

Introduced by: Councilmember Honzak

First Reading: May 10, 2023

Second Reading: May 17, 2023

**CITY OF TAKOMA PARK, MARYLAND  
ORDINANCE NO. 2023-8**

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2024,  
BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

WHEREAS, in accordance with Article VIII of the Charter of the City of Takoma Park, the City Manager submitted a recommended budget for Fiscal Year 2024 to the City Council for its review and consideration; and

WHEREAS, the Charter of the City of Takoma Park requires the conduct of at least one public hearing prior to adoption of the budget; and

WHEREAS, the City Council held said hearing and received public comment on the City Manager's recommended budget on April 19, 2023; and

WHEREAS, in the interest of obtaining additional public comment following its deliberations on the City Manager's recommended budget, the City Council held a second public hearing on May 1, 2023; and

WHEREAS, in July 2021, the City received the first tranche of federal American Rescue Plan Act funding in the amount of \$8,731,862.26 through the State of Maryland, and the City received the second tranche of \$8,738,397.24 in American Rescue Plan Act (ARPA) funding from the State of Maryland in August 2022; and

WHEREAS, the five-year ARPA spending plan in the amount of \$17.5 million was adopted by the City Council in January 2022. The top priority of the ARPA spending plan was to allow the City to respond to the impacts of the pandemic and provide for the well-being of its residents, businesses and staff, and the City Council worked very closely with the City Manager to determine the best uses of ARPA funds following the guidelines created by the U.S. Department of the Treasury; and,

WHEREAS, after considering the recommended annual budget submitted by the City Manager on April 12 and the comments made at the aforementioned public hearings, the City Council has determined its priorities relative to the delivery of municipal services for Fiscal Year 2024; and

WHEREAS, the Council has amended the proposed budget by the attached reconciliation table;  
and

WHEREAS, the Council and City Manager will work closely throughout the coming year to monitor revenues and expenditures to ensure the short and long-term fiscal health of the City and the appropriate use of the ARPA funds; and,

WHEREAS, it is the policy of the City Council to set the level of the General Fund Unassigned Fund reserve at 17% of the General Fund revenue totaling \$29 million, which would be equivalent to \$4.9 million; and

WHEREAS, in the FY 2024 budget, the General Fund unassigned reserve is projected to be \$4.1 million; however, that level is determined to be acceptable due to the inclusion in the budget of restricted and other reserves totaling \$7 million; and,

WHEREAS, the City Council maintains its commitment to a General Fund Unassigned Fund Balance of 17% of the General Fund revenue. As identified in Resolution 2018-24, the Council recognizes that this may require a “phase-in” period to help mitigate impacts on the local property tax rate and/or City programs and initiatives; and,

WHEREAS, the Council will continue to work toward reaching a level of 17% in future budgets, with a goal of doing so within a three-year period from the point at which the balance falls below the minimum.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TAKOMA PARK, MARYLAND:

SECTION 1. The budget attached hereto and by reference made a part hereof is hereby adopted for the year commencing on July 1, 2023 and ending June 30, 2024.

SECTION 2. The following amounts are hereby appropriated by fund:

<b>Fund</b>	<b>Fiscal Year 2024 Appropriation</b>
General Fund	\$ 31,294,353
Special Revenue Fund	2,119,471
Speed Camera Fund	1,725,682
ARPA Fund	7,942,446
<b>GRAND TOTAL</b>	<b>\$ 43,081,952</b>

SECTION 3. Use of the following fund balance amount is hereby authorized to supplement other fund revenues and financing sources:

<b>Fund</b>	<b>Fiscal Year 2024 Appropriation</b>
General Fund	\$2,272,542
Special Revenue Fund	\$205,238
ARPA Fund	\$7,941,346

SECTION 4. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$145,109 has been included in the Inter-Departmental budget unit of the General Fund.

SECTION 5. A five-year Capital Improvement Program for Fiscal Year 2024 through Fiscal Year 2028 has been developed as part of the budget and is attached hereto and incorporated herein by reference.

SECTION 6. The City Council hereby authorizes the transfer of \$550,000 from the General Fund Unassigned Reserve to the Equipment Replacement Reserve.

SECTION 7. The City Council hereby authorizes the transfer of \$50,000 from the General Fund Unassigned Reserve to the Emergency Reserve.

SECTION 8. The City Council hereby authorizes the transfer of \$200,000 from the General Fund Unassigned Reserve to the Housing Reserve.

SECTION 9. It is hereby acknowledged that the City Council, in its capacity as the Stormwater Management Board, approved a Stormwater Management Fund budget for Fiscal Year 2024 by Ordinance No. 2023-7.

SECTION 10. City Council will review budget revenues, expenditures and economic projections throughout the fiscal year.

SECTION 11. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 12. This Ordinance shall be effective July 1, 2023.

Adopted this 17th day of May, 2023 by roll-call vote as follows:

AYES: Fulcher, Dyballa, Seamens, Honzak, Small, Searcy  
NAYS: Gibson  
ABSTAIN: None  
ABSENT: None

Note: Underlining indicates amended language added at second reading.

**FISCAL YEAR 2024 RECONCILIATION ITEMS (Final May 5, 2023)**

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT	SUBTOTAL	NOTES
<b>General Fund Revenues</b>		\$ 29,334,849		
Property Tax Rate 57.05 reduced to 55.22 (1.83 Cent)	Mayor	\$ (511,456)		Amount equivalent to the GF expenditure reduction
Increase: potential increase Tax Duplication	Staff		\$ 106,418	
In Lieu of Road Maint	Staff	\$ 59,446		
In Lieu of Parks Maint	Staff	\$ 5,045		
In Lieu of Crossing Guard	Staff	\$ 41,927		
Increase: Tree Fund Revenue	Honzak	\$ 20,000		Cost equivalent to 1/5 of staff salary
Increase: Tree Fund Revenue	Staff	\$ 72,000		Offset the Tree Expenditure increase
<b>Revised Revenues</b>		\$ 29,021,811	<b>Gen Contingency</b>	\$145,109
<i>Change in Revenue</i>		\$ (313,038)		
<b>* Tree Revenue increase to \$97,000</b>				

Each cent of the tax rate equals \$279,877

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT	SUBTOTAL/FUND	NOTES
<b>General Fund Expenditures</b>		\$ 32,170,747		
<b>Equipment Replacement Reserve (ERR) Expenditure</b>				
Decrease: Recreation Bus Large (ERR)	Seamens, Honzak	\$ -	(140,000)	
Decrease: Recreation Bus Small (ERR)	Seamens, Honzak	\$ -	120,000	Replace large bus with small bus with a lift
Decrease: Recreation Bus Small (ERR)	Seamens, Honzak	\$ -	(120,000)	Delay one year
Decrease: Police 2 Vehicles (ERR)	Gibson, Honzak	\$ -	(140,000)	Delay one year
Decrease: Roll Off Trailer (ERR)	Honzak	\$ -	(83,373)	Delay one year
<b>Total Equipment Replacement Reserve Expenditure Reduction</b>			\$ (363,373)	
<b>Public Works</b>				
Decrease: Sustainability Department-PW	Gibson, Small, Honzak	\$ (40,000)		Program Cost Reduction
Decrease: Sustainability Manager-PW	Dyballa	\$ (25,000)		Salary & Fringe Reduction
<b>Recreation</b>				
Increase: Snacks (Recreation Volunteer Services)-Recreation	Fulcher	\$ 1,000		Addition
<b>Housing &amp; Community Development</b>				
Decrease: Special Events & Programs \$45,000 (HCD Planning)	Fulcher	\$ (15,000)		Transit and Pedestrian Project
Increase: Part-Time Grant Coordinator to Full-Time	Small	\$ 52,000		
<b>Inter-Departmental</b>				
Increase: Inter-Departmental- Tax Rebate Incentive	Gibson	\$ 35,000		Reduce half of proposed cost \$140,000
Decrease: General Contingency	Staff	\$ (1,565)		GF Revenue Reduction (\$146,674-\$145,109)
<b>Capital Improvement Project</b>				
Decrease: Bike Improvement-CIP	Fulcher, Small, Honzak	\$ (40,000)		Move to ARPA Fund

**FISCAL YEAR 2024 RECONCILIATION ITEMS (Final May 5, 2023)**

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT	SUBTOTAL	NOTES
Decrease: Metro Branch Trail City Match 20%-HCD	Small	\$ (12,000)		Move to ARPA Fund
Decrease: Maple Ave Connectivity Project City Match 20%-HCD	Small	\$ (50,000)		Move to ARPA Fund
Decrease: New Hampshire Ave- City Match Fund-HCD	Small	\$ (61,200)		Move to ARPA Fund
Decrease: Neighborhood Comm Ctr Improvement-CIP	Dyballa	\$ (57,457)		Move to ARPA Fund
Decrease: Mobile Computers-Police	Small	\$ (25,000)		Move to SCF
Decrease: Field Radio Equipment-Police	Small	\$ (37,500)		Move to SCF
Decrease: Public Space Management Plan Implementation -HCD	Dyballa, Mayor	\$ (30,000)		
Decrease: Work Order -PW	Staff	\$ (32,000)		
<b>Personnel Cost On-Hold for Six Months</b>				
Decrease: 6 months hold on vacant positions				
Policy & Data Analyst-City Admin	Mayor	\$ (66,298)		Position on hold for 6 month
Building Maintenance Specialist-PW	Mayor	\$ (54,812)		Position on hold for 6 month
Licensing Specialist-HCD	Mayor	\$ (53,189)		Position on-hold
<i>Change in Expenditures (Impact Unassigned Reserve)</i>			\$ (513,021)	
<i>Total Equipment Replacement Reserve Expenditure Reduction</i>			\$ (363,373)	ERR expenditure reduction does not affect the tax rate
<b>Change in Expenditures in General Fund</b>			<b>\$ (876,394)</b>	
<b>Revised Total GF Expenditures</b>			<b>\$ 31,294,353</b>	
<b>Revised GF Expenditures</b>		<b>\$ 31,657,726</b>		
<i>Change in Expenditures (Impact Unassigned Reserve)</i>		\$ (513,021)	(1.83)	Rate Reduction from Proposed Tax Rate

<b>Proposed General Fund Unassigned Fund Balance</b>		<b>\$ 3,943,366</b>		
<b>*Expenditure Reduction with ( ), Expenditure Increase without ( )</b>		\$ 513,021		
<b>*Revenue Reduction with ( ), Revenue Increase without ( )</b>		\$ (313,038)		
<b>Revised General Fund Unassigned Fund Balance</b>		<b>\$ 4,143,349</b>		

\* Expenditure Reduction and or Revenue increase will increase the reserve balance. Expenditure increase and or revenue reduction will decrease the reserve balance.

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT	SUBTOTAL/FUND	NOTES
<b>ARPA Fund Revenues</b>		\$ 1,100		
<b>Revised Revenues</b>		\$ 1,100		

<b>ARPA Fund Expenditures</b>		<b>\$ 7,901,789</b>		
Decrease: Street Rehab	Dyballa	\$ (100,000)		
Decrease: New Sidewalks	Dyballa	\$ (100,000)		
Increase: 4 Bulletin Board	Fulcher, Honzak	\$ 20,000		

**FISCAL YEAR 2024 RECONCILIATION ITEMS (Final May 5, 2023)**

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT	SUBTOTAL	NOTES
Increase: Neighborhood Comm Ctr Improvement	Dyballa	\$ 57,457		Move from the General Fund
Increase: Bike Improvement-CIP	Honzak	\$ 40,000		Move from the General Fund
Increase: Metro Branch Trail City Match 20%-HCD	Small	\$ 12,000		Move from the General Fund
Increase: Maple Ave Connectivity Project City Match 20%-HCD	Small	\$ 50,000		Move from the General Fund
Increase: New Hampshire Ave- City Match Fund-HCD	Small	\$ 61,200		Move from the General Fund
<b>Revised Expenditures</b>		<b>\$ 7,942,446</b>		

<b>Special Revenue Funds Revenues</b>		<b>\$ 1,914,233</b>		
<b>Revised Revenues</b>		<b>\$ 1,914,233</b>		

<b>Special Revenue Funds Expenditures</b>		<b>\$ 2,119,471</b>		
<b>Revised Expenditures</b>		<b>\$ 2,119,471</b>		

<b>Speed Camera Fund Revenues</b>		<b>\$ 2,151,000</b>		
<b>Revised Revenues</b>		<b>\$ 2,151,000</b>		

<b>Speed Camera Fund Expenditures</b>		<b>\$ 1,663,182</b>		
Increase: Mobile Computers-Police	Small	\$ 25,000		Move from the General Fund
Increase: Field Radio Equipment-Police	Small	\$ 37,500		Move from the General Fund
<b>Revised Expenditures</b>		<b>\$ 1,725,682</b>		

<b>Stormwater Management Fund Revenues</b>		<b>\$ 778,000</b>		
<b>Revised Revenues</b>		<b>\$ 778,000</b>		

<b>Stormwater Management Fund Expenditures</b>		<b>\$ 781,781</b>		
<b>Revised Expenditures</b>		<b>\$ 781,781</b>		

**FISCAL YEAR 2024 RECONCILIATION ITEMS (Final May 5, 2023)**

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT	SUBTOTAL	NOTES
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The Adopted Tax rate is 55.22 which is a reduction of 1.83 cents from the Proposed Rate of 57.05.

- Total GF Revenue is \$29,021,811
- Total GF Expenditure is \$31,294,353
- Total Unassigned Reserve is approximately \$4.14 million

# General Fund Summary

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change <u>Proj FY23-24</u>	% Change <u>Proj FY23-24</u>
<b><u>REVENUES</u></b>								
Taxes and utility fees	17,834,681	18,320,304	19,067,714	19,239,815	19,371,485	20,659,469	1,287,984	6.6%
Licenses and permits	66,942	88,799	72,085	86,104	73,804	65,704	(8,100)	-11.0%
Fines and forfeitures	174,189	170,636	140,273	181,000	164,000	164,000	0	0.0%
Use of money and property	345,338	25,274	(22,261)	216,000	245,000	250,000	5,000	2.0%
Charges for service	980,290	461,223	776,884	1,017,370	1,162,787	1,021,272	(141,515)	-12.2%
Intergovernmental	6,322,336	6,366,173	7,800,039	6,479,949	6,542,322	6,519,366	(22,956)	-0.4%
Miscellaneous	163,187	61,324	133,771	109,000	300,691	342,000	41,309	13.7%
<b>Total Revenues</b>	<b>25,886,963</b>	<b>25,493,733</b>	<b>27,968,505</b>	<b>27,329,238</b>	<b>27,860,089</b>	<b>29,021,811</b>	<b>1,161,722</b>	<b>4.2%</b>
<b><u>EXPENDITURES</u></b>								
General Government	3,009,773	3,440,444	3,777,077	4,503,700	4,254,555	4,433,239	178,684	4.2%
Police	8,385,135	8,407,906	8,520,321	8,748,579	8,794,617	9,299,721	505,104	5.7%
Public Works	4,941,626	4,675,978	5,419,604	6,345,191	5,836,563	5,784,558	(52,005)	-0.9%
Recreation	1,768,952	1,239,885	1,871,810	2,086,381	2,025,404	2,160,020	134,616	6.6%
Housing and Community Development	1,683,213	1,573,904	1,475,306	2,688,201	2,061,577	2,640,193	578,616	28.1%
Communications	529,330	559,155	683,625	799,712	800,275	820,981	20,706	2.6%
Library	1,317,662	1,274,197	1,316,273	1,439,062	1,429,194	1,491,232	62,038	4.3%
Non-Departmental	1,157,120	1,897,265	1,170,784	1,358,181	1,149,700	1,393,369	243,669	21.2%
Capital Outlay**	2,555,994	2,633,828	1,883,864	7,921,778	7,627,483	2,529,377	(5,098,106)	-66.8%
Debt Service	916,403	742,990	891,309	740,712	740,712	741,663	951	0.1%
<b>Total Expenditures</b>	<b>26,265,208</b>	<b>26,445,552</b>	<b>27,009,973</b>	<b>36,631,497</b>	<b>34,720,080</b>	<b>31,294,353</b>	<b>(3,425,727)</b>	<b>-9.9%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(378,245)</b>	<b>(951,819)</b>	<b>958,532</b>	<b>(9,302,259)</b>	<b>(6,859,991)</b>	<b>(2,272,542)</b>	<b>4,587,449</b>	<b>-66.9%</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Bond proceeds	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	-
Sale of property	-	-	18,343	-	-	-	-	-
Operating transfers in (out)	-	-	(65,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(46,657)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>(378,245)</b>	<b>(951,819)</b>	<b>911,875</b>	<b>(9,302,259)</b>	<b>(6,859,991)</b>	<b>(2,272,542)</b>	<b>4,587,449</b>	<b>-66.9%</b>
<b><u>FUND BALANCE</u></b>								
Beginning of year	20,742,258	20,364,013	19,412,194	20,324,069	20,324,069	13,464,078	(6,859,991)	-33.8%
<b>End of year</b>	<b>20,364,013</b>	<b>19,412,194</b>	<b>20,324,069</b>	<b>11,021,810</b>	<b>13,464,078</b>	<b>11,191,536</b>	<b>(2,272,542)</b>	<b>-16.9%</b>

\*\*Note: In Fiscal Year 24, out of the total Capital Outlay of \$3.3 million, \$1 million is budgeted for the Library Construction which is funded partially by 2017 Series Bond designated to the restricted bond.



# General Fund Revenues

<u>REVENUES BY SOURCE</u>	<u>Audited FY20</u>	<u>Audited FY21</u>	<u>Audited FY22</u>	<u>Adjusted FY23</u>	<u>Projected FY23</u>	<u>Adopted FY24</u>	<u>Change Proj FY23-24</u>	<u>% Change Proj FY23-24</u>
<b>Taxes and Utility Fees</b>								
Real Property	13,132,607	13,525,670	13,851,969	14,425,815	14,425,820	15,454,894	1,029,074	7.1%
Personal Property	353,659	101,689	241,130	160,000	180,000	200,000	20,000	11.1%
RR and Public Utilities	202,230	204,183	221,416	204,000	210,000	220,000	10,000	4.8%
Penalties and Interest	49,438	51,312	55,297	45,000	75,000	75,000	-	0.0%
Admission and Amusement	98,162	22,984	94,655	75,000	90,000	95,000	5,000	5.6%
Additions and Abatements	(14,360)	(6,664)	(23,661)	(30,000)	(15,000)	(20,000)	(5,000)	33.3%
Highway	447,113	497,613	528,753	510,000	505,665	634,575	128,910	25.5%
Income Tax	3,565,831	3,923,515	4,098,155	3,850,000	3,900,000	4,000,000	100,000	2.6%
<b>Total--Taxes and Utility Fees</b>	<b>17,834,681</b>	<b>18,320,304</b>	<b>19,067,714</b>	<b>19,239,815</b>	<b>19,371,485</b>	<b>20,659,469</b>	<b>1,287,984</b>	<b>6.6%</b>
<b>Licenses and Permits</b>								
	<b>66,942</b>	<b>88,799</b>	<b>72,085</b>	<b>86,104</b>	<b>73,804</b>	<b>65,704</b>	<b>(8,100)</b>	<b>-11.0%</b>
<b>Fines and Forfeitures</b>								
	<b>174,189</b>	<b>170,636</b>	<b>140,273</b>	<b>181,000</b>	<b>164,000</b>	<b>164,000</b>	<b>-</b>	<b>0.0%</b>
<b>Use of Money and Property</b>								
	<b>345,338</b>	<b>25,274</b>	<b>(22,261)</b>	<b>216,000</b>	<b>245,000</b>	<b>250,000</b>	<b>5,000</b>	<b>2.0%</b>
<b>Charges for Services</b>								
Inspection Fees	321,593	311,300	320,950	341,420	358,000	360,000	2,000	0.6%
Public Parking Facilities	92,324	40,124	65,095	58,000	58,000	65,000	7,000	12.1%
Waste Collection & Disposal Charges	47,235	56,014	53,400	65,640	63,000	63,000	-	0.0%
Recreation Programs and Services	425,478	13,117	254,724	479,500	595,388	444,500	(150,888)	-25.3%
Library Fines and Fees	9,550	478	3,316	2,010	2,100	2,500	400	19.0%
Passport Services	41,380	595	45,150	35,000	45,000	45,000	-	0.0%
EV Charger	4,025	2,694	3,639	1,800	4,800	4,800	-	0.0%
Telephone Commissions	-	-	-	-	27	-	(27)	-100.0%
Special Trash Pickup	9,727	11,405	11,198	10,000	11,000	11,000	-	0.0%
Recyclable Sales	292	868	1,417	1,000	1,000	1,000	-	0.0%
Mulch Sales	25,324	22,528	17,995	23,000	18,000	18,000	-	0.0%
Advertising--Bus Shelters	293	2,100	-	-	6,472	6,472	-	0.0%
Farmer's Market	3,069	-	-	-	-	-	-	-
<b>Total--Charges for Services</b>	<b>980,290</b>	<b>461,223</b>	<b>776,884</b>	<b>1,017,370</b>	<b>1,162,787</b>	<b>1,021,272</b>	<b>(141,515)</b>	<b>-12.2%</b>
<b>Intergovernmental Revenues</b>								
Police Protection (State)	461,499	425,637	420,203	450,000	430,000	430,000	-	0.0%
Federal Emergency/Homeland Grant	50,158	32,515	27,514	-	7,562	-	(7,562)	-100.0%
CARES Act	124,151	279,499	-	-	-	-	-	0.0%
Revenue -ARPA	-	-	1,183,900	-	-	-	-	0.0%
State & Capitol Police Projects	19,177	-	-	-	80,812	-	(80,812)	-100.0%
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643	-	0.0%
Library Aid	182,499	166,626	175,907	176,000	176,000	176,000	-	0.0%
Police Rebate	1,172,721	1,187,769	1,634,445	-	-	-	-	0.0%
In Lieu of Police	2,515,147	2,515,147	2,575,799	4,020,521	4,020,520	4,020,520	-	0.0%
In Lieu of Roads Maintenance	743,199	743,199	761,121	804,806	804,806	864,252	59,446	7.4%
In Lieu of Parks Maintenance	72,913	72,913	74,671	93,942	93,942	98,987	5,045	5.4%
In Lieu of Crossing Guard	182,384	182,384	186,782	214,017	214,017	255,944	41,927	19.6%
Takoma/Langley Rec. Agreement	85,020	85,020	85,020	85,020	85,020	85,020	-	0.0%
Hotel Motel Tax	92,027	76,679	93,475	90,000	90,000	93,000	3,000	3.3%
Cable Franchise Fees	215,745	205,612	200,757	186,000	186,000	167,000	(19,000)	-10.2%
Cable--Operating	400,051	387,530	374,802	354,000	348,000	323,000	(25,000)	-7.2%
<b>Total--Intergovernmental Revenues</b>	<b>6,322,334</b>	<b>6,366,173</b>	<b>7,800,039</b>	<b>6,479,949</b>	<b>6,542,322</b>	<b>6,519,366</b>	<b>39,417</b>	<b>0.6%</b>
<b>Miscellaneous</b>								
Tree Fund	25,000	25,000	25,000	73,000	73,000	117,000	44,000	60.3%
Housing Fund-Rebate	-	-	-	-	200,000	200,000	-	0.0%
Sales of Impounded Property	-	212	1,130	1,000	-	-	-	0.0%
Other Miscellaneous	60,745	22,020	61,750	20,000	20,000	20,000	-	0.0%
Insurance Claims	21,004	1,000	-	-	2,541	-	(2,541)	-100.0%
Administrative Fees--Parking	75	2,000	-	-	-	-	-	0.0%
Federal Grant	7,675	5,675	5,675	-	-	-	-	0.0%
Sale of City Property	44,788	4,803	40,216	15,000	5,000	5,000	-	0.0%
Donations	3,900	613	-	-	150	-	(150)	-100.0%
<b>Total--Miscellaneous</b>	<b>163,187</b>	<b>61,323</b>	<b>133,771</b>	<b>109,000</b>	<b>300,691</b>	<b>342,000</b>	<b>41,309</b>	<b>13.7%</b>
<b>Total General Fund Revenues</b>	<b>25,886,959</b>	<b>25,493,733</b>	<b>27,968,505</b>	<b>27,329,238</b>	<b>27,860,089</b>	<b>29,021,811</b>	<b>1,161,722</b>	<b>4.2%</b>

# General Fund Summary-Expenditures

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change <u>Proj FY23-24</u>	% Change <u>Proj FY23-24</u>
<b>General Government</b>								
1110 Legislative								
Personnel Expenses	115,144	119,536	126,212	208,421	208,421	228,925	20,504	9.8%
Other Operating Expenses	62,146	110,921	59,446	186,966	154,348	96,115	(58,233)	-37.7%
Total	177,290	230,457	185,658	395,387	362,769	325,040	(37,729)	-10.4%
1120 City Administration								
Personnel Expenses	517,368	542,247	613,699	653,298	653,298	673,051	19,753	3.0%
Other Operating Expenses	118,037	154,149	181,508	140,957	140,807	133,501	(7,306)	-5.2%
Total	635,405	696,396	795,207	794,255	794,105	806,552	12,447	1.6%
1130 Finance								
Personnel Expenses	542,149	536,050	570,098	581,007	576,007	598,945	22,938	4.0%
Other Operating Expenses	77,844	96,322	126,820	186,164	165,057	159,800	(5,257)	-3.2%
Total	619,993	632,372	696,918	767,171	741,064	758,745	17,681	2.4%
1140 Legal								
Personnel Expenses	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	248,106	406,617	393,979	460,000	460,000	469,100	9,100	2.0%
Total	248,106	406,617	393,979	460,000	460,000	469,100	9,100	2.0%
1150 Information System								
Personnel Expenses	442,439	470,468	481,137	532,662	469,578	549,455	79,877	17.0%
Other Operating Expenses	212,278	253,966	288,354	366,079	354,579	358,500	3,921	1.1%
Total	654,717	724,434	769,491	898,741	824,157	907,955	83,798	10.2%
1160 Human Resources								
Personnel Expenses	315,635	332,582	431,005	453,408	349,394	501,383	151,989	43.5%
Other Operating Expenses	97,481	135,945	145,317	362,536	354,805	300,021	(54,784)	-15.4%
Total	413,116	468,527	576,322	815,944	704,199	801,404	97,205	13.8%
1170 City Clerk								
Personnel Expenses	242,762	263,038	310,641	348,426	338,298	338,757	459	0.1%
Other Operating Expenses	18,383	18,406	60,232	23,777	29,963	25,686	(4,277)	-14.3%
Total	261,145	281,444	370,873	372,203	368,261	364,443	(3,818)	-1.0%
<b>Total General Government</b>	<b>3,009,772</b>	<b>3,440,247</b>	<b>3,788,448</b>	<b>4,503,701</b>	<b>4,254,555</b>	<b>4,433,239</b>	<b>178,684</b>	<b>4.2%</b>
<b>Police</b>								
2100 Office of Chief								
Personnel Expenses	669,914	661,446	829,906	747,017	747,017	786,982	39,965	5.3%
Other Operating Expenses	264,589	334,072	367,802	94,223	99,223	95,048	(4,175)	-4.2%
Total	934,503	995,518	1,197,708	841,240	846,240	882,030	35,790	4.2%
2200 Communications								
Personnel Expenses	587,071	508,669	551,979	659,216	673,941	676,341	2,400	0.4%
Other Operating Expenses	23,233	30,966	6,940	9,495	9,495	10,895	1,400	14.7%
Total	610,304	539,635	558,919	668,711	683,436	687,236	3,800	0.6%
2300 Operations/Patrol								
Personnel Expenses	3,922,174	3,768,231	3,756,835	4,347,924	4,306,739	4,635,783	329,044	7.6%
Other Operating Expenses	112,510	122,496	190,305	172,610	227,587	192,295	(35,292)	-15.5%
Total	4,034,684	3,890,727	3,947,140	4,520,534	4,534,326	4,828,078	293,752	6.5%

# General Fund Summary-Expenditures

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change <u>Proj FY23-24</u>	% Change <u>Proj FY23-24</u>
<b>2400 CID Investigations</b>								
Personnel Expenses	1,491,678	1,616,319	1,416,585	1,610,487	1,627,483	1,728,044	100,561	6.2%
Other Operating Expenses	47,414	58,245	68,488	73,387	85,506	75,677	(9,829)	-11.5%
<b>Total</b>	<b>1,539,092</b>	<b>1,674,564</b>	<b>1,485,073</b>	<b>1,683,874</b>	<b>1,712,989</b>	<b>1,803,721</b>	<b>90,732</b>	<b>5.3%</b>
<b>2500 Administration</b>								
Personnel Expenses	754,345	676,072	740,561	769,220	727,824	793,007	65,183	9.0%
Other Operating Expenses	99,415	111,532	107,267	81,548	95,204	114,324	19,120	20.1%
<b>Total</b>	<b>853,760</b>	<b>787,604</b>	<b>847,828</b>	<b>850,768</b>	<b>823,028</b>	<b>907,331</b>	<b>84,303</b>	<b>10.2%</b>
<b>2600 Neighborhood Services</b>								
Personnel Expenses	378,795	461,462	455,034	177,953	189,598	185,826	(3,772)	-2.0%
Other Operating Expenses	33,997	58,393	28,616	5,499	5,000	5,499	499	10.0%
<b>Total</b>	<b>412,792</b>	<b>519,855</b>	<b>483,650</b>	<b>183,452</b>	<b>194,598</b>	<b>191,325</b>	<b>(3,273)</b>	<b>-1.7%</b>
<b>Total Police</b>	<b>8,385,135</b>	<b>8,407,906</b>	<b>8,520,318</b>	<b>8,748,579</b>	<b>8,794,617</b>	<b>9,299,721</b>	<b>505,104</b>	<b>5.7%</b>
<b>Public Works</b>								
<b>3100 Administration</b>								
Personnel Expenses	254,642	289,030	414,477	454,610	431,774	448,611	16,837	3.9%
Other Operating Expenses	58,029	42,592	43,471	82,392	75,889	85,184	9,295	12.2%
<b>Total</b>	<b>312,671</b>	<b>331,622</b>	<b>457,948</b>	<b>537,002</b>	<b>507,663</b>	<b>533,795</b>	<b>26,132</b>	<b>5.1%</b>
<b>3200 Building Maintenance</b>								
Personnel Expenses	424,912	419,940	319,040	516,568	480,359	474,618	(5,741)	-1.2%
Other Operating Expenses	432,547	448,960	454,567	470,326	505,950	534,930	28,980	5.7%
<b>Total</b>	<b>857,459</b>	<b>868,900</b>	<b>773,607</b>	<b>986,894</b>	<b>986,309</b>	<b>1,009,548</b>	<b>23,239</b>	<b>2.4%</b>
<b>3300 Equipment Maintenance</b>								
Personnel Expenses	247,506	304,910	305,254	316,618	316,618	327,706	11,088	3.5%
Other Operating Expenses	186,179	204,182	265,194	220,480	236,500	252,405	15,905	6.7%
<b>Total</b>	<b>433,685</b>	<b>509,092</b>	<b>570,448</b>	<b>537,098</b>	<b>553,118</b>	<b>580,111</b>	<b>26,993</b>	<b>4.9%</b>
<b>3400 Right of Way</b>								
Personnel Expenses	654,728	607,021	712,481	735,805	671,445	723,632	52,187	7.8%
Other Operating Expenses	372,856	232,854	236,188	269,370	239,300	249,441	10,141	4.2%
<b>Total</b>	<b>1,027,584</b>	<b>839,875</b>	<b>948,669</b>	<b>1,005,175</b>	<b>910,745</b>	<b>973,073</b>	<b>62,328</b>	<b>6.8%</b>
<b>3500 Solid Waste</b>								
Personnel Expenses	833,096	870,471	856,620	827,057	855,657	856,327	670	0.1%
Other Operating Expenses	420,191	437,455	453,661	426,558	367,138	421,901	54,763	14.9%
<b>Total</b>	<b>1,253,287</b>	<b>1,307,926</b>	<b>1,310,281</b>	<b>1,253,615</b>	<b>1,222,795</b>	<b>1,278,228</b>	<b>55,433</b>	<b>4.5%</b>
<b>3600 Sustainability</b>								
Personnel Expenses	151,087	149,724	175,159	202,487	101,231	144,097	42,866	42.3%
Other Operating Expenses	57,072	70,909	183,816	463,475	287,871	143,475	(144,396)	-50.2%
<b>Total</b>	<b>208,159</b>	<b>220,633</b>	<b>358,975</b>	<b>665,962</b>	<b>389,102</b>	<b>287,572</b>	<b>(101,530)</b>	<b>-26.1%</b>
<b>3700 Vegetation Management</b>								
Personnel Expenses	244,686	212,965	380,905	409,026	389,900	402,900	13,000	3.3%
Other Operating Expenses	29,108	24,452	30,153	79,980	74,300	80,020	5,720	7.7%
<b>Total</b>	<b>273,794</b>	<b>237,417</b>	<b>411,058</b>	<b>489,006</b>	<b>464,200</b>	<b>482,920</b>	<b>18,720</b>	<b>4.0%</b>

# General Fund Summary-Expenditures

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change <u>Proj FY23-24</u>	% Change <u>Proj FY23-24</u>
<b>3800 Urban Forest</b>								
Personnel Expenses	96,802	74,471	116,470	132,589	132,574	117,650	(14,924)	-11.3%
Other Operating Expenses	191,047	117,276	233,823	243,775	200,915	224,300	23,385	11.6%
<b>Total</b>	<b>287,849</b>	<b>191,747</b>	<b>350,293</b>	<b>376,364</b>	<b>333,489</b>	<b>341,950</b>	<b>8,461</b>	<b>2.5%</b>
<b>3900 City Engineer</b>								
Personnel Expenses	203,955	150,455	170,439	181,075	155,137	178,860	23,723	15.3%
Other Operating Expenses	83,183	18,308	67,881	313,000	314,005	118,501	(195,504)	-62.3%
<b>Total</b>	<b>287,138</b>	<b>168,763</b>	<b>238,320</b>	<b>494,075</b>	<b>469,142</b>	<b>297,361</b>	<b>(171,781)</b>	<b>-36.6%</b>
<b>Total Public Works</b>	<b>4,941,626</b>	<b>4,675,978</b>	<b>5,419,599</b>	<b>6,345,191</b>	<b>5,836,563</b>	<b>5,784,558</b>	<b>(52,005)</b>	<b>-0.9%</b>
<b>Recreation</b>								
<b>4100 Administration</b>								
Personnel Expenses	481,063	463,033	500,996	506,494	506,494	531,547	25,053	4.9%
Other Operating Expenses	78,298	102,748	83,812	99,177	98,560	96,340	(2,220)	-2.3%
<b>Total</b>	<b>559,361</b>	<b>565,781</b>	<b>584,808</b>	<b>605,671</b>	<b>605,054</b>	<b>627,887</b>	<b>22,833</b>	<b>3.8%</b>
<b>4200 Outreach</b>								
Personnel Expenses	209,997	170,469	165,104	172,906	172,906	140,708	(32,198)	-18.6%
Other Operating Expenses	20,423	11,004	31,454	46,550	52,550	54,050	1,500	2.9%
<b>Total</b>	<b>230,420</b>	<b>181,473</b>	<b>196,558</b>	<b>219,456</b>	<b>225,456</b>	<b>194,758</b>	<b>(30,698)</b>	<b>-13.6%</b>
<b>4300 Recreation Center</b>								
Personnel Expenses	151,151	88,780	194,679	170,824	170,825	207,118	36,293	21.2%
Other Operating Expenses	26,053	9,942	23,120	45,700	46,674	51,750	5,076	10.9%
<b>Total</b>	<b>177,204</b>	<b>98,722</b>	<b>217,799</b>	<b>216,524</b>	<b>217,499</b>	<b>258,868</b>	<b>41,369</b>	<b>19.0%</b>
<b>4400 Community Programs</b>								
Personnel Expenses	158,617	140,894	131,820	206,634	175,045	174,103	(942)	-0.5%
Other Operating Expenses	45,180	12,337	42,518	66,275	64,275	67,274	2,999	4.7%
<b>Total</b>	<b>203,797</b>	<b>153,231</b>	<b>174,338</b>	<b>272,909</b>	<b>239,320</b>	<b>241,377</b>	<b>2,057</b>	<b>0.9%</b>
<b>4500 Facilities and Athletic Fields</b>								
Personnel Expenses	-	-	-	-	-	-	-	-
Other Operating Expenses	58,615	32,108	71,796	91,700	91,700	91,700	-	0.0%
<b>Total</b>	<b>58,615</b>	<b>32,108</b>	<b>71,796</b>	<b>91,700</b>	<b>91,700</b>	<b>91,700</b>	<b>-</b>	<b>0.0%</b>
<b>4600 Camps</b>								
Personnel Expenses	46,124	2,444	94,458	80,528	117,237	98,401	(18,836)	-16.1%
Other Operating Expenses	45,620	7,025	6,005	52,490	42,490	46,889	4,399	10.4%
<b>Total</b>	<b>91,744</b>	<b>9,469</b>	<b>100,463</b>	<b>133,018</b>	<b>159,727</b>	<b>145,290</b>	<b>-</b>	<b>-</b>
<b>4700 After School Programs</b>								
Personnel Expenses	69,506	8,084	121,873	117,237	116,739	121,906	5,167	4.4%
Other Operating Expenses	7,075	6,181	4,859	8,350	12,348	16,350	4,002	32.4%
<b>Total</b>	<b>76,581</b>	<b>14,265</b>	<b>126,732</b>	<b>125,587</b>	<b>129,087</b>	<b>138,256</b>	<b>9,169</b>	<b>7.1%</b>
<b>4800 Community Center</b>								
Personnel Expenses	288,647	204,258	318,561	289,116	234,061	333,483	99,422	42.5%
Other Operating Expenses	82,582	35,700	85,370	132,399	123,500	128,400	4,900	4.0%
<b>Total</b>	<b>371,229</b>	<b>239,958</b>	<b>403,931</b>	<b>421,515</b>	<b>357,561</b>	<b>461,883</b>	<b>104,322</b>	<b>29.2%</b>
<b>Total Recreation</b>	<b>1,768,951</b>	<b>1,295,007</b>	<b>1,876,425</b>	<b>2,086,380</b>	<b>2,025,404</b>	<b>2,160,019</b>	<b>134,615</b>	<b>6.6%</b>

# General Fund Summary-Expenditures

	Audited <u>FY20</u>	Audited <u>FY21</u>	Audited <u>FY22</u>	Adjusted <u>FY23</u>	Projected <u>FY23</u>	Adopted <u>FY24</u>	Change <u>Proj FY23-24</u>	% Change <u>Proj FY23-24</u>
<b>Housing and Community Development</b>								
5400 Planning								
Personnel Expenses	327,649	326,395	303,207	371,161	197,500	377,771	180,271	91.3%
Other Operating Expenses	9,082	52,403	96,548	266,550	83,350	136,690	53,340	64.0%
Total	336,731	378,798	399,755	637,711	280,850	514,461	233,611	83.2%
5500 HCD Administration								
Personnel Expenses	149,466	81,435	183,060	325,611	300,083	388,177	88,094	29.4%
Other Operating Expenses	32,184	18,780	24,638	74,966	71,077	63,000	(8,077)	-11.4%
Total	181,650	100,215	207,698	400,577	371,160	451,177	80,017	21.6%
5600 Economic Development								
Personnel Expenses	161,920	152,554	113,704	186,567	147,046	254,317	107,271	73.0%
Other Operating Expenses	196,133	151,771	101,664	130,149	120,032	176,880	56,848	47.4%
Total	358,053	304,325	215,368	316,716	267,078	431,197	164,119	61.4%
5700 Arts & Humanities								
Personnel Expenses	72,894	54,528	67,363	79,806	73,746	81,110	7,364	10.0%
Other Operating Expenses	11,417	16,088	11,407	26,310	21,310	30,350	9,040	42.4%
Total	84,311	70,616	78,770	106,116	95,056	111,460	16,404	17.3%
5800 Housing & Community Services								
Personnel Expenses	407,472	419,858	294,579	436,650	331,987	417,142	85,155	25.7%
Other Operating Expenses	314,995	300,091	279,134	430,428	414,900	407,503	(7,397)	-1.8%
Total	722,467	719,949	573,713	867,078	746,887	824,645	77,758	10.4%
5900 Code Enforcement								
Personnel Expenses	-	-	-	329,905	280,037	259,852	(20,185)	-7.2%
Other Operating Expenses	-	-	-	30,098	20,508	47,401	26,893	131.1%
Total	-	-	-	360,003	300,545	307,253	6,708	2.2%
<b>Total Housing &amp; Community</b>	<b>1,683,212</b>	<b>1,573,904</b>	<b>1,475,304</b>	<b>2,688,201</b>	<b>2,061,576</b>	<b>2,640,193</b>	<b>578,617</b>	<b>28.1%</b>
<b>Communications 6000</b>								
Personnel Expenses	408,603	430,168	522,253	562,219	562,219	591,846	29,627	5.3%
Other Operating Expenses	120,727	128,987	162,805	237,493	238,056	229,134	(8,922)	-3.7%
Total	529,330	559,155	685,058	799,712	800,275	820,980	20,705	2.6%
<b>Total Communications</b>	<b>529,330</b>	<b>559,155</b>	<b>685,058</b>	<b>799,712</b>	<b>800,275</b>	<b>820,980</b>	<b>20,705</b>	<b>2.6%</b>
<b>Library</b>								
7000 Library								
Personnel Expenses	1,073,370	1,071,828	1,084,356	1,136,449	1,122,449	1,185,728	63,279	5.6%
Other Operating Expenses	148,981	103,949	117,330	150,280	156,431	169,905	13,474	8.6%
Total	1,222,351	1,175,777	1,201,686	1,286,729	1,278,880	1,355,633	76,753	6.0%
7200 Computer Center								
Personnel Expenses	94,677	98,367	115,211	148,018	148,418	133,099	(15,319)	-10.3%
Other Operating Expenses	634	53	1,287	4,315	1,896	2,500	604	31.9%
Total	95,311	98,420	116,498	152,333	150,314	135,599	(14,715)	-9.8%

# General Fund Summary-Expenditures

	Audited FY20	Audited FY21	Audited FY22	Adjusted FY23	Projected FY23	Adopted FY24	Change Proj FY23-24	% Change Proj FY23-24
<b>Total Library</b>	<b>1,317,662</b>	<b>1,274,197</b>	<b>1,318,184</b>	<b>1,439,062</b>	<b>1,429,194</b>	<b>1,491,232</b>	<b>62,038</b>	<b>4.3%</b>
Personnel Total	17,192,044	16,748,202	17,945,761	19,984,999	19,059,085	20,667,208	1,755,426	9.2%
Operating Exp Total	4,443,644	4,478,192	5,137,575	6,625,827	6,143,099	5,962,734	(180,365)	-2.9%
<b>Departmental Total</b>	<b>21,635,688</b>	<b>21,226,394</b>	<b>23,083,336</b>	<b>26,610,826</b>	<b>25,202,184</b>	<b>26,629,942</b>	<b>1,427,758</b>	<b>5.7%</b>
<b>Non-Departmental</b>								
Workers Compensation	510,870	407,884	549,273	564,800	540,000	614,100	74,100	13.7%
Other Fringe Benefits	43,341	35,684	58,545	41,000	78,200	79,000	800	1.0%
Recognition Non-Cash	1,093	17,003	4,189	10,000	1,000	8,000	7,000	700.0%
Training	958	-	4,000	6,000	6,000	6,000	-	0.0%
Tuition Reimbursement	7,578	5,724	3,672	7,000	7,000	8,000	1,000	14.3%
Litigation Hearing	153	2,500	-	2,500	2,500	2,600	100	4.0%
Emergency Supplies	8,170	1,144	-	1,000	1,300	2,500	1,200	92.3%
General Insurance	-	-	156,943	185,600	166,700	186,062	19,362	11.6%
General Contingency	-	-	-	135,281	-	145,109	145,109	100.0%
Community Festivals	17,500	-	3,390	20,000	15,000	17,000	2,000	13.3%
Fourth of July Exp	18,745	-	-	20,000	20,000	20,000	-	0.0%
Provision for Allowance	(5,670)	10,233	911	10,000	2,000	5,000	3,000	150.0%
Fees, Penalty & Bad Debt I	-	534	11,408	-	-	-	-	0.0%
Covid Emergency Assistan	55,000	435,763	200	-	-	-	-	0.0%
Grants	140,449	139,366	200,602	20,000	20,000	-	(20,000)	-100.0%
Partnership Program	87,484	65,000	-	135,000	135,000	75,000	(60,000)	-44.4%
Housing Fund Expenditure:	10,000	442,970	30,000	50,000	20,000	50,000	30,000	150.0%
Supplemental Tax Rebate I	-	-	-	-	-	35,000	35,000	0.0%
Tax Rebate Program	117,358	132,590	128,331	150,000	135,000	140,000	5,000	3.7%
<b>Total Non-Departmental</b>	<b>1,013,029</b>	<b>1,696,395</b>	<b>1,151,464</b>	<b>1,358,181</b>	<b>1,149,700</b>	<b>1,393,371</b>	<b>243,671</b>	<b>21.2%</b>
Capital Outlay	2,555,998	2,633,828	1,883,864	7,921,778	7,627,484	2,529,377	(5,098,107)	-66.8%
Debt Service	916,402	742,990	891,309	740,712	740,712	741,663	951	0.1%
Transfer to Other Fund	-	-	-	-	-	-	-	-
<b>General Fund Total Expenditu</b>	<b>26,121,117</b>	<b>26,299,607</b>	<b>27,009,973</b>	<b>36,631,497</b>	<b>34,720,080</b>	<b>31,294,353</b>	<b>(3,425,727)</b>	<b>-9.9%</b>

# General Fund

## Fund Balance Projection Detail

	<u>As Of</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2024</u>
Emergency Reserve	541,646			541,646	50,000		591,646
Equipment Replacement Reserve	4,221,698	600,000	1,067,750	3,753,948	550,000	1,254,898	3,049,050
Designated-Subsequent Years	3,289,933			3,289,933		1,504,514	1,785,419
Facility Maintenance Reserve	399,881	128,000	240,800	287,081		107,000	180,081
NonSpendable-Prepaid, Deposits, Inventory	20,060	10,000	11,000	19,060		9,000	10,060
Housing Reserve	844,837	100,000	20,000	924,837	200,000	50,000	1,074,837
WSSC Contribution for Future Street Work	97,555			97,555			97,555
Bond Reserve (Restricted)	6,310,018		5,000,000	1,310,018		1,050,479	259,539
<b>Total Reserved/NonSpendable Fund Balance</b>	<b>15,725,628</b>	<b>838,000</b>	<b>6,339,550</b>	<b>10,224,078</b>	<b>800,000</b>	<b>3,975,891</b>	<b>7,048,187</b>
<b>Total Unassigned Fund Balance</b>	<b>4,598,441</b>		<b>1,358,441</b>	<b>3,240,000</b>	<b>903,349</b>		<b>4,143,349</b>
<b>Total Fund Balance</b>	<b>20,324,069</b>			<b>13,464,078</b>			<b>11,191,536</b>

## Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Funds For the Fiscal Year Beginning July 1, 2023

	<u>General Fund</u>	<u>Stormwater Management Fund</u>	<u>Special Revenue Funds</u>	<u>Speed Camera Fund</u>	<u>ARPA Fund</u>	<u>Total</u>
FY 2024 Revenues	29,021,811	778,000	1,914,233	2,151,000	1,100	33,866,144
FY 2024 Expenditures	31,294,353	781,781	2,119,471	1,725,682	7,942,446	43,863,733
Excess (deficiency) of revenues over expenditures	(2,272,542)	(3,781)	(205,238)	425,318	(7,941,346)	(9,997,589)
Other Financing Sources (Uses)						
Bond proceeds	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(2,272,542)	(3,781)	(205,238)	425,318	(7,941,346)	(9,997,589)
Fund Balance						
Beginning of year	13,464,078	115,753	992,199	249,564	14,810,464	29,632,058
End of year	11,191,536	111,972	786,961	674,882	6,869,118	19,634,469



# Consolidated Financial Summary: All Operating Funds

	FY 2022 Audited			FY23 Projected			FY24 Adopted		
	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total
<b>Revenues</b>									
Taxes and utility fees	19,067,715	-	19,067,715	19,371,485	-	19,371,485	20,659,469	-	20,659,469
Licenses and permits	72,084	-	72,084	73,804	4,500	78,304	65,704	4,500	70,204
Fines and forfeitures	140,273	996,767	1,137,040	164,000	1,300,000	1,464,000	164,000	2,150,000	2,314,000
Use of money and property	(22,261)	796	(21,465)	245,000	2,100	247,100	250,000	2,100	252,100
Charges for service	776,884	751,700	1,528,584	1,162,787	770,625	1,933,412	1,021,272	771,000	1,792,272
Intergovernmental	7,800,039	1,535,909	9,335,948	6,542,322	11,410,708	17,953,030	6,519,366	1,910,928	8,430,294
Miscellaneous	133,771	113,436	247,207	300,691	5,805	306,496	342,000	5,805	347,805
<b>Total Revenues</b>	<b>27,968,505</b>	<b>3,398,608</b>	<b>31,367,113</b>	<b>27,860,089</b>	<b>13,493,738</b>	<b>41,353,827</b>	<b>29,021,811</b>	<b>4,844,333</b>	<b>33,866,144</b>
Transfer In	-	65,000	65,000	-	-	-	-	-	-
<b>Total Resources</b>	<b>27,968,505</b>	<b>3,463,608</b>	<b>31,432,113</b>	<b>27,860,089</b>	<b>13,493,738</b>	<b>41,353,827</b>	<b>29,021,811</b>	<b>4,844,333</b>	<b>33,866,144</b>
Use of Bond Reserve	-	-	-	5,000,000	-	5,000,000	1,050,479	-	1,050,479
Use of Reserves	-	-	-	1,859,991	-	1,859,991	1,222,063	7,725,047	8,947,110
<b>Total (\$)</b>	<b>27,968,505</b>	<b>3,463,608</b>	<b>31,432,113</b>	<b>34,720,080</b>	<b>13,493,738</b>	<b>48,213,818</b>	<b>31,294,353</b>	<b>12,569,380</b>	<b>43,863,733</b>
<b>Expenditures</b>									
General Government	3,788,448	326,703	4,115,151	4,254,555	1,495,627	5,750,182	4,433,239	909,724	5,342,963
Police	8,520,321	841,715	9,362,036	8,794,617	1,495,250	10,289,867	9,299,721	1,932,182	11,231,903
Public Works	5,419,604	652,760	6,072,364	5,836,563	766,580	6,603,143	5,784,558	881,781	6,666,339
Recreation	1,876,425	-	1,876,425	2,025,404	170,000	2,195,404	2,160,020	150,000	2,310,020
Housing and Community Development	1,475,306	617,473	2,092,779	2,061,577	3,119,001	5,180,578	2,640,193	2,242,406	4,882,599
Communications	685,058	-	685,058	800,275	-	800,275	820,981	-	820,981
Library	1,318,184	-	1,318,184	1,429,194	58,163	1,487,357	1,491,232	189,165	1,680,397
Inter-Departmental	1,151,454	-	1,151,454	1,149,700	-	1,149,700	1,393,369	-	1,393,369
Capital Outlay	1,883,864	661,636	2,545,500	7,627,483	6,132,604	13,760,087	2,529,377	6,264,122	8,793,499
Debt Service	891,309	-	891,309	740,712	-	740,712	741,663	-	741,663
<b>Total Expenditures</b>	<b>27,009,973</b>	<b>3,100,287</b>	<b>30,110,260</b>	<b>34,720,080</b>	<b>13,237,225</b>	<b>47,957,305</b>	<b>31,294,353</b>	<b>12,569,380</b>	<b>43,863,733</b>
Transfer Out	46,657	-	46,657	-	-	-	-	-	-
<b>Total Use</b>	<b>27,056,630</b>	<b>3,100,287</b>	<b>30,156,917</b>	<b>34,720,080</b>	<b>13,237,225</b>	<b>47,957,305</b>	<b>31,294,353</b>	<b>12,569,380</b>	<b>43,863,733</b>
Add to Reserve	911,875	363,321	1,275,196	-	256,513	256,513	-	-	-
<b>Total (\$)</b>	<b>27,968,505</b>	<b>3,463,608</b>	<b>31,432,113</b>	<b>34,720,080</b>	<b>13,493,738</b>	<b>48,213,818</b>	<b>31,294,353</b>	<b>12,569,380</b>	<b>43,863,733</b>

# Stormwater Management Fund Summary

	<u>Audited FY20</u>	<u>Audited FY21</u>	<u>Audited FY22</u>	<u>Adjusted FY23</u>	<u>Projected FY23</u>	<u>Adopted FY24</u>	<u>Change Proj FY23-24</u>	<u>%Change Proj FY23-24</u>
<b><u>REVENUES</u></b>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	5,791	15,290	5,331	4,500	4,500	4,500	-	0.0%
Fines and forfeitures								
Use of money and property								
Charges for service	701,718	580,508	746,369	754,875	770,625	771,000	375	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Miscellaneous	2,350	2,350	5,171	2,000	2,500	2,500	-	0.0%
<b>Total Revenues</b>	<b>709,859</b>	<b>598,148</b>	<b>756,871</b>	<b>761,375</b>	<b>777,625</b>	<b>778,000</b>	<b>375</b>	<b>0.0%</b>
<b><u>EXPENDITURES</u></b>								
Public Works	377,946	392,447	552,760	617,092	606,580	531,781	(74,799)	-12.3%
Capital outlay	219,878	5,997	143,098	774,902	774,902	250,000	(524,902)	-67.7%
<b>Total Expenditures</b>	<b>597,824</b>	<b>398,444</b>	<b>695,858</b>	<b>1,391,994</b>	<b>1,381,482</b>	<b>781,781</b>	<b>(599,701)</b>	<b>-43.4%</b>
Excess (deficiency) of revenues over expenditures	112,035	199,704	61,013	(630,619)	(603,857)	(3,781)	600,076	-99.4%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Loan proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	65,000	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing use	112,035	199,704	126,013	(630,619)	(603,857)	(3,781)	600,076	99.4%
<b><u>FUND BALANCE</u></b>								
Beginning of year	281,859	393,893	593,597	719,610	719,610	115,753	(603,857)	-83.9%
End of year	393,893	593,597	719,610	88,991	115,753	111,972	(3,781)	-3.3%

Note: Beginning Fiscal Year 2022, stormwater fee will be recalculated to support the increase project costs

# Speed Camera Fund Summary

	<u>Audited</u> <u>FY20</u>	<u>Audited</u> <u>FY21</u>	<u>Audited</u> <u>FY22</u>	<u>Adjusted</u> <u>FY23</u>	<u>Projected</u> <u>FY23</u>	<u>Adopted</u> <u>FY24</u>	<u>Change</u> <u>Proj FY23-24</u>	<u>%Change</u> <u>Proj FY23-24</u>
<b><u>REVENUES</u></b>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Fines and forfeitures-Red Light	-	-	-	840,000	450,000	1,300,000	850,000	188.9%
Fines and forfeitures-Speed Camera	886,614	817,201	996,767	1,100,000	850,000	850,000	-	0.0%
Use of money and property	35,408	878	796	650	1,000	1,000	-	0.0%
Charges for service	-	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>922,022</b>	<b>818,079</b>	<b>997,563</b>	<b>1,940,650</b>	<b>1,301,000</b>	<b>2,151,000</b>	<b>850,000</b>	<b>65.3%</b>
<b><u>EXPENDITURES</u></b>								
Police	850,163	796,863	841,715	1,471,733	1,392,750	1,657,182	264,432	19.0%
Capital Outlay	42,837	26,946	55,990	336,000	326,000	68,500	(257,500)	-79.0%
<b>Total Expenditures</b>	<b>893,000</b>	<b>823,809</b>	<b>897,705</b>	<b>1,807,733</b>	<b>1,718,750</b>	<b>1,725,682</b>	<b>6,932</b>	<b>0.4%</b>
Excess (deficiency) of revenues over expenditures	29,022	(5,730)	99,858	132,917	(417,750)	425,318	843,068	-201.8%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Bond proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	29,022	(5,730)	99,858	132,917	(417,750)	425,318	843,068	-201.8%
<b><u>FUND BALANCE</u></b>								
Beginning of year	544,164	573,186	567,456	667,314	667,314	249,564	(417,750)	-62.6%
End of year	573,186	567,456	667,314	800,231	249,564	674,882	425,318	170.4%

Fund Balance is restricted for Public Safety Purposes, including Police Equipment in the the Capital Improvement Plan designated as funded by the Speed Camera Fund.

# Special Revenue Funds Summary

	<u>Audited</u> <u>FY20</u>	<u>Audited</u> <u>FY21</u>	<u>Audited</u> <u>FY22</u>	<u>Adjusted</u> <u>FY23</u>	<u>Projected</u> <u>FY23</u>	<u>Adopted</u> <u>FY24</u>	<u>Change</u> <u>Proj FY22-24</u>	<u>% Change</u> <u>Proj FY23-24</u>
<b><u>REVENUES</u></b>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental	4,208,991	760,905	744,247	3,879,508	2,672,311	1,910,928	(761,383)	-28.5%
Miscellaneous	9,266	7,839	107,993	45,000	3,305	3,305	0	0.0%
<b>Total Revenues</b>	<b>4,218,257</b>	<b>768,744</b>	<b>852,240</b>	<b>3,924,508</b>	<b>2,675,616</b>	<b>1,914,233</b>	<b>(761,383)</b>	<b>-28.5%</b>
<b><u>EXPENDITURES</u></b>								
General Government	-	-	-	-	100	100	0	0%
Police	-	-	-	-	-	-	-	-
Public Works	-	-	100,000	10,000	10,000	0	(10,000)	-100.0%
Housing and Community Dev	16,454	22,709	152,314	2,601,428	1,985,000	954,406	(1,030,594)	-51.9%
Recreation	-	-	-	-	-	-	-	0.0%
Library	-	-	-	20,000	21,328	0	(21,328)	-100.0%
Capital outlay	4,165,857	603,348	462,548	4,085,504	3,407,878	1,164,965	(2,242,913)	-65.8%
<b>Total Expenditures</b>	<b>4,182,311</b>	<b>626,057</b>	<b>714,862</b>	<b>6,716,932</b>	<b>5,424,306</b>	<b>2,119,471</b>	<b>(3,304,835)</b>	<b>-60.9%</b>
Excess (deficiency) of revenues over expenditures	35,946	142,687	137,378	(2,792,424)	(2,748,690)	(205,238)	2,543,452	-92.5%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Operating transfers in (out)	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (l</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other finan	35,946	142,687	137,378	(2,792,424)	(2,748,690)	(205,238)	2,543,452	-93%
<b><u>FUND BALANCE</u></b>								
Beginning of year	3,424,877	3,460,823	3,603,510	3,740,888	3,740,888	992,198	(2,748,690)	-73%
End of year	3,460,823	3,603,510	3,740,888	948,464	992,198	786,960	(205,238)	-21%

Note: As of June 30, 2024, the ending fund reserve restricted for cable equipment purchases will be \$759,268, and other Capital Improvement Project will be \$27,693. The fund balance reduction is due to the use of \$2.5 million for the Library Construction Project.

# ARPA Fund Summary

	<u>Audited</u> <u>FY20</u>	<u>Audited</u> <u>FY21</u>	<u>Audited</u> <u>FY22</u>	<u>Adjusted</u> <u>FY23</u>	<u>Projected</u> <u>FY23</u>	<u>Adopted</u> <u>FY24</u>	<u>Change</u> <u>Proj FY23-24</u>	<u>% Change</u> <u>Proj FY23-24</u>
<b><u>REVENUES</u></b>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	272	-	1,100	1,100	-	-
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental (Treasury)	-	-	791,662	8,731,862	8,738,397	-	(8,738,397)	-100.0%
Miscellaneous	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	791,934	8,731,862	8,739,497	1,100	(8,738,397)	-100.0%
<b><u>EXPENDITURES</u></b>								
Administrative Salaries & Fringe	-	-	326,503	636,680	175,727	402,412	226,685	129.0%
General Government	-	-	-	2,838,999	1,319,800	507,212	(812,588)	-61.6%
Police	-	-	-	350,000	102,500	275,000	172,500	168.3%
Public Works	-	-	-	500,000	150,000	350,000	200,000	133.3%
Housing and Community Developmen	-	-	465,159	1,797,001	1,134,001	1,288,000	153,999	13.6%
Recreation	-	-	-	145,000	170,000	150,000	(20,000)	-11.8%
Library	-	-	-	189,000	36,835	189,165	152,330	413.5%
Capital outlay	-	-	-	3,623,825	1,623,824	4,780,657	3,156,833	194.4%
<b>Total Expenditures</b>	-	-	791,662	10,080,505	4,712,687	7,942,446	3,229,759	68.5%
Excess (deficiency) of revenues over expenditures	-	-	272	(1,348,643)	4,026,810	(7,941,346)	(11,968,156)	-297.2%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Operating transfers in (out)	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing use:	-	-	272	(1,348,643)	4,026,810	(7,941,346)	(11,968,156)	-297.2%
<b><u>FUND BALANCE</u></b>								
Beginning of year	-	-	-	272	272	4,027,082	4,026,810	1480444.9%
End of year	-	-	272	(1,348,371)	4,027,082	(3,914,264)	(7,941,346)	-197.2%
<b>Total Unearned Revenue**</b>			6,756,300	5,407,929	10,783,382	6,869,118	(3,914,264)	-36.3%

\*\*Note: The City received the first tranche of the ARPA Fund totaling \$8,731,862 in FY22 and received the second tranche \$8,739,862 in FY23. Governmental funds report advanced revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. Also, it defers revenue recognition in connection with resources that have been received but not earned to unearned revenue. In FY22 the reported unearned revenue in the ARPA Fund is \$6,756,300.

## CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2028

City Administration			FY 23 Adopted	FY 23 Proj	FY 24	FY 25	FY 26	FY 27	FY 28
<b>EQUIPMENT &amp; Vehicles</b>									
City Administration									
Departmental - Vehicles									
	Admin Pool Car (#298)	ERR					\$ 27,200		
	Admin Pool Car (#286)	ERR				\$ 40,469			
	Jackson-Boyd Park Sign	GF							
<b>SUBTOTAL - City Administration</b>			\$ -	\$ -	\$ -	\$ 40,469	\$ 27,200	\$ -	\$ -

INFORMATION TECHNOLOGY			FY 23 Adopted	FY 23 Proj	FY 24	FY 25	FY 26	FY 27	FY 28
<b>EQUIPMENT &amp; SOFTWARE</b>									
Information Technology									
	Closed Circuit TV & Video Surveillance FOR Community Center	ERR							
	Door Security & ID Software	ERR						\$ 40,317	
	Surveillance for PW/REC/Heffner	ERR						\$ 47,038	
	Upgrade Network Switches and Router	ERR				\$ 53,000		\$ 99,061	
	Smartboards Refresh (Community Center & PW)	ERR	\$ 30,000	\$ 10,000	\$ 3,200	\$ 63,000			
	Enhanced Datacenter Security & Firewall	GF	\$ 10,000	\$ 10,000	\$ 25,000				
	Establish Cloud Virtual Site Infrastructure	GF	\$ 10,000	\$ 10,000					
	Network Resiliency & Cellular Backup	GF	\$ -	\$ -					
	Servers Infrastructure	ERR	\$ 10,000	\$ 10,000		\$ -		\$ 86,011	
	Phone System Replacement	ERR							
	Government Services Financial Software	ERR					\$ 92,607		
<b>SUBTOTAL - INFORMATION TECHNOLOGY</b>			\$ 60,000	\$ 40,000	\$ 28,200	\$ 116,000	\$ 92,607	\$ 272,427	\$ -

POLICE			FY 23 Adopted	FY 23 Proj	FY 24	FY 25	FY 26	FY 27	FY 28
<b>VEHICLES &amp; EQUIPMENT</b>									
Police - Vehicles									
	Parking Enforcement Lease Vehicle Purchase	GF			\$ 24,000				
	Police Vehicle (Amendment 1)	ERR		\$ 210,000					
	6 Police Patrol Cars (#301,302,303,314,329 336) \$66,700/car	ERR	\$ 447,615	\$ 400,200					
	Police Truck (#322)	ERR		\$ 48,000					
	Parking Enforcement Van (#299)	ERR			\$ 36,600				
	5 Police Patrol Cars (#307,308,309,310, 311, 333, 334) \$70,000/car	ERR			\$ 350,000	\$ 140,000			
	Police Small Van (#313)	ERR			\$ 50,760				
	Police Transit Van (#315)	ERR						\$ 60,000	
	7 Police Patrol Cars \$73,000/car	ERR				\$ 511,000			
	5 Police Patrol Cars \$76,000/car	ERR					\$ 380,000		
	5 Police Patrol Cars \$80,000/car	ERR						\$ 400,000	
	4 Police Patrol Cars \$84,000/car	ERR							\$ 336,000
Police - Equipment									
	Camera Trailer	SCF							
	Fleet Camera (NEW)	GF	\$ 50,358	\$ 50,358					
	Field Radio Equipment	SCF	\$ 36,500	\$ 36,500	\$ 37,500	\$ 37,500	\$ 40,000	\$ 40,000	\$ 45,000
	Mobile Computers	SCF	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	Body Camera & Taser Replacement	ERR	\$ 32,154	\$ 32,154		\$ 32,154			\$ 37,275

**CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2028**

License Plate Reader	GF/ERR	\$ 13,400							\$ 13,400
License Plate Reader	SRF		\$ 40,200						
Bike Patrol Unit Equipment	SCF	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
<b>SUBTOTAL - POLICE</b>		<b>\$ 611,027</b>	<b>\$ 848,412</b>	<b>\$ 529,860</b>	<b>\$ 751,654</b>	<b>\$ 451,000</b>	<b>\$ 531,000</b>	<b>\$ 462,675</b>	
<b>PUBLIC WORKS</b>									
			<b>FY 23 Adopted</b>	<b>FY 23 Proj</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>
<b>EQUIPMENT</b>									
<b>Public Works - Equipment</b>									
Work Order System (NEW)	GF								
Leaf Boxes	ERR					\$ 9,000			\$ 7,225
Leaf Box 2	ERR							\$ 9,500	
Mechanic Tool Box	ERR								\$ 8,735
Roadway Crackfilling Machine	ERR			\$ -	\$ 45,000				
Leaf Collection Vacuums	ERR					\$ 70,000			\$ 42,777
Leaf Vacuum #1076	ERR							\$ 60,000	
Leaf Grinder	ERR							\$ 240,706	
Engineering Car	ERR								\$ 40,767
Pick Up Pick Up Truck (Amendment 1)	ERR		\$ 44,567						
Street Sweeper (Amendment 1)	ERR		\$ 249,985						
Truck Scale	ERR								\$ 6,713
Roll-Off Trailer	ERR				\$ 83,373				
Vehicle Lift 1	ERR					\$ 14,065			
Vehicle Lift 2	ERR								
Aerial Lift	ERR	\$ 48,439	\$ 38,551						
Transmission Fuel Exchanger	ERR					\$ 6,706			
Vehicle Bay Exhaust System	ERR							\$ 41,000	
Regular Tire Changer	ERR				\$ 11,365				
Genisys Master Diagnostic	ERR					\$ 5,000			
Fuel Dispensing Software & Equipment	ERR	\$ 18,000	\$ 17,693						
Chipper	ERR							\$ 57,174	
Walk Behind Mower (NEW)	ERR			\$ 12,000					
Riding Mower 2	ERR							\$ 18,000	
Salt Dome Cover	ERR							\$ 39,726	
<b>STREET &amp; SIDEWALK</b>									
			<b>FY 23 Adotped</b>	<b>FY 23 Proj</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>
<b>Public Works-Street &amp; Sidewalk</b>									
<b>ADA Sidewalk Retrofit - Total FY23 Cost \$800,000</b>									
City Sidewalks	ARPA				\$ 300,000				
City Sidewalks	GF	\$ 160,000	\$ 160,000		\$ 300,000				
SHA Sidewalks	GF	\$ 350,000	\$ 350,000		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
SHA Sidewalks	ARPA			\$ 150,000					
New Sidewalk Design/Construction & Traffic Calming	SCF	\$ 300,000	\$ 300,000						
New Sidewalk Design/Construction & Traffic Calming (Amendment	ARPA			\$ 200,000					
New Sidewalk Design/Construction & Traffic Calming	GF		\$ 179,000		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Street Light Upgrade	GF	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Street Rehabilitation	GF	\$ 126,175	\$ 126,175		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Street Rehabilitation (Amendment 1)	GF		\$ 174,100						
Street Rehabilitation	ARPA	\$ 273,825	\$ 273,825	\$ 250,000					

## CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2028

PUBLIC WORKS			FY 23 Adopted	FY 23 Proj	FY 24	FY 25	FY 26	FY 27	FY 28
<b>BUILDING FACILITIES</b>									
<b>Public Works-Building Facilities</b>									
	Phase 2 Facility Design	GF				\$ 150,000			
	Phase 2 Construction	GF					\$ 850,000		
	Replace Front Gate at Public Works (NEW)	FMR			32,000				
<b>Community Center</b>									
	Community Center Renovation-Atrium Floor (Amendment 1)	FMR		\$ 185,800					
	Community Center Renovation-Atrium Floor	ARPA	\$ 1,000,000	\$ 1,000,000					
	Chiller Water Pump	ERR							
	HVAC Control System	FMR	\$ 40,000	\$ 40,000					
	Epoxy Coat Walkway and LL Parking area	FMR	\$ 15,000	\$ 15,000			\$ 18,000		
	Police Department Construction	GF	\$ -	\$ -			\$ 1,500,000	\$ 1,500,000	
	Station Improvement (Police)	SCF	\$ 30,000	\$ 20,000					
	Third Floor Renovation (IT and Cable)	ERR							\$ 91,541
	City Fund	FMR			\$ 75,000				
	Cable Grant	SRF			\$ 125,000				
	Emergency Generator Community Center rear	ERR				\$ 58,254			
	Community Center rear 1st Floor roof	ERR						\$ 74,515	
	Front Elevator Upgrade	ERR						\$ 100,000	
	Recreation Center Re-development \$320,000	ARPA	\$ 160,000	\$ 160,000					
<b>SUBTOTAL - PUBLIC WORKS</b>			<b>\$ 2,541,439</b>	<b>\$ 3,354,696</b>	<b>\$ 1,839,000</b>	<b>\$ 1,967,992</b>	<b>\$ 4,036,101</b>	<b>\$ 3,555,125</b>	<b>\$ 1,517,758</b>
<b>STORMWATER MANAGEMENT</b>									
	Grant Ave and Holly Ave Bioretention Facility	SW							
	Takoma Branch Stream Restoration - Phase 2	SW	\$ 250,000	\$ 250,000					
	Cockerville & Hillwood & EV Sweeper (Amendment 1)	SW		\$ 524,902					
	Jefferson Ave Bio Retention Facility	SW			\$ 120,000				
	Albany and Baltimore Ave SW Treatment	SW			\$ 75,000				
	Houston Ave SW Treatment	SW			\$ 55,000				
	Extend SW System in Long Branch/Sligo Area	SW				\$ 150,000			
	Sligo Mill Dead End Erosion Control	SW				\$ 50,000			
	Maple Ave Parking Lot Program	SW					\$ 155,000		
	Flower Ave & Cherry Ave Outfall Stabilization	SW					\$ 45,000		
	Public Private Project on private property	SW						\$ 200,000	
	System Improvement	SW							\$ 250,000
<b>SUBTOTAL - STORMWATER MANAGEMENT</b>			<b>\$ 250,000</b>	<b>\$ 774,902</b>	<b>\$ 250,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 250,000</b>
<b>SUBTOTAL - PUBLIC WORKS</b>			<b>\$ 2,791,439</b>	<b>\$ 4,129,598</b>	<b>\$ 2,089,000</b>	<b>\$ 2,167,992</b>	<b>\$ 4,236,101</b>	<b>\$ 3,755,125</b>	<b>\$ 1,767,758</b>
<b>RECREATION</b>									
<b>EQUIPMENT</b>									
<b>Recreation - Vehicle</b>									
	Recreation Bus Large(#242)replaced by Small Bus with a Lift	ERR	\$ 78,136	\$ -	\$ 120,000				
	Recreation Bus (SAB)(#268)	ERR				\$ 120,000			



## CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2028

Recreation - Equipment									
Treadmills	ERR				\$ 7,338		\$ 7,072		
Elliptical	ERR	\$ 6,600	\$ 6,600						
Active Arcade Game - Game Room	ERR						\$ 7,000		
<b>Recreation</b>									
Rec Programming Software - ActiveNetwork	ERR						\$ 60,000		
Pool Table	ERR								
Arcade Game- Game Room	ERR								
<b>SUBTOTAL - RECREATION</b>			\$ 84,736	\$ 6,600	\$ 127,338	\$ 120,000	\$ 74,072	\$ -	\$ -
<b>HOUSING &amp; COMMUNITY</b>									
			<b>FY 23 Adopted</b>	<b>FY 23 Proj</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>
<b>Community Improvement</b>									
CDBG - Neighborhood Improvement	SRF	\$ 273,000	\$ 141,000	\$ 132,000					
Code Enforcement -Purchase 2 Lease Vehicles	GF			\$ 48,000					
Bike Improvements City Match (Amendment 1)	ARPA	\$ 40,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Bus Shelter Improvements (Amendment 1)	GF		\$ 36,800						
Façade Grant (Amendment 1)	GF		\$ 50,000						
Maple Ave Connectivity Project (\$304,000) FY23 Budget Amendmen	SRF		\$ 40,000	\$ 200,000	\$ 64,000				
Maple Ave Connectivity Project City Match 20%	ARPA			\$ 50,000	\$ 16,000				
Metro Branch Trail (\$544,000)	SRF			\$ 40,000	\$ 300,000	\$ 204,000			
Metro Branch Trail City Match 20%	ARPA			\$ 12,000	\$ 74,000	\$ 50,000			
Public Space Management Plan Implementation (include Public Art)	ARPA	\$ 90,000	\$ 90,000						
Public Space Management Plan Implementation	GF				\$ 60,000	\$ 60,000	\$ 60,000		
<b>New Hampshire Ave Bikeway Design Section A, Section B &amp; Section D</b>									
City Fund	ARPA	\$ 78,375	\$ 46,000	\$ 61,200	\$ 44,000	\$ 18,000			
Grant A - 100%	SRF	\$ 203,100	\$ 130,000	\$ 197,500					
Grant B - 100%	SRF	\$ 110,400	\$ 100,000	\$ 56,000					
Grant D - 100% (\$365,000)	SRF			\$ 40,000	\$ 200,000	\$ 52,000			
<b>Takoma Park Economic Development Project</b>									
Streetary Partner MOU \$42,801 (Amendment 1)	SRF		\$ 10,000						
Recreation Center Design Grant	SRF	\$ 145,000		\$ 145,000					
Recreation Center Re-development (\$320,000)	ARPA			\$ 160,000					
Neighborhood Commercial Center Program Rebate	ARPA	\$ 100,000	\$ 100,000						
Neighborhood Commercial Center Program Rebate	ARPA			\$ 57,457	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	
<b>SUBTOTAL -HOUSING &amp; COMMUNITY</b>			\$ 1,039,875	\$ 788,800	\$ 1,239,157	\$ 973,000	\$ 524,000	\$ 200,000	\$ 100,000
<b>COMMUNICATIONS</b>									
			<b>FY 23 Adopted</b>	<b>FY 23 Proj</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>
<b>EQUIPMENT &amp; SOFTWARE</b>									
<b>Administration/Communications (City TV)</b>									
Cable TV 13 Editing & Playback System (Amendment 1)	SRF		\$ 185,000						
Auditorium Digital Video	SRF					\$ 5,000			
Auditorium Camera System	SRF				\$ 120,000				

## CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2023- 2028

Auditorium Hybrid Meeting AV Integration	SRF	\$ 20,000	\$ 20,000						
Studio Lighting (Amendment 1)	SRF		\$ 9,000						
Auditorium Lighting (Amendment 1)	SRF	\$ 15,000	\$ 24,000						
Council Dais	SRF								
Sports Production	SRF	\$ 15,000	\$ 15,000						\$ 30,000
Wireless Video	SRF	\$ 15,000	\$ 15,000						
Remote Production	SRF			\$ 25,000					
Media Lab Equipment	SRF				\$ 60,476				
Control Room Relocation	SRF			50,000					
Control Room Switcher	SRF	\$ 15,000	\$ 15,000						
Mobile Interpretation System	SRF	\$ 15,000	\$ -						
<b>SUBTOTAL - COMMUNICATIONS</b>		<b>\$ 95,000</b>	<b>\$ 283,000</b>	<b>\$ 75,000</b>	<b>\$ 180,476</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>

<b>LIBRARY</b>			<b>FY 23 Adopted</b>	<b>FY 23 Proj</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>
<b>Library-Facilities</b>									
<b>Library Detail Design, Relocation, &amp; Construction-Total Cost \$13.5 million</b>									
City Fund	Bond	\$ 5,000,000	\$ 5,000,000	\$ 1,050,479					
Library State Grant	SRF								
ARPA Fund	ARPA			\$ 3,500,000	\$ 500,000				
Cable Grant s	SRF	\$ 2,500,000	\$ 2,500,000						
<b>SUBTOTAL-LIBRARY</b>		<b>\$ 7,500,000</b>	<b>\$ 7,500,000</b>	<b>\$ 4,550,479</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	<b>Fund</b>	<b>FY 23 Adopted</b>	<b>FY 23 Proj</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 28</b>
CIP Total – Items funded by	ERR	\$ 670,944	\$ 1,067,750	\$ 1,254,898	\$ 1,157,615	\$ 921,980	\$ 1,467,552	\$ 584,433
CIP Total – Items funded by	FMR	\$ 55,000	\$ 240,800	\$ 107,000	\$ -	\$ 18,000	\$ -	\$ -
CIP Total – Items funded by	GF	\$ 919,808	\$ 1,318,933	\$ 117,000	\$ 2,241,500	\$ 4,003,000	\$ 3,085,000	\$ 1,490,000
<b>CIP Total – General Fund</b>	<b>GF Subtot</b>	<b>\$ 1,645,752</b>	<b>\$ 2,627,483</b>	<b>\$ 1,478,898</b>	<b>\$ 3,399,115</b>	<b>\$ 4,942,980</b>	<b>\$ 4,552,552</b>	<b>\$ 2,074,433</b>
CIP Total – Items funded by	Bond	\$ 5,000,000	\$ 5,000,000	\$ 1,050,479	\$ -	\$ -	\$ -	\$ -
<b>CIP Total – General Fund</b>	<b>GF Total</b>	<b>\$ 6,645,752</b>	<b>\$ 7,627,483</b>	<b>\$ 2,529,377</b>	<b>\$ 3,399,115</b>	<b>\$ 4,942,980</b>	<b>\$ 4,552,552</b>	<b>\$ 2,074,433</b>
CIP Total – Items funded Through	GF Transfer SRF							
CIP Total – Items funded by	ARPA	\$ 1,623,825	\$ 1,623,825	\$ 4,780,657	\$ 500,000	\$ -	\$ -	\$ -
CIP Total – Items funded Through	SCF	\$ 336,000	\$ 326,000	\$ 68,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
CIP Total – Items funded by	SRF	\$ 3,326,500	\$ 3,244,200	\$ 1,010,500	\$ 744,476	\$ 261,000	\$ -	\$ 30,000
CIP Total Stormwater Fund	SW	\$ 250,000	\$ 774,902	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 250,000
<b>CIP GRAND TOTAL</b>		<b>\$ 12,182,077</b>	<b>\$ 13,596,410</b>	<b>\$ 8,639,034</b>	<b>\$ 4,849,591</b>	<b>\$ 5,409,980</b>	<b>\$ 4,758,552</b>	<b>\$ 2,360,433</b>
		\$ 12,182,077	\$ 13,596,410	\$ 8,639,034	\$ 4,849,591	\$ 5,409,980	\$ 4,758,552	\$ 2,360,433

**Legend**

- GF – General Fund-Unrestricted Reserve
- ERR – Equipment Replacement Reserve-Committed Reserve
- FMR – Facility Maintenance Reserve-Committed Reserve
- Bond - Library Bond Fund-Restricted Reserve
- SRF – Special Revenue Fund
- SCF – Speed Camera Fund
- SW – Stormwater Fund
- ARPA – Federal Fund