

CITY OF CRANDALL, TEXAS

ORDINANCE NO. 08192024B

AN ORDINANCE OF THE CITY OF CRANDALL, TEXAS, APPROVING A BUDGET FOR THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025, AND MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH THE SAID BUDGET; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Crandall, Texas is a Type A General Law Municipality; and

WHEREAS, the City Manager of the City of Crandall, Texas (“City”), has filed with the City Secretary a proposed General Budget, to include the expenditures and revenues for the General Fund, Sewer Fund, Water Fund, and Solid Waste Fund, for the City covering the fiscal year beginning October 1, 2024 and ending September 30, 2025 (the “Proposed Budget”); and

WHEREAS, the Proposed Budget shows, as definitely as possible, each of the various projects for which appropriations are made in the Proposed Budget and the estimated amount of money carried in the Proposed Budget for each such project; and

WHEREAS, the Proposed Budget has been made available for review and inspection by any and all taxpayers in accordance with state law; and

WHEREAS, the governing body of the City provided the required public notice and held a public hearing as required pursuant to Section 102.006 of the Texas Local Government Code on August 19, 2024, at 6:00 p.m. at the Court Chambers, Police & Municipal Courts Building, 104 East Trunk Street, Crandall, Texas 75114; and

WHEREAS, the public was given the opportunity to speak at the public hearing on said Proposed Budget and any modifications thereto; and

WHEREAS, the City Council of the City of Crandall, Texas (“City Council”) studied the Proposed Budget and listened to the taxpayers’ comments at the public hearing; and

WHEREAS, slight modifications to the Proposed Budget were made after the City obtained information in the certified tax rolls and tax rate calculations; and

WHEREAS, these modifications were memorialized into a revised General Budget, to include the expenditures and revenues for the General Fund, Sewer Fund, Water Fund, and Solid Waste Fund, for the City covering the fiscal year beginning October 1, 2024 and ending September 30, 2025 (the “Budget”); and

WHEREAS, the City Council determined that the adoption of the Budget is in the best interests of the citizens of the City; and

WHEREAS, at the conclusion of the of the August 19, 2024 public hearing, the City Council took action on the proposed budget, but did not conduct a record vote; and

WHEREAS, the City Council now wishes to adopt the Budget for the fiscal year beginning on October 1, 2024, and ending on September 30, 2025, through a record vote, pursuant to state law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRANDALL, TEXAS, THAT:

Section 1. FINDINGS INCORPORATED

The recitals set forth above are hereby found to be true and correct and are incorporated into the body of this Ordinance for all purposes as if fully set forth herein.

Section 2. APPROVAL OF ADOPTED GENERAL BUDGET

The Budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025, attached to this Ordinance and made a part hereof for all purposes and marked "Exhibit A," be and the same is hereby approved and adopted by the City Council as the official budget of the City of Crandall, Texas. In addition, the City Manager is hereby directed to file or cause to be filed a true and correct copy of this Ordinance along with the approved budget as represented in Exhibit A attached hereto, any amendments thereto, and the cover page required by Section 102.007(d) of the Texas Local Government Code, in the office of the County Clerk of Kaufman County, as required by law.

Section 3. EXPENDITURES REQUIRED TO BE MADE IN ACCORDANCE WITH THE BUDGET

All expenditures during the fiscal year shall be made in accordance with the Budget approved by this Ordinance unless otherwise amended by a duly enacted Ordinance of the City.

Section 4. REPEALER CLAUSE

This Ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Crandall, and this Ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

Section 5. SAVINGS CLAUSE

The City of Crandall Code of Ordinances remains in full force and effect, save as amended herein.

Section 6. SEVERABILITY CLAUSE

It is the intent of the City Council that each paragraph, sentence, subdivision, clause, phrase or section of this Ordinance be deemed severable, and should such paragraph, sentence, subdivision, clause, phrase or section be declared invalid or unconstitutional for any reason, such declaration of invalidity or unconstitutionality shall not be construed to affect the validity of those provisions of this Ordinance left standing, or the validity of any other ordinances of the City of Crandall.

Section 7. EFFECTIVE DATE

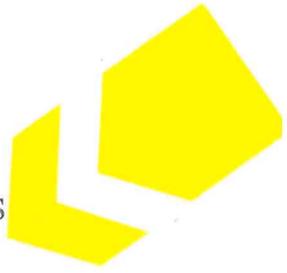
This Ordinance is enacted in order to authorize the collection of ad valorem taxes for the year 2024-25 and shall take effect immediately from and after its passage and approval, and it is so ordained.

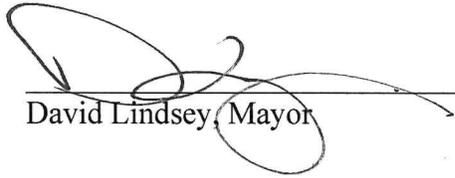
APPROVED THIS 3rd DAY OF SEPTEMBER, 2024 BY A VOTE OF 5 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF CRANDALL, TEXAS.

Council Member:	For:	Against:
Katy Vaughan	<u>FOR</u>	_____
Adam Holden	<u>FOR</u>	_____
Caleb Allen	<u>FOR</u>	_____
Scott Rogers	<u>FOR</u>	_____
Tim Atkins	<u>FOR</u>	_____

APPROVED:

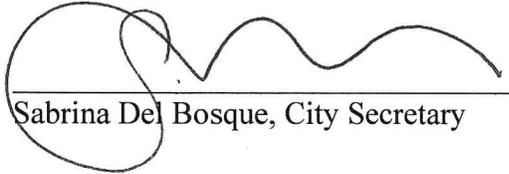
THE CITY OF CRANDALL, TEXAS





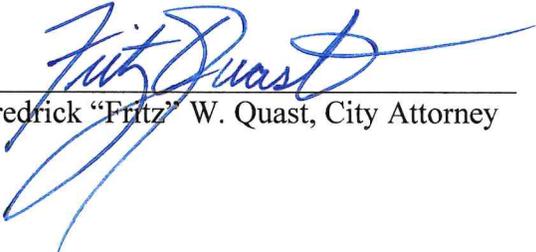
David Lindsey, Mayor

ATTEST:

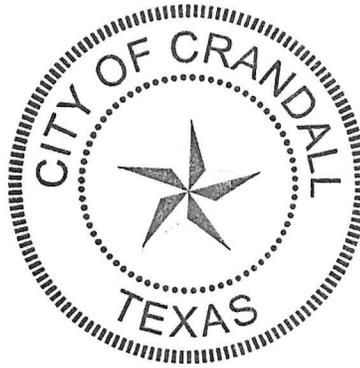


Sabrina Del Bosque, City Secretary

APPROVED AS TO FORM:



Fredrick "Fritz" W. Quast, City Attorney





CITY OF CRANDALL
FY 2024-2025 ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$310,604 which is a 10.8 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 \$130,635.

RECORD VOTE ON THE ADOPTION OF THE BUDGET

Council Member	Vote
Tim Atkins	Yes
Caleb Allen	Yes
Adam Holden	Yes
Katy Vaughan	Yes
Scott Rogers	Yes

	TAX RATES & DEBT OBLIGATIONS	
	FY24	FY25
Property Tax Rate	\$ 0.7300000	\$ 0.6500000
No--New Revenue Tax Rate	\$ 0.6701640	\$ 0.6449620
No--New revenue M&O Rate	\$ 0.5365110	\$ 0.5206390
Voter Approval Tax Rate	\$ 1.0165570	\$ 0.6529570
Debt Rate	\$ 0.1350000	\$ 0.1100000
Total Public Debt Obligations	\$ 489,200.00	\$ 460,300.00



CITY OF CRANDALL

FY 2024-2025 ADOPTED ANNUAL BUDGET

P.O. Box 277

Crandall, TX 75114

972-427-3771

78880

OVERVIEW

- The City of Crandall is seeing new development in every sector. Most of the growth is located north of US HWY 175, between FM 741 and FM 148. Another planned community development will begin soon south of US HWY 175, including a divided parkway connecting the western and southern sections of Crandall. In addition to planned residential development, retail development is rapidly moving forward. McDonald's restaurant opened January 2023, the Cotton-Gin property opened July 2024, Quick Trip is planned to begin construction fall 2024, Dollar Tree and Dominos will open Fall 2024, O'Reilly Auto Parts is under construction, and talks are underway with several "large box" retailers interested in making Crandall home.
- The City's financial outlook is strong as validated by the 2023 financial audit. General Fund revenues outpaced expenses as did the city's proprietary fund accounts. With growth comes challenges; however, the city remains proactive in providing strategic solutions to the current and projected infrastructure needs for roads, water, wastewater, and drainage, to ensure citizen's quality of life is top priority for City leadership.

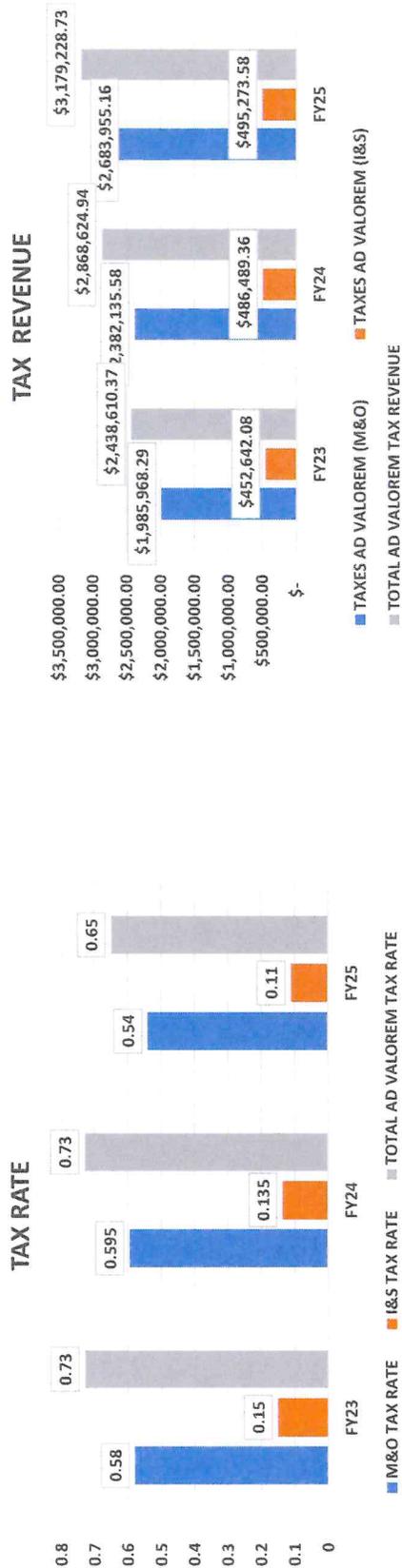


DEBT OVERVIEW

CITY OF CRANDALL DEBT OVERVIEW-FY 2025

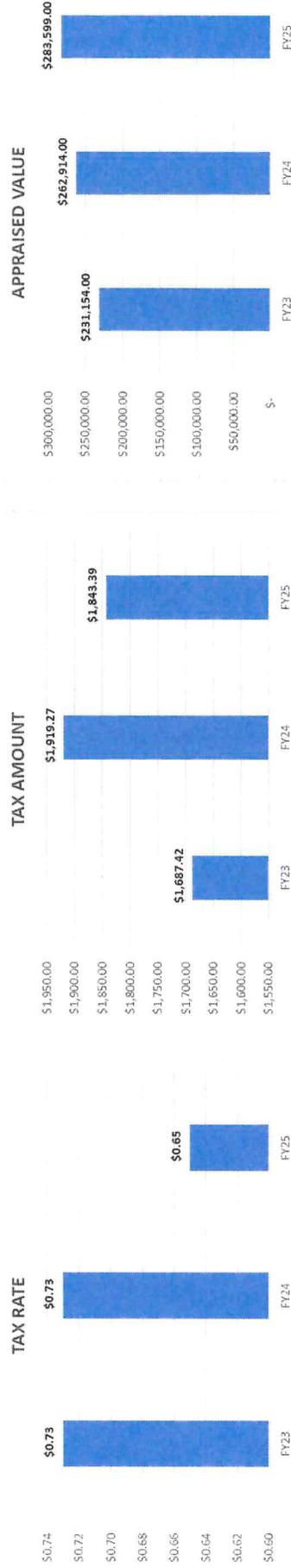
CLASSIFICATION	DESCRIPTION	ORIGINAL ISSUE	OUTSTANDING 9/30/2024	% OF TOTAL DEBT OUTSTANDING	FY 25 PRINCIPAL	FY 25 INTEREST	TOTAL FY 25 DEBT PAYMENT	% OF TOTAL DEBT PAYMENTS
	Sales Tax Supported							
	GO Refunding Bonds, Taxable Series 2021	140,000.00	35,000.00	0.54%	35,000.00	875.00	35,875.00	3.55%
	Interest and Sinking Fund Tax Supported Debt							
	GO Refunding Bonds, Taxable Series 2021	4,115,000.00	4,115,000.00	63.86%	180,000.00	156,300.00	336,300.00	33.30%
	GO Refunding Bonds, Taxable Series 2018	1,630,000.00	855,000.00	13.27%	130,000.00	29,875.00	159,875.00	15.83%
	Water & Sewer System Supported Debt							
	GO Refunding Bonds, Taxable Series 2021	932,400.00	509,600.00	7.91%	156,800.00	21,560.00	178,360.00	17.66%
	GO Refunding Bonds, Taxable Series 2021	732,600.00	400,400.00	6.21%	133,200.00	16,940.00	140,140.00	13.88%
	Notes Payable							
	Notes Payable HomeBank Texas #70172 - 2 Ford Explorers	88,850.00	-	0.00%	-	-	-	0.00%
	Notes Payable HomeBank Texas #70602 - 2 Ford Sedans	96,686.00	-	0.00%	-	-	-	0.00%
	Notes Payable HomeBank Texas #70616 - Maintenance/Construction Loan - 63	61,000.00	19,379.00	0.30%	6,547.00	956.00	7,503.00	0.74%
	Notes Payable HomeBank Texas #70616 - Maintenance/Construction Loan - Water	61,000.00	19,379.00	0.30%	6,547.00	956.00	7,503.00	0.74%
	Notes Payable HomeBank Texas #70911 - Maintenance/Construction Loan - Sewer	61,000.00	19,379.00	0.30%	6,547.00	956.00	7,503.00	0.74%
	Notes Payable HomeBank Texas #70911 - Equipment Loan - Sewer	27,319.00	-	0.00%	-	-	-	0.00%
	Notes Payable HomeBank Texas #70911 - Equipment Loan - Water	27,319.00	-	0.00%	-	-	-	0.00%
	Notes Payable HomeBank Texas #70910 - Equipment Loan - Sewer	42,743.00	-	0.00%	-	-	-	0.00%
	Notes Payable HomeBank Texas #70910 - Equipment Loan - Water	42,743.00	-	0.00%	-	-	-	0.00%
	Notes Payable American National Bank - 2020 Squad Cars	44,842.00	-	0.00%	-	-	-	0.00%
	Notes Payable American National Bank - 2020 Squad Cars Q2	44,842.00	5,620.00	0.09%	5,620.00	62.00	5,682.00	0.56%
	Notes Payable HomeBank Texas #71804 - DUMP TRUCK Loan - Sewer	22,250.00	5,927.00	0.09%	4,721.00	130.00	4,851.00	0.48%
	Notes Payable HomeBank Texas #71804 - DUMP TRUCK Loan - WATER	22,250.00	5,927.00	0.09%	4,721.00	130.00	4,851.00	0.48%
	Notes Payable HomeBank Texas #72400 - Equipment Loan	43,870.00	23,598.00	0.37%	8,890.00	662.00	9,552.00	0.95%
	Notes Payable HomeBank Texas #72456 - Equipment Loan	54,530.00	31,136.00	0.48%	10,988.00	887.00	11,875.00	1.18%
	Notes Payable EnnisStateBank Texas #5021410 - Equipment Loan	75,194.00	50,651.00	0.79%	14,856.00	1,838.00	16,694.00	1.65%
	Notes Payable EnnisStateBank Texas #5029950 - Equipment Loan	75,500.00	54,498.00	0.85%	14,766.00	2,001.00	16,767.00	1.66%
	Notes Payable EnnisStateBank Texas #5030120 - Equipment Loan	44,701.00	44,701.00	0.69%	8,681.00	1,246.00	9,927.00	0.98%
	Notes Payable EnnisStateBank Texas #5029240 - Equipment Loan	44,701.00	44,701.00	0.69%	8,570.00	1,357.00	9,927.00	0.98%
	Notes Payable EnnisStateBank Texas #5021500 - Ford F150 Code Enforcement	42,665.00	42,665.00	0.66%	8,434.00	1,043.00	9,477.00	0.94%
	Notes Payable EnnisStateBank Texas #5035990 - PD Vehicle	82,153.00	79,741.00	1.24%	14,974.00	3,609.00	18,583.00	1.84%
	Notes Payable EnnisStateBank Texas #5036020 - PD Vehicle	82,153.00	80,950.00	1.26%	14,912.00	3,671.00	18,583.00	1.84%
	TOTAL	9,155,331.00	6,443,282.00		764,776.00	245,054.00	1,009,830.00	

Tax Rate & Tax Revenue



AVERAGE HOMESTEAD

- FY25 TAX RATE DECREASE OF \$0.08
- FY25 TAX AMOUNT DECREASE OF \$75.88





City of Crandall Organizational Chart 2024-2025



City Council



Caleb Allen
Council Member
callen@crandalltexas.com
Term Expires May 2025



David Lindsey
Mayor
dlindsey@crandalltexas.com
Term Expires May 2025



Katy Vaughan
Council Member
kvaughan@crandalltexas.com
Term Expires May 2025



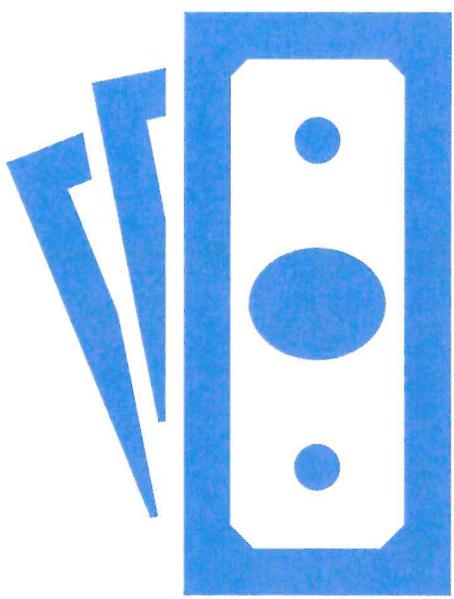
Tim Atkins
Council Member
tatkins@crandalltexas.com
Term Expires May 2026



Adam Holden
Council Member
aholden@crandalltexas.com
Term Expires May 2026



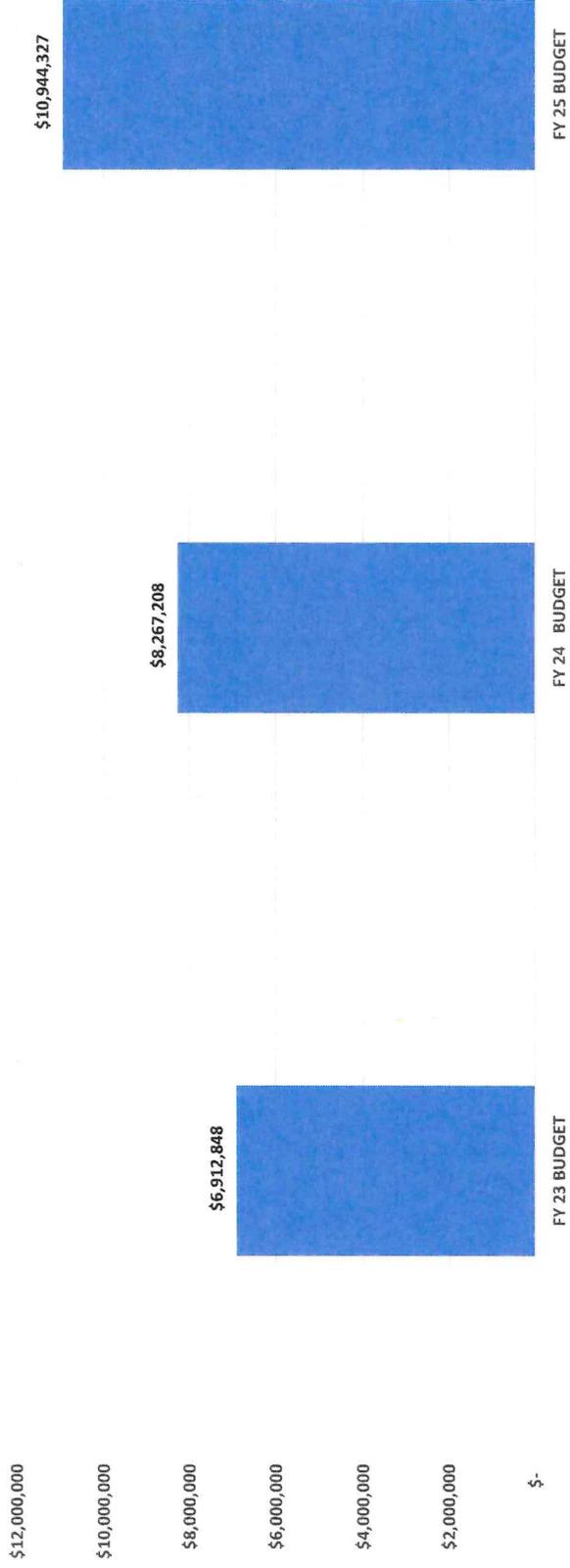
Scott Rogers
Mayor Pro Tem
srogers@crandalltexas.com
Term Expires May 2026



•GENERAL FUND

- *FY 25 General fund budget includes \$1,850,000 from reserve fund balance to support capital improvements*

GENERAL FUND REVENUE



GENERAL FUND REVENUE

DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO		% VARIANCE TO	
				PY	PY	PY	PY
SUB TOTAL TAXES/RESERVE FUNDS	\$ 3,608,610.37	\$ 4,904,503.88	\$ 6,760,028.73	\$ 1,855,524.85		37.8%	
SUB TOTAL PENALTIES & FEES	\$ 1,803,487.50	\$ 1,116,385.65	\$ 1,836,932.32	\$ 720,546.67		64.5%	
SUB TOTAL FINES & FEES	\$ 293,375.00	\$ 192,000.00	\$ 172,500.00	\$ (19,500.00)		-10.2%	
SUB TOTAL POLICE SERVICES	\$ 1,189,874.66	\$ 1,994,998.83	\$ 2,135,866.18	\$ 140,867.35		7.1%	
SUB TOTAL INTEREST	\$ 9,000.00	\$ 30,000.00	\$ 30,000.00	\$ -		0.0%	
SUB TOTAL OTHER REVENUE	\$ 8,500.00	\$ 29,319.96	\$ 9,000.00	\$ (20,319.96)		-69.3%	
TOTAL REVENUE	\$ 6,912,847.53	\$ 8,267,208.32	\$ 10,944,327.23	\$ 2,677,118.91		32.4%	

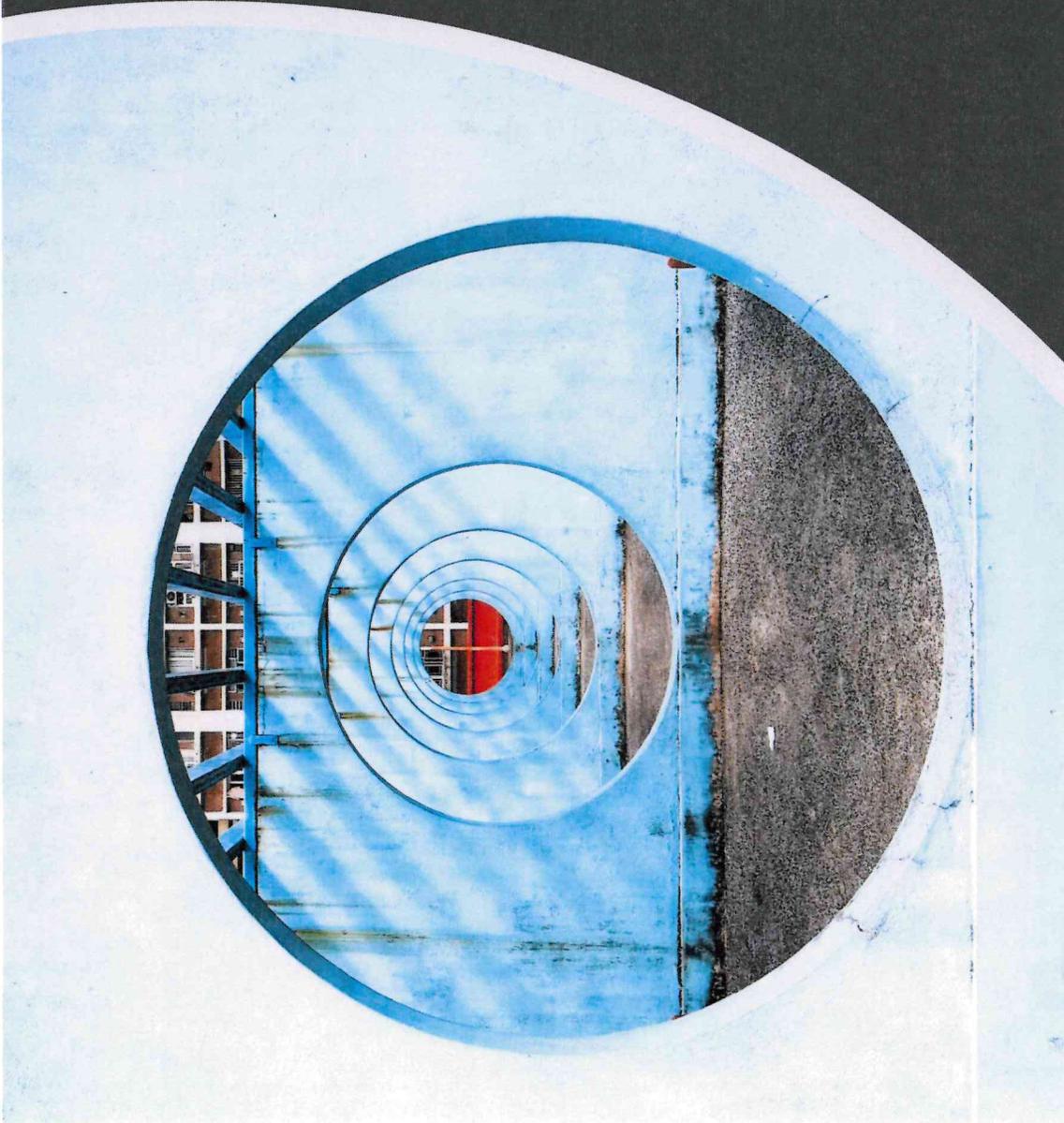
GENERAL FUND EXPENSES

ADMINISTRATION- DEPARTMENT 20						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SALARIES & BENEFITS	\$ 702,447.18	\$ 684,441.21	\$ 769,922.35	\$ 85,481.14	12.5%	
OPERATING EXPENSES	\$ 1,988,196.00	\$ 2,299,150.00	\$ 4,007,464.00	\$ 1,708,314.00	74.3%	
SUB TOTAL ADMINISTRATION DEPT 20	\$ 2,690,643.18	\$ 2,983,591.21	\$ 4,777,386.35	\$ 1,793,795.14	60.1%	
STREETS AND PARKS- DEPARTMENTS 22 & 23						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL STREETS & PARKS- DEPT 22 & 23	\$ 161,500.00	\$ 197,200.00	\$ 234,500.00	\$ 37,300.00	18.9%	
CODE ENFORCEMENT- DEPARTMENT 25						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SALARIES & BENEFITS	\$ 80,468.22	\$ 95,523.23	\$ 100,109.16	\$ 4,585.93	4.8%	
OPERATING EXPENSES	\$ 17,100.00	\$ 17,500.00	\$ 15,550.00	\$ (1,950.00)	-2.5%	
SUB TOTAL CODE ENFORCEMENT- DEPT 25	\$ 97,568.22	\$ 113,023.23	\$ 115,659.16	\$ 2,635.93	2.3%	
ANIMAL CONTROL- DEPARTMENT 27						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL ANIMAL CONTROL- DEPT 27	\$ 13,950.00	\$ 16,650.00	\$ 11,700.00	\$ (4,950.00)	-30%	

BUILDING INSPECTIONS- DEPARTMENT 29						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL BUILDING INSPECTIONS- DEPT 29	\$ 106,150.00	\$ 152,050.00	\$ 570,650.00	\$ 418,600.00	275%	
POLICE- DEPARTMENT 32						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SALARIES & BENEFITS	\$ 1,792,210.81	\$ 2,498,496.53	\$ 2,647,859.63	\$ 149,363.10	6.0%	
OPERATING EXPENSES	\$ 418,407.00	\$ 480,135.00	\$ 497,382.32	\$ 17,247.32	3.6%	
SUB TOTAL POLICE- DEPT 32	\$ 2,210,617.81	\$ 2,978,631.53	\$ 3,145,241.95	\$ 166,610.42	5.6%	
FIRE- DEPARTMENT 33						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 PROJECTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL FIRE- DEPT 33	\$ 523,767.88	\$ 555,569.00	\$ 552,072.00	\$ (3,497.00)	-0.6%	
MUNICIPAL COURT- DEPARTMENT 40						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SALARIES & BENEFITS	\$ 134,414.30	\$ 157,932.35	\$ 173,713.41	\$ 15,781.06	10.0%	
OPERATING EXPENSES	\$ 243,642.00	\$ 214,492.00	\$ 215,242.00	\$ 750.00	0.3%	
SUB TOTAL MUNICIPAL COURT- DEPT 40	\$ 378,056.30	\$ 372,424.35	\$ 388,955.41	\$ 16,531.06	4.4%	

PUBLIC WORKS- DEPARTMENT 41						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SALARIES & BENEFITS	\$ 56,178.90	\$ 113,445.08	\$ 123,727.91	\$ 10,282.83	9.1%	
OPERATING EXPENSES	\$ 2,500.00	\$ 1,525.00	\$ -	\$ -	0.0%	
SUB TOTAL PUBLIC WORKS- DEPT 41	\$ 58,678.90	\$ 114,970.08	\$ 125,252.91	\$ 10,282.83	8.9%	
TIRZ- DEPARTMENT 80						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL TIRZ- DEPT 80	\$ -	\$ 45,000.00	\$ 261,529.70	\$ 216,529.70	481%	
INTEREST ON LONG TERM DEBT- DEPARTMENT 90						
DESCRIPTION	FY 23 BUDGET	FY 24 BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL LONG TERM DEBT- DEPT 90	\$ 224,116.00	\$ 223,740.85	\$ 208,397.98	\$ (15,342.87)	-7%	
TOTAL EXPENSES	\$ 6,465,048.30	\$ 7,707,850.25	\$ 10,391,345.47	\$ 2,638,495.22	34.2%	
EXCESS OF REVENUES OVER EXPENSES						
SUB TOTAL PRINCIPAL DEBT- DEPT 90	\$ 447,799.23	\$ 559,358.07	\$ 552,981.77	\$ (6,376.31)	-1.1%	
NET CASH	\$ 371,086.00	\$ 458,928.05	\$ 475,788.00	\$ 16,859.95	4%	
	\$ 76,713.23	\$ 100,430.02	\$ 77,193.77	\$ (23,236.26)	-23.1%	

SEWER FUND



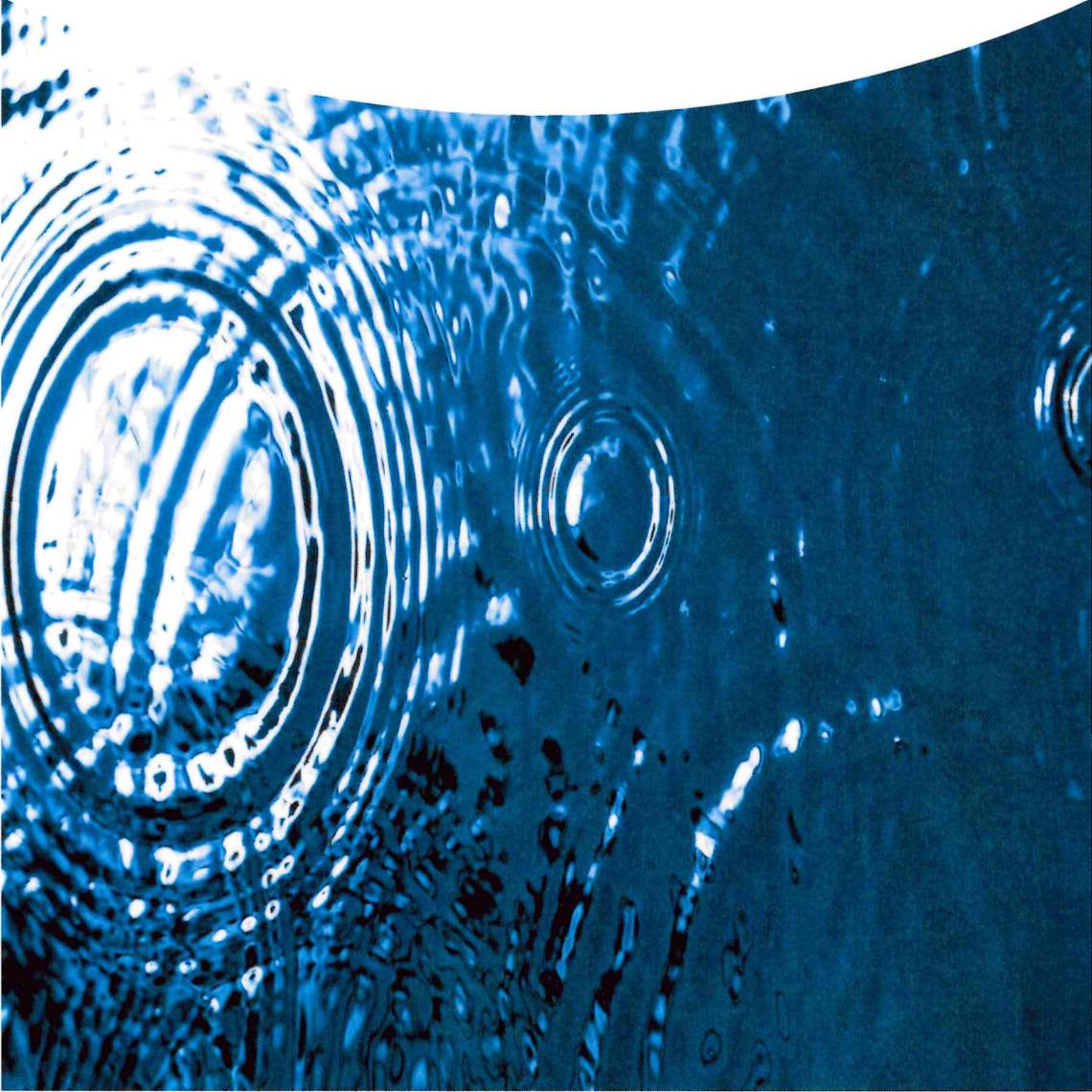
SEWER FUND REVENUE

DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SEWER REVENUE	\$ 925,000.00	\$ 1,049,750.00	\$ 1,107,720.00	\$ 57,970.00	5.5%
SEWER TAP FEES	\$ 35,000.00	\$ 150,000.00	\$ 375,000.00	\$ 225,000.00	150.0%
PENALTIES	\$ 20,000.00	\$ 18,717.86	\$ 19,000.00	\$ 282.14	1.5%
SERVICE CALL FEE				\$ -	#DIV/0!
MISCELLANEOUS REVENUE	\$ 20,000.00			\$ -	#DIV/0!
DEVELOPER REIMBURSEMENTS			\$ 7,000,000.00	\$ 7,000,000.00	#DIV/0!
RESERVE WWTP	\$ 100,000.00	\$ 50,000.00		\$ (50,000.00)	-100.0%
TOTAL REVENUE	\$ 1,100,000.00	\$ 1,268,467.86	\$ 8,501,720.00	\$ 7,233,252.14	570.2%

SEWER FUND EXPENSES

DESCRIPTION	FY 23 BUDGET	ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL SALARIES	\$ 236,785.35	\$ 204,466.00	\$ 225,387.78	\$ 20,921.78	\$ 0.10
DESCRIPTION	FY 23 BUDGET	ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL SUPPLIES	\$ 43,700.00	\$ 55,700.00	\$ 62,200.00	\$ 6,500.00	\$ 0.12
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL CHEMICALS	\$ 15,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL ADMINISTRATION	\$ 62,300.00	\$ 56,800.00	\$ 103,800.00	\$ 47,000.00	\$ 0.83
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL UTILITIES	\$ 22,500.00	\$ 50,500.00	\$ 48,000.00	\$ (2,500.00)	\$ (0.05)
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL REPAIRS AND MAINTENANCE	\$ 498,250.00	\$ 693,000.00	\$ 7,850,500.00	\$ 7,157,500.00	\$ 10.33
DESCRIPTION	FY 23 BUDGET	ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL INTEREST	\$ 38,928.00	\$ 30,751.00	\$ 22,646.00	\$ (8,105.00)	\$ (0.26)
SUB TOTAL EXPENSES	\$ 917,463.35	\$ 1,095,217.00	\$ 8,316,533.78	\$ 7,221,316.78	\$ -
NET REVENUE	\$ 182,536.65	\$ 173,250.86	\$ 185,186.22	\$ 11,935.36	\$ -
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
SUB TOTAL PRINCIPAL	\$ 168,209.00	\$ 163,071.00	\$ 168,068.00	\$ 4,997.00	\$ 0.03
TOTAL EXPENSES	\$ 1,085,672.35	\$ 1,258,288.00	\$ 8,484,601.78	\$ 7,226,313.78	\$ -
EXCESS REVENUE OVER EXPENSES	\$ 14,327.65	\$ 10,179.86	\$ 17,118.22	\$ 6,938.36	\$ -

•WATER FUND



WATER FUND REVENUE

DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY
WATER TAP FEES	\$ 50,000.00	\$ 150,000.00	\$ 375,000.00	\$ 225,000.00	150%
WATER METER SALES	\$ 10,000.00	\$ -	\$ -	\$ -	#DIV/0!
WATER REVENUE	\$ 1,600,000.00	\$ 1,744,000.00	\$ 2,073,500.00	\$ 329,500.00	19%
KINGSBOROUGH PROJECT	\$ -	\$ 200,000.00	\$ -	\$ (200,000.00)	-100%
CONNECT FEES	\$ 18,500.00	\$ 15,000.00	\$ 30,000.00	\$ 15,000.00	100%
PENALTIES	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00	\$ 10,000.00	50%
MISC. REVENUE	\$ 15,000.00	\$ 12,000.00	\$ 108,400.00	\$ 96,400.00	803%
CREDIT CARD FEES	\$ 24,000.00	\$ 25,000.00	\$ 30,000.00	\$ 5,000.00	0%
ROSE HILL WATER REIMBURSEMENT	\$ -	\$ 40,000.00	\$ 35,000.00	\$ (5,000.00)	-13%
ARPA GRANT FUNDS (TRANSFER IN)	\$ 850,000.00	\$ 400,000.00	\$ 182,400.00	\$ (217,600.00)	0%
DELVELOPER REIMBURSEMENT	\$ -	\$ -	\$ 6,800,000.00	\$ 6,800,000.00	0%
PRIOR YEAR RESOURCES	\$ 40,000.00	\$ -	\$ -	\$ -	0%
SUB TOTAL REVENUE	\$ 2,627,500.00	\$ 2,606,000.00	\$ 9,664,300.00	\$ 7,058,300.00	271%

WATER FUND EXPENSES

PERSONNEL						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL PERSONNEL	\$ 409,103.03	\$ 492,828.76	\$ 654,755.83	\$ 161,927.07	33%	
OPERATING						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL OPERATING	\$ 52,900.00	\$ 53,400.00	\$ 50,900.00	\$ (2,500.00)	-5%	
PROFESSIONAL SERVICES						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL PROFESSIONAL SERVICES	\$ 86,041.00	\$ 295,600.00	\$ 251,650.00	\$ (43,950.00)	-15%	
CAPITAL IMPROVEMENTS						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL CAPITAL IMPROVEMENTS	\$ 854,000.00	\$ 400,000.00	\$ 7,132,400.00	\$ 6,732,400.00	1683%	
OTHER						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	#DIV/0!
SUB TOTAL ADMINISTRATION	\$ 40,000.00	\$ -	\$ -	\$ -		
TOTAL PUBLIC WORKS ADMIN EXPENSES	\$ 1,442,044.03	\$ 1,241,828.76	\$ 8,089,705.83	\$ 6,847,877.07	551%	

WATERWORKS - OPERATING						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL OPERATING	\$ 154,500.00	\$ 218,000.00	\$ 263,000.00	\$ 45,000.00	21%	
OTHER						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL OTHER	\$ 685,378.73	\$ 847,960.54	\$ 1,036,753.76	\$ 246,277.20	29%	
TRANSFERS/DEBT SERVICES						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL TRANSFERS/DEBT SERVICES	\$ -	\$ 65,000.00	\$ 66,095.65	\$ 1,095.65	2%	
CAPITAL						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL WATER SUPPLY	\$ 10,000.00	\$ 4,500.00	\$ 4,000.00	\$ (500.00)	-11%	
TOTAL WATER WORKS EXPENSES	\$ 849,878.73	\$ 1,135,460.54	\$ 1,369,849.41	\$ 291,872.85	26%	
INTEREST ON LONG TERM DEBT						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL INTEREST	\$ 63,038.00	\$ 25,478.66	\$ 19,009.33	\$ (8,469.33)	-33%	
SUB TOTAL EXPENSES	\$ 2,354,960.76	\$ 2,402,767.96	\$ 9,494,564.57	\$ 7,091,796.61	295%	
NET REVENUE	\$ 272,539.24	\$ 203,232.04	\$ 169,735.43	\$ (33,496.61)	-16%	
PAYMENTS ON PRINCIPAL DEBT						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SUB TOTAL PRINCIPAL	\$ 195,942.00	\$ 133,271.96	\$ 143,269.00	\$ 9,997.04	8%	
TOTAL EXPENSES	\$ 2,550,902.76	\$ 2,536,039.92	\$ 9,637,833.57	\$ 7,101,793.65	280%	
EXCESS REVENUE OVER EXPENSES	\$ 76,597.24	\$ 69,960.08	\$ 26,466.43	\$ (43,493.65)	-62%	

SOLID WASTE FUND



SOLID WASTE FUND REVENUE & EXPENSES

REVENUES						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SALES TAX	\$ 21,000.00	\$ 21,735.00	\$ 28,050.00	\$ 6,315.00	29%	
SOLID WASTE COLLECTION	\$ 277,224.00	\$ 300,094.98	\$ 340,000.00	\$ 39,905.02	13%	
SUB TOTAL REVENUE	\$ 298,224.00	\$ 321,829.98	\$ 368,050.00	\$ 46,220.02	14%	
EXPENDITURES						
SALARIES						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
SALARIES & WAGES	\$ 18,664.29	\$ 21,215.47	\$ 22,276.24	\$ 1,060.77	5%	
BENEFITS	\$ 6,507.85	\$ 6,307.40	\$ 6,622.77	\$ 315.37	5%	
MEDICARE	\$ 260.22	\$ 299.56	\$ 314.54	\$ 14.98	5%	
RETIREMENT	\$ 2,013.56	\$ 2,317.97	\$ 2,433.87	\$ 115.90	5%	
SUB TOTAL SALARIES	\$ 27,445.92	\$ 30,140.40	\$ 31,647.42	\$ 1,507.02	5%	
REPAIRS AND MAINTENANCE						
DESCRIPTION	FY 23 BUDGET	FY 24 ADOPTED BUDGET	FY 25 ADOPTED BUDGET	\$ VARIANCE TO PY	% VARIANCE TO PY	
CONTRACTED SERVICES	\$ 264,000.00	\$ 285,780.00	\$ 333,500.00	\$ 47,720.00	17%	
SUB TOTAL ADMINISTRATION	\$ 264,000.00	\$ 285,780.00	\$ 333,500.00	\$ 47,720.00	17%	
SUB TOTAL EXPENSES	\$ 291,445.92	\$ 315,920.40	\$ 365,147.42	\$ 49,227.02	16%	
NET REVENUE	\$ 6,778.08	\$ 5,909.58	\$ 2,902.58	\$ (3,007.00)	-51%	