Filed
Tarrant County Clerk
4:07 pm, Oct 29 2024
Mary Louise Nicholson
County Clerk
by **ngorena**

City of Colleyville
Digital Budget Book



Final Version - 9/17/2024

Last updated 10/23/24

Please find the digital version of the budget book online at the following link:
https://city-colleyville-tx-budget-book.cleargov.com/17667

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INTRODUCTION

City of Colleyville
Fiscal Year 2024-2025
Budget Cover Page
September 17, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,237,734, which is a 7.00 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 $262,727.

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

FOR:	Mayor Lindamood	Mayor Pro Tem Elder, Place 1
	Deputy Mayor Pro Tem Richardson, Place 3	Councilmember Alphonso, Place 2
	Councilmember Graves, Place 4	Councilmember Gunderson, Place 5
	Councilmember Raine, Place 6	
AGAINST:		
PRESENT and not voting:		
ABSENT:		

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	$0.276204/100	$0.260991/100
No-New-Revenue Tax Rate:	$0.237097/100	$0.239046/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.251787/100	$0.230801/100
Voter-Approval Tax Rate:	$0.292915/100	$0.283010/100
Debt Rate:	$0.016032/100	$0.009592/100

Total debt obligation for City of Colleyville secured by property taxes: $11,870,000



ANNUAL BUDGET

October 1, 2024 - September 30, 2024

CITY OF COLLEYVILLE, TX

MAYOR

Bobby Lindamood

MAYOR PRO TEM

Brandi Elder, Place 1

DEPUTY MAYOR PRO TEM

Scotty Richardson, Place 3

CITY COUNCIL

Mark Alphonso, Place 2

Ben Graves, Place 4

Kimberly Holt Gunderson, Place 5

Tim Raine, Place 6

CITY MANAGER

Jerry Ducay

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Colleyville
Texas

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

Reader's Guide

The City of Colleyville's budget book is designed to present budgetary information in an organized and accessible way. Whether you are a resident, media representative, city staff member, or elected official, this guide provides insights into the City's financial plan and priorities for the fiscal year.
The budget book serves as a valuable resource for understanding how the City allocates its financial resources to support city services and initiatives. It is structured to allow readers to easily navigate through the various sections, enabling participation in the budget deliberation process.

Structure of the Budget Book

1. Introduction and Overview
    - This section introduces the fiscal year budget, including a message from the City Manager outlining the goals, challenges, and priorities for the upcoming year. This section also provides information on Colleyville's mission, vision, and strategic priorities that guide the City's financial decisions.
2. Community Profile
    - Learn about Colleyville's demographics, geographic location, and economic environment. This section also includes data about the city's population, household income, and other key statistics that influence the budget.
3. Fund Summaries
    - This section outlines the City's various funds, such as the General Fund, Utility Fund, and Debt Service Fund. Each fund's purpose, classification (e.g., governmental or proprietary), and whether it is a major or minor fund is detailed. The fund summaries provide a snapshot of where resources come from and how they are allocated across city operations.
4. City Departments and Services
    - This part of the budget provides detailed information on each department's goals, objectives, performance measures, and budget allocations. Departments include City Council, City Manager, Police, Fire, Public Works, and others. Each department's section explains how it contributes to the City's overall mission and services to the public.
5. Capital Projects and Debt Service
    - This section discusses the City's ongoing and future capital improvement projects, which are aimed at enhancing infrastructure, public safety, parks, and more. The Debt Service section explains the City's current debt obligations and future bond issues.
6. Financial Policies and Procedures
    - Financial policies governing the City's budget process, revenue management, and fund allocations are outlined here. The section ensures transparency and demonstrates the City's commitment to fiscal responsibility.
7. Appendix and Glossary
    - The appendix includes ordinances, resolutions, and detailed calculations. A glossary of key terms is included to help readers understand specific financial and budgetary terminology.

Navigating the Budget Book

The document is divided into sections with clear headings, making it easy to navigate. Graphs and tables provide visual summaries of the City's financial position, including property tax collections, expenditures, and debt service. For those interested in historical data, revenue and expenditure comparisons from previous years are also provided.

Transmittal Letter

Office of the City Manager

September 17, 2024

Honorable Mayor Bobby Lindamood and Members of Colleyville City Council
100 Main Street
Colleyville, TX 76034

Dear Mayor Lindamood and Members of the City Council:

Transmitted herewith is the City of Colleyville Annual Budget for Fiscal Year 2024/2025 (FY 25). The budget is balanced in accordance with the Colleyville City Charter and laws of the State of Texas.

The proposed Budget totals approximately $83.0 million, with $59.1 million approved for operation and maintenance functions, $22.4 million in capital, and $1.5 million for required debt service payments. The annual budget is the most important policy document for consideration by the Council.

The FY 25 budget is a testament to our commitment to six core priorities: fiscal responsibility, public safety, quality of service, infrastructure maintenance and beautification, recreation and open space enhancements, and economic development. These priorities, along with the Strategic Plan reaffirmed annually by the City Council, have guided the development of the FY 25 Budget.

This year, we are proud to announce the implementation of a 7% general residential homestead exemption as our most noteworthy achievement. The implementation of this exemption has long been a priority for both City Council and staff. It was designed to provide targeted relief for homeowners by reducing their property tax burden and shifting it to commercial and non-homestead properties. This exemption plays a key role in balancing growth with fiscal responsibility while maintaining the high level of services our residents expect.

Throughout this budget cycle, we faced numerous challenges, including rising costs due to inflation, lingering supply chain issues, and the rising cost of infrastructure development and maintenance. In addition, substantial public safety equipment purchases, such as the acquisition of a new firetruck, were essential investments for the City's future. Despite these obstacles, the City has maintained fiscal stability and presents a balanced budget for your consideration.

Consolidated Budget

The FY 25 Budget totals $83.0 million, representing a 4.7% increase or $3.8 million over the FY 24 Budget of $79.3 million. This budget was achieved by carefully prioritizing capital projects, implementing modest rate increases, and ensuring long-term fiscal stability while maintaining necessary levels of service.

The areas of specific increase/decrease in the Budget are:

Budget Category	FY 2024	FY 2025	% Change
General Fund Operating	$ 26,189,056	$ 27,858,385	6.4%
Utility Fund Operating	23,586,853	23,908,883	1.4%
Debt Service	1,235,460	1,540,894	24.7%

Drainage Fund Operating	738,386	761,805	3.2%
Colleyville Economic Development Corporation (CEDC) Operating	3,450,991	2,632,985	-23.7%
Colleyville Crime Control & Prevention District (CCCPD) Operating	2,575,691	3,275,045	27.2%
Hotel Tax Fund Operating	188,532	285,827	51.6%
Miscellaneous Special Revenue Funds Operating[1]	1,258	315,732	N/A[1]
Capital Improvement Projects	21,288,843	22,434,494	5.4%
Total	**$ 79,255,071**	**$ 83,014,050**	**4.7%**

[1] - Note: In FY 2024 the majority of miscellaneous special revenue funds were not budgeted for, they were budgeted for beginning in FY 2025.

Municipal government is a service business, and the predominant expense category in the Budget is always personnel and associated salary and benefit expenses. Personnel costs comprise 32.8%, or $27.2 million, of the FY 25 Budget, which is a 6.6% increase due to salary and healthcare cost increases.

The largest category in the Budget is the General Fund operating budget at $27.9 million or 33.6% of the FY 25 Budget, a 6.4% increase. Debt service accounts for 1.9%, or $1.5 million. The 24.7% increase in debt service is due to the replacement Ladder Truck purchase for the Fire Department.

Property and Sales Tax

Taxable property values have increased by 8.6% for the 2024 tax year compared to 2023. The FY 25 proposed tax rate is $0.276204 per $100 taxable value, versus the FY 24 rate of $0.260991. While an increase was required, it was partially offset by the 7% homestead exemption, ensuring that the burden on homeowners is minimized.

Sales tax remains a strong revenue source but has begun to level off in FY 24. The FY 25 Budget reflects a modest sales tax increase, budgeting $5.2 million in revenue.

User Fees and Charges

In FY 25, the City will implement updated water and wastewater base rates to cover increasing operating costs. The average residential user will see a $2.77 monthly increase, and larger meters will experience increases between $4.79 and $20.95. Drainage utility rates will also increase by $2 for residential properties, with a similar increase planned for FY 26.

Employee Staffing

Colleyville's philosophy is to maintain lean staffing levels. The only staffing change for FY 25 is the conversion of an IT support position from part-time to full-time, achieved by reducing contract labor costs elsewhere in the budget.

Employee Compensation

- 4% average merit-based pay increase for all employees
- Introduction of new incentive pay for multi-lingual employees

The total cost of the pay plan improvements noted above and related benefits is what makes up the 6.6% increase in the cost associated with personnel.

Capital Improvement Program

The FY 25 capital improvement budget is $22.4 million, which includes $13.7 million for general government projects, $6.4 million for water and sewer, and $2.3 million for drainage projects. These projects are primarily funded through excess operational funds and grants, in keeping with the City's philosophy of "pay as you go."

Adopted Budget Consistency

There were no changes between the proposed and adopted budgets for FY 25. This consistency reflects our shared commitment to careful planning, fiscal responsibility, and ensuring that the City's strategic goals are met without requiring further adjustments during the adoption process.

Future Priorities

Moving forward, the City must address the maintenance of aging facilities and infrastructure, while balancing inflationary impacts and public safety needs. Additionally, a compensation study will guide recommendations for FY 26 to ensure the City remains competitive in attracting and retaining staff, particularly in public safety.

The upcoming bond election for the expansion of the Recreation Center and the expiration of the TIF in 2030 will require careful planning. As the TIF expires, decisions must be made regarding economic development, parks programs, and future infrastructure funding.

Conclusion

Thank you for your leadership and dedication to making Colleyville a great community. I appreciate the effort you put into reviewing this budget and ensuring the City remains fiscally sound while addressing the needs of our residents. Special thanks go to the management team for their hard work in preparing this budget. We will continue to address Council priorities and serve our citizens with efficiency and dedication.

Respectfully submitted,

Jerry Ducay
City Manager

History of Colleyville



The area now known as Colleyville was first settled in the mid-1800s, consisting of five small communities centered around local churches and schools. Early settlers arrived in Texas during the nearly ten years of the Independent Republic of Texas, though none initially settled in the untamed lands between the creeks that would eventually become Colleyville. Originally a small crossroads town situated between Fort Worth and Grapevine—home to the Dallas-Fort Worth International Airport—Colleyville was located at the present-day intersection of East Glade Road and Bransford Road.

Before Colleyville's establishment, the area was predominantly inhabited by coyotes, wild turkeys, deer, bear, and nomadic Native American tribes. The city's name honors Dr. Lilburn Howard Colley, who settled in the community in the 1880s. Dr. Colley, the town's only physician, was actively engaged in civic activities, making significant contributions to the community's development. Following the turn of the century, the Colleyville area gained recognition for its exceptional cantaloupes, watermelons, squash, and tomatoes, reflecting the agricultural roots of the region.

Incorporated in January 1956, Colleyville began with less than two square miles and a modest population of approximately 250 residents. The city’s close proximity to Dallas-Fort Worth International Airport spurred substantial growth during the late 1970s and early 1980s, leading to the development of high-quality residential neighborhoods. Today, Colleyville is home to over 25,000 residents and serves as a peaceful residential enclave for many corporate executives, entrepreneurs, professional athletes, and their families. As the city looks to the future, it remains committed to providing its citizens with the high-quality residential environment that Colleyville is known for, while strategically expanding upscale retail development and preserving its unique country atmosphere.

City of Colleyville Snapshot

Location
Colleyville is located in the heart of the Dallas-Fort Worth metroplex, providing an ideal suburban lifestyle with easy access to major urban centers. The city is situated near State Highways 121 and 183 and is only 15 minutes away from Dallas/Fort Worth International Airport, making it a well-connected and attractive place to live and work.

Public Safety
Colleyville is committed to the safety and security of its residents through its dedicated police and fire departments. The city prides itself on low crime rates, rapid emergency response times, and community policing initiatives. The Colleyville Fire Department provides fire suppression, emergency medical services, and public safety education to ensure a secure environment for all.

Education
Colleyville is served by several highly regarded school districts, including Grapevine-Colleyville ISD (GCISD), Birdville ISD, Carroll ISD, Hurst-Euless-Bedford (H-E-B) ISD, and Keller ISD. These districts offer excellent educational opportunities for students from elementary through high school, with access to private schools and nearby higher education institutions like the University of North Texas and Texas Christian University.

Culture and Recreation
Colleyville is home to a vibrant parks system, offering residents a range of outdoor activities. The city hosts numerous community events throughout the year, including Stars and Guitars, Harvest Festival, and several others that bring the community together. The Colleyville Center serves as the cultural hub, hosting a variety of events and activities. In addition, the city's proximity to Dallas and Fort Worth offers easy access to world-class cultural and entertainment attractions.

Transportation
With its convenient location near major highways and DFW International Airport, Colleyville is well-connected to the broader Dallas-Fort Worth area. While Colleyville itself is a suburban community, nearby public transportation options allow residents to access the metroplex’s extensive transit network.

Healthcare
Colleyville offers residents access to excellent healthcare facilities, including Baylor Scott & White Medical Center and Texas Health Harris Methodist Hospital Southlake. These hospitals, located nearby, provide top-tier medical services, ensuring residents have access to some of the best healthcare available in the region.

Utilities
The City of Colleyville provides essential utility services, including water and wastewater, with a focus on reliability and sustainability. The city's long-term infrastructure planning ensures the consistent and high-quality delivery of these services to all residents.

Governmental Structure
Colleyville operates under a council-manager form of government. The City Council consists of a Mayor and six council members elected at-large, serving staggered terms. The City Council sets policies and priorities, while the City Manager implements those policies and oversees daily city operations, ensuring that Colleyville remains a well-run and efficient city.

Population Overview

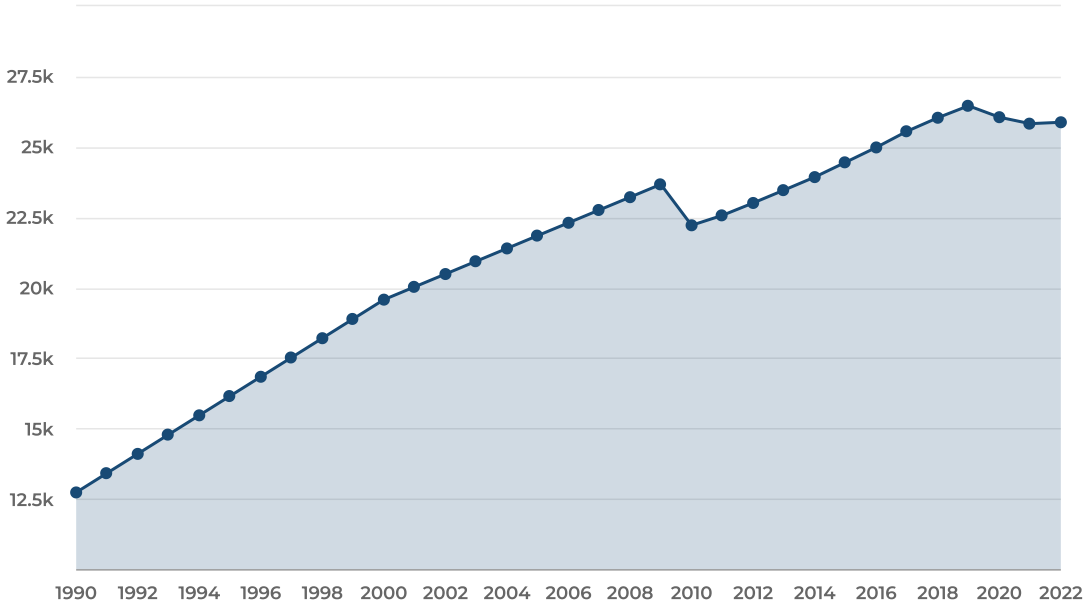
TOTAL POPULATION

25,876

▲ .2%
vs. 2021

GROWTH RANK

619 out of **1222**
Municipalities in Texas



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

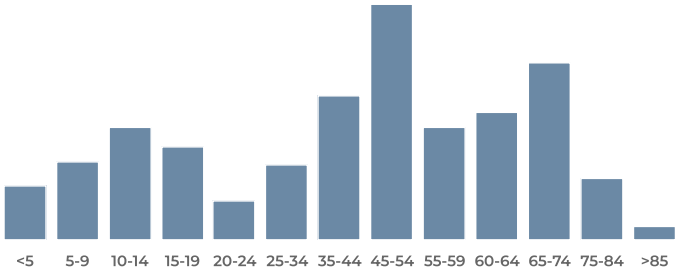
DAYTIME POPULATION

25,078

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

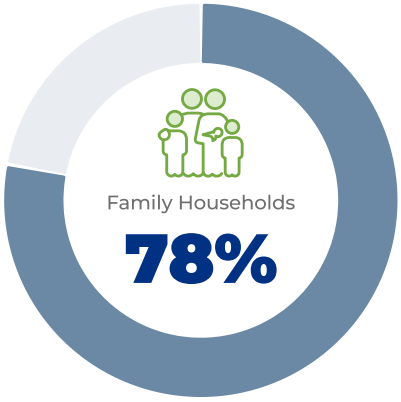
** Data Source: American Community Survey 5-year estimates*

Household Analysis

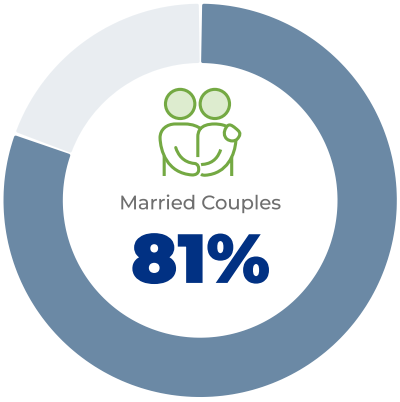
TOTAL HOUSEHOLDS

9,258

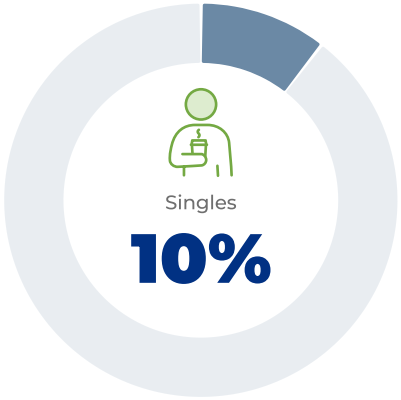
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



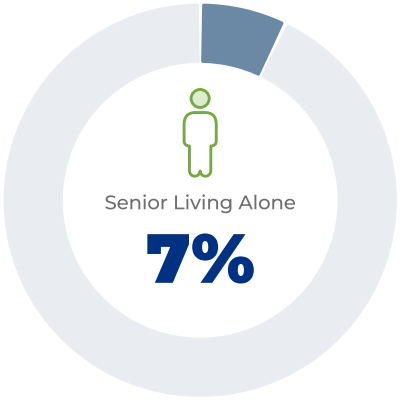
▲ 58%
higher than state average



▲ 60%
higher than state average



▼ 60%
lower than state average

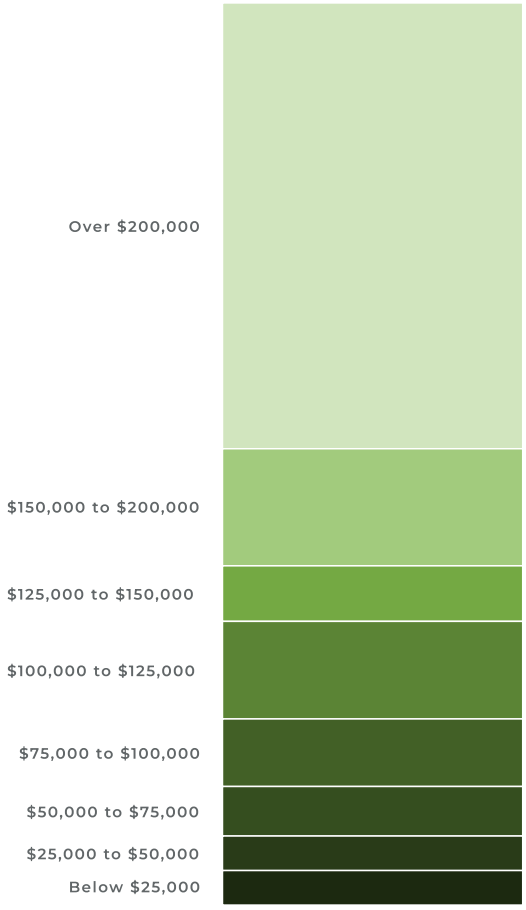


▼ 50%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

49%

▲ 365%
higher than state average

Median Income

$196,298

▲ 169%
higher than state average

Below $25,000

4%

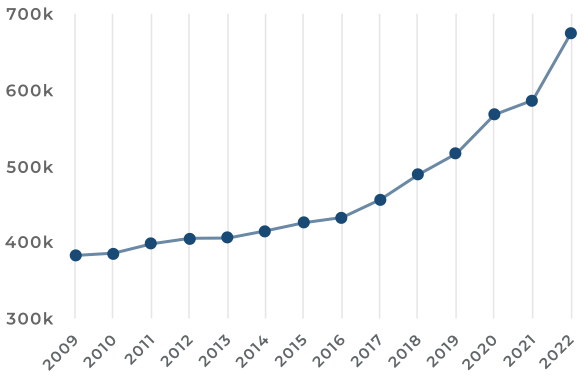
▼ 76%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

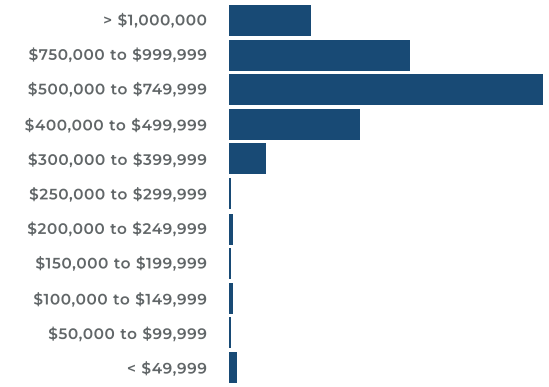
2022 MEDIAN HOME VALUE

$674,300



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

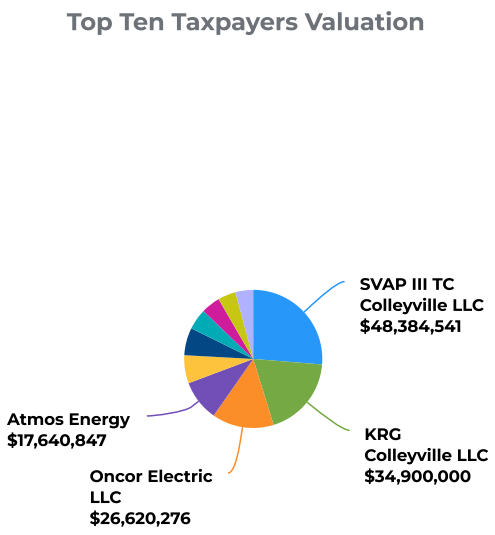


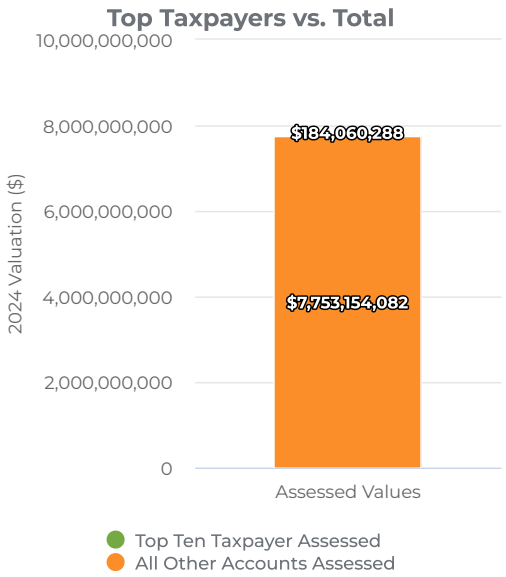
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Top Ten Taxpayers (Property Tax)

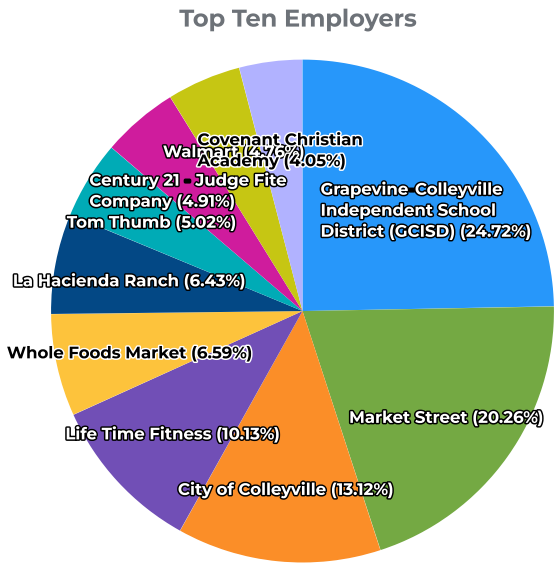
Historically, Colleyville's top ten taxpayers have accounted for only a small percentage of the total valuation, currently at 2.3%. This is largely due to Colleyville being predominantly a residential community, where property values are widely distributed across numerous households rather than concentrated in a few large commercial entities. This residential focus contributes to the city's financial stability and ensures that no single taxpayer or group of taxpayers holds disproportionate influence over the overall tax base.

TAXPAYER	2024 VALUATION	% OFTOTAL
SVAP III TC COLLEYVILLE LLC	$ 48,384,541	0.6%
KRG COLLEYVILLE LLC	34,900,000	0.4%
ONCOR ELECTRIC DELIVERY CO LLC	26,620,276	0.3%
ATMOS ENERGY/MID TEX DIVISION	17,640,847	0.2%
COLLEYVILLE LOFTS VENTURE LLC	12,099,998	0.2%
WELLTOWER TCG RIDEA LANDLORD LLC	11,861,882	0.1%
MDC COAST 7 LLC	9,000,000	0.1%
M2 COLLEYVILLE LLC	8,200,000	0.1%
GLADE & HERITAGE PROPERTY LLC	7,718,800	0.1%
HPI SELF STORAGE COLLEYVILLE LLC	7,633,944	0.1%
TOTAL	**$ 184,060,288**	**2.3%**

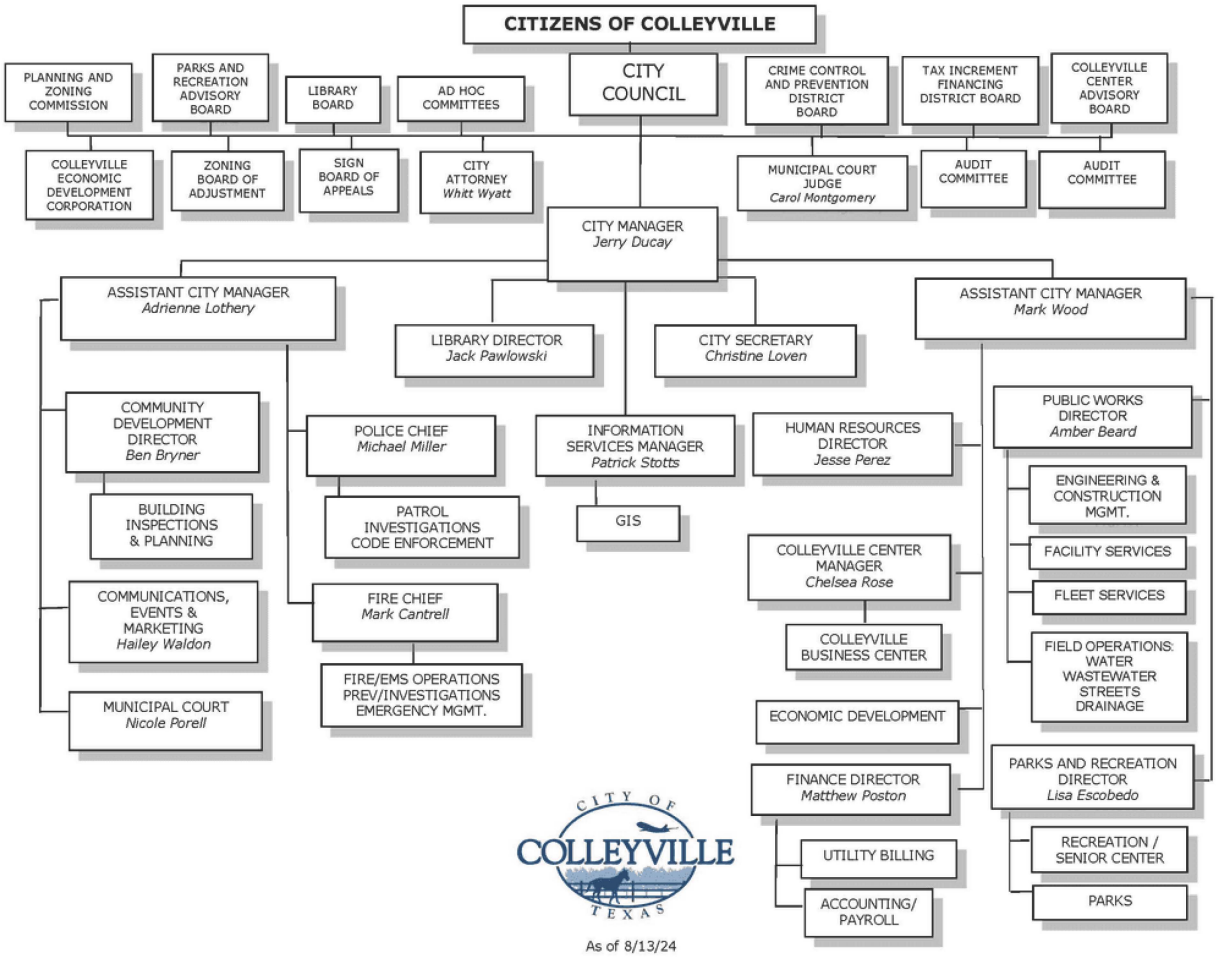




Top Ten Employers (2024)



Organization Chart



Budgetary Fund Structure

The City of Colleyville's accounting and financial reporting are conducted in accordance with methods prescribed by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). The City's accounting policies conform to generally accepted accounting principles (GAAP) applicable to governmental entities. Accordingly, the City's accounts are organized on the basis of funds, each considered a separate accounting entity with its own set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues, and expenditures.

Funds are used in governmental accounting to segregate sources and uses of monies, ensuring that resources are properly allocated to their intended purposes. The City of Colleyville employs several fund types to manage its financial operations:

Governmental Funds
Governmental funds are budgeted on a modified accrual basis. Revenues are recognized when they are both measurable and available, meaning collectible within the current period or 60 days thereafter to pay the liabilities of the current period. Expenditures are budgeted when the liability is expected to be incurred.

General Fund: The General Fund is the general operating fund of the City and its most significant fund. It accounts for all financial resources not required to be accounted for in another fund. This fund covers essential City functions such as public safety, public works, community development, parks, and general administration. Temporary grant programs that are ultimately funded by the General Fund are also included here. The General Fund is governed by a legally adopted annual budget.

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service Fund is supported primarily by annual property tax assessments and is governed by a legally adopted annual budget.

General Capital Project Fund: This fund is utilized for financial resources earmarked for the acquisition or construction of major capital improvements and facilities. While the City Council adopts a rolling 5-year Capital Improvement Plan (CIP), the General Capital Project Fund itself does not have an annual operating budget. Instead, it focuses on long-term capital projects, ensuring that Colleyville's infrastructure and facilities meet future needs.

Tax Increment Financing District (TIF): The TIF Fund accounts for revenues and expenditures related to projects authorized by the TIF charter. Funded through property taxes from participating entities, the TIF supports infrastructure improvements within its designated area. This fund is considered a component unit of the City and is governed by a separate Board of Directors. The TIF Fund houses projects adopted through the CIP and does have an annual operating budget. The TIF is set to expire on 2030.

Special Revenue Funds: These funds are used to account for revenues that are legally restricted to specific purposes. The Colleyville Economic Development Corporation (CEDC) Fund, Colleyville Crime Control and Prevention District (CCCPD) Fund, and Hotel Tax Fund are examples of special revenue funds with legally adopted annual budgets. Other special revenue funds, such as the Court Technology and Security Funds, Voluntary Library and Voluntary Parks Fund, Colleyville Tomorrow Fund, Parks Tomorrow Fund, Park Land Dedication Fund, and the Vehicle and Equipment Replacement Fund, focus on nonrecurring costs and are not subject to annual operating budgets.

Proprietary Funds
Proprietary funds are budgeted on a full accrual basis. Revenues are budgeted in the period when earned, and expenses are budgeted in the period when they are expected to occur.

Enterprise Funds: These funds account for operations that are financed and operated in a manner similar to private businesses. The City of Colleyville utilizes Enterprise Funds to manage its Utility Fund and Drainage Utility Fund. These funds cover the costs of providing water, sewer, and drainage services, with operations primarily financed through user charges. Each of these funds is governed by a legally adopted annual budget, and they also include capital improvement components, which are integrated into the City's audit processes.

Relationship between City Organization, Budget, and Fund Structure

USE OF FUNDS BY DEPARTMENT			
	FUND		
DEPARTMENT	GENERAL	ENTERPRISE	SPECIAL REVENUE
CITY COUNCIL	X		
CITY MANAGER	X		X
CITY SECRETARY	X		
COLLEYVILLE CENTER	X		X
COMMUNICATIONS	X		X
COMMUNITY DEVELOPMENT	X		
ECONOMIC DEVELOPMENT	X		
FINANCE	X	X	
FIRE DEPARTMENT	X		
HUMAN RESOURCES	X		
INFORMATION TECHNOLOGY	X	X	
LEGAL SERVICES	X		
LIBRARY SERVICES	X		X
MUNCIPAL COURT	X		X
NON-DEPARTMENTAL	X	X	
PARKS AND RECREATION	X		X
POLICE DEPARTMENT	X		X
PUBLIC WORKS	X	X	

Basis of Budgeting

The basis of accounting refers to the timing of when revenues, expenditures, or expenses are recognized and reported in the financial statements. The City of Colleyville's budgeting practices align closely with its accounting methods, ensuring consistency and transparency across financial reports. However, there are distinctions between how certain transactions are recorded for budgeting versus accounting purposes.

Governmental Funds

All governmental funds, including the General Fund and Debt Service Fund, are budgeted and accounted for using the modified accrual basis. Under the modified accrual basis, revenues are recognized when they become both measurable and available as current financial resources. For instance, sales taxes are considered measurable when they are in the hands of the State Comptroller and are recognized as revenue at that point. Other major revenue sources, such as utility franchise taxes, intergovernmental revenues, and interest, are also subject to accrual under this method.

Expenditures in governmental funds are recognized when the related liability is incurred. However, for budgeting purposes, encumbrances are recorded when contracts are awarded, ensuring that funds are reserved for future obligations. Capital expenditures in governmental funds are recorded as expenditures in the budget and as assets in the general fixed assets group in the financial statements. In the entity-wide financial statements required by GASB 34, these capital assets are depreciated over their useful lives.

Proprietary Funds

The City's proprietary funds, including the Utility Fund and Drainage Utility Fund, are budgeted on a full accrual basis. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. In these funds, capital expenditures are recorded as assets on the balance sheet and depreciated over their useful lives. For budgeting purposes, both nominal capital items (those under $25,000) and larger capital projects are included in the operating and capital budgets, respectively. Depreciation is also budgeted as it reflects the ongoing cost of using capital assets.

A key aspect of budgeting for proprietary funds is the inclusion of both capital purchases and depreciation, which provides management with the tools necessary to monitor and control departmental expenditures effectively. This hybrid approach combines elements of both full accrual and modified accrual methods, allowing for a comprehensive view of the financial position of these funds.

Differences Between the Basis of Accounting and Basis of Budgeting

While the City's Annual Comprehensive Financial Report (ACFR) is prepared in accordance with "generally accepted accounting principles" (GAAP), which closely mirror the budget presentation, there are important differences to note:

- Debt Principal Repayments: In the budget, principal repayments of debt are treated as expenses. However, in the ACFR, these payments are classified as reductions of a liability, as required by GAAP.
- Capital Expenditures: Capital purchases are budgeted as expenses in the year they are acquired. Under GAAP, these expenditures are recorded as assets and depreciated over their useful lives in the financial statements.
- Depreciation: While depreciation is recorded annually in the ACFR to reflect the wear and tear on capital assets, it is not included as an expense in the budget. Instead, the budget reflects the initial capital expenditure.

Financial Policies

The City of Colleyville's financial policies are designed to establish and maintain effective long-term management of the City's financial resources. These policies aim to ensure a sound financial condition, preserve the City's creditworthiness, and balance the needs of the community with their ability to pay. Below is a summary of the key financial policies that guide Colleyville's financial management:

Summary of Financial Policies

- Maintain a Balanced Budget: The City adopts a balanced budget each year, where current resources (revenues and appropriated reserves) equal or exceed budgeted expenditures. Long-term debt is not used to finance current operations, and non-recurring resources are used only for non-recurring expenditures.
- Prudent Tax Rate Management: The City seeks to set the lowest tax rate possible while ensuring that it continues to provide the high level of service residents expect. A tax rate increase will only be requested when necessary, and will not be pursued if it is not needed.
- Budgetary Control and Financial Reporting: The City exercises strong budgetary control with monthly reports provided to the City Council, comparing budget versus actual performance, prior year actuals, and total annual actuals.
- Rate Stability and User Fees: The City seeks to avoid significant increases in taxes and user fees by anticipating and phasing in any necessary changes. User fees are charged to cover the cost of services where appropriate, reducing the reliance on property taxes.
- Maintain Adequate Reserves: The City maintains reserves equivalent to three months of operating expenditures for the General Fund and Utility Fund. These reserves provide a buffer for unforeseen contingencies and future capital needs.
- Debt Management: Debt is issued only when necessary and is structured to ensure that repayments do not exceed the useful life of the financed assets. The City adheres to a pay-as-you-go philosophy where feasible, with long-term debt reserved for major capital projects.
- Capital Planning and Investment: The City utilizes a rolling 5-year Capital Improvement Plan (CIP) to guide capital acquisitions and improvements. Projects are prioritized based on their community impact, strategic alignment, and risk management considerations.
- Accounting and Auditing: The City follows GAAP and GASB principles, undergoes annual audits by an independent CPA firm, and maintains internal controls to safeguard assets and ensure financial accuracy.

Balanced Budget

The City ensures a balanced budget for all funds subject to appropriation, with current revenues and reserves meeting budgeted expenditures. Long-term debt is never used to finance operating expenses, and non-recurring revenues are allocated exclusively to one-time expenditures to maintain financial sustainability.

Tax Rate

Colleyville aims to set the lowest tax rate possible while maintaining high-quality services. Tax rate increases are considered only when necessary to sustain service levels. This fiscally responsible approach ensures careful stewardship of taxpayer funds.

Annual Budget and Budgetary Control

The City prepares an annual budget, detailing sources and uses of funds, with public hearings for transparency. Monthly financial reports compare budgeted versus actual performance, prior year results, and total annual actuals, ensuring close monitoring. Year-end surpluses not required for reserves are allocated to capital projects to meet long-term infrastructure goals.

Rate Stability and User Fees

To minimize financial impacts on residents, the City stabilizes rates and avoids sudden increases in taxes and user fees. User fees recover costs where services exceed basic municipal functions. In cases where full cost recovery is impractical, fees are set to partially offset costs. Utility rates are reviewed annually to cover operating costs, bond covenant requirements, and capital improvements, ensuring the sustainability of services.

Reserves

The City of Colleyville maintains reserves equivalent to three months of operating expenses for the General Fund and Utility Fund. These reserves provide financial stability and allow the City to manage unforeseen fiscal challenges, such as economic fluctuations, legal matters, changes in tax rolls, variations in sales tax receipts, and revenue fluctuations from city-operated utilities. This reserve policy applies to all major operating funds of the City.

While the target reserve balance is generally set at three months of operating expenses, the City may increase this target when large fiscal challenges, significant capital needs, or other emergencies are anticipated. The reserves ensure the City can meet unexpected financial needs without disrupting the provision of essential services or long-term goals.

In calculating reserves, the City uses the concept of **Available Funds** rather than Fund Balance. Available Funds are defined as those items readily convertible to cash, less liabilities and encumbrances. Items such as inventories and unrealized gains or losses on investments are excluded from Available Funds. Inventories are maintained at stable levels from year to year and are not available for appropriation, while unrealized investment changes are excluded because the City generally holds its investments to maturity.

Reserves greater than the three-month target are generally transferred to capital project funds, used for capital items, or saved for future one-time expenses, depending on the City's current and future needs.

General and Administrative Charges
The General Fund is compensated by enterprise funds for administrative services such as management, finance, and personnel. The City will also recover allowable indirect costs from grants to offset administrative costs.

Grant-in-Aid Policy
Federal and state assistance is evaluated based on:

- Community benefit.
- Future financial impact and local funding requirements.
- Alignment with current operations and future plans.

Grants are expected to cover their share of City administrative costs through an indirect cost rate, where applicable.

Capital Acquisition/Improvement Policy
The City plans for capital replacements and improvements through an annually updated five-year Capital Improvement Plan (CIP). Capital replacements are budgeted in department operating budgets, limited to items no longer functional, repairable, or safe. Major capital projects may use debt financing, with repayment schedules designed to align with the asset's useful life. The City employs a pay-as-you-go approach for minor capital replacements, passing a portion of utility extension costs to developers. Capital projects over $50,000 are prioritized based on asset condition, usage, classification, available funding, alignment with the City's long-term vision, project benefits, and risk management.

Debt Policies
The City follows prudent debt management, preferring pay-as-you-go financing where possible. Debt is issued only for capital projects and is structured with level repayment schedules. The City avoids balloon payments, and any revenue bonds are issued with a coverage ratio of at least 1.25 times the average annual principal and interest requirements. All debt issuances are carefully matched to project needs, and any required arbitrage rebates are calculated annually.

Accounting and Auditing Policy
The City of Colleyville adheres to GAAP and follows the standards set by the Governmental Accounting Standards Board (GASB). The City's accounting practices include:

- Modified accrual accounting for governmental funds, ensuring revenues are recognized when measurable and available, and expenditures when liabilities are incurred.
- Full accrual accounting for proprietary funds, recognizing revenues when earned and expenses when incurred.

The City undergoes an annual audit by an independent CPA firm to assess financial statements' accuracy and compliance with GAAP. An audit committee meets periodically throughout the year to oversee the audit process, with the results presented to the City Council and posted on the City's website. Any audit findings are transparently reported and addressed by management.

The City maintains internal controls designed to prevent fraud and ensure financial accuracy. These controls are reviewed by the Finance Department and the City Manager's Office, which have the authority to conduct internal reviews. Fraud prevention is integrated within the internal control framework.

Budget monitoring is conducted monthly by the Finance Department and department heads, with regular presentations made to the City Council. The City complies with all federal and state regulations regarding grant management, and audit reports are publicly available online.

The City's history of clean audit opinions reflects its strong commitment to financial transparency and responsible management. In the event of audit findings, management, particularly the Finance Director, is responsible for responding and implementing corrective actions.

Deposits and Investment Policies
The City's investment activities are governed by state statutes and the City's written Investment Policy and Strategy. The primary objectives, in compliance with state law, are to preserve capital, provide liquidity, and maximize earnings while prioritizing capital preservation and liquidity. All City funds are deposited in FDIC-insured banks within the City. Deposits held at authorized depositories are fully collateralized by securities, held by an independent third party, to ensure the security of City funds.

Interfund Transfers
Interfund charges are applied based on material costs, and only when deemed substantial. These charges are determined case-by-case to ensure operational efficiency.

Pension Plans and Other Long-term Liabilities
To ensure future financial stability and prevent undue burden on future generations, the City fully funds pension and other long-term obligations on an annual basis. The City participates in the Texas Municipal Retirement System (TMRS) and ensures monthly contributions to meet the actuarially required amount. This proactive approach ensures that the City meets its long-term commitments without shifting liabilities to future budgets.

Number of Funds
The City aims to maintain the minimum number of funds necessary to account for its financial activities. Resources are allocated to individual funds based on the specific purposes for which they are designated and the means of controlling expenditures. Where feasible, activities are separated into departments within a fund rather than establishing new funds, ensuring streamlined and efficient financial management.

Budget Process

The City of Colleyville employs a structured and transparent budget process to ensure that financial resources are allocated efficiently and in alignment with the City's strategic goals. The process involves multiple stages, including preparation, review, public input, and formal adoption by the City Council. The procedures also include mechanisms for amending the budget after its adoption.

Budget Preparation
The fiscal year for the City of Colleyville runs from October 1 through September 30, as mandated by the City Charter. The City Manager is responsible for preparing and submitting a proposed budget to the City Council, along with an accompanying budget message. The preparation of the budget is overseen by the Budget Team, which includes the City Manager, two Assistant City Managers, the Finance Director, and the Human Resources Director.
The City employs a traditional line-item budget approach, providing a high level of detail and accountability. Each department presents a base budget that outlines the necessary funding to maintain current service levels, as well as supplemental requests for program additions, enhancements, or capital needs. These submissions are reviewed and evaluated by the Budget Team to ensure they align with the City Council's goals and objectives, improve management effectiveness, and enhance service delivery to residents.

Budget Review and Public Input
The proposed budget is presented to the City Council during a series of work sessions. These sessions are open to the public, and department heads are available to respond to questions from the Council. The proposed budget is also made available for public inspection on the City's website, and notices of public hearings are published in local newspapers.
Public hearings are held at two consecutive regular City Council meetings, providing residents with the opportunity to offer input on the proposed budget. This input is essential to ensuring that the budget reflects the needs and priorities of the community. The City also engages various citizen boards to obtain direct input during the budget process, ensuring broad community involvement.

Budget Adoption
Following the public hearings, the City Council may adopt the proposed budget, with or without amendments. The budget ordinance must be enacted by September 30 and requires a majority vote of the Council. The adoption of the tax rate ordinance occurs concurrently with the budget ordinance, ensuring that the budget is fully funded. The City strives to set the lowest tax rate possible while maintaining the high level of service expected by residents. Any tax rate increase is only requested when necessary.

Budget Amendment Process
Amendments to the current year's budget can be made through an ordinance presented to the City Council at a regularly scheduled meeting. Similar to the initial budget adoption process, public hearings are held at two consecutive regular Council meetings before the amendment is voted on. Once approved, the ordinance amending the budget becomes an attachment to the original budget document.
Per Section 9.04 D of the City Charter, the City Manager has the authority to transfer unencumbered appropriation balances within a department, division, or office. Additionally, upon the City Manager's written request, the Council may transfer unencumbered appropriation balances from one department, office, or agency to another by ordinance.

Budget Policies and Guidelines
The City's budget process is guided by a set of policies and guidelines aimed at ensuring fiscal responsibility and strategic alignment:

1. Long-term Planning: The City considers long-term goals when prioritizing departmental missions and budget needs. This approach ensures that the budget supports the City's overall strategic direction.
2. Innovative Practices: The City encourages innovative approaches to service delivery and operational efficiency. Departments are tasked with identifying opportunities to enhance services and reduce costs.
3. Revenue Stability: The City maintains a diversified revenue system, balancing the need for stable income with the goal of minimizing the tax burden on residents.
4. User Fees: Where applicable, user fees are employed to offset the costs of services, reducing the reliance on property taxes.

The City's commitment to transparency, public involvement, and prudent financial management is reflected throughout the budget process, ensuring that the City of Colleyville remains financially stable while delivering high-quality services to its residents.

Calendar for Budget Preparation

Budget kickoff meeting during Council worksession.

Budget kickoff meeting with management team.

Preliminary budget due from departments to Finance.

City Manager review of the preliminary budget with department staff, city manager office, finance, and human resources.

Council worksession for preliminary budget.

Proposed budget filed with City Secretary and published on City's website.

Council worksession for proposed budget.

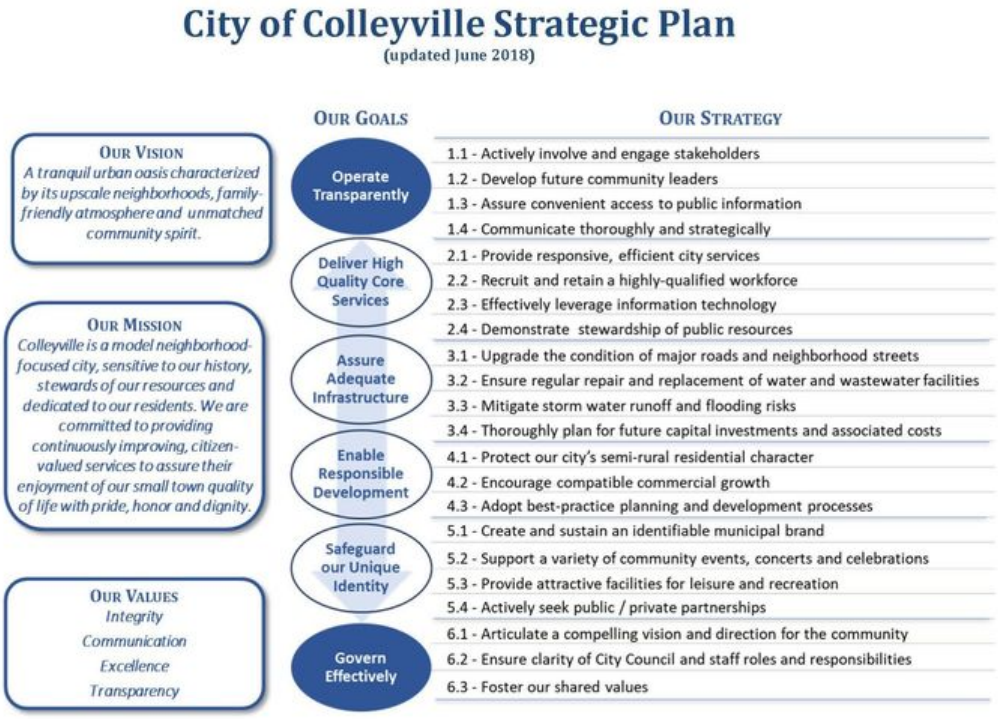
Public Hearing for Proposed Budget and first reading of ordinance for approval at Council meeting.

Budget Adoption at Council meeting.

Budget goes into effect.

BUDGET OVERVIEW

Strategic Goals and Strategies



The City of Colleyville's six core strategic goals—operate transparently, deliver high-quality core services, assure adequate infrastructure, enable responsible development, safeguard our unique identity, and govern effectively—serve as the foundation for both long-term and short-term decision-making. These goals were established during a strategic planning workshop in June 2018, facilitated by a consultant, with input from the City Council and senior management. This workshop also defined Colleyville's vision, mission, and values, creating a philosophical framework that guides the City's actions and decisions.

Vision: A tranquil urban oasis characterized by its upscale neighborhoods, family-friendly atmosphere, and unmatched community spirit.

Mission: Colleyville is a model neighborhood-focused city, sensitive to our history, stewards of our resources, and dedicated to our residents. We are committed to providing continuously improving, citizen-valued services to ensure the enjoyment of our small-town quality of life with pride, honor, and dignity.

Values: Integrity, Communication, Excellence, Transparency.

Each year, the City Council and senior management meet to review the strategic plan and set new strategies and priorities for the current budget cycle. While this process is aligned with the overall strategic plan, it also reflects evolving priorities that may emerge from current events or community needs. These annual meetings are open to the public, and citizens are encouraged to attend and offer input.

2024-2025 Council Priorities include projects such as the recreation center expansion, a flood study in the Northern Gateway area, and various beautification initiatives across the city. These priorities reflect the city's commitment to both long-term strategic goals and addressing emerging challenges.

Colleyville faces several long-term challenges, including aging infrastructure, restrictions on property taxes imposed by state law, and leveling off sales tax revenues. Additionally, the Tax Increment Financing (TIF) district will expire in 2030, which will further limit the City's ability to cash fund capital projects, possibly requiring a shift toward debt-funded options, especially for general infrastructure improvements such as streets and parks. The City is also nearing build-out, so future development will focus on remodeling and renovations, which may necessitate adjustments to fee structures in community development.

To address these challenges, the City has developed specific strategies aligned with its goals. For example, under the

infrastructure goal, the City is actively investing in the repair and replacement of roads and water systems. Similarly, under the fiscal responsibility goal, Colleyville strives to maintain a fund balance of over 100 days and avoid debt whenever possible, targeting a transfer of at least $1.5 million from the General Fund to the Capital Projects Fund annually.

While the strategic plan provides a philosophical framework, the City develops a five-year capital plan to address infrastructure and capital needs. Each department aligns its annual goals with these city-wide priorities, with department heads receiving guidance following the City Council's review of the strategic plan. The annual priorities distributed from these meetings serve as the foundation for building annual departmental budgets.

Colleyville continuously explores new ways to involve citizens in its decision-making processes. In addition to open public meetings, citizens are encouraged to express their views directly to their elected officials, and the City is committed to increasing community engagement where possible.

Short-term Factors

Short-Term Factors In uencing the FY 2025 Budget
The FY 2025 budget was shaped by several key short-term factors, including adjustments to employee compensation and benefits, utility and drainage rate changes, capital project funding, and the continued emphasis on economic development. These factors reflect the City's commitment to fiscal responsibility while maintaining a high standard of service for the community.

1. **Salary and Bene ts**:
   Health Insurance Costs: The City absorbed a 7.5% increase in health insurance premiums (negotiated down from 17.1%) and a 9.7% increase in dental insurance premiums, ensuring no rate increases for employees. This commitment to competitive compensation and benefits, especially for Public Safety employees, is critical for attracting and retaining top talent.
   Compensation Study: The budget includes funding for a full compensation study to be completed in FY 2025. This study is expected to influence future budgets, particularly in FY 2026 and beyond, as the City strives to remain competitive in the dense DFW area. Attracting and retaining quality employees, particularly in Public Safety, will require creative solutions moving forward.
2. **Fees and Revenues**:
   Utility and Drainage Rate Adjustments: Water and sewer base rates were increased to cover rising operating costs, while drainage rates were increased as part of a multi-year plan aimed at building fund balance for future cash-funded capital projects. For the average residential customer with a 1" meter, the combined water and sewer base rate increased by $2.77 (7.9%), and the drainage rate increased from $10 to $12 per month.
   No Major Fee Changes: Aside from adjustments in library fees, no significant fee changes were made for FY 2025.
3. **Capital Improvements**:
   Ongoing Investments: The City continues its focus on quality of life, public safety, and infrastructure improvements. All projects in the five-year Capital Improvement Plan are cash-funded using excess reserves or grants, ensuring no reliance on debt financing.
4. **Program Enhancements or Reductions**:
   New Homestead Exemption: The introduction of a 7% homestead exemption will help offset property tax increases for residential taxpayers. There were no program reductions for FY 2025.
5. **Tax Levels and Use of Reserves**:
   Increased Property Tax Revenue: Due to inflation, public safety, and utility costs, property tax revenues increased by $1.2 million. The property tax rate was raised to $0.276204 per $100 of valuation, up from $0.260991 in the prior year. Sales tax revenues were budgeted flat as collections have stabilized.
   Use of Reserves for Capital Projects: While no reserves were used for short-term operating costs, some capital projects were funded through excess reserves, consistent with the City's financial policy.
6. **Service Levels and Assumptions**:
   Stable Service Levels: Service levels remain unchanged for FY 2025. The City continues to prioritize public safety and quality of life improvements, operating with lean staffing and minimal overhead.
7. **Unfunded Mandates**:
   Monitoring for Impacts: Although no new unfunded mandates were introduced, the City continues to monitor for potential state or federal requirements that could impact future budgets.
8. **Economic Development Strategies**:
   Continued Support of Local Programs: The City continues its key economic development initiatives, including the gift card program in the TIF fund. Residents are encouraged to shop local, as sales tax collections directly benefit the City's revenue.
9. **In ation Assumptions**:
   Budget Adjustments for In ation: Inflationary pressures were considered in this budget, particularly in the supplies and utilities category. Increases in chemical costs, utilities, property insurance, and health insurance were incorporated. Many contracts, particularly in IT and services, include automatic cost escalators tied to the Consumer Price Index (CPI), which were factored into the overall budget.
10. **Demographic Assumptions**:
    Approaching Build-Out: As the City nears build-out, new development has slowed, with more emphasis on renovations and remodels. This trend will likely require adjustments in the Community Development area for FY 2026 and beyond.

Priorities & Issues

In June 2024, the City Council reaffirmed its commitment to Colleyville's strategic vision by identifying several key priorities for the 2025 fiscal year. These priorities reflect both ongoing initiatives and new projects that align with the City's long-term goals. The adopted budget supports these priorities as well as other key issues, ensuring that Colleyville continues to provide exceptional services to its residents while making strategic investments in the community's future.

Key Priorities for 2025

1. **Recreation Center – Master Plan Site & Referendum**
    a. Following the positive outcome of the May 2024 referendum, the City has initiated a study for the proposed recreation center. This project is central to enhancing community amenities and will be a major focus in the coming fiscal year.
2. **Heroes Park – Bid & Construct**
    a. Continuing the City's investment in parks and recreation, funding has been allocated to initiate the bidding process and begin construction on Heroes Park improvements. This project will significantly enhance the recreational offerings available to Colleyville residents.
3. **Northern Gateway – Flood Study & Property Maintenance**
    a. A comprehensive flood study and ongoing property maintenance efforts are planned for Colleyville's Northern Gateway. This initiative is aimed at improving infrastructure resilience and maintaining the area's appeal as a key entry point into the City.
4. **Continue Beauti cation – Public Property and Commercial / Private Property (grants)**
    a. The City remains dedicated to beautification efforts, both on public property and through grants to support improvements on commercial and private properties. These efforts are crucial to maintaining Colleyville's attractive and welcoming environment.
5. **Bransford Road Trail**
    a. As part of the City's continued investment in infrastructure, the development of the Bransford Road Trail is a high-priority project. This initiative will enhance connectivity and provide residents with additional recreational opportunities.
6. **Continue Branding / Community Spirit – Holiday Decor, Colleyville Branding on Street Signs, Panther Paw on Fire Truck and Water Tower**
    a. Strengthening community spirit and Colleyville's brand identity is a priority for the upcoming year. Planned initiatives include the installation of holiday decor, the addition of Colleyville branding on street signs, and the incorporation of the Panther Paw logo on key City assets such as fire trucks and water towers.
7. **Property Acquisition Strategy – Develop Strategy and Identify Key Acquisitions for Open Space, Economic Development, or Public Amenity**
    a. The City Council is focused on developing a strategic approach to property acquisition, identifying key parcels for future open space, economic development, or public amenities. This proactive strategy is designed to support long-term community growth and sustainability.

Budget Overview

The 2025 fiscal year budget is crafted to support these priorities while maintaining fiscal responsibility. The budget ensures continued investment in the City's infrastructure, parks, and public safety services, with significant allocations towards the aforementioned projects. Colleyville's philosophy of setting the lowest tax rate possible while ensuring high-quality service provision remains unchanged, and the City will only request a tax rate increase when necessary.

Strategic Adjustments and Long-Term Planning

The 2025 budget reflects strategic adjustments based on current economic conditions, community needs, and Council's long-term vision. The introduction of a 7% general residential homestead exemption is a key new initiative aimed at providing relief to homeowners while balancing the City's revenue needs. Continued investment in infrastructure and public safety ensures that Colleyville remains a safe and vibrant community for all residents.

The City's multi-year financial forecast continues to guide decision-making, ensuring that Colleyville remains financially stable while making necessary investments in its future. This approach, coupled with the City's focus on efficiency and responsible fiscal management, positions Colleyville for continued success in the years ahead.

Personnel Changes

For Fiscal Year 2025, the City of Colleyville remains committed to maintaining a lean and efficient workforce. The only staffing level change for this year is the transition of one IT support position from part-time to full-time status. This adjustment was made by reallocating resources and reducing contract labor costs in other areas of the budget, ensuring that the City meets its operational needs while operating within its financial means.

The budget also includes funding for a 4% average merit-based pay increase, which applies across all departments and is awarded based on annual employee evaluations. Additionally, the City has introduced a new incentive program for multi-lingual employees, further enhancing its commitment to supporting a diverse and capable workforce. All existing incentives and benefits will continue to be offered, ensuring that employees remain motivated and well-supported.

A five-year overview of personnel and position counts is provided in the table below, illustrating the stability of the City's staffing levels and the careful consideration given to any changes. Over the past five years, the City's total staffing has increased by 21.74 Full-Time Equivalents (FTEs). Of these, 7.49 FTEs were added to Public Safety, reflecting the City's ongoing focus on maintaining a safe community, and 13.75 FTEs were allocated to Leisure Services, demonstrating the City Council's prioritization of enhancing residents' quality of life through parks, recreation, and cultural amenities.

Fund	Department	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	City Manager's Office	3.20	3.20	3.20	3.20	3.20
	City Secretary's Office	2.00	2.00	2.00	2.00	2.00
	Colleyville Center	2.00	2.00	2.00	2.00	2.00
	Community Development	9.00	9.00	9.00	9.00	9.00
	Economic Development	0.80	0.80	0.80	0.80	0.80
	Finance	4.00	4.00	4.00	4.00	4.00
	Fire	44.50	46.00	46.00	46.00	46.00
	Human Resources	2.00	2.00	2.00	2.00	2.00
	Information Systems Management	3.64	3.64	3.64	3.64	4.14
	Library	5.00	5.00	5.00	5.00	5.00
	Recreation	3.00	3.00	3.00	3.50	3.50
	Municipal Court	5.00	5.00	6.00	6.00	6.00
	Parks	12.00	12.00	12.00	13.00	13.00
	Police	37.00	36.00	36.00	36.00	36.00
	Public Works	13.10	12.35	12.35	12.35	12.35
	Total General Fund FTEs:	**146.24**	**145.99**	**146.99**	**148.49**	**148.99**
Utility Fund	Public Works	22.70	23.35	22.70	22.70	22.70
	Information Systems Management	0.65	0.65	0.65	0.65	0.65
	Utility Billing	4.00	4.00	4.00	4.00	4.00
	Total Utility Fund FTEs:	**27.35**	**28.00**	**27.35**	**27.35**	**27.35**
Drainage Fund	Public Works	6.20	6.41	6.20	6.20	6.20
	Information Systems Management	0.21	0.21	0.21	0.21	0.21
	Total Drainage Fund FTEs:	**6.41**	**6.62**	**6.41**	**6.41**	**6.41**
Crime Control & Prevention District (CCCPD)	Police	13.73	14.73	13.73	20.73	20.73
	Total CCCPD FTEs:	**13.73**	**14.73**	**13.73**	**20.73**	**20.73**
Hotel Tax	Communications	1.00	1.00	1.00	1.00	1.00

Fund	Colleyville Center	1.20	1.20	1.20	0.80	0.80
	Total Hotel Tax Fund FTEs:	**2.20**	**2.20**	**2.20**	**1.80**	**1.80**
Court Security Fund	Municipal Court	0.63	0.63	0.63	0.63	0.63
	Total Court Security Fund FTEs:	**0.63**	**0.63**	**0.63**	**0.63**	**0.63**
Capital Projects Fund	Public Works	1.00	1.00	0.75	-	-
	Total Capital Projects Fund FTEs:	**1.00**	**1.00**	**0.75**	**-**	**-**
Economic Development Corporation (CEDC)	Library	7.50	7.75	7.75	7.75	7.75
	Recreation	1.00	1.00	1.00	8.00	6.00
	Parks	-	-	-	-	2.00
	Colleyville Center	0.80	0.80	0.80	1.20	1.20
	Senior Center	-	-	-	2.00	2.00
	Total CEDC FTEs:	**9.30**	**9.55**	**9.55**	**18.95**	**18.95**
TIF (Component Fund)	Public Works	-	-	-	0.75	0.75
	Parks	-	-	-	3.00	3.00
	Total TIF FTEs:	**-**	**-**	**-**	**3.75**	**3.75**
All Fund Summary - By Department	City Manager's Office	3.20	3.20	3.20	3.20	3.20
	City Secretary's Office	2.00	2.00	2.00	2.00	2.00
	Colleyville Center	4.00	4.00	4.00	4.00	4.00
	Communications	1.00	1.00	1.00	1.00	1.00
	Community Development	9.00	9.00	9.00	9.00	9.00
	Economic Development	0.80	0.80	0.80	0.80	0.80
	Finance	4.00	4.00	4.00	4.00	4.00
	Fire	44.50	46.00	46.00	46.00	46.00
	Human Resources	2.00	2.00	2.00	2.00	2.00
	Information Systems Management	4.50	4.50	4.50	4.50	5.00
	Library	12.50	12.75	12.75	12.75	12.75
	Municipal Court	5.63	5.63	6.63	6.63	6.63
	Parks	12.00	12.00	12.00	16.00	18.00
	Police	50.73	50.73	49.73	56.73	56.73
	Public Works	43.00	43.11	42.00	42.00	42.00
	Recreation	4.00	4.00	4.00	11.50	9.50
	Senior Center	-	-	-	2.00	2.00
	Utility Billing	4.00	4.00	4.00	4.00	4.00
	Total FTEs:	**206.86**	**208.72**	**207.60**	**228.10**	**228.60**
All Funds Summary	Capital Projects Fund	1.00	1.00	0.75	-	-
	CCCPD	13.73	14.73	13.73	20.73	20.73
	Court Security	0.63	0.63	0.63	0.63	0.63
	Drainage Fund	6.41	6.62	6.41	6.41	6.41

CEDC	9.30	9.55	9.55	18.95	18.95
General Fund	146.24	145.99	146.99	148.49	148.99
Hotel Tax Fund	2.20	2.20	2.20	1.80	1.80
TIF (Component Fund)	-	-	-	3.75	3.75
Utility Fund	27.35	28.00	27.35	27.35	27.35
Total FTEs:	**206.86**	**208.72**	**207.60**	**228.10**	**228.60**

Human Resources Summary

The Human Resources Department is a strategic business partner committed to providing high-quality service to all operational departments of the City. The department is responsible for planning and implementing a comprehensive human resources program that includes the following: recruitment/retention and employment selection, compensation/job classification system, policy development and administration, training and career development, payroll administration, employee relations, the performance evaluation program, and leave administration.

The City of Colleyville operates as an at-will employer, meaning all employment can be terminated by either the employee or employer at any time, with or without cause. Unlike civil service cities, Colleyville does not have a Civil Service Commission or a classified/unclassified system for employee appointments and promotions. Instead, all employees are part of a merit-based system, with compensation determined by annual performance evaluations.

The Human Resources Department is responsible for administering the City's compensation and classification system, which consists of two salary schedules:

1. **General Salary Schedule**: This schedule covers all employees who are not sworn members of the police or fire departments.
2. **Public Safety Salary Schedule**: This schedule applies specifically to sworn police and fire personnel.

The Human Resources Department works closely with all operating departments to develop training programs aimed at enhancing supervisory skills, improving employee communication, and increasing productivity. The department continually strives to align individual career development with the City's overall organizational goals and policies, ensuring that opportunities for growth are available to all employees.

With the approval of the City Manager, the Human Resources Department is also responsible for developing, implementing, and revising personnel policies and procedures. These policies govern compensation, equal employment opportunity, leave policies, substance abuse prohibitions, employee grievance procedures, personnel records, appointments and promotions, and performance evaluations, among other areas.

General Employees Pay Plan

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
106	Library Clerk	Annual	$ 31,052	$ 38,061	$ 45,069
		Monthly	$ 2,587.67	$ 3,171.71	$ 3,755.75
		Biweekly	$ 1,194.31	$ 1,463.87	$ 1,733.42
		Hourly	$ 14.9289	$ 18.2985	$ 21.6678
108	Recreation Coordinator	Annual	$ 34,233	$ 41,960	$ 49,686
		Monthly	$ 2,852.75	$ 3,496.63	$ 4,140.50
		Biweekly	$ 1,316.65	$ 1,613.83	$ 1,911.00
		Hourly	$ 16.4581	$ 20.1731	$ 23.8875
109	Meter Reader	Annual	$ 35,945	$ 44,059	$ 52,172
	Parks Maintenance Technician I	Monthly	$ 2,995.42	$ 3,671.54	$ 4,347.67
	Public Works Field Technician I	Biweekly	$ 1,382.50	$ 1,694.56	$ 2,006.62
	Utility Clerk	Hourly	$ 17.2813	$ 21.1823	$ 25.0828
110	Irrigation Technician	Annual	$ 37,742	$ 46,261	$ 54,780
	Facilities Maintenance Technician	Monthly	$ 3,145.17	$ 3,855.08	$ 4,565.00
	Library Assistant	Biweekly	$ 1,451.62	$ 1,779.27	$ 2,106.92
	Municipal Court Clerk	Hourly	$ 18.1453	$ 22.2409	$ 26.3365
	Parks Maintenance Technician II				
	Public Works Field Technician II				
	Police Records Technician				
	Public Service Officer				
111	Meter Services Technician	Annual	$ 39,630	$ 48,575	$ 57,520
	Permit Technician	Monthly	$ 3,302.50	$ 4,047.92	$ 4,793.33
		Biweekly	$ 1,524.23	$ 1,868.27	$ 2,212.31
		Hourly	$ 19.0529	$ 23.3534	$ 27.6539
112	Administrative Assistant	Annual	$ 41,612	$ 51,004	$ 60,395
	Building Operations Technician	Monthly	$ 3,467.67	$ 4,250.29	$ 5,032.92
	Equipment Operator I	Biweekly	$ 1,600.46	$ 1,961.67	$ 2,322.88
	Irrigation Specialist	Hourly	$ 20.0058	$ 24.5211	$ 29.0360
	Right of Way Technician				
	Senior Utility Clerk				
	Sign and Signal Technician				
	Street Sweeper Operator				
113	Equipment Operator II	Annual	$ 43,694	$ 53,555	$ 63,415
	Mechanic	Monthly	$ 3,641.17	$ 4,462.88	$ 5,284.58
	Water Quality Specialist	Biweekly	$ 1,680.54	$ 2,059.79	$ 2,439.04
	Property/Evidence Technician	Hourly	$ 21.0068	$ 25.7476	$ 30.4880
	Senior Court Clerk				
	Utility Billing Specialist				

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
114	Code Enforcement Officer	Annual	$ 45,876	$ 56,232	$ 66,587
	Parks Maintenance Crew Leader	Monthly	$ 3,823.00	$ 4,685.96	$ 5,548.92
		Biweekly	$ 1,764.46	$ 2,162.75	$ 2,561.04
		Hourly	$ 22.0558	$ 27.0346	$ 32.0130
115	Accounting Specialist	Annual	$ 48,171	$ 59,043	$ 69,915
	Desktop Support Technician I	Monthly	$ 4,014.25	$ 4,920.25	$ 5,826.25
		Biweekly	$ 1,852.73	$ 2,270.88	$ 2,689.04
		Hourly	$ 23.1591	$ 28.3860	$ 33.6130
116	Desktop Support Technician II	Annual	$ 50,580	$ 61,996	$ 73,411
		Monthly	$ 4,215.00	$ 5,166.29	$ 6,117.58
		Biweekly	$ 1,945.38	$ 2,384.44	$ 2,823.50
		Hourly	$ 24.3173	$ 29.8058	$ 35.2938
117	Assistant Librarian	Annual	$ 53,108	$ 65,095	$ 77,082
	Building Inspector	Monthly	$ 4,425.67	$ 5,424.58	$ 6,423.50
	Construction Inspector	Biweekly	$ 2,042.62	$ 2,503.65	$ 2,964.69
	Enterprise Applications Analyst	Hourly	$ 25.5328	$ 31.2956	$ 37.0586
	Environmental Compliance Officer				
	Plans Examiner				
118	Deputy Court Administrator	Annual	$ 55,764	$ 68,350	$ 80,936
	Event Logistics Coordinator	Monthly	$ 4,647.00	$ 5,695.83	$ 6,744.67
	Librarian	Biweekly	$ 2,144.77	$ 2,628.85	$ 3,112.92
	Library Outreach and Program Coordinator	Hourly	$ 26.8096	$ 32.8606	$ 38.9115
	Management Assistant				
	Recreation Specialist				
	Sales and Hospitality Coordinator				
119	Accountant	Annual	$ 58,656	$ 71,854	$ 85,051
	Community Relations & Events Specialist	Monthly	$ 4,888.00	$ 5,987.79	$ 7,087.58
	Planner	Biweekly	$ 2,256.00	$ 2,763.60	$ 3,271.19
		Hourly	$ 28.2000	$ 34.5453	$ 40.8899
120	Accreditation Coordinator	Annual	$ 61,480	$ 75,356	$ 89,231
	Assistant City Secretary	Monthly	$ 5,123.33	$ 6,279.63	$ 7,435.92
	Human Resources Analyst	Biweekly	$ 2,364.62	$ 2,898.29	$ 3,431.96
	Landscape Beautification Supervisor	Hourly	$ 29.5578	$ 36.2289	$ 42.8995
	Parks Maintenance Supervisor				
	Police Records Manager				
	Public Works Business Analyst				
	Recreation Supervisor				
	Senior Center Supervisor				
	Utility Billing Supervisor				
123	Systems Administrator	Annual	$ 71,171	$ 87,234	$ 103,297
		Monthly	$ 5,930.92	$ 7,269.50	$ 8,608.08
		Biweekly	$ 2,737.35	$ 3,355.15	$ 3,972.96
		Hourly	$ 34.2169	$ 41.9394	$ 49.6620
124	Senior GIS Program Administrator	Annual	$ 74,729	$ 91,595	$ 108,461
		Monthly	$ 6,227.42	$ 7,632.92	$ 9,038.42
		Biweekly	$ 2,874.19	$ 3,522.88	$ 4,171.58
		Hourly	$ 35.9274	$ 44.0360	$ 52.1448
125	Facilities Maintenance Manager	Annual	$ 78,465	$ 96,175	$ 113,884

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
	Streets & Drainage Operations Superintendent	Monthly	$ 6,538.75	$ 8,014.54	$ 9,490.33
	Utility Operations Superintendent	Biweekly	$ 3,017.88	$ 3,699.02	$ 4,380.15
		Hourly	$ 37.7235	$ 46.2380	$ 54.7519

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
126	Construction Manager	Annual	$ 82,390	$ 100,984	$ 119,578
	Planning Manager	Monthly	$ 6,865.83	$ 8,415.33	$ 9,964.83
		Biweekly	$ 3,168.85	$ 3,884.00	$ 4,599.15
		Hourly	$ 39.6106	$ 48.5500	$ 57.4894
127	Accounting Manager	Annual	$ 86,509	$ 106,034	$ 125,558
	Capital Improvement Projects Manager	Monthly	$ 7,209.08	$ 8,836.13	$ 10,463.17
		Biweekly	$ 3,327.27	$ 4,078.21	$ 4,829.15
		Hourly	$ 41.5909	$ 50.9779	$ 60.3644
128	Building Official	Annual	$ 90,835	$ 111,336	$ 131,836
	Project Engineer	Monthly	$ 7,569.58	$ 9,277.96	$ 10,986.33
		Biweekly	$ 3,493.65	$ 4,282.13	$ 5,070.62
		Hourly	$ 43.6706	$ 53.5269	$ 63.3828
129	City Secretary	Annual	$ 95,375	$ 116,901	$ 138,426
	Colleyville Center & Business Center Manager	Monthly	$ 7,947.92	$ 9,741.71	$ 11,535.50
	Field Operations Manager	Biweekly	$ 3,668.27	$ 4,496.17	$ 5,324.08
	Information Systems Manager	Hourly	$ 45.8534	$ 56.2024	$ 66.5510
	Municipal Court Administrator				
133	City Engineer	Annual	$ 115,930	$ 142,095	$ 168,259
		Monthly	$ 9,660.83	$ 11,841.21	$ 14,021.58
		Biweekly	$ 4,458.85	$ 5,465.17	$ 6,471.50
		Hourly	$ 55.7356	$ 68.3149	$ 80.8938
135	Assistant Fire Chief	Annual	$ 127,813	$ 156,660	$ 185,506
	Assistant Police Chief	Monthly	$ 10,651.08	$ 13,054.96	$ 15,458.83
	Director of Community Development	Biweekly	$ 4,915.88	$ 6,025.37	$ 7,134.85
	Director of Finance	Hourly	$ 61.4485	$ 75.3173	$ 89.1856
	Director of Human Resources				
	Director of Library Services				
	Director of Parks and Recreation				
	Director of Public Works				
136	Fire Chief	Annual	$ 134,204	$ 164,493	$ 194,781
	Police Chief	Monthly	$ 11,183.67	$ 13,707.71	$ 16,231.75
		Biweekly	$ 5,161.69	$ 6,326.63	$ 7,491.58
		Hourly	$ 64.5211	$ 79.0831	$ 93.6448
139	Assistant City Manager	Annual	$ 155,356	$ 190,421	$ 225,485
		Monthly	$ 12,946.33	$ 15,868.38	$ 18,790.42
		Biweekly	$ 5,975.23	$ 7,323.87	$ 8,672.50
		Hourly	$ 74.6904	$ 91.5485	$ 108.4063

Public Safety Pay Plan

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
301	Police Recruit	Annual	$ 65,767		
		Monthly	$ 5,480.58		
		Biweekly	$ 2,529.50		
		Hourly	$ 31.6188		
304	Firefighter / EMT	Annual	$ 67,906	$ 77,652	$ 87,397
		Monthly	$ 5,658.83	$ 6,470.96	$ 7,283.08
		Biweekly	$ 2,611.77	$ 2,986.60	$ 3,361.42
		Hourly	$ 23.2550	$ 26.5926	$ 29.9298
305	Police Officer	Annual	$ 71,302	$ 81,534	$ 91,766
	Police Bailiff / Warrant Ofc	Monthly	$ 5,941.83	$ 6,794.50	$ 7,647.17
	School Resource Officer	Biweekly	$ 2,742.38	$ 3,135.92	$ 3,529.46
		Hourly	$ 34.2798	$ 39.1990	$ 44.1183
	Firefighter / Paramedic	Monthly	$ 5,941.83	$ 6,794.50	$ 7,647.17
		Biweekly	$ 2,742.38	$ 3,135.92	$ 3,529.46
		Hourly	$ 24.4180	$ 27.9220	$ 31.4261
307	Fire Engineer	Annual	$ 90,509	$ 95,761	$ 101,013
		Monthly	$ 7,542.42	$ 7,980.08	$ 8,417.75
		Biweekly	$ 3,481.12	$ 3,683.12	$ 3,885.12
		Hourly	$ 30.9956	$ 32.7942	$ 34.5928
308	Police Sergeant	Annual	$ 100,964	$ 106,797	$ 112,629
		Monthly	$ 8,413.67	$ 8,899.71	$ 9,385.75
		Biweekly	$ 3,883.23	$ 4,107.56	$ 4,331.88
		Hourly	$ 48.5404	$ 51.3448	$ 54.1485
309	Fire Captain	Annual	$ 110,067	$ 116,253	$ 122,438
		Monthly	$ 9,172.25	$ 9,687.71	$ 10,203.17
		Biweekly	$ 4,233.35	$ 4,471.25	$ 4,709.15
		Hourly	$ 37.6934	$ 39.8119	$ 41.9299
310	Fire Marshal	Annual	$ 117,655	$ 124,126	$ 130,596
		Monthly	$ 9,804.58	$ 10,343.79	$ 10,883.00
		Biweekly	$ 4,525.19	$ 4,774.06	$ 5,022.92
		Hourly	$ 56.5649	$ 59.6760	$ 62.7865
311	Police Captain	Annual	$ 124,713	$ 131,572	$ 138,431
		Monthly	$ 10,392.75	$ 10,964.33	$ 11,535.92
		Biweekly	$ 4,796.65	$ 5,060.46	$ 5,324.27
		Hourly	$ 59.9581	$ 63.2558	$ 66.5534
	Battalion Chief	Monthly	$ 10,392.75	$ 10,964.33	$ 11,535.92
		Biweekly	$ 4,796.65	$ 5,060.46	$ 5,324.27
		Hourly	$ 42.7090	$ 45.0580	$ 47.4069

FUND SUMMARIES

All Funds

The City of Colleyville utilizes several different funds to manage its financial resources. Each fund has a distinct purpose and is categorized as either a major or minor fund, based on whether its revenues or expenditures exceed 10% of the City's appropriated budget. The funds are grouped and described below by type, with major funds listed first.

1. **General Fund (Major Fund)**
    a. **Fund Type**: Governmental Fund (General Fund)
    b. **Purpose**: The General Fund is the primary operating fund of the City of Colleyville, covering the main general city services. It supports functions such as public safety, community development, and general administration. The General Fund provides essential services to the community, funded primarily through property taxes, sales taxes, and franchise fees.

2. **Utility Fund (Major Fund)**
    a. **Fund Type**: Proprietary Fund (Enterprise Fund)
    b. **Purpose**: The Utility Fund accounts for all activities related to providing water and wastewater services to Colleyville residents. The fund operates on a self-sustaining basis, meaning it generates its own revenues primarily through service charges. It includes both an operating component, to cover day-to-day utility services, and a capital component for infrastructure projects.

3. **Debt Service Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Debt Service Fund)
    b. **Purpose**: The Debt Service Fund is used to manage the repayment of the City's general obligation debt. It is funded primarily by property taxes collected for the purpose of servicing existing debt obligations. As a minor fund, it does not constitute a significant portion of the overall budget.

4. **Drainage Fund (Minor Fund)**
    a. **Fund Type**: Proprietary Fund (Enterprise Fund)
    b. **Purpose**: The Drainage Fund is used to manage stormwater (drainage) projects. It includes both operating and capital components, with funding generated through a dedicated drainage fee billed to residents. Excess revenues are transferred into capital projects to support infrastructure improvements.

5. **Colleyville Economic Development Corporation (CEDC) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)
    b. **Purpose**: The CEDC Fund, funded by a 0.5% sales tax, is used for economic development activities and quality-of-life improvements. These include park projects, library enhancements, and other community developments to benefit the citizens of Colleyville.

6. **Colleyville Crime Control and Prevention District (CCCPD) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)
    b. **Purpose**: The CCCPD Fund is dedicated to supporting law enforcement services in Colleyville, funded by a 0.5% sales tax. It supports both operating costs and capital improvements for the police department.

7. **Hotel Tax (HOT) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)

b. **Purpose**: The HOT Fund is funded by hotel occupancy taxes and is used exclusively to promote tourism and fund special events. It supports community events and the operation of the Colleyville Center, which serves as a meeting and event venue.

8. **Tax Increment Financing (TIF) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)
    b. **Purpose**: The TIF Fund is a discretely presented component unit of the City, used to encourage development within the TIRZ (Tax Increment Reinvestment Zone). The fund's revenues are primarily generated from property tax redirection based on increases in property values within the zone. The funds are used for eligible projects such as infrastructure improvements and economic development initiatives within the TIRZ.

9. **Capital Project Funds (Minor Funds)**
    a. **Fund Type**: Governmental and Proprietary Funds (Capital Project Funds)
    b. **Purpose**: The Capital Project Funds are used to finance large-scale infrastructure and improvement projects. These include the General Capital Projects Fund, Utility Capital Fund, Drainage Capital Fund, and specific dedicated funds like the Tomorrow Fund and Parks Tomorrow Fund. The funds are typically cash-funded through transfers from operating funds, grants, or dedicated capital fees, with no dedicated revenue source for most of the funds.

10. **Miscellaneous Special Revenue Funds (Minor Funds)**
    a. **Fund Type**: Governmental Funds (Special Revenue Funds)
    b. **Purpose**: These funds include the Parkland Dedication Fund, Grant Fund, Court Tech Fund, Court Security Fund, Voluntary Park Fund, Voluntary Library Fund, Library Building Donation Fund, Tree Preservation Fund, and the Juvenile Case Manager Fund. Each of these funds is restricted to specific uses based on their funding source, which may include donations, state-imposed fees, or other contributions from residents or developers. They are utilized for supplemental purchases that support the City's operations, in line with the intent of their original contributions.

Funds Summary

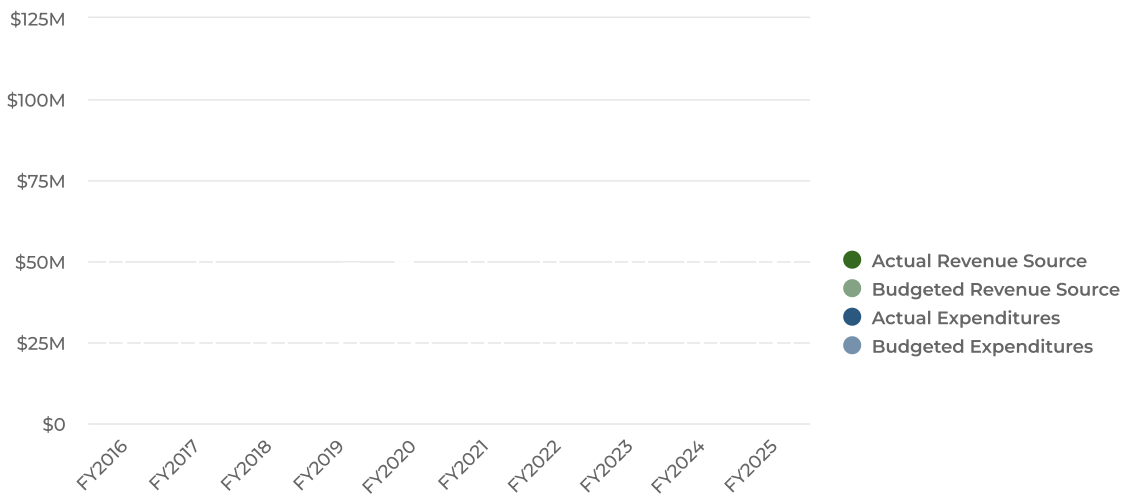
City of Colleyville Fiscal Year 2025 Budget	General Fund 001	Utility Fund 002	Debt Service Fund 004	Drainage Fund 017	CEDC 024	CCCPD 027	Hotel Tax Fund 038	Capital Project Funds	Misc Special Revenue Funds	Sub Total	TIF 026	Total
					FY 2024							
Available Funds, 10/1/2023	**$ 7,946,763**	**$ 10,758,767**	**$ 443,065**	**$ 829,618**	**$ 7,518,652**	**$ 3,661,030**	**$ 116,761**	**$ 30,003,346**	**$ 3,779,056**	**$ 65,057,058**	**$ (3,186,418)**	**$ 61,870,640**
Total Revenues	29,074,987	22,101,785	656,520	1,492,765	2,850,000	2,937,977	230,000	2,476,529	932,020	62,752,583	5,742,121	68,494,704
Total Expenses	26,030,363	21,512,485	-	722,284	2,821,356	2,887,204	250,966	-	330,668	54,555,325	1,870,851	56,426,176
Operating Transfers In/(Out)	(240,043)	(434,663)	160,000	-	-	(10,000)	-	524,706	-	-	-	-
Operating Surplus/(Deficit)	**2,804,581**	**154,638**	**816,520**	**770,481**	**28,644**	**40,773**	**(20,966)**	**3,001,235**	**601,352**	**8,197,258**	**3,871,270**	**12,068,528**
Capital	-	-	-	-	(625,000)	-	-	(11,870,415)	(50,000)	(12,545,415)	(975,000)	(13,520,415)
Debt Service	-	-	(1,245,459)	-	-	-	-	-	-	(1,245,459)	-	(1,245,459)
Operating Surplus Transfer to Capital	(2,500,000)	(1,331,100)	-	(770,000)	-	-	-	4,601,100	-	-	-	-
Net Change in Available Funds	**304,581**	**(1,176,462)**	**(428,939)**	**481**	**(596,356)**	**40,773**	**(20,966)**	**(4,268,080)**	**551,352**	**(5,593,616)**	**2,896,270**	**(2,697,346)**
					FY 2025							
Available Funds, 10/1/2024	**8,251,344**	**9,582,305**	**14,126**	**830,099**	**6,922,296**	**3,701,803**	**95,795**	**25,735,266**	**4,330,408**	**59,463,441**	**(290,148)**	**59,173,294**
Total Revenues	29,220,707	24,424,703	925,283	1,758,000	2,660,000	3,568,200	230,000	1,755,600	2,778,696	67,321,189	6,055,000	73,376,189
Total Expenses	27,858,385	23,908,883	-	761,805	2,632,985	3,275,045	285,827	-	315,732	59,038,662	2,467,858	61,506,520
Operating Transfers In/(Out)	(734,337)	(434,663)	552,000	-	-	(25,000)	-	642,000	-	-	-	-
Operating Surplus/(Deficit)	**627,985**	**81,158**	**1,477,283**	**996,195**	**27,015**	**268,155**	**(55,827)**	**2,397,600**	**2,462,964**	**8,282,527**	**3,587,142**	**11,869,669**
Capital	-	-	-	-	(735,000)	(582,373)	-	(17,014,361)	(4,102,760)	(22,434,494)	(12,016,000)	(34,450,494)
Debt Service	-	-	(1,540,894)	-	-	-	-	-	-	(1,540,894)	-	(1,540,894)
Operating Surplus Transfer to Capital	(1,500,000)	(1,331,100)	-	(1,000,000)	-	-	-	3,831,100	-	-	-	-
Net Change in Available Funds	**(872,015)**	**(1,249,942)**	**(63,611)**	**(3,805)**	**(707,985)**	**(314,218)**	**(55,827)**	**(10,785,661)**	**(1,639,796)**	**(15,692,861)**	**(8,428,858)**	**(24,121,719)**
					FY 2026							
Available Funds, 10/1/2025	**$ 7,379,329**	**$ 8,332,363**	**$ (49,485)**	**$ 826,294**	**$ 6,214,311**	**$ 3,387,585**	**$ 39,968**	**$ 14,949,605**	**$ 2,690,612**	**$ 43,770,581**	**$ (8,719,006)**	**$ 35,051,575**

Commentary on Available Funds

As of October 1, 2023, the City of Colleyville had a total available funds balance of $61.9 million across all funds. By the end of FY 2024, we anticipate ending with $59.2 million, followed by a projected balance of $35.1 million by the close of FY 2025. The City is maintaining an operating surplus in both fiscal years, with the decrease in available funds driven by significant capital spending initiatives. Total capital spending is budgeted at $13.5 million in FY 2024 and $34.5 million in FY 2025, consistent with the City's pay-as-you-go approach to funding capital projects. Additional details on the individual funds and specific projects can be found in the following sections.

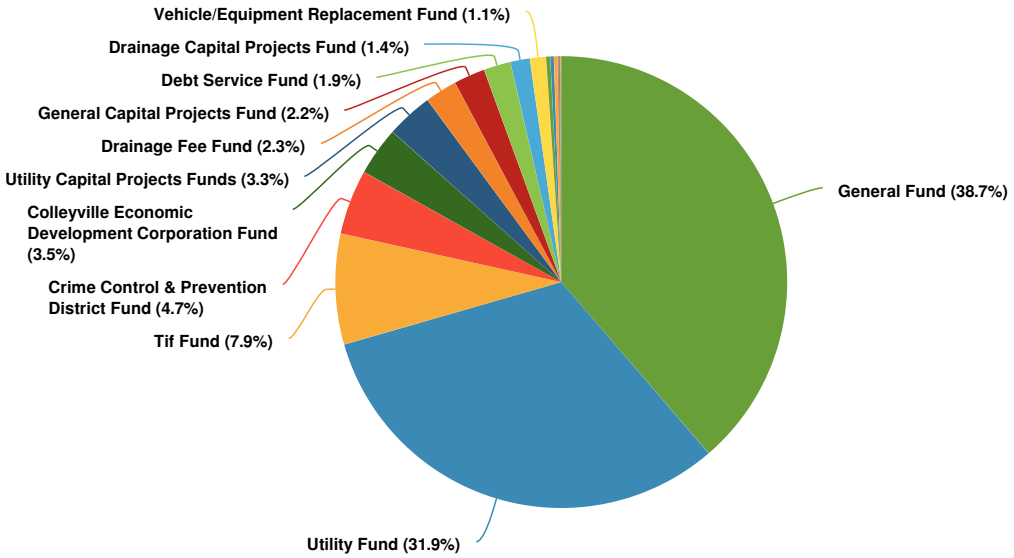
Summary

The City of Colleyville is projecting $76.65M of revenue in FY2025, which represents a 25.2% increase over the prior year. Budgeted expenditures are projected to increase by 16.9% or $10.09M to $69.65M in FY2025.

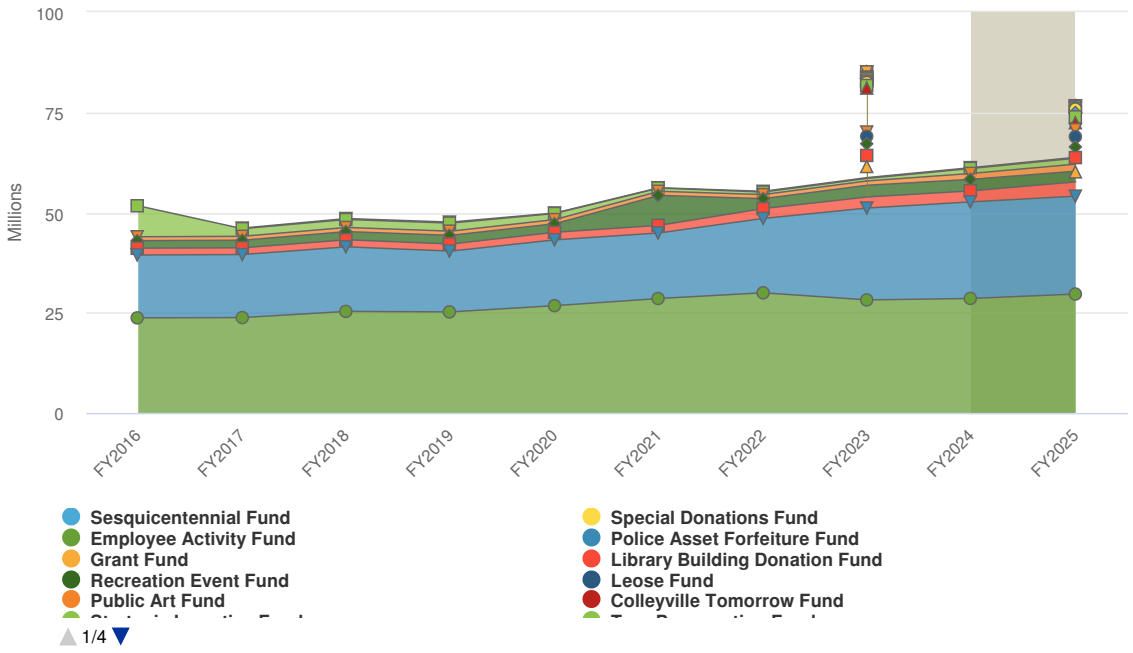


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

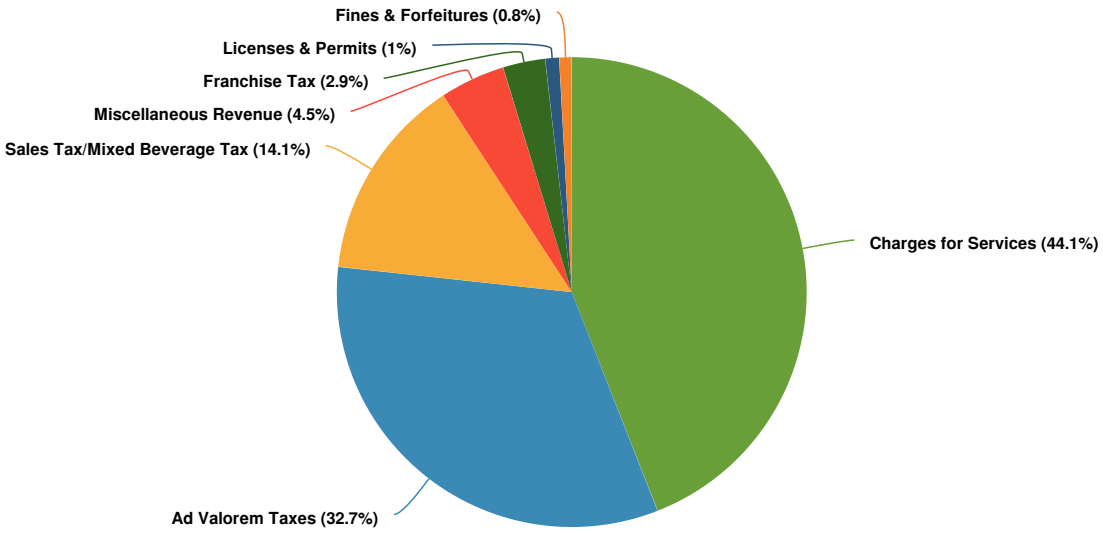


Grey background indicates budgeted figures.

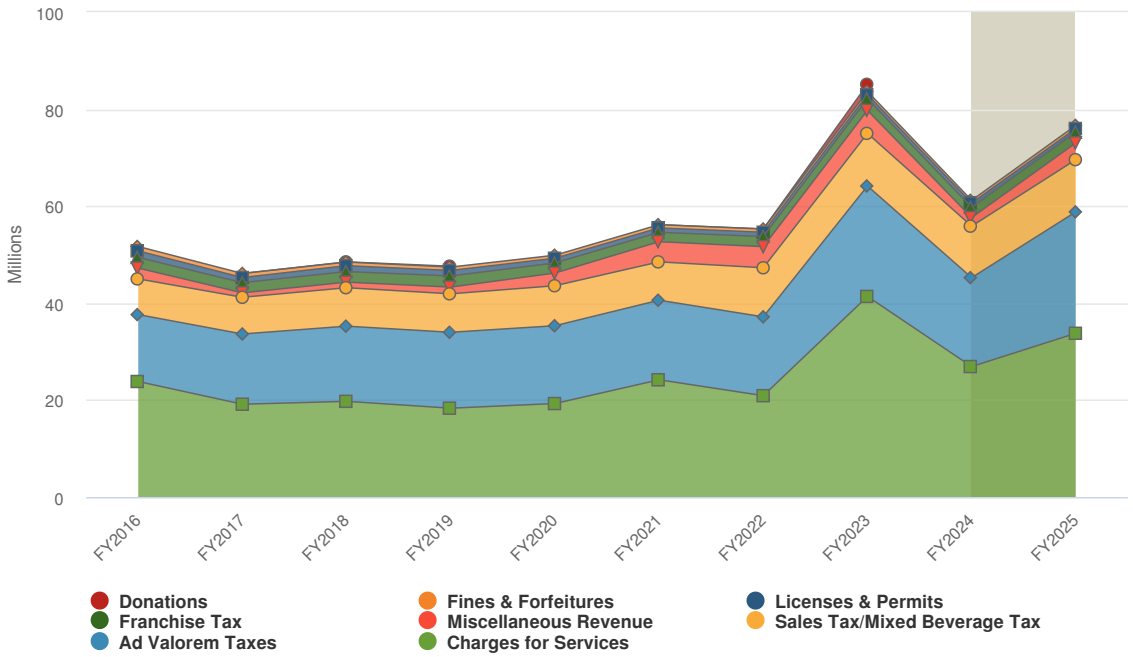
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
General Fund	$28,188,285	$28,554,942	$29,509,650	$29,655,370	3.9%
Utility Fund	$22,927,765	$24,102,616	$22,101,785	$24,424,703	1.3%
Debt Service Fund	$630,722	$1,238,871	$816,520	$1,477,283	19.2%
Drainage Fee Fund	$1,075,984	$1,482,143	$1,492,765	$1,758,000	18.6%
General Capital Projects Fund	$10,965,307	$0	$2,988,000	$1,717,500	N/A
Colleyville Economic Development Corporation Fund	$2,917,091	$2,871,555	$2,850,000	$2,660,000	-7.4%
Crime Control & Prevention District Fund	$2,768,124	$2,745,729	$2,937,977	$3,568,200	30%
Voluntary Park Fund	$215,559	$0	$230,000	$198,500	N/A
Hotel Tax Fund	$212,460	$202,000	$230,000	$230,000	13.9%
Sesquicentennial Fund	$294	$0	$0	$0	0%
Special Donations Fund	$26,209	$0	$0	$0	0%
Employee Activity Fund	$8,925	$0	$0	$0	0%
Voluntary Library Fund	$195,615	$0	$203,000	$189,000	N/A
Park Land Dedication Fund	$31,076	$0	$36,200	$35,000	N/A
Police Asset Forfeiture Fund	$4,376	$0	$0	$0	0%
Grant Fund	$1,326,024	$0	$0	$0	0%
Tree Preservation Fund	$68,564	$0	$14,000	$7,500	N/A
Library Building Donation Fund	$24,117	$0	$26,000	$0	0%
Recreation Event Fund	$3,008	$0	$0	$0	0%
Leose Fund	$3,195	$0	$0	$0	0%
Tif Fund	$10,350,782	$0	$5,742,121	$6,055,000	N/A
Court Technology Fee Fund	$46,104	$0	$46,609	$45,048	N/A
Building Security Fee Fund	$50,532	$0	$55,373	$65,688	N/A
Vehicle/Equipment Replacement Fund	$725,502	$0	$619,604	$876,600	N/A
Public Art Fund	$277	$0	$0	$0	0%
Colleyville Tomorrow Fund	$20,156	$0	$0	$0	0%
Parks Tomorrow Fund	$41,072	$0	$50,000	$25,000	N/A
Strategic Incentive Fund	$364,880	$0	$0	$0	0%
Juvenile Case Manager Fund	$23,594	$0	$24,312	$25,200	N/A
Utility Capital Projects Funds	$1,853,017	$0	$3,150,626	$2,558,900	N/A
Drainage Capital Projects Fund	$48,456	$0	$844,105	$1,075,700	N/A
Total:	**$85,117,071**	**$61,197,856**	**$73,968,647**	**$76,648,192**	**25.2%**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



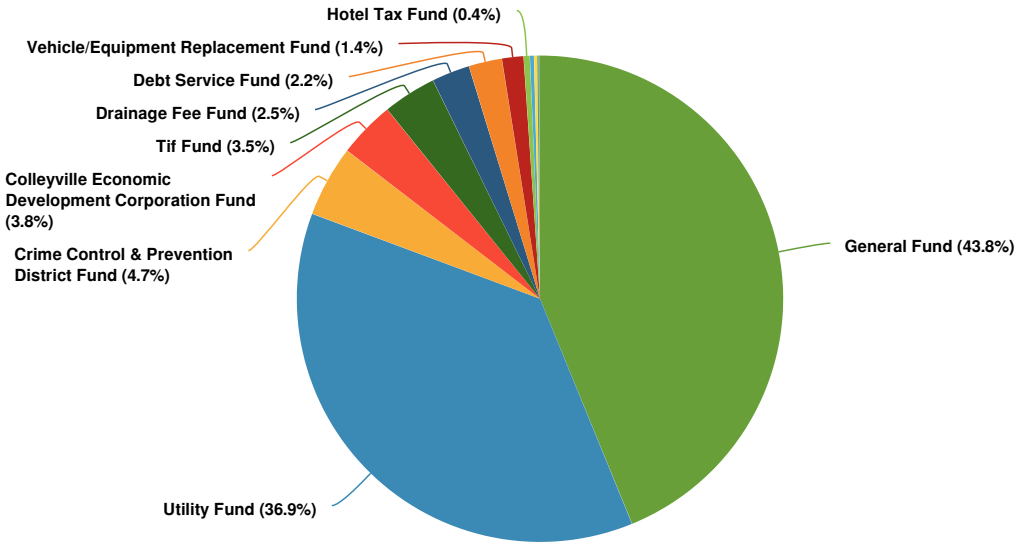
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					

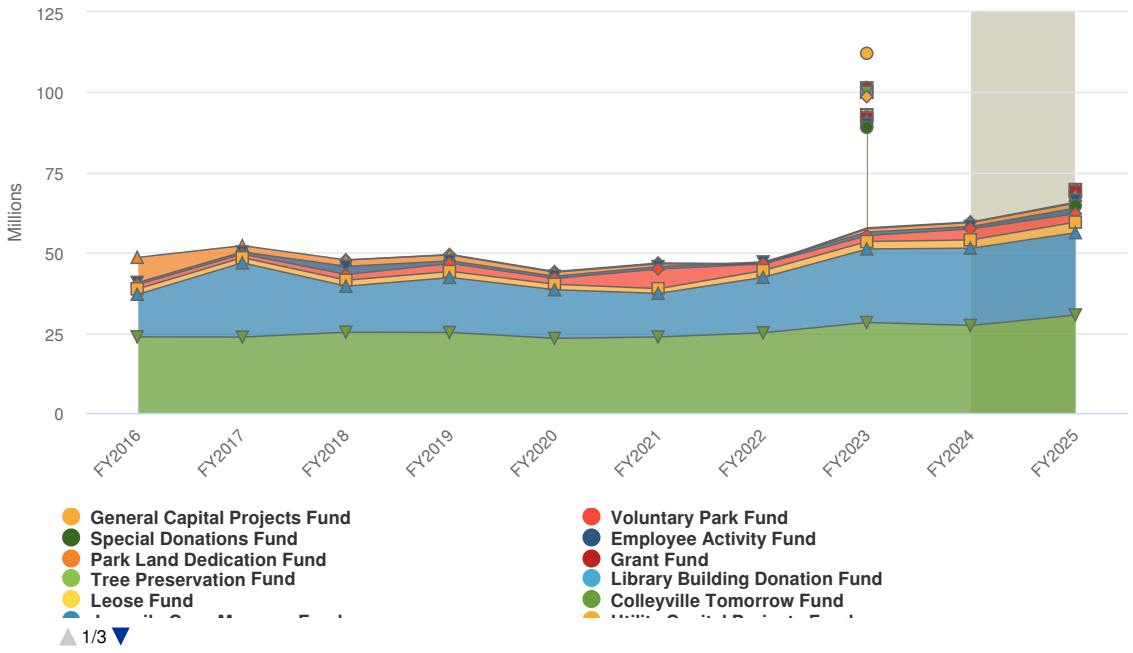
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Ad Valorem Taxes	$22,782,421	$18,336,505	$23,520,225	$25,044,256	36.6%
Franchise Tax	$2,382,957	$2,097,000	$2,268,535	$2,222,250	6%
Sales Tax/Mixed Beverage Tax	$10,847,606	$10,619,960	$10,772,000	$10,770,000	1.4%
Licenses & Permits	$838,766	$907,850	$706,725	$737,000	-18.8%
Charges for Services	$41,370,099	$26,908,741	$31,173,809	$33,770,066	25.5%
Fines & Forfeitures	$659,241	$550,000	$715,039	$651,020	18.4%
Miscellaneous Revenue	$4,760,576	$1,777,800	$4,812,314	$3,453,600	94.3%
Donations	$1,475,404	$0	$0	$0	0%
Total Revenue Source:	**$85,117,071**	**$61,197,856**	**$73,968,647**	**$76,648,192**	**25.2%**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



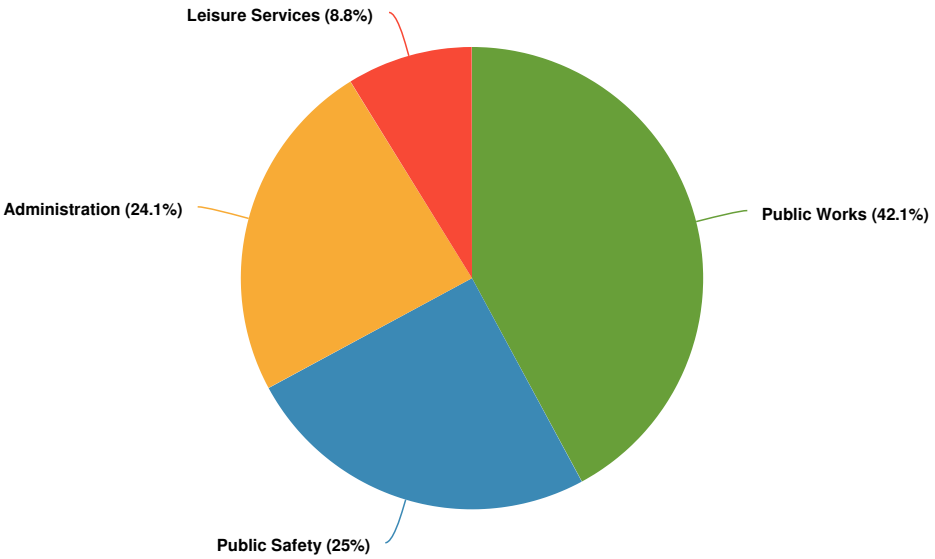
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
General Fund	$28,188,285	$27,263,762	$29,205,069	$30,527,385	12%
Utility Fund	$22,927,765	$24,102,616	$23,278,247	$25,674,646	6.5%
Debt Service Fund	$1,059,034	$1,235,460	$1,245,460	$1,540,894	24.7%
Drainage Fee Fund	$1,075,984	$738,386	$1,492,284	$1,761,805	138.6%
General Capital Projects Fund	$10,609,716	$0	$0	$0	0%
Colleyville Economic Development Corporation Fund	$1,860,846	$3,450,991	$2,821,356	$2,632,985	-23.7%
Crime Control & Prevention District Fund	$2,339,666	$2,585,691	$2,897,204	$3,300,045	27.6%
Voluntary Park Fund	$208,848	$0	$0	$0	0%
Hotel Tax Fund	$257,642	$188,532	$250,966	$285,827	51.6%
Special Donations Fund	$21,218	$0	$0	$0	0%
Employee Activity Fund	$7,372	$0	$0	$0	0%
Voluntary Library Fund	$177,661	$0	$190,000	$195,000	N/A
Park Land Dedication Fund	$14,778	$0	$0	$0	0%
Grant Fund	$1,225,345	$0	$0	$0	0%
Tree Preservation Fund	$8,739	$0	$0	$0	0%
Library Building Donation Fund	$26,333	$0	$20,000	$0	0%
Leose Fund	$3,352	$0	$0	$0	0%
Tif Fund	$33,733,470	$0	$1,870,853	$2,467,858	N/A
Court Technology Fee Fund	$51,955	$0	$53,900	$49,600	N/A

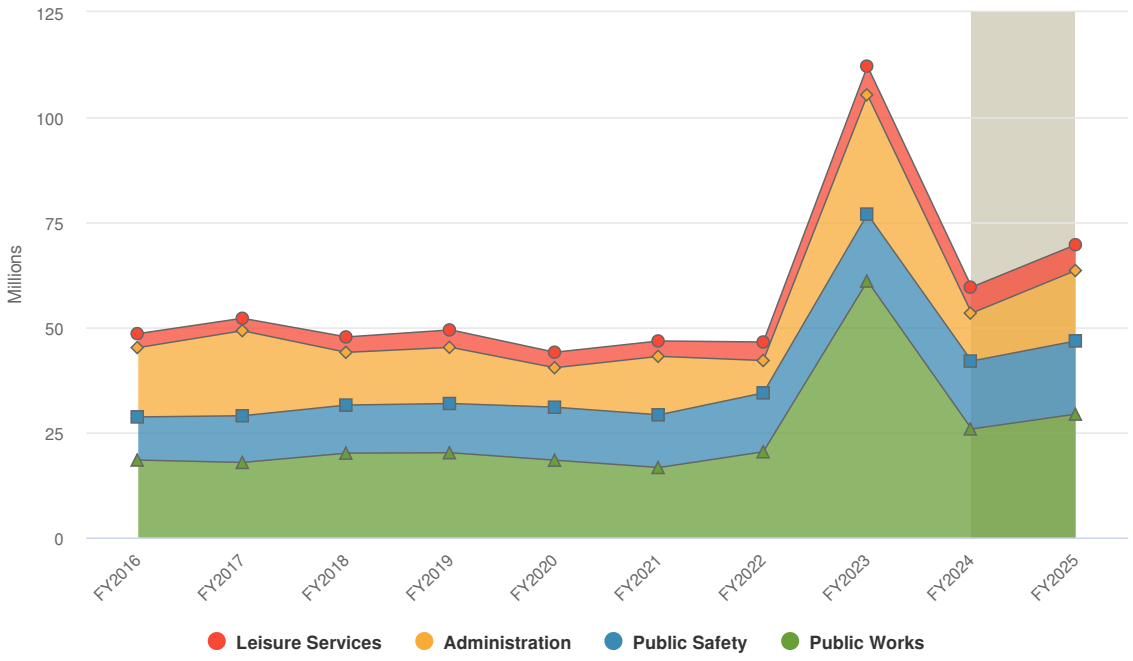
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Building Security Fee Fund	$115,308	$0	$66,768	$71,132	N/A
Vehicle/Equipment Replacement Fund	$703,964	$0	$523,816	$997,719	N/A
Colleyville Tomorrow Fund	$1,416,117	$0	$0	$0	0%
Juvenile Case Manager Fund	$0	$1,258	$0	$0	-100%
Utility Capital Projects Funds	$5,614,110	$0	$0	$0	0%
Drainage Capital Projects Fund	$495,421	$0	$121,881	$147,932	N/A
Total:	**$112,142,928**	**$59,566,696**	**$64,037,804**	**$69,652,828**	**16.9%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

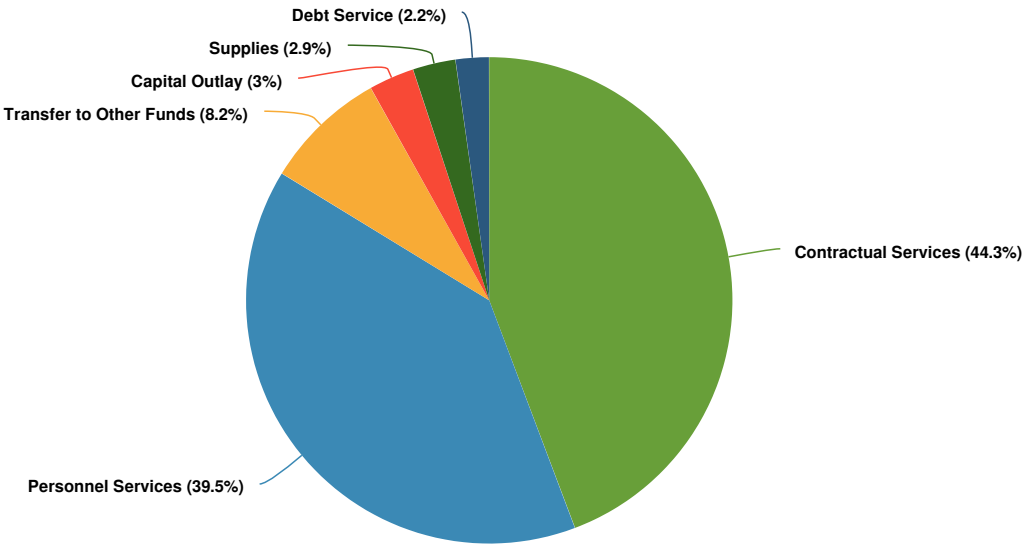


Grey background indicates budgeted figures.

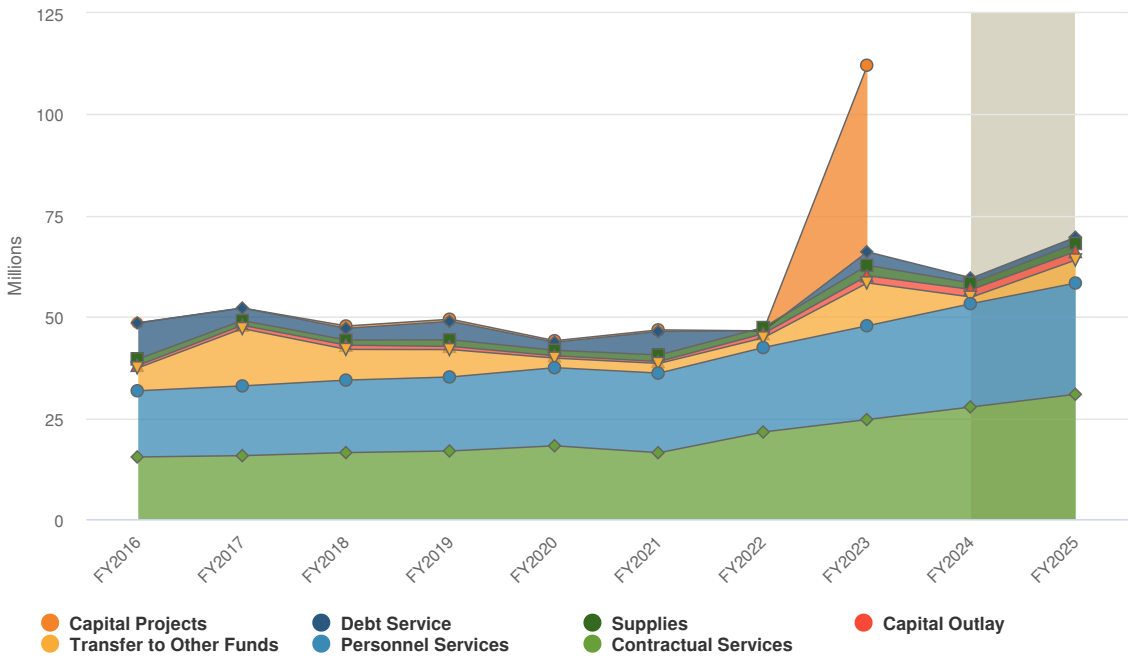
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$28,365,985	$11,395,147	$14,590,760	$16,762,121	47.1%
Leisure Services	$6,832,644	$6,189,096	$6,078,319	$6,135,961	-0.9%
Public Safety	$15,943,007	$16,168,886	$16,435,824	$17,408,534	7.7%
Public Works	$61,001,292	$25,813,568	$26,932,900	$29,346,211	13.7%
Total Expenditures:	**$112,142,928**	**$59,566,696**	**$64,037,804**	**$69,652,828**	**16.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$23,175,847	$25,533,768	$25,828,777	$27,488,401	7.7%
Contractual Services	$24,596,575	$27,713,323	$27,086,562	$30,837,709	11.3%
Supplies	$2,568,344	$1,609,801	$1,998,608	$1,991,727	23.7%
Debt Service	$3,346,846	$1,235,460	$1,245,460	$1,540,894	24.7%
Capital Outlay	$1,767,900	$1,873,876	$1,922,928	$2,099,334	12%
Transfer to Other Funds	$10,589,668	$1,600,469	$5,955,469	$5,694,763	255.8%
Capital Projects	$46,097,747	$0	$0	$0	0%
Total Expense Objects:	**$112,142,928**	**$59,566,696**	**$64,037,804**	**$69,652,828**	**16.9%**

General Fund

The General Fund is a **governmental fund** and serves as the primary operating fund of the City of Colleyville. This fund is utilized to account for all financial resources except those required to be accounted for in another fund. The General Fund supports a wide range of essential services that are critical to the City's daily operations, including public safety, public works, parks and recreation, and general administration.

As the largest and most significant fund, the General Fund is classified as a **major fund**. This classification is due to its substantial impact on the City's overall budget, with its revenues and expenditures consistently constituting more than 10% of the total appropriated budget. The General Fund's revenue sources primarily include property taxes, sales taxes, franchise fees, and service charges. These revenues are vital for funding the core services and programs that contribute to the quality of life in Colleyville.

The General Fund's expenditures are carefully managed to ensure that the City meets its strategic goals while maintaining financial stability. The fund's purpose is to provide the financial foundation necessary for the City to deliver high-quality public services, maintain public infrastructure, and respond effectively to the needs of the community.

Fund Summary

City of Colleyville General Fund Projection	2019	2020	2021	2022	2023	2024		2025	2026	2027	2028	2029	2030
			Actual			Original Budget	Revised Estimate	Approved Budget	Projected Budget				
Revenues:													
Property Taxes	14,824,341	15,191,976	15,613,141	15,673,461	15,929,842	17,122,634	17,220,124	18,098,973	19,101,787	19,257,186	19,385,276	20,816,748	20,950,045
Franchise Fees	2,297,279	2,091,766	1,949,564	2,094,693	2,382,957	2,097,000	2,268,535	2,222,250	2,266,695	2,312,029	2,358,269	2,405,435	2,453,544
Sales Tax	3,988,245	4,285,231	4,906,079	5,314,444	5,417,212	5,305,876	5,342,000	5,340,000	5,446,800	5,555,736	5,666,851	5,780,188	5,895,791
Licenses, Permits, and Fees	1,141,959	974,337	911,817	929,415	851,671	924,850	722,290	752,000	767,040	782,381	798,028	813,989	830,269
Fines and Forfeitures	702,908	631,592	693,626	726,081	593,812	550,000	645,090	580,820	592,436	604,285	616,371	628,698	641,272
Charges for Services	1,442,806	1,356,673	1,428,376	1,669,307	1,707,387	1,504,820	1,706,948	1,611,565	1,643,796	1,676,672	1,710,206	1,744,410	1,779,298
Grants	-	1,395,350	2,533,031	2,728,152	22,552	-	-	-	-	-	-	-	-
Investment Earnings	364,787	207,734	37,270	(78,056)	607,465	300,000	800,000	300,000	306,000	312,120	318,362	324,730	331,224
Miscellaneous Revenue	38,807	80,142	49,772	168,898	98,967	60,100	100,000	60,100	61,302	62,528	63,779	65,054	66,355
Other Revenue	14,116	121,145	20,817	49,141	40,409	20,000	35,000	20,000	20,000	20,000	20,000	20,000	20,000
Intergovernmental Revenues	159,390	159,390	194,318	194,318	210,094	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000
Total Revenues	**24,974,639**	**26,495,336**	**28,337,811**	**29,469,852**	**27,862,368**	**28,120,280**	**29,074,987**	**29,220,708**	**30,440,857**	**30,817,937**	**31,172,142**	**32,834,252**	**33,202,799**
Expenses:													
Total Expenses	**20,669,969**	**21,230,419**	**22,282,323**	**22,543,114**	**23,959,873**	**26,239,056**	**26,030,363**	**27,858,385**	**28,856,155**	**29,891,970**	**30,967,336**	**32,083,823**	**33,243,063**
Operating Transfers:													
Transfers-in	226,117	250,492	281,861	304,739	325,917	434,662	434,663	434,662	434,662	434,662	434,662	434,662	434,662
Transfers-out	(514,706)	(514,706)	(514,706)	(514,706)	(514,706)	(1,074,706)	(674,706)	(1,169,000)	(1,117,000)	(1,117,000)	(1,117,000)	(1,117,000)	(1,117,000)
Total Operating Transfers In/(Out)	(288,589)	(264,214)	(232,845)	(209,967)	(188,789)	(640,044)	(240,043)	(734,338)	(682,338)	(682,338)	(682,338)	(682,338)	(682,338)
Operating Surplus/(Deficit)	**4,016,081**	**5,000,703**	**5,822,643**	**6,716,771**	**3,713,706**	**1,241,180**	**2,804,581**	**627,985**	**902,363**	**243,629**	**(477,532)**	**68,091**	**(722,602)**
Operating Surplus Transfer to Capital	(3,908,080)	(6,377,669)	(3,292,779)	(9,238,989)	(3,713,706)	-	(2,500,000)	(1,500,000)	-	-	-	-	-
Net Change in Available Funds	**108,001**	**(1,376,967)**	**2,529,864**	**(2,522,218)**	**-**	**1,241,180**	**304,581**	**(872,015)**	**902,363**	**243,629**	**(477,532)**	**68,091**	**(722,602)**
Available Funds, beginning							7,946,763	8,251,344	7,379,329	8,281,692	8,525,321	8,047,789	8,115,880
Available Funds, ending							8,251,344	7,379,329	8,281,692	8,525,321	8,047,789	8,115,880	7,393,278
90-day Operating (Reserve Policy)							6,501,191	6,964,596	7,214,039	7,472,992	7,741,834	8,020,956	8,310,766
Available Funds Above/(Below) Policy							**1,750,153**	**414,733**	**1,067,653**	**1,052,329**	**305,955**	**94,925**	**(917,488)**

Commentary on Available Funds

The General Fund began FY 2024 with $7.9 million in available funds and is projected to end the fiscal year with a balance of $8.3 million. For FY 2025, we estimate ending with $7.4 million. Although we are projecting an operating surplus for both years, the available funds balance is expected to decrease in FY 2025 due to planned transfers. Despite this reduction, the City will maintain sufficient reserves above the target of three months of operating expenditures.

In FY 2024, the City is transferring $2.5 million from the General Fund to the Capital Projects Fund, following our pay-as-you-go philosophy to cash-fund general capital projects instead of relying on debt issuance. For FY 2025, the capital transfer will be reduced to $1.5 million. Additionally, transfers of $514k in FY 2024 and $617k in FY 2025 are allocated to the Capital Equipment Replacement Fund to cover the replacement costs of city vehicles, equipment, and IT systems. Lastly, we are transferring $160k in FY 2024 and $552k in FY 2025 to the Debt Service Fund to help offset debt service expenses related to the new recreation center bonds and fire truck lease, maintaining stability in the property tax rate.

The City is seeing sales tax revenue leveling off after several years of growth, and property tax increases are limited by state law. Despite these challenges, the General Fund remains strong. The projected available fund balance at the end of FY 2025 will ensure the City has sufficient reserves to meet future needs and fund any one-time expenses.

Summary

The City of Colleyville is projecting $29.66M of revenue in FY2025, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to increase by 12.0% or $3.26M to $30.53M in FY2025.



Revenues by Source

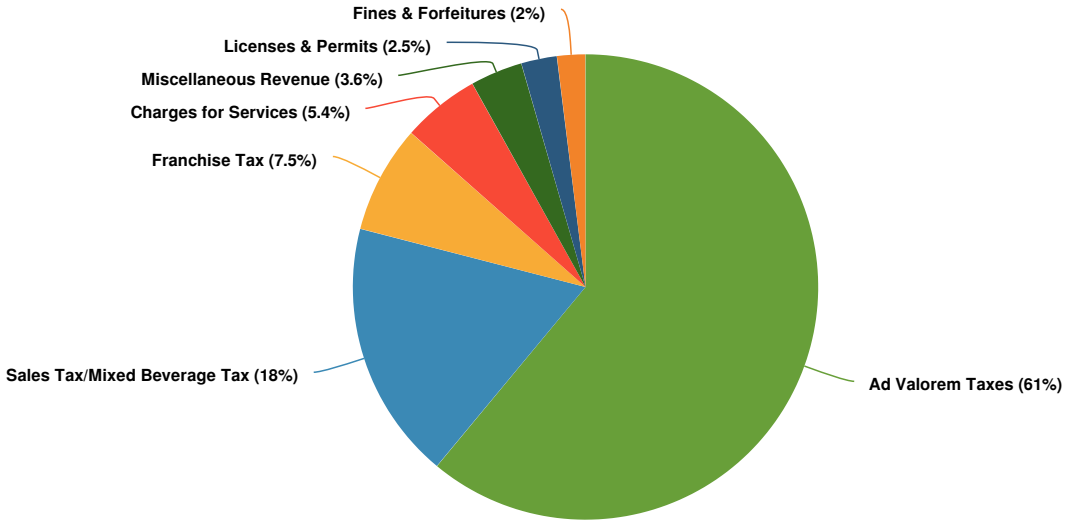
The General Fund is primarily funded through property taxes, followed by sales tax revenues. Property tax revenue projections are based on the certified property values provided by the Tarrant Appraisal District (TAD). The projections take into account the City's adopted tax rate and the impact of the newly implemented 7% residential homestead exemption, which provides tax relief to homeowners. This exemption is expected to moderate the growth in property tax revenues despite rising property values.

Sales tax revenue estimates are based on trend analysis, which considers historical data, current economic conditions, and projections for local economic growth. Factors influencing sales tax trends include Colleyville's stable retail environment, ongoing economic development initiatives, and the overall health of the regional economy. The estimates also account for any anticipated changes in consumer behavior or significant new retail developments that could impact sales tax collections.

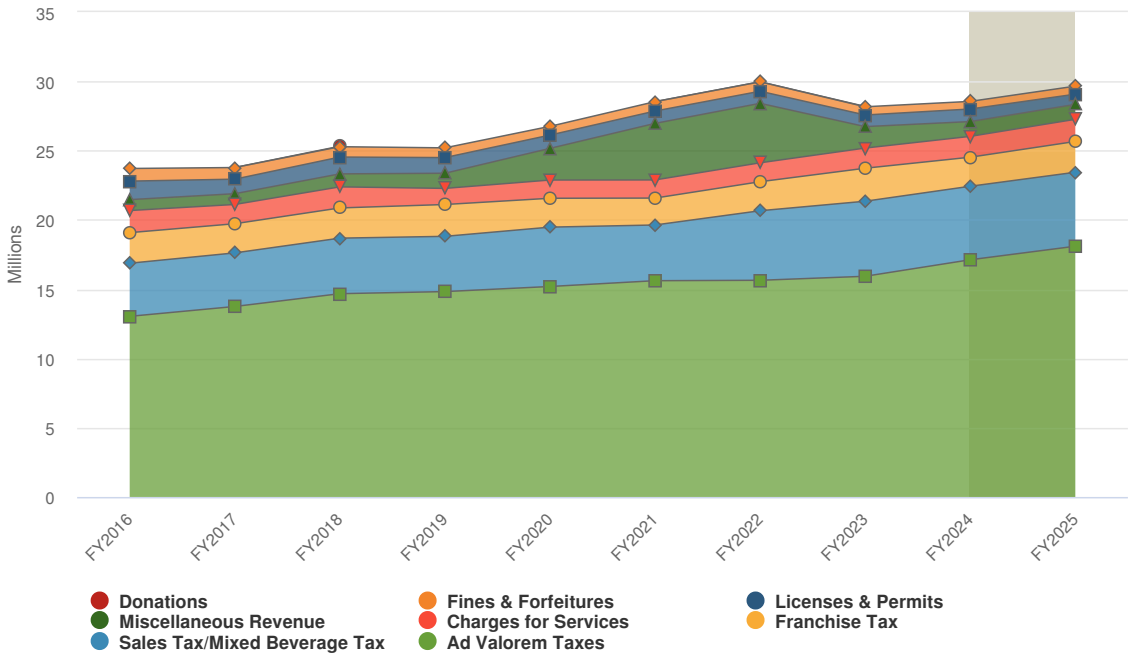
Additionally, any revenue estimates provided by external sources, such as consulting firms or other government agencies, are incorporated into the projections and clearly noted. These external inputs are particularly useful for predicting fluctuations in revenue that may result from broader economic trends or legislative changes.

This combination of data sources and analysis methods ensures that the revenue estimates for the General Fund are both realistic and aligned with the City's financial planning goals.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Ad Valorem Taxes	$15,929,842	$17,122,634	$17,220,124	$18,098,973	5.7%
Franchise Tax	$2,382,957	$2,097,000	$2,268,535	$2,222,250	6%
Sales Tax/Mixed Beverage Tax	$5,417,212	$5,305,876	$5,342,000	$5,340,000	0.6%
Licenses & Permits	$838,766	$907,850	$706,725	$737,000	-18.8%
Charges for Services	$1,455,448	$1,503,982	$1,615,531	$1,599,777	6.4%
Fines & Forfeitures	$593,812	$550,000	$645,090	$580,820	5.6%
Miscellaneous Revenue	$1,547,696	$1,067,600	$1,711,645	$1,076,550	0.8%
Donations	$22,552	$0	$0	$0	0%
Total Revenue Source:	**$28,188,285**	**$28,554,942**	**$29,509,650**	**$29,655,370**	**3.9%**

Expenditures by Function

For Fiscal Year 2025, the General Fund's expenditures reflect several key changes compared to the previous year's budget, driven by the City's ongoing commitment to maintaining high service levels while managing costs effectively.

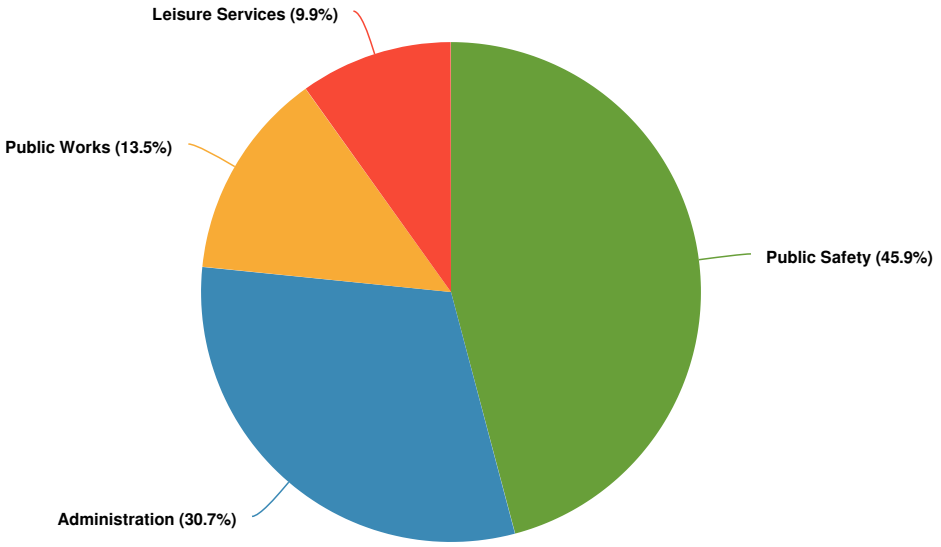
One of the most significant adjustments is the transition of a part-time IT support position to full-time status. This change was made to enhance the City's IT capabilities, ensuring that technology support keeps pace with the increasing demands of municipal operations. The cost of this staffing change was offset by reducing contract labor expenses elsewhere in the budget, resulting in no net increase in total personnel costs.

Other departments, including Parks, Police, and Recreation, have maintained consistent budget levels compared to the previous year, reflecting the City's focus on operational efficiency and prudent fiscal management. The allocation for these departments continues to support essential services and community programs without significant changes in staffing or service delivery.

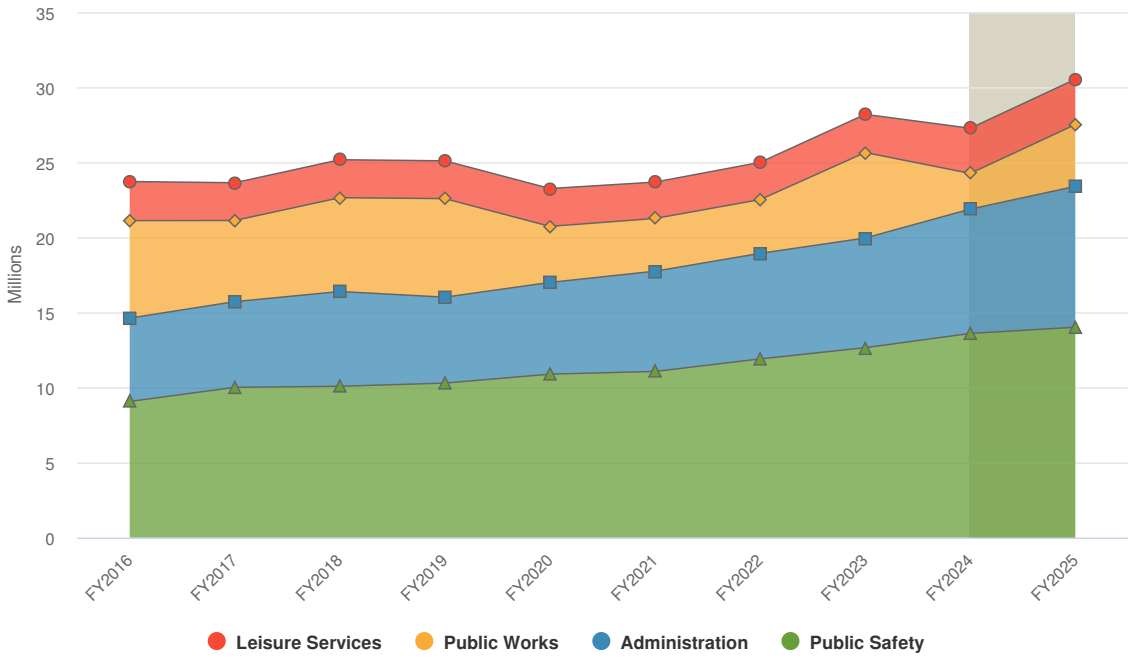
Additionally, the budget accounts for inflationary pressures on operating costs, including utilities, supplies, and contracted services, ensuring that all departments have the necessary resources to continue providing high-quality services to residents and businesses.

Overall, the FY 2025 General Fund expenditures are carefully calibrated to support the City’s strategic priorities while maintaining fiscal discipline and responsiveness to the community’s needs.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$7,305,188	$8,283,765	$8,235,944	$9,383,872	13.3%
Leisure Services	$2,541,482	$3,008,930	$2,789,987	$3,016,594	0.3%
Public Safety	$12,644,028	$13,593,195	$13,527,865	$14,004,186	3%
Public Works	$5,697,587	$2,377,873	$4,651,272	$4,122,733	73.4%
Total Expenditures:	**$28,188,285**	**$27,263,762**	**$29,205,069**	**$30,527,385**	**12%**

Expenditures by Expense Type

For Fiscal Year 2025, the City of Colleyville's General Fund expenditures are driven by changes in personnel services, contractual services, and the ongoing impact of inflation on supplies and utilities. Additionally, a significant transfer to the Capital Project Fund continues the City's commitment to funding key infrastructure and public safety projects.

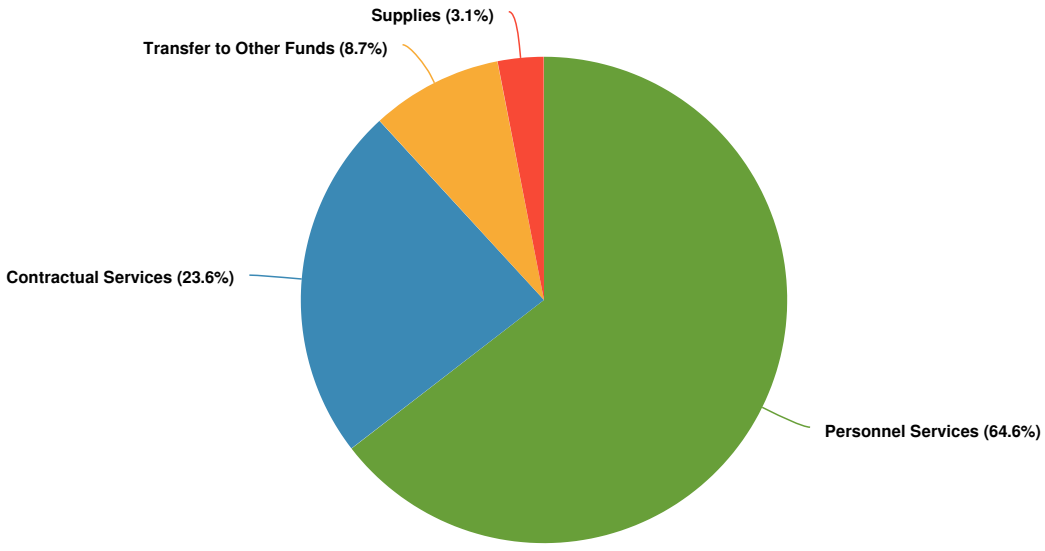
Personnel Services:
Personnel services, which encompass salary, benefits, and other compensation-related costs, saw an increase in FY 2025 primarily due to the 4% average merit-based pay adjustment. This increase ensures that the City remains competitive in retaining and attracting quality employees, particularly in Public Safety, a critical area of focus. The City also absorbed a 7.5% increase in health insurance premiums and a 9.7% increase in dental insurance premiums, with no cost passed on to employees. While one IT position was transitioned from part-time to full-time, this change did not result in additional costs, as savings were realized through reductions in other areas.

Contractual Services:
Contractual services have increased due to both inflation and rising costs for essential services. Significant areas affected include legal services, IT services, and custodial services, many of which are subject to CPI-based escalators built into the contracts. These increases reflect broader market trends and the necessity of maintaining service levels across all departments.

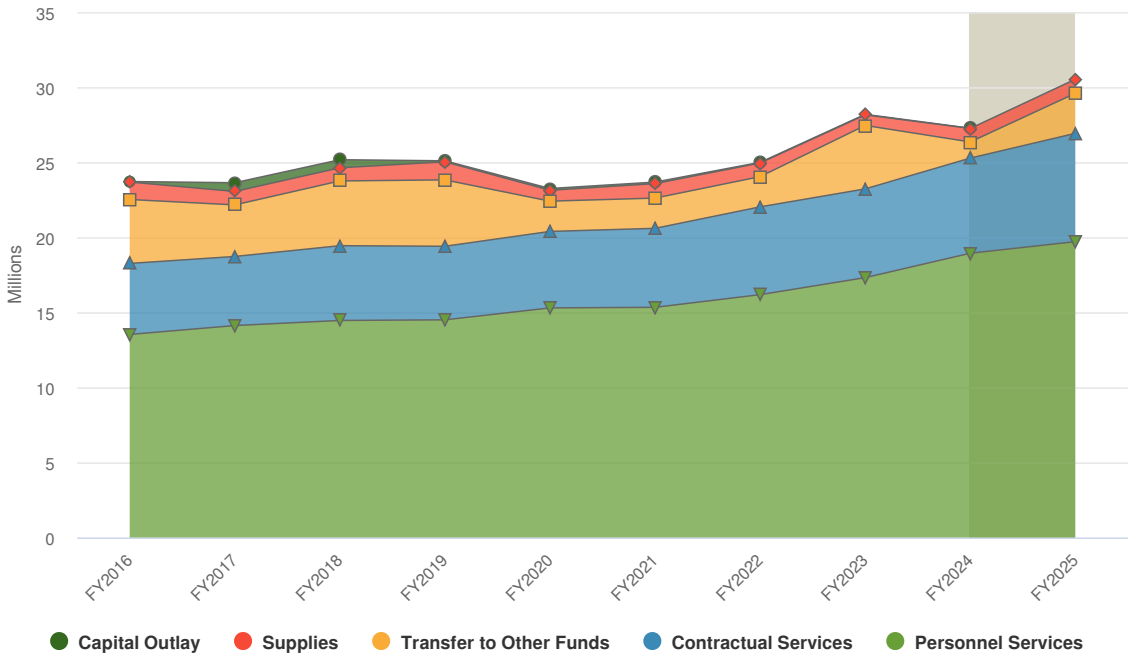
Supplies:
Inflation has also had a notable impact on the cost of supplies and utilities. General utilities, such as electricity, gas, and water, have experienced rising costs, which have been factored into the FY 2025 budget to ensure the continued operation of the City's facilities and services without disruption.

Transfer to Other Funds:
In line with the City's pay-as-you-go funding strategy, $1.5 million has been budgeted for transfer to the Capital Project Fund. This funding supports a variety of capital improvements focused on public safety and quality of life, ensuring that the City can continue to make critical infrastructure investments without relying on debt financing.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$17,310,219	$18,936,731	$18,732,703	$19,707,111	4.1%
Contractual Services	$5,911,280	$6,337,757	$6,505,263	$7,214,577	13.8%
Supplies	$702,360	$900,568	$766,797	$936,697	4%
Capital Outlay	$36,013	$14,000	$25,600	$0	-100%
Transfer to Other Funds	$4,228,412	$1,074,706	$3,174,706	$2,669,000	148.3%
Total Expense Objects:	**$28,188,285**	**$27,263,762**	**$29,205,069**	**$30,527,385**	**12%**

Utility Fund

The Utility Fund, which includes both the operating and capital funds, is a **proprietary enterprise fund** solely dedicated to managing the financial activities related to water and wastewater services in the City of Colleyville. The City is responsible for maintaining the infrastructure for water distribution and wastewater collection.

Water is purchased from the Trinity River Authority (TRA) and then sold to customers at cost. Similarly, wastewater is collected and returned to TRA for processing, also at cost. To cover the operating expenses of the water and wastewater systems, the City charges a base rate to customers. The costs associated with actual water and wastewater usage are then passed through to customers at the same rate the City pays to TRA.

This fund is considered a **major fund**, as its revenues and expenditures account for more than 10% of the City's appropriated budget, ensuring the efficient and sustainable operation of essential utility services.

Fund Summary

City of Colleyville Utilities Fund Projection	2019	2020	2021	2022	2023	2024		2025	2026	2027	2028	2029	2030
			Actual			Original Budget	Revised Estimate	Proposed Budget	Projected Budget				
Revenues:													
CHARGES FOR SERVICE	15,881,104	16,754,666	17,340,102	21,449,078	23,599,011	23,737,616	22,444,785	25,016,703	26,175,029	27,389,633	28,663,263	29,998,802	31,399,276
MISCELLANEOUS	383,373	1,378,162	99,815	807,785	259,915	215,000	317,526	270,800	225,680	234,707	244,095	253,859	264,014
INVESTMENT INCOME/(LOSSES)	400,707	233,882	31,280	(7,737)	840,755	150,000	1,159,000	365,000	242,000	210,500	210,500	210,500	210,500
Total Revenues	**16,665,184**	**18,366,710**	**17,471,196**	**22,249,126**	**24,699,682**	**24,102,616**	**23,921,311**	**25,652,503**	**26,642,709**	**27,834,840**	**29,117,858**	**30,463,162**	**31,873,790**
Expenses:													
Total Expenses	**15,301,206**	**16,743,017**	**16,261,930**	**19,152,380**	**21,035,357**	**23,586,853**	**21,512,485**	**23,908,883**	**25,043,579**	**26,233,336**	**27,480,852**	**28,788,956**	**30,160,618**
Operating Transfers:													
Transfers-out	(270,403)	(250,030)	(281,861)	(304,739)	(325,917)	(515,763)	(434,663)	(434,663)	(434,663)	(434,663)	(434,663)	(434,663)	(434,663)
Total Operating Transfers In/(Out)	(270,403)	(250,030)	(281,861)	(304,739)	(325,917)	(515,763)	(434,663)	(434,663)	(434,663)	(434,663)	(434,663)	(434,663)	(434,663)
Operating Surplus/(Deficit)	**1,093,575**	**1,373,663**	**927,406**	**2,792,008**	**3,338,409**	**-**	**1,974,164**	**1,308,958**	**1,164,467**	**1,166,841**	**1,202,344**	**1,239,543**	**1,278,509**
Loan Repayment (TIF)							-	-	-	-	-	4,000,000	-
Capital Expenditures							(4,369,719)	(6,410,711)	(6,500,000)	(5,200,000)	(2,100,000)	(1,350,000)	-
Net Change in Available Funds	**1,093,575**	**1,373,663**	**927,406**	**2,792,008**	**3,338,409**	**-**	**(2,395,555)**	**(5,101,753)**	**(5,335,533)**	**(4,033,159)**	**(897,656)**	**3,889,543**	**1,278,509**
Available Funds, beginning							25,105,920	22,710,365	17,608,612	12,273,079	8,239,920	7,342,264	11,231,807
Available Funds, ending							22,710,365	17,608,612	12,273,079	8,239,920	7,342,264	11,231,807	12,510,316
90-day Operating (Reserve Policy)							5,353,121	5,952,221	6,235,895	6,533,334	6,845,213	7,172,239	7,515,154
Available Funds Above/(Below) Policy							**17,357,244**	**11,656,391**	**6,037,184**	**1,706,586**	**497,051**	**4,059,568**	**4,995,162**

Commentary on Available Funds

The Utilities Fund began FY 2024 with an available fund balance of $25.1 million and is projected to end the fiscal year with $22.7 million. By the end of FY 2025, the fund balance is expected to be $17.6 million. Despite the projected decrease, the City continues to maintain a healthy operating surplus in both years, driven by stable and reliable revenue sources.

The Utilities Fund's operating revenue remains very stable and collectable, primarily based on a fixed charge structure. Rates have been increased on the operating side to cover rising costs, but this change does not impact the available fund balance. Additionally, the TRA-related costs, which can be more volatile due to weather fluctuations, are passed through directly to customers and do not significantly affect the fund's balance.

In line with the City's cash-funding philosophy, significant capital projects are budgeted in both FY 2024 and FY 2025, with $4.4 million and $6.4 million allocated, respectively. These capital expenditures contribute to the projected decrease in available funds over the two-year period. Even with this drawdown, the City is committed to avoiding debt issuance for these projects, preferring to use available reserves to cash-fund improvements.

The City maintains a reserve target of 90 days of operating expenses for the Utilities Fund and continues to exceed this target. It's important to note that the Utilities Fund combines both operating and capital reserves. As a result, the fund balance appears larger than in other funds because it includes reserves set aside for future capital projects. These reserves act as a financial hedge, ensuring the City can address any sudden, large-scale repairs or replacements needed to maintain the utility system's operations without disruption.

By maintaining these larger reserves, the City positions itself to handle unforeseen capital needs while also planning for future improvements, thereby reinforcing Colleyville's long-term financial stability and minimizing the need for future debt.

Summary

The City of Colleyville is projecting $26.98M of revenue in FY2025, which represents a 12.0% increase over the prior year. Budgeted expenditures are projected to increase by 6.5% or $1.57M to $25.67M in FY2025.



Revenue by Fund

The Utility Fund, which supports both operating and capital activities for the City's water and wastewater systems, is primarily funded through charges for services. The revenue projections for FY 2025 have been developed internally, based on a thorough assessment of operational costs and future capital needs.

Operating Side:
Revenues on the operating side of the Utility Fund are primarily generated by charges for services, which include water and sewer base rates and volumetric usage charges. For FY 2025, the City increased the fixed monthly base rates for water and wastewater services to ensure that operating costs are fully covered. The base rate for the average customer with a 1" meter increased by $2.02/month for water and $0.75/month for wastewater. The volumetric rate, which is set by the Trinity River Authority (TRA), remains a pass-through charge, meaning the expense and revenue for water usage are equal, resulting in a neutral budget impact.

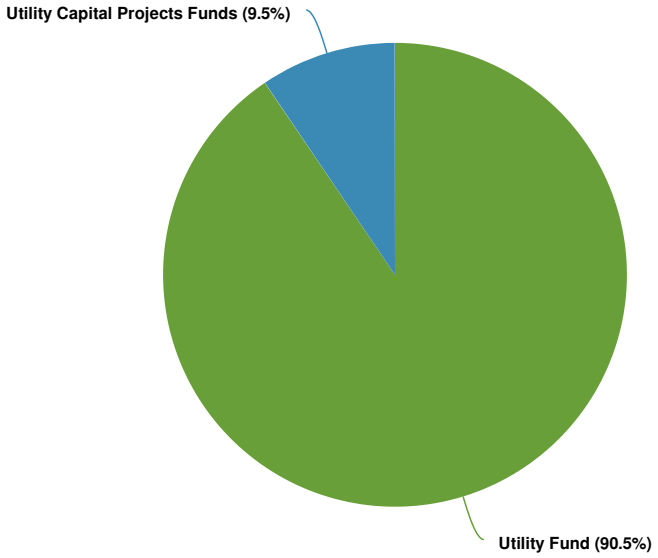
These revenue adjustments are necessary to address rising operational costs, driven by inflation and increases in utility-related expenses. The primary objective on the operating side is to ensure sufficient revenue to cover day-to-day expenses, including maintenance, personnel, and system operations, while maintaining reliable service for customers.

Capital Side:
The capital side of the Utility Fund is funded primarily through a dedicated capital project fee, which is a monthly charge assessed to all utility customers. This fee, set at $5.83/month in FY 2025, is the sole source of revenue for capital projects aside from small amounts generated from impact fees. The dedicated capital project fee helps fund critical infrastructure improvements and system upgrades. Additionally, the City transfers any excess revenues from the operating side to the capital fund as needed to support ongoing projects.

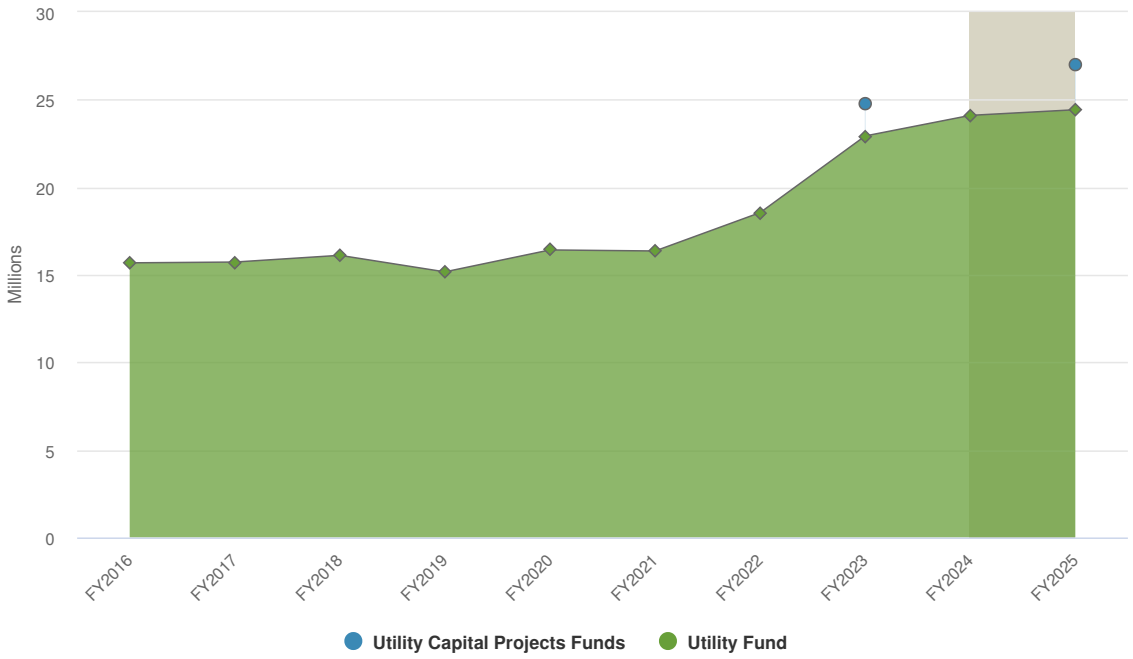
The City's five-year Capital Improvement Plan (CIP) outlines the key water and wastewater capital projects that will be funded over the next five years. These projects are necessary to address aging infrastructure, ensure continued system reliability, and accommodate future growth and demand. As inflation and other factors continue to increase the cost of capital improvements, the City is committed to continue to cash-fund projects to the greatest extent possible, minimizing the need for debt.

No external sources or consultants were used to develop these revenue projections, as they are based entirely on internal analyses of operational and capital needs. The City's approach to balancing operating costs with long-term capital investments ensures that Colleyville's utility infrastructure remains sustainable and resilient.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Utility Fund	$22,927,765	$24,102,616	$22,101,785	$24,424,703	1.3%
Utility Capital Projects Funds	$1,853,017	$0	$3,150,626	$2,558,900	N/A
Total:	**$24,780,782**	**$24,102,616**	**$25,252,411**	**$26,983,603**	**12%**

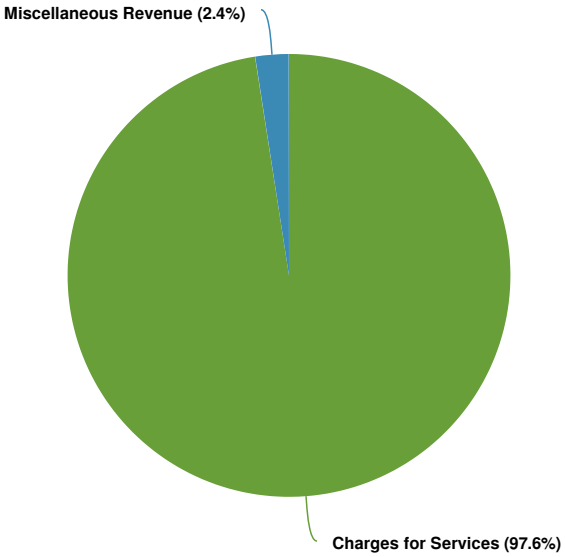
Revenues by Source

The Utility Fund's revenue primarily comes from charges for services. Over 80% of the operating revenue is tied to volumetric charges, which are a pass-through from the Trinity River Authority (TRA). This portion of the revenue fluctuates based on TRA's rates and customer water usage, making it largely outside the City's direct control. The remaining portion of operating revenue comes from fixed monthly base charges for water and wastewater services, which cover the City's operating costs. Additional minimal revenue sources on the operating side include tap fees, installation fees, and penalties for late payments.

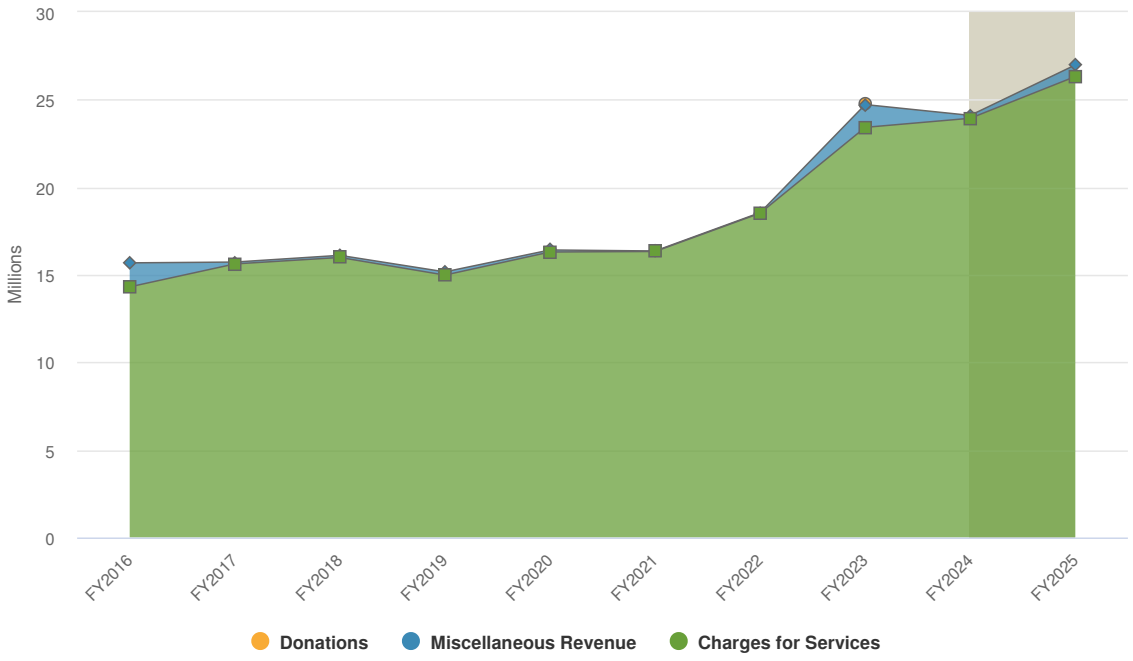
On the capital side, the primary revenue source is the dedicated capital project fee, which ensures consistent funding for infrastructure improvements and system upgrades. In addition, transfers from the operating side of the fund provide supplementary funding for capital projects. Although the City collects some revenue from impact fees, these play a relatively small role compared to the capital project fee and operating transfers.

Investment income from fund balances, though minimal, contributes small amounts to both the operating and capital sides of the Utility Fund.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Charges for Services	$23,418,281	$23,937,616	$23,699,885	$26,322,803	10%
Miscellaneous Revenue	$1,301,831	$165,000	$1,552,526	$660,800	300.5%
Donations	$60,670	$0	$0	$0	0%
Total Revenue Source:	**$24,780,782**	**$24,102,616**	**$25,252,411**	**$26,983,603**	**12%**

Expenditures by Function

The Utility Fund is used exclusively for water and wastewater/sewer-related expenses, covering operational costs, water purchased from the Trinity River Authority (TRA), wastewater processing costs, and utility billing. For FY 2025, several key factors have influenced changes in budgeted expenditures compared to the prior year.

Personnel Costs:
Personnel expenses have increased due to the same factors impacting the General Fund, including a 4% merit-based salary increase and rising health insurance premiums (up 7.5%) and dental insurance premiums (up 9.7%).

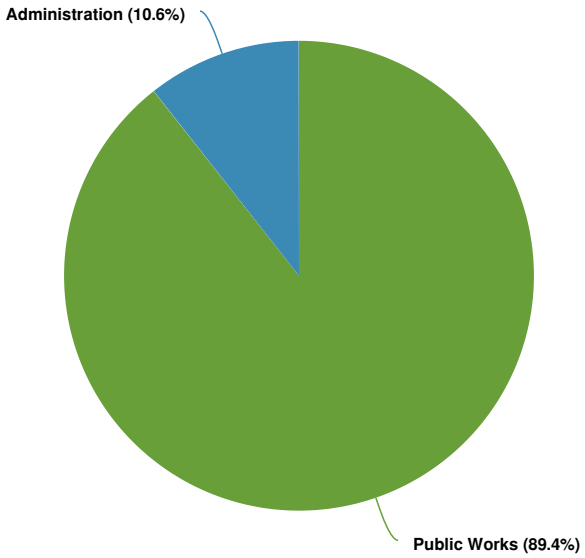
Supplies:
Costs related to supplies have increased, primarily due to inflation in chemical prices required for water treatment and other operational needs. Additionally, utility expenses such as electricity and gas have risen, contributing to higher overall supply costs. These increases have been factored into the FY 2025 budget to ensure the continued reliability of water and wastewater services.

TRA Pass-Through Costs:
Approximately 80% of the Utility Fund's total expenditures are related to pass-through costs for water purchased from the Trinity River Authority (TRA) and wastewater processed by TRA. These costs are always at cost, and the City does not generate profit from this portion of its operations. The expenses are matched with revenue collected from volumetric usage charges, ensuring a balance between cost and revenue for these services.

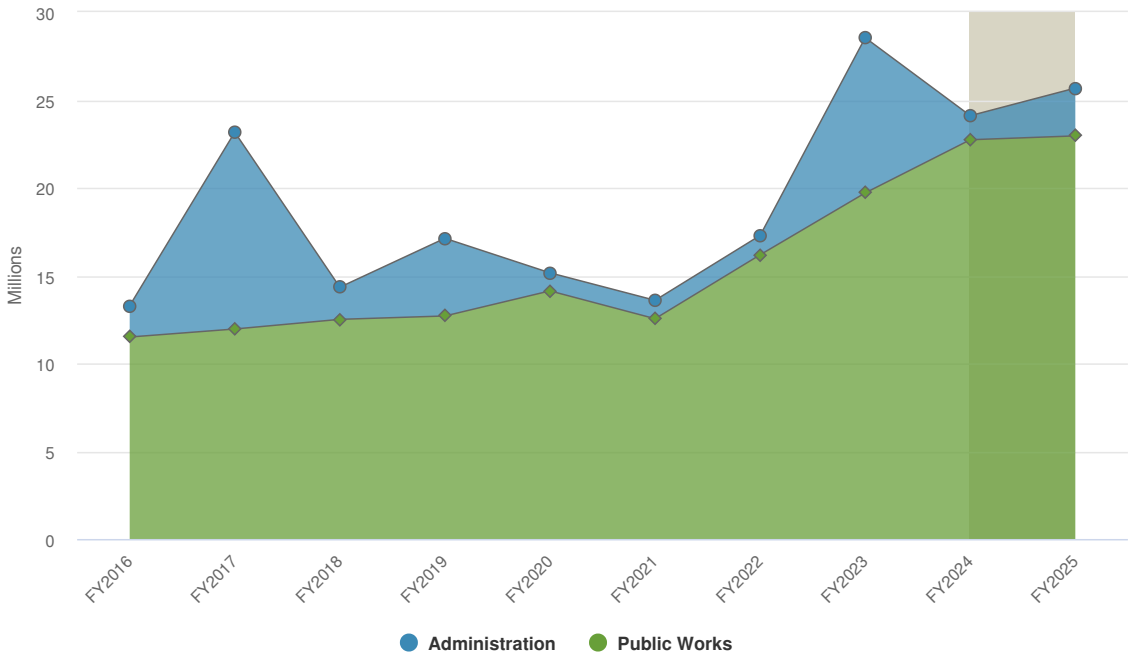
Transfers to the General Fund:
The Utility Fund includes a transfer to the General Fund to cover administrative services provided by General Fund departments, such as HR, IT, and Finance. This expense remains consistent with the prior year.

Transfers to the Capital Fund:
Transfers from the operating side of the Utility Fund to the capital fund have been adjusted in FY 2025 based on the City's ability to transfer and the need for capital investments. These transfers are used to support capital improvements in the City's water and wastewater infrastructure, aligning with the long-term Capital Improvement Plan (CIP). The capital budgets themselves are not reflected in the operating numbers but are part of the five-year capital plan.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

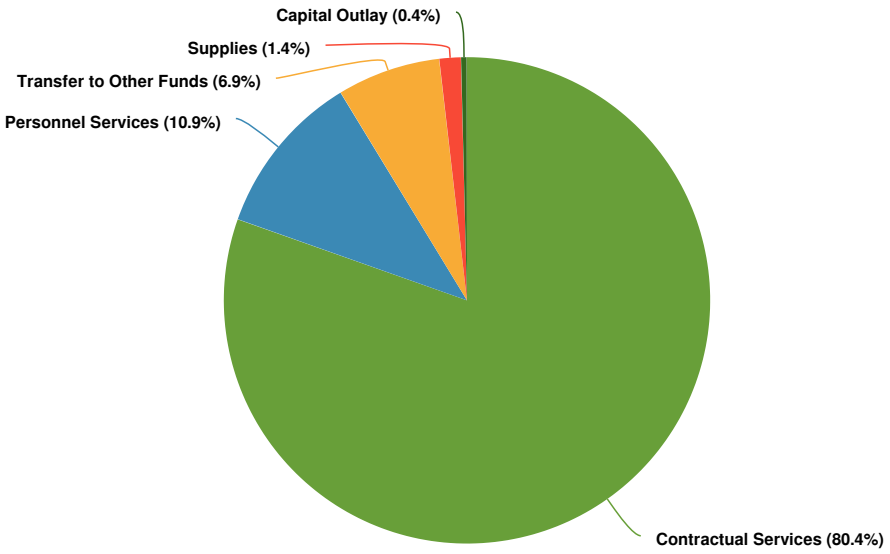


Grey background indicates budgeted figures.

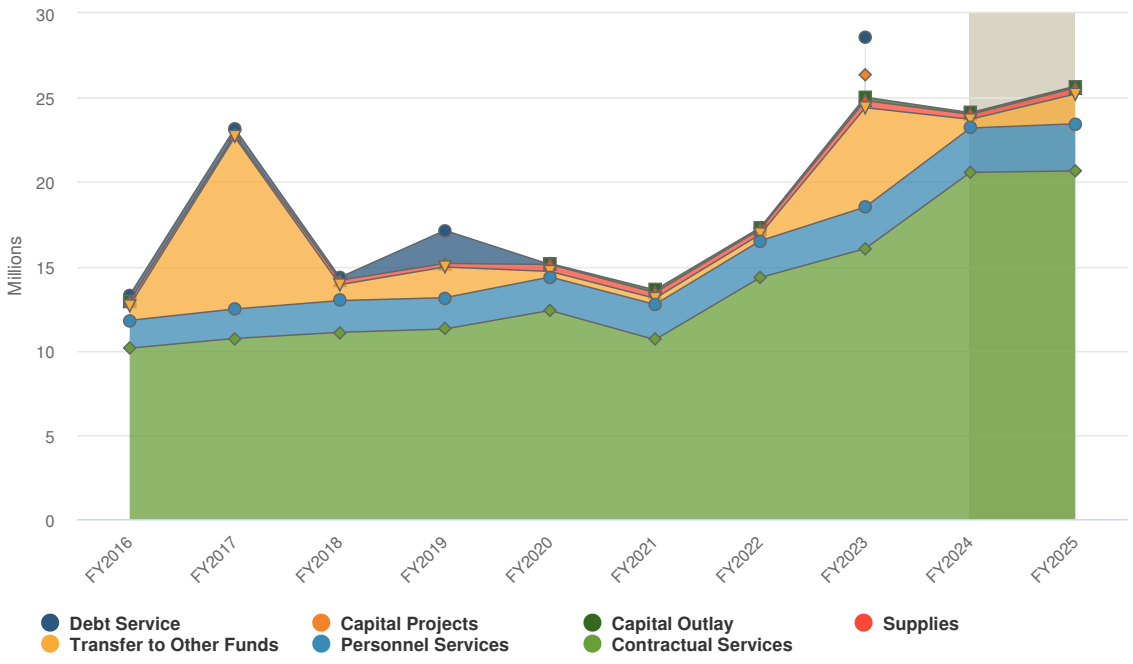
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$8,837,731	$1,370,651	$2,680,107	$2,722,905	98.7%
Public Works	$19,704,144	$22,731,965	$20,598,140	$22,951,741	1%
Total Expenditures:	**$28,541,875**	**$24,102,616**	**$23,278,247**	**$25,674,646**	**6.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$2,465,751	$2,630,215	$2,652,253	$2,793,518	6.2%
Contractual Services	$16,038,629	$20,561,946	$18,255,583	$20,648,582	0.4%
Supplies	$423,695	$294,693	$504,648	$366,783	24.5%
Debt Service	$2,170,930	$0	$0	$0	0%
Capital Outlay	$200,730	$100,000	$100,000	$100,000	0%
Transfer to Other Funds	$5,892,408	$515,763	$1,765,763	$1,765,763	242.4%
Capital Projects	$1,349,731	$0	$0	$0	0%
Total Expense Objects:	**$28,541,875**	**$24,102,616**	**$23,278,247**	**$25,674,646**	**6.5%**

Drainage Fee Fund

The Drainage Fund is classified as a **proprietary enterprise fund**, specifically dedicated to managing the financial activities related to the City's stormwater management and drainage systems. The primary purpose of the Drainage Fund is to ensure the effective maintenance, operation, and improvement of Colleyville's drainage infrastructure, which is essential for protecting property and public safety from flooding and erosion.

The fund is **not considered a major fund**, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. Revenue for the Drainage Fund is generated through user fees assessed on residential and non-residential properties, which are calculated based on the impervious surface area contributing to stormwater runoff. These fees are specifically allocated to cover the costs associated with maintaining and improving the City's drainage system, including capital projects, operations, and necessary repairs.

The fund ensures that the City can proactively address drainage issues and invest in necessary infrastructure upgrades, supporting Colleyville's commitment to a safe and well-maintained environment.

Fund Summary

City of Colleyville Drainage Fund Projection - Operating	2019	2020	2021	2022	2023	2024		2025	2026	2027	2028	2029	2030
			Actual			Original Budget	Revised Estimate	Proposed Budget	Projected Budget				
Revenues:													
SALE OF SURPLUS PROPERTY	-	18,980	-	21,605	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME/(LOSSES)	25,421	8,168	(1,163)	4,952	31,333	15,000	111,105	90,700	49,500	32,250	20,000	20,000	15,000
PENALTIES	10,907	5,105	4,667	9,780	8,783	10,000	11,213	10,000	10,200	10,404	10,612	10,824	11,041
GRANT PROCEEDS	-	-	-	2,337	-	-	-	-	-	-	-	-	-
DRAINAGE FEE REVENUES	1,000,521	1,002,409	1,008,732	1,001,458	1,035,867	1,457,143	1,444,552	1,733,000	2,022,000	2,062,440	2,103,689	2,145,763	2,188,678
Total Revenues	**1,036,849**	**1,034,662**	**1,012,236**	**1,040,133**	**1,075,984**	**1,482,143**	**1,566,870**	**1,833,700**	**2,081,700**	**2,105,094**	**2,134,301**	**2,176,587**	**2,214,719**
Expenses:													
Total Expenses	**834,492**	**708,178**	**812,096**	**719,296**	**827,230**	**738,386**	**722,284**	**761,805**	**789,342**	**817,924**	**847,592**	**878,388**	**910,357**
Operating Surplus/(Deficit)	**202,357**	**326,484**	**200,140**	**320,836**	**248,754**	**743,757**	**844,586**	**1,071,895**	**1,292,358**	**1,287,170**	**1,286,709**	**1,298,199**	**1,304,362**
Capital Expenditures							(1,221,881)	(2,322,932)	(2,600,000)	(925,000)	(1,225,000)	(300,000)	-
Net Change in Available Funds	**202,357**	**326,484**	**200,140**	**320,836**	**248,754**	**743,757**	**(377,295)**	**(1,251,037)**	**(1,307,642)**	**362,170**	**61,709**	**998,199**	**1,304,362**
Available Funds, beginning							2,450,557	2,073,262	822,225	(485,418)	(123,247)	(61,539)	936,660
Available Funds, ending							2,073,262	822,225	(485,418)	(123,247)	(61,539)	936,660	2,241,022
90-day Operating (Reserve Policy)							180,571	190,451	197,335	204,481	211,898	219,597	227,589
Available Funds Above/(Below) Policy							**1,892,691**	**631,773**	**(682,753)**	**(327,728)**	**(273,436)**	**717,063**	**2,013,433**

Commentary on Available Funds

The Drainage Fund began FY 2024 with an available balance of $2.5 million and is projected to end the year with $2.1 million. By the end of FY 2025, the fund balance is expected to decrease to $822k. This reduction is largely due to significant capital expenditures planned for both FY 2024 and FY 2025, totaling $1.2 million and $2.3 million, respectively.

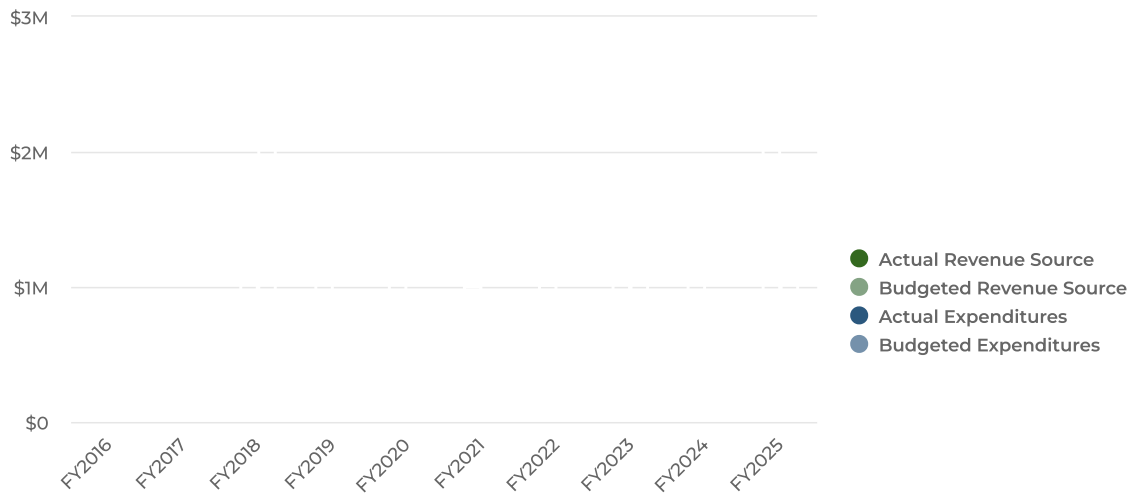
The sole source of revenue for the Drainage Fund is the drainage fee, which was increased by $2 for the average resident as part of a three-year plan to build up reserves for future capital projects. This fee has been intentionally set higher than the operating expenses to generate an operating surplus and build available funds on the capital side. While the fund maintains an operating surplus, the available funds balance is expected to decrease due to the planned capital expenditures in FY 2024 and FY 2025.

Despite the reduction in available funds, the fund balance remains above the City's target reserve requirement of 90 days of operating expenses for both FY 2024 and FY 2025. The City continues to build up cash reserves to avoid debt financing and cash-fund future large-scale drainage projects, which are typically expensive and require significant planning.

Similar to other City funds, the Drainage Fund follows a 90-day operating reserve target. However, because this fund is relatively new, the available balance is still in the process of being built up. The drainage fee, which is tied to customer water bills, provides a stable and collectable source of revenue, ensuring consistent income to meet both operating and capital needs in the future.

Summary

The City of Colleyville is projecting $2.83M of revenue in FY2025, which represents a 91.2% increase over the prior year. Budgeted expenditures are projected to increase by 158.6% or $1.17M to $1.91M in FY2025.



Revenue by Fund

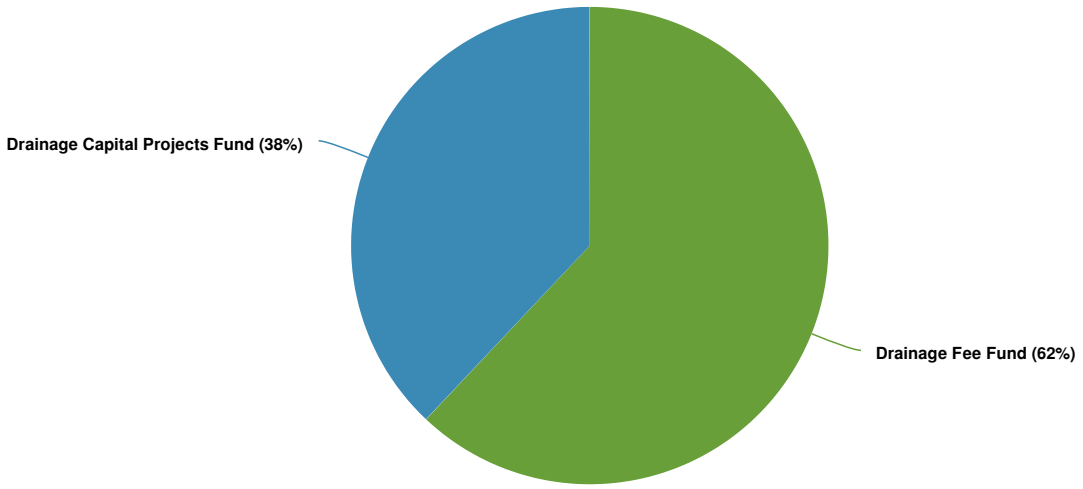
The Drainage Fund is supported by both operating and capital components. The primary revenue source for the fund is the drainage fee, which is billed as part of the City's utility billing system, ensuring stable and consistent revenue collection. For FY 2025, the City implemented a $2 per month increase for residential properties, raising the rate from $10 to $12. This increase is part of a broader, multi-year plan designed to build sufficient funds for large capital projects, with an additional $2 increase scheduled for next year. Non-residential rates have also been adjusted as part of this plan.

Operating Side:
The operating side of the fund is exclusively funded by the drainage fee. This fee is intentionally set higher than the immediate operating expenses in order to accumulate reserves that can be transferred to the capital side for future infrastructure investments. Revenue from penalties and investment income (interest) is minimal and does not significantly contribute to the overall revenue, though it is still included as a small supplementary source.

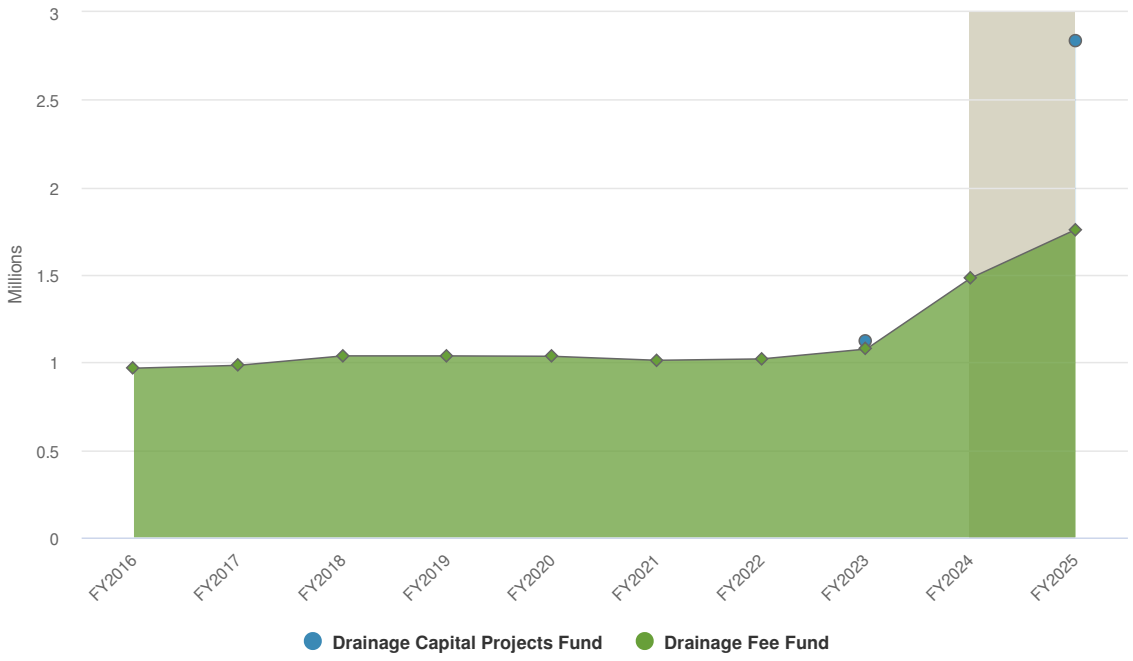
Capital Side:
The capital side of the Drainage Fund is entirely dependent on transfers from the operating side. There is no dedicated revenue stream for capital projects, meaning that the City relies on building reserves through operating revenue to cash-fund future capital projects. The drainage fee structure is designed to ensure that the City can fund these necessary improvements without taking on additional debt.

As the City approaches build-out, the customer base for the drainage fee will remain stable, with little to no growth anticipated. The drainage fee itself is highly collectable, given that it is incorporated into the utility billing system, ensuring reliable revenue streams for both operating needs and capital investments.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

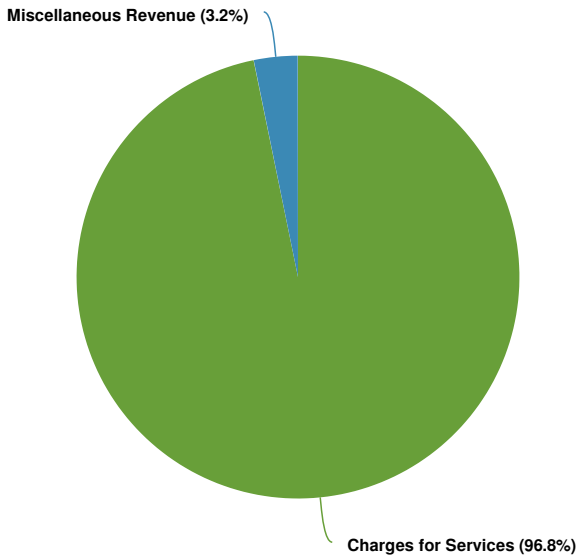


Grey background indicates budgeted figures.

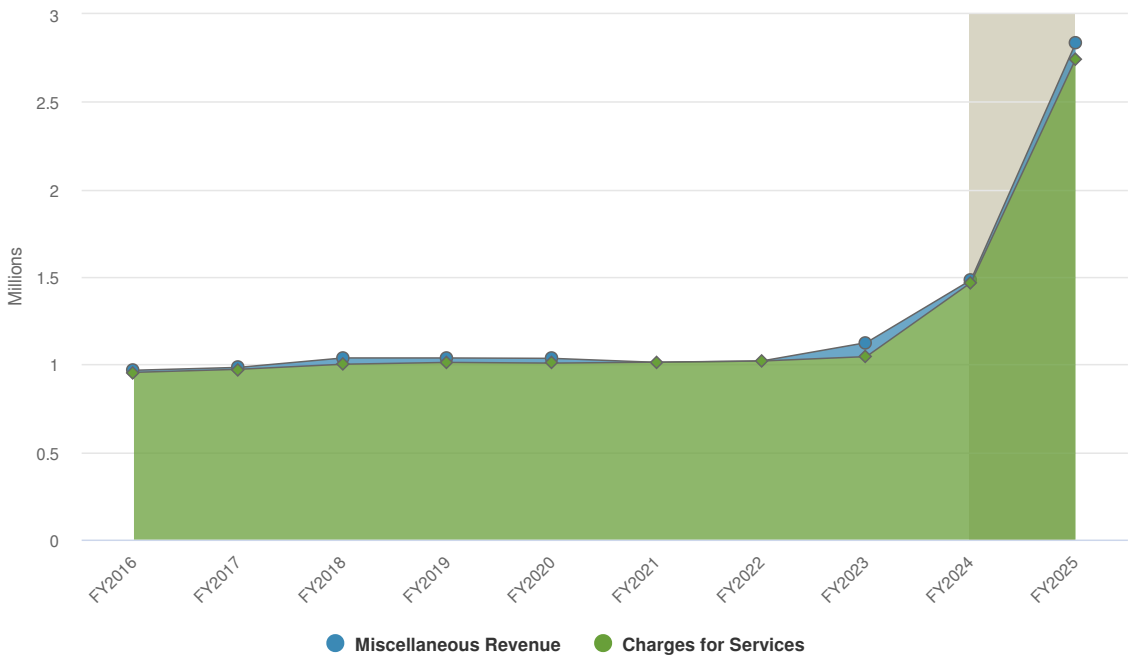
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Drainage Fee Fund	$1,075,984	$1,482,143	$1,492,765	$1,758,000	18.6%
Drainage Capital Projects Fund	$48,456	$0	$844,105	$1,075,700	N/A
Total:	**$1,124,439**	**$1,482,143**	**$2,336,870**	**$2,833,700**	**91.2%**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Charges for Services	$1,044,651	$1,467,143	$2,225,765	$2,743,000	87%
Miscellaneous Revenue	$79,789	$15,000	$111,105	$90,700	504.7%
Total Revenue Source:	**$1,124,439**	**$1,482,143**	**$2,336,870**	**$2,833,700**	**91.2%**

Expenditures by Fund

The expenditures for the Drainage Fund are split between operational expenses and transfers to the capital side, with a growing focus on building up reserves for large capital projects. For FY 2025, the major changes in expenditures reflect similar trends seen in the General and Utility Funds, including personnel cost adjustments, rising utility costs, and increased transfers to fund capital improvements.

Personnel Costs:
Personnel costs in the Drainage Fund have increased due to the 4% merit-based pay adjustment and rising health and dental insurance premiums, consistent with other funds. Staffing levels remain unchanged, with employees dedicated to maintaining and improving the drainage system.

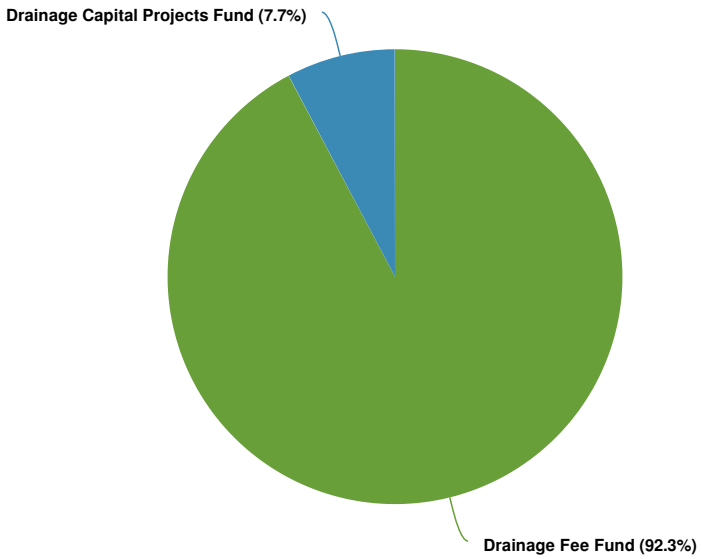
Supplies and Utilities:
Rising utility costs, driven by inflation, have also impacted the Drainage Fund. These increases are primarily related to the energy and materials required to maintain the City's drainage infrastructure. Inflationary pressures have affected the overall cost of supplies needed for system upkeep and smaller projects.

Contractual Services:
Though less prominent in the Drainage Fund compared to other funds, contractual services have seen some general inflation-driven increases. These services support maintenance and smaller drainage projects as needed.

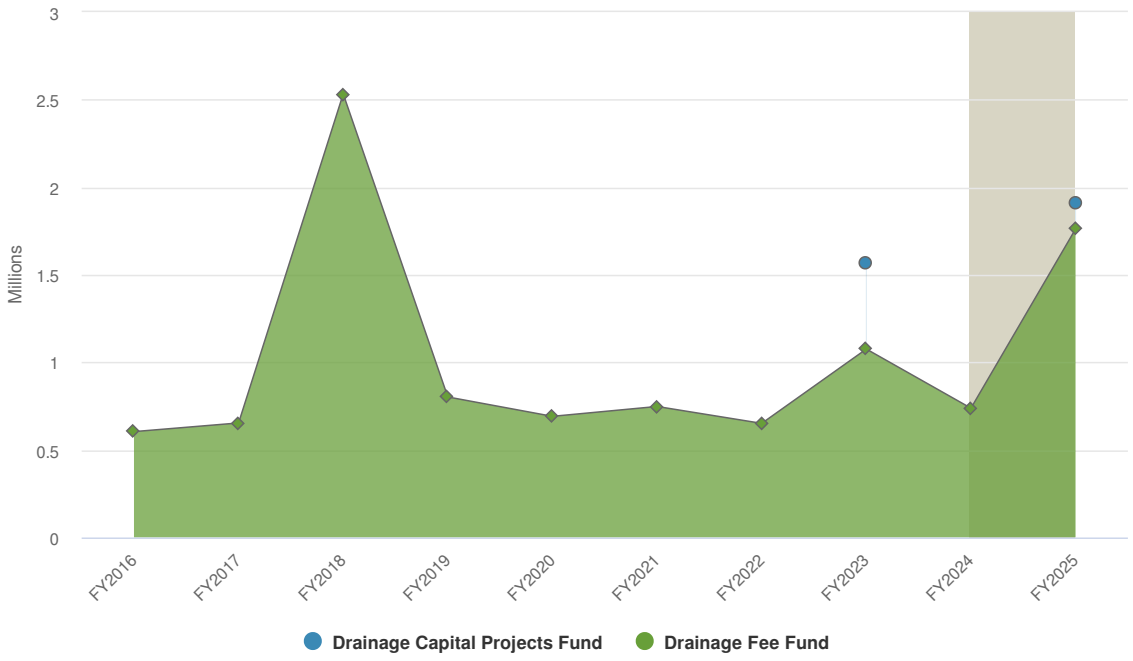
Capital Transfers:
More than half of the Drainage Fund's expenditures are allocated toward transfers to the capital side of the fund. These transfers have been intentionally increased as part of the City's long-term strategy to build sufficient reserves for large-scale capital improvements. These funds will be used to address the City's aging drainage infrastructure and to tackle significant capital projects in line with the multi-year drainage plan.

While capital projects are the primary focus of the Drainage Fund, the operating side continues to support day-to-day maintenance and smaller-scale improvements to ensure the system remains reliable.

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

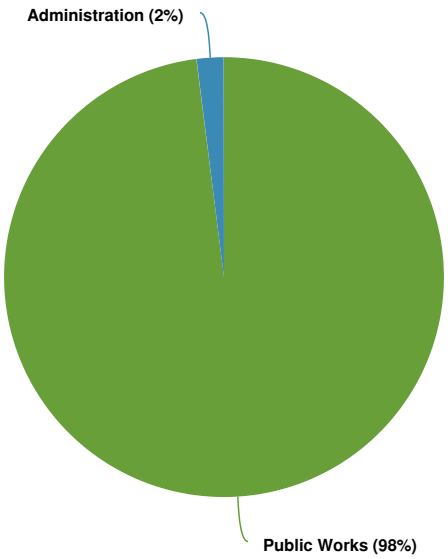


Grey background indicates budgeted figures.

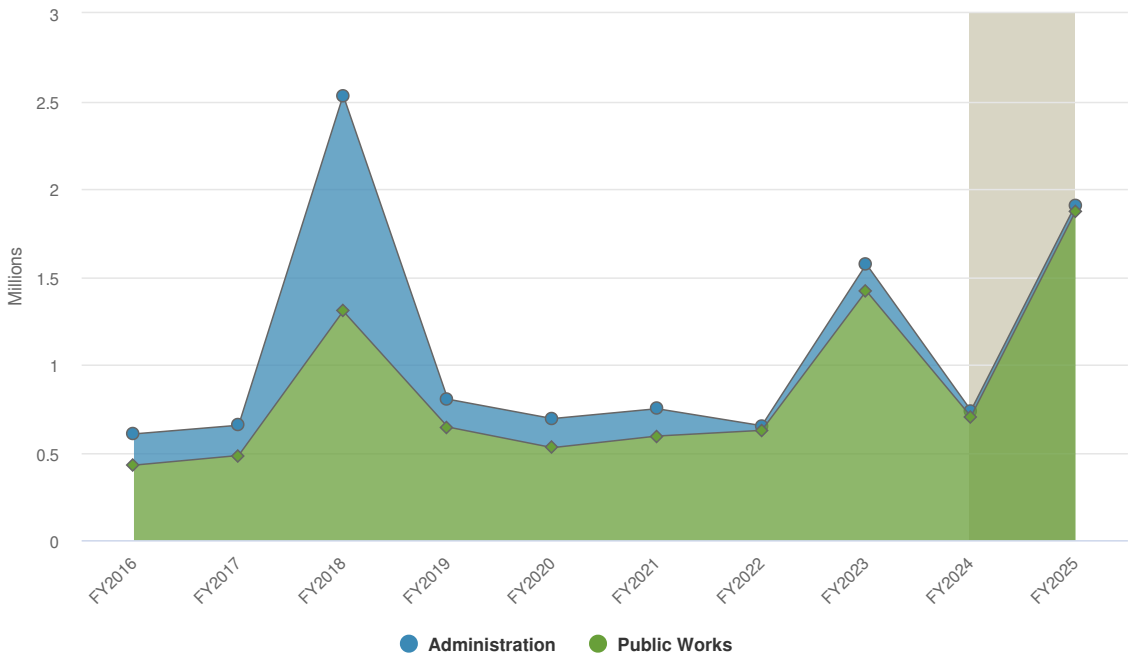
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Drainage Fee Fund	$1,075,984	$738,386	$1,492,284	$1,761,805	138.6%
Drainage Capital Projects Fund	$495,421	$0	$121,881	$147,932	N/A
Total:	**$1,571,405**	**$738,386**	**$1,614,165**	**$1,909,737**	**158.6%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

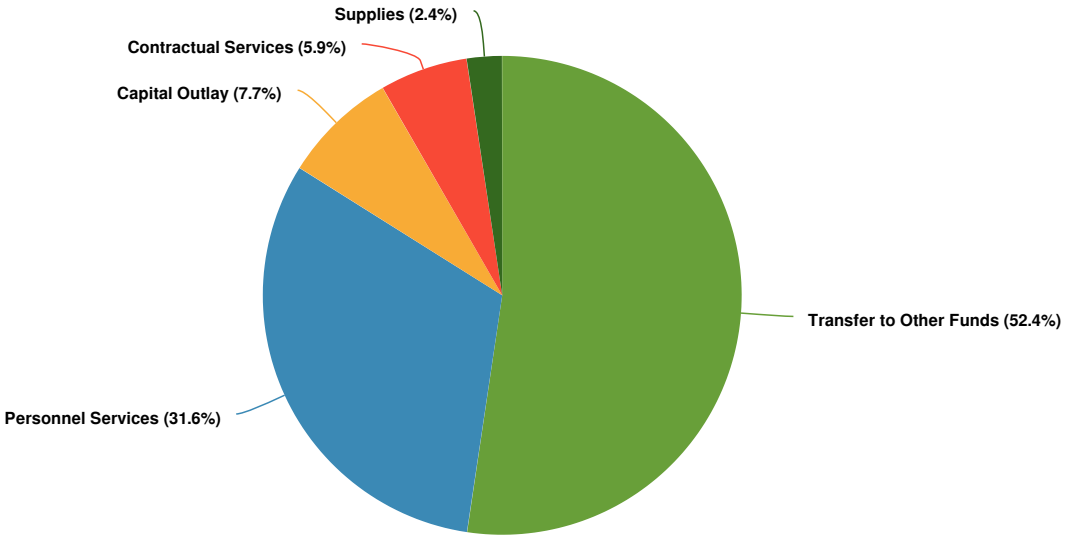


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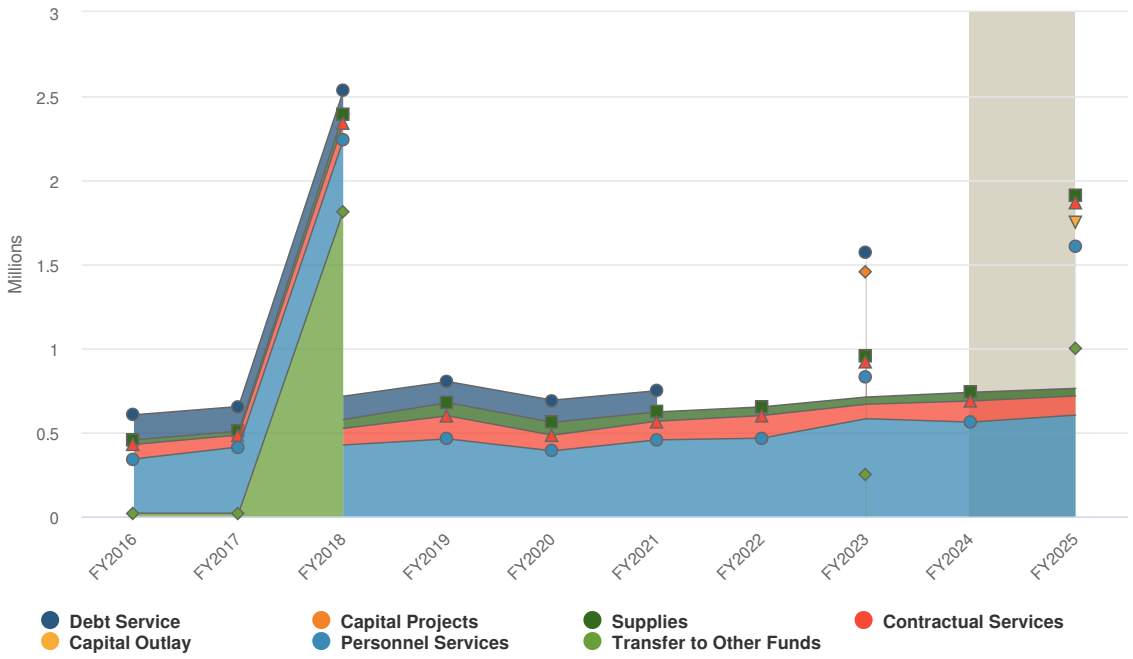
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$152,551	$34,656	$38,327	$38,026	9.7%
Public Works	$1,418,854	$703,730	$1,575,837	$1,871,711	166%
Total Expenditures:	**$1,571,405**	**$738,386**	**$1,614,165**	**$1,909,737**	**158.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$581,574	$561,302	$561,056	$603,035	7.4%
Contractual Services	$86,104	$125,386	$99,728	$113,457	-9.5%
Supplies	$42,670	$51,698	$61,500	$45,313	-12.4%
Debt Service	$116,881	$0	$0	$0	0%
Capital Outlay	$0	$0	$121,881	$147,932	N/A
Transfer to Other Funds	$248,754	$0	$770,000	$1,000,000	N/A
Capital Projects	$495,421	$0	$0	$0	0%
Total Expense Objects:	**$1,571,405**	**$738,386**	**$1,614,165**	**$1,909,737**	**158.6%**

Colleyville Economic Development Corporation Fund

The Colleyville Economic Development Corporation (CEDC) Fund is classified as a **governmental fund** and is a **blended component unit** of the City of Colleyville. The primary purpose of this fund is to support and finance economic development initiatives within the City, which includes attracting new businesses, supporting existing businesses, and enhancing the overall economic vitality of Colleyville.

The CEDC Fund is considered a **minor fund**, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. This fund is financed primarily through a dedicated portion of the City's sales tax revenues, which are earmarked for economic development activities. The fund's expenditures are strategically allocated to projects and initiatives that align with the City's long-term economic development goals, fostering a thriving business environment and improving the quality of life for residents.

As a blended component unit, the CEDC Fund operates in close alignment with the City's overall financial and strategic planning, ensuring that economic development efforts are integrated with the City's broader objectives.

Fund Summary

City of Colleyville Colleyville Economic Development Corporation (CEDC) Fund Projection	2019	2020	2021	2022	2023	2024		2025	2026	2027	2028	2029	2030
			Actual			Original Budget	Revised Estimate	Proposed Budget	Projected Budget				
Revenues:													
Sales Tax	$ 1,943,228	$ 2,096,882	$ 2,390,336	$ 2,583,813	$ 2,634,045	$ 2,586,555	$ 2,600,000	$ 2,600,000	$ 2,652,000	$ 2,705,040	$ 2,759,141	$ 2,814,324	$ 2,870,610
Investment Income/(Losses)	44,900	36,446	13,658	28,053	283,046	60,000	250,000	60,000	60,000	60,000	60,000	60,000	60,000
Miscellaneous	-	-	-	254	1	225,000	-	-	-	-	-	-	-
Event Donations/Revenues	-	-	4,617	-	-	-	-	-	-	-	-	-	-
Grant Proceeds	174,800	-	-	-	-	-	-	-	-	-	-	-	-
Transfer From Other Funds	-	-	5,518,968	-	-	-	-	-	-	-	-	-	-
Total Revenues	**2,162,928**	**2,133,328**	**7,927,579**	**2,612,120**	**2,917,091**	**2,871,555**	**2,850,000**	**2,660,000**	**2,712,000**	**2,765,040**	**2,819,141**	**2,874,324**	**2,930,610**
Expenses:													
Administration	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,040	2,081	2,122	2,165	2,208
Library	986,971	338,817	357,887	349,015	401,744	711,983	653,462	592,104	612,028	632,673	654,068	676,240	699,219
Engineering	251,408	-	-	-	-	-	-	-	-	-	-	-	-
Parks Maintenance	315,165	366,693	395,500	613,330	763,743	1,756,403	1,213,212	841,548	856,097	871,086	886,530	902,443	918,842
Recreation	-	-	-	-	3,358	411,033	277,817	379,159	394,325	410,098	426,502	443,562	461,305
Senior Center	86,438	93,830	299,478	900,535	177,954	115,985	191,782	268,128	276,281	284,759	293,574	302,741	312,273
Communications	98,137	171,780	223,192	304,502	284,813	284,625	284,625	314,000	320,280	326,686	333,219	339,884	346,681
Colleyville Center	464,606	253,728	95,763	234,100	227,291	157,336	198,458	236,046	243,178	250,573	258,240	266,190	274,435
Debt Service	602,176	604,144	4,818,166	-	-	-	-	-	-	-	-	-	-
Total Expenses	**2,806,902**	**1,830,993**	**6,191,986**	**2,403,482**	**1,860,902**	**3,439,365**	**2,821,356**	**2,632,985**	**2,704,230**	**2,777,956**	**2,854,256**	**2,933,226**	**3,014,963**
Operating Surplus/(Deficit)	**(643,974)**	**302,335**	**1,735,592**	**208,638**	**1,056,189**	**(567,810)**	**28,644**	**27,015**	**7,770**	**(12,916)**	**(35,115)**	**(58,902)**	**(84,353)**
Total Capital Expenditures							(625,000)	(735,000)	(150,000)	(120,000)	-	-	-
Net Change in Available Funds	(643,974)	302,335	1,735,592	208,638	1,056,189	(567,810)	(596,356)	(707,985)	(142,230)	(132,916)	(35,115)	(58,902)	(84,353)
Available Funds, beginning							$ 7,518,652	$ 6,922,296	$ 6,214,311	$ 6,072,081	$ 5,939,165	$ 5,904,049	$ 5,845,148
Available Funds, ending							6,922,296	6,214,311	6,072,081	5,939,165	5,904,049	5,845,148	5,760,794
90-day Operating							522,989	575,896	593,707	612,139	631,214	650,956	671,391
Available Funds Above/(Below) Policy							**6,399,307**	**5,638,414**	**5,478,374**	**5,327,026**	**5,272,835**	**5,194,191**	**5,089,404**

Commentary on Available Funds

The CEDC Fund began FY 2024 with an available balance of $7.5 million and is projected to end FY 2024 with $6.9 million. By the end of FY 2025, the available balance is expected to decrease further to $6.2 million. The decrease in available funds is primarily driven by the fund's operating and capital expenditures over the two fiscal years.

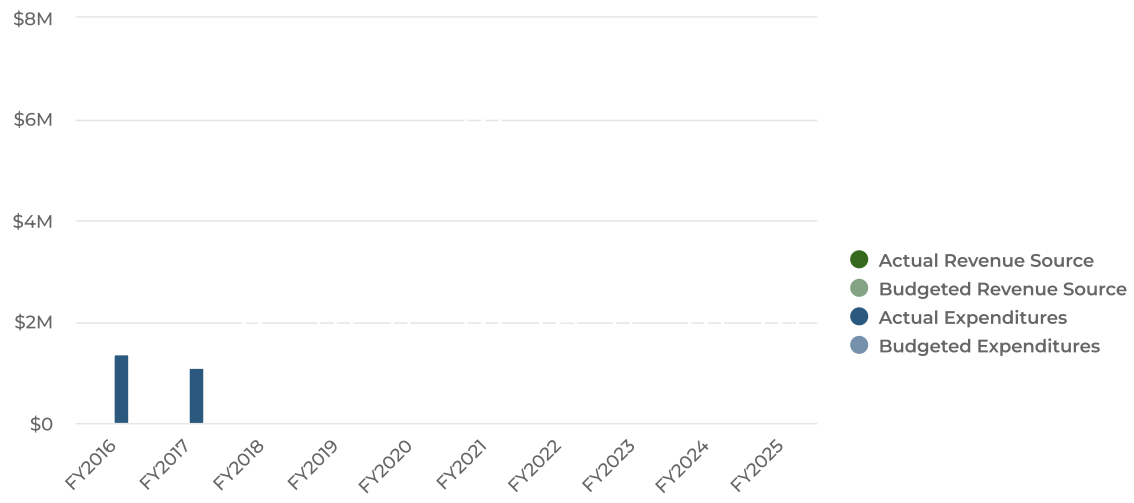
The primary source of revenue for the CEDC Fund is the 0.50% sales tax. For FY 2024 and FY 2025, we are projecting flat sales tax receipts, in line with recent trends where sales tax growth has leveled off. This fund covers both operating and capital expenses, including personnel and supplies related to quality of life services such as parks, the library, and the Colleyville Center. Planned capital expenditures are minimal, with $625k budgeted for FY 2024 and $735k for FY 2025, primarily to offset expenses in the City's regular capital project funds.

The City generally maintains a 90-day operating reserve as a minimum for this fund. However, because this is a combined operating and capital fund, the City prefers to keep a larger available balance to provide flexibility in cash-funding larger projects as needed. In line with the City's philosophy, we aim to fund as much eligible operating expense from this fund as possible. This helps free up General Fund resources for other needs and minimizes the burden on property taxes.

While sales tax revenue has stabilized, the City remains focused on accumulating reserves in the CEDC Fund for future one-time expenditures and capital projects, with no transfers planned to other funds at this time.

Summary

The City of Colleyville is projecting $2.66M of revenue in FY2025, which represents a 7.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.7% or $818.01K to $2.63M in FY2025.



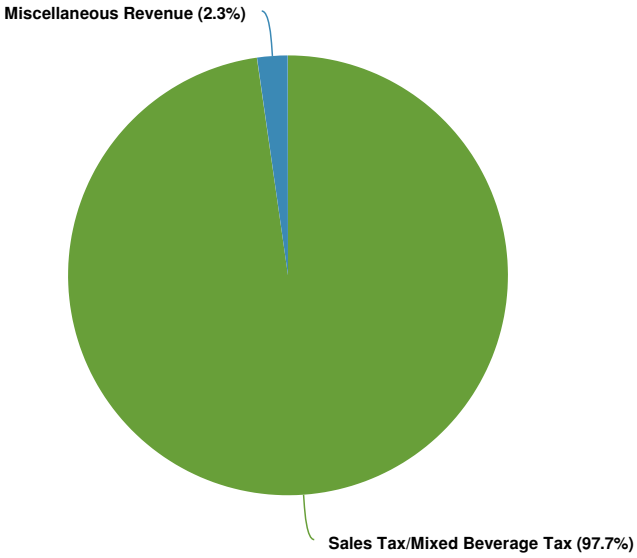
Revenues by Source

The primary revenue source for the Colleyville Economic Development Corporation (CEDC) Fund is a dedicated 0.50% sales tax, which accounts for 98% of the fund's revenue. Investment income contributes minimally and is too small to influence the overall budget.

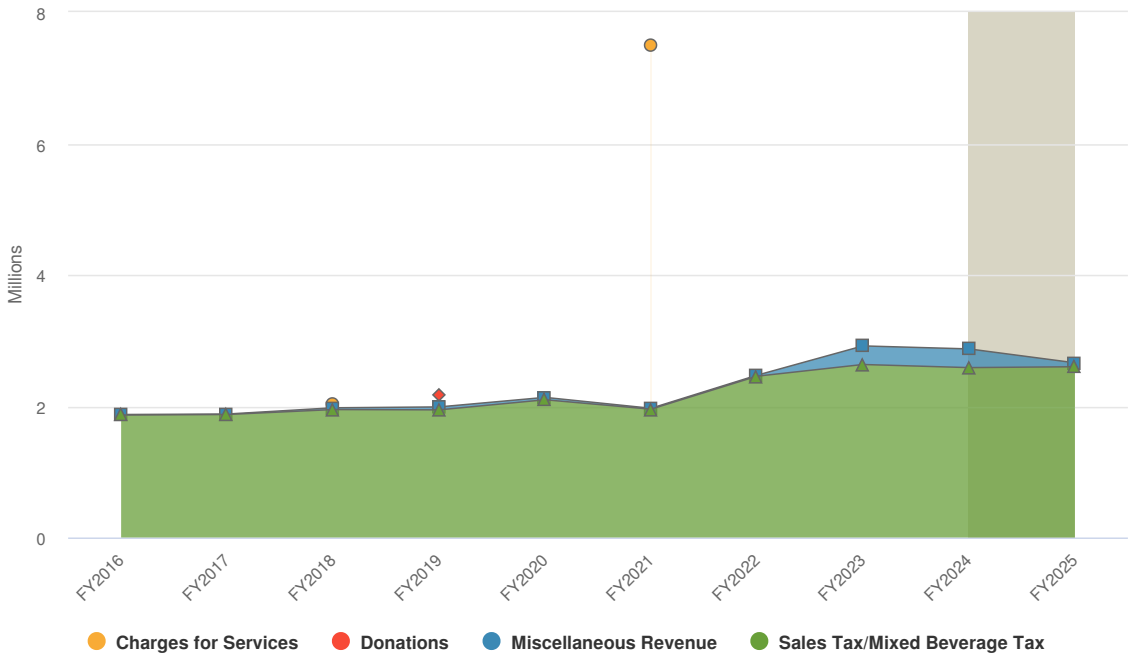
For FY 2025, sales tax revenue has been budgeted flat, reflecting a conservative approach due to economic conditions. Over the past four years, the City experienced steady sales tax increases, but collections began leveling off in the last fiscal year. This stabilization is largely attributed to broader economic trends, including inflation.

While the region remains stable, the City continues to monitor the local economy and broader inflationary pressures to adjust revenue estimates if necessary.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax/Mixed Beverage Tax	$2,634,045	$2,586,555	$2,600,000	$2,600,000	0.5%
Miscellaneous Revenue	$283,046	$285,000	$250,000	$60,000	-78.9%
Total Revenue Source:	**$2,917,091**	**$2,871,555**	**$2,850,000**	**$2,660,000**	**-7.4%**

Expenditures by Function

The expenditures for the Drainage Fund are split between operational expenses and transfers to the capital side, with a growing focus on building up reserves for large capital projects. For FY 2025, the major changes in expenditures reflect similar trends seen in the General and Utility Funds, including personnel cost adjustments, rising utility costs, and increased transfers to fund capital improvements.

Personnel Costs:
Personnel costs in the Drainage Fund have increased due to the 4% merit-based pay adjustment and rising health and dental insurance premiums, consistent with other funds. Staffing levels remain unchanged, with employees dedicated to maintaining and improving the drainage system.

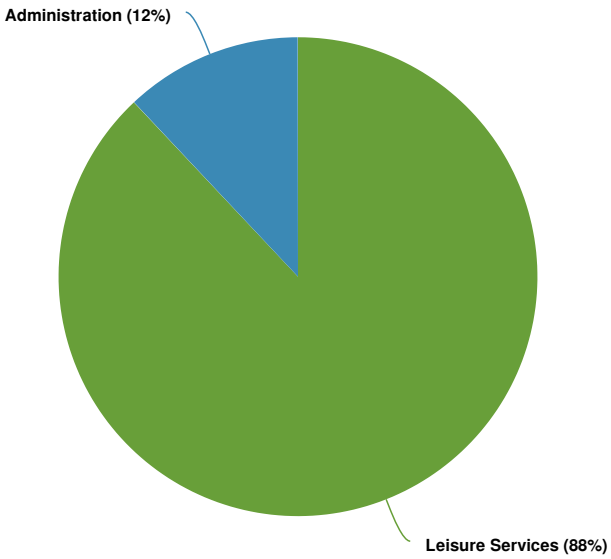
Supplies and Utilities:
Rising utility costs, driven by inflation, have also impacted the Drainage Fund. These increases are primarily related to the energy and materials required to maintain the City's drainage infrastructure. Inflationary pressures have affected the overall cost of supplies needed for system upkeep and smaller projects.

Contractual Services:
Though less prominent in the Drainage Fund compared to other funds, contractual services have seen some general inflation-driven increases. These services support maintenance and smaller drainage projects as needed.

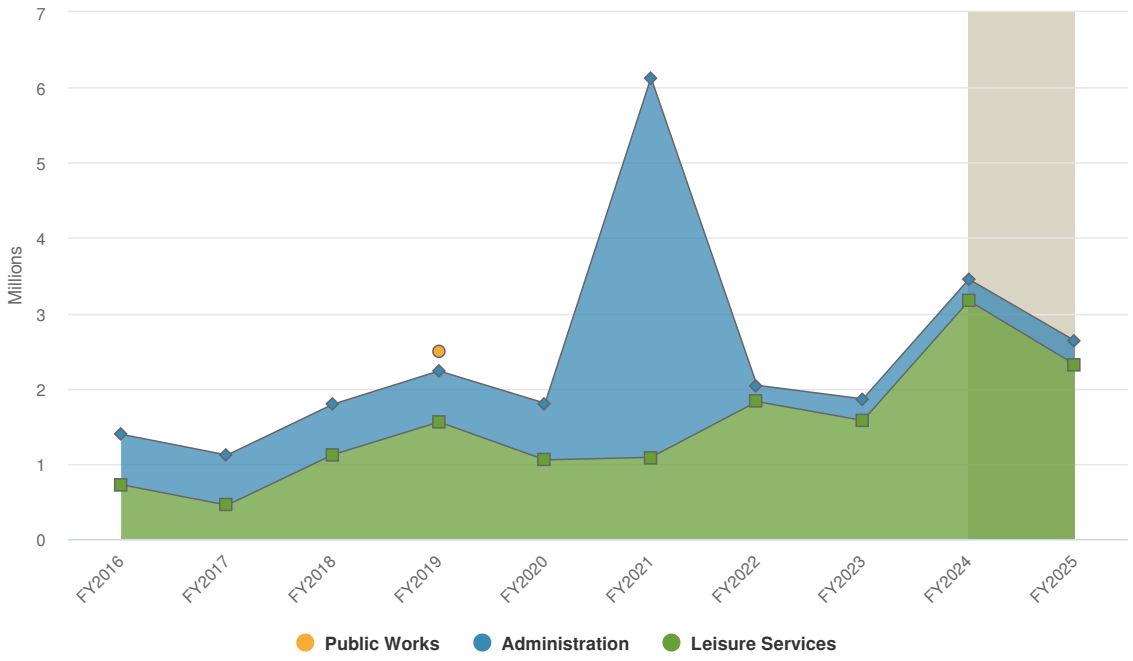
Capital Transfers:
More than half of the Drainage Fund's expenditures are allocated toward transfers to the capital side of the fund. These transfers have been intentionally increased as part of the City's long-term strategy to build sufficient reserves for large-scale capital improvements. These funds will be used to address the City's aging drainage infrastructure and to tackle significant capital projects in line with the multi-year drainage plan.

While capital projects are the primary focus of the Drainage Fund, the operating side continues to support day-to-day maintenance and smaller-scale improvements to ensure the system remains reliable.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

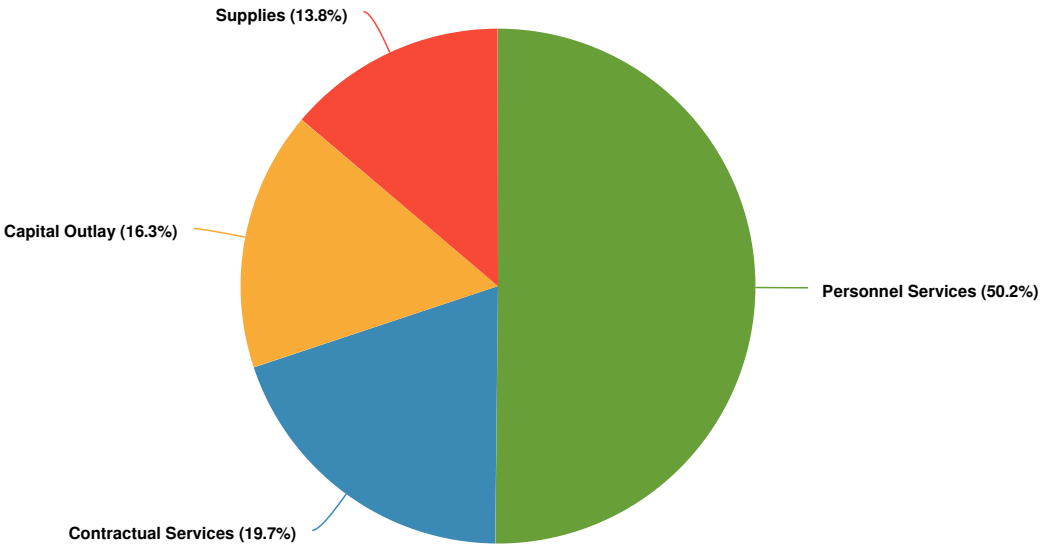


Grey background indicates budgeted figures.

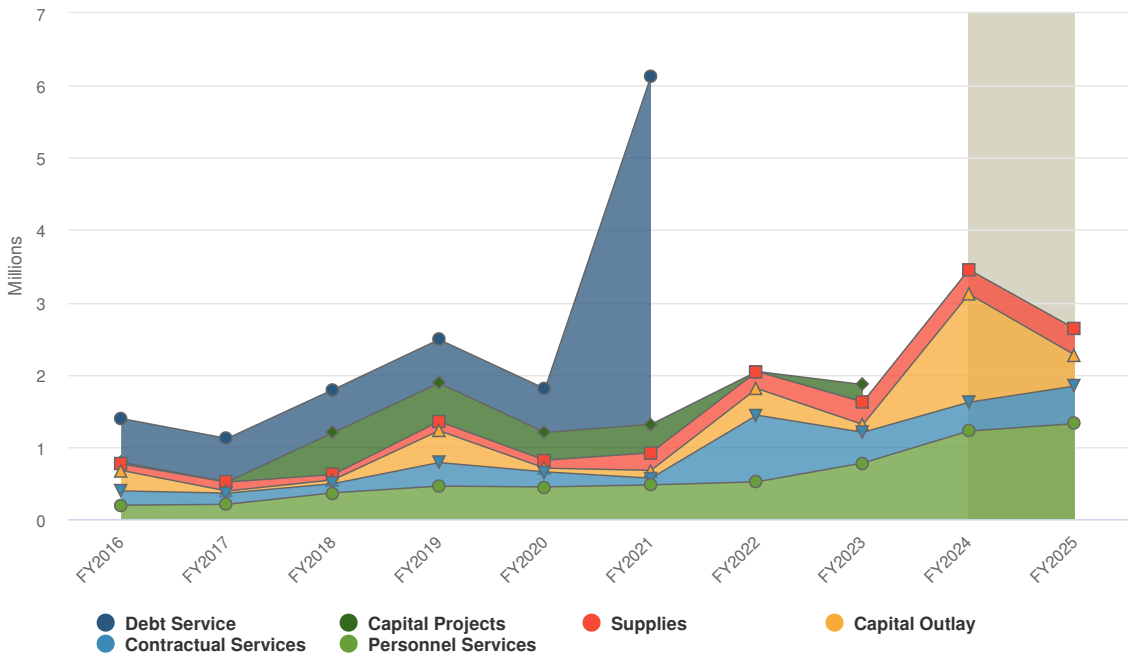
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$286,757	$286,625	$286,625	$316,000	10.2%
Leisure Services	$1,574,089	$3,164,366	$2,534,731	$2,316,985	-26.8%
Total Expenditures:	**$1,860,846**	**$3,450,991**	**$2,821,356**	**$2,632,985**	**-23.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$776,615	$1,218,692	$1,139,057	$1,321,147	8.4%
Contractual Services	$423,357	$398,081	$398,081	$519,071	30.4%
Supplies	$311,201	$336,992	$336,992	$363,367	7.8%
Capital Outlay	$108,306	$1,497,226	$947,226	$429,400	-71.3%
Capital Projects	$241,366	$0	$0	$0	0%
Total Expense Objects:	**$1,860,846**	**$3,450,991**	**$2,821,356**	**$2,632,985**	**-23.7%**

Crime Control & Prevention District Fund

The Colleyville Crime Control and Prevention District (CCPD) Fund is classified as a **governmental fund** and is a **blended component unit** of the City of Colleyville. The primary purpose of this fund is to finance initiatives and programs aimed at enhancing public safety and reducing crime within the community. This includes funding for law enforcement personnel, equipment, crime prevention programs, and other related activities that contribute to the safety and security of Colleyville residents.

The CCPD Fund is considered a **minor fund**, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. The fund is primarily financed through a dedicated portion of the City's sales tax revenues, which are specifically allocated to support crime control and prevention efforts. These funds are carefully managed to ensure that they are used effectively to maintain and improve public safety standards across the City.

As a blended component unit, the CCPD Fund operates in close coordination with the City's overall financial and strategic planning, ensuring that public safety initiatives are aligned with the City's broader objectives and fiscal policies.

Fund Summary

City of Colleyville CCCPD Fund Projection	2019	2020	2021	2022	2023	2024		2025	2026	2027	2028	2029	2030
			Actual			Original Budget	Revised Estimate	Proposed Budget	Projected Budget				
Revenues:													
SALES TAX	1,751,542	1,951,706	2,266,964	2,524,850	2,584,889	2,527,529	2,600,000	2,600,000	2,652,000	2,705,040	2,759,141	2,814,324	2,870,610
SALE OF SURPLUS PROPERTY	-	129,456	40,470	-	75,334	15,000	35,759	15,000	15,000	15,000	15,000	15,000	15,000
INVESTMENT INCOME/(LOSSES)	21,210	8,686	312	9,240	107,901	53,200	152,218	53,200	53,200	53,200	53,200	53,200	53,200
MISCELLANEOUS (SRO)	-	6,044	-	2,548	-	150,000	150,000	900,000	900,000	900,000	900,000	900,000	900,000
Total Revenues	**1,772,752**	**2,095,892**	**2,463,507**	**2,682,388**	**2,768,124**	**2,745,729**	**2,937,977**	**3,568,200**	**3,620,200**	**3,673,240**	**3,727,341**	**3,782,524**	**3,838,810**
Expenses:													
Police Administration - Misc Expense	364,716	511,292	341,620	435,824	539,646	513,853	513,503	31,355	31,982	32,622	33,274	33,940	34,618
Police Administration - Software	-	-	-	-	-	-	-	115,581	117,893	120,250	122,655	125,109	127,611
Police Administration - Teen Court	-	-	-	-	-	-	-	33,750	34,425	35,114	35,816	36,532	37,263
Police Administration - Misc Contractual	-	-	-	-	-	-	-	91,786	93,622	95,494	97,404	99,352	101,339
Police Administration - Vehicles	-	-	-	-	-	-	-	262,650	262,650	262,650	262,650	262,650	262,650
Police Patrol - Salaries & Benefits	1,007,038	1,195,113	1,158,586	1,328,885	1,554,033	1,490,236	1,643,315	1,800,942	1,872,980	1,947,899	2,025,815	2,106,847	2,191,121
Police SRO - Salaries & Benefits	-	-	-	-	159,991	571,603	661,535	701,631	729,696	758,884	789,239	820,809	853,641
Police SRO - Vehicles	-	-	-	-	68,589	-	68,589	237,350	137,350	137,350	137,350	137,350	137,350
Total Expenses	**1,386,804**	**1,714,859**	**1,500,206**	**2,075,247**	**2,329,666**	**2,575,691**	**2,887,204**	**3,275,045**	**3,280,597**	**3,390,263**	**3,504,204**	**3,622,589**	**3,745,594**
Operating Transfers:													
Transfers-out to Capital Equipment Reserve	(519,100)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Operating Transfers In/(Out)	(519,100)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Operating Surplus/(Deficit)	**(133,152)**	**371,032**	**953,301**	**597,141**	**428,459**	**160,038**	**40,773**	**268,155**	**314,603**	**257,977**	**198,137**	**134,935**	**68,216**
Capital Expenditures								(582,373)	(400,000)	-	-	-	-
Net Change in Available Funds	**(133,152)**	**371,032**	**953,301**	**597,141**	**428,459**	**160,038**	**40,773**	**(314,218)**	**(85,397)**	**257,977**	**198,137**	**134,935**	**68,216**
Available Funds, beginning							3,661,030	3,701,803	3,387,585	3,302,187	3,560,165	3,758,302	3,893,236
Available Funds, ending							3,701,803	3,387,585	3,302,187	3,560,165	3,758,302	3,893,236	3,961,453
90-day Operating (Reserve Policy)							721,801	818,761	820,149	847,566	876,051	905,647	936,398
Available Funds Above/(Below) Policy							**2,980,002**	**2,568,823**	**2,482,038**	**2,712,599**	**2,882,251**	**2,987,589**	**3,025,054**

Commentary on Available Funds

The CCCPD Fund began FY 2024 with an available balance of $3.6 million and is projected to end FY 2024 with $3.7 million. By the end of FY 2025, the available balance is expected to decrease to $3.4 million. This decrease is driven by planned capital expenditures in FY 2025, while the fund continues to maintain an operating surplus. Despite this reduction, the available funds in both FY 2024 and FY 2025 remain well above the 90-day reserve requirement, ensuring the City's financial stability.

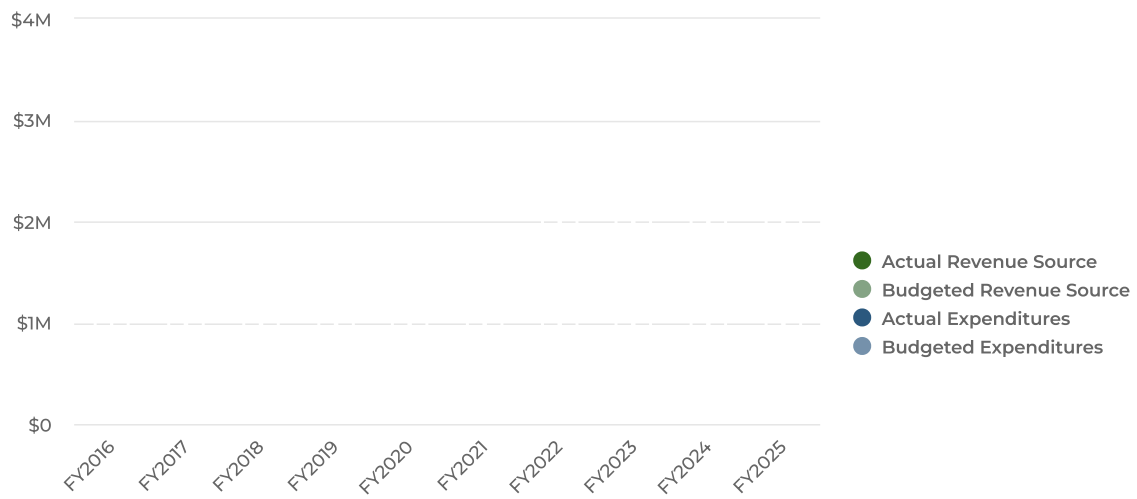
The primary revenue source for the CCCPD Fund is the 0.50% sales tax. In addition, the City has a contractual payment of $900k per year from Grapevine-Colleyville ISD (GCISD) through 2030 to support the School Resource Officer (SRO) program. Like other major funds, sales tax revenue has leveled off, and the City anticipates flat revenue for both FY 2024 and FY 2025.

The CCCPD Fund covers both operating and capital expenses. In line with the City's philosophy of minimizing property tax burdens, we have shifted as much police operating expense to this fund as possible, reducing the burden on the General Fund. The largest share of this fund is dedicated to operating expenses, including funding police staff, contracts, materials, and the SRO program, which ensures the safety of students in partnership with GCISD. Personnel costs have increased due to competitive police salaries, as well as the rising costs of vehicles and equipment for officers. Capital expenditures of $582k are budgeted for FY 2025 to fund necessary improvements in police radio systems and vehicles used in SWAT operations, supporting our regional partnerships.

The City generally maintains a 90-day reserve for this fund but aims to keep a larger balance to cover capital expenditures and potential one-time expenses. The fund operates near a break-even surplus on the operating side. There are minimal transfers out, including $10k in FY 2024 and $25k in FY 2025 to the capital equipment replacement fund for police vehicles.

Summary

The City of Colleyville is projecting $3.57M of revenue in FY2025, which represents a 30.0% increase over the prior year. Budgeted expenditures are projected to increase by 27.6% or $714.35K to $3.3M in FY2025.



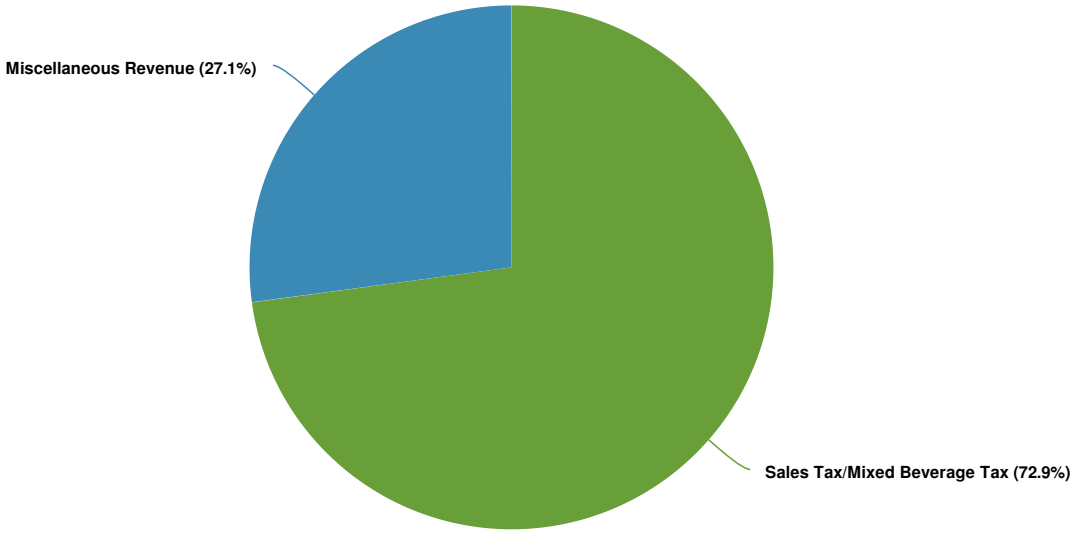
Revenues by Source

The Colleyville Crime Control & Prevention District (CCCPD) Fund is primarily funded through a dedicated 0.50% sales tax. For FY 2025, sales tax revenue has been budgeted flat, reflecting the same conservative assumptions used across the City's other sales tax-dependent funds. While sales tax revenue has increased over the past four years, collections began leveling off in the last fiscal year due to broader economic conditions, including inflation.

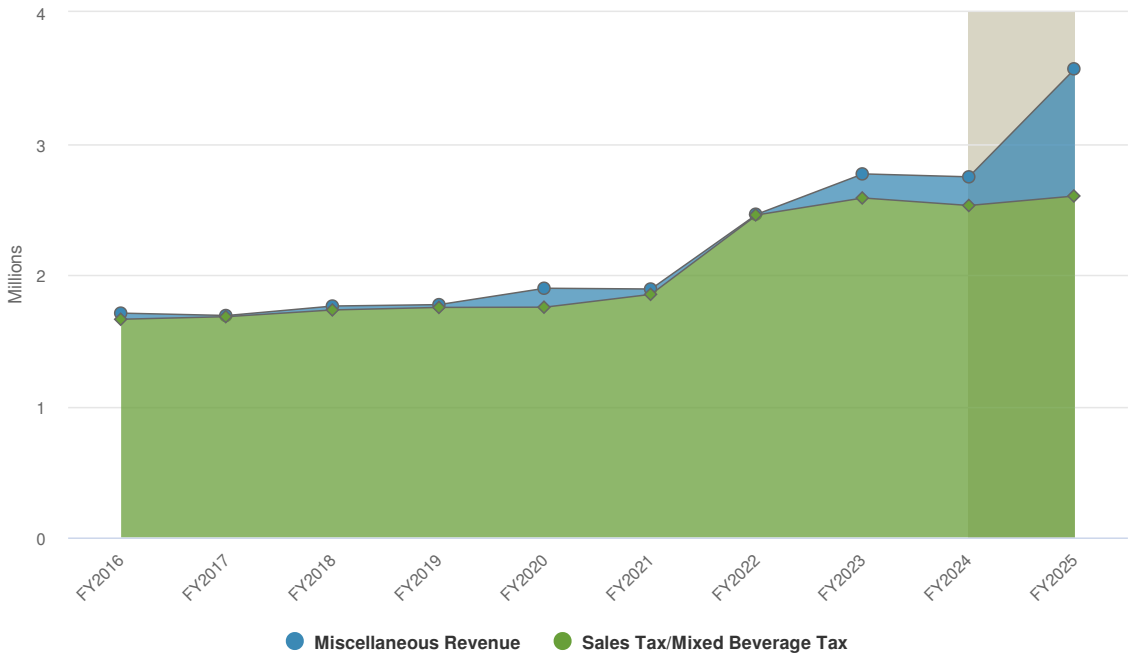
In addition to sales tax revenue, the fund receives a stable payment from the Grapevine-Colleyville Independent School District (GCISD) for school resource officer (SRO) services. This payment is based on a contractual agreement that provides $900,000 annually through 2030.

Minimal revenue is also generated from investment income and the sale of surplus property, though these sources do not significantly impact the overall budget.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax/Mixed Beverage Tax	$2,584,889	$2,527,529	$2,600,000	$2,600,000	2.9%
Miscellaneous Revenue	$183,235	$218,200	$337,977	$968,200	343.7%
Total Revenue Source:	**$2,768,124**	**$2,745,729**	**$2,937,977**	**$3,568,200**	**30%**

Expenditures by Function

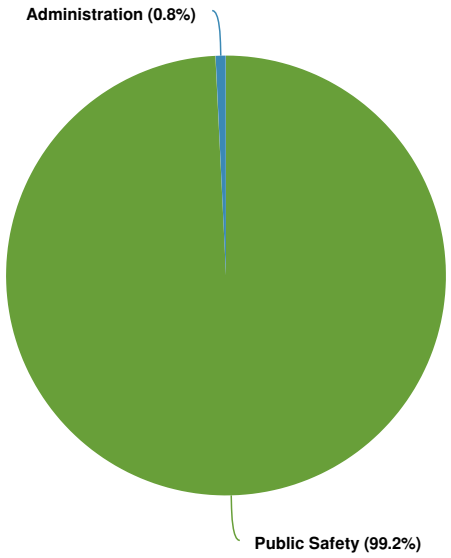
The Colleyville Crime Control & Prevention District (CCCPD) Fund supports both operating and capital expenditures for the police department. The fund continues to play a critical role in reducing the burden on the General Fund by covering a significant portion of police-related expenses, including personnel, contractual services, supplies, and capital outlay.

Personnel Costs:
Personnel expenses for FY 2025 reflect salary adjustments and increases in benefit costs, consistent with the rest of the City's departments. The 20.73 FTE count remains unchanged from the prior year, with no additional positions added.

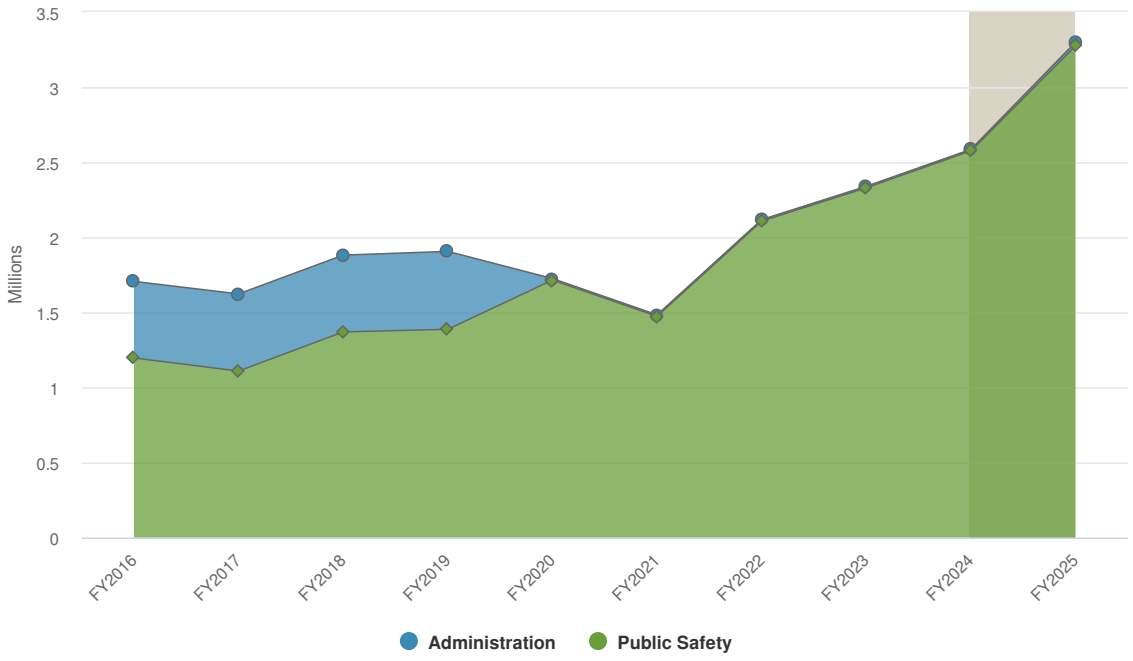
Contractual Services and Supplies:
Contractual services and supplies have seen inflationary increases, primarily in the areas of maintenance, equipment, and services required to support the police department's operations. These adjustments have been factored into the FY 2025 budget to ensure continuity of service.

Capital Outlay and Projects:
The fund includes $500,000 in capital outlay for police vehicles and other necessary equipment, reflecting an increase in costs for police vehicles and other capital needs. This capital investment ensures that the police department remains equipped with the resources necessary to maintain public safety.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

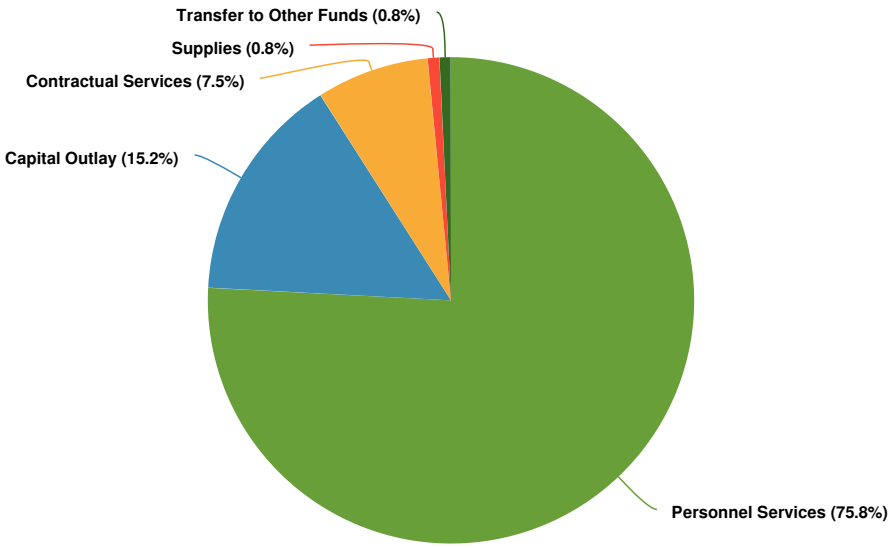


Grey background indicates budgeted figures.

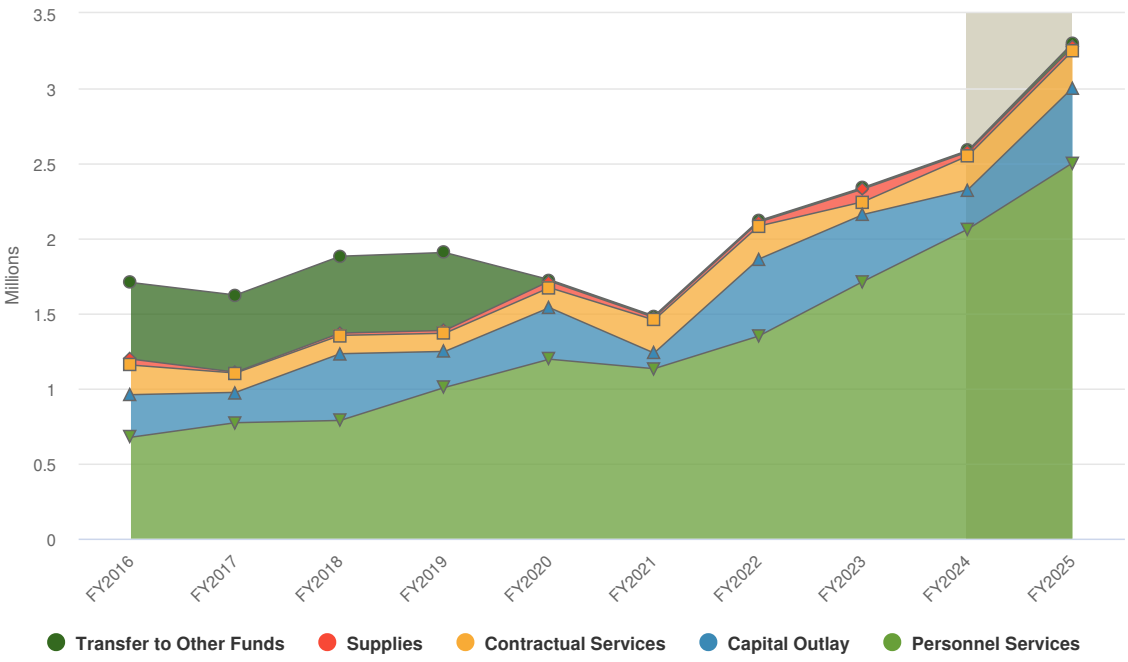
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$10,000	$10,000	$10,000	$25,000	150%
Public Safety	$2,329,666	$2,575,691	$2,887,204	$3,275,045	27.2%
Total Expenditures:	**$2,339,666**	**$2,585,691**	**$2,897,204**	**$3,300,045**	**27.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$1,714,024	$2,061,838	$2,304,850	$2,502,573	21.4%
Contractual Services	$84,875	$225,353	$225,003	$246,622	9.4%
Supplies	$85,433	$25,850	$61,569	$25,850	0%
Capital Outlay	$445,334	$262,650	$295,782	$500,000	90.4%
Transfer to Other Funds	$10,000	$10,000	$10,000	$25,000	150%
Total Expense Objects:	**$2,339,666**	**$2,585,691**	**$2,897,204**	**$3,300,045**	**27.6%**

Hotel Tax Fund

The Hotel Tax Fund is classified as a **governmental fund** and is dedicated to managing the revenues generated from the hotel occupancy tax collected within the City of Colleyville. The primary purpose of this fund is to support tourism-related activities and projects that promote the City as a destination, enhance the local economy, and improve the quality of life for residents and visitors alike.

The Hotel Tax Fund is considered a **minor fund**, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. The revenues generated through the hotel occupancy tax are allocated to a variety of eligible activities, including marketing and promotional efforts, cultural and recreational events, and the development and maintenance of facilities that attract tourists to the area.

This fund plays a vital role in bolstering the local hospitality industry and supporting the City's economic development goals by leveraging tourism to drive economic growth.

Fund Summary

City of Colleyville Hotel Occupancy Tax Fund Projection	2019	2020	2021 Actual	2022	2023	2024 Original Budget	2024 Revised Estimate	2025 Proposed Budget	2026	2027	2028 Projected Budget	2029	2030
Revenues:													
HOTEL TAX	251,749	113,691	116,980	200,156	211,461	200,000	230,000	230,000	234,600	239,292	244,078	248,959	253,939
INVESTMENT INCOME/(LOSSES)	7,060	3,823	120	831	999	2,000	-	-	-	-	-	-	-
MISCELLANEOUS	-	373	864	-	-	-	-	-	-	-	-	-	-
Total Revenues	258,809	117,887	117,964	200,987	212,460	202,000	230,000	230,000	234,600	239,292	244,078	248,959	253,939
Expenses:													
Total Expenses	122,848	218,456	271,409	284,605	257,642	188,532	250,966	285,827	295,844	306,234	317,010	328,187	339,782
Net Change in Available Funds	135,960	(100,569)	(153,445)	(83,618)	(45,181)	13,468	(20,966)	(55,827)	(61,244)	(66,942)	(72,932)	(79,228)	(85,844)
Available Funds, beginning							116,761	95,795	39,968	(21,276)	(88,218)	(161,150)	(240,378)
Available Funds, ending							95,795	39,968	(21,276)	(88,218)	(161,150)	(240,378)	(326,221)

Commentary on Available Funds

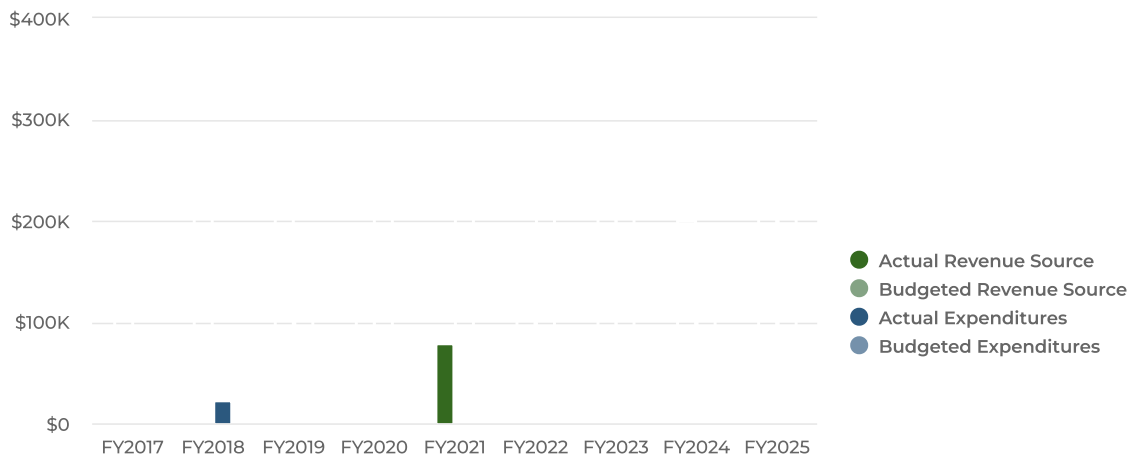
The HOT Fund began FY 2024 with an available balance of $117k, and is projected to end FY 2024 with $96k. By the end of FY 2025, the balance is expected to decrease to $40k. This fund operates solely on the revenue generated from the City's one hotel, and there is little potential for growth in this revenue source. The fund has been operating at a deficit for both FY 2024 and FY 2025 due to increasing operating expenses that exceed revenue.

The HOT tax revenue has remained relatively stable, but due to the limited use of these funds under the state's "heads in beds" restrictions, the City has allocated these funds toward partial funding of FTEs for the Colleyville Center and marketing and event staff. In addition, some operating expenses related to tourism and event promotion are covered. These expenditures have grown over the years, contributing to the deficit.

There is no formal reserve requirement for this fund, though the City generally aims to maintain a 90-day operating reserve, which is met in both FY 2024 and FY 2025. However, the City's philosophy for this fund is to use the available revenue to cover eligible operating expenses rather than build a large reserve. Moving forward, the City will closely monitor the fund's expenditures to ensure that they remain sustainable given the limited growth potential of the HOT tax revenue.

Summary

The City of Colleyville is projecting $230K of revenue in FY2025, which represents a 13.9% increase over the prior year. Budgeted expenditures are projected to increase by 51.6% or $97.29K to $285.83K in FY2025.

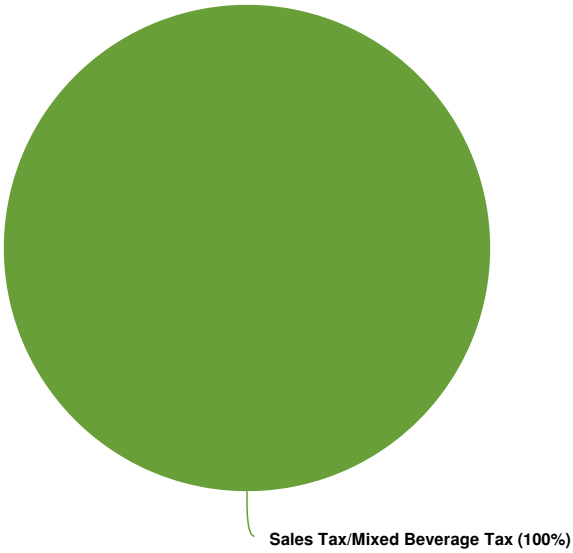


Revenues by Source

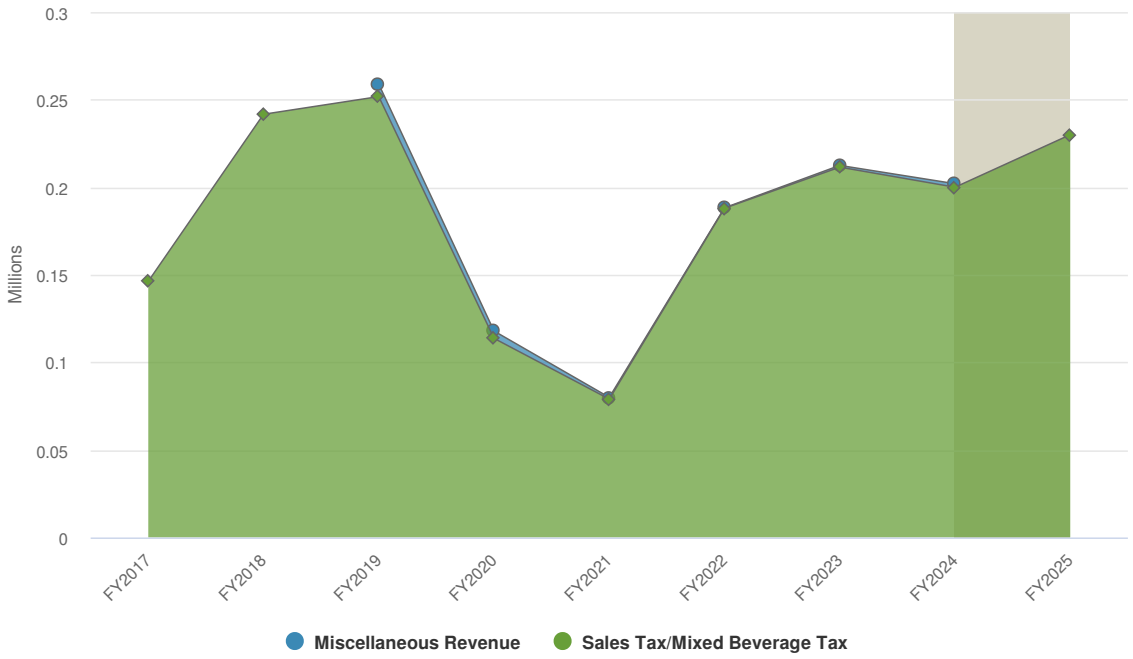
The Hotel Tax Fund (HOT) is funded exclusively by the hotel occupancy tax collected from Colleyville's single hotel. For FY 2025, the hotel tax revenue has been projected flat, with little expected growth. Given the stable nature of this single revenue source and the absence of new hotel development, the City does not anticipate any significant changes in hotel tax revenue for the upcoming fiscal year.

While Colleyville's local economy remains stable, the potential for growth in hotel tax revenue is limited due to the small size of the hotel sector in the city. As a result, revenue estimates have been conservatively projected for FY 2025.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

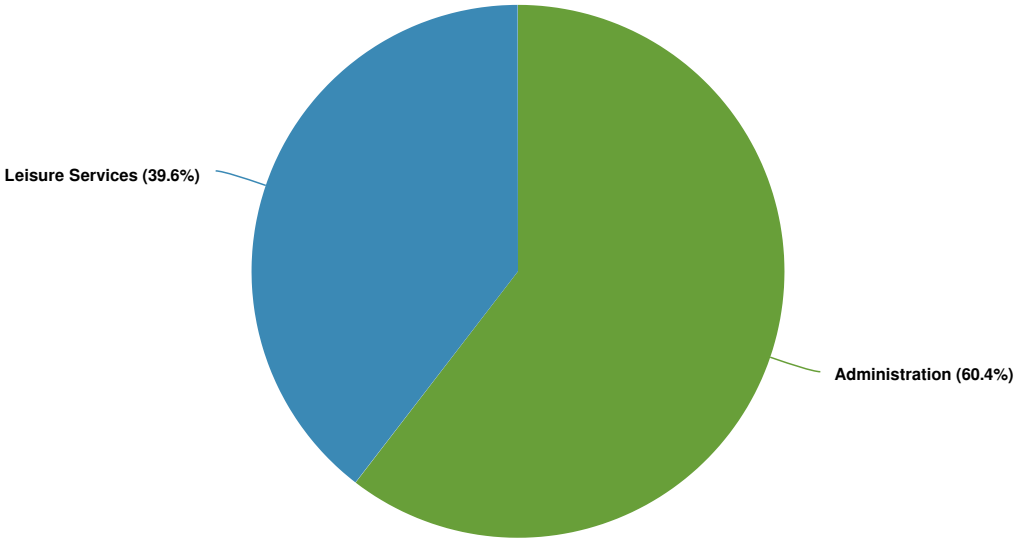
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax/Mixed Beverage Tax	$211,461	$200,000	$230,000	$230,000	15%
Miscellaneous Revenue	$999	$2,000	$0	$0	-100%
Total Revenue Source:	**$212,460**	**$202,000**	**$230,000**	**$230,000**	**13.9%**

Expenditures by Function

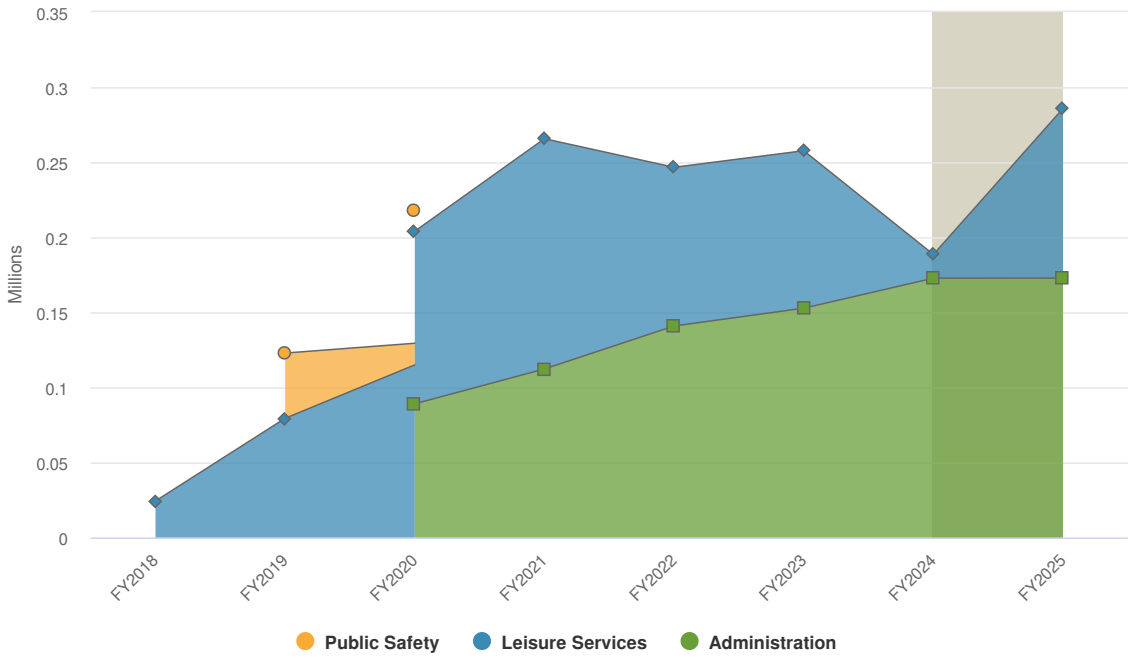
The Hotel Tax Fund (HOT) is solely dedicated to promoting tourism within Colleyville. The fund supports 1.80 FTEs who manage special events, marketing efforts, and the Colleyville Center, a meeting venue that directly contributes to tourism activities. Additionally, this fund provides financial support for various special events throughout the year, all aimed at attracting visitors to Colleyville.

Given the fund's limited revenue and its restricted use for tourism-related activities, there are no capital expenditures planned. All expenses are allocated to operating costs, which include staffing, event management, and marketing. Due to the restricted revenue growth, the City will need to closely monitor future expenditures in this fund to ensure sustainable operations within the existing budget.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

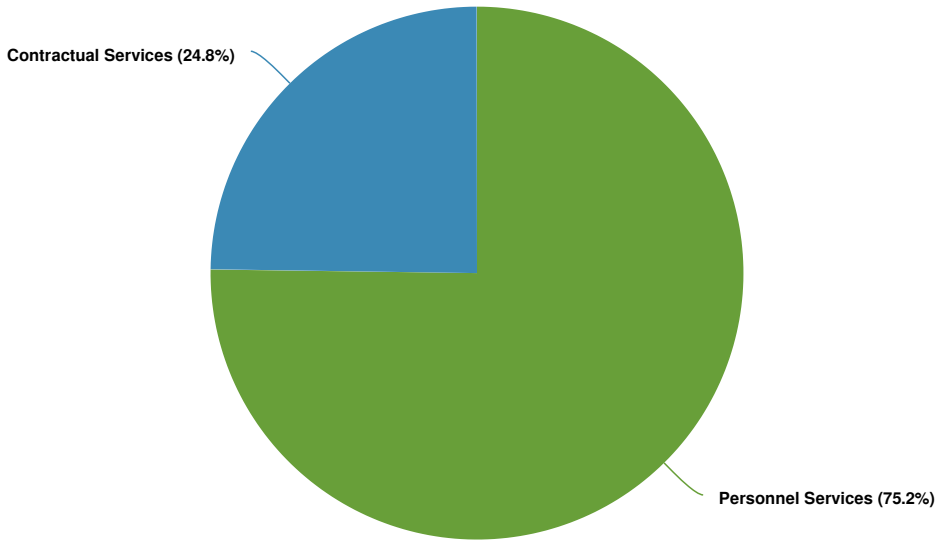


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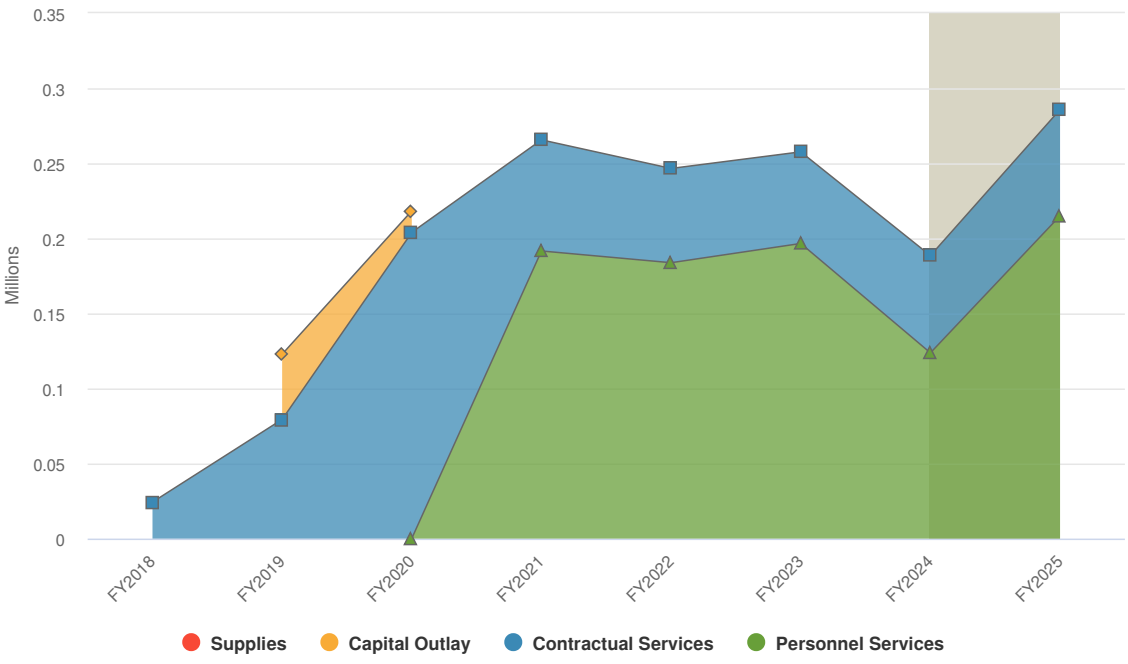
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$152,742	$172,732	$143,511	$172,776	0%
Leisure Services	$104,900	$15,800	$107,455	$113,051	615.5%
Total Expenditures:	**$257,642**	**$188,532**	**$250,966**	**$285,827**	**51.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$196,599	$123,732	$181,784	$215,027	73.8%
Contractual Services	$61,042	$64,800	$69,182	$70,800	9.3%
Total Expense Objects:	**$257,642**	**$188,532**	**$250,966**	**$285,827**	**51.6%**

Miscellaneous Special Revenue Funds

The City of Colleyville manages 11 Special Revenue Funds, each classified as **governmental funds**. These funds are dedicated to financing specific projects or activities that align with their unique purposes, as mandated by law or donor restrictions. The Special Revenue Funds include the Parkland Dedication Fund, Grant Fund, Court Tech Fund, Court Security Fund, Tomorrow Fund, Parks Tomorrow Fund, Voluntary Park Fund, Voluntary Library Fund, Library Building Donation Fund, Tree Preservation Fund, and the Juvenile Case Manager Fund.

Each of these funds is considered a **minor fund**, as their individual revenues and expenditures do not constitute more than 10% of the City's appropriated budget. The revenues for these funds typically come from dedicated sources, such as fees, donations, grants, or specific taxes, and are restricted for use in their designated areas.

These funds play a crucial role in supporting targeted initiatives within the City, from enhancing public safety and preserving natural resources to improving park facilities and library services. By maintaining these funds, the City ensures that dedicated resources are used efficiently and transparently for their intended purposes.

Fund Summary

City of Colleyville Fiscal Year 2025 Budget	Misc Special Revenue Funds	Parkland Dedication Fund 012	Grant Fund 016	Court Tech Fund 029	Court Security Fund 030	Tomorrow Fund - Colleyville 034	Tomorrow Fund - Parks 035	Voluntary Park Fund 005	Voluntary Library Fund 011	Library Bldg Donation Fund 019	Tree Preservation Fund 018	Juvi Case Manager Fund 037
					FY 2024							
Available Funds, 10/1/2023	$ 3,779,056	$ 654,198	$ (246,526)	$ 11,236	$ 2,194	$ 64,552	$ 943,625	$ 1,270,432	$ 574,401	$ 66,543	$ 336,476	$ 101,925
Total Revenues	932,020	36,200	246,526	46,609	55,373	-	50,000	230,000	203,000	26,000	14,000	24,312
Total Expenses	330,668	-	-	53,900	66,768	-	-	-	190,000	20,000	-	-
Operating Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-	-	-
Operating Surplus/(Deficit)	601,352	36,200	246,526	(7,291)	(11,395)	-	50,000	230,000	13,000	6,000	14,000	24,312
Capital	(50,000)	-	-	-	-	-	-	(50,000)	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Operating Surplus Transfer to Capital	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Available Funds	551,352	36,200	246,526	(7,291)	(11,395)	-	50,000	180,000	13,000	6,000	14,000	24,312
					FY 2025							
Available Funds, 10/1/2024	4,330,408	690,398	-	3,945	(9,201)	64,552	993,625	1,450,432	587,401	72,543	350,476	126,237
Total Revenues	2,778,696	35,000	2,187,760	45,048	65,688	-	25,000	198,500	189,000	-	7,500	25,200
Total Expenses	315,732	-	-	49,600	71,132	-	-	-	195,000	-	-	-
Operating Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-	-	-
Operating Surplus/(Deficit)	2,462,964	35,000	2,187,760	(4,552)	(5,444)	-	25,000	198,500	(6,000)	-	7,500	25,200
Capital	(4,102,760)	(650,000)	(2,187,760)	-	-	-	(230,000)	(935,000)	(100,000)	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Operating Surplus Transfer to Capital	-	-	-	-	-	-	-	-	-	-	-	-
Net Change in Available Funds	(1,639,796)	(615,000)	-	(4,552)	(5,444)	-	(205,000)	(736,500)	(106,000)	-	7,500	25,200
					FY 2026							
Available Funds, 10/1/2025	$ 2,690,612	$ 75,398	$ -	$ (607)	$ (14,645)	$ 64,552	$ 788,625	$ 713,932	$ 481,401	$ 72,543	$ 357,976	$ 151,437

Commentary on Available Funds

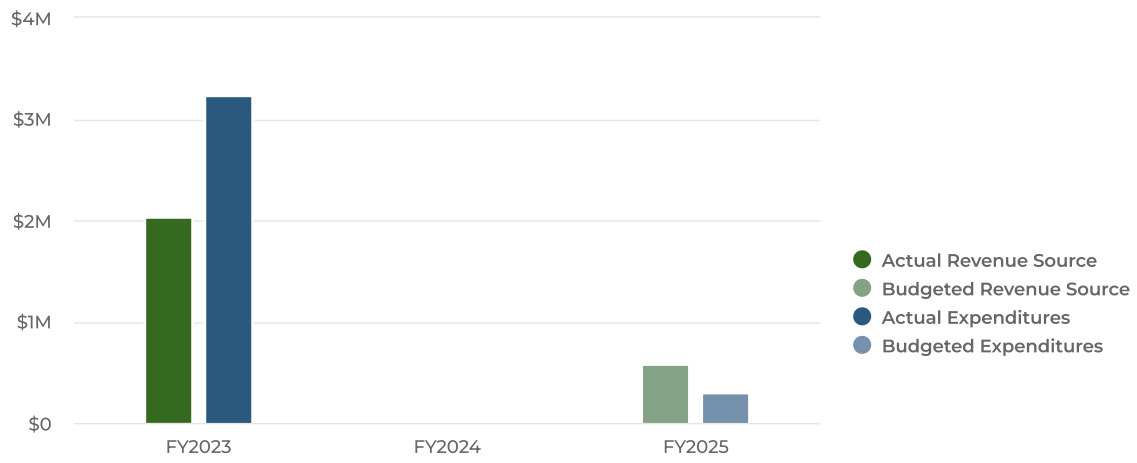
The Special Revenue Funds began with a combined balance of $3.8 million on 10/1/23, are projected to end FY 2024 with a balance of $4.3 million, and are anticipated to decrease to $2.7 million by the end of FY 2025. These funds receive revenue from a variety of sources, including state-imposed fees, donations, and contributions from developers. The revenue varies from year to year, especially with donation and contribution activity. State-imposed fees, particularly those tied to municipal court fines, have been decreasing over recent years, creating challenges as operating costs continue to rise. Notably, the city has limited control over these revenue sources and cannot adjust them to cover increased expenses.

Expenditures from these funds support both operating and capital needs, particularly in quality-of-life areas such as the library and parks, where donation and contribution-driven funds are often used for enhancements beyond the city's regular budget capacity. The capital expenditures help offset general fund capital project costs, while funds tied to court-related activities—such as the Court Technology and Court Security Funds—are used to cover specific operating expenses. Due to stagnant revenue in these court funds, rising costs are increasingly being covered by the General Fund.

The city's philosophy for the Special Revenue Funds is to use them as needs arise while remaining flexible in balancing current expenditures with saving for future projects, all in accordance with the restrictions imposed by the donor, contributor, or state. There is no formal reserve requirement for these funds, but the city aims to maintain enough balance to support both immediate needs and future demands.

Summary

The City of Colleyville is projecting $590.94K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 24,997.9% or $314.47K to $315.73K in FY2025.

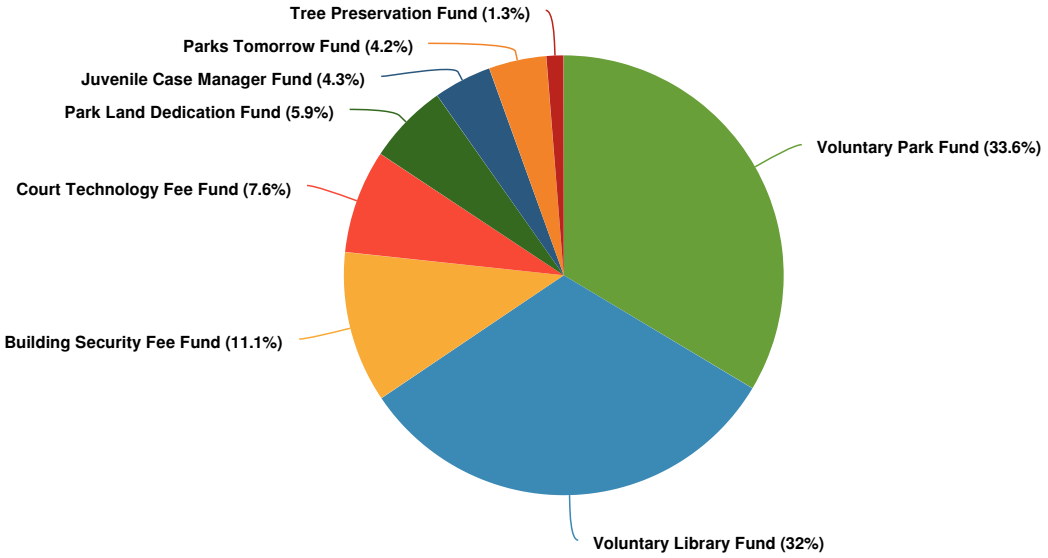


Revenue by Fund

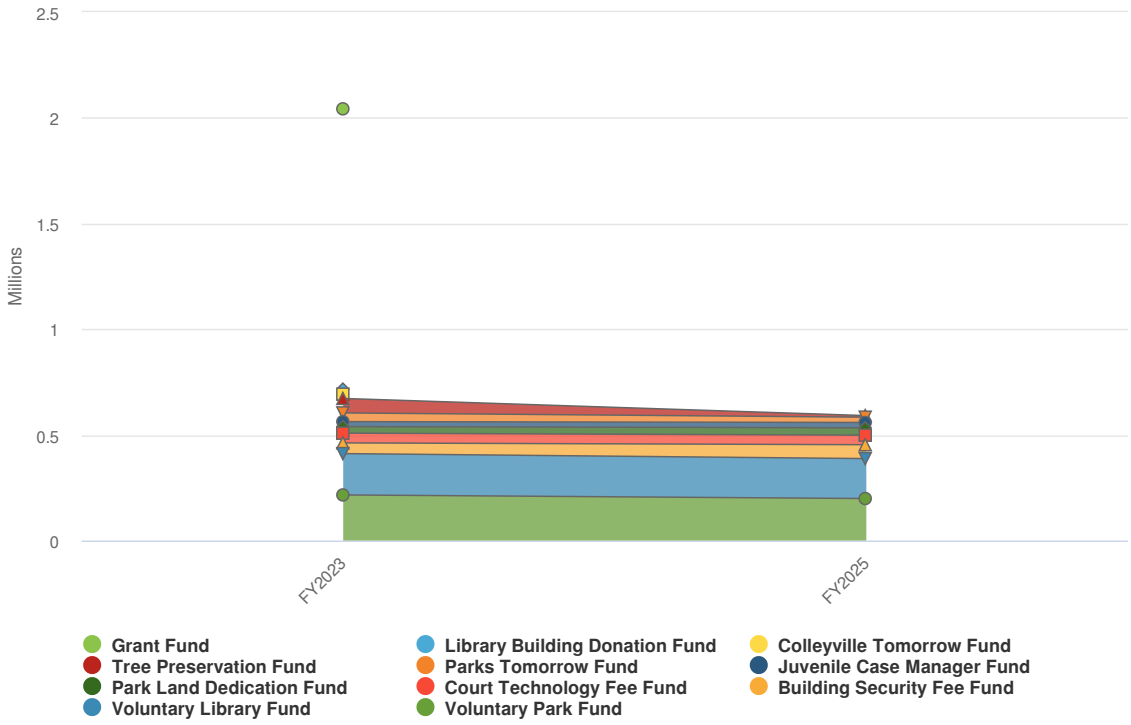
The City's Special Revenue Funds, which include the Parkland Dedication Fund, Grant Fund, Court Tech Fund, Court Security Fund, Tomorrow Fund, Parks Tomorrow Fund, Voluntary Park Fund, Voluntary Library Fund, Library Building Donation Fund, Tree Preservation Fund, and the Juvenile Case Manager Fund, are minor funds within the City's overall budget. These funds are primarily supported by donations, state-imposed fees, or contributions from citizens or developers. There is also minimal revenue generated from interest income.

Revenue projections for FY 2025 were based on trends from the current year and the last several years. Given the stable and predictable nature of these revenue streams, no significant growth is expected for these funds.

2025 Revenue by Fund



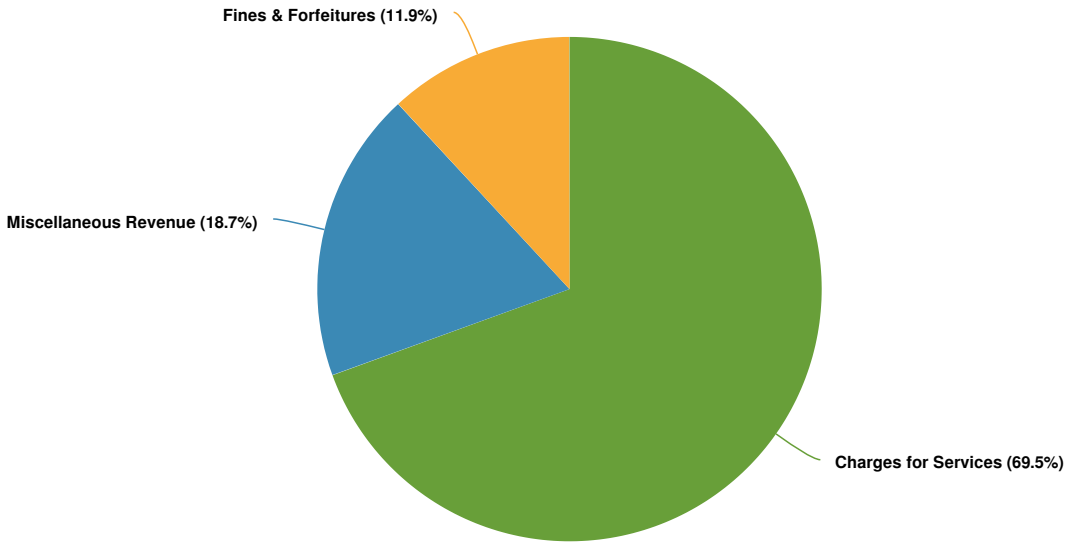
Budgeted and Historical 2025 Revenue by Fund



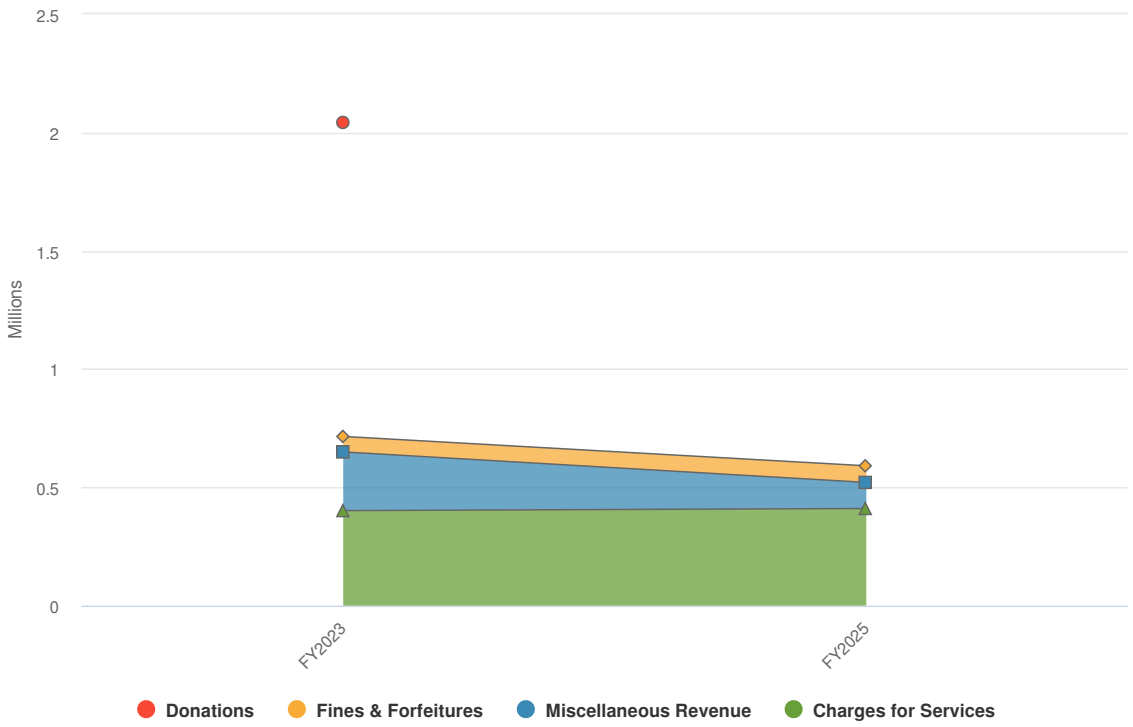
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Voluntary Park Fund	$215,559	$0	$230,000	$198,500	N/A
Voluntary Library Fund	$195,615	$0	$203,000	$189,000	N/A
Park Land Dedication Fund	$31,076	$0	$36,200	$35,000	N/A
Grant Fund	$1,326,024	$0	$0	$0	0%
Tree Preservation Fund	$68,564	$0	$14,000	$7,500	N/A
Library Building Donation Fund	$24,117	$0	$26,000	$0	0%
Court Technology Fee Fund	$46,104	$0	$46,609	$45,048	N/A
Building Security Fee Fund	$50,532	$0	$55,373	$65,688	N/A
Colleyville Tomorrow Fund	$20,156	$0	$0	$0	0%
Parks Tomorrow Fund	$41,072	$0	$50,000	$25,000	N/A
Juvenile Case Manager Fund	$23,594	$0	$24,312	$25,200	N/A
Total:	**$2,042,413**	**$0**	**$685,494**	**$590,936**	**N/A**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Charges for Services	$401,490	$0	$403,845	$410,486	N/A
Fines & Forfeitures	$65,429	$0	$69,949	$70,200	N/A
Miscellaneous Revenue	$248,178	$0	$211,700	$110,250	N/A
Donations	$1,327,316	$0	$0	$0	0%
Total Revenue Source:	**$2,042,413**	**$0**	**$685,494**	**$590,936**	**N/A**

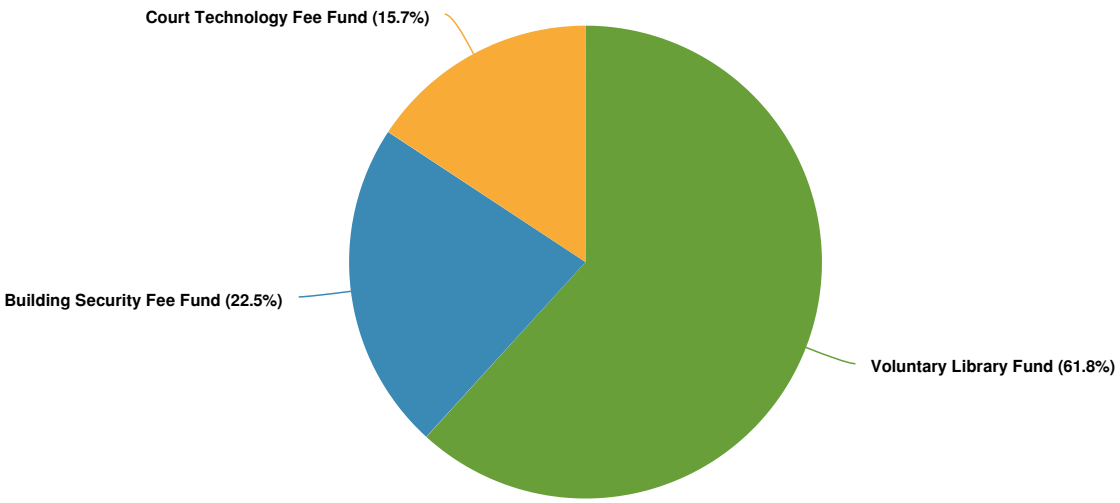
Expenditures by Fund

The City's Special Revenue Funds are used primarily for supplemental purchases, in line with the intent of the donations, state-imposed fees, or contributions from citizens or developers. These funds provide additional resources outside of the City's normal operating budget, and expenditures vary each year based on need and activity.

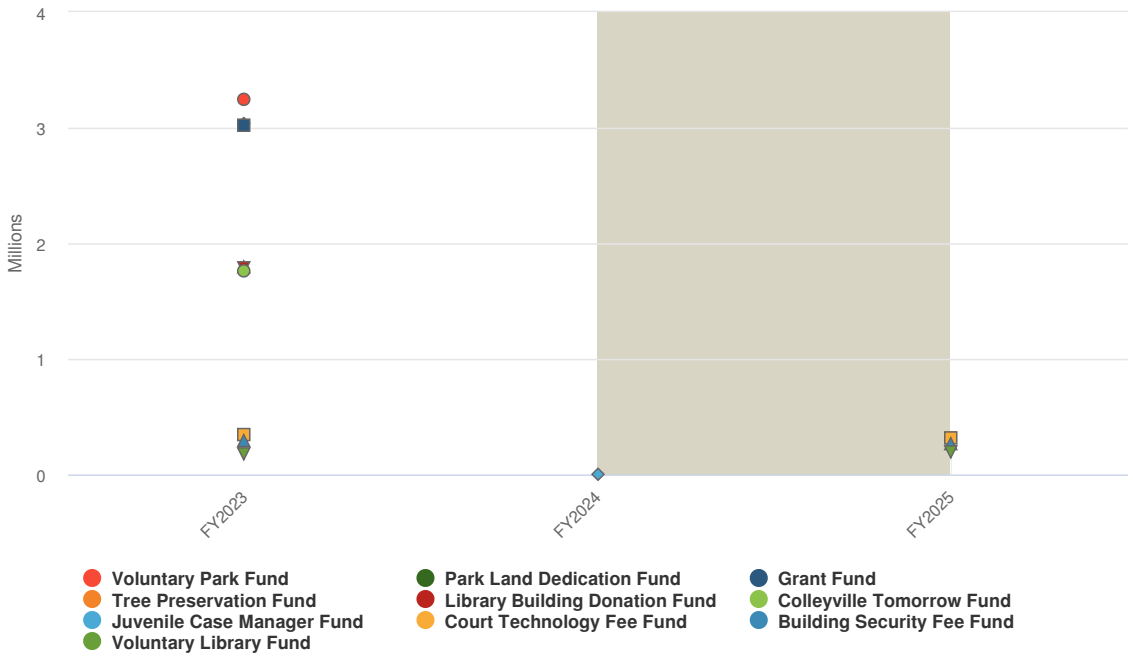
Examples of supplemental purchases include additional library materials and park amenities, which can be either operating or capital expenditures.

For the Court Technology Fee Fund and Court Security Fee Fund, expenditures are strictly aligned with state law, ensuring that funds are used for municipal court-related security and technology.

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

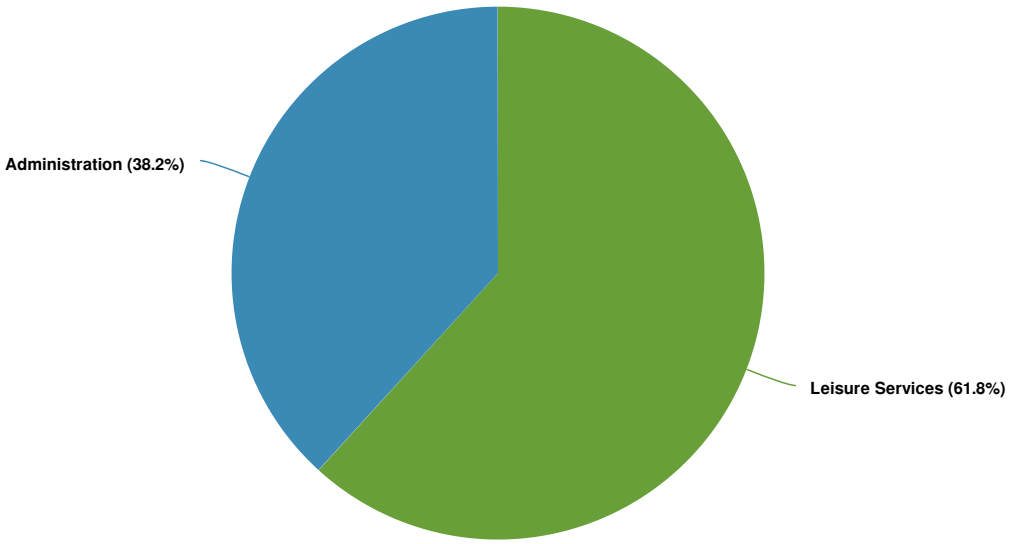


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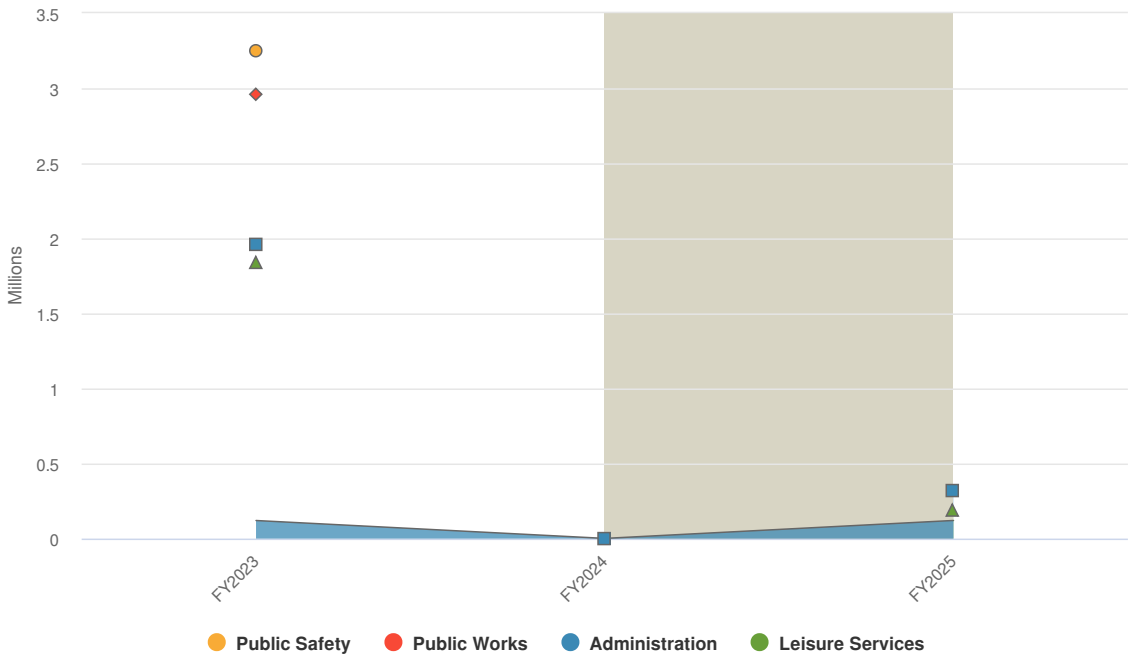
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Voluntary Park Fund	$208,848	$0	$0	$0	0%
Voluntary Library Fund	$177,661	$0	$190,000	$195,000	N/A
Park Land Dedication Fund	$14,778	$0	$0	$0	0%
Grant Fund	$1,225,345	$0	$0	$0	0%
Tree Preservation Fund	$8,739	$0	$0	$0	0%
Library Building Donation Fund	$26,333	$0	$20,000	$0	0%
Court Technology Fee Fund	$51,955	$0	$53,900	$49,600	N/A
Building Security Fee Fund	$115,308	$0	$66,768	$71,132	N/A
Colleyville Tomorrow Fund	$1,416,117	$0	$0	$0	0%
Juvenile Case Manager Fund	$0	$1,258	$0	$0	-100%
Total:	**$3,245,083**	**$1,258**	**$330,668**	**$315,732**	**24,997.9%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

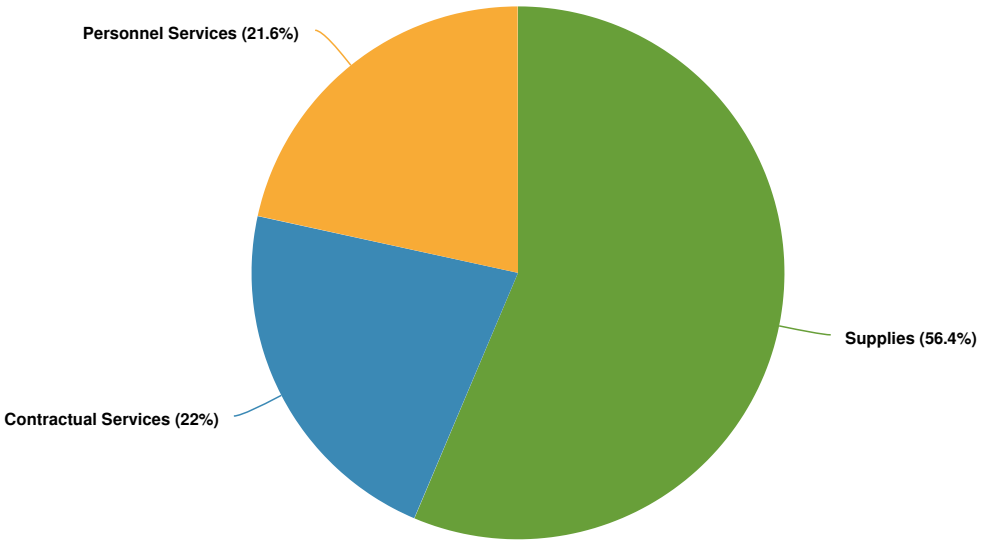


Grey background indicates budgeted figures.

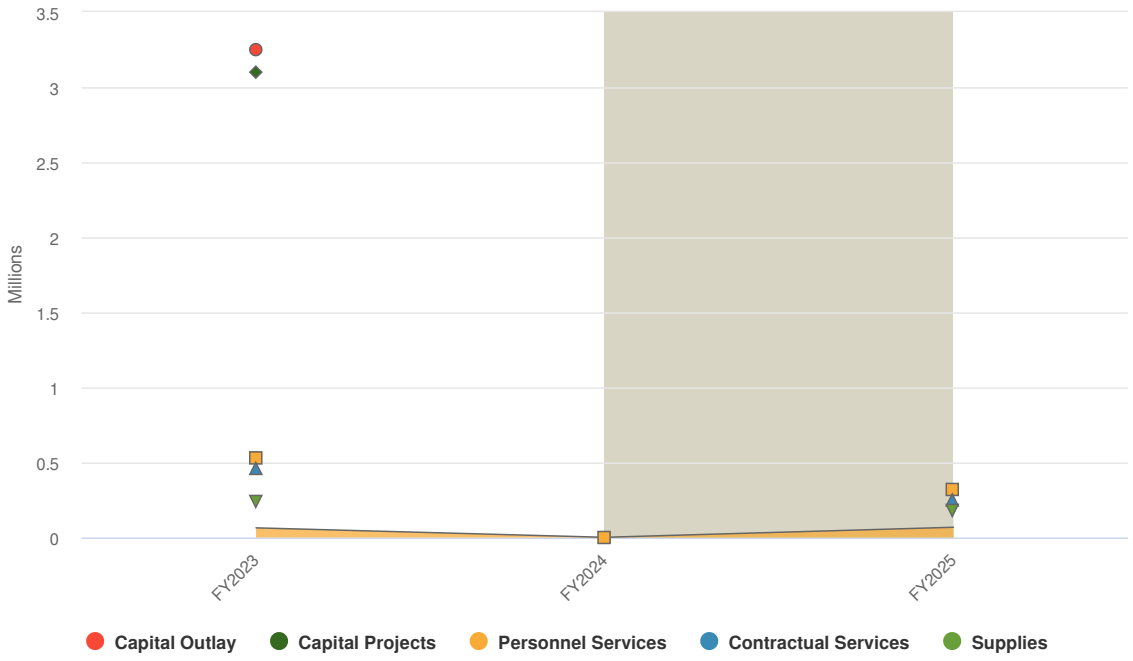
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$120,415	$1,258	$120,668	$120,732	9,497.1%
Leisure Services	$1,844,526	$0	$210,000	$195,000	N/A
Public Safety	$286,843	$0	$0	$0	0%
Public Works	$993,300	$0	$0	$0	0%
Total Expenditures:	**$3,245,083**	**$1,258**	**$330,668**	**$315,732**	**24,997.9%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$64,192	$1,258	$63,348	$68,132	5,315.9%
Contractual Services	$226,246	$0	$93,395	$69,600	N/A
Supplies	$238,119	$0	$173,925	$178,000	N/A
Capital Outlay	$145,997	$0	$0	$0	0%
Capital Projects	$2,570,529	$0	$0	$0	0%
Total Expense Objects:	**$3,245,083**	**$1,258**	**$330,668**	**$315,732**	**24,997.9%**

TIF Fund

The Colleyville Tax Increment Financing Reinvestment Zone Number One (TIF) is a discreetly presented component unit of the City of Colleyville. The TIF is established as a **governmental fund** specifically designed to finance public infrastructure improvements and stimulate economic development within the designated reinvestment zone.

Although the TIF is not included in the City's main reporting entity, it plays a crucial role in the broader picture of city spending by allocating incremental property tax revenues generated within the zone to fund necessary public improvements. These improvements are aimed at attracting private investment, enhancing property values, and fostering long-term economic growth in the area.

The TIF is **not considered a major fund**, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. However, the information regarding the TIF is provided to offer a comprehensive view of the City's overall financial activities and its commitment to economic development.

By reinvesting in the zone, the TIF supports the City's strategic goals of improving infrastructure, promoting business growth, and enhancing the quality of life for Colleyville residents.

Fund Summary

City of Colleyville TIF Fund Projection	2024 Revised Estimate	2025 Proposed Budget	2026	2027	2028 Projected Budget	2029	2030
Revenues:							
Current Taxes	5,643,581	6,030,000	6,090,300	6,333,912	6,397,251	6,461,224	6,525,836
Investment Income/(Losses)	54,463	25,000	25,250	26,260	26,523	26,788	27,056
Colleyville Business Ctr Rev	44,077	-	-	-	-	-	-
Total Revenues	**5,742,121**	**6,055,000**	**6,115,550**	**6,360,172**	**6,423,774**	**6,488,011**	**6,552,892**
Expenses:							
Administration - VOA Dues	105,449	35,000	35,700	36,414	37,142	37,885	38,643
Administration - Property Tax Expense	19,429	20,000	20,400	20,808	21,224	21,649	22,082
Economic Development - Economic Devlpmt Grant	1,200,000	1,000,000	600,000	300,000	100,000	100,000	100,000
Eng Prof Svcs - Salaries & Benefits	67,359	70,223	73,014	75,757	78,770	81,903	85,161
Parks Maintenance - Salaries & Benefits	126,367	207,635	215,940	224,578	233,561	242,904	252,620
Colleyville Business Center	117,249	-	-	-	-	-	-
GCISD SRO	-	900,000	900,000	900,000	900,000	900,000	900,000
Total Expenses	**1,635,852**	**2,232,858**	**1,845,054**	**1,557,557**	**1,370,697**	**1,384,340**	**1,398,505**
Operating Transfers:							
Total Operating Transfers In/(Out)	(235,000)	(235,000)	(235,000)	(235,000)	(235,000)	(235,000)	(235,000)
Operating Surplus/(Deficit)	**3,871,270**	**3,587,142**	**4,035,496**	**4,567,615**	**4,818,076**	**4,868,672**	**4,919,387**
Proceeds from sale of land	-	-	5,300,000	-	-	13,000,000	-
Interfund Loan Repayment	-	-	-	-	-	(19,134,261)	-
Capital Expenditures*	(975,000)	(12,016,000)	(2,135,000)	-	-	-	(8,600,000)
Net Change in Available Funds	**2,896,270**	**(8,428,858)**	**7,200,496**	**4,567,615**	**4,818,076**	**(1,265,589)**	**(3,680,613)**
Available Funds, beginning	(3,186,418)	(290,148)	(8,719,006)	(1,518,511)	3,049,104	7,867,180	6,601,591
Available Funds, ending	(290,148)	(8,719,006)	(1,518,511)	3,049,104	7,867,180	6,601,591	2,920,978

Commentary on Available Funds

The TIF Fund began FY 2024 with a negative balance of $3.2 million and is projected to reduce the deficit to $290k by 9/30/2024 before increasing to a larger deficit of $8.7 million by 9/30/2025. This fund is primarily funded through property tax increment revenue, a stable and increasing source driven by rising appraised values. As the TIF is set to expire in 2030, the City is collecting these funds to support capital projects, economic development, and operational initiatives within the zone.

Revenue
The TIF Fund is solely supported by property tax increment revenue, which remains a stable and growing source as property values within the TIRZ continue to rise. These revenues are highly collectible and are projected to remain stable through the TIF's expiration in 2030.

Expenditures
The TIF Fund supports both operating, economic development, and capital expenditures within the TIRZ. The FY 2024 budget includes $975k in capital projects, while FY 2025 sees a significant increase with $12 million in capital outlays, primarily driven by the Hero's Park project ($7 million commitment). Additionally, the TIF funds the City's gift card program, several smaller economic development grants, and a new $900k annual contribution to Grapevine-Colleyville ISD for the School Resource Officer (SRO) program, starting in FY 2025 and continuing through the TIF's expiration in 2030.

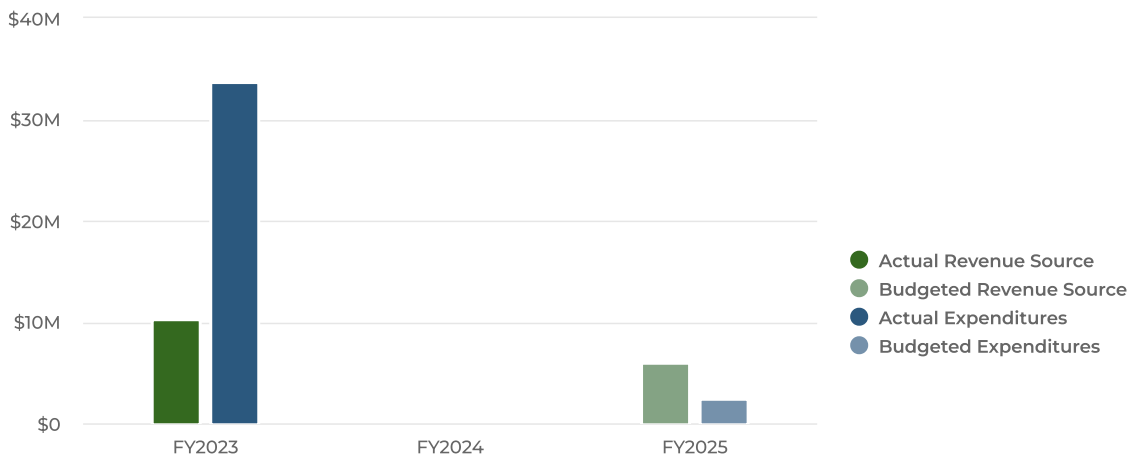
Fund Balance & Reserve Policy
The TIF Fund operates without a specific target reserve, as it is designed to be fully spent down by the end of the TIF's life in 2030. The current negative fund balance is due to significant capital commitments, with the deficit projected to increase further in FY 2025. The City has strategically borrowed funds from other Colleyville funds instead of issuing debt, reducing the cost to taxpayers. As the TIF owns land held for sale, the City anticipates future proceeds from land sales and incremental tax revenues will help bring the fund to a zero balance by 2030.

Future Considerations
The TIF has been highly successful in funding critical capital improvements and driving economic development within the district. However, as the TIF approaches its expiration in 2030, discussions will be needed regarding how to handle expenses currently funded by the TIF. If the TIF is not extended or renewed, some expenses may need to shift to the General Fund, potentially leading to tax increases or service reductions. Additionally, the expiration will limit the City's ability to cash-fund large-scale infrastructure projects, increasing the likelihood of future debt issuance for such projects. The City has several years to explore sustainable strategies for transitioning after the TIF's expiration.

Another option to be explored is extending the life of the TIF, although this would be at reduced participation levels since, under current state law, GCISD would no longer be eligible to participate.

Summary

The City of Colleyville is projecting $6.06M of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or $2.47M to $2.47M in FY2025.



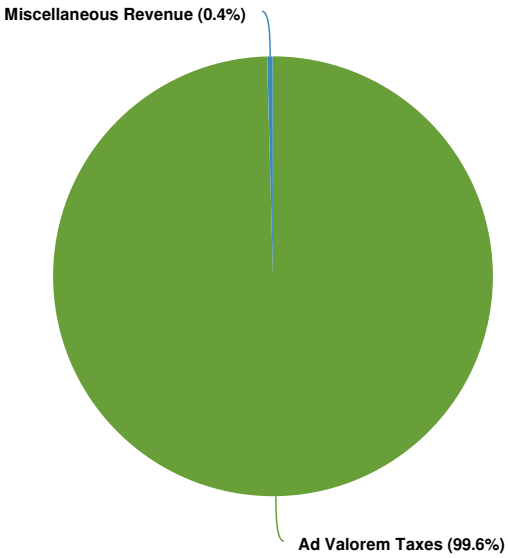
Revenues by Source

The Tax Increment Financing (TIF) Fund is primarily funded through the redirection of property tax revenues generated from increases in property values within the Tax Increment Reinvestment Zone (TIRZ). This incremental increase in property tax revenue allows the City to finance improvements within the zone.

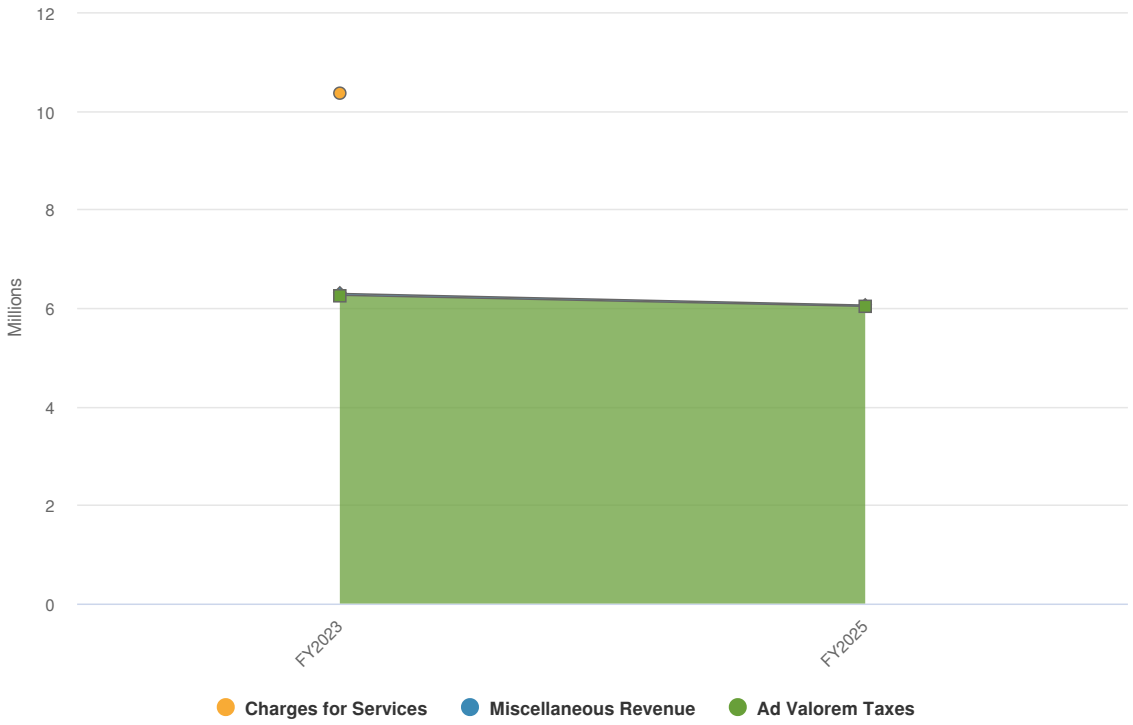
In addition to property tax redirection, the TIF Fund receives minimal revenue from investment income (interest) and other miscellaneous sources. These smaller revenue streams have limited impact on the overall fund.

Revenue projections for FY 2025 are based on revised estimates from the current year and historical trends, reflecting the stable nature of property tax growth within the TIRZ.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Ad Valorem Taxes	$6,255,253	$0	$5,643,581	$6,030,000	N/A
Charges for Services	$4,059,395	$0	$44,077	$0	0%
Miscellaneous Revenue	$36,134	$0	$54,463	$25,000	N/A
Total Revenue Source:	**$10,350,782**	**$0**	**$5,742,121**	**$6,055,000**	**N/A**

Expenditures by Function

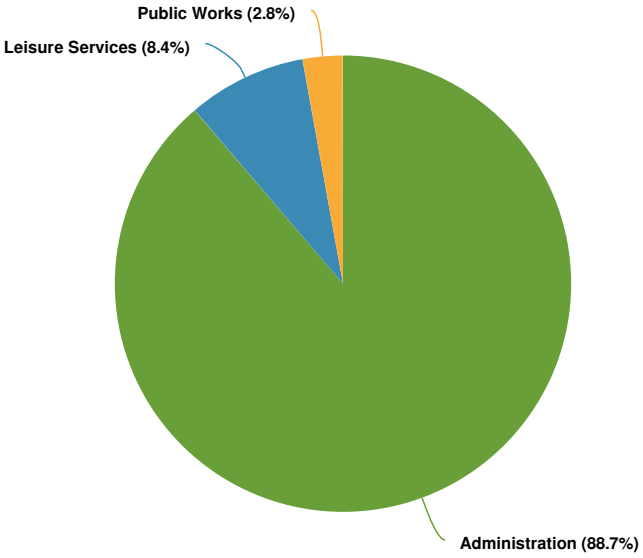
The Tax Increment Financing (TIF) Fund is designed to encourage development and economic growth within the Tax Increment Reinvestment Zone (TIRZ). Expenditures from the fund are allocated to projects that support infrastructure improvements, economic development, and overall enhancement of the zone.

For FY 2025, a significant new line item has been added to fund school resource officers (SROs) in the Grapevine-Colleyville Independent School District (GCISD). This $900,000 annual commitment will continue through 2030, marking a major addition to the fund's expenditure.

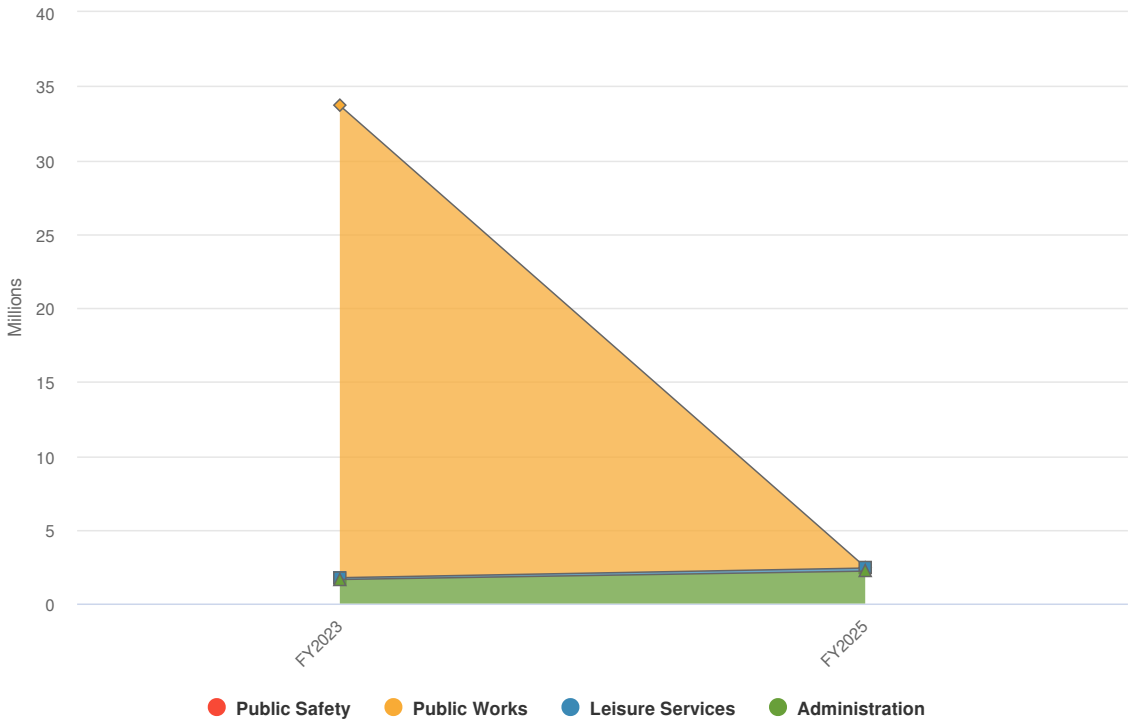
Additionally, one of the key projects funded by the TIF for FY 2025 is Hero's Park, an important capital improvement within the zone. This project aligns with the TIF's goal of enhancing public spaces and infrastructure to encourage further development in the area.

Overall, the TIF Fund remains focused on promoting growth and development within the zone through targeted infrastructure and improvement projects, with the SRO funding marking a significant long-term expenditure.

Budgeted Expenditures by Function



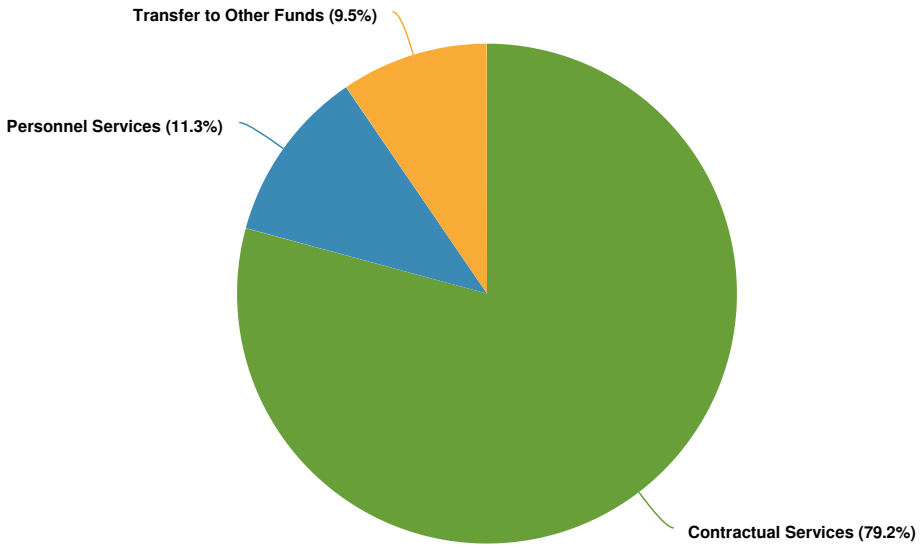
Budgeted and Historical Expenditures by Function



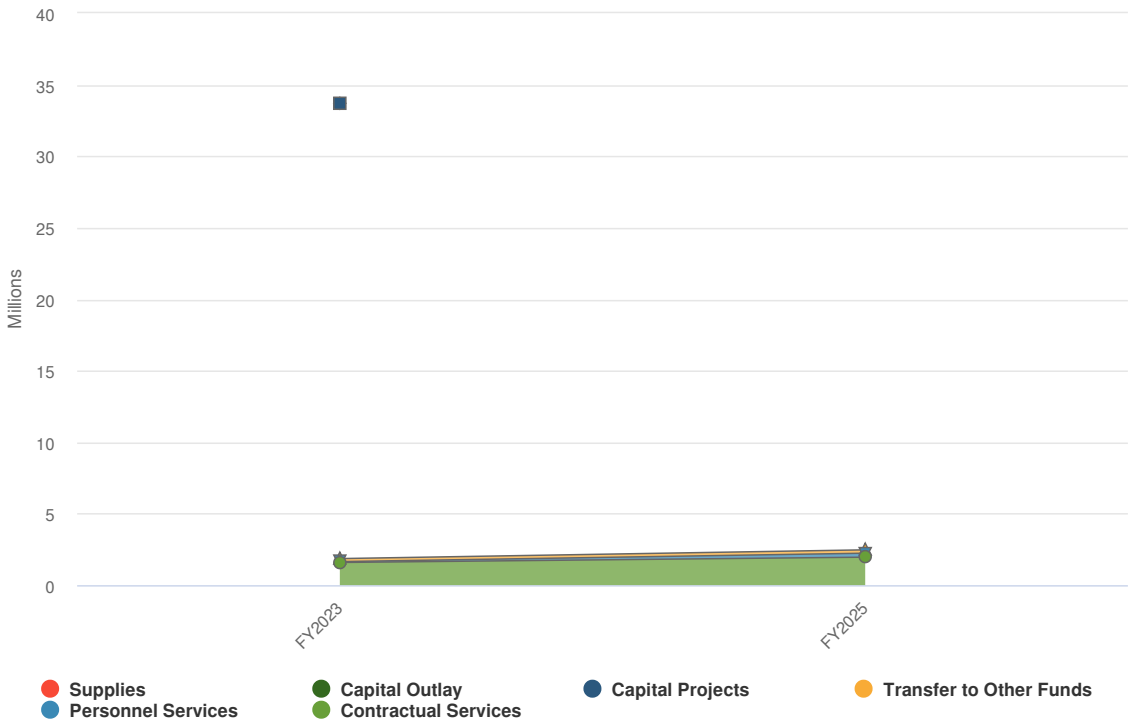
Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Administration	$1,624,190	$0	$1,677,127	$2,190,000	N/A
Leisure Services	$122,596	$0	$126,367	$207,635	N/A
Public Safety	$52,333	$0	$0	$0	0%
Public Works	$31,934,350	$0	$67,359	$70,223	N/A
Total Expenditures:	**$33,733,470**	**$0**	**$1,870,853**	**$2,467,858**	**N/A**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	$62,388	$0	$193,726	$277,858	N/A
Contractual Services	$1,583,058	$0	$1,440,327	$1,955,000	N/A
Supplies	$62,209	$0	$1,800	$0	0%
Capital Outlay	$17,292	$0	$0	$0	0%
Transfer to Other Funds	$210,094	$0	$235,000	$235,000	N/A
Capital Projects	$31,798,429	$0	$0	$0	0%
Total Expense Objects:	**$33,733,470**	**$0**	**$1,870,853**	**$2,467,858**	**N/A**

FUNDING SOURCES

Property Taxes Summary

Property taxes are the largest revenue source for the City of Colleyville's governmental funds, essential for funding general city services, including public safety, public works, and leisure services. The City benefits from a strong residential base, which provides stability and helps mitigate the negative effects of economic fluctuations. In recent years, property values across Texas have experienced significant growth, and Colleyville is no exception.

The Tarrant Appraisal District (TAD) is responsible for assessing property values in Colleyville, while the City has a contract with Grapevine-Colleyville Independent School District (GCISD) to collect property taxes on its behalf. According to the City's charter, the maximum property tax rate cannot exceed $1.50 per $100 in valuation. Furthermore, any tax rate set per budget year shall not result in an ad valorem tax revenue increase greater than seven percent (7%) of the total ad valorem tax revenue collected in the preceding budget year, unless authorized by the voters of the City at a special election. It is important to note that any additional ad valorem tax revenue generated from new construction is excluded when determining whether the increase exceeds the 7% threshold.

For Fiscal Year 2025, the City Council has set the property tax rate at $0.276204 per $100 in valuation, which is above the no-new-revenue (NNR) rate and the Fiscal Year 2024 rate of $0.260991 per $100 in valuation. This decision aligns with the City’s long-standing philosophy of only raising taxes when absolutely necessary. The City is committed to ensuring that any tax increase is clearly justified and necessary to meet the community's needs.

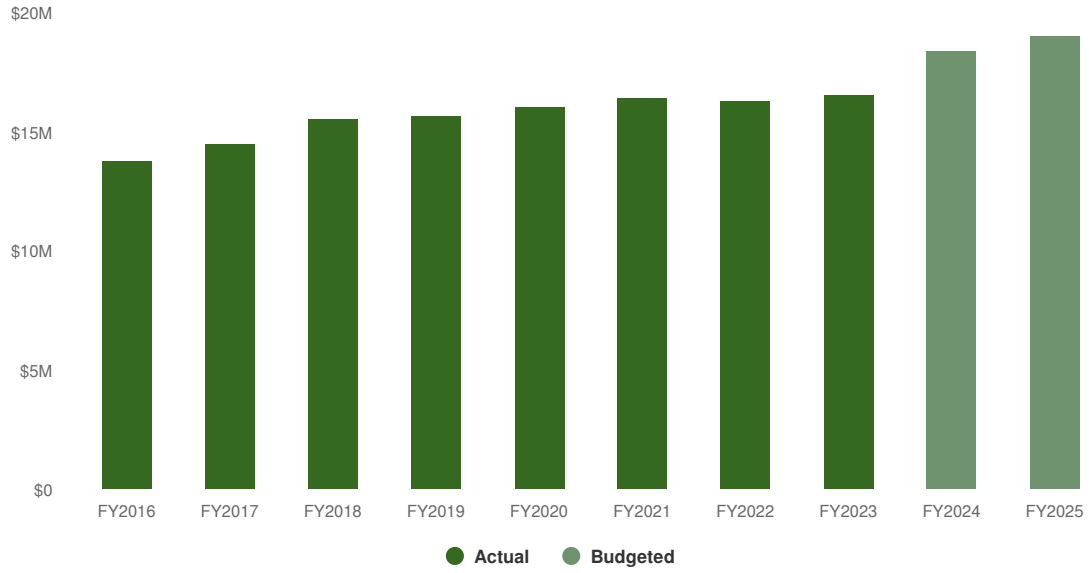
This year's tax rate adjustment was driven by several factors, including increased operating costs brought on by inflation, higher material costs, and ongoing supply chain issues. Additionally, the City has faced increased debt service obligations related to the purchase of a new fire apparatus and higher costs associated with police vehicles.

To provide relief to residents, the City implemented a new 7% general residential homestead exemption this year. This exemption is part of the City Council's continued commitment to minimizing the tax burden on citizens. While the rate increase was necessary to maintain the high level of services expected by the community, the homestead exemption helps offset the impact on homeowners, reflecting the City’s balanced approach to fiscal management.

Looking ahead, the City Council will continue to carefully consider the amount of revenue required and set tax rates accordingly, ensuring that any increase is fully justified for specific programs or services that benefit the community. The approach remains focused on balancing the need for high-quality services with the goal of minimizing the tax burden on residents.

$19,014,256 **$677,751**
(3.70% vs. prior year)

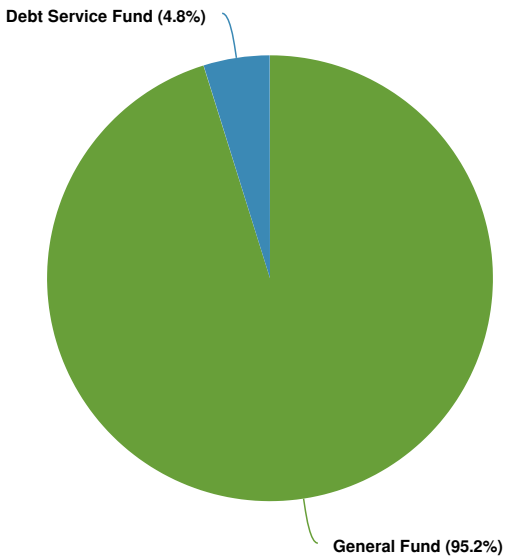
Property Taxes Proposed and Historical Budget vs. Actual



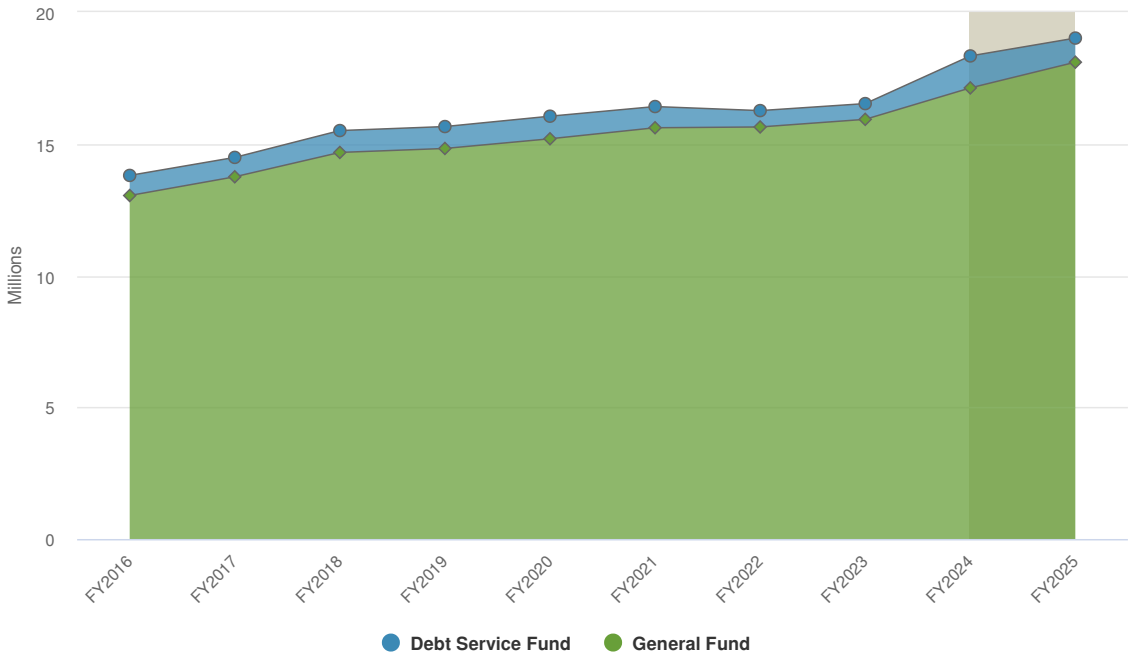
Revenue by Fund

Revenue estimates are carefully calculated based on the certified values provided by TAD and the required revenue to maintain essential services and meet financial obligations. The City's philosophy is to set the lowest possible tax rate that still allows us to provide the high level of service expected by our community.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Sales Tax Summary

Sales tax is the second largest operational revenue source for the City of Colleyville governmental funds, spanning three key funds: the General Fund, Colleyville Crime Control and Prevention District (CCCPD), and the Colleyville Economic Development Corporation (CEDC). The State of Texas allows cities to levy a maximum sales tax of 2% on top of the state's 6.25% sales tax. In Colleyville, the General Fund receives 1% of the local sales tax, while CCCPD and CEDC each receive 0.5%.

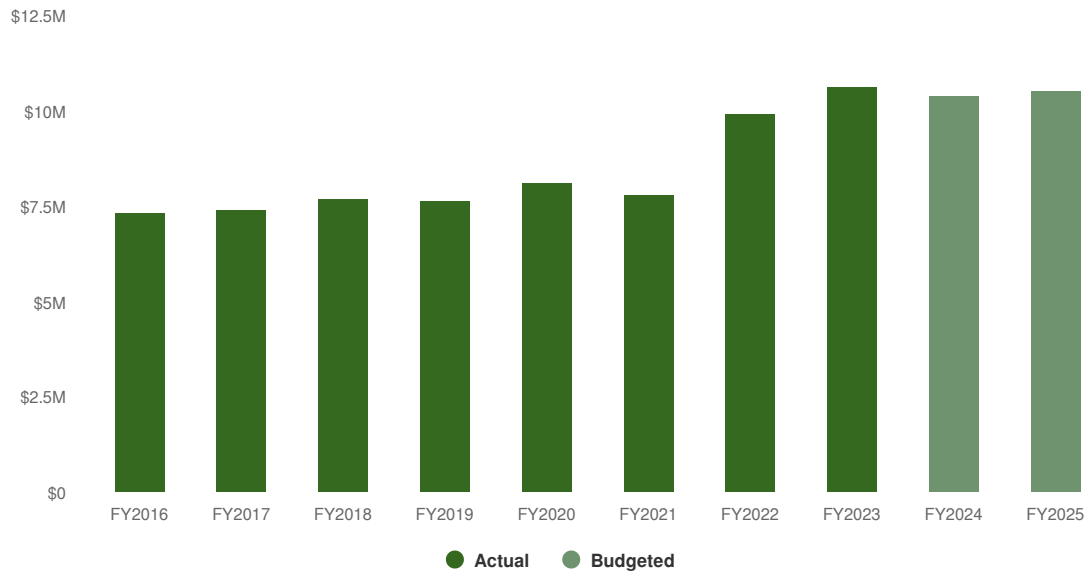
Sales tax revenue in the General Fund is allocated towards essential city services, including public safety, public works, and leisure services. The CCCPD's portion is dedicated to police operational and capital expenses, ensuring the safety and security of our community. The CEDC's share supports eligible economic development and leisure services, such as parks and libraries, enhancing the quality of life for Colleyville residents.

Over the past few years, sales tax has become a more substantial source of revenue, with significant growth observed during and following the COVID-19 pandemic. However, we are now seeing a leveling out of this growth. While increased sales tax revenue is beneficial and more is always welcome, it is also more susceptible to economic fluctuations. This volatility underscores the importance of Colleyville's strong property tax base, which provides a stable and reliable source of revenue to support the City's operations even during economic downturns.

It is important to note that this revenue figure also includes mixed beverage sales tax, which is separately remitted to the City by the Texas Comptroller and is allocated entirely to the General Fund, though it represents an inconsequential amount.

$10,540,000 **$120,040**
(1.15% vs. prior year)

Sales Tax Proposed and Historical Budget vs. Actual

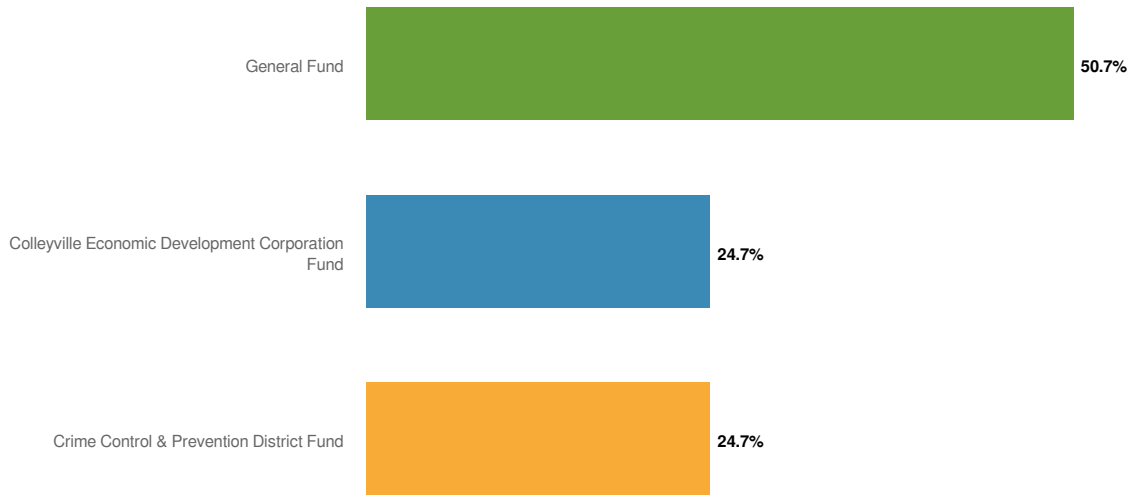


Revenue by Fund

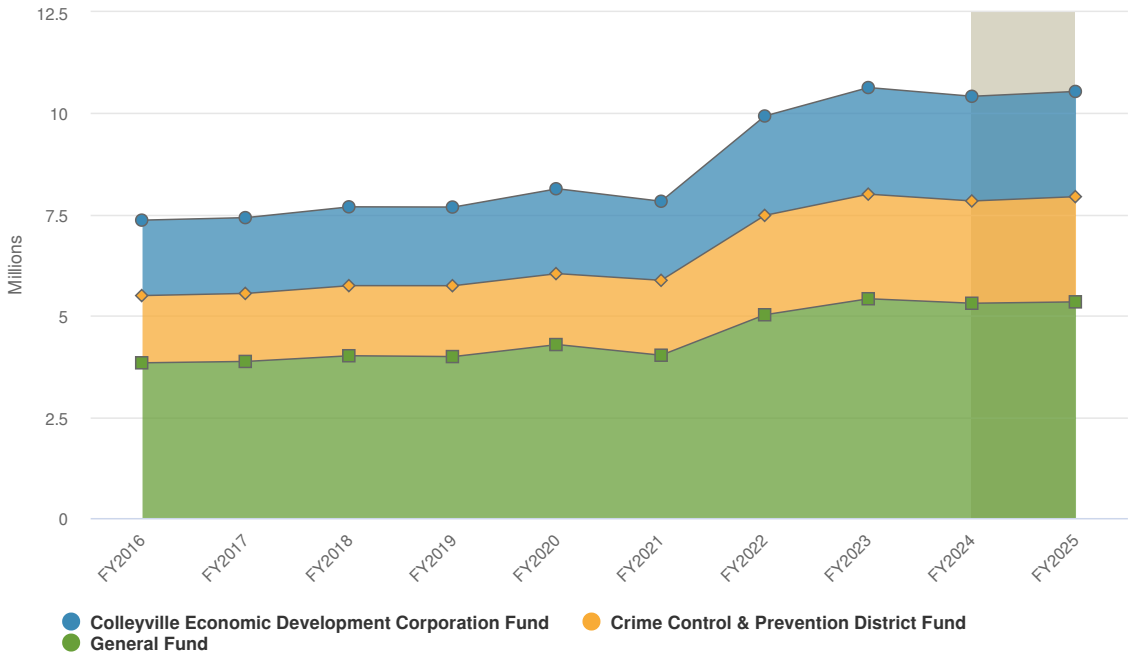
Sales tax revenue is a significant source of income for the City of Colleyville. For Fiscal Year 2025, the sales tax revenue has been budgeted based on a flat projection, in line with the trend we have been observing in recent years. This conservative approach reflects a stable local economy and consistent consumer spending patterns.

While external factors such as changes in the broader economy or new retail developments could impact sales tax collections, our trend analysis indicates that a flat projection is a prudent estimate for the upcoming year. By maintaining this approach, the City ensures that revenue estimates are realistic and aligned with current economic conditions, allowing for effective budgeting and financial planning.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
Sales Tax/Mixed Beverage Tax							
SALES TAX	001-0000-5301	$5,275,999	$5,180,876	$5,200,000	$5,200,000	0.4%	
MIXED BEVERAGE TAX	001-0000-5302	$141,212	$125,000	$142,000	$140,000	12%	
Total Sales Tax/Mixed Beverage Tax:		**$5,417,212**	**$5,305,876**	**$5,342,000**	**$5,340,000**	**0.6%**	
Total General Fund:		**$5,417,212**	**$5,305,876**	**$5,342,000**	**$5,340,000**	**0.6%**	
Colleyville Economic Development Corporation Fund							
Sales Tax/Mixed Beverage Tax							
SALES TAX	024-0000-5301	$2,634,045	$2,586,555	$2,600,000	$2,600,000	0.5%	
Total Sales Tax/Mixed Beverage Tax:		**$2,634,045**	**$2,586,555**	**$2,600,000**	**$2,600,000**	**0.5%**	
Total Colleyville Economic Development Corporation Fund:		**$2,634,045**	**$2,586,555**	**$2,600,000**	**$2,600,000**	**0.5%**	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Crime Control & Prevention District Fund							
Sales Tax/Mixed Beverage Tax							
SALES TAX	027-0000-5301	$2,584,889	$2,527,529	$2,600,000	$2,600,000	2.9%	
Total Sales Tax/Mixed Beverage Tax:		**$2,584,889**	**$2,527,529**	**$2,600,000**	**$2,600,000**	**2.9%**	
Total Crime Control & Prevention District Fund:		**$2,584,889**	**$2,527,529**	**$2,600,000**	**$2,600,000**	**2.9%**	
Total:		**$10,636,146**	**$10,419,960**	**$10,542,000**	**$10,540,000**	**1.2%**	

Franchise Fees Summary

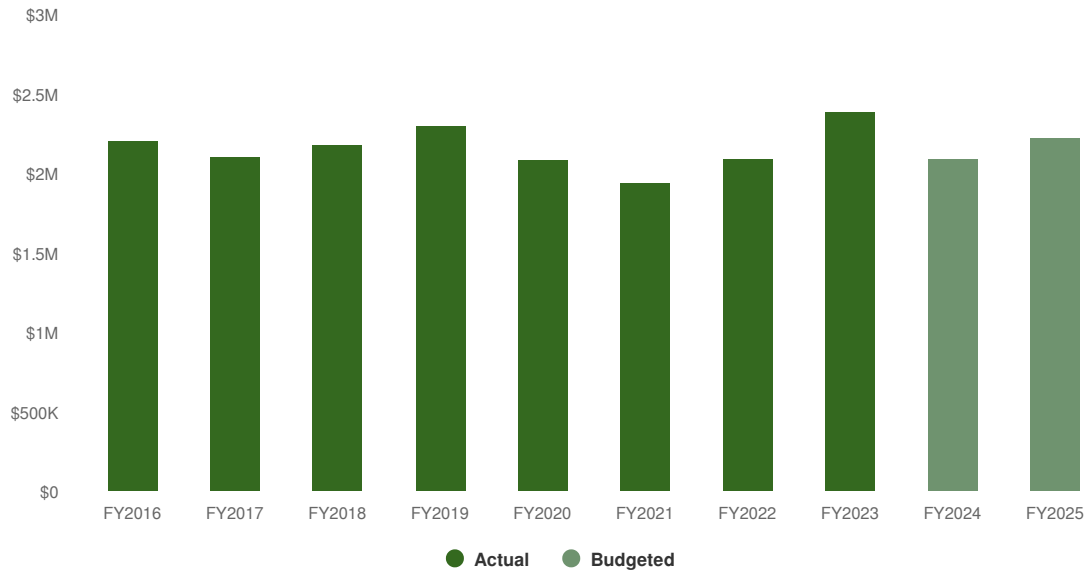
Franchise fees represent the third largest source of revenue in the General Fund. These fees are paid by utility providers for the use of the City's right of way, with the largest contributions coming from electric utility and natural gas providers. Smaller fees are collected from cable TV, telecom providers, and sanitation services.

The projected revenue for FY 2025 is based on current year activity and trends. Since franchise fees are imposed as a percentage charge on a customer's bill, the revenue is directly tied to the underlying revenues of the utilities. As utility costs rise due to inflationary pressures, the associated franchise fees also increase.

However, there has been a steady decline in franchise fees from telecommunications and cable TV providers in recent years. As more residents switch to streaming services and cellular phones, the use of landlines and cable TV has decreased, resulting in lower franchise fee collections from these sectors.

$2,222,250 **$125,250**
(5.97% vs. prior year)

Franchise Fees Proposed and Historical Budget vs. Actual



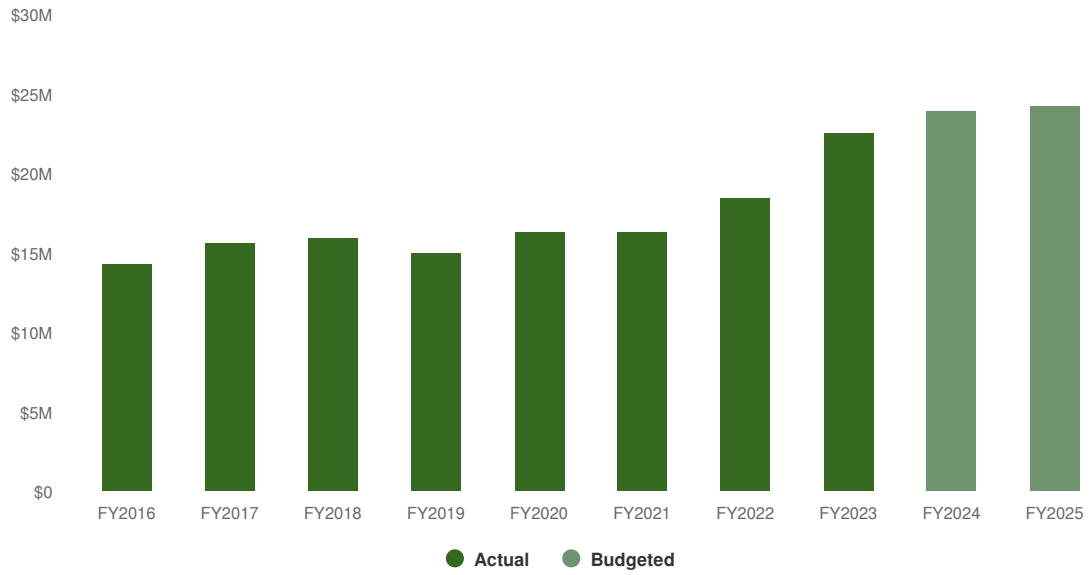
Water and Wastewater Service Charges Summary

The City's water and wastewater revenue is generated from two primary sources: a monthly base charge for water and wastewater service and a pass-through volumetric rate based on customer usage. The volumetric rate is a direct pass-through at cost from the Trinity River Authority (TRA), which supplies the City with water and processes its wastewater. Unlike some systems, Colleyville's volumetric rate does not include tiers; customers are charged based on actual usage, with the rate determined by the cost TRA charges the City.

The majority of the revenue, over 80%, comes from these volumetric charges. The remaining 20% is derived from the monthly base charge, which is used to fund the operations of the Water and Wastewater Fund—this is the only portion of the revenue controlled by the City. The base rate is determined by the size of the customer's meter, with the smallest meter, used by the majority of customers, carrying the lowest charge. The City is committed to keeping this base rate as low as possible while ensuring the continued delivery of essential water and wastewater services.

$24,207,703 **$270,087**
(1.13% vs. prior year)

Water and Wastewater Service Charges Proposed and Historical Budget vs. Actual



Water and wastewater service charges are a critical revenue source for the City of Colleyville, funding the maintenance and operation of the City's utility infrastructure. For Fiscal Year 2025, the revenue from these charges has been budgeted based on the trends we have been observing in recent years.

The base rate is set according to the revenue needed to maintain and operate the water and wastewater systems effectively. This ensures that the City can continue providing reliable utility services while covering the necessary costs of maintaining the infrastructure. In addition to the base rate, the City imposes a pass-through charge for the volumetric side, which is directly linked to the rates set by the Trinity River Authority (TRA) for water and wastewater services. This pass-through charge allows the City to adjust the cost to customers based on the actual rates charged by TRA, ensuring that the City neither gains nor loses revenue from fluctuations in these costs.

By combining trend analysis with a carefully structured base rate and pass-through charges, the City ensures that water and wastewater revenue estimates are both realistic and aligned with the operational needs of the utility system.

DEPARTMENTS

City Council

Bobby Lindamood
Mayor

The City Council serves as the governing body of elected representatives for the City of Colleyville. Empowered by the home rule charter, the Council functions as the principal policymakers and decision-makers for the community. The Council is composed of a Mayor and six Council Members, all elected at large by the citizens of Colleyville. Council Members serve staggered three-year terms, ensuring continuity of governance while allowing for new perspectives over time.

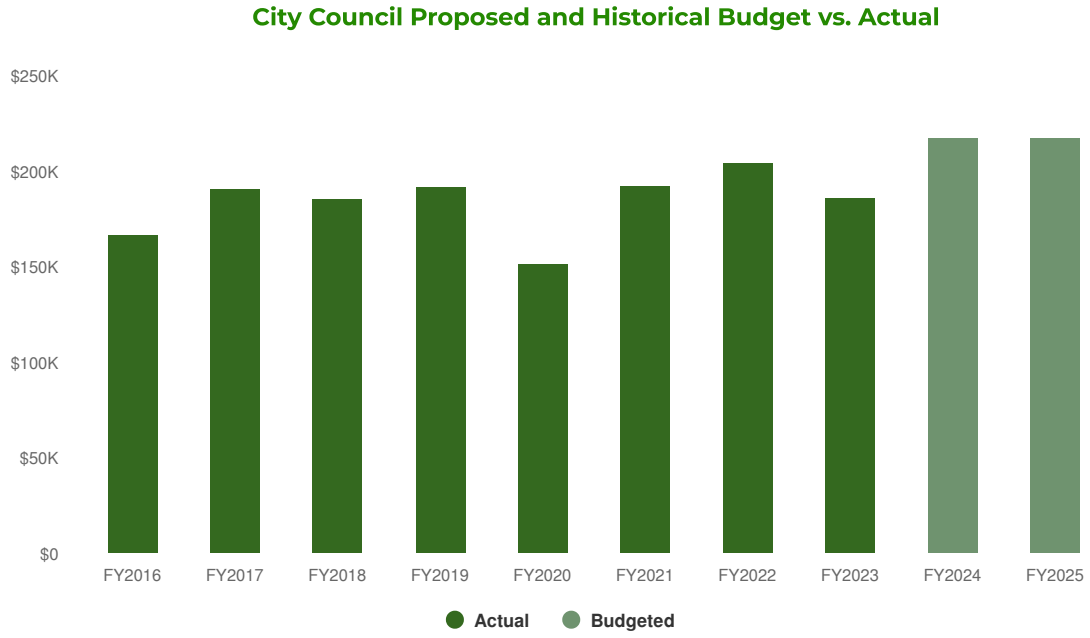
The City of Colleyville enforces specific term limits for its elected officials. No individual may serve as Mayor for more than two consecutive elected terms, and no person may serve as a Council Member for more than two consecutive elected terms. Additionally, no individual may serve more than twelve consecutive years in any combination of Council Member and Mayor roles.

The Council's responsibilities include setting strategic goals, adopting ordinances and resolutions, and appointing citizens to various community boards and commissions. Through its leadership, the City Council is committed to maintaining Colleyville as a model city that balances growth with the preservation of its unique history and resources.

The Council strives to ensure that Colleyville remains an efficient, attractive, and neighborhood-oriented community, continuously responding to the needs and aspirations of its residents.

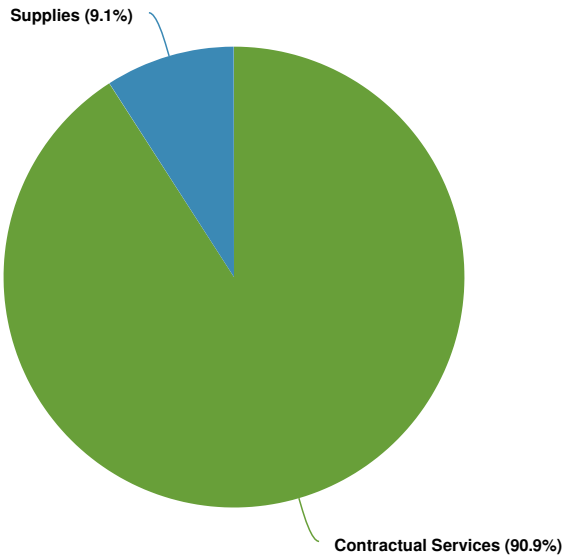
Expenditures Summary

$217,430 **-$121**
(-0.06% vs. prior year)

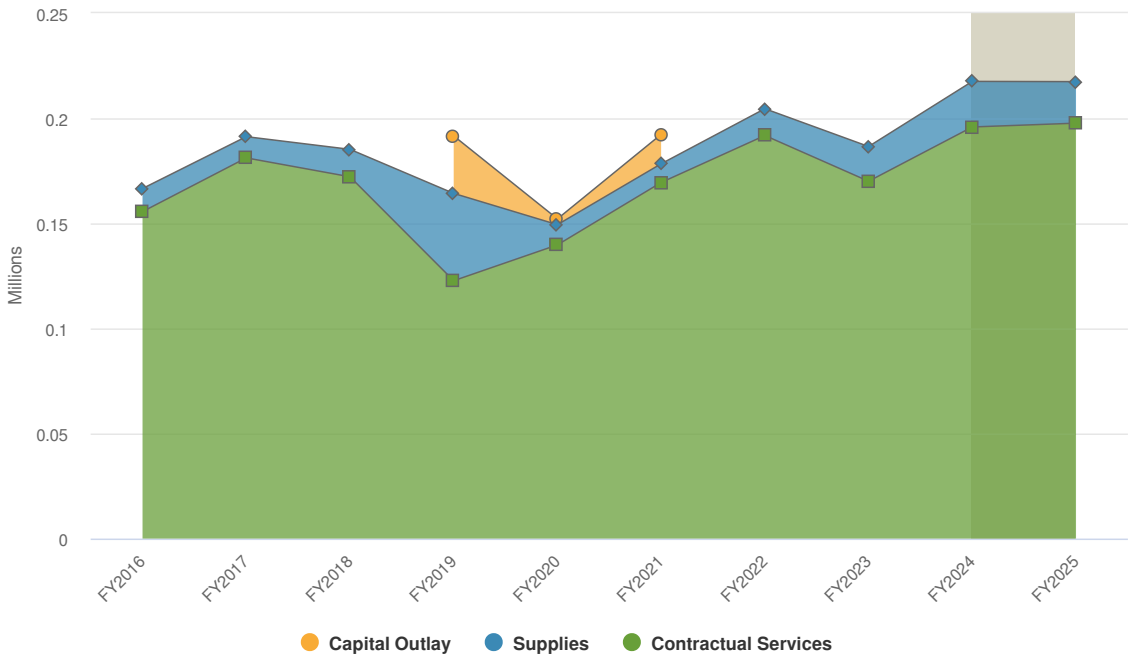


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Contractual Services							
TRAVEL	001-1010-6204	$7,359	$19,775	$12,000	$18,000	-9%	
TRAINING	001-1010-6206	$371	$0	$0	$0	0%	
DUES & SUBSCRIPTIONS	001-1010-6209	$10,275	$9,551	$9,050	$10,550	10.5%	
SALES TAX EXPENSE	001-1010-6212	$275	$0	$300	$0	0%	
MISC. CONTRACTUAL SERVICES	001-1010-6226	$32,800	$32,800	$26,300	$22,800	-30.5%	
MINISTERIAL ALLIANCE ASSIST PR	001-1010-6249	$0	$0	$1,800	$10,000	N/A	
COUNCIL EXPENSES	001-1010-6294	$4,375	$13,730	$6,934	$11,320	-17.6%	
COUNCIL CONTINGENCY	001-1010-6298	$114,571	$120,000	$132,864	$125,000	4.2%	
Total Contractual Services:		**$170,026**	**$195,856**	**$189,248**	**$197,670**	**0.9%**	
Supplies							
OFFICE SUPPLIES	001-1010-6301	$137	$0	$30	$0	0%	
OPERATING SUPPLIES	001-1010-6303	$45	$0	$0	$0	0%	
UNIFORMS	001-1010-6305	$672	$0	$1,300	$1,400	N/A	
PRINTING	001-1010-6308	$2,902	$10,150	$1,983	$5,150	-49.3%	
COUNCIL SUPPLIES	001-1010-6323	$12,780	$11,545	$10,107	$13,210	14.4%	
Total Supplies:		**$16,536**	**$21,695**	**$13,420**	**$19,760**	**-8.9%**	
Total Expense Objects:		**$186,562**	**$217,551**	**$202,668**	**$217,430**	**-0.1%**	

City Manager

Jerry Ducay
City Manager

The City Manager's Office provides leadership and strategic direction to all City departments, ensuring the effective implementation of the City Council's goals, directives, and policies. The office works in close collaboration with the City Council, as well as appointed boards, commissions, and committees, to develop, analyze, and implement policy initiatives that align with the community's vision.

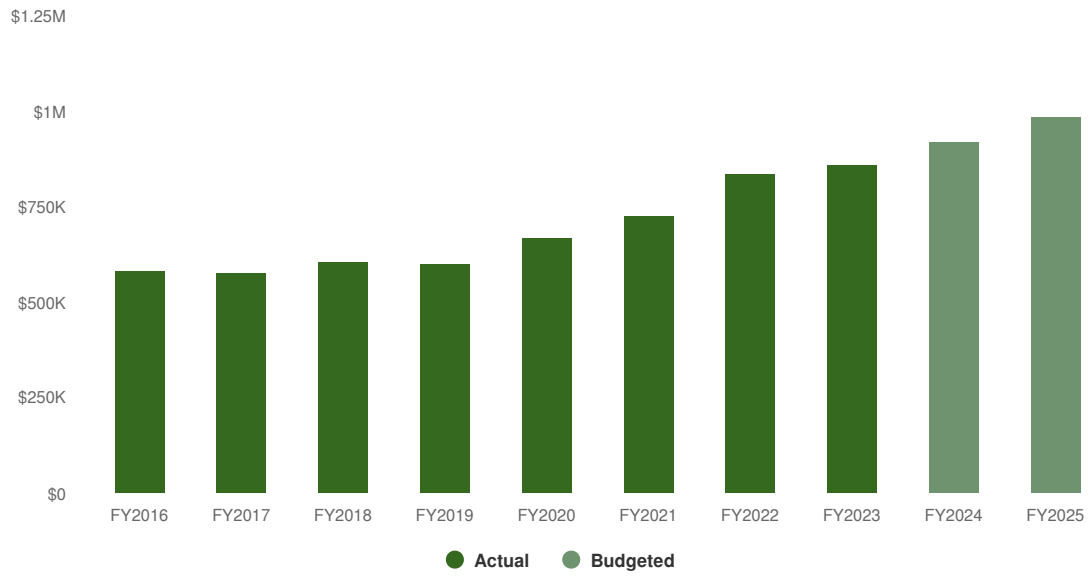
The City Manager's Office is responsible for overseeing and directing all services and programs delivered to Colleyville's residents and visitors. This includes forming policy recommendations in partnership with the community and stakeholders for City Council consideration, setting expectations for service delivery by City employees, and managing the development, implementation, and monitoring of the City's budget and capital improvement programs.

Additionally, the City Manager's Office coordinates the City's strategic and performance management systems, implements administrative procedures, maintains effective intergovernmental relationships, responds to citizen requests, and manages franchise agreements to ensure that the City operates efficiently and effectively in serving its community.

Expenditures Summary

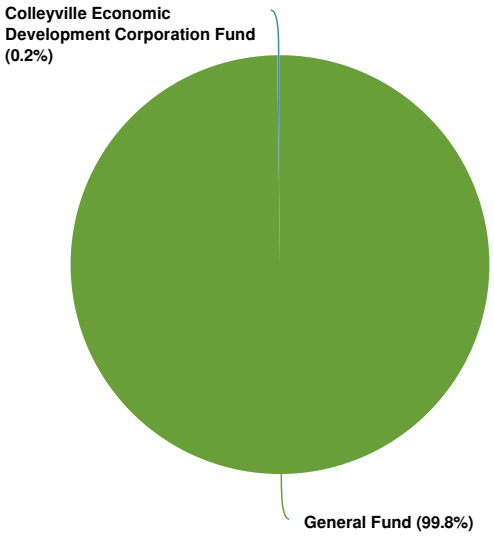
$987,396 **$66,451**
(7.22% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual

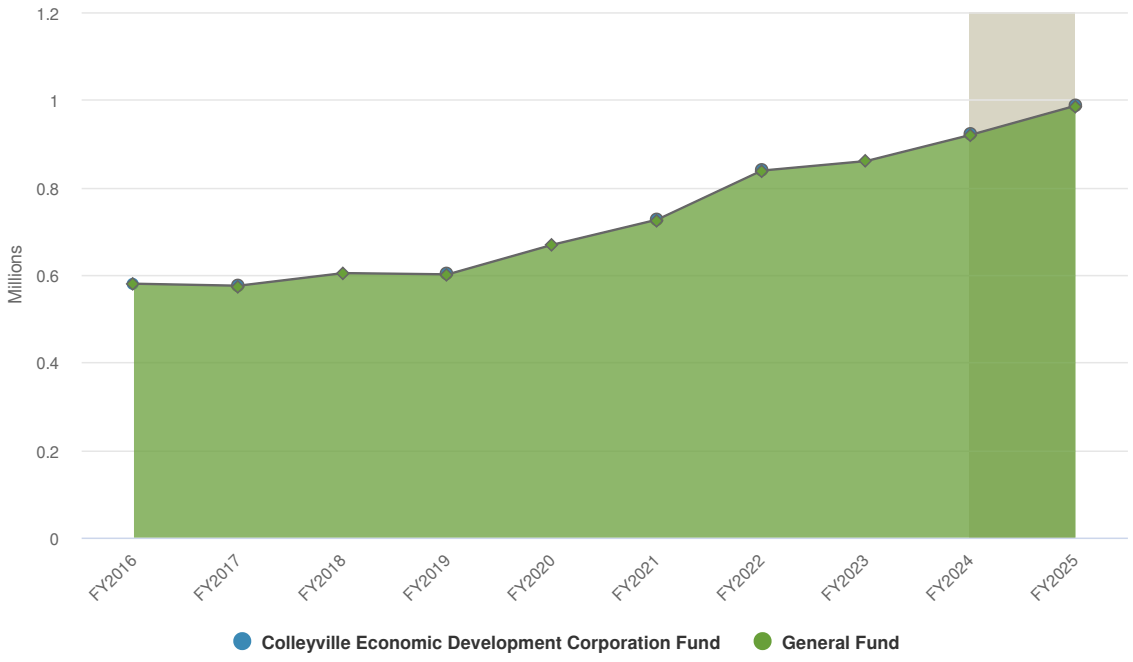


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



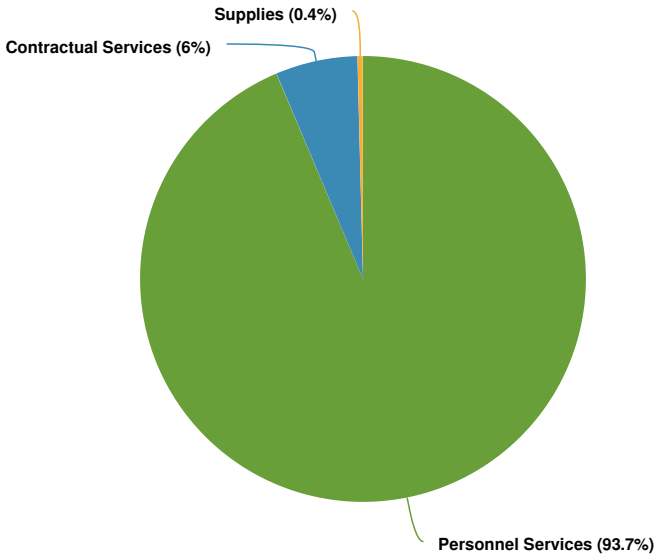
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-1110-6101	$630,438	$672,970	$675,520	$702,193	4.3%	
TEMPORARY HELP	001-1110-6102	$12,305	$24,960	$19,838	$24,960	0%	
SALARY SAVINGS	001-1110-6105	$0	-$15,785	$0	$0	-100%	
OVERTIME	001-1110-6139	$111	$0	$299	$0	0%	
FICA EXPENSE	001-1110-6141	$35,786	$43,022	$43,478	$56,623	31.6%	
GROUP HEALTH INSURANCE	001-1110-6142	$56,049	$43,796	$68,101	$48,624	11%	
WORKERS' COMPENSATION	001-1110-6143	$1,050	$2,036	$1,109	$279	-86.3%	
UNEMPLOYMENT COMPENSATION	001-1110-6145	$41	$1,242	$391	$1,236	-0.5%	
RETIREMENT	001-1110-6146	$61,017	$72,074	$73,722	$77,869	8%	
LONGEVITY PAY	001-1110-6148	$1,799	$2,237	$2,108	$2,517	12.5%	
VACATION BUY-BACK	001-1110-6151	$4,809	$0	$5,096	$5,100	N/A	
ACCRUED LEAVE PAY	001-1110-6152	$2,229	$13,849	$6,538	$5,400	-61%	
TRAVEL	001-1110-6204	$7,535	$7,500	$6,773	$7,500	0%	
TRAINING	001-1110-6206	$2,776	$9,395	$2,087	$9,395	0%	
PRE-EMPLOYMENT	001-1110-6207	$89	$100	$153	$100	0%	
DUES & SUBSCRIPTIONS	001-1110-6209	$8,952	$6,650	$9,552	$9,800	47.4%	
SALES TAX EXPENSE	001-1110-6212	$81	$0	$50	$0	0%	
TUITION REIMBURSEMENT	001-1110-6213	$3,710	$0	$2,000	$2,000	N/A	
MISC. CONTRACTUAL SERVICES	001-1110-6226	$27,050	$32,000	$6,750	$28,000	-12.5%	
OFFICE SUPPLIES	001-1110-6301	$705	$1,000	$472	$1,000	0%	
OPERATING SUPPLIES	001-1110-6303	$1,936	$1,100	$3,215	$2,000	81.8%	
UNIFORMS	001-1110-6305	$474	$400	$510	$400	0%	
PRINTING	001-1110-6308	$72	$400	$133	$400	0%	
Total General Fund:		**$859,014**	**$918,945**	**$927,895**	**$985,396**	**7.2%**	

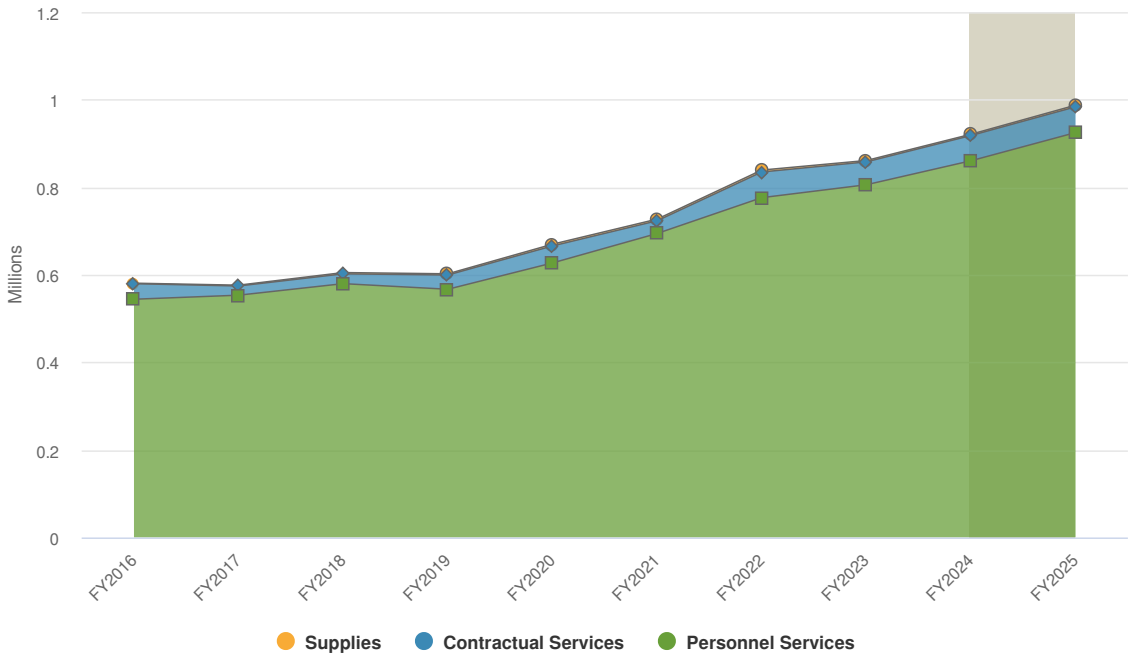
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Colleyville Economic Development Corporation Fund							
AUDIT	024-1110-6221	$2,000	$2,000	$2,000	$2,000	0%	
Total Colleyville Economic Development Corporation Fund:		**$2,000**	**$2,000**	**$2,000**	**$2,000**	**0%**	
Total:		**$861,014**	**$920,945**	**$929,895**	**$987,396**	**7.2%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-1110-6101	$630,438	$672,970	$675,520	$702,193	4.3%	
TEMPORARY HELP	001-1110-6102	$12,305	$24,960	$19,838	$24,960	0%	
SALARY SAVINGS	001-1110-6105	$0	-$15,785	$0	$0	-100%	
OVERTIME	001-1110-6139	$111	$0	$299	$0	0%	
FICA EXPENSE	001-1110-6141	$35,786	$43,022	$43,478	$56,623	31.6%	
GROUP HEALTH INSURANCE	001-1110-6142	$56,049	$43,796	$68,101	$48,624	11%	
WORKERS' COMPENSATION	001-1110-6143	$1,050	$2,036	$1,109	$279	-86.3%	
UNEMPLOYMENT COMPENSATION	001-1110-6145	$41	$1,242	$391	$1,236	-0.5%	
RETIREMENT	001-1110-6146	$61,017	$72,074	$73,722	$77,869	8%	
LONGEVITY PAY	001-1110-6148	$1,799	$2,237	$2,108	$2,517	12.5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
VACATION BUY-BACK	001-1110-6151	$4,809	$0	$5,096	$5,100	N/A	
ACCRUED LEAVE PAY	001-1110-6152	$2,229	$13,849	$6,538	$5,400	-61%	
Total Personnel Services:		**$805,635**	**$860,400**	**$896,200**	**$924,801**	**7.5%**	
Contractual Services							
TRAVEL	001-1110-6204	$7,535	$7,500	$6,773	$7,500	0%	
TRAINING	001-1110-6206	$2,776	$9,395	$2,087	$9,395	0%	
PRE-EMPLOYMENT	001-1110-6207	$89	$100	$153	$100	0%	
DUES & SUBSCRIPTIONS	001-1110-6209	$8,952	$6,650	$9,552	$9,800	47.4%	
SALES TAX EXPENSE	001-1110-6212	$81	$0	$50	$0	0%	
TUITION REIMBURSEMENT	001-1110-6213	$3,710	$0	$2,000	$2,000	N/A	
MISC. CONTRACTUAL SERVICES	001-1110-6226	$27,050	$32,000	$6,750	$28,000	-12.5%	
AUDIT	024-1110-6221	$2,000	$2,000	$2,000	$2,000	0%	
Total Contractual Services:		**$52,193**	**$57,645**	**$29,365**	**$58,795**	**2%**	
Supplies							
OFFICE SUPPLIES	001-1110-6301	$705	$1,000	$472	$1,000	0%	
OPERATING SUPPLIES	001-1110-6303	$1,936	$1,100	$3,215	$2,000	81.8%	
UNIFORMS	001-1110-6305	$474	$400	$510	$400	0%	
PRINTING	001-1110-6308	$72	$400	$133	$400	0%	
Total Supplies:		**$3,187**	**$2,900**	**$4,330**	**$3,800**	**31%**	
Total Expense Objects:		**$861,014**	**$920,945**	**$929,895**	**$987,396**	**7.2%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Lead and Implement City Council's Vision

Objective 1.1: Oversee the implementation of policies and strategic initiatives as set forth by City Council, ensuring alignment with the overall vision for Colleyville.

Performance Measure 1.1.1: Percentage of Council directives implemented within designated timeframes.

Prior Year Actual (2023)	100%
Current Year Estimate (2024)	100%
Budget Year Target (2025)	100%

Objective 1.2: Ensure that city departments are effectively and efficiently managed, providing the services expected by residents.

Performance Measure 1.2.1: Resident satisfaction with city services (based on annual reviews or survey data).

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	≥90%

Goal 2: Effectively Manage High-Pro le Projects to Completion

Objective 2.1: Oversee the successful completion of high-profile projects, including the Heroes Park development and the potential renovation/expansion of the Colleyville Recreation Center.

Performance Measure 2.1.1: Percentage of key project milestones met on schedule.

Prior Year Actual (2023)	100%
Current Year Estimate (2024)	100%
Budget Year Target (2025)	100%

Objective 2.2: Provide timely updates to City Council and the public on the progress of key projects to maintain transparency and accountability.

Performance Measure 2.2.1: Number of progress reports presented to City Council annually.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	12

Departmental Goals & Objectives (continued)

Goal 3: Maintain Strong Community Relationships

Objective 3.1: Foster open communication with residents to address concerns and improve city services.

Performance Measure 3.1.1: Percentage of resident inquiries resolved within 10 business days.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	≥90%

City Secretary

Christine Loven
City Secretary

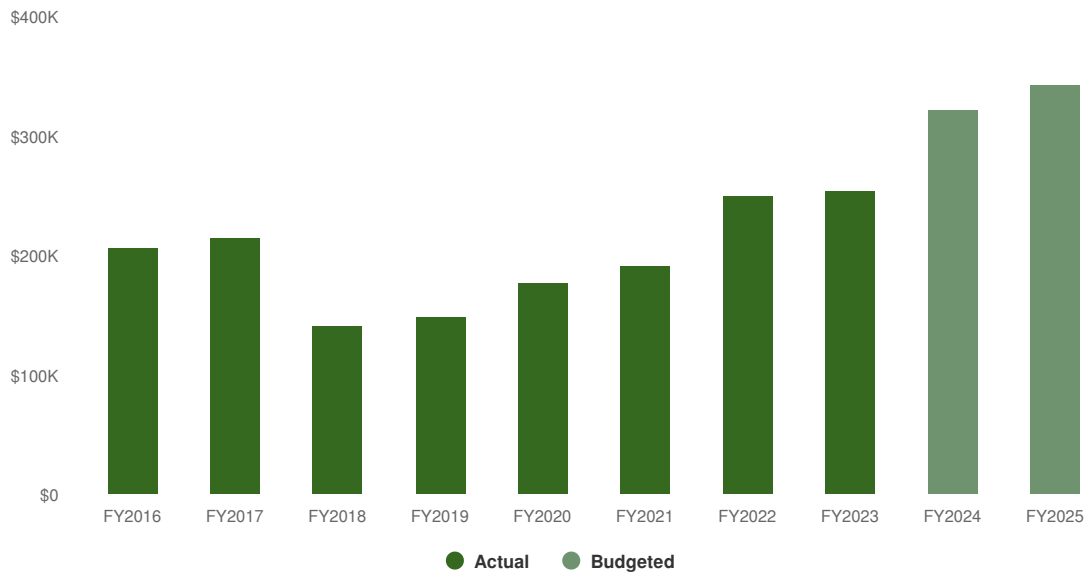
The City Secretary's Office is responsible for the legislative operations of the City and serves as the official records management officer. In this capacity, the office ensures the integrity, protection, compliance, availability, retention, disposition, and transparency of all City records in accordance with the Texas State Library and Archives Commission Records Retention Schedules.

As a vital resource for the City Council, City departments, residents, and the public, the City Secretary's Office (CSO) acts as a direct link between the community and the government. The CSO is committed to providing exemplary customer service in a professional, courteous, impartial, and transparent manner. The office upholds the highest standards of integrity, communication, and excellence, while also actively supporting the City Council's Strategic Plan and promoting transparency in all its operations.

Expenditures Summary

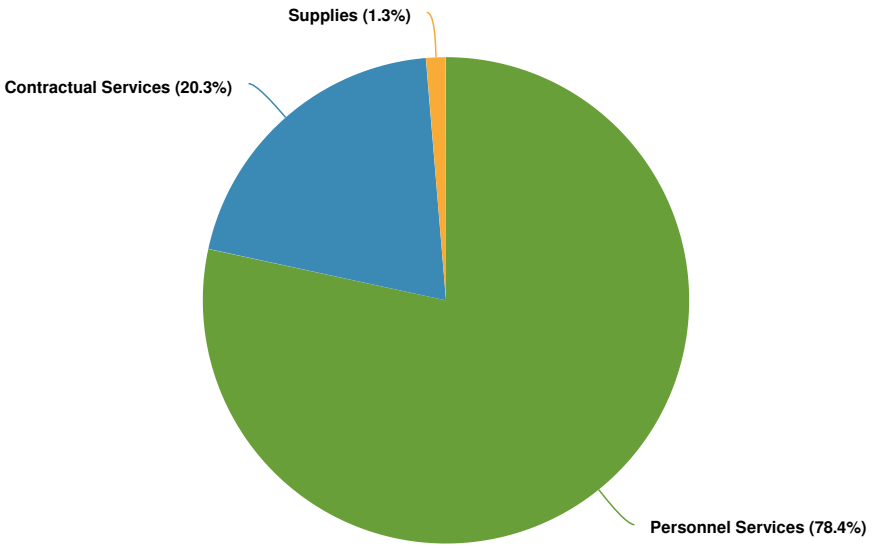
$343,530 $21,260
(6.60% vs. prior year)

City Secretary Proposed and Historical Budget vs. Actual

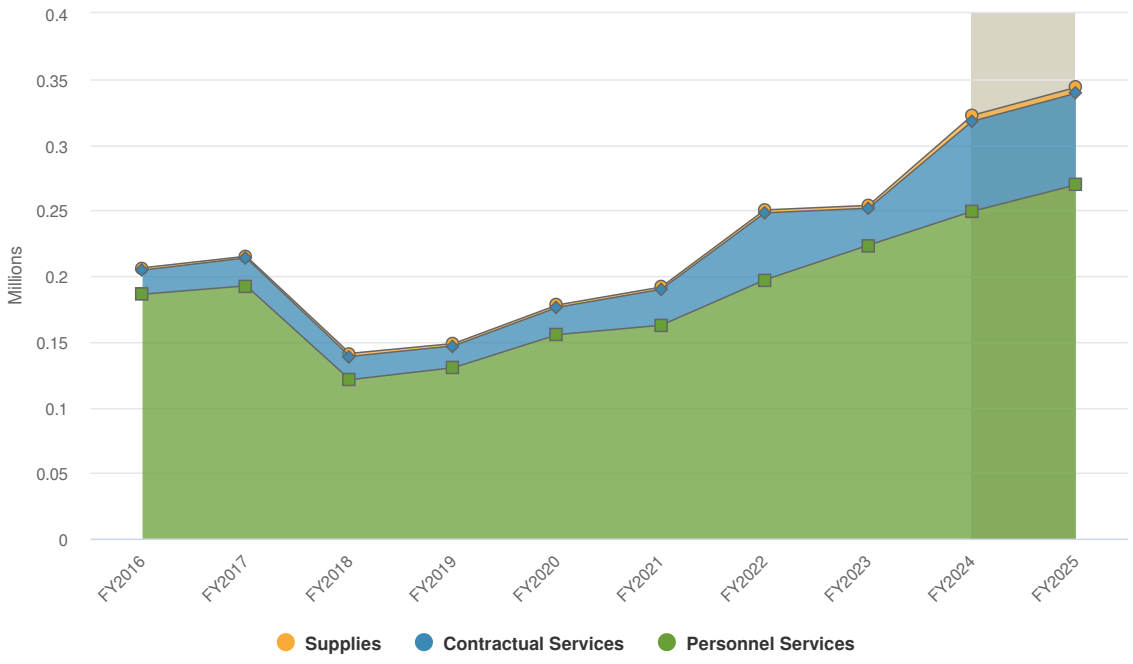


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-1410-6101	$164,301	$182,036	$173,497	$180,800	-0.7%	
TEMPORARY HELP	001-1410-6102	$2,595	$0	$6,585	$12,480	N/A	
SALARY SAVINGS	001-1410-6105	$0	-$3,546	$0	$0	-100%	
FICA EXPENSE	001-1410-6141	$13,254	$14,519	$14,016	$15,477	6.6%	
GROUP HEALTH INSURANCE	001-1410-6142	$16,792	$28,737	$19,912	$30,015	4.4%	
WORKERS' COMPENSATION	001-1410-6143	$287	$533	$290	$139	-73.9%	
UNEMPLOYMENT COMPENSATION	001-1410-6145	$20	$684	$193	$701	2.5%	
RETIREMENT	001-1410-6146	$17,492	$18,543	$19,533	$20,668	11.5%	
LONGEVITY PAY	001-1410-6148	$2,000	$2,175	$2,175	$2,230	2.5%	
VACATION BUY-BACK	001-1410-6151	$1,959	$0	$2,037	$2,000	N/A	
ACCRUED LEAVE PAY	001-1410-6152	$4,701	$5,509	$127	$4,800	-12.9%	
Total Personnel Services:		**$223,401**	**$249,190**	**$238,366**	**$269,310**	**8.1%**	
Contractual Services							
TRAVEL	001-1410-6204	$1,249	$1,300	$887	$1,300	0%	
TRAINING	001-1410-6206	$1,371	$3,430	$666	$3,430	0%	
PRE-EMPLOYMENT	001-1410-6207	$55	$100	$74	$100	0%	
DUES & SUBSCRIPTIONS	001-1410-6209	$298	$645	$1,525	$455	-29.5%	
SALES TAX EXPENSE	001-1410-6212	$11	$0	$20	$0	0%	
ELECTION EXPENSES	001-1410-6215	$10,699	$10,445	$11,605	$15,655	49.9%	
MISC. CONTRACTUAL SERVICES	001-1410-6226	$3,411	$26,400	$4,527	$23,750	-10%	
LEGAL ADVERTISING	001-1410-6231	$1,048	$2,500	$743	$2,500	0%	
CODIFICATION	001-1410-6237	$1,770	$14,000	$0	$12,000	-14.3%	
EQUIPMENT RENTAL	001-1410-6245	$2,206	$2,960	$1,470	$2,800	-5.4%	
COMMITTEE EXPENSE	001-1410-6293	$5,010	$6,000	$5,280	$6,950	15.8%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SPECIAL PROJ/CONTRIBUTION	001-1410-6295	$1,000	$800	$1,000	$800	0%	
Total Contractual Services:		**$28,128**	**$68,580**	**$27,797**	**$69,740**	**1.7%**	
Supplies							
OFFICE SUPPLIES	001-1410-6301	$369	$500	$280	$500	0%	
POSTAGE	001-1410-6302	$340	$655	$1,718	$685	4.6%	
OPERATING SUPPLIES	001-1410-6303	$1,319	$2,795	$1,434	$2,745	-1.8%	
UNIFORMS	001-1410-6305	$0	$300	$0	$300	0%	
PRINTING	001-1410-6308	$133	$250	$0	$250	0%	
Total Supplies:		**$2,160**	**$4,500**	**$3,432**	**$4,480**	**-0.4%**	
Total Expense Objects:		**$253,690**	**$322,270**	**$269,594**	**$343,530**	**6.6%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Enhance Accessibility and Ef ciency for Citizen Input

Objective 1.1: Streamline the process for citizens to provide comments regarding Planning and Zoning Commission and City Council cases.

Performance Measure 1.1.1: Establish a singular email address for receiving, compiling, and distributing citizen support or opposition comments.

Timeline: Spring/Summer of 2025

Goal 2: Improve Record Accessibility and Storage

Objective 2.1: Analyze and restructure the Laserfiche system to increase the accessibility and storage of permanent documents for efficient access both internally and externally.

Performance Measure 2.1.1: Percentage of documents successfully restructured and accessible in Laserfiche.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	50%

Goal 3: Recodify the City Code of Ordinances

Objective 3.1: Recodify the City of Colleyville Code of Ordinances to ensure that the legal review by the City Attorney is accepted and the Code is republished.

Performance Measure 3.1.1: Completion of recodification and publication of the City Code.

Timeline: Spring/Summer of 2025

Goal 4: Enhance Ef ciency in Responding to Public Information Requests

Objective 4.1: Review the Texas State Library and Archives retention schedules and implement communication between software used by City departments to incorporate records into the City's permanent record depository.

Performance Measure 4.1.1: Percentage reduction in response time to Public Information Requests.

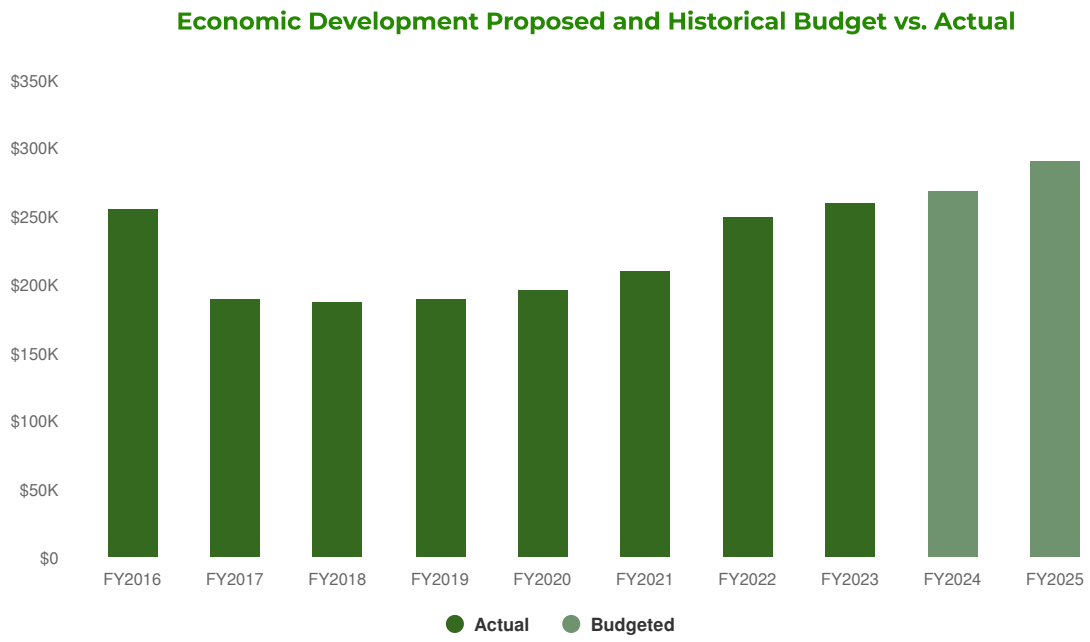
Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	25%
Budget Year Target (2025)	50%

Economic Development

The Economic Development department serves the citizens, businesses, and commercial property owners of Colleyville, as well as prospective new retailers, restaurants, corporate tenants, developers, brokers, and other stakeholders. Tailored specifically to Colleyville's unique community needs, Economic Development aims to enhance the quality of life by increasing sales tax revenue, facilitating the quality redevelopment of commercial corridors, boosting commercial property tax values, adding jobs to increase the daytime population, and partnering with the private sector to proactively support commercial development projects that align with Colleyville's character and values.

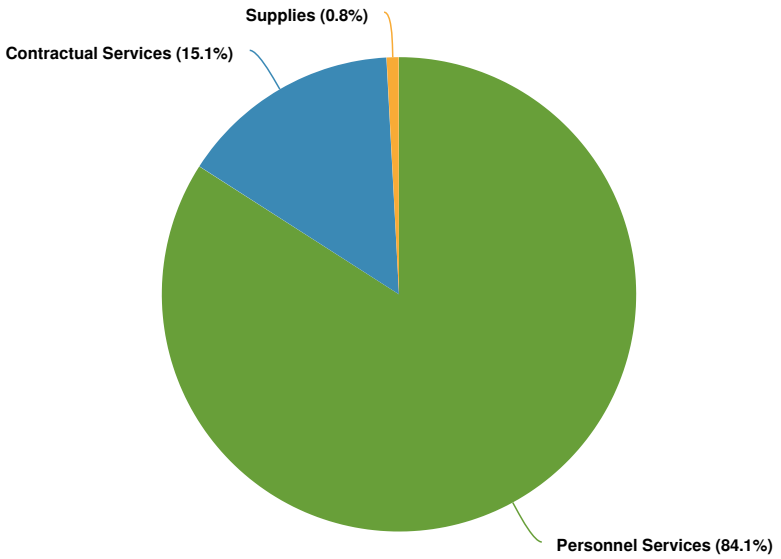
Expenditures Summary

$290,724 $21,652
(8.05% vs. prior year)

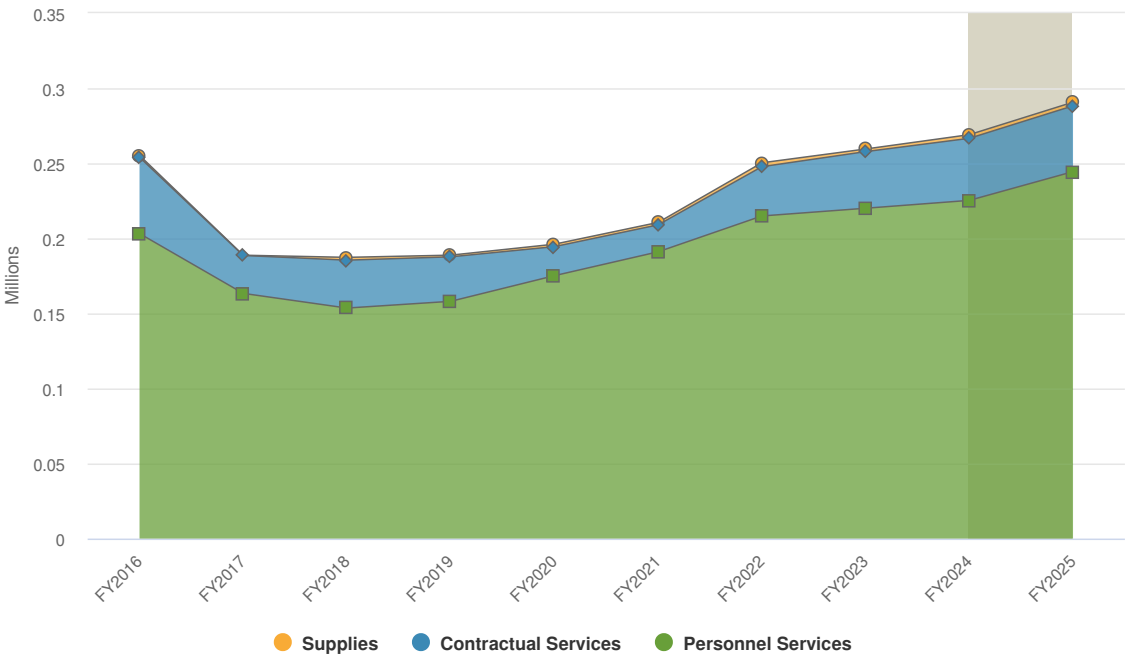


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-1310-6101	$176,973	$185,112	$189,987	$195,305	5.5%	
SALARY SAVINGS	001-1310-6105	$0	-$3,714	$0	$0	-100%	
FICA EXPENSE	001-1310-6141	$10,201	$8,850	$11,510	$14,986	69.3%	
GROUP HEALTH INSURANCE	001-1310-6142	$15,326	$14,369	$18,770	$12,006	-16.4%	
WORKERS' COMPENSATION	001-1310-6143	$293	$539	$293	$70	-87%	
UNEMPLOYMENT COMPENSATION	001-1310-6145	$7	$207	$94	$166	-19.8%	
RETIREMENT	001-1310-6146	$16,810	$19,419	$19,947	$21,328	9.8%	
LONGEVITY PAY	001-1310-6148	$444	$516	$0	$588	14%	
Total Personnel Services:		**$220,055**	**$225,297**	**$240,601**	**$244,449**	**8.5%**	
Contractual Services							
TRAVEL	001-1310-6204	$7,002	$12,900	$12,816	$12,900	0%	
TRAINING	001-1310-6206	$175	$2,700	$175	$2,700	0%	
DUES & SUBSCRIPTIONS	001-1310-6209	$1,017	$3,210	$1,185	$3,210	0%	
SALES TAX EXPENSE	001-1310-6212	$192	$0	$100	$0	0%	
TUITION REIMBURSEMENT	001-1310-6213	$14,841	$0	$7,000	$2,500	N/A	
MISC. CONTRACTUAL SERVICES	001-1310-6226	$13,970	$18,180	$14,692	$18,180	0%	
ADVERTISING	001-1310-6236	$524	$4,350	$837	$4,350	0%	
Total Contractual Services:		**$37,721**	**$41,340**	**$36,805**	**$43,840**	**6%**	
Supplies							
OFFICE SUPPLIES	001-1310-6301	$317	$650	$316	$650	0%	
OPERATING SUPPLIES	001-1310-6303	$939	$550	$962	$550	0%	
UNIFORMS	001-1310-6305	$357	$0	$0	$0	0%	
PRINTING	001-1310-6308	$140	$1,235	$493	$1,235	0%	
Total Supplies:		**$1,753**	**$2,435**	**$1,770**	**$2,435**	**0%**	
Total Expense Objects:		**$259,529**	**$269,072**	**$279,176**	**$290,724**	**8%**	

Departmental Goals & Objectives

Goal 1: Attract and Retain Businesses in Colleyville

Objective 1.1: Develop and implement strategies to attract new businesses to Colleyville, focusing on those that align with the community's needs and values.

Performance Measure 1.1.1: Number of new businesses attracted or new COs issued annually.

Prior Year Actual (2023)	63
Current Year Estimate (2024)	69
Budget Year Target (2025)	75

Objective 1.2: Support the retention and expansion of existing businesses through ongoing engagement and assistance programs.

Performance Measure 1.2.1: Number of local businesses receiving support through engagement initiatives.

Prior Year Actual (2023)	107
Current Year Estimate (2024)	110
Budget Year Target (2025)	125

Goal 2: Enhance the Quality of Life through Business Support

Objective 2.1: Promote local businesses to enhance the community's quality of life by supporting diverse service offerings and amenities.

Performance Measure 2.1.1: Number of promotional initiatives or events supporting local businesses.

Prior Year Actual (2023)	3
Current Year Estimate (2024)	4
Budget Year Target (2025)	5

Objective 2.2: Foster relationships between the City and local businesses through communication and partnership opportunities.

Performance Measure 2.2.1: Percentage of local businesses engaged through outreach efforts.

Prior Year Actual (2023)	50%
Current Year Estimate (2024)	60%
Budget Year Target (2025)	75%

Community Development

Ben Bryner
Community Development Director

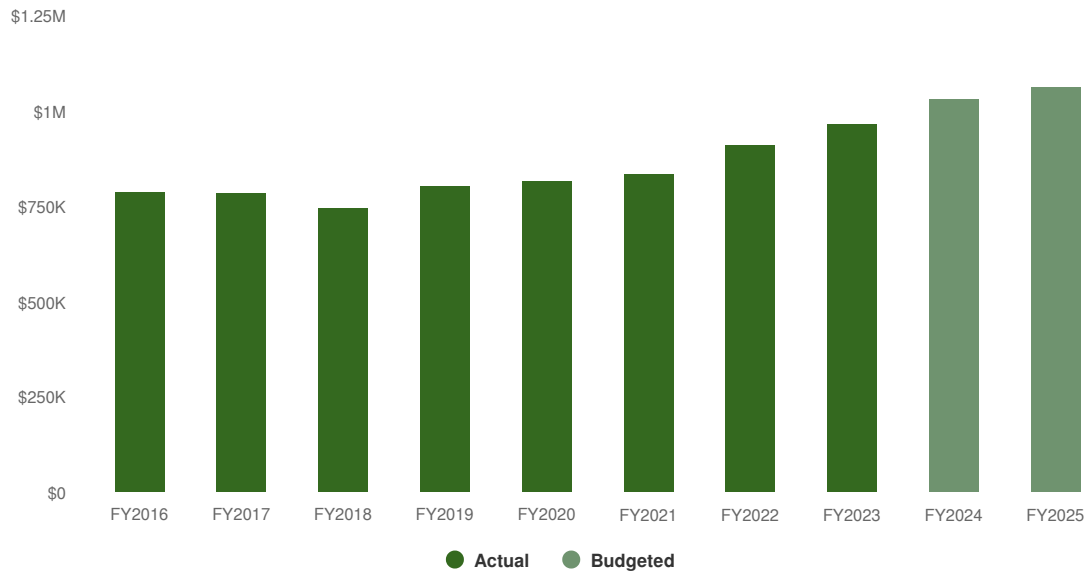
The Community Development Department is dedicated to preserving the unique beauty and quality of life in Colleyville while guiding quality, sustainable growth and redevelopment. The Department is committed to providing exceptional customer service to both citizens and the development community.

Community Development encompasses the Planning and Building Inspections Divisions. The Department is responsible for reviewing new development proposals, planning for future growth and redevelopment, ensuring long-term community sustainability, and enforcing compliance with building codes. By working closely with other City departments, Community Development ensures that the development process is efficient, effective, and aligned with the City's vision for a thriving, well-balanced community.

Expenditures Summary

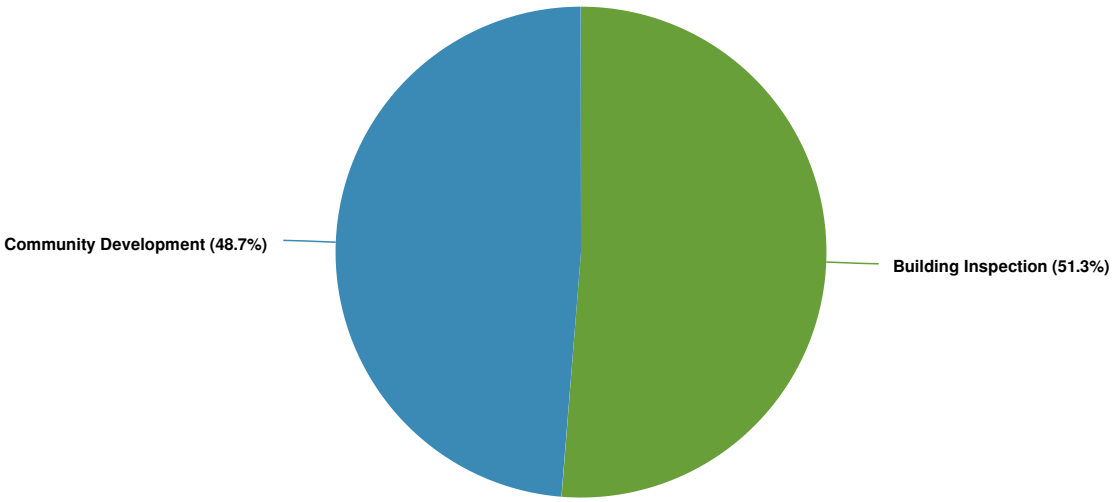
$1,063,613 **$28,227**
(2.73% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

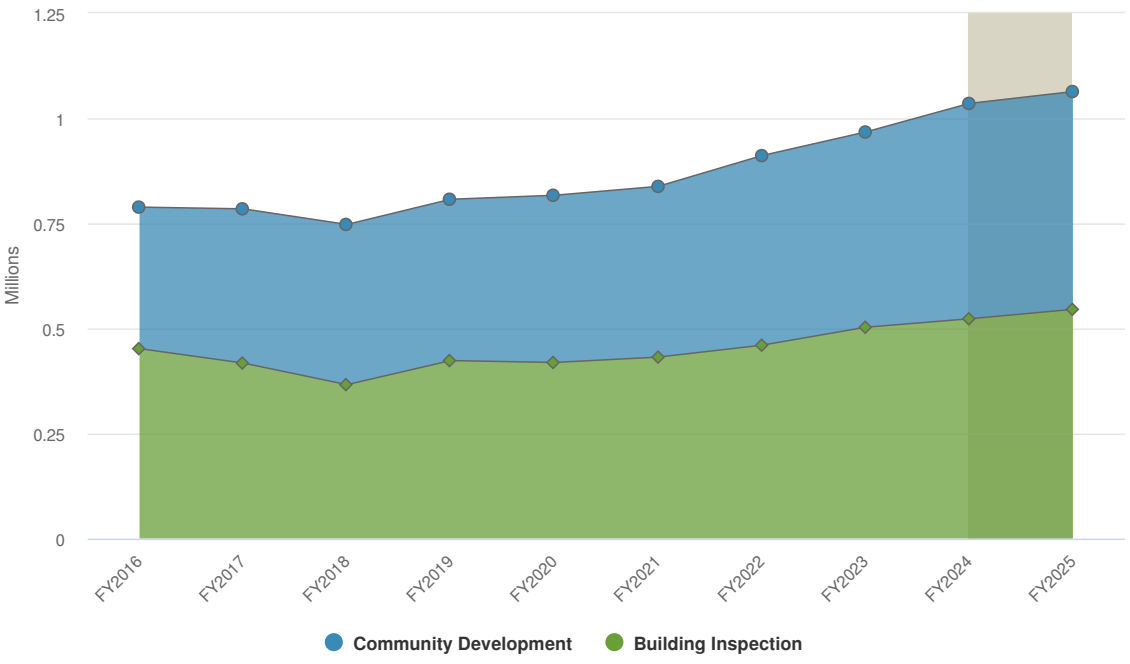


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

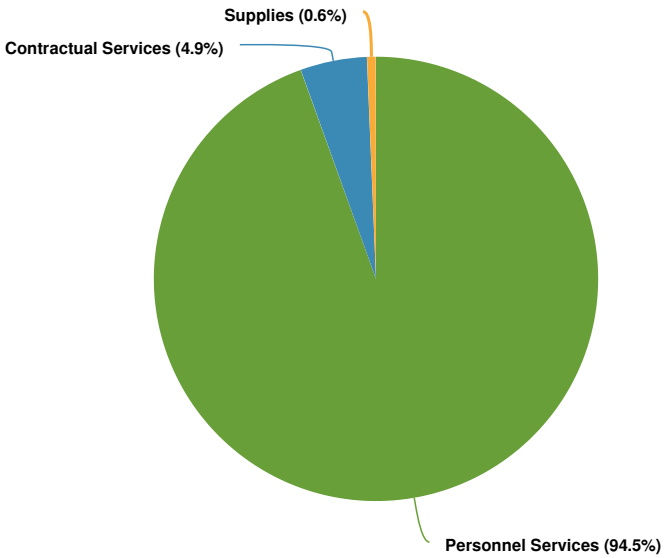
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures							
Administration							
Community Development							
Building Inspection							
SALARIES	001-1210-6101	$334,027	$345,866	$339,987	$353,828	2.3%	
SALARY SAVINGS	001-1210-6105	$0	-$6,990	$0	$0	-100%	
OVERTIME	001-1210-6139	$5,444	$1,467	$10,501	$1,467	0%	
FICA EXPENSE	001-1210-6141	$24,943	$26,738	$26,461	$27,510	2.9%	
GROUP HEALTH INSURANCE	001-1210-6142	$60,528	$71,843	$67,752	$75,037	4.4%	
WORKERS' COMPENSATION	001-1210-6143	$980	$1,677	$913	$503	-70%	
UNEMPLOYMENT COMPENSATION	001-1210-6145	$49	$1,035	$400	$1,035	0%	
RETIREMENT	001-1210-6146	$34,607	$36,550	$38,370	$39,152	7.1%	
INCENTIVE PAY	001-1210-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-1210-6148	$1,905	$2,145	$2,145	$2,513	17.2%	
VACATION BUY-BACK	001-1210-6151	$0	$0	$1,154	$1,200	N/A	
TRAVEL	001-1210-6204	$246	$1,500	$0	$1,500	0%	
TRAINING	001-1210-6206	$4,033	$5,425	$3,901	$5,600	3.2%	
PRE-EMPLOYMENT	001-1210-6207	$0	$0	$74	$0	0%	
DUES & SUBSCRIPTIONS	001-1210-6209	$1,771	$1,724	$1,299	$1,187	-31.1%	
SALES TAX EXPENSE	001-1210-6212	$82	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-1210-6226	$24,056	$21,000	$24,527	$20,000	-4.8%	
CELL PHONES	001-1210-6240	$1,096	$888	$1,165	$1,920	116.2%	
VEHICLE MAINTENANCE	001-1210-6261	$2,618	$3,000	$2,694	$3,000	0%	
GAS AND OIL	001-1210-6262	$3,605	$5,000	$3,572	$5,000	0%	
OFFICE SUPPLIES	001-1210-6301	$305	$678	$1,064	$891	31.4%	
OPERATING SUPPLIES	001-1210-6303	$304	$265	$317	$245	-7.5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-1210-6305	$983	$1,220	$1,121	$1,545	26.6%	
PRINTING	001-1210-6308	$245	$920	$287	$185	-79.9%	
SMALL TOOLS	001-1210-6313	$331	$250	$637	$572	128.8%	
SAFETY EQUIPMENT/SUPPLIES	001-1210-6326	$674	$750	$839	$975	30%	
Total Building Inspection:		**$502,832**	**$522,950**	**$529,180**	**$545,465**	**4.3%**	
Community Development							
SALARIES	001-1910-6101	$351,866	$376,083	$353,949	$366,824	-2.5%	
TEMPORARY HELP	001-1910-6102	$477	$0	$477	$0	0%	
SALARY SAVINGS	001-1910-6105	$0	-$7,530	$0	$0	-100%	
FICA EXPENSE	001-1910-6141	$26,591	$28,921	$27,067	$28,463	-1.6%	
GROUP HEALTH INSURANCE	001-1910-6142	$32,554	$57,474	$43,662	$60,030	4.4%	
WORKERS' COMPENSATION	001-1910-6143	$745	$1,334	$726	$356	-73.3%	
UNEMPLOYMENT COMPENSATION	001-1910-6145	$54	$828	$360	$828	0%	
RETIREMENT	001-1910-6146	$36,130	$39,531	$38,850	$40,508	2.5%	
INCENTIVE PAY	001-1910-6147	$0	$0		$1,200	N/A	
LONGEVITY PAY	001-1910-6148	$1,485	$1,890	$1,163	$1,335	-29.4%	
VACATION BUY-BACK	001-1910-6151	$2,610	$0	$2,714	$2,700	N/A	
TRAVEL	001-1910-6204	$85	$2,000	$85	$2,000	0%	
TRAINING	001-1910-6206	$2,168	$4,000	$1,827	$3,500	-12.5%	
PRE-EMPLOYMENT	001-1910-6207	$252	$0	$0	$0	0%	
DUES & SUBSCRIPTIONS	001-1910-6209	$1,612	$1,600	$2,493	$1,820	13.8%	
SALES TAX EXPENSE	001-1910-6212	$25	$0	$30	$0	0%	
TUITION REIMBURSEMENT	001-1910-6213	$0	$0	$4,000	$2,000	N/A	
LEGAL ADVERTISING	001-1910-6231	$2,225	$1,200	$2,643	$1,200	0%	

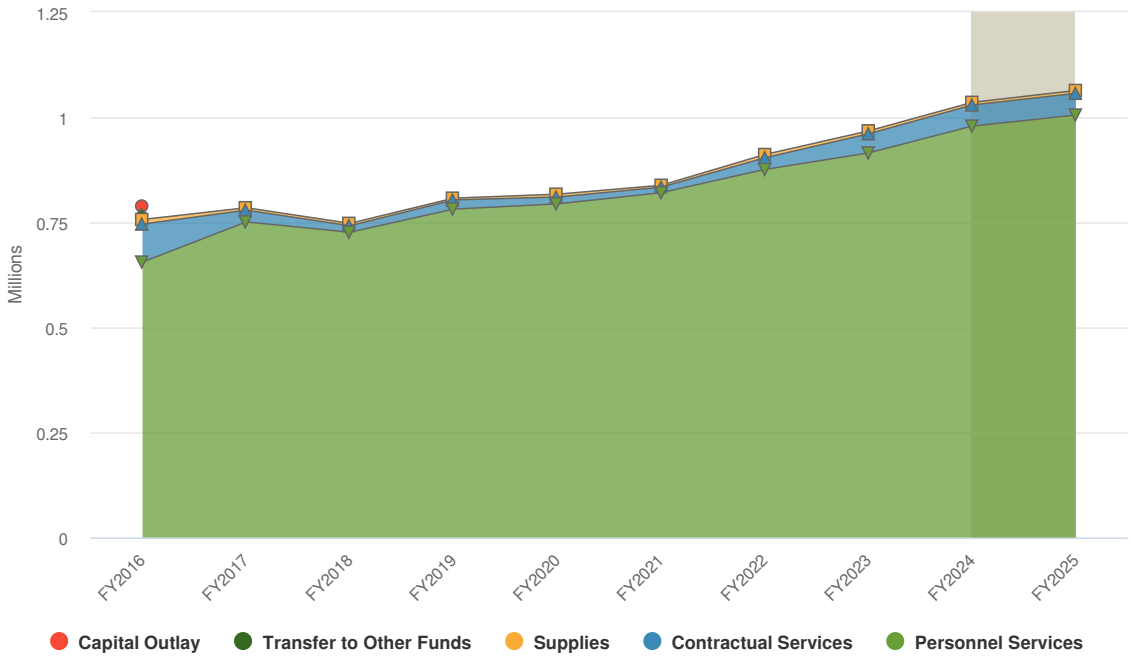
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
FILING FEE	001-1910-6235	-$1,130	$690	-$978	$690	0%	
COMMISSION EXPENSES	001-1910-6282	$2,687	$2,100	$2,926	$2,230	6.2%	
OFFICE SUPPLIES	001-1910-6301	$946	$425	$621	$425	0%	
OPERATING SUPPLIES	001-1910-6303	$2,357	$1,014	$801	$1,014	0%	
PRINTING	001-1910-6308	$827	$875	$1,321	$1,025	17.1%	
Total Community Development:		**$464,566**	**$512,436**	**$484,736**	**$518,148**	**1.1%**	
Total Community Development:		**$967,398**	**$1,035,386**	**$1,013,916**	**$1,063,613**	**2.7%**	
Total Administration:		**$967,398**	**$1,035,386**	**$1,013,916**	**$1,063,613**	**2.7%**	
Total Expenditures:		**$967,398**	**$1,035,386**	**$1,013,916**	**$1,063,613**	**2.7%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



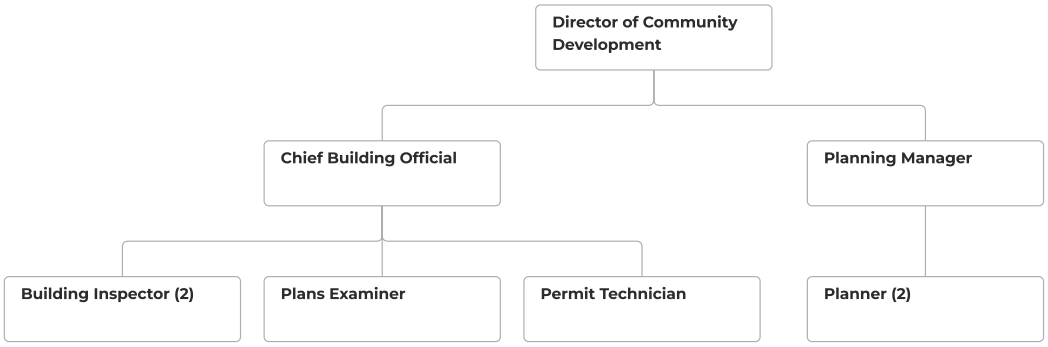
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-1210-6101	$334,027	$345,866	$339,987	$353,828	2.3%	
SALARY SAVINGS	001-1210-6105	$0	-$6,990	$0	$0	-100%	
OVERTIME	001-1210-6139	$5,444	$1,467	$10,501	$1,467	0%	
FICA EXPENSE	001-1210-6141	$24,943	$26,738	$26,461	$27,510	2.9%	
GROUP HEALTH INSURANCE	001-1210-6142	$60,528	$71,843	$67,752	$75,037	4.4%	
WORKERS' COMPENSATION	001-1210-6143	$980	$1,677	$913	$503	-70%	
UNEMPLOYMENT COMPENSATION	001-1210-6145	$49	$1,035	$400	$1,035	0%	
RETIREMENT	001-1210-6146	$34,607	$36,550	$38,370	$39,152	7.1%	
INCENTIVE PAY	001-1210-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-1210-6148	$1,905	$2,145	$2,145	$2,513	17.2%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
VACATION BUY-BACK	001-1210-6151	$0	$0	$1,154	$1,200	N/A	
SALARIES	001-1910-6101	$351,866	$376,083	$353,949	$366,824	-2.5%	
TEMPORARY HELP	001-1910-6102	$477	$0	$477	$0	0%	
SALARY SAVINGS	001-1910-6105	$0	-$7,530	$0	$0	-100%	
FICA EXPENSE	001-1910-6141	$26,591	$28,921	$27,067	$28,463	-1.6%	
GROUP HEALTH INSURANCE	001-1910-6142	$32,554	$57,474	$43,662	$60,030	4.4%	
WORKERS' COMPENSATION	001-1910-6143	$745	$1,334	$726	$356	-73.3%	
UNEMPLOYMENT COMPENSATION	001-1910-6145	$54	$828	$360	$828	0%	
RETIREMENT	001-1910-6146	$36,130	$39,531	$38,850	$40,508	2.5%	
INCENTIVE PAY	001-1910-6147	$0	$0		$1,200	N/A	
LONGEVITY PAY	001-1910-6148	$1,485	$1,890	$1,163	$1,335	-29.4%	
VACATION BUY-BACK	001-1910-6151	$2,610	$0	$2,714	$2,700	N/A	
Total Personnel Services:		**$914,998**	**$978,862**	**$956,651**	**$1,005,089**	**2.7%**	
Contractual Services							
TRAVEL	001-1210-6204	$246	$1,500	$0	$1,500	0%	
TRAINING	001-1210-6206	$4,033	$5,425	$3,901	$5,600	3.2%	
PRE-EMPLOYMENT	001-1210-6207	$0	$0	$74	$0	0%	
DUES & SUBSCRIPTIONS	001-1210-6209	$1,771	$1,724	$1,299	$1,187	-31.1%	
SALES TAX EXPENSE	001-1210-6212	$82	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-1210-6226	$24,056	$21,000	$24,527	$20,000	-4.8%	
CELL PHONES	001-1210-6240	$1,096	$888	$1,165	$1,920	116.2%	
VEHICLE MAINTENANCE	001-1210-6261	$2,618	$3,000	$2,694	$3,000	0%	
GAS AND OIL	001-1210-6262	$3,605	$5,000	$3,572	$5,000	0%	
TRAVEL	001-1910-6204	$85	$2,000	$85	$2,000	0%	
TRAINING	001-1910-6206	$2,168	$4,000	$1,827	$3,500	-12.5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
PRE-EMPLOYMENT	001-1910-6207	$252	$0	$0	$0	0%	
DUES & SUBSCRIPTIONS	001-1910-6209	$1,612	$1,600	$2,493	$1,820	13.8%	
SALES TAX EXPENSE	001-1910-6212	$25	$0	$30	$0	0%	
TUITION REIMBURSEMENT	001-1910-6213	$0	$0	$4,000	$2,000	N/A	
LEGAL ADVERTISING	001-1910-6231	$2,225	$1,200	$2,643	$1,200	0%	
FILING FEE	001-1910-6235	-$1,130	$690	-$978	$690	0%	
COMMISSION EXPENSES	001-1910-6282	$2,687	$2,100	$2,926	$2,230	6.2%	
Total Contractual Services:		**$45,430**	**$50,127**	**$50,258**	**$51,647**	**3%**	
Supplies							
OFFICE SUPPLIES	001-1210-6301	$305	$678	$1,064	$891	31.4%	
OPERATING SUPPLIES	001-1210-6303	$304	$265	$317	$245	-7.5%	
UNIFORMS	001-1210-6305	$983	$1,220	$1,121	$1,545	26.6%	
PRINTING	001-1210-6308	$245	$920	$287	$185	-79.9%	
SMALL TOOLS	001-1210-6313	$331	$250	$637	$572	128.8%	
SAFETY EQUIPMENT/SUPPLIES	001-1210-6326	$674	$750	$839	$975	30%	
OFFICE SUPPLIES	001-1910-6301	$946	$425	$621	$425	0%	
OPERATING SUPPLIES	001-1910-6303	$2,357	$1,014	$801	$1,014	0%	
PRINTING	001-1910-6308	$827	$875	$1,321	$1,025	17.1%	
Total Supplies:		**$6,970**	**$6,397**	**$7,007**	**$6,877**	**7.5%**	
Total Expense Objects:		**$967,398**	**$1,035,386**	**$1,013,916**	**$1,063,613**	**2.7%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Improve the Ef ciency of Issuing Certi cates of Occupancy (C.O.)

Objective 1.1: Develop and implement a program to ensure certificates of occupancy are delivered to new businesses in a timely manner.

Performance Measure 1.1.1: Percentage of certificates of occupancy delivered within 10 business days of approval.

Prior Year Actual (2023)	84%
Current Year Estimate (2024)	87%
Budget Year Target (2025)	95%

Objective 1.2: Collaborate with Economic Development staff to personally deliver certificates of occupancy, ensuring that new businesses have the document on-site and staff are introduced.

Performance Measure 1.2.1: Number of certificates of occupancy personally delivered by staff.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	50%

Goal 2: Support Urban Forestry Initiatives

Objective 2.1: Support the Parkway Tree Planting Grant initiative by providing assistance throughout the process, from application to completion, with a focus on community involvement.

Performance Measure 2.1.1: Number of Parkway Tree Planting grants approved and completed.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	10

Objective 2.2: Participate in the City Parks Tree Planting program, focusing on cataloging and maintaining trees in City parks.

Performance Measure 2.2.1: Number of new trees planted in City parks.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	60

Objective 2.3: Document and geotag all trees in City parks, including assessments of health and species.

Performance Measure 2.3.1: Percentage of City park trees cataloged and geotagged.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	70%
Budget Year Target (2025)	100%

Departmental Goals & Objectives (continued)

Goal 3: Ensure Compliance with Current Building Standards

Objective 3.1: Adopt the International Building Code (I-Codes) series every three years, starting with the 2024 version, to stay compliant with current building construction practices and standards.

Performance Measure 3.1.1: Status of I-Code adoption (Complete or In Progress).

Prior Year Actual (2023)	In Progress (2021 I-Codes)
Current Year Estimate (2024)	Adoption of 2024 I-Codes
Budget Year Target (2025)	Adopted 2024 I-Codes

Finance

Matthew Poston
Director of Finance

The Finance Department provides essential financial administration, accounting, and purchasing services for the City, housed within the General Fund. Core responsibilities include financial reporting, payroll processing, debt management, treasury management, general ledger maintenance, coordination of external audits, accounts payable, employee expense report processing, and the preparation of monthly reports for the City Council. Additionally, the department is responsible for developing policies and procedures, maintaining and preparing the Annual Comprehensive Financial Report, and overseeing the preparation of the annual budget.

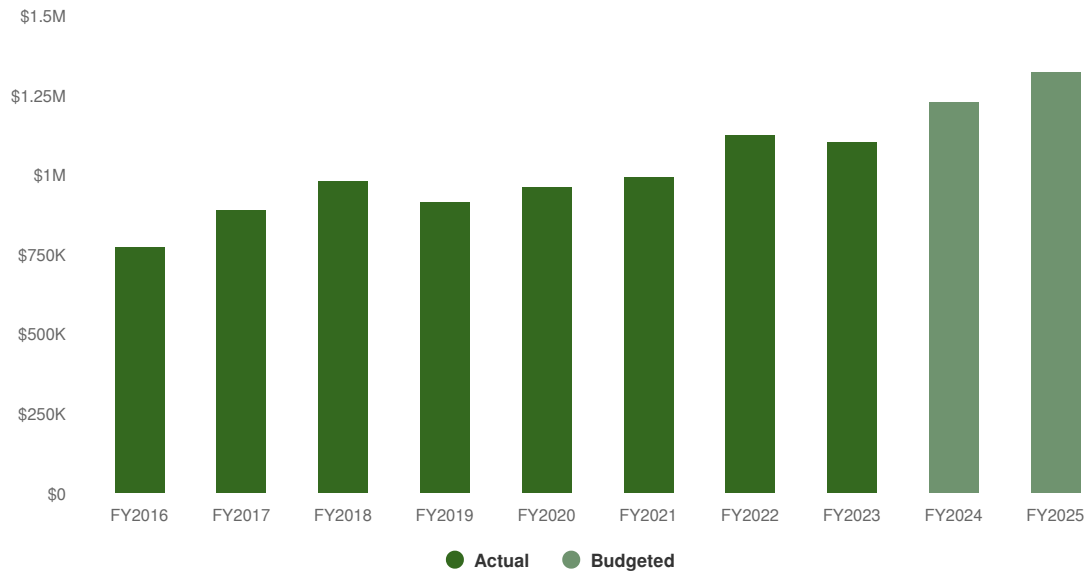
The Finance Department also manages the Utility Billing Division, which is responsible for the billing and collection of all utility bills in the City. This includes setting up new accounts, processing payments, and coordinating with the Utilities Department by sending work orders for meter services.

Aligned with the City's strategic goal to demonstrate stewardship of public resources and deliver responsive, efficient services, the Finance Department is committed to enhancing transparency. The department continually seeks to improve access to financial information for both employees and citizens, supporting Colleyville's vision, mission, and values.

Expenditures Summary

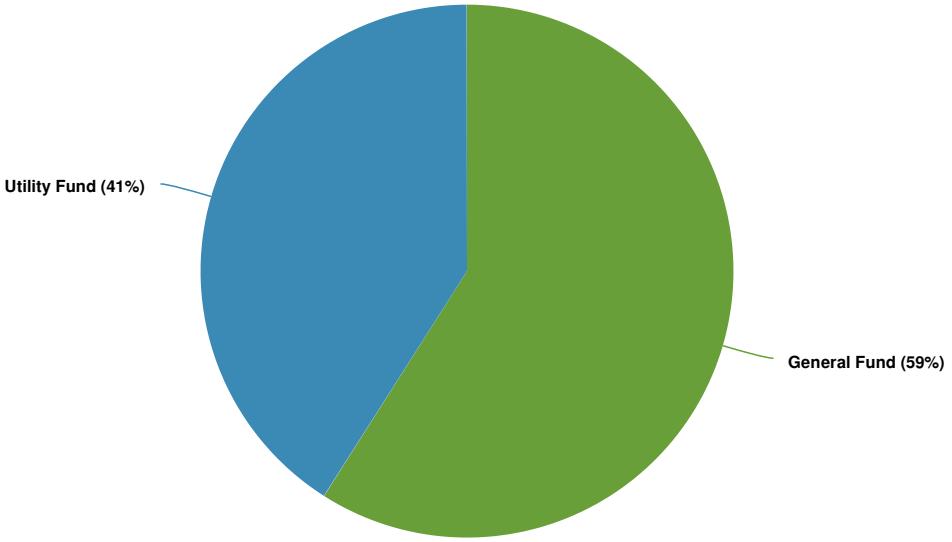
$1,326,619 **$94,529**
(7.67% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

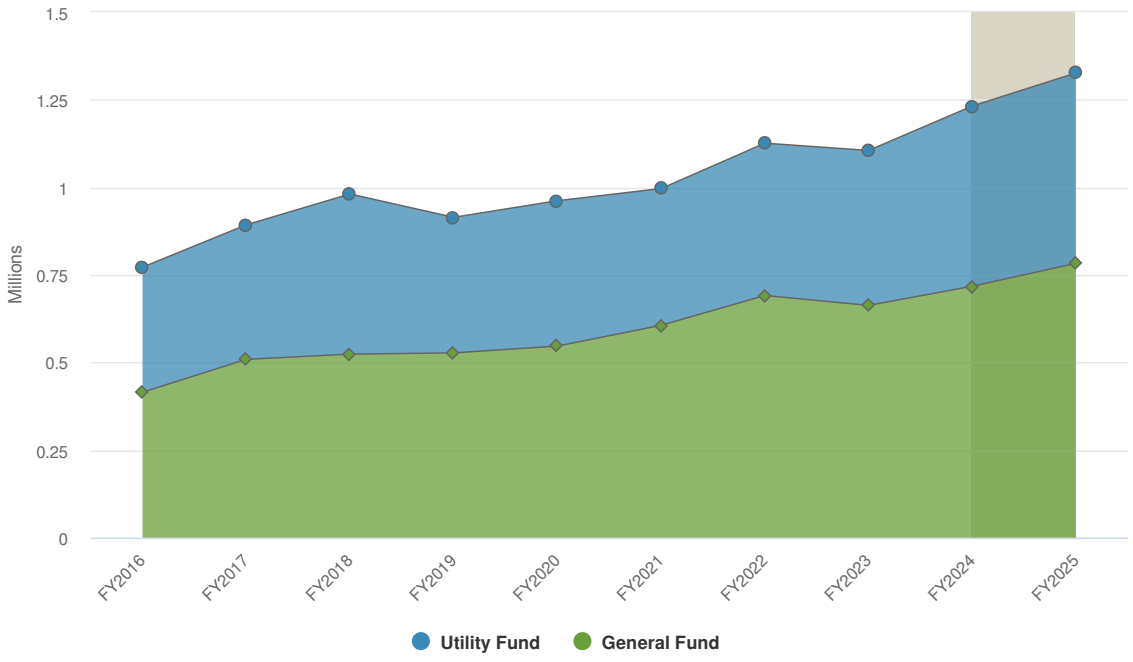


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes

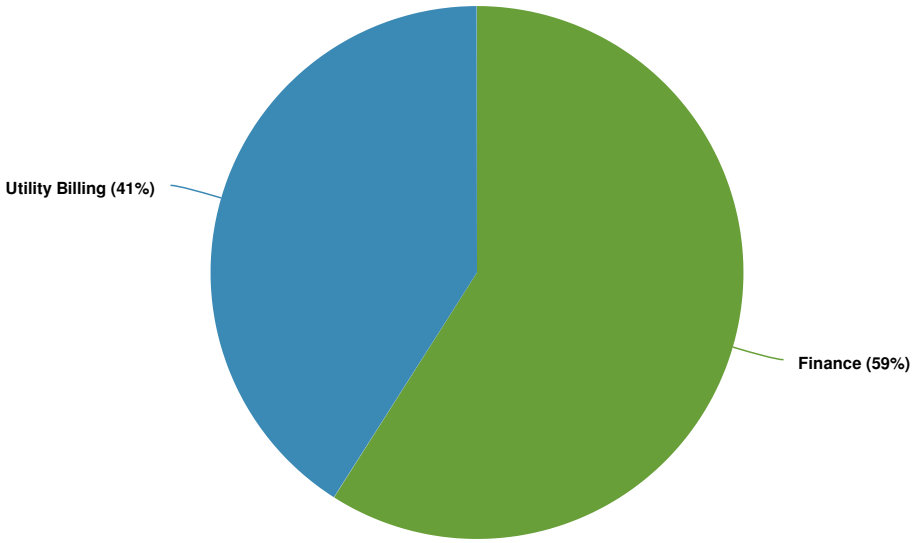
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-1510-6101	$376,924	$388,156	$390,908	$431,724	11.2%	
SALARY SAVINGS	001-1510-6105	$0	-$8,446	$0	$0	-100%	
OVERTIME	001-1510-6139	$175	$496	$195	$496	0%	
FICA EXPENSE	001-1510-6141	$27,931	$32,306	$29,872	$33,668	4.2%	
GROUP HEALTH INSURANCE	001-1510-6142	$50,829	$57,474	$47,238	$60,030	4.4%	
WORKERS' COMPENSATION	001-1510-6143	$689	$1,226	$667	$279	-77.2%	
UNEMPLOYMENT COMPENSATION	001-1510-6145	$36	$828	$378	$828	0%	
RETIREMENT	001-1510-6146	$38,799	$44,162	$43,013	$47,916	8.5%	
INCENTIVE PAY	001-1510-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-1510-6148	$4,135	$4,375	$4,115	$4,280	-2.2%	
VACATION BUY-BACK	001-1510-6151	$0	$0	$1,156	$1,200	N/A	
ACCRUED LEAVE PAY	001-1510-6152	$1,346	$2,612	$0	$1,800	-31.1%	
TRAVEL	001-1510-6204	$2,936	$4,300	$1,194	$6,300	46.5%	
TRAINING	001-1510-6206	$2,054	$3,750	$1,184	$4,050	8%	
PRE-EMPLOYMENT	001-1510-6207	$0	$0	$375	$0	0%	
DUES & SUBSCRIPTIONS	001-1510-6209	$9,653	$1,449	$1,567	$2,424	67.3%	
SALES TAX EXPENSE	001-1510-6212	$25	$0	$60	$0	0%	
AUDIT	001-1510-6221	$18,515	$16,308	$18,515	$18,650	14.4%	
TAX COLLECTION/ASSESSING	001-1510-6222	$105,677	$129,619	$116,843	$138,744	7%	
MISC. CONTRACTUAL SERVICES	001-1510-6226	$15,504	$27,765	$47,325	$16,300	-41.3%	
LEGAL ADVERTISING	001-1510-6231	$733	$450	$733	$750	66.7%	
BANK SERVICE CHARGES	001-1510-6233	$3,335	$3,000	$3,246	$4,200	40%	
OFFICE SUPPLIES	001-1510-6301	$405	$1,444	$945	$1,500	3.9%	
POSTAGE	001-1510-6302	$55	$150	$37	$150	0%	
OPERATING SUPPLIES	001-1510-6303	$1,165	$3,150	$1,840	$3,650	15.9%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-1510-6305	$208	$0	$0	$500	N/A	
PRINTING	001-1510-6308	$1,834	$3,035	$2,446	$3,035	0%	
Total General Fund:		**$662,963**	**$717,609**	**$713,851**	**$783,074**	**9.1%**	
Utility Fund							
SALARIES	002-2010-6101	$222,960	$218,516	$219,852	$226,624	3.7%	
OVERTIME	002-2010-6139	$238	$1,293	$716	$1,293	0%	
FICA EXPENSE	002-2010-6141	$16,421	$17,230	$17,039	$17,886	3.8%	
GROUP HEALTH INSURANCE	002-2010-6142	$28,834	$57,474	$39,209	$60,030	4.4%	
WORKERS' COMPENSATION	002-2010-6143	$184	$327	$178	$279	-14.6%	
UNEMPLOYMENT COMPENSATION	002-2010-6145	$36	$828	$246	$828	0%	
RETIREMENT	002-2010-6146	$22,214	$23,554	$24,450	$25,456	8.1%	
INCENTIVE PAY	002-2010-6147	$0	$0		$600	N/A	
LONGEVITY PAY	002-2010-6148	$2,868	$3,360	$3,360	$3,690	9.8%	
ACCRUED LEAVE PAY	002-2010-6152	$1,025	$1,993	$1,728	$1,600	-19.7%	
TRAVEL	002-2010-6204	$0	$4,000	$2,000	$4,000	0%	
TRAINING	002-2010-6206	$19	$6,198	$3,000	$6,198	0%	
SALES TAX EXPENSE	002-2010-6212	$23	$0	$0	$0	0%	
AUDIT	002-2010-6221	$34,385	$30,081	$35,000	$35,775	18.9%	
COMPUTER SERVICES	002-2010-6225	$31,336	$39,002	$44,070	$45,754	17.3%	
MISC. CONTRACTUAL SERVICES	002-2010-6226	$31,991	$35,000	$35,000	$35,000	0%	
BANK SERVICE CHARGES	002-2010-6233	$7,375	$7,492	$8,144	$9,800	30.8%	
CELL PHONES	002-2010-6240	$0	$0	$0	$1,620	N/A	
OFFICE EQUIP & MAINTENANCE	002-2010-6246	$0	$1,753	$1,753	$895	-48.9%	
BUILDING MAINT & SUPPLIES	002-2010-6285	$0	$7,807	$7,807	$5,800	-25.7%	
OFFICE SUPPLIES	002-2010-6301	$404	$670	$670	$1,200	79.1%	

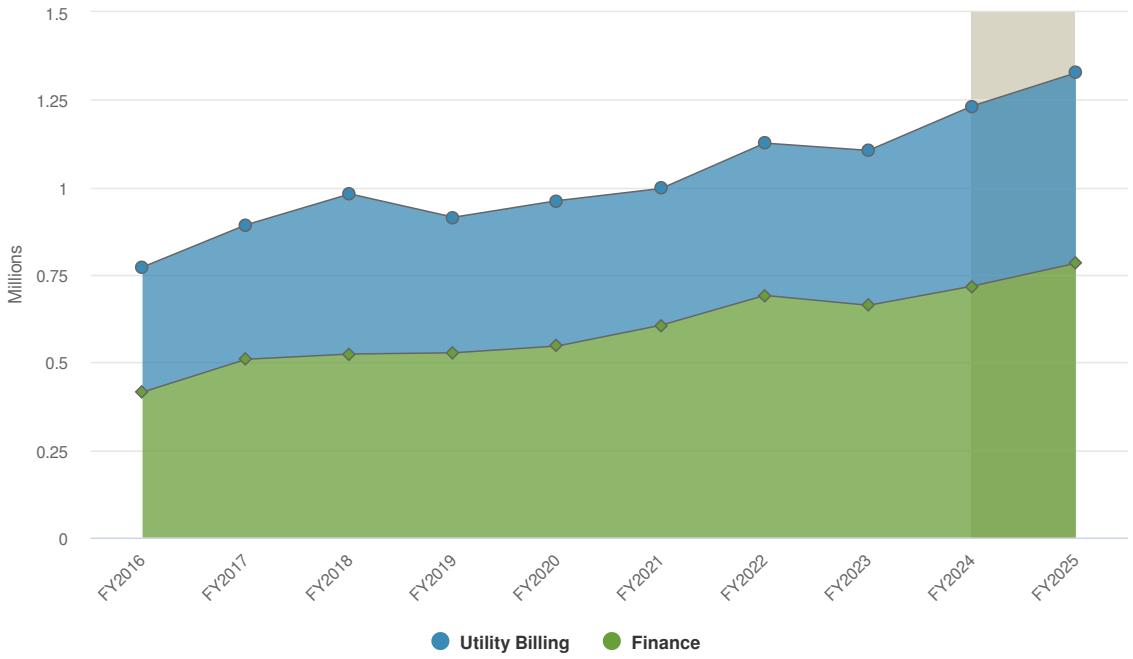
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
POSTAGE	002-2010-6302	$40,905	$53,808	$53,808	$55,413	3%	
OPERATING SUPPLIES	002-2010-6303	$1,073	$1,675	$1,675	$1,675	0%	
UNIFORMS	002-2010-6305	$0	$0	$0	$500	N/A	
PRINTING	002-2010-6308	$0	$790	$0	$0	-100%	
COMPUTER SUPPLIES	002-2010-6312	$0	$1,629	$1,629	$1,629	0%	
Total Utility Fund:		**$442,291**	**$514,481**	**$501,334**	**$543,545**	**5.6%**	
Total:		**$1,105,254**	**$1,232,090**	**$1,215,185**	**$1,326,619**	**7.7%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

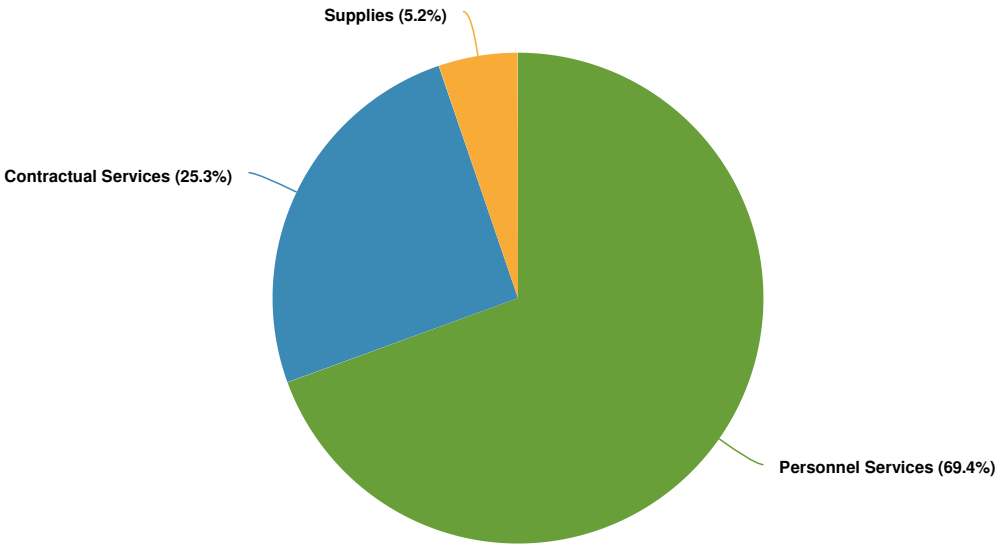
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures							
Administration							
Finance							
Finance							
SALARIES	001-1510-6101	$376,924	$388,156	$390,908	$431,724	11.2%	
SALARY SAVINGS	001-1510-6105	$0	-$8,446	$0	$0	-100%	
OVERTIME	001-1510-6139	$175	$496	$195	$496	0%	
FICA EXPENSE	001-1510-6141	$27,931	$32,306	$29,872	$33,668	4.2%	
GROUP HEALTH INSURANCE	001-1510-6142	$50,829	$57,474	$47,238	$60,030	4.4%	
WORKERS' COMPENSATION	001-1510-6143	$689	$1,226	$667	$279	-77.2%	
UNEMPLOYMENT COMPENSATION	001-1510-6145	$36	$828	$378	$828	0%	
RETIREMENT	001-1510-6146	$38,799	$44,162	$43,013	$47,916	8.5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
INCENTIVE PAY	001-1510-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-1510-6148	$4,135	$4,375	$4,115	$4,280	-2.2%	
VACATION BUY-BACK	001-1510-6151	$0	$0	$1,156	$1,200	N/A	
ACCRUED LEAVE PAY	001-1510-6152	$1,346	$2,612	$0	$1,800	-31.1%	
TRAVEL	001-1510-6204	$2,936	$4,300	$1,194	$6,300	46.5%	
TRAINING	001-1510-6206	$2,054	$3,750	$1,184	$4,050	8%	
PRE-EMPLOYMENT	001-1510-6207	$0	$0	$375	$0	0%	
DUES & SUBSCRIPTIONS	001-1510-6209	$9,653	$1,449	$1,567	$2,424	67.3%	
SALES TAX EXPENSE	001-1510-6212	$25	$0	$60	$0	0%	
AUDIT	001-1510-6221	$18,515	$16,308	$18,515	$18,650	14.4%	
TAX COLLECTION/ASSESSING	001-1510-6222	$105,677	$129,619	$116,843	$138,744	7%	
MISC. CONTRACTUAL SERVICES	001-1510-6226	$15,504	$27,765	$47,325	$16,300	-41.3%	
LEGAL ADVERTISING	001-1510-6231	$733	$450	$733	$750	66.7%	
BANK SERVICE CHARGES	001-1510-6233	$3,335	$3,000	$3,246	$4,200	40%	
OFFICE SUPPLIES	001-1510-6301	$405	$1,444	$945	$1,500	3.9%	
POSTAGE	001-1510-6302	$55	$150	$37	$150	0%	
OPERATING SUPPLIES	001-1510-6303	$1,165	$3,150	$1,840	$3,650	15.9%	
UNIFORMS	001-1510-6305	$208	$0	$0	$500	N/A	
PRINTING	001-1510-6308	$1,834	$3,035	$2,446	$3,035	0%	
Total Finance:		**$662,963**	**$717,609**	**$713,851**	**$783,074**	**9.1%**	
Utility Billing							
SALARIES	002-2010-6101	$222,960	$218,516	$219,852	$226,624	3.7%	
OVERTIME	002-2010-6139	$238	$1,293	$716	$1,293	0%	
FICA EXPENSE	002-2010-6141	$16,421	$17,230	$17,039	$17,886	3.8%	
GROUP HEALTH INSURANCE	002-2010-6142	$28,834	$57,474	$39,209	$60,030	4.4%	

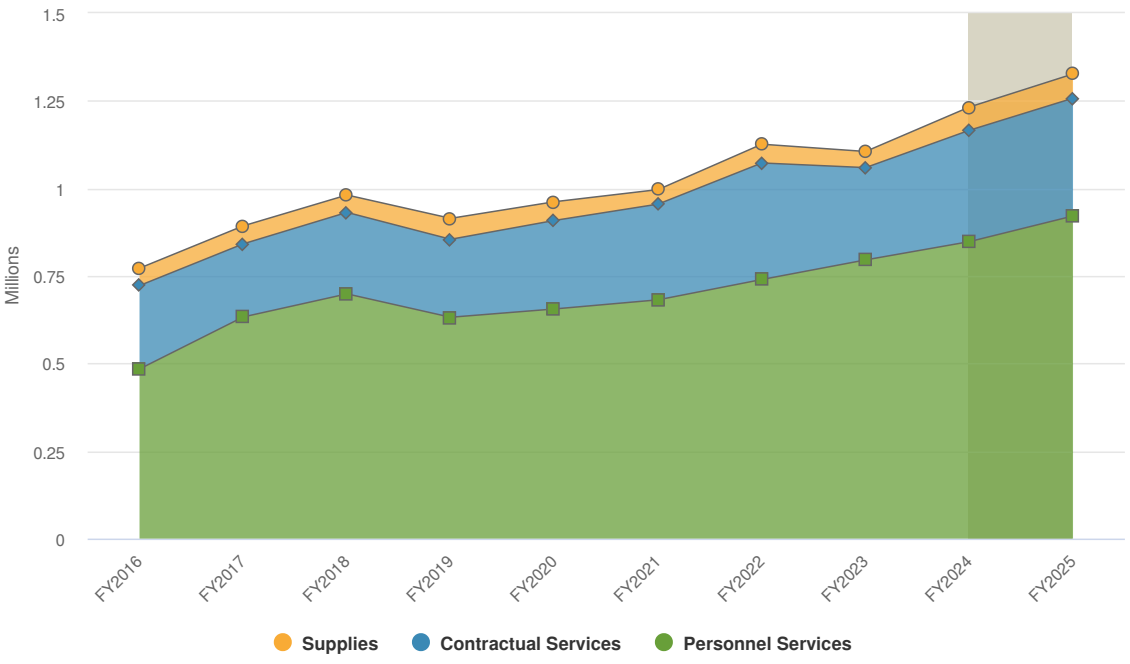
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
WORKERS' COMPENSATION	002-2010-6143	$184	$327	$178	$279	-14.6%	
UNEMPLOYMENT COMPENSATION	002-2010-6145	$36	$828	$246	$828	0%	
RETIREMENT	002-2010-6146	$22,214	$23,554	$24,450	$25,456	8.1%	
INCENTIVE PAY	002-2010-6147	$0	$0		$600	N/A	
LONGEVITY PAY	002-2010-6148	$2,868	$3,360	$3,360	$3,690	9.8%	
ACCRUED LEAVE PAY	002-2010-6152	$1,025	$1,993	$1,728	$1,600	-19.7%	
TRAVEL	002-2010-6204	$0	$4,000	$2,000	$4,000	0%	
TRAINING	002-2010-6206	$19	$6,198	$3,000	$6,198	0%	
SALES TAX EXPENSE	002-2010-6212	$23	$0	$0	$0	0%	
AUDIT	002-2010-6221	$34,385	$30,081	$35,000	$35,775	18.9%	
COMPUTER SERVICES	002-2010-6225	$31,336	$39,002	$44,070	$45,754	17.3%	
MISC. CONTRACTUAL SERVICES	002-2010-6226	$31,991	$35,000	$35,000	$35,000	0%	
BANK SERVICE CHARGES	002-2010-6233	$7,375	$7,492	$8,144	$9,800	30.8%	
CELL PHONES	002-2010-6240	$0	$0	$0	$1,620	N/A	
OFFICE EQUIP & MAINTENANCE	002-2010-6246	$0	$1,753	$1,753	$895	-48.9%	
BUILDING MAINT & SUPPLIES	002-2010-6285	$0	$7,807	$7,807	$5,800	-25.7%	
OFFICE SUPPLIES	002-2010-6301	$404	$670	$670	$1,200	79.1%	
POSTAGE	002-2010-6302	$40,905	$53,808	$53,808	$55,413	3%	
OPERATING SUPPLIES	002-2010-6303	$1,073	$1,675	$1,675	$1,675	0%	
UNIFORMS	002-2010-6305	$0	$0	$0	$500	N/A	
PRINTING	002-2010-6308	$0	$790	$0	$0	-100%	
COMPUTER SUPPLIES	002-2010-6312	$0	$1,629	$1,629	$1,629	0%	
Total Utility Billing:		**$442,291**	**$514,481**	**$501,334**	**$543,545**	**5.6%**	
Total Finance:		**$1,105,254**	**$1,232,090**	**$1,215,185**	**$1,326,619**	**7.7%**	
Total Administration:		**$1,105,254**	**$1,232,090**	**$1,215,185**	**$1,326,619**	**7.7%**	
Total Expenditures:		**$1,105,254**	**$1,232,090**	**$1,215,185**	**$1,326,619**	**7.7%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



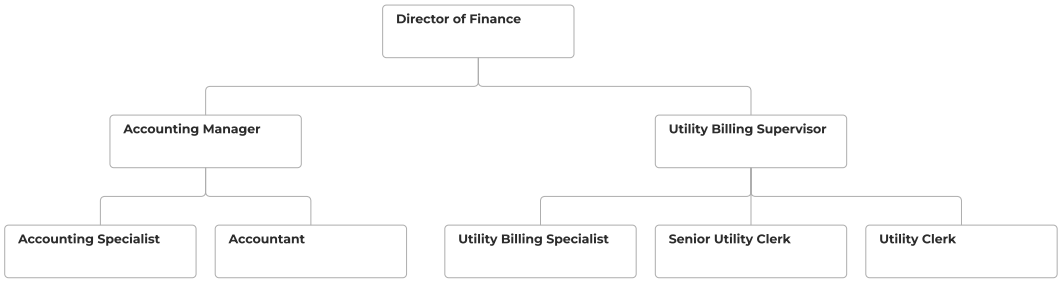
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-1510-6101	$376,924	$388,156	$390,908	$431,724	11.2%	
SALARY SAVINGS	001-1510-6105	$0	-$8,446	$0	$0	-100%	
OVERTIME	001-1510-6139	$175	$496	$195	$496	0%	
FICA EXPENSE	001-1510-6141	$27,931	$32,306	$29,872	$33,668	4.2%	
GROUP HEALTH INSURANCE	001-1510-6142	$50,829	$57,474	$47,238	$60,030	4.4%	
WORKERS' COMPENSATION	001-1510-6143	$689	$1,226	$667	$279	-77.2%	
UNEMPLOYMENT COMPENSATION	001-1510-6145	$36	$828	$378	$828	0%	
RETIREMENT	001-1510-6146	$38,799	$44,162	$43,013	$47,916	8.5%	
INCENTIVE PAY	001-1510-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-1510-6148	$4,135	$4,375	$4,115	$4,280	-2.2%	
VACATION BUY-BACK	001-1510-6151	$0	$0	$1,156	$1,200	N/A	
ACCRUED LEAVE PAY	001-1510-6152	$1,346	$2,612	$0	$1,800	-31.1%	
SALARIES	002-2010-6101	$222,960	$218,516	$219,852	$226,624	3.7%	
OVERTIME	002-2010-6139	$238	$1,293	$716	$1,293	0%	
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INCENTIVE PAY	002-2010-6147	$0	$0		$600	N/A	
LONGEVITY PAY	002-2010-6148	$2,868	$3,360	$3,360	$3,690	9.8%	
ACCRUED LEAVE PAY	002-2010-6152	$1,025	$1,993	$1,728	$1,600	-19.7%	
Total Personnel Services:		**$795,643**	**$847,764**	**$824,321**	**$921,107**	**8.7%**	
Contractual Services							

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TRAVEL	001-1510-6204	$2,936	$4,300	$1,194	$6,300	46.5%	
TRAINING	001-1510-6206	$2,054	$3,750	$1,184	$4,050	8%	
PRE-EMPLOYMENT	001-1510-6207	$0	$0	$375	$0	0%	
DUES & SUBSCRIPTIONS	001-1510-6209	$9,653	$1,449	$1,567	$2,424	67.3%	
SALES TAX EXPENSE	001-1510-6212	$25	$0	$60	$0	0%	
AUDIT	001-1510-6221	$18,515	$16,308	$18,515	$18,650	14.4%	
TAX COLLECTION/ASSESSING	001-1510-6222	$105,677	$129,619	$116,843	$138,744	7%	
MISC. CONTRACTUAL SERVICES	001-1510-6226	$15,504	$27,765	$47,325	$16,300	-41.3%	
LEGAL ADVERTISING	001-1510-6231	$733	$450	$733	$750	66.7%	
BANK SERVICE CHARGES	001-1510-6233	$3,335	$3,000	$3,246	$4,200	40%	
TRAVEL	002-2010-6204	$0	$4,000	$2,000	$4,000	0%	
TRAINING	002-2010-6206	$19	$6,198	$3,000	$6,198	0%	
SALES TAX EXPENSE	002-2010-6212	$23	$0	$0	$0	0%	
AUDIT	002-2010-6221	$34,385	$30,081	$35,000	$35,775	18.9%	
COMPUTER SERVICES	002-2010-6225	$31,336	$39,002	$44,070	$45,754	17.3%	
MISC. CONTRACTUAL SERVICES	002-2010-6226	$31,991	$35,000	$35,000	$35,000	0%	
BANK SERVICE CHARGES	002-2010-6233	$7,375	$7,492	$8,144	$9,800	30.8%	
CELL PHONES	002-2010-6240	$0	$0	$0	$1,620	N/A	
OFFICE EQUIP & MAINTENANCE	002-2010-6246	$0	$1,753	$1,753	$895	-48.9%	
BUILDING MAINT & SUPPLIES	002-2010-6285	$0	$7,807	$7,807	$5,800	-25.7%	
Total Contractual Services:		**$263,562**	**$317,975**	**$327,815**	**$336,260**	**5.8%**	
Supplies							
OFFICE SUPPLIES	001-1510-6301	$405	$1,444	$945	$1,500	3.9%	
POSTAGE	001-1510-6302	$55	$150	$37	$150	0%	
OPERATING SUPPLIES	001-1510-6303	$1,165	$3,150	$1,840	$3,650	15.9%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-1510-6305	$208	$0	$0	$500	N/A	
PRINTING	001-1510-6308	$1,834	$3,035	$2,446	$3,035	0%	
OFFICE SUPPLIES	002-2010-6301	$404	$670	$670	$1,200	79.1%	
POSTAGE	002-2010-6302	$40,905	$53,808	$53,808	$55,413	3%	
OPERATING SUPPLIES	002-2010-6303	$1,073	$1,675	$1,675	$1,675	0%	
UNIFORMS	002-2010-6305	$0	$0	$0	$500	N/A	
PRINTING	002-2010-6308	$0	$790	$0	$0	-100%	
COMPUTER SUPPLIES	002-2010-6312	$0	$1,629	$1,629	$1,629	0%	
Total Supplies:		**$46,049**	**$66,351**	**$63,050**	**$69,252**	**4.4%**	
Total Expense Objects:		**$1,105,254**	**$1,232,090**	**$1,215,185**	**$1,326,619**	**7.7%**	

Organizational Chart



Departmental Goals & Objectives - Finance

Goal 1: Ensure Fiscal Stability and Effective Financial Management

Objective 1.1: Maintain a General Fund available fund balance of at least 25% of annual operating expenditures to ensure fiscal stability.

Performance Measure 1.1.1: General Fund available fund balance as a percentage of annual operating expenditures.

Prior Year Actual (2023)	33.2%
Current Year Estimate (2024)	31.7%
Budget Year Target (2025)	26.5%

Objective 1.2: Achieve a clean audit opinion with no significant findings.

Performance Measure 1.2.1: Number of audit findings and management letter comments.

Prior Year Actual (2023)	0
Current Year Estimate (2024)	0
Budget Year Target (2025)	0

Goal 2: Provide Transparent and Timely Financial Reporting

Objective 2.1: Publish the City's Annual Comprehensive Financial Report (ACFR) within 180 days of fiscal year-end to enhance transparency and accountability.

Performance Measure 2.1.1: Number of days from fiscal year-end to ACFR publication.

Prior Year Actual (2023)	165
Current Year Estimate (2024)	170
Budget Year Target (2025)	170

Objective 2.2: Increase the accessibility of financial information by providing monthly budget versus actual reports to the City Council and making them available to the public.

Performance Measure 2.2.1: Number of monthly financial reports published within 30 days after the end of each quarter.

Prior Year Actual (2023)	12
Current Year Estimate (2024)	12
Budget Year Target (2025)	12

Departmental Goals & Objectives - Utility Billing

Goal 3: Enhance Customer Service and Billing Accuracy

Objective 3.1: Reduce the number of billing errors through improved accuracy checks and system upgrades.

Performance Measure 3.1.1: Percentage of rereads during billing review.

Prior Year Actual (2023)	4%
Current Year Estimate (2024)	4%
Budget Year Target (2025)	3%

Performance Measure 3.1.2: Percentage of reading errors identified from rereads.

Prior Year Actual (2023)	47%
Current Year Estimate (2024)	51%
Budget Year Target (2025)	45%

Performance Measure 3.1.3: Percentage of bill adjustments after bills mailed.

Prior Year Actual (2023)	0.3%
Current Year Estimate (2024)	0.3%
Budget Year Target (2025)	0.3%

Goal 4: Improve Ef ciency in Utility Billing and Collections

Objective 4.1: Increase the number of customers using electronic billing and payments to enhance efficiency and reduce costs.

Performance Measure 4.1.1: Percentage of customers enrolled online.

Prior Year Actual (2023)	47%
Current Year Estimate (2024)	56%
Budget Year Target (2025)	60%

Performance Measure 4.1.2: Percentage of customers enrolled in electronic billing.

Prior Year Actual (2023)	34%
Current Year Estimate (2024)	40%
Budget Year Target (2025)	45%

Performance Measure 4.1.2: Percentage of customers enrolled in recurring online payments.

Prior Year Actual (2023)	20%
Current Year Estimate (2024)	25%
Budget Year Target (2025)	30%

Objective 4.2: Ensure timely collection of utility payments by maintaining a delinquency rate below 3%.

Performance Measure 2.2.1: Percentage of utility accounts with late fee applied for customers paying after due date.

Prior Year Actual (2023)	8%
Current Year Estimate (2024)	10%
Budget Year Target (2025)	10%

Non-Departmental

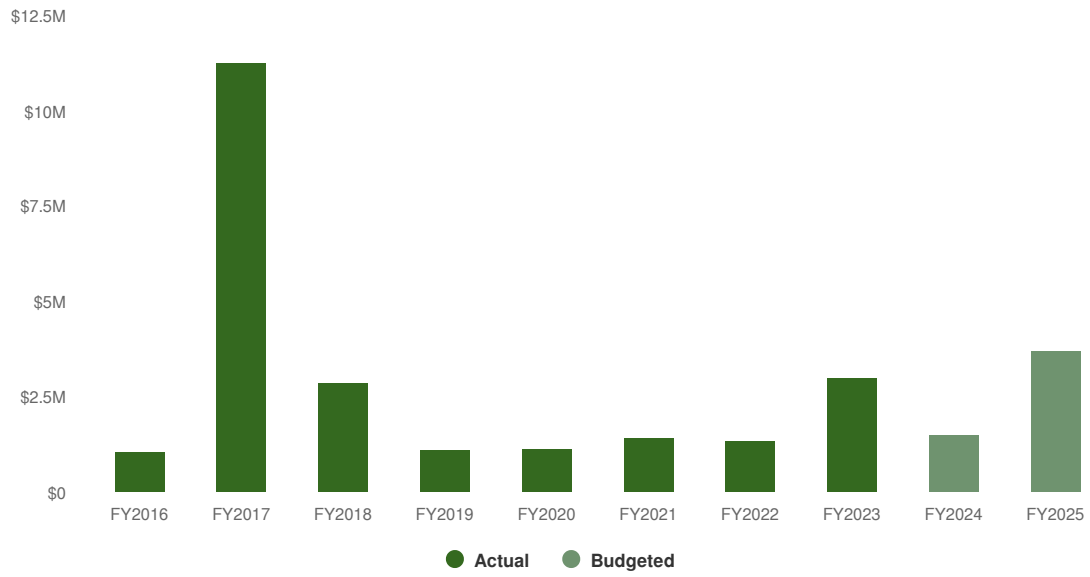
The Non-Departmental Department serves as a centralized repository for expenses that are not directly attributable to any single department or business unit within a fund. This department consolidates shared costs and ensures that common expenses are managed efficiently and transparently. Examples of expenses managed within the Non-Departmental Department include insurance premiums (such as liability, property, and other coverages), utilities for shared buildings like City Hall, communication expenses, postage, credit card processing fees, and transfers to other funds.

These costs are budgeted for and managed by the Finance Department, ensuring that all shared and citywide expenses are accurately accounted for and effectively overseen. Due to the inclusion of transfers out to other funds, expenditures within the Non-Departmental Department can fluctuate significantly from year to year. By consolidating these shared costs, the Non-Departmental Department enables a more accurate reflection of each department's operational expenses and promotes effective budget management across the City's various functions.

Expenditures Summary

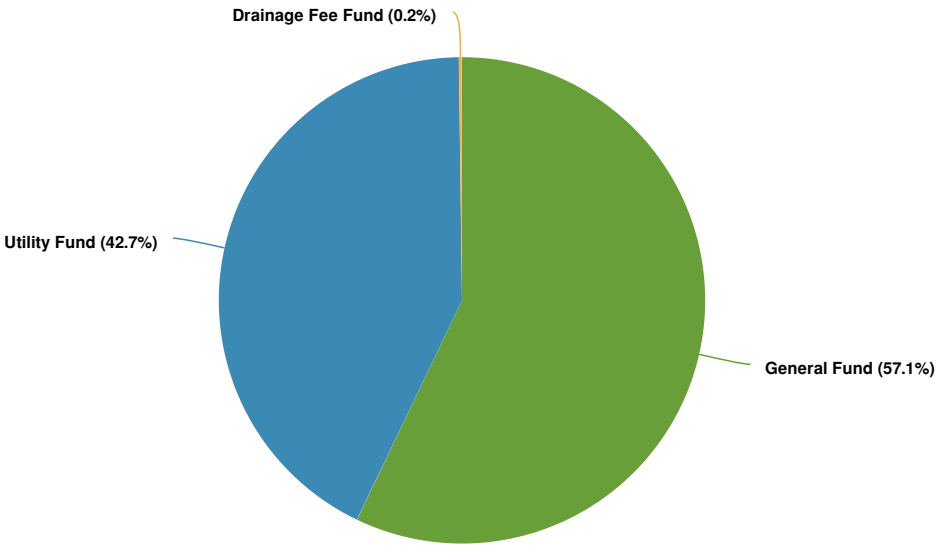
$3,677,346 **$2,184,941**
(146.40% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual

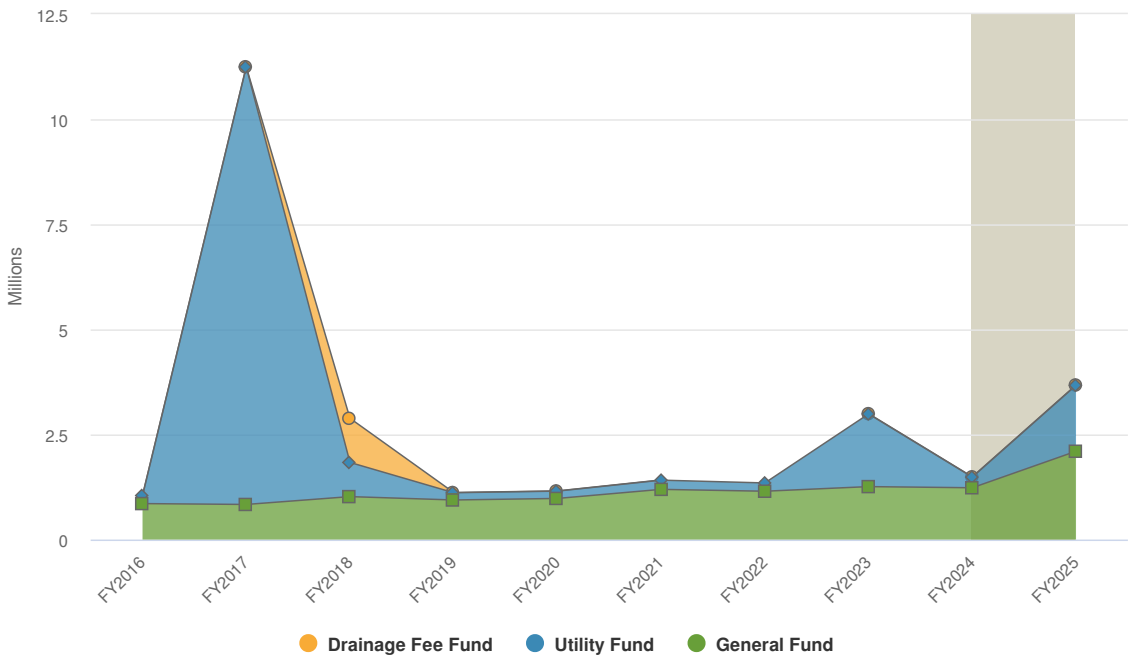


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

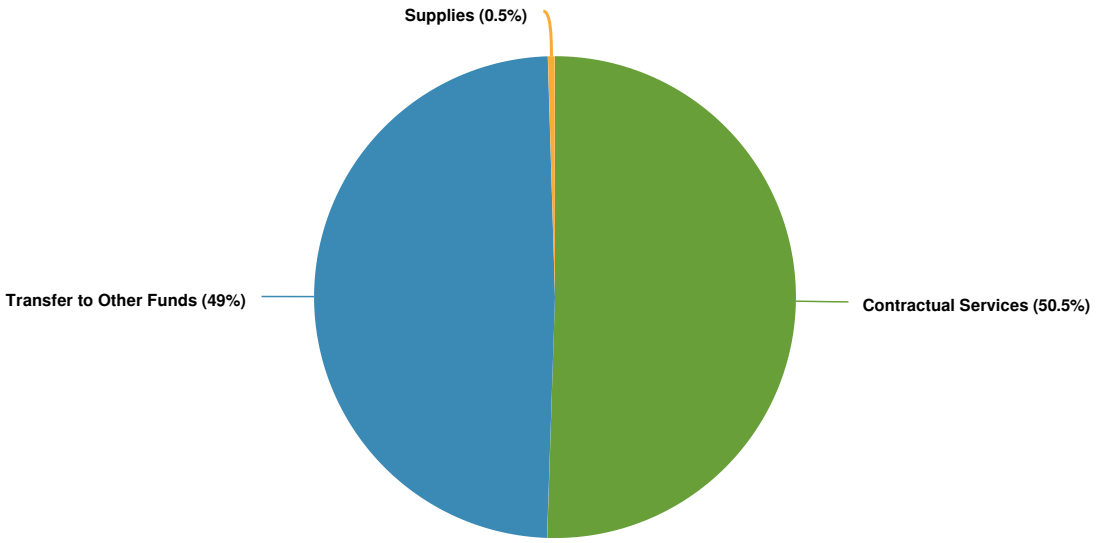
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
INSURANCE SHARE	001-9999-6203	$229,336	$205,000	$271,513	$302,493	47.6%	
CREDIT CARD CONV FEES	001-9999-6234	$12,194	$22,500	$4,181	$22,500	0%	
ELECTRICITY	001-9999-6238	$298,628	$335,000	$430,181	$400,000	19.4%	
TELEPHONE	001-9999-6241	$166,675	$220,808	$182,000	$220,808	0%	
OFFICE EQUIP & MAINTENANCE	001-9999-6246	$39,794	$45,000	$44,624	$45,000	0%	
GAS	001-9999-6248	$30,294	$24,000	$35,000	$42,000	75%	
T.R.A. WATER	001-9999-6251	$333,106	$210,000	$350,000	$300,000	42.9%	
COMMUNICATIONS MAINTENANCE	001-9999-6281	$139,209	$154,000	$177,722	$200,000	29.9%	
POSTAGE	001-9999-6302	$10,203	$15,880	$15,147	$15,880	0%	
TRANSFER TO DEBT SERVICE	001-9999-6817	$0	$0	$160,000	$552,000	N/A	
Total General Fund:		**$1,259,438**	**$1,232,188**	**$1,670,368**	**$2,100,681**	**70.5%**	
Utility Fund							
INSURANCE SHARE	002-9999-6203	$117,886	$107,437	$141,890	$142,810	32.9%	
ELECTRICITY	002-9999-6238	$102,071	$105,454	$150,000	$150,000	42.2%	
TELEPHONE	002-9999-6241	$3,507	$3,896	$4,000	$4,000	2.7%	
OFFICE EQUIP & MAINTENANCE	002-9999-6246	$0	$3,165	$0	$0	-100%	
GAS	002-9999-6248	$1,657	$9,225	$1,700	$2,000	-78.3%	
COMMUNICATIONS MAINTENANCE	002-9999-6281	$18,340	$19,377	$18,869	$19,377	0%	
POSTAGE	002-9999-6302	$82	$5,051	$77	$1,000	-80.2%	
TRANSFER TO OTHER FUNDS	002-9999-6813	$1,485,391	$0	$1,250,000	$1,250,000	N/A	
Total Utility Fund:		**$1,728,933**	**$253,605**	**$1,566,537**	**$1,569,187**	**518.8%**	
Drainage Fee Fund							
INSURANCE SHARE	017-9999-6203	$3,546	$2,631	$3,550	$3,497	32.9%	
ELECTRICITY	017-9999-6238	$37	$200	$48	$200	0%	
GAS	017-9999-6248	$604	$600	$594	$600	0%	

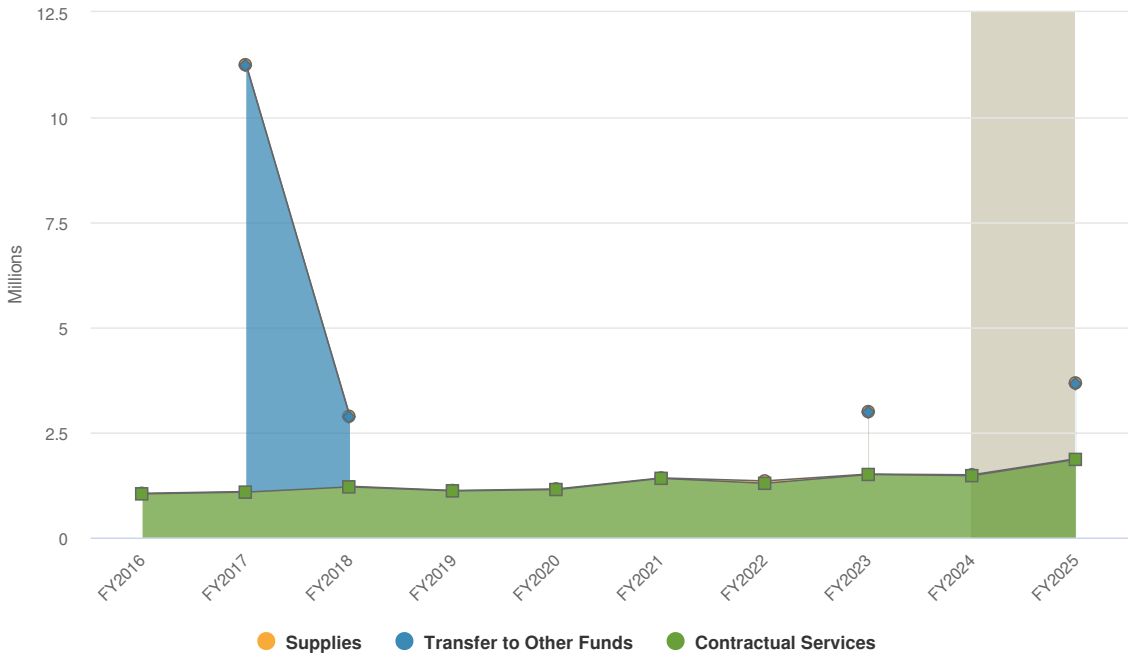
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
COMMUNICATIONS MAINTENANCE	017-9999-6281	$2,871	$2,981	$2,964	$2,981	0%	
POSTAGE	017-9999-6302	$0	$200	$0	$200	0%	
Total Drainage Fee Fund:		**$7,057**	**$6,612**	**$7,157**	**$7,478**	**13.1%**	
Total:		**$2,995,428**	**$1,492,405**	**$3,244,062**	**$3,677,346**	**146.4%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Contractual Services							
INSURANCE SHARE	001-9999-6203	$229,336	$205,000	$271,513	$302,493	47.6%	
CREDIT CARD CONV FEES	001-9999-6234	$12,194	$22,500	$4,181	$22,500	0%	
ELECTRICITY	001-9999-6238	$298,628	$335,000	$430,181	$400,000	19.4%	
TELEPHONE	001-9999-6241	$166,675	$220,808	$182,000	$220,808	0%	
OFFICE EQUIP & MAINTENANCE	001-9999-6246	$39,794	$45,000	$44,624	$45,000	0%	
GAS	001-9999-6248	$30,294	$24,000	$35,000	$42,000	75%	
T.R.A. WATER	001-9999-6251	$333,106	$210,000	$350,000	$300,000	42.9%	
COMMUNICATIONS MAINTENANCE	001-9999-6281	$139,209	$154,000	$177,722	$200,000	29.9%	
INSURANCE SHARE	002-9999-6203	$117,886	$107,437	$141,890	$142,810	32.9%	
ELECTRICITY	002-9999-6238	$102,071	$105,454	$150,000	$150,000	42.2%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TELEPHONE	002-9999-6241	$3,507	$3,896	$4,000	$4,000	2.7%	
OFFICE EQUIP & MAINTENANCE	002-9999-6246	$0	$3,165	$0	$0	-100%	
GAS	002-9999-6248	$1,657	$9,225	$1,700	$2,000	-78.3%	
COMMUNICATIONS MAINTENANCE	002-9999-6281	$18,340	$19,377	$18,869	$19,377	0%	
INSURANCE SHARE	017-9999-6203	$3,546	$2,631	$3,550	$3,497	32.9%	
ELECTRICITY	017-9999-6238	$37	$200	$48	$200	0%	
GAS	017-9999-6248	$604	$600	$594	$600	0%	
COMMUNICATIONS MAINTENANCE	017-9999-6281	$2,871	$2,981	$2,964	$2,981	0%	
Total Contractual Services:		**$1,499,752**	**$1,471,274**	**$1,818,838**	**$1,858,266**	**26.3%**	
Supplies							
POSTAGE	001-9999-6302	$10,203	$15,880	$15,147	$15,880	0%	
POSTAGE	002-9999-6302	$82	$5,051	$77	$1,000	-80.2%	
POSTAGE	017-9999-6302	$0	$200	$0	$200	0%	
Total Supplies:		**$10,285**	**$21,131**	**$15,224**	**$17,080**	**-19.2%**	
Transfer to Other Funds							
TRANSFER TO DEBT SERVICE	001-9999-6817	$0	$0	$160,000	$552,000	N/A	
TRANSFER TO OTHER FUNDS	002-9999-6813	$1,485,391	$0	$1,250,000	$1,250,000	N/A	
Total Transfer to Other Funds:		**$1,485,391**	**$0**	**$1,410,000**	**$1,802,000**	**N/A**	
Total Expense Objects:		**$2,995,428**	**$1,492,405**	**$3,244,062**	**$3,677,346**	**146.4%**	

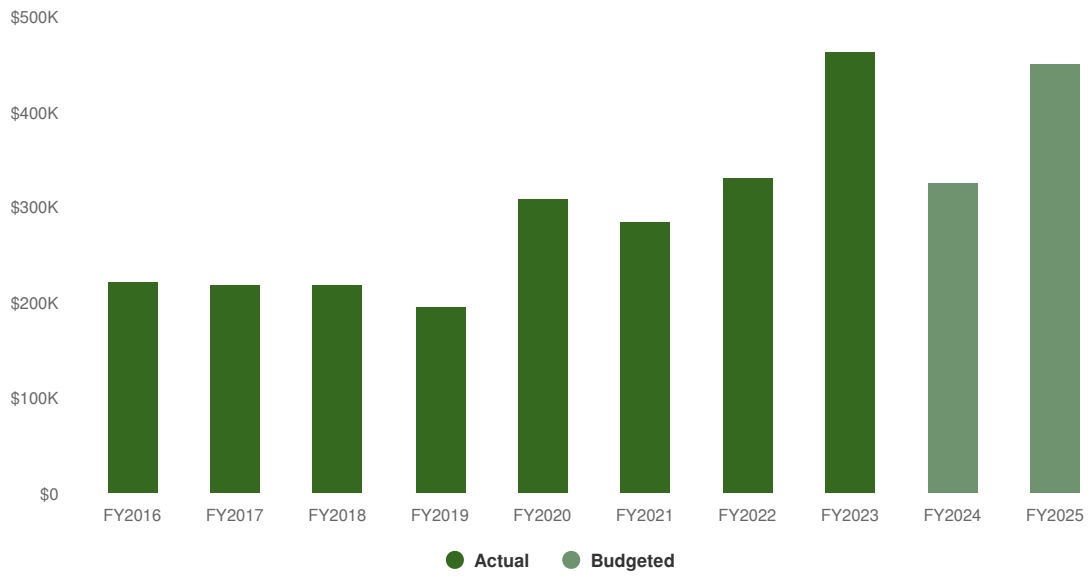
Legal Services

City legal services are provided on a contract basis. The City Attorney delivers exceptional legal services for all city business, ensuring that City Council and city staff receive the necessary legal advice and support. The primary function of the City Attorney is to advise City leaders on matters involving applicable laws, statutes, and other legislation, thereby ensuring that taxpayer resources are used appropriately and in compliance with legal requirements.

Expenditures Summary

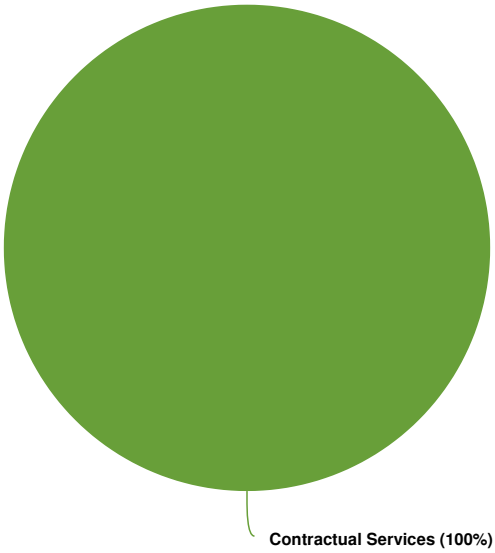
$450,000 **$123,992**
(38.03% vs. prior year)

Legal Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Contractual Services							
LEGAL COUNCIL & SERVICES	001-1610-6216	$462,789	$326,008	$499,741	$450,000	38%	
Total Contractual Services:		**$462,789**	**$326,008**	**$499,741**	**$450,000**	**38%**	
Total Expense Objects:		**$462,789**	**$326,008**	**$499,741**	**$450,000**	**38%**	

Communications

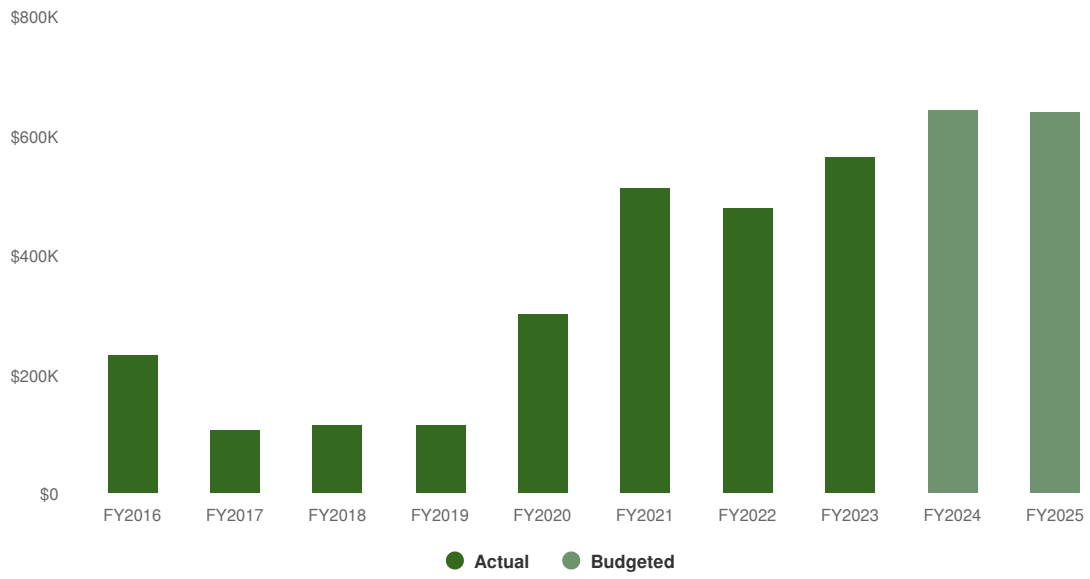
Hailey Waldon
Community Relations & Event Specialist

The Communications Department provides critical information to the general public, media, and other stakeholders, aiming to build awareness of city issues, policy decisions, and services. This department is also responsible for the City's public education, public engagement, and public outreach activities, ensuring that Colleyville residents remain informed and aware of activities in the City in a consistent, transparent, and clear manner. Marketing activities include the promotion and advertising of city programs, activities, events, and services, all designed to enhance community engagement and participation. Additionally, the department is responsible for planning and managing the City's various annual special events, ensuring they align with the City's strategic goals and community expectations.

Expenditures Summary

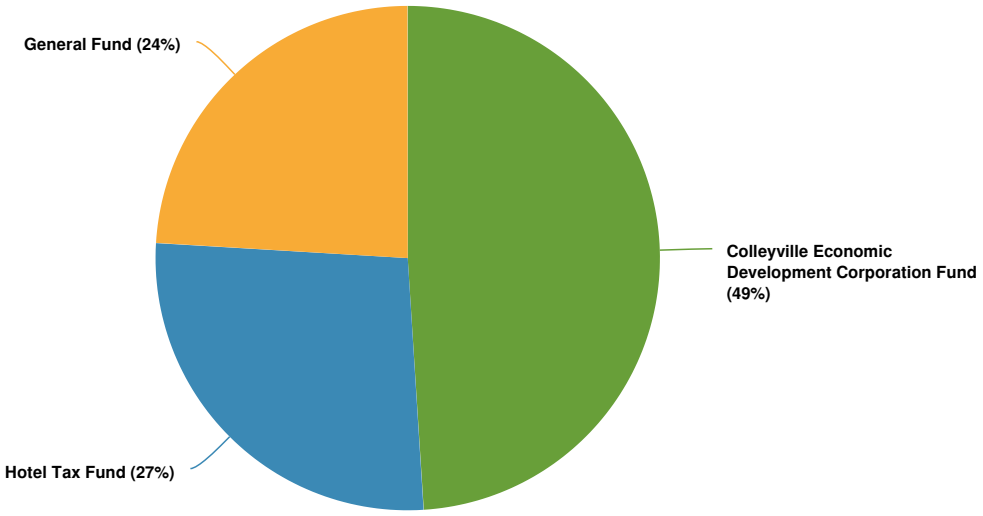
$640,873 -$3,129
(-0.49% vs. prior year)

Communications Proposed and Historical Budget vs. Actual

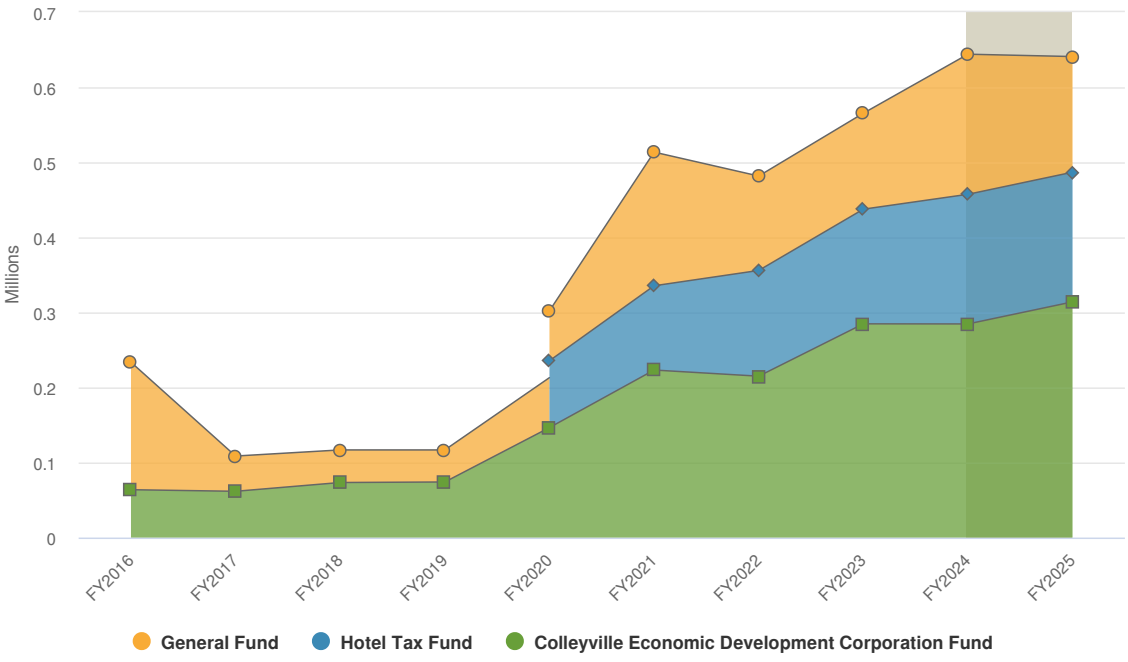


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



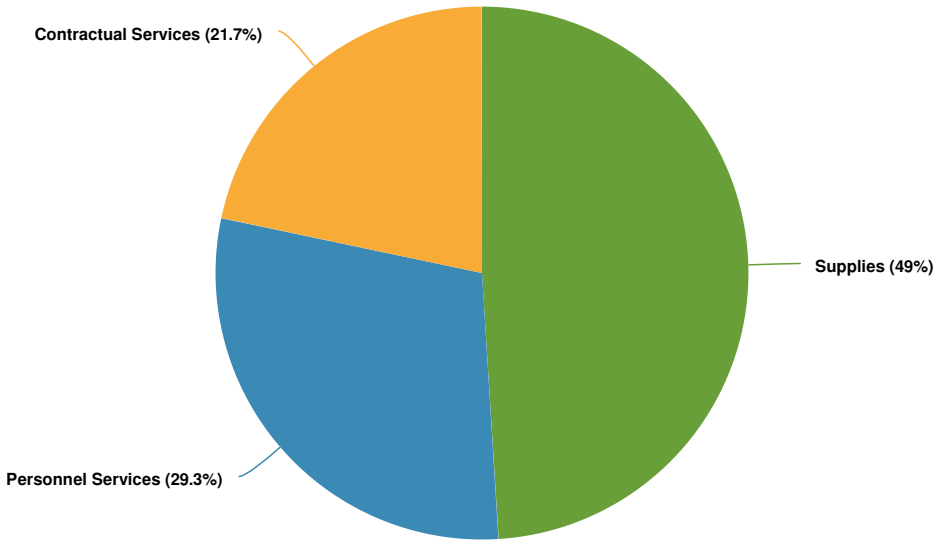
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
TEMPORARY HELP	001-3610-6102	$0	$0	$0	$70,000	N/A	
TRAVEL	001-3610-6204	$142	$3,600	$66	$3,600	0%	
DUES & SUBSCRIPTIONS	001-3610-6209	$1,677	$1,140	$1,457	$2,629	130.6%	
SALES TAX EXPENSE	001-3610-6212	$327	$0	$0	$0	0%	
TUITION REIMBURSEMENT	001-3610-6213	$0	$0	$6,000	$7,000	N/A	
MISC. CONTRACTUAL SERVICES	001-3610-6226	$123,886	$181,740	$170,099	$70,703	-61.1%	
OFFICE SUPPLIES	001-3610-6301	$633	$165	$1,672	$165	0%	
MINOR OPERATING OUTLAY	001-3610-6360	$1,194	$0	$0	$0	0%	
Total General Fund:		**$127,860**	**$186,645**	**$179,294**	**$154,097**	**-17.4%**	
Colleyville Economic Development Corporation Fund							
FICA EXPENSE	024-3610-6141	$107	$0	$0	$0	0%	
GROUP HEALTH INSURANCE	024-3610-6142	$175	$0	$0	$0	0%	
UNEMPLOYMENT COMPENSATION	024-3610-6145	$0	$0	$0	$0	0%	
RETIREMENT	024-3610-6146	$136	$0	$0	$0	0%	
SALES TAX EXPENSE	024-3610-6212	$404	$0	$0	$0	0%	
ADVERTISING	024-3610-6236	$56	$0	$0	$0	0%	
SPECIAL EVENTS	024-3610-6347	$283,878	$284,625	$284,625	$314,000	10.3%	
Total Colleyville Economic Development Corporation Fund:		**$284,757**	**$284,625**	**$284,625**	**$314,000**	**10.3%**	

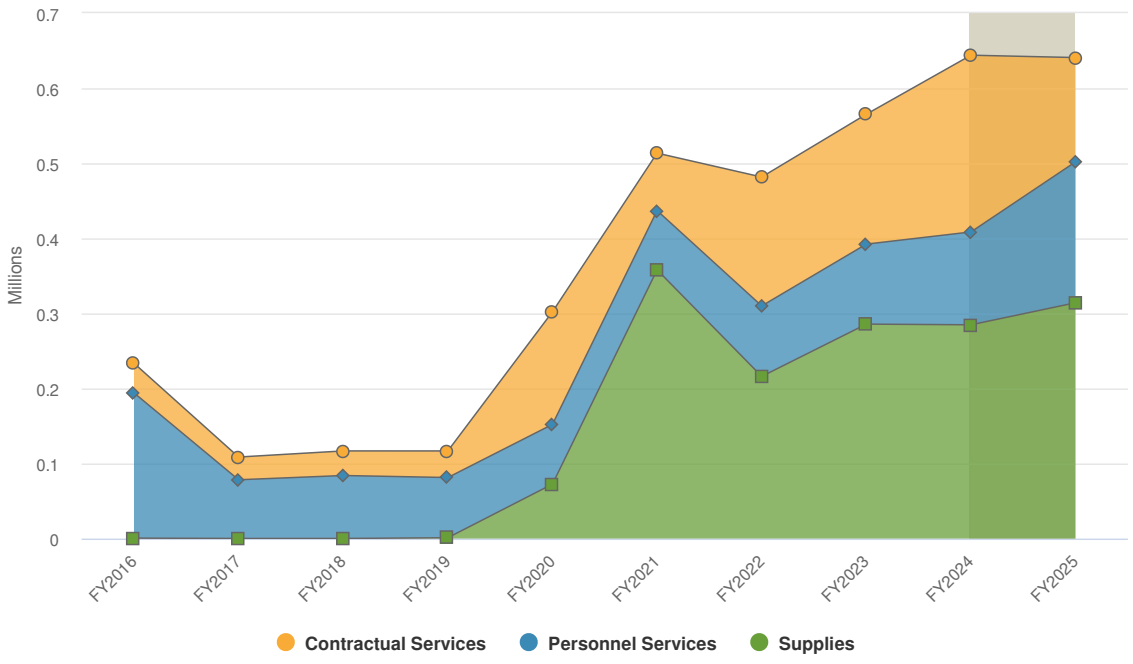
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Hotel Tax Fund							
SALARIES	038-3610-6101	$87,649	$91,698	$66,344	$71,714	-21.8%	
TEMPORARY HELP	038-3610-6102	$0	$0	$0	$15,600	N/A	
FICA EXPENSE	038-3610-6141	$6,731	$7,062	$5,016	$6,701	-5.1%	
GROUP HEALTH INSURANCE	038-3610-6142	$2,118	$14,369	$9,843	$15,007	4.4%	
WORKERS' COMPENSATION	038-3610-6143	$75	$134	$73	$70	-47.7%	
UNEMPLOYMENT COMPENSATION	038-3610-6145	$9	$207	$72	$566	173.4%	
RETIREMENT	038-3610-6146	$9,072	$9,655	$7,163	$7,838	-18.8%	
LONGEVITY PAY	038-3610-6148	$518	$608	$0	$280	-53.9%	
PROMOTE/IMPROVE ARTS	038-3610-6205	$46,440	$49,000	$55,000	$55,000	12.2%	
SALES TAX EXPENSE	038-3610-6212	$130	$0	$0	$0	0%	
Total Hotel Tax Fund:		**$152,742**	**$172,732**	**$143,511**	**$172,776**	**0%**	
Total:		**$565,358**	**$644,002**	**$607,430**	**$640,873**	**-0.5%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
TEMPORARY HELP	001-3610-6102	$0	$0	$0	$70,000	N/A	
FICA EXPENSE	024-3610-6141	$107	$0	$0	$0	0%	
GROUP HEALTH INSURANCE	024-3610-6142	$175	$0	$0	$0	0%	
UNEMPLOYMENT COMPENSATION	024-3610-6145	$0	$0	$0	$0	0%	
RETIREMENT	024-3610-6146	$136	$0	$0	$0	0%	
SALARIES	038-3610-6101	$87,649	$91,698	$66,344	$71,714	-21.8%	
TEMPORARY HELP	038-3610-6102	$0	$0	$0	$15,600	N/A	
FICA EXPENSE	038-3610-6141	$6,731	$7,062	$5,016	$6,701	-5.1%	
GROUP HEALTH INSURANCE	038-3610-6142	$2,118	$14,369	$9,843	$15,007	4.4%	
WORKERS' COMPENSATION	038-3610-6143	$75	$134	$73	$70	-47.7%	
UNEMPLOYMENT COMPENSATION	038-3610-6145	$9	$207	$72	$566	173.4%	
RETIREMENT	038-3610-6146	$9,072	$9,655	$7,163	$7,838	-18.8%	
LONGEVITY PAY	038-3610-6148	$518	$608	$0	$280	-53.9%	
Total Personnel Services:		**$106,591**	**$123,732**	**$88,511**	**$187,776**	**51.8%**	
Contractual Services							
TRAVEL	001-3610-6204	$142	$3,600	$66	$3,600	0%	
DUES & SUBSCRIPTIONS	001-3610-6209	$1,677	$1,140	$1,457	$2,629	130.6%	
SALES TAX EXPENSE	001-3610-6212	$327	$0	$0	$0	0%	
TUITION REIMBURSEMENT	001-3610-6213	$0	$0	$6,000	$7,000	N/A	
MISC. CONTRACTUAL SERVICES	001-3610-6226	$123,886	$181,740	$170,099	$70,703	-61.1%	
SALES TAX EXPENSE	024-3610-6212	$404	$0	$0	$0	0%	
ADVERTISING	024-3610-6236	$56	$0	$0	$0	0%	
PROMOTE/IMPROVE ARTS	038-3610-6205	$46,440	$49,000	$55,000	$55,000	12.2%	
SALES TAX EXPENSE	038-3610-6212	$130	$0	$0	$0	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Total Contractual Services:		**$173,063**	**$235,480**	**$232,622**	**$138,932**	**-41%**	
Supplies							
OFFICE SUPPLIES	001-3610-6301	$633	$165	$1,672	$165	0%	
MINOR OPERATING OUTLAY	001-3610-6360	$1,194	$0	$0	$0	0%	
SPECIAL EVENTS	024-3610-6347	$283,878	$284,625	$284,625	$314,000	10.3%	
Total Supplies:		**$285,705**	**$284,790**	**$286,297**	**$314,165**	**10.3%**	
Total Expense Objects:		**$565,358**	**$644,002**	**$607,430**	**$640,873**	**-0.5%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Provide Transparent and Timely Information to the Public

Objective 1.1: Increase public awareness of City business and activities by expanding the reach of social media and email communications.

Performance Measure 1.1.1: Number of social media followers across all City platforms.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	9.7K
Budget Year Target (2025)	10K

Performance Measure 1.1.2: Number of subscribers to the City's E-News.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	4,849
Budget Year Target (2025)	4,900

Goal 2: Build Community Pride Through City Events

Objective 2.1: Increase participation in City events to foster a sense of community pride and engagement.

Performance Measure 2.1.1: Number of participants at major City events.

Prior Year Actual (2023)	20
Current Year Estimate (2024)	30
Budget Year Target (2025)	40

Departmental Goals & Objectives (continued)

Goal 3: Expand Marketing and Branding Opportunities

Objective 3.1: Introduce at least one new marketing or branding initiative annually to enhance the City's image.

Performance Measure 3.1.1: Number of new branding items introduced.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	3
Budget Year Target (2025)	4

Human Resources

Jesse Perez
Director of Human Resources

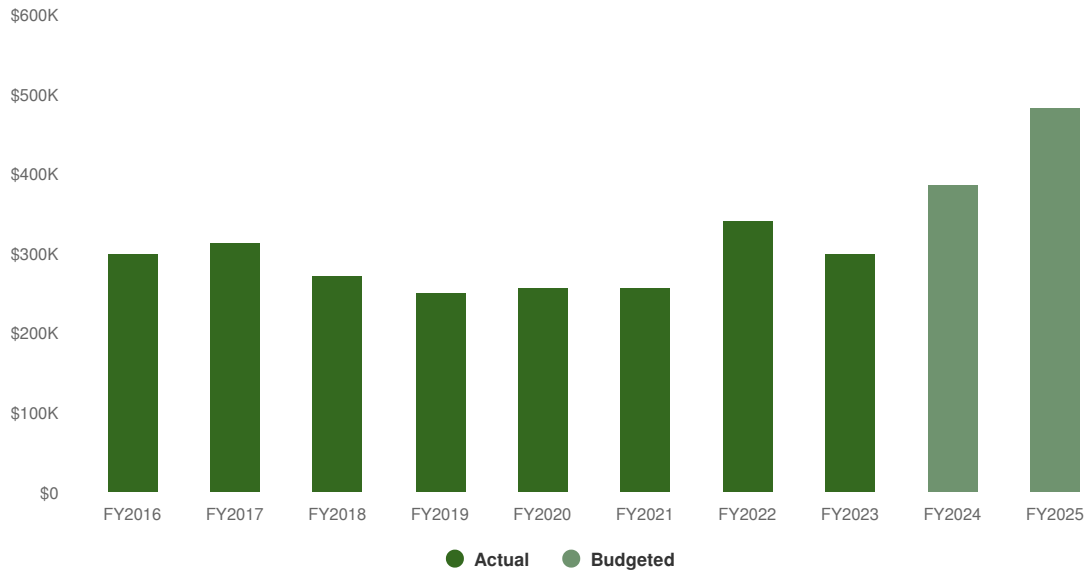
The Human Resources Department provides comprehensive service and support to all City of Colleyville departments, covering a wide range of functions including recruitment and hiring programs, testing and selection, classification and compensation administration, benefits administration, communication and employee relations, compliance with federal and state employment laws, employee counseling, health and wellness programs, organizational development, performance management, policy and procedure development and maintenance, recognition and incentive programs, safety and risk administration, special event coordination, training programs, and workers' compensation administration. Additionally, the department offers support to job applicants seeking employment with the City.

The Human Resources function is aligned with the strategic goal of delivering high-quality core services and supporting the City's most important investment—its employees. The Human Resources Department is dedicated to optimizing organizational effectiveness through the delivery of quality customer service, attracting, developing, engaging, rewarding, and retaining a talented and diverse workforce to uphold the City's vision, mission, and values.

Expenditures Summary

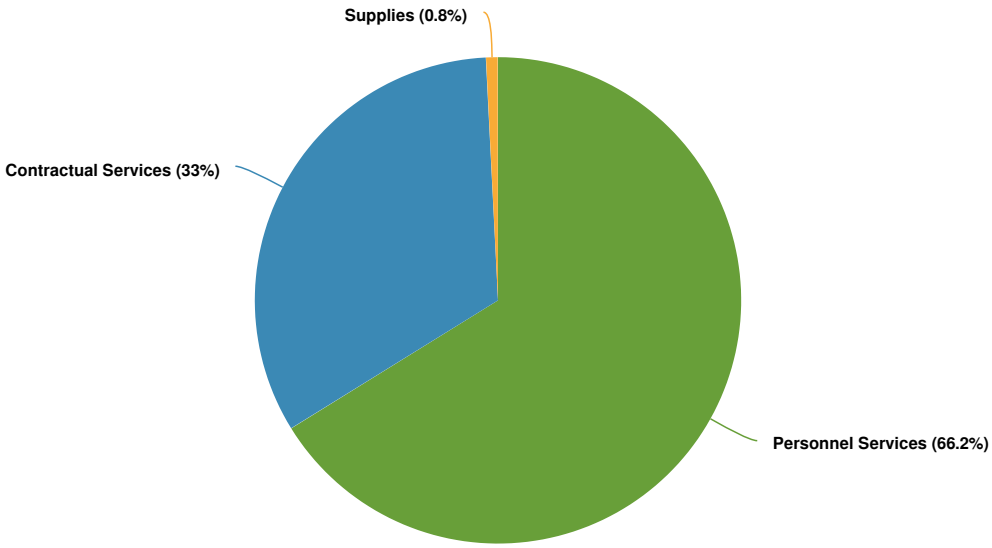
$483,233 **$97,056**
(25.13% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

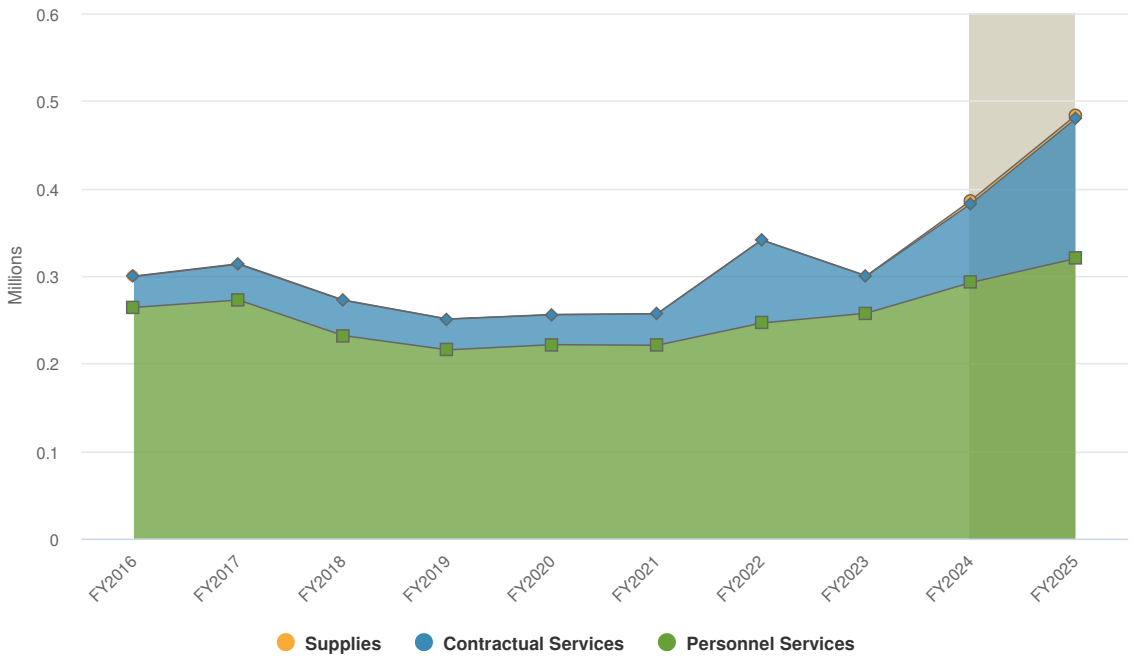


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-3910-6101	$194,627	$212,931	$218,645	$228,307	7.2%	
TEMPORARY HELP	001-3910-6102	$11,698	$12,480	$9,847	$12,480	0%	
SALARY SAVINGS	001-3910-6105	$0	-$4,299	$0	$0	-100%	
FICA EXPENSE	001-3910-6141	$15,467	$17,415	$17,499	$18,737	7.6%	
GROUP HEALTH INSURANCE	001-3910-6142	$13,695	$28,737	$16,762	$30,015	4.4%	
WORKERS' COMPENSATION	001-3910-6143	$185	$330	$180	$139	-57.9%	
UNEMPLOYMENT COMPENSATION	001-3910-6145	$29	$414	$203	$701	69.3%	
RETIREMENT	001-3910-6146	$19,880	$22,477	$24,769	$25,308	12.6%	
INCENTIVE PAY	001-3910-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-3910-6148	$1,793	$1,973	$1,973	$2,145	8.7%	
VACATION BUY-BACK	001-3910-6151	$0	$0	$1,350	$1,400	N/A	
Total Personnel Services:		**$257,374**	**$292,458**	**$291,227**	**$319,832**	**9.4%**	
Contractual Services							
TRAINING	001-3910-6206	$999	$6,350	$1,053	$6,350	0%	
PRE-EMPLOYMENT	001-3910-6207	$113	$75	$64	$75	0%	
ORGANIZATIONAL DEVELOPMENT	001-3910-6208	$25,839	$35,895	$35,895	$35,477	-1.2%	
DUES & SUBSCRIPTIONS	001-3910-6209	$562	$930	$562	$930	0%	
SALES TAX EXPENSE	001-3910-6212	$142	$0	$31	$0	0%	
MISC. CONTRACTUAL SERVICES	001-3910-6226	$14,795	$46,708	$14,842	$116,808	150.1%	
Total Contractual Services:		**$42,450**	**$89,958**	**$52,447**	**$159,640**	**77.5%**	
Supplies							
OFFICE SUPPLIES	001-3910-6301	$152	$1,050	$172	$1,050	0%	
POSTAGE	001-3910-6302	$0	$120	$0	$120	0%	
OPERATING SUPPLIES	001-3910-6303	$124	$1,686	$131	$1,686	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-3910-6305	$0	$835	$0	$835	0%	
PRINTING	001-3910-6308	$0	$70	$84	$70	0%	
Total Supplies:		**$277**	**$3,761**	**$387**	**$3,761**	**0%**	
Total Expense Objects:		**$300,100**	**$386,177**	**$344,061**	**$483,233**	**25.1%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Enhance Compensation, Recruitment, and Retention Efforts

Objective 1.1: Conduct and implement a citywide compensation and classification study to ensure competitive salary and benefits.

Performance Measure 1.1.1: Completion status of the compensation and classification study.

Timeline: Spring 2025

Objective 1.2: Enhance recruitment efforts for hard-to-fill positions and improve employee retention.

Performance Measure 1.2.1: Percentage turnover per fiscal year.

Prior Year Actual (2023)	14.3%
Current Year Estimate (2024)	≤ 16%
Budget Year Target (2025)	≤ 16%

Goal 2: Improve Employee Development and Wellness Programs

Objective 2.1: Continue to review and provide training programs for employees and supervisors to support professional development.

Performance Measure 2.1.1: Percentage of annual performance evaluations completed on time.

Prior Year Actual (2023)	94%
Current Year Estimate (2024)	≥ 90%
Budget Year Target (2025)	≥ 90%

Objective 2.2: Promote employee wellness and safety through participation in wellness programs and maintaining a favorable workers' compensation experience.

Performance Measure 2.2.1: Percentage of employees who participate in the wellness program.

Prior Year Actual (2023)	96%
Current Year Estimate (2024)	≥ 80%
Budget Year Target (2025)	≥ 85%

Performance Measure 2.2.2: Workers' compensation experience modification factor (actual losses compared to expected losses).

Prior Year Actual (2023)	0.30
Current Year Estimate (2024)	≤ 0.70
Budget Year Target (2025)	≤ 0.70

Performance Measure 2.2.3: Medical and pharmacy loss ratio (paid claims divided by premiums).

Prior Year Actual (2023)	196.2%
Current Year Estimate (2024)	≤ 85%
Budget Year Target (2025)	≤ 85%

Municipal Court

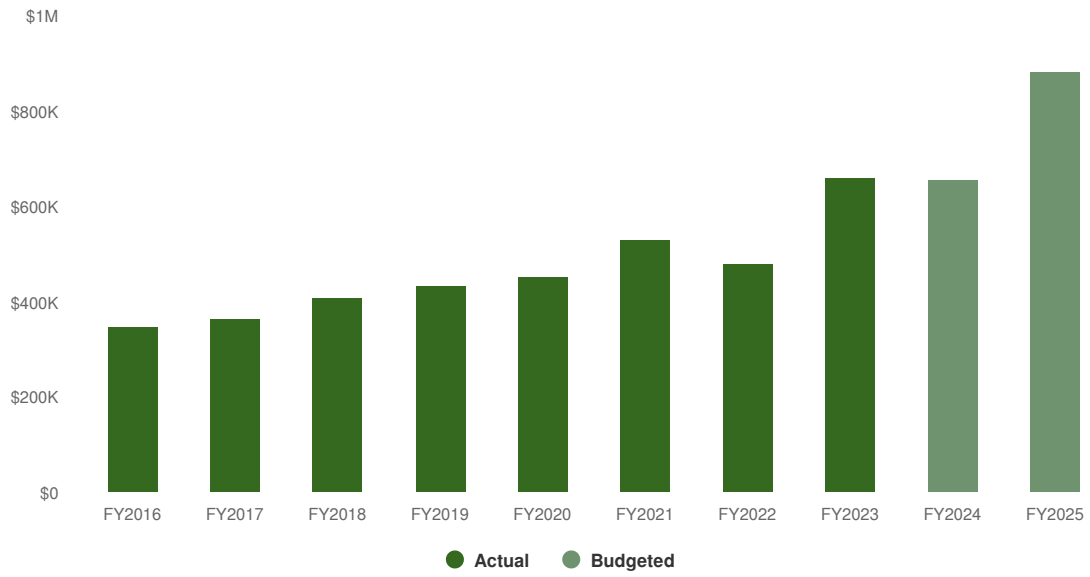
Nicole Porell
Municipal Court Administrator

The Municipal Court serves the cities of Colleyville and Keller by enforcing Class C misdemeanor criminal and ordinance violations. The court staff assists the Municipal Court Judge, manages all documentation related to citations, prepares reports on convictions and revenues, and informs defendants of their legal options in accordance with State law.

Expenditures Summary

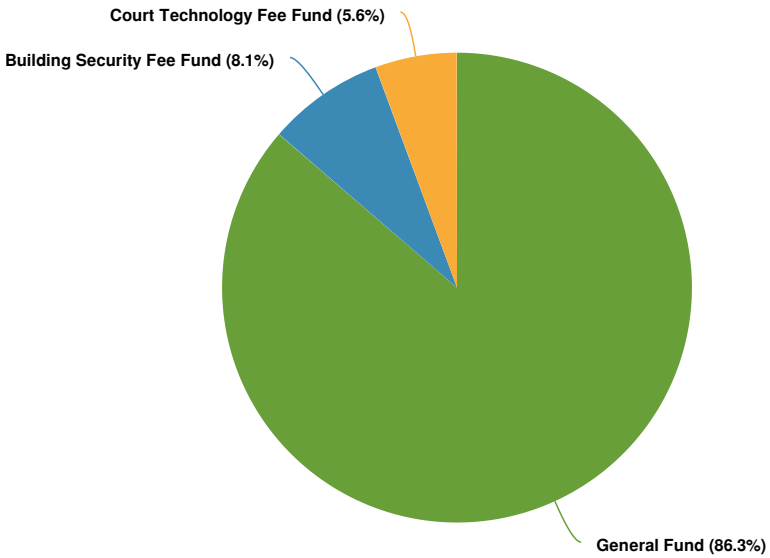
$882,949 $226,376
(34.48% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

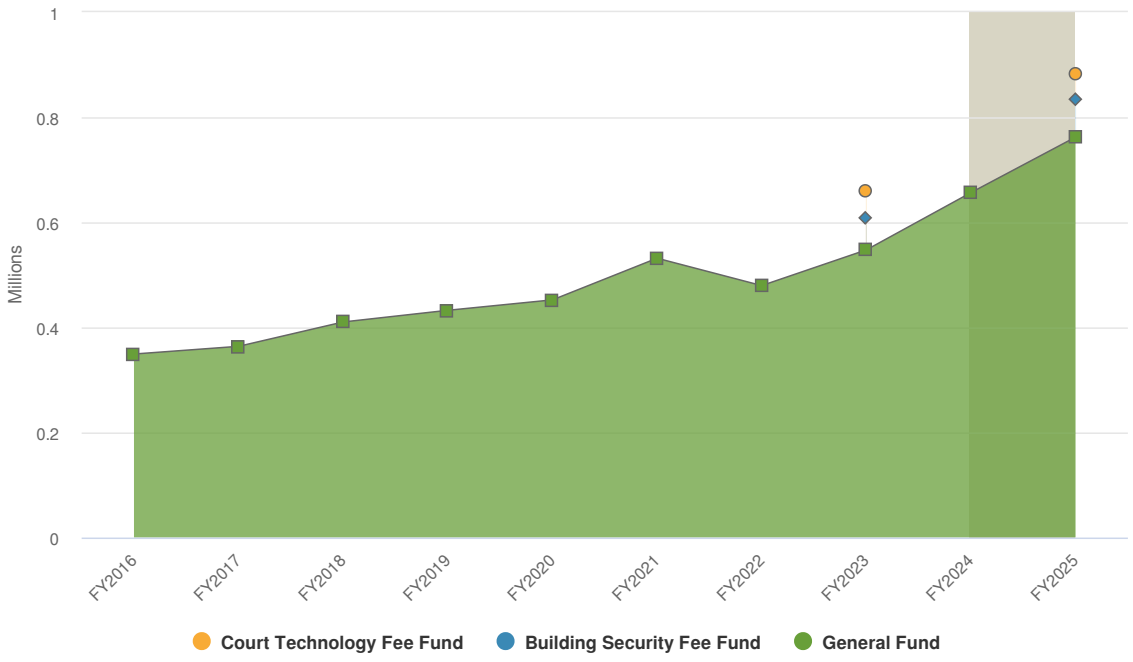


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

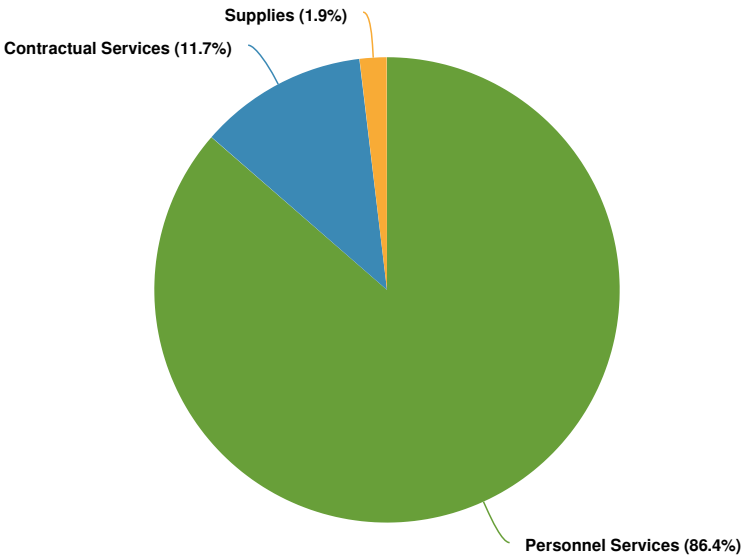
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-4110-6101	$279,732	$337,503	$334,665	$349,722	3.6%	
TEMPORARY HELP	001-4110-6102	$0	$2,000	$0	$2,000	0%	
SALARY SAVINGS	001-4110-6105	$0	-$6,623	$0	$0	-100%	
MUNICIPAL JUDGE	001-4110-6126	$141,438	$148,500	$145,109	$154,200	3.8%	
OVERTIME	001-4110-6139	$1,478	$0	$2,204	$0	0%	
FICA EXPENSE	001-4110-6141	$32,236	$25,860	$36,845	$38,908	50.5%	
GROUP HEALTH INSURANCE	001-4110-6142	$40,862	$86,212	$68,349	$90,045	4.4%	
WORKERS' COMPENSATION	001-4110-6143	$540	$955	$520	$488	-48.9%	
UNEMPLOYMENT COMPENSATION	001-4110-6145	$64	$1,242	$501	$1,495	20.4%	
RETIREMENT	001-4110-6146	$42,453	$35,333	$52,316	$55,156	56.1%	
INCENTIVE PAY	001-4110-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-4110-6148	$265	$525	$885	$875	66.7%	
VACATION BUY-BACK	001-4110-6151	$0	$0	$1,158	$1,200	N/A	
TRAVEL	001-4110-6204	$910	$2,000	$875	$2,000	0%	
TRAINING	001-4110-6206	$2,549	$2,390	$2,825	$6,500	172%	
PRE-EMPLOYMENT	001-4110-6207	$123	$0	$75	$0	0%	
DUES & SUBSCRIPTIONS	001-4110-6209	$613	$735	$430	$735	0%	
SALES TAX EXPENSE	001-4110-6212	$2	$0	$10	$0	0%	
MISC. CONTRACTUAL SERVICES	001-4110-6226	$1,143	$10,025	$4,121	$41,675	315.7%	
OFFICE SUPPLIES	001-4110-6301	$451	$1,000	$262	$1,000	0%	
OPERATING SUPPLIES	001-4110-6303	$2,198	$7,668	$2,750	$7,668	0%	
UNIFORMS	001-4110-6305	$470	$0	$0	$0	0%	
PRINTING	001-4110-6308	$0	$1,250	$42	$1,250	0%	
MINOR OPERATING OUTLAY	001-4110-6360	$0	$0	$0	$6,700	N/A	
Total General Fund:		**$547,528**	**$656,573**	**$653,944**	**$762,217**	**16.1%**	

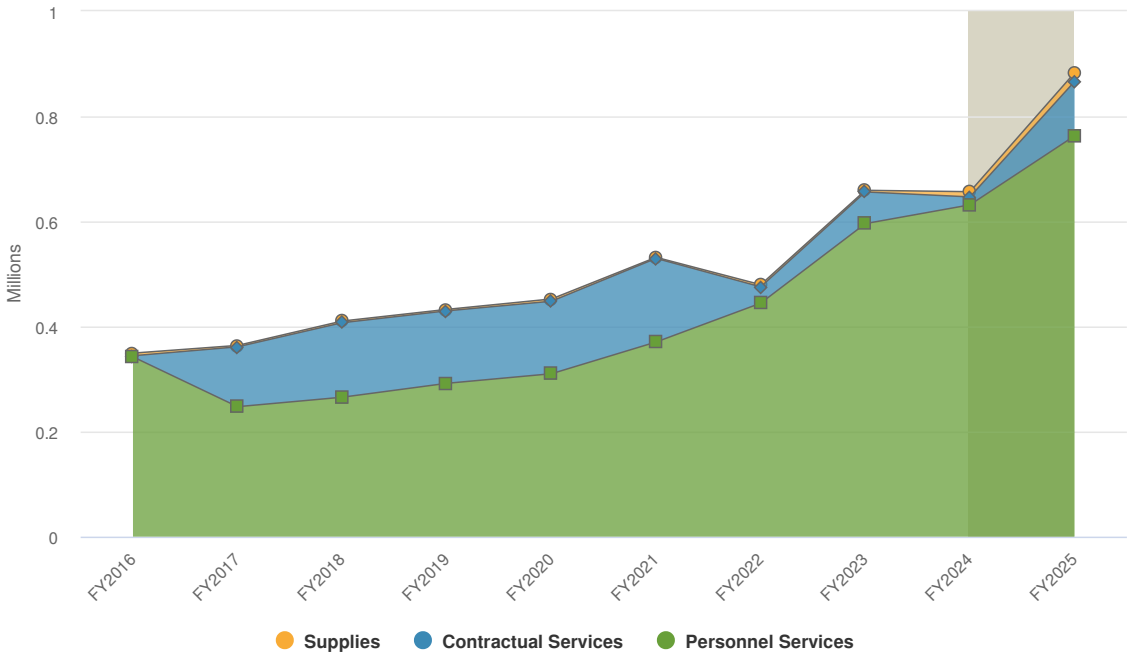
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Court Technology Fee Fund							
COMPUTER SERVICES	029-4110-6225	$12,577	$0	$12,900	$13,000	N/A	
MISC. CONTRACTUAL SERVICES	029-4110-6226	$39,378	$0	$41,000	$36,600	N/A	
Total Court Technology Fee Fund:		**$51,955**	**$0**	**$53,900**	**$49,600**	**N/A**	
Building Security Fee Fund							
SALARIES	030-4110-6101	$47,442	$0	$49,567	$52,728	N/A	
FICA EXPENSE	030-4110-6141	$3,693	$0	$4,086	$4,313	N/A	
WORKERS' COMPENSATION	030-4110-6143	$0	$0	$0	$1,096	N/A	
UNEMPLOYMENT COMPENSATION	030-4110-6145	$18	$0	$59	$207	N/A	
RETIREMENT	030-4110-6146	$4,737	$0	$5,784	$6,138	N/A	
INCENTIVE PAY	030-4110-6147	$831	$0	$2,400	$2,400	N/A	
LONGEVITY PAY	030-4110-6148	$0	$0	$1,452	$1,250	N/A	
BUILDING MAINT & SUPPLIES	030-4110-6285	$0	$0	$420	$0	0%	
TEEN COURT	030-4110-6290	$3,000	$0	$3,000	$3,000	N/A	
Total Building Security Fee Fund:		**$59,721**	**$0**	**$66,768**	**$71,132**	**N/A**	
Total:		**$659,203**	**$656,573**	**$774,612**	**$882,949**	**34.5%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

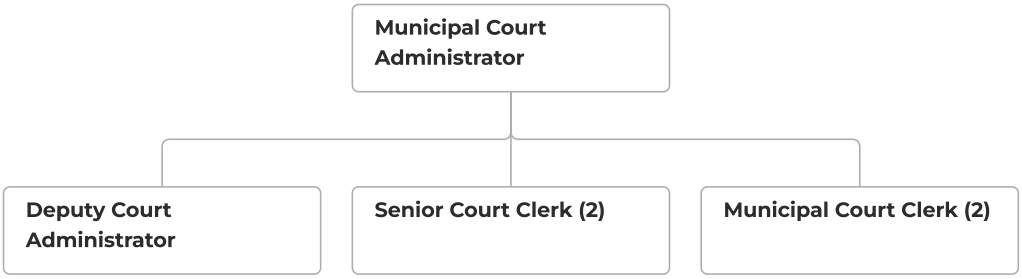


Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-4110-6101	$279,732	$337,503	$334,665	$349,722	3.6%	
TEMPORARY HELP	001-4110-6102	$0	$2,000	$0	$2,000	0%	
SALARY SAVINGS	001-4110-6105	$0	-$6,623	$0	$0	-100%	
MUNICIPAL JUDGE	001-4110-6126	$141,438	$148,500	$145,109	$154,200	3.8%	
OVERTIME	001-4110-6139	$1,478	$0	$2,204	$0	0%	
FICA EXPENSE	001-4110-6141	$32,236	$25,860	$36,845	$38,908	50.5%	
GROUP HEALTH INSURANCE	001-4110-6142	$40,862	$86,212	$68,349	$90,045	4.4%	
WORKERS' COMPENSATION	001-4110-6143	$540	$955	$520	$488	-48.9%	
UNEMPLOYMENT COMPENSATION	001-4110-6145	$64	$1,242	$501	$1,495	20.4%	
RETIREMENT	001-4110-6146	$42,453	$35,333	$52,316	$55,156	56.1%	
INCENTIVE PAY	001-4110-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-4110-6148	$265	$525	$885	$875	66.7%	
VACATION BUY-BACK	001-4110-6151	$0	$0	$1,158	$1,200	N/A	
SALARIES	030-4110-6101	$47,442	$0	$49,567	$52,728	N/A	
FICA EXPENSE	030-4110-6141	$3,693	$0	$4,086	$4,313	N/A	
WORKERS' COMPENSATION	030-4110-6143	$0	$0	$0	$1,096	N/A	
UNEMPLOYMENT COMPENSATION	030-4110-6145	$18	$0	$59	$207	N/A	
RETIREMENT	030-4110-6146	$4,737	$0	$5,784	$6,138	N/A	
INCENTIVE PAY	030-4110-6147	$831	$0	$2,400	$2,400	N/A	
LONGEVITY PAY	030-4110-6148	$0	$0	$1,452	$1,250	N/A	
Total Personnel Services:		**$595,788**	**$631,505**	**$705,900**	**$762,821**	**20.8%**	
Contractual Services							
TRAVEL	001-4110-6204	$910	$2,000	$875	$2,000	0%	
TRAINING	001-4110-6206	$2,549	$2,390	$2,825	$6,500	172%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
PRE-EMPLOYMENT	001-4110-6207	$123	$0	$75	$0	0%	
DUES & SUBSCRIPTIONS	001-4110-6209	$613	$735	$430	$735	0%	
SALES TAX EXPENSE	001-4110-6212	$2	$0	$10	$0	0%	
MISC. CONTRACTUAL SERVICES	001-4110-6226	$1,143	$10,025	$4,121	$41,675	315.7%	
COMPUTER SERVICES	029-4110-6225	$12,577	$0	$12,900	$13,000	N/A	
MISC. CONTRACTUAL SERVICES	029-4110-6226	$39,378	$0	$41,000	$36,600	N/A	
BUILDING MAINT & SUPPLIES	030-4110-6285	$0	$0	$420	$0	0%	
TEEN COURT	030-4110-6290	$3,000	$0	$3,000	$3,000	N/A	
Total Contractual Services:		**$60,296**	**$15,150**	**$65,657**	**$103,510**	**583.2%**	
Supplies							
OFFICE SUPPLIES	001-4110-6301	$451	$1,000	$262	$1,000	0%	
OPERATING SUPPLIES	001-4110-6303	$2,198	$7,668	$2,750	$7,668	0%	
UNIFORMS	001-4110-6305	$470	$0	$0	$0	0%	
PRINTING	001-4110-6308	$0	$1,250	$42	$1,250	0%	
MINOR OPERATING OUTLAY	001-4110-6360	$0	$0	$0	$6,700	N/A	
Total Supplies:		**$3,119**	**$9,918**	**$3,055**	**$16,618**	**67.6%**	
Total Expense Objects:		**$659,203**	**$656,573**	**$774,612**	**$882,949**	**34.5%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Improve Community Engagement and Education

Objective 1.1: Increase participation in and promote educational activities during National Municipal Court Week to raise awareness of the court's role and services.

Performance Measure 1.1.1: Number of participants at Court Week events.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	100

Objective 1.2: Enhance community education on Traffic Safety Awareness to reduce violations and improve safety.

Performance Measure 1.2.1: Number of traffic citations.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	8,200

Goal 2: Enhance Access to the Municipal Court

Objective 2.1: Collaborate with IT to improve communication channels, including email, eFax, and phone systems, ensuring seamless and reliable contact with the court.

Performance Measure 2.1.1: Number of customer contacts (email, faxes, calls).

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	10,500

Departmental Goals & Objectives (continued)

Goal 3: Improve Case Management Technology

Objective 3.1: Enhance the efficiency and accuracy of online payment processing to minimize delays.

Performance Measure 3.1.1: Number of online payments processed.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	2,389

Objective 3.2: Implement automated phone notifications to inform defendants about citations and court deadlines.

Timeline: Early FY25 (Jan-Feb)

Objective 3.3: Reduce the number of outstanding citations by improving compliance through effective case management and timely notifications.

Performance Measure 3.3.1: Number of outstanding citations.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	686

Goal 4: Promote Organizational Growth and Employee Retention

Objective 4.1: Update the five-year strategic plan to align with the evolving needs of the court and enhance operational efficiency.

Timeline: End of FY25

Objective 4.2: Provide continuous mentoring, support, and training opportunities to staff, fostering professional growth and success.

Performance Measure 4.2.1: Staff retention rate.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	100 %

Objective 4.3: Regularly review court operations and processes to identify and implement efficiency improvements.

Performance Measure 4.3.1: Number of process improvements implemented annually.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	2

Information Systems Management

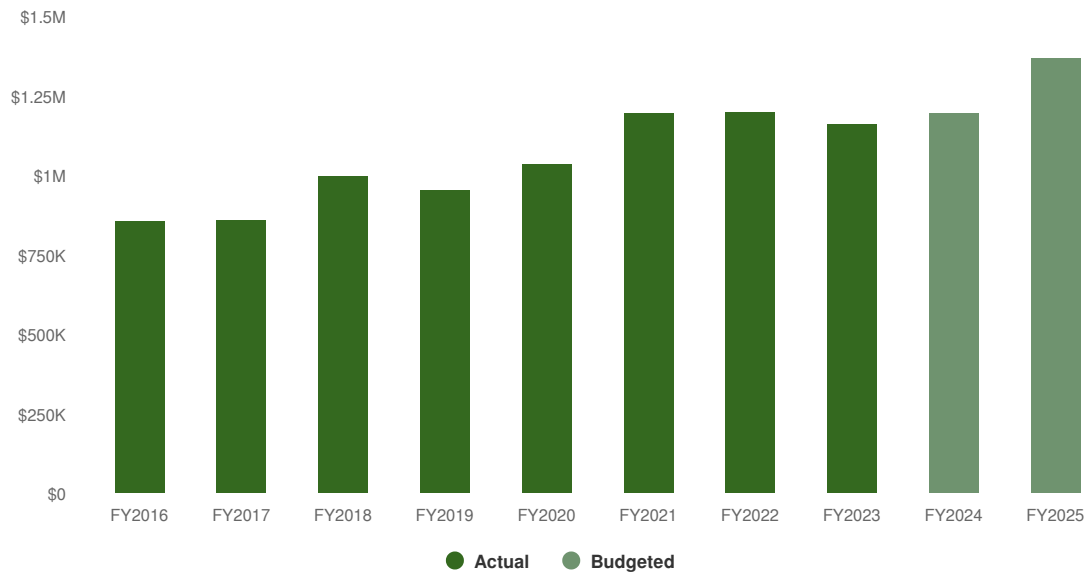
Patrick Stotts
Information Systems Manager

Information Systems Management (ISM) provides comprehensive technology support across the City, including audio/visual, computer, multimedia, voice, video, data center operations, geographical information systems (GIS), telecommunications, and web-based applications. The department ensures the effective integration of technology into the City's core mission through strategic planning, programming, training, consulting, and support activities. Information Systems Management is responsible for developing, enhancing, and managing the City's enterprise networks to ensure high-speed communication and functional connectivity among all information resources. The department also explores innovative applications of technology within the City and offers leadership in secure, effective, and strategic technology planning.

Expenditures Summary

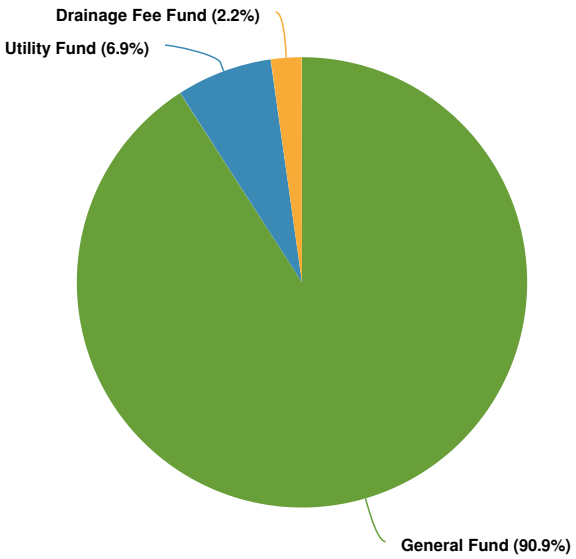
$1,374,835 **$175,648**
(14.65% vs. prior year)

Information Systems Management Proposed and Historical Budget vs. Actual

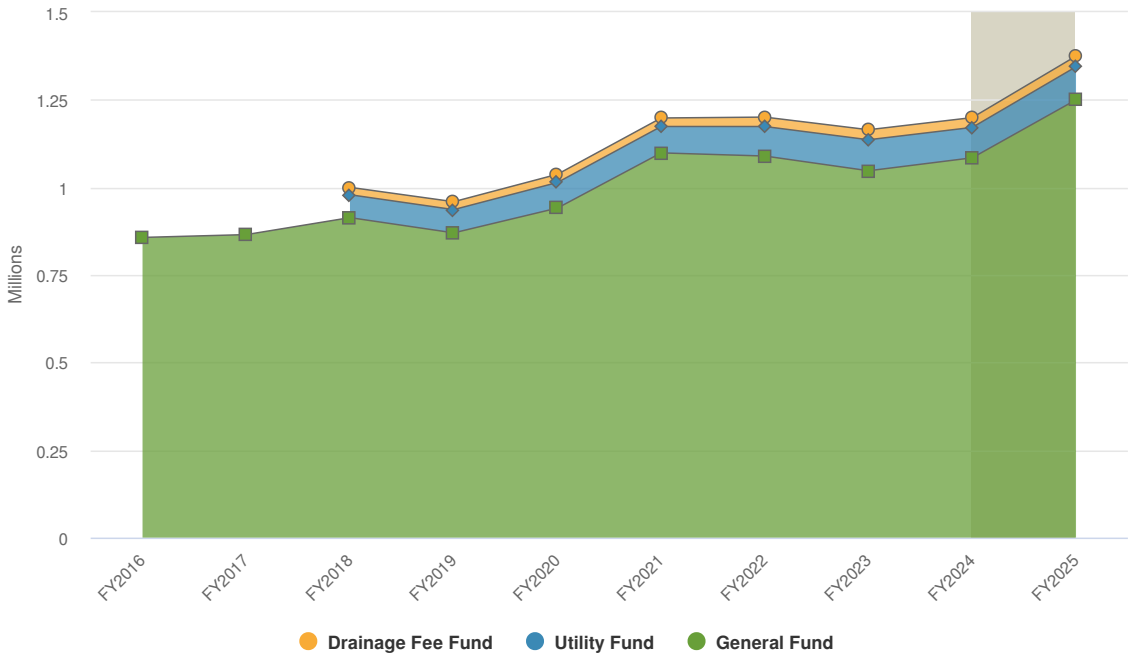


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes

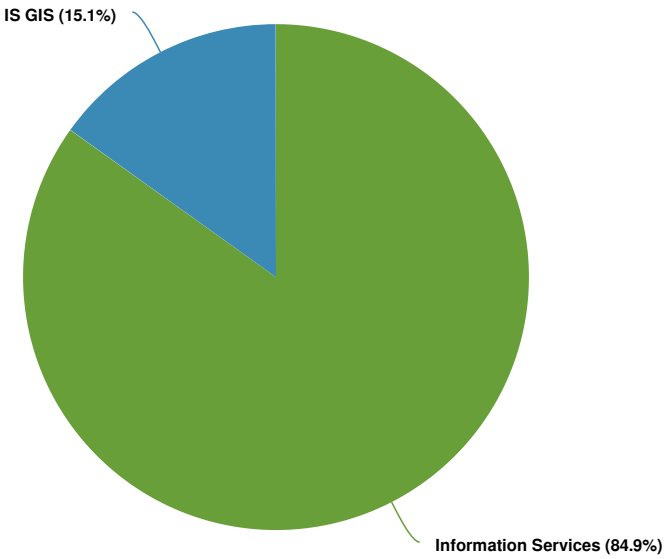
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-5910-6101	$274,919	$263,252	$265,271	$299,696	13.8%	
TEMPORARY HELP	001-5910-6102	$75,598	$0	$79,866	$30,000	N/A	
SALARY SAVINGS	001-5910-6105	$0	-$5,991	$0	$0	-100%	
OVERTIME	001-5910-6139	$0	$734	$0	$734	0%	
FICA EXPENSE	001-5910-6141	$26,116	$22,931	$25,914	$25,464	11%	
GROUP HEALTH INSURANCE	001-5910-6142	$29,369	$28,737	$42,489	$45,022	56.7%	
WORKERS' COMPENSATION	001-5910-6143	$271	$435	$237	$349	-19.7%	
UNEMPLOYMENT COMPENSATION	001-5910-6145	$102	$1,242	$387	$1,725	38.9%	
RETIREMENT	001-5910-6146	$21,366	$20,178	$26,906	$27,625	36.9%	
LONGEVITY PAY	001-5910-6148	$825	$135	$135	$633	368.9%	
ACCRUED LEAVE PAY	001-5910-6152	$0	$0	$0	$1,800	N/A	
TRAVEL	001-5910-6204	$0	$3,720	$0	$4,968	33.5%	
TRAINING	001-5910-6206	$4,732	$22,835	$4,732	$23,069	1%	
PRE-EMPLOYMENT	001-5910-6207	$141	$0	$245	$0	0%	
DUES & SUBSCRIPTIONS	001-5910-6209	$1,659	$1,325	$1,534	$767	-42.1%	
SALES TAX EXPENSE	001-5910-6212	$71	$0	$55	$0	0%	
COMPUTER SERVICES	001-5910-6225	$44,377	$147,523	$75,264	$185,489	25.7%	
MISC. CONTRACTUAL SERVICES	001-5910-6226	$358,059	$318,584	$375,746	$354,607	11.3%	
CELL PHONES	001-5910-6240	$456	$588	$690	$617	5%	
OFFICE EQUIP & MAINTENANCE	001-5910-6246	$31,385	$33,384	$32,423	$35,053	5%	
VEHICLE MAINTENANCE	001-5910-6261	$785	$878	$785	$922	5%	
GAS AND OIL	001-5910-6262	$156	$500	$147	$525	5%	
OFFICE SUPPLIES	001-5910-6301	$55	$50	$10	$50	0%	
POSTAGE	001-5910-6302	$0	$500	$0	$500	0%	
OPERATING SUPPLIES	001-5910-6303	$194	$0	$10	$0	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-5910-6305	$567	$900	$567	$900	0%	
COMPUTER SUPPLIES	001-5910-6312	$3,620	$9,105	$3,023	$9,560	5%	
MINOR OPERATING OUTLAY	001-5910-6360	$4,832	$15,116	$4,832	$0	-100%	
TRANSFER TO CABLE/CAP EQUIP	001-5910-6809	$117,000	$117,000	$117,000	$117,000	0%	
SALARIES	001-5920-6101	$13,904	$13,998	$14,838	$15,164	8.3%	
SALARY SAVINGS	001-5920-6105	$0	-$282	$0	$0	-100%	
FICA EXPENSE	001-5920-6141	$1,020	$1,078	$1,110	$1,174	9%	
GROUP HEALTH INSURANCE	001-5920-6142	$2,647	$2,012	$3,194	$2,101	4.4%	
WORKERS' COMPENSATION	001-5920-6143	$12	$20	$11	$70	242.6%	
UNEMPLOYMENT COMPENSATION	001-5920-6145	$1	$29	$16	$29	0.1%	
RETIREMENT	001-5920-6146	$1,416	$1,473	$1,609	$1,671	13.4%	
INCENTIVE PAY	001-5920-6147	$0	$0		$84	N/A	
LONGEVITY PAY	001-5920-6148	$74	$86	$0	$98	13.8%	
TRAVEL	001-5920-6204	$0	$2,626	$0	$2,757	5%	
TRAINING	001-5920-6206	$249	$8,995	$249	$5,250	-41.6%	
DUES & SUBSCRIPTIONS	001-5920-6209	$38	$65	$38	$4,063	6,151.2%	
MISC. CONTRACTUAL SERVICES	001-5920-6226	$31,100	$45,061	$31,100	$44,820	-0.5%	
OFFICE SUPPLIES	001-5920-6301	$203	$5,430	$0	$5,430	0%	
UNIFORMS	001-5920-6305	$0	$90	$0	$90	0%	
Total General Fund:		**$1,047,318**	**$1,084,340**	**$1,110,435**	**$1,249,877**	**15.3%**	
Utility Fund							
SALARIES	002-5920-6101	$64,556	$64,992	$68,891	$70,400	8.3%	
FICA EXPENSE	002-5920-6141	$4,735	$5,003	$5,156	$5,450	8.9%	
GROUP HEALTH INSURANCE	002-5920-6142	$12,295	$9,340	$14,830	$9,755	4.4%	
WORKERS' COMPENSATION	002-5920-6143	$54	$95	$52	$70	-26.2%	

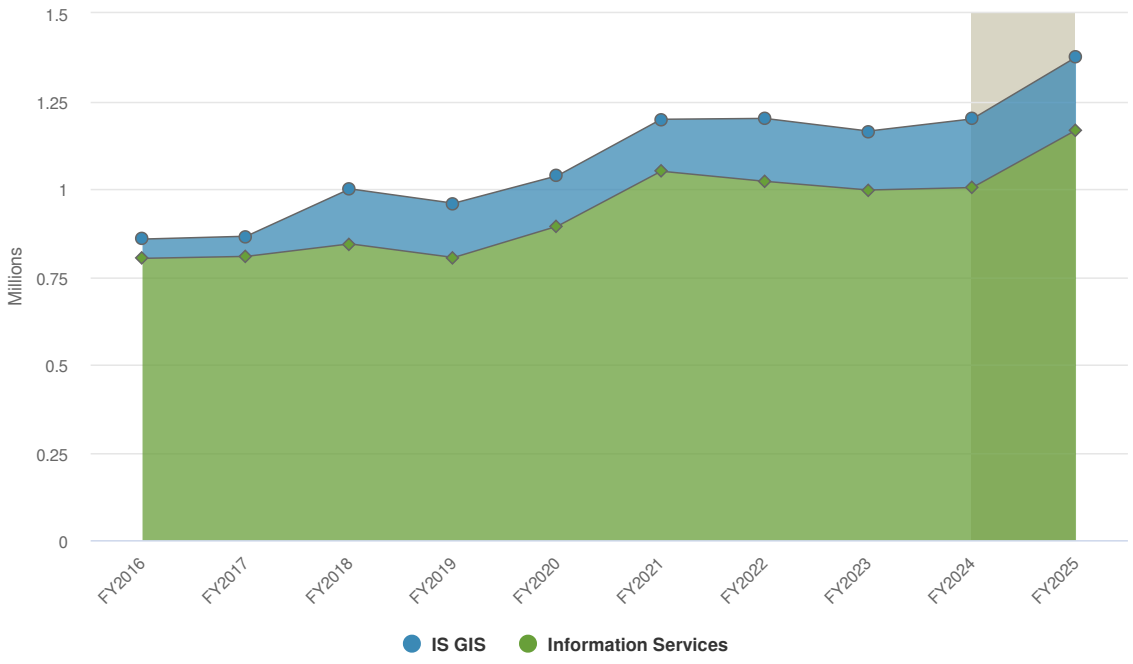
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNEMPLOYMENT COMPENSATION	002-5920-6145	$6	$135	$73	$135	0.3%	
RETIREMENT	002-5920-6146	$6,573	$6,839	$7,472	$7,757	13.4%	
INCENTIVE PAY	002-5920-6147	$0	$0		$390	N/A	
LONGEVITY PAY	002-5920-6148	$341	$400	$0	$453	13.3%	
Total Utility Fund:		**$88,560**	**$86,803**	**$96,474**	**$94,410**	**8.8%**	
Drainage Fee Fund							
SALARIES	017-5920-6101	$20,857	$20,997	$22,257	$22,744	8.3%	
FICA EXPENSE	017-5920-6141	$1,530	$1,617	$1,666	$1,761	8.9%	
GROUP HEALTH INSURANCE	017-5920-6142	$3,973	$3,017	$4,793	$3,152	4.5%	
WORKERS' COMPENSATION	017-5920-6143	$17	$31	$17	$70	128.4%	
UNEMPLOYMENT COMPENSATION	017-5920-6145	$2	$43	$24	$43	-1.1%	
RETIREMENT	017-5920-6146	$2,124	$2,209	$2,414	$2,506	13.4%	
INCENTIVE PAY	017-5920-6147	$0	$0		$126	N/A	
LONGEVITY PAY	017-5920-6148	$110	$129	$0	$146	13%	
Total Drainage Fee Fund:		**$28,612**	**$28,044**	**$31,171**	**$30,548**	**8.9%**	
Total:		**$1,164,491**	**$1,199,187**	**$1,238,079**	**$1,374,835**	**14.6%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

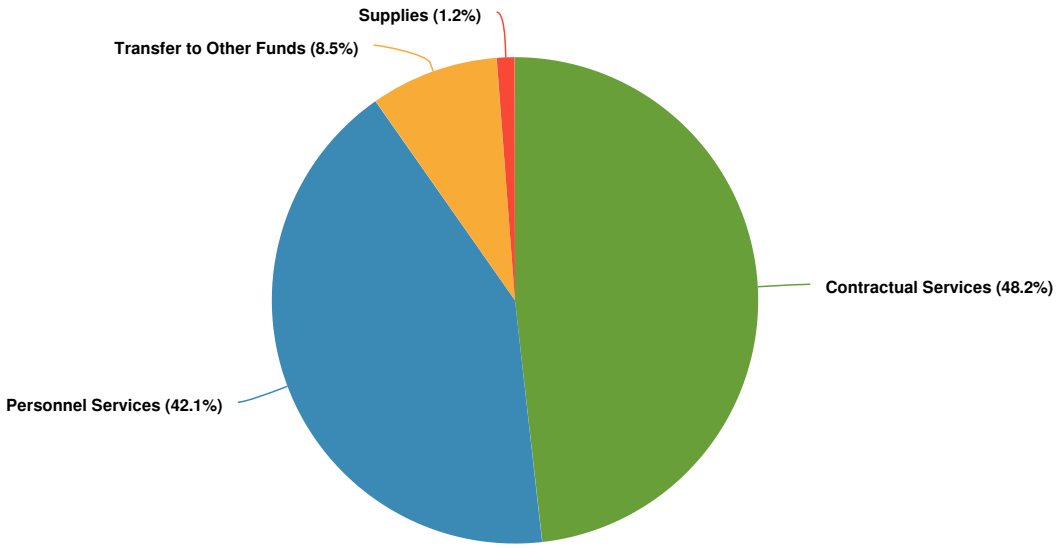
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures							
Administration							
Information Systems							
Information Services							
SALARIES	001-5910-6101	$274,919	$263,252	$265,271	$299,696	13.8%	
TEMPORARY HELP	001-5910-6102	$75,598	$0	$79,866	$30,000	N/A	
SALARY SAVINGS	001-5910-6105	$0	-$5,991	$0	$0	-100%	
OVERTIME	001-5910-6139	$0	$734	$0	$734	0%	
FICA EXPENSE	001-5910-6141	$26,116	$22,931	$25,914	$25,464	11%	
GROUP HEALTH INSURANCE	001-5910-6142	$29,369	$28,737	$42,489	$45,022	56.7%	
WORKERS' COMPENSATION	001-5910-6143	$271	$435	$237	$349	-19.7%	
UNEMPLOYMENT COMPENSATION	001-5910-6145	$102	$1,242	$387	$1,725	38.9%	
RETIREMENT	001-5910-6146	$21,366	$20,178	$26,906	$27,625	36.9%	
LONGEVITY PAY	001-5910-6148	$825	$135	$135	$633	368.9%	
ACCRUED LEAVE PAY	001-5910-6152	$0	$0	$0	$1,800	N/A	
TRAVEL	001-5910-6204	$0	$3,720	$0	$4,968	33.5%	
TRAINING	001-5910-6206	$4,732	$22,835	$4,732	$23,069	1%	
PRE-EMPLOYMENT	001-5910-6207	$141	$0	$245	$0	0%	
DUES & SUBSCRIPTIONS	001-5910-6209	$1,659	$1,325	$1,534	$767	-42.1%	
SALES TAX EXPENSE	001-5910-6212	$71	$0	$55	$0	0%	
COMPUTER SERVICES	001-5910-6225	$44,377	$147,523	$75,264	$185,489	25.7%	
MISC. CONTRACTUAL SERVICES	001-5910-6226	$358,059	$318,584	$375,746	$354,607	11.3%	
CELL PHONES	001-5910-6240	$456	$588	$690	$617	5%	
OFFICE EQUIP & MAINTENANCE	001-5910-6246	$31,385	$33,384	$32,423	$35,053	5%	
VEHICLE MAINTENANCE	001-5910-6261	$785	$878	$785	$922	5%	
GAS AND OIL	001-5910-6262	$156	$500	$147	$525	5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OFFICE SUPPLIES	001-5910-6301	$55	$50	$10	$50	0%	
POSTAGE	001-5910-6302	$0	$500	$0	$500	0%	
OPERATING SUPPLIES	001-5910-6303	$194	$0	$10	$0	0%	
UNIFORMS	001-5910-6305	$567	$900	$567	$900	0%	
COMPUTER SUPPLIES	001-5910-6312	$3,620	$9,105	$3,023	$9,560	5%	
MINOR OPERATING OUTLAY	001-5910-6360	$4,832	$15,116	$4,832	$0	-100%	
TRANSFER TO CABLE/CAP EQUIP	001-5910-6809	$117,000	$117,000	$117,000	$117,000	0%	
Total Information Services:		**$996,655**	**$1,003,660**	**$1,058,270**	**$1,167,075**	**16.3%**	
IS GIS							
SALARIES	001-5920-6101	$13,904	$13,998	$14,838	$15,164	8.3%	
SALARY SAVINGS	001-5920-6105	$0	-$282	$0	$0	-100%	
FICA EXPENSE	001-5920-6141	$1,020	$1,078	$1,110	$1,174	9%	
GROUP HEALTH INSURANCE	001-5920-6142	$2,647	$2,012	$3,194	$2,101	4.4%	
WORKERS' COMPENSATION	001-5920-6143	$12	$20	$11	$70	242.6%	
UNEMPLOYMENT COMPENSATION	001-5920-6145	$1	$29	$16	$29	0.1%	
RETIREMENT	001-5920-6146	$1,416	$1,473	$1,609	$1,671	13.4%	
INCENTIVE PAY	001-5920-6147	$0	$0		$84	N/A	
LONGEVITY PAY	001-5920-6148	$74	$86	$0	$98	13.8%	
TRAVEL	001-5920-6204	$0	$2,626	$0	$2,757	5%	
TRAINING	001-5920-6206	$249	$8,995	$249	$5,250	-41.6%	
DUES & SUBSCRIPTIONS	001-5920-6209	$38	$65	$38	$4,063	6,151.2%	
MISC. CONTRACTUAL SERVICES	001-5920-6226	$31,100	$45,061	$31,100	$44,820	-0.5%	
OFFICE SUPPLIES	001-5920-6301	$203	$5,430	$0	$5,430	0%	
UNIFORMS	001-5920-6305	$0	$90	$0	$90	0%	
SALARIES	002-5920-6101	$64,556	$64,992	$68,891	$70,400	8.3%	

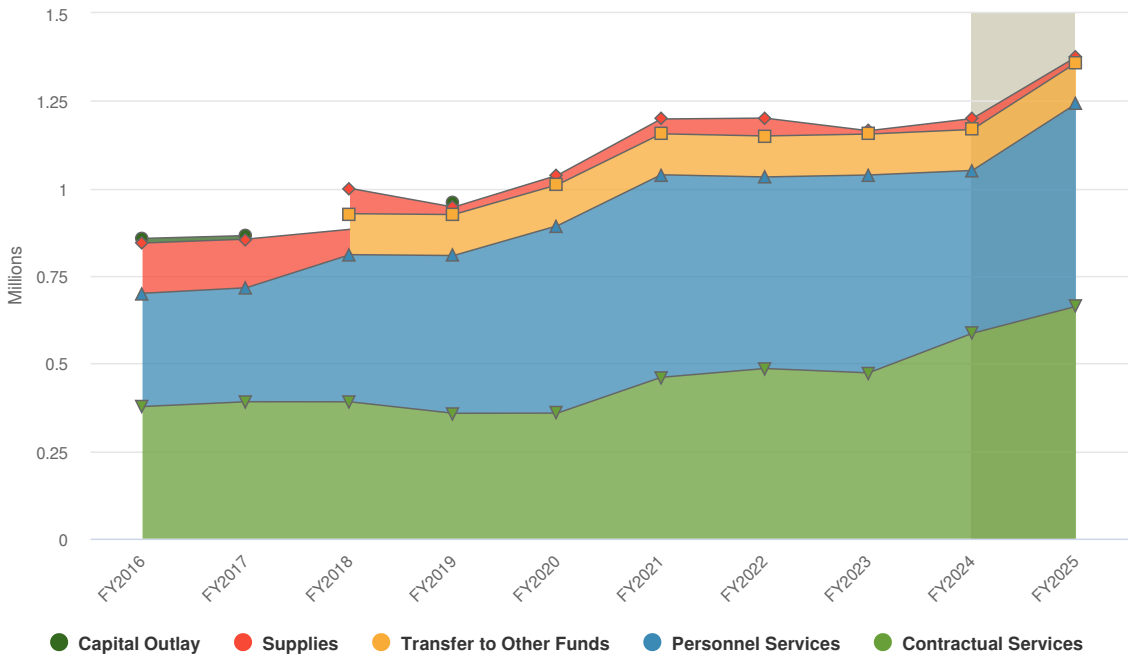
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
FICA EXPENSE	002-5920-6141	$4,735	$5,003	$5,156	$5,450	8.9%	
GROUP HEALTH INSURANCE	002-5920-6142	$12,295	$9,340	$14,830	$9,755	4.4%	
WORKERS' COMPENSATION	002-5920-6143	$54	$95	$52	$70	-26.2%	
UNEMPLOYMENT COMPENSATION	002-5920-6145	$6	$135	$73	$135	0.3%	
RETIREMENT	002-5920-6146	$6,573	$6,839	$7,472	$7,757	13.4%	
INCENTIVE PAY	002-5920-6147	$0	$0		$390	N/A	
LONGEVITY PAY	002-5920-6148	$341	$400	$0	$453	13.3%	
SALARIES	017-5920-6101	$20,857	$20,997	$22,257	$22,744	8.3%	
FICA EXPENSE	017-5920-6141	$1,530	$1,617	$1,666	$1,761	8.9%	
GROUP HEALTH INSURANCE	017-5920-6142	$3,973	$3,017	$4,793	$3,152	4.5%	
WORKERS' COMPENSATION	017-5920-6143	$17	$31	$17	$70	128.4%	
UNEMPLOYMENT COMPENSATION	017-5920-6145	$2	$43	$24	$43	-1.1%	
RETIREMENT	017-5920-6146	$2,124	$2,209	$2,414	$2,506	13.4%	
INCENTIVE PAY	017-5920-6147	$0	$0		$126	N/A	
LONGEVITY PAY	017-5920-6148	$110	$129	$0	$146	13%	
Total IS GIS:		**$167,836**	**$195,527**	**$179,810**	**$207,760**	**6.3%**	
Total Information Systems:		**$1,164,491**	**$1,199,187**	**$1,238,079**	**$1,374,835**	**14.6%**	
Total Administration:		**$1,164,491**	**$1,199,187**	**$1,238,079**	**$1,374,835**	**14.6%**	
Total Expenditures:		**$1,164,491**	**$1,199,187**	**$1,238,079**	**$1,374,835**	**14.6%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



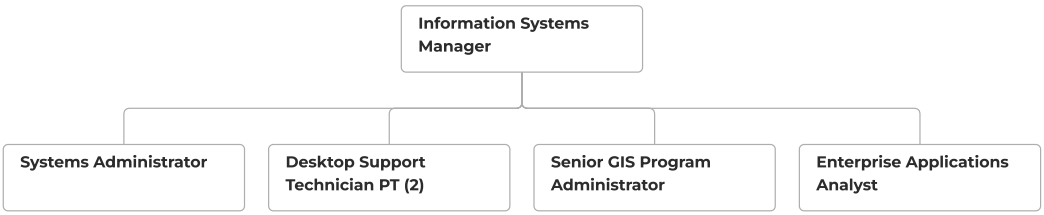
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-5910-6101	$274,919	$263,252	$265,271	$299,696	13.8%	
TEMPORARY HELP	001-5910-6102	$75,598	$0	$79,866	$30,000	N/A	
SALARY SAVINGS	001-5910-6105	$0	-$5,991	$0	$0	-100%	
OVERTIME	001-5910-6139	$0	$734	$0	$734	0%	
FICA EXPENSE	001-5910-6141	$26,116	$22,931	$25,914	$25,464	11%	
GROUP HEALTH INSURANCE	001-5910-6142	$29,369	$28,737	$42,489	$45,022	56.7%	
WORKERS' COMPENSATION	001-5910-6143	$271	$435	$237	$349	-19.7%	
UNEMPLOYMENT COMPENSATION	001-5910-6145	$102	$1,242	$387	$1,725	38.9%	
RETIREMENT	001-5910-6146	$21,366	$20,178	$26,906	$27,625	36.9%	
LONGEVITY PAY	001-5910-6148	$825	$135	$135	$633	368.9%	
ACCRUED LEAVE PAY	001-5910-6152	$0	$0	$0	$1,800	N/A	
SALARIES	001-5920-6101	$13,904	$13,998	$14,838	$15,164	8.3%	
SALARY SAVINGS	001-5920-6105	$0	-$282	$0	$0	-100%	
FICA EXPENSE	001-5920-6141	$1,020	$1,078	$1,110	$1,174	9%	
GROUP HEALTH INSURANCE	001-5920-6142	$2,647	$2,012	$3,194	$2,101	4.4%	
WORKERS' COMPENSATION	001-5920-6143	$12	$20	$11	$70	242.6%	
UNEMPLOYMENT COMPENSATION	001-5920-6145	$1	$29	$16	$29	0.1%	
RETIREMENT	001-5920-6146	$1,416	$1,473	$1,609	$1,671	13.4%	
INCENTIVE PAY	001-5920-6147	$0	$0		$84	N/A	
LONGEVITY PAY	001-5920-6148	$74	$86	$0	$98	13.8%	
SALARIES	002-5920-6101	$64,556	$64,992	$68,891	$70,400	8.3%	
FICA EXPENSE	002-5920-6141	$4,735	$5,003	$5,156	$5,450	8.9%	
GROUP HEALTH INSURANCE	002-5920-6142	$12,295	$9,340	$14,830	$9,755	4.4%	
WORKERS' COMPENSATION	002-5920-6143	$54	$95	$52	$70	-26.2%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNEMPLOYMENT COMPENSATION	002-5920-6145	$6	$135	$73	$135	0.3%	
RETIREMENT	002-5920-6146	$6,573	$6,839	$7,472	$7,757	13.4%	
INCENTIVE PAY	002-5920-6147	$0	$0		$390	N/A	
LONGEVITY PAY	002-5920-6148	$341	$400	$0	$453	13.3%	
SALARIES	017-5920-6101	$20,857	$20,997	$22,257	$22,744	8.3%	
FICA EXPENSE	017-5920-6141	$1,530	$1,617	$1,666	$1,761	8.9%	
GROUP HEALTH INSURANCE	017-5920-6142	$3,973	$3,017	$4,793	$3,152	4.5%	
WORKERS' COMPENSATION	017-5920-6143	$17	$31	$17	$70	128.4%	
UNEMPLOYMENT COMPENSATION	017-5920-6145	$2	$43	$24	$43	-1.1%	
RETIREMENT	017-5920-6146	$2,124	$2,209	$2,414	$2,506	13.4%	
INCENTIVE PAY	017-5920-6147	$0	$0		$126	N/A	
LONGEVITY PAY	017-5920-6148	$110	$129	$0	$146	13%	
Total Personnel Services:		**$564,811**	**$464,912**	**$589,627**	**$578,397**	**24.4%**	
Contractual Services							
TRAVEL	001-5910-6204	$0	$3,720	$0	$4,968	33.5%	
TRAINING	001-5910-6206	$4,732	$22,835	$4,732	$23,069	1%	
PRE-EMPLOYMENT	001-5910-6207	$141	$0	$245	$0	0%	
DUES & SUBSCRIPTIONS	001-5910-6209	$1,659	$1,325	$1,534	$767	-42.1%	
SALES TAX EXPENSE	001-5910-6212	$71	$0	$55	$0	0%	
COMPUTER SERVICES	001-5910-6225	$44,377	$147,523	$75,264	$185,489	25.7%	
MISC. CONTRACTUAL SERVICES	001-5910-6226	$358,059	$318,584	$375,746	$354,607	11.3%	
CELL PHONES	001-5910-6240	$456	$588	$690	$617	5%	
OFFICE EQUIP & MAINTENANCE	001-5910-6246	$31,385	$33,384	$32,423	$35,053	5%	
VEHICLE MAINTENANCE	001-5910-6261	$785	$878	$785	$922	5%	
GAS AND OIL	001-5910-6262	$156	$500	$147	$525	5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TRAVEL	001-5920-6204	$0	$2,626	$0	$2,757	5%	
TRAINING	001-5920-6206	$249	$8,995	$249	$5,250	-41.6%	
DUES & SUBSCRIPTIONS	001-5920-6209	$38	$65	$38	$4,063	6,151.2%	
MISC. CONTRACTUAL SERVICES	001-5920-6226	$31,100	$45,061	$31,100	$44,820	-0.5%	
Total Contractual Services:		**$473,208**	**$586,084**	**$523,010**	**$662,908**	**13.1%**	
Supplies							
OFFICE SUPPLIES	001-5910-6301	$55	$50	$10	$50	0%	
POSTAGE	001-5910-6302	$0	$500	$0	$500	0%	
OPERATING SUPPLIES	001-5910-6303	$194	$0	$10	$0	0%	
UNIFORMS	001-5910-6305	$567	$900	$567	$900	0%	
COMPUTER SUPPLIES	001-5910-6312	$3,620	$9,105	$3,023	$9,560	5%	
MINOR OPERATING OUTLAY	001-5910-6360	$4,832	$15,116	$4,832	$0	-100%	
OFFICE SUPPLIES	001-5920-6301	$203	$5,430	$0	$5,430	0%	
UNIFORMS	001-5920-6305	$0	$90	$0	$90	0%	
Total Supplies:		**$9,472**	**$31,191**	**$8,443**	**$16,530**	**-47%**	
Transfer to Other Funds							
TRANSFER TO CABLE/CAP EQUIP	001-5910-6809	$117,000	$117,000	$117,000	$117,000	0%	
Total Transfer to Other Funds:		**$117,000**	**$117,000**	**$117,000**	**$117,000**	**0%**	
Total Expense Objects:		**$1,164,491**	**$1,199,187**	**$1,238,079**	**$1,374,835**	**14.6%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Upgrade and Enhance Citywide Network Infrastructure

Objective 1.1: Upgrade, migrate, and/or replace citywide network infrastructure within a 2-year timeframe to improve responsiveness and service efficiency.

Performance Measure 1.1.1: Percentage of network infrastructure upgrades completed.

Prior Year Actual (2023)	10%
Current Year Estimate (2024)	35%
Budget Year Target (2025)	85%

Goal 2: Harden and Secure IT Infrastructure and Physical Access

Objective 2.1: Strengthen security controls for endpoints, network hardware, physical access, and datacenter controls within a 3-year timeframe to enhance data protection and security.

Performance Measure 2.1.1: Percentage of IT security hardening measures implemented.

Prior Year Actual (2023)	5%
Current Year Estimate (2024)	20%
Budget Year Target (2025)	55%

Departmental Goals & Objectives (continued)

Goal 3: Implement Proactive Cybersecurity Tools and Monitoring Systems

Objective 3.1: Introduce proactive citywide cybersecurity tools and monitoring systems within a 1-year timeframe to prevent and mitigate cyber threats.

Performance Measure 3.1.1: Percentage of cybersecurity tool implementations completed.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	15%
Budget Year Target (2025)	45%

Goal 4: Maintain and Improve IT Service Delivery and Support

Objective 4.1: Ensure a high level of uptime for key IT services and systems, including data backup, telecommunications, and network availability.

Performance Measure 4.1.1: Percentage of IT help requests and scheduled work plan projects completed on time.

Prior Year Actual (2023)	91%
Current Year Estimate (2024)	95%
Budget Year Target (2025)	95%

Performance Measure 4.1.2: Percentage of network data and telecommunications uptime.

Prior Year Actual (2023)	99%
Current Year Estimate (2024)	99%
Budget Year Target (2025)	99%

Departmental Goals & Objectives (continued)

Goal 5: Enhance IT Infrastructure and Reduce Energy Usage

Objective 5.1: Build a redundant datacenter and increase offsite capability through shared resources with neighboring cities or businesses within a 5-year horizon.

Performance Measure 5.1.1: Percentage of redundant datacenter development completed.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	30%
Budget Year Target (2025)	40%

Library Services

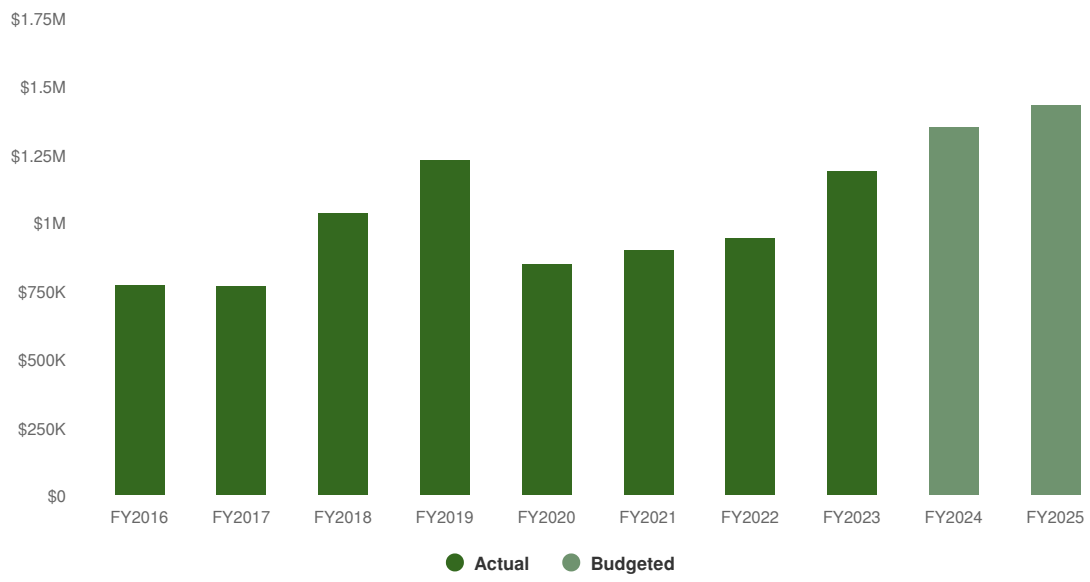
Jack Pawlowski
Director of Library Services

The Library serves the cultural, educational, and intellectual needs of Colleyville residents of all ages. The Library ensures that residents have timely access to a wide variety of materials in multiple formats, available anytime and anywhere, to enhance their leisure and learning. The Library offers an array of early literacy programs and services for children from birth to age five, fostering the development of young readers. Additionally, the Library serves as a resource center, providing materials and programs that support self-directed personal growth and development opportunities for residents throughout their lives.

Expenditures Summary

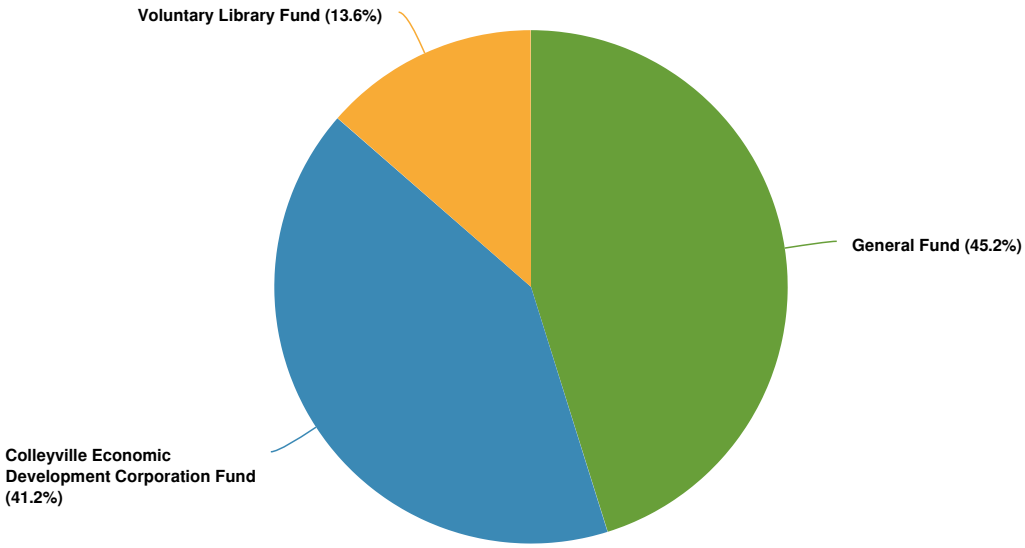
$1,435,637 **$83,290**
(6.16% vs. prior year)

Library Services Proposed and Historical Budget vs. Actual

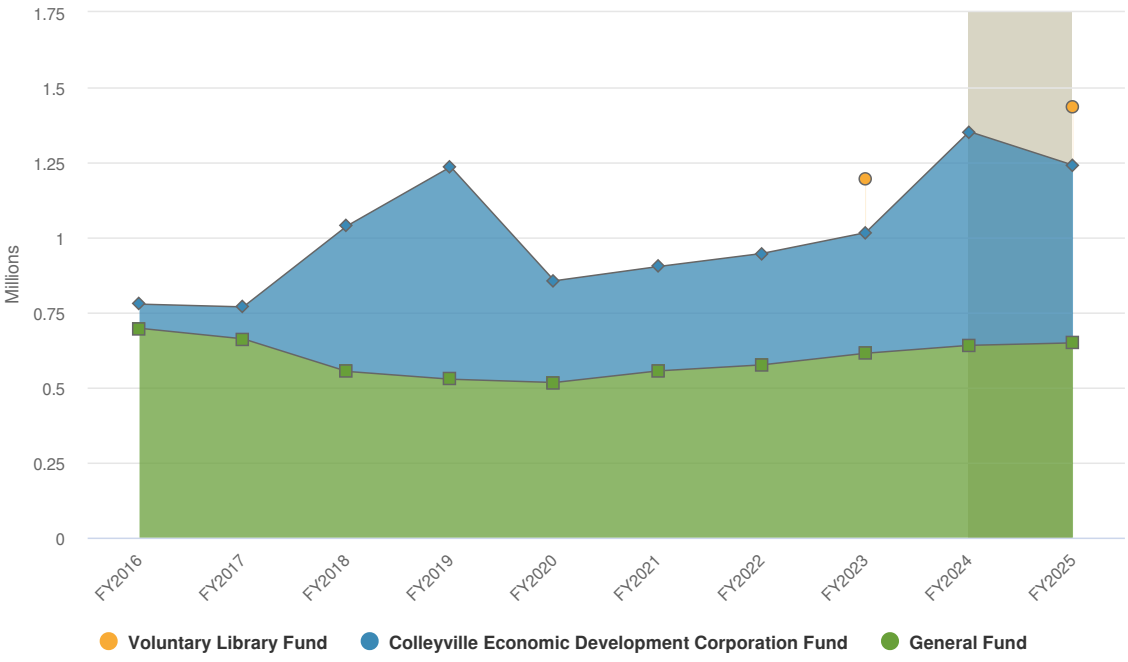


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

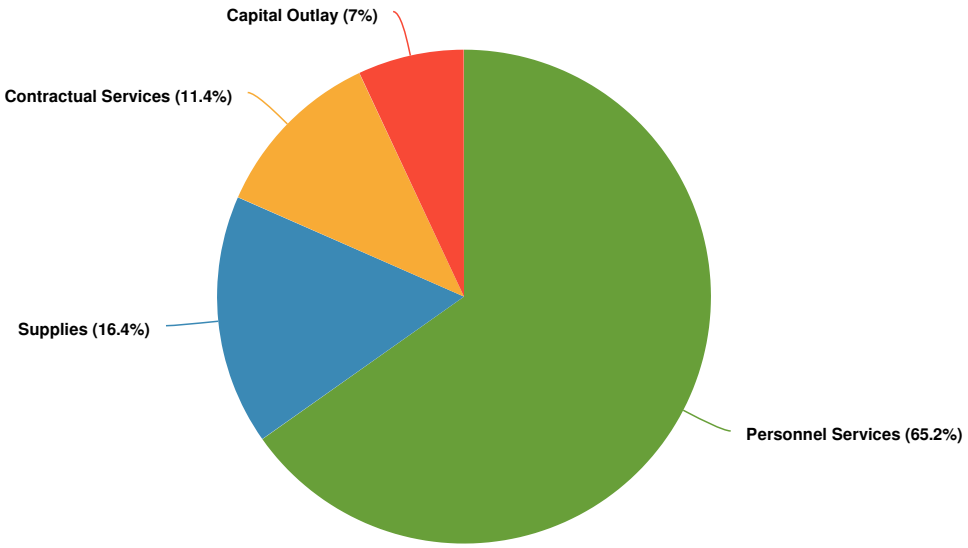
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-1710-6101	$386,387	$399,735	$444,589	$388,663	-2.8%	
TEMPORARY HELP	001-1710-6102	$1,536	$2,474	$1,536	$2,474	0%	
SALARY SAVINGS	001-1710-6105	$0	-$8,289	$0	$0	-100%	
FICA EXPENSE	001-1710-6141	$29,788	$28,207	$34,739	$30,763	9.1%	
GROUP HEALTH INSURANCE	001-1710-6142	$51,592	$57,474	$58,045	$60,030	4.4%	
WORKERS' COMPENSATION	001-1710-6143	$407	$730	$397	$417	-42.8%	
UNEMPLOYMENT COMPENSATION	001-1710-6145	$57	$1,242	$334	$1,299	4.6%	
RETIREMENT	001-1710-6146	$35,529	$43,343	$44,065	$37,620	-13.2%	
LONGEVITY PAY	001-1710-6148	$3,551	$3,991	$4,155	$2,390	-40.1%	
VACATION BUY-BACK	001-1710-6151	$2,721	$0	$849	$800	N/A	
ACCRUED LEAVE PAY	001-1710-6152	$6,531	$10,624	$7,415	$7,800	-26.6%	
TRAVEL	001-1710-6204	$0	$2,750	$0	$2,750	0%	
TRAINING	001-1710-6206	$2,258	$4,100	$2,140	$6,000	46.3%	
PRE-EMPLOYMENT	001-1710-6207	$1,370	$245	$1,644	$245	0%	
DUES & SUBSCRIPTIONS	001-1710-6209	$829	$1,869	$829	$1,869	0%	
SALES TAX EXPENSE	001-1710-6212	$2	$0	$7	$0	0%	
MISC. CONTRACTUAL SERVICES	001-1710-6226	$32,751	$34,746	$20,164	$41,000	18%	
OFFICE EQUIP & MAINTENANCE	001-1710-6246	$746	$791	$746	$850	7.5%	
VEHICLE MAINTENANCE & REPAIRS	001-1710-6261	$0	$0	$0	$1,080	N/A	
GAS AND OIL	001-1710-6262	$0	$0	$0	$360	N/A	
LIBRARY PROGRAMS	001-1710-6265	$46,193	$46,300	$42,408	$46,300	0%	
OFFICE SUPPLIES	001-1710-6301	$2,446	$2,500	$2,978	$3,000	20%	
POSTAGE	001-1710-6302	$101	$120	$95	$150	25%	
OPERATING SUPPLIES	001-1710-6303	$6,237	$6,913	$6,237	$12,173	76.1%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
PRINTING	001-1710-6308	$177	$500	$177	$500	0%	
MINOR OPERATING OUTLAY	001-1710-6360	$2,761	$0	$0	$0	0%	
Total General Fund:		**$613,969**	**$640,365**	**$673,550**	**$648,533**	**1.3%**	
Colleyville Economic Development Corporation Fund							
SALARIES	024-1710-6101	$300,709	$336,161	$313,793	$340,796	1.4%	
OVERTIME	024-1710-6139	$18	$0	$18	$0	0%	
FICA EXPENSE	024-1710-6141	$22,874	$26,299	$24,328	$26,511	0.8%	
GROUP HEALTH INSURANCE	024-1710-6142	$18,198	$14,369	$8,822	$15,007	4.4%	
WORKERS' COMPENSATION	024-1710-6143	$365	$643	$347	$973	51.3%	
UNEMPLOYMENT COMPENSATION	024-1710-6145	$126	$2,898	$337	$2,898	0%	
RETIREMENT	024-1710-6146	$9,277	$35,951	$10,340	$12,146	-66.2%	
LONGEVITY PAY	024-1710-6148	$3,581	$3,628	$3,388	$3,154	-13.1%	
VACATION BUY-BACK	024-1710-6151	$867	$0	$896	$900	N/A	
ACCRUED LEAVE PAY	024-1710-6152	$1,496	$2,621	$1,780	$1,700	-35.1%	
MISC. CONTRACTUAL SERVICES	024-1710-6226	$19,955	$27,270	$27,270	$46,702	71.3%	
OPERATING SUPPLIES	024-1710-6303	$9,146	$13,717	$13,717	$13,717	0%	
COMPUTER SUPPLIES	024-1710-6312	$0	$3,000	$3,000	$0	-100%	
MINOR OPERATING OUTLAY	024-1710-6360	$15,130	$27,600	$27,600	$27,600	0%	
OFFICE EQUIPMENT/FURNITURE	024-1710-6630	$0	$217,826	$217,826	$50,000	-77%	
COMPUTER EQUIPMENT	024-1710-6635	$0	$0	$0	$50,000	N/A	
Total Colleyville Economic Development Corporation Fund:		**$401,744**	**$711,983**	**$653,462**	**$592,104**	**-16.8%**	
Voluntary Library Fund							

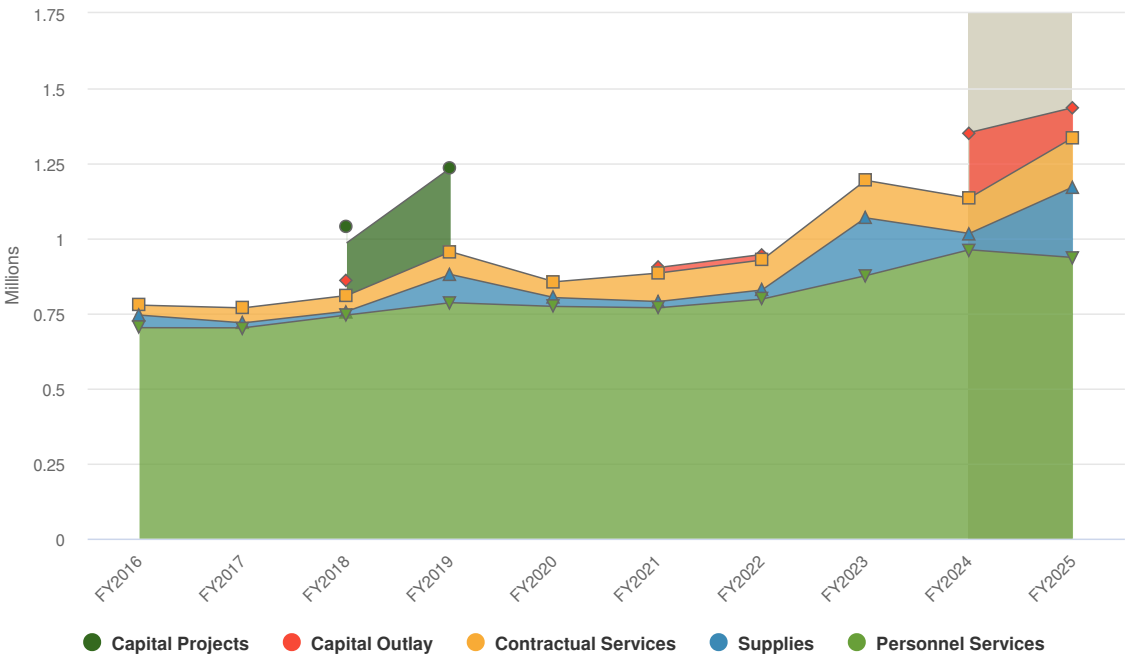
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALES TAX EXPENSE	011-1710-6212	$1	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	011-1710-6226	$3,103	$0	$6,705	$0	0%	
LIBRARY PROGRAMS	011-1710-6265	$17,768	$0	$15,370	$17,000	N/A	
OPERATING SUPPLIES	011-1710-6303	$184	$0	$68	$0	0%	
BOOKS-FICTION-ADULT	011-1710-6332	$3,169	$0	$1,859	$6,000	N/A	
BOOKS-NONFICTION-ADULT	011-1710-6334	$4,939	$0	$3,272	$6,000	N/A	
BOOKS-FICTION-YOUTH	011-1710-6337	$10,810	$0	$9,575	$10,000	N/A	
BOOKS-NONFICTION-YOUTH	011-1710-6339	$5,479	$0	$4,783	$6,000	N/A	
BOOKS-LEASED-ADULT	011-1710-6341	$33,398	$0	$36,886	$34,560	N/A	
NON-BOOK MATERIALS-ADULT	011-1710-6350	$5,467	$0	$6,612	$6,000	N/A	
NON-BOOK MATERIALS-YOUTH	011-1710-6352	$3,865	$0	$2,077	$5,000	N/A	
BOOKS-FICTION-YOUNG ADULT	011-1710-6353	$1,220	$0	$624	$1,500	N/A	
ADULT & YOUTH MAGAZINES	011-1710-6354	$5,256	$0	$5,917	$9,000	N/A	
ONLINE DATABASES	011-1710-6356	$33,831	$0	$45,997	$44,940	N/A	
DIGITAL LIBRARY MATERIALS	011-1710-6358	$43,415	$0	$45,280	$42,600	N/A	
TECHNICAL SERVICES PROCESSING	011-1710-6362	$5,756	$0	$4,975	$6,400	N/A	
Total Voluntary Library Fund:		**$177,661**	**$0**	**$190,000**	**$195,000**	**N/A**	
Total:		**$1,193,373**	**$1,352,347**	**$1,517,012**	**$1,435,637**	**6.2%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



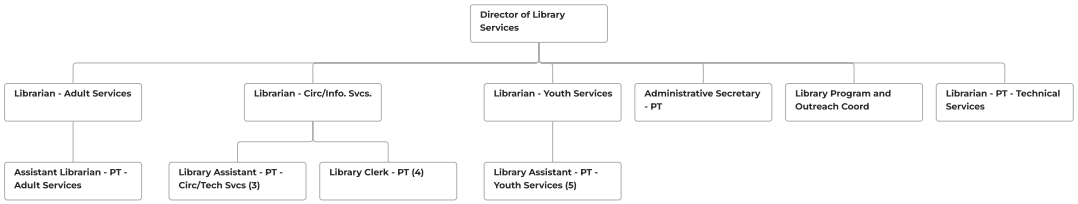
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-1710-6101	$386,387	$399,735	$444,589	$388,663	-2.8%	
TEMPORARY HELP	001-1710-6102	$1,536	$2,474	$1,536	$2,474	0%	
SALARY SAVINGS	001-1710-6105	$0	-$8,289	$0	$0	-100%	
FICA EXPENSE	001-1710-6141	$29,788	$28,207	$34,739	$30,763	9.1%	
GROUP HEALTH INSURANCE	001-1710-6142	$51,592	$57,474	$58,045	$60,030	4.4%	
WORKERS' COMPENSATION	001-1710-6143	$407	$730	$397	$417	-42.8%	
UNEMPLOYMENT COMPENSATION	001-1710-6145	$57	$1,242	$334	$1,299	4.6%	
RETIREMENT	001-1710-6146	$35,529	$43,343	$44,065	$37,620	-13.2%	
LONGEVITY PAY	001-1710-6148	$3,551	$3,991	$4,155	$2,390	-40.1%	
VACATION BUY-BACK	001-1710-6151	$2,721	$0	$849	$800	N/A	
ACCRUED LEAVE PAY	001-1710-6152	$6,531	$10,624	$7,415	$7,800	-26.6%	
SALARIES	024-1710-6101	$300,709	$336,161	$313,793	$340,796	1.4%	
OVERTIME	024-1710-6139	$18	$0	$18	$0	0%	
FICA EXPENSE	024-1710-6141	$22,874	$26,299	$24,328	$26,511	0.8%	
GROUP HEALTH INSURANCE	024-1710-6142	$18,198	$14,369	$8,822	$15,007	4.4%	
WORKERS' COMPENSATION	024-1710-6143	$365	$643	$347	$973	51.3%	
UNEMPLOYMENT COMPENSATION	024-1710-6145	$126	$2,898	$337	$2,898	0%	
RETIREMENT	024-1710-6146	$9,277	$35,951	$10,340	$12,146	-66.2%	
LONGEVITY PAY	024-1710-6148	$3,581	$3,628	$3,388	$3,154	-13.1%	
VACATION BUY-BACK	024-1710-6151	$867	$0	$896	$900	N/A	
ACCRUED LEAVE PAY	024-1710-6152	$1,496	$2,621	$1,780	$1,700	-35.1%	
Total Personnel Services:		**$875,612**	**$962,100**	**$960,174**	**$936,341**	**-2.7%**	
Contractual Services							
TRAVEL	001-1710-6204	$0	$2,750	$0	$2,750	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TRAINING	001-1710-6206	$2,258	$4,100	$2,140	$6,000	46.3%	
PRE-EMPLOYMENT	001-1710-6207	$1,370	$245	$1,644	$245	0%	
DUES & SUBSCRIPTIONS	001-1710-6209	$829	$1,869	$829	$1,869	0%	
SALES TAX EXPENSE	001-1710-6212	$2	$0	$7	$0	0%	
MISC. CONTRACTUAL SERVICES	001-1710-6226	$32,751	$34,746	$20,164	$41,000	18%	
OFFICE EQUIP & MAINTENANCE	001-1710-6246	$746	$791	$746	$850	7.5%	
VEHICLE MAINTENANCE & REPAIRS	001-1710-6261	$0	$0	$0	$1,080	N/A	
GAS AND OIL	001-1710-6262	$0	$0	$0	$360	N/A	
LIBRARY PROGRAMS	001-1710-6265	$46,193	$46,300	$42,408	$46,300	0%	
SALES TAX EXPENSE	011-1710-6212	$1	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	011-1710-6226	$3,103	$0	$6,705	$0	0%	
LIBRARY PROGRAMS	011-1710-6265	$17,768	$0	$15,370	$17,000	N/A	
MISC. CONTRACTUAL SERVICES	024-1710-6226	$19,955	$27,270	$27,270	$46,702	71.3%	
Total Contractual Services:		**$124,975**	**$118,071**	**$117,283**	**$164,156**	**39%**	
Supplies							
OFFICE SUPPLIES	001-1710-6301	$2,446	$2,500	$2,978	$3,000	20%	
POSTAGE	001-1710-6302	$101	$120	$95	$150	25%	
OPERATING SUPPLIES	001-1710-6303	$6,237	$6,913	$6,237	$12,173	76.1%	
PRINTING	001-1710-6308	$177	$500	$177	$500	0%	
MINOR OPERATING OUTLAY	001-1710-6360	$2,761	$0	$0	$0	0%	
OPERATING SUPPLIES	011-1710-6303	$184	$0	$68	$0	0%	
BOOKS-FICTION-ADULT	011-1710-6332	$3,169	$0	$1,859	$6,000	N/A	
BOOKS-NONFICTION-ADULT	011-1710-6334	$4,939	$0	$3,272	$6,000	N/A	
BOOKS-FICTION-YOUTH	011-1710-6337	$10,810	$0	$9,575	$10,000	N/A	
BOOKS-NONFICTION-YOUTH	011-1710-6339	$5,479	$0	$4,783	$6,000	N/A	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
BOOKS-LEASED-ADULT	011-1710-6341	$33,398	$0	$36,886	$34,560	N/A	
NON-BOOK MATERIALS-ADULT	011-1710-6350	$5,467	$0	$6,612	$6,000	N/A	
NON-BOOK MATERIALS-YOUTH	011-1710-6352	$3,865	$0	$2,077	$5,000	N/A	
BOOKS-FICTION-YOUNG ADULT	011-1710-6353	$1,220	$0	$624	$1,500	N/A	
ADULT & YOUTH MAGAZINES	011-1710-6354	$5,256	$0	$5,917	$9,000	N/A	
ONLINE DATABASES	011-1710-6356	$33,831	$0	$45,997	$44,940	N/A	
DIGITAL LIBRARY MATERIALS	011-1710-6358	$43,415	$0	$45,280	$42,600	N/A	
TECHNICAL SERVICES PROCESSING	011-1710-6362	$5,756	$0	$4,975	$6,400	N/A	
OPERATING SUPPLIES	024-1710-6303	$9,146	$13,717	$13,717	$13,717	0%	
COMPUTER SUPPLIES	024-1710-6312	$0	$3,000	$3,000	$0	-100%	
MINOR OPERATING OUTLAY	024-1710-6360	$15,130	$27,600	$27,600	$27,600	0%	
Total Supplies:		**$192,786**	**$54,350**	**$221,729**	**$235,140**	**332.6%**	
Capital Outlay							
OFFICE EQUIPMENT/FURNITURE	024-1710-6630	$0	$217,826	$217,826	$50,000	-77%	
COMPUTER EQUIPMENT	024-1710-6635	$0	$0	$0	$50,000	N/A	
Total Capital Outlay:		**$0**	**$217,826**	**$217,826**	**$100,000**	**-54.1%**	
Total Expense Objects:		**$1,193,373**	**$1,352,347**	**$1,517,012**	**$1,435,637**	**6.2%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Develop and Enhance the Library Collection

Objective 1.1: Reallocate shelving space for the physical collection to improve organization and accessibility.

Performance Measure 1.1.1: Use collection reports to determine collection size and circulation statistics to assess utilization.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	N/A
Budget Year Target (2025)	Reallocate 5% of shelving space

Objective 1.2: Expand the digital collection to better serve community needs.

Performance Measure 1.2.1: Percentage increase in digital collection holdings.

Prior Year Actual (2023)	0% digital collection increase
Current Year Estimate (2024)	4% digital collection increase
Budget Year Target (2025)	5% digital collection increase

Goal 2: Foster Community Engagement

Objective 2.1: Develop and implement a marketing and outreach plan to increase community awareness of library services and programs.

Performance Measure 2.1.1: Number of community outreach events held annually.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	6 programs
Budget Year Target (2025)	12 programs

Departmental Goals & Objectives (continued)

Goal 3: Improve Physical Space and Technology

Objective 3.1: Replace meeting room furniture that has reached the end of its useful life.

Performance Measure 3.1.1: Percentage of meeting room furniture replaced.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	Replace 80% of end of useful life furniture
Budget Year Target (2025)	Replace 50% of end of useful life furniture

Objective 3.2: Replace aging technology equipment to ensure high-quality services for patrons.

Performance Measure 3.2.1: Percentage of technology equipment replaced that is past its end-of-life or discontinued maintenance warranty.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	Replace 6% of end of life technology equipment
Budget Year Target (2025)	Replace 50% of end of life technology equipment

Parks and Recreation

Lisa Escobedo
Director of Parks & Recreation

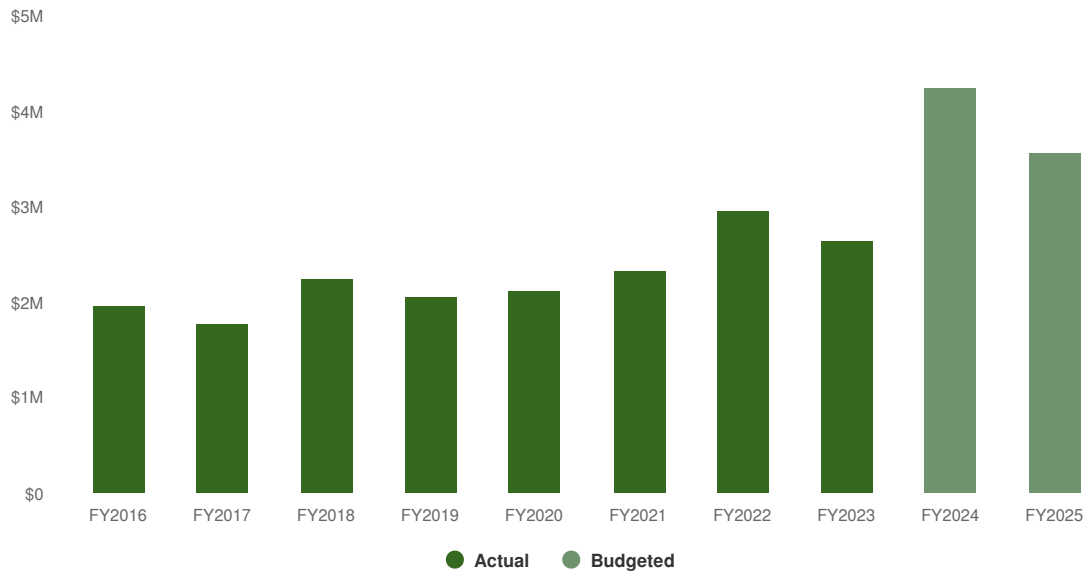
The Parks and Recreation Department serves the cultural, educational, and recreational needs of the Colleyville community by managing and maintaining the City's parks, recreation areas, open spaces, the Senior Center, and the new Recreation Center. The Parks Department consistently evaluates its services and amenities to remain relevant and responsive to the needs of Colleyville's citizens. Special attention is given to creating unique and aesthetically pleasing spaces where park patrons can connect with nature and the community. While the department's primary focus is on park and athletic field maintenance, the staff also undertake various other tasks that protect public assets, beautify public spaces, and fulfill the desires of the community.

The Recreation Department is dedicated to enhancing the quality of life in Colleyville by offering a diverse array of programs for all age groups, from preschoolers to seniors. The department manages the rental of park pavilions and athletic fields, and it fosters community spirit and civic pride by coordinating special events throughout the year. Additionally, the department operates both the Senior Center and the new Recreation Center, providing spaces and programs that cater to the diverse needs of the community.

Expenditures Summary

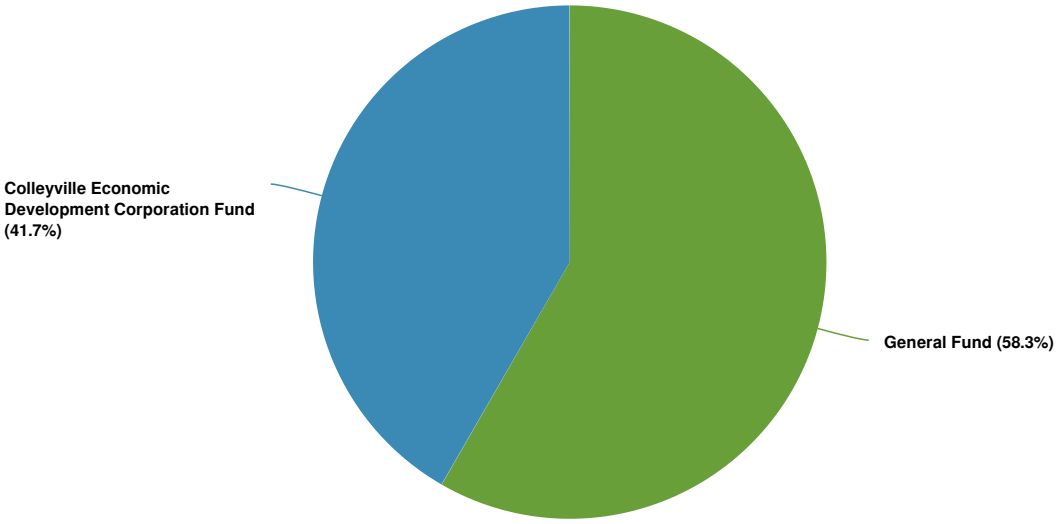
$3,572,546 **-$675,849**
(-15.91% vs. prior year)

Parks and Recreation Proposed and Historical Budget vs. Actual

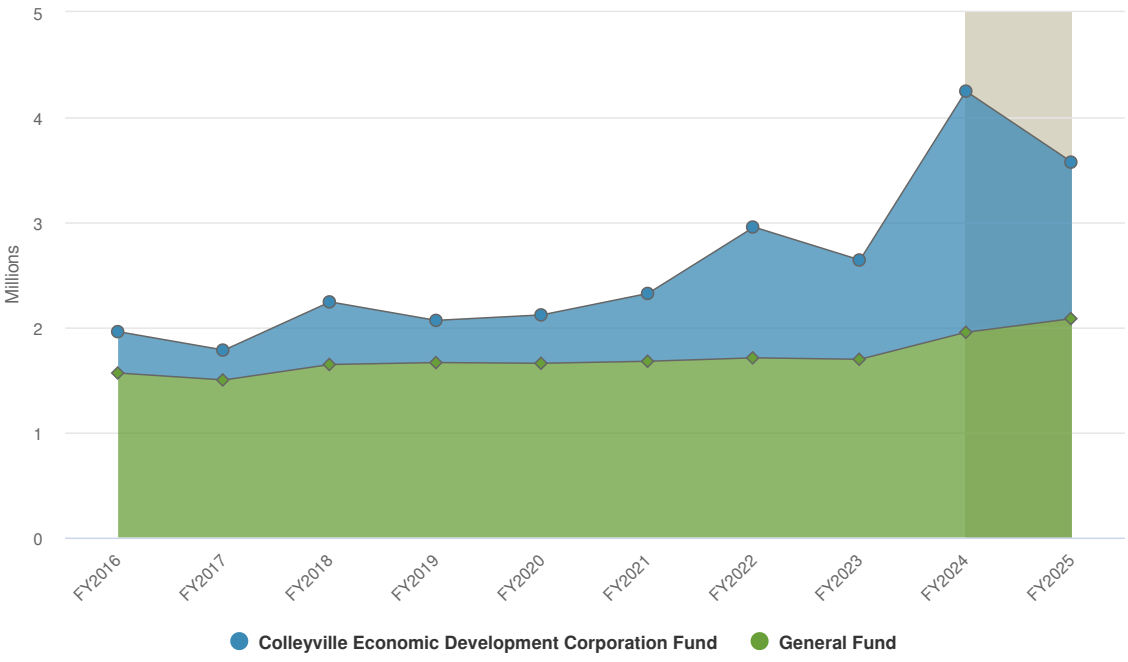


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-3210-6101	$541,323	$625,585	$574,161	$630,692	0.8%	
TEMPORARY HELP	001-3210-6102	$0	$12,480	$0	$12,480	0%	
SALARY SAVINGS	001-3210-6105	$0	-$12,018	$0	$0	-100%	
OVERTIME	001-3210-6139	$6,518	$6,614	$10,387	$6,614	0%	
FICA EXPENSE	001-3210-6141	$40,675	$50,312	$44,008	$50,511	0.4%	
GROUP HEALTH INSURANCE	001-3210-6142	$115,413	$170,588	$162,402	$180,089	5.6%	
WORKERS' COMPENSATION	001-3210-6143	$4,511	$8,400	$4,574	$10,095	20.2%	
UNEMPLOYMENT COMPENSATION	001-3210-6145	$117	$2,961	$696	$3,185	7.6%	
RETIREMENT	001-3210-6146	$53,780	$67,686	$60,624	$66,148	-2.3%	
LONGEVITY PAY	001-3210-6148	$7,221	$8,169	$6,564	$7,493	-8.3%	
VACATION BUY-BACK	001-3210-6151	$1,786	$0	$0	$0	0%	
ACCRUED LEAVE PAY	001-3210-6152	$2,101	$4,483	$0	$3,000	-33.1%	
TRAVEL	001-3210-6204	$953	$3,740	$1,026	$3,740	0%	
TRAINING	001-3210-6206	$1,730	$3,300	$1,761	$3,300	0%	
PRE-EMPLOYMENT	001-3210-6207	$1,177	$1,000	$1,754	$1,000	0%	
DUES & SUBSCRIPTIONS	001-3210-6209	$1,548	$2,410	$1,437	$2,410	0%	
SALES TAX EXPENSE	001-3210-6212	$1	$0	$5	$0	0%	
MISC. CONTRACTUAL SERVICES	001-3210-6226	$159,071	$115,450	$133,050	$115,450	0%	
EQUIPMENT RENTAL	001-3210-6245	$6,444	$6,000	$5,856	$6,000	0%	
VEHICLE MAINTENANCE	001-3210-6261	$9,656	$4,000	$11,749	$6,000	50%	
GAS AND OIL	001-3210-6262	$18,782	$20,000	$18,658	$20,000	0%	
EQUIPMENT MAINTENANCE	001-3210-6284	$8,505	$5,000	$15,122	$5,000	0%	
BUILDING MAINT & SUPPLIES	001-3210-6285	$22,082	$22,100	$19,704	$22,100	0%	
PROPERTY MAINTENANCE	001-3210-6287	$52,986	$50,000	$74,055	$50,000	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OFFICE SUPPLIES	001-3210-6301	$100	$250	$80	$250	0%	
OPERATING SUPPLIES	001-3210-6303	$39,070	$30,000	$46,754	$30,000	0%	
CHEMICALS	001-3210-6304	$27,236	$30,000	$36,052	$30,000	0%	
UNIFORMS	001-3210-6305	$2,004	$3,630	$906	$4,660	28.4%	
LANDSCAPE	001-3210-6309	$11,017	$32,000	$9,453	$32,000	0%	
SMALL TOOLS	001-3210-6313	$2,399	$3,000	$2,835	$3,000	0%	
BUILDING SUPPLIES	001-3210-6314	$8,993	$8,000	$10,553	$8,000	0%	
SAFETY EQUIPMENT/SUPPLIES	001-3210-6326	$5,111	$4,026	$5,930	$6,026	49.7%	
MINOR OPERATING OUTLAY	001-3210-6360	$4,572	$0	$3,208	$0	0%	
OPERATING EQUIPMENT	001-3210-6645	$12,540	$14,000	$5,950	$0	-100%	
SALARIES	001-3410-6101	$248,948	$304,604	$277,997	$320,358	5.2%	
TEMPORARY HELP	001-3410-6102	$0	$25,500	$0	$25,500	0%	
SALARY SAVINGS	001-3410-6105	$0	-$5,741	$0	$0	-100%	
FICA EXPENSE	001-3410-6141	$19,001	$25,968	$21,620	$27,100	4.4%	
GROUP HEALTH INSURANCE	001-3410-6142	$27,767	$42,525	$38,342	$45,022	5.9%	
WORKERS' COMPENSATION	001-3410-6143	$252	$454	$247	$279	-38.6%	
UNEMPLOYMENT COMPENSATION	001-3410-6145	$29	$1,098	$207	$1,415	28.9%	
RETIREMENT	001-3410-6146	$23,300	$30,580	$28,818	$32,786	7.2%	
LONGEVITY PAY	001-3410-6148	$1,635	$1,815	$1,815	$1,988	9.5%	
ACCRUED LEAVE PAY	001-3410-6152	$6,470	$7,059	$6,938	$6,400	-9.3%	
TRAVEL	001-3410-6204	$1,935	$4,250	$2,113	$4,250	0%	
PRE-EMPLOYMENT	001-3410-6207	$761	$2,000	$1,265	$2,000	0%	
DUES & SUBSCRIPTIONS	001-3410-6209	$420	$804	$610	$804	0%	
SALES TAX EXPENSE	001-3410-6212	$0	$0	$6	$0	0%	

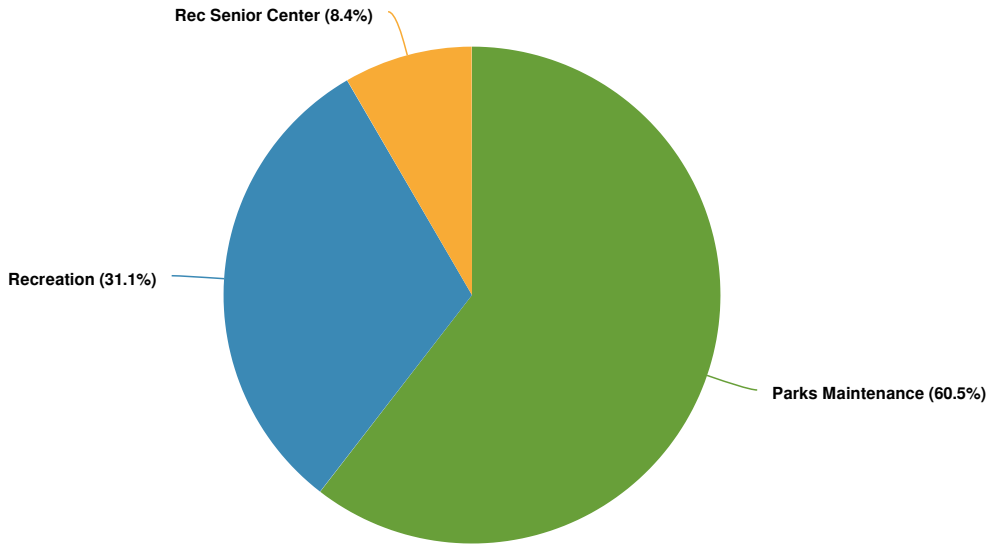
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TUITION REIMBURSEMENT	001-3410-6213	$41	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-3410-6226	$2,500	$4,400	$2,500	$4,700	6.8%	
ADVERTISING	001-3410-6236	$3,226	$3,000	$3,454	$3,000	0%	
OFFICE EQUIP & MAINTENANCE	001-3410-6246	$0	$250	$0	$250	0%	
RECREATION PROGRAM INSTRUCTORS	001-3410-6257	$116,145	$98,545	$113,910	$143,545	45.7%	
OFFICE SUPPLIES	001-3410-6301	$28	$300	$355	$300	0%	
POSTAGE	001-3410-6302	$5,728	$6,000	$5,669	$6,000	0%	
OPERATING SUPPLIES	001-3410-6303	$30	$400	$233	$400	0%	
UNIFORMS	001-3410-6305	$91	$2,000	$255	$2,000	0%	
RECREATION PROGRAM SUPPLIES	001-3410-6307	$33,997	$40,000	$49,036	$55,000	37.5%	
PRINTING	001-3410-6308	$23,455	$25,000	$23,003	$25,000	0%	
RECREATION EQUIPMENT	001-3410-6328	$2,688	$1,000	$2,688	$25,000	2,400%	
TRAVEL	001-3420-6204	$0	$575	$50	$575	0%	
PRE-EMPLOYMENT	001-3420-6207	$0	$100	$0	$100	0%	
DUES & SUBSCRIPTIONS	001-3420-6209	$76	$216	$76	$216	0%	
SALES TAX EXPENSE	001-3420-6212	$0	$0	$4	$0	0%	
EQUIPMENT RENTAL	001-3420-6245	$0	$450	$0	$450	0%	
RECREATION PROGRAM INSTRUCTORS	001-3420-6257	$7,988	$17,000	$8,393	$20,000	17.6%	
VEHICLE MAINTENANCE	001-3420-6261	$72	$100	$85	$100	0%	
GAS AND OIL	001-3420-6262	$256	$600	$435	$750	25%	
EQUIPMENT MAINTENANCE	001-3420-6284	$0	$300	$0	$300	0%	
OFFICE SUPPLIES	001-3420-6301	$0	$0	$7	$250	N/A	
POSTAGE	001-3420-6302	$0	$200	$0	$200	0%	
OPERATING SUPPLIES	001-3420-6303	$103	$1,000	$1,733	$1,000	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-3420-6305	$0	$180	$0	$180	0%	
RECREATION PROGRAM SUPPLIES	001-3420-6307	$5	$7,150	$6,474	$6,650	-7%	
PRINTING	001-3420-6308	$35	$100	$35	$100	0%	
BUILDING SUPPLIES	001-3420-6314	$0	$200	$218	$300	50%	
RECREATION EQUIPMENT	001-3420-6328	$0	$200	$408	$200	0%	
Total General Fund:		**$1,696,404**	**$1,953,348**	**$1,868,313**	**$2,083,711**	**6.7%**	
Colleyville Economic Development Corporation Fund							
SALARIES	024-3210-6101	$99,648	$124,569	$125,431	$129,823	4.2%	
OVERTIME	024-3210-6139	$199	$0	$823	$0	0%	
FICA EXPENSE	024-3210-6141	$7,511	$9,530	$9,548	$9,942	4.3%	
GROUP HEALTH INSURANCE	024-3210-6142	$13,802	$28,737	$21,910	$30,015	4.4%	
WORKERS' COMPENSATION	024-3210-6143	$109	$181	$103	$1,442	698%	
UNEMPLOYMENT COMPENSATION	024-3210-6145	$24	$414	$158	$414	0%	
RETIREMENT	024-3210-6146	$10,011	$13,028	$13,669	$14,149	8.6%	
LONGEVITY PAY	024-3210-6148	$0	$0	$0	$135	N/A	
T.R.A. WATER	024-3210-6251	$1,080	$5,628	$5,628	$5,628	0%	
T.R.A. SEWER	024-3210-6252	$366	$0	$0	$0	0%	
PROPERTY MAINTENANCE	024-3210-6287	$343,899	$310,942	$310,942	$350,000	12.6%	
IMPROVEMENTS OTHER THAN BLDG	024-3210-6625	$69,925	$1,275,000	$725,000	$300,000	-76.5%	
OPERATING EQUIPMENT	024-3210-6645	$38,381	$0	$0	$0	0%	
RENO SPARGER PARK RESTROOM	024-3210-7645	$21,652	$0	$0	$0	0%	
FS2 & 3 LANDSCAPE IMPRVMNTS	024-3210-7646	$51,263	$0	$0	$0	0%	
HEROES PARK	024-3210-7649-2332C	$105,874	$0	$0	$0	0%	
SALARIES	024-3410-6101	$3,047	$293,217	$211,801	$273,015	-6.9%	

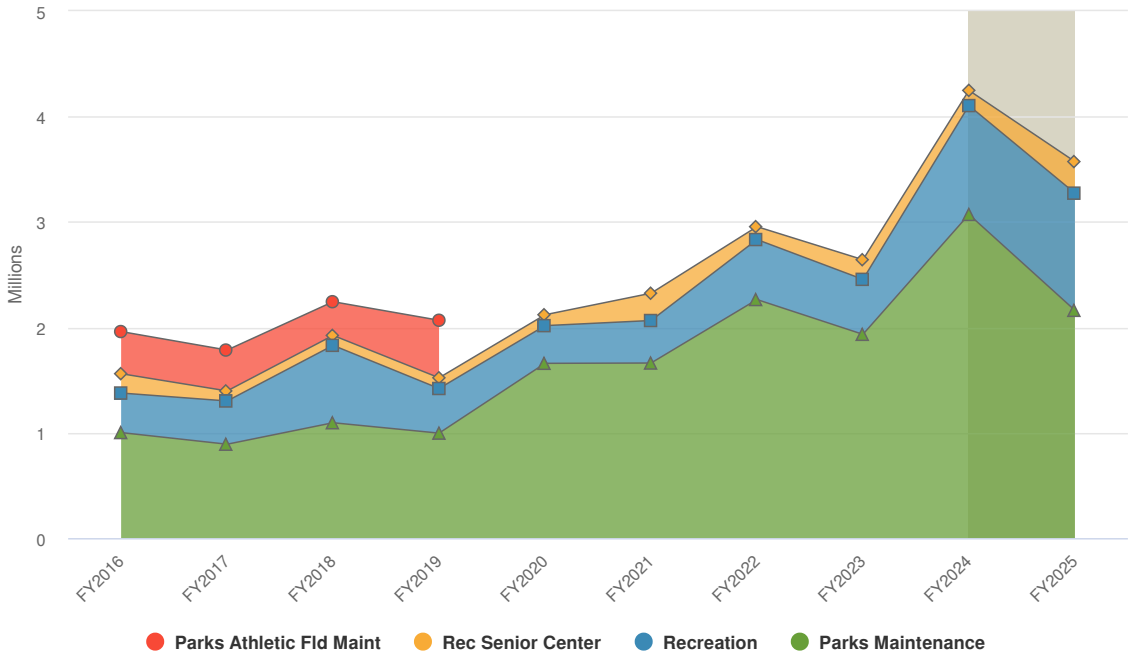
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OVERTIME	024-3410-6139	$0	$0	$130	$0	0%	
FICA EXPENSE	024-3410-6141	$233	$22,431	$15,996	$20,943	-6.6%	
GROUP HEALTH INSURANCE	024-3410-6142	$0	$68,937	$31,209	$60,030	-12.9%	
WORKERS' COMPENSATION	024-3410-6143	$0	$440	$0	$562	27.7%	
UNEMPLOYMENT COMPENSATION	024-3410-6145	$1	$2,430	$252	$1,656	-31.9%	
RETIREMENT	024-3410-6146	$78	$23,578	$18,429	$22,203	-5.8%	
INCENTIVE PAY	024-3410-6147	$0	$0		$600	N/A	
LONGEVITY PAY	024-3410-6148	$0	$0	$0	$150	N/A	
SALARIES	024-3420-6101	$79,180	$78,092	$131,183	$140,358	79.7%	
FICA EXPENSE	024-3420-6141	$6,004	$6,329	$10,110	$11,065	74.8%	
GROUP HEALTH INSURANCE	024-3420-6142	$18,005	$14,369	$27,948	$30,015	108.9%	
WORKERS' COMPENSATION	024-3420-6143	$67	$120	$64	$140	16.7%	
UNEMPLOYMENT COMPENSATION	024-3420-6145	$9	$207	$105	$414	100%	
RETIREMENT	024-3420-6146	$8,205	$8,651	$14,665	$15,748	82%	
LONGEVITY PAY	024-3420-6148	$923	$1,013	$1,013	$1,088	7.4%	
ACCRUED LEAVE PAY	024-3420-6152	$2,984	$3,604	$3,094	$3,200	-11.2%	
ELECTRICITY	024-3420-6238	$0	$0	$0	$37,500	N/A	
T.R.A. WATER	024-3420-6251	$0	$0	$0	$25,000	N/A	
COMPUTER SUPPLIES	024-3420-6312	$0	$3,600	$3,600	$3,600	0%	
SR CTR/MLTI GEN FAC RENO	024-3420-7312-2134A	$62,577	$0	$0	$0	0%	
Total Colleyville Economic Development Corporation Fund:		**$945,055**	**$2,295,047**	**$1,682,811**	**$1,488,835**	**-35.1%**	
Total:		**$2,641,459**	**$4,248,395**	**$3,551,124**	**$3,572,546**	**-15.9%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures							
Leisure Services							
Parks & Recreation							
Parks Maintenance							
SALARIES	001-3210-6101	$541,323	$625,585	$574,161	$630,692	0.8%	
TEMPORARY HELP	001-3210-6102	$0	$12,480	$0	$12,480	0%	
SALARY SAVINGS	001-3210-6105	$0	-$12,018	$0	$0	-100%	
OVERTIME	001-3210-6139	$6,518	$6,614	$10,387	$6,614	0%	
FICA EXPENSE	001-3210-6141	$40,675	$50,312	$44,008	$50,511	0.4%	
GROUP HEALTH INSURANCE	001-3210-6142	$115,413	$170,588	$162,402	$180,089	5.6%	
WORKERS' COMPENSATION	001-3210-6143	$4,511	$8,400	$4,574	$10,095	20.2%	
UNEMPLOYMENT COMPENSATION	001-3210-6145	$117	$2,961	$696	$3,185	7.6%	
RETIREMENT	001-3210-6146	$53,780	$67,686	$60,624	$66,148	-2.3%	
LONGEVITY PAY	001-3210-6148	$7,221	$8,169	$6,564	$7,493	-8.3%	
VACATION BUY-BACK	001-3210-6151	$1,786	$0	$0	$0	0%	
ACCRUED LEAVE PAY	001-3210-6152	$2,101	$4,483	$0	$3,000	-33.1%	
TRAVEL	001-3210-6204	$953	$3,740	$1,026	$3,740	0%	
TRAINING	001-3210-6206	$1,730	$3,300	$1,761	$3,300	0%	
PRE-EMPLOYMENT	001-3210-6207	$1,177	$1,000	$1,754	$1,000	0%	
DUES & SUBSCRIPTIONS	001-3210-6209	$1,548	$2,410	$1,437	$2,410	0%	
SALES TAX EXPENSE	001-3210-6212	$1	$0	$5	$0	0%	
MISC. CONTRACTUAL SERVICES	001-3210-6226	$159,071	$115,450	$133,050	$115,450	0%	
EQUIPMENT RENTAL	001-3210-6245	$6,444	$6,000	$5,856	$6,000	0%	
VEHICLE MAINTENANCE	001-3210-6261	$9,656	$4,000	$11,749	$6,000	50%	
GAS AND OIL	001-3210-6262	$18,782	$20,000	$18,658	$20,000	0%	
EQUIPMENT MAINTENANCE	001-3210-6284	$8,505	$5,000	$15,122	$5,000	0%	
BUILDING MAINT & SUPPLIES	001-3210-6285	$22,082	$22,100	$19,704	$22,100	0%	
PROPERTY MAINTENANCE	001-3210-6287	$52,986	$50,000	$74,055	$50,000	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OFFICE SUPPLIES	001-3210-6301	$100	$250	$80	$250	0%	
OPERATING SUPPLIES	001-3210-6303	$39,070	$30,000	$46,754	$30,000	0%	
CHEMICALS	001-3210-6304	$27,236	$30,000	$36,052	$30,000	0%	
UNIFORMS	001-3210-6305	$2,004	$3,630	$906	$4,660	28.4%	
LANDSCAPE	001-3210-6309	$11,017	$32,000	$9,453	$32,000	0%	
SMALL TOOLS	001-3210-6313	$2,399	$3,000	$2,835	$3,000	0%	
BUILDING SUPPLIES	001-3210-6314	$8,993	$8,000	$10,553	$8,000	0%	
SAFETY EQUIPMENT/SUPPLIES	001-3210-6326	$5,111	$4,026	$5,930	$6,026	49.7%	
MINOR OPERATING OUTLAY	001-3210-6360	$4,572	$0	$3,208	$0	0%	
OPERATING EQUIPMENT	001-3210-6645	$12,540	$14,000	$5,950	$0	-100%	
SALARIES	024-3210-6101	$99,648	$124,569	$125,431	$129,823	4.2%	
OVERTIME	024-3210-6139	$199	$0	$823	$0	0%	
FICA EXPENSE	024-3210-6141	$7,511	$9,530	$9,548	$9,942	4.3%	
GROUP HEALTH INSURANCE	024-3210-6142	$13,802	$28,737	$21,910	$30,015	4.4%	
WORKERS' COMPENSATION	024-3210-6143	$109	$181	$103	$1,442	698%	
UNEMPLOYMENT COMPENSATION	024-3210-6145	$24	$414	$158	$414	0%	
RETIREMENT	024-3210-6146	$10,011	$13,028	$13,669	$14,149	8.6%	
LONGEVITY PAY	024-3210-6148	$0	$0	$0	$135	N/A	
T.R.A. WATER	024-3210-6251	$1,080	$5,628	$5,628	$5,628	0%	
T.R.A. SEWER	024-3210-6252	$366	$0	$0	$0	0%	
PROPERTY MAINTENANCE	024-3210-6287	$343,899	$310,942	$310,942	$350,000	12.6%	
IMPROVEMENTS OTHER THAN BLDG	024-3210-6625	$69,925	$1,275,000	$725,000	$300,000	-76.5%	
OPERATING EQUIPMENT	024-3210-6645	$38,381	$0	$0	$0	0%	
RENO SPARGER PARK RESTROOM	024-3210-7645	$21,652	$0	$0	$0	0%	
FS2 & 3 LANDSCAPE IMPRVMNTS	024-3210-7646	$51,263	$0	$0	$0	0%	

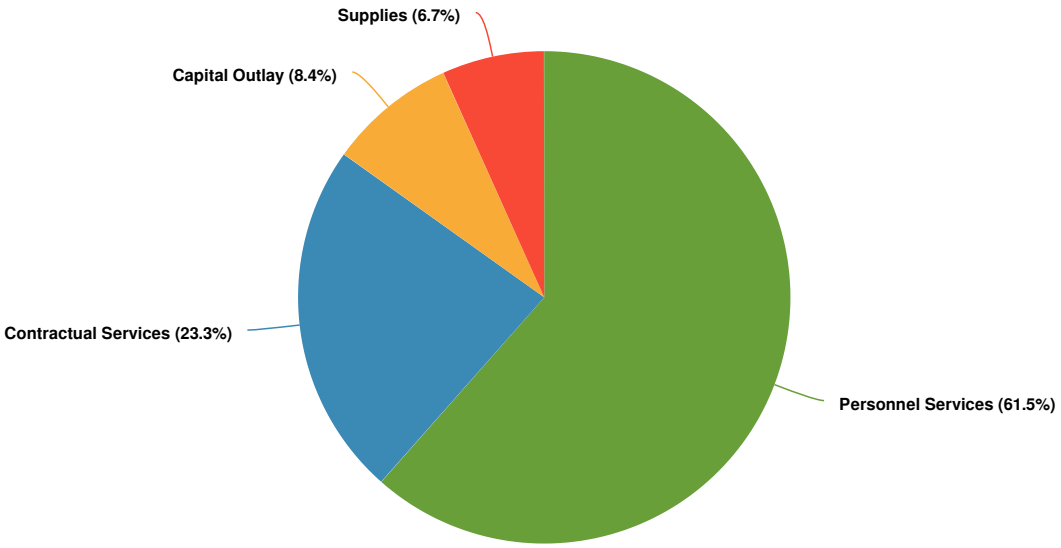
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
HEROES PARK	024-3210-7649-2332C	$105,874	$0	$0	$0	0%	
Total Parks Maintenance:		**$1,933,163**	**$3,071,195**	**$2,482,525**	**$2,160,791**	**-29.6%**	
Recreation							
SALARIES	001-3410-6101	$248,948	$304,604	$277,997	$320,358	5.2%	
TEMPORARY HELP	001-3410-6102	$0	$25,500	$0	$25,500	0%	
SALARY SAVINGS	001-3410-6105	$0	-$5,741	$0	$0	-100%	
FICA EXPENSE	001-3410-6141	$19,001	$25,968	$21,620	$27,100	4.4%	
GROUP HEALTH INSURANCE	001-3410-6142	$27,767	$42,525	$38,342	$45,022	5.9%	
WORKERS' COMPENSATION	001-3410-6143	$252	$454	$247	$279	-38.6%	
UNEMPLOYMENT COMPENSATION	001-3410-6145	$29	$1,098	$207	$1,415	28.9%	
RETIREMENT	001-3410-6146	$23,300	$30,580	$28,818	$32,786	7.2%	
LONGEVITY PAY	001-3410-6148	$1,635	$1,815	$1,815	$1,988	9.5%	
ACCRUED LEAVE PAY	001-3410-6152	$6,470	$7,059	$6,938	$6,400	-9.3%	
TRAVEL	001-3410-6204	$1,935	$4,250	$2,113	$4,250	0%	
PRE-EMPLOYMENT	001-3410-6207	$761	$2,000	$1,265	$2,000	0%	
DUES & SUBSCRIPTIONS	001-3410-6209	$420	$804	$610	$804	0%	
SALES TAX EXPENSE	001-3410-6212	$0	$0	$6	$0	0%	
TUITION REIMBURSEMENT	001-3410-6213	$41	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-3410-6226	$2,500	$4,400	$2,500	$4,700	6.8%	
ADVERTISING	001-3410-6236	$3,226	$3,000	$3,454	$3,000	0%	
OFFICE EQUIP & MAINTENANCE	001-3410-6246	$0	$250	$0	$250	0%	
RECREATION PROGRAM INSTRUCTORS	001-3410-6257	$116,145	$98,545	$113,910	$143,545	45.7%	
OFFICE SUPPLIES	001-3410-6301	$28	$300	$355	$300	0%	
POSTAGE	001-3410-6302	$5,728	$6,000	$5,669	$6,000	0%	
OPERATING SUPPLIES	001-3410-6303	$30	$400	$233	$400	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-3410-6305	$91	$2,000	$255	$2,000	0%	
RECREATION PROGRAM SUPPLIES	001-3410-6307	$33,997	$40,000	$49,036	$55,000	37.5%	
PRINTING	001-3410-6308	$23,455	$25,000	$23,003	$25,000	0%	
RECREATION EQUIPMENT	001-3410-6328	$2,688	$1,000	$2,688	$25,000	2,400%	
SALARIES	024-3410-6101	$3,047	$293,217	$211,801	$273,015	-6.9%	
OVERTIME	024-3410-6139	$0	$0	$130	$0	0%	
FICA EXPENSE	024-3410-6141	$233	$22,431	$15,996	$20,943	-6.6%	
GROUP HEALTH INSURANCE	024-3410-6142	$0	$68,937	$31,209	$60,030	-12.9%	
WORKERS' COMPENSATION	024-3410-6143	$0	$440	$0	$562	27.7%	
UNEMPLOYMENT COMPENSATION	024-3410-6145	$1	$2,430	$252	$1,656	-31.9%	
RETIREMENT	024-3410-6146	$78	$23,578	$18,429	$22,203	-5.8%	
INCENTIVE PAY	024-3410-6147	$0	$0		$600	N/A	
LONGEVITY PAY	024-3410-6148	$0	$0	$0	$150	N/A	
Total Recreation:		**$521,808**	**$1,032,844**	**$858,898**	**$1,112,256**	**7.7%**	
Rec Senior Center							
TRAVEL	001-3420-6204	$0	$575	$50	$575	0%	
PRE-EMPLOYMENT	001-3420-6207	$0	$100	$0	$100	0%	
DUES & SUBSCRIPTIONS	001-3420-6209	$76	$216	$76	$216	0%	
SALES TAX EXPENSE	001-3420-6212	$0	$0	$4	$0	0%	
EQUIPMENT RENTAL	001-3420-6245	$0	$450	$0	$450	0%	
RECREATION PROGRAM INSTRUCTORS	001-3420-6257	$7,988	$17,000	$8,393	$20,000	17.6%	
VEHICLE MAINTENANCE	001-3420-6261	$72	$100	$85	$100	0%	
GAS AND OIL	001-3420-6262	$256	$600	$435	$750	25%	
EQUIPMENT MAINTENANCE	001-3420-6284	$0	$300	$0	$300	0%	

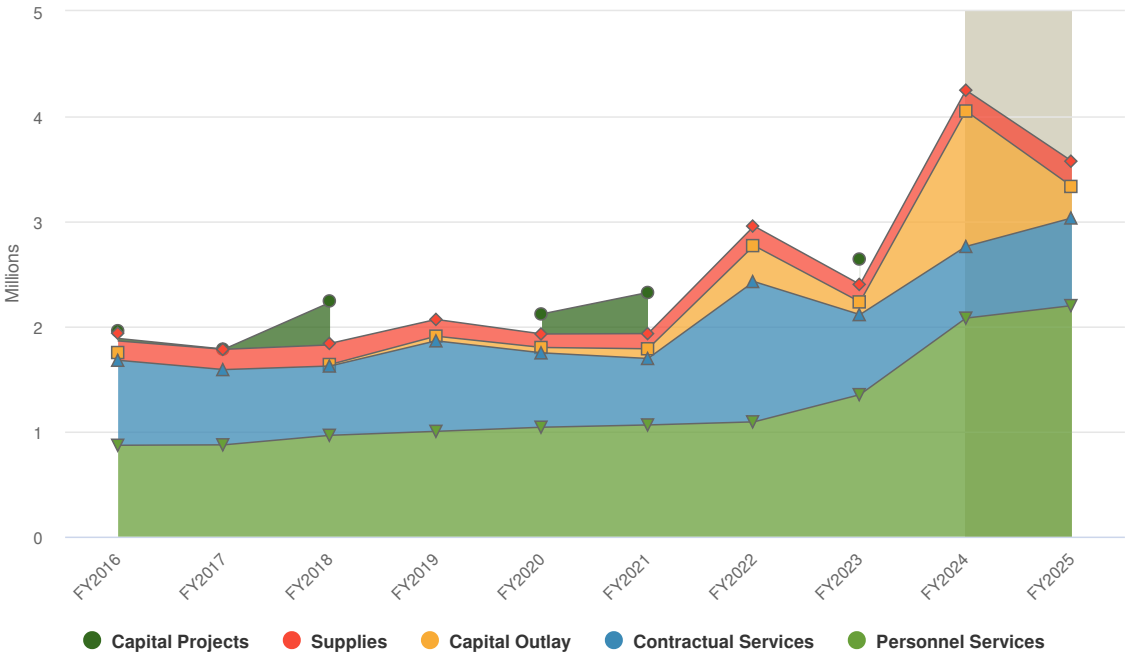
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OFFICE SUPPLIES	001-3420-6301	$0	$0	$7	$250	N/A	
POSTAGE	001-3420-6302	$0	$200	$0	$200	0%	
OPERATING SUPPLIES	001-3420-6303	$103	$1,000	$1,733	$1,000	0%	
UNIFORMS	001-3420-6305	$0	$180	$0	$180	0%	
RECREATION PROGRAM SUPPLIES	001-3420-6307	$5	$7,150	$6,474	$6,650	-7%	
PRINTING	001-3420-6308	$35	$100	$35	$100	0%	
BUILDING SUPPLIES	001-3420-6314	$0	$200	$218	$300	50%	
RECREATION EQUIPMENT	001-3420-6328	$0	$200	$408	$200	0%	
SALARIES	024-3420-6101	$79,180	$78,092	$131,183	$140,358	79.7%	
FICA EXPENSE	024-3420-6141	$6,004	$6,329	$10,110	$11,065	74.8%	
GROUP HEALTH INSURANCE	024-3420-6142	$18,005	$14,369	$27,948	$30,015	108.9%	
WORKERS' COMPENSATION	024-3420-6143	$67	$120	$64	$140	16.7%	
UNEMPLOYMENT COMPENSATION	024-3420-6145	$9	$207	$105	$414	100%	
RETIREMENT	024-3420-6146	$8,205	$8,651	$14,665	$15,748	82%	
LONGEVITY PAY	024-3420-6148	$923	$1,013	$1,013	$1,088	7.4%	
ACCRUED LEAVE PAY	024-3420-6152	$2,984	$3,604	$3,094	$3,200	-11.2%	
ELECTRICITY	024-3420-6238	$0	$0	$0	$37,500	N/A	
T.R.A. WATER	024-3420-6251	$0	$0	$0	$25,000	N/A	
COMPUTER SUPPLIES	024-3420-6312	$0	$3,600	$3,600	$3,600	0%	
SR CTR/MLTI GEN FAC RENO	024-3420-7312-2134A	$62,577	$0	$0	$0	0%	
Total Rec Senior Center:		**$186,489**	**$144,356**	**$209,700**	**$299,499**	**107.5%**	
Total Parks & Recreation:		**$2,641,459**	**$4,248,395**	**$3,551,124**	**$3,572,546**	**-15.9%**	
Total Leisure Services:		**$2,641,459**	**$4,248,395**	**$3,551,124**	**$3,572,546**	**-15.9%**	
Total Expenditures:		**$2,641,459**	**$4,248,395**	**$3,551,124**	**$3,572,546**	**-15.9%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-3210-6101	$541,323	$625,585	$574,161	$630,692	0.8%	
TEMPORARY HELP	001-3210-6102	$0	$12,480	$0	$12,480	0%	
SALARY SAVINGS	001-3210-6105	$0	-$12,018	$0	$0	-100%	
OVERTIME	001-3210-6139	$6,518	$6,614	$10,387	$6,614	0%	
FICA EXPENSE	001-3210-6141	$40,675	$50,312	$44,008	$50,511	0.4%	
GROUP HEALTH INSURANCE	001-3210-6142	$115,413	$170,588	$162,402	$180,089	5.6%	
WORKERS' COMPENSATION	001-3210-6143	$4,511	$8,400	$4,574	$10,095	20.2%	
UNEMPLOYMENT COMPENSATION	001-3210-6145	$117	$2,961	$696	$3,185	7.6%	
RETIREMENT	001-3210-6146	$53,780	$67,686	$60,624	$66,148	-2.3%	
LONGEVITY PAY	001-3210-6148	$7,221	$8,169	$6,564	$7,493	-8.3%	
VACATION BUY-BACK	001-3210-6151	$1,786	$0	$0	$0	0%	
ACCRUED LEAVE PAY	001-3210-6152	$2,101	$4,483	$0	$3,000	-33.1%	
SALARIES	001-3410-6101	$248,948	$304,604	$277,997	$320,358	5.2%	
TEMPORARY HELP	001-3410-6102	$0	$25,500	$0	$25,500	0%	
SALARY SAVINGS	001-3410-6105	$0	-$5,741	$0	$0	-100%	
FICA EXPENSE	001-3410-6141	$19,001	$25,968	$21,620	$27,100	4.4%	
GROUP HEALTH INSURANCE	001-3410-6142	$27,767	$42,525	$38,342	$45,022	5.9%	
WORKERS' COMPENSATION	001-3410-6143	$252	$454	$247	$279	-38.6%	
UNEMPLOYMENT COMPENSATION	001-3410-6145	$29	$1,098	$207	$1,415	28.9%	
RETIREMENT	001-3410-6146	$23,300	$30,580	$28,818	$32,786	7.2%	
LONGEVITY PAY	001-3410-6148	$1,635	$1,815	$1,815	$1,988	9.5%	
ACCRUED LEAVE PAY	001-3410-6152	$6,470	$7,059	$6,938	$6,400	-9.3%	
SALARIES	024-3210-6101	$99,648	$124,569	$125,431	$129,823	4.2%	
OVERTIME	024-3210-6139	$199	$0	$823	$0	0%	
FICA EXPENSE	024-3210-6141	$7,511	$9,530	$9,548	$9,942	4.3%	
GROUP HEALTH INSURANCE	024-3210-6142	$13,802	$28,737	$21,910	$30,015	4.4%	
WORKERS' COMPENSATION	024-3210-6143	$109	$181	$103	$1,442	698%	
UNEMPLOYMENT COMPENSATION	024-3210-6145	$24	$414	$158	$414	0%	
RETIREMENT	024-3210-6146	$10,011	$13,028	$13,669	$14,149	8.6%	
LONGEVITY PAY	024-3210-6148	$0	$0	$0	$135	N/A	
SALARIES	024-3410-6101	$3,047	$293,217	$211,801	$273,015	-6.9%	
OVERTIME	024-3410-6139	$0	$0	$130	$0	0%	
FICA EXPENSE	024-3410-6141	$233	$22,431	$15,996	$20,943	-6.6%	

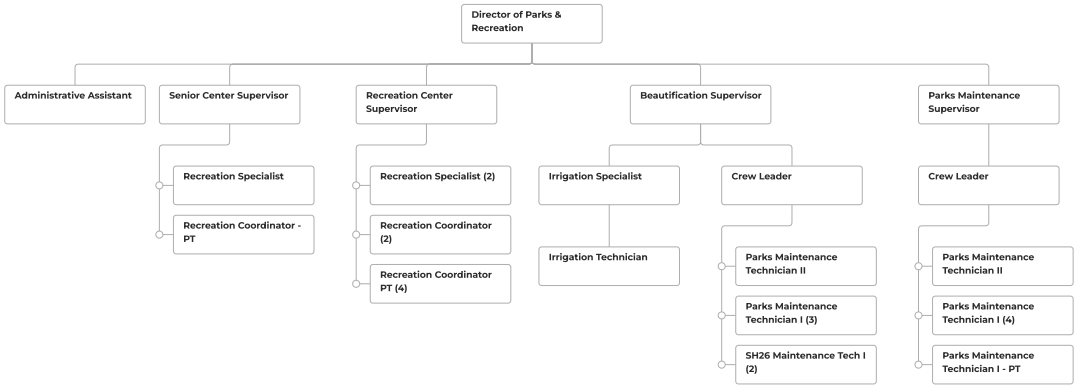
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
GROUP HEALTH INSURANCE	024-3410-6142	$0	$68,937	$31,209	$60,030	-12.9%	
WORKERS' COMPENSATION	024-3410-6143	$0	$440	$0	$562	27.7%	
UNEMPLOYMENT COMPENSATION	024-3410-6145	$1	$2,430	$252	$1,656	-31.9%	
RETIREMENT	024-3410-6146	$78	$23,578	$18,429	$22,203	-5.8%	
INCENTIVE PAY	024-3410-6147	$0	$0		$600	N/A	
LONGEVITY PAY	024-3410-6148	$0	$0	$0	$150	N/A	
SALARIES	024-3420-6101	$79,180	$78,092	$131,183	$140,358	79.7%	
FICA EXPENSE	024-3420-6141	$6,004	$6,329	$10,110	$11,065	74.8%	
GROUP HEALTH INSURANCE	024-3420-6142	$18,005	$14,369	$27,948	$30,015	108.9%	
WORKERS' COMPENSATION	024-3420-6143	$67	$120	$64	$140	16.7%	
UNEMPLOYMENT COMPENSATION	024-3420-6145	$9	$207	$105	$414	100%	
RETIREMENT	024-3420-6146	$8,205	$8,651	$14,665	$15,748	82%	
LONGEVITY PAY	024-3420-6148	$923	$1,013	$1,013	$1,088	7.4%	
ACCRUED LEAVE PAY	024-3420-6152	$2,984	$3,604	$3,094	$3,200	-11.2%	
Total Personnel Services:		**$1,350,887**	**$2,078,999**	**$1,877,041**	**$2,198,262**	**5.7%**	
Contractual Services							
TRAVEL	001-3210-6204	$953	$3,740	$1,026	$3,740	0%	
TRAINING	001-3210-6206	$1,730	$3,300	$1,761	$3,300	0%	
PRE-EMPLOYMENT	001-3210-6207	$1,177	$1,000	$1,754	$1,000	0%	
DUES & SUBSCRIPTIONS	001-3210-6209	$1,548	$2,410	$1,437	$2,410	0%	
SALES TAX EXPENSE	001-3210-6212	$1	$0	$5	$0	0%	
MISC. CONTRACTUAL SERVICES	001-3210-6226	$159,071	$115,450	$133,050	$115,450	0%	
EQUIPMENT RENTAL	001-3210-6245	$6,444	$6,000	$5,856	$6,000	0%	
VEHICLE MAINTENANCE	001-3210-6261	$9,656	$4,000	$11,749	$6,000	50%	
GAS AND OIL	001-3210-6262	$18,782	$20,000	$18,658	$20,000	0%	
EQUIPMENT MAINTENANCE	001-3210-6284	$8,505	$5,000	$15,122	$5,000	0%	
BUILDING MAINT & SUPPLIES	001-3210-6285	$22,082	$22,100	$19,704	$22,100	0%	
PROPERTY MAINTENANCE	001-3210-6287	$52,986	$50,000	$74,055	$50,000	0%	
TRAVEL	001-3410-6204	$1,935	$4,250	$2,113	$4,250	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
PRE-EMPLOYMENT	001-3410-6207	$761	$2,000	$1,265	$2,000	0%	
DUES & SUBSCRIPTIONS	001-3410-6209	$420	$804	$610	$804	0%	
SALES TAX EXPENSE	001-3410-6212	$0	$0	$6	$0	0%	
TUITION REIMBURSEMENT	001-3410-6213	$41	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-3410-6226	$2,500	$4,400	$2,500	$4,700	6.8%	
ADVERTISING	001-3410-6236	$3,226	$3,000	$3,454	$3,000	0%	
OFFICE EQUIP & MAINTENANCE	001-3410-6246	$0	$250	$0	$250	0%	
RECREATION PROGRAM INSTRUCTORS	001-3410-6257	$116,145	$98,545	$113,910	$143,545	45.7%	
TRAVEL	001-3420-6204	$0	$575	$50	$575	0%	
PRE-EMPLOYMENT	001-3420-6207	$0	$100	$0	$100	0%	
DUES & SUBSCRIPTIONS	001-3420-6209	$76	$216	$76	$216	0%	
SALES TAX EXPENSE	001-3420-6212	$0	$0	$4	$0	0%	
EQUIPMENT RENTAL	001-3420-6245	$0	$450	$0	$450	0%	
RECREATION PROGRAM INSTRUCTORS	001-3420-6257	$7,988	$17,000	$8,393	$20,000	17.6%	
VEHICLE MAINTENANCE	001-3420-6261	$72	$100	$85	$100	0%	
GAS AND OIL	001-3420-6262	$256	$600	$435	$750	25%	
EQUIPMENT MAINTENANCE	001-3420-6284	$0	$300	$0	$300	0%	
T.R.A. WATER	024-3210-6251	$1,080	$5,628	$5,628	$5,628	0%	
T.R.A. SEWER	024-3210-6252	$366	$0	$0	$0	0%	
PROPERTY MAINTENANCE	024-3210-6287	$343,899	$310,942	$310,942	$350,000	12.6%	
ELECTRICITY	024-3420-6238	$0	$0	$0	$37,500	N/A	
T.R.A. WATER	024-3420-6251	$0	$0	$0	$25,000	N/A	
Total Contractual Services:		**$761,700**	**$682,160**	**$733,649**	**$834,168**	**22.3%**	
Supplies							
OFFICE SUPPLIES	001-3210-6301	$100	$250	$80	$250	0%	
OPERATING SUPPLIES	001-3210-6303	$39,070	$30,000	$46,754	$30,000	0%	
CHEMICALS	001-3210-6304	$27,236	$30,000	$36,052	$30,000	0%	
UNIFORMS	001-3210-6305	$2,004	$3,630	$906	$4,660	28.4%	
LANDSCAPE	001-3210-6309	$11,017	$32,000	$9,453	$32,000	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SMALL TOOLS	001-3210-6313	$2,399	$3,000	$2,835	$3,000	0%	
BUILDING SUPPLIES	001-3210-6314	$8,993	$8,000	$10,553	$8,000	0%	
SAFETY EQUIPMENT/SUPPLIES	001-3210-6326	$5,111	$4,026	$5,930	$6,026	49.7%	
MINOR OPERATING OUTLAY	001-3210-6360	$4,572	$0	$3,208	$0	0%	
OFFICE SUPPLIES	001-3410-6301	$28	$300	$355	$300	0%	
POSTAGE	001-3410-6302	$5,728	$6,000	$5,669	$6,000	0%	
OPERATING SUPPLIES	001-3410-6303	$30	$400	$233	$400	0%	
UNIFORMS	001-3410-6305	$91	$2,000	$255	$2,000	0%	
RECREATION PROGRAM SUPPLIES	001-3410-6307	$33,997	$40,000	$49,036	$55,000	37.5%	
PRINTING	001-3410-6308	$23,455	$25,000	$23,003	$25,000	0%	
RECREATION EQUIPMENT	001-3410-6328	$2,688	$1,000	$2,688	$25,000	2,400%	
OFFICE SUPPLIES	001-3420-6301	$0	$0	$7	$250	N/A	
POSTAGE	001-3420-6302	$0	$200	$0	$200	0%	
OPERATING SUPPLIES	001-3420-6303	$103	$1,000	$1,733	$1,000	0%	
UNIFORMS	001-3420-6305	$0	$180	$0	$180	0%	
RECREATION PROGRAM SUPPLIES	001-3420-6307	$5	$7,150	$6,474	$6,650	-7%	
PRINTING	001-3420-6308	$35	$100	$35	$100	0%	
BUILDING SUPPLIES	001-3420-6314	$0	$200	$218	$300	50%	
RECREATION EQUIPMENT	001-3420-6328	$0	$200	$408	$200	0%	
COMPUTER SUPPLIES	024-3420-6312	$0	$3,600	$3,600	$3,600	0%	
Total Supplies:		**$166,661**	**$198,236**	**$209,485**	**$240,116**	**21.1%**	
Capital Outlay							
OPERATING EQUIPMENT	001-3210-6645	$12,540	$14,000	$5,950	$0	-100%	
IMPROVEMENTS OTHER THAN BLDG	024-3210-6625	$69,925	$1,275,000	$725,000	$300,000	-76.5%	
OPERATING EQUIPMENT	024-3210-6645	$38,381	$0	$0	$0	0%	
Total Capital Outlay:		**$120,846**	**$1,289,000**	**$730,950**	**$300,000**	**-76.7%**	
Capital Projects							

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
RENO SPARGER PARK RESTROOM	024-3210-7645	$21,652	$0	$0	$0	0%	
FS2 & 3 LANDSCAPE IMPRVMNTS	024-3210-7646	$51,263	$0	$0	$0	0%	
HEROES PARK	024-3210-7649-2332C	$105,874	$0	$0	$0	0%	
SR CTR/MLTI GEN FAC RENO	024-3420-7312-2134A	$62,577	$0	$0	$0	0%	
Total Capital Projects:		**$241,366**	**$0**	**$0**	**$0**	**0%**	
Total Expense Objects:		**$2,641,459**	**$4,248,395**	**$3,551,124**	**$3,572,546**	**-15.9%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Provide and Maintain Exemplary Facilities, Programs, and Services

Objective 1.1: Achieve high standards for facilities, programs, and services by emphasizing safety, security, and maintenance.

Performance Measure 1.1.1: Percentage of competitive athletic fields meeting departmental maintenance standards.

Prior Year Actual (2023)	86%
Current Year Estimate (2024)	86%
Budget Year Target (2025)	88%

Objective 1.2: Conduct regular inspections of facilities to proactively identify maintenance needs or improvements.

Performance Measure 1.2.1: Percentage of park inspections meeting standards.

Prior Year Actual (2023)	93%
Current Year Estimate (2024)	94%
Budget Year Target (2025)	95%

Objective 1.3: Upgrade and install new park signage to enhance the attractiveness of facilities.

Performance Measure 1.3.1: Completion of park signage upgrades/installation.

Timeline: Spring/Summer of 2025

Goal 2: Promote Fun, Excitement, Health, and Community Enrichment through Parks and Programs

Objective 2.1: Strategically plan short- and long-term investments in park facilities and programs to promote community enrichment.

Performance Measure 2.1.1: Percentage of offered classes/programs held (Recreation).

Prior Year Actual (2023)	90%
Current Year Estimate (2024)	83%
Budget Year Target (2025)	90%

Objective 2.2: Renovate the northern portion of the Recreation Center into an auxiliary gymnasium.

Performance Measure 2.2.1: Completion of renovation.

Timeline: Spring/Summer of 2025

Objective 2.3: Beautify Central Fire signage and wall through landscaping and enhancements.

Performance Measure 2.3.1: Completion of landscaping and wall enhancements.

Timeline: Spring/Summer of 2025

Colleyville Center

Chelsea Rose
Colleyville Center & CBC Mgr

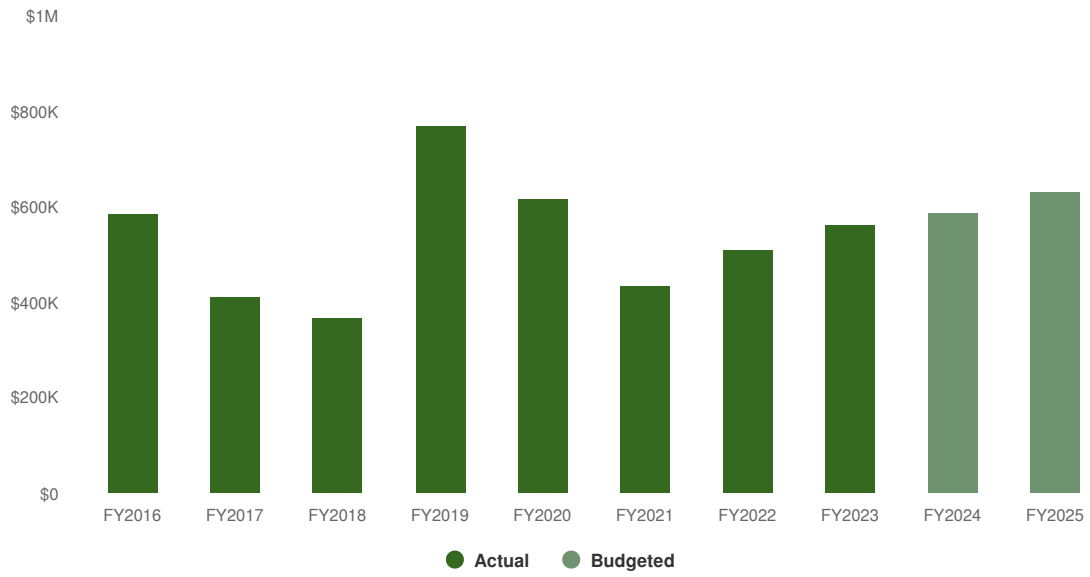
The Colleyville Center offers a unique and welcoming meeting venue for the citizens of Colleyville. Designed as a central location for civic meetings and social gatherings, the Center has become a key place for the community to connect and celebrate. The motto, “LIVE HERE. WORK HERE. CELEBRATE HERE!” encapsulates the spirit of the Center’s role in the community.

The Center provides exceptional customer service to individuals, businesses, and non-profits, whether they are local residents or visitors from outside the area. Additionally, the Colleyville Center supports all City Departments by hosting special events, training sessions, safety seminars, health fairs, job fairs, and public meetings, offering a vital space for town hall communication and updates from Colleyville City Government.

Expenditures Summary

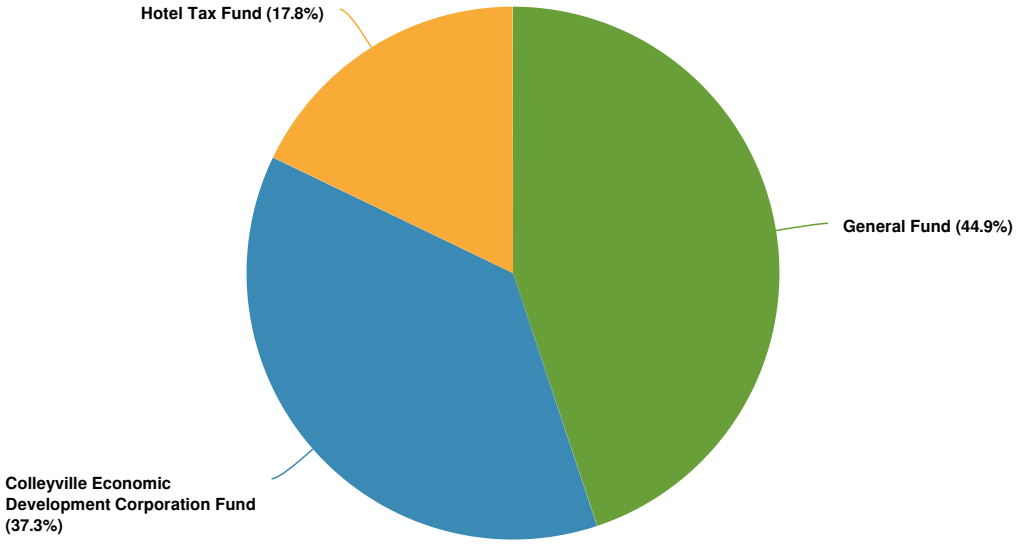
$633,447 **$45,094**
(7.66% vs. prior year)

Colleyville Center Proposed and Historical Budget vs. Actual

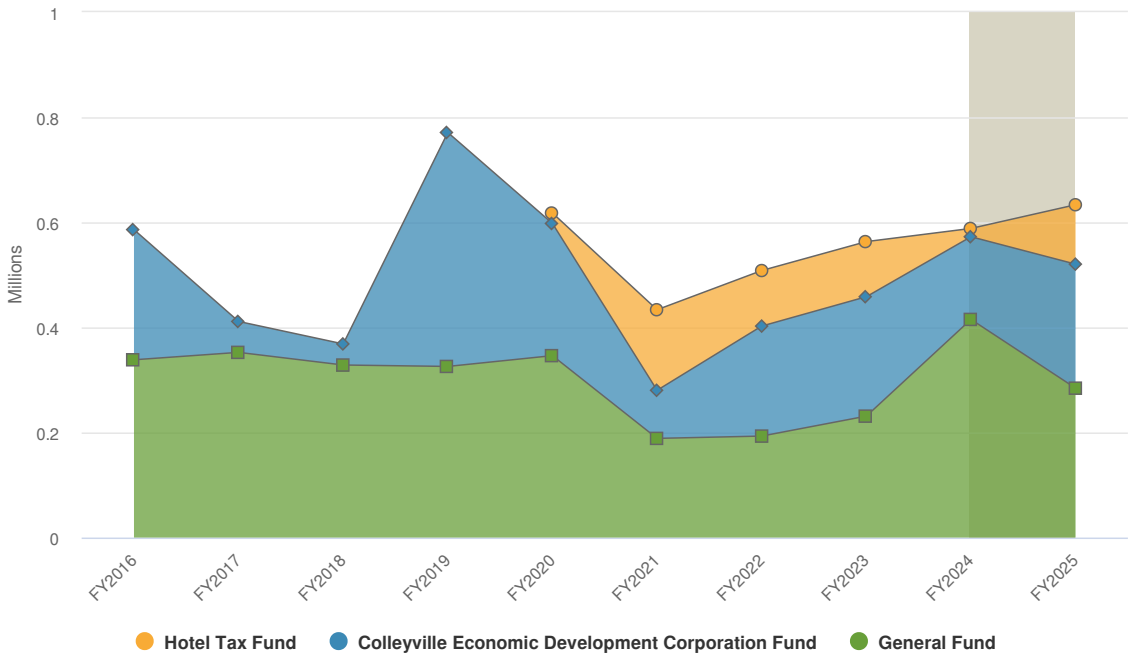


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

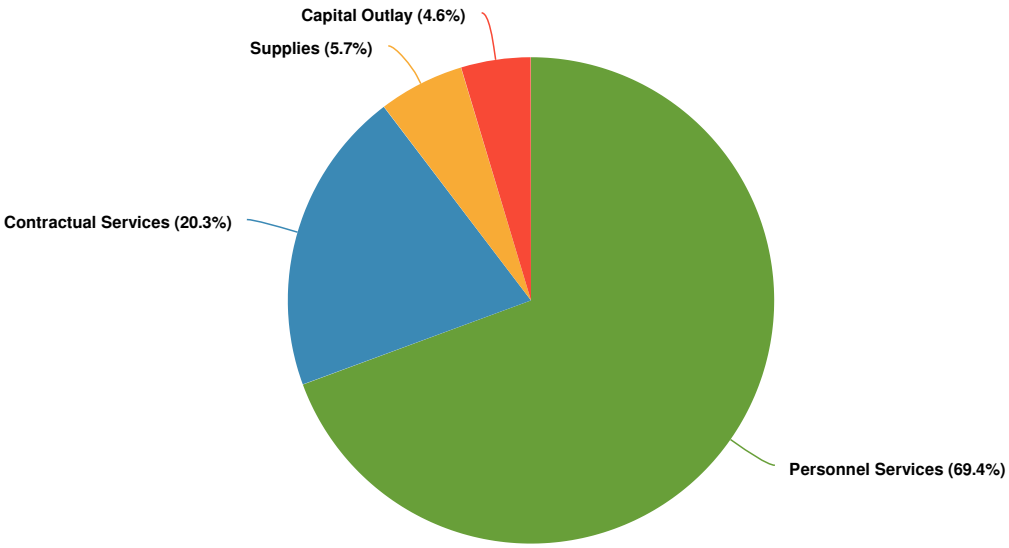
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-3710-6101	$116,322	$205,329	$102,796	$105,798	-48.5%	
TEMPORARY HELP	001-3710-6102	$3,252	$26,115	$5,595	$26,115	0%	
SALARY SAVINGS	001-3710-6105	$0	-$4,742	$0	$0	-100%	
OVERTIME	001-3710-6139	$3,001	$3,096	$7,013	$3,096	0%	
FICA EXPENSE	001-3710-6141	$7,794	$18,255	$8,827	$10,440	-42.8%	
GROUP HEALTH INSURANCE	001-3710-6142	$10,588	$45,979	$11,776	$30,015	-34.7%	
WORKERS' COMPENSATION	001-3710-6143	$2,600	$4,852	$2,642	$2,334	-51.9%	
UNEMPLOYMENT COMPENSATION	001-3710-6145	$21	$828	$132	$1,015	22.6%	
RETIREMENT	001-3710-6146	$9,948	$22,170	$12,259	$12,015	-45.8%	
INCENTIVE PAY	001-3710-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-3710-6148	$563	$1,278	$653	$865	-32.3%	
TRAVEL	001-3710-6204	$84	$700	$700	$700	0%	
TRAINING	001-3710-6206	$1,985	$2,500	$2,000	$2,500	0%	
PRE-EMPLOYMENT	001-3710-6207	$211	$0	$0	$0	0%	
DUES & SUBSCRIPTIONS	001-3710-6209	$2,612	$3,575	$3,000	$3,575	0%	
SALES TAX EXPENSE	001-3710-6212	$3	$0	$5	$0	0%	
TUITION REIMBURSEMENT	001-3710-6213	$2,500	$5,000	$5,000	$5,000	0%	
MISC. CONTRACTUAL SERVICES	001-3710-6226	$11,735	$15,727	$14,069	$15,727	0%	
ADVERTISING	001-3710-6236	$335	$0	$0	$0	0%	
EQUIPMENT RENTAL	001-3710-6245	$0	$500	$0	$500	0%	
EQUIPMENT MAINTENANCE	001-3710-6284	$2,500	$2,500	$2,515	$2,500	0%	
BUILDING MAINT & SUPPLIES	001-3710-6285	$26,250	$27,079	$25,876	$27,079	0%	
PROPERTY MAINTENANCE	001-3710-6287	$2,270	$2,875	$2,503	$2,875	0%	
OFFICE SUPPLIES	001-3710-6301	$549	$1,250	$500	$1,250	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
POSTAGE	001-3710-6302	$15	$100	$100	$100	0%	
OPERATING SUPPLIES	001-3710-6303	$11,208	$11,845	$11,928	$11,845	0%	
UNIFORMS	001-3710-6305	$1,095	$1,000	$1,000	$1,000	0%	
PRINTING	001-3710-6308	$246	$800	$500	$800	0%	
LANDSCAPE	001-3710-6309	$4,548	$5,750	$5,195	$5,750	0%	
BUILDING SUPPLIES	001-3710-6314	$8,277	$10,856	$10,190	$10,856	0%	
MINOR OPERATING OUTLAY	001-3710-6360	$600	$0	$0	$0	0%	
IMPROVEMENTS OTHER THAN BLDG	001-3710-6625	$0	$0	$11,350	$0	0%	
Total General Fund:		**$231,109**	**$415,217**	**$248,124**	**$284,350**	**-31.5%**	
Colleyville Economic Development Corporation Fund							
SALARIES	024-3710-6101	$131,853	$69,054	$106,461	$106,679	54.5%	
FICA EXPENSE	024-3710-6141	$10,320	$5,544	$8,149	$8,490	53.1%	
GROUP HEALTH INSURANCE	024-3710-6142	$6,005	$11,495	$10,243	$18,009	56.7%	
WORKERS' COMPENSATION	024-3710-6143	$183	$210	$174	$140	-33.4%	
UNEMPLOYMENT COMPENSATION	024-3710-6145	$13	$414	$117	$248	-40.1%	
RETIREMENT	024-3710-6146	$13,711	$7,578	$11,597	$12,083	59.4%	
LONGEVITY PAY	024-3710-6148	$1,853	$417	$626	$806	93.3%	
ACCRUED LEAVE PAY	024-3710-6152	$4,708	$1,532	$0	$3,500	128.4%	
TUITION REIMBURSEMENT	024-3710-6213	$3,393	$0	$0	$0	0%	
COMPUTER SERVICES	024-3710-6225	$7,241	$7,241	$7,241	$7,241	0%	
ADVERTISING	024-3710-6236	$44,964	$45,000	$45,000	$45,000	0%	

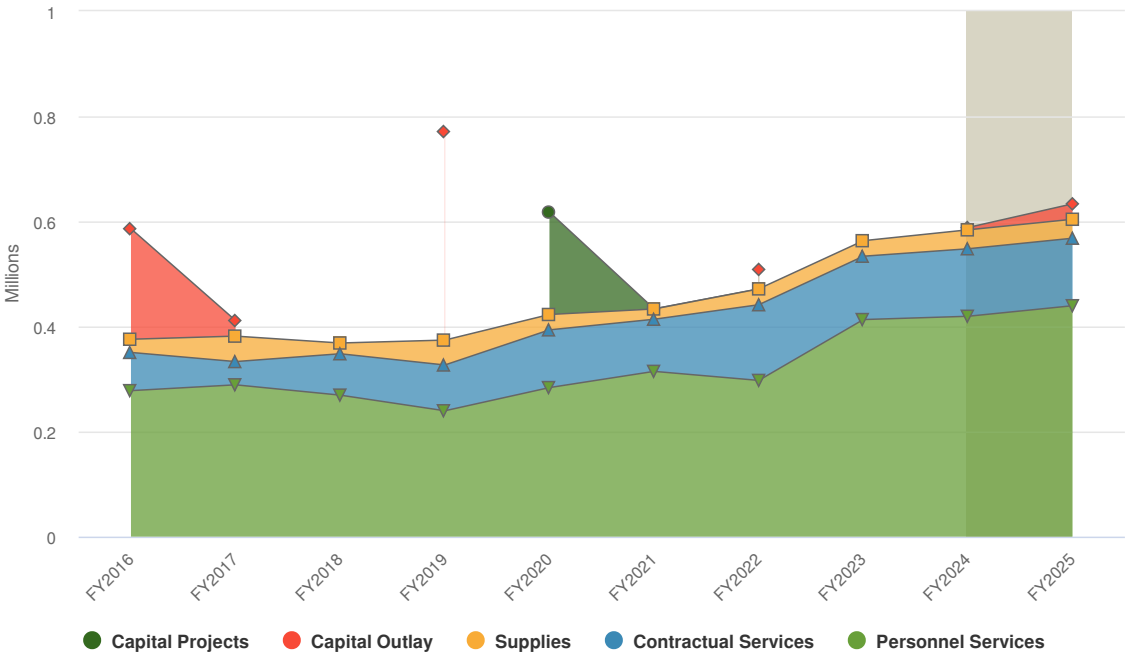
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
COMPUTER SUPPLIES	024-3710-6312	$100	$0	$0	$0	0%	
MINOR OPERATING OUTLAY	024-3710-6360	$2,947	$4,450	$4,450	$4,450	0%	
OPERATING EQUIPMENT	024-3710-6645	$0	$4,400	$4,400	$29,400	568.2%	
Total Colleyville Economic Development Corporation Fund:		**$227,291**	**$157,336**	**$198,458**	**$236,046**	**50%**	
Hotel Tax Fund							
SALARIES	038-3710-6101	$63,539	$0	$70,974	$71,119	N/A	
FICA EXPENSE	038-3710-6141	$6,765	$0	$5,433	$5,482	N/A	
GROUP HEALTH INSURANCE	038-3710-6142	$7,685	$0	$8,640	$12,006	N/A	
WORKERS' COMPENSATION	038-3710-6143	$122	$0	$0	$139	N/A	
UNEMPLOYMENT COMPENSATION	038-3710-6145	$14	$0	$78	$166	N/A	
RETIREMENT	038-3710-6146	$9,165	$0	$7,731	$7,802	N/A	
LONGEVITY PAY	038-3710-6148	$0	$0	$417	$537	N/A	
ACCRUED LEAVE PAY	038-3710-6152	$3,136	$0	$0	$0	0%	
ADVERTISING	038-3710-6236	$14,473	$15,800	$14,182	$15,800	0%	
Total Hotel Tax Fund:		**$104,900**	**$15,800**	**$107,455**	**$113,051**	**615.5%**	
Total:		**$563,300**	**$588,354**	**$554,037**	**$633,447**	**7.7%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



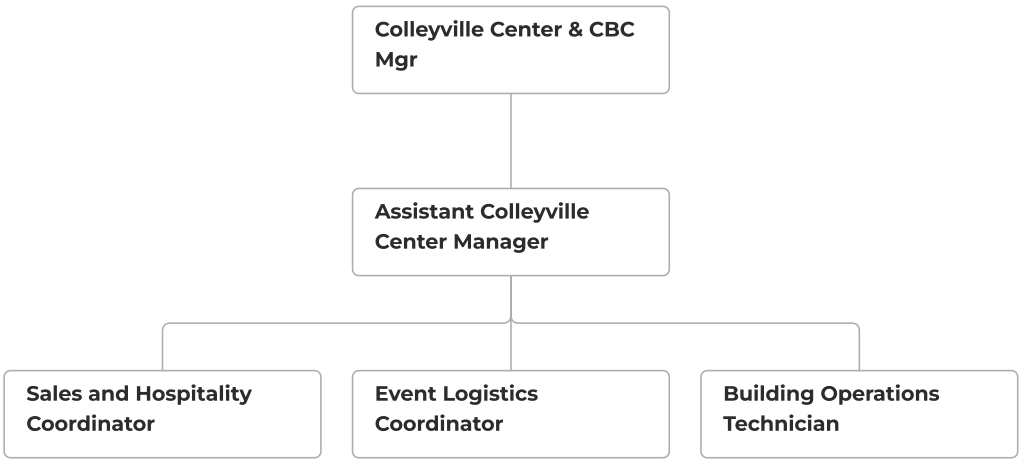
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-3710-6101	$116,322	$205,329	$102,796	$105,798	-48.5%	
TEMPORARY HELP	001-3710-6102	$3,252	$26,115	$5,595	$26,115	0%	
SALARY SAVINGS	001-3710-6105	$0	-$4,742	$0	$0	-100%	
OVERTIME	001-3710-6139	$3,001	$3,096	$7,013	$3,096	0%	
FICA EXPENSE	001-3710-6141	$7,794	$18,255	$8,827	$10,440	-42.8%	
GROUP HEALTH INSURANCE	001-3710-6142	$10,588	$45,979	$11,776	$30,015	-34.7%	
WORKERS' COMPENSATION	001-3710-6143	$2,600	$4,852	$2,642	$2,334	-51.9%	
UNEMPLOYMENT COMPENSATION	001-3710-6145	$21	$828	$132	$1,015	22.6%	
RETIREMENT	001-3710-6146	$9,948	$22,170	$12,259	$12,015	-45.8%	
INCENTIVE PAY	001-3710-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-3710-6148	$563	$1,278	$653	$865	-32.3%	
SALARIES	024-3710-6101	$131,853	$69,054	$106,461	$106,679	54.5%	
FICA EXPENSE	024-3710-6141	$10,320	$5,544	$8,149	$8,490	53.1%	
GROUP HEALTH INSURANCE	024-3710-6142	$6,005	$11,495	$10,243	$18,009	56.7%	
WORKERS' COMPENSATION	024-3710-6143	$183	$210	$174	$140	-33.4%	
UNEMPLOYMENT COMPENSATION	024-3710-6145	$13	$414	$117	$248	-40.1%	
RETIREMENT	024-3710-6146	$13,711	$7,578	$11,597	$12,083	59.4%	
LONGEVITY PAY	024-3710-6148	$1,853	$417	$626	$806	93.3%	
ACCRUED LEAVE PAY	024-3710-6152	$4,708	$1,532	$0	$3,500	128.4%	
SALARIES	038-3710-6101	$63,539	$0	$70,974	$71,119	N/A	
FICA EXPENSE	038-3710-6141	$6,765	$0	$5,433	$5,482	N/A	
GROUP HEALTH INSURANCE	038-3710-6142	$7,685	$0	$8,640	$12,006	N/A	
WORKERS' COMPENSATION	038-3710-6143	$122	$0	$0	$139	N/A	
UNEMPLOYMENT COMPENSATION	038-3710-6145	$14	$0	$78	$166	N/A	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
RETIREMENT	038-3710-6146	$9,165	$0	$7,731	$7,802	N/A	
LONGEVITY PAY	038-3710-6148	$0	$0	$417	$537	N/A	
ACCRUED LEAVE PAY	038-3710-6152	$3,136	$0	$0	$0	0%	
Total Personnel Services:		**$413,160**	**$419,406**	**$382,333**	**$439,499**	**4.8%**	
Contractual Services							
TRAVEL	001-3710-6204	$84	$700	$700	$700	0%	
TRAINING	001-3710-6206	$1,985	$2,500	$2,000	$2,500	0%	
PRE-EMPLOYMENT	001-3710-6207	$211	$0	$0	$0	0%	
DUES & SUBSCRIPTIONS	001-3710-6209	$2,612	$3,575	$3,000	$3,575	0%	
SALES TAX EXPENSE	001-3710-6212	$3	$0	$5	$0	0%	
TUITION REIMBURSEMENT	001-3710-6213	$2,500	$5,000	$5,000	$5,000	0%	
MISC. CONTRACTUAL SERVICES	001-3710-6226	$11,735	$15,727	$14,069	$15,727	0%	
ADVERTISING	001-3710-6236	$335	$0	$0	$0	0%	
EQUIPMENT RENTAL	001-3710-6245	$0	$500	$0	$500	0%	
EQUIPMENT MAINTENANCE	001-3710-6284	$2,500	$2,500	$2,515	$2,500	0%	
BUILDING MAINT & SUPPLIES	001-3710-6285	$26,250	$27,079	$25,876	$27,079	0%	
PROPERTY MAINTENANCE	001-3710-6287	$2,270	$2,875	$2,503	$2,875	0%	
TUITION REIMBURSEMENT	024-3710-6213	$3,393	$0	$0	$0	0%	
COMPUTER SERVICES	024-3710-6225	$7,241	$7,241	$7,241	$7,241	0%	
ADVERTISING	024-3710-6236	$44,964	$45,000	$45,000	$45,000	0%	
ADVERTISING	038-3710-6236	$14,473	$15,800	$14,182	$15,800	0%	
Total Contractual Services:		**$120,555**	**$128,497**	**$122,091**	**$128,497**	**0%**	
Supplies							
OFFICE SUPPLIES	001-3710-6301	$549	$1,250	$500	$1,250	0%	
POSTAGE	001-3710-6302	$15	$100	$100	$100	0%	
OPERATING SUPPLIES	001-3710-6303	$11,208	$11,845	$11,928	$11,845	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-3710-6305	$1,095	$1,000	$1,000	$1,000	0%	
PRINTING	001-3710-6308	$246	$800	$500	$800	0%	
LANDSCAPE	001-3710-6309	$4,548	$5,750	$5,195	$5,750	0%	
BUILDING SUPPLIES	001-3710-6314	$8,277	$10,856	$10,190	$10,856	0%	
MINOR OPERATING OUTLAY	001-3710-6360	$600	$0	$0	$0	0%	
COMPUTER SUPPLIES	024-3710-6312	$100	$0	$0	$0	0%	
MINOR OPERATING OUTLAY	024-3710-6360	$2,947	$4,450	$4,450	$4,450	0%	
Total Supplies:		**$29,584**	**$36,051**	**$33,863**	**$36,051**	**0%**	
Capital Outlay							
IMPROVEMENTS OTHER THAN BLDG	001-3710-6625	$0	$0	$11,350	$0	0%	
OPERATING EQUIPMENT	024-3710-6645	$0	$4,400	$4,400	$29,400	568.2%	
Total Capital Outlay:		**$0**	**$4,400**	**$15,750**	**$29,400**	**568.2%**	
Total Expense Objects:		**$563,300**	**$588,354**	**$554,037**	**$633,447**	**7.7%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Modernize Facility to Meet Community Needs

Objective 1.1: Complete audiovisual updates and begin window repair and replacement to enhance the usability and appeal of the Colleyville Center.

Performance Measure 1.1.1: Percentage of audiovisual upgrades completed.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	10
Budget Year Target (2025)	90

Performance Measure 1.1.2: Percentage of window repairs and replacements initiated.

Prior Year Actual (2023)	0
Current Year Estimate (2024)	0
Budget Year Target (2025)	75

Goal 2: Increase Event Usage by Targeting Business and School Categories

Objective 2.1: Increase the number of events hosted by business organizations and schools through targeted marketing strategies.

Performance Measure 2.1.1: Number of events hosted by business organizations.

Prior Year Actual (2023)	39
Current Year Estimate (2024)	32
Budget Year Target (2025)	40

Performance Measure 2.1.2: Number of events hosted by schools in the district.

Prior Year Actual (2023)	11
Current Year Estimate (2024)	17
Budget Year Target (2025)	23

Police Department

Michael Miller
Police Chief

The Colleyville Police Department is dedicated to a community policing philosophy that emphasizes problem-solving and building strong community partnerships. The department is committed to protecting and preserving neighborhoods, enhancing the safety and security of residents and visitors, and working closely with the community to address and resolve neighborhood issues.

The Police Department collaborates with residents to analyze neighborhood concerns, formulate specific plans, and develop strategies to address and eliminate problems. Both department staff and community members are encouraged and empowered to take responsibility for actions that contribute to the safety and well-being of the city. Collaboration is fostered through training, helping all involved to recognize shared interests, trends, and opportunities.

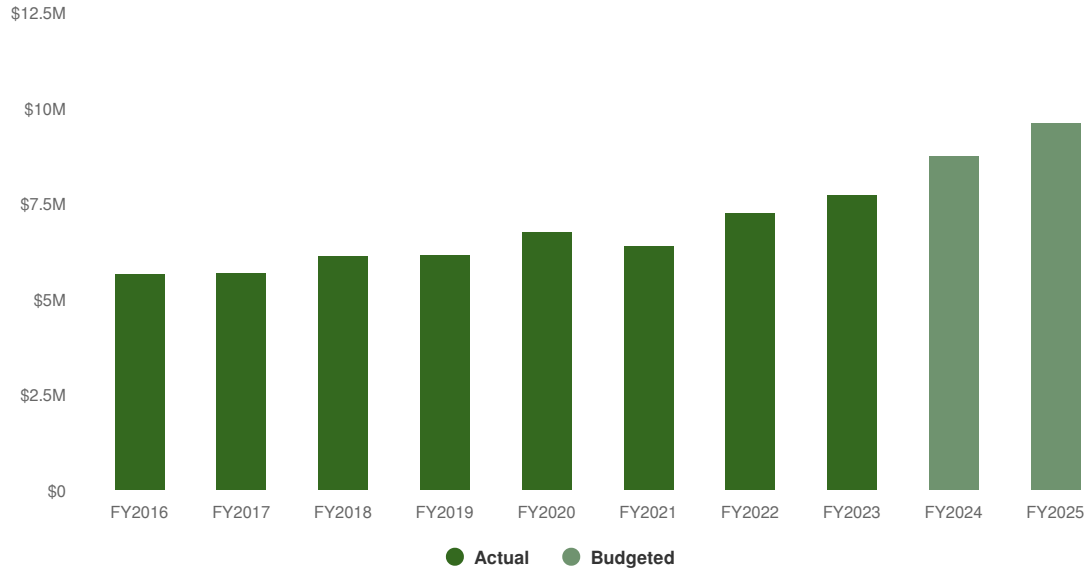
The department values open communication and works to maintain transparency with both its staff and the community through various methods and technologies. This commitment to frequent and clear communication contributes to low crime rates and a high level of trust between the Police Department and the community.

The Colleyville Police Department is dedicated to respecting and upholding the rights of all individuals, carrying out its duties with empathy and respect. The mission of the Colleyville Police Department is to provide exceptional police services, in partnership with the community, ensuring safe and secure neighborhoods that support Colleyville's unique quality of life.

Expenditures Summary

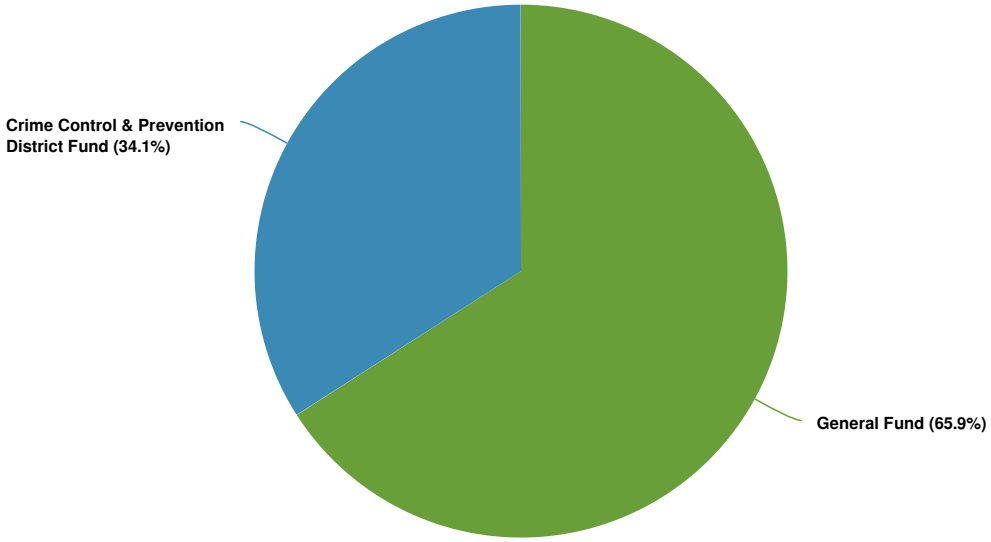
$9,613,393 **$861,233**
(9.84% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

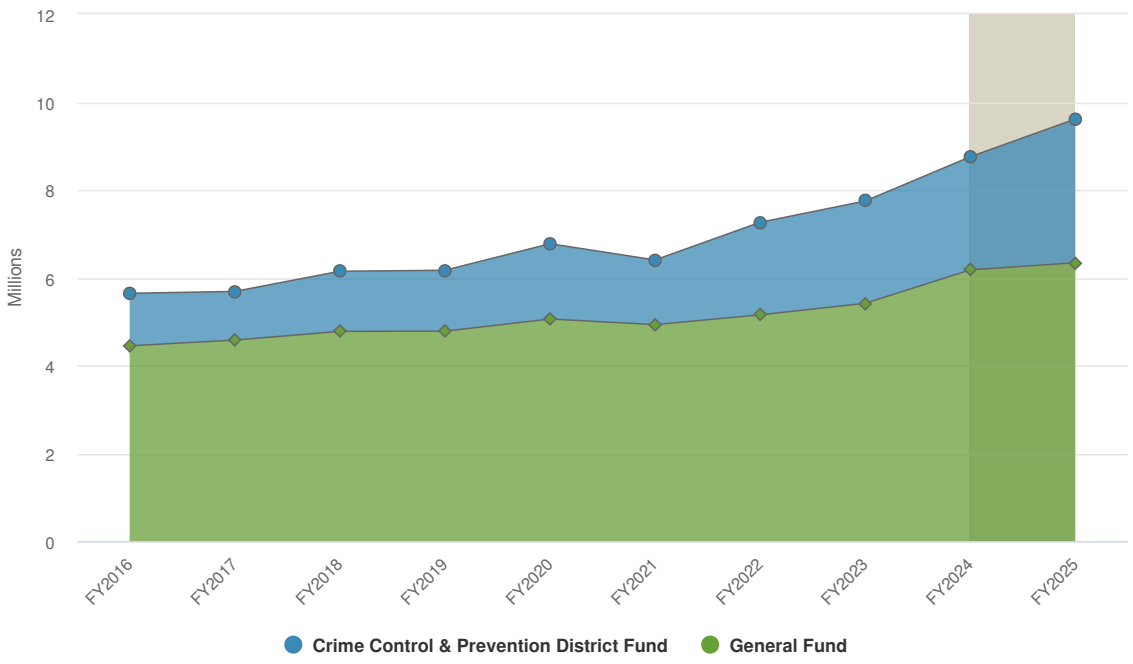


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-2310-6101	$716,728	$737,239	$726,690	$762,914	3.5%	
TEMPORARY HELP	001-2310-6102	$48,244	$52,103	$46,395	$52,110	0%	
SALARY SAVINGS	001-2310-6105	$0	-$16,354	$0	$0	-100%	
OVERTIME	001-2310-6139	$4,778	$4,500	$7,713	$4,500	0%	
FICA EXPENSE	001-2310-6141	$57,462	$53,115	$60,198	$64,733	21.9%	
GROUP HEALTH INSURANCE	001-2310-6142	$75,764	$100,580	$81,217	$105,052	4.4%	
WORKERS' COMPENSATION	001-2310-6143	$6,604	$11,907	$6,484	$4,595	-61.4%	
UNEMPLOYMENT COMPENSATION	001-2310-6145	$112	$1,449	$747	$2,648	82.7%	
RETIREMENT	001-2310-6146	$74,729	$79,967	$85,292	$86,454	8.1%	
INCENTIVE PAY	001-2310-6147	$6,000	$6,000	$6,000	$6,000	0%	
LONGEVITY PAY	001-2310-6148	$6,350	$6,998	$8,833	$9,255	32.3%	
VACATION BUY-BACK	001-2310-6151	$2,958	$0	$6,449	$6,400	N/A	
ACCRUED LEAVE PAY	001-2310-6152	$1,728	$13,174	$8,941	$5,000	-62%	
TRAVEL	001-2310-6204	$2,862	$4,000	$12,735	$4,000	0%	
TRAINING	001-2310-6206	$5,763	$5,900	$3,963	$5,900	0%	
PRE-EMPLOYMENT	001-2310-6207	$21,477	$6,907	$23,934	$11,670	69%	
DUES & SUBSCRIPTIONS	001-2310-6209	$2,589	$3,158	$2,589	$3,348	6%	
SALES TAX EXPENSE	001-2310-6212	$33	$0	$10	$0	0%	
TUITION REIMBURSEMENT	001-2310-6213	$5,219	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2310-6226	$3,000	$0	$0	$0	0%	
CELL PHONES	001-2310-6240	$0	$0	$320	$550	N/A	
VEHICLE MAINTENANCE	001-2310-6261	$1,481	$700	$979	$700	0%	
GAS AND OIL	001-2310-6262	$12,396	$15,000	$12,657	$15,000	0%	
OFFICE SUPPLIES	001-2310-6301	$5,704	$4,795	$4,957	$4,795	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
POSTAGE	001-2310-6302	$1,267	$500	$1,308	$500	0%	
OPERATING SUPPLIES	001-2310-6303	$2,076	$670	$2,285	$670	0%	
UNIFORMS	001-2310-6305	$489	$0	$0	$0	0%	
PRINTING	001-2310-6308	$884	$715	$1,227	$715	0%	
FIRE ARMS SUPPLIES	001-2310-6321	$6,789	$12,554	$12,752	$12,554	0%	
MISC. CONTRACTUAL SERVICES	001-2320-6226	$90,781	$112,103	$113,835	$120,882	7.8%	
SALARIES	001-2330-6101	$62,018	$63,797	$66,889	$70,680	10.8%	
SALARY SAVINGS	001-2330-6105	$0	-$1,312	$0	$0	-100%	
OVERTIME	001-2330-6139	$441	$1,796	$1,639	$1,796	0%	
FICA EXPENSE	001-2330-6141	$4,708	$5,018	$5,207	$5,616	11.9%	
GROUP HEALTH INSURANCE	001-2330-6142	$8,436	$14,369	$10,054	$15,007	4.4%	
WORKERS' COMPENSATION	001-2330-6143	$109	$202	$110	$147	-27.2%	
UNEMPLOYMENT COMPENSATION	001-2330-6145	$13	$207	$75	$207	0%	
RETIREMENT	001-2330-6146	$6,338	$6,860	$7,419	$7,993	16.5%	
LONGEVITY PAY	001-2330-6148	$0	$0	$0	$140	N/A	
ACCRUED LEAVE PAY	001-2330-6152	$0	$0	$0	$800	N/A	
TRAINING	001-2330-6206	$330	$629	$330	$629	0%	
DUES & SUBSCRIPTIONS	001-2330-6209	$0	$261	$0	$261	0%	
LEGAL ADVERTISING	001-2330-6231	$0	$150	$0	$150	0%	
FILING FEE	001-2330-6235	$270	$912	$270	$912	0%	
VEHICLE MAINTENANCE	001-2330-6261	$440	$250	$440	$250	0%	
GAS AND OIL	001-2330-6262	$1,448	$2,000	$1,301	$2,000	0%	
MOWING EXPENSE	001-2330-6286	$0	$6,450	$0	$6,450	0%	
UNIFORMS	001-2330-6305	$302	$310	$538	$310	0%	
PRINTING	001-2330-6308	$244	$130	$305	$130	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SMALL TOOLS	001-2330-6313	$45	$61	$59	$61	0%	
SAFETY EQUIPMENT/SUPPLIES	001-2330-6326	$0	$150	$0	$150	0%	
MISC. CONTRACTUAL SERVICES	001-2340-6226	$911,962	$1,011,436	$1,020,843	$1,100,884	8.8%	
SALES TAX EXPENSE	001-2350-6212	$35	$0	$20	$0	0%	
COMMUNITY RELATIONS	001-2350-6229	$12,786	$9,500	$13,945	$9,500	0%	
VEHICLE MAINTENANCE	001-2350-6261	$10	$0	$10	$0	0%	
PRINTING	001-2350-6308	$0	$100	$0	$100	0%	
SALARIES	001-2360-6101	$583,265	$610,213	$551,813	$625,139	2.4%	
SALARY SAVINGS	001-2360-6105	$0	-$13,521	$0	$0	-100%	
OVERTIME	001-2360-6139	$30,395	$22,000	$26,361	$22,000	0%	
FICA EXPENSE	001-2360-6141	$47,347	$51,716	$45,706	$51,637	-0.2%	
GROUP HEALTH INSURANCE	001-2360-6142	$94,789	$100,580	$94,887	$105,052	4.4%	
WORKERS' COMPENSATION	001-2360-6143	$6,601	$11,649	$6,344	$6,649	-42.9%	
UNEMPLOYMENT COMPENSATION	001-2360-6145	$63	$1,449	$595	$1,449	0%	
RETIREMENT	001-2360-6146	$65,427	$70,697	$65,659	$73,490	4%	
INCENTIVE PAY	001-2360-6147	$9,577	$10,200	$8,458	$9,600	-5.9%	
LONGEVITY PAY	001-2360-6148	$8,625	$8,770	$8,790	$9,156	4.4%	
VACATION BUY-BACK	001-2360-6151	$1,616	$0	$1,616	$1,600	N/A	
ACCRUED LEAVE PAY	001-2360-6152	$4,708	$11,422	$9,199	$7,500	-34.3%	
TRAVEL	001-2360-6204	$2,172	$0	$500	$0	0%	
TRAINING	001-2360-6206	$9,149	$3,395	$5,141	$3,395	0%	
DUES & SUBSCRIPTIONS	001-2360-6209	$1,569	$280	$2,442	$355	26.8%	
TECHNICAL & SCIENTIFIC	001-2360-6210	$25,504	$25,000	$41,189	$25,000	0%	
SALES TAX EXPENSE	001-2360-6212	$0	$0	$40	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2360-6226	$9,503	$15,292	$9,983	$16,334	6.8%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
VEHICLE MAINTENANCE	001-2360-6261	$4,837	$2,000	$4,865	$2,000	0%	
GAS AND OIL	001-2360-6262	$15,272	$20,000	$13,012	$20,000	0%	
MISCELLANEOUS	001-2360-6299	$50	$170	$100	$170	0%	
OPERATING SUPPLIES	001-2360-6303	$0	$0	$60	$0	0%	
UNIFORMS	001-2360-6305	$110	$0	$100	$0	0%	
PRINTING	001-2360-6308	$676	$365	$606	$365	0%	
CID SUPPLIES	001-2360-6322	$2,866	$2,710	$4,133	$2,710	0%	
OPERATING EQUIPMENT	001-2360-6645	$0	$0	$8,300	$0	0%	
SALARIES	001-2370-6101	$1,193,939	$1,484,660	$1,347,291	$1,411,655	-4.9%	
SALARY SAVINGS	001-2370-6105	$0	-$32,322	$0	$0	-100%	
OVERTIME	001-2370-6139	$103,957	$66,000	$123,077	$66,000	0%	
FICA EXPENSE	001-2370-6141	$98,048	$124,081	$112,939	$116,570	-6.1%	
GROUP HEALTH INSURANCE	001-2370-6142	$170,906	$258,635	$258,595	$255,127	-1.4%	
WORKERS' COMPENSATION	001-2370-6143	$18,917	$32,512	$17,705	$20,456	-37.1%	
UNEMPLOYMENT COMPENSATION	001-2370-6145	$156	$3,726	$1,594	$3,519	-5.6%	
RETIREMENT	001-2370-6146	$136,238	$169,608	$162,596	$165,902	-2.2%	
INCENTIVE PAY	001-2370-6147	$16,038	$19,500	$18,750	$20,400	4.6%	
LONGEVITY PAY	001-2370-6148	$7,887	$10,305	$8,515	$10,130	-1.7%	
VACATION BUY-BACK	001-2370-6151	$5,398	$0	$5,441	$5,400	N/A	
ACCRUED LEAVE PAY	001-2370-6152	$3,841	$18,356	$3,879	$10,200	-44.4%	
TRAINING	001-2370-6206	$20,408	$16,215	$37,487	$16,215	0%	
DUES & SUBSCRIPTIONS	001-2370-6209	$215	$220	$215	$250	13.6%	
SALES TAX EXPENSE	001-2370-6212	$43	$0	$1	$0	0%	
TUITION REIMBURSEMENT	001-2370-6213	$0	$5,000	$5,219	$5,000	0%	
MISC. CONTRACTUAL SERVICES	001-2370-6226	$2,302	$0	$0	$2,150	N/A	

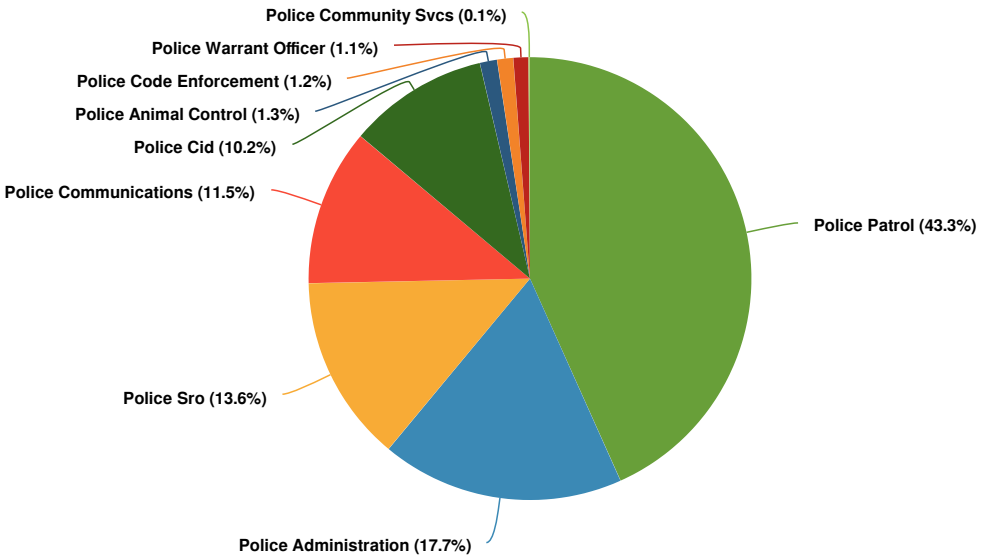
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
VEHICLE MAINTENANCE	001-2370-6261	$93,298	$50,000	$95,176	$50,000	0%	
GAS AND OIL	001-2370-6262	$81,422	$125,000	$79,271	$125,000	0%	
EQUIPMENT MAINTENANCE	001-2370-6284	$1,876	$1,500	$852	$1,500	0%	
VACCINATIONS	001-2370-6297	$0	$320	$0	$320	0%	
OPERATING SUPPLIES	001-2370-6303	$1,647	$1,200	$2,513	$1,200	0%	
UNIFORMS	001-2370-6305	$38,014	$74,357	$47,618	$74,356	0%	
PRINTING	001-2370-6308	$490	$130	$523	$130	0%	
MINOR OPERATING OUTLAY	001-2370-6360	$18,168	$0	$0	$0	0%	
SALARIES	001-2380-6101	$215,343	$237,082	$233,840	$245,645	3.6%	
SALARY SAVINGS	001-2380-6105	$0	-$3,399	$0	$0	-100%	
OVERTIME	001-2380-6139	$6,441	$10,500	$5,922	$10,500	0%	
FICA EXPENSE	001-2380-6141	$17,017	$18,940	$18,755	$20,316	7.3%	
GROUP HEALTH INSURANCE	001-2380-6142	$27,804	$43,106	$35,233	$45,022	4.4%	
WORKERS' COMPENSATION	001-2380-6143	$2,818	$4,669	$2,543	$3,290	-29.5%	
UNEMPLOYMENT COMPENSATION	001-2380-6145	$27	$621	$255	$621	0%	
RETIREMENT	001-2380-6146	$23,148	$25,891	$26,849	$28,914	11.7%	
INCENTIVE PAY	001-2380-6147	$4,927	$5,100	$5,100	$5,100	0%	
LONGEVITY PAY	001-2380-6148	$2,235	$2,475	$2,745	$3,128	26.4%	
ACCRUED LEAVE PAY	001-2380-6152	$0	$0	$0	$1,200	N/A	
TRAINING	001-2380-6206	$879	$7,000	$1,696	$7,000	0%	
DUES & SUBSCRIPTIONS	001-2380-6209	$0	$1,800	$0	$1,800	0%	
POSTAGE	001-2380-6302	$720	$0	$0	$0	0%	
SALARIES	001-2390-6101	$0	$68,409	$31,415	$72,728	6.3%	
SALARY SAVINGS	001-2390-6105	$0	-$1,365	$0	$0	-100%	
OVERTIME	001-2390-6139	$0	$1,811	$0	$1,811	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
FICA EXPENSE	001-2390-6141	$0	$5,372	$2,403	$5,704	6.2%	
GROUP HEALTH INSURANCE	001-2390-6142	$799	$14,369	$1,113	$15,007	4.4%	
WORKERS' COMPENSATION	001-2390-6143	$762	$1,287	$701	$1,097	-14.8%	
UNEMPLOYMENT COMPENSATION	001-2390-6145	$0	$207	$0	$207	0%	
RETIREMENT	001-2390-6146	$0	$7,340	$3,305	$8,119	10.6%	
LONGEVITY PAY	001-2390-6148	$0	$0	$0	$28	N/A	
CELL PHONES	001-2390-6240	$523	$912	$531	$912	0%	
Total General Fund:		**$5,414,972**	**$6,176,469**	**$5,979,527**	**$6,338,348**	**2.6%**	
Crime Control & Prevention District Fund							
INSURANCE SHARE	027-2310-6203	$400	$0	$0	$0	0%	
SALES TAX EXPENSE	027-2310-6212	$6	$0	$0	$0	0%	
AUDIT	027-2310-6221	$1,500	$1,850	$1,500	$1,850	0%	
COMPUTER SERVICES	027-2310-6225	$19,814	$92,898	$92,898	$115,581	24.4%	
MISC. CONTRACTUAL SERVICES	027-2310-6226	$30,154	$93,636	$93,636	$91,786	-2%	
MAINTENANCE AGREEMENT	027-2310-6227	$0	$3,219	$3,219	$3,655	13.5%	
TEEN COURT	027-2310-6290	$33,000	$33,750	$33,750	$33,750	0%	
FIRE ARMS SUPPLIES	027-2310-6321	$31,812	$10,000	$10,000	$10,000	0%	
MINOR OPERATING OUTLAY	027-2310-6360	$10,757	$15,850	$15,850	$15,850	0%	
MOTOR VEHICLES	027-2310-6650	$412,202	$262,650	$262,650	$262,650	0%	
SALARIES	027-2370-6101	$1,039,711	$1,060,607	$1,091,711	$1,199,627	13.1%	
SALARY SAVINGS	027-2370-6105	$0	-$3,098	$0	$0	-100%	
OVERTIME	027-2370-6139	$114,588	$10,344	$110,611	$115,000	1,011.8%	
FICA EXPENSE	027-2370-6141	$88,294	$84,462	$93,434	$102,627	21.5%	
GROUP HEALTH INSURANCE	027-2370-6142	$141,914	$172,423	$174,587	$195,097	13.2%	
WORKERS' COMPENSATION	027-2370-6143	$11,215	$19,930	$10,853	$16,514	-17.1%	

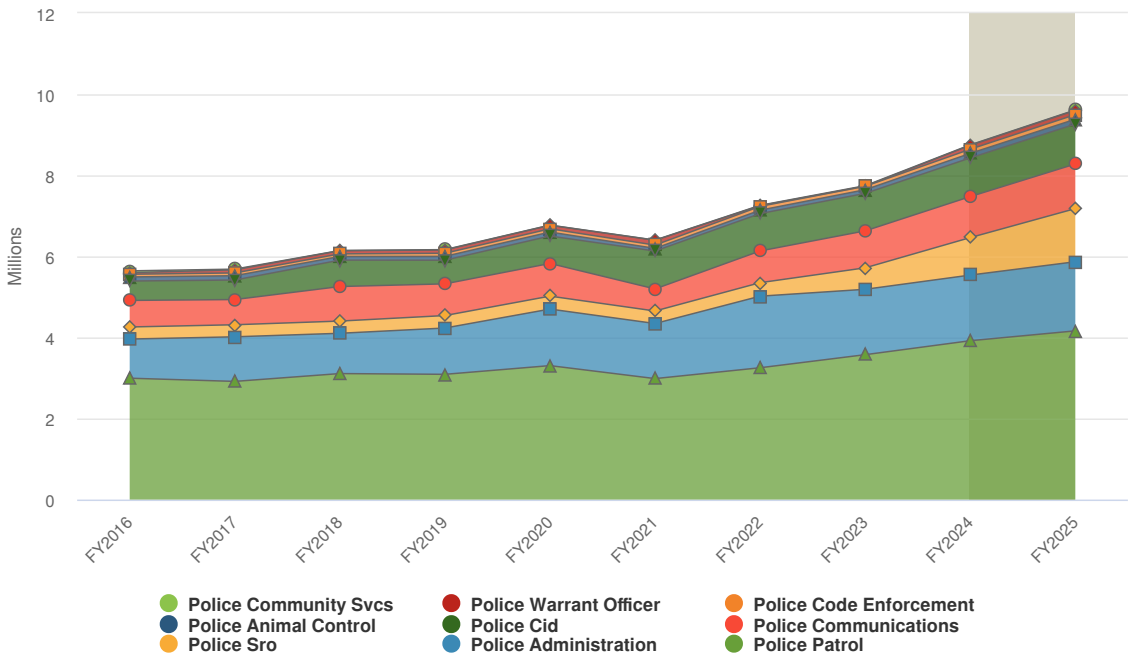
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNEMPLOYMENT COMPENSATION	027-2370-6145	$150	$3,105	$1,181	$3,312	6.7%	
RETIREMENT	027-2370-6146	$119,858	$115,453	$130,047	$141,860	22.9%	
INCENTIVE PAY	027-2370-6147	$9,935	$8,700	$8,700	$9,000	3.4%	
LONGEVITY PAY	027-2370-6148	$10,355	$6,902	$7,510	$6,605	-4.3%	
VACATION BUY-BACK	027-2370-6151	$8,455	$0	$4,272	$4,300	N/A	
ACCRUED LEAVE PAY	027-2370-6152	$9,558	$11,407	$10,409	$7,000	-38.6%	
FIRE ARMS SUPPLIES	027-2370-6321	$7,407	$0	$262	$0	0%	
SALARIES	027-2380-6101	$119,027	$402,315	$460,976	$479,813	19.3%	
OVERTIME	027-2380-6139	$1,893	$0	$9,651	$15,000	N/A	
FICA EXPENSE	027-2380-6141	$9,129	$31,390	$36,101	$38,965	24.1%	
GROUP HEALTH INSURANCE	027-2380-6142	$13,271	$86,212	$84,786	$90,045	4.4%	
WORKERS' COMPENSATION	027-2380-6143	$4,375	$7,553	$4,113	$6,578	-12.9%	
UNEMPLOYMENT COMPENSATION	027-2380-6145	$9	$1,242	$525	$1,242	0%	
RETIREMENT	027-2380-6146	$10,867	$42,891	$52,420	$55,455	29.3%	
INCENTIVE PAY	027-2380-6147	$1,419	$0	$7,315	$8,100	N/A	
LONGEVITY PAY	027-2380-6148	$0	$0	$4,063	$4,833	N/A	
VACATION BUY-BACK	027-2380-6151	$0	$0	$1,585	$1,600	N/A	
MINOR OPERATING OUTLAY	027-2380-6360	$35,457	$0	$35,457	$0	0%	
OPERATING EQUIPMENT	027-2380-6645	$33,132	$0	$33,132	$0	0%	
MOTOR VEHICLES	027-2380-6650	$0	$0	$0	$237,350	N/A	
Total Crime Control & Prevention District Fund:		**$2,329,666**	**$2,575,691**	**$2,887,204**	**$3,275,045**	**27.2%**	
Total:		**$7,744,637**	**$8,752,160**	**$8,866,731**	**$9,613,393**	**9.8%**	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures							
Public Safety							
Police Department							
Police Administration							
SALARIES	001-2310-6101	$716,728	$737,239	$726,690	$762,914	3.5%	
TEMPORARY HELP	001-2310-6102	$48,244	$52,103	$46,395	$52,110	0%	
SALARY SAVINGS	001-2310-6105	$0	-$16,354	$0	$0	-100%	
OVERTIME	001-2310-6139	$4,778	$4,500	$7,713	$4,500	0%	
FICA EXPENSE	001-2310-6141	$57,462	$53,115	$60,198	$64,733	21.9%	
GROUP HEALTH INSURANCE	001-2310-6142	$75,764	$100,580	$81,217	$105,052	4.4%	
WORKERS' COMPENSATION	001-2310-6143	$6,604	$11,907	$6,484	$4,595	-61.4%	
UNEMPLOYMENT COMPENSATION	001-2310-6145	$112	$1,449	$747	$2,648	82.7%	
RETIREMENT	001-2310-6146	$74,729	$79,967	$85,292	$86,454	8.1%	
INCENTIVE PAY	001-2310-6147	$6,000	$6,000	$6,000	$6,000	0%	
LONGEVITY PAY	001-2310-6148	$6,350	$6,998	$8,833	$9,255	32.3%	
VACATION BUY-BACK	001-2310-6151	$2,958	$0	$6,449	$6,400	N/A	
ACCRUED LEAVE PAY	001-2310-6152	$1,728	$13,174	$8,941	$5,000	-62%	
TRAVEL	001-2310-6204	$2,862	$4,000	$12,735	$4,000	0%	
TRAINING	001-2310-6206	$5,763	$5,900	$3,963	$5,900	0%	
PRE-EMPLOYMENT	001-2310-6207	$21,477	$6,907	$23,934	$11,670	69%	
DUES & SUBSCRIPTIONS	001-2310-6209	$2,589	$3,158	$2,589	$3,348	6%	
SALES TAX EXPENSE	001-2310-6212	$33	$0	$10	$0	0%	
TUITION REIMBURSEMENT	001-2310-6213	$5,219	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2310-6226	$3,000	$0	$0	$0	0%	
CELL PHONES	001-2310-6240	$0	$0	$320	$550	N/A	
VEHICLE MAINTENANCE	001-2310-6261	$1,481	$700	$979	$700	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
GAS AND OIL	001-2310-6262	$12,396	$15,000	$12,657	$15,000	0%	
OFFICE SUPPLIES	001-2310-6301	$5,704	$4,795	$4,957	$4,795	0%	
POSTAGE	001-2310-6302	$1,267	$500	$1,308	$500	0%	
OPERATING SUPPLIES	001-2310-6303	$2,076	$670	$2,285	$670	0%	
UNIFORMS	001-2310-6305	$489	$0	$0	$0	0%	
PRINTING	001-2310-6308	$884	$715	$1,227	$715	0%	
FIRE ARMS SUPPLIES	001-2310-6321	$6,789	$12,554	$12,752	$12,554	0%	
INSURANCE SHARE	027-2310-6203	$400	$0	$0	$0	0%	
SALES TAX EXPENSE	027-2310-6212	$6	$0	$0	$0	0%	
AUDIT	027-2310-6221	$1,500	$1,850	$1,500	$1,850	0%	
COMPUTER SERVICES	027-2310-6225	$19,814	$92,898	$92,898	$115,581	24.4%	
MISC. CONTRACTUAL SERVICES	027-2310-6226	$30,154	$93,636	$93,636	$91,786	-2%	
MAINTENANCE AGREEMENT	027-2310-6227	$0	$3,219	$3,219	$3,655	13.5%	
TEEN COURT	027-2310-6290	$33,000	$33,750	$33,750	$33,750	0%	
FIRE ARMS SUPPLIES	027-2310-6321	$31,812	$10,000	$10,000	$10,000	0%	
MINOR OPERATING OUTLAY	027-2310-6360	$10,757	$15,850	$15,850	$15,850	0%	
MOTOR VEHICLES	027-2310-6650	$412,202	$262,650	$262,650	$262,650	0%	
Total Police Administration:		**$1,613,130**	**$1,619,428**	**$1,638,180**	**$1,705,185**	**5.3%**	
Police Animal Control							
MISC. CONTRACTUAL SERVICES	001-2320-6226	$90,781	$112,103	$113,835	$120,882	7.8%	
Total Police Animal Control:		**$90,781**	**$112,103**	**$113,835**	**$120,882**	**7.8%**	
Police Code Enforcement							
SALARIES	001-2330-6101	$62,018	$63,797	$66,889	$70,680	10.8%	
SALARY SAVINGS	001-2330-6105	$0	-$1,312	$0	$0	-100%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OVERTIME	001-2330-6139	$441	$1,796	$1,639	$1,796	0%	
FICA EXPENSE	001-2330-6141	$4,708	$5,018	$5,207	$5,616	11.9%	
GROUP HEALTH INSURANCE	001-2330-6142	$8,436	$14,369	$10,054	$15,007	4.4%	
WORKERS' COMPENSATION	001-2330-6143	$109	$202	$110	$147	-27.2%	
UNEMPLOYMENT COMPENSATION	001-2330-6145	$13	$207	$75	$207	0%	
RETIREMENT	001-2330-6146	$6,338	$6,860	$7,419	$7,993	16.5%	
LONGEVITY PAY	001-2330-6148	$0	$0	$0	$140	N/A	
ACCRUED LEAVE PAY	001-2330-6152	$0	$0	$0	$800	N/A	
TRAINING	001-2330-6206	$330	$629	$330	$629	0%	
DUES & SUBSCRIPTIONS	001-2330-6209	$0	$261	$0	$261	0%	
LEGAL ADVERTISING	001-2330-6231	$0	$150	$0	$150	0%	
FILING FEE	001-2330-6235	$270	$912	$270	$912	0%	
VEHICLE MAINTENANCE	001-2330-6261	$440	$250	$440	$250	0%	
GAS AND OIL	001-2330-6262	$1,448	$2,000	$1,301	$2,000	0%	
MOWING EXPENSE	001-2330-6286	$0	$6,450	$0	$6,450	0%	
UNIFORMS	001-2330-6305	$302	$310	$538	$310	0%	
PRINTING	001-2330-6308	$244	$130	$305	$130	0%	
SMALL TOOLS	001-2330-6313	$45	$61	$59	$61	0%	
SAFETY EQUIPMENT/SUPPLIES	001-2330-6326	$0	$150	$0	$150	0%	
Total Police Code Enforcement:		**$85,142**	**$102,240**	**$94,636**	**$113,689**	**11.2%**	
Police Communications							
MISC. CONTRACTUAL SERVICES	001-2340-6226	$911,962	$1,011,436	$1,020,843	$1,100,884	8.8%	
Total Police Communications:		**$911,962**	**$1,011,436**	**$1,020,843**	**$1,100,884**	**8.8%**	
Police Community Svcs							

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALES TAX EXPENSE	001-2350-6212	$35	$0	$20	$0	0%	
COMMUNITY RELATIONS	001-2350-6229	$12,786	$9,500	$13,945	$9,500	0%	
VEHICLE MAINTENANCE	001-2350-6261	$10	$0	$10	$0	0%	
PRINTING	001-2350-6308	$0	$100	$0	$100	0%	
Total Police Community Svcs:		**$12,831**	**$9,600**	**$13,975**	**$9,600**	**0%**	
Police Cid							
SALARIES	001-2360-6101	$583,265	$610,213	$551,813	$625,139	2.4%	
SALARY SAVINGS	001-2360-6105	$0	-$13,521	$0	$0	-100%	
OVERTIME	001-2360-6139	$30,395	$22,000	$26,361	$22,000	0%	
FICA EXPENSE	001-2360-6141	$47,347	$51,716	$45,706	$51,637	-0.2%	
GROUP HEALTH INSURANCE	001-2360-6142	$94,789	$100,580	$94,887	$105,052	4.4%	
WORKERS' COMPENSATION	001-2360-6143	$6,601	$11,649	$6,344	$6,649	-42.9%	
UNEMPLOYMENT COMPENSATION	001-2360-6145	$63	$1,449	$595	$1,449	0%	
RETIREMENT	001-2360-6146	$65,427	$70,697	$65,659	$73,490	4%	
INCENTIVE PAY	001-2360-6147	$9,577	$10,200	$8,458	$9,600	-5.9%	
LONGEVITY PAY	001-2360-6148	$8,625	$8,770	$8,790	$9,156	4.4%	
VACATION BUY-BACK	001-2360-6151	$1,616	$0	$1,616	$1,600	N/A	
ACCRUED LEAVE PAY	001-2360-6152	$4,708	$11,422	$9,199	$7,500	-34.3%	
TRAVEL	001-2360-6204	$2,172	$0	$500	$0	0%	
TRAINING	001-2360-6206	$9,149	$3,395	$5,141	$3,395	0%	
DUES & SUBSCRIPTIONS	001-2360-6209	$1,569	$280	$2,442	$355	26.8%	
TECHNICAL & SCIENTIFIC	001-2360-6210	$25,504	$25,000	$41,189	$25,000	0%	
SALES TAX EXPENSE	001-2360-6212	$0	$0	$40	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2360-6226	$9,503	$15,292	$9,983	$16,334	6.8%	
VEHICLE MAINTENANCE	001-2360-6261	$4,837	$2,000	$4,865	$2,000	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
GAS AND OIL	001-2360-6262	$15,272	$20,000	$13,012	$20,000	0%	
MISCELLANEOUS	001-2360-6299	$50	$170	$100	$170	0%	
OPERATING SUPPLIES	001-2360-6303	$0	$0	$60	$0	0%	
UNIFORMS	001-2360-6305	$110	$0	$100	$0	0%	
PRINTING	001-2360-6308	$676	$365	$606	$365	0%	
CID SUPPLIES	001-2360-6322	$2,866	$2,710	$4,133	$2,710	0%	
OPERATING EQUIPMENT	001-2360-6645	$0	$0	$8,300	$0	0%	
Total Police Cid:		**$924,120**	**$954,387**	**$909,898**	**$983,601**	**3.1%**	
Police Patrol							
SALARIES	001-2370-6101	$1,193,939	$1,484,660	$1,347,291	$1,411,655	-4.9%	
SALARY SAVINGS	001-2370-6105	$0	-$32,322	$0	$0	-100%	
OVERTIME	001-2370-6139	$103,957	$66,000	$123,077	$66,000	0%	
FICA EXPENSE	001-2370-6141	$98,048	$124,081	$112,939	$116,570	-6.1%	
GROUP HEALTH INSURANCE	001-2370-6142	$170,906	$258,635	$258,595	$255,127	-1.4%	
WORKERS' COMPENSATION	001-2370-6143	$18,917	$32,512	$17,705	$20,456	-37.1%	
UNEMPLOYMENT COMPENSATION	001-2370-6145	$156	$3,726	$1,594	$3,519	-5.6%	
RETIREMENT	001-2370-6146	$136,238	$169,608	$162,596	$165,902	-2.2%	
INCENTIVE PAY	001-2370-6147	$16,038	$19,500	$18,750	$20,400	4.6%	
LONGEVITY PAY	001-2370-6148	$7,887	$10,305	$8,515	$10,130	-1.7%	
VACATION BUY-BACK	001-2370-6151	$5,398	$0	$5,441	$5,400	N/A	
ACCRUED LEAVE PAY	001-2370-6152	$3,841	$18,356	$3,879	$10,200	-44.4%	
TRAINING	001-2370-6206	$20,408	$16,215	$37,487	$16,215	0%	
DUES & SUBSCRIPTIONS	001-2370-6209	$215	$220	$215	$250	13.6%	
SALES TAX EXPENSE	001-2370-6212	$43	$0	$1	$0	0%	
TUITION REIMBURSEMENT	001-2370-6213	$0	$5,000	$5,219	$5,000	0%	

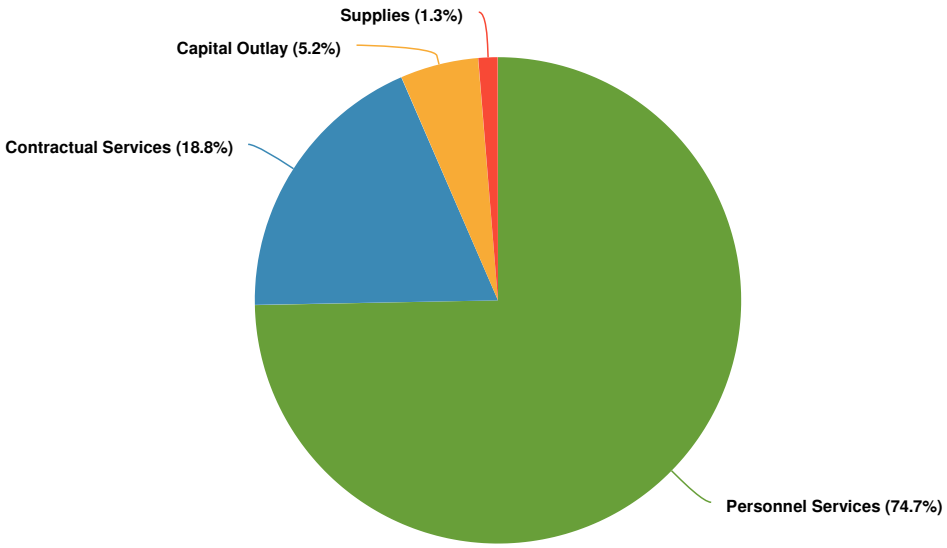
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
MISC. CONTRACTUAL SERVICES	001-2370-6226	$2,302	$0	$0	$2,150	N/A	
VEHICLE MAINTENANCE	001-2370-6261	$93,298	$50,000	$95,176	$50,000	0%	
GAS AND OIL	001-2370-6262	$81,422	$125,000	$79,271	$125,000	0%	
EQUIPMENT MAINTENANCE	001-2370-6284	$1,876	$1,500	$852	$1,500	0%	
VACCINATIONS	001-2370-6297	$0	$320	$0	$320	0%	
OPERATING SUPPLIES	001-2370-6303	$1,647	$1,200	$2,513	$1,200	0%	
UNIFORMS	001-2370-6305	$38,014	$74,357	$47,618	$74,356	0%	
PRINTING	001-2370-6308	$490	$130	$523	$130	0%	
MINOR OPERATING OUTLAY	001-2370-6360	$18,168	$0	$0	$0	0%	
SALARIES	027-2370-6101	$1,039,711	$1,060,607	$1,091,711	$1,199,627	13.1%	
SALARY SAVINGS	027-2370-6105	$0	-$3,098	$0	$0	-100%	
OVERTIME	027-2370-6139	$114,588	$10,344	$110,611	$115,000	1,011.8%	
FICA EXPENSE	027-2370-6141	$88,294	$84,462	$93,434	$102,627	21.5%	
GROUP HEALTH INSURANCE	027-2370-6142	$141,914	$172,423	$174,587	$195,097	13.2%	
WORKERS' COMPENSATION	027-2370-6143	$11,215	$19,930	$10,853	$16,514	-17.1%	
UNEMPLOYMENT COMPENSATION	027-2370-6145	$150	$3,105	$1,181	$3,312	6.7%	
RETIREMENT	027-2370-6146	$119,858	$115,453	$130,047	$141,860	22.9%	
INCENTIVE PAY	027-2370-6147	$9,935	$8,700	$8,700	$9,000	3.4%	
LONGEVITY PAY	027-2370-6148	$10,355	$6,902	$7,510	$6,605	-4.3%	
VACATION BUY-BACK	027-2370-6151	$8,455	$0	$4,272	$4,300	N/A	
ACCRUED LEAVE PAY	027-2370-6152	$9,558	$11,407	$10,409	$7,000	-38.6%	
FIRE ARMS SUPPLIES	027-2370-6321	$7,407	$0	$262	$0	0%	
Total Police Patrol:		**$3,574,649**	**$3,919,238**	**$3,972,835**	**$4,162,422**	**6.2%**	
Police Sro							
SALARIES	001-2380-6101	$215,343	$237,082	$233,840	$245,645	3.6%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALARY SAVINGS	001-2380-6105	$0	-$3,399	$0	$0	-100%	
OVERTIME	001-2380-6139	$6,441	$10,500	$5,922	$10,500	0%	
FICA EXPENSE	001-2380-6141	$17,017	$18,940	$18,755	$20,316	7.3%	
GROUP HEALTH INSURANCE	001-2380-6142	$27,804	$43,106	$35,233	$45,022	4.4%	
WORKERS' COMPENSATION	001-2380-6143	$2,818	$4,669	$2,543	$3,290	-29.5%	
UNEMPLOYMENT COMPENSATION	001-2380-6145	$27	$621	$255	$621	0%	
RETIREMENT	001-2380-6146	$23,148	$25,891	$26,849	$28,914	11.7%	
INCENTIVE PAY	001-2380-6147	$4,927	$5,100	$5,100	$5,100	0%	
LONGEVITY PAY	001-2380-6148	$2,235	$2,475	$2,745	$3,128	26.4%	
ACCRUED LEAVE PAY	001-2380-6152	$0	$0	$0	$1,200	N/A	
TRAINING	001-2380-6206	$879	$7,000	$1,696	$7,000	0%	
DUES & SUBSCRIPTIONS	001-2380-6209	$0	$1,800	$0	$1,800	0%	
POSTAGE	001-2380-6302	$720	$0	$0	$0	0%	
SALARIES	027-2380-6101	$119,027	$402,315	$460,976	$479,813	19.3%	
OVERTIME	027-2380-6139	$1,893	$0	$9,651	$15,000	N/A	
FICA EXPENSE	027-2380-6141	$9,129	$31,390	$36,101	$38,965	24.1%	
GROUP HEALTH INSURANCE	027-2380-6142	$13,271	$86,212	$84,786	$90,045	4.4%	
WORKERS' COMPENSATION	027-2380-6143	$4,375	$7,553	$4,113	$6,578	-12.9%	
UNEMPLOYMENT COMPENSATION	027-2380-6145	$9	$1,242	$525	$1,242	0%	
RETIREMENT	027-2380-6146	$10,867	$42,891	$52,420	$55,455	29.3%	
INCENTIVE PAY	027-2380-6147	$1,419	$0	$7,315	$8,100	N/A	
LONGEVITY PAY	027-2380-6148	$0	$0	$4,063	$4,833	N/A	
VACATION BUY-BACK	027-2380-6151	$0	$0	$1,585	$1,600	N/A	
MINOR OPERATING OUTLAY	027-2380-6360	$35,457	$0	$35,457	$0	0%	
OPERATING EQUIPMENT	027-2380-6645	$33,132	$0	$33,132	$0	0%	

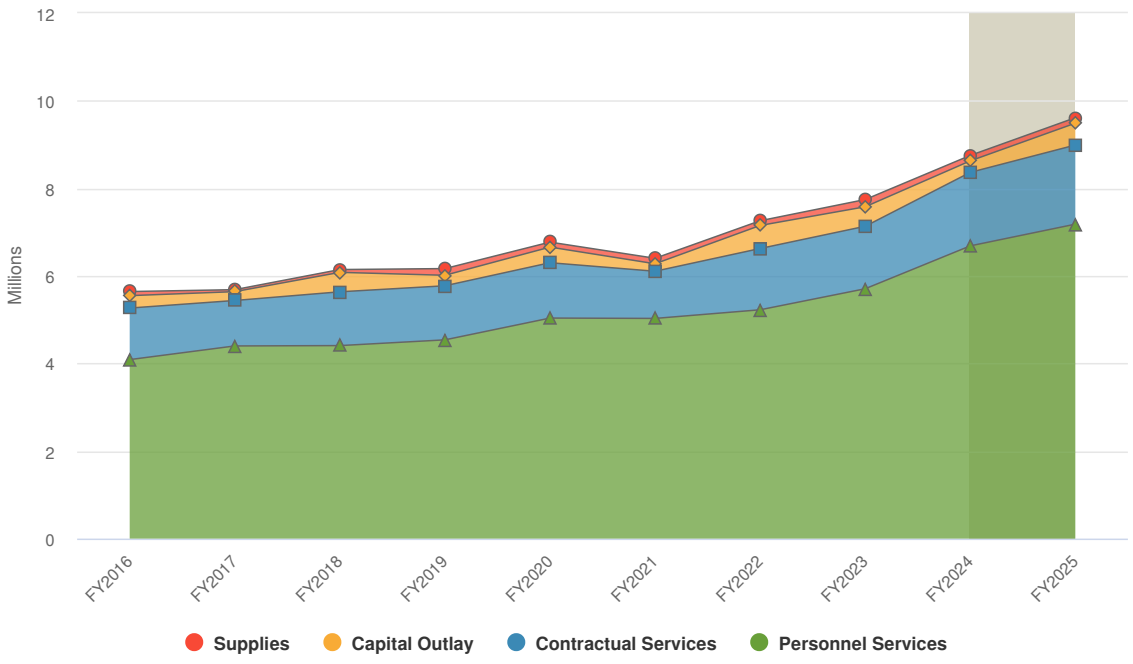
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
MOTOR VEHICLES	027-2380-6650	$0	$0	$0	$237,350	N/A	
Total Police Sro:		**$529,939**	**$925,386**	**$1,063,061**	**$1,311,517**	**41.7%**	
Police Warrant Officer							
SALARIES	001-2390-6101	$0	$68,409	$31,415	$72,728	6.3%	
SALARY SAVINGS	001-2390-6105	$0	-$1,365	$0	$0	-100%	
OVERTIME	001-2390-6139	$0	$1,811	$0	$1,811	0%	
FICA EXPENSE	001-2390-6141	$0	$5,372	$2,403	$5,704	6.2%	
GROUP HEALTH INSURANCE	001-2390-6142	$799	$14,369	$1,113	$15,007	4.4%	
WORKERS' COMPENSATION	001-2390-6143	$762	$1,287	$701	$1,097	-14.8%	
UNEMPLOYMENT COMPENSATION	001-2390-6145	$0	$207	$0	$207	0%	
RETIREMENT	001-2390-6146	$0	$7,340	$3,305	$8,119	10.6%	
LONGEVITY PAY	001-2390-6148	$0	$0	$0	$28	N/A	
CELL PHONES	001-2390-6240	$523	$912	$531	$912	0%	
Total Police Warrant Officer:		**$2,084**	**$98,341**	**$39,468**	**$105,613**	**7.4%**	
Total Police Department:		**$7,744,637**	**$8,752,160**	**$8,866,731**	**$9,613,393**	**9.8%**	
Total Public Safety:		**$7,744,637**	**$8,752,160**	**$8,866,731**	**$9,613,393**	**9.8%**	
Total Expenditures:		**$7,744,637**	**$8,752,160**	**$8,866,731**	**$9,613,393**	**9.8%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-2310-6101	$716,728	$737,239	$726,690	$762,914	3.5%	
TEMPORARY HELP	001-2310-6102	$48,244	$52,103	$46,395	$52,110	0%	
SALARY SAVINGS	001-2310-6105	$0	-$16,354	$0	$0	-100%	
OVERTIME	001-2310-6139	$4,778	$4,500	$7,713	$4,500	0%	
FICA EXPENSE	001-2310-6141	$57,462	$53,115	$60,198	$64,733	21.9%	
GROUP HEALTH INSURANCE	001-2310-6142	$75,764	$100,580	$81,217	$105,052	4.4%	
WORKERS' COMPENSATION	001-2310-6143	$6,604	$11,907	$6,484	$4,595	-61.4%	
UNEMPLOYMENT COMPENSATION	001-2310-6145	$112	$1,449	$747	$2,648	82.7%	
RETIREMENT	001-2310-6146	$74,729	$79,967	$85,292	$86,454	8.1%	
INCENTIVE PAY	001-2310-6147	$6,000	$6,000	$6,000	$6,000	0%	
LONGEVITY PAY	001-2310-6148	$6,350	$6,998	$8,833	$9,255	32.3%	
VACATION BUY-BACK	001-2310-6151	$2,958	$0	$6,449	$6,400	N/A	
ACCRUED LEAVE PAY	001-2310-6152	$1,728	$13,174	$8,941	$5,000	-62%	
SALARIES	001-2330-6101	$62,018	$63,797	$66,889	$70,680	10.8%	
SALARY SAVINGS	001-2330-6105	$0	-$1,312	$0	$0	-100%	
OVERTIME	001-2330-6139	$441	$1,796	$1,639	$1,796	0%	
FICA EXPENSE	001-2330-6141	$4,708	$5,018	$5,207	$5,616	11.9%	
GROUP HEALTH INSURANCE	001-2330-6142	$8,436	$14,369	$10,054	$15,007	4.4%	
WORKERS' COMPENSATION	001-2330-6143	$109	$202	$110	$147	-27.2%	
UNEMPLOYMENT COMPENSATION	001-2330-6145	$13	$207	$75	$207	0%	
RETIREMENT	001-2330-6146	$6,338	$6,860	$7,419	$7,993	16.5%	
LONGEVITY PAY	001-2330-6148	$0	$0	$0	$140	N/A	
ACCRUED LEAVE PAY	001-2330-6152	$0	$0	$0	$800	N/A	
SALARIES	001-2360-6101	$583,265	$610,213	$551,813	$625,139	2.4%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALARY SAVINGS	001-2360-6105	$0	-$13,521	$0	$0	-100%	
OVERTIME	001-2360-6139	$30,395	$22,000	$26,361	$22,000	0%	
FICA EXPENSE	001-2360-6141	$47,347	$51,716	$45,706	$51,637	-0.2%	
GROUP HEALTH INSURANCE	001-2360-6142	$94,789	$100,580	$94,887	$105,052	4.4%	
WORKERS' COMPENSATION	001-2360-6143	$6,601	$11,649	$6,344	$6,649	-42.9%	
UNEMPLOYMENT COMPENSATION	001-2360-6145	$63	$1,449	$595	$1,449	0%	
RETIREMENT	001-2360-6146	$65,427	$70,697	$65,659	$73,490	4%	
INCENTIVE PAY	001-2360-6147	$9,577	$10,200	$8,458	$9,600	-5.9%	
LONGEVITY PAY	001-2360-6148	$8,625	$8,770	$8,790	$9,156	4.4%	
VACATION BUY-BACK	001-2360-6151	$1,616	$0	$1,616	$1,600	N/A	
ACCRUED LEAVE PAY	001-2360-6152	$4,708	$11,422	$9,199	$7,500	-34.3%	
SALARIES	001-2370-6101	$1,193,939	$1,484,660	$1,347,291	$1,411,655	-4.9%	
SALARY SAVINGS	001-2370-6105	$0	-$32,322	$0	$0	-100%	
OVERTIME	001-2370-6139	$103,957	$66,000	$123,077	$66,000	0%	
FICA EXPENSE	001-2370-6141	$98,048	$124,081	$112,939	$116,570	-6.1%	
GROUP HEALTH INSURANCE	001-2370-6142	$170,906	$258,635	$258,595	$255,127	-1.4%	
WORKERS' COMPENSATION	001-2370-6143	$18,917	$32,512	$17,705	$20,456	-37.1%	
UNEMPLOYMENT COMPENSATION	001-2370-6145	$156	$3,726	$1,594	$3,519	-5.6%	
RETIREMENT	001-2370-6146	$136,238	$169,608	$162,596	$165,902	-2.2%	
INCENTIVE PAY	001-2370-6147	$16,038	$19,500	$18,750	$20,400	4.6%	
LONGEVITY PAY	001-2370-6148	$7,887	$10,305	$8,515	$10,130	-1.7%	
VACATION BUY-BACK	001-2370-6151	$5,398	$0	$5,441	$5,400	N/A	
ACCRUED LEAVE PAY	001-2370-6152	$3,841	$18,356	$3,879	$10,200	-44.4%	
SALARIES	001-2380-6101	$215,343	$237,082	$233,840	$245,645	3.6%	
SALARY SAVINGS	001-2380-6105	$0	-$3,399	$0	$0	-100%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OVERTIME	001-2380-6139	$6,441	$10,500	$5,922	$10,500	0%	
FICA EXPENSE	001-2380-6141	$17,017	$18,940	$18,755	$20,316	7.3%	
GROUP HEALTH INSURANCE	001-2380-6142	$27,804	$43,106	$35,233	$45,022	4.4%	
WORKERS' COMPENSATION	001-2380-6143	$2,818	$4,669	$2,543	$3,290	-29.5%	
UNEMPLOYMENT COMPENSATION	001-2380-6145	$27	$621	$255	$621	0%	
RETIREMENT	001-2380-6146	$23,148	$25,891	$26,849	$28,914	11.7%	
INCENTIVE PAY	001-2380-6147	$4,927	$5,100	$5,100	$5,100	0%	
LONGEVITY PAY	001-2380-6148	$2,235	$2,475	$2,745	$3,128	26.4%	
ACCRUED LEAVE PAY	001-2380-6152	$0	$0	$0	$1,200	N/A	
SALARIES	001-2390-6101	$0	$68,409	$31,415	$72,728	6.3%	
SALARY SAVINGS	001-2390-6105	$0	-$1,365	$0	$0	-100%	
OVERTIME	001-2390-6139	$0	$1,811	$0	$1,811	0%	
FICA EXPENSE	001-2390-6141	$0	$5,372	$2,403	$5,704	6.2%	
GROUP HEALTH INSURANCE	001-2390-6142	$799	$14,369	$1,113	$15,007	4.4%	
WORKERS' COMPENSATION	001-2390-6143	$762	$1,287	$701	$1,097	-14.8%	
UNEMPLOYMENT COMPENSATION	001-2390-6145	$0	$207	$0	$207	0%	
RETIREMENT	001-2390-6146	$0	$7,340	$3,305	$8,119	10.6%	
LONGEVITY PAY	001-2390-6148	$0	$0	$0	$28	N/A	
SALARIES	027-2370-6101	$1,039,711	$1,060,607	$1,091,711	$1,199,627	13.1%	
SALARY SAVINGS	027-2370-6105	$0	-$3,098	$0	$0	-100%	
OVERTIME	027-2370-6139	$114,588	$10,344	$110,611	$115,000	1,011.8%	
FICA EXPENSE	027-2370-6141	$88,294	$84,462	$93,434	$102,627	21.5%	
GROUP HEALTH INSURANCE	027-2370-6142	$141,914	$172,423	$174,587	$195,097	13.2%	
WORKERS' COMPENSATION	027-2370-6143	$11,215	$19,930	$10,853	$16,514	-17.1%	
UNEMPLOYMENT COMPENSATION	027-2370-6145	$150	$3,105	$1,181	$3,312	6.7%	

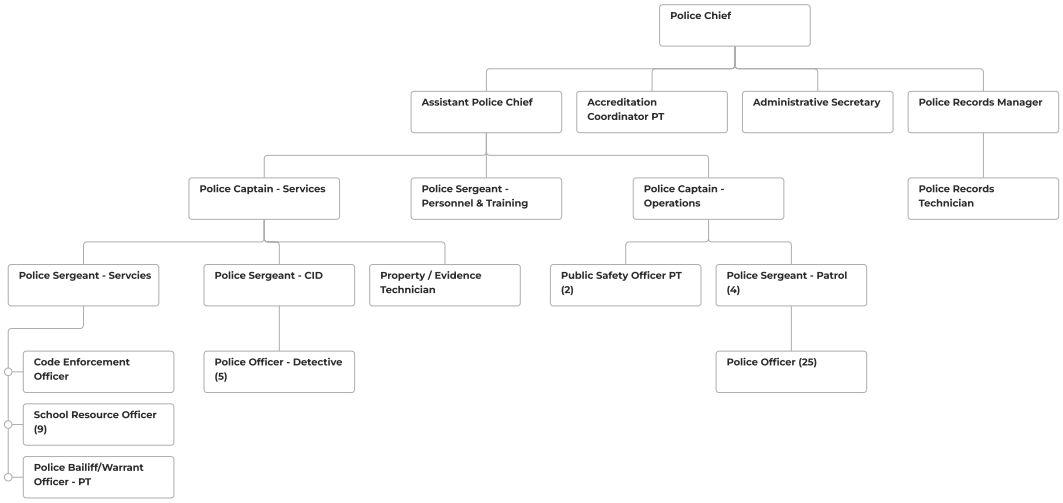
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
RETIREMENT	027-2370-6146	$119,858	$115,453	$130,047	$141,860	22.9%	
INCENTIVE PAY	027-2370-6147	$9,935	$8,700	$8,700	$9,000	3.4%	
LONGEVITY PAY	027-2370-6148	$10,355	$6,902	$7,510	$6,605	-4.3%	
VACATION BUY-BACK	027-2370-6151	$8,455	$0	$4,272	$4,300	N/A	
ACCRUED LEAVE PAY	027-2370-6152	$9,558	$11,407	$10,409	$7,000	-38.6%	
SALARIES	027-2380-6101	$119,027	$402,315	$460,976	$479,813	19.3%	
OVERTIME	027-2380-6139	$1,893	$0	$9,651	$15,000	N/A	
FICA EXPENSE	027-2380-6141	$9,129	$31,390	$36,101	$38,965	24.1%	
GROUP HEALTH INSURANCE	027-2380-6142	$13,271	$86,212	$84,786	$90,045	4.4%	
WORKERS' COMPENSATION	027-2380-6143	$4,375	$7,553	$4,113	$6,578	-12.9%	
UNEMPLOYMENT COMPENSATION	027-2380-6145	$9	$1,242	$525	$1,242	0%	
RETIREMENT	027-2380-6146	$10,867	$42,891	$52,420	$55,455	29.3%	
INCENTIVE PAY	027-2380-6147	$1,419	$0	$7,315	$8,100	N/A	
LONGEVITY PAY	027-2380-6148	$0	$0	$4,063	$4,833	N/A	
VACATION BUY-BACK	027-2380-6151	$0	$0	$1,585	$1,600	N/A	
Total Personnel Services:		**$5,706,607**	**$6,686,100**	**$6,691,192**	**$7,181,688**	**7.4%**	
Contractual Services							
TRAVEL	001-2310-6204	$2,862	$4,000	$12,735	$4,000	0%	
TRAINING	001-2310-6206	$5,763	$5,900	$3,963	$5,900	0%	
PRE-EMPLOYMENT	001-2310-6207	$21,477	$6,907	$23,934	$11,670	69%	
DUES & SUBSCRIPTIONS	001-2310-6209	$2,589	$3,158	$2,589	$3,348	6%	
SALES TAX EXPENSE	001-2310-6212	$33	$0	$10	$0	0%	
TUITION REIMBURSEMENT	001-2310-6213	$5,219	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2310-6226	$3,000	$0	$0	$0	0%	
CELL PHONES	001-2310-6240	$0	$0	$320	$550	N/A	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
VEHICLE MAINTENANCE	001-2310-6261	$1,481	$700	$979	$700	0%	
GAS AND OIL	001-2310-6262	$12,396	$15,000	$12,657	$15,000	0%	
MISC. CONTRACTUAL SERVICES	001-2320-6226	$90,781	$112,103	$113,835	$120,882	7.8%	
TRAINING	001-2330-6206	$330	$629	$330	$629	0%	
DUES & SUBSCRIPTIONS	001-2330-6209	$0	$261	$0	$261	0%	
LEGAL ADVERTISING	001-2330-6231	$0	$150	$0	$150	0%	
FILING FEE	001-2330-6235	$270	$912	$270	$912	0%	
VEHICLE MAINTENANCE	001-2330-6261	$440	$250	$440	$250	0%	
GAS AND OIL	001-2330-6262	$1,448	$2,000	$1,301	$2,000	0%	
MOWING EXPENSE	001-2330-6286	$0	$6,450	$0	$6,450	0%	
MISC. CONTRACTUAL SERVICES	001-2340-6226	$911,962	$1,011,436	$1,020,843	$1,100,884	8.8%	
SALES TAX EXPENSE	001-2350-6212	$35	$0	$20	$0	0%	
COMMUNITY RELATIONS	001-2350-6229	$12,786	$9,500	$13,945	$9,500	0%	
VEHICLE MAINTENANCE	001-2350-6261	$10	$0	$10	$0	0%	
TRAVEL	001-2360-6204	$2,172	$0	$500	$0	0%	
TRAINING	001-2360-6206	$9,149	$3,395	$5,141	$3,395	0%	
DUES & SUBSCRIPTIONS	001-2360-6209	$1,569	$280	$2,442	$355	26.8%	
TECHNICAL & SCIENTIFIC	001-2360-6210	$25,504	$25,000	$41,189	$25,000	0%	
SALES TAX EXPENSE	001-2360-6212	$0	$0	$40	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2360-6226	$9,503	$15,292	$9,983	$16,334	6.8%	
VEHICLE MAINTENANCE	001-2360-6261	$4,837	$2,000	$4,865	$2,000	0%	
GAS AND OIL	001-2360-6262	$15,272	$20,000	$13,012	$20,000	0%	
MISCELLANEOUS	001-2360-6299	$50	$170	$100	$170	0%	
TRAINING	001-2370-6206	$20,408	$16,215	$37,487	$16,215	0%	
DUES & SUBSCRIPTIONS	001-2370-6209	$215	$220	$215	$250	13.6%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALES TAX EXPENSE	001-2370-6212	$43	$0	$1	$0	0%	
TUITION REIMBURSEMENT	001-2370-6213	$0	$5,000	$5,219	$5,000	0%	
MISC. CONTRACTUAL SERVICES	001-2370-6226	$2,302	$0	$0	$2,150	N/A	
VEHICLE MAINTENANCE	001-2370-6261	$93,298	$50,000	$95,176	$50,000	0%	
GAS AND OIL	001-2370-6262	$81,422	$125,000	$79,271	$125,000	0%	
EQUIPMENT MAINTENANCE	001-2370-6284	$1,876	$1,500	$852	$1,500	0%	
VACCINATIONS	001-2370-6297	$0	$320	$0	$320	0%	
TRAINING	001-2380-6206	$879	$7,000	$1,696	$7,000	0%	
DUES & SUBSCRIPTIONS	001-2380-6209	$0	$1,800	$0	$1,800	0%	
CELL PHONES	001-2390-6240	$523	$912	$531	$912	0%	
INSURANCE SHARE	027-2310-6203	$400	$0	$0	$0	0%	
SALES TAX EXPENSE	027-2310-6212	$6	$0	$0	$0	0%	
AUDIT	027-2310-6221	$1,500	$1,850	$1,500	$1,850	0%	
COMPUTER SERVICES	027-2310-6225	$19,814	$92,898	$92,898	$115,581	24.4%	
MISC. CONTRACTUAL SERVICES	027-2310-6226	$30,154	$93,636	$93,636	$91,786	-2%	
MAINTENANCE AGREEMENT	027-2310-6227	$0	$3,219	$3,219	$3,655	13.5%	
TEEN COURT	027-2310-6290	$33,000	$33,750	$33,750	$33,750	0%	
Total Contractual Services:		**$1,426,776**	**$1,678,813**	**$1,730,905**	**$1,807,109**	**7.6%**	
Supplies							
OFFICE SUPPLIES	001-2310-6301	$5,704	$4,795	$4,957	$4,795	0%	
POSTAGE	001-2310-6302	$1,267	$500	$1,308	$500	0%	
OPERATING SUPPLIES	001-2310-6303	$2,076	$670	$2,285	$670	0%	
UNIFORMS	001-2310-6305	$489	$0	$0	$0	0%	
PRINTING	001-2310-6308	$884	$715	$1,227	$715	0%	
FIRE ARMS SUPPLIES	001-2310-6321	$6,789	$12,554	$12,752	$12,554	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-2330-6305	$302	$310	$538	$310	0%	
PRINTING	001-2330-6308	$244	$130	$305	$130	0%	
SMALL TOOLS	001-2330-6313	$45	$61	$59	$61	0%	
SAFETY EQUIPMENT/SUPPLIES	001-2330-6326	$0	$150	$0	$150	0%	
PRINTING	001-2350-6308	$0	$100	$0	$100	0%	
OPERATING SUPPLIES	001-2360-6303	$0	$0	$60	$0	0%	
UNIFORMS	001-2360-6305	$110	$0	$100	$0	0%	
PRINTING	001-2360-6308	$676	$365	$606	$365	0%	
CID SUPPLIES	001-2360-6322	$2,866	$2,710	$4,133	$2,710	0%	
OPERATING SUPPLIES	001-2370-6303	$1,647	$1,200	$2,513	$1,200	0%	
UNIFORMS	001-2370-6305	$38,014	$74,357	$47,618	$74,356	0%	
PRINTING	001-2370-6308	$490	$130	$523	$130	0%	
MINOR OPERATING OUTLAY	001-2370-6360	$18,168	$0	$0	$0	0%	
POSTAGE	001-2380-6302	$720	$0	$0	$0	0%	
FIRE ARMS SUPPLIES	027-2310-6321	$31,812	$10,000	$10,000	$10,000	0%	
MINOR OPERATING OUTLAY	027-2310-6360	$10,757	$15,850	$15,850	$15,850	0%	
FIRE ARMS SUPPLIES	027-2370-6321	$7,407	$0	$262	$0	0%	
MINOR OPERATING OUTLAY	027-2380-6360	$35,457	$0	$35,457	$0	0%	
Total Supplies:		**$165,921**	**$124,597**	**$140,553**	**$124,596**	**0%**	
Capital Outlay							
OPERATING EQUIPMENT	001-2360-6645	$0	$0	$8,300	$0	0%	
MOTOR VEHICLES	027-2310-6650	$412,202	$262,650	$262,650	$262,650	0%	
OPERATING EQUIPMENT	027-2380-6645	$33,132	$0	$33,132	$0	0%	
MOTOR VEHICLES	027-2380-6650	$0	$0	$0	$237,350	N/A	
Total Capital Outlay:		**$445,334**	**$262,650**	**$304,082**	**$500,000**	**90.4%**	
Total Expense Objects:		**$7,744,637**	**$8,752,160**	**$8,866,731**	**$9,613,393**	**9.8%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Enhance Recruiting and Retention Efforts

Objective 1.1: Recruit quality applicants by streamlining the hiring process and expanding testing availability.

Performance Measure 1.1.1: Number of applicants recruited annually.

Prior Year Actual (2023)	384
Current Year Estimate (2024)	321
Budget Year Target (2025)	350

Objective 1.2: Retain quality employees by providing specialized training, modern equipment, and a supportive work culture.

Performance Measure 1.2.1: Annual employee retention rate.

Prior Year Actual (2023)	89%
Current Year Estimate (2024)	94%
Budget Year Target (2025)	95%

Goal 2: Foster Community and Interdepartmental Relationships

Objective 2.1: Provide opportunities for meaningful dialogue with the community through programs and educational presentations.

Performance Measure 2.2.1: Number of community outreach events held annually.

Prior Year Actual (2023)	N/A
Current Year Estimate (2024)	27
Budget Year Target (2025)	30

Departmental Goals & Objectives (continued)

Goal 3: Expand the Wellness Program for Employees

Objective 3.1: Enhance the wellness program each year to empower employees with the tools for physical, mental, financial, and spiritual wellness.

Performance Measure 3.1.1: Number of wellness program offerings annually.

Prior Year Actual (2023)	4
Current Year Estimate (2024)	6
Budget Year Target (2025)	8

Key Performance Indicators for Police Services

Objective 4.1: Reduce crime and enhance public safety through proactive measures and efficient response times.

Performance Measure 4.1.1: Number of UCR Part 1 crimes.

Actual 2019	174
Actual 2020	156
Actual 2021	135
Actual 2022	133
Prior Year Actual (2023)	136
Current Year Estimate (2024)	115
Budget Year Target (2025)	135

Performance Measure 4.1.2: Percentage of UCR Part 1 offenses cleared.

Actual 2019	23%
Actual 2020	28%
Actual 2021	43%
Actual 2022	42%
Prior Year Actual (2023)	43%
Current Year Estimate (2024)	≥43%
Budget Year Target (2025)	≥44%

Performance Measure 4.1.3: Average Priority 1 response time (call dispatch to arrival).

Actual 2019	3:47
Actual 2020	3:14
Actual 2021	3:15
Actual 2022	3:04
Prior Year Actual (2023)	3:01
Current Year Estimate (2024)	3:34
Budget Year Target (2025)	≤5:00

Fire Department

Mark Cantrell
Fire Chief

The Colleyville Fire Department is a full-service, all-hazards Fire and EMS organization dedicated to providing the most effective and efficient life safety and customer services possible. This is accomplished through a comprehensive approach that includes prevention and safety-focused education, emergency medical services, fire suppression, rescue operations, and emergency management, as well as various non-emergency community activities.

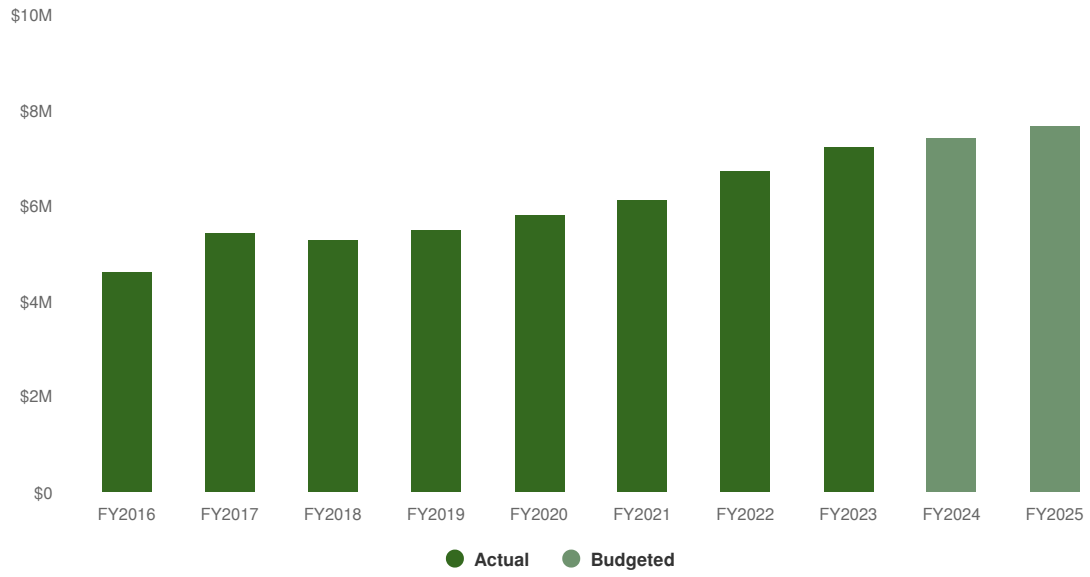
The department is committed to delivering the highest level of professional services to the citizens and visitors of Colleyville, characterized by swift response times, effective intervention, accessibility, and ongoing education. It is the department's goal to be a well-trained, well-equipped, and properly staffed emergency services organization, recognized for outstanding customer service and fiscal responsibility.

The core values of the Colleyville Fire Department are Integrity, Communication, Excellence, and Transparency, guiding all efforts to provide caring, compassionate, and competent assistance in every aspect of their work.

Expenditures Summary

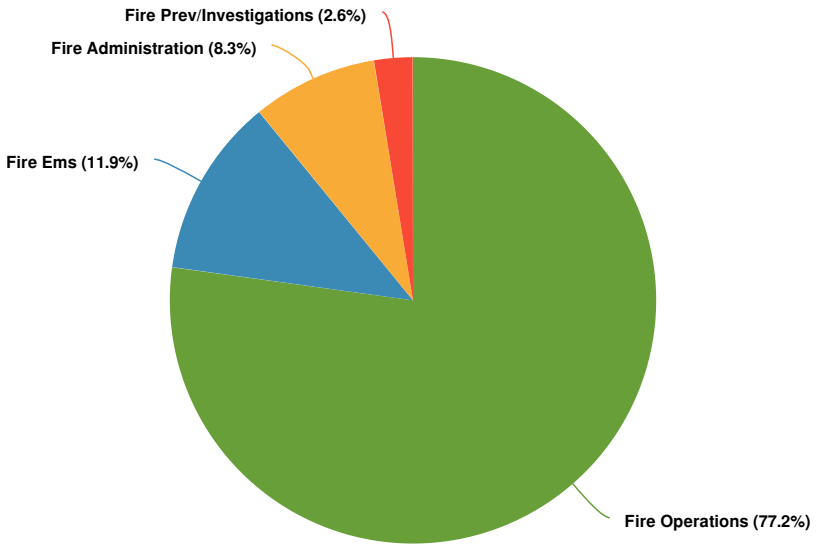
$7,665,838 **$249,113**
(3.36% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

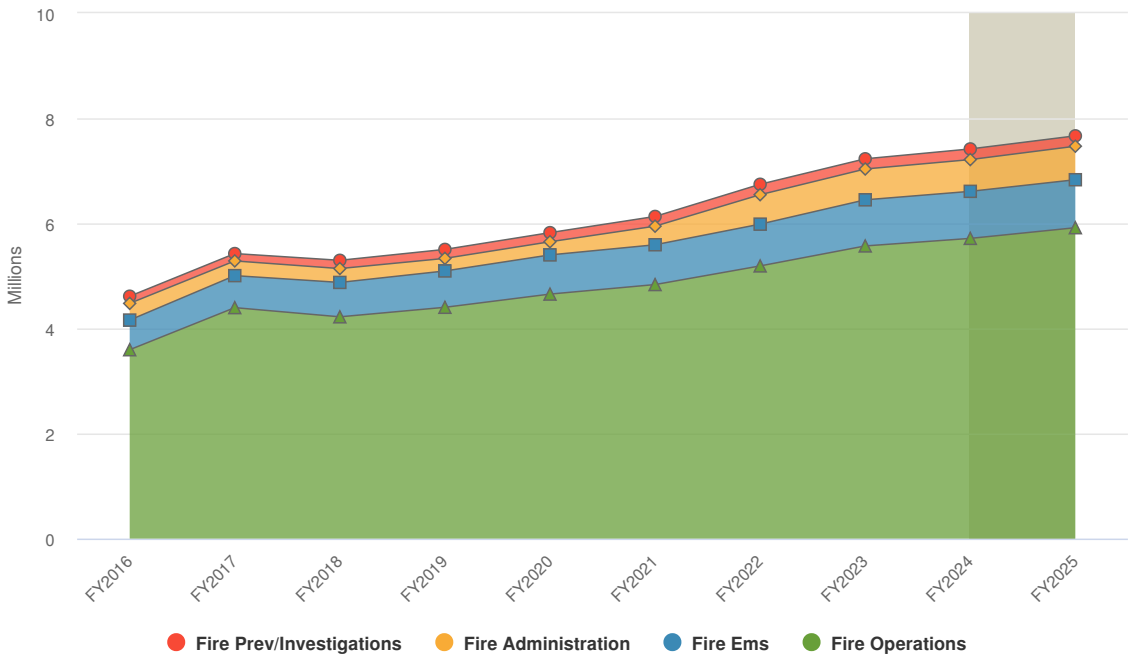


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures							
Public Safety							
Fire Department							
Fire Administration							
SALARIES	001-2210-6101	$384,856	$397,016	$402,482	$416,439	4.9%	
SALARY SAVINGS	001-2210-6105	$0	-$8,484	$0	$0	-100%	
OVERTIME	001-2210-6139	$0	$574	$0	$574	0%	
FICA EXPENSE	001-2210-6141	$27,412	$22,327	$30,009	$33,829	51.5%	
GROUP HEALTH INSURANCE	001-2210-6142	$55,053	$43,106	$69,375	$45,022	4.4%	
WORKERS' COMPENSATION	001-2210-6143	$8,598	$15,671	$8,534	$2,615	-83.3%	
UNEMPLOYMENT COMPENSATION	001-2210-6145	$27	$621	$302	$621	0%	
RETIREMENT	001-2210-6146	$41,512	$44,363	$46,085	$48,145	8.5%	
INCENTIVE PAY	001-2210-6147	$1,200	$1,200	$1,200	$1,200	0%	
LONGEVITY PAY	001-2210-6148	$4,090	$4,238	$4,356	$4,593	8.4%	
VACATION BUY-BACK	001-2210-6151	$5,836	$0	$3,376	$3,400	N/A	
ACCRUED LEAVE PAY	001-2210-6152	$14,007	$20,993	$14,638	$16,000	-23.8%	
TRAINING	001-2210-6206	$2,277	$11,260	$467	$11,260	0%	
PRE-EMPLOYMENT	001-2210-6207	$3,690	$1,000	$5,594	$1,000	0%	
DUES & SUBSCRIPTIONS	001-2210-6209	$3,390	$5,125	$3,490	$5,125	0%	
SALES TAX EXPENSE	001-2210-6212	$50	$0	$60	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2210-6226	$7,067	$16,900	$7,449	$16,900	0%	
VEHICLE MAINTENANCE	001-2210-6261	$900	$2,000	$1,452	$2,000	0%	
GAS AND OIL	001-2210-6262	$0	$2,000	$0	$2,000	0%	
BUILDING MAINT & SUPPLIES	001-2210-6285	$1,603	$1,500	$28	$1,500	0%	
PROPERTY MAINTENANCE	001-2210-6287	$225	$300	$225	$300	0%	
VACCINATIONS	001-2210-6297	$1,000	$1,000	$1,000	$1,140	14%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OFFICE SUPPLIES	001-2210-6301	$3,001	$2,200	$3,116	$2,200	0%	
POSTAGE	001-2210-6302	$1,104	$414	$581	$414	0%	
OPERATING SUPPLIES	001-2210-6303	$4,418	$4,000	$4,968	$6,500	62.5%	
UNIFORMS	001-2210-6305	$2,044	$2,000	$3,231	$2,000	0%	
PRINTING	001-2210-6308	$35	$350	$35	$350	0%	
EMERGENCY MANAGEMENT SUPPLIES	001-2210-6310	$4,128	$5,208	$4,128	$5,208	0%	
BUILDING SUPPLIES	001-2210-6314	$9,542	$7,540	$10,046	$7,540	0%	
Total Fire Administration:		**$587,066**	**$604,420**	**$626,225**	**$637,875**	**5.5%**	
Fire Ems							
SALARIES	001-2220-6101	$467,993	$473,305	$480,511	$489,090	3.3%	
SALARY SAVINGS	001-2220-6105	$0	-$10,479	$0	$0	-100%	
OVERTIME	001-2220-6139	$46,639	$21,520	$53,180	$21,520	0%	
FICA EXPENSE	001-2220-6141	$39,592	$40,083	$42,259	$41,517	3.6%	
GROUP HEALTH INSURANCE	001-2220-6142	$82,944	$86,212	$100,436	$90,045	4.4%	
WORKERS' COMPENSATION	001-2220-6143	$12,762	$22,626	$12,321	$7,637	-66.2%	
UNEMPLOYMENT COMPENSATION	001-2220-6145	$53	$1,242	$543	$1,242	0%	
RETIREMENT	001-2220-6146	$55,094	$54,795	$60,930	$59,087	7.8%	
INCENTIVE PAY	001-2220-6147	$3,000	$3,000	$4,062	$4,200	40%	
LONGEVITY PAY	001-2220-6148	$2,400	$2,903	$2,903	$3,775	30.1%	
HOLIDAY PAY	001-2220-6149	$22,735	$23,134	$23,492	$24,117	4.2%	
TRAINING	001-2220-6206	$9,849	$20,160	$11,515	$24,160	19.8%	
DUES & SUBSCRIPTIONS	001-2220-6209	$1,737	$2,263	$2,387	$2,263	0%	
SALES TAX EXPENSE	001-2220-6212	$5	$0	$7	$0	0%	
TUITION REIMBURSEMENT	001-2220-6213	$696	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2220-6226	$34,934	$39,000	$40,769	$39,000	0%	

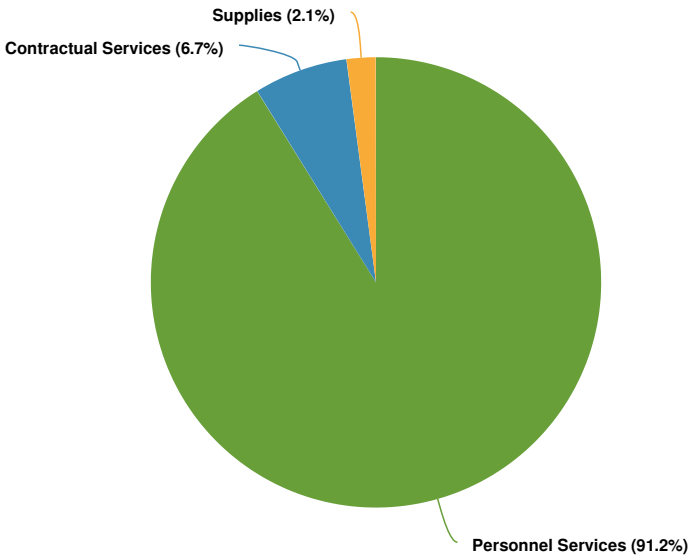
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
CELL PHONES	001-2220-6240	$0	$504	$0	$504	0%	
VEHICLE MAINTENANCE	001-2220-6261	$16,505	$18,800	$7,100	$18,800	0%	
GAS AND OIL	001-2220-6262	$17,044	$25,000	$14,898	$25,000	0%	
EQUIPMENT MAINTENANCE	001-2220-6284	$4,569	$2,000	$3,055	$2,000	0%	
VACCINATIONS	001-2220-6297	$4,495	$4,495	$4,669	$3,420	-23.9%	
OPERATING SUPPLIES	001-2220-6303	$74	$460	$12	$460	0%	
UNIFORMS	001-2220-6305	$3,002	$3,000	$3,710	$3,000	0%	
EMERGENCY MEDICAL SUPPLIES	001-2220-6311	$39,461	$52,000	$49,525	$52,000	0%	
SAFETY EQUIPMENT/SUPPLIES	001-2220-6326	$0	$400	$0	$400	0%	
MINOR OPERATING OUTLAY	001-2220-6360	$11,994	$9,000	$12,094	$0	-100%	
Total Fire Ems:		**$877,576**	**$895,422**	**$930,379**	**$913,237**	**2%**	
Fire Operations							
SALARIES	001-2230-6101	$3,281,521	$3,389,649	$3,315,708	$3,491,459	3%	
SALARY SAVINGS	001-2230-6105	$0	-$75,536	$0	$0	-100%	
OVERTIME	001-2230-6139	$347,727	$280,000	$383,571	$292,000	4.3%	
FICA EXPENSE	001-2230-6141	$288,687	$298,075	$301,009	$316,103	6%	
GROUP HEALTH INSURANCE	001-2230-6142	$493,349	$517,269	$583,150	$540,268	4.4%	
WORKERS' COMPENSATION	001-2230-6143	$48,665	$86,403	$47,053	$45,820	-47%	
UNEMPLOYMENT COMPENSATION	001-2230-6145	$357	$7,452	$3,073	$7,452	0%	
RETIREMENT	001-2230-6146	$400,261	$424,621	$434,893	$449,878	5.9%	
INCENTIVE PAY	001-2230-6147	$32,356	$31,200	$35,886	$36,900	18.3%	
LONGEVITY PAY	001-2230-6148	$35,883	$36,815	$37,135	$39,842	8.2%	
HOLIDAY PAY	001-2230-6149	$157,449	$165,979	$166,980	$171,659	3.4%	
VACATION BUY-BACK	001-2230-6151	$21,186	$0	$18,433	$18,400	N/A	
ACCRUED LEAVE PAY	001-2230-6152	$69,432	$114,192	$72,650	$81,800	-28.4%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TRAVEL	001-2230-6204	$414	$0	$0	$0	0%	
TRAINING	001-2230-6206	$22,113	$28,000	$25,352	$28,000	0%	
PRE-EMPLOYMENT	001-2230-6207	$0	$0	$1,401	$0	0%	
DUES & SUBSCRIPTIONS	001-2230-6209	$23,600	$33,681	$5,397	$40,681	20.8%	
SALES TAX EXPENSE	001-2230-6212	$59	$0	$3	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2230-6226	$65,370	$62,191	$66,585	$70,891	14%	
FIRE EQUIPMENT TESTING	001-2230-6232	$1,563	$7,510	$3,370	$7,510	0%	
VEHICLE MAINTENANCE	001-2230-6261	$113,283	$127,000	$84,485	$127,000	0%	
GAS AND OIL	001-2230-6262	$30,412	$36,000	$30,067	$36,000	0%	
EQUIPMENT MAINTENANCE	001-2230-6284	$15,316	$20,000	$18,242	$20,000	0%	
VACCINATIONS	001-2230-6297	$18,715	$15,968	$18,089	$20,700	29.6%	
OPERATING SUPPLIES	001-2230-6303	$7,554	$7,730	$8,292	$7,730	0%	
CHEMICALS	001-2230-6304	$605	$1,000	$813	$1,000	0%	
UNIFORMS	001-2230-6305	$19,508	$19,000	$19,530	$19,000	0%	
EMERGENCY MEDICAL SUPPLIES	001-2230-6311	$0	$4,760	$0	$4,760	0%	
SMALL TOOLS	001-2230-6313	$1,567	$2,000	$1,836	$2,000	0%	
SAFETY EQUIPMENT/SUPPLIES	001-2230-6326	$0	$450	$0	$450	0%	
GEAR (PROTECTIVE)	001-2230-6331	$38,733	$40,000	$74,717	$40,000	0%	
MINOR OPERATING OUTLAY	001-2230-6360	$7,810	$5,860	$6,982	$0	-100%	
TRANSFER TO CABLE/CAP EQUIP	001-2230-6809	$26,706	$26,706	$26,706	$0	-100%	
Total Fire Operations:		**$5,570,199**	**$5,713,976**	**$5,791,407**	**$5,917,303**	**3.6%**	
Fire Prev/Investigations							
SALARIES	001-2240-6101	$121,731	$124,879	$124,501	$128,328	2.8%	
SALARY SAVINGS	001-2240-6105	$0	-$4,034	$0	$0	-100%	
OVERTIME	001-2240-6139	$850	$1,526	$0	$1,526	0%	

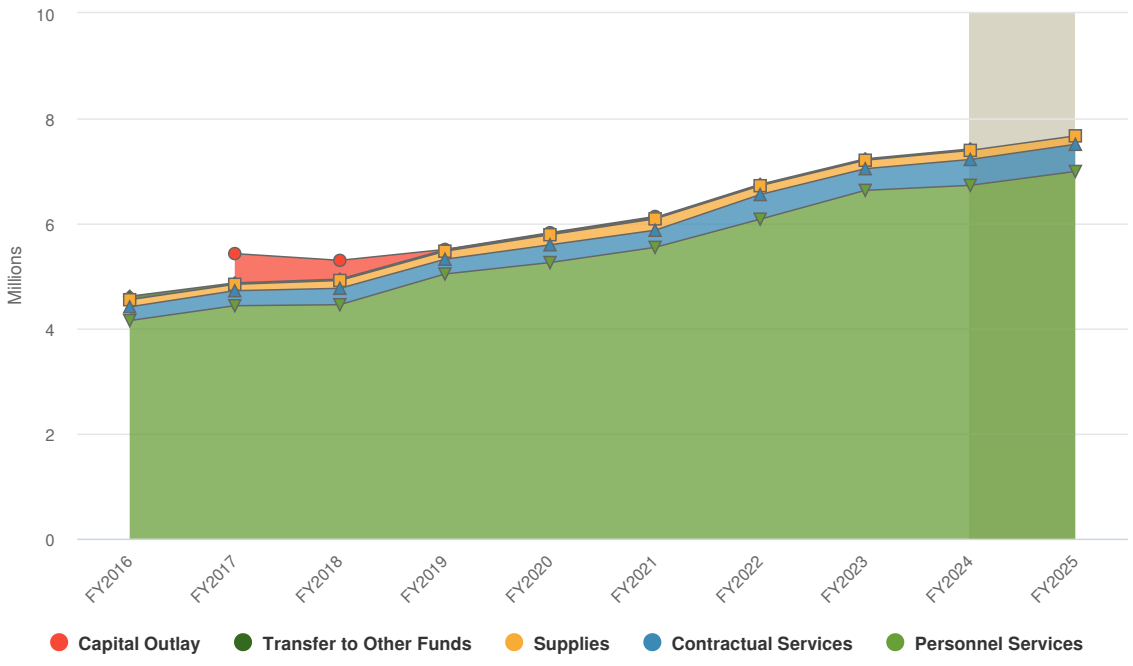
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
FICA EXPENSE	001-2240-6141	$9,635	$15,428	$10,034	$10,714	-30.6%	
GROUP HEALTH INSURANCE	001-2240-6142	$18,914	$14,369	$22,810	$15,007	4.4%	
WORKERS' COMPENSATION	001-2240-6143	$2,417	$4,296	$2,339	$1,273	-70.4%	
UNEMPLOYMENT COMPENSATION	001-2240-6145	$9	$207	$117	$207	0%	
RETIREMENT	001-2240-6146	$13,352	$21,091	$14,491	$15,248	-27.7%	
INCENTIVE PAY	001-2240-6147	$900	$900	$900	$900	0%	
LONGEVITY PAY	001-2240-6148	$2,000	$2,000	$2,000	$2,000	0%	
VACATION BUY-BACK	001-2240-6151	$896	$0	$1,150	$1,200	N/A	
ACCRUED LEAVE PAY	001-2240-6152	$5,377	$7,895	$5,521	$6,100	-22.7%	
TRAINING	001-2240-6206	$6,667	$3,560	$7,082	$3,560	0%	
DUES & SUBSCRIPTIONS	001-2240-6209	$2,201	$1,415	$2,401	$1,415	0%	
SALES TAX EXPENSE	001-2240-6212	$32	$0	$1	$0	0%	
VEHICLE MAINTENANCE	001-2240-6261	$813	$1,000	$773	$1,000	0%	
GAS AND OIL	001-2240-6262	$1,495	$2,500	$1,370	$2,500	0%	
VACCINATIONS	001-2240-6297	$0	$0	$0	$570	N/A	
OPERATING SUPPLIES	001-2240-6303	$1,942	$1,000	$993	$1,000	0%	
UNIFORMS	001-2240-6305	$1,075	$1,075	$1,147	$1,075	0%	
FIRE PREVENTION	001-2240-6306	$3,906	$3,800	$2,697	$3,800	0%	
COMPUTER SUPPLIES	001-2240-6312	$2	$0	$0	$0	0%	
Total Fire Prev/Investigations:		**$194,215**	**$202,907**	**$200,327**	**$197,423**	**-2.7%**	
Total Fire Department:		**$7,229,056**	**$7,416,726**	**$7,548,338**	**$7,665,838**	**3.4%**	
Total Public Safety:		**$7,229,056**	**$7,416,726**	**$7,548,338**	**$7,665,838**	**3.4%**	
Total Expenditures:		**$7,229,056**	**$7,416,726**	**$7,548,338**	**$7,665,838**	**3.4%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-2210-6101	$384,856	$397,016	$402,482	$416,439	4.9%	
SALARY SAVINGS	001-2210-6105	$0	-$8,484	$0	$0	-100%	
OVERTIME	001-2210-6139	$0	$574	$0	$574	0%	
FICA EXPENSE	001-2210-6141	$27,412	$22,327	$30,009	$33,829	51.5%	
GROUP HEALTH INSURANCE	001-2210-6142	$55,053	$43,106	$69,375	$45,022	4.4%	
WORKERS' COMPENSATION	001-2210-6143	$8,598	$15,671	$8,534	$2,615	-83.3%	
UNEMPLOYMENT COMPENSATION	001-2210-6145	$27	$621	$302	$621	0%	
RETIREMENT	001-2210-6146	$41,512	$44,363	$46,085	$48,145	8.5%	
INCENTIVE PAY	001-2210-6147	$1,200	$1,200	$1,200	$1,200	0%	
LONGEVITY PAY	001-2210-6148	$4,090	$4,238	$4,356	$4,593	8.4%	
VACATION BUY-BACK	001-2210-6151	$5,836	$0	$3,376	$3,400	N/A	
ACCRUED LEAVE PAY	001-2210-6152	$14,007	$20,993	$14,638	$16,000	-23.8%	
SALARIES	001-2220-6101	$467,993	$473,305	$480,511	$489,090	3.3%	
SALARY SAVINGS	001-2220-6105	$0	-$10,479	$0	$0	-100%	
OVERTIME	001-2220-6139	$46,639	$21,520	$53,180	$21,520	0%	
FICA EXPENSE	001-2220-6141	$39,592	$40,083	$42,259	$41,517	3.6%	
GROUP HEALTH INSURANCE	001-2220-6142	$82,944	$86,212	$100,436	$90,045	4.4%	
WORKERS' COMPENSATION	001-2220-6143	$12,762	$22,626	$12,321	$7,637	-66.2%	
UNEMPLOYMENT COMPENSATION	001-2220-6145	$53	$1,242	$543	$1,242	0%	
RETIREMENT	001-2220-6146	$55,094	$54,795	$60,930	$59,087	7.8%	
INCENTIVE PAY	001-2220-6147	$3,000	$3,000	$4,062	$4,200	40%	
LONGEVITY PAY	001-2220-6148	$2,400	$2,903	$2,903	$3,775	30.1%	
HOLIDAY PAY	001-2220-6149	$22,735	$23,134	$23,492	$24,117	4.2%	
SALARIES	001-2230-6101	$3,281,521	$3,389,649	$3,315,708	$3,491,459	3%	

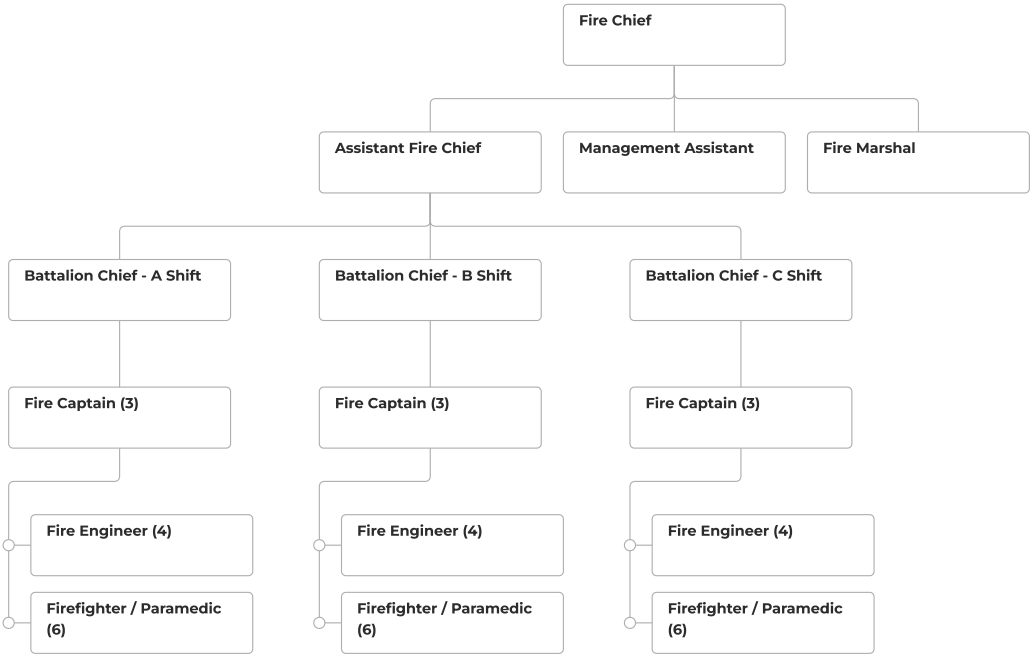
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALARY SAVINGS	001-2230-6105	$0	-$75,536	$0	$0	-100%	
OVERTIME	001-2230-6139	$347,727	$280,000	$383,571	$292,000	4.3%	
FICA EXPENSE	001-2230-6141	$288,687	$298,075	$301,009	$316,103	6%	
GROUP HEALTH INSURANCE	001-2230-6142	$493,349	$517,269	$583,150	$540,268	4.4%	
WORKERS' COMPENSATION	001-2230-6143	$48,665	$86,403	$47,053	$45,820	-47%	
UNEMPLOYMENT COMPENSATION	001-2230-6145	$357	$7,452	$3,073	$7,452	0%	
RETIREMENT	001-2230-6146	$400,261	$424,621	$434,893	$449,878	5.9%	
INCENTIVE PAY	001-2230-6147	$32,356	$31,200	$35,886	$36,900	18.3%	
LONGEVITY PAY	001-2230-6148	$35,883	$36,815	$37,135	$39,842	8.2%	
HOLIDAY PAY	001-2230-6149	$157,449	$165,979	$166,980	$171,659	3.4%	
VACATION BUY-BACK	001-2230-6151	$21,186	$0	$18,433	$18,400	N/A	
ACCRUED LEAVE PAY	001-2230-6152	$69,432	$114,192	$72,650	$81,800	-28.4%	
SALARIES	001-2240-6101	$121,731	$124,879	$124,501	$128,328	2.8%	
SALARY SAVINGS	001-2240-6105	$0	-$4,034	$0	$0	-100%	
OVERTIME	001-2240-6139	$850	$1,526	$0	$1,526	0%	
FICA EXPENSE	001-2240-6141	$9,635	$15,428	$10,034	$10,714	-30.6%	
GROUP HEALTH INSURANCE	001-2240-6142	$18,914	$14,369	$22,810	$15,007	4.4%	
WORKERS' COMPENSATION	001-2240-6143	$2,417	$4,296	$2,339	$1,273	-70.4%	
UNEMPLOYMENT COMPENSATION	001-2240-6145	$9	$207	$117	$207	0%	
RETIREMENT	001-2240-6146	$13,352	$21,091	$14,491	$15,248	-27.7%	
INCENTIVE PAY	001-2240-6147	$900	$900	$900	$900	0%	
LONGEVITY PAY	001-2240-6148	$2,000	$2,000	$2,000	$2,000	0%	
VACATION BUY-BACK	001-2240-6151	$896	$0	$1,150	$1,200	N/A	
ACCRUED LEAVE PAY	001-2240-6152	$5,377	$7,895	$5,521	$6,100	-22.7%	
Total Personnel Services:		**$6,628,757**	**$6,724,641**	**$6,944,398**	**$6,988,752**	**3.9%**	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Contractual Services							
TRAINING	001-2210-6206	$2,277	$11,260	$467	$11,260	0%	
PRE-EMPLOYMENT	001-2210-6207	$3,690	$1,000	$5,594	$1,000	0%	
DUES & SUBSCRIPTIONS	001-2210-6209	$3,390	$5,125	$3,490	$5,125	0%	
SALES TAX EXPENSE	001-2210-6212	$50	$0	$60	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2210-6226	$7,067	$16,900	$7,449	$16,900	0%	
VEHICLE MAINTENANCE	001-2210-6261	$900	$2,000	$1,452	$2,000	0%	
GAS AND OIL	001-2210-6262	$0	$2,000	$0	$2,000	0%	
BUILDING MAINT & SUPPLIES	001-2210-6285	$1,603	$1,500	$28	$1,500	0%	
PROPERTY MAINTENANCE	001-2210-6287	$225	$300	$225	$300	0%	
VACCINATIONS	001-2210-6297	$1,000	$1,000	$1,000	$1,140	14%	
TRAINING	001-2220-6206	$9,849	$20,160	$11,515	$24,160	19.8%	
DUES & SUBSCRIPTIONS	001-2220-6209	$1,737	$2,263	$2,387	$2,263	0%	
SALES TAX EXPENSE	001-2220-6212	$5	$0	$7	$0	0%	
TUITION REIMBURSEMENT	001-2220-6213	$696	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2220-6226	$34,934	$39,000	$40,769	$39,000	0%	
CELL PHONES	001-2220-6240	$0	$504	$0	$504	0%	
VEHICLE MAINTENANCE	001-2220-6261	$16,505	$18,800	$7,100	$18,800	0%	
GAS AND OIL	001-2220-6262	$17,044	$25,000	$14,898	$25,000	0%	
EQUIPMENT MAINTENANCE	001-2220-6284	$4,569	$2,000	$3,055	$2,000	0%	
VACCINATIONS	001-2220-6297	$4,495	$4,495	$4,669	$3,420	-23.9%	
TRAVEL	001-2230-6204	$414	$0	$0	$0	0%	
TRAINING	001-2230-6206	$22,113	$28,000	$25,352	$28,000	0%	
PRE-EMPLOYMENT	001-2230-6207	$0	$0	$1,401	$0	0%	
DUES & SUBSCRIPTIONS	001-2230-6209	$23,600	$33,681	$5,397	$40,681	20.8%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALES TAX EXPENSE	001-2230-6212	$59	$0	$3	$0	0%	
MISC. CONTRACTUAL SERVICES	001-2230-6226	$65,370	$62,191	$66,585	$70,891	14%	
FIRE EQUIPMENT TESTING	001-2230-6232	$1,563	$7,510	$3,370	$7,510	0%	
VEHICLE MAINTENANCE	001-2230-6261	$113,283	$127,000	$84,485	$127,000	0%	
GAS AND OIL	001-2230-6262	$30,412	$36,000	$30,067	$36,000	0%	
EQUIPMENT MAINTENANCE	001-2230-6284	$15,316	$20,000	$18,242	$20,000	0%	
VACCINATIONS	001-2230-6297	$18,715	$15,968	$18,089	$20,700	29.6%	
TRAINING	001-2240-6206	$6,667	$3,560	$7,082	$3,560	0%	
DUES & SUBSCRIPTIONS	001-2240-6209	$2,201	$1,415	$2,401	$1,415	0%	
SALES TAX EXPENSE	001-2240-6212	$32	$0	$1	$0	0%	
VEHICLE MAINTENANCE	001-2240-6261	$813	$1,000	$773	$1,000	0%	
GAS AND OIL	001-2240-6262	$1,495	$2,500	$1,370	$2,500	0%	
VACCINATIONS	001-2240-6297	$0	$0	$0	$570	N/A	
Total Contractual Services:		**$412,088**	**$492,132**	**$368,783**	**$516,199**	**4.9%**	
Supplies							
OFFICE SUPPLIES	001-2210-6301	$3,001	$2,200	$3,116	$2,200	0%	
POSTAGE	001-2210-6302	$1,104	$414	$581	$414	0%	
OPERATING SUPPLIES	001-2210-6303	$4,418	$4,000	$4,968	$6,500	62.5%	
UNIFORMS	001-2210-6305	$2,044	$2,000	$3,231	$2,000	0%	
PRINTING	001-2210-6308	$35	$350	$35	$350	0%	
EMERGENCY MANAGEMENT SUPPLIES	001-2210-6310	$4,128	$5,208	$4,128	$5,208	0%	
BUILDING SUPPLIES	001-2210-6314	$9,542	$7,540	$10,046	$7,540	0%	
OPERATING SUPPLIES	001-2220-6303	$74	$460	$12	$460	0%	
UNIFORMS	001-2220-6305	$3,002	$3,000	$3,710	$3,000	0%	
EMERGENCY MEDICAL SUPPLIES	001-2220-6311	$39,461	$52,000	$49,525	$52,000	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SAFETY EQUIPMENT/SUPPLIES	001-2220-6326	$0	$400	$0	$400	0%	
MINOR OPERATING OUTLAY	001-2220-6360	$11,994	$9,000	$12,094	$0	-100%	
OPERATING SUPPLIES	001-2230-6303	$7,554	$7,730	$8,292	$7,730	0%	
CHEMICALS	001-2230-6304	$605	$1,000	$813	$1,000	0%	
UNIFORMS	001-2230-6305	$19,508	$19,000	$19,530	$19,000	0%	
EMERGENCY MEDICAL SUPPLIES	001-2230-6311	$0	$4,760	$0	$4,760	0%	
SMALL TOOLS	001-2230-6313	$1,567	$2,000	$1,836	$2,000	0%	
SAFETY EQUIPMENT/SUPPLIES	001-2230-6326	$0	$450	$0	$450	0%	
GEAR (PROTECTIVE)	001-2230-6331	$38,733	$40,000	$74,717	$40,000	0%	
MINOR OPERATING OUTLAY	001-2230-6360	$7,810	$5,860	$6,982	$0	-100%	
OPERATING SUPPLIES	001-2240-6303	$1,942	$1,000	$993	$1,000	0%	
UNIFORMS	001-2240-6305	$1,075	$1,075	$1,147	$1,075	0%	
FIRE PREVENTION	001-2240-6306	$3,906	$3,800	$2,697	$3,800	0%	
COMPUTER SUPPLIES	001-2240-6312	$2	$0	$0	$0	0%	
Total Supplies:		**$161,505**	**$173,247**	**$208,451**	**$160,887**	**-7.1%**	
Transfer to Other Funds							
TRANSFER TO CABLE/CAP EQUIP	001-2230-6809	$26,706	$26,706	$26,706	$0	-100%	
Total Transfer to Other Funds:		**$26,706**	**$26,706**	**$26,706**	**$0**	**-100%**	
Total Expense Objects:		**$7,229,056**	**$7,416,726**	**$7,548,338**	**$7,665,838**	**3.4%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Improve Community Risk Reduction and Fire Prevention

Objective 1.1: Launch a targeted fire safety awareness campaign focused on high-risk areas or demographics within the next quarter.

Objective 1.2: Partner with local schools to integrate fire safety education into their curriculum, launching the program by the start of the next school year.

Performance Measure 1.2.1: Number of schools integrating the program.

Prior Year Actual (2023)	5
Current Year Estimate (2024)	5
Budget Year Target (2025)	10

Objective 1.3: Engage homeowner associations to provide fire and safety training within the next year.

Performance Measure 1.3.1: Number of associations participating in training

Prior Year Actual (2023)	0
Current Year Estimate (2024)	0
Budget Year Target (2025)	5

Goal 2: Strengthen Community Engagement and Relationships

Objective 2.1: Host a series of community outreach events such as open houses or fire safety workshops over the next six months to engage residents and gather feedback.

Performance Measure 2.1.1: Number of events held and community attendance

Prior Year Actual (2023)	4 - 850
Current Year Estimate (2024)	4 - 1,750
Budget Year Target (2025)	4 - 2,000

Objective 2.2: Launch a social media campaign focused on fire safety tips and department activities, with weekly posts starting immediately.

Performance Measure 2.2.1: Social media reach growth

Prior Year Actual (2023)	4,120
Current Year Estimate (2024)	5,300
Budget Year Target (2025)	6,000

Objective 2.3: Develop partnerships with local businesses to participate in community events, securing commitments within the next three months.

Measure: Business Partnerships

Prior Year Actual (2023)	2
Current Year Estimate (2024)	2
Budget Year Target (2025)	4

Departmental Goals & Objectives (continued)

Goal 3: Ensure Organizational Resilience and Sustainability

Objective 3.1: Develop a five-year strategic plan within the next year that outlines key areas for growth, budgetary needs, and potential funding sources.

Objective 3.2: Conduct a department-wide risk assessment to identify vulnerabilities in operations and propose mitigation strategies within the next six months.

Objective 3.3: Conduct a comprehensive review of our staffing and benefits package to evaluate our standing with the region.

Measure: Staff retention and satisfaction rates over a five year period

Prior Year Actual (2023)	90%
Current Year Estimate (2024)	90%
Budget Year Target (2025)	100%

Public Works

Amber Beard
Director of Public Works

The Public Works Department plays a crucial role in enhancing the quality of life in the City of Colleyville by providing essential services that ensure the safety, health, and well-being of the community. Public Works is dedicated to proactive planning for future needs, managing public investments, promoting environmental quality, and safeguarding the health and safety of citizens.

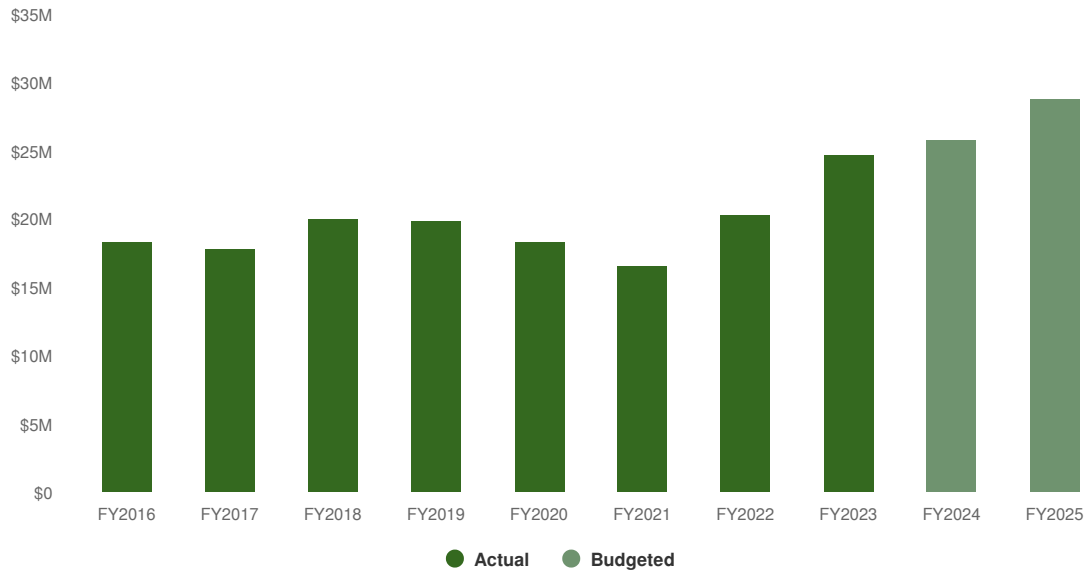
The department is responsible for overseeing the design and construction of new public infrastructure and ensuring the maintenance and repair of existing municipal infrastructure. Public Works is committed to delivering these vital services in an efficient and timely manner, consistently striving to meet the community's needs.

The department's programs are funded through the General Fund, Drainage Fund, and Utility Fund, ensuring that essential services are sustained and delivered effectively.

Expenditures Summary

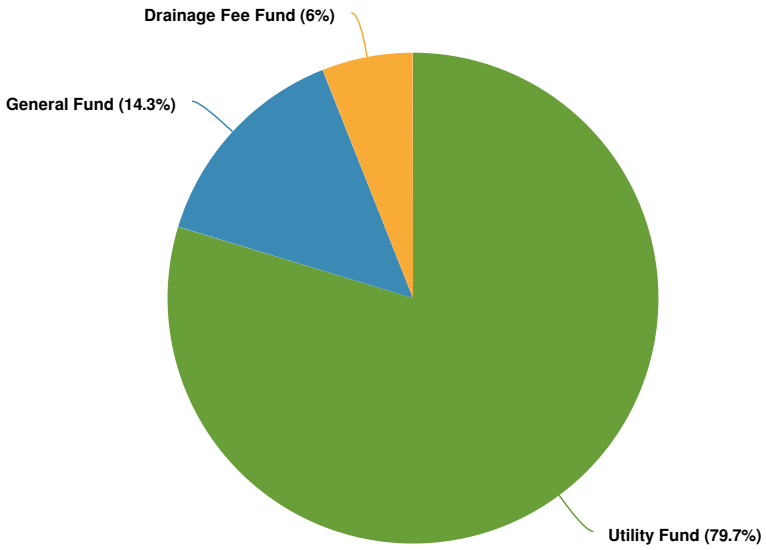
$28,798,252 **$2,984,685**
(11.56% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

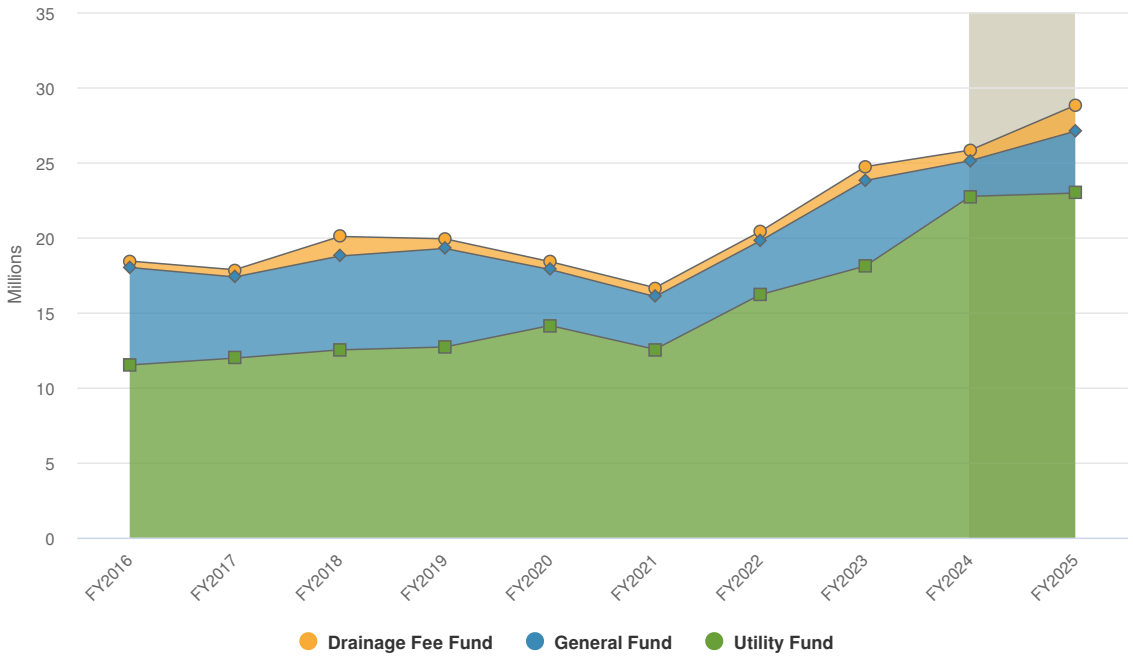


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund							
SALARIES	001-1810-6101	$231,628	$247,459	$251,524	$259,591	4.9%	
TEMPORARY HELP	001-1810-6102	$1,200	$0	$1,200	$0	0%	
SALARY SAVINGS	001-1810-6105	$0	-$5,100	$0	$0	-100%	
OVERTIME	001-1810-6139	$58	$7,259	$59	$7,259	0%	
FICA EXPENSE	001-1810-6141	$17,520	$17,920	$19,136	$20,528	14.6%	
GROUP HEALTH INSURANCE	001-1810-6142	$22,595	$28,737	$29,396	$30,015	4.4%	
WORKERS' COMPENSATION	001-1810-6143	$255	$458	$249	$573	25.1%	
UNEMPLOYMENT COMPENSATION	001-1810-6145	$26	$414	$211	$414	0%	
RETIREMENT	001-1810-6146	$25,178	$26,669	$27,492	$29,215	9.5%	
INCENTIVE PAY	001-1810-6147	$0	$0	$0	$300	N/A	
LONGEVITY PAY	001-1810-6148	$302	$282	$71	$486	72.6%	
VACATION BUY-BACK	001-1810-6151	$635	$0	$660	$700	N/A	
TRAVEL	001-1810-6204	$598	$2,500	$198	$2,500	0%	
TRAINING	001-1810-6206	$6,319	$8,500	$6,735	$8,500	0%	
PRE-EMPLOYMENT	001-1810-6207	$933	$0	$20	$0	0%	
DUES & SUBSCRIPTIONS	001-1810-6209	$3,757	$5,046	$3,924	$4,591	-9%	
SALES TAX EXPENSE	001-1810-6212	$27	$0	$2	$0	0%	
TUITION REIMBURSEMENT	001-1810-6213	$0	$0	$0	$5,000	N/A	
ENGINEERING SERVICES	001-1810-6223	$15,000	$16,181	$15,000	$16,181	0%	
COMPUTER SERVICES	001-1810-6225	$3,732	$6,909	$5,904	$6,909	0%	
MISC. CONTRACTUAL SERVICES	001-1810-6226	$7,217	$10,935	$1,311	$8,935	-18.3%	
LEGAL ADVERTISING	001-1810-6231	$1,765	$250	$714	$250	0%	
FILING FEE	001-1810-6235	$160	$500	$204	$500	0%	
VEHICLE MAINTENANCE	001-1810-6261	$3,372	$4,500	$3,172	$4,500	0%	
GAS AND OIL	001-1810-6262	$6,101	$13,000	$5,911	$7,000	-46.2%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OFFICE SUPPLIES	001-1810-6301	$1,272	$1,250	$1,410	$1,250	0%	
OPERATING SUPPLIES	001-1810-6303	$741	$750	$488	$750	0%	
UNIFORMS	001-1810-6305	$3,220	$1,900	$2,722	$2,500	31.6%	
PRINTING	001-1810-6308	$211	$500	$211	$250	-50%	
SMALL TOOLS	001-1810-6313	$230	$1,100	$218	$1,100	0%	
SAFETY EQUIPMENT/SUPPLIES	001-1810-6326	$0	$500	$0	$300	-40%	
MOSQUITO CONTROL	001-1810-6327	$5,124	$20,000	$5,993	$20,000	0%	
MINOR OPERATING OUTLAY	001-1810-6360	$2,028	$0	$0	$0	0%	
SALARIES	001-3310-6101	$241,727	$336,563	$322,865	$363,249	7.9%	
SALARY SAVINGS	001-3310-6105	$0	-$7,252	$0	$0	-100%	
STANDBY PAY	001-3310-6135	$0	$3,877	$0	$0	-100%	
OVERTIME	001-3310-6139	$2,674	$15,124	$5,741	$15,124	0%	
FICA EXPENSE	001-3310-6141	$18,517	$27,739	$25,033	$29,281	5.6%	
GROUP HEALTH INSURANCE	001-3310-6142	$41,591	$91,241	$53,323	$95,297	4.4%	
WORKERS' COMPENSATION	001-3310-6143	$5,061	$8,554	$4,658	$8,597	0.5%	
UNEMPLOYMENT COMPENSATION	001-3310-6145	$43	$1,314	$382	$1,314	0%	
RETIREMENT	001-3310-6146	$25,578	$37,917	$35,567	$41,672	9.9%	
INCENTIVE PAY	001-3310-6147	$0	$0	$0	$600	N/A	
LONGEVITY PAY	001-3310-6148	$3,943	$2,525	$825	$1,780	-29.5%	
ACCRUED LEAVE PAY	001-3310-6152	$1,691	$4,426	$0	$2,000	-54.8%	
TRAINING	001-3310-6206	$3,275	$10,293	$3,275	$10,093	-1.9%	
PRE-EMPLOYMENT	001-3310-6207	$743	$554	$1,321	$554	0%	
DUES & SUBSCRIPTIONS	001-3310-6209	$549	$586	$429	$694	18.4%	
MISC. CONTRACTUAL SERVICES	001-3310-6226	$8,288	$21,180	$8,168	$6,180	-70.8%	
STREET LIGHTING	001-3310-6242	$251,359	$255,000	$267,715	$255,000	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
EQUIPMENT RENTAL	001-3310-6245	$1,669	$5,000	$3,635	$5,000	0%	
VEHICLE MAINTENANCE	001-3310-6261	$6,990	$7,050	$7,160	$7,050	0%	
GAS AND OIL	001-3310-6262	$30,445	$35,000	$28,397	$35,000	0%	
EQUIPMENT MAINTENANCE	001-3310-6284	$23,578	$13,890	$34,687	$13,890	0%	
BUILDING MAINT & SUPPLIES	001-3310-6285	$8,275	$5,315	$7,366	$7,685	44.6%	
OFFICE SUPPLIES	001-3310-6301	$368	$500	$372	$500	0%	
OPERATING SUPPLIES	001-3310-6303	$1,577	$0	$16	$0	0%	
UNIFORMS	001-3310-6305	$3,084	$4,920	$3,760	$4,920	0%	
PRINTING	001-3310-6308	$0	$58	$0	$58	0%	
SMALL TOOLS	001-3310-6313	$3,755	$1,700	$3,748	$1,700	0%	
BUILDING SUPPLIES	001-3310-6314	$4,278	$10,555	$9,132	$10,555	0%	
TRAFFIC CONTROL SIGNS/SIGNALS	001-3310-6317	$70,755	$81,500	$45,576	$81,500	0%	
STREET RESURFACING	001-3310-6319	$0	$50,000	$0	$0	-100%	
INFRASTRUCTURE REPAIR & MAINT	001-3310-6324	$67,515	$85,450	$76,238	$135,450	58.5%	
SAFETY EQUIPMENT/SUPPLIES	001-3310-6326	$2,327	$2,825	$3,368	$2,825	0%	
MINOR OPERATING OUTLAY	001-3310-6360	$3,480	$0	$0	$15,850	N/A	
IMPROVEMENTS OTHER THAN BLDG	001-3310-6625	$17,292	$0	$0	$0	0%	
TRANSFER TO CAPITAL PROJECTS	001-3310-6805	$3,713,706	$0	$2,500,000	$1,500,000	N/A	
SALARIES	001-5110-6101	$106,888	$109,441	$110,253	$113,586	3.8%	
SALARY SAVINGS	001-5110-6105	$0	-$2,281	$0	$0	-100%	
OVERTIME	001-5110-6139	$3,755	$1,603	$1,913	$1,603	0%	
FICA EXPENSE	001-5110-6141	$8,565	$8,722	$8,778	$9,049	3.7%	
GROUP HEALTH INSURANCE	001-5110-6142	$16,196	$28,737	$19,905	$30,015	4.4%	
WORKERS' COMPENSATION	001-5110-6143	$947	$1,686	$918	$1,768	4.8%	
UNEMPLOYMENT COMPENSATION	001-5110-6145	$18	$414	$126	$414	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
RETIREMENT	001-5110-6146	$11,477	$11,925	$12,468	$12,878	8%	
LONGEVITY PAY	001-5110-6148	$1,665	$1,973	$1,973	$2,138	8.4%	
TOOL ALLOWANCE	001-5110-6150	$960	$960	$960	$960	0%	
TRAINING	001-5110-6206	$0	$1,350	$0	$675	-50%	
PRE-EMPLOYMENT	001-5110-6207	$65	$100	$70	$100	0%	
DUES & SUBSCRIPTIONS	001-5110-6209	$2,576	$2,301	$4,484	$2,805	21.9%	
MISC. CONTRACTUAL SERVICES	001-5110-6226	$1,489	$2,568	$2,773	$1,868	-27.3%	
PROFESSIONAL MAINTENANCE	001-5110-6228	$560	$675	$580	$675	0%	
VEHICLE MAINTENANCE	001-5110-6261	$5,282	$5,000	$7,269	$5,000	0%	
GAS AND OIL	001-5110-6262	$12,199	$9,500	$11,534	$13,000	36.8%	
EQUIPMENT MAINTENANCE	001-5110-6284	$2,773	$2,500	$2,254	$2,500	0%	
UNIFORMS	001-5110-6305	$1,773	$1,640	$1,720	$1,640	0%	
SMALL TOOLS	001-5110-6313	$791	$1,150	$636	$1,150	0%	
SHOP SUPPLIES	001-5110-6318	$1,647	$1,435	$1,717	$1,435	0%	
SAFETY EQUIPMENT/SUPPLIES	001-5110-6326	$600	$900	$600	$700	-22.2%	
MINOR OPERATING OUTLAY	001-5110-6360	$2,655	$0	$0	$0	0%	
OPERATING EQUIPMENT	001-5110-6645	$6,181	$0	$0	$0	0%	
SALARIES	001-5710-6101	$144,612	$148,592	$149,863	$154,726	4.1%	
SALARY SAVINGS	001-5710-6105	$0	-$3,979	$0	$0	-100%	
STANDBY PAY	001-5710-6135	$7,027	$0	$7,215	$7,700	N/A	
OVERTIME	001-5710-6139	$5,309	$4,477	$7,560	$4,477	0%	
FICA EXPENSE	001-5710-6141	$12,031	$15,220	$12,973	$13,291	-12.7%	
GROUP HEALTH INSURANCE	001-5710-6142	$21,469	$28,737	$28,218	$30,015	4.4%	
WORKERS' COMPENSATION	001-5710-6143	$2,167	$3,886	$2,116	$2,334	-39.9%	
UNEMPLOYMENT COMPENSATION	001-5710-6145	$18	$414	$174	$414	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
RETIREMENT	001-5710-6146	$16,593	$20,806	$18,547	$18,915	-9.1%	
INCENTIVE PAY	001-5710-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-5710-6148	$1,688	$1,868	$1,868	$2,033	8.9%	
VACATION BUY-BACK	001-5710-6151	$881	$0	$925	$900	N/A	
ACCRUED LEAVE PAY	001-5710-6152	$4,326	$5,724	$4,478	$3,300	-42.3%	
TRAVEL	001-5710-6204	$0	$1,000	$0	$500	-50%	
TRAINING	001-5710-6206	$25	$1,800	$0	$1,800	0%	
DUES & SUBSCRIPTIONS	001-5710-6209	$65	$100	$0	$100	0%	
MISC. CONTRACTUAL SERVICES	001-5710-6226	$15,964	$16,632	$17,659	$16,632	0%	
VEHICLE MAINTENANCE	001-5710-6261	$785	$2,000	$849	$1,500	-25%	
GAS AND OIL	001-5710-6262	$638	$2,300	$629	$1,000	-56.5%	
BUILDING MAINT & SUPPLIES	001-5710-6285	$330,745	$387,126	$357,655	$555,472	43.5%	
OPERATING SUPPLIES	001-5710-6303	$0	$250	$444	$250	0%	
UNIFORMS	001-5710-6305	$138	$500	$138	$500	0%	
SMALL TOOLS	001-5710-6313	$960	$850	$1,009	$850	0%	
BUILDING SUPPLIES	001-5710-6314	$7,087	$15,000	$7,283	$7,500	-50%	
SAFETY EQUIPMENT/SUPPLIES	001-5710-6326	$405	$450	$549	$450	0%	
MINOR OPERATING OUTLAY	001-5710-6360	$10,257	$0	$3,300	$0	0%	
Total General Fund:		**$5,697,587**	**$2,377,873**	**$4,651,272**	**$4,122,733**	**73.4%**	
Utility Fund							
SALARIES	002-6110-6101	$393,268	$367,360	$369,734	$398,818	8.6%	
SALARY SAVINGS	002-6110-6105	$0	-$1,061	$0	$0	-100%	
STANDBY PAY	002-6110-6135	$11,219	$3,006	$11,147	$12,300	309.1%	
OVERTIME	002-6110-6139	$43,182	$30,500	$43,193	$30,500	0%	
FICA EXPENSE	002-6110-6141	$30,685	$30,453	$32,744	$35,105	15.3%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
GROUP HEALTH INSURANCE	002-6110-6142	$83,030	$100,580	$104,383	$105,052	4.4%	
WORKERS' COMPENSATION	002-6110-6143	$3,575	$6,322	$3,443	$6,394	1.1%	
UNEMPLOYMENT COMPENSATION	002-6110-6145	$64	$1,449	$461	$1,449	0%	
RETIREMENT	002-6110-6146	$42,727	$41,627	$47,106	$49,961	20%	
INCENTIVE PAY	002-6110-6147	$600	$600	$1,108	$2,400	300%	
LONGEVITY PAY	002-6110-6148	$2,153	$2,508	$2,508	$3,065	22.2%	
VACATION BUY-BACK	002-6110-6151	$3,252	$0	$6,394	$6,400	N/A	
ACCRUED LEAVE PAY	002-6110-6152	$2,723	$6,470	$2,759	$5,400	-16.5%	
TRAINING	002-6110-6206	$5,236	$7,610	$5,691	$7,610	0%	
PRE-EMPLOYMENT	002-6110-6207	$1,162	$647	$898	$647	0%	
DUES & SUBSCRIPTIONS	002-6110-6209	$6,356	$1,973	$4,379	$1,973	0%	
SALES TAX EXPENSE	002-6110-6212	$13	$0	$0	$0	0%	
ENGINEERING & DEVELOP CHARGES	002-6110-6223	$25,247	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	002-6110-6226	$34,553	$46,421	$52,399	$46,896	1%	
LEGAL ADVERTISING	002-6110-6231	$0	$100	$0	$100	0%	
CELL PHONES	002-6110-6240	$0	$990	$0	$990	0%	
EQUIPMENT RENTAL	002-6110-6245	$1,395	$1,500	$1,920	$1,500	0%	
T.R.A. WATER	002-6110-6251	$11,880,030	$16,027,206	$13,500,000	$16,027,206	0%	
WATER SAMPLES	002-6110-6253	$9,984	$16,000	$12,246	$16,000	0%	
VEHICLE MAINTENANCE	002-6110-6261	$5,352	$6,000	$5,870	$6,000	0%	
GAS AND OIL	002-6110-6262	$13,247	$12,950	$14,690	$13,500	4.2%	
METER MAINT AND TESTING	002-6110-6274	$305	$500	$320	$500	0%	
EQUIPMENT MAINTENANCE	002-6110-6284	$8,846	$13,000	$21,063	$13,000	0%	
WATER LICENSING FEE	002-6110-6296	$24,039	$25,000	$26,051	$25,000	0%	
OFFICE SUPPLIES	002-6110-6301	$147	$0	$0	$0	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
POSTAGE	002-6110-6302	$2,523	$3,000	$2,523	$3,000	0%	
OPERATING SUPPLIES	002-6110-6303	$18	$0	$0	$0	0%	
CHEMICALS	002-6110-6304	$8,172	$12,000	$5,818	$11,000	-8.3%	
UNIFORMS	002-6110-6305	$4,971	$5,740	$4,595	$5,740	0%	
PRINTING	002-6110-6308	$2,344	$9,000	$2,344	$7,525	-16.4%	
SMALL TOOLS	002-6110-6313	$3,772	$3,400	$3,453	$3,400	0%	
REPAIR & MAINTENANCE	002-6110-6324	$192,837	$120,219	$263,003	$121,219	0.8%	
SAFETY EQUIPMENT/SUPPLIES	002-6110-6326	$2,204	$0	$0	$0	0%	
MINOR OPERATING OUTLAY	002-6110-6360	$1,922	$0	$0	$77,051	N/A	
WATER METER & FIRE PLUGS	002-6110-6654	$0	$100,000	$100,000	$100,000	0%	
SALARIES	002-6120-6101	$157,677	$170,782	$168,293	$181,937	6.5%	
SALARY SAVINGS	002-6120-6105	$0	-$2,490	$0	$0	-100%	
STANDBY PAY	002-6120-6135	$2,357	$2,879	$2,904	$2,600	-9.7%	
OVERTIME	002-6120-6139	$22,589	$26,000	$25,154	$26,000	0%	
FICA EXPENSE	002-6120-6141	$13,327	$16,487	$15,457	$16,596	0.7%	
GROUP HEALTH INSURANCE	002-6120-6142	$34,037	$57,474	$45,169	$60,030	4.4%	
WORKERS' COMPENSATION	002-6120-6143	$2,426	$4,184	$2,279	$4,150	-0.8%	
UNEMPLOYMENT COMPENSATION	002-6120-6145	$42	$828	$206	$828	0%	
RETIREMENT	002-6120-6146	$17,829	$22,534	$21,965	$23,620	4.8%	
INCENTIVE PAY	002-6120-6147	$600	$0	$600	$1,200	N/A	
LONGEVITY PAY	002-6120-6148	$2,453	$2,633	$2,633	$2,805	6.6%	
VACATION BUY-BACK	002-6120-6151	$936	$0	$1,649	$1,600	N/A	
ACCRUED LEAVE PAY	002-6120-6152	$0	$2,280	$902	$800	-64.9%	
TRAINING	002-6120-6206	$2,306	$5,405	$3,476	$5,405	0%	
PRE-EMPLOYMENT	002-6120-6207	$534	$367	$684	$367	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
DUES & SUBSCRIPTIONS	002-6120-6209	$5,702	$2,263	$5,832	$2,263	0%	
SALES TAX EXPENSE	002-6120-6212	$8	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	002-6120-6226	$17,112	$13,117	$16,948	$13,117	0%	
T.R.A. SEWER	002-6120-6252	$3,364,060	$3,862,562	$3,940,000	$3,862,562	0%	
VEHICLE MAINTENANCE	002-6120-6261	$2,528	$1,500	$2,759	$1,500	0%	
GAS AND OIL	002-6120-6262	$14,512	$17,000	$14,027	$16,000	-5.9%	
EQUIPMENT MAINTENANCE	002-6120-6284	$78,282	$22,000	$61,018	$28,000	27.3%	
OPERATING SUPPLIES	002-6120-6303	$611	$0	$0	$0	0%	
CHEMICALS	002-6120-6304	$18,355	$15,000	$19,196	$18,000	20%	
UNIFORMS	002-6120-6305	$2,434	$3,280	$2,865	$3,280	0%	
SMALL TOOLS	002-6120-6313	$712	$2,000	$608	$2,000	0%	
REPAIR & MAINTENANCE	002-6120-6324	$121,024	$37,296	$124,479	$37,296	0%	
SAFETY EQUIPMENT/SUPPLIES	002-6120-6326	$788	$500	$1,010	$500	0%	
SALARIES	002-6130-6101	$879,823	$922,212	$944,872	$962,981	4.4%	
STANDBY PAY	002-6130-6135	$2,527	$2,503	$2,249	$2,800	11.9%	
OVERTIME	002-6130-6139	$26,434	$20,090	$29,792	$20,090	0%	
FICA EXPENSE	002-6130-6141	$65,632	$74,481	$74,213	$77,344	3.8%	
GROUP HEALTH INSURANCE	002-6130-6142	$120,995	$168,112	$164,788	$175,587	4.4%	
WORKERS' COMPENSATION	002-6130-6143	$2,976	$5,306	$2,889	$5,349	0.8%	
UNEMPLOYMENT COMPENSATION	002-6130-6145	$134	$2,381	$1,018	$2,422	1.7%	
RETIREMENT	002-6130-6146	$89,965	$101,813	$106,842	$110,076	8.1%	
INCENTIVE PAY	002-6130-6147	$600	$600	$600	$1,050	75%	
LONGEVITY PAY	002-6130-6148	$8,122	$8,802	$5,524	$9,613	9.2%	
VACATION BUY-BACK	002-6130-6151	$3,040	$0	$3,131	$3,100	N/A	
ACCRUED LEAVE PAY	002-6130-6152	$11,414	$19,132	$894	$11,400	-40.4%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TRAINING	002-6130-6206	$4,013	$10,030	$3,717	$10,030	0%	
PRE-EMPLOYMENT	002-6130-6207	$672	$201	$439	$201	0%	
ORGANIZATIONAL DEVELOPMENT	002-6130-6208	$4,480	$6,121	$4,171	$6,261	2.3%	
DUES & SUBSCRIPTIONS	002-6130-6209	$3,685	$4,451	$3,546	$4,451	0%	
SALES TAX EXPENSE	002-6130-6212	$228	$0	$0	$0	0%	
COMPUTER SERVICES	002-6130-6225	$7,184	$7,020	$2,381	$7,020	0%	
MISC. CONTRACTUAL SERVICES	002-6130-6226	$51,339	$24,119	$51,601	$24,119	0%	
OFFICE EQUIP & MAINTENANCE	002-6130-6246	$0	$1,840	$15	$1,840	0%	
VEHICLE MAINTENANCE	002-6130-6261	$14,297	$4,000	$13,795	$6,000	50%	
GAS AND OIL	002-6130-6262	$15,471	$18,000	$14,652	$17,000	-5.6%	
EQUIPMENT MAINTENANCE	002-6130-6284	$592	$400	$22	$400	0%	
BUILDING MAINT & SUPPLIES	002-6130-6285	$13,516	$10,765	$15,691	$15,095	40.2%	
PROPERTY MAINTENANCE	002-6130-6287	$10,106	$11,000	$2,048	$3,000	-72.7%	
OFFICE SUPPLIES	002-6130-6301	$1,490	$1,800	$1,402	$1,800	0%	
OPERATING SUPPLIES	002-6130-6303	$4,410	$2,000	$4,441	$2,000	0%	
UNIFORMS	002-6130-6305	$5,639	$4,920	$5,924	$4,920	0%	
PRINTING	002-6130-6308	$0	$485	$0	$485	0%	
SMALL TOOLS	002-6130-6313	$1,054	$2,000	$1,024	$1,500	-25%	
BUILDING SUPPLIES	002-6130-6314	$19	$705	$0	$150	-78.7%	
SAFETY EQUIPMENT/SUPPLIES	002-6130-6326	$3,026	$7,725	$4,103	$4,500	-41.7%	
MINOR OPERATING OUTLAY	002-6130-6360	$2,761	$0	$0	$0	0%	
Total Utility Fund:		**$18,090,034**	**$22,731,965**	**$20,598,140**	**$22,951,741**	**1%**	
Drainage Fee Fund							
SALARIES	017-5210-6101	$271,744	$245,459	$250,983	$269,795	9.9%	
STANDBY PAY	017-5210-6135	$0	$3,221	$0	$0	-100%	

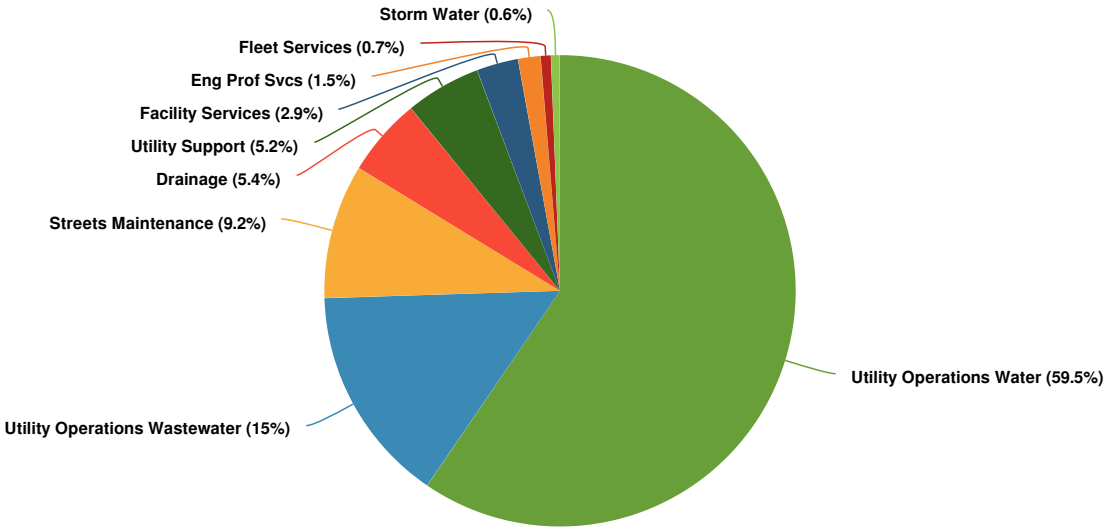
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OVERTIME	017-5210-6139	$18,874	$18,500	$16,036	$18,500	0%	
FICA EXPENSE	017-5210-6141	$20,750	$22,936	$21,889	$22,916	-0.1%	
GROUP HEALTH INSURANCE	017-5210-6142	$64,463	$73,280	$61,132	$76,538	4.4%	
WORKERS' COMPENSATION	017-5210-6143	$2,739	$4,891	$2,664	$5,975	22.2%	
UNEMPLOYMENT COMPENSATION	017-5210-6145	$46	$1,056	$278	$1,056	0%	
RETIREMENT	017-5210-6146	$29,032	$31,352	$31,416	$32,614	4%	
INCENTIVE PAY	017-5210-6147	$0	$0	$0	$1,200	N/A	
LONGEVITY PAY	017-5210-6148	$4,667	$5,036	$4,965	$5,460	8.4%	
ACCRUED LEAVE PAY	017-5210-6152	$4,289	$5,533	$4,862	$4,600	-16.9%	
TRAINING	017-5210-6206	$2,286	$4,882	$436	$4,882	0%	
PRE-EMPLOYMENT	017-5210-6207	$313	$302	$388	$302	0%	
DUES & SUBSCRIPTIONS	017-5210-6209	$97	$0	$0	$0	0%	
AUDIT	017-5210-6221	$1,500	$1,500	$1,500	$1,500	0%	
ENGINEERING SERVICES	017-5210-6223	$0	$25,000	$0	$15,000	-40%	
COMPUTER SERVICES	017-5210-6225	$97	$3,000	$0	$3,000	0%	
MISC. CONTRACTUAL SERVICES	017-5210-6226	$10,470	$7,446	$10,285	$7,446	0%	
EQUIPMENT RENTAL	017-5210-6245	$6,568	$6,000	$5,887	$6,000	0%	
VEHICLE MAINTENANCE	017-5210-6261	$2,903	$2,850	$3,009	$2,850	0%	
GAS AND OIL	017-5210-6262	$4,911	$10,000	$4,652	$6,000	-40%	
EQUIPMENT MAINTENANCE	017-5210-6284	$13,468	$10,900	$27,500	$14,000	28.4%	
BUILDING MAINT & SUPPLIES	017-5210-6285	$3,440	$3,097	$3,143	$4,652	50.2%	
OFFICE SUPPLIES	017-5210-6301	$144	$500	$78	$500	0%	
OPERATING SUPPLIES	017-5210-6303	$31	$0	$0	$0	0%	
UNIFORMS	017-5210-6305	$3,270	$4,100	$3,453	$4,100	0%	
SMALL TOOLS	017-5210-6313	$1,688	$1,703	$1,529	$1,703	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
BUILDING SUPPLIES	017-5210-6314	$0	$240	$0	$240	0%	
REPAIR & MAINTENANCE	017-5210-6324	$34,707	$40,885	$53,181	$35,000	-14.4%	
SAFETY EQUIPMENT/SUPPLIES	017-5210-6326	$2,139	$2,085	$2,513	$2,085	0%	
TRANSFER TO CAPITAL PROJECTS	017-5210-6805	$248,754	$0	$770,000	$1,000,000	N/A	
SALARIES	017-5220-6101	$95,374	$83,122	$87,277	$91,847	10.5%	
OVERTIME	017-5220-6139	$606	$0	$811	$0	0%	
FICA EXPENSE	017-5220-6141	$5,825	$6,850	$6,953	$7,543	10.1%	
GROUP HEALTH INSURANCE	017-5220-6142	$19,953	$15,805	$23,881	$16,508	4.4%	
WORKERS' COMPENSATION	017-5220-6143	$140	$259	$141	$217	-16.1%	
UNEMPLOYMENT COMPENSATION	017-5220-6145	$11	$228	$95	$228	0.1%	
RETIREMENT	017-5220-6146	$8,451	$9,364	$10,194	$10,735	14.6%	
LONGEVITY PAY	017-5220-6148	$1,575	$1,665	$1,665	$1,755	5.4%	
VACATION BUY-BACK	017-5220-6151	$1,301	$0	$1,366	$1,400	N/A	
ACCRUED LEAVE PAY	017-5220-6152	$3,122	$4,701	$3,278	$3,600	-23.4%	
TRAINING	017-5220-6206	$1,038	$750	$988	$1,000	33.3%	
DUES & SUBSCRIPTIONS	017-5220-6209	$3,501	$3,735	$3,738	$3,735	0%	
AUDIT	017-5220-6221	$500	$500	$500	$500	0%	
MISC. CONTRACTUAL SERVICES	017-5220-6226	$25,490	$32,812	$26,233	$30,812	-6.1%	
COMMUNITY RELATIONS	017-5220-6229	$179	$1,200	$1,773	$1,500	25%	
VEHICLE MAINTENANCE	017-5220-6261	$743	$1,000	$938	$1,000	0%	
GAS AND OIL	017-5220-6262	$1,542	$4,000	$1,601	$2,000	-50%	
OPERATING SUPPLIES	017-5220-6303	$24	$1,000	$86	$500	-50%	
UNIFORMS	017-5220-6305	$521	$500	$540	$500	0%	
SMALL TOOLS	017-5220-6313	$148	$300	$121	$300	0%	
SAFETY EQUIPMENT/SUPPLIES	017-5220-6326	$0	$185	$0	$185	0%	
Total Drainage Fee Fund:		**$923,433**	**$703,730**	**$1,453,956**	**$1,723,779**	**144.9%**	

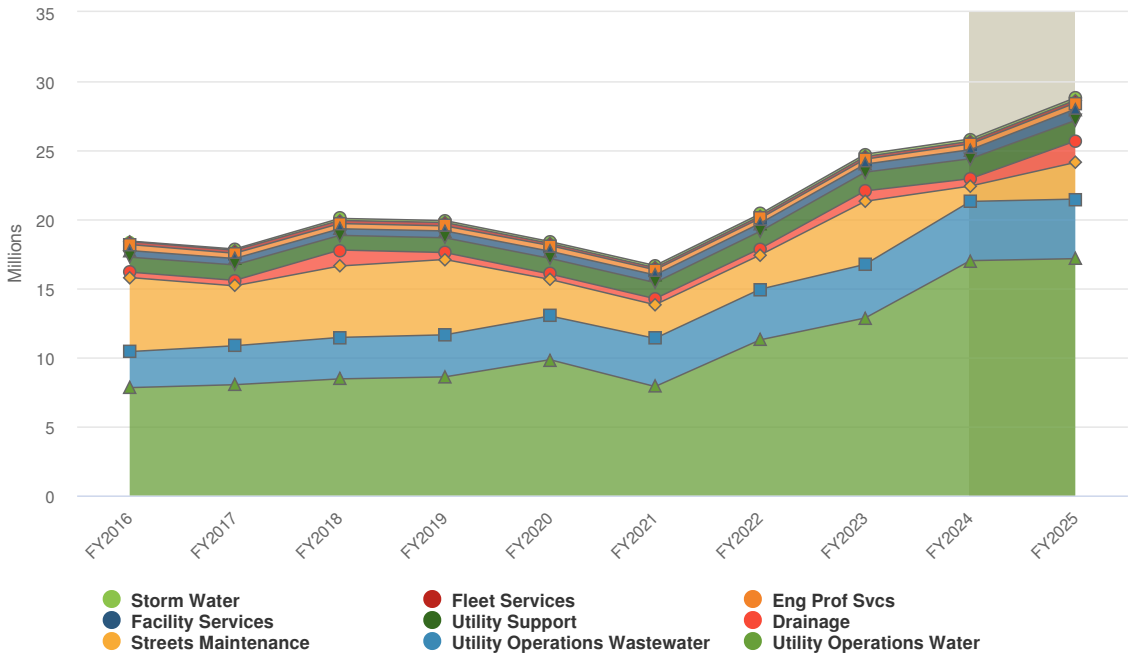
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Total:		$24,711,053	$25,813,568	$26,703,369	$28,798,252	11.6%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures							
Public Works							
Eng Prof Svcs							
SALARIES	001-1810-6101	$231,628	$247,459	$251,524	$259,591	4.9%	
TEMPORARY HELP	001-1810-6102	$1,200	$0	$1,200	$0	0%	
SALARY SAVINGS	001-1810-6105	$0	-$5,100	$0	$0	-100%	
OVERTIME	001-1810-6139	$58	$7,259	$59	$7,259	0%	
FICA EXPENSE	001-1810-6141	$17,520	$17,920	$19,136	$20,528	14.6%	
GROUP HEALTH INSURANCE	001-1810-6142	$22,595	$28,737	$29,396	$30,015	4.4%	
WORKERS' COMPENSATION	001-1810-6143	$255	$458	$249	$573	25.1%	
UNEMPLOYMENT COMPENSATION	001-1810-6145	$26	$414	$211	$414	0%	
RETIREMENT	001-1810-6146	$25,178	$26,669	$27,492	$29,215	9.5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
INCENTIVE PAY	001-1810-6147	$0	$0	$0	$300	N/A	
LONGEVITY PAY	001-1810-6148	$302	$282	$71	$486	72.6%	
VACATION BUY-BACK	001-1810-6151	$635	$0	$660	$700	N/A	
TRAVEL	001-1810-6204	$598	$2,500	$198	$2,500	0%	
TRAINING	001-1810-6206	$6,319	$8,500	$6,735	$8,500	0%	
PRE-EMPLOYMENT	001-1810-6207	$933	$0	$20	$0	0%	
DUES & SUBSCRIPTIONS	001-1810-6209	$3,757	$5,046	$3,924	$4,591	-9%	
SALES TAX EXPENSE	001-1810-6212	$27	$0	$2	$0	0%	
TUITION REIMBURSEMENT	001-1810-6213	$0	$0	$0	$5,000	N/A	
ENGINEERING SERVICES	001-1810-6223	$15,000	$16,181	$15,000	$16,181	0%	
COMPUTER SERVICES	001-1810-6225	$3,732	$6,909	$5,904	$6,909	0%	
MISC. CONTRACTUAL SERVICES	001-1810-6226	$7,217	$10,935	$1,311	$8,935	-18.3%	
LEGAL ADVERTISING	001-1810-6231	$1,765	$250	$714	$250	0%	
FILING FEE	001-1810-6235	$160	$500	$204	$500	0%	
VEHICLE MAINTENANCE	001-1810-6261	$3,372	$4,500	$3,172	$4,500	0%	
GAS AND OIL	001-1810-6262	$6,101	$13,000	$5,911	$7,000	-46.2%	
OFFICE SUPPLIES	001-1810-6301	$1,272	$1,250	$1,410	$1,250	0%	
OPERATING SUPPLIES	001-1810-6303	$741	$750	$488	$750	0%	
UNIFORMS	001-1810-6305	$3,220	$1,900	$2,722	$2,500	31.6%	
PRINTING	001-1810-6308	$211	$500	$211	$250	-50%	
SMALL TOOLS	001-1810-6313	$230	$1,100	$218	$1,100	0%	
SAFETY EQUIPMENT/SUPPLIES	001-1810-6326	$0	$500	$0	$300	-40%	
MOSQUITO CONTROL	001-1810-6327	$5,124	$20,000	$5,993	$20,000	0%	
MINOR OPERATING OUTLAY	001-1810-6360	$2,028	$0	$0	$0	0%	
Total Eng Prof Svcs:		**$361,204**	**$418,419**	**$384,136**	**$440,097**	**5.2%**	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Streets Maintenance							
SALARIES	001-3310-6101	$241,727	$336,563	$322,865	$363,249	7.9%	
SALARY SAVINGS	001-3310-6105	$0	-$7,252	$0	$0	-100%	
STANDBY PAY	001-3310-6135	$0	$3,877	$0	$0	-100%	
OVERTIME	001-3310-6139	$2,674	$15,124	$5,741	$15,124	0%	
FICA EXPENSE	001-3310-6141	$18,517	$27,739	$25,033	$29,281	5.6%	
GROUP HEALTH INSURANCE	001-3310-6142	$41,591	$91,241	$53,323	$95,297	4.4%	
WORKERS' COMPENSATION	001-3310-6143	$5,061	$8,554	$4,658	$8,597	0.5%	
UNEMPLOYMENT COMPENSATION	001-3310-6145	$43	$1,314	$382	$1,314	0%	
RETIREMENT	001-3310-6146	$25,578	$37,917	$35,567	$41,672	9.9%	
INCENTIVE PAY	001-3310-6147	$0	$0	$0	$600	N/A	
LONGEVITY PAY	001-3310-6148	$3,943	$2,525	$825	$1,780	-29.5%	
ACCRUED LEAVE PAY	001-3310-6152	$1,691	$4,426	$0	$2,000	-54.8%	
TRAINING	001-3310-6206	$3,275	$10,293	$3,275	$10,093	-1.9%	
PRE-EMPLOYMENT	001-3310-6207	$743	$554	$1,321	$554	0%	
DUES & SUBSCRIPTIONS	001-3310-6209	$549	$586	$429	$694	18.4%	
MISC. CONTRACTUAL SERVICES	001-3310-6226	$8,288	$21,180	$8,168	$6,180	-70.8%	
STREET LIGHTING	001-3310-6242	$251,359	$255,000	$267,715	$255,000	0%	
EQUIPMENT RENTAL	001-3310-6245	$1,669	$5,000	$3,635	$5,000	0%	
VEHICLE MAINTENANCE	001-3310-6261	$6,990	$7,050	$7,160	$7,050	0%	
GAS AND OIL	001-3310-6262	$30,445	$35,000	$28,397	$35,000	0%	
EQUIPMENT MAINTENANCE	001-3310-6284	$23,578	$13,890	$34,687	$13,890	0%	
BUILDING MAINT & SUPPLIES	001-3310-6285	$8,275	$5,315	$7,366	$7,685	44.6%	
OFFICE SUPPLIES	001-3310-6301	$368	$500	$372	$500	0%	
OPERATING SUPPLIES	001-3310-6303	$1,577	$0	$16	$0	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
UNIFORMS	001-3310-6305	$3,084	$4,920	$3,760	$4,920	0%	
PRINTING	001-3310-6308	$0	$58	$0	$58	0%	
SMALL TOOLS	001-3310-6313	$3,755	$1,700	$3,748	$1,700	0%	
BUILDING SUPPLIES	001-3310-6314	$4,278	$10,555	$9,132	$10,555	0%	
TRAFFIC CONTROL SIGNS/SIGNALS	001-3310-6317	$70,755	$81,500	$45,576	$81,500	0%	
STREET RESURFACING	001-3310-6319	$0	$50,000	$0	$0	-100%	
INFRASTRUCTURE REPAIR & MAINT	001-3310-6324	$67,515	$85,450	$76,238	$135,450	58.5%	
SAFETY EQUIPMENT/SUPPLIES	001-3310-6326	$2,327	$2,825	$3,368	$2,825	0%	
MINOR OPERATING OUTLAY	001-3310-6360	$3,480	$0	$0	$15,850	N/A	
IMPROVEMENTS OTHER THAN BLDG	001-3310-6625	$17,292	$0	$0	$0	0%	
TRANSFER TO CAPITAL PROJECTS	001-3310-6805	$3,713,706	$0	$2,500,000	$1,500,000	N/A	
Total Streets Maintenance:		**$4,564,131**	**$1,113,404**	**$3,452,756**	**$2,653,418**	**138.3%**	
Fleet Services							
SALARIES	001-5110-6101	$106,888	$109,441	$110,253	$113,586	3.8%	
SALARY SAVINGS	001-5110-6105	$0	-$2,281	$0	$0	-100%	
OVERTIME	001-5110-6139	$3,755	$1,603	$1,913	$1,603	0%	
FICA EXPENSE	001-5110-6141	$8,565	$8,722	$8,778	$9,049	3.7%	
GROUP HEALTH INSURANCE	001-5110-6142	$16,196	$28,737	$19,905	$30,015	4.4%	
WORKERS' COMPENSATION	001-5110-6143	$947	$1,686	$918	$1,768	4.8%	
UNEMPLOYMENT COMPENSATION	001-5110-6145	$18	$414	$126	$414	0%	
RETIREMENT	001-5110-6146	$11,477	$11,925	$12,468	$12,878	8%	
LONGEVITY PAY	001-5110-6148	$1,665	$1,973	$1,973	$2,138	8.4%	
TOOL ALLOWANCE	001-5110-6150	$960	$960	$960	$960	0%	
TRAINING	001-5110-6206	$0	$1,350	$0	$675	-50%	
PRE-EMPLOYMENT	001-5110-6207	$65	$100	$70	$100	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
DUES & SUBSCRIPTIONS	001-5110-6209	$2,576	$2,301	$4,484	$2,805	21.9%	
MISC. CONTRACTUAL SERVICES	001-5110-6226	$1,489	$2,568	$2,773	$1,868	-27.3%	
PROFESSIONAL MAINTENANCE	001-5110-6228	$560	$675	$580	$675	0%	
VEHICLE MAINTENANCE	001-5110-6261	$5,282	$5,000	$7,269	$5,000	0%	
GAS AND OIL	001-5110-6262	$12,199	$9,500	$11,534	$13,000	36.8%	
EQUIPMENT MAINTENANCE	001-5110-6284	$2,773	$2,500	$2,254	$2,500	0%	
UNIFORMS	001-5110-6305	$1,773	$1,640	$1,720	$1,640	0%	
SMALL TOOLS	001-5110-6313	$791	$1,150	$636	$1,150	0%	
SHOP SUPPLIES	001-5110-6318	$1,647	$1,435	$1,717	$1,435	0%	
SAFETY EQUIPMENT/SUPPLIES	001-5110-6326	$600	$900	$600	$700	-22.2%	
MINOR OPERATING OUTLAY	001-5110-6360	$2,655	$0	$0	$0	0%	
OPERATING EQUIPMENT	001-5110-6645	$6,181	$0	$0	$0	0%	
Total Fleet Services:		**$189,061**	**$192,299**	**$190,930**	**$203,959**	**6.1%**	
Drainage							
SALARIES	017-5210-6101	$271,744	$245,459	$250,983	$269,795	9.9%	
STANDBY PAY	017-5210-6135	$0	$3,221	$0	$0	-100%	
OVERTIME	017-5210-6139	$18,874	$18,500	$16,036	$18,500	0%	
FICA EXPENSE	017-5210-6141	$20,750	$22,936	$21,889	$22,916	-0.1%	
GROUP HEALTH INSURANCE	017-5210-6142	$64,463	$73,280	$61,132	$76,538	4.4%	
WORKERS' COMPENSATION	017-5210-6143	$2,739	$4,891	$2,664	$5,975	22.2%	
UNEMPLOYMENT COMPENSATION	017-5210-6145	$46	$1,056	$278	$1,056	0%	
RETIREMENT	017-5210-6146	$29,032	$31,352	$31,416	$32,614	4%	
INCENTIVE PAY	017-5210-6147	$0	$0	$0	$1,200	N/A	
LONGEVITY PAY	017-5210-6148	$4,667	$5,036	$4,965	$5,460	8.4%	
ACCRUED LEAVE PAY	017-5210-6152	$4,289	$5,533	$4,862	$4,600	-16.9%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
TRAINING	017-5210-6206	$2,286	$4,882	$436	$4,882	0%	
PRE-EMPLOYMENT	017-5210-6207	$313	$302	$388	$302	0%	
DUES & SUBSCRIPTIONS	017-5210-6209	$97	$0	$0	$0	0%	
AUDIT	017-5210-6221	$1,500	$1,500	$1,500	$1,500	0%	
ENGINEERING SERVICES	017-5210-6223	$0	$25,000	$0	$15,000	-40%	
COMPUTER SERVICES	017-5210-6225	$97	$3,000	$0	$3,000	0%	
MISC. CONTRACTUAL SERVICES	017-5210-6226	$10,470	$7,446	$10,285	$7,446	0%	
EQUIPMENT RENTAL	017-5210-6245	$6,568	$6,000	$5,887	$6,000	0%	
VEHICLE MAINTENANCE	017-5210-6261	$2,903	$2,850	$3,009	$2,850	0%	
GAS AND OIL	017-5210-6262	$4,911	$10,000	$4,652	$6,000	-40%	
EQUIPMENT MAINTENANCE	017-5210-6284	$13,468	$10,900	$27,500	$14,000	28.4%	
BUILDING MAINT & SUPPLIES	017-5210-6285	$3,440	$3,097	$3,143	$4,652	50.2%	
OFFICE SUPPLIES	017-5210-6301	$144	$500	$78	$500	0%	
OPERATING SUPPLIES	017-5210-6303	$31	$0	$0	$0	0%	
UNIFORMS	017-5210-6305	$3,270	$4,100	$3,453	$4,100	0%	
SMALL TOOLS	017-5210-6313	$1,688	$1,703	$1,529	$1,703	0%	
BUILDING SUPPLIES	017-5210-6314	$0	$240	$0	$240	0%	
REPAIR & MAINTENANCE	017-5210-6324	$34,707	$40,885	$53,181	$35,000	-14.4%	
SAFETY EQUIPMENT/SUPPLIES	017-5210-6326	$2,139	$2,085	$2,513	$2,085	0%	
TRANSFER TO CAPITAL PROJECTS	017-5210-6805	$248,754	$0	$770,000	$1,000,000	N/A	
Total Drainage:		**$753,390**	**$535,755**	**$1,281,777**	**$1,547,914**	**188.9%**	
Storm Water							
SALARIES	017-5220-6101	$95,374	$83,122	$87,277	$91,847	10.5%	
OVERTIME	017-5220-6139	$606	$0	$811	$0	0%	
FICA EXPENSE	017-5220-6141	$5,825	$6,850	$6,953	$7,543	10.1%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
GROUP HEALTH INSURANCE	017-5220-6142	$19,953	$15,805	$23,881	$16,508	4.4%	
WORKERS' COMPENSATION	017-5220-6143	$140	$259	$141	$217	-16.1%	
UNEMPLOYMENT COMPENSATION	017-5220-6145	$11	$228	$95	$228	0.1%	
RETIREMENT	017-5220-6146	$8,451	$9,364	$10,194	$10,735	14.6%	
LONGEVITY PAY	017-5220-6148	$1,575	$1,665	$1,665	$1,755	5.4%	
VACATION BUY-BACK	017-5220-6151	$1,301	$0	$1,366	$1,400	N/A	
ACCRUED LEAVE PAY	017-5220-6152	$3,122	$4,701	$3,278	$3,600	-23.4%	
TRAINING	017-5220-6206	$1,038	$750	$988	$1,000	33.3%	
DUES & SUBSCRIPTIONS	017-5220-6209	$3,501	$3,735	$3,738	$3,735	0%	
AUDIT	017-5220-6221	$500	$500	$500	$500	0%	
MISC. CONTRACTUAL SERVICES	017-5220-6226	$25,490	$32,812	$26,233	$30,812	-6.1%	
COMMUNITY RELATIONS	017-5220-6229	$179	$1,200	$1,773	$1,500	25%	
VEHICLE MAINTENANCE	017-5220-6261	$743	$1,000	$938	$1,000	0%	
GAS AND OIL	017-5220-6262	$1,542	$4,000	$1,601	$2,000	-50%	
OPERATING SUPPLIES	017-5220-6303	$24	$1,000	$86	$500	-50%	
UNIFORMS	017-5220-6305	$521	$500	$540	$500	0%	
SMALL TOOLS	017-5220-6313	$148	$300	$121	$300	0%	
SAFETY EQUIPMENT/SUPPLIES	017-5220-6326	$0	$185	$0	$185	0%	
Total Storm Water:		**$170,043**	**$167,976**	**$172,179**	**$175,865**	**4.7%**	
Facility Services							
SALARIES	001-5710-6101	$144,612	$148,592	$149,863	$154,726	4.1%	
SALARY SAVINGS	001-5710-6105	$0	-$3,979	$0	$0	-100%	
STANDBY PAY	001-5710-6135	$7,027	$0	$7,215	$7,700	N/A	
OVERTIME	001-5710-6139	$5,309	$4,477	$7,560	$4,477	0%	
FICA EXPENSE	001-5710-6141	$12,031	$15,220	$12,973	$13,291	-12.7%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
GROUP HEALTH INSURANCE	001-5710-6142	$21,469	$28,737	$28,218	$30,015	4.4%	
WORKERS' COMPENSATION	001-5710-6143	$2,167	$3,886	$2,116	$2,334	-39.9%	
UNEMPLOYMENT COMPENSATION	001-5710-6145	$18	$414	$174	$414	0%	
RETIREMENT	001-5710-6146	$16,593	$20,806	$18,547	$18,915	-9.1%	
INCENTIVE PAY	001-5710-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-5710-6148	$1,688	$1,868	$1,868	$2,033	8.9%	
VACATION BUY-BACK	001-5710-6151	$881	$0	$925	$900	N/A	
ACCRUED LEAVE PAY	001-5710-6152	$4,326	$5,724	$4,478	$3,300	-42.3%	
TRAVEL	001-5710-6204	$0	$1,000	$0	$500	-50%	
TRAINING	001-5710-6206	$25	$1,800	$0	$1,800	0%	
DUES & SUBSCRIPTIONS	001-5710-6209	$65	$100	$0	$100	0%	
MISC. CONTRACTUAL SERVICES	001-5710-6226	$15,964	$16,632	$17,659	$16,632	0%	
VEHICLE MAINTENANCE	001-5710-6261	$785	$2,000	$849	$1,500	-25%	
GAS AND OIL	001-5710-6262	$638	$2,300	$629	$1,000	-56.5%	
BUILDING MAINT & SUPPLIES	001-5710-6285	$330,745	$387,126	$357,655	$555,472	43.5%	
OPERATING SUPPLIES	001-5710-6303	$0	$250	$444	$250	0%	
UNIFORMS	001-5710-6305	$138	$500	$138	$500	0%	
SMALL TOOLS	001-5710-6313	$960	$850	$1,009	$850	0%	
BUILDING SUPPLIES	001-5710-6314	$7,087	$15,000	$7,283	$7,500	-50%	
SAFETY EQUIPMENT/SUPPLIES	001-5710-6326	$405	$450	$549	$450	0%	
MINOR OPERATING OUTLAY	001-5710-6360	$10,257	$0	$3,300	$0	0%	
Total Facility Services:		**$583,191**	**$653,751**	**$623,450**	**$825,259**	**26.2%**	
Utility Operations Water							
SALARIES	002-6110-6101	$393,268	$367,360	$369,734	$398,818	8.6%	
SALARY SAVINGS	002-6110-6105	$0	-$1,061	$0	$0	-100%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
STANDBY PAY	002-6110-6135	$11,219	$3,006	$11,147	$12,300	309.1%	
OVERTIME	002-6110-6139	$43,182	$30,500	$43,193	$30,500	0%	
FICA EXPENSE	002-6110-6141	$30,685	$30,453	$32,744	$35,105	15.3%	
GROUP HEALTH INSURANCE	002-6110-6142	$83,030	$100,580	$104,383	$105,052	4.4%	
WORKERS' COMPENSATION	002-6110-6143	$3,575	$6,322	$3,443	$6,394	1.1%	
UNEMPLOYMENT COMPENSATION	002-6110-6145	$64	$1,449	$461	$1,449	0%	
RETIREMENT	002-6110-6146	$42,727	$41,627	$47,106	$49,961	20%	
INCENTIVE PAY	002-6110-6147	$600	$600	$1,108	$2,400	300%	
LONGEVITY PAY	002-6110-6148	$2,153	$2,508	$2,508	$3,065	22.2%	
VACATION BUY-BACK	002-6110-6151	$3,252	$0	$6,394	$6,400	N/A	
ACCRUED LEAVE PAY	002-6110-6152	$2,723	$6,470	$2,759	$5,400	-16.5%	
TRAINING	002-6110-6206	$5,236	$7,610	$5,691	$7,610	0%	
PRE-EMPLOYMENT	002-6110-6207	$1,162	$647	$898	$647	0%	
DUES & SUBSCRIPTIONS	002-6110-6209	$6,356	$1,973	$4,379	$1,973	0%	
SALES TAX EXPENSE	002-6110-6212	$13	$0	$0	$0	0%	
ENGINEERING & DEVELOP CHARGES	002-6110-6223	$25,247	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	002-6110-6226	$34,553	$46,421	$52,399	$46,896	1%	
LEGAL ADVERTISING	002-6110-6231	$0	$100	$0	$100	0%	
CELL PHONES	002-6110-6240	$0	$990	$0	$990	0%	
EQUIPMENT RENTAL	002-6110-6245	$1,395	$1,500	$1,920	$1,500	0%	
T.R.A. WATER	002-6110-6251	$11,880,030	$16,027,206	$13,500,000	$16,027,206	0%	
WATER SAMPLES	002-6110-6253	$9,984	$16,000	$12,246	$16,000	0%	
VEHICLE MAINTENANCE	002-6110-6261	$5,352	$6,000	$5,870	$6,000	0%	
GAS AND OIL	002-6110-6262	$13,247	$12,950	$14,690	$13,500	4.2%	
METER MAINT AND TESTING	002-6110-6274	$305	$500	$320	$500	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
EQUIPMENT MAINTENANCE	002-6110-6284	$8,846	$13,000	$21,063	$13,000	0%	
WATER LICENSING FEE	002-6110-6296	$24,039	$25,000	$26,051	$25,000	0%	
OFFICE SUPPLIES	002-6110-6301	$147	$0	$0	$0	0%	
POSTAGE	002-6110-6302	$2,523	$3,000	$2,523	$3,000	0%	
OPERATING SUPPLIES	002-6110-6303	$18	$0	$0	$0	0%	
CHEMICALS	002-6110-6304	$8,172	$12,000	$5,818	$11,000	-8.3%	
UNIFORMS	002-6110-6305	$4,971	$5,740	$4,595	$5,740	0%	
PRINTING	002-6110-6308	$2,344	$9,000	$2,344	$7,525	-16.4%	
SMALL TOOLS	002-6110-6313	$3,772	$3,400	$3,453	$3,400	0%	
REPAIR & MAINTENANCE	002-6110-6324	$192,837	$120,219	$263,003	$121,219	0.8%	
SAFETY EQUIPMENT/SUPPLIES	002-6110-6326	$2,204	$0	$0	$0	0%	
MINOR OPERATING OUTLAY	002-6110-6360	$1,922	$0	$0	$77,051	N/A	
WATER METER & FIRE PLUGS	002-6110-6654	$0	$100,000	$100,000	$100,000	0%	
Total Utility Operations Water:		**$12,851,151**	**$17,003,070**	**$14,652,242**	**$17,146,701**	**0.8%**	
Utility Operations Wastewater							
SALARIES	002-6120-6101	$157,677	$170,782	$168,293	$181,937	6.5%	
SALARY SAVINGS	002-6120-6105	$0	-$2,490	$0	$0	-100%	
STANDBY PAY	002-6120-6135	$2,357	$2,879	$2,904	$2,600	-9.7%	
OVERTIME	002-6120-6139	$22,589	$26,000	$25,154	$26,000	0%	
FICA EXPENSE	002-6120-6141	$13,327	$16,487	$15,457	$16,596	0.7%	
GROUP HEALTH INSURANCE	002-6120-6142	$34,037	$57,474	$45,169	$60,030	4.4%	
WORKERS' COMPENSATION	002-6120-6143	$2,426	$4,184	$2,279	$4,150	-0.8%	
UNEMPLOYMENT COMPENSATION	002-6120-6145	$42	$828	$206	$828	0%	
RETIREMENT	002-6120-6146	$17,829	$22,534	$21,965	$23,620	4.8%	

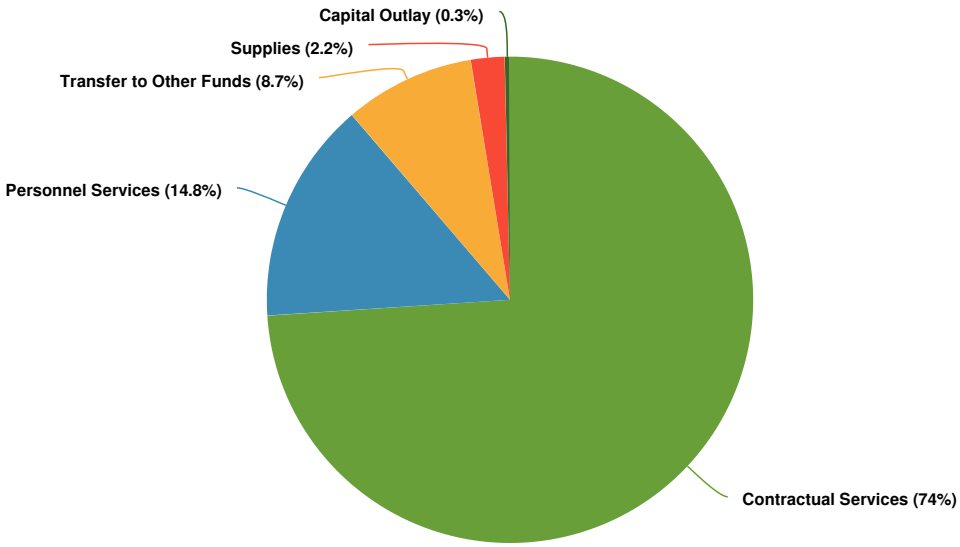
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
INCENTIVE PAY	002-6120-6147	$600	$0	$600	$1,200	N/A	
LONGEVITY PAY	002-6120-6148	$2,453	$2,633	$2,633	$2,805	6.6%	
VACATION BUY-BACK	002-6120-6151	$936	$0	$1,649	$1,600	N/A	
ACCRUED LEAVE PAY	002-6120-6152	$0	$2,280	$902	$800	-64.9%	
TRAINING	002-6120-6206	$2,306	$5,405	$3,476	$5,405	0%	
PRE-EMPLOYMENT	002-6120-6207	$534	$367	$684	$367	0%	
DUES & SUBSCRIPTIONS	002-6120-6209	$5,702	$2,263	$5,832	$2,263	0%	
SALES TAX EXPENSE	002-6120-6212	$8	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	002-6120-6226	$17,112	$13,117	$16,948	$13,117	0%	
T.R.A. SEWER	002-6120-6252	$3,364,060	$3,862,562	$3,940,000	$3,862,562	0%	
VEHICLE MAINTENANCE	002-6120-6261	$2,528	$1,500	$2,759	$1,500	0%	
GAS AND OIL	002-6120-6262	$14,512	$17,000	$14,027	$16,000	-5.9%	
EQUIPMENT MAINTENANCE	002-6120-6284	$78,282	$22,000	$61,018	$28,000	27.3%	
OPERATING SUPPLIES	002-6120-6303	$611	$0	$0	$0	0%	
CHEMICALS	002-6120-6304	$18,355	$15,000	$19,196	$18,000	20%	
UNIFORMS	002-6120-6305	$2,434	$3,280	$2,865	$3,280	0%	
SMALL TOOLS	002-6120-6313	$712	$2,000	$608	$2,000	0%	
REPAIR & MAINTENANCE	002-6120-6324	$121,024	$37,296	$124,479	$37,296	0%	
SAFETY EQUIPMENT/SUPPLIES	002-6120-6326	$788	$500	$1,010	$500	0%	
Total Utility Operations Wastewater:		**$3,883,240**	**$4,285,882**	**$4,480,113**	**$4,312,456**	**0.6%**	
Utility Support							
SALARIES	002-6130-6101	$879,823	$922,212	$944,872	$962,981	4.4%	
STANDBY PAY	002-6130-6135	$2,527	$2,503	$2,249	$2,800	11.9%	
OVERTIME	002-6130-6139	$26,434	$20,090	$29,792	$20,090	0%	
FICA EXPENSE	002-6130-6141	$65,632	$74,481	$74,213	$77,344	3.8%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
GROUP HEALTH INSURANCE	002-6130-6142	$120,995	$168,112	$164,788	$175,587	4.4%	
WORKERS' COMPENSATION	002-6130-6143	$2,976	$5,306	$2,889	$5,349	0.8%	
UNEMPLOYMENT COMPENSATION	002-6130-6145	$134	$2,381	$1,018	$2,422	1.7%	
RETIREMENT	002-6130-6146	$89,965	$101,813	$106,842	$110,076	8.1%	
INCENTIVE PAY	002-6130-6147	$600	$600	$600	$1,050	75%	
LONGEVITY PAY	002-6130-6148	$8,122	$8,802	$5,524	$9,613	9.2%	
VACATION BUY-BACK	002-6130-6151	$3,040	$0	$3,131	$3,100	N/A	
ACCRUED LEAVE PAY	002-6130-6152	$11,414	$19,132	$894	$11,400	-40.4%	
TRAINING	002-6130-6206	$4,013	$10,030	$3,717	$10,030	0%	
PRE-EMPLOYMENT	002-6130-6207	$672	$201	$439	$201	0%	
ORGANIZATIONAL DEVELOPMENT	002-6130-6208	$4,480	$6,121	$4,171	$6,261	2.3%	
DUES & SUBSCRIPTIONS	002-6130-6209	$3,685	$4,451	$3,546	$4,451	0%	
SALES TAX EXPENSE	002-6130-6212	$228	$0	$0	$0	0%	
COMPUTER SERVICES	002-6130-6225	$7,184	$7,020	$2,381	$7,020	0%	
MISC. CONTRACTUAL SERVICES	002-6130-6226	$51,339	$24,119	$51,601	$24,119	0%	
OFFICE EQUIP & MAINTENANCE	002-6130-6246	$0	$1,840	$15	$1,840	0%	
VEHICLE MAINTENANCE	002-6130-6261	$14,297	$4,000	$13,795	$6,000	50%	
GAS AND OIL	002-6130-6262	$15,471	$18,000	$14,652	$17,000	-5.6%	
EQUIPMENT MAINTENANCE	002-6130-6284	$592	$400	$22	$400	0%	
BUILDING MAINT & SUPPLIES	002-6130-6285	$13,516	$10,765	$15,691	$15,095	40.2%	
PROPERTY MAINTENANCE	002-6130-6287	$10,106	$11,000	$2,048	$3,000	-72.7%	
OFFICE SUPPLIES	002-6130-6301	$1,490	$1,800	$1,402	$1,800	0%	
OPERATING SUPPLIES	002-6130-6303	$4,410	$2,000	$4,441	$2,000	0%	
UNIFORMS	002-6130-6305	$5,639	$4,920	$5,924	$4,920	0%	
PRINTING	002-6130-6308	$0	$485	$0	$485	0%	

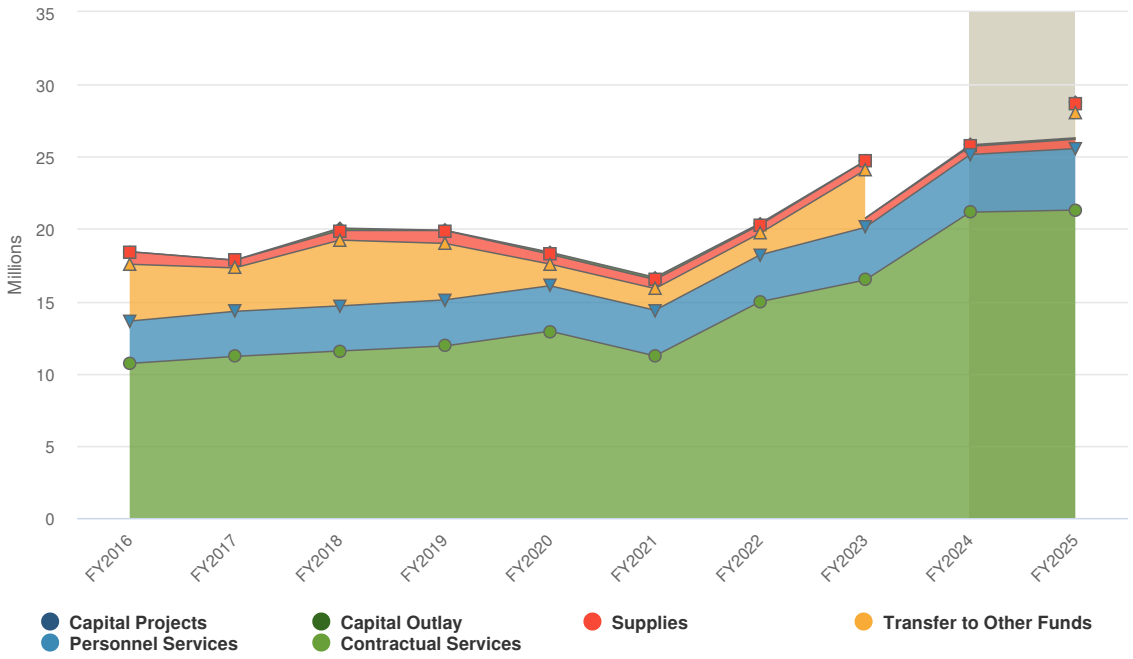
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SMALL TOOLS	002-6130-6313	$1,054	$2,000	$1,024	$1,500	-25%	
BUILDING SUPPLIES	002-6130-6314	$19	$705	$0	$150	-78.7%	
SAFETY EQUIPMENT/SUPPLIES	002-6130-6326	$3,026	$7,725	$4,103	$4,500	-41.7%	
MINOR OPERATING OUTLAY	002-6130-6360	$2,761	$0	$0	$0	0%	
Total Utility Support:		**$1,355,643**	**$1,443,014**	**$1,465,786**	**$1,492,583**	**3.4%**	
Total Public Works:		**$24,711,053**	**$25,813,568**	**$26,703,369**	**$28,798,252**	**11.6%**	
Total Expenditures:		**$24,711,053**	**$25,813,568**	**$26,703,369**	**$28,798,252**	**11.6%**	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Personnel Services							
SALARIES	001-1810-6101	$231,628	$247,459	$251,524	$259,591	4.9%	
TEMPORARY HELP	001-1810-6102	$1,200	$0	$1,200	$0	0%	
SALARY SAVINGS	001-1810-6105	$0	-$5,100	$0	$0	-100%	
OVERTIME	001-1810-6139	$58	$7,259	$59	$7,259	0%	
FICA EXPENSE	001-1810-6141	$17,520	$17,920	$19,136	$20,528	14.6%	
GROUP HEALTH INSURANCE	001-1810-6142	$22,595	$28,737	$29,396	$30,015	4.4%	
WORKERS' COMPENSATION	001-1810-6143	$255	$458	$249	$573	25.1%	
UNEMPLOYMENT COMPENSATION	001-1810-6145	$26	$414	$211	$414	0%	
RETIREMENT	001-1810-6146	$25,178	$26,669	$27,492	$29,215	9.5%	
INCENTIVE PAY	001-1810-6147	$0	$0	$0	$300	N/A	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
LONGEVITY PAY	001-1810-6148	$302	$282	$71	$486	72.6%	
VACATION BUY-BACK	001-1810-6151	$635	$0	$660	$700	N/A	
SALARIES	001-3310-6101	$241,727	$336,563	$322,865	$363,249	7.9%	
SALARY SAVINGS	001-3310-6105	$0	-$7,252	$0	$0	-100%	
STANDBY PAY	001-3310-6135	$0	$3,877	$0	$0	-100%	
OVERTIME	001-3310-6139	$2,674	$15,124	$5,741	$15,124	0%	
FICA EXPENSE	001-3310-6141	$18,517	$27,739	$25,033	$29,281	5.6%	
GROUP HEALTH INSURANCE	001-3310-6142	$41,591	$91,241	$53,323	$95,297	4.4%	
WORKERS' COMPENSATION	001-3310-6143	$5,061	$8,554	$4,658	$8,597	0.5%	
UNEMPLOYMENT COMPENSATION	001-3310-6145	$43	$1,314	$382	$1,314	0%	
RETIREMENT	001-3310-6146	$25,578	$37,917	$35,567	$41,672	9.9%	
INCENTIVE PAY	001-3310-6147	$0	$0	$0	$600	N/A	
LONGEVITY PAY	001-3310-6148	$3,943	$2,525	$825	$1,780	-29.5%	
ACCRUED LEAVE PAY	001-3310-6152	$1,691	$4,426	$0	$2,000	-54.8%	
SALARIES	001-5110-6101	$106,888	$109,441	$110,253	$113,586	3.8%	
SALARY SAVINGS	001-5110-6105	$0	-$2,281	$0	$0	-100%	
OVERTIME	001-5110-6139	$3,755	$1,603	$1,913	$1,603	0%	
FICA EXPENSE	001-5110-6141	$8,565	$8,722	$8,778	$9,049	3.7%	
GROUP HEALTH INSURANCE	001-5110-6142	$16,196	$28,737	$19,905	$30,015	4.4%	
WORKERS' COMPENSATION	001-5110-6143	$947	$1,686	$918	$1,768	4.8%	
UNEMPLOYMENT COMPENSATION	001-5110-6145	$18	$414	$126	$414	0%	
RETIREMENT	001-5110-6146	$11,477	$11,925	$12,468	$12,878	8%	
LONGEVITY PAY	001-5110-6148	$1,665	$1,973	$1,973	$2,138	8.4%	
TOOL ALLOWANCE	001-5110-6150	$960	$960	$960	$960	0%	
SALARIES	001-5710-6101	$144,612	$148,592	$149,863	$154,726	4.1%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALARY SAVINGS	001-5710-6105	$0	-$3,979	$0	$0	-100%	
STANDBY PAY	001-5710-6135	$7,027	$0	$7,215	$7,700	N/A	
OVERTIME	001-5710-6139	$5,309	$4,477	$7,560	$4,477	0%	
FICA EXPENSE	001-5710-6141	$12,031	$15,220	$12,973	$13,291	-12.7%	
GROUP HEALTH INSURANCE	001-5710-6142	$21,469	$28,737	$28,218	$30,015	4.4%	
WORKERS' COMPENSATION	001-5710-6143	$2,167	$3,886	$2,116	$2,334	-39.9%	
UNEMPLOYMENT COMPENSATION	001-5710-6145	$18	$414	$174	$414	0%	
RETIREMENT	001-5710-6146	$16,593	$20,806	$18,547	$18,915	-9.1%	
INCENTIVE PAY	001-5710-6147	$0	$0		$600	N/A	
LONGEVITY PAY	001-5710-6148	$1,688	$1,868	$1,868	$2,033	8.9%	
VACATION BUY-BACK	001-5710-6151	$881	$0	$925	$900	N/A	
ACCRUED LEAVE PAY	001-5710-6152	$4,326	$5,724	$4,478	$3,300	-42.3%	
SALARIES	002-6110-6101	$393,268	$367,360	$369,734	$398,818	8.6%	
SALARY SAVINGS	002-6110-6105	$0	-$1,061	$0	$0	-100%	
STANDBY PAY	002-6110-6135	$11,219	$3,006	$11,147	$12,300	309.1%	
OVERTIME	002-6110-6139	$43,182	$30,500	$43,193	$30,500	0%	
FICA EXPENSE	002-6110-6141	$30,685	$30,453	$32,744	$35,105	15.3%	
GROUP HEALTH INSURANCE	002-6110-6142	$83,030	$100,580	$104,383	$105,052	4.4%	
WORKERS' COMPENSATION	002-6110-6143	$3,575	$6,322	$3,443	$6,394	1.1%	
UNEMPLOYMENT COMPENSATION	002-6110-6145	$64	$1,449	$461	$1,449	0%	
RETIREMENT	002-6110-6146	$42,727	$41,627	$47,106	$49,961	20%	
INCENTIVE PAY	002-6110-6147	$600	$600	$1,108	$2,400	300%	
LONGEVITY PAY	002-6110-6148	$2,153	$2,508	$2,508	$3,065	22.2%	
VACATION BUY-BACK	002-6110-6151	$3,252	$0	$6,394	$6,400	N/A	
ACCRUED LEAVE PAY	002-6110-6152	$2,723	$6,470	$2,759	$5,400	-16.5%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALARIES	002-6120-6101	$157,677	$170,782	$168,293	$181,937	6.5%	
SALARY SAVINGS	002-6120-6105	$0	-$2,490	$0	$0	-100%	
STANDBY PAY	002-6120-6135	$2,357	$2,879	$2,904	$2,600	-9.7%	
OVERTIME	002-6120-6139	$22,589	$26,000	$25,154	$26,000	0%	
FICA EXPENSE	002-6120-6141	$13,327	$16,487	$15,457	$16,596	0.7%	
GROUP HEALTH INSURANCE	002-6120-6142	$34,037	$57,474	$45,169	$60,030	4.4%	
WORKERS' COMPENSATION	002-6120-6143	$2,426	$4,184	$2,279	$4,150	-0.8%	
UNEMPLOYMENT COMPENSATION	002-6120-6145	$42	$828	$206	$828	0%	
RETIREMENT	002-6120-6146	$17,829	$22,534	$21,965	$23,620	4.8%	
INCENTIVE PAY	002-6120-6147	$600	$0	$600	$1,200	N/A	
LONGEVITY PAY	002-6120-6148	$2,453	$2,633	$2,633	$2,805	6.6%	
VACATION BUY-BACK	002-6120-6151	$936	$0	$1,649	$1,600	N/A	
ACCRUED LEAVE PAY	002-6120-6152	$0	$2,280	$902	$800	-64.9%	
SALARIES	002-6130-6101	$879,823	$922,212	$944,872	$962,981	4.4%	
STANDBY PAY	002-6130-6135	$2,527	$2,503	$2,249	$2,800	11.9%	
OVERTIME	002-6130-6139	$26,434	$20,090	$29,792	$20,090	0%	
FICA EXPENSE	002-6130-6141	$65,632	$74,481	$74,213	$77,344	3.8%	
GROUP HEALTH INSURANCE	002-6130-6142	$120,995	$168,112	$164,788	$175,587	4.4%	
WORKERS' COMPENSATION	002-6130-6143	$2,976	$5,306	$2,889	$5,349	0.8%	
UNEMPLOYMENT COMPENSATION	002-6130-6145	$134	$2,381	$1,018	$2,422	1.7%	
RETIREMENT	002-6130-6146	$89,965	$101,813	$106,842	$110,076	8.1%	
INCENTIVE PAY	002-6130-6147	$600	$600	$600	$1,050	75%	
LONGEVITY PAY	002-6130-6148	$8,122	$8,802	$5,524	$9,613	9.2%	
VACATION BUY-BACK	002-6130-6151	$3,040	$0	$3,131	$3,100	N/A	
ACCRUED LEAVE PAY	002-6130-6152	$11,414	$19,132	$894	$11,400	-40.4%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SALARIES	017-5210-6101	$271,744	$245,459	$250,983	$269,795	9.9%	
STANDBY PAY	017-5210-6135	$0	$3,221	$0	$0	-100%	
OVERTIME	017-5210-6139	$18,874	$18,500	$16,036	$18,500	0%	
FICA EXPENSE	017-5210-6141	$20,750	$22,936	$21,889	$22,916	-0.1%	
GROUP HEALTH INSURANCE	017-5210-6142	$64,463	$73,280	$61,132	$76,538	4.4%	
WORKERS' COMPENSATION	017-5210-6143	$2,739	$4,891	$2,664	$5,975	22.2%	
UNEMPLOYMENT COMPENSATION	017-5210-6145	$46	$1,056	$278	$1,056	0%	
RETIREMENT	017-5210-6146	$29,032	$31,352	$31,416	$32,614	4%	
INCENTIVE PAY	017-5210-6147	$0	$0	$0	$1,200	N/A	
LONGEVITY PAY	017-5210-6148	$4,667	$5,036	$4,965	$5,460	8.4%	
ACCRUED LEAVE PAY	017-5210-6152	$4,289	$5,533	$4,862	$4,600	-16.9%	
SALARIES	017-5220-6101	$95,374	$83,122	$87,277	$91,847	10.5%	
OVERTIME	017-5220-6139	$606	$0	$811	$0	0%	
FICA EXPENSE	017-5220-6141	$5,825	$6,850	$6,953	$7,543	10.1%	
GROUP HEALTH INSURANCE	017-5220-6142	$19,953	$15,805	$23,881	$16,508	4.4%	
WORKERS' COMPENSATION	017-5220-6143	$140	$259	$141	$217	-16.1%	
UNEMPLOYMENT COMPENSATION	017-5220-6145	$11	$228	$95	$228	0.1%	
RETIREMENT	017-5220-6146	$8,451	$9,364	$10,194	$10,735	14.6%	
LONGEVITY PAY	017-5220-6148	$1,575	$1,665	$1,665	$1,755	5.4%	
VACATION BUY-BACK	017-5220-6151	$1,301	$0	$1,366	$1,400	N/A	
ACCRUED LEAVE PAY	017-5220-6152	$3,122	$4,701	$3,278	$3,600	-23.4%	
Total Personnel Services:		**$3,642,186**	**$3,987,143**	**$3,948,510**	**$4,252,419**	**6.7%**	
Contractual Services							
TRAVEL	001-1810-6204	$598	$2,500	$198	$2,500	0%	
TRAINING	001-1810-6206	$6,319	$8,500	$6,735	$8,500	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
PRE-EMPLOYMENT	001-1810-6207	$933	$0	$20	$0	0%	
DUES & SUBSCRIPTIONS	001-1810-6209	$3,757	$5,046	$3,924	$4,591	-9%	
SALES TAX EXPENSE	001-1810-6212	$27	$0	$2	$0	0%	
TUITION REIMBURSEMENT	001-1810-6213	$0	$0	$0	$5,000	N/A	
ENGINEERING SERVICES	001-1810-6223	$15,000	$16,181	$15,000	$16,181	0%	
COMPUTER SERVICES	001-1810-6225	$3,732	$6,909	$5,904	$6,909	0%	
MISC. CONTRACTUAL SERVICES	001-1810-6226	$7,217	$10,935	$1,311	$8,935	-18.3%	
LEGAL ADVERTISING	001-1810-6231	$1,765	$250	$714	$250	0%	
FILING FEE	001-1810-6235	$160	$500	$204	$500	0%	
VEHICLE MAINTENANCE	001-1810-6261	$3,372	$4,500	$3,172	$4,500	0%	
GAS AND OIL	001-1810-6262	$6,101	$13,000	$5,911	$7,000	-46.2%	
TRAINING	001-3310-6206	$3,275	$10,293	$3,275	$10,093	-1.9%	
PRE-EMPLOYMENT	001-3310-6207	$743	$554	$1,321	$554	0%	
DUES & SUBSCRIPTIONS	001-3310-6209	$549	$586	$429	$694	18.4%	
MISC. CONTRACTUAL SERVICES	001-3310-6226	$8,288	$21,180	$8,168	$6,180	-70.8%	
STREET LIGHTING	001-3310-6242	$251,359	$255,000	$267,715	$255,000	0%	
EQUIPMENT RENTAL	001-3310-6245	$1,669	$5,000	$3,635	$5,000	0%	
VEHICLE MAINTENANCE	001-3310-6261	$6,990	$7,050	$7,160	$7,050	0%	
GAS AND OIL	001-3310-6262	$30,445	$35,000	$28,397	$35,000	0%	
EQUIPMENT MAINTENANCE	001-3310-6284	$23,578	$13,890	$34,687	$13,890	0%	
BUILDING MAINT & SUPPLIES	001-3310-6285	$8,275	$5,315	$7,366	$7,685	44.6%	
TRAINING	001-5110-6206	$0	$1,350	$0	$675	-50%	
PRE-EMPLOYMENT	001-5110-6207	$65	$100	$70	$100	0%	
DUES & SUBSCRIPTIONS	001-5110-6209	$2,576	$2,301	$4,484	$2,805	21.9%	
MISC. CONTRACTUAL SERVICES	001-5110-6226	$1,489	$2,568	$2,773	$1,868	-27.3%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
PROFESSIONAL MAINTENANCE	001-5110-6228	$560	$675	$580	$675	0%	
VEHICLE MAINTENANCE	001-5110-6261	$5,282	$5,000	$7,269	$5,000	0%	
GAS AND OIL	001-5110-6262	$12,199	$9,500	$11,534	$13,000	36.8%	
EQUIPMENT MAINTENANCE	001-5110-6284	$2,773	$2,500	$2,254	$2,500	0%	
TRAVEL	001-5710-6204	$0	$1,000	$0	$500	-50%	
TRAINING	001-5710-6206	$25	$1,800	$0	$1,800	0%	
DUES & SUBSCRIPTIONS	001-5710-6209	$65	$100	$0	$100	0%	
MISC. CONTRACTUAL SERVICES	001-5710-6226	$15,964	$16,632	$17,659	$16,632	0%	
VEHICLE MAINTENANCE	001-5710-6261	$785	$2,000	$849	$1,500	-25%	
GAS AND OIL	001-5710-6262	$638	$2,300	$629	$1,000	-56.5%	
BUILDING MAINT & SUPPLIES	001-5710-6285	$330,745	$387,126	$357,655	$555,472	43.5%	
TRAINING	002-6110-6206	$5,236	$7,610	$5,691	$7,610	0%	
PRE-EMPLOYMENT	002-6110-6207	$1,162	$647	$898	$647	0%	
DUES & SUBSCRIPTIONS	002-6110-6209	$6,356	$1,973	$4,379	$1,973	0%	
SALES TAX EXPENSE	002-6110-6212	$13	$0	$0	$0	0%	
ENGINEERING & DEVELOP CHARGES	002-6110-6223	$25,247	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	002-6110-6226	$34,553	$46,421	$52,399	$46,896	1%	
LEGAL ADVERTISING	002-6110-6231	$0	$100	$0	$100	0%	
CELL PHONES	002-6110-6240	$0	$990	$0	$990	0%	
EQUIPMENT RENTAL	002-6110-6245	$1,395	$1,500	$1,920	$1,500	0%	
T.R.A. WATER	002-6110-6251	$11,880,030	$16,027,206	$13,500,000	$16,027,206	0%	
WATER SAMPLES	002-6110-6253	$9,984	$16,000	$12,246	$16,000	0%	
VEHICLE MAINTENANCE	002-6110-6261	$5,352	$6,000	$5,870	$6,000	0%	
GAS AND OIL	002-6110-6262	$13,247	$12,950	$14,690	$13,500	4.2%	
METER MAINT AND TESTING	002-6110-6274	$305	$500	$320	$500	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
EQUIPMENT MAINTENANCE	002-6110-6284	$8,846	$13,000	$21,063	$13,000	0%	
WATER LICENSING FEE	002-6110-6296	$24,039	$25,000	$26,051	$25,000	0%	
TRAINING	002-6120-6206	$2,306	$5,405	$3,476	$5,405	0%	
PRE-EMPLOYMENT	002-6120-6207	$534	$367	$684	$367	0%	
DUES & SUBSCRIPTIONS	002-6120-6209	$5,702	$2,263	$5,832	$2,263	0%	
SALES TAX EXPENSE	002-6120-6212	$8	$0	$0	$0	0%	
MISC. CONTRACTUAL SERVICES	002-6120-6226	$17,112	$13,117	$16,948	$13,117	0%	
T.R.A. SEWER	002-6120-6252	$3,364,060	$3,862,562	$3,940,000	$3,862,562	0%	
VEHICLE MAINTENANCE	002-6120-6261	$2,528	$1,500	$2,759	$1,500	0%	
GAS AND OIL	002-6120-6262	$14,512	$17,000	$14,027	$16,000	-5.9%	
EQUIPMENT MAINTENANCE	002-6120-6284	$78,282	$22,000	$61,018	$28,000	27.3%	
TRAINING	002-6130-6206	$4,013	$10,030	$3,717	$10,030	0%	
PRE-EMPLOYMENT	002-6130-6207	$672	$201	$439	$201	0%	
ORGANIZATIONAL DEVELOPMENT	002-6130-6208	$4,480	$6,121	$4,171	$6,261	2.3%	
DUES & SUBSCRIPTIONS	002-6130-6209	$3,685	$4,451	$3,546	$4,451	0%	
SALES TAX EXPENSE	002-6130-6212	$228	$0	$0	$0	0%	
COMPUTER SERVICES	002-6130-6225	$7,184	$7,020	$2,381	$7,020	0%	
MISC. CONTRACTUAL SERVICES	002-6130-6226	$51,339	$24,119	$51,601	$24,119	0%	
OFFICE EQUIP & MAINTENANCE	002-6130-6246	$0	$1,840	$15	$1,840	0%	
VEHICLE MAINTENANCE	002-6130-6261	$14,297	$4,000	$13,795	$6,000	50%	
GAS AND OIL	002-6130-6262	$15,471	$18,000	$14,652	$17,000	-5.6%	
EQUIPMENT MAINTENANCE	002-6130-6284	$592	$400	$22	$400	0%	
BUILDING MAINT & SUPPLIES	002-6130-6285	$13,516	$10,765	$15,691	$15,095	40.2%	
PROPERTY MAINTENANCE	002-6130-6287	$10,106	$11,000	$2,048	$3,000	-72.7%	
TRAINING	017-5210-6206	$2,286	$4,882	$436	$4,882	0%	

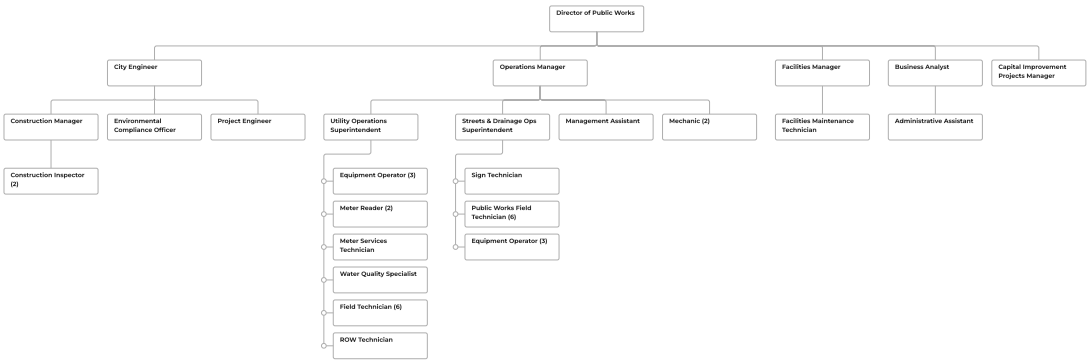
Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
PRE-EMPLOYMENT	017-5210-6207	$313	$302	$388	$302	0%	
DUES & SUBSCRIPTIONS	017-5210-6209	$97	$0	$0	$0	0%	
AUDIT	017-5210-6221	$1,500	$1,500	$1,500	$1,500	0%	
ENGINEERING SERVICES	017-5210-6223	$0	$25,000	$0	$15,000	-40%	
COMPUTER SERVICES	017-5210-6225	$97	$3,000	$0	$3,000	0%	
MISC. CONTRACTUAL SERVICES	017-5210-6226	$10,470	$7,446	$10,285	$7,446	0%	
EQUIPMENT RENTAL	017-5210-6245	$6,568	$6,000	$5,887	$6,000	0%	
VEHICLE MAINTENANCE	017-5210-6261	$2,903	$2,850	$3,009	$2,850	0%	
GAS AND OIL	017-5210-6262	$4,911	$10,000	$4,652	$6,000	-40%	
EQUIPMENT MAINTENANCE	017-5210-6284	$13,468	$10,900	$27,500	$14,000	28.4%	
BUILDING MAINT & SUPPLIES	017-5210-6285	$3,440	$3,097	$3,143	$4,652	50.2%	
TRAINING	017-5220-6206	$1,038	$750	$988	$1,000	33.3%	
DUES & SUBSCRIPTIONS	017-5220-6209	$3,501	$3,735	$3,738	$3,735	0%	
AUDIT	017-5220-6221	$500	$500	$500	$500	0%	
MISC. CONTRACTUAL SERVICES	017-5220-6226	$25,490	$32,812	$26,233	$30,812	-6.1%	
COMMUNITY RELATIONS	017-5220-6229	$179	$1,200	$1,773	$1,500	25%	
VEHICLE MAINTENANCE	017-5220-6261	$743	$1,000	$938	$1,000	0%	
GAS AND OIL	017-5220-6262	$1,542	$4,000	$1,601	$2,000	-50%	
Total Contractual Services:		**$16,462,756**	**$21,158,173**	**$18,705,924**	**$21,301,371**	**0.7%**	
Supplies							
OFFICE SUPPLIES	001-1810-6301	$1,272	$1,250	$1,410	$1,250	0%	
OPERATING SUPPLIES	001-1810-6303	$741	$750	$488	$750	0%	
UNIFORMS	001-1810-6305	$3,220	$1,900	$2,722	$2,500	31.6%	
PRINTING	001-1810-6308	$211	$500	$211	$250	-50%	
SMALL TOOLS	001-1810-6313	$230	$1,100	$218	$1,100	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
SAFETY EQUIPMENT/SUPPLIES	001-1810-6326	$0	$500	$0	$300	-40%	
MOSQUITO CONTROL	001-1810-6327	$5,124	$20,000	$5,993	$20,000	0%	
MINOR OPERATING OUTLAY	001-1810-6360	$2,028	$0	$0	$0	0%	
OFFICE SUPPLIES	001-3310-6301	$368	$500	$372	$500	0%	
OPERATING SUPPLIES	001-3310-6303	$1,577	$0	$16	$0	0%	
UNIFORMS	001-3310-6305	$3,084	$4,920	$3,760	$4,920	0%	
PRINTING	001-3310-6308	$0	$58	$0	$58	0%	
SMALL TOOLS	001-3310-6313	$3,755	$1,700	$3,748	$1,700	0%	
BUILDING SUPPLIES	001-3310-6314	$4,278	$10,555	$9,132	$10,555	0%	
TRAFFIC CONTROL SIGNS/SIGNALS	001-3310-6317	$70,755	$81,500	$45,576	$81,500	0%	
STREET RESURFACING	001-3310-6319	$0	$50,000	$0	$0	-100%	
INFRASTRUCTURE REPAIR & MAINT	001-3310-6324	$67,515	$85,450	$76,238	$135,450	58.5%	
SAFETY EQUIPMENT/SUPPLIES	001-3310-6326	$2,327	$2,825	$3,368	$2,825	0%	
MINOR OPERATING OUTLAY	001-3310-6360	$3,480	$0	$0	$15,850	N/A	
UNIFORMS	001-5110-6305	$1,773	$1,640	$1,720	$1,640	0%	
SMALL TOOLS	001-5110-6313	$791	$1,150	$636	$1,150	0%	
SHOP SUPPLIES	001-5110-6318	$1,647	$1,435	$1,717	$1,435	0%	
SAFETY EQUIPMENT/SUPPLIES	001-5110-6326	$600	$900	$600	$700	-22.2%	
MINOR OPERATING OUTLAY	001-5110-6360	$2,655	$0	$0	$0	0%	
OPERATING SUPPLIES	001-5710-6303	$0	$250	$444	$250	0%	
UNIFORMS	001-5710-6305	$138	$500	$138	$500	0%	
SMALL TOOLS	001-5710-6313	$960	$850	$1,009	$850	0%	
BUILDING SUPPLIES	001-5710-6314	$7,087	$15,000	$7,283	$7,500	-50%	
SAFETY EQUIPMENT/SUPPLIES	001-5710-6326	$405	$450	$549	$450	0%	
MINOR OPERATING OUTLAY	001-5710-6360	$10,257	$0	$3,300	$0	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OFFICE SUPPLIES	002-6110-6301	$147	$0	$0	$0	0%	
POSTAGE	002-6110-6302	$2,523	$3,000	$2,523	$3,000	0%	
OPERATING SUPPLIES	002-6110-6303	$18	$0	$0	$0	0%	
CHEMICALS	002-6110-6304	$8,172	$12,000	$5,818	$11,000	-8.3%	
UNIFORMS	002-6110-6305	$4,971	$5,740	$4,595	$5,740	0%	
PRINTING	002-6110-6308	$2,344	$9,000	$2,344	$7,525	-16.4%	
SMALL TOOLS	002-6110-6313	$3,772	$3,400	$3,453	$3,400	0%	
REPAIR & MAINTENANCE	002-6110-6324	$192,837	$120,219	$263,003	$121,219	0.8%	
SAFETY EQUIPMENT/SUPPLIES	002-6110-6326	$2,204	$0	$0	$0	0%	
MINOR OPERATING OUTLAY	002-6110-6360	$1,922	$0	$0	$77,051	N/A	
OPERATING SUPPLIES	002-6120-6303	$611	$0	$0	$0	0%	
CHEMICALS	002-6120-6304	$18,355	$15,000	$19,196	$18,000	20%	
UNIFORMS	002-6120-6305	$2,434	$3,280	$2,865	$3,280	0%	
SMALL TOOLS	002-6120-6313	$712	$2,000	$608	$2,000	0%	
REPAIR & MAINTENANCE	002-6120-6324	$121,024	$37,296	$124,479	$37,296	0%	
SAFETY EQUIPMENT/SUPPLIES	002-6120-6326	$788	$500	$1,010	$500	0%	
OFFICE SUPPLIES	002-6130-6301	$1,490	$1,800	$1,402	$1,800	0%	
OPERATING SUPPLIES	002-6130-6303	$4,410	$2,000	$4,441	$2,000	0%	
UNIFORMS	002-6130-6305	$5,639	$4,920	$5,924	$4,920	0%	
PRINTING	002-6130-6308	$0	$485	$0	$485	0%	
SMALL TOOLS	002-6130-6313	$1,054	$2,000	$1,024	$1,500	-25%	
BUILDING SUPPLIES	002-6130-6314	$19	$705	$0	$150	-78.7%	
SAFETY EQUIPMENT/SUPPLIES	002-6130-6326	$3,026	$7,725	$4,103	$4,500	-41.7%	
MINOR OPERATING OUTLAY	002-6130-6360	$2,761	$0	$0	$0	0%	
OFFICE SUPPLIES	017-5210-6301	$144	$500	$78	$500	0%	

Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)	Notes
OPERATING SUPPLIES	017-5210-6303	$31	$0	$0	$0	0%	
UNIFORMS	017-5210-6305	$3,270	$4,100	$3,453	$4,100	0%	
SMALL TOOLS	017-5210-6313	$1,688	$1,703	$1,529	$1,703	0%	
BUILDING SUPPLIES	017-5210-6314	$0	$240	$0	$240	0%	
REPAIR & MAINTENANCE	017-5210-6324	$34,707	$40,885	$53,181	$35,000	-14.4%	
SAFETY EQUIPMENT/SUPPLIES	017-5210-6326	$2,139	$2,085	$2,513	$2,085	0%	
OPERATING SUPPLIES	017-5220-6303	$24	$1,000	$86	$500	-50%	
UNIFORMS	017-5220-6305	$521	$500	$540	$500	0%	
SMALL TOOLS	017-5220-6313	$148	$300	$121	$300	0%	
SAFETY EQUIPMENT/SUPPLIES	017-5220-6326	$0	$185	$0	$185	0%	
Total Supplies:		**$620,178**	**$568,251**	**$678,935**	**$644,462**	**13.4%**	
Capital Outlay							
IMPROVEMENTS OTHER THAN BLDG	001-3310-6625	$17,292	$0	$0	$0	0%	
OPERATING EQUIPMENT	001-5110-6645	$6,181	$0	$0	$0	0%	
WATER METER & FIRE PLUGS	002-6110-6654	$0	$100,000	$100,000	$100,000	0%	
Total Capital Outlay:		**$23,473**	**$100,000**	**$100,000**	**$100,000**	**0%**	
Transfer to Other Funds							
TRANSFER TO CAPITAL PROJECTS	001-3310-6805	$3,713,706	$0	$2,500,000	$1,500,000	N/A	
TRANSFER TO CAPITAL PROJECTS	017-5210-6805	$248,754	$0	$770,000	$1,000,000	N/A	
Total Transfer to Other Funds:		**$3,962,460**	**$0**	**$3,270,000**	**$2,500,000**	**N/A**	
Total Expense Objects:		**$24,711,053**	**$25,813,568**	**$26,703,369**	**$28,798,252**	**11.6%**	

Organizational Chart



Departmental Goals & Objectives

Goal 1: Maintain and Improve Public Infrastructure

Objective 1.1: Upgrade the condition of major roads and neighborhood streets to enhance durability and accessibility.

Performance Measure 1.1.1: Percentage of pavement markings renewed.

Prior Year Actual (2023)	24%
Current Year Estimate (2024)	38%
Budget Year Target (2025)	≥ 20%

Objective 1.2: Conduct regular inspection and maintenance of city streets and traffic signs to ensure public safety.

Performance Measure 1.2.1: Percentage of street and traffic signs replaced.

Prior Year Actual (2023)	1%
Current Year Estimate (2024)	0%
Budget Year Target (2025)	≥ 7%

Goal 2: Enhance Stormwater Management to Protect Public Health and Property

Objective 2.1: Manage stormwater systems effectively to reduce flooding risks and maintain water quality.

Performance Measure 2.1.1: Percentage of storm drain inlets inspected.

Prior Year Actual (2023)	55%
Current Year Estimate (2024)	51%
Budget Year Target (2025)	≥ 50%

Objective 2.2: Improve drainage infrastructure by cleaning ditches and enhancing stormwater flow efficiency.

Performance Measure 2.2.1: Percentage of drainage ditches cleaned.

Prior Year Actual (2023)	1%
Current Year Estimate (2024)	0%
Budget Year Target (2025)	≥ 5%

Departmental Goals & Objectives (continued)

Goal 3: Ensure Reliable Water Supply and Wastewater Management

Objective 3.1: Enhance the reliability of the water distribution system through routine maintenance and inspections.

Performance Measure 3.1.1: Percentage of water valves exercised.

Prior Year Actual (2023)	3%
Current Year Estimate (2024)	3%
Budget Year Target (2025)	≥ 5%

Objective 3.2: Maintain wastewater facilities and ensure environmental safety through proactive cleaning and inspections.

Performance Measure 3.2.1: Scheduled wastewater line cleanings completed.

Prior Year Actual (2023)	100%
Current Year Estimate (2024)	100%
Budget Year Target (2025)	≥ 95%

Goal 4: Provide Adaptable and Energy-Ef cient Public Facilities

Objective 4.1: Conduct timely maintenance and improvement of City facilities to ensure energy efficiency and accessibility.

Performance Measure 4.1.1: Percentage of facility work orders responded to within one business day.

Prior Year Actual (2023)	92%
Current Year Estimate (2024)	78%
Budget Year Target (2025)	≥ 90%

CAPITAL IMPROVEMENTS

Capital Improvement Plan (CIP)

The City’s Capital Improvement Plan (CIP) for Fiscal Years 2025-2029 is a strategic framework designed to address Colleyville's long-term infrastructure and facility needs. This 5-Year plan outlines significant projects that have been identified and prioritized to enhance public safety, improve the quality of life for our citizens, and maintain the City’s service delivery systems.

The first year of the CIP, Fiscal Year 2025, is fully integrated into the City's operating budget, reflecting the projects approved for funding in the current fiscal year. However, years two through five (FY 2026 - FY 2029) are included for planning purposes only and are not currently funded. These future projects will be assessed annually, with funding determined based on available financial resources and evolving community needs and priorities.

Consistent with our commitment to fiscal responsibility, the City continues to fund capital projects on a pay-as-you-go, cash-funded basis. This approach is balanced by efforts to secure external funding sources, including several proposed grants to offset City funding needs, ensuring that we maximize outside funding whenever possible.

The FY 2025 budget prioritizes projects focused on public safety and quality of life improvements, including funding for the Recreation Center Master Plan following the successful referendum earlier this year. The CIP defines capital projects as those requiring an investment of $50,000 or more and having a useful life of at least five years. This plan allows City leaders to evaluate capital needs comprehensively over the next five years, determine project priorities, and assess the adequacy of available funding resources.

Projects within the CIP are identified and proposed by the Colleyville Leadership Team, which includes department heads (primarily the Parks Director and Public Works Director), the City Manager's Office, and members of the City Council. After being incorporated into the 5-year plan by City Management and the Finance Department, the City Council reviewed the CIP during a Worksession in July and approved it in September, alongside the operating budget.

For FY 2025, the Capital Improvement Plan (CIP) includes projects with minimal operating impacts beyond regular repair, maintenance, and supply costs. These costs are anticipated to be manageable and will be absorbed within the currently approved operating budget. The City is committed to maintaining its infrastructure and services while ensuring that any additional operational expenses related to new capital projects are sustainable and do not necessitate significant increases in future budgets. This strategy allows us to continue investing in essential improvements without straining operational resources.

The City remains committed to balancing necessary improvements and enhancements with available resources, while being mindful of infrastructure needs, public safety, and quality of life for our community. For full information, please see the separately available Capital Improvement Program for FY25-29 on the City’s website or contact the Finance Department.

Funds Used for Capital Projects

Capital Project Fund - The Capital Project Fund is a general fund used to account for a wide range of capital improvements across the City of Colleyville. It does not have a dedicated revenue source of its own and is funded primarily through transfers of excess reserves from the General Fund. Additionally, it holds restricted street impact fees received, which can only be used for specific approved projects.

Capital Utility Fund - The Capital Utility Fund is dedicated solely to water and wastewater projects. It is funded through a capital project utility fee charged on customers' water bills and through transfers of excess revenue from the Utility Operating Fund. The fund also manages water and wastewater impact fees, which are restricted for use on specific approved projects, and these funds are kept separate to ensure compliance with restrictions.

Colleyville Crime Control and Prevention District (CCPD) Fund - The CCPD Fund serves both operating and capital purposes and is funded by a ½ cent sales tax imposed specifically for the Crime Control and Prevention District. The funds are restricted to police improvements and projects that enhance public safety.

Colleyville Economic Development Corporation (CEDC) Fund - The CEDC Fund supports both operating and capital expenditures and is financed by a ½ cent sales tax dedicated to the Economic Development Corporation. It can only be used for Type B Economic Development Corporation-approved projects, including economic development initiatives and quality-of-life improvements, such as parks, the library, and the Colleyville Center.

Drainage Capital Fund - The Drainage Capital Fund is designated for capital projects related to stormwater management and drainage. It is funded by excess revenues from the Drainage Fund, ensuring dedicated resources are available for necessary infrastructure improvements.

Grant Fund - The Grant Fund is used to account for federal and state grants, outside participation, and other grants and monies provided to the City of Colleyville for specific purposes. These funds are restricted and can only be used in accordance with the terms and conditions set by the granting organization, ensuring compliance with all applicable agreements and regulations.

Tax Increment Financing (TIF) Fund - The TIF Fund is supported by the increment in property tax revenues generated within the TIF district. Funds are used exclusively for TIF-eligible projects within the designated zone, promoting targeted development and revitalization.

Tomorrow Fund and Parks Tomorrow Fund - The Tomorrow Fund and Parks Tomorrow Fund were initially funded by proceeds from gas leases on city-owned property. Although they no longer receive new funding, they continue to generate interest. These funds can be used for capital projects on city property and park improvements.

Voluntary Park Fund and Voluntary Library Fund - The Voluntary Park Fund and Voluntary Library Fund are funded by voluntary contributions from residents and businesses, which can be made directly or through a voluntary contribution option on water bills. These funds can be used for both operating and capital expenses related to parks and the library.

Library Building Donation Fund - The Library Building Donation Fund consists of private and corporate donations specifically earmarked for capital purchases related to the library building, ensuring ongoing support for facility enhancements and renovations.

Tree Preservation Fund - The Tree Preservation Fund is funded by contributions from developers who are developing property within the City. It is used to support operations related to the replacement and preservation of trees, promoting environmental sustainability.

Other Capital Project Funds

Vehicle/Equipment Replacement Fund - The Vehicle/Equipment Replacement Fund is dedicated to the purchase of fleet vehicles, rolling stock equipment, and computer/IT equipment for the City. This fund is supported by transfers from various operating funds and supplemented by revenue generated from the sale of obsolete equipment.

FY 2025 Capital Improvement Plan (CIP) - By Fund

Year	Title	Total Project Cost	Capital Projects Fund	Street Impact Fees	Capital Utility Fund
2025	***Estimated 10/1/2024 Available Balance***	**38,394,791**	***5,008,361***	***4,471,831***	***8,801,63***
	Additional Parking at Kimzey Park	100,000	-	-	
	Awnings at Parks Facility	200,000	-	-	
	Bandit Trail Drainage Improvements -Design	100,000	-	-	
	Bear Cat Armored Vehicle	77,373	-	-	
	Bedford Low Water Crossing at Little Bear Creek Design	550,000	-	-	
	Bedford Rd Roundabout (at Cheek-Sparger) Design	300,000	-	-	
	Bransford Rd Trail (Field St to Cotton Belt Trail)-Construction	1,100,000	1,100,000	-	
	Caboose Painting	35,000	-	-	
	Central Fire Station - landscape, retainer wall, stamped concrete	81,000	35,000	-	
	Cheek-Sparger Road (Heritage to Bedford) Design	2,000,000	-	-	
	City Park 9 - 40'x206' along 3rd base extension	30,000	-	-	
	City Park field #2 - Infield renovation (laser grade & lip removal)	25,000	-	-	
	City Park Field #6 & #7 - 40'x135' backstop net extensions	30,000	-	-	
	Colleyville Center Improvements	250,000	250,000	-	
	Ditch Witch	130,000	-	-	130,00
	Fiber Project	300,000	300,000	-	
	Fire CAD Upgrade	30,000	30,000	-	
	Fire Training Facility	150,000	50,000	-	
	FY25 Annual Sidewalk Connectivity - Montclair Construction	1,200,000	800,000	-	
	FY25 Drainage Improvements	100,000	-	-	
	FY25 Green Ribbon SH 26 & Longwood	545,000	-	-	
	FY25 Light Pole Painting/Replacement Program	50,000	50,000	-	
	FY25 New Park Amenity	600,000	300,000	-	
	FY25 Park Beautification	50,000	-	-	
	FY25 Park Playground/Splash Pad	1,100,000	150,000	-	
	FY25 Park Tree Installation Program	50,000	-	-	
	FY25 Parking Facility Pavement Marking	50,000	50,000	-	
	FY25 Parkway Tree Removal and Replacement	75,000	75,000	-	
	FY25 Security Cameras in Parks	100,000	-	-	
	FY25 Street Maintenance Program	1,000,000	1,000,000	-	
	FY25 Street Pavement Marking	100,000	100,000	-	
	Heritage Ave Bridge and Turn Lane Only	750,000	375,000	-	

Heritage Ave Design	550,000	275,000	-	
Heritage Bridge Over LBC Scour Countermeasure Construction	450,000			
Heroes Park Construction	7,000,000	-	-	
Jackson Rd Waterline Relocation Construction	750,000			750,00
John McCain Rd Bridge and Curve Improvements Design	50,000	-	-	
Justice Center Backup Generator	971,900	243,000		
Justice Center Interior Renovation	300,000	300,000	-	
LD Lockett Pump, Motor & Starter Replacement Assessment	25,000	-		25,00
Library Equipment Replacement	100,000	-	-	
NETCO Radio Consortium	165,000	-		
Northern Gateway Flood Study/Drainage Analysis	100,000	-	-	
Park Signage Replacement	150,000	-		
Parks Department Projects	200,000	200,000	-	
Plaza Stone Restoration	125,000	-		
Pleasant Run Park Parking Lot - Engineering	30,000	-	-	
Portable Radios	340,000	-		
Public Works Service Center Emergency Generator	190,000	-	-	
Recreation Center Fence and Signage	350,000	-		
Rec Center HVAC Replacement Phase 1	300,000	300,000	-	
Rec Center Master Plan Study	200,000	-		
Rec Center North Gym	295,000	295,000	-	
Rehabilitation of Manholes	150,000	-		
Roberts Road Phase II Construction	1,400,000	400,000	-	
Senior Center Outdoor Fitness	100,000	-		
SH26 Christmas Decorations	100,000	-	-	
SH26 Electricity in Medians	350,000	-		
Transportation Alternatives Active Transportation Plan	148,860	30,000	-	
Vactor Truck	515,000	-		
Wagonwheel and Chisolm - Design	75,000	-	-	
Water Project 11 - Tinker Road Water/Drainage/Roadway Rehab	1,000,000	200,000		
Water Project 18 - Pecan Park Estates Phase I - Construction (cont)	350,000	-	-	
Water Project 18 - Pecan Park Estates Phase II - Construction	2,275,000	375,000		
Water Project 5 - Brighton Oaks - Design	250,000	-	-	
Water Tower Tank Mixers	250,000	-		
Wayfinding Signage - Phase II	100,000	-	-	
Woodbriar and Quail Crest Water/WW - PH I - Construction	2,000,000	-		2,000,00
Woodbriar and Quail Crest Water/WW - PH II - Design	200,000	-	-	200,00
Sum Of Total Project Cost:	**33,164,133**	**7,283,000**	**-**	**4,820,00**
(-) Operational Costs not included in project list	*(8,884,531)*	-	-	*(140,71*

	(-/+) Transfers in/out	*3,831,100*	*1,500,000*	*-*	*1,331,10*
	(+) FY25 Budgeted Contribution	*16,446,960*	*66,500*	*151,000*	*997,80*
2026	***Estimated 10/1/2025 Available Balance***	**16,624,187**	***(708,139)***	***4,622,831***	***6,169,81***

FY 2025 Capital Improvement Plan (CIP) - By Category

Drainage	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Bandit Trail Drainage Improvements -Design	100,000	-	-	
Bedford Low Water Crossing at Little Bear Creek Design	550,000	-	-	
FY25 Drainage Improvements	100,000	-	-	
Heritage Bridge Over LBC Scour Countermeasure Construction	450,000	-	-	
Northern Gateway Flood Study/Drainage Analysis	100,000	-	-	
Wagonwheel and Chisolm - Design	75,000	-	-	
Water Project 18 - Pecan Park Estates Phase I - Construction (cont)	350,000	-	-	
	$ 1,725,000	**$ -**	**$ -**	**$**

Facilities	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Awnings at Parks Facility	200,000	-	-	
Colleyville Center Improvements	250,000	250,000	-	
Fire Training Facility	150,000	50,000	-	
FY25 Parking Facility Pavement Marking	50,000	50,000	-	
Justice Center Backup Generator	971,900	243,000	-	
Justice Center Interior Renovation	300,000	300,000	-	
Library Equipment Replacement	100,000	-	-	
Plaza Stone Restoration	125,000	-	-	
Public Works Service Center Emergency Generator	190,000	-	-	
	$ 2,336,900	**$ 893,000**	**$ -**	**$**

Information Technology	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Fiber Project	300,000	300,000	-	
Fire CAD Upgrade	30,000	30,000	-	
FY25 Security Cameras in Parks	100,000	-	-	
NETCO Radio Consortium	165,000	-	-	165,00
Portable Radios	340,000	-	-	340,00
	$ 935,000	**$ 330,000**	**$ -**	**$ 505,00**

Sidewalks/Trails	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD

Bransford Rd Trail (Field St to Cotton Belt Trail)-Construction	1,100,000	1,100,000	-	
FY25 Annual Sidewalk Connectivity - Montclair Construction	1,200,000	800,000	-	
	$ 2,300,000	**$ 1,900,000**	**$ -**	**$**

Vehicle/Equipment	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Bear Cat Armored Vehicle	77,373	-	-	77,37
	$ 77,373	**$ -**	**$ -**	**$ 77,37**

Parks & Recreation	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Additional Parking at Kimzey Park	100,000	-	-	
Caboose Painting	35,000	-	-	
Central Fire Station - landscape, retainer wall, stamped concrete	81,000	35,000	-	
City Park 9 - 40'x206' along 3rd base extension	30,000	-	-	
City Park field #2 - Infield renovation (laser grade & lip removal)	25,000	-	-	
City Park Field #6 & #7 - 40'x135' backstop net extensions	30,000	-	-	
FY25 Green Ribbon SH 26 & Longwood	545,000	-	-	
FY25 New Park Amenity	600,000	300,000	-	
FY25 Park Beautification	50,000	-	-	
FY25 Park Playground/Splash Pad	1,100,000	150,000	-	
FY25 Park Tree Installation Program	50,000	-	-	
FY25 Parkway Tree Removal and Replacement	75,000	75,000	-	
Heroes Park Construction	7,000,000	-	-	
Park Signage Replacement	150,000	-	-	
Parks Department Projects	200,000	200,000	-	
Pleasant Run Park Parking Lot - Engineering	30,000	-	-	
Recreation Center Fence and Signage	350,000	-	-	
Rec Center HVAC Replacement Phase 1	300,000	300,000	-	
Rec Center Master Plan Study	200,000	-	-	
Rec Center North Gym	295,000	295,000	-	
Senior Center Outdoor Fitness	100,000	-	-	
	$ 11,346,000	**$ 1,355,000**	**$ -**	**$**

Street	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Bedford Rd Roundabout (at Cheek-Sparger) Design	300,000	-	-	

Cheek-Sparger Road (Heritage to Bedford) Design	2,000,000	-	-	
FY25 Light Pole Painting/Replacement Program	50,000	50,000	-	
FY25 Street Maintenance Program	1,000,000	1,000,000	-	
FY25 Street Pavement Marking	100,000	100,000	-	
Heritage Ave Bridge and Turn Lane Only	750,000	375,000	-	
Heritage Ave Design	550,000	275,000	-	
John McCain Rd Bridge and Curve Improvements Design	50,000	-	-	
Roberts Road Phase II Construction	1,400,000	400,000	-	
SH26 Christmas Decorations	100,000	-	-	
SH26 Electricity in Medians	350,000	-	-	
Transportation Alternatives Active Transportation Plan	148,860	30,000	-	
Wayfinding Signage - Phase II	100,000	-	-	
	$ 6,898,860	**$ 2,230,000**	**$ -**	**$**

Utilities	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Ditch Witch	130,000	-	130,000	
Jackson Rd Waterline Relocation Construction	750,000	-	750,000	
LD Lockett Pump, Motor & Starter Replacement Assessment	25,000	-	25,000	
Rehabilitation of Manholes	150,000	-	150,000	
Vactor Truck	515,000	-	515,000	
Water Project 5 - Brighton Oaks - Design	250,000	-	250,000	
Water Tower Tank Mixers	250,000	-	250,000	
Woodbriar and Quail Crest Water/WW - PH I - Construction	2,000,000	-	2,000,000	
Woodbriar and Quail Crest Water/WW - PH II - Design	200,000	-	200,000	
	$ 4,270,000	**$ -**	**$ 4,270,000**	**$**

Utilities/Drainage /Street	Total Project Cost	Capital Projects Fund	Capital Utility Fund	CCPD
Water Project 11 - Tinker Road Water/Drainage/Roadway Rehab	1,000,000	200,000	400,000	
Water Project 18 - Pecan Park Estates Phase II - Construction	2,275,000	375,000	1,600,000	
	$ 3,275,000	**$ 575,000**	**$ 2,000,000**	**$**

Funds Summary

Below are the fund summaries for the following funds, Capital Project Fund, Capital Utility Fund, and the Vehicle/Equipment Replacement Fund.

City of Colleyville Fiscal Year 2025 Budget	Capital Project Funds	Capital Project Fund 003	Vehicle/Equip Repl Fund 032	Capital Utility Fund 039	Drainage Capital Fund 041
FY 2024					
Available Funds, 10/1/2023	**$ 30,003,346**	**$ 12,247,192**	**$ 1,788,063**	**$ 14,347,153**	**$ 1,620,939**
Total Revenues	2,476,529	488,000	94,898	1,819,526	74,105
Total Expenses	-	-	-	-	-
Operating Transfers In/(Out)	524,706	-	524,706	-	-
Operating Surplus/(Deficit)	**3,001,235**	**488,000**	**619,604**	**1,819,526**	**74,105**
Capital	(11,870,415)	(5,755,000)	(523,815)	(4,369,719)	(1,221,881)
Debt Service	-	-	-	-	-
Operating Surplus Transfer to Capital	4,601,100	2,500,000	-	1,331,100	770,000
Net Change in Available Funds	**(4,268,080)**	**(2,767,000)**	**95,789**	**(1,219,093)**	**(377,776)**
FY 2025					
Available Funds, 10/1/2024	**25,735,266**	**9,480,192**	**1,883,852**	**13,128,060**	**1,243,163**
Total Revenues	1,755,600	217,500	234,600	1,227,800	75,700
Total Expenses	-	-	-	-	-
Operating Transfers In/(Out)	642,000	-	642,000	-	-
Operating Surplus/(Deficit)	**2,397,600**	**217,500**	**876,600**	**1,227,800**	**75,700**
Capital	(17,014,361)	(7,283,000)	(997,718)	(6,410,711)	(2,322,932)
Debt Service	-	-	-	-	-
Operating Surplus Transfer to Capital	3,831,100	1,500,000	-	1,331,100	1,000,000
Net Change in Available Funds	**(10,785,661)**	**(5,565,500)**	**(121,118)**	**(3,851,811)**	**(1,247,232)**
FY 2026					
Available Funds, 10/1/2025	**$ 14,949,605**	**$ 3,914,692**	**$ 1,762,734**	**$ 9,276,249**	**$ (4,069)**

DEBT

Debt Service

Debt Service Requirements for Fiscal Year 2025

The total debt service requirement for the City of Colleyville for fiscal year 2025 is $1,540,894. This amount includes $947,784 in principal payments, $591,610 in interest payments, and $1,500 in paying agent fees.

Debt Limit and Outstanding Debt

The State of Texas imposes a limit on the amount of General Obligation debt that can be issued by municipalities. This limit applies to General Obligation Bonds and Certificates of Obligation Bonds and is set at 10% of the total assessed property value before applying exemptions. For the City of Colleyville, this limit equates to $900 million. The City's actual General Obligation debt, net of Debt Service assets, stands at $11 million, leaving a significant margin of over $889 million. The City does not foresee any projects that would approach this limit in the near future.

Detailed information on the City’s outstanding bonds and leases, including a Statement of Bonded Indebtedness and Expenditures by Issue, is provided in the following pages.

Tax Supported Debt

The City has two outstanding bond issues supported by tax revenues, with total debt service requirements for Fiscal Year 2025 amounting to $954,525, which includes principal, interest, and paying agent fees.

General Obligation Refunding Bonds, Series 2016
Issued on July 19, 2016, for $6,225,000 to refund the General Obligation Bonds Series 2007 and Combination Tax and Tax Increment Revenue Refunding Bonds Series 2011. The Series 2007 bond proceeds funded capital improvements in public safety, including Central Fire Station improvements, firefighting equipment, and outdoor warning sirens. The Series 2011 bond proceeds enabled the City to refinance various outstanding bonds at a significant cost saving. Interest is paid semi-annually, beginning February 15, 2017, at rates from 2.00% to 3.00%. The term bonds mature annually through February 15, 2027, in amounts ranging from $410,000 to $875,000. The City retains the right to redeem bonds maturing on or after February 15, 2027, on or after February 15, 2026.

Combination Tax and Revenue Certificates of Obligation, Series 2022
Issued on November 15, 2022, for $10,030,000 to fund the construction, improvement, renovation, and equipping of park and recreation facilities, specifically for the renovation and purchase of the new Colleyville Recreation Center. Interest is paid semi-annually, beginning August 15, 2023, at rates from 4.00% to 5.00%. The term bonds mature annually through February 15, 2042, in amounts ranging from $55,000 to $855,000. The City reserves the right to redeem bonds maturing on or after February 15, 2031, starting February 15, 2030.

As of January 2022, the City's General Obligation debt is rated AAA by Standard & Poor’s, with a stable outlook.

Capital Leases

The City has three outstanding capital leases funded by tax revenues, with debt service requirements for Fiscal Year 2025 totaling $289,185, including principal and interest. Additionally, there is a proposed new capital lease for a fire truck, with estimated debt service requirements of $297,184 for the fiscal year.

Capital leasing allows the City to spread out payments for large capital equipment purchases, reducing the immediate impact on taxpayers and preventing fluctuations in the debt service tax rate. This approach is particularly important given the rising costs of public safety equipment, such as fire apparatus, which have increased by 10% to 35% for a single vehicle. Leasing enables the City to maintain up-to-date equipment that meets or exceeds safety standards while managing costs effectively.

Future Debt Service Requirements

The subsequent pages provide a detailed breakdown of the future annual principal and interest requirements for the City's outstanding debt obligations, including capital leases. As of October 1, 2024, through 2042, the City has $11,802,772 in principal to retire and $4,605,373 in interest to pay.

Future Bond Sales and Impact on Operating Budget

Following a successful referendum in May 2024, where 74% of voters supported a future bond issue for expanding the Colleyville Recreation Center, the City anticipates a bond election for the expansion in May 2025. This expansion will have implications for the operating budget, which will be carefully considered and managed to maintain fiscal responsibility.

CITY OF COLLEYVILLE

Debt Service Fund - General Obligation Debt & Capital Leases

Statement of Bonded Indebtedness and Capital Leases at October 1,

and Expenditures by Issue for Fiscal Year 2024/2025

Bond Issues	Date of Issue	Final Maturity Date	Interest Rate	Original Issue	Outs 10/
Property Tax Supported Debt					
General Obligation Bonds:					
Series 2016, *Refunding*	7/19/2016	2/15/2027	2.00 - 3.00	$ 6,225,000	$ 1,
Combination Tax and Revenue Certificates of Obligation:					
Series 2022	11/15/2022	2/15/2042	4.00 - 5.00	$ 10,030,000	9,9
Paying Agency Fees					
Total Property Tax Supported Debt Service					11,3
Capital Leases					
Capital Leases:					
2020 Fire Pumper	5/1/2020	5/1/2025	2.69	$ 557,708	$
2016 Fire Engine	10/12/2016	10/12/2025	2.88	$ 416,073	9
2023 Ambulance	10/15/2023	10/15/2025	5.07	$ 326,364	2
2025 Fire Truck *(estimate)*			5.59	$ 1,225,330	1,2
Total Capital Lease Debt Service					1,6
Total City of Colleyville Debt Service					$ 13

CITY OF COLLEYVILLE

Schedule of Maturities

Debt Service Fund - General Obligation Debt

October 1, 2024

Fiscal Year	Outstanding Beginning of Year	Principal	Interest	Total
General Obligation Refunding Bond, Series 2016				
2025	1,395,000	455,000	23,350	478,350
2026	940,000	465,000	14,150	479,150
2027	475,000	475,000	4,750	479,750
TOTALS		1,395,000	42,250	1,437,250
Certificate of Obligation, Series 2022				
2025	9,975,000	55,000	419,675	474,675
2026	9,920,000	55,000	416,925	471,925
2027	9,865,000	55,000	414,175	469,175
2028	9,810,000	475,000	400,925	875,925
2029	9,335,000	495,000	376,675	871,675
2030	8,840,000	520,000	351,300	871,300
2031	8,320,000	550,000	324,550	874,550
2032	7,770,000	575,000	299,300	874,300
2033	7,195,000	595,000	275,900	870,900
2034	6,600,000	620,000	251,600	871,600
2035	5,980,000	645,000	226,300	871,300
2036	5,335,000	675,000	199,900	874,900
2037	4,660,000	700,000	172,400	872,400
2038	3,960,000	730,000	143,800	873,800
2039	3,230,000	760,000	114,000	874,000
2040	2,470,000	790,000	83,000	873,000
2041	1,680,000	825,000	50,700	875,700
2042	855,000	855,000	17,100	872,100
TOTALS		9,975,000	4,538,225	14,513,225

CITY OF COLLEYVILLE

Schedule of Maturities

Debt Service Fund - Capital Lease

October 1, 2024

Fiscal Year	Outstanding Beginning of Year	Principal	Interest	Total
		2020 Fire Pumper		
2025	117,539	117,539	3,161	120,700
	TOTALS	117,539	3,161	120,700
		2016 Fire Engine		
2025	92,932	45,806	2,679	48,485
2026	47,126	47,126	1,359	48,485
	TOTALS	92,932	4,037	96,970
		2023 Ambulance		
2025	222,300	108,300	11,700	120,000
2026	114,000	114,000	6,000	120,000
	TOTALS	222,300	17,700	240,000

Fund Summary

The Debt Service Fund is classified as a governmental fund, specifically dedicated to managing the financial resources used to pay the City of Colleyville's debt obligations. The primary purpose of this fund is to collect and allocate property tax revenues for the repayment of principal and interest on the City's outstanding bonds and other long-term debt.

The Debt Service Fund is considered a minor fund, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. Although it is a smaller component of the overall budget, this fund plays a crucial role in ensuring that the City meets its debt obligations in a timely and efficient manner, thereby maintaining the City's creditworthiness and financial stability. The revenues collected in this fund are specifically earmarked for debt service and are restricted to that purpose, ensuring the City's debt is managed and reduced according to schedule.

This fund is essential for supporting the City's financial health and upholding its commitment to responsible fiscal management.

City of Colleyville Debt Service Fund Projection	2019	2020	2021 Actual	2022	2023	2024 Original Budget	2024 Revised Estimate	2025 Proposed Budget	2026	2027	2028 Projected Budget	2029	2030
Revenues:													
CURRENT TAXES	825,615	849,975	796,585	615,390	591,984	649,871	652,411	911,283	967,730	1,023,610	1,072,117	1,067,867	1,081,492
DELINQUENT TAXES	1,596	2,198	4,090	1,011	2,172	2,000	655	2,000	2,000	2,000	2,000	2,000	2,000
PENALTY & INTEREST	4,195	4,753	4,099	2,872	3,171	2,000	3,454	2,000	2,000	2,000	2,000	2,000	2,000
INVESTMENT INCOME/(LOSSES)	12,162	5,932	466	6,451	33,395	25,000	-	10,000	10,000	10,000	10,000	10,000	10,000
TRANSFER-IN CCCPD FUND	509,100	-	-	-	-	-	-	-	-	-	-	-	-
DEBT PYMT FROM TIF-2011 RFNDG	653,725	654,675	-	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM GENERAL FUND	-	-	-	-	-	560,000	160,000	552,000	500,000	500,000	500,000	500,000	500,000
Total Revenues	**2,006,393**	**1,517,533**	**805,240**	**625,724**	**630,722**	**1,238,871**	**816,520**	**1,477,283**	**1,481,730**	**1,537,610**	**1,586,117**	**1,581,867**	**1,595,492**
Expenses:													
G.O. REFUNDING BONDS (2006)	540,000	-	-	-	-	-	-	-	-	-	-	-	-
G.O. REFUNDING BONDS (2011)	160,000	170,000	-	-	-	-	-	-	-	-	-	-	-
G.O. REFUNDING BONDS (2016)	810,000	875,000	410,000	425,000	435,000	500,000	445,000	455,000	465,000	475,000	-	-	-
COMB TAX REV CERT OBLIG-2022	-	-	-	-	-	-	55,000	55,000	55,000	55,000	475,000	495,000	520,000
NEW BONDED DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-
2020 PUMPER LEASE	-	-	105,701	108,544	111,463	120,700	120,700	120,700	-	-	-	-	-
NEW PUMPER LEASE	-	-	-	-	-	-	-	-	*125,000*	*162,000*	*162,000*	*162,000*	*162,000*
2016 FIRE ENGINE LEASE	38,625	39,738	40,884	42,062	43,275	48,485	48,485	48,484	48,485	-	-	-	-
NEW FIRE ENGINE LEASE	-	-	-	-	-	-	-	-	-	-	-	-	-
2025 Ladder Truck	-	-	-	-	-	-	-	297,185	297,185	297,185	297,185	297,185	297,185
FIRE TRUCK LOAN	111,157	(5,244)	-	-	-	-	-	-	-	-	-	-	-
2018 AMBULANCE LEASE	43,695	45,189	46,735	48,334	-	-	-	-	-	-	-	-	-
2023 AMBULANCE LEASE	-	-	153,412	111,611	115,730	110,000	120,000	120,000	120,000	-	-	-	-
NEW AMBULANCE LEASE	-	-	-	-	-	-	-	-	-	*140,000*	*140,000*	*140,000*	*154,000*
BOND PAYMENT INTEREST	154,525	110,213	106,963	84,846	352,816	454,775	454,775	443,025	431,075	418,925	400,925	376,675	351,300
PAYING AGENTS FEES	1,500	1,500	750	750	750	1,500	1,500	1,500	1,500	1,500	750	750	750
Total Expenses	**1,859,501**	**1,236,398**	**864,446**	**821,148**	**1,059,034**	**1,235,460**	**1,245,460**	**1,540,894**	**1,543,245**	**1,549,610**	**1,475,860**	**1,471,610**	**1,485,235**
Net Change in Available Funds	**146,892**	**281,135**	**(59,206)**	**(195,424)**	**(428,312)**	**3,411**	**(428,940)**	**(63,611)**	**(61,515)**	**(12,000)**	**110,258**	**110,258**	**110,258**
Available Funds, beginning							443,065	14,126	(49,485)	(111,000)	(123,000)	(12,742)	97,515
Available Funds, ending							**14,126**	**(49,485)**	**(111,000)**	**(123,000)**	**(12,742)**	**97,515**	**207,773**

APPENDIX

Ordinances

This section contains the ordinances for the FY2025 adopted budget. The following ordinances are included:

Budget Ordinance (O-24-2293)
Property Tax Ordinance (O-24-2294)
Fee Ordinance (O-24-2295)
Utility Fee Ordinance (O-24-2296)
Property Tax Resoltuion (R-24-4971)

ORDINANCE O-24-2293

AN ORDINANCE APPROVING AND ADOPTING THE ANNUAL BUDGET FOR THE CITY OF COLLEYVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $1,237,734 OR 7.00%, AND OF THAT AMOUNT, $262,727 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

WHEREAS, a notice of public hearing on the annual budget for the City of Colleyville, Texas, for the fiscal year beginning October 1, 2024 through September 30, 2025, was heretofore published in a newspaper of general circulation; and

WHEREAS, said public hearing on said budget was duly held and all interested persons were given the opportunity to be heard for or against any item therein; and

WHEREAS, the City Council determines that the passage of this ordinance is in the best interests of the health, safety and welfare of the public.

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

Sec. 1. THAT all matters stated hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

Sec. 2. THAT the budget of the proposed expenditures for the fiscal year beginning October 1, 2024, and ending September 30, 2025, a copy of which is on file in the Office of the City Secretary, is hereby made a part of this ordinance by reference and is hereby approved and adopted by the City Council of the City of Colleyville, Texas, as the official budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025.

Sec. 3. THAT appropriation amounts for the Fiscal Year 2025 budget for the different funds of the City of Colleyville are hereby fixed as follows:

Budget Category	FY 2025
General Fund Operating	$ 27,858,385
Utility Fund Operating	23,908,883
Capital Improvement Projects	22,434,494
Drainage Operating	761,805
CEDC Operating	2,632,985
CCCPD Operating	3,275,045
Hotel Tax Operating	285,827
Debt Service	1,540,894
Special Revenue Operating	315,732
Total Budget	**$ 83,014,050**

Sec. 4. THAT the City Manager is hereby authorized to execute all contracts and documents for which funding is appropriated in the aforementioned budgets.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 4th day of September 2024.

The second reading and public hearing being conducted on the 17th day of September 2024.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 17TH DAY OF AUGUST 2024.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	AYE
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt Wyatt
City Attorney

ORDINANCE O-24-2294

LEVYING TAXES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEYVILLE, TEXAS, FOR THE FISCAL YEAR 2025; ESTABLISHING THE AD VALOREM TAX RATE OF $0.276204 PER ONE HUNDRED DOLLARS VALUATION; PROVIDING FOR APPORTIONMENT OF TAXES FOR INTEREST AND SINKING FUND FOR CERTAIN BOND INDEBTEDNESS AND FOR GENERAL OPERATING NEEDS, PROVIDING PENALTIES AND INTEREST FOR THE DELINQUENT TAXES, AND TO BECOME EFFECTIVE ON OCTOBER 1, 2024

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.33 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $8.77.

WHEREAS, a budget has been adopted by the City Council of the City of Colleyville, Texas, covering the proposed expenditures of the municipal government of the City of Colleyville for the fiscal year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, said budget reflects the needs for revenue to meet the expenses proposed therein; and

WHEREAS, the City is required to accumulate an Interest and Sinking Fund for certain outstanding bond indebtedness; and

WHEREAS, the City Council, after careful consideration, has determined that an increase in the tax rate is necessary to meet the essential needs of the community, including funding for critical services and infrastructure, while ensuring that the increase is the minimal amount required to support these priorities.

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

Sec. 1. THAT there is hereby levied an ad valorem tax that shall be collected for the use and support of the municipal government of the City of Colleyville. It shall provide the

legally required Interest and Sinking Fund for certain outstanding bond indebtedness during the 2025 fiscal year. Such tax shall be levied upon all property, real, personal, or mixed within the corporate limits of Colleyville, Texas, which is subject to taxation. The rate of tax shall be $0.276204 on each $100.00 property assessment. Said tax levied for and apportioned to the following specific purposes:

A. For the General Fund, a tax rate of $0.260172 is levied.

B. For the Interest and Sinking Fund, a tax rate of $0.016032 is levied.

Sec. 2. THAT taxes levied by this ordinance shall be due and payable on the first day of October 2024, and shall become delinquent on the first day of February 2025, if unpaid. Upon taxes becoming delinquent, interest and penalty will be added as required in Section 33.01 of the Texas Property Tax Code, and shall commence on the first day of February 2025. The City of Colleyville is hereby authorized to adopt any and all legal remedies provided by the Texas Property Tax Code for the purpose of collecting delinquent taxes.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 4th day of September 2024.

The second reading and public hearing being conducted on the 17th day of September 2024.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 17TH DAY OF AUGUST 2024.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt Wyatt
City Attorney

ORDINANCE O-24-2295

AN ORDINANCE AMENDING PART II, CHAPTER 2- ADMINISTRATION, ARTICLE II- FINANCE, DIVISION 1, SEC. 2-26 FEES AND CHARGES FOR CITY SERVICES, OF THE COLLEYVILLE, TEXAS, CODE OF ORDINANCES, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Colleyville charges fees for services and materials as authorized in the Code of Ordinances and it is desirous to update those fees; and

WHEREAS, all statutory and constitutional requirements for the passage of this ordinance have been adhered to, including but not limited to the Open Meeting Act; and

WHEREAS, the City Council determines that the passage of this ordinance is in the best interests of the health, safety, and welfare of the public.

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

Sec. 1. THAT all matters stated hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

Sec. 2. THAT from and after the effective date of this ordinance, Chapter 2 Section 2-26 of the Code of Ordinances, fees and charges for city services shall be deleted and replaced in its entirety with the revisions as shown on Exhibit "A".

Sec. 3. THAT the effective date of this ordinance shall be October 1, 2024.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 4th day of September 2024.

The second reading and public hearing being conducted on the 17th day of September 2024.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 17TH DAY OF SEPTEMBER 2024.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt Wyatt
City Attorney

Sec. 2-26. - Fees and charges for city services.

(a) The following fees will be in effect in all city departments:

Notary fee (non-city related business): As prescribed by V.T.C.A., Government Code § 406.024.

(b) City secretary services:

Records request research, per hour $15.00

Document certification (per transaction) 8.00

The city will charge fees for public information per Texas Government Code, Chapter 552 in accordance with the Administrative Code, Title I, Part 3, Chapter 70.

(c) Financial services:

New utility account processing $2.00

Confidentiality of utility records request processing 2.00

Parking violation court cost fee 5.00

Failure to appear warrant fee 25.00

Broken/damaged/cut lock or tie 25.00

(d) Police services:

Accident reports $6.00

Fingerprinting—First card 10.00

Fingerprinting—Each additional card 5.00

Conduct letters:

For original 10.00

For each additional 5.00

Miscellaneous police reports 2.00

Press release of police report 1.00

(e) Animal services:

Daily care of impounded animals, per day $10.00

Each additional impounded animal, same owner, per day 10.00

Removal and disposal of live unwanted pets 30.00

Animal impound fee (second impounding) 50.00

Animal impound fee (third impounding) 75.00

Animal impound fee (fourth impounding) 150.00

Animal impound fee (fifth and greater impoundings) 150.00

Removal of individually trapped animals (private trap, if inappropriate for animal or incompatible with use of syringe pole for euthanasia) 30.00

(f) Fire prevention:

Fire alarm systems and Access Control Systems:

Plans review (new, alteration, or relocation) $70.00

Inspection of system once in place:

Number of Devices	Fee
1 to 10	75.00
11 to 25	100.00
26 to 100	200.00
101 to 200	275.00
201 to 500	500.00
Per device for each over 500	1.00

Fire sprinkler systems—Above ground:

Plans review (new, alteration, or relocation) 150.00

Inspection of system once in place:

Number of heads	Fee
1 to 19 heads	75.00
20 to 100 Heads	100.00
101 to 300 Heads	200.00
301 to 1,000 Heads	400.00
Per head for each over 1,000 heads	1.00

Fire sprinkler systems—Underground:

Fire Sprinkler System (Relocation or modification) three sets of detailed plans

a. Inspection is required before ditch is covered
b. 2 hour/200 lb. test is required 50.00

Licensing inspections:

Hospitals 100.00

Nursing/long term care homes 75.00

Day care/mothers' day out 50.00

Foster and adoptive homes 10.00

Home inspection—Insurance 50.00

Permits and miscellaneous fees:

Fixed fire protection system (new, alteration, or relocation) three sets of detailed plans 50.00

Security gates (required three sets of detail plans) plus $25.00 per required sign 50.00

Storage of flammable or combustible liquids at construction sites 50.00

Installation of compressed natural gas (CNG) container or stations 50.00

Removal, relocation of compressed natural gas (CNG) container or station 50.00

Installation of liquid petroleum gas (LPG) container 50.00

Removal, relocation of liquid petroleum gas (LPG) container 50.00

Installation of liquefied natural gas (LNG) container or station 50.00

Removal, relocation of liquefied natural gas (LNG) container or station 50.00

Spray booths (new) three sets of detailed plans 50.00

Spray booths (modification or relocation) three sets of detailed plans 50.00

Carnivals and fairs—Site plan and layout of venders required 50.00

Fireworks display—Site inspection is required 100.00

Flammable and combustible liquids:

a. Repair or modify a pipeline 100.00
b. Product removal from underground storage tank 50.00
c. Status change in product facilities 50.00
d. Change type of contents in liquid tank(s) 50.00

Occupant load increase 50.00

Pyrotechnical special effects 100.00

Tents (any size) 50.00

Impervious Coverage Permit $100.00

(g) Response related to natural gas leaks and hazardous materials releases: Recovery of expenses related to natural gas leaks and hazardous materials releases caused by contractors or carriers which require an on scene response where city staff are unavailable for other emergencies for one hour or more and incidents involving negligence related to drug and/or alcohol impairment will be billed for public safety services if the incident involved any criminal offense greater than a Class C misdemeanor will be as follows:

Employee costs—Actual employee salary costs during the incident.

Emergency vehicle use fees:

Ambulance—To 210 HP, per hour ..... $ 41.00

Police car—Patrolling, per mile 0.63

Police car—Stationary, per hour 18.00

Fire truck—1500 GPM, per hour 95.00

Fire truck—2000 GPM, per hour 105.00

Ladder truck—At least 75 feet, per hour 145.00

(h) Development fees—Planning and zoning services:

Preliminary plat, Final plat, or Replat $500.00

plus, per lot 7.50

Minor plat 250.00

Amending plat 250.00

Rezoning application 500.00

plus, per acre 5.00

PUD application 750.00

plus, per acre 5.00

Amendment to existing PUD to add, delete, or change a special condition to an existing PUD ordinance 450.00

SUP application 500.00

plus, per acre 5.00

SUP residential accessory building 250.00

SUP residential carport 250.00

SUP alcoholic beverage sales 500.00

ZBA variance and appeal application 250.00

Sign board appeal 250.00

Tree mitigation appeal 250.00

Building Board of Appeals 250.00

Site plan application review 250.00

Landscape plan application review 250.00

Zoning verification letter 50.00

(i) Development fees:

Permanent sign permits 75.00

Temporary sign permits 50.00

exception: grand opening 0.00

Sign recovery fee 25.00

Network Provider Fees

Small cell application fee (this penalty shall not exceed and is capped by statutory limits)	$500.00 (1-5 network notes); $100.00 (each additional network node); $1,000.00 per pole
Small cell user fees (this penalty shall not exceed and is capped by statutory limits)	$270.00 annually for each network node
Transport facility monthly user fee(this fee shall not exceed and is capped by statutory limits)	$28 multiplied by the number of the network provider's network nodes located in the public right-of-way for which the installed transport facilities provide backhaul, until the time the network provider's payment to the city exceeds its monthly aggregate per month compensation to the city

(j) Development fees—Plan review, inspection, and permit fees:

Permit fees. The schedule of permit fees shall be in accordance with the fee schedule below:

Calculating construction values. The construction values used for calculating permit fees shall not be less than the most recent building valuation data published by the International Code Council. Said permit fees shall be adjusted on an annual basis for permit applications received on or after the 1st day of June

using the most recent edition of the building valuation data. The regional modifier of 0.93 shall be applied to the building valuation data used for calculating construction values.

COMMERCIAL PERMIT FEE SCHEDULE	
Total Valuation	**Fee**
$1.00 to $500.00	$50.00
$501.00 to $2,000.00	$50.00 for the first $500.00 + $4.00 per each added $100.00
$2001.00 to $25,000.00	$75.00 for the first $2,000.00 + $16.00 per each added $1,000.00
$25,001.00 to $50,000.00	$500.00 for the first $25,000.00 + $13.50 per each added $1,000.00
$50,001.00 to $100,000.00	$750.00 for the first $50,000.00 + $8.25 per each added $1,000.00
$100,001.00 to $500,000.00	$1,250.00 for the first $100,000.00 + $6.25 per each added $1,000.00
$500,001.00 to $1,000,000.00	$4,000.00 for the first $500,000.00 + $5.50 per each added $1,000.00
$1,000,001 and up	$7,500.00 for the first $1,000,000.00 + $5.00 per each added $1,000.00

Residential Building Permit Fees. (Fee for a Residential building permit includes Building Permit, Building e-Permit, Plumbing Permit, and Mechanical Permit)

1. New Residential: (One-and-Two Family Dwellings and Additions).....$1.00/sf area under roof
2. Alteration/Remodel and Accessory Structures: (Area within previously permitted space and detached structures).....$0.80/sf protect area

Inspection charges. Permit fees shall include the cost of all required inspections.

Reinspection fees. If the code official is required to make a reinspection, the following fees shall apply: (1) The first reinspection fee shall be $75.00; (2) The second, and any subsequent, reinspection fee shall be $125.00. Failure to pay such charges as provided in this code may result in the forfeiture of the right of such contractor to obtain other permits until such charges are paid.

Fees due. All building permit fees shall be due when the permit is issued.

Fee refunds. The code official shall be authorized the refunding of fees as follows:

(1) The full amount of any fee paid hereunder that was erroneously paid or collected.

(2) Not more than 90 percent of the permit fee when no work has been done under a permit issued in accordance with this code.

(3) Not more than 90 percent of the plan review fee paid when an application for a permit for which a plan review fee has been paid is withdrawn or canceled before any plan review effort has been expended.

The code official shall not authorize the refunding of any fee paid except upon written application filed by the original permittee not later than 180 days after the date of fee payment.

Sport court (concrete, nets, fencing, lighting) $100.00

Lot grading and drainage compliance fee 125.00

New residence plan review 350.00

Residential addition and remodel plan review 150.00

Commercial plan review fee ..... 65% of building permit fee

Swimming pool plan review fee 50.00

Water well drilling permit 50.00

Irrigation system permit 75.00

Fence permit 75.00

Masonry screening fence permit 125.00

Retaining wall 125.00

Swimming pool permit 300.00

Spas, Hot Tubs, or Fountains 200.00

Re-roofing permit (one square or more) 50.00

Grading and earthwork permit 75.00

Curb cut permit 55.00

Driveway approach permit 75.00

Temporary construction trailer 100.00

Temporary event permit 100.00

Temporary use permit 100.00

Temporary use permit—Portable storage structure 25.00

Used/obsolete street sign purchase fee (per sign) 25.00

Certificate of Occupancy or re-occupancy 100.00

Temporary certificate of occupancy ..... 250.00 (per month)

Contractor registration fee ..... 100.00 (per 12 month period)

Construction concealment fee (for work performed without inspections) 350.00

Special inspection fee ..... 100.00/hour (min. 2 hours)

Additional plan review ..... 50.00 per plan review

Water heater replacement 75.00

HVAC equipment replacement 75.00

Building E-Permit..... $75.00

Mechanical Permit..... $75.00

Plumbing Permit..... $75.00

Performing Work w/o – MEP, Irrigation, Fence, Roof, Sign, Well..... $250.00

Homestead Exemption 50% Discount – (Owner acting as GC, except NSF permits)

Application for Encroachment and Joint Use Agreement:

Document Length	Fee
1 to 10 pages	120
11 to 20 pages	160
21 to 30 pages	200
Over 30 pages	240

Weed mowing administrative fee 120.00

Weed mowing violation notification letter fee (second and all following notification letters within current calendar year) 50.00

Weed mowing fee, per acre 175.00

Demolition fee 50.00

Brush abatement fee:

Actual expenses incurred, not to exceed the estimated value of the affected property.

Sidewalk waiver request general waiver request to a Land Development Code or Code of Ordinances requirement 250.00

(k) Charges related to oil and gas wells:

Gas and oil well permit fee (per well bore) $10,000.00

Gas well special use permit fee (per pad site) 15,000.00

Seismic survey permit 250.00

Pipeline permit 2,500.00

(l) Public infrastructure plan review and inspection: Prior to the commencement of any public infrastructure improvements associated with private development, the developer shall pay the city a plan review and inspection fee as follows:

Engineering plan review fee—Two percent of the actual cost of the public improvements

Engineering inspection fee—Three percent of the actual cost of the public improvements

Construction materials testing fee—One percent of the actual cost of the public improvements

For each additional review after the second submittal $250.00

Inspections performed outside of regular business hours for the construction of public infrastructure projects ..... 50.00 per hour

(m) Recreation:

City sponsored activities—The fee for the city park and recreation sponsored recreation and athletic activities not covered elsewhere shall be calculated for respective activity based upon the estimated costs of conducting such activity (including such items as materials, instructors, umpires, scorekeeper, trophies and other direct program costs) plus an administrative fee, or shall be as stipulated by nationally or statewide recognized athletic organizations.

Nonresident programming fee ..... $5.00 per class/course

Recreation Instructor Compensation:

- Indoor Recreation Program Instructors – 70% of total fees collected (instructor) and 30% of total fees collected (City)
- Outdoor Recreation Program Instructors – 80% of total fees collected (instructor) and 20% of total fees collected (City)

Senior center annual membership required for participation in all activities:

Colleyville resident ..... Free

Non-Colleyville resident 10.00

Senior center membership card replacement fee:

Colleyville resident 2.00

Non-Colleyville resident 2.00

(n) Parks:

Youth sports associations:

Athletic field use fees:

Colleyville residents (per participant/per season/per association) $5.00

Non-Colleyville residents (per participant/per season/per association) 5.00

Non-Colleyville resident Fee: A fee of $20.00 shall be charged to each non-resident, per participation in each organized sports association per season.

Field rental fees:

Field		No lights/with lights	Time
Reagan Park	Resident Nonresident	35.00/50.00 60.00/100.00	Per 2 hours Per 2 hours
City Park	Resident Nonresident	50.00/80.00 100.00/180.00	Per 2 hours Per 2 hours
Pleasant Run Park (Game Field)	Resident Nonresident	50.00/80.00 125.00/175.00	Per 2 hours Per 2 hours
Pleasant Run Park (Practice Field)	Resident Nonresident	35.00/50.00 60.00/100.00	Per 2 hours Per 2 hours

Rental fees:

Park pavilion rental per hour (no minimum):

Colleyville residents $20.00

Non-Colleyville residents 30.00

Tennis court rental-Per person (per one and one-half hour increment): ..... $ 3.00

Pickleball court rental – per person (per one and one-half hour increment) .....$ 3.00

McPherson Park group pavilion rental per hour (no minimum):

Colleyville residents 40.00

Non-Colleyville residents 70.00

Wedding event in a park without amenities 100.00

Senior Center:

Rental Fee 5.00

Deposit (refundable) 50.00

Webb House:

Monday through Thursday, 8am – 10pm
Colleyville resident ....$30.00/hr; 3-hour minimum
Non-Colleyville resident ....$60.00/hr; 3-hour minimum

Friday through Sunday, 8am – 10pm
Colleyville resident ....$40.00/hr; 3-hour minimum
Non-Colleyville resident ....$90.00/hr; 3-hour minimum

Deposit (refundable) $200.00

(o) Colleyville center fees and charges:

Non-Resident and Business—Standard Rates

Room	*Weekday rate	Prime weekend Fri/Sat/Sun
	Four-hour block of time except for entire building rental which is 8 hours	8-hour rental
Small conference room	$200.00	Entire building rental only
North hall	$375.00	Entire building rental only
South hall	$375.00	Entire building rental only
North & South Hall Combined	$700.00	Entire building rental only
Entire building	$2,100.00 weekday	Friday and Sunday $3,000 Prime Saturday $4,000
Bluebonnet Courtyard	$300.00 Available as add-on when renting North & South Hall Combined	Included in rental fee
Garden plaza (Including chairs)	$300.00	$300.00

*Includes tables, chairs, and all add-ons listed in the video, audio, and room set sections of the administrative fee schedule.

Colleyville Resident/Business—With 20% Discount

Room	*Weekday rate	Prime weekend Fri/Sat/Sun
	Four-hour block of time, except for entire building rental which is 10 hours	10-hour rental
Small conference room	$160.00	Entire building rental only
North hall	$300.00	Entire building rental only
South hall	$300.00	Entire building rental only
North & South Hall Combined	$560.00	Entire building rental only
Entire building	$1,680.00 weekday	$2,400 Friday and Sunday $3,200 Prime Saturday
Bluebonnet Courtyard	$300.00 Available as add-on when renting North & South Hall Combined	Included in rental fee
Garden plaza (including chairs)	$300.00	$300.00

*Includes tables, chairs, and all add-ons listed in the video, audio, and room set sections of the administrative fee schedule.

Colleyville Based Non-Profit and Civic Organizations

Room	*Weekday rate	Prime weekend Fri/Sat/Sun
	Four-hour block of time, except for entire building rental which is 10 hours	10-hour rental
Small conference room	$90.00	Entire building rental only
North hall	$120.00	Entire building rental only
South hall	$120.00	Entire building rental only
North & South Hall Combined	$210.00	Entire building rental only
Entire building	$450.00 weekday	50% discount Friday and Sunday $1,500.00 50% discount prime Saturday $2,000.00
Bluebonnet Courtyard	Included in full building or North & South Hall Combined rental fee	
Garden plaza (including chairs)	$300.00	$300.00

Administrative Fees		
	Non-profit	Standard
Video		
LCD 220" Rear Screen HD Projector (North Hall)	$75	$75 (weekday), $200 (weekend)

Administrative Fees	Nonprofit	Standard
Video		
Projection South Hall	$75	$200
Projection Conference Room	$75	$200
Rolling video cart with electrical and extension	$2.00	$10.00
Stage front drop screen	$10.00	$40.00
White board/flip chart with easel	$20.00	$20.00
Easel	$15.00	$15.00
Audio		
Baby grand piano	$100.00	$100.00
Stage lighting and sound board	$200.00 + AV tech	$200.00 + AV tech
Podium with microphone	$20.00	$35.00
Corded microphone on stand—One free with N/S hall	$15.00	$15.00
Wireless microphone (hand held or lapel)	$25.00	$50.00
Colored up lights	$200.00	$200.00
Room set		
Linens (per linen) weekdays only	$10.00	$10.00
Draped and skirted registration table	$15.00	$15.00
Room change after final set (per table and chair set)	$20.00	$20.00

Administrative Fees	Nonprofit	Standard
Catering		
Kitchen Use/Food Service (when food is brought in) - flat fee based upon set up or attendance whichever is greater	$1.00 per person weekday or weekend ($300.00 max)	$1.00 per person weekday $2.00 per person weekends ($300.00 minimum)
Deluxe coffee service with condiments	15 cup carafe—$15.00	15 cup carafe—$15.00
Water/soda service	$1.00 per bottle	$1.00 per bottle
Miscellaneous		
Copies 1--50—$0.25 first copy, $0.10 thereafter	$0.25/$0.10	$0.25/$0.10
Deposits		
Entire building	$300 (weekday), $500.00 (weekend)	$500 (weekday), $1,000.00 (weekend)
Grand hall	$300.00	$300.00
Half hall (North or South)	$200.00	$200.00
Conference room	$50.00	$50.00

Miscellaneous Fees/Policies

Cancellation Policy—Any cancellation of a Friday, Saturday, or Sunday entire building rental or combined north/south hall booking shall result in lessee forfeiting one-half of the deposit. If the cancellation is received 180 to 120 calendar days prior to the event, the lessee will forfeit all of the deposit. If the cancellation is received less than 120 calendar days prior to the event, the lessee will forfeit all monies paid to the Colleyville Center.

Colleyville Center deposit forfeiture—Up to $1,000.00 will be retained from lessee deposit for failure to leave the premises (building and grounds) in as good or better condition than it was prior to being leased or for failure to pay outstanding balance of other fees.

AV surcharge—All rented audio visual equipment brought into the building by another vendor incurs a 15 percent charge of the Colleyville Center fee for same equipment.

Non-profit donations—Any not for profit organization that donates over $50,000.00 to the Colleyville Center does not incur equipment fees. Supply and service fees are not included in this waiver. If a not for profit organization donates a single piece of equipment, it becomes Colleyville Center property and use of that equipment by that organization does not incur equipment fees.

Discount for using local businesses—If a client uses three or more Colleyville businesses during their event, the center will provide complimentary colored up-lighting ($200.00 value).

Additional rental hours—If a client requests to extend a rental of the entire building beyond their 10 hour rental, additional hours will be available for an additional $250.00 per hour, within the business hours of the center. The additional hours must be requested in advance. Fees will not be pro-rated for increments of time less than one hour.

Late fees—The Colleyville Center closes at 12:00 a.m. (midnight) on Friday and Saturday and 11:00 p.m. Sunday through Thursday. Should a client remain on the premises after the building is closed, a fee will be assessed at the rate of $1,000.00 per hour until such time the building is vacated. Fees will not be pro-rated for increments of time less than one hour.

Colleyville Center rental hours—The Colleyville Center is available for rental from 8:00 a.m. to 11:00 p.m. Monday through Thursday, 8:00 a.m. to midnight on Friday, 11:00 a.m. to midnight on Saturday, and 11:00 a.m. to 11:00 p.m. on Sunday. Weekday rental rates apply Monday through 4:00 p.m. on Friday. Prime weekend rates apply 2:00 p.m. Friday through 11:00 p.m. Sunday. For holiday closures, the Colleyville Center may follow the schedule for City offices.

(p) Library:

Colleyville Public Library
Circulating Materials Restrictions

Materials	Loan period	Limits *	Fees/fines **	Renewal limits ***
Fiction books	21 days	No limit	$0.00	5
Non-fiction books	21 days	No limit	$0.00	5
Best sellers	7 or 14 days	No limit	$0.00	5
Magazines	7 days	No limit	$0.00	5
Feature-length DVDs (60 min.+)	7 days	10	$0.00	5
Educational/DVDs	7 days	10	$0.00	5
Children's DVDs (under 60 min.)	7 days	10	$0.00	5
Compact discs	7 days	10	$0.00	5

Materials	Loan period	Limits *	Fees/fines **	Renewal limits ***
J Kits	21 days	No limit	$0.00	5
Books on compact disc	21 days	No limit	$0.00	5
J Holiday books	7 days	Varies by holiday	$0.00	0 during holiday
STEAM kit	1 week [7 days]	1 per household, adult cardholder only	$0.00	0

* No limit until a maximum of 40 items is reached. A total of 40 items per card.

** Overdue fines threshold is $5.00.

*** Renewals are allowed when materials are not on reserve for another patron.

Colleyville Public Library
Materials Replacement and Processing Fees

Item	Cost	Processing fee
Library card	$2.00	$0.00
Book	Cost of item	5.00
Paperback book	Cost of item	5.00
Board book	Cost of item	2.00
Magazine	Cost of item	2.00
Compact disc	Cost of item	5.00
Lost compact disc outer insert	0.00	5.00

Item	Cost	Processing fee
Lost/damaged single book on CD disc	Cost of single CD	1.00
DVD	Cost of item	5.00
Lost DVD outer insert	0.00	5.00
Audio-visual material containers	Cost of item	5.00
Kit bags	Cost of item	2.00
Bar codes/RFID tags	$1.00	0.00
STEAM Kit, STEAM Kit Case, STEAM Kit Piece(s)	Cost of item(s)	

3D Printer (per printed gram) $0.10

~~Print card ..... 0.50~~

Color copies (per page) $0.50

Black and white copies (per page) 0.10

Fax—Incoming (per page) 1.00

Fax—Outgoing (per page)

Local 1.00

~~Long distance ..... 2.00~~

Non-resident fees:

Non-resident card (non-TexShare, non-reciprocal borrowing participating home library) 25.00

Non-resident card (without home library) 25.00

Interlibrary loan materials not picked up 2.00

(q) Utilities (other than base/CIP/T.R.A. rates)

Meter damage fee – cost of the meter or meter repairs

Fire hydrant meter deposit - $2,500

Damaged double-check assembly - $300

Lost/missing hydra-storz cap - $200

Damaged register - $100

Damaged ball valve - $75

Damaged chain or lock - $50

Backflow test - $50/test

Fire hydrant meter reading - $25

Colleyville Business Center

Item	Cost	Notes
Work Stations	$225 / month	20% discount for meeting room; 24-hour access with month
Day Pass	$25 / day	
Office	$700 / month	20% discount meeting room; 24-hour access with month
Vault Meeting Room	$20 / hour (2 hour minimum)	2 – 4 people
Board Room	$50 / hour (2 hour minimum)	12 people; flat screen TV with hookups
Virtual Office	$99 / month	Business address / mail; 20% discount meeting room; 2 days per month; work station
Facility	$750 / evening, 6 – 9 p.m. (Mon. – Thurs.)	Set up and tear down
Mailbox	$50 / month	Business address / mail

(O-14-1945, § 2(Exh. A), 12-16-2014; Ord. No. O-15-1969, § 3, 9-15-2015; Ord. No. O-16-1991, § 2, 9-20-2016; Ord. No. O-17-2022, § 1, 8-15-17; Ord. No. O-17-2030, § 2 (exh. A), 9-19-17; Ord. No. O-18-2072, § 1, 1-15-19)

Editor's note— Ord. No. O-17-2030, § 2(Exh. A), adopted September 19, 2017, repealed the former § 2-26, and enacted a new § 2-26 as set out herein. The former § 2-26 pertained to similar subject matter. See Code Comparative Table for complete derivation.

ORDINANCE O-24-2296

AMENDING SECTION 3 – SERVICE CHARGES OF THE WATER AND SEWER POLICY AND PROCEDURE MANUAL OF THE CITY OF COLLEYVILLE, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, water and wastewater base rates are set to recover the City's annual operating costs for the utility system; and

WHEREAS, the Fiscal Year 2025 Utility Fund operating budget has been proposed and the required base rates to fund said budget have been calculated; and

WHEREAS, the FY25 – FY29 Capital Improvement Plan has been proposed and the required capital improvement rates to fund said plan have been calculated.

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

Sec. 1. THAT Section 3 – Service Charges of the Water and Sewer Policy and Procedure Manual of Colleyville, Texas, which is "Appendix A" of the Colleyville Code be replaced in its entirety to read as follows:

Sec. A. - Water rates.
The following base and volumetric charges shall apply to residential and non-residential water customers. Base charges for out-of-city customers shall be $4.00 higher than the charge for in-city customers.

Base charge per month for in-city customers:	
Water meters 1 inch or less	$17.64
Water meters of 1.5 inches	$35.28
Water meters of 2 inches	$56.45
Water meters of 3 inches	$105.85
Water meters of 4 inches	$176.41
Base charge per month for out-of-city customers:	
Water meters 1 inch or less	$21.64
Water meters of 1.5 inches	$39.28
Water meters of 2 inches	$60.45
Water meters of 3 inches	$109.85

Water meters of 4 inches	$180.41
Volumetric charge per 1,000 gallons	$5.5969

Rates for fire hydrant meters:
The use of fire hydrant meters shall only be allowed within the Colleyville city limits. The use of the fire hydrant meters shall be limited to a period of no more than 90 cumulative calendar days. Under special conditions, a customer may submit a written request to the public works department for use of a fire hydrant meter for a period longer than 90 cumulative calendar days, subject to public works director approval. In considering special condition(s), the public works director shall not consider requests which are necessary to relieve a self-created or personal hardship, failure of performance by a contractor, nor for financial reasons. In considering the customer request, the public works director shall solicit the recommendation of the fire chief and fire marshal in consideration of the request. Further, the public works director shall consider alternative means available to the customer. If special condition(s) are approved by the public works director, in no case shall the meter be used for more than an additional 30 calendar days. The public works director may provide a written ruling within 15 working days of receipt of the customer's written request.

In the event a request for special condition(s) is denied by the public works director, customer shall, within 14 calendar days, make written appeal to the city manager of the public works director's decision. The city manager shall render a written decision within 30 working days of receipt of the customer's appeal. Such decision by the city manager shall be final and not appealable to the city council.

For purposes of this section, written communication shall be considered communication, which is deposited with the United States Postal Service for delivery.

The user must submit in writing, the location of where the meter will be used and such meter shall be used exclusively at the location on record with the city. For purposes of this section, the use of a meter shall be allowed cumulatively for only one location within an individual subdivision and/or development.

For a period of 90 cumulative calendar days after a meter is returned and read by the city, a user shall not be permitted to check out another meter for use at the same designated location, as defined herein.

The monthly base charge for a fire hydrant meter shall be $50.00. Water usage for a fire hydrant meter shall be charged at the same volumetric rate as all other water customers.

The customer shall be in possession of and responsible for the meter. The customer will be responsible for bringing the meter to the public works service center by the 20th of each month for reading. The customer is required to use a proper fire hydrant wrench for operation of the fire hydrant. The customer shall be responsible for any damage and repair, as reasonably determined by the city, to the fire hydrant or the fire hydrant meter by the use of a temporary water meter.

The customer will be required to provide for any backflow device necessary to meet the current city ordinance for protection of the city's drinking water supply.

The City of Colleyville, Tarrant County, and Texas Department of Transportation (TxDOT) shall be exempt from the provisions of this policy.

Sec. B. - Sewer rates.
This schedule of rates per month or fraction thereof shall be the basis for determining charges to all customers for rendering sanitary sewage service, where the sewage produced by such customer is a normal strength wastewater (170 mg/l BOD and 260 mg/l suspended solids) and where such customer is located within the City of Colleyville. The base charge for non-residential customers shall be $6.00 higher than the charge for residential customers.

A base charge per month shall be charged as follows:	
Residential customers	$14.42
Non-residential customers	$20.42

A monthly sewer volume charge shall also be charged to all customers as set forth hereinafter. The sewer volume charge for residential customers will be based upon the individual customer's average monthly water use during the months of December, January and February. Where no preceding winter quarter average is available from records, a volume of 9,000 gallons shall be used for this volume charge.

The monthly sewer volume charges to commercial and industrial class customers will be based on total water use each month as measured by appropriate meters, with the provision that if a customer can show to the

satisfaction of the public works director that a significant portion of the metered water usage does not enter the sanitary sewers, the customer will be charged for only that volume entering the sewers, as determined by a method approved by the director of public works.

Volumetric rate per 1,000 gallons:	$3.7371

Sec. C. – Capital Projects rates.
The following base charges shall apply to residential and non-residential customers to provide funding for utility capital projects necessary to maintain the utility system:

Base charge per month for in-city and out-of-city customers:	
Water meters 1 inch or less	$5.83
Water meters of 1.5 inches	$10.78
Water meters of 2 inches	$16.74
Water meters of 3 inches	$30.63
Water meters of 4 inches	$50.46

Sec. D. – Billing; delinquent penalty.
All charges for services furnished or rendered by the City of Colleyville Utility Department are due and payable on the date bill is received. If payment is not received within sixteen days of the billing date a (10%) penalty will be imposed for failure to pay by the due date of the bill.

In the event the meter is not delivered to the city for reading, a penalty fee would be imposed as follows:

$100.00	1st missed reading
$200.00	2nd missed reading
$300.00	3rd missed reading

After the third missed reading, the security deposit will be forfeited and the City of Colleyville will revoke the use of the fire hydrant meter.

Sec. E. – Discontinuance of service, notice; reconnection fee.
In the event that any month's charges remain delinquent and unpaid at the time of a subsequent billing's due date, the user or customer shall receive a cut-off notice which will be mailed no later than two working days after the

subsequent billing's due date. Services will be disconnected if any arrearages over 30 days are not paid within six working days of the cut-off notice. Where service has been discontinued for failure to pay for service rendered, a charge of $25.00 shall be made for each meter disconnected before said service shall be restored. In the event the customer requests reconnection at hours other than 8:00 a.m. to 4:30 p.m., said reconnect fee shall be increased to $75.00.

Sec. 2. THAT the effective date of this ordinance shall be for the bills sent out starting October 1, 2024.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 4th day of September 2024.

The second reading and public hearing being conducted on the 17th day of September 2024.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 17TH DAY OF SEPTEMBER 2024.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt Wyatt
City Attorney

RESOLUTION R-24-4971

A RESOLUTION TO RATIFY THE PROPERTY TAX INCREASE AS REFLECTED IN THE ANNUAL BUDGET FOR THE CITY OF COLLEYVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

WHEREAS, the City of Colleyville has adopted an annual budget for Fiscal Year 2025 which requires raising more revenue from property taxes than in the previous year; and

WHEREAS, House Bill 3195 requires the governing body ratify the property tax increase reflected in the budget in a separate vote.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLLEYVILLE, TEXAS:

Sec. 1 THAT the property tax increase reflected in the City of Colleyville Fiscal Year 2025 annual budget is hereby ratified.

AND IT IS SO RESOLVED.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS ON THIS THE 17TH DAY OF SEPTEMBER 2024.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Colleyville	817-503-1010
Taxing Unit Name	Phone *(area code and number)*
100 Main Street, Colleyville, TX 76034	https://www.colleyville.com/
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 7,704,869,531
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 2,172,739,982
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 5,532,129,549
4.	**Prior year total adopted tax rate.**	$ 0.260991 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** $ 129,716,317 B. **Prior year values resulting from final court decisions:** - $ 115,709,009 C. **Prior year value loss.** Subtract B from A.[3]	$ 14,007,308
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** $ 4,067,800 B. **Prior year disputed value:** - $ 610,170 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 3,457,630
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 17,464,938

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: **comptroller.texas.gov/taxes/property-tax**

50-856 • 6-24/11

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 5,549,594,487
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: $ 0 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 472,173,576 C. **Value loss.** Add A and B. [6]	$ 472,173,576
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** $ 0 B. **Current year productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 472,173,576
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 495,791,152
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 4,581,629,759
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 11,957,641
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 67,958
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 12,025,599
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 7,698,221,338 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 522,132,055 E. **Total current year value.** Add A and B, then subtract C and D.	$ 7,176,089,283

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 115,950,559 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 51,353,663 **C. Total value under protest or not certified.** Add A and B.	$ 167,304,222
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [16]	$ 2,176,261,282
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 5,167,132,223
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 95,120,580
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 95,120,580
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 5,072,011,643
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.237097 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ _____ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.251399 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,549,594,487

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100.	$ 13,951,625
31.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + $ 65,457	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. − $ 1,246,414	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ -1,180,957	
	E. Add Line 30 to 31D.	$ 12,770,668
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet*.	$ 5,072,011,643
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.251787 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]	
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. − $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]	
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. − $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.251787 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 0	
	B. Divide Line 40A by Line 32 and multiply by $100 $ 0.000000 /$100	
	C. Add Line 40B to Line 39.	$ 0.251787 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.	
	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	
	- or -	
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.260599 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount $ 1,540,894 **B.** Subtract **unencumbered fund amount** used to reduce total debt. −$ 14,126 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) −$ 0 **D.** Subtract **amount paid** from other resources −$ 552,000 **E. Adjusted debt.** Subtract B, C and D from A.	$ 974,768
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[29]	$ 63,485
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 911,283
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector.[30] 110.00 % **B.** Enter the prior year actual collection rate. 99.64 % **C.** Enter the 2022 actual collection rate. 99.83 % **D.** Enter the 2021 actual collection rate. 99.75 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31]	110.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 828,439
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,167,132,223
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.016032 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.276631 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000 /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 5,167,132,223
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000000 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.237097 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.237097 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.276631 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.276631 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 5,167,132,223
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.276631 /$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.[39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.[40]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;[41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.[43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.283010 /$100
	B. Unused increment rate (Line 66)	$ 0.034539 /$100
	C. Subtract B from A	$ 0.248471 /$100
	D. Adopted Tax Rate	$ 0.260991 /$100
	E. Subtract D from C	$ -0.012520 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 5,146,654,913
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.300155 /$100
	B. Unused increment rate (Line 66)	$ 0.025574 /$100
	C. Subtract B from A	$ 0.274581 /$100
	D. Adopted Tax Rate	$ 0.265618 /$100
	E. Subtract D from C	$ 0.008963 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 4,661,184,585
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 417,781
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.317353 /$100
	B. Unused increment rate (Line 66)	$ 0.015753 /$100
	C. Subtract B from A	$ 0.301600 /$100
	D. Adopted Tax Rate	$ 0.291778 /$100
	E. Subtract D from C	$ 0.009822 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 4,313,311,546
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 423,653
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 841,434 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.016284 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.292915 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.251787 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,167,132,223
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.009676 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.016032 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.277495 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.260991 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,581,629,759
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,072,011,643
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[44] Tex. Tax Code §26.04(c)(2)(B)
[45] Tex. Tax Code §26.012(8-a)
[48] Tex. Tax Code §26.063(a)(1)
[49] Tex. Tax Code §26.042(b)
[50] Tex. Tax Code §26.042(f)
[51] Tex. Tax Code §26.042(c)
[52] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 0.292915 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. $ 0.237097 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate. $ 0.292915 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. $ 0.277495 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[52]

print here ▶ Matthew Poston
Printed Name of Taxing Unit Representative

sign here ▶ Matthew Poston — 8/5/2024
Taxing Unit Representative — Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: Records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis: A method of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred, regardless of when cash is received or paid.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date).

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the governing body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and time period.

Arbitrage: The reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires that earnings above certain limits be rebated to the IRS.

Assessed Valuation: The estimated value placed upon real and personal property by the chief appraiser of the appraisal district as the basis for levying property taxes.

Assets: Property owned by the City for which a monetary value has been established.

Audit: An objective examination and evaluation of the financial statements of the City completed by an outside Certified Public Accountant (CPA) firm to ensure that the financial records are a fair and accurate representation of the transactions they claim to represent.

Available Funds: The portion of a fund's financial resources that is readily convertible to cash, excluding certain assets such as inventories or unrealized changes in investment values. Available Funds represent a more accurate reflection of the City's cash position for budgeting purposes. These funds are calculated by subtracting liabilities and encumbrances from assets, ensuring that only cash or cash-equivalent resources that are readily available are included. This differs from Fund Balance, which may include non-liquid assets. The City of Colleyville uses Available Funds in its budgetary process to assess its ability to meet current operating needs and finance capital projects without the need for additional borrowing.

Balanced Budget: A budget in which total expenditures do not exceed total revenues for the fiscal year, ensuring the City operates within its means. However, a budget is also considered balanced if the City has sufficient reserves to cover any shortfall between revenues and expenditures. This allows the City of Colleyville to maintain financial stability while using accumulated reserves to fund critical one-time expenses, such as capital projects, without compromising its ability to provide essential services. The use of reserves must still comply with the City's reserve policies, ensuring that enough funds remain to meet operating and emergency needs.

Base Budget: Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

Basis of Accounting: The method used to determine when revenues and expenditures are recognized in the accounts and reported in the financial statements. For example, the modified accrual basis is used for governmental funds.

Bond: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for large capital expenditures.

Budget: An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by ordinance and specifies the legal spending limits for the fiscal year.

Capital Expenditures: Capital expenditures refer to funds used by the City to acquire, maintain, or improve long-term assets such as infrastructure, buildings, equipment, or vehicles. These expenditures typically involve significant, one-time outlays for items that have a useful life of five years or more and a minimum investment threshold (e.g., $50,000). Capital expenditures are intended to create future benefits and are crucial for maintaining and enhancing the City's infrastructure and operational capabilities. Examples include road improvements, facility construction, and major equipment purchases.

Capital Improvement Program (CIP): A multi-year financial plan for construction, acquisition, or major renovation of physical assets such as buildings, streets, sewers, and recreational facilities.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Consumer Price Index (CPI): The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Debt Service: The repayment of principal and interest on long-term debt, usually stated in annual terms based on an amortization schedule.

De cit: Excess of expenses over revenues at a specific point in time.

Depreciation: The process of estimating and recording the loss of usefulness, expired useful life, or diminution of service from a fixed asset. Depreciation is recognized in enterprise and internal service funds.

Encumbrance: The commitment of appropriated funds for future expenditures.

Enterprise Funds: Funds used to account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supported by user charges. Examples include water and sewer services.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Full-time Equivalent (FTE): A unit of measurement that represents the workload of an employee in a way that makes workloads comparable across various contexts. One FTE is equivalent to one full-time employee working a standard number of hours, typically 40 hours per week. FTE is used to quantify the total labor input of part-time, full-time, and temporary employees by converting hours worked into an equivalent number of full-time employees. For example, two part-time employees working 20 hours per week would equal 1.0 FTE.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

General Fund: The fund established to account for those resources devoted to financing the general administration of the City and traditional services provided to citizens, such as public safety and public works.

Grant: A sum of money given by a government or other organization for a particular purpose.

Impact Fees: Impact fees are charges imposed on developers for new construction projects to help cover the costs of providing public infrastructure, such as water, wastewater, roads, and drainage, necessitated by the new development. These fees ensure that growth-related infrastructure costs are shared by those creating the need for the improvements.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Liabilities: Debt or other legal obligations arising from past transactions, which must be liquidated, renewed, or refunded at some future date.

Operating Budget: A detailed projection of all estimated income and expenses based on forecasted revenue during a given period (typically one fiscal year).

Property Tax: Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

Reserve Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Revenue: Generally refers to income received by the City from taxes, fees, grants, interest on investments, and other related sources.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

User Fees: Charges imposed by the City for specific services or facilities, such as water, sewer, or recreation programs.

List of Acronyms

ACFR: Annual Comprehensive Financial Report
ADA: Americans with Disabilities Act
CCCPD: Colleyville Crime Control & Prevention District
CEDC: Colleyville Economic Development Corporation
CIP: Capital Improvement Program
CPA: Certified Public Accountant
CPI: Consumer Price Index
EMS: Emergency Medical Services
FDIC: Federal Deposit Insurance Corporation
FEMA: Federal Emergency Management Agency
FICA: Federal Insurance Contributions Act (Social Security Tax)
FTE: Full-time equivalent
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GCISD: Grapevine-Colleyville Independent School District
GFOA: Government Finance Officers Association
GIS: Geographical Information Systems
GO: General Obligation

ISM: Information Systems Management
OPEB: Other Post-Employment Benefits
NNR: No-New Revenue Rate
SRO: School Resource Officer
TCEQ: Texas Commission on Environmental Quality
TIF: Tax-Increment Finance
TIRZ: Tax-Increment Financing Zone
TMRS: Texas Municipal Retirement System
TWDB: Texas Water Development Board
VATR: Voter Approval Tax Rate