0	200,000
100-4000-14-0895	Billing & Collection Fee	66,362	30,000	40,289	25,000
	Total Emergency Services	164,946	430,000	40,289	225,000
<u>Airport Revenue</u>					
100-4000-17-0861	Airport Rentals	324,527	324,064	322,836	360,267
100-4000-17-0865	Insurance Proceeds	0	0	2,332	0
100-4000-17-0870	Aviation Fuel	0	173,000	173,337	250,000
100-4000-17-0875	Jet Fuel	0	28,000	28,538	6,000
100-4000-17-0880	Concessions	0	0	921	1,500
100-4000-17-0892	Airport Grant R.A.M.P.	0	149,500	149,528	100,000
100-4000-17-0894	Interest - Airport	0	0	461	200
100-4000-17-0895	Airport Miscellaneous	0	20,916	20,916	0
	Total Airport	324,527	695,480	698,869	717,967
<u>Non-Operating</u>					
100-4000-99-0900	Transfers In	129,000	1,405,115	1,383,993	1,658,352
100-4000-99-0907	Other Financing Sources	201,390	0	0	0
100-4000-99-0909	Fund Balance Transfer In	0	327,756	0	475,750
	Total Non-Operating	330,390	1,732,871	1,383,993	2,134,102
	TOTAL REVENUES:	10,960,680	11,432,284	11,971,985	12,283,255

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>City Council</u>					
<u>Salaries & Benefits</u>					
100-5110-01-1010	Salaries	2,125	2,100	2,100	2,100
	Total Salaries & Benefits	2,125	2,100	2,100	2,100
<u>Professional Services</u>					
100-5110-02-2090	Other Professional Services	0	0	1,540	150
	Total Professional Services	0	0	1,540	150
<u>Other Services</u>					
100-5110-04-2720	Advertising	210	600	581	1,000
100-5110-04-2750	Dues & Membership	299	500	195	500
100-5110-04-2830	Seminars & Schools	7,883	8,000	7,844	10,000
	Total Other Services	8,392	9,100	8,620	11,500
<u>Supplies</u>					
100-5110-05-3030	Meeting Expenses	1,758	6,500	3,435	6,500
100-5110-05-3031	Council Relations	0	3,500	718	2,000
100-5110-05-3100	Other Operating Supplies	3,780	4,500	1,969	3,500
	Total Supplies	5,538	14,500	6,123	12,000
<u>Other Expenditures</u>					
100-5110-06-5060	Election Expenses	21,050	13,400	13,075	20,000
100-5110-06-5070	Council Equipment	965	1,000	344	1,000
	Total Other Expenditures	22,015	14,400	13,419	21,000
	Total City Council:	38,070	148,125	142,888	46,750

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Administration					
<u>Salaries & Benefits</u>					
100-5112-01-1010	Salaries	498,893	608,690	607,876	663,434
100-5112-01-1011	Overtime	18,532	10,735	18,036	5,000
100-5112-01-1015	Car Allowance	1,538	11,000	11,000	10,000
100-5112-01-1020	Group Insurance	79,097	67,254	74,628	97,325
100-5112-01-1030	Social Security Contribution	38,082	43,816	47,542	51,900
100-5112-01-1040	Retirement Contribution	53,837	59,853	60,127	65,266
100-5112-01-1050	Unemployment Compensation	102	1,000	1,169	1,863
100-5112-01-1060	Worker's Compensation	1,808	2,348	10,374	2,782
100-5112-01-1080	Medical Exams	796	500	518	500
	Total Salaries & Benefits	692,686	805,196	831,273	898,070
<u>Professional Services</u>					
100-5112-02-2010	Legal/General	170,710	140,000	125,637	150,000
100-5112-02-2040	Accounting/Audit	26,906	22,000	38,867	41,000
100-5112-02-2070	Health Dept. Retainer	450	0	0	0
100-5112-02-2075	ADP Processing Fees	36,145	37,065	42,364	40,800
100-5112-02-2079	Health Benefits Admin Fees	0	0	0	52,000
100-5112-02-2089	Ambulance Contract	45,000	45,000	45,000	45,000
100-5112-02-2090	Other Professional Services	17,685	25,000	14,873	35,000
	Total Professional Services	296,895	269,065	266,741	363,800
<u>Property Services</u>					
100-5112-03-2220	Electricity	20,296	22,000	17,468	20,000
100-5112-03-2430	Facilities Maintenance	33,380	30,000	12,815	18,000
	Total Property Services	53,675	52,000	30,284	38,000
<u>Other Services</u>					
100-5112-04-2116	Historical Museum	7,861	10,000	0	10,000
100-5112-04-2130	Brazos Transit	14,208	15,501	15,500	15,501
100-5112-04-2700	Property Insurance	16,277	13,000	25,552	15,661
100-5112-04-2720	Advertising	1,625	1,500	649	0
100-5112-04-2730	Printing & Binding	0	950	0	0
100-5112-04-2740	Miscellaneous Expenses	(324)	0	133	0
100-5112-04-2750	Dues & Membership	7,783	7,000	8,613	7,000
100-5112-04-2770	Liberty Tax Assessor	1,977	2,200	2,051	2,200
100-5112-04-2780	Liberty CAD	99,964	111,789	111,788	143,117
100-5112-04-2785	Montgomery CAD	1,132	0	5,869	6,355
100-5112-04-2830	Seminars & Schools	22,480	18,500	14,988	18,500
100-5112-04-9900	DR 4781 2024 Flooding	0	965	968	0
100-5112-04-9901	DR 4798 Hurrigan Beryl	0	183,300	183,309	0
	Total Other Services	172,984	364,705	369,420	218,334
<u>Supplies</u>					
100-5112-05-3010	Office	6,500	7,500	602	0
100-5112-05-3020	Books & Periodicals	33	200	0	200
100-5112-05-3030	Employee Relations	4,349	6,800	7,616	18,000
100-5112-05-3100	Other Operating Supplies	8,541	6,500	12,583	12,000
100-5112-05-3110	Copier Expense	6,580	7,000	12,719	14,445
100-5112-05-3115	Janitorial Supplies	1,611	1,200	783	0
100-5112-05-3130	Postage	10,306	10,000	8,971	10,000
	Total Supplies	37,920	39,200	43,274	54,645

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Other Expenditures</u>					
100-5112-06-5060	Furniture/Fixtures	600	2,000	2,572	2,000
100-5112-06-5095	Contingency	2,988	15,000	4,590	15,000
	Total Other Expenditures	3,588	17,000	7,162	17,000
	Total Administration:	1,257,748	1,547,166	1,548,163	1,589,849

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Civic / Community</u>					
<u>Salaries & Benefits</u>					
100-5113-01-1010	Salaries	104,846	162,248	162,501	98,396
100-5113-01-1011	Overtime	1,843	1,200	1,670	1,200
100-5113-01-1020	Group Insurance	24,382	30,021	34,375	21,021
100-5113-01-1030	Social Security Contribution	7,680	10,438	12,192	7,620
100-5113-01-1040	Retirement Contribution	11,302	14,259	15,336	9,582
100-5113-01-1050	Unemployment Contribution	31	600	856	373
100-5113-01-1060	Worker's Compensation	3,037	4,031	3,458	1,437
100-5113-01-1080	Medical Exams	635	500	1,268	500
	Total Salaries & Benefits	153,757	223,297	231,656	140,129
<u>Property Services</u>					
100-5113-03-2220	Electricity	37,772	35,703	37,908	38,000
100-5113-03-2410	Motor Vehicle Repair	103	0	0	0
100-5113-03-2430	Facilities Maintenance	11,022	15,000	17,041	15,000
	Total Property Services	48,897	50,703	54,948	53,000
<u>Other Services</u>					
100-5113-04-2110	Marketing/Promotion	351	2,500	130	2,500
100-5113-04-2700	Property Insurance	17,087	13,250	9,842	20,100
100-5113-04-2720	Advertising	0	0	0	0
100-5113-04-2730	Printing & Binding	102	750	0	250
100-5113-04-2750	Dues & Membership	0	0	581	0
100-5113-04-2830	Seminars & Schools	0	1,500	0	0
100-5113-04-9900	Credit Card Fees	3,738	3,600	4,044	3,600
	Total Other Services	21,279	21,600	14,597	26,450
<u>Supplies</u>					
100-5113-05-3010	Office Supplies	1,059	1,000	306	0
100-5113-05-3030	Employee Relations	252	350	350	0
100-5113-05-3040	Gasoline/Diesel	0	0	33	0
100-5113-05-3100	Other Operating Supplies	1,029	1,000	1,827	1,800
100-5113-05-3110	Copier Expense	822	3,000	2,947	3,700
100-5113-05-3115	Janitorial Supplies	3,713	4,000	5,436	0
100-5113-05-3120	Uniform Expense	253	500	481	500
100-5113-05-3130	Postage	0	500	0	0
	Total Supplies	7,128	10,350	11,379	6,000
<u>Other Expenditures</u>					
100-5113-06-5065	Computer Equipment/Software	52	0	0	2,802
100-5113-06-5090	Events	6,968	43,650	36,869	50,000
	Total Other Expenditures	7,020	43,650	36,869	52,802
<u>Capital Outlay</u>					
100-5113-17-5090	Other Capital Outlay	0	4,297	4,297	0
	Total Capital Outlay	0	4,297	4,297	0
	Total Civic/Community:	238,080	353,897	353,746	278,381

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Municipal Court</u>					
<u>Salaries & Benefits</u>					
100-5114-01-1010	Salaries	142,186	128,378	127,996	133,675
100-5114-01-1011	Overtime	3,600	3,500	3,253	5,000
100-5114-01-1020	Group Insurance	42,013	39,158	39,129	37,536
100-5114-01-1030	Social Security Contribution	10,029	9,323	9,225	10,609
100-5114-01-1040	Retirement Contribution	13,493	9,803	9,798	10,126
100-5114-01-1050	Unemployment Compensation	36	500	337	828
100-5114-01-1060	Worker's Compensation	413	2,860	4,611	569
	Total Salaries & Benefits	211,770	193,522	194,350	198,343
<u>Professional Services</u>					
100-5114-02-2090	Other Professional Services	0	0	0	1,500
100-5114-02-2120	Legal - Court Services	4,900	4,000	3,804	6,000
100-5114-02-2180	Inmate Expenses	413	1,500	1,239	5,000
	Total Professional Services	5,313	5,500	5,043	12,500
<u>Property Services</u>					
100-5114-03-2430	Facilities Maintenance	31	2,000	1,091	2,000
	Total Property Services	31	2,000	1,091	2,000
<u>Other Services</u>					
100-5114-04-2700	Property Insurance	4,719	4,750	5,475	5,775
100-5114-04-2720	Advertising	0	0	21	100
100-5114-04-2730	Printing & Binding	1,003	1,500	720	1,500
100-5114-04-2750	Dues & Membership	335	1,000	407	600
100-5114-04-2800	Jury Costs	0	150	0	150
100-5114-04-2830	Seminars & Schools	3,833	2,900	2,146	3,000
100-5114-04-9900	Credit Card Fees	7,586	7,500	9,417	9,000
	Total Other Services	17,476	17,800	18,186	20,125
<u>Supplies</u>					
100-5114-05-3010	Office	803	1,200	1,136	0
100-5114-05-3020	Books & Periodicals	0	200	58	0
100-5114-05-3030	Employee Relations	388	400	367	600
100-5114-05-3100	Other Operating Supplies	1,023	1,100	1,159	2,000
100-5114-05-3110	Copier Expense	586	2,500	2,658	3,050
100-5114-05-3130	Postage	794	1,500	623	1,200
	Total Supplies	3,594	6,900	6,001	6,850
<u>Other Expenditures</u>					
100-5114-06-5060	Furniture/Fixtures	1,353	0	0	0
100-5114-06-5070	Office Equipment	359	2,500	65	1,500
	Total Other Expenditures	1,712	2,500	65	1,500
	Total Municipal Court:	239,895	228,222	224,735	241,318

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Information Technology					
<u>Professional Services</u>					
100-5115-02-2090	Blue Iron - Contract Services	54,309	58,243	65,966	49,065
100-5115-02-2112	Software Licenses Admin	78,031	81,925	88,939	202,003
100-5115-02-2113	Software Licenses Civic Center	107	0	153	160
100-5115-02-2114	Software Licenses Court	22,069	21,525	24,064	35,155
100-5115-02-2120	Software Licenses Police	45,519	56,580	28,864	52,160
100-5115-02-2123	Software Licenses Dev. Serv.	6,065	11,190	3,945	4,000
100-5115-02-2130	Software Licenses Street	0	0	722	500
100-5115-02-2160	Software Licenses Library	29,356	47,541	33,210	55,758
100-5115-02-2170	Software Licenses Fire	14,047	17,714	15,500	17,000
100-5115-02-2310	Software Licenses Water Admin	6,645	13,440	31,226	11,160
100-5115-02-2330	Software Licenses Water Prod	0	0	313	0
	Total Professional Services	256,149	308,158	292,901	426,961
<u>Other Services</u>					
100-5115-04-2310	Telephone/Internet Water Adm	4,164	7,245	5,095	4,250
100-5115-04-2330	Telephone/Internet Water Prod.	24,710	24,150	14,779	14,750
100-5115-04-2350	Telephone/Internet Sewer	6,529	3,465	5,272	5,100
100-5115-04-2710	Telephone/Internet-Council	3,267	3,045	1,987	2,000
100-5115-04-2712	Telephone/Internet Admin	16,779	11,550	13,852	12,800
100-5115-04-2713	Telephone/Internet Civic	7,083	4,830	7,217	3,000
100-5115-04-2714	Telephone/Internet Court	24,121	21,150	21,617	22,000
100-5115-04-2716	Telephone/Internet Facility Svcs	0	0	0	2,500
100-5115-04-2720	Telephone/Internet Police	22,397	25,421	29,311	28,000
100-5115-04-2722	Telephone/Internet Animal	385	525	337	700
100-5115-04-2723	Telephone/Internet Develop	5,364	4,830	2,632	2,000
100-5115-04-2730	Telephone/Internet Street	5,359	5,355	6,739	4,800
100-5115-04-2740	Telephone/Internet Garage	1,972	420	1,549	1,700
100-5115-04-2760	Telephone/Internet Library	11,433	15,750	11,911	10,500
100-5115-04-2761	Telephone/Internet Parks	1,530	2,100	1,435	1,350
100-5115-04-2770	Telephone/Internet Fire	7,202	6,300	19,844	17,000
	Total Other Services	142,296	136,136	143,577	132,450
<u>Other Expenditures</u>					
100-5115-06-5065	Computer Equipment/Software	32,043	42,742	43,069	42,750
100-5115-06-5123	Supplies Dev. Service	3,563	500	1,251	500
100-5115-06-5160	Supplies - Library	113	500	333	1,650
100-5115-06-5212	Supplies/Admin	885	500	1,407	1,500
100-5115-06-5213	Supplies Civic Center	0	1,500	1,170	500
100-5115-06-5214	Computer Supplies Court	1,295	500	162	500
100-5115-06-5215	Supplies Security	0	0	0	0
100-5115-06-5220	Supplies Police	15,892	500	4,868	1,500
100-5115-06-5222	Supplies Animal Control	0	0	0	500
100-5115-06-5230	Supplies Street	2,000	500	314	500
100-5115-06-5270	Computer Supplies Fire	14	500	734	500
100-5115-06-5310	Supplies Water Admin	2,312	500	297	500
	Total Other Expenditures	58,116	48,242	53,605	50,900
<u>Financial Obligations</u>					
100-5115-99-9900	Copier Principal	11,223	0	0	0
100-5115-99-9901	Copier Interest	995	0	0	0
	Total Financial Obligations	12,218	0	0	0
	Total Information Technology:	468,780	492,536	490,083	610,311

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Facility Services</u>					
<u>Salaries & Benefits</u>					
100-5116-01-1010	Salaries	0	0	0	140,002
100-5116-01-1011	Overtime	0	0	0	2,000
100-5116-01-1020	Group Insurance	0	0	0	22,006
100-5116-01-1030	Social Security Contribution	0	0	0	10,863
100-5116-01-1040	Retirement Contribution	0	0	0	13,661
100-5116-01-1050	Unemployment Compensation	0	0	0	1,035
100-5116-01-1060	Worker's Compensation	0	0	0	6,182
100-5116-01-1080	Medical Exams	0	0	0	250
	Total Salaries & Benefits	0	0	0	195,999
<u>Professional Services</u>					
100-5116-02-2090	Other Professional Services	0	0	0	15,000
	Total Professional Services	0	0	0	15,000
<u>Property Services</u>					
100-5116-03-2410	Motor Vehicle Repair	0	0	0	1,500
100-5116-03-2420	Equipment Repair	0	0	0	500
100-5116-03-2430	Facilities Maintenance	0	0	0	0
	Total Property Services	0	0	0	2,000
<u>Other Services</u>					
100-5116-04-2830	Seminars & Schools	0	0	0	1,000
	Total Other Services	0	0	0	1,000
<u>Supplies</u>					
100-5116-05-3040	Gasoline/Diesel	0	0	0	800
100-5116-05-3050	Oil/Lube	0	0	0	150
100-5116-05-3080	Uniform Expense	0	0	0	400
100-5116-05-3100	Other Operating Supplies	0	0	0	900
100-5116-05-3115	Janitorial Supplies	0	0	0	20,000
	Total Supplies	0	0	0	22,250
<u>Other Expenditures</u>					
100-5116-06-5060	Furniture/Fixtures	0	0	0	6,500
100-5116-06-5070	Equipment	0	0	0	500
	Total Other Expenditures	0	0	0	7,000
	Total Facility Services:	0	0	0	243,249

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Police Department</u>					
<u>Salaries & Benefits</u>					
100-5120-01-1010	Salaries	1,799,926	2,112,250	1,905,540	2,385,231
100-5120-01-1011	Overtime	99,804	75,000	139,105	75,000
100-5120-01-1020	Group Insurance	372,060	371,733	370,843	430,286
100-5120-01-1030	Social Security Contribution	139,370	173,558	151,350	188,208
100-5120-01-1040	Retirement Contribution	206,530	191,082	190,309	236,674
100-5120-01-1050	Unemployment Compensation	387	5,000	4,731	7,659
100-5120-01-1060	Worker's Compensation	47,174	76,677	41,498	84,322
100-5120-01-1080	Medical Exams	2,637	3,000	3,107	3,000
	Total Salaries & Benefits	2,667,888	3,008,300	2,806,483	3,410,380
<u>Professional Services</u>					
100-5120-02-2090	Other Professional Services	5,075	5,000	4,871	4,000
100-5120-02-2100	Mobile Data Service	22,909	20,000	21,441	20,000
100-5120-02-2180	Inmate Expenses	3,367	5,000	2,633	3,000
	Total Professional Services	31,351	30,000	28,946	27,000
<u>Property Services</u>					
100-5120-03-2210	Natural Gas	1,752	2,000	1,433	2,000
100-5120-03-2220	Electricity	21,485	30,000	19,089	22,500
100-5120-03-2410	Motor Vehicle Repair	51,226	40,000	28,687	32,000
100-5120-03-2420	Equipment Repair	1,149	2,000	685	1,500
100-5120-03-2430	Facilities Maintenance	33,342	25,000	22,638	5,000
	Total Property Services	108,954	99,000	72,532	63,000
<u>Other Services</u>					
100-5120-04-2700	Property Insurance	32,537	33,000	39,640	50,000
100-5120-04-2720	Advertising	274	500	177	0
100-5120-04-2750	Dues & Membership	208	500	249	500
100-5120-04-2830	Seminars & Schools	11,877	12,000	10,157	12,000
	Total Other Services	44,895	46,000	50,223	62,500
<u>Supplies</u>					
100-5120-05-3010	Office	5,665	5,500	4,458	0
100-5120-05-3020	Books & Periodicals	440	1,000	420	500
100-5120-05-3030	Employee Relations	3,185	4,400	4,532	0
100-5120-05-3040	Gasoline/Diesel	69,805	60,000	61,587	60,000
100-5120-05-3050	Oil/Lube	2,597	3,500	2,611	3,500
100-5120-05-3080	Uniform Expense	3,914	10,000	7,065	10,000
100-5120-05-3100	Other Operating Supplies	11,377	6,500	6,525	12,000
100-5120-05-3110	Copier Expense	3,882	6,700	7,379	7,900
100-5120-05-3130	Postage	409	1,800	1,520	1,000
	Total Supplies	101,274	99,400	96,096	94,900
<u>Detective</u>					
100-5120-16-2190	Undercover	413	1,000	912	1,000
100-5120-16-3160	Fingerprint/Invest. Supplies	3,606	1,500	1,036	1,500
100-5120-16-3170	Range Supplies	2,904	3,000	979	3,000
	Total Detective	6,924	5,500	2,927	5,500

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Other Expenditures</u>					
100-5120-06-5030	Opioid Abatement Expense	0	0	303	0
100-5120-06-5050	Vehicle	179,578	225,422	195,392	180,000
100-5120-06-5060	Furniture/Fixtures	0	0	1,394	0
100-5120-06-5070	Other Emergency Equipment	0	0	0	63,000
100-5120-06-5075	Miscellaneous Expenses	85,306	0	175	0
	Total Other Expenditures	264,884	225,422	197,263	243,000
<u>Capital Outlay</u>					
100-5120-17-5090	Other Capital Outlay	184,524	813,280	713,624	0
	Total Capital Outlay	184,524	813,280	713,624	0
	Total Police:	3,410,694	4,326,902	3,968,094	3,906,280

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Animal Control</u>					
<u>Salaries & Benefits</u>					
100-5122-01-1010	Salaries	28,535	38,676	38,628	38,007
100-5122-01-1011	Overtime	2,064	2,500	2,043	2,500
100-5122-01-1020	Group Insurance	8,620	7,003	7,413	7,003
100-5122-01-1030	Social Security Contribution	2,325	3,000	3,037	3,099
100-5122-01-1040	Retirement Contribution	3,021	4,094	3,859	3,897
100-5122-01-1050	Unemployment Compensation	9	207	65	207
100-5122-01-1060	Worker's Compensation	2,042	2,500	1,153	2,585
	Total Salaries & Benefits	46,617	57,980	56,199	57,298
<u>Professional Services</u>					
100-5122-02-2140	Veterinarian Expenses	2,034	2,600	2,626	3,000
	Total Professional Services	2,034	2,600	2,626	3,000
<u>Property Services</u>					
100-5122-03-2220	Electricity	5,461	5,000	5,212	5,000
100-5122-03-2410	Motor Vehicle Repair	3,424	4,000	4,413	4,500
100-5122-03-2420	Equipment Repair	0	100	95	100
100-5122-03-2430	Facilities Maintenance	8,399	3,400	5,784	3,000
	Total Property Services	17,283	12,500	15,505	12,600
<u>Other Services</u>					
100-5122-04-2700	Property Insurance	195	300	234	300
100-5122-04-2830	Seminars & Schools	150	500	0	200
	Total Other Services	345	800	234	500
<u>Supplies</u>					
100-5122-05-3010	Office	125	250	125	250
100-5122-05-3030	Employee Relations	97	100	139	0
100-5122-05-3040	Gasoline/Diesel	3,134	3,000	2,723	2,500
100-5122-05-3050	Oil/Lube	43	200	0	200
100-5122-05-3080	Uniform Expense	60	300	150	200
100-5122-05-3100	Other Operating Supplies	1,294	1,500	1,532	1,500
	Total Supplies	4,754	5,350	4,669	4,650
	Total Animal Control:	71,033	79,230	79,233	78,048

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Development Services</u>					
<u>Salaries & Benefits</u>					
100-5123-01-1010	Salaries	192,878	234,507	119,540	192,154
100-5123-01-1011	Overtime	1,322	1,000	328	1,000
100-5123-01-1015	Car Allowance	0	0	875	3,000
100-5123-01-1020	Group Insurance	36,546	56,840	40,501	49,196
100-5123-01-1030	Social Security Contribution	14,048	19,164	8,842	11,768
100-5123-01-1040	Retirement Contribution	21,020	26,178	11,162	16,433
100-5123-01-1050	Unemployment Compensation	52	700	259	725
100-5123-01-1060	Worker's Compensation	1,356	1,295	2,305	1,338
100-5123-01-1080	Medical Exams	406	500	339	500
	Total Salaries & Benefits	267,629	340,184	184,151	276,114
<u>Professional Services</u>					
100-5123-02-2010	Legal/General	0	0	76,767	8,000
100-5123-02-2050	Junk Vehicles	0	500	0	500
100-5123-02-2055	Filing Fees	926	2,500	288	1,500
100-5123-02-2090	Other Professional Services	113,879	100,000	223,157	150,000
100-5123-02-2100	Demolition/Cleanup	9,895	30,000	57	30,000
	Total Professional Services	124,700	133,000	300,269	190,000
<u>Property Services</u>					
100-5123-03-2410	Motor Vehicle Repair	1,780	1,500	163	1,500
100-5123-03-2430	Facilities Maintenance	8	0	290	0
	Total Property Services	1,788	1,500	453	1,500
<u>Other Services</u>					
100-5123-04-2700	Property Insurance	393	1,500	470	500
100-5123-04-2720	Advertising	0	1,000	967	1,200
100-5123-04-2730	Printing & Binding	0	750	0	500
100-5123-04-2750	Dues & Membership	95	500	0	1,200
100-5123-04-2751	Certification / License	0	700	0	600
100-5123-04-2830	Seminars & Schools	2,373	8,000	385	12,450
100-5123-04-5000	Emergency Management	4,000	0	0	0
100-5123-04-9900	Credit Card Fees	7,595	7,500	11,655	12,000
	Total Other Services	14,456	19,950	13,477	28,450
<u>Supplies</u>					
100-5123-05-3010	Office	1,095	1,000	664	0
100-5123-05-3020	Books & Periodicals	0	0	0	100
100-5123-05-3030	Employee Relations	389	500	299	0
100-5123-05-3040	Gasoline/Diesel	675	2,000	122	1,500
100-5123-05-3050	Oil/Lube	0	250	0	250
100-5123-05-3080	Uniform Expense	194	250	0	600
100-5123-05-3100	Other Operating Supplies	2,049	1,200	791	200
100-5123-05-3110	Copier Expense	559	1,500	1,441	1,500
100-5123-05-3130	Postage	0	500	294	500
	Total Supplies	4,961	7,200	3,611	4,650
<u>Other Expenditures</u>					
100-5123-06-5060	Furniture/Fixtures	160	1,500	482	1,000
100-5123-06-5065	Computer Equipment/Software	0	0	0	25,000
100-5123-06-5070	Office Equipment	0	0	0	0
	Total Other Expenditures	160	1,500	482	26,000
	Total Development Services:	413,694	503,334	502,442	526,714

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Public Works - Street					
<u>Salaries & Benefits</u>					
100-5130-01-1010	Salaries	171,623	169,139	168,819	173,462
100-5130-01-1011	Overtime	5,456	1,600	5,910	3,600
100-5130-01-1020	Group Insurance	38,437	39,699	43,729	32,670
100-5130-01-1030	Social Security Contribution	12,734	14,750	12,963	13,392
100-5130-01-1040	Retirement Contribution	18,980	20,141	16,196	16,841
100-5130-01-1050	Unemployment Compensation	50	1,000	670	1,242
100-5130-01-1060	Worker's Compensation	7,945	3,690	3,458	13,340
100-5130-01-1080	Medical Exams	110	200	310	200
	Total Salaries & Benefits	255,335	250,219	252,057	254,747
<u>Professional Services</u>					
100-5130-02-2089	Street Resurfacing	3,388	129,691	3,400	45,565
100-5130-02-2090	Other Professional Services	181	5,000	684	500
	Total Professional Services	3,569	134,691	4,084	46,065
<u>Property Services</u>					
100-5130-03-2210	Natural Gas	1,828	1,800	1,056	1,200
100-5130-03-2220	Electricity	3,705	4,000	3,191	3,500
100-5130-03-2410	Motor Vehicle Repair	7,380	7,500	5,901	6,000
100-5130-03-2420	Equipment Repair	5,281	10,000	24,756	15,000
100-5130-03-2430	Facilities Maintenance	11,084	7,000	6,971	7,000
100-5130-03-2440	Street/Drainage Maintenance	50,598	40,000	41,836	35,000
	Total Property Services	79,876	70,300	83,710	67,700
<u>Other Services</u>					
100-5130-04-2700	Property Insurance	12,796	14,000	15,267	14,500
100-5130-04-2730	Printing & Binding	50	0	0	0
100-5130-04-2750	Dues & Membership	0	0	0	500
100-5130-04-2830	Seminars & Schools	194	4,291	674	1,000
100-5130-04-2840	Fees/Licenses	120	500	430	500
	Total Other Services	13,161	18,791	16,371	16,500
<u>Supplies</u>					
100-5130-05-3010	Office	718	500	561	0
100-5130-05-3030	Employee Relations	679	700	743	0
100-5130-05-3040	Gasoline/Diesel	28,714	25,000	25,402	25,000
100-5130-05-3050	Oil/Lube	1,018	800	1,464	1,000
100-5130-05-3060	Tools And Equipment	2,495	5,000	772	5,000
100-5130-05-3070	Traffic Signs/Paint	3,004	5,000	4,703	3,000
100-5130-05-3080	Uniform Expense	5,388	6,000	3,967	6,000
100-5130-05-3090	Street Lights	98,144	97,500	102,634	105,000
100-5130-05-3100	Other Operating Supplies	4,940	5,000	3,721	5,000
100-5130-05-3110	Street Materials	12,460	25,000	18,384	25,000
100-5130-05-3120	Consumables	275	300	156	300
100-5130-05-3125	Safety	247	500	641	1,500
	Total Supplies	158,083	171,300	163,148	176,800
<u>Other Expenditures</u>					
100-5130-06-5050	Vehicles	420	0	0	0
	Total Other Expenditures	420	0	0	0
<u>Capital Outlay</u>					
100-5130-17-5090	Other Capital Outlay	0	0	0	0
	Total Capital Outlay	0	0	0	0

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Financial Obligations</u>					
100-5130-99-9930	Lease Payment - Principal	0	37,100	37,028	38,185
100-5130-99-9931	Lease Payment - Interest	0	9,900	9,799	8,650
	Total Financial Obligations	0	47,000	46,828	46,835
	Total Public Works - Street:	510,444	692,301	566,198	608,647

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Airport</u>					
<u>Salaries & Benefits</u>					
100-5131-01-1010	Salaries	0	67,000	66,039	121,319
100-5131-01-1020	Group Insurance	0	0	379	820
100-5131-01-1030	Social Security Contribution	0	5,045	5,045	9,281
100-5131-01-1040	Retirement Contribution	0	3,940	3,940	11,671
100-5131-01-1050	Unemployment Compensation	0	315	314	621
100-5131-01-1060	Worker's Compensation	0	1,155	1,153	635
100-5131-01-1080	Medical Exams	0	595	592	250
	Total Salaries & Benefits	0	78,430	77,461	144,597
<u>Professional Services</u>					
100-5131-02-2010	Legal/General	0	1,500	1,498	1,500
100-5131-02-2060	Administrative City	0	0	0	21,000
100-5131-02-2061	Maintenance Reimbursement	0	0	0	30,960
100-5131-02-2090	Other Professional Services	431	91,000	44,981	15,000
	Total Professional Services	431	92,500	46,478	68,460
<u>Property Services</u>					
100-5131-03-2220	Electricity	16,075	17,000	17,563	19,500
100-5131-03-2420	Routine Airport Maintenance	42,308	59,240	48,712	83,250
100-5131-03-2421	Equipment Repair	0	0	1,322	2,500
100-5131-03-2425	AWOS Maintenance Contract	11,962	6,000	5,966	6,000
100-5131-03-2430	Facilities Maintenance	51,340	38,000	10,826	15,000
100-5131-03-2435	Services -FBO Manager	61,112	60,000	14,688	0
100-5131-03-2440	K Hangar Agreement	42,000	42,000	42,000	42,000
	Total Property Services	224,797	222,240	141,077	168,250
<u>Other Services</u>					
100-5131-04-2700	Property Insurance	8,003	8,624	10,404	12,775
100-5131-04-2710	Telephone/Internet	441	1,000	6,975	4,000
100-5131-04-2750	Dues & Memberships	0	0	100	100
100-5131-04-2830	Seminars & Schools	0	0	2,218	5,000
100-5131-04-2840	Licenses/Permits	200	200	270	0
100-5131-04-9900	Credit Card Fees	0	5,000	4,999	6,000
	Total Other Services	8,644	14,824	25,451	27,875
<u>Supplies</u>					
100-5131-05-3040	Aviation Fuel	0	185,070	185,182	215,000
100-5131-05-3041	Gasoline/Diesel	0	0	63	500
100-5131-05-3045	Jet Fuel	0	0	14,426	4,000
100-5131-05-3050	Concession Supplies	0	0	689	1,500
100-5131-05-3100	Other Operating Supplies	45	1,000	2,747	1,000
100-5131-05-3115	Janitorial Supplies	0	0	169	1,000
100-5131-05-3125	Safety	0	0	3,803	1,000
100-5131-05-3130	Postage	0	0	820	350
	Total Supplies	45	186,070	207,962	224,350
<u>Other Expenditures</u>					
100-5131-06-5030	Improvement - Other Buildings	0	0	465	0
100-5131-06-5050	Vehicle	0	0	0	500
100-5131-06-5060	Furniture/Fixtures	0	0	5,000	1,000
100-5131-06-5065	Computer Equipment/Software	0	0	5,294	5,350

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
100-5131-06-5090	Events	0	0	0	16,000
	Total Other Expenditures	0	0	10,759	22,850
<u>Capital Outlay</u>					
100-5131-17-5090	Other Capital Outlay	45,016	0	85,255	45,000
	Total Capital Outlay	45,016	0	85,255	45,000
	Total Public Works - Airport:	278,933	594,064	594,442	701,382

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Public Works - Garage					
<u>Property Services</u>					
100-5140-03-2210	Natural Gas	3,604	3,700	2,691	3,000
100-5140-03-2220	Electricity	1,585	2,000	1,670	2,000
100-5140-03-2410	Motor Vehicle Repair	103	1,000	564	500
100-5140-03-2430	Facilities Maintenance	1,046	1,000	488	1,000
	Total Property Services	6,339	7,700	5,414	6,500
<u>Other Services</u>					
100-5140-04-2700	Property Insurance	1,947	2,000	2,275	2,500
	Total Other Services	1,947	2,000	2,275	2,500
<u>Supplies</u>					
100-5140-05-3040	Gasoline/Diesel	585	500	401	500
100-5140-05-3050	Oil/Lube	25	100	0	100
100-5140-05-3060	Tools And Equipment	1,577	800	554	500
100-5140-05-3080	Uniform Expense	750	600	826	600
100-5140-05-3100	Other Operating Supplies	472	1,150	465	500
100-5140-05-3125	Safety	0	50	0	50
	Total Supplies	3,409	3,200	2,246	2,250
<u>Capital Outlay</u>					
100-5140-17-5090	Other Capital Outlay	0	15,438	14,523	0
	Total Capital Outlay	0	15,438	14,523	0
	Total Public Works - Garage:	11,694	28,338	24,457	11,250

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Library</u>					
<u>Salaries & Benefits</u>					
100-5160-01-1010	Salaries	264,671	281,445	283,471	276,412
100-5160-01-1011	Overtime	1,080	1,500	910	1,500
100-5160-01-1020	Group Insurance	35,661	28,004	30,530	28,004
100-5160-01-1030	Social Security Contribution	19,939	21,650	21,364	21,260
100-5160-01-1040	Retirement Contribution	28,327	29,568	27,095	26,735
100-5160-01-1050	Unemployment Compensation	76	1,000	903	1,449
100-5160-01-1060	Worker's Compensation	1,946	1,560	8,069	1,529
	Total Salaries & Benefits	351,699	364,727	372,341	356,889
<u>Professional Services</u>					
100-5160-02-2090	Collection Services	1,663	2,000	1,706	1,500
	Total Professional Services	1,663	2,000	1,706	1,500
<u>Property Services</u>					
100-5160-03-2220	Electricity	14,778	14,855	13,841	15,500
100-5160-03-2420	Equipment Repair	0	1,000	0	500
100-5160-03-2430	Facilities Maintenance	7,592	8,000	7,234	8,000
	Total Property Services	22,370	23,855	21,075	24,000
<u>Other Services</u>					
100-5160-04-2700	Property Insurance	22,289	23,000	25,804	27,000
100-5160-04-2720	Craft Supplies	622	1,500	1,018	1,500
100-5160-04-2730	Printing & Binding	0	1,000	0	1,000
100-5160-04-2750	Dues & Membership	213	700	396	700
100-5160-04-2830	Seminars & Schools	5,277	5,200	4,821	5,200
100-5160-04-2900	Memorial Expenditures	0	6,000	6,614	0
100-5160-04-2910	Programming	9,165	10,000	3,722	10,000
100-5160-04-9900	Credit Card Fees	300	500	390	400
	Total Other Services	37,866	47,900	42,765	45,800
<u>Supplies</u>					
100-5160-05-3010	Office	2,811	4,000	2,516	0
100-5160-05-3020	Books & Periodicals	57,446	55,000	42,873	55,000
100-5160-05-3021	Book Replacements	(248)	0	(1,104)	0
100-5160-05-3030	Employee Relations	582	650	661	0
100-5160-05-3080	Cleaning Supplies	4,453	4,000	2,157	0
100-5160-05-3100	Other Operating Supplies	7,478	7,500	5,462	11,500
100-5160-05-3110	Copier Expense	1,695	4,000	4,105	4,100
100-5160-05-3130	Postage	6,421	6,800	8,392	6,500
100-5160-05-3135	Bad Debt - NSF Checks	0	0	0	0
	Total Supplies	80,637	81,950	65,061	77,100
<u>Other Expenditures</u>					
100-5160-06-5060	Furniture/Fixtures	1,898	2,000	0	2,000
100-5160-06-5070	Office Equipment	2,271	2,000	2,598	0
	Total Other Expenditures	4,169	4,000	2,598	2,000
<u>Capital Outlay</u>					
100-5160-17-5090	Other Capital Outlay	0	82,738	13,000	65,465
	Total Capital Outlay	0	82,738	13,000	65,465
	Total Library:	498,405	607,170	518,546	572,754

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Cemetery / Parks</u>					
<u>Salaries & Benefits</u>					
100-5161-01-1010	Salaries	241,346	214,967	277,941	267,977
100-5161-01-1011	Overtime	13,397	10,000	8,495	10,000
100-5161-01-1020	Group Insurance	70,187	38,703	60,576	52,557
100-5161-01-1030	Social Security Contribution	19,010	17,210	21,264	21,266
100-5161-01-1040	Retirement Contribution	27,062	23,509	27,234	26,742
100-5161-01-1050	Unemployment Compensation	82	1,000	1,049	1,449
100-5161-01-1060	Worker's Compensation	12,616	8,100	8,069	10,008
100-5161-01-1080	Medical Exams	944	1,000	631	1,000
	Total Salaries & Benefits	384,643	314,489	405,259	390,999
<u>Professional Services</u>					
100-5161-02-2090	Other Professional Services	86,352	75,000	70,200	70,200
	Total Professional Services	86,352	75,000	70,200	70,200
<u>Property Services</u>					
100-5161-03-2210	Natural Gas	1,138	1,000	624	750
100-5161-03-2220	Electricity	11,831	11,000	12,491	13,000
100-5161-03-2410	Motor Vehicle Repair	4,567	5,000	5,633	5,000
100-5161-03-2420	Equipment Repair	6,662	7,000	4,560	6,000
100-5161-03-2430	Facilities Maintenance	28,927	25,000	17,584	22,000
	Total Property Services	53,125	49,000	40,892	46,750
<u>Other Services</u>					
100-5161-04-2442	Splash Pad Expense	224	5,000	5,427	5,000
100-5161-04-2700	Property Insurance	7,846	8,000	10,116	9,700
100-5161-04-2830	Seminars & Schools	0	5,000	340	1,000
100-5161-04-2840	Fees/Licenses	0	1,000	166	500
	Total Other Services	8,070	19,000	16,050	16,200
<u>Supplies</u>					
100-5161-05-3010	Office	0	500	516	0
100-5161-05-3020	Books & Periodicals	0	300	0	0
100-5161-05-3030	Employee Relations	582	700	877	0
100-5161-05-3040	Gasoline/Diesel	13,666	15,000	11,911	15,000
100-5161-05-3050	Oil/Lube	528	1,000	187	500
100-5161-05-3060	Tools And Equipment	3,950	3,500	3,230	3,500
100-5161-05-3080	Uniform Expense	5,730	5,100	6,105	5,300
100-5161-05-3100	Other Operating Supplies	5,865	6,000	6,153	6,500
100-5161-05-3110	Materials	2,110	7,500	1,873	6,000
100-5161-05-3120	Consumables	2,589	2,000	966	0
100-5161-05-3125	Safety	663	1,000	493	1,500
100-5161-05-3130	Christmas Decorations	14,714	2,500	4,755	5,000
	Total Supplies	50,398	45,100	37,065	43,300
<u>Other Expenditures</u>					
100-5161-06-5050	Vehicles	440	0	0	0
	Total Other Expenditures	440	0	0	0

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Capital Outlay</u>					
100-5161-17-5090	Other Capital Outlay	11,237	182,548	109,703	120,000
100-5161-17-5095	Skate Park	0	78,000	78,030	0
	Total Capital Outlay	11,237	260,548	187,734	120,000
	Total Cemetery/Parks:	594,265	763,137	757,199	687,449

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Sports Park					
<u>Facility Maintenance</u>					
100-5162-18-2400	Replacement Sprinklers	0	0	0	5,000
100-5162-18-2402	Fertilizer	0	0	0	1,000
100-5162-18-2406	Equipment Maintenance	183	700	184	700
100-5162-18-2410	Utilities	12,626	10,000	9,612	15,000
100-5162-18-2413	Ice Machine Rental	104	0	0	0
100-5162-18-2415	Facilities Maintenance	5,316	5,000	4,632	6,500
100-5162-18-2416	Field Play / Maintenance	2,512	5,000	5,809	3,000
100-5162-18-2499	Operating Supplies	182	1,000	49	0
	Total Facility Maintenance	20,923	21,700	20,285	31,200
	Total Sports Park:	20,923	21,700	20,285	31,200

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Fire Department</u>					
<u>Salaries & Benefits</u>					
100-5170-01-1010	Salaries	992,372	970,997	1,018,798	1,081,441
100-5170-01-1011	Overtime	85,942	75,000	107,334	75,000
100-5170-01-1020	Group Insurance	151,840	164,666	184,124	178,554
100-5170-01-1030	Social Security Contribution	79,722	80,019	84,596	88,468
100-5170-01-1040	Retirement Contribution	94,793	83,468	95,371	86,396
100-5170-01-1050	Unemployment Compensation	217	2,898	2,558	3,105
100-5170-01-1060	Worker's Compensation	30,353	61,149	27,665	65,437
100-5170-01-1080	Medical Exams	1,482	1,500	(292)	500
	Total Salaries & Benefits	1,436,721	1,439,697	1,520,156	1,578,901
<u>Professional Services</u>					
100-5170-02-2090	Other Professional Services	667	0	54	0
	Total Professional Services	667	0	54	0
<u>Property Services</u>					
100-5170-03-2210	Natural Gas	6,023	13,000	5,442	5,000
100-5170-03-2220	Electricity	27,116	42,000	34,651	36,000
100-5170-03-2410	Ambulance Repair	2,022	0	0	0
100-5170-03-2411	Fire Truck Repair	65,005	70,000	74,641	60,000
100-5170-03-2420	Equipment Repair	1,639	3,000	3,413	3,500
100-5170-03-2421	Fire Equipment Repair	6,651	10,000	12,840	10,000
100-5170-03-2430	Facilities Maintenance	26,938	15,000	5,765	10,000
	Total Property Services	135,394	153,000	136,752	124,500
<u>Other Services</u>					
100-5170-04-2700	Property Insurance	41,387	79,742	47,423	75,800
100-5170-04-2750	Dues & Membership	2,209	5,100	5,515	6,500
100-5170-04-2760	Medical Services	5,950	7,000	6,155	6,000
100-5170-04-2830	Seminars & Schools	10,559	9,000	7,790	9,000
100-5170-04-2860	Volunteer Firefighter Pay	34,206	30,000	21,578	30,000
	Total Other Services	94,311	130,842	88,461	127,300
<u>Supplies</u>					
100-5170-05-3010	Office	1,269	1,500	680	1,500
100-5170-05-3020	Books & Periodicals	0	500	0	500
100-5170-05-3030	Employee Relations	2,043	3,000	3,150	1,000
100-5170-05-3040	Gasoline/Diesel	34,810	33,000	30,867	35,000
100-5170-05-3050	Oil/Lube	544	650	462	500
100-5170-05-3080	Uniform Expense	2,311	2,500	1,707	2,500
100-5170-05-3082	Bunker Gear And Cleaning	9,060	10,000	18,665	56,000
100-5170-05-3100	Medical Supplies	5,819	6,000	8,225	6,000
100-5170-05-3102	Other Fire Supplies	11,670	10,000	8,148	10,000
100-5170-05-3130	Postage	9	250	23	100
	Total Supplies	67,537	67,400	71,927	113,100
<u>Other Expenditures</u>					
100-5170-06-5060	Furniture/Fixtures	600	1,000	681	1,000
100-5170-06-5070	Other Emergency Equipment	166,274	103,000	16,947	146,000
	Total Other Expenditures	166,874	104,000	17,628	147,000

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Capital Outlay</u>					
100-5170-17-5090	Other Capital Outlay	1,681,137	0	13,103	10,560
	Total Capital Outlay	1,681,137	0	13,103	10,560
	Total Fire:	3,582,641	1,894,939	1,848,080	2,101,361

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Emergency Management</u>					
<u>Salaries & Benefits</u>					
100-5177-01-1010	Salaries	5,769	10,000	9,231	10,000
100-5177-01-1030	Social Security Contribution	0	0	28	765
100-5177-01-1040	Retirement Contribution	0	0	0	962
	Total Salaries & Benefits	5,769	10,000	9,259	11,727
<u>Other Services</u>					
100-5177-04-5000	Emergency Mgmt. Services	2,715	27,500	28,190	20,000
	Total Other Services	2,715	27,500	28,190	20,000
	Total Emergency Management:	8,484	37,500	37,449	31,727

GENERAL FUND - 100
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Non-Operational</u>					
<u>Grants</u>					
100-5190-06-5110.01	CDBG SIDEWALK - Phase 2	326,431	0	0	0
	Total Grants	326,431	0	0	0
	Total Non-Operating:	326,431	0	0	0
	TOTAL EXPENDITURES:	11,970,214	12,318,561	11,676,040	12,266,670



UNITY DONATION FUND

The Unity Committee Donation Fund is a fiduciary fund used to account for assets held in trust by the City of Cleveland for the benefit of community organizations or other local entities. This fund consolidates all donations previously received for Unity Committee sponsored events. Charitable donations from the community was the primary source of funding.

UNITY DONATION FUND - 102 FISCAL YEAR 2025 ADOPTED BUDGET

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>REVENUES:</u>				
<u>Interest</u>				
102-4000-10-0894 Interest	24	25	48	0
Total Interest	24	25	48	0
<u>Community Events</u>				
102-4000-30-0100 Donations - Cleanup Cleveland	1,275	500	0	0
102-4000-30-0110 Donations - Treat Street	0	300	0	0
102-4000-30-0115 Donations - Bunny Blast	0	400	0	0
102-4000-30-0120 Donations - July Fireworks	20,500	25,000	50	0
102-4000-30-1030 Donations - Hometown Christmas	1,614	3,700	3,600	0
Total Community Events	23,389	29,900	3,650	0
Total Revenues:	\$23,413	\$29,925	\$3,698	\$0
<u>EXPENDITURES:</u>				
<u>Community Events</u>				
102-5100-30-1010 Cleanup Cleveland Expenses	926	300	0	0
102-5100-30-1020 Treat Street Expenses	0	300	0	0
102-5100-30-1030 Bunny Blast Expenses	0	300	0	0
102-5100-30-1040 July Fireworks Expenses	12,500	25,000	0	0
102-5100-30-1050 Hometown Christmas Expenses	2,655	3,700	0	0
102-5100-30-1060 I Love Cleveland Campaign	0	300	0	0
102-5100-30-3130 Postage	0	25	0	0
Total Community Events	16,080	29,925	0	0
Total Expenditures:	\$16,080	\$29,925	\$0	\$0



CLEVELAND ECONOMIC DEVELOPMENT CORPORATION

Economic Development Corporations (EDCs) are the legal entities with the statutory authority to spend economic development sales tax dollars. The corporations are city-chartered and governed by a city-appointed board of directors. The economic development sales tax was first created in 1979 to give smaller Texas communities the financial resources to attract primary jobs and create wealth. Today, the tax is the undisputed workhorse of local economic development efforts, serving as the backbone of economic development programs in more than 500 communities across the state. During the 2007 Legislative Session, legislation passed which moved the law governing the use of the economic development sales tax from 5190.6 of Vernon's Civil Statutes into chapters 501-505 of the Local Government Code. Although there continues to be two types of economic development corporations (and two types of economic development sales taxes), they are now generally referred to as "Type A" and "Type B" corporations (instead of "4A" and "4B" corporations or the "4A" or "4B" tax). The Cleveland Economic Development Corporation (EDC) is a Type B corporation and supports industrial development projects such as business infrastructure, manufacturing and research and development.

The Type B sales tax may be used for any project eligible under Type A rules. The Type A sales tax is primarily intended for manufacturing and industrial development. EDCs may use Type A revenue to fund land, buildings, equipment, facilities expenditures, targeted infrastructure and improvements for projects including manufacturing and industrial facilities, recycling facilities, distribution centers, and small warehouse facilities; research and development facilities, regional or national corporate headquarters facilities, primary job training facilities operated by higher education institutions, job training classes, telephone call centers and career centers not located within a junior college taxing district; certain infrastructure improvements that promote or develop new or expanded business enterprises; aviation facilities; commuter rail, light rail or commuter bus operations; port-related facilities, rail ports, rail switching facilities, marine ports, inland ports; and maintenance and operating costs associated with projects. Type B, such as the Cleveland Corporation, may pay for land, buildings, equipment, facilities, targeted infrastructure and improvements for professional and amateur sports and athletic facilities, tourism and entertainment facilities, convention facilities and public parks; related store, restaurant, concession, parking and transportation facilities; related street, water and sewer facilities; and affordable housing.



Type B EDCs also may seek voter approval to spend Type B sales tax funds for a water supply, water conservation program or cleanup of contaminated property. The sales tax revenues are administered by the corporations and the corporations determine which projects to fund, with city council retaining approval authority over all expenditures of the corporation. The economic development sales tax is the state's largest and most effective local revenue source for economic development.

The Cleveland EDC component unit of the City of Cleveland and is accounted for under Fund 200.

**ECONOMIC DEVELOPMENT CORPORATION FUND
FISCAL YEAR 2025 ADOPTED BUDGET**

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
REVENUES:				
Sales Taxes	811,603	800,000	898,383	833,333
Other Income	1,000	0	2,098	1,000
Interest Revenue	48,018	50,000	82,898	90,000
Sports Park	0	0	0	0
Operating Revenues	\$860,621	\$850,000	\$983,378	\$924,333
Non-Operating	0	0	0	0
Non-Operating Revenues	\$0	\$0	\$0	\$0
Total Revenues	\$860,621	\$850,000	\$983,378	\$924,333
EXPENSES:				
Salaries & Benefits	121,354	99,917	83,476	99,084
Professional Services	21,794	49,500	53,722	66,000
Other Services	26,291	123,600	25,656	172,933
Supplies	879	1,300	1,274	52,100
Other Expenditures	0	4,000	2,004	1,000
Depreciation	5,179	0	0	0
Financial Obligations	218,320	341,417	341,417	187,664
Operating Expenses	\$393,818	\$619,734	\$507,550	\$578,781
Property Services	5,056	7,500	3,814	300,000
Affordable Housing and Demolition	(1,400)	30,000	0	100,000
Capital Outlay	19,349	333,458	165,572	305,500
Gateway Sign(s)	0	0	0	0
Downtown Mural(s)	0	0	0	0
Business Incentives	13,355	45,000	5,250	410,000
Financing Programs	\$36,360	\$415,958	\$174,635	\$1,115,500
Total Expenses	\$430,178	\$1,035,692	\$682,185	\$1,694,281
<i>Revenue Over/(Under) Exp</i>	430,443	(185,692)	301,193	(769,948)
Net Position - Beginning	3,225,671	3,656,114	3,656,114	3,957,307
<i>Cash Balance - Beginning</i>	1,960,799	2,403,043	2,403,043	2,704,236
Net Position - Ending	\$3,656,114	\$3,470,422	\$3,957,307	\$3,187,359
<i>Cash Balance - Ending</i>	<i>\$2,403,043</i>	<i>\$2,217,351</i>	<i>\$2,704,236</i>	<i>\$1,934,288</i>
Reserve Requirement (25%)		258,923	258,923	423,570
Annual Debt Coverage		341,417	341,417	187,664
Excess/(Deficit)*		1,617,011	2,103,896	1,323,054

**ECONOMIC DEVELOPMENT CORPORATION FUND - 200
FISCAL YEAR 2025 ADOPTED BUDGET**

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>REVENUES</u>					
<u>Sales Taxes</u>					
200-4000-02-0807	Sales Tax Revenue	811,603	800,000	898,383	833,333
	Total Sales Taxes	811,603	800,000	898,383	833,333
<u>Other Income</u>					
200-4000-02-0809	Other Income	1,000	0	2,098	1,000
	Total Other Income	1,000	0	2,098	1,000
<u>Interest Revenue</u>					
200-4000-10-0808	Interest	48,018	50,000	82,898	90,000
	Total Interest Revenue	48,018	50,000	82,898	90,000
	Total Operating Revenue	860,621	850,000	983,378	924,333
<u>Non-Operating</u>					
200-4000-99-0909	Fund Balance Transfer In/(Out)	0	0	0	769,948
200-4000-99-1000	Gain (Loss) On Assets	0	0	0	0
	Total Non-Operating	0	0	0	769,948
	Non-Operating Revenue	0	0	0	769,948
	TOTAL REVENUES:	860,621	850,000	983,378	1,694,281

ECONOMIC DEVELOPMENT CORPORATION FUND - 200
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>CEDC Operating</u>					
<u>Salaries & Benefits</u>					
200-5210-01-1010	Salaries	96,276	79,692	65,069	81,651
200-5210-01-1015	Car Allow.	5,000	4,000	1,933	3,000
200-5210-01-1020	Group Insurance	1,002	568	3,630	4,912
200-5210-01-1030	Social Security Contribution	7,692	6,402	5,110	3,238
200-5210-01-1040	Retirement Contribution	11,375	8,746	6,355	5,707
200-5210-01-1050	Unemployment Compensation	9	166	110	207
200-5210-01-1060	Workers' Compensation	0	343	1,153	369
200-5210-01-1080	Medical Exams	0	0	117	0
	Total Salaries & Benefits	121,354	99,917	83,476	99,084
<u>Professional Services</u>					
200-5210-02-2010	Legal/General	0	7,500	12,000	7,500
200-5210-02-2011	Legal Publications	0	0	0	500
200-5210-02-2040	Accounting/Audit	5,835	6,500	5,000	7,000
200-5210-02-2060	Administrative-City	7,200	33,000	26,000	21,000
200-5210-02-2090	Other Professional Services	8,759	2,500	10,722	30,000
	Total Professional Services	21,794	49,500	53,722	66,000
<u>Other Services</u>					
200-5210-04-2720	Marketing	4,507	80,000	10,138	83,333
200-5210-04-2720.01	Allies Day	0	10,000	0	0
200-5210-04-2730	Website Development	0	10,000	5,300	6,000
200-5210-04-2740	Travel/Meals/Training	18,587	20,000	6,532	35,000
200-5210-04-2750	Dues & Membership	2,175	2,500	3,025	2,500
200-5210-04-2930	Planning-Target Analysis	0	0	0	45,000
200-5210-04-2940	Telephone/Internet	1,022	1,100	659	1,100
	Total Other Services	26,291	123,600	25,656	172,933
<u>Supplies</u>					
200-5210-05-3010	Office	0	200	23	0
200-5210-05-3015	Postage	0	100	0	400
200-5210-05-3030	Employee/Board Relations	97	0	154	500
200-5210-05-3100	Operating Supplies	782	1,000	1,097	1,200
200-5210-05-3130	Holiday Decorations	0	0	0	50,000
	Total Supplies	879	1,300	1,274	52,100
<u>Other Expenditures</u>					
200-5210-06-5065	Software Licenses	0	0	307	0
200-5210-06-5070	Office Equipment	0	4,000	1,697	1,000
	Total Other Expenditures	0	4,000	2,004	1,000
<u>Depreciation</u>					
200-5210-08-6010	Depreciation	5,179	0	0	0
	Total Depreciation	5,179	0	0	0
<u>Financial Contributions/Obligations</u>					
200-5210-99-8000	Transfer Out	24,000	150,425	150,425	0
200-5210-99-9902	Principal On 2012 Series	160,000	160,000	160,000	160,000
200-5210-99-9903	Interest On 2012 Series	34,320	30,992	30,992	27,664
	Total Financial Obligations	218,320	341,417	341,417	187,664
	Total EDC Operating:	393,818	619,734	507,550	578,781

ECONOMIC DEVELOPMENT CORPORATION FUND - 200 FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>CEDC Programs</u>					
<u>Property Services</u>					
200-5210-03-2431	Industrial Park Maintenance	5,056	7,500	3,814	0
200-5210-03-2433	Real Property	0	0	0	300,000
	Total Property Services	5,056	7,500	3,814	300,000
<u>Affordable Housing / Demolition</u>					
200-5210-13-5020	Demo/Clear New Housing	(1,400)	30,000	0	100,000
	Total Demolition / Affordable Housing	(1,400)	30,000	0	100,000
<u>Capital Outlay</u>					
200-5210-10-5272	City Facilities/Parks Beaut. & Improv.	0	0	0	100,000
200-5210-10-5273	Projects	19,349	53,458	50,377	0
200-5210-10-5273.01	Gateway Signs	0	100,000	21,758	100,000
200-5210-10-5273.02	Downtown Murals/Public Art	0	30,000	10,500	10,500
200-5210-10-5273.03	Buzzy Bee 12 Inch Waterline	0	150,000	82,937	0
200-5210-10-5273.04	Stancil Park Improvements	0	0	0	70,000
200-5210-10-5273.05	Enterprise GIS Platform	0	0	0	25,000
	Total Capital Outlay	19,349	333,458	165,572	305,500
<u>Business Incentives</u>					
200-5210-14-5010	Incentives	13,355	25,000	0	200,000
200-5210-14-5010.01	Business Improvement Grant	0	10,000	5,250	150,000
200-5210-14-5030	Job Training (LCWA/CISD)	0	10,000	0	10,000
200-5210-14-5045	Industrial Recruitment/Attraction	0	0	0	50,000
	Total Business Incentives	13,355	45,000	5,250	410,000
	Total EDC Non-Operating:	36,360	415,958	174,635	1,115,500
	TOTAL EXPENDITURES:	430,178	1,035,692	682,185	1,694,281

Summary of
Economic Development
Corporation
Debt Obligations

General Obligation Refunding Bonds Series 2019
 \$2,030,000 Original Issue Par Amount
 Issue Date of 12/17/2019

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2025	160,000	2.080%	14,664	174,664	
09/01/2025			13,000	13,000	
09/30/2025					187,664
03/01/2026	170,000	2.080%	13,000	183,000	
09/01/2026			11,232	11,232	
09/30/2026					194,232
03/01/2027	170,000	2.080%	11,232	181,232	
09/01/2027			9,464	9,464	
09/30/2027					190,696
03/01/2028	175,000	2.080%	9,464	184,464	
09/01/2028			7,644	7,644	
09/30/2028					192,108
03/01/2029	180,000	2.080%	7,644	187,644	
09/01/2029			5,772	5,772	
09/30/2029					193,416
03/01/2030	180,000	2.080%	5,772	185,772	
09/01/2030			3,900	3,900	
09/30/2030					189,672
03/01/2031	185,000	2.080%	3,900	188,900	
09/01/2031			1,976	1,976	
09/30/2031					190,876
03/01/2032	190,000	2.080%	1,976	191,976	
09/30/2032					191,976
	1,410,000		120,640	1,530,640	1,530,640



WATER & SEWER FUND

The Water & Sewer Fund, also known as Fund 300, is an enterprise fund that includes the water and sewer system operations. The fund operates in a manner similar to private business enterprises, where costs of providing the services to the public is financed through user charges. The City provides water and sewer services to residential and commercial customers. As such, the City continually monitors and evaluates the need to adjust water and sewer rates to ensure that the fund is self-supporting, that infrastructure rehabilitation is adequate, and that the fund maintains a planned reserve. The adopted water and sewer rates increased ten percent from the previous year.

WATER & SEWER FUND - 300
FISCAL YEAR 2025 ADOPTED BUDGET

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Charges For Service	3,632,945	3,632,200	3,926,688	4,470,000
Other Service Charges	128,914	135,250	236,921	152,500
Interest	42,355	25,000	90,525	120,000
Water Fees	243,349	194,000	228,714	223,500
Sanitation	410,141	519,800	468,325	458,800
Operating Revenue:	\$4,457,704	\$4,506,250	\$4,951,172	\$5,424,800
Non-Operating Revenue:	\$3,768,164	\$236,635	\$0	\$0
Total Revenues:	\$8,225,868	\$4,742,885	\$4,951,172	\$5,424,800
Water Administration	664,715	568,398	567,944	574,325
Water Production	1,854,566	1,470,509	1,397,731	1,573,387
Wastewater Treatment	1,152,129	1,343,652	1,194,143	1,589,089
Sanitation Department	410,444	476,000	396,196	401,000
Operating Expenses:	\$4,081,854	\$3,858,559	\$3,556,014	\$4,137,801
Financial Obligations	95,161	0	0	0
Non-Departmental / Transfers	0	1,198,568	1,198,568	1,622,592
Capital Programs	72,601	846,881	164,706	0
Non-Operating Expenses:	\$167,762	\$2,045,449	\$1,363,274	\$1,622,592
Total Expenses:	\$4,249,617	\$5,904,008	\$4,919,288	\$5,760,393
Rev Over/(Under) Exp	3,976,251	(1,161,123)	31,883	(335,593)
Net Position - Beginning	18,376,601	22,367,954	22,367,954	13,642,726
Cash Balance - Beginning	3,497,059	3,754,002	3,754,002	3,785,885
Net Position - Ending	\$22,367,954	\$21,206,831	\$22,399,837	\$12,971,540
Cash Balance - Ending	3,754,002	\$2,592,879	\$3,785,885	\$3,450,292
Reserve Requirement (25%)		1,476,002	1,229,822	1,440,098
Excess/(Deficit)		1,116,877	2,556,063	2,010,194

WATER & SEWER FUND - 300
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>REVENUES</u>					
<u>Service Charges</u>					
300-4000-09-0866.01	Water Charges	1,935,297	1,887,600	2,090,285	2,420,000
300-4000-09-0866.02	Sewer Charges	1,590,423	1,601,600	1,762,699	1,980,000
300-4000-09-0866	Waste Water Revenue - UTLX	107,225	143,000	73,704	70,000
	Total Service Charges	3,632,945	3,632,200	3,926,688	4,470,000
<u>Other Service Charges</u>					
300-4000-09-0850	Insurance Proceeds	7,052	0	7,740	0
300-4000-09-0866.03	Direct Water Sales	1,675	1,500	859	1,500
300-4000-09-0895-06	Reconnect Fees	13,324	13,000	26,575	20,000
300-4000-09-0895.01	Over / (Short)	(92)	0	(184)	0
300-4000-09-0895.02	Returned Check Fees	799	600	1,027	800
300-4000-09-0895.03	Late Charges Billed	76,703	70,000	83,255	80,000
300-4000-09-0895.04	Misc. W&S Billings	(22)	0	0	0
300-4000-09-0895.09	Other Income	187	150	65,177	200
300-4000-09-0895.10	Credit Charge Fees	29,287	50,000	52,372	50,000
	Total Other Service Charges	128,914	135,250	236,921	152,500
<u>Interest</u>					
300-4000-10-0894	Interest Income	42,355	25,000	90,525	120,000
	Total Interest	42,355	25,000	90,525	120,000
<u>Water Fees</u>					
300-4000-11-0867	Meter Installation	34,083	18,000	44,465	30,000
300-4000-11-0867.01	Meter Service	13,400	10,000	13,075	10,000
300-4000-11-0867.02	Water Taps	59,369	35,500	31,632	25,000
300-4000-11-0867.03	Sewer Taps	16,021	13,000	7,803	5,000
300-4000-11-0867.04	Street Cuts	15,290	7,500	5,700	3,500
300-4000-11-0867.05	Payment Plan	525	0	52	0
300-4000-11-0868	WM Mgmt. Fees (Revenue)	104,660	110,000	73,348	0
300-4000-11-0868.01	Frontier Waste Franchise Fee	0	0	52,639	150,000
	Total Water Fees	243,349	194,000	228,714	223,500
<u>Garbage</u>					
300-4000-12-0873.01	Garbage Pickup Revenue	360,064	485,000	428,394	415,800
300-4000-12-0873.02	Garbage Bag Income	2,768	2,500	2,960	2,500
300-4000-12-0873.03	Garbage Tag Income	562	500	524	500
300-4000-12-0874	Additional Garbage Cart	46,748	31,800	36,447	40,000
300-4000-12-0880	Street Fee	0	0	0	0
300-4000-12-0890	Capital Equipment (Water)	0	0	0	0
300-4000-12-0895	Capital Equipment (Sewer)	0	0	0	0
	Total Garbage	410,141	519,800	468,325	458,800
<u>Non-Operating</u>					
300-4000-99-0909	Fund Balance Transfer In	0	236,635	0	335,593
300-4000-99-1000	Contr. Capital-Cap. Projects	3,404,213	0	0	0
300-4000-99-9800	Transfers In	363,951	0	0	0
	Total Non-Operating	3,768,164	236,635	0	335,593
	TOTAL REVENUES:	8,225,868	4,742,885	4,951,172	5,760,393

WATER & SEWER FUND - 300

FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Water Administration</u>					
<u>Salaries & Benefits</u>					
300-5310-01-1010	Salaries	217,211	266,000	265,763	266,416
300-5310-01-1011	Overtime	4,882	7,000	6,908	3,500
300-5310-01-1020	Group Insurance	47,018	55,071	51,580	59,342
300-5310-01-1030	Social Security Contribution	16,061	20,116	20,144	20,649
300-5310-01-1040	Retirement Contribution	46,838	24,610	25,886	25,966
300-5310-01-1050	Unemployment Compensation	60	1,035	616	1,035
300-5310-01-1060	Worker's Compensation	4,928	5,766	5,764	1,107
300-5310-01-1080	Medical Exams	422	0	123	100
	Total Salaries & Benefits	337,420	379,598	376,785	378,115
<u>Professional Services</u>					
300-5310-02-2040	Accounting/Audit	13,762	15,000	15,000	15,000
300-5310-02-2090	Other Professional Services	56,815	63,000	63,164	63,000
	Total Professional Services	70,577	78,000	78,164	78,000
<u>Property Services</u>					
300-5310-03-2220	Electricity	3,600	3,500	3,376	3,800
300-5310-03-2430	Facilities Maintenance	3,313	3,000	1,147	1,000
	Total Property Services	6,913	6,500	4,523	4,800
<u>Other Services</u>					
300-5310-04-2730	Printing & Binding	2,573	3,000	7,535	5,000
300-5310-04-2750	Dues & Membership	0	300	0	300
300-5310-04-2830	Seminars & Schools	0	3,000	138	2,000
300-5310-04-9900	Credit Card Fees	37,307	48,600	56,076	50,000
	Total Other Services	39,881	54,900	63,749	57,300
<u>Supplies</u>					
300-5310-05-3010	Office	1,008	1,000	222	0
300-5310-05-3030	Employee Relations	388	1,200	450	1,200
300-5310-05-3100	Other Operating Supplies	870	1,200	1,730	2,000
300-5310-05-3115	Janitorial Supplies	0	0	0	2,000
300-5310-05-3130	Postage	19,232	19,000	21,322	24,000
	Total Supplies	21,498	22,400	23,724	29,200
<u>Other Expenditures</u>					
300-5310-06-5060	Furniture/Fixtures	1,924	2,000	0	1,000
300-5310-06-5095	Contingency	701	10,000	6,000	10,000
	Total Other Expenditures	2,625	12,000	6,000	11,000
<u>Financial Obligations</u>					
300-5310-99-8001	Transfer Out to Technology	15,000	15,000	15,000	15,910
300-5310-99-8002	Transfer Out - Debt Service	170,802	0	0	0
	Total Financial Obligations	185,802	15,000	15,000	15,910
	Total Water Administration:	664,715	568,398	567,944	574,325

WATER & SEWER FUND - 300
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Water Production</u>					
<u>Salaries & Benefits</u>					
300-5330-01-1010	Salaries	345,823	365,910	353,149	437,411
300-5330-01-1011	Overtime	10,372	30,000	13,957	20,000
300-5330-01-1020	Group Insurance	144,118	93,251	112,290	98,359
300-5330-01-1030	Social Security Contribution	25,735	34,648	27,231	34,992
300-5330-01-1040	Retirement Contribution	48,864	47,329	35,185	44,003
300-5330-01-1050	Unemployment Compensation	75	1,449	685	1,449
300-5330-01-1060	Worker's Compensation	17,503	14,832	9,222	14,048
300-5330-01-1080	Medical Exams	400	500	281	500
	Total Salaries & Benefits	592,889	587,919	551,999	650,762
<u>Professional Services</u>					
300-5330-02-2010	Legal/General	0	0	4,124	25,000
300-5330-02-2030	Engineering/Survey	0	0	0	75,000
300-5330-02-2090	Other Professional Services	10,611	65,500	47,092	90,000
	Total Professional Services	10,611	65,500	51,215	190,000
<u>Property Services</u>					
300-5330-03-2210	Natural Gas	2,095	2,000	2,297	2,500
300-5330-03-2220	Electricity	109,231	120,000	110,352	125,000
300-5330-03-2410	Motor Vehicle Repair	3,724	10,000	8,245	10,000
300-5330-03-2420	Equipment Repair	4,886	10,000	17,883	10,000
300-5330-03-2430	Facility Maintenance	47,077	42,000	14,963	79,000
300-5330-03-2520	Equipment Rental	340	2,000	2,504	2,000
	Total Property Services	167,352	186,000	156,244	228,500
<u>Other Services</u>					
300-5330-04-2700	Property/Liability Insurance	39,702	40,000	51,981	54,765
300-5330-04-2750	Dues & Membership	0	500	305	500
300-5330-04-2830	Seminars & Schools	3,154	3,000	5,130	4,000
300-5330-04-6030	License Expense	8,205	10,000	181	10,000
300-5330-04-9901	DR 4798 Hurricane Beryl	0	0	57,548	0
	Total Other Services	51,061	53,500	115,439	69,265
<u>Supplies</u>					
300-5330-05-3010	Office	2,103	1,000	958	0
300-5330-05-3030	Employee Relations	679	800	833	0
300-5330-05-3040	Gasoline/Diesel	18,241	30,000	18,849	25,000
300-5330-05-3050	Oil/Lube	1,097	1,500	1,112	1,500
300-5330-05-3060	Small Tools	5,486	7,500	5,895	5,000
300-5330-05-3080	Uniform Expense	3,803	5,050	3,588	5,000
300-5330-05-3100	Other Operating Supplies	10,615	10,000	10,713	10,000
300-5330-05-3105	Lab Fees/Chemicals	14,960	15,000	31,669	30,000
300-5330-05-3110	Materials	73,485	75,000	69,541	75,000
300-5330-05-3115	Meter Expense	67,695	65,000	66,715	20,000
300-5330-05-3120	Consumables	520	0	0	0
300-5330-05-3125	Safety	376	500	500	1,500
	Total Supplies	199,059	211,350	210,371	173,000

WATER & SEWER FUND - 300
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Other Expenditures</u>					
300-5330-06-2435	Street Repairs	6,260	10,000	10,000	10,000
	Total Other Expenditures	6,260	10,000	10,000	10,000
<u>Capital Outlay</u>					
300-5330-17-5090	Other Capital Outlay	0	346,240	292,463	0
	Total Capital Outlay	0	346,240	292,463	0
<u>Depreciation</u>					
300-5330-08-6010	Depreciation	817,334	0	0	0
	Total Depreciation	817,334	0	0	0
<u>Financial Obligations</u>					
300-5330-99-8000	Transfer Out to Technology	10,000	10,000	10,000	14,750
300-5330-99-9901	Lease Payment - Principal	0	0	0	0
300-5330-99-9902	Lease Payment - Interest	0	0	0	237,110
	Total Financial Obligations	10,000	10,000	10,000	251,860
	Total Water Production:	1,854,566	1,470,509	1,397,731	1,573,387

WATER & SEWER FUND - 300

FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Wastewater Treatment</u>					
<u>Salaries & Benefits</u>					
300-5350-01-1010	Salaries	346,156	392,448	384,097	394,343
300-5350-01-1011	Overtime	37,924	30,000	33,506	30,000
300-5350-01-1020	Group Insurance	51,690	89,954	43,910	77,525
300-5350-01-1030	Social Security Contribution	27,582	32,317	31,101	32,463
300-5350-01-1040	Retirement Contribution	41,073	44,146	39,480	40,822
300-5350-01-1050	Unemployment Compensation	56	1,242	702	1,242
300-5350-01-1060	Worker's Compensation	13,161	18,005	6,916	17,894
300-5350-01-1080	Medical Exams	55	0	216	250
	Total Salaries & Benefits	517,697	608,112	539,928	594,539
<u>Professional Services</u>					
300-5350-02-2010	Legal/General	0	0	581	0
300-5350-02-2030	Engineering/Survey	0	0	0	75,000
300-5350-02-2090	Other Professional Services	44,293	85,500	70,459	161,250
	Total Professional Services	44,293	85,500	71,039	236,250
<u>Property Services</u>					
300-5350-03-2220	Electricity	113,245	120,000	106,408	120,000
300-5350-03-2410	Motor Vehicle Repair	17,304	10,000	9,764	10,000
300-5350-03-2420	Equipment Repair	54,031	60,000	43,454	60,000
300-5350-03-2430	Facility Maintenance	80,598	158,000	120,521	215,000
300-5350-03-2440	Sludge Removal	42,967	40,000	28,892	45,000
300-5350-03-2520	Rental Equipment	340	1,000	1,200	1,000
	Total Property Services	308,486	389,000	310,239	451,000
<u>Other Services</u>					
300-5350-04-2700	Property Insurance	90,660	90,000	106,738	120,000
300-5350-04-2830	Seminars & Schools	4,064	2,140	1,580	2,000
300-5350-04-6030	License Expense	10,091	10,500	18,018	25,000
300-5350-04-6035	Penalties And Fines	0	0	0	0
300-5350-04-9900	DR 4781 2024 Flooding	0	0	6,525	0
300-5350-04-9901	DR 4798 Hurricane Beryl	0	0	1,720	0
	Total Other Services	104,815	102,640	135,346	147,000
<u>Supplies</u>					
300-5350-05-3030	Employee Relations	582	500	600	0
300-5350-05-3040	Gasoline/Diesel	22,386	22,000	24,952	22,000
300-5350-05-3050	Oil/Lube	1,473	1,500	952	1,500
300-5350-05-3060	Small Tools	2,474	3,200	1,630	3,000
300-5350-05-3080	Uniform Expense	4,193	2,700	4,809	4,200
300-5350-05-3100	Other Operating Supplies	9,012	10,000	3,482	6,000
300-5350-05-3105	Lab Fees/Chemicals	109,481	90,000	78,013	100,000
300-5350-05-3110	Materials	15,734	17,000	11,689	17,000
300-5350-05-3120	Consumables	490	0	0	0
300-5350-05-3125	Safety	1,013	1,500	1,463	1,500
	Total Supplies	166,839	148,400	127,591	155,200
<u>Financial Obligations</u>					
300-5350-99-8000	Transfer Out to Technology	10,000	10,000	10,000	5,100
	Total Financial Obligations	10,000	10,000	10,000	5,100
	Total Wastewater Treatment:	1,152,129	1,343,652	1,194,143	1,589,089

WATER & SEWER FUND - 300
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Sanitation Department</u>					
<u>Garbage</u>					
300-5370-07-2811	Garbage Pickup-Residential	405,499	471,000	396,196	396,000
300-5370-07-3120	Garbage Bags	4,945	5,000	0	5,000
	Total Garbage	410,444	476,000	396,196	401,000
	Total Sanitation:	410,444	476,000	396,196	401,000
<u>Non-Operational</u>					
<u>Financial Obligations</u>					
300-5380-99-9901	Interest on Bond Payments	124,311	0	0	0
300-5380-99-9910	Bond Amortization	(29,900)	0	0	0
300-5380-99-9915	Fiscal Agent Fees	750	0	0	0
300-5380-99-9921	Transfers Out to General Fund	0	1,198,568	1,198,568	1,622,592
300-5380-99-9925	Capital Programs	72,601	846,881	164,706	0
	Total Financial Obligations	167,762	2,045,449	1,363,274	1,622,592
	Total Non-Operating:	167,762	2,045,449	1,363,274	1,622,592
	TOTAL EXPENSES:	4,249,617	5,904,008	4,919,288	5,760,393



DEBT SERVICE FUND

The Debt Service Fund, also known as the interest and sinking fund, is established by ordinance and accounts for the issuance of debt and provides for the payment of debt, including principal and interest, as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. The City of Cleveland has no general obligation legal debt limit other than a ceiling on the tax rate specified by the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than which can be serviced by a debt service tax rate of \$1.50 per \$100 assessed valuation, based on a 90% collection rate.

DEBT SERVICE FUND - 500
FISCAL YEAR 2025 ADOPTED BUDGET

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
REVENUES:				
Property Taxes	1,651,511	2,025,393	1,978,968	1,805,307
Interest	2,533	2,000	4,427	3,500
Transfers and Contributions	0	0	0	0
Total Revenues:	\$1,654,044	\$2,027,393	\$1,983,394	\$1,808,807
EXPENDITURES:				
Debt Service	1,794,006	2,027,393	2,023,683	2,027,345
Total Expenses:	\$1,794,006	\$2,027,393	\$2,023,683	\$2,027,345
Rev Over/(Under) Exp	(139,962)	0	(40,288)	(218,538)
Fund Balance - Beginning	736,630	961,790	961,790	921,502
Fund Balance - Ending	\$961,790	\$961,790	\$921,502	\$702,964
Reserve Requirement (25%)		506,848	505,921	506,836
Excess/(Deficit)		454,942	415,581	196,127

DEBT SERVICE FUND - 500
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Revenues					
<u>Property Taxes</u>					
500-4000-01-0801	Current Taxes	1,575,207	1,963,393	2,532,363	2,500,000
500-4000-01-0801.01	TIRZ 1 Transfers	0	0	(376,068)	(446,194)
500-4000-01-0801.02	TIRZ 2 Transfers	0	0	(285,270)	(338,499)
500-4000-01-0802	Delinquent Taxes	37,841	35,000	53,182	45,000
500-4000-01-0803	P & I / Attorney Fees	38,464	27,000	54,761	45,000
	Total Property Taxes	1,651,511	2,025,393	1,978,968	1,805,307
<u>Interest</u>					
500-4000-10-894	Interest Income	2,533	2,000	4,427	3,500
	Total Interest	2,533	2,000	4,427	3,500
<u>Non-Operating</u>					
500-4000-99-0909	Fund Balance Transfer In	0	0	0	218,538
500-4000-99-9900	Transfer In	365,122	0	0	0
	Total Non-Operating	365,122	0	0	218,538
	TOTAL REVENUES:	2,019,166	2,027,393	1,983,394	2,027,345
Expenditures					
<u>Financial Obligations</u>					
500-5510-11-4011	Tax Bond Retirement	1,443,810	1,628,116	1,628,116	1,677,533
500-5510-11-4051	Tax Bond Interest	338,861	384,277	384,277	337,812
500-5510-11-4071	Fiscal Agent Fees	11,335	15,000	11,290	12,000
	Total Financial Obligations	1,794,006	2,027,393	2,023,683	2,027,345
	TOTAL EXPENDITURES:	1,794,006	2,027,393	2,023,683	2,027,345

Summary of General Fund Debt Obligations

General Obligation Refunding Bonds Series 2013
 \$7,860,000 Original Issue Par Amount
 Issue Date of 2/14/2013

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2025	565,000	2.250%	13,184.38	578,184.38	
09/01/2025			6,828.13	6,828.13	
09/30/2025					585,012.51
03/01/2026	575,000	2.375%	6,828.13	581,828.13	
09/30/2026					581,828.13
	1,140,000		26,840.64	1,166,840.64	1,166,840.64

Combination Tax and Revenue Certificates of Obligation Series 2017
 \$3,920,000 Original Issue Par Amount
 Issue Date of 08/15/2017

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2025	300,000	3.000%	31,325.01	331,325.01	
09/01/2025			26,825.01	26,825.01	
09/30/2025					358,150.02
03/01/2026	305,000	3.000%	26,825.01	331,825.01	
09/01/2026			22,250.01	22,250.01	
09/30/2026					354,075.02
03/01/2027	310,000	3.000%	22,250.01	332,250.01	
09/01/2027			17,600.01	17,600.01	
09/30/2027					349,850.02
03/01/2028	115,000	3.000%	17,600.01	132,600.01	
09/01/2028			15,875.01	15,875.01	
09/30/2028					148,475.02
03/01/2029	115,000	3.000%	15,875.01	130,875.01	
09/01/2029			14,150.01	14,150.01	
09/30/2029					145,025.02
03/01/2030	115,000	3.000%	14,150.01	129,150.01	
09/01/2030			12,425.01	12,425.01	
09/30/2030					141,575.02
03/01/2031	115,000	3.000%	12,425.01	127,425.01	
09/01/2031			10,700.01	10,700.01	
09/30/2031					138,125.02
03/01/2032	115,000	3.000%	10,700.01	125,700.01	
09/01/2032			8,975.01	8,975.01	
09/30/2032					134,675.02
03/01/2033	115,000	3.000%	8,975.01	123,975.01	
09/01/2033			7,250.01	7,250.01	
09/30/2033					131,225.02
03/01/2034	115,000	3.125%	7,250.01	122,250.01	
09/01/2034			5,453.13	5,453.13	
09/30/2034					127,703.14
03/01/2035	115,000	3.125%	5,453.13	120,453.13	
09/01/2035			3,656.25	3,656.25	
09/30/2035					124,109.38
03/01/2036	115,000	3.250%	3,656.25	118,656.25	
09/01/2036			1,787.50	1,787.50	
09/30/2036					120,443.75
03/01/2037	110,000	3.250%	1,787.50	111,787.50	
09/30/2037					111,787.50
	2,060,000		325,218.95	2,385,218.95	2,385,218.95

Combination Tax and Revenue Certificates of Obligation Series 2021
 \$7,660,000 Original Issue Par Amount
 Issue Date of 6/15/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2025	405,000	3.000%	89,596.88	494,596.88	
09/01/2025			83,521.88	83,521.88	
09/30/2025					578,118.76
03/01/2026	415,000	3.000%	83,521.88	498,521.88	
09/01/2026			77,296.88	77,296.88	
09/30/2026					575,818.76
03/01/2027	430,000	3.000%	77,296.88	507,296.88	
09/01/2027			70,846.88	70,846.88	
09/30/2027					578,143.76
03/01/2028	445,000	3.000%	70,846.88	515,846.88	
09/01/2028			64,171.88	64,171.88	
09/30/2028					580,018.76
03/01/2029	455,000	3.000%	64,171.88	519,171.88	
09/01/2029			57,346.88	57,346.88	
09/30/2029					576,518.76
03/01/2030	465,000	4.000%	57,346.88	522,346.88	
09/01/2030			48,046.88	48,046.88	
09/30/2030					570,393.76
03/01/2031	490,000	4.000%	48,046.88	538,046.88	
09/01/2031			38,246.88	38,246.88	
09/30/2031					576,293.76
03/01/2032	220,000	2.250%	38,246.88	258,246.88	
09/01/2032			35,771.88	35,771.88	
09/30/2032					294,018.76
03/01/2033	225,000	2.250%	35,771.88	260,771.88	
09/01/2033			33,240.63	33,240.63	
09/30/2033					294,012.51
03/01/2034	225,000	2.000%	33,240.63	258,240.63	
09/01/2034			30,990.63	30,990.63	
09/30/2034					289,231.26
03/01/2035	235,000	2.000%	30,990.63	265,990.63	
09/01/2035			28,640.63	28,640.63	
09/30/2035					294,631.26
03/01/2036	240,000	2.000%	28,640.63	268,640.63	
09/01/2036			26,240.63	26,240.63	
09/30/2036					294,881.26
03/01/2037	240,000	2.000%	26,240.63	266,240.63	
09/01/2037			23,840.63	23,840.63	
09/30/2037					290,081.26

Combination Tax and Revenue Certificates of Obligation Series 2021
 \$7,660,000 Original Issue Par Amount
 Issue Date of 6/15/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2038	245,000	2.000%	23,840.63	268,840.63	
09/01/2038			21,390.63	21,390.63	
09/30/2038					290,231.26
03/01/2039	255,000	2.000%	21,390.63	276,390.63	
09/01/2039			18,840.63	18,840.63	
09/30/2039					295,231.26
03/01/2040	260,000	2.250%	18,840.63	278,840.63	
09/01/2040			15,915.63	15,915.63	
09/30/2040					294,756.26
03/01/2041	265,000	2.250%	15,915.63	280,915.63	
09/01/2041			12,934.38	12,934.38	
09/30/2041					293,850.01
03/01/2042	200,000	2.375%	12,934.38	212,934.38	
09/01/2042			10,559.38	10,559.38	
09/30/2042					223,493.76
03/01/2043	205,000	2.375%	10,559.38	215,559.38	
09/01/2043			8,125.00	8,125.00	
09/30/2043					223,684.38
03/01/2044	210,000	2.500%	8,125.00	218,125.00	
09/01/2044			5,500.00	5,500.00	
09/30/2044					223,625.00
03/01/2045	215,000	2.500%	5,500.00	220,500.00	
09/01/2045			2,812.50	2,812.50	
09/30/2045					223,312.50
03/01/2046	225,000	2.500%	2,812.50	227,812.50	
09/30/2046					227,812.50
	6,570,000		1,518,159.56	8,088,159.56	8,088,159.56

General Obligation Refunding Bonds Series 2021
 \$2,740,000 Original Issue Par Amount
 Issue Date of 7/1/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2025	230,000	4.000%	33,650	263,650	
09/01/2025			29,050	29,050	
09/30/2025					292,700
03/01/2026	235,000	4.000%	29,050	264,050	
09/01/2026			24,350	24,350	
09/30/2026					288,400
03/01/2027	250,000	4.000%	24,350	274,350	
09/01/2027			19,350	19,350	
09/30/2027					293,700
03/01/2028	265,000	4.000%	19,350	284,350	
09/01/2028			14,050	14,050	
09/30/2028					298,400
03/01/2029	270,000	3.000%	14,050	284,050	
09/01/2029			10,000	10,000	
09/30/2029					294,050
03/01/2030	280,000	3.000%	10,000	290,000	
09/01/2030			5,800	5,800	
09/30/2030					295,800
03/01/2031	285,000	2.000%	5,800	290,800	
09/01/2031			2,950	2,950	
09/30/2031					293,750
03/01/2032	145,000	2.000%	2,950	147,950	
09/01/2032			1,500	1,500	
09/30/2032					149,450
03/01/2033	150,000	2.000%	1,500	151,500	
09/30/2033					151,500
	2,110,000		247,750	2,357,750	2,357,750

Government Capital Corporation
 \$1,276,045 - Aerial Fire Truck Finance Contract
 Issue Date of 3/15/2022

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/15/2025	177,532.16	2.551%	23,829.39	201,361.55	201,361.55
03/15/2026	182,061.01	2.551%	19,300.54	201,361.55	201,361.55
03/15/2027	186,705.39	2.551%	14,656.16	201,361.55	201,361.55
03/15/2028	191,468.24	2.551%	9,893.31	201,361.55	201,361.55
03/15/2029	196,352.58	2.551%	5,008.97	201,361.55	201,361.55
	934,119.38		72,688.37	1,006,807.75	1,006,807.75



TAX INCREMENT REINVESTMENT ZONE (TIRZ) 1 & 2

A Tax Increment Reinvestment Zone is a financial tool utilized by local governments to stimulate economic development in designated areas by reinvesting a portion of property tax revenue growth back into the zone. The City of Cleveland has two separate Tax Increment Reinvestment Zones; Grand Oaks Subdivision (TIRZ 1 - Fund 501) and Pinewood Trails (TIRZ 2 - Fund 502).

TIRZ 1 agreement was executed in June of 2017 for a period of twenty-five years, expiring on December 31, 2042. The City reimburses sixty percent of the collected tax increment for properties located within the zone.

TIRZ 2 agreement was executed in March of 2018 for a period of thirty years, expiring on December 31, 2049. The City reimburses seventy percent of the collected tax increment for properties located within the zone.

TIRZ #1 FUND - 501
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Revenues					
<u>Property Taxes</u>					
501-4000-01-0801	Property Taxes -City	189,469	355,966	376,068	446,194
501-4000-01-0801	Property Taxes -County	127,170	133,528	231,147	285,516
	Total Property Taxes	316,639	489,494	607,215	731,710
<u>Interest</u>					
501-4000-10-894	Interest Income	1,119	1,000	574	500
	Total Interest	1,119	1,000	574	500
	TOTAL REVENUES:	317,758	490,494	607,789	732,210
Expenditures					
<u>Financial Obligations</u>					
501-5501-04-2792	Development Authority	321,465	490,494	335,600	732,210
	Total Financial Obligations	321,465	490,494	335,600	732,210
	TOTAL EXPENDITURES:	321,465	490,494	335,600	732,210
	<i>Revenue Over/(Under) Expenditures</i>	<i>(3,708)</i>	<i>0</i>	<i>272,189</i>	<i>0</i>
	Fund Balance - Beginning	343,791	340,084	340,084	612,272
	Fund Balance - Ending	\$340,084	\$340,084	\$612,272	\$612,272

TIRZ #2 FUND - 502
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Revenues					
<u>Property Taxes</u>					
502-4000-01-0801	Property Taxes -City	223,863	413,666	285,270	338,499
	Total Property Taxes	223,863	413,666	285,270	338,499
<u>Interest</u>					
502-4000-10-894	Interest Income	87	250	673	500
	Total Interest	87	250	673	500
	TOTAL REVENUES:	223,950	413,916	285,943	338,999
Expenditures					
<u>Financial Obligations</u>					
502-5501-04-2792	Municipal Utility District No. 1	0	413,916	0	338,999
	Total Financial Obligations	0	413,916	0	338,999
	TOTAL EXPENDITURES:	0	413,916	0	338,999
	<i>Revenue Over/(Under) Expenditures</i>	223,950	0	285,943	0
	Fund Balance - Beginning	0	223,950	223,950	509,893
	Fund Balance - Ending	\$223,950	\$223,950	\$509,893	\$509,893



HOTEL / MOTEL OCCUPANCY TAX FUND

The Hotel/Motel Occupancy Tax Fund (Fund 600) is used to account for revenues realized from hotel occupancy taxes. Local hotel occupancy tax revenues may only be spent to establish or enhance a convention center, cover the administrative expenses for registering convention delegates, pay for tourism-related advertising and promotions, fund programs that enhance the arts or pay for historic preservation or restoration projects, and to pay for sports related expenses pursuant to state law that will enhance tourism. By law, cities must spend at least 1% of hotel tax receipts on advertising, no more than 15% on art programs and a maximum of 50% on historic preservation. Cleveland is home to several hotels and motels: Super 8, Motel 6, Deluxe Inn, Best Western, Holiday Inn Express, and La Quinta Inn.

HOTEL / MOTEL OCCUPANCY TAX FUND - 600
FISCAL YEAR 2025 ADOPTED BUDGET

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>REVENUES</u>				
Occupancy Tax	291,108	285,000	329,220	262,500
Interest	1,986	2,000	2,141	2,000
Total Revenues	\$293,094	\$287,000	\$331,361	\$264,500
<u>EXPENDITURES</u>				
Hotel/Motel	57,336	90,000	64,782	65,000
Convention & Visitors' Bureau	154,056	197,000	162,402	177,301
Total Expenditures	\$211,392	\$287,000	\$227,185	\$242,301
Revenues Over/Under Exp.	81,702	0	104,176	22,199
Fund Balance - Beginning	618,145	699,847	699,847	804,023
Fund Balance - Ending	\$699,847	\$699,847	\$804,023	\$826,222
Reserve Requirement (25%)		\$71,750	\$56,796	\$60,575
Excess/(Deficit)		\$628,097	\$747,227	\$765,647

HOTEL / MOTEL OCCUPANCY TAX FUND - 600
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
REVENUES					
<u>Interest</u>					
600-4000-10-0891	Interest Income	1,986	2,000	2,141	2,000
	Total Interest	1,986	2,000	2,141	2,000
<u>Hotel/Motel Revenue</u>					
600-4000-15-0801	Super 8	13,497	14,000	42,701	13,500
600-4000-15-0802	Motel 6	33,175	27,000	41,082	35,000
600-4000-15-0804	M & M Hotel/Delux Inn	4,013	4,000	4,170	4,000
600-4000-15-0805	Best Western	53,375	50,000	62,631	50,000
600-4000-15-0810	Holiday Inn	115,577	120,000	91,758	90,000
600-4000-15-0815	La Quinta	71,472	70,000	86,879	70,000
	Total Hotel/Motel Revenue	291,108	285,000	329,220	262,500
	TOTAL REVENUES:	\$293,094	\$287,000	\$331,361	\$264,500

HOTEL / MOTEL OCCUPANCY TAX FUND - 600
FISCAL YEAR 2025 ADOPTED BUDGET

		FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>Hotel/Motel</u>					
<u>Professional Services</u>					
600-5610-02-6070	Civic Center-Reimbursement	30,000	50,000	50,000	50,000
600-5610-02-6080	Advertising/Billboards	18,573	15,000	11,579	10,000
600-5610-02-6081	Arts	373	0	93	0
600-5610-02-6085	Music / Arts	8,390	25,000	3,110	5,000
	Total Professional Services	57,336	90,000	64,782	65,000
	Total Hotel Professional Services	\$57,336	\$90,000	\$64,782	\$65,000
<u>CVB</u>					
<u>Salaries & Benefits</u>					
600-5620-01-1010	Salaries	58,741	90,050	81,765	74,447
600-5620-01-1011	Overtime	1,029	800	1,099	800
600-5620-01-1020	Group Insurance	20,962	13,864	9,755	14,014
600-5620-01-1030	FICA/Medicare	4,276	688	6,151	5,757
600-5620-01-1040	Retirement	6,393	9,410	7,877	7,239
600-5620-01-1050	State Unemployment Tax	10	492	54	332
600-5620-01-1060	Workers' Compensation	252	2,637	3,458	1,446
600-5620-01-1080	Medical Exams	0	500	0	0
	Total Salaries & Benefits	91,664	118,441	110,159	104,035
<u>Professional Services</u>					
600-5620-02-2090	Blue Iron - Contract Services	29,088	32,159	32,159	35,266
	Total Professional Services	29,088	32,159	32,159	35,266
<u>Other Services</u>					
600-5620-04-2710	Telephone	558	600	58	0
600-5620-04-2720	Advertising	27,088	30,000	13,089	20,000
600-5620-04-2730	Promotional Merchandise	770	6,500	3,444	6,500
600-5620-04-2750	Dues/Subscriptions/Memberships	1,105	1,700	1,065	2,500
600-5620-04-2830	Seminars/Training	0	2,000	147	3,500
600-5620-04-3130	Postage	0	0	282	0
	Total Other Services	29,522	40,800	18,084	32,500
<u>Supplies</u>					
600-5620-05-3010	Office Supplies	96	500	29	0
600-5620-05-3030	Employee Relations	38	100	100	0
600-5620-05-3100	Other Operating Supplies	490	1,000	1,126	1,500
	Total Supplies	624	1,600	1,255	1,500
<u>Other Expenditures</u>					
600-5620-06-5060	Furniture/Fixtures	3,159	4,000	745	4,000
	Total Other Expenditures	3,159	4,000	745	4,000
	Total CVB	\$154,056	\$197,000	\$162,402	\$177,301
	TOTAL EXPENDITURES:	\$211,392	\$287,000	\$227,185	\$242,301



CAPITAL EQUIPMENT FUND

The Capital Equipment Fund, also known as Fund 701, was created to set aside resources for capital equipment relating to the water and sewer utility system, also known as the city's Enterprise Fund or Fund 300. The fund was established in fiscal year 2014. The fund is supported by charges for service to the utility customers and is set by the adoption of Council, currently part of the city's fee ordinance. Under the current fee structure, commercial consumers are charged \$7 for water and \$7 for sewer; likewise, residential consumers are charged \$1 for water and \$1 for sewer and are billed in conjunction with the main utility service fees on a monthly basis. The purpose of this fund is to provide the scheduled purchase and replacement of capital equipment and vehicles that support the city's Water and Sewer Enterprise Fund operation. The scheduled purchase and replacement is adopted annually as part of the budget process.

**CAPITAL EQUIPMENT FUND - 701
FISCAL YEAR 2025 ADOPTED BUDGET**

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Charges for Service	221,232	231,000	225,586	230,000
Other Revenue	0	0	0	0
Interest	7,651	5,000	10,226	10,000
Non-Operating Income	(175,726)	0	0	0
Total Revenues	\$53,157	\$236,000	\$235,812	\$240,000
Capital Outlay	38,057	519,703	287,397	117,000
Financial Obligations	0	0	0	0
Total Expenses	\$38,057	\$519,703	\$287,397	\$117,000
<i>Revenues Over Expenses</i>	<i>15,100</i>	<i>(283,703)</i>	<i>(51,585)</i>	<i>123,000</i>
Cash Balance - Beginning		274,093	274,093	222,508
Cash Balance - Ending	\$274,093	(\$9,610)	\$222,508	\$345,508

**CAPITAL EQUIPMENT FUND - 701
FISCAL YEAR 2025 ADOPTED BUDGET**

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
<u>REVENUES</u>				
<u>Property Taxes</u>				
701-4000-01-0101 Base Water Rate	115,286	120,750	117,485	120,000
701-4000-01-0102 Sewer Base Rate	105,946	110,250	108,101	110,000
Total Property Taxes	221,232	231,000	225,586	230,000
<u>Interest</u>				
701-4000-10-0894 Interest	7,651	5,000	10,226	10,000
Total Interest	7,651	5,000	10,226	10,000
<u>Non-Operating</u>				
701-4000-99-0901 Transfer Out	(175,726)	0	0	0
Total Non-Operating	(175,726)	0	0	0
Total Revenues:	\$53,157	\$236,000	\$235,812	\$240,000
<u>EXPENSES</u>				
<u>Capital Outlay</u>				
701-5730-17-2090 Equipment Purchases	38,028	253,926	243,310	17,000
701-5730-17-2095 Vehicle Purchases	29	265,777	44,087	100,000
Total Capital Outlay	38,057	519,703	287,397	117,000
Total Expenses:	\$38,057	\$519,703	\$287,397	\$117,000



SPECIAL REVENUE FUND – MONEY SEIZURE

The Money Seizure Fund, Fund 900, is a Special Revenue Fund that accounts for monies that have been seized by law enforcement during investigations of illegal activities. These monies are subject to Chapter 59 of the Texas Code of Criminal Procedure rules and regulations. The available unrestricted cash balance in the Money Seizure Fund for 9/30/2025 is projected at \$39,348.

SPECIAL REVENUE FUND - 900
FISCAL YEAR 2025 ADOPTED BUDGET

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Police	1,956	2,000	4,769	0
Interest	13	50	15	0
Seizures	9,340	0	2,749	0
Intergovernmental	0	0	0	0
Total Revenues	\$11,309	\$2,050	\$7,533	\$0
Other Services	6,188	6,500	6,417	0
Money Seizures	74,465	2,050	0	0
Red Light Camera	810	0	0	0
Total Expenditures	\$81,463	\$8,550	\$6,417	\$0

**SPECIAL REVENUE FUND - 915
COURT TECHNOLOGY
FISCAL YEAR 2025 ADOPTED BUDGET**

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Court Special Revenue	0	0	0	0
Interest	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0
Court Special Expenditures	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0

SPECIAL REVENUE FUND - 916
COURT SECURITY
FISCAL YEAR 2025 ADOPTED BUDGET

	FY 2023 YEAR END ACTUAL	FY 2024 AMENDED BUDGET	FY 2024 YEAR END UNAUDITED	FY 2025 ADOPTED BUDGET
Court Special Revenue	0	0	0	0
Interest	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0
Court Special Expenditures	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0