

**CITY OF TAKOMA PARK, MARYLAND
ORDINANCE NO. 2024-09**

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2025,
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

- 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 2025 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 10, 2024; 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 April 24, 2024 and provided additional opportunities for public comment at each of its budget and reconciliation meetings; and
- WHEREAS,** a five-year ARPA spending plan in the amount of \$17.5 million was adopted by the City Council in January 2022 and was amended as part of the FY24 adopted budget; and
- WHEREAS,** in accordance to the Treasury Final Rule, the entire award of the ARPA funding must be obligated by December 31, 2024 and expended by December 31, 2026. In the FY 2025 Budget, the total appropriation from the ARPA Fund is \$3.6 million, including unallocated funding of \$1.2 million; and
- WHEREAS,** after considering the recommended annual budget submitted by the City Manager on April 3 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 2025; 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 \$30.6 million, which would be equivalent to \$5.2 million; and
- WHEREAS,** In the FY 2025 budget, the General Fund unassigned reserve is projected to be \$5.2 million, which is in compliance with the City’s Reserve policy. Additionally, the City maintains other reserves totaling \$7.4 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.

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, 2024 and ending June 30, 2025.

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

Fund	Fiscal Year 2025 Appropriation
General Fund	\$ 32,069,917
Special Revenue Fund	5,334,456
Speed & Red-Light Camera Fund	1,890,442
ARPA Fund	3,602,033
GRAND TOTAL	\$ 42,896,848

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

Fund	Fiscal Year 2025 Appropriation
General Fund	\$1,453,660
Special Revenue Fund	\$2,813,761

SECTION 4. In accordance with Section 803 of the Charter of the City of Takoma Park, a general contingency account in the amount of \$153,081 has been included in the Inter-Departmental budget unit of the General Fund.

SECTION 5. A five-year Capital Improvement Program for Fiscal Year 2025 through Fiscal Year 2029 has been developed as part of the budget and is attached hereto and incorporated herein by reference.

SECTION 6. An amended five-year ARPA spending plan has been developed as part of the budget and is attached hereto and incorporated herein by reference.

SECTION 7. The City Council hereby authorizes the transfer of \$900,000 from the General Fund Unassigned Reserve to the Equipment Replacement Reserve.

SECTION 8. The City Council hereby authorizes the transfer of \$18,616 from the General Fund Unassigned Reserve to the Emergency Reserve.

SECTION 9. The City Council hereby authorizes the transfer of \$100,000 from the General Fund Unassigned Reserve to the Housing Reserve.

SECTION 10. 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 2025 by Ordinance No. 2024-08.

SECTION 11. The City Council will review budget revenues, expenditures and economic projections throughout the fiscal year.

SECTION 12. Should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

SECTION 13. This Ordinance shall be effective July 1, 2024.

Adopted this 15th day of May, 2024 by roll-call vote as follows:

AYES: Searcy, Fulcher, Dyballa, Gibson, Seamens, Honzak, Small

NAYS: None

ABSTAIN: None

ABSENT: None

FISCAL YEAR 2025 RECONCILIATION ITEMS		
RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT
Total General Fund Revenues		\$ 30,602,931
Real Property Tax Rate @55.22 Revenue \$16,401,186*		
Decrease: Tax Duplication Revenue	City Manager	\$ (764)
Increase: Library Aid Revenue	City Manager	\$ 14,090
Revised Revenues		\$ 30,616,257
Change in Revenues		\$ 13,326

*Each cent of the tax rate equals \$297,015.

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT
General Fund Expenditures		\$ 32,245,760
Public Works		
Increase: Sustainability Intern 0.48 to 1.0	Dyballa	\$ 20,000
Recreation		
Increase: Recreation Teen Staffing (20/hrs)	Small	\$ 19,285
Increase: Recreation Teen Staffing (benefits)	Small	\$ 19,487
Department Personnel Cost		
Decrease: Delay in MD Paid FMLA	City Manager	\$ (69,110)
Inter-Departmental		
Increase: General Contingency	Staff	\$ 66
Capital Improvement Project		
Increase: Replace Boyd Alley apron	Gibson	\$ 30,000
Equipment Replacement Reserve (ERR) Expenditure		
Decrease: Equipment Replacement - Facilities	City Manager	\$ (195,571)
Revised Expenditures		\$ 32,069,917
Change in Expenditures		\$ (175,843)
Change in Expenditures (Impact Unassigned Reserve)**		\$ 19,728

**The amount \$19,728 represents the above reconciling items with the exception of ERR expenditures.

Proposed General Fund Unassigned Fund Balance		\$ 5,193,162
*Expenditure Reduction without (), Expenditure Increase with ()		\$ (19,728)
*Revenue Reduction with (), Revenue Increase without ()		\$ 13,326
Revised General Fund Unassigned Fund Balance		\$ 5,186,760

* Expenditure Reduction and or Revenue increase will increase the reserve balance. On the contrary, expenditure increase and or revenue reduction will decrease the reserve balance.

Stormwater Management Fund Revenues		\$ 775,000
Revised Revenues		\$ 775,000

Stormwater Management Fund Expenditures		\$ 779,438
Decrease: Delay in MD Paid FMLA	City Manager	\$ (398)
Revised Expenditures		\$ 779,040

Special Revenue Funds Revenues		\$ 2,520,695
Revised Revenues		\$ 2,520,695

Special Revenue Funds Expenditures		\$ 5,334,456
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Revised Expenditures		\$	5,334,456
Speed & Red Light Camera Fund Revenues		\$	1,932,000
Revised Revenues		\$	1,932,000
Speed & Red Light Camera Fund Expenditures		\$	1,892,340
Decrease: Delay in MD Paid FMLA	City Manager	\$	(1,898)
Revised Expenditures		\$	1,890,442
ARPA Fund Revenues		\$	3,752,033
Revised Revenues		\$	3,752,033
ARPA Fund Expenditures		\$	2,437,640
Increase: Food Security Program	City Manager	\$	155,000
Increase: Quality of Life grants	City Manager	\$	60,000
Increase: Multi-family and energy efficiency grants	City Manager	\$	100,000
Increase: Equipment replacement - Facilities	City Manager	\$	195,571
Increase: Street maintenance	City Manager	\$	125,000
Increase: Library redevelopment	City Manager	\$	500,000
Increase: Develop and design performance measurement program	City Manager	\$	30,000
Decrease: Delay in MD Paid FMLA	City Manager	\$	(1,178)
Revised Expenditures Total		\$	3,602,033

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

City Administration	Fund	FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
EQUIPMENT & Vehicles								
City Administration								
Departmental - Vehicles								
Admin Pool Car (#298)	ERR							\$ 29,710
Admin Pool Car (#286)	ERR						\$ 44,221	
SUBTOTAL - City Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,221	\$ 29,710
INFORMATION TECHNOLOGY								
EQUIPMENT & SOFTWARE								
Information Technology								
Closed Circuit TV & Video Surveillance FOR Community Center	ERR						\$ 45,212	
Door Security & ID Software	ERR							\$ 63,237
Surveillance for PW/REC/Heffner	ERR							\$ 35,644
Upgrade Network Switches and Router	ERR			\$ 53,000		\$ 99,061	\$ 57,915	
Smartboards Refresh (Community Center & PW)	ERR	\$ 3,200	\$ 3,200				\$ 15,000	
Enhanced Datacenter Security & Firewall	GF	\$ 25,000	\$ 25,000				\$ 35,000	
Servers Infrastructure	ERR			\$ -	\$ 10,000	\$ 86,011	\$ 11,593	
SUBTOTAL - INFORMATION TECHNOLOGY		\$ 28,200	\$ 28,200	\$ 53,000	\$ 10,000	\$ 185,072	\$ 164,720	\$ 98,881

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

POLICE			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
VEHICLES & EQUIPMENT									
Police - Vehicles									
	Parking Enforcement Lease Vehicle Purchase	GF	\$ 24,000	\$ 21,118					
	Police Vehicle FY22 (Amendment 1)(#288,293,294,295)	ERR	\$ 210,000	\$ 210,000					
	Police Vehicle FY23 (Amendment 1) (#301,302,303,329)	ERR	\$ 151,845	\$ 151,845					
	Property & Evidence Van (#299)	ERR	\$ 36,600	\$ -				\$ 36,600	
	5 Police Patrol Cars (#307,309,311,312,334) \$70,000/car	ERR	\$ 350,000	\$ 350,000	\$ -				
	2 Police Patrol Cars \$73,000/car	ERR			\$ 146,000				
	Police Small Van (#313)	ERR	\$ 50,760	\$ 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	
	4 Police Patrol Cars \$88,000/car	ERR							\$ 352,000
		ERR							
Police - Equipment									
	Fleet Camera (Amendment 1)	GF	\$ 50,358	\$ 50,358					
	Field Radio Equipment	RLCF	\$ 37,500	\$ 37,500	\$ 37,500	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000
	Mobile Computers	RLCF	\$ 25,000	\$ 25,000	\$ 27,000	\$ 29,000	\$ 31,000	\$ 33,000	\$ 35,000
	Body Camera & Taser Replacement	ERR			\$ 32,154			\$ 89,000	
	License Plate Reader	SRF						\$ 17,400	
	Bike Patrol Unit Equipment	RLCF	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
SUBTOTAL - POLICE			\$ 942,063	\$ 902,581	\$ 759,654	\$ 455,000	\$ 537,000	\$ 563,000	\$ 438,000

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

PUBLIC WORKS			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
VEHICLES									
Public Works - Vehicle									
Admin Vehicle (#262)	ERR	\$ 45,000	\$ 32,785						
Pick Up Truck (#283)	ERR				\$ 44,500				
Building Mnt Van (#285)	ERR				\$ 30,680	\$ -			
Building Mnt Van (#297)	ERR					\$ 33,402			
Trash Truck (#271,272)\$315,000/truck	ERR	\$ 630,000	\$ 630,000						
PW Admin Vehicle (#284)	ERR							\$ 40,767	
Dump Truck (#317)	ERR							\$ 89,196	
Dump Truck (#318)	ERR							\$ 89,196	
Dump Truck (#330)	ERR								\$ 100,260
EQUIPMENT			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
Public Works - Equipment									
Leaf Boxes	ERR					\$ 9,000		\$ 10,000	\$ 10,500
Leaf Box 2	ERR						\$ 9,500		
Mechanic Tool Box	ERR							\$ 8,735	
Roadway Crackfilling Machine	ERR				\$ 45,000				
Leaf Collection Vacuums	ERR					\$ 70,000	\$ 60,000	\$ 75,000	\$ 80,000
Leaf Grinder	ERR						\$ 240,706		
Truck Scale	ERR							\$ 6,713	
Roll-Off Trailer	ERR				\$ 91,104				
Vehicle Lift 1	ERR					\$ 15,369			
Aerial Lift (Amendment 1)	ERR	\$ 38,551	\$ 33,000						
Transmission Fuel Exchanger	ERR					\$ 7,328			
Vehicle Bay Exhaust System	ERR						\$ 41,000		
Regular Tire Changer	ERR				\$ 11,365				
Genisys Master Diagnostic	ERR					\$ 5,000			
Fuel Dispensing Software & Equipment	ERR								\$ 21,126
Chipper	ERR						\$ 57,174		
Walk Behind Mower (NEW)	ERR	\$ 12,000	\$ 11,700						
Salt Dome Cover	ERR						\$ 39,726		

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
STREET & SIDEWALK									
Public Works-Street & Sidewalk									
ADA Sidewalk Retrofit									
	City Sidewalks	ARPA	\$ 300,000	\$ 300,000					
	City Sidewalks	GF				\$ 300,000			
	City Sidewalks	RLCF			\$ 100,000	\$ -			
	SHA Sidewalks	GF				\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	SHA Sidewalks	ARPA	\$ 150,000	\$ 150,000					
	New Sidewalk Design/Construction	ARPA	\$ 200,000	\$ 200,000	200,000				
	New Sidewalk Design/Construction	GF			\$ 100,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	City Sidewalk-Replace Boyd Alley apron	GF			\$ 30,000				
	Traffic Calming & Pedestrian Safety	RLCF			\$ 100,000				
	Street Light Upgrade	GF	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Street Rehabilitation	GF			\$ 100,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	Street Rehabilitation	ARPA	\$ 250,000	\$ 250,000	\$ 425,000				
	Sligo Mill	GF				\$ 35,000			
PUBLIC WORKS			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
BUILDING FACILITIES									
Public Works-Building Facilities									
	Phase 2 Facility Design	GF			\$ -	\$ 150,000			
	Phase 2 Construction	GF				\$ -	\$ 850,000		
	Replace Front Gate at Public Works (NEW)	FMR	32,000	29,950					
Community Center									
	Community Center Renovation-Atrium Floor	FMR							
	Community Center Renovation-Atrium Floor (Amendment 1)	ARPA	\$ 1,000,000	\$ 1,000,000					
	HVAC Control System	ARPA			\$ 137,317				
	Epoxy Coat Walkway and LL Parking area	FMR				\$ 18,000			
	Police Department Construction	GF				\$ -	\$ 1,500,000	\$ 1,500,000	
	Chamber and 3rd Floor Roof	ERR						\$ 91,541	
	Third Floor Renovation (IT and Cable) City Fund	FMR	\$ 75,000	\$ 75,000					
	Third Floor Renovation (IT and Cable) Cable Grant	SRF	\$ 125,000	\$ 125,000					
	Emergency Generator Community Center rear	ARPA			\$ 58,254				
	Community Center rear 1st Floor roof	ERR					\$ 74,515		
	Front Elevator Upgrade	ERR					\$ 100,000		
	Air Handler Unit #5 Teen Room	ERR			\$ 24,000				
	Air Handler Unit #11	ERR						\$ 20,254	
	Air Handler Unit #1	ERR							\$ 25,264
SUBTOTAL - PUBLIC WORKS			\$ 2,877,551	\$ 2,857,435	\$ 1,442,040	\$ 2,004,877	\$ 4,326,023	\$ 3,251,402	\$ 1,557,150

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

STORMWATER MANAGEMENT		Fund	FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
Takoma Branch Stream Restoration - (Amendment 1)	SW	\$	183,000	\$ 168,442					
Jefferson Ave Bio Retention Facility	SW	\$	120,000	\$ 81,313					
Albany and Baltimore Ave SW Treatment	SW	\$	75,000						
Larch Ave Bioretention	SW			\$ 80,910					
Houston Ave SW Treatment (CDBG)	SW	\$	55,000	\$ -					
Maple Ave & Stream Restoration	SW			\$ 102,335					
Albany and Baltimore Ave SW Treatment	SW				\$ 70,000				
Project at Garland and Davis/Jackson	SW				\$ 100,000				
Sligo Mill Dead End Erosion Control	SW				\$ 60,000				
Resilient Project	SW					\$ 155,000			
Resilient Project	SW					\$ 45,000			
Resilient Project	SW						\$ 200,000		
Resilient Project	SW							\$ 250,000	
Resilient Project	SW								\$ 250,000
SUBTOTAL - STORMWATER MANAGEMENT			\$ 433,000	\$ 433,000	\$ 230,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 250,000
SUBTOTAL - PUBLIC WORKS			\$ 3,310,551	\$ 3,290,435	\$ 1,672,040	\$ 2,204,877	\$ 4,526,023	\$ 3,501,402	\$ 1,807,150
RECREATION			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
EQUIPMENT									
Recreation - Vehicle									
Recreation Bus Large(#242)replaced by Small Bus with a Lift	ERR	\$	120,000	\$ 122,600					
Recreation Bus (SAB)(#268) without a lift	ERR				\$ -				
Recreation - Equipment									
Treadmills	ERR	\$	7,338	\$ 7,338		\$ 7,072			\$ 8,507
Elliptical	ERR								\$ 6,600
Cardio Fitness Machine	ERR								\$ 7,600
Recreation									
Rec Programming Software - ActiveNetwork	ERR						\$ 60,000		
Pool Table	ERR					\$ 7,500			
SUBTOTAL - RECREATION			\$ 127,338	\$ 129,938	\$ -	\$ 14,572	\$ 60,000	\$ -	\$ 22,707

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

HOUSING & COMMUNITY			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
Community Improvement									
	<i>Code Enforcement -Purchase 2 Lease Vehicles</i>	GF	\$ 48,000	\$ 41,753					
	Bike Improvements City Match	ARPA	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -
	Maple Ave Connectivity Project	SRF	\$ 200,000	\$ 80,000	\$ 240,000				
	Maple Ave Connectivity Project City Match	ARPA	\$ 50,000	\$ 20,000					
	Maple Ave Connectivity Project City Match	GF			\$ 60,000				
	Met Branch Trail Project	SRF	\$ 40,000	\$ 40,000	\$ 425,000				
	Met Branch Trail Project City Match	ARPA	\$ 12,000	\$ 12,000					
	Met Branch Trail Project City Match	GF			\$ 52,000	\$ 52,000			
	Roadway & Bikeway Connectivity New (FY25-29) City Match	GF			\$ 10,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
New Hampshire Ave Bikeway Design Section A, Section B & Section D									
	<i>City Fund</i>	ARPA	\$ -	\$ -	\$ -	\$ -			
	<i>Grant A - 100%</i>	SRF	\$ 197,500		\$ -				
	<i>Grant A - 100% (Amendment 1)</i>	SRF	\$ 92,500	\$ 20,000	\$ 270,000				
	<i>Grant A - 20% City Match</i>	GF			\$ 34,000	\$ 34,000			
	<i>Grant A - 20% City Match</i>	ARPA	\$ 47,200	\$ 5,000	\$ -	\$ -			
	<i>Grant B - 100%</i>	SRF	\$ 56,000		\$ 80,000				
	<i>Grant B - 100% (Amendment 1)</i>	SRF	\$ 33,725	\$ 12,000					
	<i>Grant B - 20% City Match</i>	GF			\$ 20,000				
	<i>Grant B - 20% City Match</i>	ARPA	\$ 14,000	\$ 3,000	\$ -				
	<i>Grant D - 100% (\$365,000)</i>	SRF	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Takoma Park Economic Development Project									
	Recreation Center Design Grant	SRF	\$ 145,000	\$ 145,000					
	Recreation Center Re-development (\$320,000)	ARPA	\$ 160,000	\$ 160,000					
	Neighborhood Commercial Center Program (Amendment 1)	ARPA	\$ 61,700	\$ 61,700					
	Neighborhood Commercial Center Program Rebate	ARPA	\$ 57,457	\$ 57,457	\$ -	\$ -	\$ -	\$ -	
Public Space Management Project									
New (not in FY24)	Public Space Management Plan Implementation	ARPA	\$ 23,380	\$ 23,380	\$ -	\$ -	\$ -	\$ -	\$ -
	Public Space Management Plan Implementation	GF			\$ 20,000	\$ 30,000	\$ 30,000	\$ 60,000	\$ 60,000
	Traffic Study	RLCF			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Anne Street Public Space Project	GF			\$ -				
	Historic District Capital Improvements	GF			\$ -	\$ 50,000	\$ 50,000		
Moved	Bus Shelter Improvements & Installation	GF		\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Moved	<i>CDBG - Neighborhood Improvement</i>	SRF	\$ 132,000	\$ 132,000	\$ 91,000	\$ 91,000	\$ 91,000	\$ 91,000	\$ 91,000
Moved	<i>CDBG - Neighborhood Improvement (Amendment 1)</i>	SRF	\$ 232,000	\$ 232,000					
	Program Open Space Projects	SRF			\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
SUBTOTAL -HOUSING & COMMUNITY			\$ 1,682,462	\$ 1,045,290	\$ 1,412,000	\$ 507,000	\$ 421,000	\$ 401,000	\$ 401,000

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

COMMUNICATIONS			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
EQUIPMENT & SOFTWARE									
Administration/Communications (City TV)									
	Cable TV 13 Editing & Playback System	SRF			\$ 45,000				
	Auditorium Digital Video (Amendment 1)	SRF	\$ 110,000	\$ 110,000		\$ 5,000			
	Auditorium Camera System	SRF			\$ 120,000				
	Auditorium Hybrid Meeting AV Integration (Amendment 1)	SRF	20,000		\$ 20,000				
	Studio Lighting	SRF					\$ 15,000		
	Auditorium Lighting (Amendment 1)	SRF	20,000		\$ 20,000				
	Council Dais	SRF			\$ 85,000				
	Sports Production	SRF						\$ 30,000	
	Wireless Video	SRF							\$ 30,000
	Remote Production	SRF	\$ 25,000	\$ 25,000					
	Media Lab Equipment	SRF			\$ 60,476				
	Control Room Relocation	SRF	50,000	50,000					
	Mobile Interpretation System	SRF							\$ 15,000
SUBTOTAL - COMMUNICATIONS			\$ 225,000	\$ 185,000	\$ 350,476	\$ 5,000	\$ 15,000	\$ 30,000	\$ 45,000
LIBRARY			FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
Library-Facilities									
Library Detail Design, Relocation, & Construction-Total Cost \$13.5 million									
	Bond Fund	Bond	\$ 1,050,479	\$ 1,050,479					
	Bond Fund (Amendment 1)	Bond	\$ 3,368,000	\$ 3,368,000					
	Library State Grant	SRF			\$ 125,000				
	ARPA Fund	ARPA	\$ 3,500,000	\$ 3,500,000	\$ 500,000				
	Cable Grants	SRF			\$ 2,500,000				
	Userful Software	GF			20,000			20,000	
	Digital Inclusion Grant	SRF			75,000				
SUBTOTAL-LIBRARY			\$ 7,918,479	\$ 7,918,479	\$ 3,220,000	\$ -	\$ -	\$ 20,000	\$ -

CAPITAL IMPROVEMENT PROGRAM - FISCAL YEARS 2024- 2029

	Fund	FY 24 Adjusted	FY 24 Projected	FY 25	FY 26	FY 27	FY 28	FY 29
CIP Total – Items	ERR	\$ 1,655,294	\$ 1,603,228	\$ 913,623	\$ 586,449	\$ 1,361,095	\$ 1,066,943	\$ 740,448
CIP Total – Items	FMR	\$ 107,000	\$ 104,950	\$ -	\$ 18,000	\$ -	\$ -	\$ -
CIP Total – Items	GF	\$ 167,358	\$ 158,229	\$ 466,000	\$ 2,111,000	\$ 3,890,000	\$ 3,075,000	\$ 1,520,000
CIP Total –	GF Subtotal	\$ 1,929,652	\$ 1,866,407	\$ 1,379,623	\$ 2,715,449	\$ 5,251,095	\$ 4,141,943	\$ 2,260,448
CIP Total – Items	Bond	\$ 4,418,479	\$ 4,418,479	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Total –	GF Total	\$ 6,348,131	\$ 6,284,886	\$ 1,379,623	\$ 2,715,449	\$ 5,251,095	\$ 4,141,943	\$ 2,260,448
CIP Total – Items	GF Transfer SRF							
CIP Total – Items	ARPA	\$ 5,865,737	\$ 5,742,537	\$ 1,320,571	\$ -	\$ -	\$ -	\$ -
CIP Total – Items	RLCF	\$ 68,500	\$ 68,500	\$ 320,500	\$ 125,000	\$ 127,000	\$ 134,000	\$ 136,000
CIP Total – Items	SRF	\$ 1,518,725	\$ 971,000	\$ 4,216,476	\$ 156,000	\$ 166,000	\$ 198,400	\$ 196,000
CIP Total	SW	\$ 433,000	\$ 433,000	\$ 230,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 250,000
CIP GRAND		\$ 14,234,093	\$ 13,499,923	\$ 7,467,170	\$ 3,196,449	\$ 5,744,095	\$ 4,724,343	\$ 2,842,448
		\$ 14,234,093	\$ 13,499,923	\$ 7,467,170	\$ 3,196,449	\$ 5,744,095	\$ 4,724,343	\$ 2,842,448

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

Legend

Council Approved CIP Items in the budget reconciliation 4/29/2024

ARPA/SLFRF Funded Projects Projections FY22-FY26	Spending	FY22-23 Spending Plan	FY24 Change	FY25 Change	FY22 (Actual)	FY23 (Actual)	FY24 (Budget Projection)	FY25 (Budget)	FY26 (5 year)	FY27	Current Surplus
Administrative Salaries/Benefits		\$2,005,000	\$1,196,674	\$1,394,304	\$85,104	\$171,095.67	\$196,155	\$364,262	\$380,058	\$197,630	\$0
Façade Improvement Grant		\$8,000	\$8,000	\$7,500	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0
Emergency Rental Assistance		\$750,000	\$750,000	\$750,000	\$286,599	\$214,361.66	\$249,039	\$0	\$0	\$0	\$0
Food Insecurity Program		\$250,000	\$250,000	\$405,000	\$0	\$65,250	\$114,750	\$225,000	\$0	\$0	\$0
Small Business Grants		\$300,000	\$300,000	\$300,500	\$149,400	\$112,600	\$38,500	\$0	\$0	\$0	\$0
Multi-Family Housing Rehabilitation Fund		\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$392,453.04	\$607,547	\$0	\$0	\$0	(\$0)
Grants to Non-Profits (Social Services Partnerships) & Rec STEM		\$330,000	\$240,000	\$300,000	\$0	\$118,132.36	\$121,868	\$60,000	\$0	\$0	(\$0)
Community Connectors (Social Services Partnerships)		\$350,000	\$350,000	\$350,000	\$0	\$0	\$0	\$350,000	\$0	\$0	\$0
Direct Cash Assistance (Social Services Partnerships)		\$2,300,000	\$2,300,000	\$1,590,700	\$0	\$1,459,122.08	\$131,577.73	\$0	\$0	\$0	\$0
Energy Efficiency Upgrades: Weatherization, Electrification		\$500,000	\$500,000	\$600,000	\$0	\$193,110	\$306,890	\$100,000	\$0	\$0	\$0
Lending Program: Laptops		\$11,000	\$11,000	\$11,000	\$0	\$6,834.87	\$4,165	\$0	\$0	\$0	\$0
Lending Program: Wi-Fi Hotspots		\$3,000	\$3,000	\$3,480	\$3,000	479.70	\$0	\$0	\$0	\$0	\$0
Mental Health Crisis Counselors		\$600,000	\$600,000	\$600,000	\$0	\$0	\$50,000	\$300,000	\$250,000	\$0	\$0
Recreation Program Scholarships & Tutoring		\$320,000	\$320,000	\$320,000	\$0	\$153,124.00	\$150,000	\$0	\$0	\$0	\$16,876
Municipal Broadband		\$400,000	\$215,000	\$28,000	\$0	\$14,000	\$14,000	\$0	\$0	\$0	\$0
Premium Pay for Essential Workers		\$272,000	\$241,400	\$241,400	\$241,400	\$0	\$0	\$0	\$0	\$0	\$0
Public Space Management (from contingency)		\$90,000	\$90,000	\$90,000	\$0	\$66,615.73	\$23,380	\$0	\$0	\$0	\$4
Neighborhood Commercial Center Improvements		\$100,000	\$100,000	\$100,000	\$0	38,299.73	\$61,700	\$0	\$0	\$0	\$0
FY24 Add - Neighborhood Comm Ctr Improvement (same as above)		\$0	\$57,457	\$57,457	\$0	\$0	\$57,457	\$0	\$0	\$0	\$0
Revenue Replacement											
Community Center Renovation		\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
Recreation Center Redevelopment		\$320,000	\$320,000	\$320,000	\$0	\$130,590	\$160,000	\$0	\$0	\$0	\$29,410
Library Expansion		\$4,000,000	\$4,000,000	\$4,500,000	\$0	\$0	\$3,500,000	\$1,000,000	\$0	\$0	\$0
Community Engagement		\$100,000	\$42,800	\$42,800	\$18,000	\$9,800	\$5,000	\$5,000	\$5,000	\$0	\$0
Interactive Online Budget Tool		\$124,000	\$124,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Takoma-Langley Crossroads Business Incubator		\$500,000	\$500,000	\$34,500	\$0	\$34,500	\$0	\$0	\$0	\$0	\$0
Document Management Platform		\$100,000	\$238,160	\$238,160	\$8,160	\$7,800	\$0	\$222,200	\$0	\$0	\$0
CIP Street Rehabilitation - FY23-25		\$273,825	\$523,825	\$1,073,825	\$0	\$273,825	\$250,000	\$550,000	\$0	\$0	\$0
Workforce Development		\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Finance Software Update		\$165,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY25 Add - Performance Measurement Consultant		\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0
FY25 Add - ERR CIP HVAC Control System		\$0	\$0	\$137,317	\$0	\$0	\$0	\$137,317	\$0	\$0	\$0
FY25 Add - ERR CIP Emergency Generator Community Center		\$0	\$0	\$58,254	\$0	\$0	\$0	\$58,254	\$0	\$0	\$0
FY24 Add - Sidewalks CIP		\$0	\$650,000	\$850,000	\$0	\$0	\$650,000	\$200,000	\$0	\$0	\$0
FY24 Add - 4 Bulletin Boards		\$0	\$20,000	\$5,764	\$0	\$0	\$5,764	\$0	\$0	\$0	\$0
FY24 Add - Bike Improvement-CIP		\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY24 Add - Metro Branch Trail City Match 20%-HCD		\$0	\$12,000	\$12,000	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0
FY24 Add - Maple Ave Connectivity Project City Match 20%-HCD		\$0	\$50,000	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
FY24 Add - New Hampshire Ave- City Match Fund-HCD		\$0	\$61,200	\$8,000	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0
FY22 General Fund Revenue Loss Reimbursement		\$1,191,900	\$1,191,900	\$1,191,900	\$1,191,900	\$0	\$0	\$0	\$0	\$0	\$0
FY23 Bank Charges		\$0	\$0	\$140	\$0	\$140	\$0	\$0	\$0	\$0	\$0
ARPA Fund Summary Total		\$17,463,725	\$17,306,416	\$17,672,001	\$1,983,563	\$3,469,634	\$7,737,792	\$3,602,033	\$635,058	\$197,630	\$46,291

General Fund Revenues

REVENUES BY SOURCE	Audited FY21	Audited FY22	Audited FY23	Adjusted FY24	Projected FY24	Adopted FY25	Change Proj FY24-25	% Change Proj FY24-25
Taxes and Utility Fees								
Real Property	13,525,670	13,851,969	14,437,412	15,454,894	15,990,000	16,401,186	411,186	2.6%
Personal Property	101,689	241,130	246,277	200,000	247,000	250,000	3,000	1.2%
RR and Public Utilities	204,183	221,416	234,882	240,000	240,000	250,000	10,000	4.2%
Penalties and Interest	51,312	55,297	101,137	75,000	56,000	60,000	4,000	7.1%
Admission and Amusement	22,984	94,655	112,046	95,000	112,000	115,000	3,000	2.7%
Additions and Abatements	(6,664)	(23,661)	(5,413)	(20,000)	(20,000)	(20,000)	-	0.0%
Highway	497,613	528,753	425,082	634,575	430,000	440,000	10,000	2.3%
Income Tax	3,923,515	4,098,155	4,405,622	4,000,000	4,400,000	4,500,000	100,000	2.3%
Total--Taxes and Utility Fees	18,320,304	19,067,714	19,957,045	20,679,469	21,455,000	21,996,186	541,186	2.5%
Licenses and Permits	88,799	72,085	57,415	65,704	76,671	59,604	(17,067)	-22.3%
Fines and Forfeitures	170,636	140,273	138,790	164,000	153,000	170,000	17,000	11.1%
Use of Money and Property	25,274	(22,261)	413,707	546,000	576,500	460,000	(116,500)	-20.2%
Charges for Services								
Inspection Fees	311,300	320,950	365,161	360,000	385,000	396,000	11,000	2.9%
Public Parking Facilities	40,124	65,095	82,784	65,000	82,000	83,000	1,000	1.2%
Waste Collection & Disposal Charges	56,014	53,400	60,257	63,000	80,000	83,000	3,000	3.8%
Recreation Programs and Services	53,021	254,724	538,508	444,500	561,372	501,300	(60,072)	-10.7%
Library Fines and Fees	478	3,316	3,275	2,500	1,000	1,000	-	0.0%
Passport Services	595	45,150	62,455	45,000	45,000	45,000	-	0.0%
EV Charger	2,694	3,639	5,311	4,800	4,800	5,000	200	4.2%
Telephone Commissions	-	-	28	-	-	-	-	0.0%
Special Trash Pickup	11,405	11,198	13,487	11,000	12,000	13,000	1,000	8.3%
Recyclable Sales	868	1,417	758	1,000	500	1,000	500	100.0%
Mulch Sales	22,528	17,995	20,560	18,000	20,000	20,000	-	0.0%
Advertising--Bus Shelters	2,100	-	6,472	6,472	6,472	6,472	-	0.0%
Total--Charges for Services	461,223	776,884	1,159,056	1,021,272	1,198,144	1,154,772	(43,372)	-3.6%
Intergovernmental Revenues								
Police Protection (State)	425,637	420,203	589,763	430,000	590,000	610,000	20,000	3.4%
Federal Emergency/Homeland Grant CARES Act	32,515	27,514	1,504	-	-	-	-	0.0%
Revenue -ARPA	279,499	-	-	-	-	-	-	0.0%
State & Capitol Police Projects	-	1,183,900	-	-	-	-	-	0.0%
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643	(0)	0.0%
Library Aid	166,626	175,907	167,553	176,000	170,000	184,090	14,090	8.3%
Police Rebate	1,187,769	1,634,445	-	-	-	-	-	0.0%
In Lieu of Police	2,515,147	2,575,799	4,020,520	4,020,520	4,020,520	4,020,521	1	0.0%
In Lieu of Roads Maintenance	743,199	761,121	804,806	864,252	864,252	889,183	24,931	2.9%
In Lieu of Parks Maintenance	72,913	74,671	93,942	98,987	98,987	102,273	3,286	3.3%
In Lieu of Crossing Guard	182,384	186,782	214,017	255,944	255,944	198,963	(56,981)	-22.3%
Takoma/Langley Rec. Agreement	85,020	85,020	85,020	85,020	85,020	85,020	-	0.0%
Hotel Motel Tax	76,679	93,475	105,099	93,000	105,000	110,000	5,000	4.8%
Cable Franchise Fees	205,612	200,757	183,823	167,000	164,000	152,000	(12,000)	-7.3%
Cable--Operating	387,530	374,802	348,210	323,000	320,000	297,000	(23,000)	-7.2%
Total--Intergovernmental Revenues	6,366,173	7,800,039	6,700,598	6,519,366	6,679,366	6,654,692	(24,673)	-0.4%

General Fund Revenues

(continued)

REVENUES BY SOURCE	Audited FY21	Audited FY22	Audited FY23	Adjusted FY24	Projected FY24	Adopted FY25	Change Proj FY24-25	% Change Proj FY24-25
Miscellaneous								
Tree Fund	25,000	25,000	73,000	121,875	121,875	85,000	(36,875)	-30.3%
Housing Fund-Rebate	-	-	200,000	200,000	200,000	-	(200,000)	-100.0%
Other Miscellaneous	22,020	61,750	60,267	20,000	20,000	20,000	-	0.0%
Insurance Claims	1,000	41,346	2,310	-	-	-	-	0.0%
Administrative Fees-Parking	2,000	-					-	0.0%
Federal Grant	5,675	5,675					-	0.0%
Donations	613	-	150				-	0.0%
Total--Miscellaneous	61,323	133,771	335,727	341,875	341,875	105,000	(236,875)	-69.3%
General Fund Revenues	25,493,733	27,968,505	28,762,337	29,337,686	30,480,556	30,600,254	119,698	0.3%
Proceeds from Sales of Capital Assets	-	18,343	21,339	5,000	16,003	16,003	-	0.0%
Total General Fund Revenues	25,493,733	27,986,848	28,783,676	29,342,686	30,496,559	30,616,257	119,699	0.4%

General Fund Expenditures Summary

	Audited FY21	Audited FY22	Audited FY23	Adjusted FY24	Projected FY24	Adopted FY25	Change Proj FY24-25	% Change Proj FY24-25
General Government								
1110 Legislative								
Personnel Expenses	119,536	126,212	181,765	228,925	264,520	309,588	45,068	17.0%
Other Operating Expenses	110,921	59,446	158,162	114,265	94,565	198,244	103,679	109.6%
Total	230,457	185,658	339,927	343,190	359,085	507,832	148,747	41.4%
1120 City Administration								
Personnel Expenses	542,247	613,699	719,226	787,406	842,160	919,027	76,867	9.1%
Other Operating Expenses	154,149	181,508	124,778	133,501	121,179	138,186	17,007	14.0%
Total	696,396	795,207	844,004	920,907	963,339	1,057,213	93,874	9.7%
1130 Finance								
Personnel Expenses	536,050	570,098	585,352	598,945	605,041	637,606	32,565	5.4%
Other Operating Expenses	96,322	126,820	146,064	159,800	142,958	153,195	10,237	7.2%
Total	632,372	696,918	731,416	758,745	747,999	790,801	42,802	5.7%
1140 Legal								
Personnel Expenses	-	-	-	-	-	-	-	0.0%
Other Operating Expenses	406,617	393,979	373,481	469,100	464,100	385,000	(79,100)	-17.0%
Total	406,617	393,979	373,481	469,100	464,100	385,000	(79,100)	-17.0%
1150 Information System								
Personnel Expenses	470,468	481,137	445,993	549,455	551,733	571,496	19,763	3.6%
Other Operating Expenses	253,966	288,354	337,829	358,500	335,800	353,000	17,200	5.1%
Total	724,434	769,491	783,822	907,955	887,533	924,496	36,963	4.2%
1160 Human Resources								
Personnel Expenses	332,582	431,005	300,367	501,383	525,850	565,712	39,862	7.6%
Other Operating Expenses	135,945	145,317	103,722	508,461	548,103	165,051	(383,052)	-69.9%
Total	468,527	576,322	404,089	1,009,844	1,073,953	730,763	(343,190)	-32.0%
1170 City Clerk								
Personnel Expenses	263,038	310,641	319,317	338,757	357,196	375,210	18,014	5.0%
Other Operating Expenses	18,406	60,232	22,304	25,686	20,544	17,572	(2,972)	-14.5%
Total	281,444	370,873	341,621	364,443	377,740	392,782	15,042	4.0%
Total General Government	3,440,247	3,788,448	3,818,360	4,774,184	4,873,749	4,788,886	(84,863)	-1.7%
Police								
2100 Office of Chief								
Personnel Expenses	661,446	829,906	868,644	786,982	803,364	835,806	32,442	4.0%
Other Operating Expenses	334,072	367,802	123,245	95,048	96,367	234,874	138,507	143.7%
Total	995,518	1,197,708	991,889	882,030	899,731	1,070,680	170,949	19.0%
2200 Communications								
Personnel Expenses	508,669	551,979	652,027	685,756	689,038	751,845	62,807	9.1%
Other Operating Expenses	30,966	6,940	10,372	10,895	10,895	54,583	43,688	401.0%
Total	539,635	558,919	662,399	696,651	699,933	806,428	106,495	15.2%
2300 Operations/Patrol								
Personnel Expenses	3,768,231	3,756,835	4,130,885	4,841,349	4,878,865	4,890,615	11,750	0.2%
Other Operating Expenses	122,496	190,305	199,817	192,295	232,800	238,724	5,924	2.5%
Total	3,890,727	3,947,140	4,330,702	5,033,644	5,111,665	5,129,339	17,674	0.3%
2400 CID Investigations								
Personnel Expenses	1,616,319	1,416,585	1,679,526	1,842,044	1,843,605	1,786,266	(57,339)	-3.1%
Other Operating Expenses	58,245	68,488	69,780	75,677	78,187	100,648	22,461	28.7%
Total	1,674,564	1,485,073	1,749,306	1,917,721	1,921,792	1,886,914	(34,878)	-1.8%
2500 Administration								
Personnel Expenses	676,072	740,561	697,198	793,007	782,301	812,636	30,335	3.9%
Other Operating Expenses	111,532	107,267	55,269	114,324	95,674	140,056	44,382	46.4%
Total	787,604	847,828	752,467	907,331	877,975	952,692	74,717	8.5%
2600 Parking Enforcement								
Personnel Expenses	461,462	455,034	186,096	185,826	198,998	199,878	880	0.4%
Other Operating Expenses	58,393	28,616	157	5,499	3,000	11,499	8,499	283.3%
Total	519,855	483,650	186,253	191,325	201,998	211,377	9,379	4.6%

General Fund Expenditures Summary

	Audited FY21	Audited FY22	Audited FY23	Adjusted FY24	Projected FY24	Adopted FY25	Change Proj FY24-25	% Change Proj FY24-25
Total Police	8,407,906	8,520,318	8,673,016	9,628,702	9,713,094	10,057,429	344,335	3.5%
Public Works								
3100 Administration								
Personnel Expenses	289,030	414,477	433,472	448,611	467,328	469,677	2,349	0.5%
Other Operating Expenses	42,592	43,471	68,997	85,184	78,007	92,298	14,291	18.3%
Total	331,622	457,948	502,469	533,795	545,335	561,975	16,640	3.1%
3200 Building Maintenance								
Personnel Expenses	419,940	319,040	345,529	474,618	477,635	544,542	66,907	14.0%
Other Operating Expenses	448,960	454,567	428,480	534,930	479,500	492,110	12,610	2.6%
Total	868,900	773,607	774,009	1,009,548	957,135	1,036,652	79,517	8.3%
3300 Equipment Maintenance								
Personnel Expenses	304,910	305,254	288,858	327,706	337,790	359,255	21,465	6.4%
Other Operating Expenses	204,182	265,194	258,048	252,405	266,375	258,368	(8,007)	-3.0%
Total	509,092	570,448	546,906	580,111	604,165	617,623	13,458	2.2%
3400 Right of Way								
Personnel Expenses	607,021	712,481	662,523	726,633	763,105	799,334	36,229	4.7%
Other Operating Expenses	232,854	236,188	226,784	250,840	237,440	280,849	43,409	18.3%
Total	839,875	948,669	889,307	977,473	1,000,545	1,080,183	79,638	8.0%
3500 Solid Waste								
Personnel Expenses	870,471	856,620	835,935	856,328	892,160	951,977	59,817	6.7%
Other Operating Expenses	437,455	453,661	348,769	421,899	392,948	417,586	24,638	6.3%
Total	1,307,926	1,310,281	1,184,704	1,278,227	1,285,108	1,369,563	84,455	6.6%
3600 Sustainability								
Personnel Expenses	149,724	175,159	59,385	144,097	128,315	198,202	69,887	54.5%
Other Operating Expenses	70,909	183,816	196,749	191,637	106,803	236,415	129,612	121.4%
Total	220,633	358,975	256,134	335,734	235,118	434,617	199,499	84.9%
3700 Vegetation Management								
Personnel Expenses	212,965	380,905	366,532	402,900	455,694	435,750	(19,944)	-4.4%
Other Operating Expenses	24,452	30,153	55,645	80,020	79,950	91,042	11,092	13.9%
Total	237,417	411,058	422,177	482,920	535,644	526,792	(8,852)	-1.7%
3800 Urban Forest								
Personnel Expenses	74,471	116,470	141,932	117,650	131,801	126,265	(5,536)	-4.2%
Other Operating Expenses	117,276	233,823	144,364	229,175	176,829	193,851	17,022	9.6%
Total	191,747	350,293	286,296	346,825	308,630	320,116	11,486	3.7%
3900 City Engineer								
Personnel Expenses	150,455	170,439	146,945	178,861	179,770	190,104	10,334	5.7%
Other Operating Expenses	18,308	67,881	212,346	213,501	186,747	124,901	(61,846)	-33.1%
Total	168,763	238,320	359,291	392,362	366,517	315,005	(51,512)	-14.1%
Total Public Works	4,675,978	5,419,599	5,221,293	5,936,995	5,838,197	6,262,526	424,329	7.3%
Recreation								
4100 Administration								
Personnel Expenses	463,033	500,996	412,395	459,819	449,751	462,261	12,510	2.8%
Other Operating Expenses	102,748	83,812	63,786	96,339	88,428	89,040	612	0.7%
Total	565,781	584,808	476,181	556,158	538,179	551,301	13,122	2.4%
4200 Outreach								
Personnel Expenses	170,469	165,104	130,745	132,063	134,201	166,770	32,569	24.3%
Other Operating Expenses	11,004	31,454	22,897	54,050	52,045	55,131	3,086	5.9%
Total	181,473	196,558	153,642	186,113	186,246	221,901	35,655	19.1%
4300 Recreation Center								
Personnel Expenses	88,780	194,679	182,687	207,568	209,206	220,716	11,510	5.5%
Other Operating Expenses	9,942	23,120	35,547	51,750	51,500	58,269	6,769	13.1%
Total	98,722	217,799	218,234	259,318	260,706	278,985	18,279	7.0%
4400 Community Programs								
Personnel Expenses	140,894	131,820	112,757	173,202	175,527	187,436	11,909	6.8%
Other Operating Expenses	12,337	42,518	50,746	67,275	67,275	68,596	1,321	2.0%
Total	153,231	174,338	163,503	240,477	242,802	256,032	13,230	5.4%

General Fund Expenditures Summary

	Audited FY21	Audited FY22	Audited FY23	Adjusted FY24	Projected FY24	Adopted FY25	Change Proj FY24-25	% Change Proj FY24-25
4500 Facilities and Athletic Fields								
Personnel Expenses	-	-	-	-	-	-	-	-
Other Operating Expenses	32,108	71,796	78,689	91,700	91,700	95,534	3,834	4.2%
Total	32,108	71,796	78,689	91,700	91,700	95,534	3,834	4.2%
4600 Camps								
Personnel Expenses	2,444	94,458	131,191	98,401	99,370	113,407	14,037	14.1%
Other Operating Expenses	7,025	6,005	28,606	46,890	46,890	49,327	2,437	5.2%
Total	9,469	100,463	159,797	145,291	146,260	162,734		
4700 After School Programs								
Personnel Expenses	8,084	121,873	99,380	121,906	122,875	131,521	8,646	7.0%
Other Operating Expenses	6,181	4,859	7,290	16,350	16,350	16,677	327	2.0%
Total	14,265	126,732	106,670	138,256	139,225	148,198	8,973	6.4%
4800 Community Center								
Personnel Expenses	204,258	318,561	243,380	333,933	337,124	345,544	8,420	2.5%
Other Operating Expenses	35,700	85,370	91,717	128,400	88,499	124,501	36,002	40.7%
Total	239,958	403,931	335,097	462,333	425,623	470,045	44,422	10.4%
Total Recreation	1,295,007	1,876,425	1,691,813	2,079,646	2,030,741	2,184,731	153,990	7.6%
Housing and Community Development								
5400 Planning								
Personnel Expenses	326,395	303,207	214,143	383,965	385,283	391,430	6,147	1.6%
Other Operating Expenses	52,403	96,548	52,380	136,690	104,989	52,950	(52,039)	-49.6%
Total	378,798	399,755	266,523	520,655	490,272	444,380	(45,892)	-9.4%
5500 HCD Administration								
Personnel Expenses	81,435	183,060	274,147	388,177	393,510	400,815	7,305	1.9%
Other Operating Expenses	18,780	24,638	42,950	83,000	72,900	74,176	1,276	1.8%
Total	100,215	207,698	317,097	471,177	466,410	474,991	8,581	1.8%
5600 Economic Development								
Personnel Expenses	152,554	113,704	106,447	127,658	127,658	161,810	34,152	26.8%
Other Operating Expenses	151,771	101,664	100,425	176,880	169,500	166,700	(2,800)	-1.7%
Total	304,325	215,368	206,872	304,538	297,158	328,510	31,352	10.6%
5700 Arts & Humanities								
Personnel Expenses	54,528	67,363	71,361	83,202	85,955	82,230	(3,725)	-4.3%
Other Operating Expenses	16,088	11,407	17,731	30,350	30,100	21,150	(8,950)	-29.7%
Total	70,616	78,770	89,092	113,552	116,055	103,380	(12,675)	-10.9%
5800 Housing & Community Services								
Personnel Expenses	419,858	294,579	220,527	419,570	450,559	509,115	58,556	13.0%
Other Operating Expenses	300,091	279,134	330,597	422,504	413,001	387,300	(25,701)	-6.2%
Total	719,949	573,713	551,124	842,074	863,560	896,415	32,855	3.8%
5900 Code Enforcement								
Personnel Expenses	-	-	258,805	259,852	261,963	276,083	14,120	5.4%
Other Operating Expenses	-	-	17,636	47,401	41,000	39,100	(1,900)	-4.6%
Total	-	-	276,441	307,253	302,963	315,183	12,220	4.0%
Total Housing & Community	1,573,904	1,475,304	1,707,149	2,559,249	2,536,418	2,562,859	26,441	1.0%
Communications 6000								
Personnel Expenses	430,168	522,253	557,268	663,009	653,278	703,810	50,532	7.7%
Other Operating Expenses	128,987	162,805	214,293	224,135	221,440	213,564	(7,876)	-3.6%
Total	559,155	685,058	771,561	887,144	874,718	917,374	42,656	4.9%
Total Communications	559,155	685,058	771,561	887,144	874,718	917,374	42,656	4.9%
Library								
7000 Library								
Personnel Expenses	1,071,828	1,084,356	1,147,791	1,185,729	1,201,163	1,276,390	75,227	6.3%
Other Operating Expenses	103,949	117,330	130,586	169,904	169,905	169,514	(391)	-0.2%
Total	1,175,777	1,201,686	1,278,377	1,355,633	1,371,068	1,445,904	74,836	5.5%

General Fund Expenditures Summary

	Audited FY21	Audited FY22	Audited FY23	Adjusted FY24	Projected FY24	Adopted FY25	Change Proj FY24-25	% Change Proj FY24-25
7200 Computer Center								
Personnel Expenses	98,367	115,211	132,818	133,099	131,109	152,841	21,732	16.6%
Other Operating Expenses	53	1,287	1,981	2,500	2,500	1,501	(999)	-40.0%
Total	98,420	116,498	134,799	135,599	133,609	154,342	20,733	15.5%
Total Library	1,274,197	1,318,184	1,413,176	1,491,232	1,504,677	1,600,246	95,569	6.4%
Personnel Total	16,748,202	17,945,761	18,343,349	20,988,392	21,394,801	22,312,969	918,168	4.3%
Operating Exp Total	4,478,192	5,137,575	4,953,019	6,368,760	5,976,793	6,061,082	84,289	1.4%
Departmental Total	21,226,394	23,083,336	23,296,368	27,357,152	27,371,594	28,374,051	1,002,457	3.7%
Non-Departmental								
Workers Compensation	407,884	549,273	511,753	614,100	607,577	613,956	6,379	1.0%
Other Fringe Benefits	35,684	58,545	59,101	79,000	79,000	50,720	(28,280)	-35.8%
Recognition Non-Cash	17,003	4,189	166	8,000	8,000	28,000	20,000	250.0%
Training	-	4,000	987	6,000	6,000	6,000	-	0.0%
Tuition Reimbursement	5,724	3,672	6,181	8,000	14,523	13,500	(1,023)	-7.0%
Litigation Hearing	2,500	-	-	2,600	-	2,500	2,500	100.0%
Emergency Supplies	1,144	-	938	2,500	2,280	1,000	(1,280)	-56.1%
General Insurance	145,945	156,943	186,404	198,560	201,606	220,600	18,994	9.4%
General Contingency	-	-	-	145,109	145,109	153,081	7,972	100.0%
Legal Contingency (NDC)	-	-	-	500,000	500,000	-	(500,000)	-100.0%
Community Festivals	-	3,390	15,000	17,000	17,000	60,000	43,000	252.9%
Fourth of July Exp	-	-	20,000	20,000	20,000	-	(20,000)	-100.0%
Provision for Allowance	10,233	911	(24,047)	5,000	5,000	5,000	-	0.0%
Fees, Penalty & Bad Debt Expen:	534	11,408	-	-	-	-	-	0.0%
Covid Emergency Assistant Expe	435,763	200	-	-	-	-	-	0.0%
Grants-HCD	139,366	200,602	-	-	-	180,000	180,000	100.0%
Partnership Program-HCD	65,000	-	20,000	-	-	20,000	20,000	100.0%
Partnership Program-REC	-	-	55,481	55,000	55,000	55,000	-	0.0%
Grants-PW	-	-	26,935	20,000	20,000	25,000	5,000	25.0%
Housing Fund Expenditures	442,970	30,000	10,000	50,000	50,000	-	(50,000)	-100.0%
Supplemental Tax Rebate	-	-	-	35,000	-	-	-	0.0%
Tax Rebate Program	132,590	128,331	124,432	140,000	140,000	142,000	2,000	1.4%
Total Non-Departmental	1,842,340	1,151,464	1,013,331	1,905,869	1,871,095	1,576,358	(294,737)	-15.8%
Capital Outlay	2,633,828	1,883,864	4,102,305	6,373,131	6,284,887	1,379,623	(4,905,264)	-78.0%
Debt Service	742,990	891,309	740,711	741,663	741,663	739,885	(1,778)	-0.2%
Transfer to Other Fund	-	-	-	-	700,000	-	(700,000)	-100.0%
General Fund Total Expenditures	26,445,552	27,009,973	29,152,715	36,377,815	36,969,239	32,069,917	(4,899,322)	-13.3%

General Fund

Fund Balance Projection Detail

	<u>As Of</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2025</u>
Emergency Reserve	570,549	50,000		620,549	18,616		639,165
Equipment Replacement Reserve	4,155,156	550,000	1,603,228	3,101,928	900,000	913,623	3,088,305
Designated-Subsequent Years	1,222,063			1,222,063			1,222,063
Library Contingency Reserve	-			-	600,000		600,000
Facility Maintenance Reserve	487,904		104,950	382,954			382,954
NonSpendable-Prepaid, Deposits, Inventory	37,392		5,000	32,392	10,000	9,000	33,392
Housing Reserve	1,135,064	200,000	50,000	1,285,064	100,000	-	1,385,064
WSSC Contribution for Future Street Work	97,575			97,575			97,575
Bond Reserve (Restricted)	4,625,476		4,418,479	206,997		206,997	-
Total Reserved/NonSpendable Fund Balance	<u>12,331,179</u>	<u>800,000</u>	<u>6,181,657</u>	<u>6,949,522</u>	<u>1,628,616</u>	<u>1,129,620</u>	<u>7,448,518</u>
Total Unassigned Fund Balance	8,230,439		1,091,023	7,139,416		1,952,656	5,186,760
Total Fund Balance	20,561,618			14,088,938			12,635,278

Stormwater Management Fund Summary

	<u>Audited</u> <u>FY21</u>	<u>Audited</u> <u>FY22</u>	<u>Audited</u> <u>FY23</u>	<u>Adjusted</u> <u>FY24</u>	<u>Projected</u> <u>FY24</u>	<u>Adopted</u> <u>FY25</u>	<u>Change</u> <u>Proj FY24-25</u>	<u>%Change</u> <u>Proj FY24-25</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	15,290	5,331	2,203	2,500	2,500	2,500	-	0.0%
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-
Charges for service	580,508	746,369	773,713	775,500	772,400	772,500	100	0.0%
Intergovernmental	-	-	-	0	-	-	-	0.0%
Miscellaneous	2,350	5,171	2,350	0	-	-	-	0.0%
Total Revenues	598,148	756,871	778,266	778,000	774,900	775,000	100	0.0%
<u>EXPENDITURES</u>								
Public Works	392,447	552,760	423,223	669,781	664,084	549,040	(115,044)	-17.2%
Capital outlay	5,997	143,098	590,840	433,000	433,000	230,000	(203,000)	-46.9%
Total Expenditures	398,444	695,858	1,014,063	1,102,781	1,097,084	779,040	(318,044)	-28.8%
Excess (deficiency) of revenues over expenditures	199,704	61,013	(235,797)	(324,781)	(322,184)	(4,040)	318,144	-98.0%
<u>OTHER FINANCING SOURCES (USES)</u>								
Loan proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	65,000	-	-	-	-	-	-100%
Total Other Financing Sources (Uses)	-	65,000	-	-	-	-	-	-100%
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	199,704	126,013	(235,797)	(324,781)	(322,184)	(4,040)	318,144	98.0%
<u>FUND BALANCE</u>								
Beginning of year	393,893	593,597	719,610	483,813	483,813	161,629	(322,184)	-66.6%
End of year	593,597	719,610	483,813	159,032	161,629	157,589	(1,443)	-0.9%

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

Speed Camera & Red-Light Camera Fund Summary

	<u>Audited</u> <u>FY21</u>	<u>Audited</u> <u>FY22</u>	<u>Audited</u> <u>FY23</u>	<u>Adjusted</u> <u>FY24</u>	<u>Projected</u> <u>FY24</u>	<u>Adopted</u> <u>FY25</u>	<u>Change</u> <u>Proj FY24-25</u>	<u>%Change</u> <u>Proj FY24-25</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-		
Fines and forfeitures-Red Light	-	-	-	1,300,000	100,000	1,300,000	1,200,000	1200.0%
Fines and forfeitures-Speed Camera	817,201	996,767	701,412	850,000	580,000	550,000	(30,000)	-5.2%
Use of money and property	878	796	930	81,600	82,000	82,000	-	0.0%
Charges for service	-	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Total Revenues	818,079	997,563	702,342	2,231,600	762,000	1,932,000	1,170,000	153.5%
<u>EXPENDITURES</u>								
Police	796,863	841,715	930,268	1,657,182	1,483,542	1,569,942	86,400	5.8%
Capital Outlay	26,946	55,990	299,714	68,500	68,500	320,500	252,000	367.9%
Total Expenditures	823,809	897,705	1,229,982	1,725,682	1,552,042	1,890,442	338,400	21.8%
Excess (deficiency) of revenues over expenditures	(5,730)	99,858	(527,640)	505,918	(790,042)	41,558	831,600	-105.3%
<u>OTHER FINANCING SOURCES (USES)</u>								
Bond proceeds	-	-	-	-	-	-	-	
Operating transfers in (out)	-	-	-	-	700,000	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	700,000	-	-	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(5,730)	99,858	(527,640)	505,918	(90,042)	41,558	131,600	-146.2%
<u>FUND BALANCE</u>								
Beginning of year	573,186	567,456	667,314	139,674	139,674	49,632	(90,042)	-64.5%
End of year	567,456	667,314	139,674	645,592	49,632	91,190	41,558	83.7%

Speed Camera 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. Beginning FY25, Red Light Camera Program is implemented.

Special Revenue Funds Summary

	<u>Audited FY21</u>	<u>Audited FY22</u>	<u>Audited FY23</u>	<u>Adjusted FY24</u>	<u>Projected FY24</u>	<u>Adopted FY25</u>	<u>Change Proj FY24-25</u>	<u>% Change Proj FY24-25</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental	760,905	744,247	2,000,070	2,872,139	1,350,307	2,517,390	1,167,083	86.4%
Miscellaneous	7,839	107,993	303,002	45,000	3,305	3,305	-	0.0%
Total Revenues	768,744	852,240	2,303,072	2,917,139	1,353,612	2,520,695	1,167,083	86.2%
<u>EXPENDITURES</u>								
General Government	-	-	-	100	-	100	100	100%
Police	-	-	-	-	-	-	-	0%
Public Works	-	100,000	1,000,000	19,500	11,616	9,614	(11,616)	-100.0%
Housing and Community Dev	22,709	152,314	1,114,249	1,575,914	515,987	1,010,000	494,013	95.7%
Recreation	-	-	-	-	-	-	-	0.0%
Library	-	-	-	-	-	2,700,000	2,700,000	100.0%
Capital outlay	603,348	462,548	234,095	1,673,190	1,097,465	1,614,742	517,277	47.1%
Total Expenditures	626,057	714,862	2,348,344	3,268,704	1,625,068	5,334,456	3,709,388	228.3%
Excess (deficiency) of revenues over expenditures	142,687	137,378	(45,272)	(351,565)	(271,456)	(2,813,761)	(2,542,305)	936.5%
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources (l	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other finan	142,687	137,378	(45,272)	(351,565)	(271,456)	(2,813,761)	(2,542,305)	937%
<u>FUND BALANCE</u>								
Beginning of year	3,460,823	3,603,510	3,740,888	3,695,616	3,695,616	3,424,160	(271,456)	-7%
End of year	3,603,510	3,740,888	3,695,616	3,344,051	3,424,160	610,399	(2,813,761)	-82%

Note: By June 30, 2025, the ending fund reserve restricted for cable equipment purchases will be \$582,706 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>FY21</u>	<u>Audited</u> <u>FY22</u>	<u>Audited</u> <u>FY23</u>	<u>Adjusted</u> <u>FY24</u>	<u>Projected</u> <u>FY24</u>	<u>Adopted</u> <u>FY25</u>	<u>Change</u> <u>Proj FY24-25</u>	<u>% Change</u> <u>Proj FY24-25</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	272	1,213	199,100	199,000	150,000	(49,000)	-24.6%
Charges for service	-	-	-	-	-	-	-	0.0%
Intergovernmental (Treasury)	-	791,662	3,469,494	9,139,444	7,737,793	3,602,033	(4,135,760)	-53.4%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Total Revenues	-	791,934	3,470,707	9,338,544	7,936,793	3,752,033	(4,184,760)	-52.7%
<u>EXPENDITURES</u>								
Administrative Salaries & Fringe	-	326,503	171,095	410,624	196,155	364,262	168,107	85.7%
General Government	-	-	-	379,000	10,764	257,200	246,436	2289.4%
Police	-	-	-	275,000	50,000	300,000	250,000	500.0%
Public Works	-	-	-	350,000	306,890	100,000	-	0.0%
Housing and Community Developer	-	465,159	2,789,208	1,519,918	1,263,282	635,000	(628,282)	-49.7%
Recreation	-	-	-	150,000	150,000	-	-	0.0%
Library	-	-	-	189,165	18,165	-	-	0.0%
Capital outlay	-	-	509,331	5,865,737	5,742,537	1,945,571	(3,796,966)	-66.1%
Total Expenditures	-	791,662	3,469,634	9,139,444	7,737,793	3,602,033	(4,135,760)	-53.4%
Excess (deficiency) of revenues over expenditures	-	272	1,073	199,100	199,000	150,000	(49,000)	-24.6%
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing use	-	272	1,073	199,100	199,000	150,000	(49,000)	-24.6%
<u>FUND BALANCE</u>								
Beginning of year	-	-	272	1,345	1,345	200,345	199,000	14795.5%
End of year	-	272	1,345	200,445	200,345	350,345	150,000	74.9%
Total Unearned Revenue**		6,756,300	12,026,547	3,087,548	4,489,099	1,237,411	(3,251,688)	-72.4%

**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 the FY23 financial statement (ACFR), the reported unearned revenue in the ARPA Fund was \$12,026,547.

Consolidated Financial Summary: All Operating Funds

	FY 2023 Audited			FY24 Projected			FY25 Adopted		
	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total	General Fund	All Other Funds	Total
Revenues									
Taxes and utility fees	19,957,045	-	19,957,045	21,455,000	-	21,455,000	21,996,186	-	21,996,186
Licenses and permits	57,415	-	57,415	76,671	2,500	79,171	59,604	2,500	62,104
Fines and forfeitures	138,790	701,412	840,202	153,000	680,000	833,000	170,000	1,850,000	2,020,000
Use of money and property	413,708	930	414,638	576,500	281,000	857,500	460,000	232,000	692,000
Charges for service	1,159,057	773,713	1,932,770	1,198,144	772,400	1,970,544	1,154,772	772,500	1,927,272
Intergovernmental	6,900,598	5,469,564	12,370,162	6,679,366	9,088,100	15,767,466	6,654,692	6,119,423	12,774,115
Miscellaneous	135,724	311,001	446,725	341,875	3,305	345,180	105,000	3,305	108,305
Total Revenues	28,762,337	7,256,620	36,018,957	30,480,556	10,827,305	41,307,861	30,600,254	8,979,728	39,579,982
Lease Proceeds	606,588	-	606,588	-	-	-	-	-	-
Proceeds from Property Sales	21,339	-	21,339	16,003	-	16,003	16,003	-	16,003
Transfer In	-	-	-	-	700,000	700,000	-	-	-
Total Resources	29,390,264	7,256,620	36,646,884	30,496,559	11,527,305	42,023,864	30,616,257	8,979,728	39,595,985
Use of Bond Reserve	1,684,542	-	1,684,542	4,418,479	-	4,418,479	206,997	-	206,997
Use of Reserves	-	805,573	805,573	2,054,202	484,682	2,538,884	1,246,663	2,626,243	3,872,906
Total (\$)	31,074,806	8,062,193	39,136,999	36,969,240	12,011,987	48,981,227	32,069,917	11,605,971	43,675,888
Expenditures									
General Government	3,823,513	171,265	3,994,778	4,873,749	206,919	5,080,668	4,788,886	621,562	5,410,448
Police	8,673,019	930,268	9,603,287	9,713,095	1,533,542	11,246,637	10,057,430	1,869,942	11,927,372
Public Works	5,221,282	1,423,223	6,644,505	5,838,198	982,590	6,820,788	6,262,525	658,654	6,921,179
Recreation	1,691,815	-	1,691,815	2,030,741	665,987	2,696,728	2,184,732	-	2,184,732
Housing and Community Development	1,707,152	3,903,457	5,610,609	2,536,418	1,263,282	3,799,700	2,562,859	1,645,000	4,207,859
Communications	771,561	-	771,561	874,718	-	874,718	917,374	-	917,374
Library	1,413,176	-	1,413,176	1,504,676	18,165	1,522,841	1,600,246	2,700,000	4,300,246
Inter-Departmental	1,008,181	-	1,008,181	1,871,095	-	1,871,095	1,576,357	-	1,576,357
Capital Outlay	4,102,305	1,633,980	5,736,285	6,284,886	7,341,502	13,626,388	1,379,623	4,110,813	5,490,436
Debt Service	740,711	-	740,711	741,664	-	741,664	739,885	-	739,885
Total Expenditures	29,152,715	8,062,193	37,214,908	36,269,240	12,011,987	48,281,227	32,069,917	11,605,971	43,675,888
Transfer Out	-	-	-	700,000	-	700,000	-	-	-
Total Use	29,152,715	8,062,193	37,214,908	36,969,240	12,011,987	48,981,227	32,069,917	11,605,971	43,675,888
Add to Reserve	1,922,091	-	1,922,091	-	-	-	-	-	-
Total (\$)	31,074,806	8,062,193	39,136,999	36,969,240	12,011,987	48,981,227	32,069,917	11,605,971	43,675,888

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Funds For the Fiscal Year Beginning July 1, 2024

	<u>General Fund</u>	<u>Stormwater Management Fund</u>	<u>Special Revenue Funds</u>	<u>Speed & Red Light Camera Fund</u>	<u>ARPA Fund</u>	<u>Total</u>
FY 2025 Revenues	30,600,254	775,000	2,520,695	1,932,000	3,752,033	39,579,982
FY 2025 Expenditures	32,069,917	779,040	5,334,456	1,890,442	3,602,033	43,675,888
Excess (deficiency) of revenues over expenditures	(1,469,663)	(4,040)	(2,813,761)	41,558	150,000	(4,095,906)
Other Financing Sources (Uses)						
Bond proceeds	-	-	-	-	-	-
	16,003					
Operating transfers in (out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	16,003	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing use	(1,453,660)	(4,040)	(2,813,761)	41,558	150,000	(4,079,903)
Fund Balance						
Beginning of year	14,088,938	161,629	3,424,160	49,632	200,345	17,924,704
End of year	12,635,278	157,589	610,399	91,190	350,345	13,844,801