

City of Odessa

Current Year Budget and CIP Update as of December 31, 2024



January 13, 2025
Board of Aldermen Meeting

Fiscal Year 2024/25 Budget

- 75% of the budget year is complete
- 25% of the budget year remains

Each Department's Revenues and Expenses will be shown and additional notes will be provided when necessary.

Fund: 10 General Fund Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
40 - Property Taxes	405,412.00	110,160.74	-295,251.26	72.83%
41 - Sales and Use	1,022,172.00	884,403.86	-137,768.14	13.48%
42 - Other Taxes	648,884.00	489,681.89	-159,202.11	24.53%
43 - Licenses and Fees	100,700.00	116,465.40	15,765.40	15.66%
44 - Fines and Costs	40,900.00	28,003.40	-12,896.60	31.53%
45 - Service Revenue	771,532.00	489,844.11	-281,687.89	36.51%
46 - Grants and Financing	0.00	7,024.43	7,024.43	0.00%
47 - Interfund Transfers	1,026,733.41	0.00	-1,026,733.41	100.00%
48 - Other Miscellaneous Income	44,120.21	90,035.39	45,915.18	104.07%
Department: 00 - Non-Departmental Total:	4,060,453.62	2,215,619.22	-1,844,834.40	45.43%
Fund: 10 General Fund Revenue Total:	4,060,453.62	2,215,619.22	-1,844,834.40	45.43%

General Fund Revenues - Notes

- The largest tax distribution from Lafayette County will be received in January
- Service Revenues appear to be low – a few voided Accounts Receivable invoices posted in December
- Interfund Transfers – Year-End transfers have not been made

Fund: 10 General Fund Expenses (City Hall)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	467,088.00	345,924.48	121,163.52	25.94%
52 - Contract Serv	79,140.00	75,292.68	3,847.32	4.86%
53 - General Admin	137,326.86	122,049.80	15,277.06	11.12%
54 - Operating/Maint	42,250.00	25,460.81	16,789.19	39.74%
55 - Non-Operating	35,100.00	25,447.23	9,652.77	27.50%
56 - Capital	659,300.00	0.00	659,300.00	100.00%
Department: 10 - City Hall Total:	1,420,204.86	594,175.00	826,029.86	58.16%

General Fund Expenses (City Hall)

General Fund Expenses (City Hall) - Notes

- Personnel Services is on target with the budget.
- Contractual Services is expected to exceed the budget.
 - Attorney's fees are trending higher than the budget
 - Other Professional Services includes \$14,206 to Navigate Building Solutions for the Downtown Sidewalk Project
- General Administration includes annual insurance premiums paid by the City. The payments are made and they exceeded the budget by approximately 9%.
- Capital includes transfers to Transportation Fund and Park Fund that have not been made. The Park Fund is part of the year-end transfers; the transfer to Transportation Fund is budgeted and will be made when the Downtown Sidewalk/Infrastructure project is in full swing.

Fund: 10 General Fund Expenses (Police Department)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	1,265,638.70	994,962.17	270,676.53	21.39%
52 - Contract Serv	69,310.00	50,975.73	18,334.27	26.45%
53 - General Admin	87,600.00	66,136.13	21,463.87	24.50%
54 - Operating/Maint	48,100.00	38,353.53	9,746.47	20.26%
55 - Non-Operating	1,000.00	2,476.17	-1,476.17	-147.62%
Department: 11 – Police Department Total:	1,471,648.70	1,152,903.73	318,744.97	21.66%

General Fund Expenses (Police Department)

General Fund Expenses (Police Department) - Notes

- Personnel Services is on target with the budget. The Training/Seminars line item is slightly over budget.
- Contractual Services is on target with the budget. The Prosecutor Attorney's Fees are projected to be slightly over budget.
- General Administration is on target with the budget.
- Operating/Maintenance is on target with the budget, the Computer Expense line item is expected to slightly exceed the budget.
 - The Computer Expense line item covers the lease amount for the Toughbooks and any computer-related replacements that are needed throughout the year.
- Non-Operating includes the Special Events line item. This line item was not budgeted, but is used to expense items related to donations received for the therapy dog and Shop with a Cop. The donations are in the General Fund Donations line item.

Fund: 10 General Fund Expenses (Municipal Court)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	28,353.00	25,104.95	3,248.05	11.46%
52 - Contract Serv	9,000.00	9,000.00	0.00	0.00%
53 - General Admin	1,700.00	1,728.75	-28.75	-1.69%
54 - Operating/Maint	1,000.00	171.36	828.64	82.86%
Department: 12 – Municipal Court Total:	40,053.00	36,005.06	4,047.94	10.11%

General Fund Expenses (Municipal Court)

General Fund Expenses (Municipal Court) - Notes

- Personnel Services is expected exceed the budget by approximately \$3,300 due to the Municipal Court Clerk increasing hours worked and becoming eligible for LAGERS retirement contributions in October.
- Contractual Services includes expenses for Municipal Judge. The payments are complete for this year.
- General Administration is slightly over budget. This includes office supplies which are slightly exceeding the budget; however this budget is small and the office supply expense is negligible.
- Operating/Maintenance includes Computer Expense which is projected to come in well under budget.

Fund: 10 General Fund Expenses (Street Department)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	409,513.06	303,921.11	105,591.95	25.78%
53 - General Admin	58,100.00	43,811.22	14,288.78	24.59%
54 - Operating/Maint	66,500.00	57,997.34	8,502.66	12.79%
Department: 14 – Street Department Total:	534,113.06	405,729.67	128,383.39	24.04%

General Fund Expenses (Street Department)

General Fund Expenses (Street Department) - Notes

- Personnel Services is on target with the budget. The overtime budget is slightly exceeding the budget, as overtime can be hard to predict.
- General Administration is on target with the budget overall. Within that category, Electricity/Water, Office Supplies, and Departmental Supplies are exceeding the budget.
 - The Electricity/Water line item is over budget, however, the natural gas line item is under budget.
 - Fuel is trending higher and is on track to slightly exceed the budget.
- Operating/Maintenance is trending slightly ahead of budget.
 - Within the Equipment Repair & Maintenance line item, \$18,300 was needed for Ravo Sweeper repairs out of the \$20,000 budget. The other expenses were routine and were not significant amounts.

Fund: 10 General Fund Expenses (Solid Waste Management)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
52 - Contract Serv	457,692.00	299,735.04	157,956.96	34.51%
Department: 15 – Solid Waste Management Total:	457,692.00	299,735.04	157,956.96	34.51%

General Fund Expenses (Solid Waste Management)

General Fund Expenses (Solid Waste Management) - Notes

- Contractual Services is on target with budget. The monthly expense is based on the annual contracted price and number of residential customers serviced.

Fund: 10 General Fund Expenses (Community Development & Planning)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	61,347.00	47,913.75	13,433.25	21.90%
52 - Contract Serv	42,375.00	22,879.31	19,495.69	46.01%
53 - General Admin	1,970.00	3,527.07	-1,557.07	-79.04%
54 - Operating/Maint	2,000.00	970.36	1,029.64	51.48%
55 - Non-Operating	250.00	46.50	203.50	81.40%
Department: 17 – Community Development & Planning Total:	107,942.00	75,336.99	32,605.01	30.21%

General Fund Expenses (Community Development & Planning)

General Fund Expenses (Community Development & Planning) - Notes

- Personnel Services is on target with budget. The Workmen's Compensation line item was under-budgeted, skewing the overall Personnel Services budget total. The total annual Workmen's Compensation premium was \$1,007.
- Contractual Services is trending under budget.
 - Attorney Fees and Other Professional Services are trending below budget. Other Professional Services include payment to IBTS for contracted building inspections and plan reviews.
 - Engineering Fees is exceeding the budget by \$12,526. This line item was only budgeted for \$2,000. Expenses to date include invoices paid to Allstate Consultants related to Commercial Park, The Hill Project, Dryden Street Development, underground fiber, and Pinecreek engineering services. These expenses are reimbursed by Building Permit Fees and Plan Review fees.
- General Administration is exceeding budget, however, the overall budget is small.
 - The fuel line item was not budgeted and has \$2,267 in expenses to date.
- Operating/Maintenance and Non-Operating are both trending under budget.

Fund: 10 General Fund Expenses (Building Maintenance)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	1,200.00	340.74	859.26	71.61%
53 - General Admin	1,200.00	0.00	1,200.00	100.00%
54 - Operating/Maint	2,000.00	2,599.54	-599.54	-29.98%
Department: 21 – Building Maintenance Total:	4,400.00	2,940.28	1,459.72	33.18%

General Fund Expenses (Building Maintenance)

General Fund Expenses (Building Maintenance) - Notes

- Personnel Services is trending below budget. This category does not include employee wages, but does include Uniforms & Gear and Safety and Wellness. This full-time position is currently vacant.
- General Administration budget is at 100% remaining. This category includes a fuel line that does not have expenses charged to it.
- Operating/Maintenance overall budget is small. This budget was new last year.
 - Tools/Small Equipment is over budget \$1,152
 - Vehicle Repair & Maintenance was not initially budgeted. It has \$259 in expenses to date.

Fund: 10 General Fund Expenses (Reservoir)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
54 - Operating/Maint	5,000.00	3,582.56	1,417.44	28.35%
Department: 22 – Reservoir Total:	5,000.00	3,582.56	1,417.44	28.35%

General Fund Expenses (Reservoir)

General Fund Expenses (Reservoir) - Notes

- Operating/Maintenance is on target with budget. This category includes a line item for Building and Grounds. Expenses to date include:
 - re-decking project
 - walk bridge at pump house project
 - dock railing project
 - maintain the grounds

Fund: 11 ARPA Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
48 - Other Miscellaneous Income	0.00	8,349.80	8,349.80	0.00%
Revenue Total:	0.00	8,349.80	8,349.80	0.00%

Fund: 11 ARPA Expenses

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
52 – Contract Serv	0.00	20,671.25	-20,671.25	0.00%
53 – General Admin	0.00	173.25	-173.25	0.00%
Expense Total:	0.00	20,844.50	-20,844.50	0.00%

REVENUES

- Other Miscellaneous Income includes a line item for Interest Income. Interest is posted monthly at month-end.

EXPENSES

- Contractual Services includes one expense paid to Allstate Consultants for design and bid assistance related to the Professional Services contract for the Water and Waste Water ARPA projects.
 - Some additional permit fees and invoices from Allstate Consultants are expected.
- A small expense for publishing the bid notice is also charged to this budget.

Fund: 20 Electric Department Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
45 - Service Revenue	5,542,885.99	4,283,389.21	-1,259,496.78	22.72%
47 - Interfund Transfers	318,709.96	0.00	-318,709.96	100.00%
48 - Other Miscellaneous Income	24,000.00	262,878.94	238,878.94	995.33%
Revenue Total:	5,885,595.95	4,546,268.15	-1,339,327.80	22.76%

Electric Department Revenues - Notes

- Service Revenues are on target with budget.
- Interfund Transfers – Year-End transfers have not been made yet.
- Other Miscellaneous Income is trending over budget.
 - Interest Income is posted monthly at month-end. Interest is coming in well over budget.
 - Other Miscellaneous Income includes Mutual Aid reimbursement from Carthage, Missouri and Hurricane Helene response; new electrical service for multiple developments including Benning, Johnson Drive, The Hill, and Pinecreek Development; and the sale of the cooling tower. This line item is budgeted conservatively as activity will vary year to year.
- Overall Electric Department Revenues are in line with budget targets.

Fund: 20 Electric Department Expenses

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	628,026.62	475,123.58	152,903.04	24.35%
52 - Contract Serv	3,924,433.19	2,701,357.01	1,223,076.18	31.17%
53 - General Admin	163,672.18	178,308.36	-14,636.18	-8.94%
54 - Operating/Maint	56,000.00	14,577.00	41,423.00	73.97%
55 - Non-Operating	424,934.00	219,978.28	204,955.72	48.23%
56 - Capital	688,529.96	326,882.57	361,647.39	52.52%
Expense Total:	5,885,595.95	3,916,226.80	1,969,369.15	33.46%

Electric Department Expenses - Notes

- Personnel Services is on target with budget. Overtime and Safety and Wellness line items are over budget by a combined \$21,096; however a number of other line items are under budget, offsetting the overage.
- Contractual Services is on target with budget. The Credit Card Processing line item is expected to exceed the budget.
- General Administration is exceeding budget.
 - Annual insurance premiums exceeded the estimated budget.
 - Postage will slightly exceed the budget.
 - Fuel is slightly exceeding budget and will incur 3 additional months of fuel expense. This budget deficit is not expected to exceed \$2,000.
 - Departmental Supplies is exceeding budget by \$20,674. This line item includes \$37,642 in materials for The Hill Development that will be reimbursed.
- Operating/Maintenance is trending well under budget. Expenses for repair and maintenance for equipment, vehicles, meters, and building have been low.
- Non-Operating is trending under budget. This includes a year-end transfer that has not been made yet.
- Capital budget will be reviewed later. This includes a year-end transfer that has not been made yet.

Fund: 30 Water Department Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
45 - Service Revenue	1,422,361.09	1,089,352.95	-333,088.14	23.41%
47 - Interfund Transfers	85,526.76	1,553.17	-83,973.59	98.18%
48 - Other Miscellaneous Income	0.00	165.94	165.94	0.00%
Revenue Total:	1,507,887.85	1,091,072.06	-416,815.79	27.64%

Water Department Revenues - Notes

- Service Revenue is on target with budget.
- Interfund Transfers include interest income posted monthly at month-end; a transfer from reserve fund that has not been entered; and other miscellaneous income.

Fund: 30 Water Department Expenses

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	412,053.00	291,499.85	120,553.15	29.26%
52 - Contract Serv	123,065.00	93,367.25	29,697.75	24.13%
53 - General Admin	291,814.00	257,186.74	34,627.26	11.87%
54 - Operating/Maint	62,000.00	57,051.34	4,948.66	7.98%
55 - Non-Operating	229,775.85	66,864.67	162,911.18	70.90%
56 - Capital	389,180.00	399,345.63	-10,165.63	-2.61%
Expense Total:	1,507,887.85	1,165,315.48	342,572.37	22.72%

Water Department Expenses - Notes

- Personnel Services is on target with budget.
- Contractual Services is on target with budget. This category includes the following annual expenses: audit fees, water tower maintenance agreement, accounting software maintenance, and AMI Software Maintenance/Hosting.
- General Administration is on track to exceed budget.
 - Electricity/Water is exceeding budget by \$7,354, yet natural gas is under budget, as an offset.
 - Postage is expected to slightly exceed budget.
 - Departmental Supplies is exceeding budget by \$3,740. Expenses to repair a leak on the raw water line were \$5,230 in this line item.
- Operating/Maintenance is trending ahead of budget.
 - Building Repair & Maintenance is exceeding budget by \$2,383. This includes \$3,283 for a crane repair and a roof repair at the Water Plant.
 - System Repair & Maintenance is exceeding budget by \$6,250. This includes one \$26,250 expense to repair the lime silo.
- Non-Operating is trending under budget.
- Capital budget will be reviewed later. Capital is exceeding budget by \$10,166. This includes an unbudgeted \$25,787 expense for The Hill Project Upsize Agreement.

Fund: 40 Waste Water Department Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
45 - Service Revenue	2,251,830.87	1,693,370.97	-558,459.90	24.80%
46 - Grants and Financing	14,062.50	14,062.50	0.00	0.00%
48 - Other Miscellaneous Income	4,588.92	83,443.80	78,854.88	1,718.38%
Revenue Total:	2,270,482.29	1,790,877.27	-479,605.02	21.12%

Waste Water Department Revenues - Notes

- Service Revenue is on target with budget.
- Grants & Financing includes the line item for 2004B Series Interest Income. This is on target with budget.
- Other Miscellaneous Income appears to be trending ahead of budget. This category includes:
 - Interest Income from investments and 2005 Series and 2014/2015 Bonds and Other Miscellaneous Income. Other Miscellaneous income can vary from year to year. Interest Income is coming in ahead of budget expectations.

Fund: 40 Waste Water Department Expenses

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	390,325.06	303,110.42	87,214.64	22.34%
52 - Contract Serv	58,800.00	65,648.85	-6,848.85	-11.65%
53 - General Admin	278,549.00	225,208.61	53,340.39	19.15%
54 - Operating/Maint	90,750.00	67,421.97	23,328.03	25.71%
55 - Non-Operating	495,758.23	240,159.91	255,598.32	51.56%
56 - Capital	956,300.00	714,086.03	242,213.97	25.33%
Expense Total:	2,270,482.29	1,615,635.79	654,846.50	28.84%

Waste Water Department Expense - Notes

- Personnel Services is on target with budget. The overtime line item is slightly over budget as it can be hard to predict.
- Contractual Services is exceeding budget. The annual accounting software and maintenance payment will be made in March for approximately \$10,500.
 - Credit Card Processing Expense is exceeding budget by \$27,119. It is expected to exceed budget by \$40,000 at year-end. This is due to a change in credit card processing companies. The 2025/26 budget will be adjusted to reflect actual expenses.
- General Administration is on target with budget.
 - Department Supplies will likely exceed budget by year-end. The expenses are routine but are trending ahead of budget.
- Operating/Maintenance is on target with budget.
 - Vehicle Repair & Maintenance is slightly exceeding budget by \$254
 - System Repair & Maintenance is exceeding budget by \$18,160. This includes \$8,000 in expenses for lift station repairs and \$11,460 in expenses for 2nd Street Terrace emergency repairs. These expenses can be absorbed the remaining funds in the Waste Water CIP for sewer relining.
- Non-Operating is on target with budget. This includes a year-end transfer that has not been made yet.
- Capital will be reviewed later. The Capital category includes debt payments for 2004B, 2005, 2014, and 2015 Series.

Fund: 50 Parks Fund Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
40 - Property Taxes	99,814.00	28,482.36	-71,331.64	71.46%
41 - Sales and Use	324,766.00	261,117.55	-63,648.45	19.60%
45 - Service Revenue	1,000.00	3,930.00	2,930.00	293.00%
47 - Interfund Transfers	28,800.00	407.51	-28,392.49	98.59%
Department: 50 – Park Department Total:	454,380.00	293,937.42	-160,442.58	35.31%
45 - Service Revenue	67,000.00	63,997.00	-3,003.00	4.48%
47 - Interfund Transfers	64,605.00	0.00	-64,605.00	100.00%
Department: 51 – Swimming Pool Total:	131,605.00	63,997.00	-67,608.00	51.37%
45 - Service Revenue	80,000.00	46,569.65	-33,430.35	41.79%
Department: 52 – Park Programs Total:	80,000.00	46,569.65	-33,430.35	41.79%
45 - Service Revenue	29,678.44	27,631.00	-2,047.44	6.90%
Department: 53 – Park Concessions Total:	29,678.44	27,631.00	-2,047.44	6.90%
Fund: 50 Parks Revenue Total:	695,663.44	432,135.07	-263,528.37	37.88%

Parks Fund Revenues

Parks Fund Revenues - Notes

Department 50 – Park Department

- The largest tax distribution from Lafayette County will be received in January
- Service Revenues are on target with budget.
- Interfund Transfers include year-end transfers that have not been made yet.

Department 51 – Swimming Pool

- Service Revenue – the swimming season is over and service revenue is on target with budget overall. Season Passes and Swim Lessons came in under budget. Gate Fees and Pool Rentals came in over budget.
- Interfund Transfers include year-end transfers that have not been made yet.

Department 52 – Park Programs

- Service Revenue is trending under budget, both in Adult Program Revenue and Youth Program Revenue. However, spring soccer and baseball/softball sign-ups will occur during this budget, impacting the Youth Program revenue.

Department 53 – Park Concessions

- Service Revenue is trending over budget. Ballfield Concessions exceeded budget expectations, Swimming Pool concessions came in under budget expectations. The pool was closed for a period for repairs during the swim season.

Fund: 50 Parks Expenses (Park Department)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	235,598.90	181,943.83	53,655.07	22.77%
52 - Contract Serv	12,000.00	3,616.53	8,383.47	69.86%
53 - General Admin	31,576.00	29,171.40	2,404.60	7.62%
54 - Operating/Maint	12,650.00	9,400.24	3,249.76	25.69%
55 - Non-Operating	250.00	98.00	152.00	60.80%
Department: 50 – Park Department Total:	292,074.90	224,230.00	67,844.90	23.23%

Parks Expenses (Park Department)

Parks Expenses (Parks Department) - Notes

- Personnel Services is on target with budget.
- Contractual Services includes a line item for Accounting Software & Maintenance which will be expenses in March. This is on target with budget.
- General Administration includes an annual insurance premium which has been paid. Internet Access and Department Supplies are trending close to budget and could slightly exceed budget by year-end. However, the amounts will be minimal.
- Operating/Maintenance is on target with budget. Within this category, Equipment Repair & Maintenance exceeds the budget by \$2,141; this includes hydraulic repairs to 2018 John Deer for \$3,853. Parks Repair & Maintenance exceeds the budget by a minimal \$412 which is due to routine expenses. A full set of tire replacements is expected on a Parks truck this budget year.
- Non-Operating is a very small budget of \$250 for miscellaneous expenses, this line is under budget.

Fund: 50 Parks Expenses (Swimming Pool)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	12,073.54	15,588.94	-3,515.40	-29.12%
52 - Contract Serv	121,000.00	128,220.27	-7,220.27	-5.97%
53 - General Admin	300.00	49.12	250.88	83.63%
54 - Operating/Maint	18,000.00	28,644.39	-10,644.39	-59.14%
56 - Capital	173,129.00	130,439.64	42,689.36	24.66%
Department: 51 Swimming Pool Total:	324,502.54	302,942.36	21,560.18	6.64%

Parks Expenses (Swimming Pool) - Notes

The swimming season is over and most expenses should be complete.

- Personnel Services exceeds the budget by \$3,515. This is due to estimating the needs / availability of part-time/seasonal staff during the swim season.
- Contractual Services includes the expenses for the management agreement with Midwest Pool Management. This line item exceeds budget by \$7,220. The expenses for this should be complete for the year. This is a contracted expense, however, the supplemental salaries for pool parties are additional and will vary from year to year.
- General Administration is a small budget and is well under budget.
- Operating/Maintenance is exceeding the budget by \$10,644.
 - Equipment Repair & Maintenance exceeds the budget by \$17,304. This includes \$16,472 for an emergency purchase for pump replacement/repair at the swimming pool and \$3,993 for a pool vacuum.
 - Bathhouse Repair & Maintenance is exceeding the budget by \$1,403. This includes \$1,826 for repairs at the aquatic center.
- Capital is on target with the budget. This category includes the lease payments for the 2008A MAMU Lease for the Aquatic Center.

Fund: 50 Parks Expenses (Park Programs)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	21,530.00	14,168.59	7,361.41	34.19%
53 - General Admin	40,750.00	35,882.00	4,868.00	11.95%
Department: 52 Park Programs Total:	62,280.00	50,050.59	12,229.41	19.64%

Parks Expenses (Park Programs)

Parks Expenses (Park Programs) - Notes

Some of these expenses are seasonal and should be complete.

- Personnel Services is on target with budget.
- General Administration is on target with budget.
 - Adult Program expense is over budget by \$1,374 and Youth Program expense is under budget by \$6,242
 - Youth Program expenses will be more on target with budget after spring soccer and baseball/softball sign-ups during the spring.

Fund: 50 Parks Expenses (Park Concessions)

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
51 - Personnel Services	4,306.00	2,309.16	1,996.84	46.37%
53 - General Admin	12,500.00	12,072.78	427.22	3.42%
Department: 53 Park Concessions Total:	16,806.00	14,381.94	2,424.06	14.42%

Parks Expenses (Park Concessions)

Parks Expenses (Park Concessions) - Notes

Many of these expenses are seasonal and should be complete.

- Personnel Services is on target to come in under budget. The part-time wage expenses are seasonal and should be complete.
- General Administration is on target with budget. This category includes seasonal concession supplies, the expenses should be complete for the year.

Fund: 51 Parks Development Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
43 - Licenses and Fees	6500.00	12,800.00	6,300.00	96.92%
Revenue Total:	6500.00	12,800.00	6,300.00	96.92%

Fund: 51 Parks Development Expenses

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
54 - Operating/Maint	6500.00	0.00	6,500.00	100.00%
Expense Total:	6500.00	0.00	6,500.00	100.00%

Parks Development Fund Revenues & Expenses

REVENUES

- The revenues in this fund can vary year to year, depending on development activity. Pinecreek Development paid \$12,800 in park development fees as part of their development project.

EXPENSES

- No expenses have been charged to this fund to date. These funds “shall be used only for the purchase, development, renovation and maintenance of neighborhood park and recreational facilities determined by the city park and recreation board of directors as being reasonably accessible to the residents of such subdivision.” *Odessa Municipal Code Chapter 42, Article III, Division 2, Section 42-107*

Fund: 70 Capital Improvement Sales Tax Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
41 – Sales and Use	324,766.00	261,118.27	-63,647.73	19.60%
47 – Interfund Transfers	131,104.00	77,570.02	-53,533.98	40.83%
Revenue Total:	455,870.00	338,688.29	-117,181.71	25.71%

Capital Improvement Sales Tax Revenues - Notes

- This fund is primarily funded by a 0.50% Capital Improvement Sales Tax. Sales Tax is on target with budget and could slightly exceed the budgeted revenues.
- Interest Income is posted monthly at month-end and is performing better than budgeted revenues.
- The revenues include a year-end transfer that has not been made yet.

Fund: 70 Capital Improvement Sales Tax Expenses

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
52 – Contract Serv	780.00	736.00	44.00	5.64%
54 – Operating/Maint	187,500.00	188,317.32	-817.32	-0.44%
56 - Capital	267,590.00	164,703.19	102,886.81	38.45%
Expense Total:	455,870.00	353,756.51	102,113.49	22.40%

Capital Improvement Sales Tax Expenses - Notes

- Contract Services includes a line item for Auditor Fees. These are complete and this category is on target with budget.
- Operating/Maintenance includes the following Capital Improvement lines:
 - Parks – Capital Improvement (see next slides)
 - Street – Capital Improvement (see next slides)
 - Police – Capital Improvement (see next slides)
- Capital is trending on target with budget
 - 2019 Series debt payments are complete for the year and on target with budget
 - City Hall Lease payments are on target with budget
 - City Hall project expenses did not have a budget, but \$35,385 was expensed of the remaining lease proceeds to install a generator at City Hall. This will be reimbursed from lease proceeds.
 - Transfer to Park Fund is a year-end transfer that has not been made yet.
 - Administration Capital Improvement (see next slides)

Capital Improvement Plan Expenses (General) 2024/25

	Police	Street	Parks	Administration	Annual Total
Budget	45,000.00	115,000.00	27,500.00	49,000	236,500.00
Budget Remaining	-552.32	4,155.00	-4,420.00	10,365.24	9,547.92

2024/25 CIP				
	Budget	Expense	Remaining	% Remaining
Police: Vehicle Replacement (1 new)	45,000.00	45,552.32	-552.32	-1.23%
Parks: Mower replacement	12,500.00	14,600.00	-2,100.00	-16.80%
Parks: Pool Lounger Replacement (1 of 2)	10,000.00	9,206.00	794.00	7.94%
Parks: Pool Slide Landing Pad *(AED, Fountains for Lake Venita)	5,000.00	8,114.00	-3,114.00	-62.28
Street: Skid Steer	90,000.00	86,850.00	3,150.00	3.50%
Street: Trailer Addition	25,000.00	23,995.00	1,005.00	4.02%
Admin: Building Maintenance Truck Replacement	40,000.00	30,184.76	9,815.24	24.54%
Admin: Community Building HVAC Replacement	9,000.00	8,450.00	550.00	6.11%
Expense Total:	236,500.00	226,952.08	9,547.92	4.04%

Capital Improvement Plan Expenses (General)

Capital Improvement Plan Expenses (Electric) 2024/25

	Land & Buildings	Infrastructure	Fleet	Equipment	Annual Total
Budget	0.00	209,820.00	85,000.00	75,000.00	369,820.00
Budget Remaining		99,605.00	3,544.18	21,542.25	120,677.75

2024/25 CIP				
	Budget	Expense	Remaining	% Remaining
AMI System (Principal Only = 61% Water / 39% Electric)	53,820.00	53,820.00	0	0.00%
Annual Pole Replacement (4%/yr = ~60 poles/yr)	51,000.00	14,430.00	36,570.00	71.71%
Annual Live-Front Transformer Replacement	25,000.00	24,150.00	850.00	3.40%
Plant Floor Renovations	10,000.00	15,787.48	-5,787.48	-57.87%
Security Substation Renovation (L shaped fence and gate)	30,000.00	0.00	30,000.00	100.00%
09 Bucket Truck Maintenance	30,000.00	2,920.27	27,079.73	90.27%
Circuit Conversions	50,000.00	17,815.00	32,185.00	64.37%
2011 Truck Replacement	85,000.00	81,455.82	3,544.18	4.17%
Boom Lift (split 50/50 with Waste Water)	35,000.00	34,750.00	250.00	0.71%
*FY23/24 SCADA SYSTEM *from prior year	0.00	4,013.68	-4,013.68	---
Expense Total:	369,820.00	249,142.25	120,677.75	32.63%

Capital Improvement Plan Expenses (Electric)

Capital Improvement Expenses (Water) 2024/25

	Land & Buildings	Infrastructure	Fleet	Equipment	Annual Total
Budget	0.00	284,180.00	75,000.00	30,000.00	389,180.00
Budget Remaining		-3,740.00	0.00	20,056.86	-10,165.63

2024/25 CIP				
	Budget	Expense	Remaining	% Remaining
AMI System (Principal Only = 61% Water / 39% Electric)	84,180.000	84,180.00	0.00	0.00%
Downtown Waterline	200,000.00	203,740.00	-3,740.00	-1.87%
Replace 1998 Chevy 1 ton	75,000.00	75,000.00	0.00	0.00%
¹ Replace Sand in Sand Filter	10,000.00	0.00	10,000.00	100.00%
New Locator and Leak Detector	10,000.00	9,943.14	56.86	0.57%
² New Gate for Water Plant	10,000.00	0.00	10,000.00	100.00%
³ The Hill Project - Waterline Upsize agreement expenses	0.00	25,786.89	-25,786.89	---
⁴ Damage to Comcast line	0.00	695.60	-695.60	---
Expense Total:	389,180.00	399,345.63	-10,165.63	-2.61%

¹Bids came in too high – can be used toward well pump and center column repair and replacement

²Bids came in too high – can be used toward well pump and center column repair and replacement

³Not budgeted – per agreement approved by Board of Aldermen in May 2023

⁴Not budgeted –insurance claim for damage to Comcast line (10/01/2024 McDowell Ave)

Capital Improvement Plan Expenses (Water)

Capital Improvement Expenses (Waste Water) 2024/25

	Land & Buildings	Infrastructure	Fleet	Equipment	Annual Total
Budget	0.00	50,000.00	0.00	96,500.00	146,500.00
Budget Remaining	0.00	26,825.00	0.00	1,539.00	28,364.00

2024/25 CIP

	Budget	Expense	Remaining	% Remaining
Boom Lift	35,000.00	34,750.00	250.00	0.71%
2006 Dodge Ram Replacement for Service Truck	54,400.00	53,916.00	484.00	0.89%
Equipment Trailer	7,100.00	6,295.00	805.00	11.34%
Sewer Relining Study - projects include Pump Station Project & 8 th & Main Service Connection Repair	50,000.00	23,175.00	26,825.00	53.65%
Expense Total:	146,500.00	118,136.00	28,364.00	19.36%

Capital Improvement Plan Expenses (Waste Water)

Fund: 80 Transportation Tax Revenues

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
41 – Sales and Use	324,766.00	261,118.31	-63,647.69	19.60%
46 – Grants & Financing	773,565.00	25,492.72	-748,072.28	96.70%
47 – Interfund Transfers	1,364,750.96	306.72	-1,364,444.24	99.98%
Revenue Total:	2,463,081.96	286,917.75	-2,176,164.21	88.35%

Transportation Tax Revenues - Notes

- Sales and Use revenues are on target with budget expectations.
- Grants & Financing revenues include budgeted grant revenues for the Downtown Sidewalk/Infrastructure project in the amount of \$773,565.00 for reimbursable grant expenditures. \$25,492.72 grant expenses for engineering have been reimbursed to date.
- Interfund Transfers include a small budget for interest income and year-end transfers that have not been made.
 - The transfer from General Fund for Streets will be made at year-end
 - The other transfer from General Fund and the transfer from Reserves will only be made when the Downtown Sidewalk/Infrastructure project is in full swing. At this time, only engineering has been expensed for a total of \$44,991. The portion of reimbursable expenses are recorded in the grant revenue mentioned above.

Fund: 80 Transportation Tax Expenses

Category	Budget	Fiscal Activity	Favorable (Unfavorable)	Percent Budget Remaining
52 – Contract Serv	780.00	696.00	84.00	10.77%
54 – Operating/Maint	30,000.00	18,606.28	11,393.72	37.98%
56 – Capital	2,432,301.96	190,927.42	2,241,374.54	92.15%
Expense Total:	2,463,081.96	210,229.70	2,252,852.26	91.46%

Transportation Tax Expenses - Notes

- Contract Services includes expenses for annual Audit Fees which should be complete for the year.
- Operating/Maintenance includes operating equipment lease payments for a paver, asphalt compactor, and excavator with Caterpillar Financial. The excavator lease payment will be made in March and this category is on target with budget.
- Capital includes Street Plan Projects and the Downtown Sidewalk/Infrastructure Project.
 - The Street Plan Projects exceeds the budget by \$3,956. This includes \$13,125 for one-half of Benning Street and will be paid out of 2025/26 Street Plan budget by reducing that budget by the same amount.
 - The Downtown Sidewalk/Infrastructure project is budgeted for expenses, some of which are offset by budgeted transfers into the fund. The project line is budgeted for \$2,290,321, yet only engineering for the project has been expensed in the amount of \$44,991.