



BUDGET BOOK

FISCAL YEAR 2024

PUBLISHED AUGUST 14, 2023

EXPLORE OUR BUDGET

The City of Vestavia Hills Online Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse the departments, agencies and projects that support our City. For additional information, visit www.vhal.org.

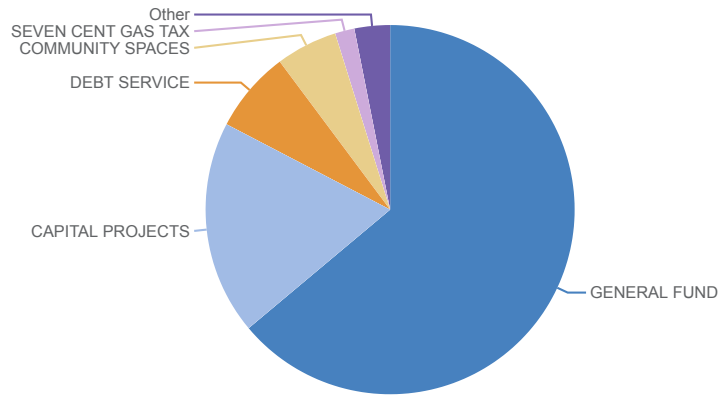


VESTAVIA HILLS

SUMMARY

EXPENSES BY FUND

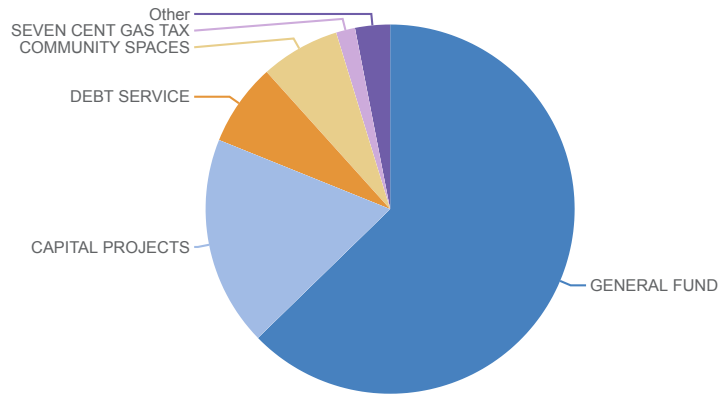
Data Updated Oct 19, 2023, 11:32 AM



\$103,929,828.54
Expenses in 2024

REVENUES BY FUND

Data Updated Oct 19, 2023, 11:32 AM



\$105,910,376.00
Revenues in 2024

PERFORMANCE

City of Vestavia Hills	2021 Actual	2022 Actual	2023 Actual	2024 Goal
Output Measures				
Consistent growth in revenue types that indicate healthy economic conditions Strategic Priority Area 6	Growth Rates Sales Tax 14% Ad Valorem 6% Business License 0%	Growth Rates Sales Tax 19% Ad Valorem 4% Business License 9%	Growth Rates Sales Tax TBD Ad Valorem TBD Business License TBD	Growth Rates Sales Tax Ad Valorem Business License
Create a paperless and more digital government Strategic Priority Area 4	N/A	Issued 4,332 permits in Incode & OpenGov	Issued 4,622 permits in OpenGov (1-1 to 8-1-23) Began online agenda process	Issue 7,200 permits in OpenGov 100% online agendas Begin digitization program
Provide competitive employee compensation and benefits Strategic Priority Area 4, 6, 7	Merit and Longevity COLA 0% hazard premium pay and mid-year pay adjustment	Merit and Longevity COLA 3%	Merit and Longevity COLA 5% Market-based adjustments	Merit and Longevity COLA 4% Market-based adjustments
Outcome Measures				
Improve quality of service and customer satisfaction – Training Efforts Strategic Priority Area 7	Annual Department Head training – Yes	Annual Department Head training – Yes	Annual Department Head and Assistant training – Yes	Institute citywide training program Improved policy management
Employ software to improve efficiency and provide improved online user experience Strategic Priority Area 4	N/A	OpenGov	OpenGov enhancement Civic Plus	New Action Center system Incode enhancement Expense reimbursement management system

OPERATING BUDGET

REVENUES

Revenues by Type

Type	2023 - 24 Budget
Sales & Use Tax	\$29,594,052
Ad Valorem	\$20,916,979
Other Taxes	\$1,337,500
State Shared Revenue	\$926,000
Utility Franchise Fees	\$2,869,126
Licenses & Permits	\$6,776,251
Charges for Services	\$1,446,500
Fines & Forfeitures	\$1,047,000
Fees	\$976,734
Grants	\$12,733,996
Sale of Assets	\$220,587
Investment Earnings	\$1,145,818
Other Revenues	\$1,290,280
Transfers In	\$17,868,683
Debt Proceeds	\$2,240,106
Reserves	\$4,520,764
TOTAL	\$105,910,376

EXPENSES

Expenses by Type

Type	2023 - 24 Budget
Personnel Expense	\$37,328,789
Postage & Mailing	\$59,150
Supplies	\$965,250
Maintenance Contracts	\$6,316,213

Type	2023 - 24 Budget
Maintenance Expense	\$1,062,697
Street Maintenance	\$2,869,000
Operation Expense	\$51,400
Lease Expense	\$3,497,685
Utility Expense	\$1,883,890
Professional Services	\$1,348,577
Bank Charges	\$25,600
Community Safety	\$140,860
Community Involvement	\$90,500
Park Programs	\$371,500
Debt Service	\$7,427,018
Insurance	\$483,570
Fees/Assessments	\$2,049,467
City Programs	\$2,292,560
Non-Capital Purchases	\$4,207,597
Capital Purchases	\$13,519,823
Transfers Out	\$17,938,683
TOTAL	\$103,929,829

CAPITAL IMPROVEMENT PLAN BUDGET

REVENUES BY FUND

Funds	2023-24	2024-25	2025-26	2026-27	2027-28	Total
CAPITAL PROJECTS	\$12,829,606	\$18,304,000	\$8,626,440	\$8,398,640	\$9,627,740	\$57,786,426
TEN CENT GAS TAX	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
SEVEN CENT GAS TAX	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
FOUR CENT GAS TAX	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
FIVE CENT GAS TAX	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
TOTAL	\$13,829,606	\$19,304,000	\$9,626,440	\$9,398,640	\$10,627,740	\$62,786,426

EXPENSES BY FUND

Funds	2023-24	2024-25	2025-26	2026-27	2027-28	Total
CAPITAL PROJECTS	\$12,829,606	\$18,304,000	\$8,626,440	\$8,398,640	\$9,627,740	\$57,786,426
SEVEN CENT GAS TAX	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
FOUR CENT GAS TAX	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
TEN CENT GAS TAX	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
FIVE CENT GAS TAX	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
TOTAL	\$13,829,606	\$19,304,000	\$9,626,440	\$9,398,640	\$10,627,740	\$62,786,426

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- Library

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BUDGET ORGANIZATION

FISCAL YEAR 2024



The City’s financial operations are budgeted and accounted for in numerous funds. A fund is a separate accounting unit. Funds are approved through the appropriation ordinance adopted by City Council. Within the Ordinance, reference is made to the Funds that comprise the overall budget, of which there are two basic type as illustrated in the Operating Funds Structure chart. The following funds are appropriated, except two of the Fiduciary Funds mentioned below:

GOVERNMENTAL FUNDS

Government Funds account for activities primarily supported by taxes, grants, and similar revenue sources.

GENERAL FUND

The main operating fund for the City and accounts for expenditures which are not required to be accounted for in other funds and provides for the regular day-to-day operations. The sources of revenue are varied, but include local tax receipts, charges for services, various fees, Federal and State receipts. General government services and expenditures are organized in the following functions: General Government Administration, Public Safety, Public Services, Parks and Leisure Services, Library, and Non-Departmental.

SPECIAL REVENUE FUNDS

Gas Tax Funds to receive funds from the State of Alabama that are restricted for purposes associated with road resurfacing, infrastructure and other specified uses. There are four separate funds that have differing authorities and related rules and regulations. These funds are represented as the 4 cent, 5 cent, 7 cent, and 10 cent gas tax funds.

E-911 Fund to manage restricted funds received by the City from the State of Alabama 911 Board. The revenue collections are based upon program formulas that represent statewide telecommunications fees generated from customers of various private telecommunication companies.

Court & Corrections Fund to collect fines, fees, and program costs as ordained by the City Council. These revenues are restricted for specified uses through the various authorities.

Library Funds to receive supplemental funding outside of the City General Fund and Capital Fund budgets to enhance its operations and capital needs. There are two funds utilized to manage the financial activities associated with each source of funding. The Library State Aid fund receives library operations restricted revenue from the State of Alabama and the Library Donations fund has multiple sources of revenue (e.g. fund raising, passport issuance fees and fine collections) that are restricted for use by the Library in the Forest.

Vehicle Tag Fund to offer vehicle tag renewal services as an additional service to its residents in lieu of a county provided service. The City collects fees from customers to offset the costs associated with the service.

CAPITAL PROJECTS FUND

Capital Projects Fund to provide funding for property acquisition, infrastructure improvements, and capital improvements. Financing is provided by transfers from other Funds (primarily the General Fund); bond issues; federal and state aid; private contributions; and other outside sources.

Community Spaces Fund to financially manage the various parks, recreation and infrastructure projects that were a part of the Community Spaces Plan created in 2018. A dedicated portion of the City's sales and use tax serves as the primary revenue source associated with this fund. At the conclusion of the Community Spaces Plan implementation, the City Council ordained that future surplus revenues would be utilized to support specified capital needs of the city.

Community Spaces - Sidewalk Fund has no activity and therefore has no budget, but still shows as a part of our financial statements. This fund is used to manage sidewalk projects that were approved during the Community Spaces Plan in 2018. No future funding is planned for this fund.

DEBT SERVICE FUND

Debt Service Fund to manage the accumulation of resources for, and payment of, principal and interest on general long-term debt.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The City has two fiduciary funds: Board of Education Tax Fund and Vehicle Tag Tax Fund which are included in the financial statements but are not appropriated with the budget.

BUDGET EXPENDITURES

Departmental summaries may be found in the Budget Summary section of this document. Funds are further divided into Functions and Departments, such as the Public Safety Function which has a specific Department for Police. These budgetary units are based on function and are used for planning and reporting departmental activities. See the Operating Funds Structure diagrams.

The budgeted expenditures within Departments are delineated by Budget Line Items which further break down expenses into specific categories which is necessary to provide the City with the data needed to comply with its many reporting requirements. The City uses a fourteen-digit account number format where the first two digits represent the Fund, the next two digits represent the Department, the next seven digits represent the element (expenditure category) and the object (expenditure detail), the next digit represents the Function, and the final two digits represent the reporting groups related to the government wide financial statements. For example: Account number 01-42-5010-000-100

BUDGET PROCESS OVERVIEW & CALENDAR

FISCAL YEAR 2024



BUDGET PROCESS

The City prepares an annual budget in which each department within the City government is required to submit its estimate to the City Manager. The City Manager reviews the estimates and other data and recommends the annual budget to the City Council under the following guidelines and procedures.

1. Budget preparation begins in May with departments assessing their needs and formulating their budget requests based on guidance from the City Manager. Department budget requests are due by July 12, 2023.
2. Revenue estimates are derived from a review of current and projected economic indicators, current and proposed federal and state legislation, knowledge of future events in the City and a review of historic trends.
3. Meetings are held between the departments, Finance Department, and the City Manager to discuss their budget requests. Requests from departments are reviewed and evaluated for priority by the City Manager.
4. Based on estimated revenues, funding is requested by the City Manager for the programs, services and staffing required to maintain an essential level of service or to provide for enhancements to programs identified as priorities by City Council.
5. Prior to August 15th of each year, the City Manager submits to the City Council a proposed operating and capital budget for the next fiscal year commencing the following October 1st. The operating and capital budget includes proposed expenditures and the means of financing them.
6. City Council reviews the proposed budget and a public hearing is held to ensure the budget is responsive to resident's needs and to provide the public with an opportunity to comment.
7. After careful deliberation, the proposed budget, as modified for additions and deletions, is enacted by City Council as the adopted budget.
8. By law, local government budgets must be balanced; i.e., expenditures may not exceed revenues.
9. Prior to September 30th, the 90% of the annual budget for all funds is legally enacted through passage of an Appropriations Ordinance.
10. The Adopted Operating Budget takes effect October 1st, the beginning of the fiscal year.
11. The Appropriations Ordinance is adopted at the fund, function and department level and places legal restrictions on expenditures at the departmental level. The appropriation for each department can be revised only by the City Council. The City Manager is authorized to transfer budgeted amounts within departmental line items.
12. All budgets are adopted on a basis substantially consistent with generally accepted accounting principles.
13. Appropriations lapse on September 30th for all City funds. Capital Improvement projects not completed at the fiscal year may be re-appropriated in the following budget year.
14. The budget can only be amended by the City Council after proper notice and public hearing.
15. Prior to August 15th of the budget year, the final 10% of the annual budget is legally enacted through passage of an Appropriations Ordinance.

AMENDING THE BUDGET

The budget may be amended or revised in several ways. The City Manager is authorized to transfer amounts within departments. All other amendments in the form of transfers between departments or supplemental appropriations must be approved by City Council.

BASIS OF BUDGETING

The City’s budget is adopted annually on a basis consistent with generally accepted accounting principles (GAAP). Governmental and Fiduciary Funds use the modified accrual method of accounting under which revenues are recognized when they are both measurable and available to finance current expenditures; and expenditures are recognized when the services are incurred, or goods received. All budget appropriations lapse at year-end. The accounting method used for City budgeting does not materially differ from that used for financial reporting (all funds), with the notable exceptions of depreciation and amortization, which are excluded for budgeting purposes and are included in the City’s Annual Comprehensive Financial Report.

BUDGET CALENDAR

Date	Action Item
June 23, 2023	Budget Kickoff Meeting
July 12, 2023	Department Budgets Submitted to Finance
July 19-27, 2023	City Manager and Finance Director Reviews Budget with Department Directors
August 14, 2023	FY 2024 City Manager Proposed Budget Presentation
August 14, 2023	First Reading of the Proposed FY 2024 Budget Ordinance
August 15-25, 2023	City Council Hearing to discuss FY 2024 Proposed Budget
August 28-September 25, 2023	Public Hearing, Second Reading, and Adoption of FY 2024 Proposed Budget Ordinance

CITY LEADERSHIP

FISCAL YEAR 2024



■ Ashley Curry, Mayor

Mayor Curry's second term in office began in November 2020. He and his wife, Marga, have been residents of Vestavia Hills since 1986. They are active members of Vestavia Hills Methodist Church and have two children and multiple grandchildren. Their son, Stuart Curry, is a dentist and resides in Vestavia Hills with his wife, Christy, and their two children. Anna Curry Gualano, their daughter, is an attorney and also resides in Vestavia Hills with her husband, Mark, and their two children.

Pursuant to Act 2010-544, the Mayor acts as the President of the Vestavia Hills City Council and is a voting member of the Council.



Rusty Weaver, Mayor Pro Tempore, Place No.

1

Rusty was raised in Vestavia Hills and has been dedicated to and involved in Vestavia Hills for more than 40 years. He is a graduate of Leadership Vestavia Hills, class of 2018, and a member of Vestavia Hills Civitan Club. He is an attorney/partner with the law firm of Weaver Tidmore and owner of a working livestock farm in Etowah County, Alabama. He and his wife, Michelle, have two sons, Michael and Major. Michael is a student at Samford University and Major is a student at Vestavia Hills High School. The Weaver family attends Church of the Highlands. Rusty currently serves as Mayor Pro-Tem and is on the Vestavia Hills Planning and Zoning Commission.



Kimberly Cook, Councilor, Place No. 2

Shortly before Kimberly and her husband, Greg, moved to Vestavia Hills in 2002, Kimberly left her career as a senior software engineer with SouthTrust Data Services so she could devote more time to her family and community volunteerism. Kimberly serves as the Education Liason for the Vestavia Hills school system and is a member of the Leadership Vestavia Hills Class of 2022. Kimberly and Greg are active members of Dawson Baptist Church and have three children, all of whom graduated from Vestavia Hills High School – Geoffrey (2010), Mary Catherine (2014) and Will (2019).



■ **Paul Head**, Councilor, Place No. 3

Paul has lived in Vestavia Hills for over 35 years and has been involved in youth sports for more than 10 years. Currently, Paul is the chief financial officer at Myrick Gurosky & Associates, where he is responsible for all accounting and finance functions, along with risk management and safety issues. Paul is married to Leigh Anne (Smith) Head, also a VHHS graduate. They are the parents of three children, Ryanne, John Paul and Chance Stephenson, and are active members of Shades Mountain Baptist Church.



■ **George Pierce**, Councilor, Place No. 4

George was first elected to the Vestavia Hills City Council in 2008 and is currently serving his fourth term. He is the council liaison to the Vestavia Hills Chamber of Commerce and is the chairman of the City's Standing Annexation Committee. George is a graduate of Leadership Vestavia Hills and is an active participant in numerous community organizations and initiatives. George and his wife, Kacy, have lived in Vestavia Hills since 1986. They have three children – Ali, Amy, and Adam – who graduated from Vestavia Hills High School and Auburn University. They also have 11 grandchildren, all of whom reside in Vestavia Hills. George and his family are members of Vestavia Hills Methodist Church, where he currently serves on the Finance Committee.



■ **Jeff Downes, City Manager**

Jeff became the Vestavia Hills City Manager in July 2013 after retiring from the City of Montgomery, Alabama, where he spent the last decade of his 26-year career there as an executive level leader and carried the title of deputy mayor. He is a graduate of Leadership Montgomery and Leadership Alabama. He also is proud to share that he earned the rank of Eagle Scout in his youth. Since moving to Vestavia Hills, he has joined the Vestavia Hills Sunrise Rotary Club and graduated with the Leadership Vestavia Hills Class of 2015. Jeff is married to the love of his life, Penny Downes. Jeff and Penny, along with their four children – Chad, Sydney, Harrison and Alex – live in the Liberty Park area of Vestavia Hills and are parishioners at St. Mark the Evangelist Catholic Church.



■ **Cinnamon McCulley, Assistant City Manager**

Cinnamon has been employed with the City of Vestavia Hills since April 2017 and has served as Assistant City Manager since October 2022. She enjoys being actively involved in working toward the betterment of her city and community and is an avid volunteer in the Vestavia Hills community. She is a 2017 graduate of Leadership Vestavia Hills and has previously served on the Help the Hills (HTH) Coalition Board and steering committee, Sibyl Temple Foundation Board, the Vestavia Hills City Schools Foundation Board of Directors and as vice president of communications for various school PTOs. She and her husband, Kirk, have two sons – Walker and Whitten, both students at Mississippi State University. They are long-time residents of Vestavia Hills and are active members of Vestavia Hills Methodist Church.

CITY MANAGER'S MESSAGE

FISCAL YEAR 2024



EXECUTIVE SUMMARY

For many years, the City of Vestavia Hills budget has been conservative – based on actual revenues received and not on speculative growth projections – and driven by City Council priorities. This year is no different.

Earlier this year, the Council met to discuss priorities for the upcoming budget year and agreed on the following priorities for FY24:

1. Improve the appearance of our City to drive economic growth; increase city pride and enjoyment of city-wide amenities; and increase property values.
2. Improve City infrastructure to increase property values; reduce traffic frustrations; reduce property damage due to stormwater; increase safety; and enhance economic development by retaining existing business and attracting new business.
3. Continue to maintain and develop quality of life amenities to increase economic activity; provide destinations for residents and visitors to enjoy; and support our schools.
4. Provide efficient and effective City services to reduce frustration and increase resident satisfaction.
5. Continue to provide a safe community; and maintain positive property values.
6. Reduce costs and use personnel resources efficiently.
7. Equip staff to respond quickly and efficiently to citizen requests for help and information.

When actual growth of revenues matches budgeted growth, this stability allows City staff to not only work toward achieving the Council's priorities, but to also react to economic pressures. In the current employment climate, retention and recruitment of quality employees is paramount. Therefore, this year's budget contains three major proposals:

1. Ensure all eligible merit raises and longevity pay are funded while absorbing any employee cost increases for benefits.
2. Provide a proposed 4% cost of living adjustment to applicable employees.
3. Provide market-based pay adjustments for public safety staff, department heads and assistant/deputy department heads.

The economic health and viability of the Vestavia Hills community is something to celebrate. Many thanks to our residents, elected officials and City staff for your continued support and guidance.

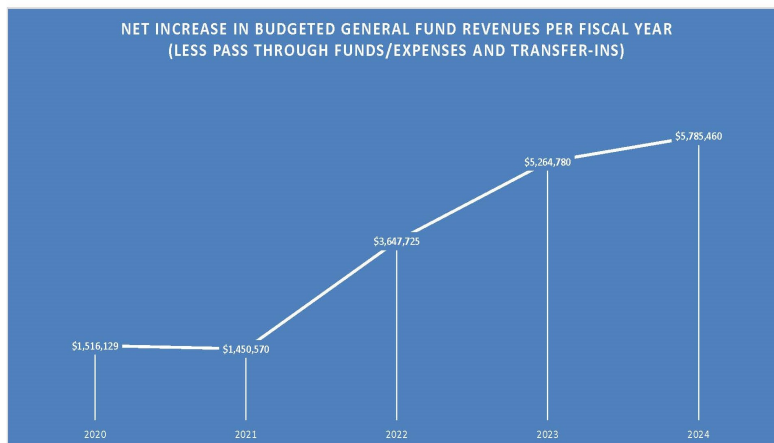
FY 2024 BUDGET MESSAGE

Dear Mayor, Councilors, and Vestavia Hills Residents:

As City Manager and by authority of state law, I am proud to present to you the proposed fiscal year 2024 general and special fund budgets. As a long-standing practice, my staff and I have utilized a conservative budget drafting process to deliver a spending plan that directly correlates to the collective strategic vision of the City Council while constraining the plan to a revenue projection that is based upon actual past receipts as opposed to speculative growth of revenue. This referenced collective vision is annually manifest in the production of a City strategic plan. As you know, the bulk of priority determinations included in the plan are the product of a multi-day strategic planning work session at the beginning of each calendar year. There are seven strategic focus areas that were produced as a part of the 2023 planning session: (1) Improve City Aesthetics for Economic Sustainability and Community Perceptions; (2) Improve City Infrastructure as a Foundational Element for Residents; (3) Continue Improvements to Community Quality of Life Amenities; (4) Provide a More Efficient Provision of City Services; (5) Continue to Prioritize a Safe Community Experience; (6) Continue to Act as Good Stewards of Taxpayer Resources for Long-Term Viability of City Services; and (7) Provide Consistent Exceptional Customer Service. These are all noble goals and are a part of my regular leadership conversations with City staff. However, the rubber meets the road when these principles are made a part of a spending plan.



Fiscal Year	2020	2021	2022	2023	2024
AMENDED BUDGET TOTAL	40,805,328	42,255,899	45,903,823	51,168,403	56,953,863
AMENDED BUDGET CHANGE	\$1,516,129	\$1,450,570	\$3,647,725	\$5,264,780	\$5,785,460
AMENDED % CHANGE	3.88%	3.55%	8.63%	11.47%	11.31%



Again, budget conservatism and adherence to Council mandated priorities have always been a hallmark of our budgeting process; however, I am very pleased with several enhancements made to this year's effort. These enhancements follow governmental finance best practices that are being implemented across our nation. We strive to keep pace with such practices. At a high level, the proposed fiscal year 24 budget will be published and ultimately adopted by the City Council utilizing an "Open Budget Book" (OBB). The OBB leaves nothing as assumed regarding the purpose of a budget proposal, requires true prioritization of departmental requests, and provides a transparent and digital set of documents to explain the logic and viability of a spending plan. Utilization of the OBB will require a little adjustment to veteran budget stakeholders, but I trust that the tool will be refreshing after a slight transition period.

Getting to the heart of the matter, I am pleased to report that, once again, the growth of budgeted revenues matches last year's budget growth allowing significant movement toward achieving the Council's priorities and providing an ability to adequately react to economic conditions as far as rising costs of existing operational expenses and keeping employee salaries at a level to compete for the best and brightest talent while retaining our existing stellar employees. As you can see in the chart above, our most important operating fund, the general fund, matches the previous year budgetary growth in revenue at an amount slightly above \$5mm. All expense budgeting activities keeps that figure in mind as the budget was drafted so as to constrain such requests.

There are three major categories of changes proposed in this budget to provide our employees a competitive wage and to assist in remaining the governmental employer of choice for our region. The first priority is to ensure all eligible merit raises and longevity pay are funded while absorbing any employee cost increases for benefits. The second priority is to react to an inflationary environment by providing a proposed 4% cost of living adjustment to applicable employees. Finally, there are classes of employees, namely public safety and department heads (and assistants), who are being provided market-based pay adjustments above the 4% level within this proposed budget. The public safety pay plan was studied by the Personnel Board of Jefferson County (PBJC) along with other agencies. This budget reacts to the PBJC recommended new salary schedule and proposes the most employee beneficial option to these recommendations. Depending upon the particular public safety position, all public safety employees will see a two or three pay grade upward movement based upon the market study. As for employees that fall under the executive pay plan, phase two of a three-phase approach is being proposed in this budget so that our senior leadership's salaries will remain competitive as this very talented and long-tenured group have had their salaries capped for many years. These collective efforts are intentionally being proposed to show gratitude for our most important assets – our employees.

As for non-personnel operating expenses, the OBB process mandated that each department produce a series of budget proposals. The first proposal is a budget that retains the current service level of operations and accounts for the incremental growth of those "have to do" items. Any budget need that was beyond the current service level required a separate justification and alignment with a Council stated strategic priority while also being prioritized against other new service expansions. This process allows a direct correlation between needs vs wants and protecting against ad hoc decision making.

The healthy growth of our general fund budget and stable funding in our special funds allowed most of the justified new and strategically aligned proposals to be funded at some level. Importantly, as well, is the fact that we have numerous capital projects, most of which have inter-governmental funding streams associated, that will begin construction in fiscal year 2024. All of these projects have been financially constrained in this funding plan.

Provided below are a list of the enhanced service level provisions across the departments that react to strategic principles espoused by the City Council:

Police Department

- Purchase of additional vehicles to complete the one-to-one vehicle initiative
- Funding for personnel cost adjustments to allow four additional Field Training Officers and additional Master Patrol Officers
- One additional Code Enforcement official
- 17 Technology enhancements for evidence gathering capability at crime scenes and in-car video systems

- Building renovations at the Cahaba Heights substation

Fire Department

- Planned replacement of a rescue unit and two staff vehicles
- Roof replacements at two fire stations
- Capital investments to provide a training facility
- One additional Fire inspector

Building Safety

- Technology upgrades to enhance field inspection capabilities and digital plan review
- Full year funding for an additional inspector to accommodate the increase in inspection activity

City Clerk

- Funding for digitization of permanent records

Finance and Administration

- Technology upgrades to support cloud-based financial software and work flow digitization
- Replacement of the existing Action Center software which is being sunset by the software company and replaced with new technology that utilizes cutting edge enhancements
- Implementation of more comprehensive financial reporting (ACFR)
- Implementation of software to enhance City and departmental rules and regulations promulgation, training and management

Information Technology

- Addition of a redundant and resilient ISP connection to protect against a single point of failure for internet and broadband access
- Enhanced network hardware
- Addition of permanent audio/video system for the City Council Chamber

Public Services

- Additional skilled personnel to the Public Works division to grow capabilities performed in-house
- An additional administrative employee to provide timelier plan review, inspection activity and maintenance of newly required inspection documentation
- Additional heavy equipment to replace obsolete existing equipment
- Additional capital funding to allow adherence with street resurfacing goals, funding for major road and drainage projects, improvements to the new Public Works facility, and new funding to assist with Cahaba Heights gateway improvements proposed by the Cahaba Heights Merchants Association

Parks and Leisure Services

- Funding to provide additional maintenance equipment
- Increased funding associated with new facility utility costs and programmatic activity

Library

- Technology upgrades and replacement items associated with computer servers, HVAC control systems, A/V technology and directional signage
- Convert part-time teen services clerk to full-time and custodial staff to assist operational demands
- Dedicated funding for Library outreach programs in Liberty Park and Cahaba Heights

Municipal Complex

- Landscaping replacements for weather damaged plantings
- Expanded pressure washing and window cleaning efforts

I am proud of these departmental new service proposals and you will find them provided digitally in the OBB along with a notation as to the specific strategic concept that they assist with goal attainment. As the final component of the new budgeting process, each department has produced measurable and specific

metrics that will be monitored over time to show results achieved due to these proposals and investments. You, as policy makers and residents, will have access to the OBB via our website in several different manners that give very flexible access to the proposed budget and ultimately your final budget. Finally, I would like to give thanks to the maestro of this new budget process, Deputy Finance Director Zach Clifton. He embraced the new technology and has organizationally directed the effort. As always, Finance Director Melvin Turner and Assistant City Manager Cinnamon McCulley along with all of the Department Heads stepped up to lead our way into the new world of budgeting, and I sincerely appreciate their efforts.

At this point, the proposed budget is your budget for evaluation and consideration for adoption. The City staff and I stand ready to provide feedback during a work session, public hearing and/or City Council meeting as we look forward to adoption over the next 45 days.

Thanks for your ever-present support and guidance as we work to sustain and enhance this wonderful city.

Sincerely,

Jeffrey Downes, City Manager
City of Vestavia Hills



COMMUNITY PROFILE

FISCAL YEAR 2024



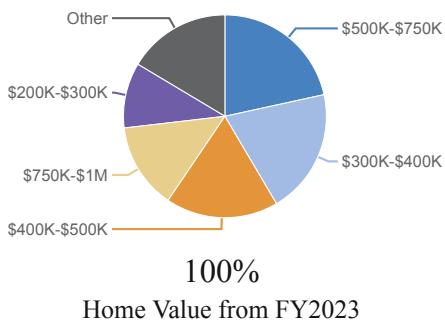
George Ward was the mayor of Birmingham in the early 1900s and made frequent trips to Italy and Greece. He was particularly impressed by the Temple of Vesta in Rome and, after purchasing 20 acres of wooded property on the summit of Shades Mountain, Mr. Ward commissioned an architect to design a home for him that resembled the temple. Upon completion in 1925, Mr. Ward called his home “Vestavia” – named after Vesta, the Roman goddess of hearth, and “via,” meaning “by the roadway.” The area around his home later developed into a thriving suburban city known today as Vestavia Hills.

Following construction of his home, Mr. Ward commissioned a garden gazebo that resembled the Temple of Sibyl at Tivoli. This gazebo, now known as Sibyl Temple, overlooked the valley below and served as the entrance to his bird sanctuary. Following George Ward’s death in 1940, Vestavia Hills Baptist Church purchased the property in 1958. The house was demolished in 1971, but the temple was spared. In 1976, the Vestavia Hills Garden Club relocated the temple to its current location near the intersection of U.S. Highway 31 and Shades Crest Road. This iconic landmark serves as a gateway to the northern entrance of the City and its image appears in the official seal of Vestavia Hills along with the words, “Unity, Prosperity, Family.”

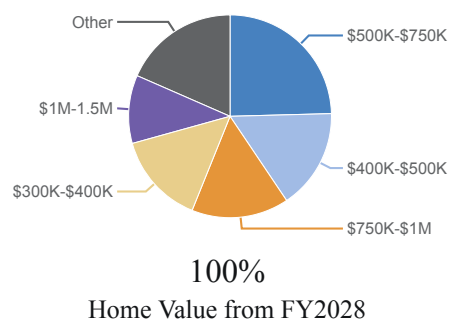
Establishment of the Vestavia Hill school system in 1970, as well as the opening of the Red Mountain Expressway in 1977, spurred continued growth resulting in a population of 15,729 residents in 1980. The significant annexation of the Rocky Ridge and Altadena areas in the 1980s, Liberty Park in 1992 and Cahaba Heights in 2002 expanded both the population base, now numbering approximately 39,000 residents, and the commercial base of the City of Vestavia Hills.

DEMOGRAPHICS

Home Values FY2023

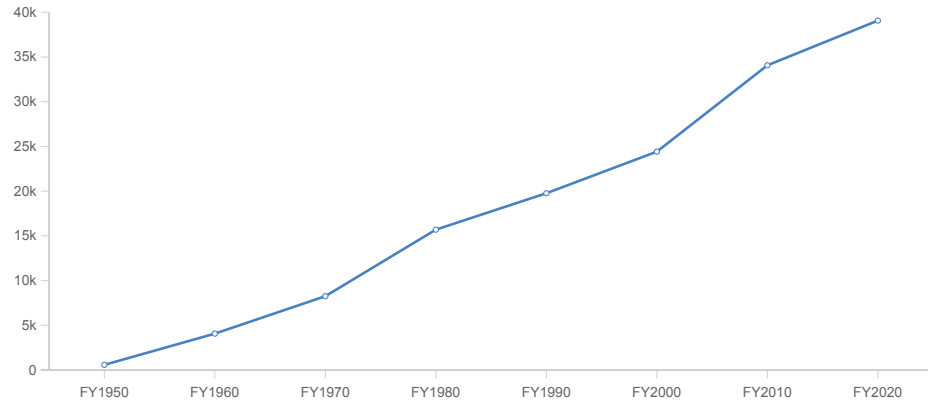


Home Values FY2028



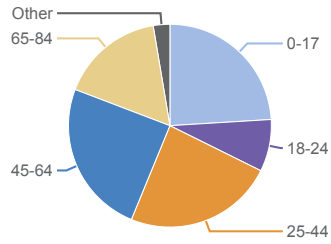
Population

Data Updated Aug 09, 2023, 7:19 PM



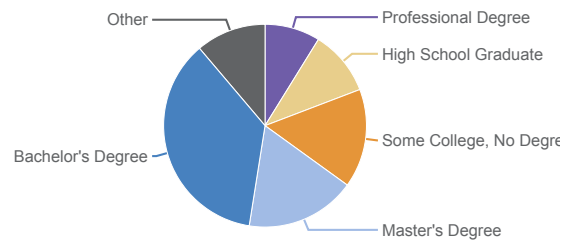
39,102
Population in FY2020

Age Breakdown



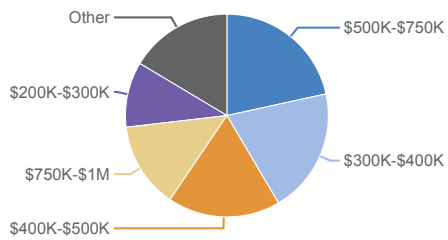
100%
Age from FY2023

Education Levels



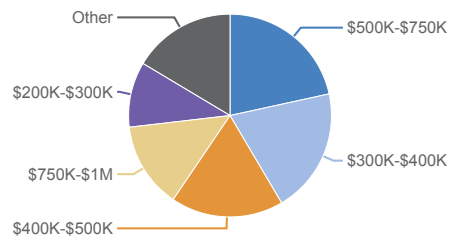
100%
Education Level from FY2023

Home Values FY2023



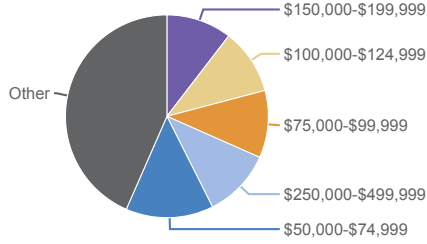
100%
Home Value from FY2023

Home Values FY2028



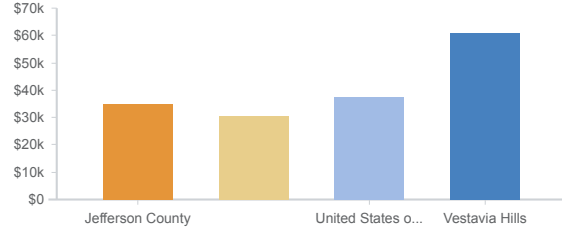
100%
Home Value from FY2023

Income Levels



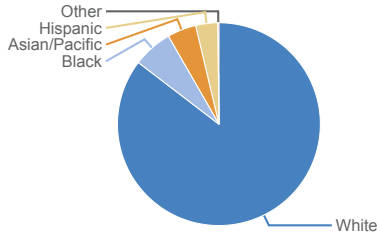
100%
Income Level from FY2023

Per Capita Income by Jurisdiction



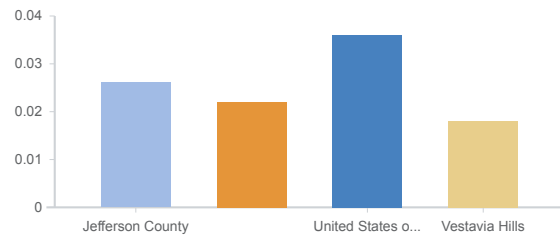
\$60,827.00
Jurisdiction in Vestavia Hills

Race/Ethnicity



100%
Race/Ethnicity from Asian/Pacific - White

Unemployment Rate by Jurisdiction



0.018
Jurisdiction in Vestavia Hills

PRINCIPAL PROPERTY TAXPAYERS

	Assessed Value
1. PZ UC BUILDING OWNER LLC	\$ 13,601,680
2. VESTAVIA MZL LLC	10,670,920
3. ALABAMA POWER CO	10,895,140
4. PAC VESTAVIA LLC	9,682,920
5. GRAND HIGHLANDS APARTMENTS LP	7,521,560
6. CMF 15 PORTFOLIO LLC	7,252,000
7. TV-ALA LP	6,395,220
8. LIBERTY PARK JOINT VENTURE	5,300,860
9. VESTAVIA HILLS LTD	4,362,000
10. CAHABA RIDGE RETIREMENT COMMUNITY LLC	4,256,780
Total	<u>\$ 79,939,080</u>

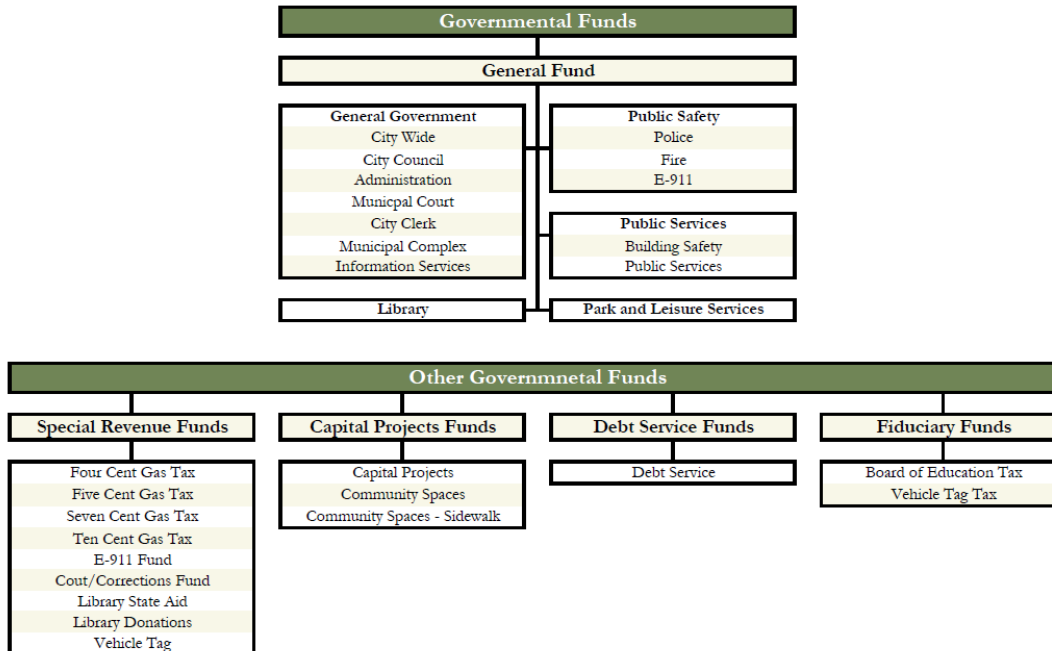
LARGEST EMPLOYMENT INDUSTRIES

- Management
- Sales
- Health Practitioners
- Technology
- Business Financial Operations

Office and Administrative Support
Education and Training

FUND STRUCTURE

FISCAL YEAR 2024



LONG RANGE PLANNING AND FORECASTS

FISCAL YEAR 2024



The City's long-range financial plan aligns the strategic goals of the City Council with the financial resources needed to deliver programs and services to meet the needs of the community. A five-year forecast is a planning tool that helps with fiscal management and accountability by showing historical and projected revenue and expenditures, provides an opportunity to engage the community and anticipate and adapt to economic conditions that impact the budgeting process. The City's financial forecast is based on City Council priorities; historical revenue performance; expenditure trends; maintaining competitive salaries and benefits; and following the City's financial policies.

The City's budget serves as a roadmap to implement the strategic plan and outline a vision for the community, identifying priorities and providing a means to measure success in achieving the desired outcomes. In addition to the City budget, the City utilizes an on-line platform called Vestavia Hills Listens to gather public feedback on projects via surveys and public comment. This information is analyzed and is incorporated as appropriate in project and budget planning. The City's FY 2024 budget projections for revenues are based on the FY 2023 actual revenues and historical trends. The City is well positioned to deal with any negative economic impacts due to its strong management, healthy reserves and financial policies. During FY 2023, the City saw significant increases in sales and use taxes and ad valorem taxes due to a robust local economic condition. The FY 2024 budget is projecting a 13.7% increase in sales taxes over the previous budget year, and a 9.46% increase in ad valorem taxes. Overall, the FY 2024 general fund budget is 11.15% higher than the FY 2023 budget. The City will continue to monitor revenues and expenditures and adjust as necessary to the changing environment.

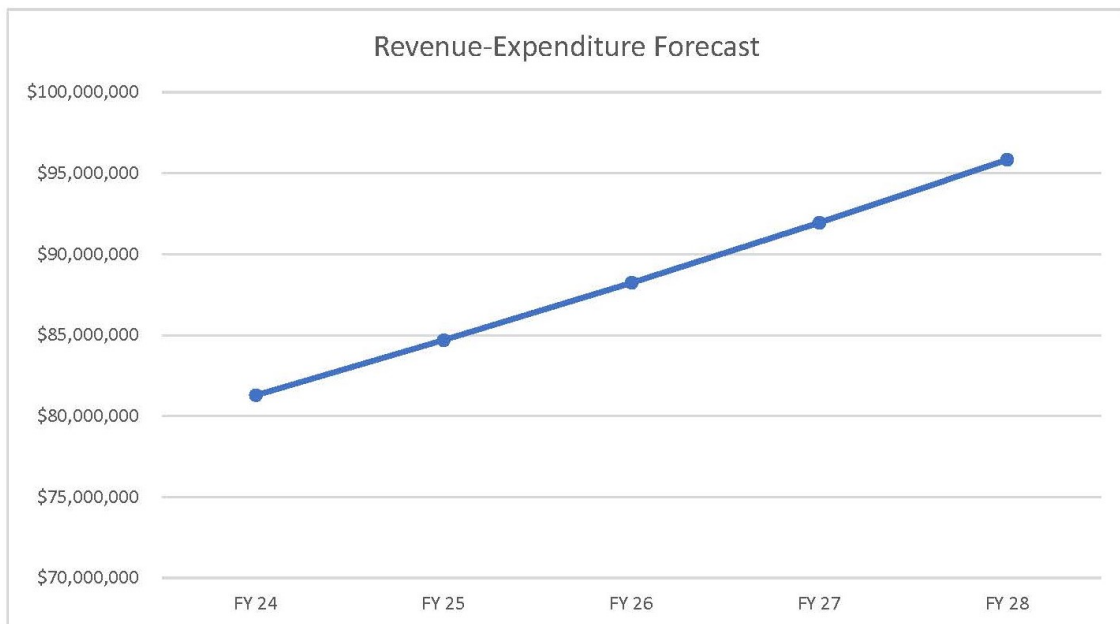
The housing and commercial real estate market has continued to be strong with increasing values and projected strong growth in new construction; therefore, the City has modeled the known project impacts into budget projections.

Factored into the financial planning model are anticipated future major capital projects and any ongoing associated operating costs. The Five-Year Capital Improvement Plan also includes funding for several projects that will leverage State revenue and other multi-jurisdictional revenue sources.

These projections are based on past trends and anticipated future trends; however, it should be noted that these projections are not future commitments and are only presented for planning purposes and subject to change. The forecast also anticipates constraining discretionary expenditure categories to the available revenue for those particular fiscal years.

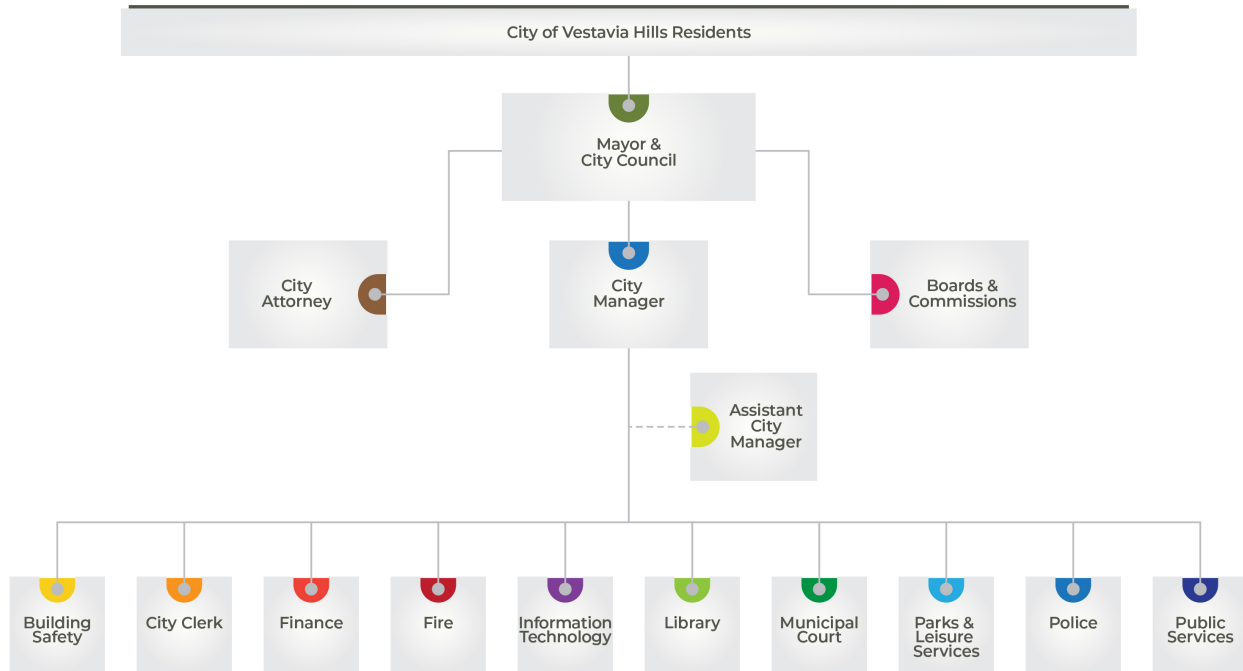
Major Revenue Sources (all funds)	FY 24	FY 25	FY 26	FY 27	FY 28
Sales and Use Taxes	\$ 29,594,052	\$ 30,481,874	\$ 31,396,330	\$ 32,338,220	\$ 33,308,366
% Change		3%	3%	3%	3%
Ad Valorem Taxes	20,916,979	\$ 21,753,658	\$ 22,623,804	\$ 23,528,757	\$ 24,469,907
% Change		4%	4%	4%	4%
Licenses and Permits	6,776,251	\$ 7,250,589	\$ 7,758,130	\$ 8,301,199	\$ 8,882,283
% Change		7%	7%	7%	7%
Other Revenues (excluding debt proceeds and transfers-in)	23,993,963	\$ 25,193,661	\$ 26,453,344	\$ 27,776,011	\$ 29,164,812
% Change		5%	5%	5%	5%
Total Revenues	\$ 81,281,245	\$ 84,679,781	\$ 88,231,608	\$ 91,944,187	\$ 95,825,368
% Change		4%	4%	4%	4%

Major Expenditure Types (all funds)	FY 24	FY 25	FY 26	FY 27	FY 28
Personnel Costs	\$ 37,307,140	\$ 39,172,497	\$ 41,131,122	\$ 43,187,678	\$ 45,347,062
% Change		5%	5%	5%	5%
Debt Service	7,420,518	7,427,010	7,431,202	7,429,571	7,427,355
% Change		0%	0%	0%	0%
Capital Purchases (Based Upon 5 Yr Capital Plan)	13,694,123	19,304,000	9,626,440	9,398,640	10,627,740
% Change		41%	-50%	-2%	13%
Other Expenses	22,859,464	18,776,274	30,042,844	31,928,298	32,423,211
% Change		-18%	60%	6%	2%
Total Expenditures	\$ 81,281,245	\$ 84,679,781	\$ 88,231,608	\$ 91,944,187	\$ 95,825,368
% Change		4%	4%	4%	4%



ORGANIZATIONAL CHART

FISCAL YEAR 2024



READER'S GUIDE

FISCAL YEAR 2024



The information contained in this budget document is designed to accomplish the following:

- Provide the reader with a comprehensive guide to the City's fiscal plan
- Serve as a guiding document to City management and staff
- Enhance accountability
- Promote Transparency
- Describe departments and programs
- Inform the City Council

The Fiscal Year 2024 (FY24) Budget is from October 1, 2023 to September 30, 2024, and includes the following sections:

INTRODUCTION

The initial section includes introductory information such as a Community Profile, list of elected officials, organizational chart, fund structure, City Manager's message, and details of the strategic planning and budgeting process.

BUDGET SUMMARY

This section includes an overview of significant budgetary items and trends, a summary of revenues, expenditures and changes in fund balances, information about the City's personnel changes.

FUND SUMMARIES

This section includes detail on the revenues & expenditures within each Fund

DEPARTMENTS

This section includes detail on each department within the City such as departmental mission statement, goals, performance metrics, and financial trends by department.

CAPITAL IMPROVEMENT PLAN

This sections includes the City's 5-year capital plan which includes information such as operating costs and funding sources for the major capital improvements the City has planned over the 5-years covered.

DEBT SERVICE

This section includes information about the City's current and future debt obligations, as well as, the City's legal debt margin.

SUPPLEMENTAL INFORMATION

This sections includes financial policies and a glossary.

STRATEGIC PLAN

FISCAL YEAR 2024



WHAT IS THE STRATEGIC PLAN?

The Strategic Plan is the product of many months of diligent work by City Council and City staff. It provides a benchmark to measure key community outcomes and serves as the guide to provide direction for City staff to develop the annual budget – a results-driven document that focuses on the City’s seven primary goals as developed through the annual strategic planning process.

City of Vestavia Hills
STRATEGIC PLAN
Fiscal Year 2024

1. Improve City Aesthetics for Economic Sustainability and Community Perceptions
2. Improve City Infrastructure as a Foundational Element for Residents
3. Continue Improvements to Community Quality of Life Amenities
4. Provide a More Efficient and Effective Provision of City Services
5. Continue to Prioritize a Safe Community Experience
6. Continue to Act as Good Stewards of Taxpayer Resources for Long-Term Viability of City Services
7. Provide Consistent Exceptional Customer Service

CITY WIDE

FISCAL YEAR 2024

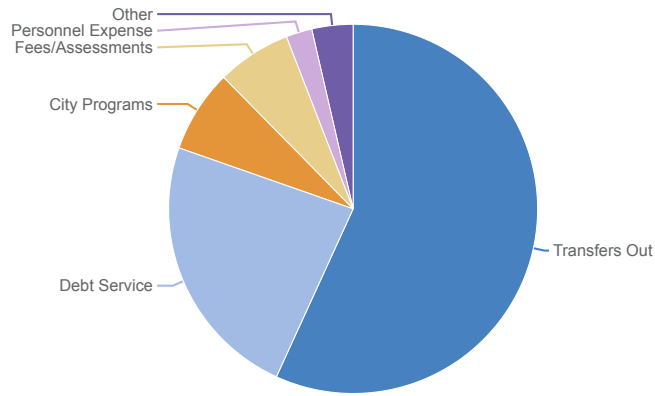


DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



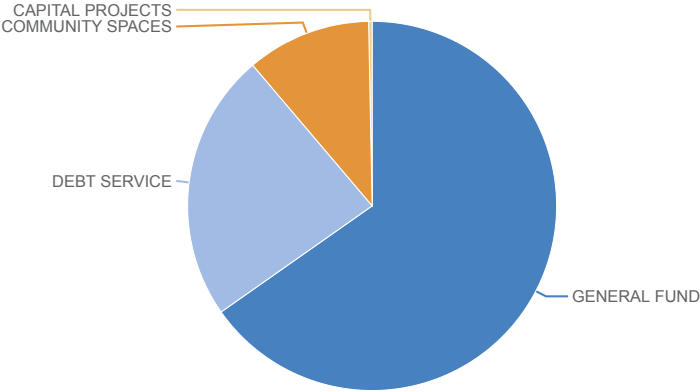
\$31,566,632.00
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$745,627	\$681,019	\$719,533	\$38,514
Postage & Mailing	\$70,155	\$45,300	\$41,000	-\$4,300
Supplies	\$4,158	\$4,550	\$3,550	-\$1,000
Maintenance Contracts	\$74,740	\$67,326	\$80,712	\$13,386
Maintenance Expense	\$1,948	\$7,000	\$2,000	-\$5,000
Lease Expense	\$11,266	\$11,568	\$11,988	\$420
Utility Expense	\$56,967	\$64,344	\$67,180	\$2,836
Professional Services	\$412,326	\$291,706	\$409,215	\$117,509
Bank Charges	\$1,242	\$627	\$20,000	\$19,373
Debt Service	\$13,229,337	\$0	\$7,427,018	\$7,427,018
Insurance	\$461,404	\$371,172	\$483,570	\$112,398
Fees/Assessments	\$1,721,462	\$2,053,797	\$2,049,467	-\$4,330
City Programs	\$1,940,740	\$2,012,455	\$2,292,560	\$280,105
Non-Capital Purchases	\$0	\$3,500	\$0	-\$3,500
Capital Purchases	\$0	\$0	\$20,156	\$20,156
Transfers Out	\$18,149,379	\$15,402,212	\$17,938,683	\$2,536,472
TOTAL	\$36,880,751	\$21,016,576	\$31,566,632	\$10,550,056

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$31,566,632.00
Expenses in 2024

City Wide Department Expenses by Fund

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$19,717,425	\$17,165,401	\$20,600,283	\$3,434,882
INSURANCE RESERVE	\$149,262	\$0	\$0	\$0
COMMUNITY SPACES	\$3,445,450	\$3,726,175	\$3,444,175	-\$282,000
DEBT SERVICE	\$13,443,599	\$0	\$7,427,018	\$7,427,018
CAPITAL PROJECTS	\$125,015	\$125,000	\$95,156	-\$29,844
TOTAL	\$36,880,751	\$21,016,576	\$31,566,632	\$10,550,056

CITY COUNCIL

FISCAL YEAR 2024



STAFFING SUMMARY

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
COUNCIL MEMBER	4.00	4.00	4.00	4.00	4.00	4.00	4.00
MAYOR/COUNCIL PRES	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FTE	5.00	5.00	5.00	5.00	5.00	5.00	5.00

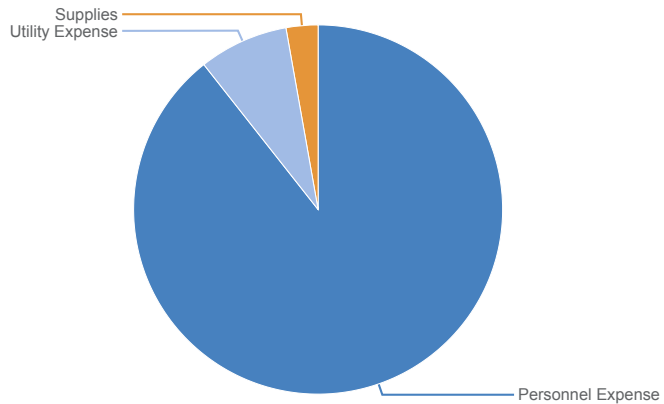
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
COUNCIL MEMBER	4.00	4.00	4.00	4.00	4.00
MAYOR/COUNCIL PRES	1.00	1.00	1.00	1.00	1.00
FTE	5.00	5.00	5.00	5.00	5.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$89,392.70
Expenses in 2024

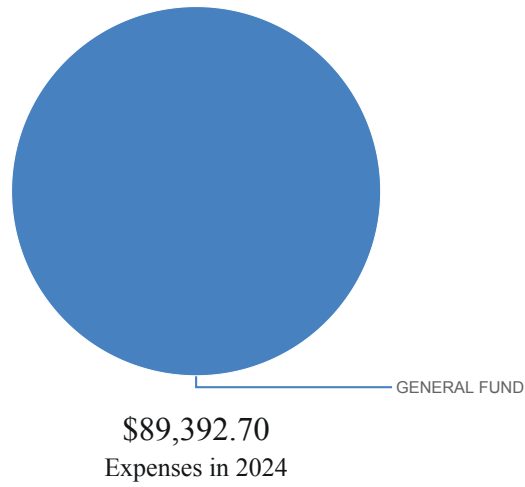
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$68,317	\$76,551	\$79,893	\$3,342
Supplies	\$93	\$2,500	\$2,500	\$0

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Utility Expense	\$5,697	\$5,760	\$7,000	\$1,240
Professional Services	\$1,140	\$0	\$0	\$0
Non-Capital Purchases	\$1,182	\$430	\$0	-\$430
TOTAL	\$76,430	\$85,241	\$89,393	\$4,152

» Budget Itemizations

ALLOCATION BY FUND

Data Updated Oct 19, 2023, 11:32 AM



	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$75,248	\$85,241	\$89,393	\$4,152
CAPITAL PROJECTS	\$1,182	\$0	\$0	\$0
TOTAL	\$76,430	\$85,241	\$89,393	\$4,152

ADMINISTRATION

FISCAL YEAR 2024



The Administrative departments of Vestavia Hills are comprised of the Office of the City Manager and the Finance department. The departments are consistently focused on ensuring that economic development, communication and financial operations are accomplished in an efficient and effective manner, and providing support and leadership to the City of Vestavia Hills organization so that its strategic plan may be implemented and sustained long-term.

DEPARTMENTAL GOALS

Improve City Aesthetics for Economic Sustainability and Community Perceptions:

- Implement economic development strategies that produce increased revenue.

Provide a More Efficient and Effective Provision of City Services:

- Provide training opportunities to staff in support of the strategic goals and objectives.
- Provide leadership and measurement of the attainment of city-wide goals and objectives
- Implement paperless methods of task attainment.
- Implement methods to improve engagement with the public from a communication and effective service provision perspective.
- Implement economic development strategies that produce increased revenue.

Continue to Act as Good Stewards of Taxpayer Resources for Long-Term Viability of City Services:

- Regular review and reporting of adherence to financial policies.
- Obtain GFOA budgeting performance award.
- Implement economic development strategies that produce increased revenue.

Provide Consistent Exceptional Customer Service:

- Provide training opportunities to staff in support of the strategic goals and objectives.
- Provide leadership and measurement of the attainment of city-wide goals and objectives.
- Implement paperless methods of task attainment.
- Implement methods to improve engagement with the public from a communication and effective service provision perspective.
- Implement upgraded technology to enhance and replace the current action center software as it is being sunset by its corporate leadership.

PERFORMANCE MEASURES

Vestavia Hills Finance Department	2021 Actual	2022 Actual	2023 Actual YTD (Oct-July)	2024 Goal
Output Measures				
Vehicle tag sales (calendar year) Transactions: Sales: <i>Strategic Priority Area 4</i>	11,472 \$2,573,785	13,106 \$3,157,073	8,148 \$2,284,603	14,000 \$3,840,000
Decrease the number of checks issued to vendors <i>Strategic Priority Area 4</i>	4,338	4,524	2,657	2,000
Electronic processing of purchase orders <i>Strategic Priority Area 4</i>	1,265	1,255	1,144	1,400
Outcome Measures				
Adhere to established financial policies <i>Strategic Priority Area 6</i>	Yes	Yes	Yes	Yes
Obtain Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award <i>Strategic Priority Area 6</i>	N/A	N/A	Goal	Yes
Maintain AAA bond rating and increase AA+ bonding rating <i>Strategic Priority Area 6</i>	Yes	Yes	Yes	Yes
Obtain the GFOA Certificate of Achievement Award <i>Strategic Priority Area 6</i>	N/A	N/A	Goal	Yes

STAFFING SUMMARY

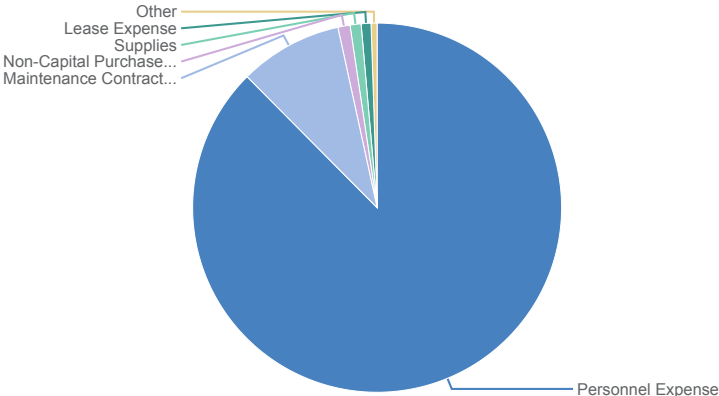
Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
SENIOR ADMINISTRATIVE ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTING ASST II	1.00	1.00	1.00	1.00	1.00	1.00	2.00
PAYROLL SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMIN ASST	1.00	2.00	2.00	2.00	2.00	2.00	2.00
SENIOR REVENUE EXAMINER	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PAYROLL ANALYST	1.00	1.00	1.00	1.00	1.00	1.00	1.00
SENIOR ACCOUNTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHIEF ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MARKETING COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	2.00	2.00	2.00	2.00	2.00	2.00	2.00
ASSISTANT CITY MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE	9.00	10.00	10.00	10.00	10.00	10.00	10.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
SENIOR ADMINISTRATIVE ANALYST	0.00	1.00	1.00	1.00	1.00
ACCOUNTING ASST II	2.00	2.00	2.00	2.00	2.00
PAYROLL SUPERVISOR	0.00	1.00	1.00	1.00	1.00
ADMIN ASST	2.00	1.00	1.00	1.00	1.00
SENIOR REVENUE EXAMINER	0.00	1.00	1.00	1.00	1.00
PAYROLL ANALYST	1.00	1.00	1.00	0.00	0.00
SENIOR ACCOUNTANT	1.00	1.00	2.00	2.00	2.00
FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00
CHIEF ACCOUNTANT	1.00	2.00	2.00	1.00	1.00
MARKETING COORDINATOR	0.00	0.00	0.00	0.00	1.00
CITY MANAGER	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00
ASSISTANT CITY MANAGER	0.00	0.00	1.00	1.00	1.00
FTE	10.00	13.00	15.00	13.00	14.00

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$2,379,063.13
Expenses in 2024

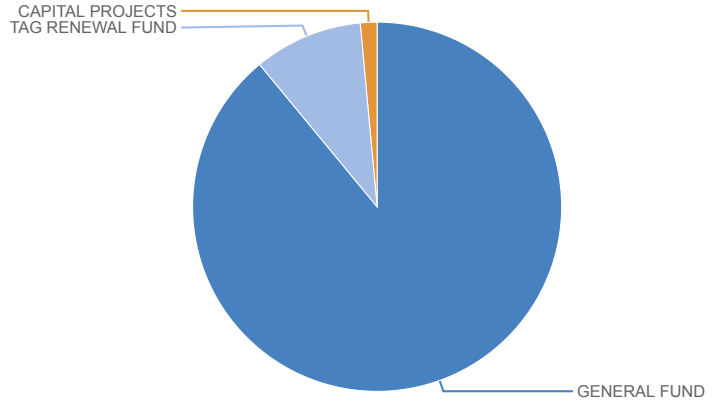
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$1,561,240	\$1,816,317	\$2,083,018	\$266,701
Postage & Mailing	\$7,447	\$6,750	\$4,000	-\$2,750
Supplies	\$12,677	\$20,550	\$22,950	\$2,400
Maintenance Contracts	\$155,719	\$185,213	\$214,777	\$29,564
Maintenance Expense	\$1,422	\$3,894	\$2,839	-\$1,055
Lease Expense	\$2,973	\$23,090	\$20,489	-\$2,601
Utility Expense	\$5,675	\$4,649	\$5,700	\$1,051
Professional Services	\$38,033	\$35,000	\$0	-\$35,000
Non-Capital Purchases	\$26,148	\$13,900	\$25,290	\$11,390
Capital Purchases	\$87,193	\$5,000	\$0	-\$5,000
TOTAL	\$1,898,527	\$2,114,364	\$2,379,063	\$264,700

1 Budget Itemizations

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$2,379,063.13
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$1,595,678	\$1,893,029	\$2,117,606	\$224,576
TAG RENEWAL FUND	\$193,725	\$193,244	\$226,578	\$33,334
CAPITAL PROJECTS	\$109,124	\$28,090	\$34,879	\$6,789
TOTAL	\$1,898,527	\$2,114,364	\$2,379,063	\$264,700

COURT

FISCAL YEAR 2024



The Municipal Court shall serve the public in a professional, effective, efficient and dedicated manner, while ensuring accessibility, fairness and courtesy in the administration of justice. The Court is committed to applying the law consistently and impartially to protect the rights and liberties guaranteed by the Constitutions of the State of Alabama and the United States of America.

DEPARTMENTAL GOALS

Provide a More Efficient and Effective Provision of City Services

- Provide and organize magistrate observation opportunities with other surrounding municipal courts.
- Embrace and fully utilize existing City software solutions in routine open records requests.
- Evaluate Court proceedings to ensure timely resolution of cases.
- Continue to push innovation into existing Court settings.
- Continue to pursue the goal of all case files being paperless.
- Evaluate all external forms and documents to ensure uniformity in formatting and information being shared.

Provide Consistent Exceptional Customer Service

- Seek additional training opportunities for judicial staff.
- Schedule internal trainings with various subject matter experts.

PERFORMANCE MEASURES

Vestavia Hills Municipal Court	2021 Actual	2022 Actual	2023 Actual	2024 Goal
Output Measures				
Evaluate Court proceedings and upgrade workflow where warranted to ensure timely resolution of cases <i>Strategic Priority Area 4</i>	19,620 total active cases on 12/31/21	21,587 total active cases on 12/31/22	19,758 total active cases as of 7/31/23	19,000
Continue ongoing conversion of case files to further utilize existing paperless software solutions. <i>Strategic Priority Area 4</i>	0	11,123	6,393 as of 7/31/23	11,000
Better utilization of online driving school <i>Strategic Priority Area 4</i>	5	183	89 as of 7/31/23	200
Outcome Measures				
Maintain state certification for all magistrates <i>Strategic Priority Area 4</i>	Yes	Yes	Yes	Yes
Evaluate all external forms and documents to ensure that forming and content support existing City branding standards. <i>Strategic Priority Area 4</i>	No	No	Yes	Yes

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
PROSECUTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MAGISTRATE SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUDGE	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MAGISTRATE	2.00	2.00	3.00	3.00	3.00	3.00	3.00
PUBLIC DEFENDER	0.00	1.00	2.00	2.00	2.00	2.00	2.00
MUNI COURT ADMIN	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FTE	5.00	6.00	8.00	8.00	8.00	8.00	8.00

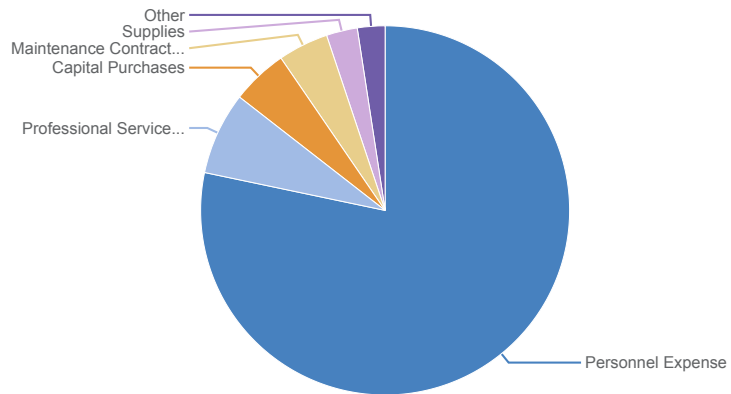
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
PROSECUTOR	1.00	1.00	1.00	1.00	1.00
MAGISTRATE SUPERVISOR	0.00	0.00	0.00	1.00	1.00
JUDGE	1.00	1.00	1.00	1.00	1.00
MAGISTRATE	4.00	4.00	4.00	3.00	3.00
PUBLIC DEFENDER	2.00	2.00	2.00	2.00	2.00
MUNI COURT ADMIN	1.00	1.00	1.00	1.00	1.00
FTE	9.00	9.00	9.00	9.00	9.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



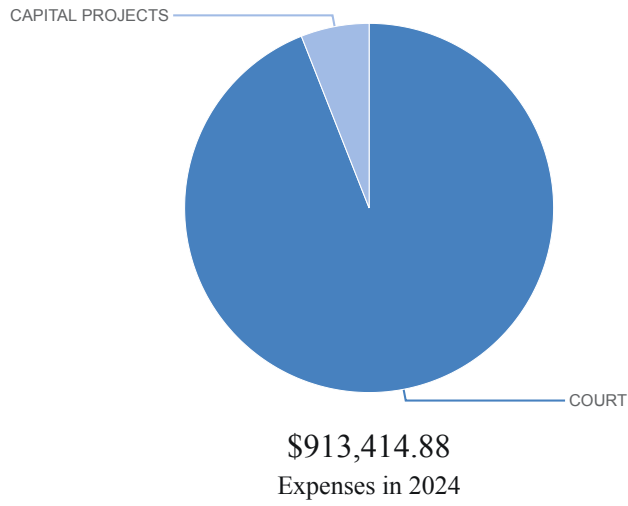
\$913,414.88
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$526,662	\$591,829	\$715,135	\$123,306
Supplies	\$5,677	\$10,000	\$24,850	\$14,850
Maintenance Contracts	\$12,176	\$22,214	\$40,316	\$18,102
Maintenance Expense	\$234	\$1,950	\$1,899	-\$51
Lease Expense	\$2,682	\$11,685	\$9,645	-\$2,040
Utility Expense	\$487	\$1,104	\$500	-\$604
Professional Services	\$18,969	\$18,000	\$66,000	\$48,000
Bank Charges	\$81	\$100	\$100	\$0
Non-Capital Purchases	\$14,467	\$9,375	\$9,970	\$595
Capital Purchases	\$29,456	\$25,000	\$45,000	\$20,000
TOTAL	\$610,891	\$691,257	\$913,415	\$222,158

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
COURT	\$578,753	\$659,177	\$858,770	\$199,593
CAPITAL PROJECTS	\$32,138	\$32,080	\$54,645	\$22,565
TOTAL	\$610,891	\$691,257	\$913,415	\$222,158

CITY CLERK

FISCAL YEAR 2024



The Office of the City Clerk shall serve as a primary access point for residents to interact with local government decision makers through an efficient, professional and responsive delivery of services. The Clerk's Office is committed to the sharing of processes and procedures through:

- Designing and maintaining responsive systems and processes that inform the public of the City Council's decisions and legislative actions along with providing support services to City Administration and to the City Council to assist them in providing excellent service to the community.
- Ensuring transparency, integrity and efficiency in all aspects of the role of this Office including, but not limited to, conducting of elections; public meetings of the Council, Board, Annexation Committee and Commission meetings; acting as purchasing agent in issuance and invitation of bids; and adherence to local, state and federal laws.
- Preserving and managing the City's official records for efficient access and retrieval; directing requests for public records to completion at the request of the public; and informational/historical support to City Staff.
- Administering the planning and development activities of the City including: requests for development and redevelopment of property; small cell deployment; annexation; drafting, adoption and enforcement of the City's Zoning Code; developing and enhancing GIS mapping to assist all departments with mapping and informational needs; and digitization of development records.
- Leveraging technology to improve informational support and efficient accessibility to City staff and administrators and the general public through the ongoing maintenance of records, provision of online accessibility and enhancement of record request procedures.

DEPARTMENTAL GOALS

Improve City Aesthetics for Economic Sustainability and Community Perceptions:

- Implement standardized methods to create and attain consistent resolution time frames for code enforcement.

Provide a More Efficient and Effective Provision of City Services:

- Continue to process and develop various board applications and enterprise-wide workflows digitally through OpenGov to provide improved efficiencies and customer service.
- Begin the effort of digitization of permanent records, i.e. minutes, ordinances, resolutions to provide greater transparency and efficient use of the records.
- Develop and perfect agenda management software for effective Council/Board approvals, researching and information.

PERFORMANCE MEASURES

Vestavia Hills City Clerk, GIS & Development Services	2021 Actual	2022 Actual	2023 Actual	2024 Goal
Output Measures				
Process various board applications digitally through OpenGov platform <i>Strategic Priority Area 4</i>	Software obtained and in process of development and training	86 total requests 60% with paper applications input manually after full implementation of software	30* thru April 2023 95% with paper applications input manually	100%
Digitization of permanent records, i.e., minutes, ordinances, resolutions <i>Strategic Priority Area 4</i>	0% – Evaluation of appropriate software	30% – Began scanning of minutes, ordinances, resolutions to build database, but no software obtained	100% of City Council records are scanned and held digitally; initial stages of assessing software vendors for possible cloud repository	Approval of funding; records online with staff within 2 months with goal to general public 2025
Develop and perfect agenda management software for effective Council/Board approvals, researching and information <i>Strategic Priority Area 4</i>	0%	0% – Software was obtained and beginning of development and training	100% – Implemented for City Council, P&Z, BZA, DRB and Standing Annexation Committee	100%
Outcome Measures				
Adopt a public records policy <i>Strategic Priority Area 4</i>	Review public records policies of various cities; begin a draft ordinance	Drafting Public Records policy; review by City's legal Counsel	Projected adoption on May 22, 2023; create entry request in OpenGov platform	100%; requests are online and several already completed
Implement standardized methods to create and attain consistent resolution time frames – Zoning Enforcement <i>Strategic Priority Area 1</i>	4 violations averaging 50 days to close	8 violations averaging 73.75 days to close	7 violations averaging 30 days to close* *Through May 2023	Goal of 20 days to close

STAFFING SUMMARY

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
ADMIN CLERK	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MUNI CLERK III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GEOGRAPHIC INFORMATION SYSTEM SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PLANNER	1.00	1.00	1.00	1.00	1.00	1.00	2.00
FTE	4.00	4.00	4.00	4.00	4.00	4.00	4.00

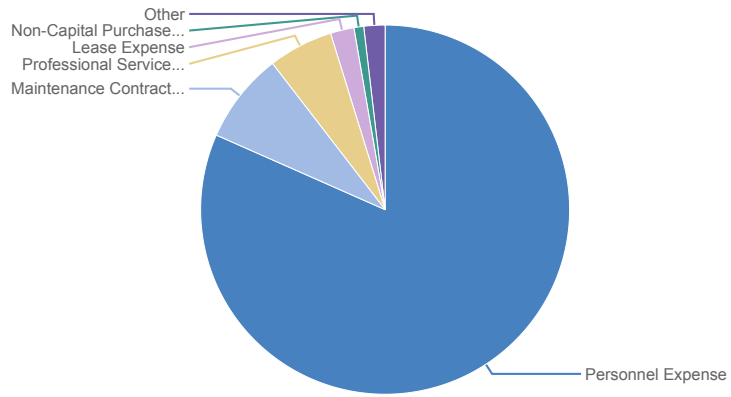
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
ADMIN CLERK	1.00	1.00	1.00	1.00	1.00
MUNI CLERK III	1.00	1.00	1.00	1.00	1.00
GEOGRAPHIC INFORMATION SYSTEM SPECIALIST	0.00	0.00	0.00	0.00	0.00
PLANNER	2.00	2.00	2.00	2.00	2.00
FTE	4.00	4.00	4.00	4.00	4.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$612,837.18
Expenses in 2024

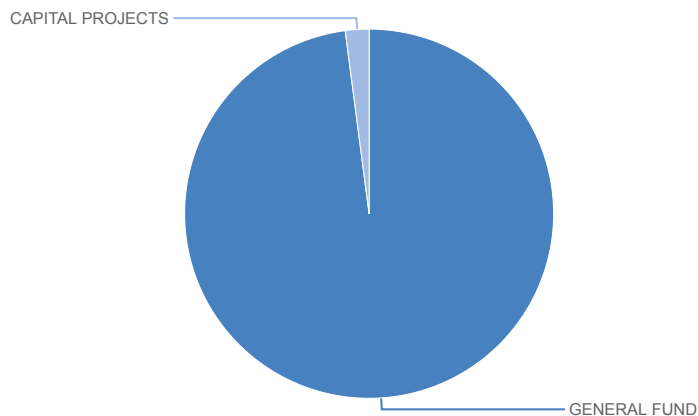
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$421,499	\$465,506	\$500,186	\$34,680
Postage & Mailing	\$3,570	\$2,000	\$2,000	\$0
Supplies	\$2,832	\$4,000	\$4,100	\$100
Maintenance Contracts	\$13,870	\$16,550	\$48,571	\$32,021
Maintenance Expense	\$1,238	\$3,500	\$3,000	-\$500
Lease Expense	\$1,370	\$12,552	\$12,680	\$128
Utility Expense	\$3,653	\$1,829	\$2,280	\$451
Professional Services	\$388	\$750	\$34,770	\$34,020
Non-Capital Purchases	\$4,190	\$4,750	\$5,250	\$500
Capital Purchases	\$53,789	\$0	\$0	\$0
TOTAL	\$506,399	\$511,437	\$612,837	\$101,400

Budget Itemizations

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$612,837.18
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$447,049	\$498,885	\$600,157	\$101,272
CAPITAL PROJECTS	\$59,349	\$12,552	\$12,680	\$128
TOTAL	\$506,399	\$511,437	\$612,837	\$101,400

MUNICIPAL COMPLEX

FISCAL YEAR 2024



The Municipal Complex Building Maintenance staff is committed to ensuring that all areas in and around the City Hall complex remain accessible, functional, clean, comfortable and attractive for City staff and visitors. Achievement of this mission includes monitoring and maintenance of all structures, equipment and systems within the complex to ensure reliability and long-term sustainability.

DEPARTMENTAL GOALS

Improve City Infrastructure as a Foundational Element for Residents:

- Create a structured work order request system to assist in prioritization of maintenance requests and improve responsiveness.
- Explore routine preventative maintenance opportunities to lower long-term operating costs and ensure longer service lives for all building systems.
- Continue to monitor and improve the overall appearance of Municipal Complex, including landscaping maintenance and updates, as well as window washing.

Provide a More Efficient and Effective Provision of City Services:

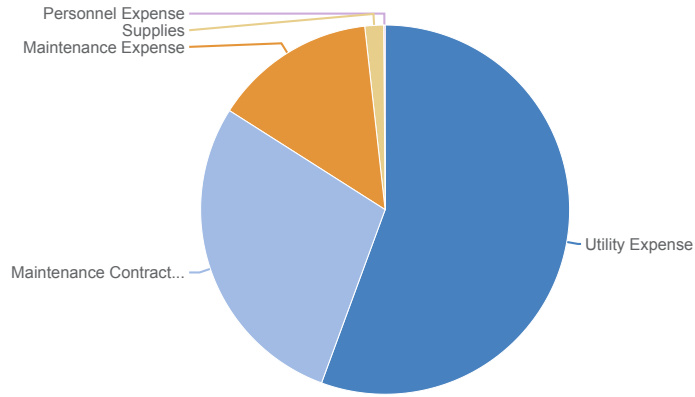
- Provide additional training opportunities for maintenance staff to grow in-house capabilities.
- Evaluate and transfer responsibility for building access and lighting controls from IT to the Municipal Complex Building Maintenance staff to assist in improving operational efficiency and effectiveness.

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$395,674.00
Expenses in 2024

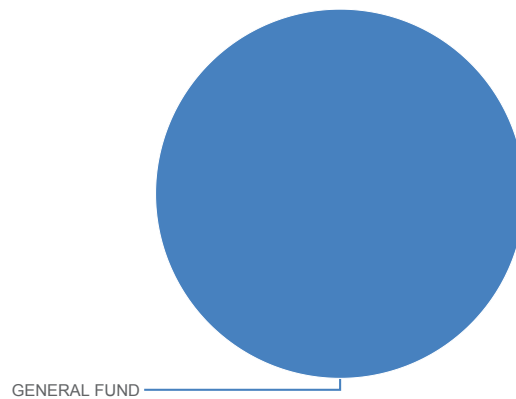
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$74	\$500	\$500	\$0
Supplies	\$7,795	\$5,250	\$6,500	\$1,250
Maintenance Contracts	\$32,955	\$119,496	\$112,414	-\$7,082
Maintenance Expense	\$50,547	\$56,296	\$56,260	-\$36
Utility Expense	\$195,475	\$123,067	\$220,000	\$96,933
Non-Capital Purchases	\$2,980	\$0	\$0	\$0
TOTAL	\$289,826	\$304,609	\$395,674	\$91,065

Budget Itemizations

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$395,674.00
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$289,826	\$292,609	\$395,674	\$103,065
CAPITAL PROJECTS	\$0	\$12,000	\$0	-\$12,000
TOTAL	\$289,826	\$304,609	\$395,674	\$91,065

INFORMATION SERVICES

FISCAL YEAR 2024



The Information Technology department is dedicated to providing cost-effective, high-quality information technology services to facilitate the City’s service delivery to its residents. Information Technology works collaboratively throughout the organization to provide users with technological leadership and innovative assistance.

DEPARTMENTAL GOALS

Provide a More Efficient and Effective Provision of City Services:

- Continue to update the network infrastructure for the Municipal Complex to further support the growth of endpoints on the network and network throughput, and enhance network security.
- Add a second ISP to provide redundancy for internet connectivity.
- Improve AV capabilities in Council Chamber.
- Provide training opportunities for IT staff to remain abreast of cybersecurity best practices.
- Renovate work areas to improve staff efficiency and productivity.

PERFORMANCE MEASURES

Vestavia Hills I.T. Department	2021 Actual	2022 Actual	2023 Actual	2024 Goal
Output Measures				
Service calls <i>Strategic Priority Area 4</i>		923	1,367	1,300
Increase storage for paperless environment <i>Strategic Priority Area 4</i>			30TB increase	30-45TB increase
Enhance internal network capacity <i>Strategic Priority Area 4</i>		Replaced core switches	Replaced distribution switches at City Hall / Police complex	Replace remote site distribution switches
Outcome Measures				
Strategic activity supporting a paperless environment <i>Strategic Priority Area 4</i>		Introduction of OpenGov cloud-based software solution		Transition to cloud-based servers for Incode software
Enhance internal network capacity and redundancy <i>Strategic Priority Area 4</i>				Addition of redundant ISP

STAFFING SUMMARY

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
PC NETWORK TECH	1.00	0.00	0.00	0.00	1.00	1.00	1.00
NETWORK ADMIN I	0.00	1.00	1.00	1.00	1.00	1.00	1.00
NETWORK ADMIN II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DIRECTOR OF INFORMATION TECHNOLOGY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48 FTE	2.00	2.00	2.00	2.00	3.00	3.00	3.00

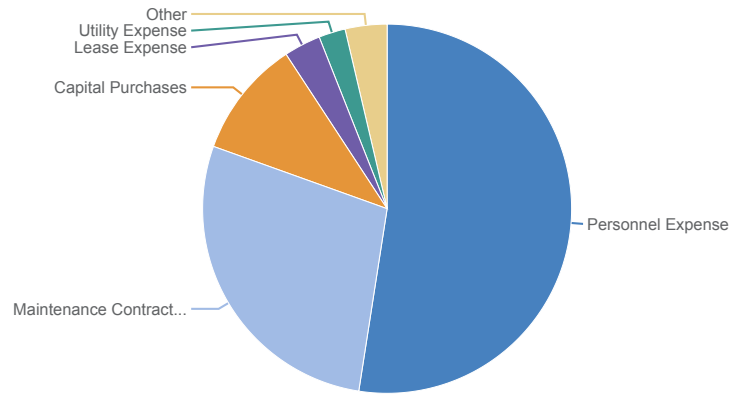
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
PC NETWORK TECH	1.00	2.00	2.00	2.00	2.00
NETWORK ADMIN I	1.00	1.00	1.00	1.00	1.00
NETWORK ADMIN II	1.00	1.00	1.00	0.00	0.00
DIRECTOR OF INFORMATION TECHNOLOGY II	0.00	0.00	0.00	1.00	1.00
FTE	3.00	4.00	4.00	4.00	4.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$1,049,457.17
Expenses in 2024

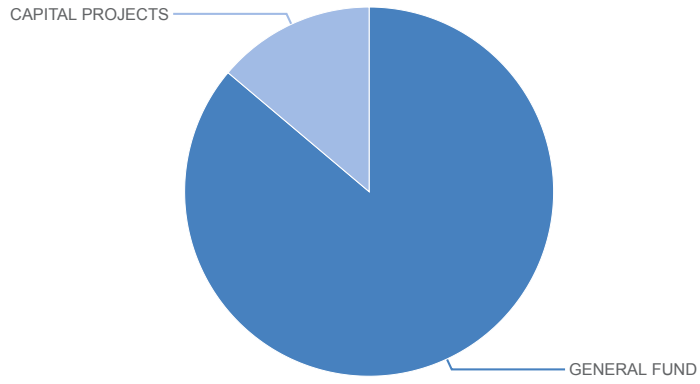
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$402,225	\$492,554	\$550,536	\$57,982
Supplies	\$4,846	\$6,000	\$6,000	\$0
Maintenance Contracts	\$172,277	\$246,584	\$294,050	\$47,466
Maintenance Expense	\$2,284	\$2,500	\$3,000	\$500
Lease Expense	\$6,789	\$10,664	\$33,871	\$23,207
Utility Expense	\$5,505	\$8,400	\$24,500	\$16,100
Professional Services	\$2,500	\$5,000	\$5,000	\$0
Non-Capital Purchases	\$14,279	\$22,500	\$24,500	\$2,000
Capital Purchases	\$137,524	\$125,000	\$108,000	-\$17,000
TOTAL	\$748,229	\$919,202	\$1,049,457	\$130,255

Budget Itemizations

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$1,049,457.17
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$589,637	\$783,538	\$904,086	\$120,548
CAPITAL PROJECTS	\$158,592	\$135,664	\$145,371	\$9,707
TOTAL	\$748,229	\$919,202	\$1,049,457	\$130,255

POLICE

FISCAL YEAR 2024



The Police department is dedicated to safe-guarding the lives and property of Vestavia Hills residents and visitors, reducing the occurrence and fear of crime, and enhancing public safety while working with the community to improve quality of life. Departmental staff shall fulfill their mission with honor and integrity, while ensuring the highest ethical standards to maintain public confidence.

DEPARTMENTAL GOALS

Continue to Prioritize a Safe Community Experience:

- Complete the one-to-one vehicle initiative to enhance incident response times and to serve as an officer recruiting and retention tool.
- Continue to grow ranks of Master Patrol Officer certified police officers to provide highest level of service to residents and reduce liability.
- Increase the number of Field Training Officers to better train our newly hired police officers.
- Add the Power DMS policy and training management software to improve policy and training management and accountability city-wide.
- Implement the OSC360 crime-scene mapping software system to enhance the capabilities of evidence technicians.

Improve City Aesthetics for Economic Sustainability and Community Perceptions:

- Hire an additional Code Enforcement Officer to assist in the prevention, detection, investigation and resolution of zoning violations.

Provide a More Efficient and Effective Provision of City Services:

- Add the Genesis air purification system to the evidence processing area of the Police department to eliminate safety concerns for officers and improve storage conditions for evidence and property.
- Renovate the Cahaba Heights substation to increase usable capacity and add work stations for the Special Investigations Unit.

Continue to Act as Good Stewards of Taxpayer Resources for Long-Term Viability of City Services:

- Complete the one-to-one vehicle initiative to prolong fleet (vehicle) life.

PERFORMANCE MEASURES

Vestavia Hills Police Department	2021 Actual	2022 Actual	2023 Actual	2024 Projected/Goal
Output Measures				
Fleet Improvement Program (one-to-one officer vehicle initiative) Strategic Priority Area 5	20 – patrol Explorers 41% of fleet in program	25 – patrol Explorers 58% of fleet in program	20 – patrol Durangos 7 – S.R.O. Dodge Rams 78% of fleet in program	12 – Patrol Durango 2 – Evidence vehicles 100% of fleet in program
Code Enforcement Program – number of calls Strategic Priority Area 1	Not applicable; Program did not exist	78 calls for service	39 calls as of July 31; 81 calls projected for 2023	101 trend line projection
Total Part One Crimes (FBI-UCR) Strategic Priority Area 5	452 offenses	401 offenses	159 as of July 31; 514 projected 2023	505 trend line projection
Officers classified as “Master Police Officers” Strategic Priority Area 4 & 5	Not applicable; Program did not exist	Not applicable; Program did not exist	30 eligible; 27 completed program	30 eligible 55 projected 57 possible
Outcome Measures				
Identify and implement quality of service and customer satisfaction goals to ensure consistent positive outcomes – Code Enforcement Strategic Priority Area I & 7	Not applicable; Program did not exist	Assign personnel and resources necessary to create program	Conduct citizen surveys to define expectations	Refine policies and resources to meet citizen expectations
Use all media outlets to increase external communication – Code Enforcement Strategic Priority Area 7	Not applicable; Program did not exist	Not applicable; Program did not exist	Create social media presence to promote awareness of services	Continue refining and expanding social media presence

STAFFING SUMMARY

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
SENIOR ADMINISTRATIVE ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE CAPTAIN	1.00	1.00	1.00	2.00	3.00	4.00	4.00
ADMIN CLERK	3.00	3.00	4.00	3.00	3.00	3.00	3.00
POLICE SERGEANT	19.00	20.00	20.00	20.00	22.00	22.00	20.00
POLICE CHIEF III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTODIAN	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ANALYST	0.00	0.00	1.00	1.00	1.00	1.00	1.00
POLICE OFFICER	54.00	53.00	54.00	57.00	56.00	60.00	66.00
CHIEF OF BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPUTY POLICE CHIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE LIEUTENANT	6.00	6.00	6.00	6.00	5.00	5.00	6.00
FTE	85.00	85.00	88.00	91.00	92.00	97.00	102.00

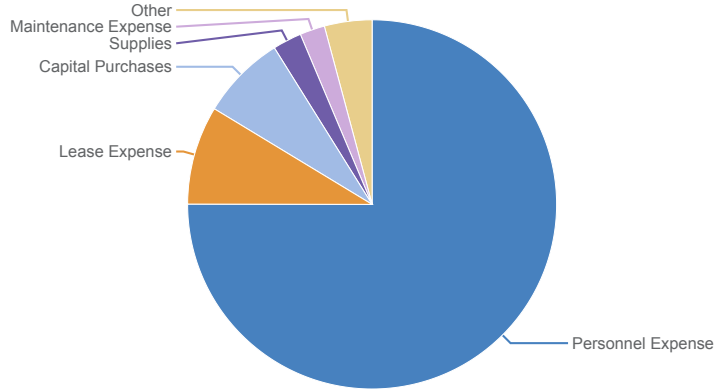
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
SENIOR ADMINISTRATIVE ANALYST	0.00	0.00	1.00	1.00	1.00
POLICE CAPTAIN	4.00	4.00	3.00	3.00	3.00
ADMIN CLERK	1.00	1.00	2.00	1.00	1.00
POLICE SERGEANT	23.00	21.00	20.00	18.00	19.00
POLICE CHIEF III	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	1.00	1.00
CODE ENFORCEMENT	0.00	0.00	0.00	0.00	1.00
CUSTODIAN	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ANALYST	1.00	1.00	0.00	0.00	0.00
POLICE OFFICER	72.00	76.00	76.00	78.00	78.00
CHIEF OF BUILDING MAINTENANCE	0.00	0.00	1.00	1.00	1.00
DEPUTY POLICE CHIEF	0.00	0.00	1.00	1.00	1.00
POLICE LIEUTENANT	6.00	6.00	6.00	7.00	7.00
FTE	109.00	111.00	112.00	113.00	115.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$17,209,228.19
Expenses in 2024

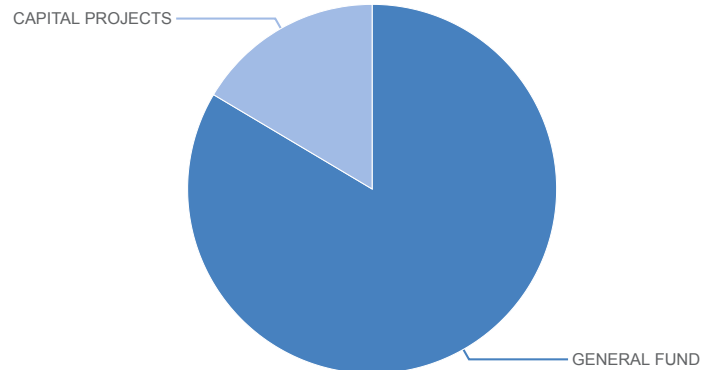
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$9,976,891	\$11,095,830	\$12,911,806	\$1,815,976
Supplies	\$497,491	\$344,000	\$435,500	\$91,500
Maintenance Contracts	\$101,402	\$109,409	\$103,768	-\$5,641
Maintenance Expense	\$301,529	\$267,749	\$376,401	\$108,652
Lease Expense	\$698,805	\$1,124,324	\$1,486,354	\$362,030
Utility Expense	\$242,108	\$199,840	\$257,200	\$57,360
Professional Services	\$46,600	\$25,500	\$0	-\$25,500
Bank Charges	\$13	\$0	\$0	\$0
Community Safety	\$68,918	\$91,690	\$122,110	\$30,420
Community Involvement	\$22,583	\$25,000	\$25,000	\$0
Non-Capital Purchases	\$137,835	\$159,400	\$210,077	\$50,677
Capital Purchases	\$1,753,736	\$1,863,423	\$1,281,012	-\$582,411
TOTAL	\$13,847,911	\$15,306,165	\$17,209,228	\$1,903,063

▶ Budget Itemizations

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$17,209,228.19
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$11,184,434	\$12,187,078	\$14,375,875	\$2,188,798
COURT	\$110,165	\$95,405	\$0	-\$95,405
CAPITAL PROJECTS	\$2,553,311	\$3,023,682	\$2,833,353	-\$190,329
TOTAL	\$13,847,911	\$15,306,165	\$17,209,228	\$1,903,063

FIRE

FISCAL YEAR 2024



The mission of the Fire department is to protect life, prevent harm and preserve property. The Fire department is dedicated to fulfilling this mission through the provision of fire suppression, fire prevention, emergency medical services, public education, rescue, hazardous materials incident mitigation and public service. Fire service personnel shall embrace the collective values of integrity, duty and compassion to accomplish this mission.

DEPARTMENTAL GOALS

Improve City Infrastructure as a Foundational Element for Residents:

- Replace roof at Stations 1 and 5 to maintain integrity of existing structures.

Continue to Prioritize a Safe Community Experience:

- Create and staff an additional fire inspector position in efforts to maintain the current 100% inspection rate of businesses, churches and schools, and to sustain an ISO Class 1 rating.
- Purchase a replacement rescue unit. Due to current lead time delays, unit would not be scheduled for delivery until 2025.
- Replace two administrative staff vehicles scheduled as a part of the replacement cycle.
- Continue to improve training with infrastructure work on the Veona Daniels training facility.

PERFORMANCE MEASURES

Vestavia Hills Fire Department	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Output Measures				
Fleet improvement program (average downtime of primary apparatus) Days O.O.S. <i>Strategic Priority Area 5</i>	27.3	45.5	29 year-to-date	35
Explore additional fire station (90 th percentile response time for "Station 6 district" vs other VHFD territories) <i>Strategic Priority Area 5</i>	90 th percentile Current stations: 7:35 Station 6 District: 9:02	90 th percentile Current stations: 7:19 Station 6 District: 8:39	90 th percentile Current stations: 7:18 Station 6 District: 8:27	90 th percentile Current stations: 7:18 Station 6 District: 8:27
Focus on Fire department inspection activities (# of initial fire inspections) <i>Strategic Priority Area 5</i>	828	791	873 year-to-date	1,000
Focus on Fire department inspection activities (average que time between follow-up visits) <i>Strategic Priority Area 5</i>	33.75	35.67	13.75 year-to-date	12
Enhance public safety (certification generating) training opportunities through regional cooperation <i>Strategic Priority Area 5</i>	46	36	133 year-to-date	150
Outcome Measures				
Maintain ISO Class 1 status <i>Strategic Priority Area 5</i>	No	No	Yes	Yes

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
APPARATUS OPERATOR	15.00	13.00	14.00	15.00	16.00	17.00	15.00
FIRE LIEUTENANT	10.00	10.00	10.00	10.00	12.00	12.00	10.00
BATTALION CHIEF	6.00	5.00	4.00	5.00	5.00	4.00	5.00
ADMIN ASST	2.00	2.00	1.00	1.00	1.00	1.00	1.00
FIRE CHIEF III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FIREFIGHTER	57.00	59.00	59.00	60.00	64.00	63.00	17.00
BATTALION CHIEF I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPUTY FIRE CHIEF	1.00	2.00	2.00	2.00	2.00	2.00	2.00
FIRE CAPTAIN	6.00	6.00	6.00	6.00	6.00	8.00	5.00
FIREFIGHTER/MEDIC	0.00	0.00	0.00	0.00	0.00	0.00	47.00
FTE	98.00	98.00	97.00	100.00	107.00	108.00	103.00

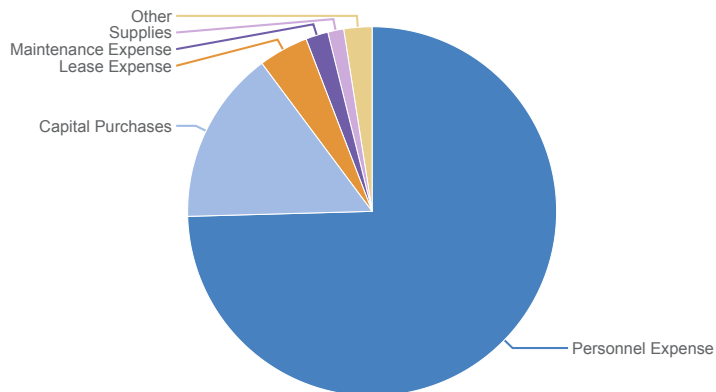
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
APPARATUS OPERATOR	14.00	14.00	13.00	15.00	15.00
FIRE LIEUTENANT	10.00	10.00	11.00	11.00	11.00
BATTALION CHIEF	5.00	5.00	5.00	5.00	1.00
ADMIN ASST	1.00	1.00	1.00	1.00	1.00
FIRE CHIEF III	1.00	1.00	1.00	1.00	1.00
FIREFIGHTER	15.00	16.00	18.00	18.00	16.00
BATTALION CHIEF I	0.00	0.00	0.00	0.00	4.00
DEPUTY FIRE CHIEF	2.00	2.00	2.00	2.00	2.00
FIRE CAPTAIN	6.00	6.00	6.00	6.00	6.00
FIREFIGHTER/MEDIC	52.00	52.00	50.00	48.00	55.00
FTE	106.00	107.00	107.00	107.00	112.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$16,369,563.21
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$10,093,111	\$10,931,786	\$12,205,810	\$1,274,024
Supplies	\$230,719	\$206,750	\$228,500	\$21,750
Maintenance Contracts	\$81,885	\$77,935	\$74,644	-\$3,291

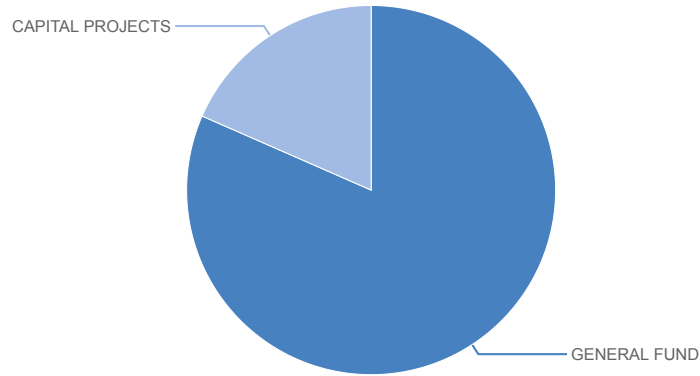
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Maintenance Expense	\$414,019	\$262,670	\$321,200	\$58,530
Lease Expense	\$775,446	\$723,254	\$715,660	-\$7,594
Utility Expense	\$133,224	\$149,120	\$153,750	\$4,630
Professional Services	\$34,270	\$32,000	\$34,000	\$2,000
Community Safety	\$16,719	\$16,750	\$18,750	\$2,000
Non-Capital Purchases	\$126,926	\$120,215	\$123,500	\$3,285
Capital Purchases	\$564,622	\$810,500	\$2,493,749	\$1,683,249
TOTAL	\$12,470,940	\$13,330,980	\$16,369,563	\$3,038,583

➤ Budget Itemizations

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$16,369,563.21
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$11,276,881	\$11,972,393	\$13,352,154	\$1,379,761
CAPITAL PROJECTS	\$1,194,058	\$1,358,587	\$3,017,409	\$1,658,822
TOTAL	\$12,470,940	\$13,330,980	\$16,369,563	\$3,038,583

BUILDING SAFETY

FISCAL YEAR 2024



The Department of Building Safety strives to secure the life, health and welfare of Vestavia Hills residents and visitors in through the enforcement of City codes and ordinances. Mission elements are achieved as all new commercial, educational and recreational structures are thoroughly inspected by Building Safety staff to mitigate the presence of public life safety issues. Additionally, departmental staff routinely assist residential and commercial customers with all aspects of construction and remodeling projects, and assist contractors in obtaining required licenses and permits.

DEPARTMENTAL GOALS

Provide a More Efficient and Effective Provision of City Services:

- Reduce the wait time for permit approvals and inspection scheduling.
- Continue use of software platforms that allow for paperless plan review and seamless cross-departmental collaboration to narrow the plan review and scheduling process so that staff may focus on inspection quality.

Provide Consistent Exceptional Customer Service:

- Expansion of staff with the hiring of two inspectors to be fully trained within FY 2024.

PERFORMANCE MEASURES

Vestavia Hills Building Safety	2021 Actual	2022 Actual	2023 Actual	2024 Goal
Output Measures				
Operate with improved fleet of vehicles <i>Strategic Priority Area 4</i>	Four vehicles Avg Age: 2015	Four vehicles Avg Age: 2015	Five vehicles Avg Age: 2020	Five vehicles Avg Age: 2020
Create a paperless and more digital government <i>Strategic Priority Area 4</i>	N/A	Issued 4332 permits in Incode & OpenGov	Issued 4622 permits in OpenGov Jan I – Aug I 2023	Issued 7200 permits in OpenGov Average 660 per Month
Provide inspection services in an efficient and effective manner <i>Strategic Priority Area 4</i>	Number of inspections = 3754	Number of inspections = 4008	Number of inspections = 4280 Jan I – Aug I 2023	Number of inspections = 8,000+
Outcome Measures				
Improve quality of service and customer satisfaction – plan reviews <i>Strategic Priority Area 7</i>	Reviewed paper plans	Commenced plan review in OpenGov	Reviewing plans in OpenGov	Add Digital Plan Review Software to OpenGov
Perform inspections in a timelier manner through increased resources <i>Strategic Priority Area 7</i>	Written log	Written log	Started OpenGov system and added new employee	Add OpenGov app program to system for inspector tablets

STAFFING SUMMARY (OPENGOV TABLE)

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00	1.00	2.00	2.00	2.00
BUILDING INSPECTIONS SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
PLANS EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING INSPECTOR	2.00	2.00	4.00	3.00	3.00	3.00	3.00
ADMINISTRATIVE SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE	4.00	4.00	6.00	5.00	6.00	6.00	6.00

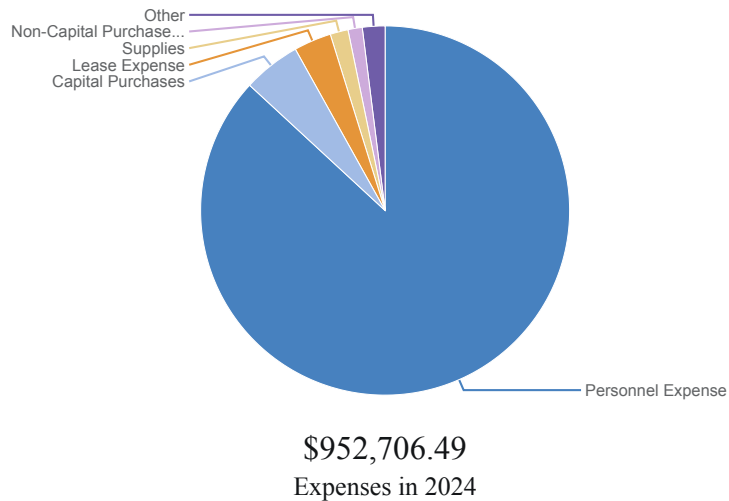
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
ADMINISTRATIVE ASSISTANT	2.00	2.00	2.00	1.00	1.00
BUILDING INSPECTIONS SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
PLANS EXAMINER	0.00	1.00	1.00	1.00	1.00
BUILDING INSPECTOR	3.00	2.00	2.00	3.00	3.00
ADMINISTRATIVE SUPERVISOR	0.00	0.00	0.00	1.00	1.00
FTE	6.00	6.00	6.00	7.00	7.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

Inspection Department by Expense Type

Data Updated Oct 19, 2023, 11:32 AM

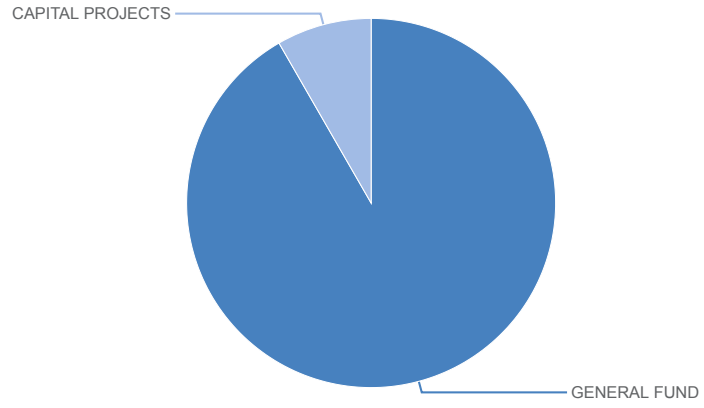


	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$519,863	\$696,285	\$827,643	\$131,358
Supplies	\$16,947	\$14,000	\$15,000	\$1,000
Maintenance Contracts	\$6,715	\$4,466	\$4,500	\$34
Maintenance Expense	\$7,164	\$7,700	\$7,500	-\$200
Lease Expense	\$2,682	\$25,704	\$31,263	\$5,559
Utility Expense	\$5,620	\$3,840	\$5,400	\$1,560
Professional Services	\$845	\$1,000	\$1,000	\$0
Bank Charges	\$36	\$500	\$500	\$0
Non-Capital Purchases	\$12,314	\$7,400	\$11,900	\$4,500
Capital Purchases	\$29,456	\$0	\$48,000	\$48,000
TOTAL	\$601,642	\$760,895	\$952,706	\$191,812

1 Budget Itemizations

Inspection Department by Fund Type

Data Updated Oct 19, 2023, 11:32 AM



\$952,706.49
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$559,901	\$735,989	\$873,443	\$137,455
CAPITAL PROJECTS	\$41,742	\$24,906	\$79,263	\$54,357
TOTAL	\$601,642	\$760,895	\$952,706	\$191,812

DISPATCH

FISCAL YEAR 2024

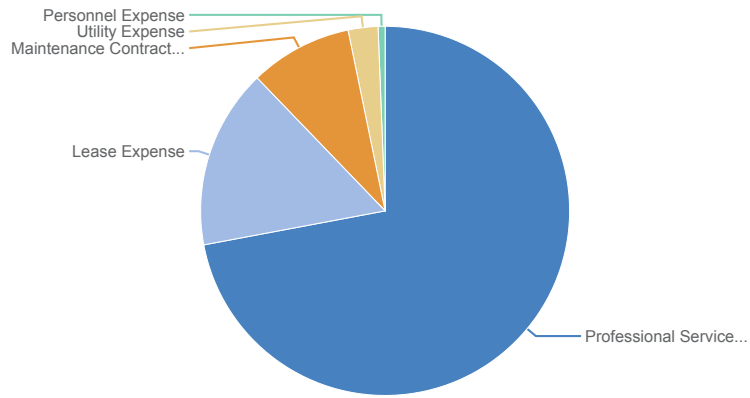


DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$937,813.00
Expenses in 2024

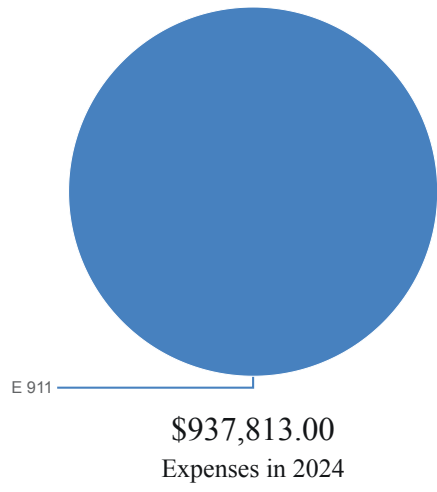
	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$3,734	\$4,600	\$5,750	\$1,150
Supplies	\$20,609	\$0	\$0	\$0
Maintenance Contracts	\$79,320	\$79,908	\$84,230	\$4,322
Lease Expense	\$147,640	\$147,641	\$147,641	\$0
Utility Expense	\$24,232	\$24,500	\$24,500	\$0
Professional Services	\$600,194	\$632,973	\$675,692	\$42,719
Capital Purchases	\$0	\$15,000	\$0	-\$15,000
TOTAL	\$875,729	\$904,622	\$937,813	\$33,191

Budget Itemizations

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
E 911	\$875,729	\$904,622	\$937,813	\$33,191
TOTAL	\$875,729	\$904,622	\$937,813	\$33,191

PUBLIC SERVICES

FISCAL YEAR 2024



Public Services is dedicated to providing exceptional engineering and public work services to all who live, work and visit the City of Vestavia Hills by proactively engaging in the community, responding to requests and inquiries in a timely fashion, exercising a solution-driven mentality, utilizing and expanding the vast skill sets of staff members and assuring that all external interactions are handled with a positive and professional customer-centered mindset.

DEPARTMENTAL GOALS

Improve City Aesthetics for Economic Sustainability and Community Perceptions:

- Establish and begin phased implementation of landscape and gateway masterplan for Highway 31.

Improve City Infrastructure as a Foundational Element for Residents:

- Bid four major infrastructure projects – Massey Road, Highway 31 Pedestrian Bridge, Blue Lake Roundabout, Highway 31 and Columbiana Road intersection improvements.
- Continue to meet or exceed the targeted annual mileage for street resurfacing following recommendations from “First Step Pavement Management Plan.”
- Continue implementation of stormwater masterplans.

Continue Improvements to Community Quality of Life Amenities:

- Continue implementation of City sidewalk masterplan.

Provide a More Efficient and Effective Provision of City Services:

- Increase in-house capabilities of our Public Works crews through training, hiring and other means.
- Continue to explore and utilize preventative maintenance techniques to preserve infrastructure (i.e., pavement preservation, storm pipe lining, etc.)

Provide Consistent Exceptional Customer Service:

- Reduce review and approval time for engineering permit reviews.

PERFORMANCE MEASURES

Vestavia Hills Public Services	2021 Actual	2022 Actual	2023 Actual	2024 Goal	
Output Measures					
Continue to meet or exceed the targeted annual mileage for street resurfacing Strategic Priority Area 2	2.3 – centerline miles paved	4.1 – centerline miles paved	6.7 – centerline miles paved	7.5 – centerline mile target	
Maintain an average network pavement condition rating of 75 or better through continued resurfacing and pavement preservation efforts (assessed every 3 years) Strategic Priority Area 2	N/A City Network Pavement Condition Index (PCI) Rating (First Step Pavement Management Program implemented in 2022)	78 City Network Pavement Condition Index (PCI) Rating	78 City Network Pavement Condition Index (PCI) Rating	78 City Network Pavement Condition Index (PCI) Rating (to be reassessed in 2025)	Pavement Condition Index (PCI) is a rating from 0 to 100 of the severity and extent of distresses observed in a pavement surface: 0-50 Lost; 50-65 Critical; 65-80 Fair; 80-95 Good; 95-100 Excellent
Reduce the number of public roadways rated critical or lost target < 10%, moving toward 0% rated lost (assessed every 3 years) Strategic Priority Area 2	N/A% assessed roads rated as critical or lost N/A% assessed roads rated as lost (First Step Pavement Management Program implemented in 2022)	8% assessed roads rated as critical or lost 1.3% assessed roads rated as lost	8% assessed roads rated as critical or lost 1.3% assessed roads rated as lost	8% assessed roads rated as critical or lost 1.3% assessed roads rated as lost (to be reassessed in 2025)	
Reduce review/approval time for Land Disturbance Permits Strategic Priority Area 7	No tracking mechanism in place prior to OpenGov software implementation	Average review time = 15.6 days	Average review time = 10.5 days	Target average review time = 10 days max	
Plan and implement yearly training program for Public Works employees to include at least quarterly specialized training opportunities Strategic Priority Area 4	# of training opportunities = 2	# of training opportunities = 4	# of training opportunities = 1 (2-3 more planned)	Target # of training opportunities = 4	
Linear footage of storm drainage pipe installed, replaced or lined Strategic Priority Area 2	760 LF	600 LF	470 LF to date (+ 120 LF proposed)	1,000 LF	
Outcome Measures					
Develop landscape masterplan for Highway 31 medians and pedestrian areas to be reevaluated every 3 years Strategic Priority Area 1			Proposal for professional services submitted for City consideration as of 06.28.2023	To be completed	
Does landscaping along Highway 31 consistently meet requirements as outlined in Highway 31 landscape masterplan? Strategic Priority Area 1			Proposal for professional services submitted for City consideration as of 06.28.2023	Yes	

STAFFING SUMMARY

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
SENIOR CIVIL ENG	0.00	1.00	1.00	1.00	1.00	1.00	1.00
COMM OPR II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CONSTRUCTION EQUIPMENT OPERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREW LEADER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASST PW DIR III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ENGINEERING INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS ASSISTANT DIRECTOR I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIN ENG INSPECT 4	0.00	0.00	0.00	0.00	1.00	1.00	1.00
SKILLED LABORER	5.00	5.00	5.00	4.00	4.00	3.00	4.00
ENGINEER	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DIR OF PUBLIC SVS	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FIELD CONSTR SUPV	1.00	1.00	2.00	2.00	2.00	2.00	2.00
ASSIST LABOR ENG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS ASSISTANT DIRECTOR II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABORER	7.00	8.00	5.00	7.00	9.00	9.00	10.00
FTE	17.00	19.00	17.00	18.00	21.00	20.00	22.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
SENIOR CIVIL ENG	1.00	1.00	1.00	0.00	1.00
COMM OPR II	1.00	1.00	1.00	1.00	0.00
CONSTRUCTION EQUIPMENT OPERATION	0.00	0.00	0.00	0.00	1.00
CREW LEADER	0.00	0.00	0.00	2.00	2.00
ASST PW DIR III	1.00	1.00	1.00	1.00	1.00
ENGINEERING INSPECTOR	0.00	1.00	1.00	1.00	1.00

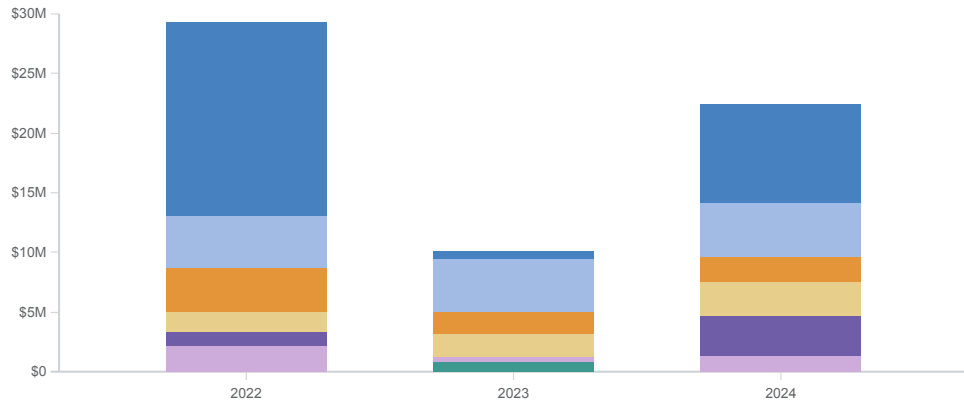
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
PUBLIC WORKS ASSISTANT DIRECTOR I	1.00	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	2.00
PRIN ENG INSPECT 4	1.00	1.00	1.00	1.00	1.00
SKILLED LABORER	4.00	4.00	3.00	1.00	2.00
ENGINEER	1.00	1.00	1.00	1.00	1.00
DIR OF PUBLIC SVS	1.00	1.00	1.00	1.00	1.00
FIELD CONSTR SUPV	1.00	1.00	1.00	1.00	1.00
ASSIST LABOR ENG	0.00	0.00	0.00	1.00	1.00
PUBLIC WORKS ASSISTANT DIRECTOR II	0.00	0.00	0.00	0.00	1.00
LABORER	9.00	9.00	10.00	11.00	12.00
FTE	21.00	22.00	22.00	23.00	28.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



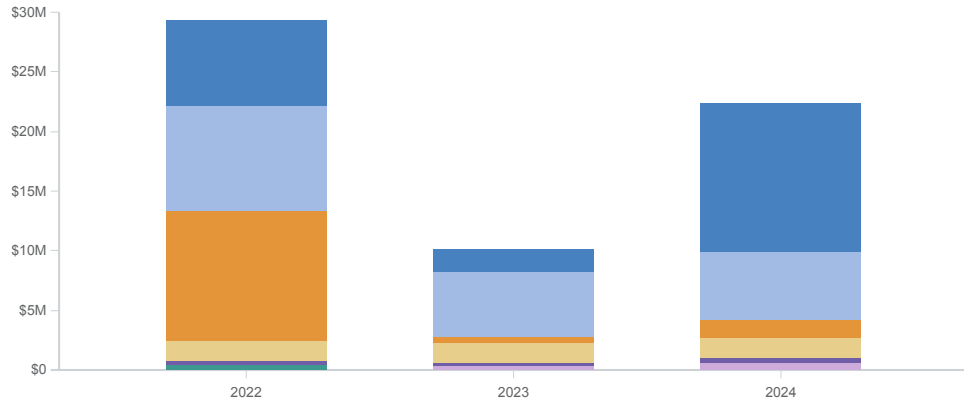
\$22,430,242.05
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$3,694,996	\$1,847,105	\$2,165,911	\$318,806
Supplies	\$155,561	\$83,500	\$76,500	-\$7,000
Maintenance Contracts	\$4,386,474	\$4,451,905	\$4,523,359	\$71,454
Maintenance Expense	\$254,592	\$43,000	\$44,000	\$1,000
Street Maintenance	\$1,697,136	\$1,882,320	\$2,819,000	\$936,680
Operation Expense	\$52,523	\$15,000	\$15,000	\$0
Lease Expense	\$619,592	\$743,012	\$837,236	\$94,224
Utility Expense	\$774,747	\$183,000	\$179,480	-\$3,520
Professional Services	\$182,542	\$165,000	\$115,000	-\$50,000
Bank Charges	\$249	\$0	\$0	\$0
Park Programs	\$180,913	\$0	\$0	\$0
Non-Capital Purchases	\$1,080,396	\$26,800	\$3,374,650	\$3,347,850
Capital Purchases	\$16,203,111	\$654,950	\$8,280,106	\$7,625,156
TOTAL	\$29,282,833	\$10,095,592	\$22,430,242	\$12,334,650

1 Budget Itemizations

65 ALLOCATION BY FUND

Data Updated Oct 19, 2023, 11:32 AM



\$22,430,242.05
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$8,722,767	\$5,477,755	\$5,627,945	\$150,190
TEN CENT GAS TAX	\$247,721	\$220,320	\$501,600	\$281,280
FIVE CENT GAS TAX	\$106,049	\$100,000	\$231,400	\$131,400
COMMUNITY SPACES	\$10,946,790	\$420,604	\$1,501,705	\$1,081,101
CAPITAL PROJECTS	\$7,189,903	\$1,910,170	\$12,577,437	\$10,667,267
SEVEN CENT GAS TAX	\$1,733,707	\$1,749,743	\$1,772,255	\$22,512
FOUR CENT GAS TAX	\$335,896	\$217,000	\$217,900	\$900
TOTAL	\$29,282,833	\$10,095,592	\$22,430,242	\$12,334,650

LIBRARY

FISCAL YEAR 2024



As an innovative and vibrant community center, the Vestavia Hills Library in the Forest cultivates dynamic resources, environmentally conscious facilities and opportunities for life-long learning, cultural enrichment, personal empowerment and entertainment for all.

As a provider, the Library will:

- Circulate collections of current high-demand, high-interest materials in a variety of formats for all ages.
- Maintain collections in a variety of formats representing a broad spectrum of knowledge on a variety of subjects.
- Offer reference services providing timely and accurate information in a variety of formats with access from diverse sources.
- Plan and implement programs and services for all ages that encourage reading, learning, and cultural enrichment.
- Create environmental educational opportunities as the first “green” library in the state.

As a partner, the Library will:

- Coordinate the development of reference and informational collections, current reading lists and other materials for the Vestavia Hills school system.
- Facilitate connections with local businesses and the Chamber of Commerce.
- Work with other agencies and organizations to provide pertinent community information.
- Foster the development of programs and services offered by local groups.

DEPARTMENTAL GOALS

Continue Improvements to Community Quality of Life Amenities:

- Provide a safe space with quality programs, facilities and services.
- Use all media outlets to increase communications and awareness within the community and surrounding areas.
- Continue to increase our community engagement outside the Library through partnerships with area businesses, organizations and community groups.
- Continue a strong collaborative partnership with the Jefferson County Library Cooperative.
- Continue to use innovative technology to create new and unique methods of engaging the community.

Provide Consistent Exceptional Customer Service:

- Provide exemplary customer service at all Library touchpoints.
- Continue to increase our community engagement outside the Library through partnerships with area businesses, organizations and community groups.
- Continue a strong collaborative partnership with the Jefferson County Library Cooperative.
- Continue to use innovative technology to create new and unique methods of engaging the community.

PERFORMANCE MEASURES

Vestavia Hills Library in the Forest	2021 Actual	2022 Actual	2023 Projected	2024 Goal
Output Measures				
Building usage (in-person visits) <i>Strategic Priority Area 3</i>	145,481	282,470	300,000	325,000
Collections & materials circulation (physical & digital) <i>Strategic Priority Area 3</i>	377,642	475,725	494,000	537,000
Events & outreach attendance <i>Strategic Priority Area 3</i>	24,775	14,363	18,900	20,990
Technology usage (computer/Wi-Fi/website) <i>Strategic Priority Area 3</i>	166,486	210,241	317,800	321,800
Outcome Measures				
Provide a safe space with quality programs, facilities and services <i>Strategic Priority Area 3</i>	Yes	Yes	Yes	Yes
Increase communications and awareness with the community and surrounding areas <i>Strategic Priority Area 3</i>	Yes	Yes	Yes	Yes
Provide exemplary customer service at all Library touchpoints <i>Strategic Priority Area 7</i>	Yes	Yes	Yes	Yes
Engage external groups to increase community engagement <i>Strategic Priority Area 3 & 7</i>	Yes	Yes	Yes	Yes
Continue a collaborative partnership with the Jefferson County Library Cooperative <i>Strategic Priority Area 3 & 7</i>	Yes	Yes	Yes	Yes
Utilize innovative technology to create unique methods of engaging the community <i>Strategic Priority Area 3 & 7</i>	Yes	Yes	Yes	Yes

STAFFING SUMMARY

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
FULL-TIME CLERK	0.00	0.00	0.00	0.00	0.00	2.00	2.00
IT DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
BUILDING CUSTODIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMIN ASST	3.00	3.00	2.00	2.00	2.00	1.00	1.00
SECURITY GUARD	0.00	0.00	0.00	0.00	0.00	0.00	1.00
ACQUISITION MGR	0.00	0.00	0.00	0.00	0.00	1.00	1.00
DPTY LIBR DIR	1.00	1.00	1.00	1.00	1.00	1.00	2.00
CIRCULATION MARKETING ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PART TIME CLERK	15.00	15.00	12.00	15.00	17.00	16.00	16.00
CLERK	6.00	7.00	8.00	9.00	9.00	6.00	7.00
PART-TIME CUSTODIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY DEPT HEAD	4.00	4.00	4.00	3.00	1.00	3.00	2.00
MARKETING COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PT TEEN SVS CLERK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FT TECH CLERK	0.00	0.00	0.00	0.00	0.00	1.00	1.00
GRAPHIC DESIGN, MARKETING, AND OUTREACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TEEN SVS CLERK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE	31.00	32.00	29.00	32.00	32.00	33.00	35.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
FULL-TIME CLERK	2.00	5.00	4.00	4.00	4.00
IT DIRECTOR	1.00	1.00	1.00	1.00	1.00
BUILDING CUSTODIAN	0.00	1.00	1.00	1.00	1.00

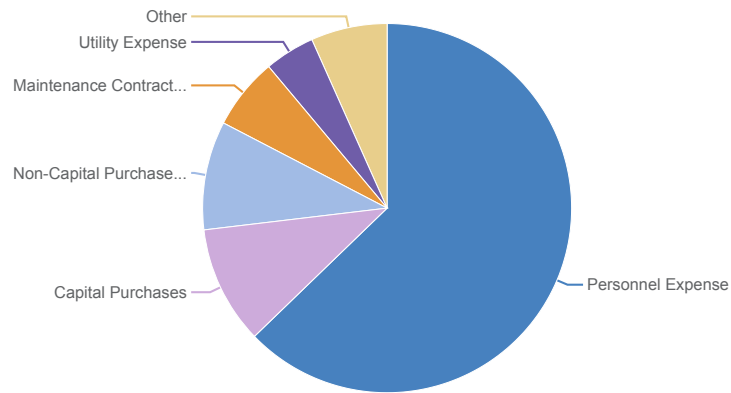
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
ADMIN ASST	1.00	1.00	1.00	1.00	1.00
SECURITY GUARD	1.00	1.00	1.00	1.00	1.00
ACQUISITION MGR	1.00	1.00	1.00	1.00	2.00
DPTY LIBR DIR	2.00	2.00	1.00	1.00	1.00
CIRCULATION MARKETING ASSISTANT	0.00	0.00	1.00	1.00	1.00
DIRECTOR	1.00	1.00	1.00	1.00	1.00
PART TIME CLERK	14.00	14.00	15.00	15.00	15.00
CLERK	7.00	4.00	2.00	2.00	1.00
PART-TIME CUSTODIAN	0.00	0.00	0.00	0.00	1.00
LIBRARY DEPT HEAD	2.00	2.00	2.00	2.00	2.00
MARKETING COORDINATOR	0.00	0.00	1.00	1.00	0.00
PT TEEN SVS CLERK	0.00	0.00	0.00	1.00	0.00
FT TECH CLERK	1.00	1.00	1.00	1.00	1.00
GRAPHIC DESIGN, MARKETING, AND OUTREACH	0.00	0.00	1.00	1.00	1.00
TEEN SVS CLERK	0.00	0.00	0.00	0.00	1.00
FTE	33.00	34.00	34.00	35.00	35.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



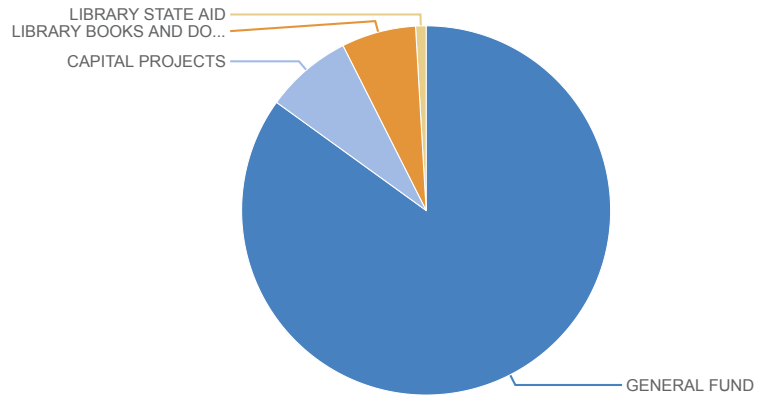
\$3,548,358.85
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$1,889,929	\$2,079,270	\$2,227,477	\$148,207
Postage & Mailing	\$3,664	\$4,450	\$6,150	\$1,700
Supplies	\$35,403	\$38,300	\$40,300	\$2,000
Maintenance Contracts	\$159,885	\$215,657	\$222,572	\$6,915
Maintenance Expense	\$53,975	\$68,500	\$73,798	\$5,298
Lease Expense	\$7,004	\$16,812	\$38,762	\$21,950
Utility Expense	\$138,210	\$143,350	\$156,400	\$13,050
Professional Services	\$0	\$5,954	\$7,900	\$1,946
Bank Charges	\$3,003	\$3,000	\$5,000	\$2,000
Community Involvement	\$45,339	\$58,200	\$65,500	\$7,300
Non-Capital Purchases	\$311,230	\$319,560	\$337,700	\$18,140
Capital Purchases	\$60,000	\$28,650	\$366,800	\$365,150
Transfers Out	\$18,033	\$0	\$0	\$0
TOTAL	\$2,725,675	\$2,981,703	\$3,548,359	\$593,656

ALLOCATION BY FUND

FY24 Adopted Budget

Data Updated Oct 19, 2023, 11:32 AM



\$3,548,358.85
Expenses in 2024

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$2,565,400	\$2,809,928	\$3,014,519	\$204,591
LIBRARY BOOKS AND DONATIONS	\$55,198	\$70,000	\$231,506	\$188,506
LIBRARY STATE AID	\$27,155	\$29,313	\$32,572	\$3,259
CAPITAL PROJECTS	\$77,921	\$72,462	\$269,762	\$197,300
TOTAL	\$2,725,675	\$2,981,703	\$3,548,359	\$593,656

PARKS & LEISURE

FISCAL YEAR 2024



The Parks and Leisure Services department will use all available resources to enhance the quality of life for all residents of Vestavia Hills. Understanding that residents, both young and old, have a strong desire to stay active, Parks and Leisure Services staff is committed to meeting the recreational needs of the community. Staff will work closely with the Parks and Recreation Board and individual sports boards and, when warranted, will work independently, under the guidance and direction of the City Council, to ensure that quality parks, facilities, recreational sports and programming is provided for all ages.

DEPARTMENTAL GOALS

Continue Improvements to Community Quality of Life Amenities:

- Collaborate with Shelby County to invest in Altadena Valley Park improvements to enhance the current user experience.
- Beautify the existing landscaping, trees and lawn space at the Altadena Valley Park.
- Ensure the park maintenance staff have the proper tools and facilities to support a standard of excellence city-wide.
- Continue to expand recreational opportunities specifically for all Vestavia Hills residents, including youth and adults, and improve where warranted.
- Explore new opportunities for resident and club use of the Aquatic Complex during the fall and early spring “off season.”
- Repair and repave the track at Byrd Park.
- Maintain and improve the Byrd Park playground.

Provide Consistent Exceptional Customer Service:

- Develop and encourage training opportunities for current staff to continually reinforce the importance of providing a high level of customer service.
- Develop strategies for long-term employee retention.
- In collaboration with the Park Board, develop departmental policies and procedures specific to the Parks and Leisure Services staff and the functions of the Vestavia Hills Civic Center.

PERFORMANCE MEASURES

Vestavia Hills Parks & Leisure Services	2021 Actual	2022 Actual	2023 Actual	2024 Goal
Output Measures				
Increase in recreational program participation: # of recreational teams* # of VHCC memberships # of VHAC memberships <i>*Not including VHSC team numbers (rec or club)</i> Strategic Priority Area 3		389 0 1,787	447 842/1,896 2,019/4,717	475 900/2,100 2,100/5,000
Rental of outside fields/parks with excess capacity Strategic Priority Area 6		320/\$17,745	474/\$52,760	525/\$65,000
Rental of Vestavia Hills Civic Center space Strategic Priority Area 6	N/A	N/A	333 spaces reserved 84 rented/\$33,245	450 spaces reserved 125 rented/\$50,000
Outcome Measures				
Improve appearance and utility of Altadena Valley Park Strategic Priority Area 3	N/A	N/A	Phase One commencement	Phase One completion
Improve Byrd Park walking track Strategic Priority Area 3	N/A	N/A	Project commencement	Project completion
Improve youth coach professional development opportunities Strategic Priority Area 3	N/A	N/A	N/A	Begin fall of 2023

STAFFING SUMMARY

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
ADMIN CLERK	2.00	3.00	2.00	2.00	3.00	2.00	2.00
ADMIN ASST	0.00	1.00	1.00	1.00	0.00	1.00	1.00
MAINTENANCE REPAIR WORKER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FT LABOR LIB PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PARK MAINTENANCE SUPERINTENDENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREW LEADER	5.00	3.00	3.00	2.00	2.00	2.00	2.00
LIFEGUARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASST PW DIR III	2.00	2.00	2.00	2.00	2.00	2.00	1.00
PT BUILDING MONITOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PARK & REC SUPERINTENDENT I	0.00	0.00	0.00	0.00	0.00	0.00	2.00
CUSTODIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF PARKS AND LEISURE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE CLERK	2.00	2.00	3.00	2.00	2.00	2.00	2.00
SR. MAINTENANCE REPAIR WORKER	0.00	0.00	1.00	1.00	1.00	1.00	0.00
ATHLETIC PROGRAM COORDINATOR	1.00	1.00	1.00	1.00	1.00	2.00	2.00
SENIOR EVENT MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	2.00
ADMINISTRATIVE SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABORER	11.00	11.00	11.00	11.00	14.00	12.00	13.00
FACILITY MONITOR	20.00	21.00	11.00	12.00	11.00	11.00	12.00
NEW MERK CTR DIR	0.00	0.00	0.00	1.00	1.00	1.00	1.00
FTE	43.00	44.00	35.00	35.00	37.00	36.00	40.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
ADMIN CLERK	2.00	2.00	2.00	1.00	0.00
ADMIN ASST	1.00	1.00	1.00	1.00	1.00
MAINTENANCE REPAIR WORKER	0.00	0.00	0.00	0.00	1.00
FT LABOR LIB PARK	0.00	0.00	0.00	1.00	1.00
PARK MAINTENANCE SUPERINTENDENT	0.00	0.00	0.00	0.00	1.00
CREW LEADER	4.00	6.00	5.00	2.00	1.00
LIFEGUARD	0.00	0.00	0.00	65.00	48.00
ASST PW DIR III	1.00	1.00	1.00	1.00	1.00
PT BUILDING MONITOR	0.00	0.00	0.00	3.00	3.00
PARK & REC SUPERINTENDENT I	2.00	0.00	1.00	2.00	2.00
CUSTODIAN	0.00	0.00	0.00	1.00	1.00

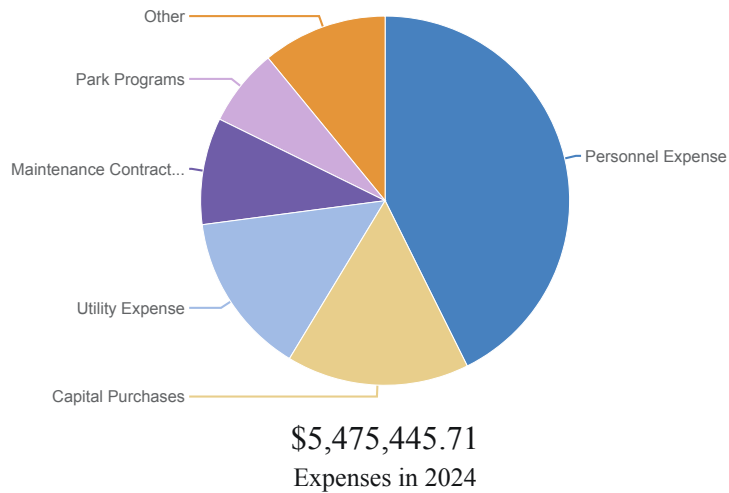
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
DIRECTOR OF PARKS AND LEISURE SERVICES	0.00	0.00	1.00	1.00	1.00
OFFICE CLERK	2.00	3.00	2.00	1.00	1.00
SR. MAINTENANCE REPAIR WORKER	2.00	2.00	2.00	1.00	1.00
ATHLETIC PROGRAM COORDINATOR	1.00	4.00	4.00	5.00	5.00
SENIOR EVENT MANAGER	2.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE SUPERVISOR	0.00	0.00	0.00	0.00	1.00
LABORER	12.00	18.00	21.00	8.00	8.00
FACILITY MONITOR	12.00	15.00	11.00	9.00	8.00
NEW MERK CTR DIR	1.00	1.00	1.00	1.00	1.00
FTE	42.00	54.00	53.00	104.00	87.00

DEPARTMENT ALLOCATION SUMMARY

ALLOCATION BY EXPENSE CATEGORY

FY24 Adopted Budget

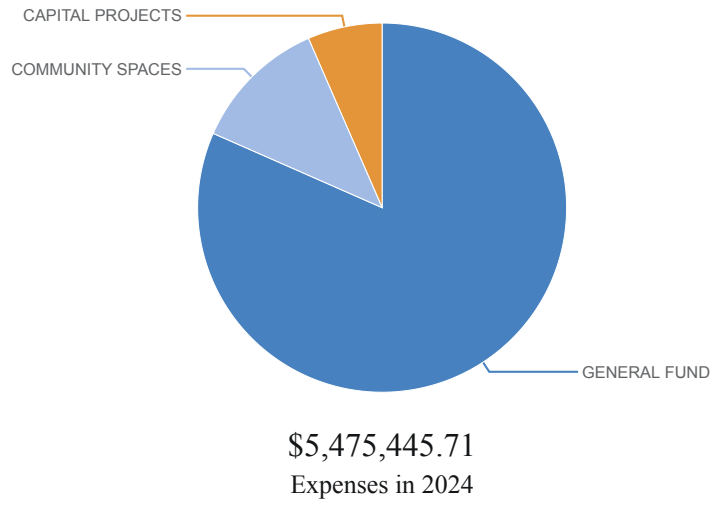
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	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$0	\$2,754,421	\$2,335,590	-\$418,831
Postage & Mailing	\$0	\$0	\$6,000	\$6,000
Supplies	\$0	\$54,000	\$99,000	\$45,000
Maintenance Contracts	\$0	\$494,000	\$512,300	\$18,300
Maintenance Expense	\$0	\$135,000	\$170,800	\$35,800
Street Maintenance	\$0	\$85,000	\$50,000	-\$35,000
Operation Expense	\$0	\$35,200	\$36,400	\$1,200
Lease Expense	\$0	\$102,840	\$152,096	\$49,256
Utility Expense	\$0	\$337,000	\$780,000	\$443,000
Park Programs	\$0	\$199,000	\$371,500	\$172,500
Non-Capital Purchases	\$0	\$73,080	\$84,760	\$11,680
Capital Purchases	\$0	\$140,000	\$877,000	\$737,000
TOTAL	\$0	\$4,409,541	\$5,475,446	\$1,065,905

Budget Itemizations

ALLOCATION BY FUND



Parks & Leisure Department Expenses by Fund

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL FUND	\$0	\$4,227,501	\$4,467,350	\$239,849
COMMUNITY SPACES	\$0	\$0	\$650,000	\$650,000
CAPITAL PROJECTS	\$0	\$182,040	\$358,096	\$176,056
TOTAL	\$0	\$4,409,541	\$5,475,446	\$1,065,905

BUDGET HIGHLIGHTS AND TRENDS

FISCAL YEAR 2024



GENERAL FUND REVENUE TREND

AN ANALYSIS OF CHANGES IN THE MAJOR GENERAL FUND CATEGORIES OF REVENUE IS AS FOLLOWS:

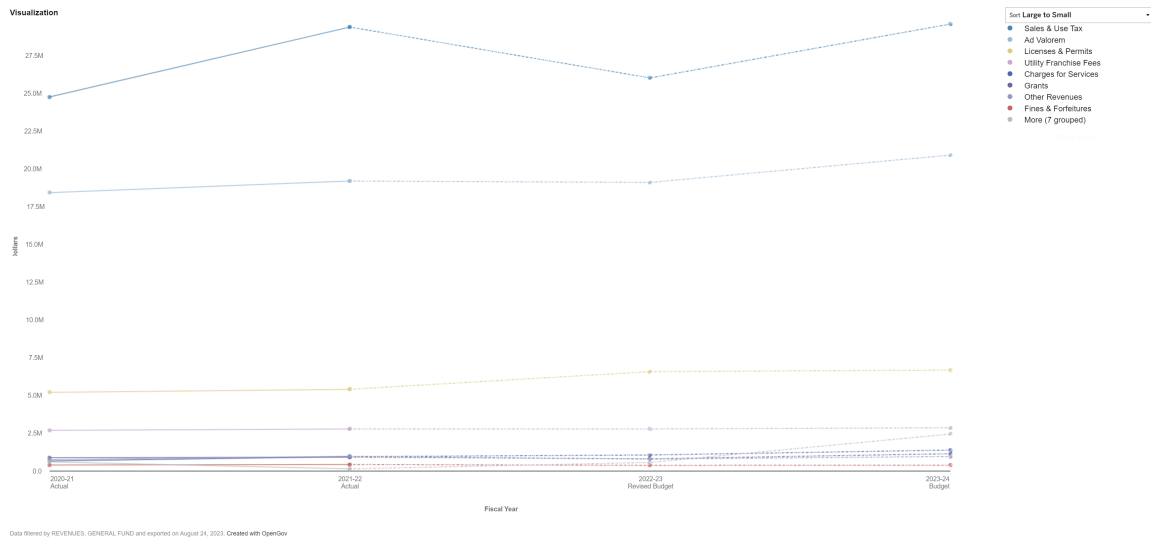
- Sales and Use Tax - \$29,594,052** : The sales and use tax is the single largest general fund revenue source for the City of Vestavia Hills. The City collects 4% of every eligible sale occurring within the City limits. In addition, the State of Alabama Simplified Sellers Use Tax program provides a share of eligible online sales taxes to the City on a monthly basis. This revenue type accounts for 45.5% of the City's total General Fund revenue. Due to the extreme elasticity of this tax, the City's budgetary revenue projections for this revenue type is scrutinized in an ultra-conservative manner to avoid budgetary shortfalls during the fiscal year. The 2023-2024 fiscal year budget anticipates a growth of less than 1% from the actual receipts from the 2021 - 2022 fiscal year. This can be compared to a significant, multi-year growth in this tax type when analyzing actual receipts as opposed to budgetary figures.
- Ad Valorem Tax - \$20,916,979** : The ad valorem tax is collected by Jefferson County and remitted to the City shortly after the date of collection. Real property ad valorem taxes are due October 1 of every year and are deemed late if not received within three months of that date (January 1). This tax type represents the second largest tax type in Vestavia Hills. The tax rate is calculated based upon the value of one's property and assessed by the classification type of the property. The City of Vestavia Hills receives revenue based upon a net millage rate of 20.55 mills. The total millage rate when including all recipient jurisdictions is 92.6 mills. Total City ad valorem collections represent 32.2% of the City's total General Fund revenue. This revenue type has shown consistent, steady growth over the last five years.
- Licenses and Permits - \$6,686,251**: The licenses and permit fee category represents business license fees collected pursuant to the City's business license ordinance and is a gross receipts tax collected every January for business conducted during the previous twelve months within the Vestavia Hills municipal limits. Furthermore, this revenue type includes building permit fees and other construction related fees that are calculated based upon the value of the construction. This revenue type represents 10.3% of the City's total General Fund revenue. The 2023-2024 and 2022-2023 fiscal year budgets have predicted significant growth in this revenue type.
- Utility Franchise Fees - \$2,869,126**: The utility franchise fees category represents franchise fees collected from the various public utilities who utilize the City rights of way to support their physical infrastructure. Utilities operate under the terms of an utility specific and unique franchise agreement that specifies a percentage of their gross receipts that shall be remitted to the City for this right to operate. This category represents 4.4% of the City's total General Fund revenue. This revenue type has been consistent but not shown any significant growth over the last five years.

General Fund Revenue Trends by Type

	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual
Sales & Use Tax	\$21,773,501	\$24,771,713	\$29,392,779	\$29,883,166	\$365,484

	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual
Ad Valorem	\$17,446,551	\$18,433,130	\$19,201,249	\$21,337,413	\$285,163
Licenses & Permits	\$5,426,845	\$5,213,938	\$5,412,768	\$6,473,243	\$140,915
Utility Franchise Fees	\$2,919,092	\$2,694,435	\$2,789,359	\$2,852,879	\$0
Grants	\$2,383,624	\$885,703	\$924,490	\$1,086,598	\$10,847
Other Revenues	\$739,500	\$753,321	\$974,273	\$962,547	\$50,062
Charges for Services	\$234,737	\$664,128	\$953,969	\$1,376,240	\$110,612
Fines & Forfeitures	\$270,900	\$404,510	\$435,839	\$392,457	\$0
Investment Earnings	\$248,270	\$131,397	-\$258,453	\$963,121	\$19,739
Other Taxes	\$141,185	\$153,257	\$169,652	\$128,597	\$0
Sale of Assets	\$42,328	\$171,557	\$111,040	\$104,054	\$0
Transfers In	\$59,121	\$81,336	\$68,033	\$50,000	\$0
Fees	\$54,460	\$74,517	\$54,730	\$51,306	\$2,770
Debt Proceeds	\$14,500	\$0	\$0	\$213,329	\$0
TOTAL	\$51,754,614	\$54,432,942	\$60,229,729	\$65,874,950	\$985,593

Budget Highlights/Trends OBB 2014



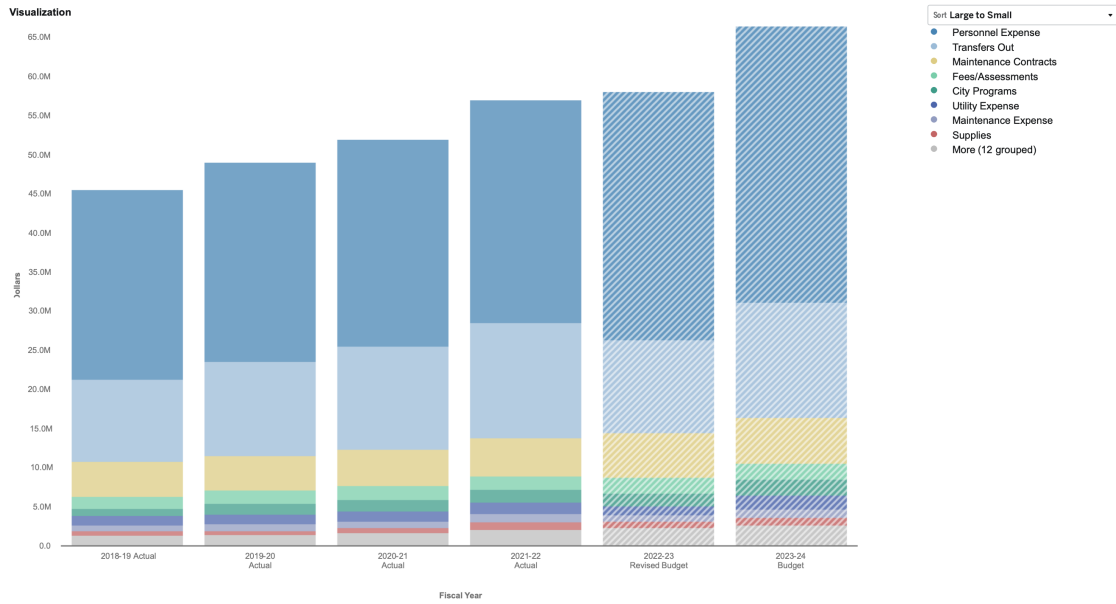
GENERAL FUND EXPENDITURE TREND

General Fund Expenditures Trend by Type

	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual
Personnel Expense	\$25,473,378	\$26,469,314	\$28,450,773	\$30,703,312	\$1,342,134
Transfers Out	\$12,005,121	\$13,168,529	\$14,719,691	\$14,190,834	\$0
Maintenance Contracts	\$4,437,435	\$4,673,781	\$4,922,011	\$5,546,454	\$108,398
Fees/Assessments	\$1,653,625	\$1,817,739	\$1,721,462	\$2,091,204	\$22,998
City Programs	\$1,432,891	\$1,398,266	\$1,585,740	\$1,641,060	\$54,257
Utility Expense	\$1,202,772	\$1,339,626	\$1,464,908	\$1,929,704	\$14,703
Maintenance Expense	\$882,101	\$768,043	\$1,073,718	\$1,186,664	\$20,094
Supplies	\$516,803	\$652,033	\$938,168	\$863,750	\$32,193
Non-Capital Purchases	\$481,350	\$413,908	\$432,145	\$591,019	\$17,755
Professional Services	\$284,070	\$348,221	\$687,936	\$468,469	\$21,237
Insurance	\$217,419	\$267,314	\$312,142	\$390,707	\$546,070
Lease Expense	\$200,219	\$192,278	\$196,377	\$217,233	\$335
Park Programs	\$49,568	\$70,613	\$180,913	\$343,154	\$1,458
Capital Purchases	\$0	\$259,326	\$39,776	\$238,769	\$0
Community Safety	\$73,847	\$68,715	\$85,637	\$90,255	\$0
Community Involvement	\$51,148	\$51,982	\$67,200	\$77,617	\$2,610
Postage & Mailing	\$60,154	\$31,617	\$74,272	\$31,481	\$7,663
Operation Expense	\$1,546	\$36,666	\$41,770	\$61,853	\$6,350

	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual
Street Maintenance	\$33,004	\$5,506	\$28,093	\$58,009	\$0
Bank Charges	\$364	\$2,277	\$1,513	\$11,891	-\$65
TOTAL	\$49,056,817	\$52,035,755	\$57,024,247	\$60,733,438	\$2,198,191

General Fund Expenditures Trend by Type



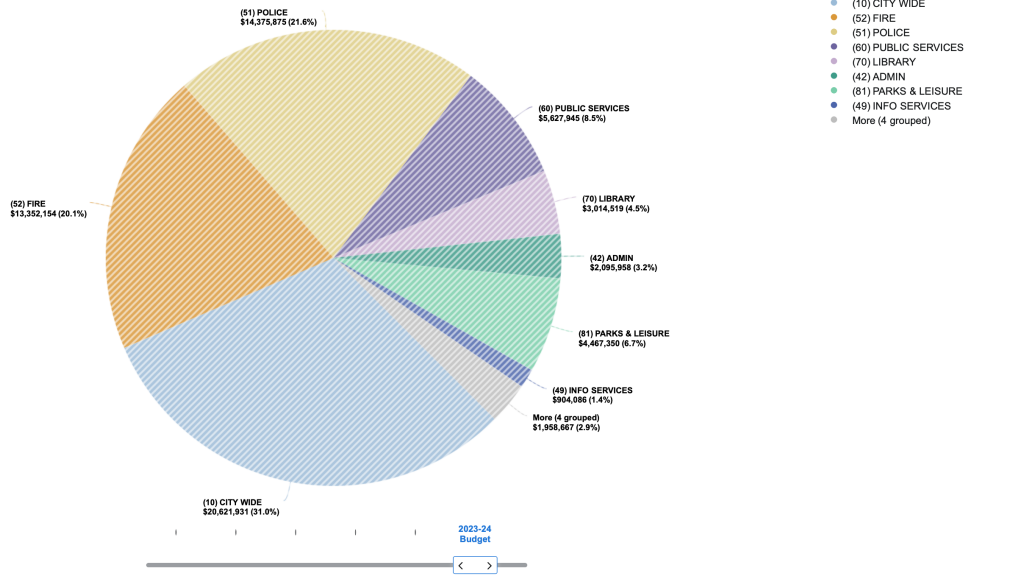
Data filtered by EXPENSES, GENERAL FUND and exported on August 5, 2023. Created with OpenGov

General Fund Expenditures Trend by Department

	2019 - 20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual
CITY WIDE	\$16,770,896	\$17,773,440	\$19,717,425	\$19,580,537	\$670,950
FIRE	\$10,312,817	\$10,932,552	\$11,276,881	\$12,037,319	\$514,980
POLICE	\$9,550,683	\$10,191,542	\$11,184,434	\$12,329,399	\$539,906
PUBLIC SERVICES	\$7,065,233	\$7,667,532	\$8,722,767	\$5,316,572	\$43,489
LIBRARY	\$2,289,244	\$2,410,531	\$2,565,400	\$2,772,312	\$112,300
ADMIN	\$1,224,809	\$1,276,605	\$1,595,678	\$1,861,122	\$77,866
PARKS & LEISURE	\$0	\$0	\$0	\$4,427,560	\$145,401
INFO SERVICES	\$526,857	\$502,030	\$589,637	\$763,882	\$22,575
INSPECTION	\$495,220	\$523,657	\$559,901	\$720,766	\$33,871
CITY CLERK	\$426,847	\$413,270	\$447,049	\$493,645	\$25,499
MUNICIPAL COMPLEX	\$319,747	\$269,416	\$289,826	\$349,052	\$10,907
CITY COUNCIL	\$74,464	\$75,181	\$75,248	\$81,274	\$446
TOTAL	\$49,056,817	\$52,035,755	\$57,024,247	\$60,733,438	\$2,198,191

General Fund Expenditures by Department

Visualization



Data filtered by Departments, GENERAL FUND, EXPENSES and exported on August 5, 2023. Created with OpenGov

FINANCIAL SCHEDULES AND CHANGES IN FUND BALANCE



FISCAL YEAR 2024

REVENUE SUMMARY BY FUND

	General Fund	Four Cent Gas Tax	Five Cent Gas Tax	Seven Cent Gas Tax	Ten Cent Gas Tax	E 911	Court
Sales & Use Tax	\$29,594,052	\$0	\$0	\$0	\$0	\$0	\$0
Ad Valorem	\$20,916,979	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$75,000	\$0	\$0	\$407,255	\$0	\$18,190	\$161,770
Grants	\$1,149,424	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$6,686,251	\$0	\$0	\$90,000	\$0	\$0	\$0
Reserves	\$1,400,000	\$0	\$124,000	\$0	\$228,000	\$0	\$0
Utility Franchise Fees	\$2,869,126	\$0	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$195,000	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,391,500	\$0	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$50,000	\$2,500	\$0	\$925,000	\$0	\$0	\$0
Other Revenues	\$966,280	\$0	\$0	\$0	\$0	\$0	\$40,000
Investment Earnings	\$662,762	\$5,400	\$5,400	\$0	\$9,600	\$0	\$0
Fines & Forfeitures	\$390,000	\$0	\$0	\$0	\$0	\$0	\$657,000
Fees	\$57,111	\$0	\$0	\$0	\$0	\$919,623	\$0
State Shared Revenue	\$0	\$210,000	\$102,000	\$350,000	\$264,000	\$0	\$0
Sale of Assets	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$66,418,485	\$217,900	\$231,400	\$1,772,255	\$501,600	\$937,813	\$858,770

	Library State Aid	Library Donations	Vehicle Tags	Capital Projects	Community Spaces	Debt Service	Totals
Sales & Use Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$29,594,052
Ad Valorem	\$0	\$0	\$0	\$0	\$0	\$0	\$20,916,979
Transfers In	\$0	\$0	\$0	\$2,640,400	\$7,088,000	\$7,478,068	\$17,868,683
Grants	\$32,572	\$41,000	\$215,000	\$11,296,000	\$0	\$0	\$12,733,996
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$6,776,251
Reserves	\$0	\$49,806	\$0	\$2,718,958	\$0	\$0	\$4,520,764
Utility Franchise Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$2,869,126
Debt Proceeds	\$0	\$0	\$0	\$2,045,106	\$0	\$0	\$2,240,106
Charges for Services	\$0	\$55,000	\$0	\$0	\$0	\$0	\$1,446,500
Other Taxes	\$0	\$0	\$0	\$360,000	\$0	\$0	\$1,337,500
Other Revenues	\$0	\$84,000	\$0	\$80,000	\$0	\$120,000	\$1,290,280
Investment Earnings	\$0	\$1,700	\$11,578	\$132,000	\$260,000	\$57,378	\$1,145,818
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$1,047,000
Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$976,734
State Shared Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$926,000
Sale of Assets	\$0	\$0	\$0	\$205,587	\$0	\$0	\$220,587
TOTAL	\$32,572	\$231,506	\$226,578	\$19,478,051	\$7,348,000	\$7,655,446	\$105,910,376

EXPENDITURE SUMMARY BY FUND

	General Fund	Four Cent Gas Tax	Five Cent Gas Tax	Seven Cent Gas Tax	Ten Cent Gas Tax	E 911	Court
Personnel Expense	\$35,276,857	\$0	\$0	\$1,147,640	\$0	\$5,750	\$715,135
Transfers Out	\$14,699,508	\$0	\$0	\$0	\$0	\$0	\$0
Capital Purchases	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Contracts	\$5,905,552	\$0	\$0	\$182,615	\$0	\$84,230	\$40,316
Non-Capital Purchases	\$730,350	\$0	\$0	\$1,000	\$0	\$0	\$9,970
Lease Expense	\$216,488	\$0	\$0	\$10,000	\$0	\$147,641	\$0
Street Maintenance	\$54,000	\$217,900	\$231,400	\$301,000	\$501,600	\$0	\$0
City Programs	\$2,012,560	\$0	\$0	\$0	\$0	\$0	\$0
Fees/Assessments	\$2,049,467	\$0	\$0	\$0	\$0	\$0	\$0
Utility Expense	\$1,758,890	\$0	\$0	\$100,000	\$0	\$24,500	\$500
Professional Services	\$520,985	\$0	\$0	\$15,000	\$0	\$675,692	\$66,000
Maintenance Expense	\$1,054,798	\$0	\$0	\$0	\$0	\$0	\$1,899
Supplies	\$936,050	\$0	\$0	\$0	\$0	\$0	\$24,850
Insurance	\$483,570	\$0	\$0	\$0	\$0	\$0	\$0
Park Programs	\$371,500	\$0	\$0	\$0	\$0	\$0	\$0
Community Safety	\$140,860	\$0	\$0	\$0	\$0	\$0	\$0
Community Involvement	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0
Postage & Mailing	\$50,150	\$0	\$0	\$0	\$0	\$0	\$0
Operation Expense	\$36,400	\$0	\$0	\$15,000	\$0	\$0	\$0
Bank Charges	\$20,500	\$0	\$0	\$0	\$0	\$0	\$100
TOTAL	\$66,418,485	\$217,900	\$231,400	\$1,772,255	\$501,600	\$937,813	\$858,770

	Library State Aid	Library Donations	Vehicle Tags	Capital Projects	Community Spaces	Debt Service	Totals
Personnel Expense	\$32,572	\$21,006	\$129,828	\$0	\$0	\$0	\$37,328,789
Transfers Out	\$0	\$0	\$0	\$75,000	\$3,164,175	\$0	\$17,938,683
Capital Purchases	\$0	\$132,800	\$0	\$12,517,023	\$850,000	\$0	\$13,519,823
Debt Service	\$0	\$0	\$0	\$0	\$0	\$7,427,018	\$7,427,018
Maintenance Contracts	\$0	\$17,500	\$86,000	\$0	\$0	\$0	\$6,316,213
Non-Capital Purchases	\$0	\$26,300	\$5,900	\$3,434,077	\$0	\$0	\$4,207,597
Lease Expense	\$0	\$3,000	\$0	\$2,699,951	\$420,605	\$0	\$3,497,685
Street Maintenance	\$0	\$0	\$0	\$752,000	\$811,100	\$0	\$2,869,000
City Programs	\$0	\$0	\$0	\$0	\$280,000	\$0	\$2,292,560
Fees/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$2,049,467
Utility Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$1,883,890
Professional Services	\$0	\$900	\$0	\$0	\$70,000	\$0	\$1,348,577
Maintenance Expense	\$0	\$6,000	\$0	\$0	\$0	\$0	\$1,062,697
Supplies	\$0	\$3,500	\$850	\$0	\$0	\$0	\$965,250
Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$483,570
Park Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$371,500
Community Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$140,860
Community Involvement	\$0	\$10,500	\$0	\$0	\$0	\$0	\$90,500
Postage & Mailing	\$0	\$5,000	\$4,000	\$0	\$0	\$0	\$59,150
Operation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$51,400
Bank Charges	\$0	\$5,000	\$0	\$0	\$0	\$0	\$25,600
TOTAL	\$32,572	\$231,506	\$226,578	\$19,478,051	\$5,595,880	\$7,427,018	\$103,929,829

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	General	4¢ Gas	5¢ Gas	7¢ Gas	10¢ Gas	E-911	Court	Library State Aid	Library Donations	Tags	Capital	Community Spaces	Debt Service	Grand Total
Revenues														
Gross revenue	\$ 64,748,485	\$ 217,900	\$ 107,400	\$ 1,365,000	\$ 273,600	\$ 919,623	\$ 697,000	\$ 32,572	\$ 181,700	\$ 226,578	\$ 12,073,587	\$ 260,000	\$ 177,378	\$ 81,280,823
Total revenues	64,748,485	217,900	107,400	1,365,000	273,600	919,623	697,000	32,572	181,700	226,578	12,073,587	260,000	177,378	81,280,823
Expenditures														
Non-departmental	5,900,775	-	-	-	-	-	-	-	-	-	20,156	280,000	7,427,018	13,627,949
City council	89,393	-	-	-	-	-	-	-	-	-	-	-	-	89,393
Mayor & administration	2,117,606	-	-	-	-	-	-	-	-	226,578	34,879	-	-	2,379,063
City clerk	600,157	-	-	-	-	-	-	-	-	-	12,680	-	-	612,837
Municipal complex	395,674	-	-	-	-	-	-	-	-	-	-	-	-	395,674
Information services	904,086	-	-	-	-	-	-	-	-	-	145,371	-	-	1,049,457
Building safety	873,443	-	-	-	-	-	-	-	-	-	79,263	-	-	952,706
Court & corrections	-	-	-	-	-	-	858,770	-	-	-	54,645	-	-	913,415
Dispatch/911	-	-	-	-	-	937,813	-	-	-	-	-	-	-	937,813
Police	14,375,875	-	-	-	-	-	-	-	-	-	2,833,353	-	-	17,209,228
Fire	13,352,154	-	-	-	-	-	-	-	-	-	3,017,409	-	-	16,369,563
Public services	5,629,945	217,900	231,400	1,772,255	501,600	-	-	-	-	-	12,577,437	1,501,705	-	22,430,242
Public library	3,014,519	-	-	-	-	-	-	32,572	231,506	-	269,762	-	-	3,548,359
Parks & leisure services	4,467,350	-	-	-	-	-	-	-	-	-	358,096	650,000	-	5,475,446
Total expenditures	51,718,977	217,900	231,400	1,772,255	501,600	937,813	858,770	32,572	231,506	226,578	19,403,051	2,431,705	7,427,018	85,991,145
Excess (deficiency) of revenues over (under) expenditures	13,029,508	-	(124,000)	(407,255)	(228,000)	(18,190)	(161,770)	-	(49,806)	-	(7,329,464)	(2,171,705)	(7,249,640)	(4,710,322)
Other financing sources (uses)														
Transfers out	(10,315,615)	-	-	-	-	-	-	-	-	-	(75,000)	-	-	(10,390,615)
Transfers in	75,000	-	-	407,255	-	18,190	161,770	-	-	-	2,640,400	7,088,000	7,478,068	17,868,683
Transfers out - debt service	(4,313,893)	-	-	-	-	-	-	-	-	-	-	(3,164,175)	-	(7,478,068)
Transfers out - other funds	(70,000)	-	-	-	-	-	-	-	-	-	-	-	-	(70,000)
Debt proceeds	195,000	-	-	-	-	-	-	-	-	-	2,045,106	-	-	2,240,106
Adj for PY surplus transfer to capital shown in budgeted transfers	1,400,000	-	-	-	-	-	-	-	-	-	-	-	-	1,400,000
PY fund balance usage	-	-	124,000	-	228,000	-	-	-	49,806	-	2,718,958	-	-	3,120,764
Total other financing sources (uses)	(13,029,508)	-	124,000	407,255	228,000	18,190	161,770	-	49,806	-	7,329,464	3,923,825	7,478,068	6,690,870
Net change in fund balance	-	-	-	-	-	-	-	-	-	-	-	1,752,120	228,428	1,980,548
Projected fund balance 09/30/2023	23,843,727	-	124,999	-	228,988	16,877	-	-	423,650	-	2,782,446	1,151,618	1,973,570	30,545,875
Adj for PY surplus transfer to capital shown in budgeted transfers	(1,400,000)	-	-	-	-	-	-	-	-	-	-	-	-	(1,400,000)
PY fund balance usage	-	-	(124,000)	-	(228,000)	-	-	-	(49,806)	-	(2,718,958)	-	-	(3,120,764)
Projected fund balance 09/30/2024	\$ 22,443,727	\$ -	\$ 999	\$ -	\$ 988	\$ 16,877	\$ -	\$ -	\$ 373,844	\$ -	\$ 63,488	\$ 2,903,738	\$ 2,201,998	\$ 28,005,659

4.0% COLA, New Grade implementation for Public safety, 6.5% health insurance increase, Additional merit scale for executives.

EXPENDITURES BY FUND

FISCAL YEAR 2024



ALL FUND SUMMARIES - EXPENDITURES

General Fund Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$9,249,176	\$6,213,743	\$6,501,388	\$287,645
TRANSFERS	\$14,719,691	\$11,906,037	\$14,699,508	\$2,793,472
PUBLIC SAFETY EXPENSES	\$22,455,031	\$24,159,471	\$27,728,029	\$3,568,558
GENERAL GOVERNMENT EXPENSES	\$7,995,172	\$8,812,666	\$10,007,691	\$1,195,025
CAPITAL PURCHASES	\$39,776	\$50,000	\$20,000	-\$30,000
LIBRARY EXPENSES	\$2,565,400	\$2,809,928	\$3,014,519	\$204,591
PARK AND LEISURE EXPENSES	\$0	\$4,177,501	\$4,447,350	\$269,849
TOTAL	\$57,024,247	\$58,129,346	\$66,418,485	\$8,289,139

Gas Tax Funds Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$2,385,268	\$2,287,063	\$2,723,155	\$436,092
CAPITAL PURCHASES	\$38,105	\$0	\$0	\$0
TOTAL	\$2,423,373	\$2,287,063	\$2,723,155	\$436,092

E-911 Fund Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SAFETY EXPENSES	\$875,729	\$889,622	\$937,813	\$48,191
CAPITAL PURCHASES	\$0	\$15,000	\$0	-\$15,000
TOTAL	\$875,729	\$904,622	\$937,813	\$33,191

Court Fund Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SAFETY EXPENSES	\$110,165	\$95,405	\$0	-\$95,405
GENERAL GOVERNMENT EXPENSES	\$578,753	\$659,177	\$858,770	\$199,593
TOTAL	\$688,918	\$754,582	\$858,770	\$104,188

Library Funds Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
TRANSFERS	\$18,033	\$0	\$0	\$0
CAPITAL PURCHASES	\$0	\$0	\$132,800	\$159,800
LIBRARY EXPENSES	\$64,320	\$99,313	\$131,278	\$31,965
TOTAL	\$82,353	\$99,313	\$264,078	\$191,765

Vehicle Tag Fund Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL GOVERNMENT EXPENSES	\$193,725	\$193,244	\$226,578	\$33,334

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
TOTAL	\$193,725	\$193,244	\$226,578	\$33,334

Capital Project Fund Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$1,632,951	\$1,280,126	\$4,528,594	\$3,248,468
TRANSFERS	\$50,000	\$50,000	\$75,000	\$25,000
PUBLIC SAFETY EXPENSES	\$1,435,297	\$1,708,347	\$2,076,001	\$367,654
GENERAL GOVERNMENT EXPENSES	\$127,439	\$140,386	\$94,575	-\$45,811
CAPITAL PURCHASES	\$8,278,729	\$3,602,523	\$12,517,023	\$8,914,500
LIBRARY EXPENSES	\$17,921	\$43,812	\$35,762	-\$8,050
PARK AND LEISURE EXPENSES	\$0	\$92,040	\$151,096	\$59,056
TOTAL	\$11,542,337	\$6,917,234	\$19,478,051	\$12,560,817

Community Spaces Fund Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$384,514	\$420,604	\$1,301,705	\$881,101
TRANSFERS	\$3,165,425	\$3,446,175	\$3,164,175	-\$282,000
GENERAL GOVERNMENT EXPENSES	\$280,025	\$280,000	\$280,000	\$0
CAPITAL PURCHASES	\$10,562,276	\$0	\$850,000	\$850,000
TOTAL	\$14,392,240	\$4,146,779	\$5,595,880	\$1,449,101

Debt Service Fund Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
DEBT PROCEEDS	\$13,229,337	\$0	\$7,427,018	\$7,427,018
TRANSFERS	\$214,262	\$0	\$0	\$0
TOTAL	\$13,443,599	\$0	\$7,427,018	\$7,427,018

All Funds Expenditures

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$13,651,909	\$10,201,537	\$15,054,843	\$4,853,306
DEBT PROCEEDS	\$13,229,337	\$0	\$7,427,018	\$7,427,018
TRANSFERS	\$18,167,412	\$15,402,212	\$17,938,683	\$2,536,472
PUBLIC SAFETY EXPENSES	\$24,876,223	\$26,852,845	\$30,741,843	\$3,888,999
GENERAL GOVERNMENT EXPENSES	\$9,175,114	\$10,085,474	\$11,467,614	\$1,382,141
CAPITAL PURCHASES	\$18,918,886	\$3,667,523	\$13,519,823	\$9,879,300
LIBRARY EXPENSES	\$2,647,641	\$2,953,053	\$3,181,559	\$228,506
PARK AND LEISURE EXPENSES	\$0	\$4,269,541	\$4,598,446	\$328,905
TOTAL	\$100,666,521	\$73,432,183	\$103,929,829	\$30,524,645

POSITION SUMMARY SCHEDULE

FISCAL YEAR 2024



POSITION SUMMARY

City-wide staffing changes and authorizations from fiscal year 2013 to fiscal year 2024 are shown in the following table. Position requests for fiscal year 2024 budget totaled 5 new positions. All new positions were approved, including 2 public safety positions, 2 public services positions, and 1 library position. The FY 2013 to FY 2023 data included only filled positions, while FY 2024 data includes all approved positions.

Admin Dept

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
SENIOR ADMINISTRATIVE ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTING ASST II	1.00	1.00	1.00	1.00	1.00	1.00	2.00
PAYROLL SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMIN ASST	1.00	2.00	2.00	2.00	2.00	2.00	2.00
SENIOR REVENUE EXAMINER	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PAYROLL ANALYST	1.00	1.00	1.00	1.00	1.00	1.00	1.00
SENIOR ACCOUNTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CHIEF ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MARKETING COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	2.00	2.00	2.00	2.00	2.00	2.00	2.00
ASSISTANT CITY MANAGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE	9.00	10.00	10.00	10.00	10.00	10.00	10.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
SENIOR ADMINISTRATIVE ANALYST	0.00	1.00	1.00	1.00	1.00
ACCOUNTING ASST II	2.00	2.00	2.00	2.00	2.00
PAYROLL SUPERVISOR	0.00	1.00	1.00	1.00	1.00
ADMIN ASST	2.00	1.00	1.00	1.00	1.00
SENIOR REVENUE EXAMINER	0.00	1.00	1.00	1.00	1.00
PAYROLL ANALYST	1.00	1.00	1.00	0.00	0.00
SENIOR ACCOUNTANT	1.00	1.00	2.00	2.00	2.00
FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00
CHIEF ACCOUNTANT	1.00	2.00	2.00	1.00	1.00
MARKETING COORDINATOR	0.00	0.00	0.00	0.00	1.00
CITY MANAGER	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00
ASSISTANT CITY MANAGER	0.00	0.00	1.00	1.00	1.00
FTE	10.00	13.00	15.00	13.00	14.00

Library Dept

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
FULL-TIME CLERK	0.00	0.00	0.00	0.00	0.00	2.00	2.00
IT DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
BUILDING CUSTODIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMIN ASST	3.00	3.00	2.00	2.00	2.00	1.00	1.00
SECURITY GUARD	0.00	0.00	0.00	0.00	0.00	0.00	1.00
ACQUISITION MGR	0.00	0.00	0.00	0.00	0.00	1.00	1.00
DPTY LIBR DIR	1.00	1.00	1.00	1.00	1.00	1.00	2.00
CIRCULATION MARKETING ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PART TIME CLERK	15.00	15.00	12.00	15.00	17.00	16.00	16.00
CLERK	6.00	7.00	8.00	9.00	9.00	6.00	7.00
PART-TIME CUSTODIAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY DEPT HEAD	4.00	4.00	4.00	3.00	1.00	3.00	2.00
MARKETING COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PT TEEN SVS CLERK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FT TECH CLERK	0.00	0.00	0.00	0.00	0.00	1.00	1.00
GRAPHIC DESIGN, MARKETING, AND OUTREACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TEEN SVS CLERK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE	31.00	32.00	29.00	32.00	32.00	33.00	35.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
FULL-TIME CLERK	2.00	5.00	4.00	4.00	4.00
IT DIRECTOR	1.00	1.00	1.00	1.00	1.00
BUILDING CUSTODIAN	0.00	1.00	1.00	1.00	1.00
ADMIN ASST	1.00	1.00	1.00	1.00	1.00
SECURITY GUARD	1.00	1.00	1.00	1.00	1.00
ACQUISITION MGR	1.00	1.00	1.00	1.00	2.00
DPTY LIBR DIR	2.00	2.00	1.00	1.00	1.00
CIRCULATION MARKETING ASSISTANT	0.00	0.00	1.00	1.00	1.00
DIRECTOR	1.00	1.00	1.00	1.00	1.00
PART TIME CLERK	14.00	14.00	15.00	15.00	15.00
CLERK	7.00	4.00	2.00	2.00	1.00
PART-TIME CUSTODIAN	0.00	0.00	0.00	0.00	1.00
LIBRARY DEPT HEAD	2.00	2.00	2.00	2.00	2.00
MARKETING COORDINATOR	0.00	0.00	1.00	1.00	0.00
PT TEEN SVS CLERK	0.00	0.00	0.00	1.00	0.00
FT TECH CLERK	1.00	1.00	1.00	1.00	1.00
GRAPHIC DESIGN, MARKETING, AND OUTREACH	0.00	0.00	1.00	1.00	1.00
TEEN SVS CLERK	0.00	0.00	0.00	0.00	1.00
FTE	33.00	34.00	34.00	35.00	35.00

Parks & Leisure Dept

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
ADMIN CLERK	2.00	3.00	2.00	2.00	3.00	2.00	2.00
ADMIN ASST	0.00	1.00	1.00	1.00	0.00	1.00	1.00
MAINTENANCE REPAIR WORKER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FT LABOR LIB PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PARK MAINTENANCE SUPERINTENDENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREW LEADER	5.00	3.00	3.00	2.00	2.00	2.00	2.00
LIFEGUARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASST PW DIR III	2.00	2.00	2.00	2.00	2.00	2.00	1.00
PT BUILDING MONITOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PARK & REC SUPERINTENDENT I	0.00	0.00	0.00	0.00	0.00	0.00	2.00

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
BUILDING INSPECTOR	2.00	2.00	4.00	3.00	3.00	3.00	3.00
ADMINISTRATIVE SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE	4.00	4.00	6.00	5.00	6.00	6.00	6.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
ADMINISTRATIVE ASSISTANT	2.00	2.00	2.00	1.00	1.00
BUILDING INSPECTIONS SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
PLANS EXAMINER	0.00	1.00	1.00	1.00	1.00
BUILDING INSPECTOR	3.00	2.00	2.00	3.00	3.00
ADMINISTRATIVE SUPERVISOR	0.00	0.00	0.00	1.00	1.00
FTE	6.00	6.00	6.00	7.00	7.00

Court Dept

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
PROSECUTOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MAGISTRATE SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUDGE	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MAGISTRATE	2.00	2.00	3.00	3.00	3.00	3.00	3.00
PUBLIC DEFENDER	0.00	1.00	2.00	2.00	2.00	2.00	2.00
MUNI COURT ADMIN	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FTE	5.00	6.00	8.00	8.00	8.00	8.00	8.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
PROSECUTOR	1.00	1.00	1.00	1.00	1.00
MAGISTRATE SUPERVISOR	0.00	0.00	0.00	1.00	1.00
JUDGE	1.00	1.00	1.00	1.00	1.00
MAGISTRATE	4.00	4.00	4.00	3.00	3.00
PUBLIC DEFENDER	2.00	2.00	2.00	2.00	2.00
MUNI COURT ADMIN	1.00	1.00	1.00	1.00	1.00
FTE	9.00	9.00	9.00	9.00	9.00

Police

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
SENIOR ADMINISTRATIVE ANALYST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE CAPTAIN	1.00	1.00	1.00	2.00	3.00	4.00	4.00
ADMIN CLERK	3.00	3.00	4.00	3.00	3.00	3.00	3.00
POLICE SERGEANT	19.00	20.00	20.00	20.00	22.00	22.00	20.00
POLICE CHIEF III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTODIAN	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ANALYST	0.00	0.00	1.00	1.00	1.00	1.00	1.00
POLICE OFFICER	54.00	53.00	54.00	57.00	56.00	60.00	66.00
CHIEF OF BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPUTY POLICE CHIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE LIEUTENANT	6.00	6.00	6.00	6.00	5.00	5.00	6.00
FTE	85.00	85.00	88.00	91.00	92.00	97.00	102.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
SENIOR ADMINISTRATIVE ANALYST	0.00	0.00	1.00	1.00	1.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
POLICE CAPTAIN	4.00	4.00	3.00	3.00	3.00
ADMIN CLERK	1.00	1.00	2.00	1.00	1.00
POLICE SERGEANT	23.00	21.00	20.00	18.00	19.00
POLICE CHIEF III	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	1.00	1.00
CODE ENFORCEMENT	0.00	0.00	0.00	0.00	1.00
CUSTODIAN	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE ANALYST	1.00	1.00	0.00	0.00	0.00
POLICE OFFICER	72.00	76.00	76.00	78.00	78.00
CHIEF OF BUILDING MAINTENANCE	0.00	0.00	1.00	1.00	1.00
DEPUTY POLICE CHIEF	0.00	0.00	1.00	1.00	1.00
POLICE LIEUTENANT	6.00	6.00	6.00	7.00	7.00
FTE	109.00	111.00	112.00	113.00	115.00

Info Services

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
PC NETWORK TECH	1.00	0.00	0.00	0.00	1.00	1.00	1.00
NETWORK ADMIN I	0.00	1.00	1.00	1.00	1.00	1.00	1.00
NETWORK ADMIN II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DIRECTOR OF INFORMATION TECHNOLOGY II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE	2.00	2.00	2.00	2.00	3.00	3.00	3.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
PC NETWORK TECH	1.00	2.00	2.00	2.00	2.00
NETWORK ADMIN I	1.00	1.00	1.00	1.00	1.00
NETWORK ADMIN II	1.00	1.00	1.00	0.00	0.00
DIRECTOR OF INFORMATION TECHNOLOGY II	0.00	0.00	0.00	1.00	1.00
FTE	3.00	4.00	4.00	4.00	4.00

Fire

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
APPARATUS OPERATOR	15.00	13.00	14.00	15.00	16.00	17.00	15.00
FIRE LIEUTENANT	10.00	10.00	10.00	10.00	12.00	12.00	10.00
BATTALION CHIEF	6.00	5.00	4.00	5.00	5.00	4.00	5.00
ADMIN ASST	2.00	2.00	1.00	1.00	1.00	1.00	1.00
FIRE CHIEF III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FIREFIGHTER	57.00	59.00	59.00	60.00	64.00	63.00	17.00
BATTALION CHIEF I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPUTY FIRE CHIEF	1.00	2.00	2.00	2.00	2.00	2.00	2.00
FIRE CAPTAIN	6.00	6.00	6.00	6.00	6.00	8.00	5.00
FIREFIGHTER/MEDIC	0.00	0.00	0.00	0.00	0.00	0.00	47.00
FTE	98.00	98.00	97.00	100.00	107.00	108.00	103.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
APPARATUS OPERATOR	14.00	14.00	13.00	15.00	15.00
FIRE LIEUTENANT	10.00	10.00	11.00	11.00	11.00
BATTALION CHIEF	5.00	5.00	5.00	5.00	1.00
ADMIN ASST	1.00	1.00	1.00	1.00	1.00
FIRE CHIEF III	1.00	1.00	1.00	1.00	1.00
FIREFIGHTER	15.00	16.00	18.00	18.00	16.00
BATTALION CHIEF I	0.00	0.00	0.00	0.00	4.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
DEPUTY FIRE CHIEF	2.00	2.00	2.00	2.00	2.00
FIRE CAPTAIN	6.00	6.00	6.00	6.00	6.00
FIREFIGHTER/MEDIC	52.00	52.00	50.00	48.00	55.00
FTE	106.00	107.00	107.00	107.00	112.00

Public Services

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
SENIOR CIVIL ENG	0.00	1.00	1.00	1.00	1.00	1.00	1.00
COMM OPR II	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CONSTRUCTION EQUIPMENT OPERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREW LEADER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASST PW DIR III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ENGINEERING INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS ASSISTANT DIRECTOR I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRIN ENG INSPECT 4	0.00	0.00	0.00	0.00	1.00	1.00	1.00
SKILLED LABORER	5.00	5.00	5.00	4.00	4.00	3.00	4.00
ENGINEER	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DIR OF PUBLIC SVS	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FIELD CONSTR SUPV	1.00	1.00	2.00	2.00	2.00	2.00	2.00
ASSIST LABOR ENG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS ASSISTANT DIRECTOR II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABORER	7.00	8.00	5.00	7.00	9.00	9.00	10.00
FTE	17.00	19.00	17.00	18.00	21.00	20.00	22.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
SENIOR CIVIL ENG	1.00	1.00	1.00	0.00	1.00
COMM OPR II	1.00	1.00	1.00	1.00	0.00
CONSTRUCTION EQUIPMENT OPERATION	0.00	0.00	0.00	0.00	1.00
CREW LEADER	0.00	0.00	0.00	2.00	2.00
ASST PW DIR III	1.00	1.00	1.00	1.00	1.00
ENGINEERING INSPECTOR	0.00	1.00	1.00	1.00	1.00
PUBLIC WORKS ASSISTANT DIRECTOR I	1.00	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	2.00
PRIN ENG INSPECT 4	1.00	1.00	1.00	1.00	1.00
SKILLED LABORER	4.00	4.00	3.00	1.00	2.00
ENGINEER	1.00	1.00	1.00	1.00	1.00
DIR OF PUBLIC SVS	1.00	1.00	1.00	1.00	1.00
FIELD CONSTR SUPV	1.00	1.00	1.00	1.00	1.00
ASSIST LABOR ENG	0.00	0.00	0.00	1.00	1.00
PUBLIC WORKS ASSISTANT DIRECTOR II	0.00	0.00	0.00	0.00	1.00
LABORER	9.00	9.00	10.00	11.00	12.00
FTE	21.00	22.00	22.00	23.00	28.00

City Clerk

Position Title	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FTE							
ADMIN CLERK	1.00	1.00	1.00	1.00	1.00	1.00	1.00
MUNI CLERK III	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GEOGRAPHIC INFORMATION SYSTEM SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PLANNER	1.00	1.00	1.00	1.00	1.00	1.00	2.00
FTE	4.00	4.00	4.00	4.00	4.00	4.00	4.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
FTE					
ADMIN CLERK	1.00	1.00	1.00	1.00	1.00
MUNI CLERK III	1.00	1.00	1.00	1.00	1.00
GEOGRAPHIC INFORMATION SYSTEM SPECIALIST	0.00	0.00	0.00	0.00	0.00
PLANNER	2.00	2.00	2.00	2.00	2.00
FTE	4.00	4.00	4.00	4.00	4.00

REVENUES BY FUND

FISCAL YEAR 2024



ALL FUNDS SUMMARY - REVENUE

General Fund Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Sales & Use Tax	\$29,392,779	\$26,028,372	\$29,594,052	\$3,565,680
Ad Valorem	\$19,201,249	\$19,110,101	\$20,916,979	\$1,806,878
Other Taxes	\$169,652	\$50,000	\$50,000	\$0
Utility Franchise Fees	\$2,789,359	\$2,787,955	\$2,869,126	\$81,171
Licenses & Permits	\$5,412,768	\$6,582,969	\$6,686,251	\$103,282
Charges for Services	\$953,969	\$1,065,300	\$1,391,500	\$326,200
Fines & Forfeitures	\$435,839	\$380,000	\$390,000	\$10,000
Fees	\$54,730	\$56,798	\$57,111	\$313
Grants	\$924,490	\$809,760	\$1,149,424	\$339,664
Sale of Assets	\$111,040	\$15,000	\$15,000	\$0
Investment Earnings	-\$258,453	\$400,500	\$662,762	\$262,262
Other Revenues	\$974,273	\$792,591	\$966,280	\$173,689
Transfers In	\$68,033	\$50,000	\$75,000	\$25,000
Debt Proceeds	\$0	\$0	\$195,000	\$195,000
Reserves	\$0	\$0	\$1,400,000	\$0
TOTAL	\$60,229,729	\$58,129,346	\$66,418,485	\$6,889,139

Gas Tax Funds Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Other Taxes	\$803,396	\$832,000	\$927,500	\$95,500
State Shared Revenue	\$929,469	\$910,320	\$926,000	\$15,680
Licenses & Permits	\$85,838	\$80,000	\$90,000	\$10,000
Investment Earnings	\$49	\$2,000	\$20,400	\$18,400
Transfers In	\$0	\$462,743	\$407,255	-\$55,488
Reserves	\$0	\$0	\$352,000	\$0
TOTAL	\$1,818,751	\$2,287,063	\$2,723,155	\$84,092

Dispatch Fund Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Fees	\$867,192	\$795,943	\$919,623	\$123,680
Investment Earnings	\$1	\$1,000	\$0	-\$1,000
Transfers In	\$0	\$107,679	\$18,190	-\$89,489
TOTAL	\$867,193	\$904,622	\$937,813	\$33,191

Court Fund Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Fines & Forfeitures	\$569,558	\$622,000	\$657,000	\$35,000
Investment Earnings	\$0	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$40,000	\$40,000

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Transfers In	\$99,606	\$132,582	\$161,770	\$29,188
TOTAL	\$669,164	\$754,582	\$858,770	\$104,188

Library Funds Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Charges for Services	\$0	\$0	\$55,000	\$55,000
Grants	\$46,958	\$32,313	\$73,572	\$41,259
Investment Earnings	\$3	\$0	\$1,700	\$1,700
Other Revenues	\$99,316	\$67,000	\$84,000	\$17,000
Reserves	\$0	\$0	\$49,806	\$0
TOTAL	\$146,278	\$99,313	\$264,078	\$114,959

Tag Fund Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Grants	\$192,965	\$193,244	\$215,000	\$21,756
Investment Earnings	\$19	\$0	\$11,578	\$12,000
Transfers In	\$740	\$0	\$0	\$0
TOTAL	\$193,725	\$193,244	\$226,578	\$33,756

Capital Project Fund Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Other Taxes	\$358,437	\$345,000	\$360,000	\$15,000
Grants	\$4,651,486	\$0	\$11,296,000	\$11,296,000
Sale of Assets	\$0	\$116,815	\$205,587	\$88,772
Investment Earnings	\$29,269	\$20,000	\$132,000	\$112,000
Other Revenues	\$47,094	\$50,000	\$80,000	\$30,000
Transfers In	\$2,442,023	\$1,085,207	\$2,640,400	\$1,555,193
Debt Proceeds	\$3,315,588	\$1,947,000	\$2,045,106	\$98,106
Reserves	\$0	\$0	\$2,718,958	\$0
TOTAL	\$10,843,898	\$3,564,022	\$19,478,051	\$13,195,071

Community Spaces Fund Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Grants	\$1,296,705	\$0	\$0	\$0
Investment Earnings	\$7,331	\$120,000	\$260,000	\$140,000
Transfers In	\$7,184,837	\$6,201,183	\$7,088,000	\$886,817
Debt Proceeds	\$1,900,000	\$0	\$0	\$0
TOTAL	\$10,388,873	\$6,321,183	\$7,348,000	\$1,026,817

Debt Service Fund Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Investment Earnings	\$37,103	\$0	\$57,378	\$57,378
Other Revenues	\$119,404	\$0	\$120,000	\$120,000
Transfers In	\$7,702,911	\$0	\$7,478,068	\$7,478,068
Debt Proceeds	\$5,838,130	\$0	\$0	\$0
TOTAL	\$13,697,548	\$0	\$7,655,446	\$7,655,446

All Funds Revenues

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Sales & Use Tax	\$29,392,779	\$26,028,372	\$29,594,052	\$3,565,680
Ad Valorem	\$19,201,249	\$19,110,101	\$20,916,979	\$1,806,878
Other Taxes	\$1,331,486	\$1,227,000	\$1,337,500	\$110,500
State Shared Revenue	\$929,469	\$910,320	\$926,000	\$15,680
Utility Franchise Fees	\$2,789,359	\$2,787,955	\$2,869,126	\$81,171
92enses & Permits	\$5,498,606	\$6,662,969	\$6,776,251	\$113,282

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Charges for Services	\$953,969	\$1,065,300	\$1,446,500	\$381,200
Fines & Forfeitures	\$1,005,398	\$1,002,000	\$1,047,000	\$45,000
Fees	\$921,922	\$852,741	\$976,734	\$123,993
Grants	\$7,112,605	\$1,035,317	\$12,733,996	\$11,698,679
Sale of Assets	\$111,040	\$131,815	\$220,587	\$88,772
Investment Earnings	-\$184,677	\$543,500	\$1,145,818	\$602,740
Other Revenues	\$1,240,088	\$909,591	\$1,290,280	\$380,689
Transfers In	\$17,498,150	\$8,039,394	\$17,868,683	\$9,829,289
Debt Proceeds	\$11,053,718	\$1,947,000	\$2,240,106	\$293,106
Reserves	\$0	\$0	\$4,520,764	\$0
TOTAL	\$98,855,159	\$72,253,375	\$105,910,376	\$29,136,659

CAPITAL PROJECTS FUND

FISCAL YEAR 2024



The City by virtue of ordinance and financial policy sets aside a portion of its sales and use tax along with dedication of other surplus revenues and specified funding to financially manage its multi-year capital improvement program. The Capital Projects Fund restricts the use of these dedicated revenues to ensure long-term sustainability of its physical assets and operations that rely on the physical assets.

FUND REVENUE AND EXPENSE SUMMARY

Capital Project Fund Revenue Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Other Taxes	\$358,437	\$345,000	\$360,000	\$15,000
Grants	\$4,651,486	\$0	\$11,296,000	\$11,296,000
Sale of Assets	\$0	\$116,815	\$205,587	\$88,772
Investment Earnings	\$29,269	\$20,000	\$132,000	\$112,000
Other Revenues	\$47,094	\$50,000	\$80,000	\$30,000
Transfers In	\$2,442,023	\$1,085,207	\$2,640,400	\$1,555,193
Debt Proceeds	\$3,315,588	\$1,947,000	\$2,045,106	\$98,106
Reserves	\$0	\$0	\$2,718,958	\$0
TOTAL	\$10,843,898	\$3,564,022	\$19,478,051	\$13,195,071

Capital Project Fund Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$1,632,951	\$1,280,126	\$4,528,594	\$3,248,468
TRANSFERS	\$50,000	\$50,000	\$75,000	\$25,000
PUBLIC SAFETY EXPENSES	\$1,435,297	\$1,708,347	\$2,076,001	\$367,654
GENERAL GOVERNMENT EXPENSES	\$127,439	\$140,386	\$94,575	-\$45,811
CAPITAL PURCHASES	\$8,278,729	\$3,602,523	\$12,517,023	\$8,914,500
LIBRARY EXPENSES	\$17,921	\$43,812	\$35,762	-\$8,050
PARK AND LEISURE EXPENSES	\$0	\$92,040	\$151,096	\$59,056
TOTAL	\$11,542,337	\$6,917,234	\$19,478,051	\$12,560,817

COMMUNITY SPACES FUND

FISCAL YEAR 2024



The Community Spaces Fund was created in 2018 to financially manage the various parks, recreation and infrastructure projects that were a part of the Community Spaces Plan. A dedicated portion of the City's sales and use tax serves as the primary revenue source associated with this fund. At the conclusion of the Community Spaces Plan implementation, the City Council ordained that future surplus revenues would be utilized to support specified capital needs of the city.

FUND REVENUE AND EXPENSE SUMMARY

Community Spaces Fund Revenue Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Grants	\$1,296,705	\$0	\$0	\$0
Investment Earnings	\$7,331	\$120,000	\$260,000	\$140,000
Transfers In	\$7,184,837	\$6,201,183	\$7,088,000	\$886,817
Debt Proceeds	\$1,900,000	\$0	\$0	\$0
TOTAL	\$10,388,873	\$6,321,183	\$7,348,000	\$1,026,817

Community Spaces Fund Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$384,514	\$420,604	\$1,301,705	\$881,101
TRANSFERS	\$3,165,425	\$3,446,175	\$3,164,175	-\$282,000
GENERAL GOVERNMENT EXPENSES	\$280,025	\$280,000	\$280,000	\$0
CAPITAL PURCHASES	\$10,562,276	\$0	\$850,000	\$850,000
TOTAL	\$14,392,240	\$4,146,779	\$5,595,880	\$1,449,101

COURT-CORRECTIONS

FISCAL YEAR 2024



As a part of its Municipal Court operations, the City collections fines, fees, and program costs as ordained by the City Council. These revenues are restricted for specified uses through the various authorities. The Court-Corrections fund is utilized to financially managed these restricted funds

FUND REVENUE AND EXPENSE SUMMARY

Court Fund Revenue Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Fines & Forfeitures	\$569,558	\$622,000	\$657,000	\$35,000
Investment Earnings	\$0	\$0	\$0	\$0
Other Revenues	\$0	\$0	\$40,000	\$40,000
Transfers In	\$99,606	\$132,582	\$161,770	\$29,188
TOTAL	\$669,164	\$754,582	\$858,770	\$104,188

Court Fund Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SAFETY EXPENSES	\$110,165	\$95,405	\$0	-\$95,405
GENERAL GOVERNMENT EXPENSES	\$578,753	\$659,177	\$858,770	\$199,593
TOTAL	\$688,918	\$754,582	\$858,770	\$104,188

DEBT SERVICE

FISCAL YEAR 2024



The Debt Service fund is utilized to financially manage the long-term debt commitments of the City

FUND REVENUE AND EXPENSE SUMMARY

Debt Service Fund Revenue Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Investment Earnings	\$37,103	\$0	\$57,378	\$57,378
Other Revenues	\$119,404	\$0	\$120,000	\$120,000
Transfers In	\$7,702,911	\$0	\$7,478,068	\$7,478,068
Debt Proceeds	\$5,838,130	\$0	\$0	\$0
TOTAL	\$13,697,548	\$0	\$7,655,446	\$7,655,446

Debt Service Fund Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
DEBT PROCEEDS	\$13,229,337	\$0	\$7,427,018	\$7,427,018
TRANSFERS	\$214,262	\$0	\$0	\$0
TOTAL	\$13,443,599	\$0	\$7,427,018	\$7,427,018

E-911 FUND

FISCAL YEAR 2024



The E-911 Fund is utilized to manage restricted funds received by the City from the State of Alabama 911 Board. The revenue collections are based upon program formulas that represent statewide telecommunications fees generated from customers of various private telecommunication companies.

FUND REVENUE AND EXPENSE SUMMARY

E911 Revenues by Type

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Fees	\$867,192	\$795,943	\$919,623	\$123,680
Investment Earnings	\$1	\$1,000	\$0	-\$1,000
Transfers In	\$0	\$107,679	\$18,190	-\$89,489
TOTAL	\$867,193	\$904,622	\$937,813	\$33,191

E911 Expenses by Type

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Personnel Expense	\$3,734	\$4,600	\$5,750	\$1,150
Supplies	\$20,609	\$0	\$0	\$0
Maintenance Contracts	\$79,320	\$79,908	\$84,230	\$4,322
Lease Expense	\$147,640	\$147,641	\$147,641	\$0
Utility Expense	\$24,232	\$24,500	\$24,500	\$0
Professional Services	\$600,194	\$632,973	\$675,692	\$42,719
Capital Purchases	\$0	\$15,000	\$0	-\$15,000
TOTAL	\$875,729	\$904,622	\$937,813	\$33,191

GAS TAX FUNDS

FISCAL YEAR 2024



The City receives funds from the State of Alabama that are restricted for purposes associated with road resurfacing, infrastructure and other specified uses. There are four separate funds that have differing authorities and related rules and regulations. These funds are represented as the 4 cent, 5 cent, 7 cent, and 10 cent gas tax funds. The separate gas tax funds are utilized to manage the financial activity associated with each restricted use.

FUND REVENUE AND EXPENSE SUMMARY

Gas Tax Funds Revenue Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Other Taxes	\$803,396	\$832,000	\$927,500	\$95,500
State Shared Revenue	\$929,469	\$910,320	\$926,000	\$15,680
Licenses & Permits	\$85,838	\$80,000	\$90,000	\$10,000
Investment Earnings	\$49	\$2,000	\$20,400	\$18,400
Transfers In	\$0	\$462,743	\$407,255	-\$55,488
Reserves	\$0	\$0	\$352,000	\$0
TOTAL	\$1,818,751	\$2,287,063	\$2,723,155	\$84,092

Gas Tax Funds Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$2,385,268	\$2,287,063	\$2,723,155	\$436,092
CAPITAL PURCHASES	\$38,105	\$0	\$0	\$0
TOTAL	\$2,423,373	\$2,287,063	\$2,723,155	\$436,092

GENERAL FUND

FISCAL YEAR 2024



The General fund is utilized to manage the unrestricted financial activities of the City. Its main sources of revenue are the sales and use tax, ad valorem tax and business license fees.

FUND REVENUE AND EXPENSE SUMMARY

General Fund Revenue Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Sales & Use Tax	\$29,392,779	\$26,028,372	\$29,594,052	\$3,565,680
Ad Valorem	\$19,201,249	\$19,110,101	\$20,916,979	\$1,806,878
Other Taxes	\$169,652	\$50,000	\$50,000	\$0
Utility Franchise Fees	\$2,789,359	\$2,787,955	\$2,869,126	\$81,171
Licenses & Permits	\$5,412,768	\$6,582,969	\$6,686,251	\$103,282
Charges for Services	\$953,969	\$1,065,300	\$1,391,500	\$326,200
Fines & Forfeitures	\$435,839	\$380,000	\$390,000	\$10,000
Fees	\$54,730	\$56,798	\$57,111	\$313
Grants	\$924,490	\$809,760	\$1,149,424	\$339,664
Sale of Assets	\$111,040	\$15,000	\$15,000	\$0
Investment Earnings	-\$258,453	\$400,500	\$662,762	\$262,262
Other Revenues	\$974,273	\$792,591	\$966,280	\$173,689
Transfers In	\$68,033	\$50,000	\$75,000	\$25,000
Debt Proceeds	\$0	\$0	\$195,000	\$195,000
Reserves	\$0	\$0	\$1,400,000	\$0
TOTAL	\$60,229,729	\$58,129,346	\$66,418,485	\$6,889,139

General Fund Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
PUBLIC SERVICES EXPENSES	\$9,249,176	\$6,213,743	\$6,501,388	\$287,645
TRANSFERS	\$14,719,691	\$11,906,037	\$14,699,508	\$2,793,472
PUBLIC SAFETY EXPENSES	\$22,455,031	\$24,159,471	\$27,728,029	\$3,568,558
GENERAL GOVERNMENT EXPENSES	\$7,995,172	\$8,812,666	\$10,007,691	\$1,195,025
CAPITAL PURCHASES	\$39,776	\$50,000	\$20,000	-\$30,000
LIBRARY EXPENSES	\$2,565,400	\$2,809,928	\$3,014,519	\$204,591
PARK AND LEISURE EXPENSES	\$0	\$4,177,501	\$4,447,350	\$269,849
TOTAL	\$57,024,247	\$58,129,346	\$66,418,485	\$8,289,139

LIBRARY SPECIAL FUNDS

FISCAL YEAR 2024



The Library in the Forest receives supplemental funding outside of the City General Fund and Capital Fund budgets to enhance its operations and capital needs. There are two funds utilized to manage the financial activities associated with each source of funding. The Library State Aid fund receives library operations restricted revenue from the State of Alabama and the Library Donations fund has multiple sources of revenue (e.g. fund raising, passport issuance fees and fine collections) that are restricted for use by the Library in the Forest.

FUND REVENUE AND EXPENSE SUMMARY

Library Funds Revenue Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Charges for Services	\$0	\$0	\$55,000	\$55,000
Grants	\$46,958	\$32,313	\$73,572	\$41,259
Investment Earnings	\$3	\$0	\$1,700	\$1,700
Other Revenues	\$99,316	\$67,000	\$84,000	\$17,000
Reserves	\$0	\$0	\$49,806	\$0
TOTAL	\$146,278	\$99,313	\$264,078	\$114,959

Library Funds Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
TRANSFERS	\$18,033	\$0	\$0	\$0
CAPITAL PURCHASES	\$0	\$0	\$132,800	\$159,800
LIBRARY EXPENSES	\$64,320	\$99,313	\$131,278	\$31,965
TOTAL	\$82,353	\$99,313	\$264,078	\$191,765

TAG RENEWAL

FISCAL YEAR 2024



In 2014, the City began offering vehicle tag renewal services as an additional service to its residents in lieu of a county provided service. The City collects fees from customers to offset the costs associated with the service

FUND REVENUE AND EXPENSE SUMMARY

Tag Renewal Fund Revenue by Type

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
Grants	\$192,965	\$193,244	\$215,000	\$21,756
Investment Earnings	\$19	\$0	\$11,578	\$12,000
Transfers In	\$740	\$0	\$0	\$0
TOTAL	\$193,725	\$193,244	\$226,578	\$33,756

Tag Fund Expense Summary

	2021-22 Actuals	2022 - 23 Adopted Budget	2023 - 24 Budget	2023 - 24 Variance
GENERAL GOVERNMENT EXPENSES	\$193,725	\$193,244	\$226,578	\$33,334
TOTAL	\$193,725	\$193,244	\$226,578	\$33,334

DEBT MANAGEMENT POLICY

FISCAL YEAR 2024



I. PURPOSE

The City will generally issue debt only for the purposes of acquiring or constructing capital improvements and for making major renovations to existing capital improvements for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interests of the City. The city plans long and short-term debt issuance to finance its capital improvement program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Director of Finance oversees and coordinates the timing and issuance process.

II. AUTHORITY TO INCUR DEBT

The City may incur debt only pursuant to an ordinance duly adopted by the City Council of the City. The City issues general obligation warrants under the authority of the Constitution and laws of the State of Alabama, including particularly Section 11-47-2 of the Code of Alabama 1975, and pursuant to an Authorizing Ordinance. Throughout this policy, the terms “bonds” and “warrants” may be used interchangeably.

III LIMITATIONS ON INDEBTEDNESS

The City will maintain a conservative debt position and will strive to make contributions from its own current revenues or from outside funding sources, such as state and federal grants or from contributions, to each capital project or program. Pay-as-you-go and replacement programs will be utilized whenever feasible to avoid financing costs. Debt will be issued only if the benefits outweigh the costs of the debt, and, after consideration of the following factors:

- Urgency of current capital needs
- Global, national and local financial environment
- Current interest rates
- Expected interest rate changes
- Robustness of local and broad economy
- Cash position
- Current debt position
- Availability of funds to repay
- Flexibility to cover future needs
- City’s current credit rating

The City’s Constitutional Debt Limitation is an amount equal to twenty percent (20%) of the assessed value of the property therein. However, the following, among other types of indebtedness, are under

existing law, not chargeable against the City's constitutional debt limit: obligations issued for the purpose of acquiring, providing or constructing schools, water works or sewers; obligations incurred for street or sidewalk improvements where the costs thereof, in whole or in part, are to be assessed against the property abutting such improvements; subject to certain conditions, tax anticipation notes; certain lease obligations; certain obligations to make contributions towards the debt service of other public entities; and revenue securities issued for the purpose of extending, enlarging or improving water, electric, gas or sewer systems and payable solely from the revenue of one or more of such systems.

The City has established the following target limitations:

Target limitation on General Obligation Indebtedness: The City shall, as a matter of policy, manage its finances so that the amount of direct, general obligation, indebtedness and full faith and credit lease purchase obligations outstanding at any time does not exceed 10% of the assessed property value of real and personal property in the City. Furthermore, the City shall strive to limit the annual debt service requirements on these obligations to an amount not greater than 10% of annual General Fund revenues. Such limits do not include debt paid pursuant to funding agreements by the Board of Education. These limitations apply to debt obligations issued with a specific pledge of the City's General Fund, obligations secured by a pledge of the City's full faith and credit, obligations that are secured by available general funds, and which are not self-supporting, or which are paid for from General Fund monies. Also included within this limitation are any other loan agreements entered into directly by the City or secured indirectly by a pledge of the City's General Fund

Target Limitations on Lease-Purchase Financing of Equipment and Furnishings: The City may enter into short-term lease-purchase obligations to finance the acquisition of capital equipment and furnishings with estimated useful lives of less than ten years. Outstanding lease-purchase obligations issued to finance capital equipment and furnishings shall not exceed 0.125% of the estimated market value of real and personal property located in the City. Repayment of these lease-purchase obligations shall occur over a period not to exceed the estimated useful life of the underlying asset or in any case, no longer than five years from the issue date of such obligations.

IV. TYPES OF DEBT

Long Term Debt:

Depending on the specific circumstances, the City may use the following types of long-term (long-term is defined as having a term of more than one year) financing instruments:

1. General Obligation Bonds and Warrants: The City may issue bonds and warrants payable from its general revenues.
2. Revenue Bonds and Warrants: The City may issue bonds secured by a specific revenue stream.
3. Master Lease Agreements: The City may enter into a lease agreement with a provider, or bank, to lease equipment. The terms of the lease should coincide with the life of the equipment to be leased and a tax-exempt rate shall be sought. The City will strive to obtain the lowest rate possible using competitive bidding or current market analysis.
4. Pooled Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or other organizations on either a long-term or a short-term basis. The structure of any such pool shall be extensively evaluated to identify any potential risks to the City.

Short-Term and Interim Debt:

Short-term obligations (those due in less than one year) may be issued in anticipation of particular revenues such as taxes or grants, and such revenue may be pledged for repayment of the debt issuance. Short-term debt may also be issued to finance projects or portions of projects for which the City

ultimately intends to issue long-term debt. Under certain other circumstances, short-term obligations may be warranted upon the recommendation of the Director of Finance.

Interim financing may be appropriate when long-term interest rates are expected to decline in the future. In addition, some forms of short-term obligations can be obtained quicker than long-term financing can be obtained. Short-term obligations include:

1. **Line of Credit:** The City may establish a tax-exempt or taxable line of credit with a financial institution or other provider. Draws shall be made on the line of credit when the need for financing is so urgent that time does not permit the issuance of long-term debt or the need for financing is so small that the total cost of issuance of long-term debt would be prohibitive.
2. **Pooled Financing:** If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or organizations on either a long-term or a short-term basis. The structure of any such pool shall be extensively evaluated to identify any potential risks to the City.
3. **Interfund Borrowing:** Interfund borrowing, a short-term cash lending from one fund to another fund, shall be discouraged. However, the use of this type of interim financing may be considered if it is in the City's best interests to do so as recommended by the Director of Finance.
4. **Internal Interim Financing:** Should the City desire to issue bonds for large capital projects, the City can, upon passage of an Reimbursement Resolution, use non-restricted reserve funds as interim financing to pay a portion of project costs that will then be paid back with bond proceeds. This type of financing will be reviewed by Bond Counsel to ensure the City is in compliance with applicable federal tax rules.
5. **Other Types:** The City may consider the use of Tax Anticipation Notes, Bond Anticipation Notes, Revenue Anticipation Notes, or other such structured borrowings if it is in the best financial interests of the City to do so.

Conduit Debt:

The City may sponsor conduit financings for those activities that have general public purpose, are in the best interest of the City, and adhere to Alabama Statutes. All conduit financings must insulate the City completely from any credit risk or exposure and must be approved by the City Council. Fees for the City's counsel and other consultants will be invoiced and collected from the beneficiary of such financing as such fees are generated.

V. STRUCTURAL FEATURES OF DEBT

Taxable and Tax-exempt Debt: The cost of taxable debt is higher than the cost of tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow flexibility in subsequent contracts with users or managers of the improvement constructed with the bonds proceeds. Therefore, the City will usually issue obligations tax-exempt, but may occasionally issue taxable obligations when there is an expected benefit from doing so.

Maturity: The term of City debt issues shall not exceed the useful life of the project or equipment financed. The repayment of principal on tax-supported debt should generally not extend beyond 20 years unless there are compelling factors, which make it necessary to extend the term beyond this point.

Bond Insurance: Bond insurance is an insurance policy, which can be purchased by the City, which guarantees the payment of principal and interest. This security provides a higher credit rating and thus a lower borrowing cost for an issuer. Bond insurance shall be analyzed for all bonds issued by the City and shall be purchased when it provides a net benefit in terms of a lower true interest cost.

Use of Variable-Rate Securities: When appropriate, the City may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities. Variable rate securities shall, generally, not exceed 20% of the City's bonded

indebtedness, however in special circumstances the flexibility of variable rate debt may make its use for certain purposes more attractive than entering into long term fixed rate debt. The Finance Director shall analyze and make any recommendation with respect to the use of variable rate debt.

Validation: The City may seek judicial validation if it is deemed in the best interest of the City and if there is risk of a legal challenge.

VI. INVESTMENT OF BOND PROCEEDS

Investment of bond proceeds will be consistent with those authorized by existing state law, IRS Regulations, the City's investment policy and applicable bond covenants. When financially in the best interests of the city, bond proceeds shall be invested and tracked separately from other investments.

VII. REFINANCING OF OUTSTANDING DEBT

Advance Refundings: The City may issue advance refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible, prudent and a sufficient net present value savings is provided.

Exceptions to the requirement shall be made only upon the recommendation of the Director of Finance.

Current Refundings: The City may issue current refunding bonds (as defined for federal tax law purpose) when advantageous, legally permissible, prudent and a sufficient net present value savings is provided.

Restructuring of Debt: The City may choose to refund outstanding indebtedness when existing bond covenants or other financial structures impinge on prudent and sound financial management. Savings requirements for current or advance refundings undertaken to restructure debt may be waived upon the recommendation by the Director of Finance upon a finding that such a restructuring is in the City's overall best financial interests.

VIII. CREDIT OBJECTIVES

The City's goal is to maintain or improve its bond ratings. Toward that end, prudent financial management policies will be adhered to in all areas. Full disclosure of operations will be made to the bond rating agencies. The city will strive to achieve an underlying rating in the double "A" range from one or more of the major rating agencies.

IX. ONGOING DISCLOSURE

In accordance with the Securities and Exchange Commission (SEC), Rule 15c2-12, the City will provide financial and operating information to EMMA, the Municipal Securities Rulemaking Board's electronic disclosure repository, to provide its annual financial statements and other relevant information to investors, rating agencies, paying agent banking institutions, and as required by Continuing Disclosure Requirements within all debt documents.

X. METHOD OF SALE

There are three ways the City may sell bonds: competitive (public) sale, negotiated sale and private placement.

Competitive Sale: The City, as a matter of policy, shall seek to issue its debt obligations in a competitive sale at a fixed interest rate, unless it is determined by the Director of Finance that such a sales method would not produce significantly better results for the City. With this approach, the City will invite interested underwriters to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter presenting the best bid according to stipulated criteria set forth in the notice of sale. The criteria used to select an underwriter in a competitive sale shall be the true interest cost.

Negotiated Sale: When determined appropriate by the City Council, bonds/warrants may be sold through an exclusive arrangement between the City and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriters. This method offers flexibility for the city. In a negotiated sale, the underwriter shall be selected through the Request For Proposal (RFP) process at times recommended by the Director of Finance or the City Council. The criteria used to select an underwriter in a negotiated sale should include, but not limited to, the following: overall experience, marketing philosophy, sales force, capital, capability, previous experience, underwriter's discount, and expenses.

Private Placement: When determined appropriate by the City Council, the City may elect to sell its debt obligations through a private placement or limited public offering. Selection of a placement agent or direct purchaser shall be selected through the Request For Proposal (RFP) process as may be recommended by the Director of Finance.

XI. ASSEMBLING A FINANCING TEAM

A Financing Team will be assembled to provide professional services that are required to develop and implement the City's debt program with the goal of continuity, quality of service and competitive prices.

Bond Counsel: The City Attorney, with input from the Director of Finance, shall recommend Bond Counsel. The Bond Counsel's role is to prepare or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings and litigation.

Disclosure Counsel: The City Attorney, with input from the Director of Finance, shall select Disclosure Counsel. The Disclosure Counsel's role is to render an opinion as to the validity of facts contained in the bond documents as well as assisting the City in meeting its secondary market disclosure obligations. Bond Counsel and Disclosure Counsel may be the same entity, determined by financing complexity and size of the financing.

Underwriters: The City shall solicit proposals for underwriting services for all debt issued in a negotiated or private placement sale at intervals recommended by the Director of Finance or the City Council.

Financial Advisor: The City shall solicit proposals for financial advisory services for all debt issued in a competitive or private placement sale at such intervals as recommended by the Director of Finance or the City Council.

City Staff: The Director of Finance and any other City staff members deemed appropriate to coordinate the efforts of the hired consultants and the City shall participate in all preparations or the issuance of debt. The City Attorney shall supervise all counsel as necessary, as well as provide any other legal services required for issuance of debt.

XII. ARBITRAGE LIABILITY MANAGEMENT

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws.

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculations will be performed by qualified arbitrage professionals in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates, which are five (5) years after the delivery date of each issue, and each fifth year thereafter until the bonds have been matured, redeemed early or retired.

The Director of Finance will be responsible for identifying the amount of unspent debt proceeds including interest, which is on hand and to the extent feasible, ensure the oldest proceeds on hand, are spent first. Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

XIII. MODIFICATION TO POLICY

This policy will be reviewed annually by the Director of Finance.

DEBT OVERVIEW

FISCAL YEAR 2024



SUMMARY OF OUTSTANDING DEBT

As of September 30, 2023

Issue	Purpose	Issue Date	Maturity Date	Interest Rates	Amount Issued	Amount Outstanding
General Obligation Debt						
Series 2013	Capital Improvements	05/15/2013	02/01/2033	3.750%	\$ 4,245,000	\$ 4,245,000
Series 2014 A	Capital Improvements	09/01/2014	08/01/2034	2.000%	960,000	580,000
Series 2016	Refunding	07/14/2016	02/01/2028	2.000% - 4.000%	11,810,000	8,045,000
Series 2018	Capital Improvements	08/22/2018	08/01/2048	3.000% - 5.000%	55,770,000	50,465,000
Series 2020 A	Refunding	07/16/2020	02/01/2028	4.000%	4,175,000	2,960,000
Series 2020 B	Refunding	07/16/2020	02/01/2033	1.140% - 1.920%	19,885,000	18,930,000
Series 2021	Refunding	12/02/2021	02/01/2028	3.000% - 4.000%	5,265,000	4,460,000
Total Debt					<u>\$ 102,110,000</u>	<u>\$ 89,685,000</u>

GOVERNMENTAL ACTIVITIES PRINCIPAL AND INTEREST SCHEDULE

Year Ending September 30,	Principal	Interest	Total
2024	4,470,000	2,950,518	7,420,518
2025	4,650,000	2,777,010	7,427,010
2026	4,840,000	2,591,202	7,431,202
2027	5,020,000	2,409,571	7,429,571
2028	5,190,000	2,237,355	7,427,355
2029	4,880,000	2,084,929	6,964,929
2030	5,005,000	1,951,735	6,956,735
2031	5,110,000	1,842,595	6,952,595
2032	9,475,000	1,728,383	11,203,383
2033	5,370,000	1,525,632	6,895,632
2034	1,875,000	1,353,588	3,228,588
2035	1,875,000	1,293,250	3,168,250
2036	1,950,000	1,218,250	3,168,250
2037	2,025,000	1,140,250	3,165,250
2038	2,105,000	1,059,250	3,164,250
2039	2,190,000	975,050	3,165,050
2040	2,270,000	898,400	3,168,400
2041	2,345,000	818,950	3,163,950
2042	2,430,000	736,875	3,166,875
2043	2,515,000	651,825	3,166,825
2044	2,605,000	563,800	3,168,800
2045	2,705,000	459,600	3,164,600
2046	2,815,000	351,400	3,166,400
2047	2,925,000	238,800	3,163,800
2048	3,045,000	121,800	3,166,800
Total	\$ 89,685,000	\$ 33,980,018	\$ 123,665,018

LEGAL DEBT MARGIN

Net assessed value of property		<u>\$ 1,064,402,120</u>
Legal debt margin:		
Debt limitation (20% of net assessed value)		20%
Total allowable debt		212,880,424
Debt applicable to debt limitation:		
Long-term debt at September 30, 2023	<u>\$ 89,685,000</u>	
Total debt chargeable against limit		<u>89,685,000</u>
Constitutional debt margin		<u>\$ 118,710,424</u>

BOND RATING

Moody's: AAA

Fitch: AA+

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2024



INTRODUCTION

The Five-Year Capital Improvement Plan (CIP) is a plan for purchasing capital expenditures over a period of five years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure and specifies the full resources estimated to be available to finance the project. City Council appropriates the projects scheduled for the first year of the plan at the same time as the operating budget. The projects scheduled in the next four years of the CIP are included for planning purposes. The information in the prior and future years are intended only to show the complete cost of a project that may be partially undertaken in a year not included in the five-year plan.

DEFINING CAPITAL EXPENDITURES

Only major capital items are included in the CIP. Major capital expenditures are defined as follows:

- The item is tangible or intangible property.
- The value is \$50,000 or over.
- The individual acquisition cost is less than the per unit threshold if those assets in aggregate are significant.
- The life expectancy is at least seven years.
- If an improvement, then the value of the asset is increased, or the useful life is extended beyond that originally anticipated.

Major capital assets may include such items or projects as, work trucks, storm water replacement, or construction of a building to name a few.

Minor capital expenditures will be budgeted at the department level and are not included in the Capital Improvement Program. Minor capital expenditures are defined as follows:

- The item is tangible.
- The value is at least \$5,000, but less than \$50,000.
- The individual acquisition cost is less than the per unit threshold if those assets in aggregate are significant.
- The life expectancy is at least two (2) years.

IMPACTS OF THE CAPITAL IMPROVEMENT PLAN ON THE OPERATING BUDGET

Debt Services - The annual payment of principal and interest on general obligation bonds used to finance roads and other major projects is included in the operating budget as a required expenditure. The FY 2024

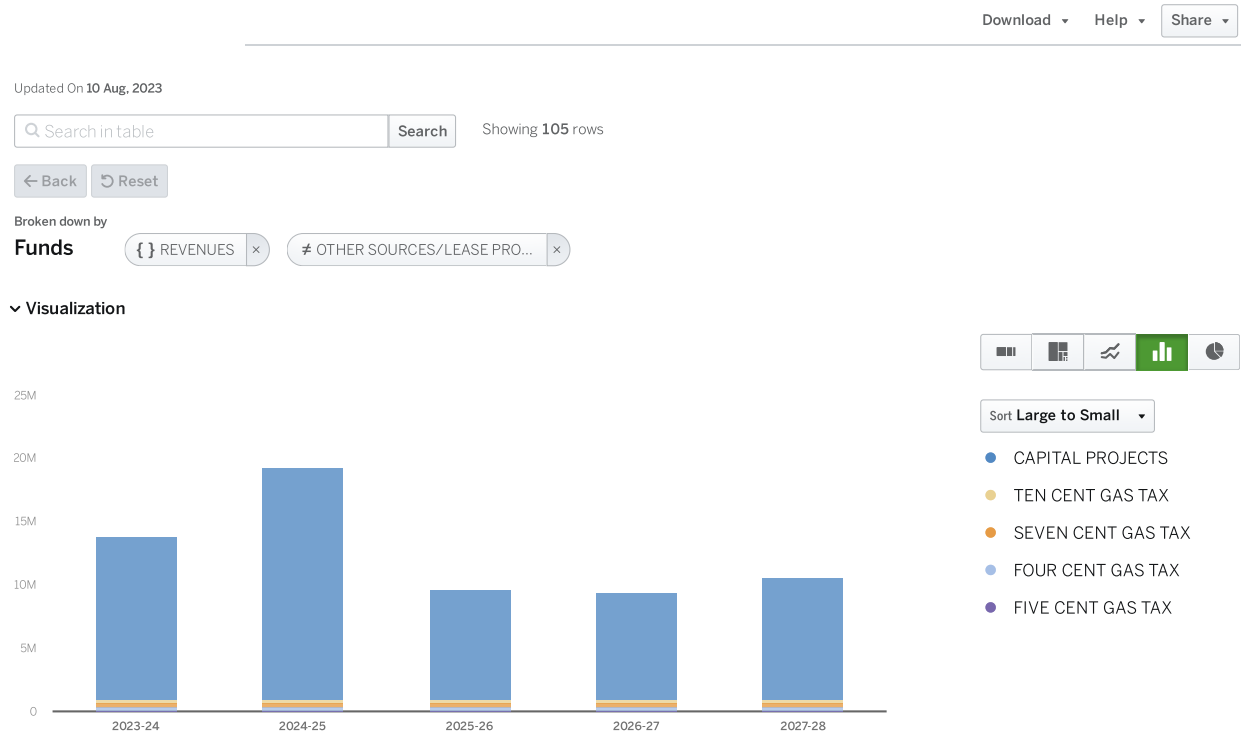
tax supported debt service (principal and interest payments) is \$3,164,175. The FY2024 Adopted budget does not include any new debt.

Reserves – Some CIP projects are funded with fund balance to avoid the cost of borrowing. These amounts are included in the operating budget as a transfer to the Capital Projects Fund. The FY 2024 General Fund reserves amount for Capital projects is \$1,400,000. The City has a robust fund balance policy, which allowed the City to fund numerous projects with reserves for several years. This policy enabled the City to keep the debt service within the debt policy limits, while continuing to ensure facilities and infrastructure are functional and maintained to achieve energy efficiency and lower repair and maintenance costs.

Other Operating Impacts – The construction of government buildings and facilities usually results in new annual costs for maintenance, utilities, and additional staffing required for facility management and operation. These costs are discussed and reviewed by staff as part of the planning and budgeting process. There could also be anticipated savings as a result of a project being completed, such as decreased maintenance costs as a result of a new facility. The project request forms that follow display the estimated operating impacts for individual projects where applicable.

Significant Non-recurring Capital – The FY2024 CIP includes \$4,100,000 for improvements to city and county roads, and \$4,350,000 for the construction of a Pedestrian Bridge at Wald Park.

PROJECTED FUNDING SOURCES



FUNDING SUMMARY

Revenues by Type

Object	2023-24	2024-25	2025-26	2026-27	2027-28	Total
OTHER SOURCES/FINANCE PROCEEDS	\$3,733,606	\$5,304,000	\$5,126,440	\$4,648,640	\$5,627,740	\$24,440,426

Object	2023-24	2024-25	2025-26	2026-27	2027-28	Total
TRANSFER IN/CAPITAL RESERVE	\$3,000,000	\$3,250,000	\$3,500,000	\$3,750,000	\$4,000,000	\$17,500,000
GRANTS	\$6,096,000	\$9,750,000	\$0	\$0	\$0	\$15,846,000
GASOLINE TAX	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
TOTAL	\$13,829,606	\$19,304,000	\$9,626,440	\$9,398,640	\$10,627,740	\$62,786,426

PROJECTED EXPENDITURES

Projects

Itemization Description	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Paving Allocation	\$1,864,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$9,864,000
Facility (Liberty Park Sub-Station/Training)	\$0	\$9,750,000	\$0	\$0	\$0	\$9,750,000
Police Vehicle Allocation	\$1,122,000	\$1,743,000	\$1,830,140	\$1,921,640	\$2,177,740	\$8,794,520
Liberty Park Renovation	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$8,000,000
Drainage Studies	\$783,500	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,783,500
Pedestrian Bridge	\$4,350,000	\$0	\$0	\$0	\$0	\$4,350,000
Massey Road	\$3,270,000	\$0	\$0	\$0	\$0	\$3,270,000
Sidewalk Replacements	\$615,000	\$615,000	\$615,000	\$615,000	\$615,000	\$3,075,000
Radio Replacement	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Fire Engines	\$0	\$0	\$868,000	\$1,000,000	\$0	\$1,868,000
Rescue Vehicles	\$0	\$472,000	\$552,000	\$552,000	\$0	\$1,576,000
Altadena Valley Park Phase 2	\$250,000	\$250,000	\$250,000	\$0	\$0	\$750,000
Blue Lake Roundabout	\$730,000	\$0	\$0	\$0	\$0	\$730,000
Drill and Training Facility	\$50,000	\$500,000	\$0	\$0	\$0	\$550,000
SCBA Replacement	\$0	\$0	\$0	\$0	\$450,000	\$450,000
Staff Vehicles	\$141,000	\$96,000	\$0	\$0	\$85,000	\$322,000
Cahaba Heights Sport Courts	\$0	\$75,000	\$75,000	\$50,000	\$0	\$200,000
Station #4 Remodel	\$0	\$200,000	\$0	\$0	\$0	\$200,000
Building Improvements	\$0	\$100,000	\$30,000	\$25,000	\$0	\$155,000
VX Rail Node Replacement	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Boom Tractor	\$148,806	\$0	\$0	\$0	\$0	\$148,806
Facility Video Camera System (Upgrade)	\$35,000	\$35,000	\$35,000	\$20,000	\$20,000	\$145,000
Sand Volleyball Courts	\$0	\$70,000	\$70,000	\$0	\$0	\$140,000
Crew Vehicles	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$120,000
Highway 31 and Columbiana Road Intersection	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Driving Simulator	\$0	\$98,000	\$0	\$0	\$0	\$98,000
Network Storage	\$0	\$90,000	\$0	\$0	\$0	\$90,000
Rubber Tire Loader	\$86,300	\$0	\$0	\$0	\$0	\$86,300
Parking Lot Resurface	\$0	\$0	\$0	\$0	\$80,000	\$80,000
Datto NAS Devices	\$0	\$0	\$80,000	\$0	\$0	\$80,000
Server Replacement	\$0	\$0	\$0	\$75,000	\$0	\$75,000
Video Wall in Community Room	\$71,000	\$0	\$0	\$0	\$0	\$71,000
Furniture Replacement	\$0	\$20,000	\$30,000	\$20,000	\$0	\$70,000
Trackhoe	\$0	\$0	\$70,000	\$0	\$0	\$70,000
Facility-Renovate Common Areas	\$0	\$0	\$20,000	\$20,000	\$20,000	\$60,000
Facility (Capet Replacement) HQ	\$0	\$30,000	\$26,300	\$0	\$0	\$56,300
Pool Heater	\$0	\$25,000	\$25,000	\$0	\$0	\$50,000
Facility (EOC) Roll Call A/V	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Wald Park Sidewalk Ramp	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Station #1 Roof	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Host Server (LSTA Application)	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Trane HVAC Upgrade	\$33,000	\$0	\$0	\$0	\$0	\$33,000
Wi-Fi Upgrade for Civic Complex	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Ticketing System	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Locker Room Shower Renovation	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Datto Backup Server	\$0	\$0	\$0	\$20,000	\$0	\$20,000
Station #5 Roof	\$17,000	\$0	\$0	\$0	\$0	\$17,000
Water Refill Stations	\$16,000	\$0	\$0	\$0	\$0	\$16,000
19 Scale Printer/Plotter	\$0	\$15,000	\$0	\$0	\$0	\$15,000

Itemization Description	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Interactive Table	\$14,000	\$0	\$0	\$0	\$0	\$14,000
Digital Kiosk	\$13,000	\$0	\$0	\$0	\$0	\$13,000
Sand Spreader	\$0	\$10,000	\$0	\$0	\$0	\$10,000
TOTAL	\$13,829,606	\$19,304,000	\$9,626,440	\$9,398,640	\$10,627,740	\$62,786,426

PROJECT HIGHLIGHTS

Altadena Valley Park

● Pedestrian Bridge

Massey Road

Blue Lake Roundabout

Highway 31/Columbiana Intersection

Fire Department Drill Field

Redevelopment of Highway 31 South

Stormwater Master Plan - Shades Crest/Highway 31 Area

Vestavia Hills Police Department One-to-One Vehicle Assignment

PEDESTRIAN BRIDGE

FISCAL YEAR 2024



PROJECT SUMMARY

Status: Active
 Department: Public Services
 (Anticipated) Start Date: On-going
 Anticipated End Date: September 2025
 Justification: ALDOT approved project to increase safety of residents.
 Relationship to the Strategic Plan: Strategic Priority Areas 2, 3, 5



PROJECT DESCRIPTION

The bridge will cross Highway 31 at Wald Park and Vestavia Hills Library in the Forest. This will allow for additional parking and a safe means of traveling between City amenities.

OUTSIDE FUNDING SOURCE

Ped Bridge Funding

Object	2023-24	2024-25	2025-26	2026-27	2027-28	Total
GRANTS	\$3,480,000	\$0	\$0	\$0	\$0	\$3,480,000
TOTAL	\$3,480,000	\$0	\$0	\$0	\$0	\$3,480,000

COST ESTIMATE

Object	2023-24	2024-25	2025-26	2026-27	2027-28	Total
CONSTRUCTION	\$4,350,000	\$0	\$0	\$0	\$0	\$4,350,000
TOTAL	\$4,350,000	\$0	\$0	\$0	\$0	\$4,350,000

FINANCIAL MANAGEMENT POLICIES

FISCAL YEAR 2024



The City of Vestavia Hills has an important responsibility to its residents to plan for the future and manage public funds with accuracy and integrity. Planning has been an important focus of the City of Vestavia Hills, as we constantly adapt and change to meet the needs of our community. City Council along with City Staff have created and implemented many financial policies to demonstrate our commitment to sound financial management.

Using past performance and changing factors in our community, we use percent increases/decreases to project into the future. We are constantly preparing and changing to meet the needs of our community.

POLICY GOALS

Our policies include many issues such as cash and investment management, expenditure control, asset management, debt management and planning concepts, in order to:

- Demonstrate to the residents of the City of Vestavia Hills, the investment community and the bond rating agencies that we are committed to being a fiscally strong organization.
- Make goals and policies clear so new Council members or staff will be able to continue with our current policies and change them as the needs of the community change.
- Continue to conform to Generally Accepted Accounting Principles (GAAP) as well as Governmental Accounting Standards Board (GASB) regulations.
- Insulate from financial crisis.
- Plan for projects to spread the costs of larger projects over a longer period of time.
- Maintain the City's bond rating.

GENERAL BUDGET POLICY

1. The City discourages departments from requesting supplemental appropriations from fund balance outside of their budgeted amounts. This helps eliminate a possible negative balance in future years.
2. Departments have access to their own budgets and can print their budget on demand at any time of the month.

REVENUE POLICY

1. The City strives to maintain diversified sources of revenue to guard against potential problems if one source of revenue is lost. This also allows us to distribute taxes among all citizens or businesses.
3. The City adopts a policy of aggressive tax collection and uses all legal authority to collect these taxes.

INVESTMENT POLICY

It is the policy of the City of Vestavia Hills, Alabama (the “City”) to invest public funds only with Authorized Financial Institutions and Broker/Dealers, in a manner which will provide maximum security in preserving and protecting capital while insuring the highest investment return and while meeting the daily cash flow demands of the City. All investment activities shall be on a competitive basis and conform to all applicable federal, state and/or local statutes governing the investment of public funds. For the full policy click [HERE](#).

CAPITAL POLICY

1. The City develops a five-year Capital Improvement Program which is updated every year.
2. The City will make all capital improvements in accordance with an adopted capital improvement program, excluding emergency situations.
3. The City will identify future costs of the anticipated projects and budget accordingly to reduce budget overages before approval and will finance Capital projects in the most cost-effective way possible.

FUND BALANCE POLICY

FISCAL YEAR 2024



I. BACKGROUND AND PURPOSE

The City believes that sound financial management principles require that sufficient funds be retained by the City to provide a stable financial base at all times. To retain this stable financial base, the City needs to maintain a General Fund Balance sufficient to fund all cash flows of the City, to provide financial reserves for unanticipated expenditures and revenue shortfalls and to provide funds for all existing encumbrances. The purpose of this policy is to provide guidance as to the composition of this General Fund Balance and a method of funding this balance.

II. COMPONENTS OF GENERAL FUND BALANCE

The following individual items shall constitute the General Fund Balance:

1. Non-Spendable – the portion of the fund balance that is not in a spendable form or is required to be maintained intact.
2. Restricted – the portion of the fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3. Committed – the portion of fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making.
4. Assigned – the portion of fund balance that reflects a government’s intended use of resources.
5. Unassigned – the residual classification that includes all spendable amounts not contained in the other classifications. This would grow or decrease depending on whether we have a surplus or deficit at the end of each fiscal year.

III. FUNDING REQUIREMENTS OF COMPONENTS OF GENERAL FUND BALANCE

- The City of Vestavia Hills will establish and maintain an Emergency Reserve Fund Balance, classified as a “Committed Fund balance” within the City’s General Fund. The targeted goal for the Emergency Reserve Fund Balance will be to maintain a balance representing at least 25 percent of prior year actual general fund expenditures (modified accrual basis) plus operating transfers out.
- The Emergency Reserve Fund Balance is established to meet or pay for unanticipated expenses of the City of Vestavia Hills in the event that there is an unforeseen non-routine event that generally represents an economic impact to the City greater than 5% of the previous 5 year average of sales tax collections by the City and this amount can’t be absorbed by reducing the current year budgeted expenses, increasing current year budgeted revenue, or the event occurred too late in the year to overcome the impact by adjusting the budget in the normal course of the City’s business. It is expected that from time to time, that the City may experience unanticipated expenses that are not of

the magnitude that would require access to the Emergency Reserve Fund Balance and said expenses should be contemplated in the normal budgetary process through contingency allocations.

- At the request of the executive head of the City administrative branch, the City Council will consider granting access to the Emergency Reserve Fund Balance according to the guidelines provided in this document. Only by majority vote of the City Council will the City Manager be authorized to access the Emergency Reserve Fund Balance and then, only up to the limit authorized by the City Council.
- It is the annual goal of the City to transfer a portion of available funds up to the amount of annual depreciation expense of all City depreciable capital assets from the General Fund to the Capital Projects fund to provide resources for future capital outlay. This targeted goal of fund transfers may not be feasible in all years due to current or anticipated General Fund budget constraints, but, when possible, the City may make transfers to ensure funding exists for capital asset replacements in the Capital Projects Fund.

GLOSSARY

FISCAL YEAR 2024



The following definitions are provided to aid in understanding the terminology included in the text of the budget and financial documents.

Accounting System - The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting - The basis of accounting where revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred, regardless of the timing of related cash inflow and outflows.

Adopted Budget - The final operating and capital budget approved by the City Council after public hearings and amendments to the proposed budget, if applicable; becomes legal guidance to City management and departments for spending levels.

American Rescue Plan Act of 2021 (ARPA) - A COVID-19 relief package that provides \$1.9 trillion in mandatory funding, program changes and tax policies aimed at mitigating the continuing effects of the pandemic.

Amortization - The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Annual Comprehensive Financial Report (ACFR) - The Annual Comprehensive Financial Report is a set of financial statements comprising the financial report of a government entity that complies with the accounting requirements set forth by the Government Accounting Standards Board (GASB).

Appropriation - An authorization made by the City Council that permits departments to incur obligations against and to make expenditures of governmental resources within a budget year.

Appropriation Resolution - The official enactment by the City Council establishing the legal authority for departments to obligate and expend resources.

Audit - An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report - Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget - By law, government entity's budgets must be balanced, i.e., expenditures may not exceed revenues.

Beginning Fund Balance - Balance available in a fund from the end of the prior year for use in the following year.

Bond - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Rating (Municipal) - A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget - A plan of financial operation listing an estimate of proposed expenditures (appropriations) for a given period and the proposed means of financing them (revenue estimates).

Budget Calendar - The schedule of key dates involved in the process of preparing and adopting a budget.

Budget Message - A discussion of the proposed budget presented by the City Manager in writing to supplement the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

Capital Assets - All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Plan - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay - Expenditures used for the acquisition of capital assets, including the costs for land acquisition, facility construction and improvements, large equipment and vehicles.

Capital Project - major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Debt Limit - The maximum amounts of gross or net debt which is legally permitted.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

Cost-of-living Adjustment (COLA) - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

Debt Service - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year

Debt Limit - The maximum amounts of gross or net debt which is legally permitted.

Debt Ratio - A measure used that determines the annual debt service or outstanding debt as a percentage of some other item which is generally an indication of the ability of the City to repay the debt; examples include annual debt service as a percentage of total annual expenditures and total outstanding debt as a percentage of total assessed value.

Department - an organizational unit responsible for carrying out a major government function.

Depreciation - The decrease in value of capital assets due to use and the passage of time.

Emergency Medical Services (EMS) - The Fire and Emergency Medical Services Department provides emergency fire suppression response to incidents involving fires, fire alarms, smoke scares, vehicle accidents and other types of calls where the threat of fire exists. It also provides emergency medical response to incidents involving injury, illness, accidents, and other types of calls where the threat of injury or illness exists.

Encumbrance - A reservation of funds that represents a legal commitment to pay for future good or services.

Expenditure - The actual payment of cash for the purpose of acquiring goods or services.

Federal Emergency Management Agency (FEMA) - Federal agency tasked with ensuring America is equipped to prepare for and respond to disasters.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes, and at the end of which a government determines its financial position and the results of its operations. For the City the fiscal year begins on October 1 and ends on September 30.

Full-Time Equivalent (FTE) - A measure for determining personnel staffing, computed by equating 2,080 hours of work per year (2,496 for firefighters) with one full-time equivalent position.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities and obligations which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Fund Type - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust and Agency.

General Fund - A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Administration, Fire, Police,

Public Services and Parks and Leisure Services.

General Obligation Bonds - Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Generally Accepted Accounting Principles (GAAP) - The standard framework of guidelines for financial accounting used in the United States. It includes the standards, conventions and rules accountants must follow in recording and summarizing transactions and in the preparation of financial statements.

Government Finance Officers Association (GFOA) - The GFOA is the professional association of state/provincial and local officers in the United States and Canada.

Governmental Accounting Standards Board (GASB) - Provides the ultimate authoritative accounting and financial reporting standards for state and local governments.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility

Infrastructure - City-owned facilities supporting the operation of the governmental unit, including roads, bridges, buildings and utilities.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund - Fund used to account for the financing of goods or services provided by one department to other departments.

Liability - debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

Mission Statement - Declaration of purpose for an entire organization or one of its programs.

Modified Accrual Basis of Accounting - Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which they are measurable (at the time they are incurred).

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled.

Operating Expenses - The cost of personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance - a legislative enactment by the governing body of the City. It has the full force of law within the City if it is not in conflict with any higher form of law.

Other Costs - Refers to costs that are not personnel, operating or capital in nature, such as debt service and transfers between funds.

Outcomes - the desired results that will be seen if the City is successful in providing programs and services that affect the causal factors identified for the priorities.

Overlapping Debt- A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Measure - An indicator of the attainment of an objective; it is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

Personnel Services - Expenditures for employees' salaries and benefits.

Program - A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budgets as its basic component.

Property Tax - A tax levied on the assessed value of real or personal property. May also be called Ad Valorem.

Proposed Budget - The operating and capital budgets submitted to the City Council by the City Manager.

Reserve - A portion of a fund's balance that is restricted for a specific purpose and not available for general appropriation.

Resolution - A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Revenue - Sources of funds received by the government that finance the operations. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Special Revenue Fund - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Rate - The amount of tax levied for each \$100 of assessed property value.

Trust Fund - In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Transfers - The payment to an internal department to provide for the delivery of services to the public.

Unreserved Fund Balance (Surplus Revenue Account) - The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

Valuation (100 Percent) - The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

