2025 BUDGET MESSAGE FROM MAYOR MARK R. JOHNSON

The City of Covington 2025 Operating and Capital Budget is hereby presented to the City Council for its consideration and approval. It is a balanced budget utilizing all available sources of revenue.

We recognize that our municipality continues to grow in population thereby increasing demand for city services. With our population now over 11,000 residents and realizing continued growth in business, schools, government, professional and medical services, we will need to attain and/or retain full-time staffing in order to provide the highest level of services to our citizens in the most efficient manner.

As both the City Council and Administration strive to be fiscally responsible, the 2025 Budget (projected revenue verse projected expenditures) is in the black. Per usual, there has been no deficit spending nor an increase in taxes.

The City budget is divided into several funds, each with a specific purpose and function. The table below provides an overview of the fund's expenditures projected for 2025.

City of Covington

Summary of 2025 Proposed Budget Expenditures

	2025 Operating Expenditures	**2025 Capital Expenditures**	**2025 Debt Service**	**2025 Total Budget By Fund**
General Fund	$ 22,003,890	$ 3,383,264		$ 25,387,154
GMA Sales Tax Fund		$ 3,367,000		$ 3,367,000
Grant/Capital ProjectFund		$ -		$ -
Drug Forfeiture Fund	$ 17,000			$ 17,000
Tree Mitigation Fund				$ -
General Oblig Bond	$ 440		$ 646,230	$ 646,670
1990 ST Bond Fund				
Utility Fund	$ 5,848,517	$ 1,540,000		$ 7,388,517
TOTAL	**$ 27,869,847**	**$ 8,290,264**	**$ 646,230**	**$ 36,806,340**

REVENUE SOURCES:

The revenue sources that fund the Operating and Capital budget are described below. Revenue projections provided within the 2025 budget are conservatively estimated.

- **Sales Tax Revenue**
  - 1957 Sales Tax Fund

    Projected 2025 Revenue: $6,518,644

    The 1957 Sales Tax is a 1% tax on the sale of goods and services within city limits. Revenue generated by the tax is to be expended "for the purpose or purposes of constructing and improving and extending and maintaining playgrounds and recreational facilities, public roads, streets, bridges and crossings, and sewerage, garbage disposal and waterworks, and other works of permanent public improvement in the city, title to which shall be in the public." The 2025 projected revenue is 1.7% lower than 2024 projection.

  - 1982 Sales Tax Fund

    Project 2025 Revenue: $6,518,642

    The 1982 Sales Tax is a 1% tax on the sale of goods and services within city limits. Revenue generated by the tax is to be expended in accordance with the approved proposition, which states the funds "shall be used for any lawful corporate purpose of the City including constructing, improving, extending and maintaining and/or operating: playgrounds and recreational facilities, public roads, streets, bridges and crossings, sewer, garbage disposal, waterworks , public safety operations and facilities and other public improvement and facilities in the City, title to which shall be in the public's name." The 2025 projected revenue is 1.7% lower than 2024 projection.

  - Growth Management Area (GMA) Sales Tax

    Projected 2025 Revenue: $4,397,382

    The City of Covington and St. Tammany Parish Government entered into a Growth Management and Revenue Sharing Agreement in 2003. This intergovernmental agreement outlines a structure for sharing revenue generated by the Parish's 2% sales tax assessed in Sales Tax District 3. The revenue, which must be used for projects that benefit residents of the taxing district, is to be expended on infrastructure improvements, specifically "(i) roads, streets, bridges and (ii) drains and drainage facilities, including acquiring all necessary land, equipment and furnishing for any of said public works, improvements, and facilities." The 2025 projected revenue is 2.1% higher than 2024 projection.

- **Ad Valorem / Property Taxes**

  Projected 2025 Revenue: $3,182,533

  The Ad Valorem / Property Tax is anticipated to generate $3,182,533 in revenue. This is based on St. Tammany Parish Tax Assessor's 2024 valuation for properties within the City of Covington of $164,848,373. Of this amount, $2,579,050 will go to the General Fund. In August 2024, the City Council voted to adopt the Assessor's adjusted recommended rate: 6.56 mills for general alimony and 9.43 mills for Fire Protection Facilities. The remaining 3.50 mills of the total 19.49 being assessed are for General Obligation Bond payments. The 2025 projected revenue is flat with 2024 projection.

- **Licenses and Permits**

  Projected 2025 Revenue: $1,512,000

  Fees for administrative processes associated with issuance of licenses and permits, including occupational licenses, building permits, liquor, and beer licenses, etc., are charged to the public seeking to build or conduct business in Covington. The 2025 projected revenue is flat with 2024 projection.

- **Utility Franchise Fees**

  Projected 2025 Revenue: $801,523

  Electric, natural gas, cable and telephone utilities pay fees to the City for use of public rights-of-way. Fees are based upon a percentage of gross revenues and other criteria. The 2025 projected revenue is flat with 2024 projection.

- **Grant Revenue**

  Grant funds are derived from several sources and are typically a one-time source of funding. While grant opportunities assist in funding needed projects and services, they do require staff administration and local match dollars, sometimes resulting in an overall negative net benefit. The City of Covington is very selective when identifying grant opportunities because of these requirements. Beginning in 2023, grant revenue will not be projected during the annual budget process but will instead be added to the budget through a budget amendment as grants are awarded.

- **Other Revenue**

  Projected 2025 Revenue: $2,227,995

  The city generates other revenue from several sources including intergovernmental fees, charges for services such as event and field rentals, fines and forfeitures, and interest on deposit accounts. The 2025 projected revenue is 29.5% higher than 2024 projection.

EXPENDITURES:

The projected operating and capital costs included in the 2025 budget are described below. Projected costs are conservatively estimated based on actual expenditures over the previous three years and/or the cost of recently completed projects.

- **Operating Budget**

  2025 Budget: $27,869,847

  The Operating Budget covers expenses required for the daily operation of the City, including, but not limited to, employee compensation and benefits, operations of facilities, contract services, supplies, technology needs, etc. Each fund within the 2025 budget includes descriptive line items of these operational expenditures by department and/or facility.

- **Capital Budget**

  2025 Budget: $8,290,264

  The Capital Budget outlines expenditures associated with improvements to existing City infrastructure and facilities, including roads, drainage, sewer/water, parks, buildings, and IT infrastructure. This budget incorporates maintenance projects as well as capacity projects intended to accommodate growth. The Five-Year Capital Plan, which includes capital improvement projects and large purchases planned for the next 5 years, is attached to this document.

UTILITY FUND:

Projected 2025 Revenue: $6,254,817

2025 Budget: $7,388,517

The Utility Fund is comprised of revenues generated from providing water, sewer and garbage / recycling services and the expenses associated therewith.

Currently, what the city charges to provide water and sewer does not cover the cost to provide these services. The 2024 year-end projections show revenues will not exceed expenditures by $2,820,993. This deficit is covered by funds taken from the General Fund and the balance in the Utility Fund.

Hence, the General Fund is subsidizing the Utility Fund. Ideally, utility costs should be fully paid by customers based on demand and usage. Utility collections should generate sufficient cash to cover all operating, maintenance, and capital costs. There should also be sufficient reserves for cash flow, emergencies, and smaller replacements. Our goal is to maintain the lowest possible rates to all users while meeting revenue requirements and to ensure each customer's rates are proportionate and fair.

For 2025, utility expenditures are projected to exceed projected revenues by $1,133,700. This estimated deficit will be funded by EOY 2024 Utility Fund balance and a transfer of $1,100,000 from the General Fund, if needed.

Respectfully submitted,

Mayor Mark R. Johnson

CITY OF COVINGTON
2023 FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT / PROJECTS	COMMENT (APPLIES TO 2024 ONLY)	2025	2026	2027	2028	2029
ADMINISTRATION						
Council						
Equipment	Equipment	$ 4,877.66	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00
Building	Bathroom renovations	$ 42,500.00	$ -	$ -	$ -	$ -
		$ 47,377.66	**$ 4,500.00**	**$ 4,500.00**	**$ 4,500.00**	**$ 4,500.00**
Administration						
Furniture/Equipment	As needed	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Computer Equipment	Storage, Backups, IT Audit	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
Land	Land acquisition (predicated on Council approval)	$ 200,000.00	$ -	$ -	$ -	$ -
		$ 240,000.00	**$ 40,000.00**	**$ 40,000.00**	**$ 40,000.00**	**$ 40,000.00**
Trailhead						
Building	Stage Expansion	$ 75,000.00	$ -	$ -	$ -	$ -
		$ 75,000.00	**$ -**	**$ -**	**$ -**	**$ -**
Bogue Falaya Park						
Park,Play	9 Hole Disc Golf Course	$ 10,000.00	$ -	$ -	$ -	$ -
Engineering	New Bathroom	$ 10,000.00	$ -	$ -	$ -	$ -
		$ 20,000.00	**$ -**	**$ -**	**$ -**	**$ -**
Greater Covington Center						
Vehicles	Vehicle for Facilities Superintendent	$ 35,000.00	$ -	$ -	$ -	$ -
		$ 35,000.00	**$ -**	**$ -**	**$ -**	**$ -**
Recreation						
Vehicles	Vehicle for Recreation Director	$ 35,000.00	$ -	$ -	$ -	$ -
Equipment	Equipment as needed - recreation complex	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Equipment	Replacing tables, chairs, umbrellas for pool	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Park, Play	Pool renovation	$ 150,000.00	$ -	$ -	$ -	$ -
Equipment	Dirt renovation baseball fields	$ 13,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
Park, Play	Projects TBD ($150K), Tennis Court rebuild ($325K)	$ 475,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00
		$ 693,000.00	**$ 175,000.00**	**$ 175,000.00**	**$ 175,000.00**	**$ 175,000.00**
Water Admin (Utility Billing)						
Vehicles	Replace Meter Tech vehicle	$ 40,000.00	$ -	$ -	$ -	$ -
		$ 40,000.00	**$ -**	**$ -**	**$ -**	**$ -**
Admin Subtotal:		**$ 1,150,377.66**	**$ 219,500.00**	**$ 219,500.00**	**$ 219,500.00**	**$ 219,500.00**
POLICE						
Vehicles	New patrol vehicles	$ 370,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00
Equipment	Equipment as needed	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00
Building	Building repairs as needed	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
Police Subtotal:		**$ 427,500.00**	**$ 357,500.00**	**$ 357,500.00**	**$ 357,500.00**	**$ 357,500.00**

CITY OF COVINGTON
2023 FIVE YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT / PROJECTS	COMMENT (APPLIES TO 2024 ONLY)	2025	2026	2027	2028	2029
FIRE						
Capital Lease	Engine 2 Payment, Initiate Engine 3 replacement	$ 315,385.00	$ 315,385.00	$ 315,385.00	$ 315,385.00	$ 174,381.00
Vehicles	Replace FPO Unit	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00
Equipment	EKG Monitor	$ 13,500.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
Building	Station 1 exterior paint/maintenance	$ 25,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
Fire Subtotal:		**$ 408,885.00**	**$ 400,385.00**	**$ 400,385.00**	**$ 400,385.00**	**$ 259,381.00**
PUBLIC WORKS						
Streets and Drainage						
Capital leases	Spyder machine payment (4th out of 5 payments)	$ 64,383.06	$ 64,383.06	$ -	$ -	$ -
Vehicles	Pick-up Truck	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00
Equipment	Equipment as needed	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
Drainage Construction	Subdivision pond maintenance	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00
Engineering	Streets and drainage repairs as needed	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
Streets Construction	N. Taylor paving; Ozone Dr, Park Dr., MLK Dr., Striping	$ 710,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00
Sidewalks Construction	Annual sidewalk repair project	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
		$ 1,364,383.06	**$ 804,383.06**	**$ 740,000.00**	**$ 740,000.00**	**$ 740,000.00**
Streets (GMA)						
Engineering	Bridge engineering - Columbia and 23rd Ave., as needed	$ 200,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
Bridge Construction	FY 2025 - Columbia St. Bridge Replacement	$ 1,500,000.00	$ -	$ -	$ -	$ -
Bridge Construction	FY 2025 - W. 23rd Ave. Bridge Replacement	$ 1,500,000.00	$ -	$ -	$ -	$ -
		$ 3,200,000.00	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**
Water						
Utility Infrastructure	Rosemary/Colleen line replacement, fire hydrant replace	$ 450,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
		$ 450,000.00	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**
Sewer						
Vehicles	New vehicle for sewer crew	$ 40,000.00	$ -	$ -	$ -	$ -
Equipment	Backup pumps for lift stations	$ 150,000.00	$ 150,000.00	$ -	$ -	$ -
Utility Infrastructure	Repair/replace generators, pumps for lift stations	$ 475,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
Engineering	Sewer repairs and extensions as needed	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
		$ 715,000.00	**$ 400,000.00**	**$ 250,000.00**	**$ 250,000.00**	**$ 250,000.00**
Sewer Plant						
Equipment	Equipment as needed	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00
Engineering	WWTP Engineering as needed	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 35,000.00
		$ 335,000.00	**$ 335,000.00**	**$ 335,000.00**	**$ 335,000.00**	**$ 335,000.00**
Public Works Subtotal:		**$ 6,064,383.06**	**$ 1,639,383.06**	**$ 1,425,000.00**	**$ 1,425,000.00**	**$ 1,425,000.00**
GRAND TOTAL		**$ 8,051,145.72**	**$ 2,616,768.06**	**$ 2,402,385.00**	**$ 2,402,385.00**	**$ 2,261,381.00**

CITY OF COVINGTON GENERAL FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes	3441815	3441815	363043	3017530	3380573	-2%	3380573	0.0%
Licenses & Permits	1512000	1512000	1379627	161502	1541130	2%	1512000	-2%
Intergovernmental	640663	640663	366467	440052	806519	26%	1063400	32%
Charges for Services	193478	193478	130447	97454	227900	18%	227675	0%
Fines Forfeitures & Penalties	123425	123425	148010	102490	250500	103%	250500	0%
Interest	563760	563760	316222	265248	581470	3%	485883	-16%
Other Revenues	198537	198537	293349	32853	326202	64%	200537	-39%
Total Revenues from Local Sources	6673678	6673678	2997165	4117128	7114294	7%	7120567	0%
Total Revenues by Sources	6673678	6673678	2997165	4117128	7114294	7%	7120567	0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington General Fund	22733761	26607897	10158211	14631155	24789367	-7%	25387154	2%
Total Expenditures by Agency	22733761	26607897	10158211	14631155	24789367	-7%	25387154	2%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Council	365842	442376	200222	213349	413571	-7%	378750	-8%
Mayor	165783	165783	75773	90010	165783	0%	159690	-4%
Legal	144800	186251	54019	132232	186251	0%	144800	-22%
Administration	2577381	2666516	1096780	2769598	3866377	45%	2614281	-32%
Engineering	572977	576888	286861	280681	567541	-2%	582662	3%
Planning & Zoning	544264	546626	112258	217045	329303	-40%	543412	65%
Code Enforcement	366806	366806	102410	264396	366806	0%	386811	5%
Building Permits	410488	410488	186167	210721	396888	-3%	417119	5%
Trailhead	126287	198287	120751	76733	197484	0%	190516	-4%

CITY OF COVINGTON GENERAL FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Old Firehouse	40643	40643	14143	16341	30484	-25%	34971	15%
Bogue Falaya Park	149206	389343	35369	143587	178956	-54%	129831	-27%
Greater Covington Center	689363	691210	293735	341583	635318	-8%	656992	3%
Police	7321850	7446683	3393683	4030414	7424097	0%	7941670	7%
Fire	3469140	3763333	1723085	2080248	3803333	1%	3944048	4%
Street	4399167	6644962	1781965	2748881	4530845	-32%	5353186	18%
Culture & Recreation	1389764	2071702	680991	1015336	1696327	-18%	1908413	13% 0%
Total Expenditures by Departments	22733761	26607897	10158211	14631155	24789367	-7%	25387154	2%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	6153840	6681217	2578488	4756276	7334764	10%	6239835	-15%
Public Safety - Police	7321850	7446683	3393683	4030414	7424097	0%	7941670	7%
Public Safety - Fire	3469140	3763333	1723085	2080248	3803333	1%	3944048	4%
Public Works	4399167	6644962	1781965	2748881	4530845	-32%	5353186	18%
Culture and Recreation	1389764	2071702	680991	1015336	1696327	-18%	1908413	13%
Total Expenditures by Functions	22733761	26607897	10158211	14631155	24789367	-7%	25387154	2%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries	8130583	8110383	3766853	4256994	8023847	-1%	8700615	8%
Payroll Related Benefits and Taxes	4911199	4911199	2252086	2639113	4891199	0%	5134623	5%
Professional Service	1500404	1543880	642372	913309	1555680	1%	1619375	4%
Repairs and Maintenance	680643	671038	259841	474226	734067	9%	1171738	60%
Insurance	1170144	1240757	614627	498464	1113091	-10%	1158985	4%
Office Supplies	250298	251480	97837	172629	270466	8%	278498	3%
Contract Services	1253059	1292059	408252	778207	1186459	-8%	1354570	14%
Service Charges and Fees	59110	59110	46058	10202	56260	-5%	60310	7%
Utilities	793372	801047	257591	460271	717862	-10%	762731	6%
Advertising	87500	82500	26593	39907	66500	-19%	77500	16.5%

CITY OF COVINGTON GENERAL FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Training & Education	210700	202355	65965	104139	170104	-16%	221900	30%
Materials and Supplies	354250	355986	99963	254872	354836	0%	449250	27%
Dues and Subscriptions	23619	23744	6883	15282	22165	-7%	24319	10%
Contract Labor	101000	350439	38670	70330	109000	-69%	116000	6%
Fuel	375100	375898	101106	156392	257498	-31%	350600	36%
Rent	34201	34201	20946	26255	47201	38%	57861	23%
Small Tools and Equipment	442730	396887	96363	262655	359018	-10%	373635	4%
Debt Payments	54503	54503	27252	27252	54503	0%	54503	0%
Operating Leases	57180	57180	25998	31182	57180	0%	56380	-1%
Façade Grants	0	0	0	0	0	0%	0	0%
Election Expense	35000	35000	0	1250	1250	-96%	35000	2700%
Capital Leases - 450001	234383	399383	205387	193996	399383	0%	377383	-6%
Capital Outlay	1974583	5358668	1097569	3244229	4341798	-19%	2951378	-32%
Total Expenditures by Characters	22733561	26607697	10158211	14631155	24789367	-7%	25387154	2%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In -1957 ST Fund	6649156	6649156	3300449	3348707	6649156	0%	6538642	-2%
Transfer in - 1982 ST Fund	6649156	6649156	3300449	3348707	6649156	0%	6538642	-2%
Transfer in from Annexation Area S/T	2141609	2141609	0	2141609	2141609	0%	2592722	21%
Total Other Financing Sources by Sources	15439921	15439921	6600899	8839022	15439921	0%	15670006	1%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfer Out to Utility Fund	1500000	1500000	0	0	1500000	0%	1100000	-27%
Transfer Out to Drug Forfeiture Fund	0	0	0	0	0	0%	0	0%
Transfer Out to Grant Fund	0	0	0	0	0	0%	0	0%
Total Other Financing Uses by Uses	1500000	1500000	0	0	1500000	0%	1100000	-27%

CITY OF COVINGTON GENERAL FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF FUND BALANCE								
Net change in fund balance	-2120162	-5994298	-560147	-1675005	-3735152	-38%	-3696580	-1%
Beginning Fund Balance	16076946	16076946	16076946	16076946	16076946	0%	12341794	-23%
Assigned GFOA Fund Balance		0	0	0	0	0%	0	0%
Assigned BP Fund Balance		0	0	0	0	0%	0	0%
Estimated Ending Unassigned Fund Balance	13956784	10082648	15516799	14401941	12341794	22%	8645214	-30%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000	GENERAL LEDGER ACCT								
01000000	GENERAL FUND								
01000000	441000	BANK FEES	8,579.91	9,409.73	9,409.73	7,571.37	9,409.73	11,500.00	22.2%
TOTAL GENERAL FUND			8,579.91	9,409.73	9,409.73	7,571.37	9,409.73	11,500.00	22.2%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000001 TAXES								
01000001 310100	AD VALOREM	.00	-2,640,292.00	-2,640,292.00	.00	-2,579,049.62	-2,579,049.62	.0%
01000001 310200	ELEC FRANC	-668,563.00	-607,553.00	-607,553.00	-274,250.38	-607,553.00	-607,553.00	.0%
01000001 310300	CABLE FRAN	-111,617.53	-120,600.00	-120,600.00	-51,163.96	-120,600.00	-120,600.00	.0%
01000001 310400	GAS FRANCH	-52,092.11	-49,870.00	-49,870.00	-29,904.95	-49,870.00	-49,870.00	.0%
01000001 310900	VIDEO SRV	-19,632.56	-23,500.00	-23,500.00	-8,372.49	-23,500.00	-23,500.00	.0%
TOTAL TAXES		-851,905.20	-3,441,815.00	-3,441,815.00	-363,691.78	-3,380,572.62	-3,380,572.62	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000002 LICENSES & PERMITS								
01000002 320100	INSUR LICE	-808,549.97	-850,000.00	-850,000.00	-879,129.51	-879,129.51	-850,000.00	-3.3%
01000002 320200	OCC/CHAIN	-485,099.90	-440,000.00	-440,000.00	-392,553.49	-440,000.00	-440,000.00	.0%
01000002 320300	BUILD PERM	-243,305.31	-200,000.00	-200,000.00	-141,399.53	-200,000.00	-200,000.00	.0%
01000002 320400	LIQ & BEER	-22,265.00	-22,000.00	-22,000.00	-21,050.00	-22,000.00	-22,000.00	.0%
TOTAL LICENSES & PERMITS		-1,559,220.18	-1,512,000.00	-1,512,000.00	-1,434,132.53	-1,541,129.51	-1,512,000.00	-1.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:

GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000003 INTERGOVERNMENTAL								
01000003 330002	BEER TAX	-51,042.35	-50,000.00	-50,000.00	-27,013.40	-50,000.00	-50,000.00	.0%
01000003 330010	INTERGOV	-4,875.05	.00	.00	-14,850.00	-14,850.00	.00	.0%
01000003 330050 F0059	GRANT REV	.00	.00	.00	-25,505.96	-25,505.96	.00	.0%
01000003 330300	FIRE REBAT	-59,206.38	-39,000.00	-39,000.00	-61,327.41	-39,000.00	-39,000.00	.0%
01000003 330302	SCH RES OF	-427,841.91	-548,163.00	-548,163.00	-356,374.50	-548,163.00	-660,000.00	20.4%
01000003 330303	DIST COURT	-250.00	.00	.00	.00	.00	.00	.0%
01000003 330304	CROSS GUAR	-1,842.01	-3,500.00	-3,500.00	.00	.00	.00	.0%
01000003 330306	PD SUP PAY	.00	.00	.00	-52,480.00	-129,000.00	-314,400.00	143.7%
TOTAL INTERGOVERNMENTAL		-545,057.70	-640,663.00	-640,663.00	-537,551.27	-806,518.96	-1,063,400.00	31.9%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000004 CHARGES FOR SERVICES								
01000004 340003	ZONING	-23,253.43	-15,000.00	-15,000.00	-14,745.00	-15,000.00	-15,000.00	.0%
01000004 340101	PARK RENT	-15,750.00	-16,000.00	-16,000.00	-11,250.00	-16,000.00	-16,000.00	.0%
01000004 340410	BARRICADE	-597.00	-600.00	-600.00	-541.50	-600.00	-600.00	.0%
01000004 340450	GCC EVENT	-116,287.50	-85,000.00	-85,000.00	-85,665.00	-115,000.00	-115,000.00	.0%
01000004 340451	GCC LEASES	-4,800.00	-4,800.00	-4,800.00	-3,200.00	-4,800.00	-4,800.00	.0%
01000004 340453	FIREHOUSE	-44,500.00	-38,500.00	-38,500.00	-37,700.00	-44,500.00	-44,500.00	.0%
01000004 340460	TRAILHEAD	-9,000.00	-7,000.00	-7,000.00	-6,125.00	-6,000.00	-5,775.00	-3.8%
01000004 340470	REC RENT	-12,175.00	-10,000.00	-10,000.00	-4,950.00	-10,000.00	-10,000.00	.0%
01000004 340502	BASKETBALL	-2,730.00	-2,200.00	-2,200.00	.00	-2,200.00	-2,200.00	.0%
01000004 340503	BASEBALL	-4,873.35	-4,800.00	-4,800.00	-4,675.00	-4,800.00	-4,800.00	.0%
01000004 340504	FOOTBALL	-8,655.00	-9,578.00	-9,578.00	-9,815.00	-9,000.00	-9,000.00	.0%
TOTAL CHARGES FOR SERVICES		-242,621.28	-193,478.00	-193,478.00	-178,666.50	-227,900.00	-227,675.00	-.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000005 FINES FORFEITURES & PENALTIES							
01000005 350201 COURT FINE	-975.30	-1,000.00	-1,000.00	-785.70	-1,000.00	-1,000.00	.0%
01000005 350201 C0017 COURT FINE MAYOR'S CRIMINAL COURT	-106,707.50	-96,000.00	-96,000.00	-168,129.00	-200,000.00	-200,000.00	.0%
01000005 350202 DWI	-337.50	-600.00	-600.00	-250.00	-500.00	-500.00	.0%
01000005 350207 C0017 CITY COURT MAYOR'S CRIMINAL COURT	-29,324.00	-25,825.00	-25,825.00	-44,595.00	-49,000.00	-49,000.00	.0%
01000005 350209 CODE ENF	-7,500.00	.00	.00	.00	.00	.00	.0%
TOTAL FINES FORFEITURES & PE	-144,844.30	-123,425.00	-123,425.00	-213,759.70	-250,500.00	-250,500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000006 INTEREST								
01000006 360001	BANK INTER	-343,765.50	-357,170.00	-357,170.00	-216,945.65	-369,880.11	-281,382.81	-23.9%
01000006 360003	LAMP INTER	-224,160.43	-208,000.00	-208,000.00	-143,204.29	-208,000.00	-208,000.00	.0%
01000006 360009	OTHER INT	-85.05	.00	.00	.00	.00	.00	.0%
01000006 360010	PENALTIES	-6,093.76	-8,000.00	-8,000.00	-12,581.51	-13,000.00	-8,000.00	-38.5%
TOTAL INTEREST		-574,104.74	-573,170.00	-573,170.00	-372,731.45	-590,880.11	-497,382.81	-15.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000007 OTHER								
01000007 370003	SURPLUS SA	-75,232.52	-20,000.00	-20,000.00	-8,462.78	-20,000.00	-20,000.00	.0%
01000007 370006	CEMETERIES	-550.00	-1,000.00	-1,000.00	-450.00	-1,000.00	-1,000.00	.0%
01000007 370007	NSF FEE	-25.00	-75.00	-75.00	.00	-75.00	-75.00	.0%
01000007 370008	CASH O/SHO	-.01	.00	.00	.00	.00	.00	.0%
01000007 370015	CE LIENS	-7,783.47	-7,462.00	-7,462.00	-5,816.80	-7,462.00	-7,462.00	.0%
01000007 370020	LWCC	-193,612.64	-135,000.00	-135,000.00	-260,665.19	-260,665.19	-135,000.00	-48.2%
01000007 370104	EVENT TICK	-19,300.00	-15,000.00	-15,000.00	-23,620.00	-15,000.00	-15,000.00	.0%
01000007 370201	ACCID REPO	-12,961.50	-10,000.00	-10,000.00	-9,488.25	-12,000.00	-12,000.00	.0%
01000007 370900	OTHER REVE	-39,809.99	-10,000.00	-10,000.00	-1,331.12	-10,000.00	-10,000.00	.0%
TOTAL OTHER		-349,275.13	-198,537.00	-198,537.00	-309,834.14	-326,202.19	-200,537.00	-38.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:

GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01000009 OTHER FINANCING SOURCES (USES)								
01000009 392020	T/I 57 S/T	-6,310,956.10	-6,649,156.23	-6,649,156.23	-3,865,515.08	-6,649,156.23	-6,538,642.00	-1.7%
01000009 392021	T/I 1982	-6,310,956.09	-6,649,156.23	-6,649,156.23	-3,865,516.10	-6,649,156.00	-6,538,642.00	-1.7%
01000009 392026	T/ANNEX AR	-1,612,749.36	-2,141,609.00	-2,141,609.00	.00	-2,141,609.00	-2,592,722.10	21.1%
01000009 396062	T/I AD VAL	-2,786,099.32	.00	.00	.00	.00	.00	.0%
01000009 495050	T/O UTIL	1,100,000.00	1,500,000.00	1,500,000.00	.00	1,500,000.00	1,100,000.00	-26.7%
TOTAL OTHER FINANCING SOURCE		-15,920,760.87	-13,939,921.46	-13,939,921.46	-7,731,031.18	-13,939,921.23	-14,570,006.10	4.5%
TOTAL GENERAL LEDGER ACCT		-20,179,209.49	-20,613,599.73	-20,613,599.73	-11,133,827.18	-21,054,214.89	-21,690,573.53	3.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
110	ADMINISTRATION								
01110010	ADMIN - COUNCIL								
01110010	410110	SAL STR FT	133,445.64	137,576.24	137,576.24	96,006.60	137,576.24	139,196.04	1.2%
01110010	420100	HEALTH INS	54,030.43	52,777.08	52,777.08	28,913.56	52,777.08	50,050.68	-5.2%
01110010	420200	LIFE INS	1,496.52	1,560.96	1,560.96	1,097.55	1,560.96	1,560.96	.0%
01110010	420300	LT DIS INS	414.44	433.83	433.83	300.42	433.83	445.17	2.6%
01110010	420400	RETIREMENT	17,463.99	18,282.99	18,282.99	12,478.67	18,282.99	17,806.89	-2.6%
01110010	420500	FICA	4,274.47	4,687.20	4,687.20	3,226.66	4,687.20	4,687.20	.0%
01110010	420600	MEDICARE	1,853.48	1,994.86	1,994.86	1,372.14	1,994.86	2,018.34	1.2%
01110010	420700	WC INS	283.96	288.91	288.91	183.96	288.91	292.31	1.2%
01110010	420800	UNEMPLOYMT	106.65	123.95	123.95	55.82	123.95	127.19	2.6%
01110010	440510	ADV-OFFIC	20,264.60	20,000.00	20,000.00	11,245.07	20,000.00	20,000.00	.0%
	Same as last year. No change.								
01110010	441500	CONTR. SER	12,517.43	17,500.00	17,500.00	14,727.86	17,500.00	18,500.00	5.7%
	The amount has been raised by $1000.00, as per the decision of Council President Mr. Verret. $6,500.00 Muni Code $7,000.00 Filming Council Meetings, Christopher Eiffert $2,000.00 MICS $2,000.00 Annual Internet Charge at Council Chamber								
01110010	442042	CLER COURT	.00	500.00	500.00	.00	500.00	500.00	.0%
	Same as last year. No Change.								
01110010	442500	DUES&SUBSC	47.35	500.00	500.00	340.00	500.00	500.00	.0%
	Same as last year. No Change.								
01110010	446010	OFF SUP GE	3,600.10	5,500.00	5,522.69	5,379.55	5,522.69	6,500.00	17.7%
	As a result of rising prices.								
01110010	446050	POSTAGE	79.09	.00	682.31	494.61	682.31	1,500.00	119.8%
	Normal postage budget for 2025. This year we already have spent $1,000.00.								
01110010	446060	UNIFORMS	725.71	2,800.00	3,135.15	1,857.20	3,135.15	3,000.00	-4.3%
	The cost of each council member allowance for Uniform is $375.00. Totaling $ 3000.00 for eight Council members.								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110010	446530	COMPUTER	9,237.91	15,148.00	15,738.00	12,350.63	15,148.00	14,698.00	-3.0%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (8) $3,560
Veeam Microsoft Office 365 Backup Licenses (8) $80
Azure Active Directory Licenses (8) $1,600
Proofpoint Email Security & Archival Licenses (8) $640
Adobe Acrobat DC Licenses (1) $280
NordPass Password Vault Licenses (8) $440
BlueInk Subscription (8) $537
Tyler EERP SaaS Fees (1) $1,600
Wifi IAAS Contract (8) $1,240
Door Access IAAS Contract (8) $480
Camera IAAS Contract (8) $560
Open Meeting Software (1) $1,000
Vimeo Account (1) $800
AVL System Maintenance (1) $1,000
8% Subscription Increase Contingency (8) $881

01110010	447510	OFF EQ REP	1,002.42	900.00	900.00	804.00	900.00	1,020.00	13.3%

*IT DEPT

Based on 2024 usage, printing has increased.

01110010	447540	BLDG REP	14,296.19	13,000.00	30,108.50	17,412.94	20,908.50	20,000.00	-4.3%

$5000. 00 A/C quarterly Maintenance.
$ 150.00 Annual Terminte Baiting Systems
$ 700.00 Monthly Pest Control Services
$4,000.00 Electrical Needs, Locks, Light Bulbs Misc. Repairs
$1,000.00 Annual Carpet Cleaning
$2,000.00 Painting

01110010	448005	SMALL OFFI	366.89	2,500.00	3,200.00	1,099.99	2,500.00	3,000.00	20.0%

Council chambers computer desk.

01110010	448010	SMALL COMP	3,858.28	4,400.00	6,250.00	5,748.99	6,250.00	4,700.00	-24.8%

*IT DEPT

Reduction in inventory needs in 2025

01110010	448500	MTGS/TRAIN	6,238.54	11,200.00	3,350.00	.00	2,000.00	12,400.00	520.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110010 449040	TELE/LOCAL	.00	.00	.00	.00	.00	1,360.00	.0%
*IT DEPT								
Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01110010 449050	CELL/COMM	3,920.26	4,750.00	4,750.00	3,480.00	4,750.00	5,470.00	15.2%
*IT DEPT								
Continued to negotiate cellular contracts to reduce costs. Equipment added. Additional line needed.								
01110010 449200	OPERATING	1,696.57	2,040.00	2,040.00	1,075.01	2,040.00	2,040.00	.0%
*IT DEPT								
01110010 463000	EQUIPMENT	.00	4,877.66	7,515.35	.00	.00	4,877.66	.0%
01110010 463500	BUILDING	.00	42,500.00	45,548.00	32,868.00	32,868.00	42,500.00	29.3%
Bathroom Renovations								
01110010 463500 C0242	BUILDING	.00	.00	70,000.00	60,640.50	60,640.50	.00	.0%
COUNCIL CHAMBERS TERMITE REPAIR 2023 Actual $15,000.00								
01110010 620000	CAPITAL OU	139,639.31	.00	.00	.00	.00	.00	.0%
TOTAL ADMIN - COUNCIL		430,860.23	365,841.68	454,966.02	313,159.73	413,571.17	378,750.44	-8.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110020 ADMIN - MAYOR									
01110020 410110	SAL STR FT		90,636.97	97,922.82	97,922.82	65,909.52	97,922.82	95,202.64	-2.8%
01110020 420100	HEALTH INS		9,223.28	9,284.04	9,284.04	6,402.49	9,284.04	8,463.60	-8.8%
01110020 420200	LIFE INS		195.12	195.12	195.12	117.06	195.12	195.12	.0%
01110020 420300	LT DIS INS		.00	2,758.00	2,758.00	.00	2,758.00	2,758.00	.0%
01110020 420400	RETIREMENT		26,747.48	28,887.23	28,887.23	19,168.64	28,887.23	26,656.74	-7.7%
01110020 420600	MEDICARE		1,434.00	1,550.38	1,550.38	1,043.56	1,550.38	1,510.94	-2.5%
01110020 420700	WC INS		215.12	205.64	205.64	147.11	205.64	199.93	-2.8%
01110020 420920	VEH ALLOWA		9,000.00	9,000.00	9,000.00	6,000.00	9,000.00	9,000.00	.0%
01110020 441500	CONTR. SER		-580.00	1,160.00	1,160.00	160.00	1,160.00	1,160.00	.0%
	FUNDED BY DONATIONS: $300 FROM STPH AND $300 FROM OCHSNER HEALTH SYSTEMS; MATCHED FROM MAYOR'S COUNCIL ON HEALTHY LIFESTYLES								
01110020 446040	PRINT SUPP		.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
01110020 446050	POSTAGE		.00	2,000.00	2,000.00	74.90	2,000.00	2,000.00	.0%
01110020 446060	UNIFORMS		120.47	500.00	500.00	152.90	500.00	500.00	.0%
01110020 446530	COMPUTER		630.28	1,430.00	1,430.00	1,324.44	1,430.00	1,233.00	-13.8%
	*IT DEPT								

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (1) $445
Veeam Microsoft Office 365 Backup Licenses (1) $10
Azure Active Directory Licenses (1) $200
Proofpoint Email Security & Archival Licenses (1) $80
NordPass Password Vault Licenses (1) $55
BlueInk Subscription (1) $67
Wifi IAAS Contract (1) $155
Door Access IAAS Contract (1) $60
Camera IAAS Contract (1) $70
8% Subscription Increase Contingency (1) $91

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110020 448005	SMALL OFFI	55.58	500.00	500.00	141.26	500.00	500.00	.0%
01110020 448500	MTGS/TRAIN	4,913.62	8,000.00	8,000.00	3,365.16	8,000.00	8,000.00	.0%
01110020 449040 *IT DEPT	TELE/LOCAL	.00	.00	.00	.00	.00	170.00	.0%
Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01110020 449050 *IT DEPT	CELL/COMM	1,059.09	1,390.00	1,390.00	934.00	1,390.00	1,140.00	-18.0%
TOTAL ADMIN - MAYOR		143,651.01	165,783.23	165,783.23	104,941.04	165,783.23	159,689.97	-3.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:

GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110025 LEGAL								
01110025 446510	MAGISTRATE	5,422.50	8,000.00	8,000.00	3,307.50	8,000.00	8,000.00	.0%
01110025 446511	PROSECUTOR	8,779.45	12,000.00	12,000.00	3,600.00	12,000.00	12,000.00	.0%
01110025 446512	CITY ATTY	84,589.95	80,000.00	80,000.00	52,642.35	80,000.00	80,000.00	.0%
01110025 446513	ATTY LITIG	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	.0%
01110025 446514	EMPLOY ATT	2,865.25	15,000.00	15,000.00	4,829.51	15,000.00	15,000.00	.0%
01110025 446516	ATTY-OTHER	5,280.20	28,300.00	69,751.25	46,551.25	69,751.25	28,300.00	-59.4%
TOTAL LEGAL		106,937.35	144,800.00	186,251.25	110,930.61	186,251.25	144,800.00	-22.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110030 ADMIN - ADMINISTRATION								
01110030 410110	SAL REG FT	661,281.91	701,375.40	701,375.40	490,202.33	701,375.40	727,395.05	3.7%
01110030 410120	SAL-REG PT	17,279.21	19,240.18	19,240.18	12,668.04	19,240.18	20,432.61	6.2%
01110030 410210	SAL-OT FT	.00	1,400.00	1,400.00	104.30	1,400.00	1,400.00	.0%
01110030 420100	HEALTH INS	90,741.00	92,755.80	92,755.80	66,332.74	92,755.80	93,395.76	.7%
01110030 420200	LIFE INS	2,038.40	2,146.32	2,146.32	1,339.51	2,146.32	1,951.20	-9.1%
01110030 420300	LT DIS INS	4,591.51	4,909.63	4,909.63	3,431.38	4,909.63	5,091.77	3.7%
01110030 420400	RETIREMENT	194,287.80	206,905.74	206,905.74	142,560.50	206,905.74	203,670.61	-1.6%
01110030 420500	FICA	1,068.42	1,192.89	1,192.89	785.41	1,192.89	1,266.82	6.2%
01110030 420600	MEDICARE	9,634.30	10,469.23	10,469.23	7,155.71	10,469.23	10,863.80	3.8%
01110030 420700	WC INS	1,428.82	1,516.23	1,516.23	1,003.89	1,516.23	1,573.38	3.8%
01110030 420800	UNEMPLOYMT	1,192.23	1,444.03	1,444.03	639.37	1,444.03	1,498.46	3.8%
01110030 440510	ADV-OFFIC	8,720.39	30,000.00	22,125.00	2,011.87	4,000.00	15,000.00	275.0%
$10,000 INDEED JOB POSTINGS AS NEEDED; $5,000 ST TAMMANY FARMER PUBLIC NOTICES								
01110030 441000	BANK FEES	.00	200.00	200.00	160.00	200.00	200.00	.0%
01110030 441500	CONTR. SER	22,528.05	25,000.00	63,750.00	24,503.12	63,750.00	30,000.00	-52.9%
BIZTOR/FILE DEPOT $1,100/MO; CHARTER TV $140/MO; ANSWER ONE/ANSWERING SERVICE $500/MO; CDBG GRANT CONSULTANT $5,000								
01110030 441510	COMM.SERVI	39,500.00	105,500.00	95,500.00	45,500.00	65,500.00	105,500.00	61.1%
$5,000 COVINGTON BOYS & GIRLS CLUB; $5,000 COVINGTON HERITAGE FOUNDATION; $16,000 KEEP COVINGTON BEAUTIFUL/PLANTERS; $12,000 CBA BLOCK PARTIES/BUSINESS SUPPORT; $6,000 CHILDREN'S ADVOCACY CENTER; $1,500 NAACP SOFTBALL LEAGUE; $60,000 PINEVIEW MIDDLE FOR HOSTING COVINGTON BOYS & GIRLS CLUB ($5,000 PER MO)								
01110030 442042	CLER COURT	120.00	1,500.00	1,500.00	.00	500.00	1,000.00	100.0%
01110030 442046	LAMATS FEE	50,798.16	48,000.00	48,000.00	42,473.49	48,000.00	48,000.00	.0%
01110030 442048	AUCTION FE	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110030	442500	DUES&SUBSC	1,955.85	6,200.00	6,200.00	3,634.00	6,200.00	6,200.00	.0%
	LMA, AICP, SHRM, NSHRM, GFOA, APA, CITY ATTORNEY'S ASSOC.								
01110030	443000	ELECT.EXPE	20,748.32	35,000.00	1,250.00	.00	1,250.00	35,000.00	2700.0%
01110030	443501	GASOLINE	157.14	.00	.00	.00	.00	.00	.0%
01110030	444010	LIAB PREM	84,070.83	114,015.00	114,015.00	97,412.47	97,412.47	112,500.00	15.5%
	15% ESTIMATED INCREASE BASED ON 2024 PREMIUM								
01110030	444020	PROP PREM	15,689.64	25,450.00	25,450.00	6,989.18	6,989.18	8,500.00	21.6%
	15% ESTIMATED PROPERTY INS INCREASE								
01110030	444030	VEH PREM	1,709.86	.00	.00	.00	.00	.00	.0%
01110030	444040	INS CLAIMS	5,000.00	25,000.00	25,000.00	.00	25,000.00	25,000.00	.0%
	INSURANCE DEDUCTIBLE AS NEEDED ONE CLAIM EQUALS $25,000								
01110030	446010	OFF SUP GE	16,611.96	20,000.00	20,164.83	11,600.16	20,164.83	30,000.00	48.8%
01110030	446030	COMPUT.SUP	1,140.03	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	.0%
	*IT DEPT								
01110030	446040	PRINT SUPP	2,508.25	3,000.00	3,072.60	1,047.20	3,072.60	3,000.00	-2.4%
01110030	446050	POSTAGE	8,541.53	8,500.00	8,500.00	4,775.50	8,500.00	8,500.00	.0%
01110030	446060	UNIFORMS	491.14	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
01110030	446515	AUDIT/ACCO	63,000.00	65,200.00	65,200.00	64,500.00	65,200.00	67,200.00	3.1%
	$39,000 LAPORTE FINANCIAL AUDIT $9,000 SINGLE AUDIT; $13,000 SAUP; $4,000 SCOTT FONTENOT-ACTURIAL VALUATION; $2,200 LLA ACT 774								
01110030	446530	COMPUTER S	417,108.10	447,717.00	450,217.00	428,845.43	447,717.00	487,943.00	9.0%
	*IT DEPT								

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

In-Telecom MSP Contract (1) $380,000
Microsoft Office 365 Licenses (17) $7,565
Veeam Microsoft Office 365 & Server Backup Licenses (17) $170
Azure Active Directory Licenses (17) $3,400
Proofpoint Email Security & Archival Licenses (17) $1,360
Adobe Acrobat DC Licenses (17) $4,760
NordPass Password Vault Licenses (17) $935
BlueInk Annual Licenses (17) $1,141
Tyler EERP SaaS Fees (12) $19,200
Wifi IAAS Contract (17) $2,635
Door Access IAAS Contract (17) $1,020
Camera IAAS Contract (17) $1,190
SnipeIT Inventory System (910) $455
GoDaddy SSL Certificates (2) $500

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	Canva (3) $390 Trell Bolling (Website maintenance) $1,800 IT Support Audit (1) $10,000 Placer.ai (1) $16,500 8% Subscription Increase Contingency (1) $34,922								
01110030	446535	MEDICAL	535.00	1,500.00	1,500.00	.00	500.00	1,500.00	200.0%
	PRE-EMPLOYMENT / POST ACCIDENT DRUG SCREENINGS								
01110030	446540	PERSONNEL	2,095.25	3,000.00	3,000.00	971.00	1,700.00	3,000.00	76.5%
	COBRA ADMIN FEES AND PRE-EMPLOYMENT SCREENINGS								
01110030	446555	TREE SERV	82,490.00	70,000.00	70,000.00	67,075.00	70,000.00	70,000.00	.0%
	$60,000 LIVE OAK PRESERVATION; $10,000 REPLACE DOWNTOWN TREES REMOVED DURING CAPITAL PROJECTS								
01110030	447005	PROP/BUILD	13,551.00	13,651.00	23,651.00	13,810.00	23,651.00	34,511.00	45.9%
	$5,800 BABY LEE/TRLHD (PKG LOT) $24,000 KHRISOS MGT/325 N VERMONT $2,400 VERGES/LOT 15 SQ 14 DIV OF ST JOHN(PKG LOT) $200 CLECO/W 25TH & THEARD $500 3 G INVESTMENTS/N NEW HAMPSHIRE & LOCKWOOD $1 THIRD DISTRICT BAPTIST ASSOC INC/BOGUE CHITTO PARK $1,610 MARSOLAN FEED & SEED STORE/CORNER OF VERMONT AND GIBSON								
01110030	447510	OFF.EQ.REP	7,341.91	9,678.00	9,678.00	7,240.88	9,678.00	8,958.00	-7.4%
	*IT DEPT We moved printers around to eliminate the need for one lease.								
01110030	447520	EQUIP.REPA	350.00	500.00	500.00	.00	500.00	500.00	.0%
01110030	447530	VEHIC.REPA	379.50	100.00	100.00	.00	.00	.00	.0%
01110030	447540	BLDG.REPAI	.00	.00	2,875.00	2,875.00	2,875.00	.00	.0%
01110030	447550	CEMETERY	56,461.84	55,000.00	55,576.00	44,176.00	55,576.00	65,000.00	17.0%
	$55,000 LAWN CARE; $10,000 MISC REPAIRS AND TREE MAINTENANCE								
01110030	448005	SMALL OFFI	6,510.59	12,000.00	12,000.00	1,602.84	5,000.00	12,000.00	140.0%
01110030	448010	SMALL COMP	23,681.76	22,365.00	22,365.00	7,893.17	22,365.00	21,860.00	-2.3%
	*IT DEPT Inventory purchased in 2024 reduces the need in 2025.								
01110030	448500	MTGS/TRAIN	26,175.01	35,000.00	35,000.00	13,855.61	15,000.00	35,000.00	133.3%
	$1,500 LMA CONF; $2,000 LUNCH-N-LEARN TRNGS; $2,000 PROF DEV MTGS; $500 HEALTH FAIR; $1,000 MISC HR TRNGS; $16,000 GFOA CONFERENCE/FINANCE TEAM AND GRANT ADM								
01110030	449040	TELE/LOCAL	65,555.91	65,500.00	65,500.00	37,253.77	65,500.00	29,890.00	-54.4%
	*IT DEPT Updated based on Vendor billing allocations. Moved Telephone Services from 446530 to this GL to correctly reflect charges.								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110030	449050 *IT DEPT	CELL/COMM	10,421.85	17,550.00	17,550.00	11,760.00	12,000.00	12,520.00	4.3%
	Continued to negotiate cellular contracts to reduce costs.								
01110030	449200 *IT DEPT	OPERATING	24,214.62	24,300.00	24,300.00	16,102.70	24,300.00	23,860.00	-1.8%
	We moved printers around to eliminate the need for one lease.								
01110030	461000	FURN/EQUIP	.00	10,000.00	10,000.00	.00	5,000.00	10,000.00	100.0%
01110030	461500 *IT DEPT	COMP.EQUIP	.00	30,000.00	93,320.88	.00	93,320.88	30,000.00	-67.9%
	Network Project cost reduced as items are completed; $30,000.00 requested in 2025 for city-wide wiring phase of network overhaul.								
01110030	464000	LAND	.00	200,000.00	1,725,000.00	1,531,535.04	1,550,000.00	200,000.00	-87.1%
	2023 Actual $40,000.00								
01110030	620000	CAPITAL OU	446,690.88	.00	.00	.00	.00	.00	.0%
TOTAL ADMIN - ADMINISTRATION			2,510,397.97	2,577,381.45	4,169,015.76	3,217,426.61	3,866,377.41	2,614,281.46	-32.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110035 ADMIN - ENGINEERING								
01110035 410110	SAL STR FT	304,658.72	328,392.63	328,392.63	227,135.50	328,392.63	336,677.46	2.5%
01110035 420100	HEALTH INS	41,016.42	44,809.32	44,809.32	31,978.55	44,809.32	44,730.00	-.2%
01110035 420200	LIFE INS	894.30	975.60	975.60	691.05	975.60	975.60	.0%
01110035 420300	LT DIS INS	2,034.27	2,298.75	2,298.75	1,591.38	2,298.75	2,356.74	2.5%
01110035 420400	RETIREMENT	89,110.16	96,875.83	96,875.83	66,057.61	96,875.83	94,269.69	-2.7%
01110035 420600	MEDICARE	4,220.61	4,835.64	4,835.64	3,211.89	4,835.64	4,955.77	2.5%
01110035 420700	WC INS	14,939.55	12,536.29	12,536.29	10,466.19	12,536.29	13,109.96	4.6%
01110035 420800	UNEMPLOYMT	521.77	656.79	656.79	286.86	656.79	673.35	2.5%
01110035 420920	VEH ALLOWA	.00	5,100.00	5,100.00	3,400.00	5,100.00	5,100.00	.0%
01110035 442041	DEQ FEES	610.00	610.00	610.00	610.00	610.00	610.00	.0%
Nuclear Density Gauge DEQ Annual License - $610								
01110035 442500	DUES&SUBSC	829.00	1,300.00	1,300.00	622.00	821.00	1,000.00	21.8%
(2) LES Membership - $100; (2) ASCE Membership - $550; (1) APWA Membership - $200; Misc. memberships or increases - $150								
01110035 443501	GASOLINE	841.13	1,600.00	1,600.00	675.95	1,200.00	1,600.00	33.3%
Gas for (2) Vehicles								
01110035 444030	VEHICLE IN	3,890.85	4,475.00	4,475.00	4,314.05	4,475.00	4,500.00	.6%
15% ESTIMATED INCREASE								
01110035 446010	OFF SUP GE	2,781.29	2,500.00	2,433.83	2,433.83	2,433.83	2,500.00	2.7%
01110035 446050	POSTAGE	.00	.00	394.69	147.76	229.69	300.00	30.6%
01110035 446060	UNIFORMS	852.20	1,250.00	1,250.00	1,250.00	1,250.00	950.00	-24.0%
$250/field personnel (3); $100/office personnel (2)								
01110035 446530	COMPUTER	18,616.86	28,256.00	31,131.00	29,086.56	30,131.00	33,228.00	10.3%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (6) $2,670
Veeam Microsoft Office 365 & Server Backup Licenses (6) $60
Azure Active Directory Licenses (6) $1,200
Proofpoint Email Security & Archival Licenses (6) $480
Adobe Acrobat DC Licenses (5) $1,400
NordPass Password Vault Licenses (6) $330
BlueInk Annual License (6) $403

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	Tyler EERP SaaS Fees (2) $3,200								
	Wifi IAAS Contract (6) $930								
	Door Access IAAS Contract (6) $360								
	Camera IAAS Contract (6) $420								
	AutoCad (2) $1,400								
	ESRI Agreement (1) $10,714								
	Trimble GIS Catalyst Software Support (1) $4,500								
	Contract Complete (1) $2,700								
	8% Subscription Increase Contingency (1) $2,461.36								
01110035	447510	OFF EQ REP	931.19	5,280.00	5,280.00	722.99	5,280.00	5,280.00	.0%
	*IT DEPT								
01110035	447530	VEHIC REP	270.64	2,900.00	2,900.00	1,000.00	1,000.00	2,900.00	190.0%
01110035	448000	TOOLS/EQUI	.00	500.00	500.00	200.00	200.00	250.00	25.0%
	Miscellaneous tools for site inspections								
01110035	448005	SMALL OFFI	519.99	500.00	576.00	380.00	380.00	500.00	31.6%
	Dosimetry Badges (4)								
01110035	448010	SMALL COMP	250.26	3,525.00	5,025.00	2,107.63	3,525.00	3,525.00	.0%
	*IT DEPT								
01110035	448500	MTGS/TRAIN	2,393.00	6,500.00	6,336.48	4,093.65	4,100.00	6,500.00	58.5%
	Nuclear Density Gauge Annual Trainings - $250; (2) Conferences - $5,000; Miscellaneous Trainings - $1,250								
01110035	449040	TELE/LOCAL	.00	.00	.00	.00	.00	850.00	.0%
	*IT DEPT								
	Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01110035	449050	CELL/COMM	4,853.79	8,060.00	6,185.00	4,185.62	6,185.00	6,440.00	4.1%
	*IT DEPT								
	Projected increase in cellular costs in 2025.								
01110035	449200	OPERATING	5,023.75	9,240.00	9,240.00	4,621.41	9,240.00	8,880.00	-3.9%
	*IT DEPT								
	Slight reduction in lease costs based on projected cost of new printer in 2024.								
01110035	461500	COMP.EQUIP	.00	.00	3,835.23	.00	.00	.00	.0%
	*IT DEPT								
01110035	620000	CAPITAL OU	9,345.00	.00	.00	.00	.00	.00	.0%
TOTAL ADMIN - ENGINEERING			509,404.75	572,976.85	579,553.08	401,270.48	567,541.37	582,661.57	2.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110040 ADMIN - PLANNING & ZONING									
01110040	410110	SAL STR FT	100,162.57	194,071.66	194,071.66	72,698.46	114,071.00	195,411.85	71.3%
01110040	410210	SAL-OT FT	1,354.96	1,500.00	1,500.00	1,019.89	1,500.00	1,500.00	.0%
01110040	420100	HEALTH INS	22,009.15	29,961.24	29,961.24	15,360.08	29,961.24	29,914.80	-.2%
01110040	420200	LIFE INS	390.24	585.36	585.36	276.42	585.36	585.36	.0%
01110040	420300	LT DIS INS	700.18	1,358.50	1,358.50	508.86	1,358.50	1,367.88	.7%
01110040	420400	RETIREMENT	29,502.72	57,251.14	57,251.14	21,143.07	37,251.00	54,715.32	46.9%
01110040	420600	MEDICARE	1,409.80	2,835.79	2,835.79	1,022.26	2,835.79	2,855.22	.7%
01110040	420700	WC INS	213.42	410.70	410.70	146.41	410.70	413.51	.7%
01110040	420800	UNEMPLOYMT	174.47	391.14	391.14	91.90	391.14	393.82	.7%
01110040	440510	ADV-OFFIC	7,335.30	10,000.00	10,000.00	5,021.99	10,000.00	10,000.00	.0%
	Ads in Farmer and Order Signage for Property Postings								
01110040	441500	CONTR. SER	28,075.00	200,000.00	200,500.00	57,500.00	87,500.00	200,000.00	128.6%
01110040	442042	CLER COURT	2,859.50	3,000.00	3,000.00	1,897.50	3,000.00	3,000.00	.0%
01110040	442500	DUES&SUBSC	969.00	3,000.00	3,100.00	1,971.32	3,100.00	3,000.00	-3.2%
01110040	443501	GASOLINE	89.07	200.00	200.00	16.20	200.00	200.00	.0%
01110040	444030	VEHICLE IN	1,708.86	2,098.00	2,098.00	1,948.50	2,098.00	2,300.00	9.6%
	15% ESTIMATED INCREASE								
01110040	446010	OFF SUP GE	3,325.19	5,000.00	6,513.70	2,561.60	3,500.00	5,000.00	42.9%
01110040	446060	UNIFORMS	871.65	1,200.00	1,449.15	750.00	1,449.15	1,200.00	-17.2%
01110040	446501	APPRAISALS	.00	3,000.00	3,000.00	.00	.00	3,000.00	.0%
01110040	446530	COMPUTER	7,841.71	11,530.00	11,530.00	10,142.41	11,530.00	9,174.00	-20.4%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. Increases in subscription costs. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (2) $890
Veeam Microsoft Office 365 & Server Backup Licenses (2) $20
Azure Active Directory Licenses (2) $400
Proofpoint Email Security & Archival Licenses (2) $160

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	Adobe Acrobat DC Licenses (2) $560 NordPass Password Vault Licenses (2) $110 BlueInk Annual License (2) $134 Tyler EERP SaaS Fees (2) $3,200 Wifi IAAS Contract (2) $310 Door Access IAAS Contract (2) $120 Camera IAAS Contract (2) $140 www.covingtonplan2030.com Website Hosting (1) $450 My Permits Now (1) $2,000 8% Subscription Increase Contingency (2) $680								
01110040	446535	MEDICAL	.00	500.00	500.00	.00	500.00	500.00	.0%
01110040	447510 *IT DEPT	OFF EQ REP	449.85	1,440.00	5,736.11	4,613.75	5,131.47	1,440.00	-71.9%
	One-time final billing of meter read for printing usage in 2024. This will not continue in 2025.								
01110040	447530	VEHIC REP	116.64	1,000.00	1,000.00	300.00	1,000.00	1,000.00	.0%
01110040	448005	SMALL OFFI	.00	1,000.00	1,000.00	400.00	1,000.00	1,000.00	.0%
01110040	448010 *IT DEPT	SMALL COMP	.00	4,350.00	4,350.00	2,107.63	4,350.00	6,950.00	59.8%
	Need inventory								
01110040	448500	MTGS/TRAIN	231.12	4,000.00	4,000.00	300.00	2,000.00	4,000.00	100.0%
01110040	449040 *IT DEPT	TELE/LOCAL	.00	.00	.00	.00	.00	340.00	.0%
	Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01110040	449050 *IT DEPT	CELL/COMM	1,845.70	2,660.00	2,660.00	2,370.00	2,660.00	2,230.00	-16.2%
	Reviewed usage. Not budgeting for 3rd person.								
01110040	449200 *IT DEPT	OPERATING	1,949.62	1,920.00	1,920.00	1,075.01	1,920.00	1,920.00	.0%
TOTAL ADMIN - PLANNING & ZON			213,585.72	544,263.53	550,922.49	205,243.26	329,303.35	543,411.76	65.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110041 CODE ENFORCEMENT									
01110041	410110	SAL STR FT	105,474.93	114,665.31	114,665.31	82,679.88	114,665.31	118,317.09	3.2%
01110041	420100	HEALTH INS	18,417.81	18,862.68	18,862.68	16,049.08	18,862.68	34,146.72	81.0%
01110041	420200	LIFE INS	382.11	390.24	390.24	243.90	390.24	390.24	.0%
01110041	420300	LT DIS INS	724.94	802.66	802.66	526.78	802.66	828.22	3.2%
01110041	420400	RETIREMENT	30,578.03	33,826.27	33,826.27	23,687.33	33,826.27	33,128.79	-2.1%
01110041	420600	MEDICARE	1,497.44	1,662.65	1,662.65	1,186.48	1,662.65	1,715.60	3.2%
01110041	420700	WC INS	2,973.91	3,256.49	3,256.49	2,352.26	3,256.49	3,585.01	10.1%
01110041	420800	UNEMPLOYMT	190.45	229.33	229.33	109.27	229.33	236.63	3.2%
01110041	441500	CONTR. SER	4,975.00	160,000.00	160,000.00	10,385.00	160,000.00	160,000.00	.0%
	No increase requested in line item for 2025. The city is fortunate that the owners are covering their own expenses and there has been no cost increase from last year.								
01110041	442042	CLER COURT	.00	1,500.00	1,450.00	.00	1,450.00	1,500.00	3.4%
	There has been no cost increase from last year.								
01110041	443501	GASOLINE	580.57	2,000.00	2,000.00	334.12	2,000.00	2,000.00	.0%
	There have been no cost increases from last year.								
01110041	444030	VEHICLE IN	4,363.96	5,020.00	5,020.00	4,314.05	5,020.00	4,500.00	-10.4%
	15% ESTIMATED INCREASE								
01110041	445010	SUPPLIES	310.56	750.00	750.00	100.00	750.00	750.00	.0%
	There have been no cost increases from last year.								
01110041	446010	OFF SUP GE	556.32	1,000.00	1,000.00	318.44	1,000.00	1,000.00	.0%
	There have been no cost increases from last year.								
01110041	446050	POSTAGE	7.95	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
	There have been no cost increases from last year.								
01110041	446060	UNIFORMS	194.76	500.00	500.00	361.67	500.00	500.00	.0%
	There have been no cost increases from last year.								
01110041	446530	COMPUTER	2,241.98	8,720.00	8,720.00	5,007.21	8,720.00	8,083.00	-7.3%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (2) $890
Veeam Microsoft Office 365 & Server Backup Licenses (2) $20
Azure Active Directory Licenses (2) $400
Proofpoint Email Security & Archival Licenses (2) $160
Nordpass Password Vault Licenses (2) $110

ACCOUNTS FOR:

GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	BlueInk Annual License (2)		$134						
	Tyler EERP SaaS Fees (2)		$3,200						
	Wifi IAAS Contract (2) $310								
	Door Access IAAS Contract (2)		$120						
	Camera IAAS Contract (2)		$140						
	My Permits Now (1) $2,000								
	8% Subscription Increase Contingency (2)			$599					
01110041	446535	MEDICAL	.00	.00	50.00	50.00	50.00	.00	.0%
01110041	447510	OFF EQ REP	177.79	240.00	240.00	120.64	240.00	240.00	.0%
	*IT DEPT								
01110041	447530	VEHIC REP	.00	2,000.00	2,000.00	700.00	2,000.00	2,000.00	.0%
	There have been no cost increases from last year.								
01110041	448010	SMALL COMP	2,392.82	4,250.00	4,250.00	3,052.24	4,250.00	5,450.00	28.2%
	*IT DEPT								
	Need inventory.								
01110041	448500	MTGS/TRAIN	.00	3,000.00	3,000.00	1,649.63	3,000.00	3,000.00	.0%
	There have been no cost increases from last year.								
01110041	449040	TELE/LOCAL	.00	.00	.00	.00	.00	340.00	.0%
	*IT DEPT								
	Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01110041	449050	CELL/COMM	1,893.33	2,230.00	2,230.00	1,800.00	2,230.00	3,200.00	43.5%
	*IT DEPT								
	Projected increase in cellular data and line costs for 2025.								
01110041	449200	OPERATING	881.28	900.00	900.00	587.52	900.00	900.00	.0%
	*IT DEPT								
01110041	620000	CAPITAL OU	59,323.50	.00	.00	.00	.00	.00	.0%
TOTAL CODE ENFORCEMENT			238,139.44	366,805.63	366,805.63	155,615.50	366,805.63	386,811.30	5.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110045 BUILDING PERMITS								
01110045 410110	SAL STR FT	171,398.71	179,305.59	179,305.59	125,777.23	179,305.59	186,699.62	4.1%
01110045 410210	SAL-OT FT	1,305.99	1,000.00	1,000.00	544.37	1,000.00	1,000.00	.0%
01110045 420100	HEALTH INS	31,802.72	31,987.56	31,987.56	22,035.53	31,987.56	29,914.80	-6.5%
01110045 420200	LIFE INS	585.36	585.36	585.36	414.63	585.36	585.36	.0%
01110045 420300	LT DIS INS	1,200.80	1,255.14	1,255.14	881.28	1,255.14	1,306.90	4.1%
01110045 420400	RETIREMENT	50,465.76	52,895.15	52,895.15	36,483.82	52,895.15	52,275.89	-1.2%
01110045 420600	MEDICARE	2,251.73	2,614.43	2,614.43	1,681.28	2,614.43	2,721.64	4.1%
01110045 420700	WC INS	3,770.07	3,897.25	3,897.25	2,740.02	3,897.25	4,334.45	11.2%
01110045 420800	UNEMPLOYMT	270.59	360.61	360.61	145.04	360.61	375.40	4.1%
01110045 442500	DUES&SUBSC	525.00	2,200.00	2,200.00	1,075.00	1,100.00	2,200.00	100.0%
01110045 443501	GASOLINE	950.74	2,000.00	2,000.00	468.57	1,000.00	2,000.00	100.0%
01110045 444030	VEHICLE IN	3,417.74	4,198.00	4,198.00	3,896.98	4,198.00	4,500.00	7.2%
15% ESTIMATED INCREASE								
01110045 446010	OFF SUP GE	1,851.41	2,500.00	2,500.00	1,427.01	2,000.00	2,500.00	25.0%
01110045 446040	PRINT SUPP	.00	3,200.00	3,200.00	.00	3,200.00	3,200.00	.0%
FEMA CITYWIDE FLOOD MAILING								
01110045 446050	POSTAGE	102.69	2,200.00	2,200.00	42.60	2,200.00	2,200.00	.0%
FEMA CITYWIDE FLOOD MAILING								
01110045 446060	UNIFORMS	.00	750.00	750.00	.00	750.00	750.00	.0%
01110045 446521	COMM INSP	72,090.00	80,000.00	80,000.00	61,385.00	70,000.00	80,000.00	14.3%
3RD PARTY INSPECTORS FOR ELECTRICAL, MECHANICAL, AND PLUMBING INSPECTIONS. SEVERAL PROJECTS PLANNED FOR IN THIS FY BUDGET HAVE BEEN DELAYED UNTIL 2025 SO THE REQUESTED BUDGET AMOUNT NEEDS TO STAY THE SAME EVEN THOUGH NOT ALL HAS BEEN USED THIS YEAR.								
01110045 446530	COMPUTER	18,457.38	21,349.00	21,349.00	20,441.13	21,349.00	22,995.00	7.7%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (3) $1,335
Veeam Microsoft Office 365 & Server Backup Licenses (3) $30
Azure Active Directory Licenses (3) $600

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	Proofpoint Email Security & Archival Licenses (3) $240								
	Adobe Acrobat DC Licenses (2) $560								
	Nordpass Password Vault Licenses (3) $165								
	BlueInk Annual License (3) $201								
	Tyler EERP SaaS Fees (1) $1,600								
	Wifi IAAS Contract (3) $465								
	Door Access IAAS Contract (3) $180								
	Camera IAAS Contract (3) $210								
	Forerunner Flood Plane Management Software (1) $8,705								
	My Permits Now (1) $7,000								
	8% Subscription Increase Contingency (1) $1,703								
01110045	447510	OFF EQ REP	328.88	1,440.00	1,440.00	400.40	1,440.00	1,440.00	.0%
	*IT DEPT								
01110045	447530	VEHIC REP	277.33	1,500.00	1,500.00	1,059.48	1,500.00	1,500.00	.0%
	BOTH PERMIT VEHICLES ARE OUTSIDE OF THEIR WARRANTY PERIODS.								
01110045	448005	SMALL OFFI	233.27	1,150.00	1,150.00	.00	1,150.00	1,150.00	.0%
01110045	448010	SMALL COMP	.00	6,300.00	6,300.00	1,813.49	6,300.00	4,800.00	-23.8%
	*IT DEPT								
	Reduced need for inventory.								
01110045	448500	MTGS/TRAIN	1,271.17	2,500.00	2,500.00	531.27	1,500.00	2,500.00	66.7%
01110045	449040	TELE/LOCAL	.00	.00	.00	.00	.00	510.00	.0%
	*IT DEPT								
	Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01110045	449050	CELL/COMM	1,760.48	3,380.00	3,380.00	2,511.17	3,380.00	3,740.00	10.7%
	*IT DEPT								
	Projected increase in cellular data and line costs for 2025.								
01110045	449200	OPERATING	1,565.79	1,920.00	1,920.00	1,586.25	1,920.00	1,920.00	.0%
	*IT DEPT								
TOTAL BUILDING PERMITS			365,883.61	410,488.09	410,488.09	287,341.55	396,888.09	417,119.06	5.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110105	TRAILHEAD								
01110105	410120	SAL-STR-PT	19,723.81	26,607.23	26,607.23	15,880.59	26,607.23	29,873.28	12.3%
01110105	420500	FICA	1,210.39	1,649.65	1,649.65	984.59	1,649.65	1,852.14	12.3%
01110105	420600	MEDICARE	283.24	385.80	385.80	230.30	385.80	433.16	12.3%
01110105	420700	WC INS	40.95	55.88	55.88	31.36	55.88	62.73	12.3%
01110105	420800	UNEMPLOYMT	39.04	53.21	53.21	22.79	53.21	59.75	12.3%
01110105	441500	CONTR. SER	5,170.43	4,000.00	11,000.00	6,429.89	11,000.00	6,000.00	-45.5%
	HVAC MAINT, ALARM, PEST CONTROL, DUMPSTER, FIRE EXT, JANITORIAL								
01110105	443501	GASOLINE	.00	300.00	300.00	.00	300.00	300.00	.0%
01110105	444010	LIAB PREMI	1,111.36	1,835.00	1,835.00	1,448.58	1,448.58	1,700.00	17.4%
	15% ESTIMATED INCREASE BASED ON 2024 PREMIUM								
01110105	444020	PROPERTY	26,629.81	34,520.00	24,520.00	17,044.79	17,044.79	19,650.00	15.3%
	15% ESTIMATED PROPERTY INS INCREASE								
01110105	446010	OFF SUP GE	90.24	2,000.00	2,000.00	64.21	2,000.00	2,000.00	.0%
01110105	446020	JANITOR SU	8,235.89	8,000.00	13,000.00	6,368.04	13,000.00	8,000.00	-38.5%
01110105	446530	COMPUTER	5,420.42	2,428.00	2,428.00	2,094.21	2,428.00	923.00	-62.0%
	*IT DEPT								

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Wifi IAAS Contract (3) $465
Door Access IAAS Contract (3) $180
Camera IAAS Contract (3) $210
8% Subscription Increase Contingency (1) $68

01110105	447520	EQUIP REP	221.62	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
01110105	447540	BLDG REP	26,955.40	30,000.00	18,748.46	2,280.00	18,748.46	30,000.00	60.0%
01110105	448000	TOOLS/EQUI	966.95	1,000.00	1,000.00	299.99	1,000.00	1,000.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110105 448005	SMALL OFFI	167.78	2,000.00	2,000.00	.00	.00	2,000.00	.0%
01110105 448010 *IT DEPT Inventory not needed for 2025.	SMALL COMP	2,438.72	300.00	300.00	.00	.00	.00	.0%
01110105 449010	ELECTRICIT	8,610.85	10,152.09	10,152.09	7,910.74	7,910.74	10,152.09	28.3%
01110105 449040 *IT DEPT Moved Telephone Services from 446530 to this GL to correctly reflect charges.	TELE/LOCAL	.00	.00	.00	.00	.00	510.00	.0%
01110105 461500 *IT DEPT	COMP.EQUIP	.00	.00	12,000.00	.00	.00	.00	.0%
01110105 463500 STAGE EXPANSION	BUILDING	.00	.00	8,687.50	8,687.50	8,687.50	75,000.00	763.3%
01110105 463500 C0224 TRAILHEAD CLOCKTOWER REPAIR	BUILDING	.00	.00	84,164.04	84,164.04	84,164.04	.00	.0%
TOTAL TRAILHEAD		107,316.90	126,286.86	221,886.86	153,941.62	197,483.88	190,516.15	-3.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110106 FIRE HOUSE EVENT CENTER								
01110106 441500	CONTR. SER	7,045.68	7,000.00	7,400.00	7,291.45	7,000.00	7,000.00	.0%
01110106 444010	LIAB PREMI	555.68	613.00	724.29	724.28	724.29	835.00	15.3%
15% ESTIMATED INCREASE BASED ON 2024 PREMIUM								
01110106 444020	PROPERTY	16,314.55	20,394.00	20,282.71	12,199.31	12,199.31	14,500.00	18.9%
15% ESTIMATED PROPERTY INS INCREASE								
01110106 445010	SUPPLIES	596.67	1,000.00	1,000.00	680.00	1,000.00	1,000.00	.0%
01110106 446020	JANITOR SU	731.20	1,000.00	600.00	.00	200.00	1,000.00	400.0%
01110106 447520	EQUIP REP	.00	1,000.00	1,000.00	639.00	1,000.00	1,000.00	.0%
01110106 447540	BLDG REP	3,073.19	5,000.00	5,000.00	2,615.00	5,000.00	5,000.00	.0%
01110106 448005	SMALL OFFI	2,503.86	2,500.00	2,500.00	.00	1,500.00	2,500.00	66.7%
01110106 449010	ELECTRICIT	1,905.95	2,135.92	2,135.92	1,860.20	1,860.20	2,135.92	14.8%
TOTAL FIRE HOUSE EVENT CENTE		32,726.78	40,642.92	40,642.92	26,009.24	30,483.80	34,970.92	14.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:
GENERAL

			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110110 BOGUE FALAYA PARK									
01110110	410110	SAL STR FT	27,238.59	42,124.65	30,924.65	9,842.51	30,924.65	.00	-100.0%
	THIS POSITION MOVED TO STREETS								
01110110	410210	SAL-OT FT	.00	.00	6,000.00	4,318.63	6,000.00	.00	.0%
01110110	420100	HEALTH INS	6,303.60	8,478.60	8,478.60	2,927.84	8,478.60	.00	-100.0%
01110110	420200	LIFE INS	146.34	195.12	195.12	67.47	195.12	.00	-100.0%
01110110	420300	LT DIS INS	204.25	294.87	294.87	60.76	294.87	.00	-100.0%
01110110	420400	RETIREMENT	8,007.13	12,426.77	12,426.77	2,811.77	12,426.77	.00	-100.0%
01110110	420600	MEDICARE	411.73	610.81	610.81	203.32	610.81	.00	-100.0%
01110110	420700	WC INS	1,104.55	1,710.26	1,710.26	541.97	1,710.26	.00	-100.0%
01110110	420800	UNEMPLOYMT	51.37	84.25	84.25	8.17	84.25	.00	-100.0%
01110110	441500	CONTR. SER	2,347.47	3,000.00	3,000.00	2,358.00	3,000.00	8,500.00	183.3%
	PEST CONTROL, ALARM, FIRE EXT, JANITORIAL								
01110110	441500 C0238	CONTR. SER	.00	.00	5,200.00	5,200.00	5,200.00	.00	-100.0%
	JANITORIAL SERVICES								
01110110	443501	GASOLINE	890.33	3,000.00	2,500.00	500.00	1,500.00	3,000.00	100.0%
01110110	443502	DIESEL	.00	.00	500.00	.00	500.00	500.00	.0%
01110110	444010	LIAB PREMI	555.68	613.00	724.29	724.28	729.28	835.00	14.5%
	15% ESTIMATED INCREASE BASED ON 2024 PREMIUM								
01110110	444020	PROPERTY	6,526.22	8,500.00	6,888.71	3,903.05	3,903.05	4,600.00	17.9%
	15% ESTIMATED PROPERTY INS INCREASE								
01110110	444030	VEHICLE IN	.00	.00	.00	.00	.00	2,250.00	.0%
01110110	445010	SUPPLIES	2,588.87	3,000.00	4,500.00	2,276.54	3,000.00	3,000.00	.0%
01110110	446020	JANITOR SU	7,711.16	3,500.00	10,250.00	7,641.82	10,735.66	8,000.00	-25.5%
01110110	446060	UNIFORMS	261.55	500.00	500.00	228.13	500.00	500.00	.0%
01110110	446530	COMPUTER	746.01	1,365.00	1,365.00	1,243.75	1,365.00	.00	-100.0%
	*IT DEPT								

No employee with software associated with this location.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110110	446555	TREE SERV	.00	.00	20,000.00	11,210.00	20,000.00	10,000.00	-50.0%
	REMOVAL OF HAZARDOUS TREES - AS NEEDED								
01110110	447520	EQUIP REP	2,525.12	3,000.00	3,000.00	2,653.07	3,000.00	3,000.00	.0%
01110110	447540	BLDG REP	12,689.58	35,000.00	11,000.00	5,599.34	11,000.00	25,000.00	127.3%
01110110	447540 C0238	BLDG REP	1,550.00	.00	.00	.00	.00	.00	.0%
	PARK RANGER SERVICES								
01110110	448000	TOOLS/EQUI	6,803.56	8,000.00	8,000.00	7,978.78	8,000.00	8,000.00	.0%
01110110	448005	SMALL OFFI	3,698.99	3,000.00	500.00	.00	3,000.00	3,000.00	.0%
01110110	448010	SMALL COMP	.00	250.00	.00	.00	.00	.00	.0%
	*IT DEPT								
	No inventory needed for 2025.								
01110110	449010	ELECTRICIT	3,115.39	3,681.32	3,681.32	2,926.39	2,926.39	3,681.32	25.8%
01110110	449020	GAS	499.86	541.70	541.70	379.91	541.70	614.79	13.5%
01110110	449050	CELL/COMM	1,045.41	1,330.00	1,330.00	1,080.00	1,330.00	.00	-100.0%
	*IT DEPT								
	No employee with cellular needs at this location.								
01110110	463000	EQUIPMENT	.00	.00	.00	.00	.00	20,000.00	.0%
	DIESEL ZERO TURN MOWER								
01110110	463500 C0202	BUILDING	.00	.00	230,035.66	.00	15,000.00	.00	.0%
	BF PARK PAVILION BATHROOM RENOVATION CONSTRUCTION								
01110110	465000	PARK,PLAY,	.00	.00	.00	.00	.00	10,000.00	.0%
	9 HOLE DISC GOLF COURSE								
01110110	466505	ENGINEERIN	.00	.00	.00	.00	.00	10,000.00	.0%
	NEW BATHROOM								
01110110	466505 C0202	ENGINEERIN	.00	.00	10,100.54	8,000.00	8,000.00	.00	.0%
	BF PARK PAVILION BATHROOM RENO ENGINEERING								
01110110	620000	CAPITAL OU	800.00	.00	.00	.00	.00	.00	.0%
TOTAL BOGUE FALAYA PARK			97,822.76	144,206.35	384,342.55	84,685.50	163,956.41	124,481.11	-24.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110120 COLUMBIA ST LANDING								
01110120 447540	BLDG REP	11,075.70	5,000.00	4,700.00	2,247.55	4,700.00	5,000.00	6.4%
01110120 449010	ELECTRICIT	92.49	.00	300.00	300.00	300.00	350.00	16.7%
01110120 463500 NEW STAGE	BUILDING	.00	.00	70,000.00	.00	10,000.00	.00	.0%
TOTAL COLUMBIA ST LANDING		11,168.19	5,000.00	75,000.00	2,547.55	15,000.00	5,350.00	-64.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110125 GREATER COVINGTON CENTER									
01110125 410110		SAL STR FT	151,222.80	203,265.02	188,265.02	69,835.71	106,000.00	135,417.78	27.8%
01110125 410120		SAL-STR-PT	-79.51	.00	.00	.00	.00	.00	.0%
01110125 410210		SAL-OT FT	14,108.91	16,000.00	16,000.00	8,561.15	16,000.00	16,000.00	.0%
01110125 420100		HEALTH INS	23,457.86	34,524.66	34,524.66	14,079.22	34,524.66	29,622.60	-14.2%
01110125 420200		LIFE INS	663.18	878.04	878.04	351.92	878.04	682.92	-22.2%
01110125 420300		LT DIS INS	1,071.93	1,422.86	1,422.86	484.78	1,422.86	947.92	-33.4%
01110125 420400		RETIREMENT	44,972.77	59,963.18	59,963.18	20,308.91	59,963.18	37,916.98	-36.8%
01110125 420600		MEDICARE	2,378.64	3,179.34	3,179.34	1,130.81	3,179.34	2,195.56	-30.9%
01110125 420700		WC INS	4,654.14	6,136.41	6,136.41	3,204.11	6,136.41	5,708.45	-7.0%
01110125 420800		UNEMPLOYMT	317.83	438.53	438.53	115.51	438.53	302.84	-30.9%
01110125 430000		CONT LABOR	37,260.00	32,000.00	32,000.00	25,000.00	32,000.00	32,000.00	.0%
01110125 441500		CONTR. SER	9,018.71	10,000.00	25,000.00	18,315.21	25,000.00	30,000.00	20.0%
	BLDG ALARM, FIRE ALARM, PEST CONTROL, JANITORIAL, HVAC AND ELEVATOR MAINTENANCE								
01110125 443501		GASOLINE	695.21	1,000.00	1,000.00	577.20	1,000.00	1,000.00	.0%
01110125 444010		LIAB PREMI	1,389.20	1,915.00	1,915.00	1,810.72	1,810.72	2,100.00	16.0%
	15% ESTIMATED INCREASE BASED ON 2024 PREMIUM								
01110125 444020		PROPERTY	116,731.91	145,915.00	104,415.00	82,504.82	82,504.82	99,000.00	20.0%
	20% ESTIMATED PROPERTY INS INCREASE								
01110125 444030		VEHICLE IN	3,571.74	4,198.00	4,198.00	4,035.27	4,035.27	4,500.00	11.5%
	15% ESTIMATED INCREASE								
01110125 445010		SUPPLIES	4,214.64	7,000.00	7,000.00	1,378.00	7,000.00	7,000.00	.0%
01110125 446010		OFF SUP GE	2,864.97	3,000.00	2,950.00	2,027.48	3,000.00	3,000.00	.0%
01110125 446020		JANITOR SU	16,227.90	10,000.00	15,000.00	10,604.86	15,000.00	10,000.00	-33.3%
01110125 446060		UNIFORMS	1,117.76	2,000.00	2,000.00	636.16	2,000.00	2,000.00	.0%
01110125 446530		COMPUTER	5,818.52	8,739.00	8,739.00	7,720.42	8,739.00	8,571.00	-1.9%
	*IT DEPT								

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	Microsoft Office 365 Licenses (3) $1,335								
	Veeam Microsoft Office 365 & Server Backup Licenses (3) $30								
	Azure Active Directory Licenses (3) $600								
	Proofpoint Email Security & Archival Licenses (3) $240								
	Adobe Acrobat DC Licenses (1) $280								
	NordPass Password Vault Licenses (3) $165								
	BlueInk Annual License (3) $201								
	Tyler EERP SaaS Fees (1) $1,600								
	Wifi IAAS Contract (3) $465								
	Door Access IAAS Contract (3) $180								
	Camera IAAS Contract (3) $210								
	Canva (1) $130								
	RecDesk Software (1) $2,500								
	8% Subscription Increase Contingency (1) $635								
01110125	446535	MEDICAL	25.00	.00	50.00	50.00	50.00	.00	.0%
01110125	447510	OFF EQ REP	166.86	420.00	420.00	107.13	420.00	420.00	.0%
	*IT DEPT								
01110125	447520	EQUIP REP	10,567.23	2,000.00	8,000.00	6,812.40	8,000.00	2,000.00	-75.0%
01110125	447530	VEHIC REP	376.36	500.00	1,500.00	782.40	1,000.00	1,000.00	.0%
01110125	447540	BLDG REP	53,054.42	25,000.00	109,847.50	73,664.01	109,847.50	80,000.00	-27.2%
01110125	448000	TOOLS/EQUI	3,023.60	3,500.00	3,500.00	199.99	1,500.00	3,500.00	133.3%
01110125	448005	SMALL OFFI	2,735.78	3,000.00	2,000.00	.00	500.00	3,000.00	500.0%
01110125	448010	SMALL COMP	1,479.39	3,625.00	3,625.00	1,705.63	3,625.00	3,550.00	-2.1%
	*IT DEPT								
	Reduced need for inventory.								
01110125	449010	ELECTRICIT	77,631.39	95,263.95	95,263.95	64,811.25	95,263.95	95,263.95	.0%
01110125	449020	GAS	925.18	838.92	838.92	640.64	838.92	1,251.71	49.2%
01110125	449040	TELE/LOCAL	.00	.00	.00	.00	.00	510.00	.0%
	*IT DEPT								
	Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01110125	449050	CELL/COMM	2,066.99	2,770.00	2,770.00	2,154.84	2,770.00	2,660.00	-4.0%
	*IT DEPT								
	Removed one phone line.								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01110125 449200	OPERATING	601.75	870.00	870.00	597.20	870.00	870.00	.0%
*IT DEPT								
01110125 462500	VEHICLES	.00	.00	.00	.00	.00	35,000.00	.0%
01110125 620000	CAPITAL OU	22,386.00	.00	.00	.00	.00	.00	.0%
TOTAL GREATER COVINGTON CENT		616,719.06	689,362.91	743,710.41	424,207.75	635,318.20	656,991.71	3.4%
TOTAL ADMINISTRATION		5,384,613.77	6,153,839.50	8,349,368.29	5,487,320.44	7,334,763.79	6,239,835.45	-14.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
130	POLICE								
01130200	POLICE - POLICE								
01130200	410110	SAL REG FT	2,408,199.68	2,643,115.83	2,662,294.55	1,817,215.02	2,772,115.83	3,010,338.38	8.6%
	SUPPLEMENTAL PAY CHANGE $314,400								
01130200	410120	SAL-STR-PT	78,099.85	122,972.62	122,972.62	52,658.92	122,972.62	125,738.29	2.2%
01130200	410210	SAL-OT FT	290,166.69	310,000.00	310,278.09	210,197.35	310,000.00	310,000.00	.0%
01130200	410210 S0074	SAL-OT FT	5,000.00	.00	.00	.00	.00	.00	.0%
01130200	410210 S0076	SAL-OT FT	3,250.00	.00	.00	16,700.00	.00	.00	.0%
01130200	410230	SAL-OTHER	.00	3,000.00	3,000.00	100.00	3,000.00	3,000.00	.0%
01130200	420100	HEALTH INS	440,984.64	478,425.36	482,006.11	337,414.83	478,425.36	526,784.64	10.1%
01130200	420200	LIFE INS	9,146.25	9,951.12	10,033.67	6,556.02	9,951.12	9,951.12	.0%
01130200	420300	LT DIS INS	16,193.40	20,841.20	22,759.07	11,723.50	20,841.20	21,072.37	1.1%
01130200	420400	RETIREMENT	1,143,567.31	1,300,589.53	1,307,417.15	869,186.90	1,300,589.53	1,356,480.46	4.3%
01130200	420500	FICA	4,844.31	7,624.30	7,624.30	3,264.93	7,624.30	7,795.77	2.2%
01130200	420600	MEDICARE	43,488.25	49,597.08	49,731.33	31,980.32	49,597.08	50,116.01	1.0%
01130200	420600 S0074	MEDICARE	71.04	.00	.00	.00	.00	.00	.0%
01130200	420700	WC INS	130,911.06	150,063.10	150,964.50	90,539.04	150,063.10	161,943.88	7.9%
01130200	420800	UNEMPLOYMT	6,035.50	6,826.57	6,864.93	3,232.63	6,826.57	6,898.15	1.0%
01130200	420920	VEH ALLOWA	7,200.00	7,200.00	7,200.00	4,800.00	7,200.00	7,200.00	.0%
	MONTHLY VEHICLE ALLOWANCE $600.00 PER MONTH FOR DEPUTY CHIEF								
01130200	440510	ADV-OFFIC	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
01130200	441500	CONTR. SER	231,329.82	300,000.00	306,300.00	197,673.31	306,300.00	310,000.00	1.2%
	STPSO FOR DISPATCH SERVICE FEES- $200,000 SPECTRUM FOR PROJECT NOLA CAMERAS- $20,000 ISHRED- $900 DEPARTMENT OF PUBLIC SAFETY- $2100 VECTOR SECURITY- $2500 PRESTO X-$1000 SPECTRUM FOR PD- $5000								

ACCOUNTS FOR:

GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01130200	441525	RADIO SYS	22,151.34	30,000.00	30,000.00	22,308.30	30,000.00	30,000.00	.0%
	RADIO MAINTENANCE THROUGH STPSO- $30,000								
01130200	442043	ASSESS.FEE	235.04	.00	.00	.00	.00	.00	.0%
01130200	442500	DUES&SUBSC	1,683.00	3,000.00	3,000.00	2,953.00	3,000.00	3,000.00	.0%
01130200	443501	GASOLINE	133,039.89	175,000.00	175,000.00	76,377.08	115,000.00	150,000.00	30.4%
01130200	444010	LIAB PREM	117,530.58	134,893.00	148,915.14	148,915.14	148,915.14	178,700.00	20.0%
	20% ESTIMATED INCREASE								
01130200	444020	PROP PREM	46,319.73	56,517.00	31,136.44	29,424.14	31,136.44	37,500.00	20.4%
	15% ESTIMATED PROPERTY INS INCREASE								
01130200	444030	VEH PREM	93,089.62	111,235.00	117,593.42	117,593.42	117,593.42	142,000.00	20.8%
	15% ESTIMATED INCREASE								
01130200	444035	INS-EQUIP	.00	.00	.00	.00	.00	300.00	.0%
01130200	444040	INS CLAIMS	37,209.85	100,000.00	100,000.00	13,581.87	100,000.00	100,000.00	.0%
	INSURANCE DEDUCTIBLE AS NEEDED ONE CLAIM EQUALS $25,000								
01130200	445010	SUPPLIES	11,190.56	15,000.00	15,640.73	11,893.82	15,640.73	15,000.00	-4.1%
	EVIDENCE SUPPLIES: EVIDENCE TAPE GUN BOXES NARCOTICS TEST KITS BLOOD AND DNA KITS RAPE KITS ETC.								
01130200	445015	CONFIDENTI	2,780.86	5,000.00	5,000.00	2,000.00	5,000.00	5,000.00	.0%
01130200	446010	OFF SUP GE	11,637.71	12,000.00	12,000.00	6,000.87	8,000.00	12,000.00	50.0%
01130200	446020	JANITOR SU	11,219.63	10,000.00	10,000.00	9,363.77	10,000.00	10,000.00	.0%
01130200	446030	COMPUT.SUP	.00	1,000.00	1,000.00	259.96	1,000.00	.00	-100.0%
	*IT DEPT Moved budget items to 448010.								
01130200	446040	PRINT SUPP	1,645.96	2,000.00	2,000.00	1,750.00	2,000.00	2,000.00	.0%
	BUSINESS CARDS FORMS FOR PD ETC.								
01130200	446050	POSTAGE	626.42	1,000.00	1,000.00	81.22	1,000.00	1,000.00	.0%
01130200	446060	UNIFORMS	39,822.78	40,000.00	47,121.59	42,218.51	47,121.59	50,000.00	6.1%
	INCREASE AMOUNT DUE TO FULLY STAFFED, ADDITIONAL OFFICERS ADDED AND THE COST OF UNIFORM INCREASE.								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01130200	446530	COMPUTER S	223,537.29	280,182.00	310,570.08	232,956.49	280,182.00	322,550.00	15.1%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (56) $24,920
Veeam Microsoft Office 365 & Server Backup Licenses (56) $560
Azure Active Directory Licenses (56) $11,200
Proofpoint Email Security & Archival Licenses (56) $4,480
Adobe Acrobat DC Licenses (10) $2,800
NordPass Password Vault Licenses (56) $3,080
BlueInk Licenses (56) $3,758
Tyler EERP SaaS Fees (10) $16,000
Wifi IAAS Contract (56) $8,680
Door Access IAAS Contract (56) $3,360
Camera IAAS Contract (56) $3,920
Canva (1) $130
MobileTec SAAS (1) $25,000
Generator Monitoring Software (1) $750
Concept Electronics Time Clock Software (1) $2,500
Cellebrite Software (1) $6,500
Cloudgavel Warrent Software (1) $4,400
Nixle Public Announcement and DR Notif SAAS (1) $4,000
Grammerly Software (1) $4,400
Cellphone Forensics Software (1) $8,545
Axon Body Camera Fees (1) $50,000
LeadsOnline (1) $4,442
Callyo Undercover Monitoring Software (1) $2,820
GPS Tracker (1) $998
PowerDetails (4) $15,156
PTS Court Module (1) $5,000
Grayshift/Graykey (1) $33,105
TLO (1) $8,970
APRCamera Software (1) $10,000
Thinkstream (1) $9,000
Predator Probe Covert Pole Camera Software (1) $1,400
Undercover Body Live Video System (1) $1,400
Wasabi Server Backup Licenses (1) $2,000
Vitual Academy Online Training and Policy Software (1) $2,250
Tip411 Online Anonymous Crime Reporting App (1) $6,300
Magnet Forensics GreyKey Extraction Software (1) $6,225
Language Line Interpreter Phone Service (1) $300
PackTrack K-9 Handler Software (1) $140
AceK9 K-9 Car Heat Alarm Monitoring Service (1) $168
8% Subscription Increase Contingency (1) $23,893

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:

GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01130200	446535	MEDICAL	4,274.09	7,000.00	7,000.00	5,361.25	7,000.00	7,000.00	.0%
01130200	447005	PROP/BUILD	24,715.00	.00	.00	.00	.00	.00	.0%
01130200	447510	OFF.EQ.REP	2,796.63	2,925.00	6,848.04	3,364.51	6,848.04	3,600.00	-47.4%
	*IT DEPT Reduction in printed materials projected for 2025.								
01130200	447520	EQUIP.REPA	1,335.00	3,000.00	4,230.00	1,230.00	4,230.00	3,000.00	-29.1%
01130200	447530	VEHIC.REPA	72,544.51	100,000.00	101,588.53	43,665.56	75,000.00	100,000.00	33.3%
	MAINTENANCE AND REPAIRS TO UNITS: OIL CHANGES TIRES/REPAIRS TO TIRES ETC.								
01130200	447540	BLDG.REPAI	20,394.32	20,000.00	25,000.00	22,613.95	25,000.00	25,000.00	.0%
01130200	448000	TOOLS/EQUI	154,692.67	200,000.00	99,893.88	67,030.18	120,281.96	130,000.00	8.1%
	OUTFIT NEW UNITS- $70,000 AMMO RIFLES HANDGUNS DUTY EQUIPMENT BALISTIC VEST ETC.								
01130200	448005	SMALL OFFI	19,094.22	8,000.00	8,000.00	4,358.72	8,000.00	8,000.00	.0%
	UPDATING FURNITURE AND EQUIPMENT THROUGH OUT THE PD								
01130200	448010	SMALL COMP	23,892.59	26,860.00	27,259.98	26,308.41	27,259.98	25,200.00	-7.6%
	*IT DEPT Adjusted for inventory needs.								
01130200	448500	MTGS/TRAIN	49,168.02	70,000.00	55,154.50	45,697.67	65,154.00	80,000.00	22.8%
	INCREASE DUE TO INCREASE IN NUMBER OF OFFICERS AND MORE OFFICERS ATTENDING TRAININGS. THE COST OF TASER CARTRIDGE INCREASE - $8,000								
01130200	449010	ELECTRICIT	30,320.58	33,360.76	33,360.76	28,198.76	28,198.76	33,360.76	18.3%
01130200	449020	GAS	2,324.20	3,247.52	3,247.52	1,770.61	2,394.17	3,247.52	35.6%
01130200	449040	TELE/LOCAL	12,242.17	13,100.00	13,100.00	8,628.51	13,100.00	17,620.00	34.5%
	*IT DEPT Moved Telephone Services from 446530 to this GL to correctly reflect charges.								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01130200	449050	CELL/COMMU	38,462.19	62,440.00	64,940.00	32,000.00	47,000.00	50,390.00	7.2%
	*IT DEPT								
	Continued to negotiate cellular contracts to reduce costs.								
01130200	449200	OPERATING	7,465.05	5,880.00	5,880.00	5,082.36	5,880.00	5,880.00	.0%
	*IT DEPT								
01130200	462500	VEHICLES	.00	266,000.00	354,267.00	354,234.37	354,267.00	370,000.00	4.4%
	ADDING NEW UNITS TO THE FLEET- 2% INCREASE FROM PREVIOUS YEAR.								
01130200	463000	EQUIP	.00	7,500.00	34,200.00	34,007.50	34,200.00	7,500.00	-78.1%
01130200	463500	BUILDING	.00	50,000.00	66,056.85	26,769.15	40,000.00	50,000.00	25.0%
01130200	463500 C0241	BUILDING	.00	.00	43,683.93	43,438.50	43,683.93	.00	.0%
	POLICE DEPT SHOOTING RANGE								
	2023 Actual $21,316.07								
01130200	471000	DS PRINCIP	2,375.25	29,687.00	29,687.00	19,471.09	29,687.00	31,504.24	6.1%
01130200	472000	DS INTERES	2,166.67	24,816.32	24,816.32	16,864.27	24,816.32	22,998.79	-7.3%
01130200	620000	CAPITAL OU	780,107.52	.00	.00	.00	.00	.00	.0%
TOTAL POLICE - POLICE			6,820,578.74	7,321,850.31	7,468,638.03	5,161,015.73	7,424,097.19	7,941,670.38	7.0%
TOTAL POLICE			6,820,578.74	7,321,850.31	7,468,638.03	5,161,015.73	7,424,097.19	7,941,670.38	7.0%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
140	FIRE								
01140300	FIRE - FIRE								
01140300	410110	SAL REG FT	1,145,343.78	1,246,760.76	1,246,760.76	852,917.10	1,246,760.76	1,362,357.10	9.3%
	ADDING 2 FIREFIGHTERS TO STAFF LADDER 1 PER PIAL/SECURE CURRENT 2 RATING								
01140300	410120	SAL-REG PT	43,948.45	48,144.54	48,144.54	30,785.13	48,144.54	48,000.00	-.3%
01140300	410210	SAL-OT FT	187,266.56	210,000.00	210,000.00	136,237.12	210,000.00	230,000.00	9.5%
01140300	420100	HEALTH INS	210,218.79	226,058.52	226,058.52	161,797.67	226,058.52	255,114.60	12.9%
01140300	420200	LIFE INS	4,438.98	4,682.88	4,682.88	3,235.74	4,682.88	5,073.12	8.3%
01140300	420300	LT DIS INS	7,624.04	9,882.33	9,882.33	5,656.30	9,882.33	10,846.90	9.8%
01140300	420400	RETIREMENT	587,986.26	648,993.86	648,993.86	441,212.46	648,993.86	713,739.15	10.0%
01140300	420500	FICA	2,670.16	2,984.96	2,984.96	1,908.61	2,984.96	4,027.52	34.9%
01140300	420600	MEDICARE	21,319.94	24,213.63	24,213.63	15,990.95	24,213.63	26,745.50	10.5%
01140300	420700	WC INS	120,136.47	137,433.21	137,433.21	85,399.19	137,433.21	151,250.40	10.1%
01140300	420800	UNEMPLOYMT	2,934.87	3,339.81	3,339.81	1,597.65	3,339.81	3,689.03	10.5%
01140300	441500	CONTR. SER	81,939.71	92,789.00	92,789.00	81,514.24	92,789.00	108,500.00	16.9%
	$1,200.00 CIVIL SERVICE, $91,000.00 DISPATCH SERVICES FD1 (INCREASE), $700.00 FIRE ALARM MONITORING ANNUAL SERVICE, $1,400.00 STATION 1 SPECTRUM INTERNET AND TV, $1,200.00 STATION 2 AT&T, DIRECT TV INTERNET AND TV, $13,000.00 HYDRANTS MAINTENANCE AND FLOW TESTING								
01140300	441550	GAR.DUMPST	.00	500.00	500.00	.00	500.00	500.00	.0%
01140300	442500	DUES&SUBSC	3,182.50	3,800.00	3,825.00	2,807.50	3,825.00	4,800.00	25.5%
	$3,000.00 NFPA FIRE CODES SUBSCRIPTION/INCREASE FOR IFC IMPLEMENTATION, $1,800.00 DUES TO LA/ST FIRE CHIEFS, LAFPA, NIOA, VARIOUS								
01140300	443501	GASOLINE	25,540.40	33,000.00	33,797.97	15,819.88	33,797.97	33,000.00	-2.4%
01140300	444010	LIAB PREM	18,467.00	20,808.00	20,808.00	15,907.50	20,808.00	26,000.00	25.0%
	20% ESTIMATED INCREASE								
01140300	444020	PROP PREM	32,679.02	44,317.00	44,317.00	26,999.86	44,317.00	43,500.00	-1.8%
	20% ESTIMATED PROPERTY INS INCREASE								
01140300	444030	VEH PREMIU	36,668.00	45,045.00	45,045.00	35,967.00	45,045.00	54,000.00	19.9%
	20% ESTIMATED INCREASE								

ACCOUNTS FOR:

GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01140300	444040	INS CLAIMS	448.00	10,000.00	10,000.00	.00	10,000.00	10,000.00	.0%
	INSURANCE DEDUCTIBLE AS NEEDED								
01140300	444500	INT PEN FI	6,503.26	.00	.00	.00	.00	.00	.0%
01140300	445010	SUPPLIES	7,911.32	12,000.00	14,194.87	7,543.17	14,194.87	13,000.00	-8.4%
	MEDICAL SUPPLIES AND EQUIPMENT, MISC PUBLIC SUPPLIES								
01140300	446010	OFF SUP GE	5,122.83	5,500.00	5,600.00	4,403.54	5,600.00	6,000.00	7.1%
	OFFICE SUPPLIES (INCLUDES WATER AND COFFEE SUPPLIES)								
01140300	446020	JANITOR SU	3,502.29	3,500.00	3,500.00	1,600.00	3,500.00	4,000.00	14.3%
01140300	446050	POSTAGE	139.57	750.00	750.00	102.39	750.00	750.00	.0%
01140300	446060	UNIFORMS	14,207.23	15,000.00	15,781.17	6,544.20	15,781.17	15,000.00	-5.0%
	UNIFORMS (DUTY, DRESS, AND ACCESSORIES)								
01140300	446530	COMPUTER S	49,360.85	66,501.00	73,501.00	45,111.20	73,501.00	73,939.00	.6%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (27) $12,015
Veeam Microsoft Office 365 & Server Backup Licenses (27) $270
Azure Active Directory Licenses (27) $5,400
Proofpoint Email Security & Archival Licenses (27) $2,160
Adobe Acrobat DC Licenses (3) $840
NordPass Password Vault Licenses (27) $1,485
BlueInk Licenses (1) $67
Tyler EERP SaaS Fees (4) $6,400
Wifi IAAS Contract (27) $4,185
Door Access IAAS Contract (27) $1,620
Camera IAAS Contract (27) $1,890
Canva (1) $130
Firehouse Software (1) $1,500
Emergency Reporting/First Response Software (1) $19,000
Adashi CAD Software (1) $6,500
Waterflow Software (1) $5,000
8% Subscription Increase Contingency (1) $5,477

01140300	446535	MEDICAL	18,584.00	30,000.00	30,150.00	2,575.00	30,150.00	30,000.00	-.5%
	$3,000.00 DRUG TESTING, ID EXPOSURE TEST, $25,000.00 ANNUAL PHYSICALS, $2,000.00 FIT FOR DUTY/RETURN TO DUTY								
01140300	447510	OFF.EQ.REP	412.05	600.00	600.00	590.25	600.00	600.00	.0%
	*IT DEPT								

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01140300	447520	EQUIP.REPA	14,476.30	28,000.00	38,659.00	25,323.33	38,659.00	42,500.00	9.9%
	$2,000.00 ANNUAL LADDER TESTING, $3,000.00 ANNUAL SERVICE MAINTENANCE COMPRESSOR, $2,000.00 ANNUAL CERT TESTING SCBA, $1,000.00 ANNUAL FIT TESTING, $7,000.00 ANNUAL FIRE HOUSE/GROUND LADDER TESTING, $2,000.00 ANNUAL PUMP TESTING, $4,000.00 LUCAS/AED ANNUAL MAINTENANCE, $5,000.00 HURST TOOL ANNUAL MAINTENANCE, $8,000.00 MISC REPAIRS, $12,000.00 HYDRANT MARKER MAINTENANCE (ONE TIME EXPENSE)								
01140300	447530	VEHIC.REPA	64,545.37	62,000.00	66,285.16	37,756.41	66,285.16	70,000.00	5.6%
01140300	447540	BLDG.REPAI	14,437.19	20,000.00	22,480.24	15,543.46	22,480.24	21,000.00	-6.6%
	$16,000.00 MISC BUILDING REPAIR AS NEEDED, $5,000.00 LAWN CARE								
01140300	448000	TOOLS/EQUI	24,077.85	40,000.00	63,826.24	54,068.96	63,826.24	45,000.00	-29.5%
	$20,400.00 TURNOUT GEAR $3400/SET (6) - CONTINUING NEW ANNUAL ROTATION TO KEEP ALL GEAR IN SERVICE, $2,600.00 GEAR BOOTS, $2,000.00 HELMETS, $20,000.00 MISC EQUIPMENT/TOOLS								
01140300	448005	SMALL OFFI	5,463.31	2,000.00	2,000.00	576.28	2,000.00	2,000.00	.0%
01140300	448010	SMALL COMP	6,315.18	9,015.00	9,015.00	3,565.24	9,015.00	7,800.00	-13.5%
	*IT DEPT Reduction in need for inventory.								
01140300	448500	MTGS/TRAIN	41,880.02	50,000.00	50,850.00	30,769.07	50,850.00	50,000.00	-1.7%
	$24,000.00 GENERAL TRAINING, $12,000.00 STFD4 TRAINING TOWER FEE, $5,000.00 RECRUIT ACADEMY, $6,000.00 FIRE PREVENTION EDUCATION								
01140300	449010	ELECTRICIT	18,397.82	21,411.69	21,411.69	21,411.69	21,411.69	26,051.24	21.7%
01140300	449020	GAS	842.37	909.18	909.18	516.52	909.18	964.63	6.1%
01140300	449040	TELE/LOCAL	5,663.85	5,800.00	5,800.00	5,541.23	5,800.00	10,190.00	75.7%
	*IT DEPT Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01140300	449050	CELL/COMMU	9,687.42	10,400.00	10,400.00	8,134.48	10,400.00	9,610.00	-7.6%
	*IT DEPT Continued to negotiate cellular contracts to reduce costs.								
01140300	449060	RADIO/PAGE	3,945.96	16,000.00	22,750.25	7,260.25	22,750.25	16,500.00	-27.5%
	$15,000.00 MISC RADIO SUPPLIES, $1,500.00 ESCHAT RADIO LICENSE								
01140300	449200	OPERATING	1,230.86	1,500.00	1,500.00	1,221.00	1,500.00	1,500.00	.0%
	*IT DEPT								
01140300	450001	CAP LEASES	201,651.53	170,000.00	335,000.00	141,003.81	335,000.00	313,000.00	-6.6%
	$141,000.00 ENGINE 2 PAYMENT PLAN, $172,000.00 ENGINE 3 BUDGETING TO START PROCUREMENT PROCESS NEW ENGINE								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01140300	462500	VEHICLES	.00	55,000.00	116,162.65	116,045.13	116,162.65	55,000.00	-52.7%
	$55,000.00 SERVICE VEHICLE								
01140300	463000	EQUIP	.00	13,500.00	38,500.00	13,409.12	38,500.00	13,500.00	-64.9%
	EKG MONITOR								
01140300	463500	BUILDING	.00	17,000.00	40,130.00	6,593.47	40,130.00	25,000.00	-37.7%
	$25,000.00 STATION 1 EXTERIOR PAINT/MAINTENANCE								
01140300	620000	CAPITAL OU	226,429.00	.00	.00	.00	.00	.00	.0%
TOTAL FIRE - FIRE			3,277,600.36	3,469,140.37	3,803,332.92	2,472,963.10	3,803,332.92	3,944,048.19	3.7%
TOTAL FIRE			3,277,600.36	3,469,140.37	3,803,332.92	2,472,963.10	3,803,332.92	3,944,048.19	3.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
150	STREETS								
01150400	STREETS & DRAINAGE								
01150400	410110	SAL REG FT	797,760.97	1,003,408.79	1,003,408.79	587,052.82	1,003,408.79	1,090,903.69	8.7%
	ADDED ONE NEW POSITION FOR OP II MOVED POSITION FROM BF PARK TO STREETS								
01150400	410120	SAL-STR-PT	7,380.25	22,000.00	22,000.00	6,860.00	22,000.00	40,250.00	83.0%
01150400	410210	SAL-OT FT	52,297.40	60,000.00	60,000.00	36,553.21	60,000.00	60,000.00	.0%
01150400	420100	HEALTH INS	184,880.78	230,901.67	230,901.67	141,408.36	230,901.67	258,563.35	12.0%
01150400	420200	LIFE INS	3,810.83	4,991.82	4,991.82	2,851.07	4,991.82	5,382.06	7.8%
01150400	420300	LT DIS INS	5,476.43	7,023.86	7,023.86	4,040.55	7,023.86	7,636.33	8.7%
01150400	420400	RETIREMENT	231,456.01	296,005.59	296,005.59	169,418.15	296,005.59	305,453.03	3.2%
01150400	420500	FICA	457.58	1,364.00	1,364.00	425.31	1,364.00	2,495.50	83.0%
01150400	420600	MEDICARE	12,332.84	15,738.43	15,738.43	9,077.59	15,738.43	17,271.73	9.7%
01150400	420700	WC INS	61,435.19	88,104.82	88,104.82	42,979.04	88,104.82	88,168.73	.1%
01150400	420800	UNEMPLOYMT	1,735.64	2,179.39	2,179.39	932.54	2,179.39	2,390.71	9.7%
01150400	430000	CONT LABOR	54,591.78	50,000.00	60,000.00	60,000.00	60,000.00	65,000.00	8.3%
	GRASS CUTTING SERVICE CONTRACT (ACCENT LAWN CARE)								
01150400	430000 F0058	CONT LABOR	3,696.50	.00	241,439.31	241,332.31	.00	.00	.0%
01150400	441500	CONTR. SER	37,885.49	60,000.00	80,000.00	42,302.64	60,000.00	80,000.00	33.3%
	DIRECTV SERVICE, 811 LA ONE-CALL SERVICE, SURVEYING SERVICE AS NEEDED. ANNUAL CLEANING SERVICES (PW BUILDING)								
01150400	442500	DUES&SUBSC	2,141.41	1,200.00	1,200.00	141.50	1,200.00	1,200.00	.0%
01150400	443501	GASOLINE	41,608.12	53,000.00	53,000.00	26,931.27	42,000.00	53,000.00	26.2%
01150400	443502	DIESEL	38,764.84	100,000.00	100,000.00	37,000.00	55,000.00	100,000.00	81.8%
01150400	444010	LIAB PREM	15,003.32	16,610.00	19,555.71	19,555.72	19,555.72	22,500.00	15.1%
	15% ESTIMATED INCREASE BASED ON 2024 PREMIUM								
01150400	444020	PROP PREM	33,475.81	42,500.00	33,798.09	23,660.33	33,798.09	27,500.00	-18.6%
	15% ESTIMATED PROPERTY INS INCREASE								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01150400	444030	VEH PREM	46,033.50	52,938.00	54,277.57	54,277.57	54,277.57	67,300.00	24.0%
	15% ESTIMATED INCREASE								
01150400	444035	INS-EQUIP	5,249.00	2,563.00	6,979.63	6,979.63	6,979.63	8,100.00	16.1%
01150400	444040	INS CLAIMS	-23,272.65	100,000.00	177,113.20	117,049.56	177,113.20	100,000.00	-43.5%
	INSURANCE DEDUCTIBLE AS NEEDED ONE CLAIM EQUALS $25,000								
01150400	444500	INT PEN FI	6,625.28	.00	.00	.00	.00	.00	.0%
01150400	445010	SUPPLIES	83,890.96	82,500.00	82,500.00	71,196.72	82,500.00	122,500.00	48.5%
	CIRCLE D, ELLIOT ELECTRIC, WESCO, LARRYS, JH SMITH, HOME DEPOT, O'KEEFE. SIGNAGE, PARKING BUMPERS, BLACK LATEX WORKING GLOVES, CINTAS FIRST AID CABINET REFILLS, ETC. Signages - Removing from Capital Inventory (#46700) & moving it Operating Supplies.								
01150400	445020	MATERIALS	116,061.66	160,000.00	160,000.00	61,283.40	160,000.00	200,000.00	25.0%
	AGGREGATE & SAND, USE OF LIMESTONE, AND RIVER ROCK FOR ROADSIDES AND DRIVEWAY ROW BEAUTIFICATION.								
01150400	446010	OFF SUP GE	8,949.66	10,500.00	10,500.00	10,359.98	10,500.00	10,500.00	.0%
01150400	446020	JANITOR SU	11,075.19	12,000.00	12,000.00	8,610.31	12,000.00	12,000.00	.0%
01150400	446050	POSTAGE	187.28	1,000.00	1,000.00	237.08	1,000.00	1,000.00	.0%
01150400	446060	UNIFORMS	28,782.06	25,548.00	25,548.00	15,188.19	25,548.00	25,548.00	.0%
01150400	446530	COMPUTER S	23,239.95	31,911.00	35,911.00	31,272.38	31,911.00	21,786.00	-31.7%
	*IT DEPT								

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (8) $3,560
Veeam Microsoft Office 365 & Server Backup Licenses (8) $80
Azure Active Directory Licenses (8) $1,600
Proofpoint Email Security & Archival Licenses (8) $640
Adobe Acrobat DC Licenses (2) $560
NordPass Password Vault Licenses (8) $440
BlueInk Annual License (8) $537
Tyler EERP SaaS Fees (3) $4,800
Wifi IAAS Contract (27) $4,185
Door Access IAAS Contract (27) $1,620
Camera IAAS Contract (27) $1,890
Canva (2) $260
8% Subscription Increase Contingency (1) $1,614

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL

GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01150400	446535	MEDICAL	1,345.00	3,200.00	3,200.00	1,408.00	3,200.00	3,200.00	.0%
01150400	446555	TREE SERV	78,330.00	140,000.00	140,000.00	129,243.00	140,000.00	170,000.00	21.4%
	REMOVAL OF HAZARDOUS TREES AND STUMPS. ADDITIONAL $30K ADDED DUE TO COST OF INFLATION.								
01150400	447010	EQUIP.RENT	4,214.10	7,000.00	7,000.00	3,742.25	7,000.00	7,000.00	.0%
01150400	447510	OFF.EQ.REP	2,550.17	2,000.00	2,000.00	746.53	2,000.00	2,000.00	.0%
	*IT DEPT								
01150400	447520	EQUIP.REPA	111,128.34	138,000.00	128,120.00	67,325.57	100,000.00	138,120.00	38.1%
01150400	447530	VEHIC.REPA	24,738.41	33,600.00	33,600.00	28,795.58	33,600.00	33,600.00	.0%
01150400	447540	BLDG.REPAI	16,186.09	35,000.00	55,000.00	6,341.16	55,000.00	35,000.00	-36.4%
01150400	447560	INFRA REP	.00	.00	.00	.00	.00	400,000.00	.0%
	DRAINAGE REPAIRS AND MAINTENANCE AS-NEEDED - $100,000 STREETS & PAVING AS-NEEDED - $200,000 SIDEWALK REPAIRS AS-NEEDED $50,000 ADA PARKING SPACES - $50,000								
01150400	448000	TOOLS/EQUI	25,653.40	29,000.00	29,000.00	10,983.31	19,000.00	29,000.00	52.6%
	SMALL TOOLS & EQUIPMENT AS NEEDED.								
01150400	448005	SMALL OFFI	316.62	4,600.00	4,600.00	.00	.00	4,600.00	.0%
01150400	448010	SMALL COMP	2,958.78	7,400.00	7,400.00	4,061.28	7,400.00	4,275.00	-42.2%
	*IT DEPT Reduced based on inventory needs.								
01150400	448500	MTGS/TRAIN	8,678.39	12,500.00	12,500.00	4,845.78	12,500.00	12,500.00	.0%
	APWA PUBLIC WORKS EXPO, UTILITY EXPO, LTAP OPERATOR SAFETY COURSES: BOOM MOWER SAFETY, TREE TRIMMING, EXCAVATION SAFETY, TRAFFIC CONTROL.								
01150400	449010	ELECTRICIT	289,087.61	324,520.74	324,520.74	287,146.05	287,146.05	324,520.74	13.0%
01150400	449020	GAS	2,641.52	2,514.36	2,514.36	1,155.91	1,717.82	2,514.36	46.4%
01150400	449040	TELE/LOCAL	5,663.88	5,800.00	5,800.00	5,682.84	5,800.00	12,604.00	117.3%
	*IT DEPT Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01150400	449050	CELL/COMMU	8,356.86	11,760.00	11,760.00	11,036.85	11,760.00	9,520.00	-19.0%
	*IT DEPT Continued to negotiate cellular contracts to reduce costs.								
01150400	449060	RADIO/PAGE	7,898.00	.00	.00	.00	.00	.00	.0%

ACCOUNTS FOR:

GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01150400 449200	OPERATING	3,667.64	3,900.00	3,900.00	2,640.58	3,900.00	3,900.00	.0%
	*IT DEPT							
01150400 450001	CAP LEASES	57,757.78	64,383.06	64,383.06	64,383.06	64,383.06	64,383.06	.0%
	PAYMENT 4 OF 5 SPYDER MACHINE							
01150400 462500	VEHICLES	.00	40,000.00	40,000.00	39,567.00	40,000.00	40,000.00	.0%
	(1) PICK-UP TRUCK FOR STREETS.							
01150400 463000	EQUIP	.00	50,000.00	50,000.00	35,448.36	50,000.00	50,000.00	.0%
	EQUIPMENT AS-NEEDED							
01150400 466000	DRAINAGE	.00	350,000.00	493,554.63	121,885.00	347,635.82	250,000.00	-28.1%
	Subdivision Pond Maintenance - $250,000							
01150400 466000 C0106	DRAINAGE	.00	.00	40,000.00	.00	.00	.00	.0%
	SEELIG DRIVE & SEWER IMPROVEMENTS							
01150400 466000 C0120	DRAINAGE	.00	.00	225,000.00	.00	.00	.00	.0%
	PATRICIA DITCH GRADING & CLEANING							
01150400 466000 C0218	DRAINAGE	.00	.00	89,890.00	93,044.00	76,890.00	.00	.0%
	SAVANNAH POND #2							
01150400 466000 C0232	DRAINAGE	.00	.00	18,840.00	18,840.00	18,840.00	.00	.0%
	OAK ALLEY POND 2 MUCKING							
01150400 466000 C0235	DRAINAGE	.00	.00	149,500.00	.00	.00	.00	.0%
	SAVANNAH POND 3							
01150400 466000 C0239	DRAINAGE	.00	.00	150,000.00	.00	.00	.00	.0%
	OAK ALLEY POND 4 MUCKING							
01150400 466505	ENGINEERIN	.00	100,000.00	74,289.83	.00	.00	50,000.00	.0%
	Streets and drainage engineering as-needed - $50,000							
01150400 466505 C0233	ENGINEERIN	.00	.00	1,280.00	1,280.00	1,280.00	.00	.0%
	US 190B / LA21 ROUNDABOUT ENGINEERING STUDY UPDATE							
01150400 466505 C0234	ENGINEERIN	.00	.00	1,620.00	1,620.00	1,620.00	.00	.0%
	COLUMBIA ROUNDABOUTS ENGINEERING							
01150400 466505 C0235	ENGINEERIN	.00	.00	3,000.00	3,000.00	3,000.00	.00	.0%
	SAVANNAH POND 3 MUCKING - SURVEYING							
01150400 466505 C0239	ENGINEERIN	.00	.00	4,500.00	.00	.00	.00	.0%
	OAK ALLEY POND 4 MUCKING - SURVEYING							
01150400 466505 C0240	ENGINEERIN	.00	.00	75,000.00	74,800.00	75,000.00	.00	.0%
	MLK CREEK DRAIN REHAB ENGINEERING							
01150400 466505 C0243	ENGINEERIN	.00	.00	3,000.00	.00	.00	.00	.0%
	SAVANNAH POND 1 MUCKING SURVEYING							
01150400 466505 C0250	ENGINEERIN	.00	.00	50,000.00	.00	30,000.00	.00	.0%
	2024 BRIDGE INSPECTIONS							
01150400 466505 S0072	ENGINEERIN	.00	.00	28,868.07	18,202.57	28,868.07	.00	.0%
	DOWNTOWN OVERLAYS - COLUMBIA, LOCKWOOD, FLORIDA, AND N NEW HAMPSHIRE ENGINEERING (LOCAL MATCH)							
01150400 466505 S0077	ENGINEERIN	.00	.00	7,500.00	7,060.00	7,060.00	.00	.0%
	ST. TAMMANY TRACE DRAINAGE ENGINEERING (CITY FUNDS)							
01150400 467000	STREETS	.00	250,000.00	547,094.93	19,667.65	19,667.65	710,000.00	3510.0%
	N TAYLOR PAVING FROM COLUMBIA TO W 26TH - $300,000 OZONE DR, PARK DR, & MLK JR DR REPAVING - $350,000 ANNUAL STRIPING PROJECT - $60,000							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01150400 467000 C0229 STREETS 2023 STRIPING	.00	.00	26,056.00	26,056.00	26,056.00	.00	.0%
01150400 467000 C0246 STREETS KATHLEEN DRIVE REPAVING FROM LURLINE TO KAREN	.00	.00	250,000.00	216,875.00	225,000.00	.00	.0%
01150400 467000 C0247 STREETS 2024 STRIPING	.00	.00	50,000.00	34,354.00	40,000.00	.00	.0%
01150400 467000 S0072 STREETS DOWNTOWN OVERLAYS - COLUMBIA, LOCKWOOD, FLORIDA, AND N NEW HAMPSHIRE CONSTRUCTION (LOCAL MATCH)	.00	.00	298,956.67	.00	.00	.00	.0%
01150400 467001 SIDEWALKS ANNUAL SIDEWALKS PROJECT - $200,000	.00	250,000.00	42,306.04	.00	.00	200,000.00	.0%
01150400 467001 C0170 SIDEWALKS TRANSPORTATION CONSULTANT	.00	.00	14,790.59	14,790.59	14,790.59	.00	.0%
01150400 467001 C0230 SIDEWALKS 2023 SIDEWALKS REHAB	.00	.00	205,628.80	205,628.80	205,628.80	.00	.0%
01150400 467001 C0248 SIDEWALKS 2024 SIDEWALKS	.00	.00	225,000.00	.00	.00	.00	.0%
01150400 620000 CAPITAL OU	2,115,663.70	.00	.00	.00	.00	.00	.0%
TOTAL STREETS & DRAINAGE	4,659,849.37	4,399,166.53	6,887,514.60	3,390,633.95	4,530,845.44	5,353,186.29	18.1%
TOTAL STREETS	4,659,849.37	4,399,166.53	6,887,514.60	3,390,633.95	4,530,845.44	5,353,186.29	18.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
160	RECREATION								
01160102	CULTURAL ARTS & EVENTS								
01160102	410110	SAL STR FT	134,670.94	148,745.90	148,745.90	97,660.50	148,745.90	188,245.62	26.6%
	Adding one head count to keep our office operational Monday-Friday								
01160102	410210	SAL-OT FT	880.92	2,000.00	2,000.00	394.70	2,000.00	2,000.00	.0%
01160102	420100	HEALTH INS	21,922.77	20,625.24	20,625.24	12,186.41	20,625.24	25,398.24	23.1%
01160102	420200	LIFE INS	572.60	585.36	585.36	384.01	585.36	780.48	33.3%
01160102	420300	LT DIS INS	948.48	1,041.22	1,041.22	672.60	1,041.22	1,317.72	26.6%
01160102	420400	RETIREMENT	39,818.36	43,880.04	43,880.04	28,393.51	43,880.04	52,708.77	20.1%
01160102	420600	MEDICARE	1,899.92	2,185.82	2,185.82	1,371.10	2,185.82	2,758.56	26.2%
01160102	420700	WC INS	1,916.19	455.77	455.77	1,188.85	455.77	2,340.34	413.5%
01160102	420800	UNEMPLOYMT	234.06	301.49	301.49	121.39	301.49	380.49	26.2%
01160102	440520	ADV.-PROMO	20,398.19	25,000.00	30,000.00	22,040.00	30,000.00	30,000.00	.0%
	$1000.00 Easter $1000.00 Halloween $1000.00 Christmas $1000.00 Art Market $2,500.00 Rockin' The Rails $2,500.00 Rockin' The Rails $2,000.00 OnSTAGE $500.00 Mardi Gras $1,500.00 Radio Ads $1,050.00 Interstate Ads $3,000.00 Antiques & Uniques $5,000.00 Miscellaneous $1,000.00 Miles Partnership $3,500.00 Promotional $ 3,450.00 Social Media								
01160102	441500	CONTR. SER	168,545.41	176,610.00	176,610.00	115,956.78	176,610.00	185,910.00	5.3%
	$2,000.00 Easter $3,000.00 Halloween $4,500.00 Christmas $27,500.00 Rockin' The Rails $27,500.00 Rockin' The Rails $6,000.00 Saint Patrick's Day Program $5,000.00 Mardi Gras Day Band $35,910.00 OnSTAGE $5,000.00 OnSTAGE Equipment $2,500.00 Mardi Gras Trailhead Décor $2,500.00 Whisperings								

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	$15,000.00 Sparks In The Park								
	$6,000.00 Sound for Sparks In The Park								
	$10,000.00 Equipment Rental (Tents, Cooling Station, and lights)								
	$3,500.00 Sparks In The Park (Band, Stilt Walker and Children's Area								
	$4,000.00 Movie Night (April and October)								
	$5,000.00 Graphic Art								
	$8,500.00 Miscellaneous Contract Services (Tour de Trike, United In Pearls etc.)								
	$3,500.00 Video and Photography								
	$6,000.00 Christmas Lights (Put up and remove.)								
	$3,000.00 Street Banners (Put up and remove.)								
01160102	441510	COMM SRV	21,500.00	23,500.00	36,500.00	31,500.00	36,500.00	34,000.00	-6.8%
	$6,000.00 Saint Tammany Art Association								
	$2,500.00 Northshore Traditional Music Society								
	$8,000.00 Landing Concert Series								
	$5,000.00 Porch Fest								
	$2500.00 Covington Celtic Parade								
	$5,000.00 MLK								
	$5,000.00 JUNETEENTH								
01160102	441570	FARMERS MK	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	15,000.00	20.0%
	Wednesday and Saturday Farmers Markets								
01160102	442500	DUES&SUBSC	1,388.00	2,319.00	2,319.00	1,424.33	2,319.00	2,319.00	.0%
	$363.00 ASCAP								
	$1,596.00 Constant Contact								
	$360.00 Canva Pro								
01160102	443501	GASOLINE	27.51	.00	.00	.00	.00	.00	.0%
01160102	444030	VEHICLE IN	683.54	920.00	920.00	852.52	920.00	.00	-100.0%
01160102	444035	INS-EQUIP	.00	.00	.00	.00	.00	200.00	.0%
01160102	445010	SUPPLIES	12,437.18	15,000.00	10,400.00	7,732.19	10,400.00	15,000.00	44.2%
	$1,000.00 Christmas Décor								
	$5,000.00 Pole Banners								
	$4,000.00 Larry's Hardware								
	$5,000.00 As needed								
01160102	446010	OFF SUP GE	2,715.36	3,000.00	3,039.00	2,675.06	3,039.00	3,000.00	-1.3%
01160102	446040	PRINT SUPP	3,547.99	5,000.00	5,000.00	4,726.34	5,000.00	6,000.00	20.0%
	Newsletters								
	Marketing Material (Posters, flyers)								
01160102	446050	POSTAGE	160.01	200.00	200.00	43.03	200.00	200.00	.0%
01160102	446060	UNIFORMS	726.08	800.00	800.00	225.10	800.00	800.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160102	446530	COMPUTER	5,347.32	9,360.00	9,360.00	8,234.93	9,360.00	11,261.00	20.3%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (3) $1,335
Veeam Microsoft Office 365 & Server Backup Licenses (3) $30
Azure Active Directory Licenses (3) $600
Proofpoint Email Security & Archival Licenses (3) $240
Adobe Acrobat DC Licenses (3) $840
Nordpass Password Vault Licenses (3) $165
BlueInk Annual License (3) $201
Tyler EERP SaaS Fees (2) $3,200
Wifi IAAS Contract (4) $620
Door Access IAAS Contract (4) $240
Camera IAAS Contract (4) $280
Canva (3) $390
RecDesk Software (1) $2,500
8% Subscription Increase Contingency (1) $620

01160102	446535	MEDICAL	.00	110.00	110.00	50.00	110.00	110.00	.0%
01160102	447010	EQUIP.RENT	11,847.60	13,050.00	16,050.00	13,253.92	16,050.00	15,850.00	-1.2%

Port-a-let Rentals @ 125.00 per Unit (plus) 40.00 (weekday) 75.00 (weekend) pump out.

8 Landing Concerts (16)
8 Block Parties (16)
Sparks In The Park (8)
Mardi Gras (40) (Plus pump out)
Mardi Paws (6)
Antiques & Uniques (4)
Saint Patrick's Concert (8)
Miscellaneous (16) As needed

01160102	447510	OFF EQ REP	5,485.81	6,200.00	6,200.00	1,968.71	6,200.00	6,200.00	.0%
	*IT DEPT								
01160102	447530	VEHIC REP	2,133.12	3,000.00	3,000.00	190.00	3,000.00	3,000.00	.0%
01160102	447540	BLDG REP	1,965.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160102	448000	TOOLS/EQUI	74.62	5,000.00	5,000.00	500.00	5,000.00	5,000.00	.0%
01160102	448005	SMALL OFFI	.00	2,000.00	2,000.00	29.99	2,000.00	2,000.00	.0%
01160102	448010 *IT DEPT	SMALL COMP	27.99	7,050.00	7,050.00	2,184.62	7,050.00	6,750.00	-4.3%
	Adjusted for inventory needs. Removed equipment purchased in 2024 and will add a person in 2025.								
01160102	448500	MTGS/TRAIN	4,048.53	6,000.00	6,000.00	1,882.78	6,000.00	6,000.00	.0%
01160102	449010	ELECTRICIT	1,539.51	1,918.18	1,918.18	1,918.18	1,918.18	2,232.41	16.4%
01160102	449040 *IT DEPT	TELE/LOCAL	4,583.85	4,750.00	4,750.00	4,184.94	4,750.00	4,710.00	-.8%
	Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01160102	449050 *IT DEPT	CELL/COMM	360.00	2,050.00	2,050.00	1,320.00	1,500.00	1,800.00	20.0%
	Continued to negotiate cellular contracts to reduce costs.								
01160102	449200 *IT DEPT	OPERATING	4,088.71	3,840.00	3,840.00	2,159.64	3,840.00	3,840.00	.0%
TOTAL CULTURAL ARTS & EVENTS			488,995.57	548,998.02	565,437.02	379,926.13	564,887.02	637,112.63	12.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160500 RECREATION - RECREATION									
01160500	410110	SAL REG FT	125,417.20	200,487.83	198,770.62	96,959.45	145,500.00	176,458.65	21.3%
01160500	410120	SAL-REG PT	37,937.84	45,000.00	45,000.00	41,449.45	45,000.00	45,000.00	.0%
01160500	410210	SAL-OT FT	433.37	500.00	2,217.21	2,217.21	2,217.21	3,800.00	71.4%
01160500	420100	HEALTH INS	20,085.37	29,675.10	29,675.10	15,000.24	29,675.10	29,622.60	-.2%
01160500	420200	LIFE INS	465.02	682.92	682.92	345.56	682.92	682.92	.0%
01160500	420300	LT DIS INS	867.13	1,403.41	1,403.41	674.14	1,403.41	1,235.21	-12.0%
01160500	420400	RETIREMENT	36,721.18	59,143.91	59,143.91	28,197.76	59,143.91	49,408.42	-16.5%
01160500	420500	FICA	2,362.22	2,790.00	2,790.00	2,707.32	2,790.00	2,790.00	.0%
01160500	420600	MEDICARE	2,362.00	3,566.82	3,566.82	2,037.47	3,566.82	3,266.25	-8.4%
01160500	420700	WC INS	4,544.42	9,987.11	9,987.11	4,762.25	9,987.11	8,559.83	-14.3%
01160500	420800	UNEMPLOYMT	273.92	491.98	491.98	151.83	491.98	450.52	-8.4%
01160500	441500	CONTR. SER	2,559.34	5,000.00	5,000.00	4,710.49	5,000.00	5,000.00	.0%
01160500	443501	GASOLINE	2,265.53	4,000.00	4,000.00	1,868.24	4,000.00	4,000.00	.0%
01160500	444010	LIAB PREM	3,611.92	4,229.00	4,707.86	4,707.86	4,707.86	5,400.00	14.7%
	15% ESTIMATED INCREASE BASED ON 2024 PREMIUM								
01160500	444020	PROP PREM	18,196.07	22,745.00	21,998.57	12,860.78	21,998.57	14,800.00	-32.7%
	15% ESTIMATED PROPERTY INS INCREASE								
01160500	444030	VEH PREM	1,708.86	2,098.00	2,365.57	2,365.55	2,365.55	4,500.00	90.2%
	15% ESTIMATED INCREASE								
01160500	444035	INS-EQUIP	.00	.00	.00	.00	.00	400.00	.0%
01160500	446010	OFF SUP GE	334.69	500.00	500.00	480.34	500.00	500.00	.0%
01160500	446020	JANITOR SU	502.05	3,000.00	3,000.00	2,830.18	3,000.00	3,000.00	.0%
01160500	446060	UNIFORMS	673.40	1,000.00	1,000.00	137.88	1,000.00	1,000.00	.0%
01160500	446530	COMPUTER	7,584.48	17,058.00	17,058.00	14,387.69	17,058.00	12,281.00	-28.0%
	*IT DEPT								

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:

GENERAL			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	Microsoft Office 365 Licenses (3) $1,335								
	Veeam Microsoft Office 365 & Server Backup Licenses (3) $30								
	Azure Active Directory Licenses (3) $600								
	Proofpoint Email Security & Archival Licenses (3) $240								
	Adobe Acrobat DC Licenses (2) $560								
	Nordpass Password Vault Licenses (3) $165								
	BlueInk (3) $201								
	Tyler EERP SaaS Fees (2) $3,200								
	Wifi IAAS Contract (8) $1,240								
	Door Access IAAS Contract (8) $480								
	Camera IAAS Contract (8) $560								
	Canva (2) $260								
	RecDesk Software (1) $2,500								
	8% Subscription Increase Contingency (1) $910								
01160500	446535	MEDICAL	485.00	400.00	400.00	300.00	400.00	400.00	.0%
01160500	447010	EQUIP.RENT	.00	500.00	500.00	.00	500.00	500.00	.0%
01160500	447510	OFF.EQ.REP	166.89	420.00	420.00	107.19	420.00	420.00	.0%
	*IT DEPT								
01160500	447530	VEHIC.REPA	111.57	2,000.00	2,000.00	1,441.25	2,000.00	2,000.00	.0%
01160500	448000	TOOLS/EQUI	.00	500.00	500.00	494.45	500.00	500.00	.0%
01160500	448005	SMALL OFFI	.00	250.00	250.00	.00	250.00	250.00	.0%
01160500	448010	SM COMP EQ	1,479.39	6,540.00	6,540.00	6,024.64	6,540.00	7,025.00	7.4%
	*IT DEPT								
	Need inventory.								
01160500	448500	MTGS/TRAIN	.00	2,000.00	2,000.00	.00	.00	2,000.00	.0%
01160500	449010	ELECTRICIT	22,485.83	27,995.06	27,995.06	21,556.01	21,556.01	27,995.06	29.9%
01160500	449040	TELE/LOCAL	673.05	700.00	700.00	102.86	102.86	1,360.00	1222.2%
	*IT DEPT								
	Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
01160500	449050	CELL/COMMU	2,134.30	4,530.00	4,530.00	3,509.54	4,530.00	4,280.00	-5.5%
	*IT DEPT								
	Continued to negotiate cellular contracts to reduce costs.								
01160500	449200	OPERATING	601.84	870.00	870.00	597.30	870.00	870.00	.0%
	*IT DEPT								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160500 462500	VEHICLES	.00	35,000.00	35,000.00	30,816.00	35,000.00	35,000.00	.0%
01160500 463000	EQUIP	.00	22,204.97	22,204.97	22,199.50	22,204.97	10,000.00	-55.0%
TOTAL RECREATION - RECREATIO		297,043.88	517,269.11	517,269.11	326,000.43	454,962.28	464,755.46	2.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160505 RECREATION - BASEBALL								
01160505 430000	CONT LABOR	9,668.55	8,000.00	6,000.00	5,000.00	6,000.00	8,000.00	33.3%
01160505 442020	FRANCH.FEE	.00	1,000.00	1,000.00	.00	1,000.00	2,500.00	150.0%
01160505 444010	LIAB PREM	358.79	395.00	395.00	358.79	395.00	450.00	13.9%
15% ESTIMATED INCREASE								
01160505 445010	SUPPLIES	15,889.97	17,000.00	19,000.00	18,757.67	19,000.00	19,000.00	.0%
TOTAL RECREATION - BASEBALL		25,917.31	26,395.00	26,395.00	24,116.46	26,395.00	29,950.00	13.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160510 RECREATION - FOOTBALL								
01160510 430000	CONT LABOR	4,133.33	3,000.00	3,000.00	.00	3,000.00	3,000.00	.0%
01160510 442020	FRANCH.FEE	.00	1,000.00	.00	.00	.00	1,000.00	.0%
01160510 444010	LIAB PREM	2,123.21	3,080.00	3,080.00	2,123.21	3,080.00	3,500.00	13.6%
15% ESTIMATED INCREASE								
01160510 445010	SUPPLIES	17,060.04	14,000.00	20,000.00	18,639.19	20,000.00	24,000.00	20.0%
TOTAL RECREATION - FOOTBALL		23,316.58	21,080.00	26,080.00	20,762.40	26,080.00	31,500.00	20.8%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160515 RECREATION - BASKETBALL								
01160515 430000	CONT LABOR	2,960.00	8,000.00	8,000.00	1,700.00	8,000.00	8,000.00	.0%
01160515 442020	FRANCH.FEE	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
01160515 444010	LIAB PREM	447.00	492.00	492.00	447.00	492.00	565.00	14.8%
15% ESTIMATED INCREASE								
01160515 445010	SUPPLIES	7,861.81	5,000.00	5,000.00	1,567.10	5,000.00	7,000.00	40.0%
TOTAL RECREATION - BASKETBAL		11,268.81	14,492.00	14,492.00	3,714.10	14,492.00	16,565.00	14.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160520 RECREATION - POOL								
01160520 441540	POOL OPER.	5,558.64	13,000.00	13,650.00	13,650.00	13,650.00	13,000.00	-4.8%
01160520 445010	SUPPLIES	8,807.40	10,000.00	4,350.00	1,216.16	4,350.00	10,000.00	129.9%
SHADE SAILS AND UMBRELLAS								
01160520 447540	BLDG REP	790.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
01160520 449010	ELECTRICIT	14,568.97	17,930.34	17,930.34	13,279.95	13,279.95	17,930.34	35.0%
01160520 463000	EQUIPMENT	.00	18,000.00	18,000.00	.00	.00	10,000.00	.0%
2023 Actual $12,565.00								
01160520 465000	PARK,PLAY,	.00	.00	.00	.00	.00	150,000.00	.0%
POOL RENOVATION								
01160520 620000	CAPITAL OU	12,565.00	.00	.00	.00	.00	.00	.0%
TOTAL RECREATION - POOL		42,290.01	60,930.34	55,930.34	28,146.11	33,279.95	202,930.34	509.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160525 RECREATION - COMMUNITY/TOURISM								
01160525 440520	ADV.-PROMO	502.20	1,500.00	1,500.00	849.50	1,500.00	1,500.00	.0%
01160525 442500	DUES&SUBSC	.00	100.00	100.00	.00	100.00	100.00	.0%
TOTAL RECREATION - COMMUNITY		502.20	1,600.00	1,600.00	849.50	1,600.00	1,600.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160530 RECREATION - FIELDS								
01160530 447520	EQUIP REP	3,599.34	4,000.00	4,000.00	1,000.00	4,000.00	4,000.00	.0%
01160530 447540	BLDG REP	9,400.71	15,000.00	15,000.00	5,940.00	15,000.00	15,000.00	.0%
WAITING ON QUOTES FOR ROOF AND AC REPAIRS								
01160530 448000	TOOLS/EQUI	1,568.43	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
01160530 463000	EQUIPMENT	.00	13,000.00	.00	.00	.00	13,000.00	.0%
2023 Actual $13,205.18								
TOTAL RECREATION - FIELDS		14,568.48	34,000.00	21,000.00	6,940.00	21,000.00	34,000.00	61.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
01160535 PARKS & PLAYGROUNDS								
01160535 441500	CONTR. SER	6,367.24	6,000.00	6,000.00	5,000.00	6,000.00	6,000.00	.0%
01160535 445010	SUPPLIES	6,328.73	7,000.00	7,000.00	4,249.64	7,000.00	7,000.00	.0%
01160535 448000	TOOLS/EQUI	.00	2,000.00	2,000.00	855.84	2,000.00	2,000.00	.0%
01160535 464005	LAND IMP	.00	.00	120,000.00	119,123.00	120,000.00	.00	.0%
01160535 464005 C0175	LAND IMP	.00	.00	1,015.00	.00	1,015.00	.00	.0%
OZONE PARK FIELD								
01160535 464005 S0078	LAND IMP	.00	.00	237,000.00	.00	120,000.00	.00	.0%
MENETRE BOAT LAUNCH IMPROVEMENTS CONSTRUCTION (LOCAL MATCH)								
01160535 465000	PARK,PLAY,	.00	150,000.00	345,867.34	142,090.26	170,000.00	475,000.00	179.4%
2023 Actual $6,378.40 RECREATION COMMITTE IMPROVEMENTS - $150,000 HUBIE GALLAGHER TENNIS COURT - $325,000								
01160535 465000 C0217	PARK,PLAY,	.00	.00	6,155.31	6,155.31	6,155.31	.00	.0%
OZONE PARK MASTER PLAN/PARK IMPROVE 2023 Actual $4,344.69								
01160535 465000 C0222	PARK,PLAY,	.00	.00	4,565.04	.00	4,565.04	.00	.0%
MENETRE DOG PARK								
01160535 466505 C0209	ENGINEERIN	.00	.00	116,895.75	116,430.01	116,895.75	.00	.0%
MENETRE BOAT LAUNCH IMPROVEMENTS ENGINEERING								
01160535 620000	CAPITAL OU	89,931.77	.00	.00	.00	.00	.00	.0%
TOTAL PARKS & PLAYGROUNDS		102,627.74	165,000.00	846,498.44	393,904.06	553,631.10	490,000.00	-11.5%
TOTAL RECREATION		1,006,530.58	1,389,764.47	2,074,701.91	1,184,359.19	1,696,327.35	1,908,413.43	12.5%
TOTAL GENERAL		969,963.33	2,120,161.45	7,969,956.02	6,562,465.23	3,735,151.80	3,696,580.21	-1.0%

Fund Balance - General Fund

2025	
Estimated Fund Balance BOY 2025	12,341,794
(Excess) Deficiency of Expenditures over 2025 Budget	(3,696,580)
Estimated Fund Balance EOY 2025	8,645,214
Assigned GFOA Recommended Fund Balance	(3,667,315)
Estimated General Fund Unassigned Fund Balance EOY 2025	4,977,899

CITY OF COVINGTON 1957 SALES TAX FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Revenues								
Sales & Use Tax	6701220	6701220	3330541	3370679	6701220	0%	6594480	-2%
Penalties & Interest	25000	25000	8728	16272	25000	0%	20000	-20%
Total Revenues from Taxes	6726220	6726220	3339269	3386951	6726220	0%	6614480	-2%
						0%		0%
Total Revenues by Sources	6726220	6726220	3339269	3386951	6726220	0%	6614480	-2%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Service Charges and Fees	77064	77064	38820	38244	77064	0%	75837	-2%
Refunds	0	0	0	0		0%	0	0%
Total Expenditures by Characters	77064	77064	38820	38244	77064	0%	75837	-2%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfer Out to General Fund	6649156	6649156	3300449	3348707	6649156	0%	6538642	-2%
Total Other Financing Uses by Uses	6649156	6649156	3300449	3348707	6649156	0%	6538642	-2%

SUMMARY OF FUND BALANCE								
Net change in fund balance	0	0	0	0	0	0%	2	0%
Beginning Fund Balance	0	0	0	0	0	0%	0	0%
Estimated Ending Fund Balance	0	0	0	0	0	0%	2	0%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 1957 SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
20000001 1957 SALES TAX								
20000001 310500	UNDED TAXE	-6,356,421.35	-6,701,220.00	-6,701,220.00	-4,594,497.00	-6,701,220.00	-6,594,480.00	-1.6%
TOTAL 1957 SALES TAX		-6,356,421.35	-6,701,220.00	-6,701,220.00	-4,594,497.00	-6,701,220.00	-6,594,480.00	-1.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 1957 SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
20000005 GENERAL PENALTY & INTEREST								
20000005 360010	PENALTIES	-27,853.31	-25,000.00	-25,000.00	-10,863.84	-25,000.00	-20,000.00	-20.0%
TOTAL GENERAL PENALTY & INTE		-27,853.31	-25,000.00	-25,000.00	-10,863.84	-25,000.00	-20,000.00	-20.0%
TOTAL GENERAL LEDGER ACCT		-6,384,274.66	-6,726,220.00	-6,726,220.00	-4,605,360.84	-6,726,220.00	-6,614,480.00	-1.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 1957 SALES TAX			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
210	SALES TAX								
20210900	SALES TAX ADMIN.								
20210900	442047	SHERIFF FE	73,317.96	77,064.00	77,064.00	53,366.66	77,064.00	75,836.50	-1.6%
20210900	491001	T/O GF	6,310,956.10	6,649,156.00	6,649,156.00	3,865,515.08	6,649,156.00	6,538,642.00	-1.7%
TOTAL SALES TAX ADMIN.			6,384,274.06	6,726,220.00	6,726,220.00	3,918,881.74	6,726,220.00	6,614,478.50	-1.7%
TOTAL SALES TAX			6,384,274.06	6,726,220.00	6,726,220.00	3,918,881.74	6,726,220.00	6,614,478.50	-1.7%
TOTAL 1957 SALES TAX			-.60	.00	.00	-686,479.10	.00	-1.50	.0%

Fund Balance - 1957 Sales Tax	
2025	
Estimated Fund Balance BOY 2025	-
(Excess) Deficiency of Expenditures over 2025 Budget	-
Estimated Fund Balance EOY 2025	-

	Current Year							Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES									
Local sources:									
Sales & Use Tax	6701220	6701220	3330541	3370679	6701220	0%		6594478	-2%
Penalties & Interest	25000	25000	8728	16272	25000	0%		20000	-20%
Total Revenues by Sources	6726220	6726220	3339269	3386951	6726220	0%		6614478	-2%
SUMMARY OF EXPENDITURES - BY AGENCY									
Agency									
City of Covington 1982 Sales Tax Fund	77064	77064	38820	38244	77064	0%		75837	-2%
						0%			
Total Expenditures by Agency	77064	77064	38820	38244	77064	0%		75837	-2%

CITY OF COVINGTON 1982 SALES TAX FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Council	0	0	0	0	0	0%	0	0%
Mayor	0	0	0	0	0	0%	0	0%
Administration	77064	77064	38820	38244	77064	0%	75837	-2%
Engineering	0	0	0	0	0	0%	0	0%
Planning & Zoning	0	0	0	0	0	0%	0	0%
Code Enforcement	0	0	0	0	0	0%	0	0%
Building Permits	0	0	0	0	0	0%	0	0%
Economic Development	0	0	0	0	0	0%	0	0%
Culture Arts and Events	0	0	0	0	0	0%	0	0%
Trailhead	0	0	0	0	0	0%	0	0%
Bogue Falaya Park	0	0	0	0	0	0%	0	0%
Columbia St Landing	0	0	0	0	0	0%	0	0%
Greater Covington Center	0	0	0	0	0	0%	0	0%
Police	0	0	0	0	0	0%	0	0%
Fire	0	0	0	0	0	0%	0	0%
Street	0	0	0	0	0	0%	0	0%
Recreation	0	0	0	0	0	0%	0	0%
Water PW	0	0	0	0	0	0%	0	0%
Water Admin	0	0	0	0	0	0%	0	0%
Sewer	0	0	0	0	0	0%	0	0%
Sewer Plant	0	0	0	0	0	0%	0	0%
						0%	0	0%
Total Expenditures by Departments	77064	77064	38820	38244	77064	0%	75837	-2%

CITY OF COVINGTON 1982 SALES TAX FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	77064	77064	38820	38244	77064	0%	75837	-2%
Public Safety - Police	0	0	0	0	0	0%	0	0%
Public Safety - Fire	0	0	0	0	0	0%	0	0%
Public Works	0	0	0	0	0	0%	0	0%
Culture and Recreation	0	0	0	0	0	0%	0	0%
								0%
Total Expenditures by Functions	77064	77064	38820	38244	77064	0%	75837	-2%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Capital Leases	0	0	0	0	0	0%	0	0%
Office Furnishings	0	0	0	0	0	0%	0	0%
Sheriff's Fees	77064	77064	38820	38244	77064	0%	75837	-2%
Refunds	0	0	0	0	0	0%	0	0%
Computer Equipment	0	0	0	0	0	0%	0	0%
Building	0	0	0	0	0	0%	0	0%
Equipment	0	0	0	0	0	0%	0	0%
Land	0	0	0	0	0	0%	0	0%
Streets	0	0	0	0	0	0%	0	0%
Sidewalks	0	0	0	0	0	0%	0	0%
Vehicles	0	0	0	0	0	0%	0	0%
Drainage	0	0	0	0	0	0%	0	0%
Professional Services	0	0	0	0	0	0%	0	0%
Bridges	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON 1982 SALES TAX FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
Parks, Playgrounds	0	0	0	0	0	0%	0	0%
Utility Infrastructure	0	0	0	0	0	0%	0	0%
Total Expenditures by Characters	77064	77064	38820	38244	77064	0%	75837	-2%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
	0	0	0	0	0	0%	0	
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfer out to General Fund	6649156	6649156	3300449	3348707	6649156	0%	6538642	-2%
Transfer Out to Grant Fund	0	0	0	0	0	0%	0	0%
Transfer Out to Sales Tax Bond Sinking Fund	0	0	0	0	0	0%	0	0%
Total Other Financing Uses by Uses	6649156	6649156	3300449	3348707	6649156	0%	6538642	-2%

SUMMARY OF FUND BALANCE								
Net change in fund balance	0	0	0	0	0	0%	-1	0%
Beginning Fund Balance	0	0	0	0	0	0%	0	0%
						0%		0%
Estimated Ending Fund Balance	0	0	0	0	0	0%	-1	0%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 1982 SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
21000001 1982 SALES TAX								
21000001 310500	UNDED TAXE	-6,356,420.87	-6,701,220.00	-6,701,220.00	-4,594,496.78	-6,701,220.00	-6,594,478.00	-1.6%
TOTAL 1982 SALES TAX		-6,356,420.87	-6,701,220.00	-6,701,220.00	-4,594,496.78	-6,701,220.00	-6,594,478.00	-1.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 1982 SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
21000005 FINES FORFEITURES & PENALTIES								
21000005 360010	PENALTIES	-27,853.19	-25,000.00	-25,000.00	-10,863.74	-25,000.00	-20,000.00	-20.0%
TOTAL FINES FORFEITURES & PE		-27,853.19	-25,000.00	-25,000.00	-10,863.74	-25,000.00	-20,000.00	-20.0%
TOTAL GENERAL LEDGER ACCT		-6,384,274.06	-6,726,220.00	-6,726,220.00	-4,605,360.52	-6,726,220.00	-6,614,478.00	-1.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 1982 SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
021 SALES TAX								
21210900 OTHER FINANCING SOURCES (USES)								
21210900 442047	SHERIFF FE	73,318.02	77,064.00	77,064.00	53,366.64	77,064.00	75,836.50	-1.6%
21210900 491001	T/O GF	6,310,956.09	6,649,156.00	6,649,156.00	3,865,516.10	6,649,156.00	6,538,642.00	-1.7%
TOTAL OTHER FINANCING SOURCE		6,384,274.11	6,726,220.00	6,726,220.00	3,918,882.74	6,726,220.00	6,614,478.50	-1.7%
TOTAL SALES TAX		6,384,274.11	6,726,220.00	6,726,220.00	3,918,882.74	6,726,220.00	6,614,478.50	-1.7%
TOTAL 1982 SALES TAX		.05	.00	.00	-686,477.78	.00	.50	.0%

Fund Balance - 1982 Sales Tax

2025	
Estimated Fund Balance BOY 2025	-
(Excess) Deficiency of Expenditures over 2025 Budget	-
Estimated Fund Balance EOY 2025	-

CITY OF COVINGTON
ANNEXATION AREA SALES TAX FUND - BUDGET FOR YEAR ENDING 12/31/2025

	Current Year							Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES									
Local sources:									
Sales & Use Tax	4358778	4358778	2073664	2285114	4358778	0%		4448540	2%
Penalties & Interest	326948	326948	210591	198634	409225	25%		313652	-23%
Total Revenues from Local Sources	4685726	4685726	2284255	2483748	4768003	2%		4762192	0%
Total Revenues by Sources	4685726	4685726	2284255	2483748	4768003	2%		4762192	0%
SUMMARY OF EXPENDITURES - BY AGENCY									
Agency									
City of Covington- Annexation Area Sales Tax	600126	4704312	1245759	1998125	3243884	-31%		3418158	5%
Total Expenditures by Agency	600126	4704312	1245759	1998125	3243884	-31%		3418158	5%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS									
Department									
Administration	50126	50126	23025	27101	50126	0%		51158	2%
Street	550000	4654186	1222734	1971023	3193758	-31%		3367000	5%
						0%			
Total Expenditures by Departments	600126	4704312	1245759	1998125	3243884	-31%		3418158	5%
SUMMARY OF EXPENDITURES - BY FUNCTIONS									

CITY OF COVINGTON ANNEXATION AREA SALES TAX FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Function								
General Government	50126	50126	23025	27101	50126	0%	51158	2%
Public Works	550000	4654186	1222734	1971023	3193758	-31%	3367000	5%
Total Expenditures by Functions	600126	4704312	1245759	1998125	3243884	-31%	3418158	5%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Sheriff's Fees	50126	50126	23025	27101	50126	0%	51158	2%
Large Equip	0	0	0	0	0	0%	0	
Streets	100000	2141831	1167102	894740	2061842	-4%	0	-100%
Drainage	100000	1250911	2895	761417	764312	-39%	0	-100%
Professional Services	350000	1261444	52738	314867	367604	-71%	367000	0%
Bridges	0	0	0	0	0	0%	3000000	0%
Total Expenditures by Characters	600126	4704312	1245759	1998125	3243884	-31%	3418158	5%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources	0	0	0	0	0	0%	0	
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	

SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								

CITY OF COVINGTON ANNEXATION AREA SALES TAX FUND - BUDGET FOR YEAR ENDING 12/31/2025									
	Current Year							Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
Refunds	0	0	0	0	0	0%		0	
Transfer Out to General Fund	2141609	2141609	0	2141609	2141609	0%		2592722	21%
Total Other Financing Uses by Uses	2141609	2141609	0	2141609	2141609	0%		2592722	21%
SUMMARY OF FUND BALANCE									
Net change in fund balance	1943991	-2160195	1038496	-1655986	-617490	-71%		-1248688	102%
Beginning Fund Balance	9923164	9923164	9923164	9923164	9923164	0%		9305674	-6%
Estimated Ending Fund Balance	11867155	7762969	10961660	8267178	9305674	20%		8056986	-13%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GMA SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
22000000 GMA SALES TAX								
22000000 441000	BANK FEES	8,762.04	7,837.80	7,837.80	7,666.89	11,500.00	10,000.00	-13.0%
TOTAL GMA SALES TAX		8,762.04	7,837.80	7,837.80	7,666.89	11,500.00	10,000.00	-13.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GMA SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
22000001 GMA SALES TAX								
22000001 310600	AREA 3 50%	-1,820,925.07	-1,718,274.00	-1,718,274.00	-1,019,942.76	-1,718,274.00	-1,880,880.00	9.5%
22000001 310700	AREA2 20%	-1,792,694.90	-1,932,878.00	-1,932,878.00	-1,027,665.91	-1,932,878.00	-1,851,720.00	-4.2%
22000001 310800	AREA1 100%	-693,118.31	-707,626.00	-707,626.00	-370,886.47	-707,626.00	-715,940.00	1.2%
TOTAL GMA SALES TAX		-4,306,738.28	-4,358,778.00	-4,358,778.00	-2,418,495.14	-4,358,778.00	-4,448,540.00	2.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GMA SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
22000005 FINES FORFEITURES & PENALTIES								
22000005 360010	PENALTIES	-18,811.34	-15,000.00	-15,000.00	-11,659.12	-15,000.00	-15,000.00	.0%
TOTAL FINES FORFEITURES & PE		-18,811.34	-15,000.00	-15,000.00	-11,659.12	-15,000.00	-15,000.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GMA SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
22000006 INTEREST								
22000006 360001	BANK INTER	-376,492.82	-319,786.00	-319,786.00	-247,416.88	-405,725.00	-308,652.00	-23.9%
TOTAL INTEREST		-376,492.82	-319,786.00	-319,786.00	-247,416.88	-405,725.00	-308,652.00	-23.9%
TOTAL GENERAL LEDGER ACCT		-4,693,280.40	-4,685,726.20	-4,685,726.20	-2,669,904.25	-4,768,003.00	-4,762,192.00	-.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GMA SALES TAX		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
021 SALES TAX								
22210900 OTHER FINANCING SOURCES (USES)								
22210900 442047	SHERIFF FE	49,752.72	50,126.00	50,126.00	27,041.45	50,126.00	51,158.00	2.1%
22210900 491001	T/O GF	1,612,749.36	2,141,609.00	2,141,609.00	.00	2,141,609.00	2,592,722.10	21.1%
TOTAL OTHER FINANCING SOURCE		1,662,502.08	2,191,735.00	2,191,735.00	27,041.45	2,191,735.00	2,643,880.10	20.6%
TOTAL SALES TAX		1,662,502.08	2,191,735.00	2,191,735.00	27,041.45	2,191,735.00	2,643,880.10	20.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GMA SALES TAX			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
150	STREETS								
22150400	STREETS GMA								
22150400	466000	DRAINAGE	.00	100,000.00	259,395.00	.00	.00	.00	.0%
22150400	466000 C0145	CONST MILE BRANCH CANAL	.00	.00	92,803.50	92,803.50	92,803.50	.00	.0%
22150400	466000 C0195	DRAINAGE DOWNTOWN DRAINAGE & OVERLAYS ON RUTLAND, GIBSON, & HEBERT CONSTRUCTION	.00	.00	85,813.55	.00	.00	.00	.0%
22150400	466000 C0227	DRAINAGE MICHELLE-PATRICIA DRAINAGE REHAB	.00	.00	7,770.00	7,770.00	7,770.00	.00	.0%
22150400	466000 S0073	DRAINAGE DOWNTOWN DRAINAGE & OVERLAYS ON RUTLAND, GIBSON, & HEBERT CONSTRUCTION (LOCAL MATCH)	.00	.00	463,738.35	.00	463,738.35	.00	.0%
22150400	466000 S0077	DRAINAGE TAMMANY TRACE BEAUTIFICATION DRAINAGE	.00	.00	200,000.00	.00	200,000.00	.00	.0%
22150400	466505	ENGINEERIN MATCH FOR LA 21 ROUNDABOUT - $167,000 BRIDGE ENGINEERING AS-NEEDED - $200,000	.00	350,000.00	514,550.00	.00	.00	367,000.00	.0%
22150400	466505 C0171	ENGINEERIN US 190 UTILITY RELOCATION FOR BOGUE FALAYA BRIDGE	.00	.00	10,478.80	.00	.00	.00	.0%
22150400	466505 C0174	ENGINEERIN LURLINE DR DRAINAGE & ROADWAY IMPROVEMENTS FROM KAREN TO DIVISION ENGINEERING	.00	.00	63,477.90	63,477.90	46,712.90	.00	.0%
22150400	466505 C0176	ENGINEERIN COLUMBIA ST BRIDGE REPL MILE BRANCH ENGINEERING	.00	.00	186,450.00	186,450.00	186,450.00	.00	.0%
22150400	466505 C0195	ENGINEERIN DOWNTOWN DRAINAGE & OVERLAYS ON RUTLAND, GIBSON, & HEBERT ENGINEERING (LOCAL MATCH)	.00	.00	113,850.00	113,400.00	113,400.00	.00	.0%
22150400	466505 C0249	ENGINEERIN W 23RD AVE BRIDGE REPLACEMENT ENGINEERING	.00	.00	325,000.00	.00	.00	.00	.0%
22150400	466505 S0073	ENGINEERIN DOWNTOWN DRAINAGE & OVERLAYS ON RUTLAND, GIBSON, & HEBERT CONSTRUCTION (LOCAL MATCH)	.00	.00	21,041.26	21,041.26	21,041.26	.00	.0%
22150400	467000	STREETS	.00	100,000.00	.00	.00	.00	.00	.0%
22150400	467000 C0171	STREETS US 190 UTILITY RELOCATION FOR BOGUE FALAYA BRIDGE CONSTRUCTION	.00	.00	174,214.72	.00	174,214.72	.00	.0%
22150400	467000 C0174	STREETS LURLINE DR DRAINAGE & ROADWAY IMPROVEMENTS FROM KAREN TO DIVISION CONSTRUCTION	.00	.00	1,431,865.01	1,423,888.71	1,423,888.71	.00	.0%
22150400	467000 S0072	STREETS DOWNTOWN OVERLAYS ON COLUMBIA, LOCKWOOD, FLORIDA & N NEW HAMPSHIRE CONSTRUCTION (LOCAL MATCH)	.00	.00	240,000.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GMA SALES TAX	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
22150400 467000 S0073 STREETS	.00	.00	463,738.35	.00	463,738.35	.00	.0%
DOWNTOWN DRAINAGE & OVERLAYS ON RUTLAND, GIBSON, & HEBERT CONSTRUCTION (LOCAL MATCH)							
22150400 467002 BRIDGES	.00	.00	.00	.00	.00	3,000,000.00	.0%
COLUMBIA BRIDGE CONSTRUCTION - $1,500,000 W 23RD AVE BRIDGE CONSTRUCTION - $1,500,000							
22150400 620000 CAPITAL OU	1,307,544.06	.00	.00	.00	.00	.00	.0%
TOTAL STREETS GMA	1,307,544.06	550,000.00	4,654,186.44	1,908,831.37	3,193,757.79	3,367,000.00	5.4%
TOTAL STREETS	1,307,544.06	550,000.00	4,654,186.44	1,908,831.37	3,193,757.79	3,367,000.00	5.4%
TOTAL GMA SALES TAX	-1,723,234.26	-1,943,991.20	2,160,195.24	-734,031.43	617,489.79	1,248,688.10	102.2%

Fund Balance - Annexation Area Sales Tax

2025	
Estimated Fund Balance BOY 2025	9,305,674
(Excess) Deficiency of Expenditures over 2025 Budget	(1,248,688)
Estimated Fund Balance EOY 2025	8,056,986

CITY OF COVINGTON
GRANT FUND - BUDGET FOR YEAR ENDING 12/31/2025

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Local Grants	0	0	16358	-16358	0	0%	0	0%
Total Revenues from Local Sources	0	0	16358	-16358	0	0%	0	0%
State sources:								
State Capital Grants - Gen Govt	0	0	0	0	0	0%	0	0%
State Operating Grant - Gen Govt	0	0	0	0	0	0%	0	0%
State Operating Grant - Public Works	0	0	119305	-71379	47927	0%	0	-100%
State Operating Grant - Culture & Rec	0	0	0	0	0	0%	0	0%
State Operating Grant - Police	0	0	11725	0	11725	0%	0	-100%
State Capital Grants-Fire	0	0	0	0	0	0%	0	0%
State Captial Grants - Public Works	0	0	0	0	0	0%	0	0%
Total Revenues from State Sources	0	0	131030	-71379	59652	0%	0	-100%
Federal sources:								
Federal Operating Grants - General Govt	0	0	0	0	0	0%	0	0%
Federal Operating Grants - Police	0	0	0	0	0	0%	0	0%
Federal Operating Grants - Public Works	0	0	0	0	0	0%	0	0%
Federal Capital Grant - Gen Govt	0	0	0	0	0	0%	0	0%
Federal Capital Grant - Police	0	0	0	0	0	0%	0	0%
Federal Capital Grant - Fire	0	0	0	0	0	0%	0	0%
Federal Capital Grant - Culture & Rec	0	0	0	0	0	0%	0	0%
Federal Capital Grant - Public Works	0	0	0	0	0	0%	0	0%
Total Revenues from Federal Sources	0	0	0	0	0	0%	0	0%
Total Revenues by Sources	0	0	147388	-87737	59652	0%	0	-100%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								

CITY OF COVINGTON GRANT FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
City of Covington Grant Fund	0	14392947	12058	6883260	6895318	-52%	0	-100%
Total Expenditures by Agency	0	14392947	12058	6883260	6895318	-52%	0	-100%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Council	0	0	0	0	0	0%	0	0%
Mayor	0	0	0	0	0	0%	0	0%
Administration	0	0	0	0	0	0%	0	0%
Engineering	0	624382	0	439678	439678	-30%	0	-100%
Planning & Zoning	0	0	0	0	0	0%	0	0%
Code Enforcement	0	0	0	0	0	0%	0	0%
Building Permits	0	0	0	0	0	0%	0	0%
Trailhead	0	0	0	0	0	0%	0	0%
Bogue Falaya Park	0	0	0	0	0	0%	0	0%
Columbia St Landing	0	0	0	0	0	0%	0	0%
Greater Covington Center	0	0	0	0	0	0%	0	0%
Police	0	0	12058	-12058	0	0%	0	0%
Fire	0	0	0	0	0	0%	0	0%
Street	0	4488582	0	1803996	1803996	-60%	0	-100%
Culture Arts and Events	0	0	0	0	0	0%	0	0%
Recreation	0	897500	0	897500	897500	0%	0	-100%
Water PW	0	0	0	0	0	0%	0	0%
Water Admin	0	0	0	0	0	0%	0	0%
Sewer	0	4831743	0	567004	567004	-88%	0	-100%
Sewer Plant	0	3550740	0	3187140	3187140	-10%	0	-100%
Solid Waste	0	0	0	0	0	0%	0	0%
Total Expenditures by Departments	0	14392947	12058	6883260	6895318	-52%	0	-100%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								

CITY OF COVINGTON
GRANT FUND - BUDGET FOR YEAR ENDING 12/31/2025

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Function								
General Government	0	624382	0	439678	439678	-30%	0	-100%
Public Safety - Police	0	0	12058	-12058	0	0%	0	0%
Public Safety - Fire	0	0	0	0	0	0%	0	0%
Public Works	0	12871065	0	5558140	5558140	-57%	0	-100%
Culture and Recreation	0	897500	0	897500	897500	0%	0	-100%
Total Expenditures by Functions	0	14392947	12058	6883260	6895318	-52%	0	-100%

SUMMARY OF EXPENDITURES - BY CHARACTERS

Character	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Salaries	0	0	0	0	0	0%	0	0%
Benefits	0	0	0	0	0	0%	0	0%
Repairs & maintenance	0	0	0	0	0	0%	0	0%
Contract Service	0	624382	0	439678	439678	-30%	0	-100%
Advertising	0	0	0	0	0	0%	0	0%
Supplies	0	0	0	0	0	0%	0	0%
Training and Education	0	0	0	0	0	0%	0	0%
Contract Labor	0	0	0	0	0	0%	0	0%
Computer Equipment	0	0	0	0	0	0%	0	0%
Building	0	0	0	0	0	0%	0	0%
Small Equipment	0	0	12058	-12058	0	0%	0	0%
Large Equipment	0	0	0	0	0	0%	0	0%
Land	0	0	0	0	0	0%	0	0%
Land Improvements	0	897500	0	0	0	-100%	0	0%
Streets	0	2817427	0	901998	901998	-68%	0	-100%
Sidewalks	0	1197798	0	0	0	-100%	0	0%
Vehicles	0	0	0	0	0	0%	0	0%
Construction/Demolition	0	0	0	0	0	0%	0	0%
Drainage	0	836957	0	901998	901998	8%	0	-100%
Professional Services	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON

GRANT FUND - BUDGET FOR YEAR ENDING 12/31/2025

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Bridges	0	0	0	0	0	0%	0	0%
Parks, Playgrounds	0	0	0	897500	897500	0%	0	-100%
Utility Infrastructure	0	8018883	0	3754144	3754144	-53%	0	-100%
Total Expenditures by Characters	0	14392947	12058	6883260	6895318	-52%	0	-100%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Sources								
Transfer out to General Fund	0	0	0	0	0	0%	0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Uses								
Transfer in from General Fund	0	0	0	0	0	0%	0	0%
Transfer in from 1982 Sales Tax	0	0	0	0	0	0%	0	0%
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%

SUMMARY OF FUND BALANCE								
Net change in fund balance	0	-14392947	135330	-6970997	-6835666	-53%	0	-100%
Beginning Fund Balance	0	0	0	0	0		0	0%
Estimated Ending Fund Balance	0	-14392947	135330	-6970997	-6835666	-53%	0	-100%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GRANT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT							
25000023 STATE CAPITAL GRANT - PUB WORK							
25000023 330050 S0071 GRANT REV	-26,400.00	.00	.00	.00	.00	.00	.0%
25000023 330050 S0072 GRANT REV	.00	.00	.00	-47,926.25	.00	.00	.0%
25000023 464005 LAND IMP	.00	.00	200,000.00	.00	200,000.00	.00	.0%
25000023 465500 UTIL.INFRA	.00	.00	2,613,069.53	.00	2,613,069.53	.00	.0%
25000023 465500 F0061 UTIL.INFRA	.00	.00	75,000.00	.00	75,000.00	.00	.0%
25000023 465500 F0062 UTIL.INFRA	.00	.00	2,543,478.26	.00	.00	.00	.0%
OZONE SEWER REPAIRS & CIPP LINING CONSTRUCTION (STATE FUNDS)							
25000023 466000 S0073 DRAINAGE	.00	.00	901,997.88	.00	901,997.88	.00	.0%
DOWNTOWN DRAINAGE AND OVERLAYS ON RUTLAND, GIBSON, & HEBERT CONSTRUCTION (STATE FUNDS)							
25000023 466505 S0071 ENGINEERIN	.00	.00	219,573.00	85,880.00	85,880.00	.00	.0%
25000023 466505 S0072 ENGINEERIN	.00	.00	86,604.26	54,607.76	86,604.26	.00	.0%
DOWNTOWN OVERLAYS ON COLUMBIA, LOCKWOOD, FLORIDA, & N NEW HAMPSHIRE ENGINEERING (STATE FUNDS)							
25000023 466505 S0073 ENGINEERIN	.00	.00	63,123.74	63,123.74	63,123.74	.00	.0%
DOWNTOWN DRAINAGE AND OVERLAYS ON RUTLAND, GIBSON, & HEBERT ENGINEERING (STATE FUNDS)							
25000023 467000 STREETS	.00	.00	363,599.50	.00	.00	.00	.0%
25000023 467000 S0072 STREETS	.00	.00	1,616,870.00	.00	.00	.00	.0%
DOWNTOWN OVERLAYS ON COLUMBIA, LOCKWOOD, FLORIDA, & N NEW HAMPSHIRE CONSTRUCTION (STATE FUNDS)							
25000023 467000 S0073 STREETS	.00	.00	901,997.87	.00	901,997.87	.00	.0%
DOWNTOWN DRAINAGE AND OVERLAYS ON RUTLAND, GIBSON, & HEBERT CONSTRUCTION (STATE FUNDS)							
25000023 467001 S0079 SIDEWALKS	.00	.00	1,197,798.00	.00	.00	.00	.0%
LA21 PEDESTRIAN PATH IMPROVEMENTS							
25000023 620000 CAPITAL OU	105,806.75	.00	.00	.00	.00	.00	.0%
TOTAL STATE CAPITAL GRANT -	79,406.75	.00	10,783,112.04	155,685.25	4,927,673.28	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GRANT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
25000024 STATE CAPITAL GRANT-CULT & REC							
25000024 464005 S0078 LAND IMP	.00	.00	697,500.00	.00	697,500.00	.00	.0%
MENETRE BOAT LAUNCH IMPROVEMENTS CONSTRUCTION (STATE FUNDS)							
TOTAL STATE CAPITAL GRANT-CU	.00	.00	697,500.00	.00	697,500.00	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GRANT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
25000026 STATE OPER GRANT - POLICE							
25000026 330050 GRANT REV	-14,037.00	.00	.00	.00	.00	.00	.0%
25000026 330050 S0074 GRANT REV	-5,000.00	.00	.00	.00	.00	.00	.0%
25000026 330050 S0076 GRANT REV	.00	.00	.00	-11,725.00	.00	.00	.0%
TOTAL STATE OPER GRANT - POL	-19,037.00	.00	.00	-11,725.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GRANT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
25000038 FEDERAL CAPITAL GRANT-PUB WORK							
25000038 330050 F0060 GRANT REV	-817,090.00	.00	.00	.00	.00	.00	.0%
25000038 465500 F0060 UTIL.INFRA	.00	.00	574,070.22	574,070.22	574,070.22	.00	.0%
US 190 LIFT STATION UPGRADES CONSTRUCTION (FEDERAL FUNDS)							
25000038 465500 F0061 UTIL.INFRA	.00	.00	904,846.65	492,004.00	492,004.00	.00	.0%
TAYLOR PIPE BURSTING (FEDERAL FUNDS)							
25000038 465500 F0062 UTIL.INFRA	.00	.00	847,826.09	.00	.00	.00	.0%
OZONE SEWER REPAIRS & CIPP LINING CONSTRUCTION (FEDERAL FUNDS)							
25000038 466505 F0062 ENGINEERIN	.00	.00	204,070.26	204,070.26	204,070.26	.00	.0%
OZONE SEWER REPAIRS & CIPP LINING ENGINEERING (FEDERAL FUNDS)							
TOTAL FEDERAL CAPITAL GRANT-	-817,090.00	.00	2,530,813.22	1,270,144.48	1,270,144.48	.00	-100.0%
TOTAL GENERAL LEDGER ACCT	-756,720.25	.00	14,011,425.26	1,414,104.73	6,895,317.76	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GRANT FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
130 POLICE								
25130200 POLICE GRANT								
25130200 448000	TOOLS/EQUI	99,999.90	.00	.00	.00	.00	.00	.0%
TOTAL POLICE GRANT		99,999.90	.00	.00	.00	.00	.00	.0%
TOTAL POLICE		99,999.90	.00	.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GRANT FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
140	FIRE								
25140300	FIRE - GRANT								
25140300	330050	GRANT REV	-2,519.00	.00	.00	.00	.00	.00	.0%
25140300	448500	MTGS/TRAIN	2,599.00	.00	.00	.00	.00	.00	.0%
TOTAL FIRE - GRANT			80.00	.00	.00	.00	.00	.00	.0%
TOTAL FIRE			80.00	.00	.00	.00	.00	.00	.0%
TOTAL GRANT FUND			-656,640.35	.00	14,011,425.26	1,414,104.73	6,895,317.76	.00	-100.0%

Fund Balance - Grant Fund

2025	
Estimated Fund Balance BOY 2025	-
(Excess) Deficiency of Expenditures over 2025 Budget	-
Estimated Fund Balance EOY 2025	-

CITY OF COVINGTON DRUG FORFEITURE FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Fines & Forfeitures	0	0	0	900	900	0%	0	-100%
Interest	1676	1676	677	626	1303	-22%	979	-25%
Total Revenues from Local Sources	1676	1676	677	1526	2203	31%	979	-56%
Total Revenues by Sources	1676	1676	677	1526	2203	31%	979	-56%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington - Drug Forfeiture Fund	28000	28233	13516	14717	28233	0%	17000	-40%
Total Expenditures by Agency	28000	28233	13516	14717	28233	0%	17000	-40%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Police	28000	28233	13516	14717	28233	0%	17000	-40%
Total Expenditures by Departments	28000	28233	13516	14717	28233	0%	17000	-40%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
Public Safety - Police	28000	28233	13516	8200	21716	-23%	17000	-22%

CITY OF COVINGTON DRUG FORFEITURE FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Total Expenditures by Functions	28000	28233	13516	8200	21716	-23%	17000	-22%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Equipment	14000	6956	6153	-6153	0	-100%	0	0%
Professional Service	0	7276	7081	-821	6260	-14%	0	-100%
Materials & Supplies	14000	14000	283	15174	15456	10%	17000	10%
Total Expenditures by Characters	28000	28232	13516	8200	21716	-23%	17000	-22%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources	0	0	0	0	0	0%	0	0%
Transfer in from General Fund	0	0	0	0		0%	0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
	0	0	0	0	0	0%	0	0%
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-26324	-26557	-12839	-13190	-26030	-2%	-16021	-38%
Beginning Fund Balance	42907	42907	42907	42907	42907	0%	16877	-61%

CITY OF COVINGTON DRUG FORFEITURE FUND - BUDGET FOR YEAR ENDING 12/31/2025									
	Current Year							**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
Estimated Ending Fund Balance	16583	16350	30068	29717	16877	3%		856	-95%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: DRUG FORFEITURE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT							
26000000 DRUG FORFEITURE FUND							
26000000 441000 BANK FEES	42.11	49.00	49.00	25.37	49.00	49.00	.0%
TOTAL DRUG FORFEITURE FUND	42.11	49.00	49.00	25.37	49.00	49.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: DRUG FORFEITURE FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
26000005 FINES FORFEITURES & PENALTIES								
26000005 350204	DRUG FORFE	-23,167.69	.00	.00	-897.26	-900.00	.00	.0%
TOTAL FINES FORFEITURES & PE		-23,167.69	.00	.00	-897.26	-900.00	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: DRUG FORFEITURE FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
26000006 DRUG FORFEITURE INTEREST								
26000006 360001	BANK INTER	-1,775.20	-1,725.00	-1,725.00	-805.10	-1,352.00	-1,028.00	-24.0%
TOTAL DRUG FORFEITURE INTERE		-1,775.20	-1,725.00	-1,725.00	-805.10	-1,352.00	-1,028.00	-24.0%
TOTAL GENERAL LEDGER ACCT		-24,900.78	-1,676.00	-1,676.00	-1,676.99	-2,203.00	-979.00	-55.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: DRUG FORFEITURE FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
130 POLICE								
26130200 POLICE DEPT								
26130200 445010	SUPPLIES	6,632.88	7,000.00	7,000.00	750.00	7,000.00	1,500.00	-78.6%
26130200 446010	OFF SUP GE	1,527.65	7,000.00	7,000.00	607.13	7,000.00	1,500.00	-78.6%
26130200 446530	COMPUTER	.00	.00	6,260.00	6,260.00	6,260.00	.00	.0%
26130200 446535	MEDICAL	.00	.00	1,016.49	1,016.49	1,016.49	.00	.0%
26130200 448000	TOOLS/EQUI	15,009.28	14,000.00	6,956.21	6,153.02	6,956.21	14,000.00	101.3%
TOTAL POLICE DEPT		23,169.81	28,000.00	28,232.70	14,786.64	28,232.70	17,000.00	-39.8%
TOTAL POLICE		23,169.81	28,000.00	28,232.70	14,786.64	28,232.70	17,000.00	-39.8%
TOTAL DRUG FORFEITURE FUND		-1,730.97	26,324.00	26,556.70	13,109.65	26,029.70	16,021.00	-38.5%

Fund Balance - Drug Forteiture Fund

2025	
Estimated Fund Balance BOY 2025	16,877
(Excess) Deficiency of Expenditures over 2025 Budget	(16,021)
Estimated Fund Balance EOY 2025	856

CITY OF COVINGTON TREE MITIGATION FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Fines & Forfeitures	0	0	0	0	0	0%	0	0%
Interest	303	303	175	128	303	0%	303	0%
Total Revenues from Local Sources	303	303	175	128	303	0%	303	0%
Total Revenues by Sources	303	303	175	128	303	0%	303	0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington - Tree Mitigation Fund	0	0	0	0	0	0%	0	0%
Total Expenditures by Agency	0	0	0	0	0	0%	0	
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Code Enforcement	0	0	0	0	0	0%		0%
Total Expenditures by Departments	0	0	0	0	0	0%	0	0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
Administration	0	0	0	0	0	0%		0%
Total Expenditures by Functions	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON TREE MITIGATION FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Professional Services	0	0	0	0	0	0%		0%
Materials & Supplies	0	0	0	0		0%	0	0%
Total Expenditures by Characters	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfer in from General Fund	0	0	0	0	0	0%	0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	303	303	175	128	303	0%	303	0%
Beginning Fund Balance	9039	9039	9039	9039	9039	0%	9342	3%
Estimated Ending Fund Balance	9342	9342	9214	9167	9342	0%	9645	3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: TREE MITIGATION FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
27000000 TREE MITIGATION FUND								
27000000 441000	BANK FEES	8.07	8.00	8.00	6.60	8.00	8.00	.0%
TOTAL TREE MITIGATION FUND		8.07	8.00	8.00	6.60	8.00	8.00	.0%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS   FOR PERIOD 99

ACCOUNTS FOR: TREE MITIGATION FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
27000006 TREE MITIGATION - INTEREST								
27000006 360001	BANK INTER	-342.47	-311.00	-311.00	-212.62	-311.00	-311.00	.0%
TOTAL TREE MITIGATION - INTE		-342.47	-311.00	-311.00	-212.62	-311.00	-311.00	.0%
TOTAL GENERAL LEDGER ACCT		-334.40	-303.00	-303.00	-206.02	-303.00	-303.00	.0%
TOTAL TREE MITIGATION FUND		-334.40	-303.00	-303.00	-206.02	-303.00	-303.00	.0%

Fund Balance - Tree Mitigation Fund

2025	
Estimated Fund Balance BOY 2025	9,342
(Excess) Deficiency of Expenditures over 2025 Budget	303
Estimated Fund Balance EOY 2025	9,645

CITY OF COVINGTON 2023 CAPITAL PROJECTS FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Bond Proceeds	0	0	0	0	0	0%	0	0.0%
Interest	176211	176211	105023	105022	210045	19%	174084	-17%
Other Revenues	0	0	0	0	0	0%	0	0%
Total Revenues from Local Sources	176211	176211	105023	105022	210045	19%	174084	-17%
Total Revenues by Sources	176211	176211	105023	105022	210045	19%	174084	-17%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington General Fund	2	5000002	0	300700	300700	-94%	0	-100%
Total Expenditures by Agency	2	5000002	0	300700	300700	-94%	0	-100%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Council	0	0	0	0	0	0%	0	0%
Mayor	0	0	0	0	0	0%	0	0%
Legal	0	0	0	0	0	0%	0	0%
Administration	0	0	0	700	700	0%	0	-100%
Engineering	0	0	0	0	0	0%	0	0%
Planning & Zoning	0	0	0	0	0	0%	0	0%
Code Enforcement	0	0	0	0	0	0%	0	0%
Building Permits	0	0	0	0	0	0%	0	0%
Trailhead	0	0	0	0	0	0%	0	0%
Old Firehouse	0	0	0	0	0	0%	0	0%
Bogue Falaya Park	0	0	0	0	0	0%	0	0%
Greater Covington Center	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON 2023 CAPITAL PROJECTS FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Police	1	1000001	0	100000	100000	-90%	0	-100%
Fire	0	0	0	0	0	0%	0	0%
Street	1	4000001	0	200000	200000	-95%	0	-100%
Culture & Recreation	0	0	0	0	0	0%	0	0%
								0%
Total Expenditures by Departments	2	5000002	0	300700	300700	-94%	0	-100%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	0	0	0	700	700	0%	0	-100%
Public Safety - Police	1	1000001	0	100000	100000	-90%	0	-100%
Public Safety - Fire	0	0	0	0	0	0%	0	0%
Public Works	1	4000001	0	200000	200000	-95%	0	-100%
Culture and Recreation	0	0	0	0	0	0%	0	0%
Total Expenditures by Functions	2	5000002	0	300700	300700	-94%	0	-100%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries	0	0	0	0	0	0%	0	0%
Payroll Related Benefits and Taxes	0	0	0	0	0	0%	0	0%
Professional Service	0	0	0	700	700	0%	0	-100%
Repairs and Maintenance	0	0	0	0	0	0%	0	0%
Insurance	0	0	0	0	0	0%	0	0%
Office Supplies	0	0	0	0	0	0%	0	0%
Contract Services	0	0	0	0	0	0%	0	0%
Service Charges and Fees	0	0	0	0	0	0%	0	0%
Utilities	0	0	0	0	0	0%	0	0%
Advertising	0	0	0	0	0	0%	0	0.0%
Training & Education	0	0	0	0	0	0%	0	0%
Materials and Supplies	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON 2023 CAPITAL PROJECTS FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Dues and Subscriptions	0	0	0	0	0	0%	0	0%
Contract Labor	0	0	0	0	0	0%	0	0%
Fuel	0	0	0	0	0	0%	0	0%
Rent	0	0	0	0	0	0%	0	0%
Small Tools and Equipment	0	0	0	0	0	0%	0	0%
Debt Payments	0	0	0	0	0	0%	0	0%
Operating Leases	0	0	0	0	0	0%	0	0%
Façade Grants	0	0	0	0	0	0%	0	0%
Election Expense	0	0	0	0	0	0%	0	0%
Capital Leases - 450001	0	0	0	0	0	0%	0	0%
Capital Outlay	0	0	0	300000	300000	0%	0	-100%
Total Expenditures by Characters	0	0	0	300700	300700	0%	0	-100%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In -1957 ST Fund	0	0	0	0	0	0%	0	0%
Transfer in - 1982 ST Fund	0	0	0	0	0	0%	0	0%
Transfer in from Annexation Area S/T	0	0	0	0	0	0%	0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfer Out to Utility Fund	0	0	0	0	0	0%	0	0%
Transfer Out to Drug Forfeiture Fund	0	0	0	0	0	0%	0	0%
Transfer Out to Grant Fund	0	0	0	0	0	0%	0	0%
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%
SUMMARY OF FUND BALANCE								

CITY OF COVINGTON 2023 CAPITAL PROJECTS FUND - BUDGET FOR YEAR ENDING 12/31/2025									
	Current Year							Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
Net change in fund balance	176209	-4823791	105023	-195678	-90655	-98%		174084	-292%
Beginning Fund Balance	5279327	5279327	5279327	5279327	5279327	0%		5188672	-2%
Assigned GFOA Fund Balance		0	0	0	0	0%		0	0%
Assigned BP Fund Balance		0	0	0	0	0%		0	0%
Estimated Ending Unassigned Fund Balance	5455536	455536	5384350	5083649	5188672	1039%		5362756	3%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 2023 CAPITAL PROJECTS FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000	GENERAL LEDGER ACCT								
35000000	2023 CAPITAL PROJECTS FUND								
35000000	440510	ADV-OFFIC	768.00	.00	.00	.00	.00	.00	.0%
35000000	441000	BANK FEES	20.00	.00	.00	.00	.00	.00	.0%
35000000	446040	PRINT SUPP	319.49	.00	.00	.00	.00	.00	.0%
35000000	446500	PROF SVC-G	93,129.74	.00	.00	700.00	700.00	.00	.0%
35000000	463500	BUILDING	.00	1.00	1.00	.00	.00	.00	.0%
35000000	463500 C0244	BUILDING	.00	.00	900,000.00	.00	.00	.00	.0%
	CID BUILDING RENOVATION								
35000000	466505 C0234	ENGINEERIN	.00	.00	814,616.27	814,616.27	200,000.00	.00	-100.0%
	DESIGN FOR 2 ROUNDABOUTS: 1)JEFFERSON AVE @ N. COLUMBIA, 2)N. COLUMBIA @ W. 30TH AVE								
35000000	466505 C0244	ENGINEERIN	.00	.00	100,000.00	90,670.00	100,000.00	.00	.0%
	CID BUILDING RENOVATION								
35000000	467000	STREETS	.00	1.00	1.00	.00	.00	.00	.0%
35000000	467000 C0234	STREETS	.00	.00	3,185,383.73	.00	.00	.00	.0%
TOTAL 2023 CAPITAL PROJECTS			94,237.23	2.00	5,000,002.00	905,986.27	300,700.00	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 2023 CAPITAL PROJECTS FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
35000006 INTEREST								
35000006 360001	BANK INTER	-145,147.25	-176,211.00	-176,211.00	-123,048.24	-210,045.00	-174,083.85	-17.1%
TOTAL INTEREST		-145,147.25	-176,211.00	-176,211.00	-123,048.24	-210,045.00	-174,083.85	-17.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 2023 CAPITAL PROJECTS FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
35000007 OTHER REVENUES								
35000007 370902	GOOD FAITH	-47,500.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER REVENUES		-47,500.00	.00	.00	.00	.00	.00	.0%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 2023 CAPITAL PROJECTS FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
35000009 OTHER FINANCING SOURCES(USES)								
35000009 389000	BOND PROCD	-5,180,916.85	.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING SOURCE		-5,180,916.85	.00	.00	.00	.00	.00	.0%
TOTAL GENERAL LEDGER ACCT		-5,279,326.87	-176,209.00	4,823,791.00	782,938.03	90,655.00	-174,083.85	-292.0%
TOTAL 2023 CAPITAL PROJECTS		-5,279,326.87	-176,209.00	4,823,791.00	782,938.03	90,655.00	-174,083.85	-292.0%

Fund Balance - 2023 Capital Projects

2025	
Estimated Fund Balance BOY 2025	5,188,672
(Excess) Deficiency of Expenditures over 2025 Budget	174,084
Estimated Fund Balance EOY 2025	5,362,756

CITY OF COVINGTON WATER CAPACITY FUND - BUDGET FOR YEAR ENDING 12/31/2025									
	Current Year							Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 6/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES									
Local sources:									
Charges for services	20000	20000	22530	2470	25000	25%		22000	-12%
Interest	5251	5251	3556	3332	6888	31%		5262	-24%
Total Revenues from Local Sources	25251	25251	26086	5802	31888	26%		27262	-15%
Total Revenues by Sources	25251	25251	26086	5802	31888	26%		27262	-15%
SUMMARY OF EXPENDITURES - BY AGENCY									
Agency									
City of Covington - Water Capacity Fund	0	0	0	0	0	0%		0	0%
Total Expenditures by Agency	0	0	0	0	0	0%		0	0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS									
Department									
Water PW	0	0	0	0	0	0%		0	0%
Total Expenditures by Departments	0	0	0	0	0	0%		0	0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS									
Function									
Public Works	0	0	0	0	0	0%		0	0%

CITY OF COVINGTON WATER CAPACITY FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 6/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Total Expenditures by Functions	0	0	0	0	0	0%	0	0%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Professional Services	0	0	0	0	0	0%	0	0%
Capital Outlay	0	0	0	0	0	0%	0	0%
Total Expenditures by Characters	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources	0	0	0	0	0	0%	0	0%
Transfer in from General Fund	0	0	0	0	0	0%	0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	25251	25251	26086	5802	31888	26%	27262	-15%
Beginning Fund Balance	171569	171569	171569	171569	171569	0%	203457	19%
						0%		0%
Estimated Ending Fund Balance	196820	196820	197655	177371	203457	3%	230719	13%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: WATER CAPACITY CHARGE FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
36000000 WATER CAPACITY FUND								
36000000 441000	BANK FEES	142.04	130.10	130.10	132.99	200.00	130.10	-35.0%
TOTAL WATER CAPACITY FUND		142.04	130.10	130.10	132.99	200.00	130.10	-35.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: WATER CAPACITY CHARGE FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
36000006 WA CAPACITY FD INTEREST								
36000006 360001	BANK INTER	-6,088.59	-5,381.00	-5,381.00	-4,348.40	-7,088.00	-5,392.00	-23.9%
TOTAL WA CAPACITY FD INTERES		-6,088.59	-5,381.00	-5,381.00	-4,348.40	-7,088.00	-5,392.00	-23.9%
TOTAL GENERAL LEDGER ACCT		-5,946.55	-5,250.90	-5,250.90	-4,215.41	-6,888.00	-5,261.90	-23.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: WATER CAPACITY CHARGE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
310 WATER							
36310600 WATER CAPACITY CHARGES							
36310600 340625 WA CAP CHG	-20,559.00	-20,000.00	-20,000.00	-29,647.00	-25,000.00	-22,000.00	-12.0%
TOTAL WATER CAPACITY CHARGES	-20,559.00	-20,000.00	-20,000.00	-29,647.00	-25,000.00	-22,000.00	-12.0%
TOTAL WATER	-20,559.00	-20,000.00	-20,000.00	-29,647.00	-25,000.00	-22,000.00	-12.0%
TOTAL WATER CAPACITY CHARGE	-26,505.55	-25,250.90	-25,250.90	-33,862.41	-31,888.00	-27,261.90	-14.5%

Fund Balance - Water Capacity Fund

2025	
Estimated Fund Balance BOY 2025	203,457
(Excess) Deficiency of Expenditures over 2025 Budget	27,262
Estimated Fund Balance EOY 2025	230,719

CITY OF COVINGTON WASTEWATER CAPACITY FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Charges for Services	66000	66000	47719	18281	66000	0%	66000	0%
Interest	21629	21629	13565	12731	26296	22%	20039	-24%
Total Revenues from Local Sources	87629	87629	61284	31012	92296	5%	86039	-7%
Total Revenues by Sources	87629	87629	61284	31012	92296	5%	86039	-7%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington - Wastewater Capacity Charge Fund	0	0	0	0	0	0%	0	0%
Total Expenditures by Agency	0	0	0	0	0	0%	0	0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Sewer	0	0	0	0	0	0%	0	0%
Total Expenditures by Departments	0	0	0	0	0	0%	0	0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
Public Works	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON WASTEWATER CAPACITY FUND - BUDGET FOR YEAR ENDING 12/31/2025									
	Current Year							Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
Total Expenditures by Functions	0	0	0	0	0	0%		0	
									0%
SUMMARY OF EXPENDITURES - BY CHARACTERS									
Character									
Professional Services	0	0	0	0	0	0%		0	0%
Captial Outlay	0	0	0	0	0	0%		0	0%
Total Expenditures by Characters	0	0	0	0	0	0%		0	0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES									
Other Financing Sources									
Transfer in from General Fund	0	0	0	0	0	0%		0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%		0	0%
SUMMARY OF OTHER FINANCING USES - BY USES									
Other Financing Uses									
	0	0	0	0	0	0%		0	0%
Total Other Financing Uses by Uses	0	0	0	0	0	0%		0	0%
SUMMARY OF FUND BALANCE									
Net change in fund balance	87629	87629	61284	31012	92296	5%		86039	-7%
Beginning Fund Balance	673687	673687	673687	673687	673687	0%		765983	14%
Estimated Ending Fund Balance	761316	761316	734971	704699	765983	1%		852022	11%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: WASTEWATER CAPACITY CHARGE FD	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT							
37000000 WASTEWATER CAPCITY FUND							
37000000 441000 BANK FEES	581.97	536.00	536.00	507.03	750.00	536.00	-28.5%
TOTAL WASTEWATER CAPCITY FUN	581.97	536.00	536.00	507.03	750.00	536.00	-28.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: WASTEWATER CAPACITY CHARGE FD		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
37000006 SEWER CAPACITY CHG FUND- INTER								
37000006 360001	BANK INTER	-24,818.61	-22,165.00	-22,165.00	-16,527.59	-27,046.00	-20,575.00	-23.9%
TOTAL SEWER CAPACITY CHG FUN		-24,818.61	-22,165.00	-22,165.00	-16,527.59	-27,046.00	-20,575.00	-23.9%
TOTAL GENERAL LEDGER ACCT		-24,236.64	-21,629.00	-21,629.00	-16,020.56	-26,296.00	-20,039.00	-23.8%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: WASTEWATER CAPACITY CHARGE FD			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
320	SEWER								
37320700	WASTEWATER CAPACITY CHARGES								
37320700	340725	SW CAP REV	-48,274.00	-66,000.00	-66,000.00	-57,035.59	-66,000.00	-66,000.00	.0%
TOTAL WASTEWATER CAPACITY CH			-48,274.00	-66,000.00	-66,000.00	-57,035.59	-66,000.00	-66,000.00	.0%
TOTAL SEWER			-48,274.00	-66,000.00	-66,000.00	-57,035.59	-66,000.00	-66,000.00	.0%
TOTAL WASTEWATER CAPACITY CH			-72,510.64	-87,629.00	-87,629.00	-73,056.15	-92,296.00	-86,039.00	-6.8%

Fund Balance - Wastewater Capacity Fund

2025	
Estimated Fund Balance BOY 2025	765,983
(Excess) Deficiency of Expenditures over 2025 Budget	86,039
Estimated Fund Balance EOY 2025	852,022

CITY OF COVINGTON GENERAL OBLIGATION BOND FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Penalties & Interest	177	177	107	70	177	0%	177	0%
Total Revenues from Local Sources	177	177	107	70	177	0%	177	0%
Total Revenues by Sources	177	177	107	70	177	0%	177	0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington - GOB Fund	719347	719347	599300	120047	719347	0%	646670	-10%
Total Expenditures by Agency	719347	719347	599300	120047	719347	0%	646670	-10%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Bank Charges & Fees	440	440	240	200	440	0%	440	0%
Debt Service	718907	718907	599060	119847	718907	0%	646230	-10%
Total Expenditures by Characters	719347	719347	599300	120047	719347	0%	646670	-10%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfer in from Advalorem	559723	559723	350000	196740	546740	-2%	546740	0.0%
Total Other Financing Sources by Sources	559723	559723	350000	196740	546740	-2%	546740	0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON GENERAL OBLIGATION BOND FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-159447	-159447	-249194	76763	-172431	8%	-99753	-42%
Beginning Fund Balance	1080287	1080287	1080287	1080287	1080287	0%	907856	-16%
Estimated Ending Fund Balance	920840	920840	831093	1157050	907856	-1%	808104	-11%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL OBLIGATION BOND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000	GENERAL LEDGER ACCT								
40000000	GENERAL OBLIGATION BOND								
40000000	441000	BANK FEES	440.00	440.00	440.00	880.00	440.00	440.00	.0%
40000000	471000	DS PRINCIP	385,000.00	400,000.00	400,000.00	400,000.00	400,000.00	410,000.00	2.5%
40000000	472000	DS INTERES	31,307.25	318,907.33	318,907.33	318,907.34	318,907.33	236,229.50	-25.9%
	TOTAL GENERAL OBLIGATION BON		416,747.25	719,347.33	719,347.33	719,787.34	719,347.33	646,669.50	-10.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL OBLIGATION BOND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
40000006 INTEREST								
40000006 360001	BANK INTER	-177.00	-177.00	-177.00	-121.72	-177.00	-177.00	.0%
TOTAL INTEREST		-177.00	-177.00	-177.00	-121.72	-177.00	-177.00	.0%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GENERAL OBLIGATION BOND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
40000009 OTHER FINANCING SOURCES (USES)								
40000009 396062	T/I AD VAL	.00	-559,723.00	-559,723.00	-350,000.00	-546,739.82	-546,739.82	.0%
TOTAL OTHER FINANCING SOURCE		.00	-559,723.00	-559,723.00	-350,000.00	-546,739.82	-546,739.82	.0%
TOTAL GENERAL LEDGER ACCT		416,570.25	159,447.33	159,447.33	369,665.62	172,430.51	99,752.68	-42.1%
TOTAL GENERAL OBLIGATION BON		416,570.25	159,447.33	159,447.33	369,665.62	172,430.51	99,752.68	-42.1%

Fund Balance - General Obligation Bond Fund

2025	
Estimated Fund Balance BOY 2025	907,857
(Excess) Deficiency of Expenditures over 2025 Budget	(99,753)
Estimated Fund Balance EOY 2025	808,104

CITY OF COVINGTON
SALES TAX BOND SINKING FUND - BUDGET FOR YEAR ENDING 12/31/2025

	Current Year							Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]			[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES									
Local sources:									
Penalties & Interest	5350	5350	3446	1904	5350	0%		5350	0%
Total Revenues from Local Sources	5350	5350	3446	1904	5350	0%		5350	0%
Total Revenues by Sources	5350	5350	3446	1904	5350	0%		5350	0%
SUMMARY OF EXPENDITURES - BY AGENCY									
Agency									
City of Covington - Sales Tax Bond Sinking Fu	0	0	0	0	0	0%		0	0%
Total Expenditures by Agency	0	0	0	0	0	0%		0	0%
SUMMARY OF EXPENDITURES - BY CHARACTERS									
Character									
Bank Charges & Fees	0	0	0	0	0	0%		0	0%
Debt Service	0	0	0	0	0	0%		0	0%
Total Expenditures by Characters	0	0	0	0	0	0%		0	0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES									
Other Financing Sources									
Transfer in from 1982 Sales Tax	0	0	0	0	0	0%		0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%		0	0%
SUMMARY OF FUND BALANCE									
Net change in fund balance	5350	5350	3446	1904	5350	0%		5350	0%

CITY OF COVINGTON SALES TAX BOND SINKING FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
Beginning Fund Balance	333341	333341	333341	333341	333341	0%	338691	2%
Estimated Ending Fund Balance	338691	338691	336787	335245	338691	0%	344041	2%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: 1990 SALES TAX BOND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
41000006 INTEREST								
41000006 360001	BANK INTER	-34.52	-50.00	-50.00	-16.85	-50.00	-50.00	.0%
41000006 360004	CD INTERES	-6,866.08	-5,300.00	-5,300.00	-5,979.92	-5,300.00	-5,300.00	.0%
TOTAL INTEREST		-6,900.60	-5,350.00	-5,350.00	-5,996.77	-5,350.00	-5,350.00	.0%
TOTAL GENERAL LEDGER ACCT		-6,900.60	-5,350.00	-5,350.00	-5,996.77	-5,350.00	-5,350.00	.0%
TOTAL 1990 SALES TAX BOND		-6,900.60	-5,350.00	-5,350.00	-5,996.77	-5,350.00	-5,350.00	.0%

Fund Balance - 1990 Sales Tax Bond Sinking Fund

2025	
Estimated Fund Balance BOY 2025	338,691
(Excess) Deficiency of Expenditures over 2025 Budget	5,350
Estimated Fund Balance EOY 2025	344,041

CITY OF COVINGTON UTILITY FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Operating Revenues								
Other	0	0	2322	678	3000	0%	3000	0%
Water Revenues	2116686	2116686	1086498	1030188	2116686	0%	2116686	0%
Connection Fees	50000	50000	26222	23778	50000	0%	50000	0%
Water Installations	70000	70000	61700	8300	70000	0%	70000	0%
DHH Fee	65000	65000	33060	31940	65000	0%	65000	0%
Interest	250655	250655	120751	120871	241622	-4%	177165	-27%
Penalties	52500	52500	32501	19999	52500	0%	52500	0%
Sewer Revenues	2572324	2572324	1291069	1281255	2572324	0%	2572324	0%
Sewer Installations	12100	12100	4500	7600	12100	0%	12100	0%
Garbage Collection Fees	1120154	1120154	532224	587930	1120154	0%	1136042	1%
Total Revenues by Sources	6309419	6309419	3190846	3112539	6303386	0%	6254817	-1%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington Utility Fund	7277930	11267260	3962415	5161964	9124379	-19%	7388517	-19%
Total Expenditures by Agency	7277930	11267260	3962415	5161964	9124379	-19%	7388517	-19%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Water PW	1366359	2139226	738229	757515	1495744	-30%	1704396	14%
Water Admin	815848	1201790	548999	550711	1099710	-8%	842232	-23%
Sewer	2473843	5264604	1553891	2454660	4008551	-24%	2285605	-43%

CITY OF COVINGTON UTILITY FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						**Upcoming Year**	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
Sewer Plant	1542343	1582103	605385	835453	1440838	-9%	1476747	2%
Solid Waste	1079537	1079537	515912	563625	1079537	0%	1079537	0%
Total Expenditures by Departments	7277930	11267260	3962415	5161964	9124379	-19%	7388517	-19%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
Water	2182207	3341016	1287228	1308226	2595454	-22%	2546628	-2%
Sewer	4016186	6846707	2159276	3290113	5449389	-20%	3762352	-31%
Solid Waste	1079537	1079537	515912	563625	1079537	0%	1079537	0%
Total Expenditures by Functions	7277930	11267260	3962415	5161964	9124379	-19%	7388517	-19%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries	1461425	1461425	660680	800745	1461425	0%	1505515	3%
Payroll Related Benefits and Taxes	744600	744600	321180	423420	744600	0%	728978	-2%
Professional Service	145166	159166	90530	68636	159166	0%	147060	-8%
Repairs and Maintenance	581000	583271	76857	357143	434000	-26%	888000	105%
Insurance	151994	151994	60819	91175	151994	0%	148330	-2%
Office Supplies	63500	63500	23490	40010	63500	0%	63500	0%
Contract Services	1189537	1189537	532570	636966	1169537	-2%	1169536	0%
Service Charges and Fees	76000	76000	33923	42077	76000	0%	76000	0%
Bank Charges	10000	10000	2583	7417	10000	0%	10000	0%
Utilities	507818	507818	178175	208920	387095	-24%	513382	33%
Meetings, Training & Education	41500	41500	6522	34978	41500	0%	41500	0%
Materials and Supplies	302000	298713	72701	187799	260500	-13%	382000	46.64%

CITY OF COVINGTON
UTILITY FUND - BUDGET FOR YEAR ENDING 12/31/2025

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
Dues and Subscriptions	2300	2800	650	2150	2800	0%	3100	11%
Contract Labor	0	0	0	0	0	0%	0	0%
Fuel	74000	74000	25545	42455	68000	-8%	74000	9%
Rent	21600	21600	0	6600	6600	-69%	21600	227%
Small Tools and Equipment	88570	88570	18924	47646	66570	-25%	74095	11%
Operating Leases	1920	1920	0	0	0	-100%	1920	0%
Capital Outlay	1815000	5790846	1857267	2163826	4021093	-31%	1540000	-62%
Total Expenditures by Characters	7277930	11267260	3962415	5161964	9124379	-19%	7388516	-19%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In General Fund	1500000	1500000	0	1500000	1500000	0%	1100000	-27%
Capital Contribution	0	0	0	0	0	0%	0	0%
Total Other Financing Sources by Sources	1500000	1500000	0	1500000	1500000	0%	1100000	-27%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%
SUMMARY								
Excess of Revenues over expenditures	531489	-3457841	-771569	-549424	-1320993	-62%	-33700	-97%
Beginning Unrestricted Net Position	3949553	3949553	3949553	3949553	3949553	0%	2628560	-33%
Estimated Ending Unrestricted Net Postion	4481042	491712	3177984	3400129	2628560	435%	2594860	-1%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000	GENERAL LEDGER ACCT								
50000000	UTILITY								
50000000	370068	NON EE CON	-35,052.00	.00	.00	.00	.00	.00	.0%
50000000	441000	BANK FEES	6,548.88	6,139.21	6,139.21	4,499.14	6,750.00	6,139.21	-9.0%
TOTAL UTILITY			-28,503.12	6,139.21	6,139.21	4,499.14	6,750.00	6,139.21	-9.0%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:
UTILITY

		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50000006 INTEREST								
50000006 360001	BANK INTER	-278,651.44	-256,794.00	-256,794.00	-144,602.06	-248,372.00	-183,304.00	-26.2%
TOTAL INTEREST		-278,651.44	-256,794.00	-256,794.00	-144,602.06	-248,372.00	-183,304.00	-26.2%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50000007 OTHER								
50000007 370007	NSF FEE	-3,100.00	.00	.00	-3,030.94	-3,000.00	-3,000.00	.0%
50000007 370008	CASH O/SHO	23.95	.00	.00	.00	.00	.00	.0%
50000007 370900	OTHER REVE	-7,254.01	.00	.00	-54.00	.00	.00	.0%
TOTAL OTHER		-10,330.06	.00	.00	-3,084.94	-3,000.00	-3,000.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY

		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50000009 OTHER FINANCING SOURCES (USES)								
50000009 391001	T/I GF	-1,100,000.00	-1,500,000.00	-1,500,000.00	.00	-1,500,000.00	-1,100,000.00	-26.7%
50000009 392501	T/I FRM GR	-817,090.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING SOURCE		-1,917,090.00	-1,500,000.00	-1,500,000.00	.00	-1,500,000.00	-1,100,000.00	-26.7%
TOTAL GENERAL LEDGER ACCT		-2,234,574.62	-1,750,654.79	-1,750,654.79	-143,187.86	-1,744,622.00	-1,280,164.79	-26.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
310	WATER								
50310004	CHARGES FOR SERVICES								
50310004	340601	MONTH BILL	-2,206,715.64	-2,116,686.00	-2,116,686.00	-1,445,528.41	-2,116,686.00	-2,116,686.00	.0%
50310004	340602	INSTALLATI	-73,704.00	-70,000.00	-70,000.00	-81,274.00	-70,000.00	-70,000.00	.0%
50310004	340603	CUT ON FEE	-46,057.15	-50,000.00	-50,000.00	-35,892.94	-50,000.00	-50,000.00	.0%
50310004	340604	DHH FEE	-66,067.00	-65,000.00	-65,000.00	-44,068.00	-65,000.00	-65,000.00	.0%
50310004	340606	DETER FEE	-2,580.00	-2,500.00	-2,500.00	-1,565.00	-2,500.00	-2,500.00	.0%
50310004	360010	PENALTIES	-51,276.76	-50,000.00	-50,000.00	-46,854.07	-50,000.00	-50,000.00	.0%
TOTAL CHARGES FOR SERVICES			-2,446,400.55	-2,354,186.00	-2,354,186.00	-1,655,182.42	-2,354,186.00	-2,354,186.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310600 WATER PW								
50310600 410110	SAL REG FT	247,905.88	292,833.72	292,833.72	188,085.41	292,833.72	290,826.67	-.7%
50310600 410210	SAL-OT FT	25,988.00	30,000.00	30,000.00	18,460.31	30,000.00	30,000.00	.0%
50310600 420100	HEALTH INS	39,783.64	49,326.31	49,326.31	33,496.05	49,326.31	49,238.95	-.2%
50310600 420200	LIFE INS	888.13	1,089.42	1,089.42	739.26	1,089.42	1,089.42	.0%
50310600 420300	LT DIS INS	1,636.62	2,049.84	2,049.84	1,293.41	2,049.84	2,035.79	-.7%
50310600 420400	RETIREMENT	72,214.57	86,385.95	86,385.95	54,672.64	86,385.95	81,431.47	-5.7%
50310600 420600	MEDICARE	3,857.12	4,681.09	4,681.09	2,903.49	4,681.09	4,651.99	-.6%
50310600 420700	WC INS	14,608.13	17,659.00	17,659.00	10,471.57	17,659.00	16,522.57	-6.4%
50310600 420800	UNEMPLOYMT	412.09	645.67	645.67	227.27	645.67	641.65	-.6%
50310600 420901	OPEB EXP	41,701.00	.00	.00	.00	.00	.00	.0%
50310600 440068	GASB 68	7,194.00	.00	.00	.00	.00	.00	.0%
50310600 441500	CONTR. SER	20,888.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	.0%
50310600 442040	GOVT FEES	63,213.00	66,000.00	66,000.00	31,922.85	66,000.00	66,000.00	.0%
50310600 442500	DUES&SUBSC	408.00	1,500.00	1,500.00	510.00	1,500.00	1,500.00	.0%
50310600 443501	GASOLINE	15,419.18	15,000.00	15,000.00	10,816.13	15,000.00	15,000.00	.0%
50310600 444010	LIAB PREM	4,445.42	4,950.00	5,794.29	5,794.28	5,794.28	6,700.00	15.6%
15% ESTIMATED INCREASE								
50310600 444020	PROP PREM	30,093.99	37,618.00	36,773.71	21,270.09	36,773.71	25,500.00	-30.7%
15% ESTIMATED PROPERTY INS INCREASE								
50310600 444030	VEH PREM	11,962.08	18,407.00	18,407.00	17,953.51	18,407.00	20,200.00	9.7%
15% ESTIMATED INCREASE								
50310600 445010	SUPPLIES	64,964.81	154,000.00	161,166.94	123,059.28	154,000.00	234,000.00	51.9%
LARRY'S, H.J. SMITH, HAWKINS(CHLORINE), FERGUSON CONTRACT FOR WATER PARTS (PVC PIPE, FITTINGS, VALUES, CLAMPS, COUPLINGS, SLEEVES, ETC.), AND 5 REPLACEMENT FIRE HYDRANTS.								
50310600 445020	MATERIALS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
AGGREGATE AND SAND FOR ROAD REPAIRS AFTER WATER SERVICE LINE REPAIRS.								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310600	446060	UNIFORMS	3,753.96	4,000.00	4,000.00	1,887.69	4,000.00	4,000.00	.0%
50310600	446505	ENG./ARCHI	2,000.00	.00	.00	.00	.00	.00	.0%
50310600	446530	COMPUTER S	3,219.94	5,430.00	5,430.00	4,260.64	5,430.00	2,465.00	-54.6%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (1) $445
Veeam Microsoft Office 365 & Server Backup Licenses (1) $10
Azure Active Directory Licenses (1) $200
Proofpoint Email Security & Archival Licenses (1) $80
Nordpass Password Vault Licenses (1) $55
BlueInk (1) $67
Wifi IAAS Contract (5) $775
Door Access IAAS Contract (5) $300
Camera IAAS Contract (5) $350
8% Subscription Increase Contingency (5) $183

			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310600	446535	MEDICAL	445.00	400.00	400.00	220.00	400.00	400.00	.0%
50310600	447010	EQUIP.RENT	.00	600.00	600.00	.00	600.00	600.00	.0%
50310600	447520	EQUIP.REPA	98,251.48	193,000.00	193,200.00	51,216.51	93,000.00	150,000.00	61.3%
	EQUIPMENT REPAIR AS NEEDED.								
50310600	447530	VEHIC.REPA	10,699.25	17,000.00	19,071.22	16,824.63	17,000.00	17,000.00	.0%
50310600	447560	INFRA REP	.00	.00	.00	.00	.00	100,000.00	.0%
	WATER LINE REPAIRS AS-NEEDED - $50,000 WATER WELLS AND TOWER REPAIRS & MAINTENANCE AS-NEEDED - $50,000								
50310600	448000	TOOLS/EQUI	5,381.02	6,000.00	6,000.00	5,213.76	6,000.00	6,000.00	.0%
50310600	448005	SMALL OFFI	.00	1,200.00	1,200.00	238.00	1,200.00	1,200.00	.0%
50310600	448010	SMALL COMP	.00	2,575.00	2,575.00	2,030.64	2,575.00	2,575.00	.0%
	*IT DEPT Need Inventory.								
50310600	448500	MTGS/TRAIN	2,372.70	6,000.00	6,000.00	2,031.49	6,000.00	6,000.00	.0%
	APWA PUBLIC WORKS EXP, UTILITY EXPO, US WATER TREATMENT CONFERENCE, FIRST-TIME WATER CERTIFICATIONS AND REQUIRED WATER LICENSE COURSES.								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310600 449010	ELECTRICIT	66,945.64	81,097.98	81,097.98	63,003.10	63,003.10	81,097.98	28.7%
50310600 449040 *IT DEPT	TELE/LOCAL	324.60	330.00	330.00	49.48	330.00	850.00	157.6%
Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
50310600 449050 *IT DEPT	CELL/COMMU	256.66	1,580.00	1,580.00	1,293.50	1,580.00	1,870.00	18.4%
Projected increase in cellular data and line costs for 2025.								
50310600 449999	DEPREC	400,742.47	.00	.00	.00	.00	.00	.0%
50310600 462500	VEHICLES	.00	50,000.00	50,000.00	40,237.55	50,000.00	.00	-100.0%
50310600 463000	EQUIP	.00	80,000.00	80,000.00	78,705.24	78,705.24	.00	-100.0%
50310600 465500	UTIL.INFRA	.00	100,000.00	100,000.00	33,262.55	33,262.55	450,000.00	1252.9%
WATERLINE REPLACEMENT FROM ROSEMARY & COLEEN TO W 15TH - $300,000 REPLACE 20 INOPERABLE/NONSERVICEABLE FIRE HYDRANTS - $150,000								
50310600 465500 C0167	UTIL.INFRA	.00	.00	3,549.70	3,549.70	3,549.70	.00	.0%
2019 MISC WATER IMPROVEMENTS								
50310600 465500 C0171	UTIL.INFRA	.00	.00	176,642.08	.00	.00	.00	.0%
US 190 UTILITY RELOCATION FOR BOGUE FALAYA BRIDGE								
50310600 465500 C0221	UTIL.INFRA	.00	.00	275,000.00	253,725.00	253,725.00	.00	.0%
MAGEE WATERLINE REPLACEMENT								
50310600 465500 C0236	UTIL.INFRA	.00	.00	250,000.00	.00	.00	.00	.0%
BOLLFIELD WATER WELL BUILDING REHAB CONSTRUCTION								
50310600 466505 C0167	ENGINEERIN	.00	.00	410.00	160.00	410.00	.00	.0%
2019 MISC WATER IMPROVEMENTS								
50310600 466505 C0236	ENGINEERIN	.00	.00	57,827.00	54,301.00	57,827.00	.00	.0%
BOLLFIELD WATER WELL BUILDING REHAB DESIGN								
TOTAL WATER PW		1,271,976.38	1,366,358.98	2,139,225.92	1,168,886.03	1,495,743.58	1,704,396.49	13.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310610 WATER ADMIN								
50310610 410110	SAL REG FT	298,546.14	317,441.19	317,441.19	215,244.84	317,441.19	326,938.18	3.0%
50310610 410120	SAL-STR-PT	15,831.38	21,547.50	21,547.50	12,977.79	21,547.50	22,762.99	5.6%
50310610 410210	SAL-OT FT	4,598.69	10,000.00	10,000.00	8,243.91	10,000.00	13,000.00	30.0%
50310610 420100	HEALTH INS	55,905.24	55,721.16	55,721.16	35,488.00	55,721.16	50,927.76	-8.6%
50310610 420200	LIFE INS	1,333.32	1,365.84	1,365.84	910.56	1,365.84	1,365.84	.0%
50310610 420300	LT DIS INS	2,081.56	2,222.09	2,222.09	1,476.97	2,222.09	2,288.57	3.0%
50310610 420400	RETIREMENT	87,996.38	93,645.15	93,645.15	62,093.00	93,645.15	91,542.69	-2.2%
50310610 420500	FICA	975.83	1,335.95	1,335.95	804.59	1,335.95	1,411.31	5.6%
50310610 420600	MEDICARE	4,533.73	5,060.34	5,060.34	3,315.62	5,060.34	5,259.17	3.9%
50310610 420700	WC INS	7,337.44	8,131.61	8,131.61	4,864.88	8,131.61	8,037.75	-1.2%
50310610 420800	UNEMPLOYMT	565.69	697.98	697.98	297.58	697.98	725.40	3.9%
50310610 430000	CONT LABOR	668.15	.00	.00	.00	.00	.00	.0%
50310610 441000	BANK FEES	8,420.39	10,000.00	10,000.00	4,420.97	10,000.00	10,000.00	.0%
50310610 441500	CONTR. SER	34,192.07	50,000.00	50,000.00	16,053.94	30,000.00	30,000.00	.0%
CONTRACT SERVICES AS NEEDED								
50310610 443501	GASOLINE	10,499.55	15,000.00	15,000.00	5,538.02	15,000.00	15,000.00	.0%
50310610 444010	LIAB PREM	4,167.60	4,620.00	5,432.14	5,432.14	5,432.14	6,300.00	16.0%
15% ESTIMATED INCREASE								
50310610 444030	VEHICLE IN	4,363.96	8,395.00	7,582.86	5,846.48	7,582.86	6,900.00	-9.0%
15% ESTIMATED INCREASE								
50310610 444040	LIAB CLAIM	4,322.72	25,000.00	25,000.00	275.50	25,000.00	25,000.00	.0%
INSURANCE DEDUCTIBLE AS NEEDED								
ONE CLAIM EQUALS $25,000								
50310610 446010	OFF SUP GE	2,147.54	6,000.00	6,000.00	2,668.15	6,000.00	6,000.00	.0%
50310610 446050	POSTAGE	31,766.39	35,000.00	35,000.00	20,987.26	35,000.00	35,000.00	.0%
50310610 446060	UNIFORMS	4,034.74	7,000.00	7,000.00	1,348.94	7,000.00	7,000.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310610	446530	COMPUTER S	15,105.54	23,669.00	37,669.00	37,186.99	37,669.00	35,597.00	-5.5%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges. Harmony Meter Software is coded to 447520 (not IT).

Microsoft Office 365 Licenses (8)	$3,560
Veeam Microsoft Office 365 & Server Backup Licenses (8)	$80
Azure Active Directory Licenses (8)	$1,600
Proofpoint Email Security & Archival Licenses (8)	$640
Adobe Acrobat DC Licenses (2)	$560
Nordpass Password Vault Licenses (8)	$440
BlueInk (8)	$537
Tyler EERP SaaS Fees (5)	$8,000
Tyler API for Paymentus (1)	$2,300
Wifi IAAS Contract (8)	$1,240
Door Access IAAS Contract (8)	$480
Camera IAAS Contract (8)	$560
Master Meter Allegro Drive-By (1)	$14,000
8% Subscription Increase Contingency (1)	$1,600

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310610	446535	MEDICAL	50.00	1,000.00	1,000.00	50.00	1,000.00	1,000.00	.0%
50310610	447510	OFF EQ REP	-199.49	1,500.00	1,500.00	.00	.00	1,500.00	.0%
50310610	447520	EQUIP REP	6,277.98	18,000.00	18,000.00	14,825.24	18,000.00	18,000.00	.0%
50310610	447530	VEHIC REP	11,151.39	8,500.00	8,500.00	6,520.34	8,500.00	8,500.00	.0%
50310610	448000	TOOLS/EQUI	6,512.17	50,000.00	50,000.00	13,793.00	30,000.00	30,000.00	.0%
	TOOLS & EQUIPMENT AS NEEDED								
50310610	448005	SMALL OFFI	347.06	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
50310610	448010	SMALL COMP	3,506.47	4,095.00	10,095.00	2,030.64	4,095.00	10,245.00	150.2%
	*IT DEPT								
	Need new desktop computers for CSRs (3) and backup unit (1).								
50310610	448500	MTGS/TRAIN	8,243.62	20,000.00	20,000.00	7,939.31	20,000.00	20,000.00	.0%
50310610	449040	TELE/LOCAL	.00	.00	.00	.00	.00	1,360.00	.0%
	*IT DEPT								

Moved Telephone Services from 446530 to this GL to correctly reflect charges.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50310610 449050 *IT DEPT	CELL/COMMU	3,973.16	6,980.00	6,980.00	5,768.50	6,980.00	6,650.00	-4.7%
Continued to negotiate cellular contracts to reduce costs.								
50310610 449200 *IT DEPT	OPERATING	.00	1,920.00	1,920.00	.00	.00	1,920.00	.0%
50310610 462500 NEW TRUCK	VEHICLES	.00	.00	7,133.25	.00	7,133.25	40,000.00	460.8%
50310610 463000	EQUIPMENT	-11,259.00	.00	4,809.03	3,050.00	4,809.03	.00	.0%
50310610 463000 C0231 SMALL WATER METER REPLACEMENTS	EQUIPMENT	.00	.00	360,000.00	301,339.08	301,340.00	.00	.0%
TOTAL WATER ADMIN		627,997.41	815,847.81	1,207,790.09	800,792.24	1,099,710.09	842,231.66	-23.4%
TOTAL WATER		-546,426.76	-171,979.21	992,830.01	314,495.85	241,267.67	192,442.15	-20.2%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
320	SEWER								
50320004	CHARGES FOR SERVICES								
50320004	340601	MONTH BILL	-2,663,727.16	-2,572,324.00	-2,572,324.00	-1,714,219.85	-2,572,324.00	-2,572,324.00	.0%
50320004	340602	INSTALLATI	-12,300.00	-12,100.00	-12,100.00	-5,500.00	-12,100.00	-12,100.00	.0%
TOTAL CHARGES FOR SERVICES			-2,676,027.16	-2,584,424.00	-2,584,424.00	-1,719,719.85	-2,584,424.00	-2,584,424.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:

UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320700 SEWER COLLECTION								
50320700 410110	SAL REG FT	314,425.78	384,643.09	384,643.09	252,066.45	384,643.09	415,829.79	8.1%
50320700 410210	SAL-OT FT	47,576.73	51,500.00	51,500.00	41,244.63	51,500.00	62,000.00	20.4%
50320700 420100	HEALTH INS	64,718.19	77,676.67	77,676.67	48,731.06	77,676.67	77,545.75	-.2%
50320700 420200	LIFE INS	1,384.53	1,674.78	1,674.78	1,017.75	1,674.78	1,674.78	.0%
50320700 420300	LT DIS INS	2,171.34	2,692.50	2,692.50	1,704.35	2,692.50	2,910.81	8.1%
50320700 420400	RETIREMENT	92,266.79	113,469.71	113,469.71	73,458.10	113,469.71	116,432.34	2.6%
50320700 420600	MEDICARE	5,168.72	6,324.07	6,324.07	4,220.40	6,324.07	6,928.53	9.6%
50320700 420700	WC INS	18,688.21	22,504.98	22,504.98	14,806.02	22,504.98	23,413.66	4.0%
50320700 420800	UNEMPLOYMT	586.19	872.29	872.29	343.45	872.29	955.66	9.6%
50320700 420901	OPEB EXP	34,119.00	.00	.00	.00	.00	.00	.0%
50320700 440068	GASB 68	7,874.00	.00	.00	.00	.00	.00	.0%
50320700 442500	DUES&SUBSC	83.06	.00	500.00	70.00	500.00	800.00	60.0%
50320700 443501	GASOLINE	25,115.20	32,000.00	32,000.00	13,350.90	32,000.00	32,000.00	.0%
50320700 444010	LIAB PREM	4,445.42	4,950.00	5,794.29	5,794.28	5,794.29	6,700.00	15.6%
15% ESTIMATED INCREASE								
50320700 444030	VEH PREM	17,088.68	25,300.00	24,455.71	23,381.92	24,455.71	27,000.00	10.4%
15% ESTIMATED INCREASE								
50320700 444040	INS CLAIMS	.00	10,000.00	10,000.00	.00	10,000.00	10,000.00	.0%
INSURANCE DEDUCTIBLE AS NEEDED								
50320700 445010	SUPPLIES	29,687.00	76,500.00	66,045.97	24,342.96	35,000.00	76,500.00	118.6%
50320700 445020	MATERIALS	9,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
50320700 446050	POSTAGE	86.67	.00	.00	.00	.00	.00	.0%
50320700 446060	UNIFORMS	4,196.96	7,000.00	7,000.00	3,200.01	7,000.00	7,000.00	.0%
50320700 446530	COMPUTER	2,269.99	7,323.00	7,323.00	6,572.46	7,323.00	2,772.00	-62.1%
*IT DEPT								

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
	Microsoft Office 365 Licenses (1) $445 Veeam Microsoft Office 365 & Server Backup Licenses (1) $10 Azure Active Directory Licenses (1) $200 Proofpoint Email Security & Archival Licenses (1) $80 Nordpass Password Vault Licenses (1) $55 BlueInk (1) $67 Tyler EERP SAAS Fees (0) $- Wifi IAAS Contract (6) $930 Door Access IAAS Contract (6) $360 Camera IAAS Contract (6) $420 8% Subscription Increase Contingency (1) $205								
50320700	446535	MEDICAL	1,177.00	1,200.00	1,200.00	360.00	1,200.00	1,200.00	.0%
50320700	447010	EQUIP.RENT	.00	20,000.00	20,000.00	.00	5,000.00	20,000.00	300.0%
	As needed.								
50320700	447520	EQUIP.REPA	113,027.62	245,000.00	245,000.00	160,618.37	200,000.00	245,000.00	22.5%
50320700	447530	VEHIC.REPA	14,496.52	15,000.00	15,000.00	10,033.45	15,000.00	15,000.00	.0%
50320700	447560	INFRA REP	.00	.00	.00	.00	.00	250,000.00	.0%
	Sewer Maintenance Contract for repairs as-needed - $200,000 Miscellaneous Sewer Repairs as-needed - $50,000								
50320700	448000	TOOLS/EQUI	5,518.74	6,500.00	13,000.00	7,958.67	6,500.00	6,500.00	.0%
50320700	448005	SMALL OFFI	37.24	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
50320700	448010	SMALL COMP	11.91	2,850.00	2,850.00	2,030.65	2,850.00	2,850.00	.0%
	*IT DEPT								
50320700	448500	MTGS/TRAIN	5,202.60	12,000.00	12,000.00	3,775.50	12,000.00	12,000.00	.0%
	APWA PUBLIC WORKS EXPO, UTILITY EXPO, FIRST-TIME WASTEWATER CERTIFICATIONS AND REQUIRED WASTEWATER LICENSE COURSES.								
50320700	449010	ELECTRICIT	117,561.31	132,662.10	132,662.10	108,731.86	108,731.86	132,662.10	22.0%
50320700	449040	TELE/LOCAL	.00	.00	.00	.00	.00	1,020.00	.0%
	*IT DEPT Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
50320700	449050	CELL/COMMU	1,212.78	3,200.00	3,200.00	2,700.00	3,200.00	2,910.00	-9.1%
	*IT DEPT Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
50320700	449999	DEPREC	1,402,022.32	.00	.00	.00	.00	.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR:

UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320700 462500	VEHICLES	.00	.00	.00	.00	.00	40,000.00	.0%
NEW TRUCK								
50320700 463000	EQUIP	.00	600,000.00	823,020.00	666,216.53	673,020.00	150,000.00	-77.7%
BACKUP PUMPS FOR SEWER LIFT STATIONS								
50320700 465500	UTIL.INFRA	.00	550,000.00	536,860.00	293,999.00	286,860.00	475,000.00	65.6%
Auto Transfer Switch for 8th Ave LS Generator - $25,000								
New Generator for St. Paul's LS - $100,000								
Submersible Pumps for Gilsbar LS, 11th Ave. LS, & 15th Ave. LS - $350,000								
50320700 465500 C0139	UTIL.INFRA	.00	.00	74,175.00	14,950.78	.00	.00	.0%
US 190 LIFT STATION UPGRADE CONSTRUCTION								
50320700 465500 C0192	UTIL.INFRA	.00	.00	2,058,727.01	1,756,137.68	1,756,137.68	.00	.0%
RIVER FOREST SEWER REPAIRS & CIPP LINING CONSTRUCTION								
50320700 465500 C0228	UTIL.INFRA	.00	.00	100,000.00	.00	.00	.00	.0%
SEWER MANHOLE & LIFT STATION COATIN								
50320700 466505	ENGINEERIN	.00	50,000.00	49,402.50	.00	.00	50,000.00	.0%
SEWER REPAIRS AS-NEEDED ENGINEERING - $50,000								
50320700 466505 C0116	ENGINEERIN	.00	.00	134,436.75	.00	.00	.00	.0%
ST. PAUL'S LS WET WELL ENGINEERING								
50320700 466505 C0139	ENGINEERIN	.00	.00	182,296.25	60,320.25	17,120.25	.00	.0%
US 190 LIFT STATION UPGRADE ENGINEERING								
50320700 466505 C0192	ENGINEERIN	.00	.00	126,500.00	126,500.00	126,500.00	.00	.0%
RIVER FOREST SEWER REPAIRS & CIPP LINING ENGINEERING								
TOTAL SEWER COLLECTION		2,341,220.50	2,473,843.19	5,355,806.67	3,738,637.48	4,008,550.88	2,285,605.42	-43.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320710 SEWER PLANT									
50320710	410110	SAL REG FT	249,243.94	328,459.60	328,459.60	156,361.99	328,459.60	319,157.59	-2.8%
50320710	410210	SAL-OT FT	20,398.03	25,000.00	25,000.00	15,172.73	25,000.00	25,000.00	.0%
50320710	420100	HEALTH INS	51,224.04	64,687.35	64,687.35	28,945.02	64,687.35	66,390.75	2.6%
50320710	420200	LIFE INS	1,079.00	1,414.62	1,414.62	584.25	1,414.62	1,414.62	.0%
50320710	420300	LT DIS INS	1,741.47	2,299.22	2,299.22	1,054.53	2,299.22	2,234.10	-2.8%
50320710	420400	RETIREMENT	73,629.91	96,895.58	96,895.58	43,992.17	96,895.58	89,364.12	-7.8%
50320710	420600	MEDICARE	3,828.19	5,125.16	5,125.16	2,431.12	5,125.16	4,990.29	-2.6%
50320710	420700	WC INS	13,784.63	18,238.52	18,238.52	7,903.60	18,238.52	16,863.72	-7.5%
50320710	420800	UNEMPLOYMT	440.40	706.92	706.92	205.10	706.92	688.32	-2.6%
50320710	441550	GAR.DUMPST	2,266.00	5,000.00	5,000.00	2,496.00	5,000.00	5,000.00	.0%
50320710	441560	SLUDGE REM	5,154.35	30,000.00	30,000.00	9,398.31	30,000.00	30,000.00	.0%
50320710	442041	DEQ FEES	8,945.13	10,000.00	10,000.00	8,945.13	10,000.00	10,000.00	.0%
50320710	442500	DUES&SUBSC	144.24	800.00	800.00	70.00	800.00	800.00	.0%
50320710	443501	GASOLINE	6,355.58	12,000.00	12,000.00	3,311.68	6,000.00	12,000.00	100.0%
50320710	444010	LIAB PREM	3,889.74	4,389.00	5,070.00	5,070.00	5,070.00	5,850.00	15.4%
	15% ESTIMATED INCREASE								
50320710	444020	PROP PREM	1,541.09	1,927.00	1,246.00	1,089.22	1,246.00	1,380.00	10.8%
	15% ESTIMATED PROPERTY INS INCREASE								
50320710	444030	VEH PREM	5,598.75	6,438.00	6,438.00	6,261.55	6,438.00	6,800.00	5.6%
	15% ESTIMATED INCREASE								
50320710	445010	SUPPLIES	26,651.75	48,500.00	48,500.00	48,426.15	48,500.00	48,500.00	.0%
	POLYMER, CIRCLE D, DPC (CHLORINE & SULPHUR DIOXIDE), LARRY'S, SCP (GRANULATED CHLORINE)								
50320710	445020	MATERIALS	224.59	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.0%
50320710	446010	OFF SUP GE	341.95	1,000.00	1,000.00	-29.90	1,000.00	1,000.00	.0%
50320710	446030	COMPUT.SUP	113.97	.00	.00	.00	.00	.00	.0%
	*IT DEPT								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY

			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320710	446060	UNIFORMS	3,736.31	3,500.00	3,500.00	1,362.33	3,500.00	3,500.00	.0%
50320710	446530	COMPUTER	1,409.07	6,144.00	6,144.00	5,249.79	6,144.00	3,626.00	-41.0%

*IT DEPT

Changes to Computer Services related to an in-depth assessment of existing software contracts and license fees and redistribution of user seats based on totals divided by the number in each department. We experienced increases in subscription costs. Moved Telephone Services from 446530 to this GL to correctly reflect charges.

Microsoft Office 365 Licenses (2) $890
Veeam Microsoft Office 365 & Server Backup Licenses (2) $20
Azure Active Directory Licenses (2) $400
Proofpoint Email Security & Archival Licenses (2) $160
Nordpass Password Vault Licenses (2) $110
BlueInk (1) $67
Tyler EERP SAAS Fees (0) $-
Wifi IAAS Contract (6) $930
Door Access IAAS Contract (6) $360
Camera IAAS Contract (6) $420
8% Subscription Increase Contingency (1) $269

			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320710	446550	LAB TESTIN	96,189.00	100,000.00	120,000.00	88,272.32	100,000.00	100,000.00	.0%

ENVIRONMENTAL SERVICES CONTRACT

			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320710	447010	EQUIP.RENT	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
50320710	447520	EQUIP.REPA	44,926.43	75,000.00	75,000.00	47,484.52	75,000.00	75,000.00	.0%

REPAIRS TO LAWN MAINTENANCE EQUIPMENT (MOWERS AND WEEDEATERS) AND WWTP EQUIPMENT (AERATORS, FLOWMETERS, BLOWERS, PUMP MOTORS, ETC.) AS NEEDED.

			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320710	447530	VEHIC.REPA	324.43	3,000.00	3,000.00	2,961.50	3,000.00	3,000.00	.0%
50320710	447540	BLDG.REPAI	925.00	5,000.00	4,500.00	399.00	4,500.00	5,000.00	11.1%
50320710	448000	TOOLS/EQUI	854.00	5,000.00	5,500.00	5,141.44	5,000.00	5,000.00	.0%
50320710	448005	SMALL OFFI	.00	2,000.00	2,000.00	.00	.00	2,000.00	.0%
50320710	448010	SMALL COMP	.00	5,350.00	5,350.00	5,222.99	5,350.00	4,725.00	-11.7%

*IT DEPT

Reserve in case the VTScada System fails.

			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320710	448500	MTGS/TRAIN	1,572.51	3,500.00	3,500.00	3,279.92	3,500.00	3,500.00	.0%

APWA PUBLIC WORKS EXPO, UTILITY EXPO, FIRST-TIME WASTEWATER CERTIFICATIONS AND REQUIRED WASTEWATER LICENSE COURSES.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50320710 449010	ELECTRICIT	203,861.85	270,107.70	270,107.70	191,409.75	191,409.75	270,107.70	41.1%
50320710 449020	GAS	521.72	540.13	540.13	407.36	540.13	694.71	28.6%
50320710 449040	TELE/LOCAL	9,163.05	9,200.00	9,200.00	8,336.19	9,200.00	9,880.00	7.4%
*IT DEPT								
Moved Telephone Services from 446530 to this GL to correctly reflect charges.								
50320710 449050	CELL/COMMU	840.82	2,120.00	2,120.00	1,621.20	2,120.00	4,280.00	101.9%
*IT DEPT								
Projected increase in cellular data and line costs for 2025. Additional lines added.								
50320710 449200	OPERATING	117.16	.00	.00	.00	.00	.00	.0%
*IT DEPT								
50320710 463000	EQUIP	.00	350,000.00	160,459.68	33,249.18	90,000.00	300,000.00	233.3%
EQUIPMENT AS-NEEDED - $150,000 PAINT AND COAT PLANT 1 - $150,000								
50320710 463000 C0183	EQUIPMENT	.00	.00	5,550.00	5,550.00	5,550.00	.00	.0%
2020 WASTEWATER TRT PLNT IMPV PHIV								
50320710 464005 C0211	LAND IMP	.00	.00	218,763.56	218,756.08	218,756.08	.00	.0%
WWTP POND DREDGING								
50320710 466505	ENGINEERIN	.00	35,000.00	.00	.00	.00	35,000.00	.0%
WWTP ENGINEERING AS-NEEDED								
50320710 466505 C0153	ENGINEERIN	.00	.00	521.50	521.50	521.50	.00	.0%
2020 WWTP IMPROVEMENTS PH I-IV ENGINEERING								
50320710 466505 C0208	ENGINEERIN	.00	.00	55,865.32	55,865.32	55,865.32	.00	.0%
WWTP CAPACITY STUDY UPDATES								
TOTAL SEWER PLANT		841,038.10	1,542,342.80	1,618,502.86	1,019,779.04	1,440,837.75	1,476,746.92	2.5%
TOTAL SEWER		506,231.44	1,431,761.99	4,389,885.53	3,038,696.67	2,864,964.63	1,177,928.34	-58.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
330	GARBAGE								
50330004	CHARGES FOR SERVICES								
50330004	340601	MONTH BILL	-1,032,278.44	-1,120,153.84	-1,120,153.84	-716,913.19	-1,120,153.84	-1,136,042.00	1.4%
	TOTAL CHARGES FOR SERVICES		-1,032,278.44	-1,120,153.84	-1,120,153.84	-716,913.19	-1,120,153.84	-1,136,042.00	1.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: UTILITY		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
50330800 GARBAGE								
50330800 441005	BAD DEBT	38,041.86	.00	.00	.00	.00	.00	.0%
50330800 441545	GARB. CONT	1,012,832.56	1,079,536.50	1,079,536.50	782,624.97	1,079,536.50	1,079,536.50	.0%
TOTAL GARBAGE		1,050,874.42	1,079,536.50	1,079,536.50	782,624.97	1,079,536.50	1,079,536.50	.0%
TOTAL GARBAGE		18,595.98	-40,617.34	-40,617.34	65,711.78	-40,617.34	-56,505.50	39.1%
TOTAL UTILITY		-2,256,173.96	-531,489.35	3,591,443.41	3,275,716.44	1,320,992.96	33,700.20	-97.4%

Fund Balance - Utility Fund

2025	
Estimated Fund Balance BOY 2025	2,628,560
(Excess) Deficiency of Expenditures over 2025 Budget	(33,700)
Estimated Fund Balance EOY 2025	2,594,860

CITY OF COVINGTON GARDEN OF PINES TRUST FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Interest	187	187	648	-461	187	0%	187	0%
Total Revenues from Local Sources	187	187	648	-461	187	0%	187	0%
Total Revenues by Sources	187	187	648	-461	187	0%	187	0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
City of Covington - Wastewater Capacity Charge Fund	0	0	0	0	0	0%	0	0%
Total Expenditures by Agency	0	0	0	0	0	0%	0	0%
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department								
Administration	0	0	0	0	0	0%	0	0%
Total Expenditures by Departments	0	0	0	0	0	0%	0	0%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
Administration	0	0	0	0	0	0%	0	0%
Total Expenditures by Functions	0	0	0	0	0	0%	0	0%

CITY OF COVINGTON GARDEN OF PINES TRUST FUND - BUDGET FOR YEAR ENDING 12/31/2025								
	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Repairs & Maintenance	0	0	0	0	0	0%	0	0%
Captial Outlay	0	0	0	0	0	0%	0	0%
Total Expenditures by Characters	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfer in from General Fund	0	0	0	0	0	0%	0	0%
Total Other Financing Sources by Sources	0	0	0	0	0	0%	0	0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
	0	0	0	0	0	0%	0	0%
Total Other Financing Uses by Uses	0	0	0	0	0	0%	0	0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	187	187	648	-461	187	0%	187	0%
Beginning Restricted Fund Balance	29400	29400	29400	29400	29400	0%	29587	1%
Estimated Ending Fund Balance	29587	29587	30048	28939	29587	0%	29774	1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: GARDEN OF PINES TRUST		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
60000006 INTEREST								
60000006 360001	BANK INTER	-46.02	-37.00	-37.00	-18.51	-37.00	-37.00	.0%
60000006 360004	CD INTERES	-745.55	-150.00	-150.00	-629.50	-150.00	-150.00	.0%
TOTAL INTEREST		-791.57	-187.00	-187.00	-648.01	-187.00	-187.00	.0%
TOTAL GENERAL LEDGER ACCT		-791.57	-187.00	-187.00	-648.01	-187.00	-187.00	.0%
TOTAL GARDEN OF PINES TRUST		-791.57	-187.00	-187.00	-648.01	-187.00	-187.00	.0%

Fund Balance - Garden of Pines

2025	
Estimated Fund Balance BOY 2025	29,587
(Excess) Deficiency of Expenditures over 2025 Budget	187
Estimated Fund Balance EOY 2025	29,774

CITY OF COVINGTON
AD VALOREM FUND - BUDGET FOR YEAR ENDING 12/31/2025

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget 2024	Revised Budget 06/30/2024	Actual **6/30/2024**	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Revised Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Ad Valorem Taxes	3216715	3216715	3132965	49568	3182533	-1%	3182533	0%
Penalties & Interest	12400	12400	10958	5142	16100	30%	16100	0%
Total Revenues from Local Sources	3229115	3229115	3143924	54709	3198633	-1%	3198633	0%
Total Revenues by Sources	3229115	3229115	3143924	54709	3198633	-1%	3198633	0%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
Ad Valorem Fund Sheriff's Fees	23000	23000	22374	626	23000	0%	23000	0%
Refunds	0	0	0	0	0	0%	0	0%
Assessor Fees	6100	6100	5996	104	6100	0%	6100	0%
Total Expenditures by Agency	29100	29100	28370	730	29100	0%	29100	0%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Sources								
Transfer out to General Fund	2640292	2640292	0	2615142	2615142	-1%	2615142	0.0%
Transfer out to GOB Fund	559723	559723	350000	204391	554391	-1%	554391	0.0%
Total Other Financing Sources by Sources	3200015	3200015	350000	2819533	3169533	-1%	3169533	0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	0	0	2765553	2873513	0	0%	0	0%
Beginning Fund Balance	50657	50657	50657	50657	50657	0%	50657	0%
Estimated Ending Fund Balance	50657	50657	2816211	2924170	50657	0%	50657	0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: AD VALOREM		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
000 GENERAL LEDGER ACCT								
62000000 AD VALOREM								
62000000 442043	ASSESS.FEE	6,087.50	6,100.00	6,100.00	5,996.00	6,100.00	6,100.00	.0%
62000000 442045	SHERIFE FE	22,960.00	23,000.00	23,000.00	22,374.40	23,000.00	23,000.00	.0%
62000000 491001	T/O GF	2,786,100.32	2,640,292.00	2,640,292.00	.00	2,615,142.00	2,615,142.00	.0%
62000000 494040	T/O GOB	.00	559,723.00	559,723.00	350,000.00	554,391.00	554,391.00	.0%
TOTAL AD VALOREM		2,815,147.82	3,229,115.00	3,229,115.00	378,370.40	3,198,633.00	3,198,633.00	.0%

CITY OF COVINGTON

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: AD VALOREM		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
62000006 INTEREST								
62000006 360001	BANK INTER	-5,865.82	-4,200.00	-4,200.00	-5,321.13	-6,300.00	-6,300.00	.0%
62000006 360006	AD VAL INT	-9,841.46	-8,200.00	-8,200.00	-9,796.41	-9,800.00	-9,800.00	.0%
TOTAL INTEREST		-15,707.28	-12,400.00	-12,400.00	-15,117.54	-16,100.00	-16,100.00	.0%
TOTAL GENERAL LEDGER ACCT		2,799,440.54	3,216,715.00	3,216,715.00	363,252.86	3,182,533.00	3,182,533.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20251 20251 OPERATING AND CAPITAL PROJECTIONS FOR PERIOD 99

ACCOUNTS FOR: AD VALOREM		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 PROPOSED	PCT CHANGE
110 ADMINISTRATION								
62000001 TAXES								
62000001 310100	AD VALOREM	-2,799,529.94	-3,216,715.00	-3,216,715.00	-3,182,533.53	-3,182,533.00	-3,182,533.00	.0%
TOTAL TAXES		-2,799,529.94	-3,216,715.00	-3,216,715.00	-3,182,533.53	-3,182,533.00	-3,182,533.00	.0%
TOTAL ADMINISTRATION		-2,799,529.94	-3,216,715.00	-3,216,715.00	-3,182,533.53	-3,182,533.00	-3,182,533.00	.0%
TOTAL AD VALOREM		-89.40	.00	.00	-2,819,280.67	.00	.00	.0%
	TOTAL REVENUE	-56,366,539.52	-52,194,416.30	-52,194,416.30	-31,132,505.70	-52,718,032.28	-52,228,156.20	-.9%
	TOTAL EXPENSE	47,703,246.72	51,706,439.63	84,795,011.36	38,493,745.49	65,422,575.80	57,006,172.64	-12.9%
	GRAND TOTAL	-8,663,292.80	-487,976.67	32,600,595.06	7,361,239.79	12,704,543.52	4,778,016.44	-62.4%

** END OF REPORT - Generated by Nina Sweeney **

Fund Balance - Ad Valorem

2025	
Estimated Fund Balance BOY 2025	50,657
(Excess) Deficiency of Expenditures over 2025 Budget	-
Estimated Fund Balance EOY 2025	50,657