

# **CITY OF KENEDY 2023-2024 FISCAL YEAR ANNUAL BUDGET**



**Brandon Briones, Mayor**

**Cindy Saenz, Mayor Protem**

**Felipe Leal, Councilmember District 2**

**Christopher Parker, Councilmember District 3**

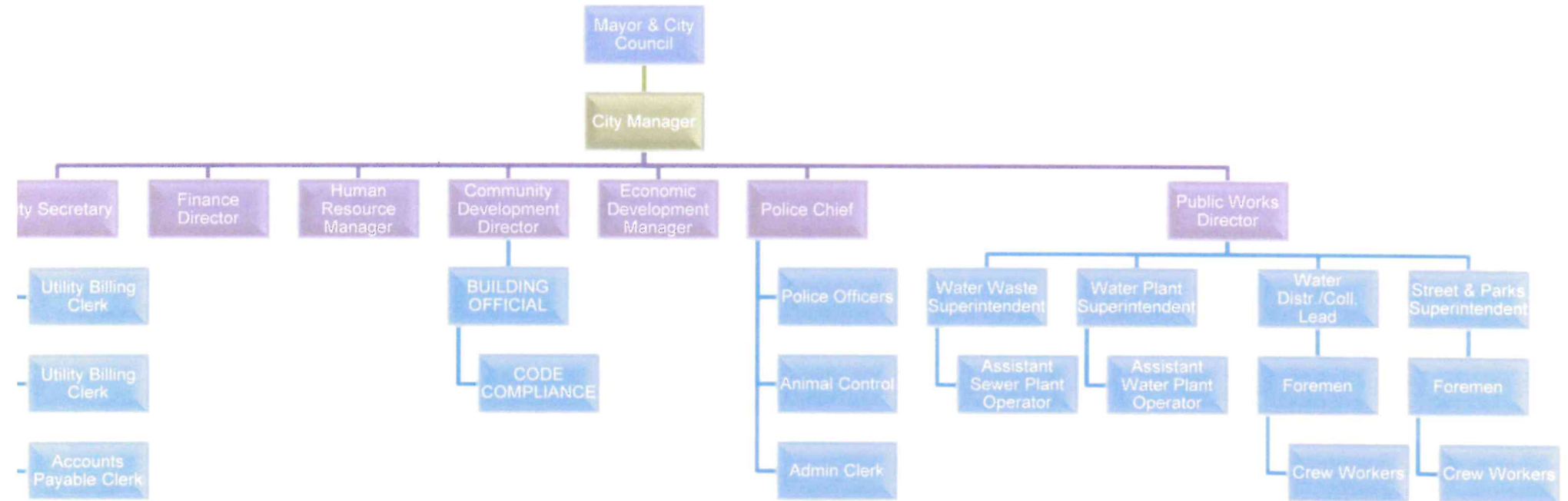
**James Douglas, Councilmember District 4**

**Sandra Schultz, Councilmember District 5**

**Melissa L. Gonzalez, City Manager**

**Sharon Chesser, City Secretary**

# City of Kenedy Organizational Chart





## **ADOPTING ORDINANCES**

#### **ORDINANCE 23-04**

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF KENEDY, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2023; ADOPTING THE ANNUAL BUDGET OF THE CITY OF KENEDY, TEXAS FOR THE 2023-2024 FISCAL FUNDING YEAR BUDGET; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING A REPEALER; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the City Manager of the City of Kenedy (the "City"), Texas has theretofore filed with the City Secretary a proposed budget for the City covering the fiscal year October 1, 2023 through September 30, 2024; and

**WHEREAS**, the City Council of the City of Kenedy on September 19, 2023 concluded its public hearing on said budget; and

**WHEREAS**, the City Council seeks to enact and otherwise approve the City's budget for the Fiscal Year 2023-2024; and

**WHEREAS**, the City Council finds that the proposed budget is for legitimate municipal purposes; and

**WHEREAS**, pursuant to Texas Local Government Code Section 101.002, the Council may manage and control the finances of the municipality; and

**WHEREAS**, the Council finds that it is necessary and prudent for effective budget management to authorize the City Manager to move and re-allocate funds between line items in the same fund account; and

**WHEREAS**, the Council finds that it is necessary and proper for good government, peace, or order of the City of Kenedy to adopt an ordinance establishing a budget for the upcoming fiscal year; and

**WHEREAS**, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

NOWHEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KENEDY, TEXAS THAT:

#### **Section 1. FINDINGS OF FACT:**

The foregoing recitals are incorporated into this Ordinance by reference as finding of fact as if expressly set forth herein.

That the appropriations for the Fiscal year beginning October 1, 2023 and ending September 30, 2024, for the support of the general government of the City of Kenedy, Texas; be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2023-2024 Budget, attachment "A" of which is appended hereto:

That the budget is hereby approved in all respects, (including all revenues, wage rates, expenditures, and allocations), and adopted as the City's Budget for the Fiscal year beginning



October 1, 2023 and ending September 30, 2024. The approved combined budget total is \$69,287,604.00.

66,412,604

|                                 |                  |
|---------------------------------|------------------|
| General Fund                    | \$ 11,136,794.00 |
| 4B Economic Development Fund    | \$ 1,970,000.00  |
| Water & Sewer Fund              | \$ 8,356,193.00  |
| Grant Fund                      | \$ 42,055,355.00 |
| Tax Increment Reinvestment Fund | \$ 32,785.00     |
| Interest & Sinking Fund         | \$ 1,208,967.00  |
| Airport Fund                    | \$ 842,302.00    |
| Hotel/ Motel Tax Fund           | \$ 810,208.00    |

That the City Manager is hereby authorized to move and re-allocate funds between line items of the same fund account without further Council approval and shall notify Council of such re-allocation within a reasonable time thereafter; and, that any and all funds needing to be moved or re-allocated between fund accounts must be effected through a Council approved budget amendment ordinance prior to funds being moved between fund accounts.

## **Section 2. ENACTMENT:**

The City of Kenedy 's budget for Fiscal Year 2023-2024 shall read in accordance with Attachment "A", which is attached hereto and incorporated into this Ordinance for all intents and purposes.

## **Section 3. REPEALER:**

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provisions of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

## **Section 4. SEVERABILITY:**

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

## **Section 5. FILING:**

The City Manager is hereby directed to file the attached FY 2023/2024 budget and this Ordinance 23-04 with the City Secretary for entry in the City's official records.

## **Section 6. EFFECTIVE DATE:**

This Ordinance shall be effective immediately upon passage and publication as provided by law.

## **Section 7. PROPER NOTICE AND MEETING:**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED AND APPROVED** this, the 19th, day of September 2023 by the City Council of the City of Kenedy, Karnes County, Texas;

|                         | AYE          | NAY | NOT VOTING    |
|-------------------------|--------------|-----|---------------|
| MAYOR BRIONES           | <i>Chair</i> |     |               |
| COUNCILWOMAN SAENZ      |              |     | <i>Absent</i> |
| COUNCILMAN LEAL         | ✓            |     |               |
| COUNCILMAN PARKER       | ✓            |     |               |
| COUNCILMAN DOUGLAS, PhD | ✓            |     |               |
| COUNCILWOMAN SCHULTZ    | ✓            |     |               |

## **ORDINANCE 23-05**

**AN ORDINANCE OF THE CITY OF KENEDY, TEXAS LEVYING PROPERTY TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF KENEDY, TEXAS FOR THE 2023-2024 FISCAL YEAR; PROVIDING FOR A REPEALER; A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, a notice of a public hearing on the tax rate for the City of Kenedy, Texas for the fiscal year 2023-2024 has heretofore been published in accordance with the law; and

**WHEREAS**, the City Council of the City of Kenedy has this date concluded its public hearing on the proposed property tax rate; and

**WHEREAS**, pursuant to Texas Local Government Code Section 101.002, the Council may manage and control the finances of the municipality; and

**WHEREAS**, the Council finds that it is necessary and proper for good government, peace, or order of the City of Kenedy to adopt an ordinance levying the property tax rate for the 2023-2024 fiscal year; and

**WHEREAS**, the City has satisfied all statutory requirements for public notices and public hearings regarding the proposed property tax rate.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KENEDY, TEXAS THAT:**

### **Section 1. FINDINGS OF FACT:**

The foregoing recitals are incorporated into this Ordinance by reference as finding of fact, as if expressly set forth herein. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Kenedy, Texas upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.25 on each \$100.00 valuation of property for the purpose of maintenance and operation and a tax of \$0.107390 on each \$100.00 valuation of property for the purpose of principal and interest on bonds and certificates of obligation as shown in attachment "A" of which is appended hereto:

**THIS TAX RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

### **Section 2. REPEALER:**

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provisions of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

### **Section 3. SEVERABILITY:**

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

### **Section 4. EFFECTIVE DATE:**

This Ordinance shall be effective immediately upon passage and publication as provided by law.

**Section 5. PROPER NOTICE AND MEETING:**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

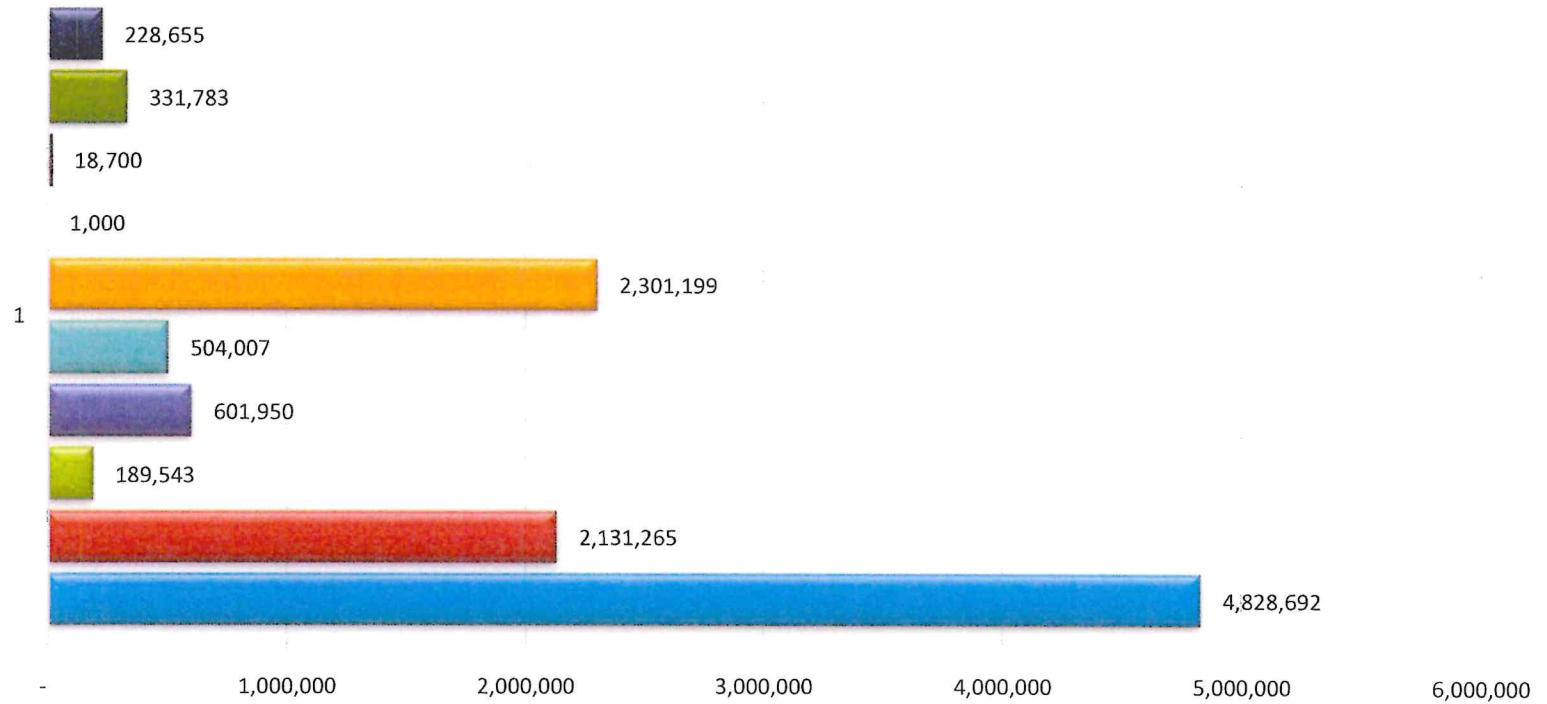
**PASSED AND APPROVED this, the 19th, day of September 2023 by the City Council of the City of Kenedy, Karnes County, Texas;**

|                         | AYE          | NAY | ABSTAIN | NOT VOTING    |
|-------------------------|--------------|-----|---------|---------------|
| MAYOR BRIONES           | <i>Chair</i> |     |         |               |
| COUNCILWOMAN SAENZ      |              |     |         | <i>Absent</i> |
| COUNCILMAN LEAL         | ✓            |     |         |               |
| COUNCILMAN PARKER       | ✓            |     |         |               |
| COUNCILMAN DOUGLAS, PhD | ✓            |     |         |               |
| COUNCILWOMAN SCHULTZ    | ✓            |     |         |               |



## **GENERAL FUND**

# GENERAL FUND BUDGET \$11,136,794



|                       |           |
|-----------------------|-----------|
| JUDICIAL              | 228,655   |
| PARKS DEPARTMENT      | 331,783   |
| LIBRARY               | 18,700    |
| EMERGENCY MANAGEMENT  | 1,000     |
| STREET DEPARTMENT     | 2,301,199 |
| COMMUNITY DEVELOPMENT | 504,007   |
| FIRE DEPARTMENT       | 601,950   |
| ANIMAL CONTROL        | 189,543   |
| POLICE                | 2,131,265 |
| ADMINISTRATION        | 4,828,692 |

# 10 -GENERAL FUND

| REVENUES                                 | 2020-2021 | (----- 2022-2023 -----) | (----- 2023-2024 -----) | FY 2024   |                  |
|--|-----------|-------------------------|-------------------------|-----------|------------------|
|  | 2021-2022 | 2022-2023               | 2023-2024               | 2024      | 2025             |
|  | ACTUAL    | CURRENT                 | Y-T-D                   | PROJECTED | REQUESTED        |
|  |           | BUDGET                  | ACTUAL                  | YEAR END  | BUDGET           |
|  |           |                         |                         |           |                  |
| <b>AD VALOREM TAXES</b>                  |           |                         |                         |           |                  |
| 10-00-301.01 AD VALOREM TAX CURRENT M&O  | 500,045   | 443,680                 | 387,309                 | 460,140   | 694,835          |
|  |           |                         |                         |           | 387,309          |
| 10-00-301.02 DELINQUENT AV TAXES         | 21,843    | 16,696                  | 0                       | 22,911    | 0                |
|  |           |                         |                         |           | 0                |
| 10-00-301.03 PENALTY & INTEREST          | 12,183    | 12,639                  | 0                       | 14,986    | 0                |
|  |           |                         |                         |           | 0                |
| 10-00-301.05 ATTORNEY FEES               | 7,085     | 4,522                   | 0                       | 4,297     | 0                |
|  |           |                         |                         |           | 0                |
| 10-00-301.06 ADVALOREM TAX-INT & SINKING | 100,600   | 170,618                 | 153,806                 | 151,307   | 0                |
|  |           |                         |                         |           | 153,806          |
| TOTAL AD VALOREM TAXES                   | 641,755   | 648,155                 | 541,115                 | 653,641   | 541,115          |
|  |           |                         |                         |           | <b>818,829</b>   |
| <b>FRANCHISE TAXES</b>                   |           |                         |                         |           |                  |
| 10-00-302.01 GAS FRANCHISE TAX           | 10,329    | 14,162                  | 13,701                  | 10,861    | 17,421           |
|  |           |                         |                         |           | 13,701           |
| 10-00-302.02 ELECTRIC FRANCHISE TAX      | 136,971   | 131,628                 | 131,378                 | 115,618   | 142,864          |
|  |           |                         |                         |           | 131,378          |
| 10-00-302.03 TELEPHONE FRANCHISE TAX     | 17,699    | 16,388                  | 17,395                  | 12,862    | 22,860           |
|  |           |                         |                         |           | 17,395           |
| 10-00-302.04 CABLE TV FRANCHISE TAX      | 1,940     | 1,900                   | 2,767                   | 0         | 30,776           |
|  |           |                         |                         |           | 2,767            |
| 10-00-302.07 SOLID WASTE FRANCHISE TAX   | 5,957     | 8,421                   | 5,500                   | 6,555     | 0                |
|  |           |                         |                         |           | 5,500            |
| 10-00-302.09 LAND RIGHT OF WAY           | 0         | 143,024                 | 17,023                  | 15,561    | 0                |
|  |           |                         |                         |           | 17,023           |
| 10-00-302.10 LAND ROW -ADMIN FEE         | 0         | 750                     | 0                       | 0         | 0                |
|  |           |                         |                         |           | 0                |
| TOTAL FRANCHISE TAXES                    | 172,896   | 316,273                 | 187,764                 | 161,457   | 213,921          |
|  |           |                         |                         |           | 187,764          |
|  |           |                         |                         |           | <b>228,911</b>   |
| <b>SALES TAX</b>                         |           |                         |                         |           |                  |
| 10-00-303.01 SALES TAX                   | 1,623,501 | 1,797,372               | 1,655,865               | 1,744,325 | 450,588          |
|  |           |                         |                         |           | 1,655,865        |
| 10-00-303.02 ALCOHOLIC BEVERAGE TAX      | 15,137    | 13,053                  | 13,307                  | 11,230    | 630              |
|  |           |                         |                         |           | 13,307           |
| TOTAL SALES TAX                          | 1,638,638 | 1,810,425               | 1,669,172               | 1,755,555 | 451,218          |
|  |           |                         |                         |           | 1,669,172        |
|  |           |                         |                         |           | <b>2,070,751</b> |
| <b>PERMITS &amp; FEES</b>                |           |                         |                         |           |                  |
| 10-00-304.03 BLDG/REGULATORY PERMITS     | 52,546    | 22,310                  | 25,000                  | 47,885    | 11,946           |
|  |           |                         |                         |           | 25,000           |
| 10-00-304.04 INSPECTION FEES             | 0         | 7,246                   | 55,000                  | 9,600     | 0                |
|  |           |                         |                         |           | 55,000           |
| 10-00-304.05 VENDOR PERMITS              | 700       | 1,255                   | 500                     | 6,710     | 2,000            |
|  |           |                         |                         |           | 500              |
| 10-00-304.06 GARAGE SALES                | 455       | 395                     | 125                     | 420       | 590              |
|  |           |                         |                         |           | 125              |
| 10-00-304.07 LIENS & LOT MAINTENANCE REV | 15,939    | 260                     | 500                     | 8,617     | 0                |
|  |           |                         |                         |           | 500              |
| 10-00-304.08 MOBIL UNIT VENDING PERMIT   | 0         | 100                     | 600                     | 0         | 0                |
|  |           |                         |                         |           | 600              |
| TOTAL PERMITS & FEES                     | 69,640    | 31,566                  | 81,725                  | 73,233    | 14,536           |
|  |           |                         |                         |           | 81,725           |
|  |           |                         |                         |           | <b>105,000</b>   |
| <b>FINES &amp; MISCELLANEOUS REV</b>     |           |                         |                         |           |                  |
| 10-00-305.01 MUNICIPAL COURT             | 296,241   | 264,392                 | 284,075                 | 205,918   | 119,880          |
|  |           |                         |                         |           | 284,075          |
| 10-00-305.03 ANIMAL CONTROL              | 809       | 3,082                   | 1,500                   | 464       | 1,026            |
|  |           |                         |                         |           | 1,500            |
| TOTAL FINES & MISCELLANEOUS REV          | 297,050   | 267,474                 | 285,575                 | 206,382   | 120,906          |
|  |           |                         |                         |           | 285,575          |
|  |           |                         |                         |           | <b>256,911</b>   |



GARBAGE COLLECTION

|                                 |         |         |         |         |         |         |                |
|---------------------------------|---------|---------|---------|---------|---------|---------|----------------|
| 10-00-306.01 GARBAGE COLLECTION | 726,226 | 737,757 | 744,309 | 606,865 | 544,629 | 744,309 | 790,234        |
| TOTAL GARBAGE COLLECTION        | 726,226 | 737,757 | 744,309 | 606,865 | 544,629 | 744,309 | <u>790,234</u> |

RENTAL

|                                       |        |        |        |        |        |        |               |
|---------------------------------------|--------|--------|--------|--------|--------|--------|---------------|
| 10-00-307.00 PARK BENCH DONATIONS     | 0      | 0      | 0      | 0      | 0      | 0      |               |
| 10-00-307.01 AUDITORIUM               | 4,900  | 8,515  | 6,500  | 4,475  | 10,600 | 6,500  | 6,000         |
| 10-00-307.02 PAVILION                 | 1,745  | 2,168  | 1,300  | 1,130  | 2,420  | 1,300  | 2,000         |
| 10-00-307.03 GAZEBO                   | 0      | 160    | 100    | 140    | 80     | 100    | 500           |
| 10-00-307.04 BALL FIELDS              | 33,497 | 37,136 | 25,000 | 10,052 | 1,350  | 25,000 | 15,000        |
| 10-00-307.07 CONVENTION CENTER RENTAL | 0      | 0      | 0      | 0      | 0      | 0      | 15,000        |
| TOTAL RENTAL                          | 40,142 | 47,978 | 32,900 | 15,797 | 14,450 | 32,900 | <u>38,500</u> |

OTHER REVENUE

|   |           |           |           |           |         |           |                  |
|---|-----------|-----------|-----------|-----------|---------|-----------|------------------|
| 10-00-308.00 TRANSFER FROM GEN FD SURPLUS   | 0         | 0         | 0         | 0         | 0       | 0         | 675,000          |
| 10-00-308.01 TRANS FR WAT-ADMIN/DEBT SERV   | 2,259,827 | 3,658,029 | 3,700,000 | 1,850,000 | 781,500 | 3,700,000 | 3,454,010        |
| 10-00-308.02 FIRE DISTRICT                  | 166,201   | 247,500   | 152,250   | 115,500   | 32,512  | 152,250   | 200,000          |
| 10-00-308.03 4B TRANSFER- BOND REIMB S2019  | 486,200   | 487,000   | 487,400   | 488,400   | 0       | 487,400   | 487,400          |
| 10-00-308.04 SURPLUS EQUIPMENT SALES        | 249       | 343       | 0         | 68,419    | 5,074   | 0         | 30,000           |
| 10-00-308.05 INTEREST EARNED                | 2,498     | 21,000    | 3,000     | 116,334   | 1,170   | 3,000     | 145,500          |
| 10-00-308.07 FIRE DEPARTMENT INCOME         | 0         | 500       | 0         | 0         | 0       | 0         |                  |
| 10-00-308.08 POLICE-SEIZED FUNDS, ETC       | 27,180    | 22,288    | 0         | 582       | 2,203   | 0         | 25,000           |
| 10-00-308.09 MISCELLANEOUS REVENUE          | 30,245    | 6,571     | 18,000    | 15,254    | 0       | 18,000    | 18,500           |
| 10-00-308.10 4B REIMB ACCOUNTING (MONTHLY)  | 12,000    | 11,000    | 12,000    | 365,837   | 0       | 12,000    | 12,000           |
| 10-00-308.11 RAMP GRANT REVENUE             | 0         | 23,987    | 0         | 0         | 0       | 0         |                  |
| 10-00-308.14 AIRPORT T-HANGER RENTAL        | 1,136     | 1,168     | 0         | 576       | 0       | 0         |                  |
| 10-00-308.15 STUDENT RESOURCE OFFICER REIMB | 42,947    | 63,877    | 98,882    | 41,852    | 0       | 98,882    | 98,882           |
| 10-00-308.16 AIRPORT ADMINISTRATION FEES    | 0         | 26,250    | 35,000    | 17,500    | 0       | 35,000    | 25,000           |
| 10-00-308.18 TAX NOTE PROCEEDS              |           |           |           |           |         |           | 1,500,000        |
| 10-00-308.20 SCRAP METAL/RECYCLING INCOME   | 666       | 0         | 0         | 0         | 0       | 0         |                  |
| 10-00-308.25 SALE OF MILLINGS (STREET MAT)  | 0         | 4,800     | 0         | 300       | 0       | 0         |                  |
| TOTAL OTHER REVENUE                         | 3,029,148 | 4,574,313 | 4,506,532 | 3,080,554 | 822,459 | 4,506,532 | <u>6,671,292</u> |

SUNDRY

|                            |    |     |    |    |     |    |            |
|----------------------------|----|-----|----|----|-----|----|------------|
| 10-00-309.01 FAX SERVICE   |    |     |    |    |     |    |            |
|                            | 9  | 2   | 5  | 0  | 613 | 5  | 150        |
| 10-00-309.02 COPIES        | 43 | 142 | 25 | 97 | 49  | 25 | 200        |
| 10-00-309.03 POSTAGE       | 0  | 0   | 0  | 0  | 28  | 0  |            |
| 10-00-309.04 NSF FEES - GN | 0  | 0   | 0  | 0  | 50  | 0  |            |
| TOTAL SUNDRY               | 52 | 144 | 30 | 97 | 740 | 30 | <u>350</u> |

|   |           |           |           |           |           |           |                |
|---|-----------|-----------|-----------|-----------|-----------|-----------|----------------|
| <u>FUND REVENUE</u>                         |           |           |           |           |           |           |                |
| 10-00-370.03 OIL ROYALTY - MENSİK UNIT      | 12,636    | 21,179    | 9,155     | 10,190    | 0         | 9,155     | 14,500         |
| 10-00-370.08 OIL ROYALTY-YOUNG/KENEDY CORP  | 223,951   | 266,656   | 214,883   | 111,039   | 0         | 214,883   | 131,508        |
| 10-00-370.09 OIL ROYALTY - BLACKJACK        | 8,854     | 15,327    | 9,078     | 7,259     | 0         | 9,078     | 10,008         |
| 10-00-370.10 OIL ROYALTY-STATOIL LITIGATION | 0         | 211,629   | 0         | 0         | 0         | 0         |                |
| 10-00-370.20 OIL ROYALTIES - OTHER          | 0         | 32,572    | 504       | 0         | 0         | 504       |                |
| TOTAL FUND REVENUE                          | 245,441   | 547,363   | 233,620   | 128,489   | 0         | 233,620   | <u>156,016</u> |
| TOTAL REVENUES                              | 6,860,990 | 8,981,448 | 8,282,742 | 6,682,135 | 2,877,693 | 8,282,742 | 11,136,794     |

10 -GENERAL FUND  
ADMINISTRATION

(----- 2022-2023 -----) (----- 2023-2024 -----)

| EXPENDITURES                                 | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
|--|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| <u>SALARIES &amp; OTHER</u>                  |                     |                     |                   |                 |                       |                     |                    |
| 10-00-510.01 SALARIES REGULAR & PART TIME    | 377,783             | 451,417             | 435,241           | 313,545         | 48,103                | 435,241             | 523,808            |
| 10-00-510.03 PROF SRVCS:ACCTG & AUDIT        | 19,500              | 18,000              | 32,000            | 32,400          | 45,462                | 32,000              | 35,000             |
| 10-00-510.04 ELECTED OFFICIALS/VOLUNTEERS    | 11,850              | 14,900              | 30,000            | 25,000          | 2,800                 | 30,000              | 30,000             |
| 10-00-510.05 EMPLOYEE HEALTH INSURANCE       | 55,973              | 49,747              | 62,616            | 35,066          | 4,981                 | 62,616              | 90,828             |
| 10-00-510.06 PAYROLL TAXES                   | 28,691              | 34,997              | 35,591            | 26,897          | 4,254                 | 35,591              | 41,388             |
| 10-00-510.07 RETIREMENT                      | 12,332              | 30,028              | 43,350            | 51,119          | 4,997                 | 43,350              | 55,725             |
| 10-00-510.08 WORKERS COMP INSURANCE          | 1,044               | 291                 | 4,144             | 2,581           | 0                     | 4,144               | 6,000              |
| 10-00-510.09 OVERTIME                        |                     |                     |                   |                 |                       |                     | 10,176             |
| 10-00-510.10 CERTIFICATION PAY               | 0                   | 0                   | 1,040             | 0               | 0                     | 1,040               | 1,040              |
| 10-00-510.11 EMPLOYEE BONUS                  | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 10-00-510.12 LONGEVITY PAY                   | 5,100               | 0                   | 5,850             | 0               | 0                     | 5,850               | 6,000              |
| 10-00-510.13 TWC UNEMPLOYMENT                | 2,644               | 586                 | 7,924             | 91              | 0                     | 7,924               | 8,000              |
| 10-00-510.14 PRE-EMPLOYMENT SCREENING/DRUGS  | 390                 | 245                 | 150               | 625             | 0                     | 150                 | 1,000              |
| 10-00-510.15 COST OF LIVING ADJUSTMENT       | 0                   | 0                   | 11,027            | 3,181           | 0                     | 11,027              |                    |
| 10-00-510.16 VACATION SELL BACK              |                     |                     |                   |                 |                       |                     | 5,000              |
| TOTAL SALARIES & OTHER                       | 515,306             | 600,210             | 668,933           | 490,505         | 110,598               | 668,933             | <u>813,965</u>     |
| <u>OPERATING EXPENSES</u>                    |                     |                     |                   |                 |                       |                     |                    |
| 10-00-520.01 OFFICE SUPPLIES                 | 11,558              | 8,589               | 8,000             | 3,004           | 9,895                 | 8,000               | 5,000              |
| 10-00-520.02 POSTAGE                         | 8,625               | 5,215               | 7,000             | 8,029           | 0                     | 7,000               | 8,500              |
| 10-00-520.03 MEALS: MEETINGS & EVENTS        | 3,829               | 6,250               | 7,000             | 7,796           | 0                     | 7,000               | 8,000              |
| 10-00-520.04 UNIFORMS & APPAREL              | 2,803               | 2,668               | 2,200             | 1,092           | 0                     | 2,200               | 2,200              |
| 10-00-520.05 ATTORNEY'S FEES                 | 63,753              | 195,539             | 70,000            | 115,237         | 0                     | 70,000              | 125,000            |
| 10-00-520.06 GASOLINE & LUBRICANTS           | 0                   | 588                 | 700               | 220             | 1,689                 | 700                 | 750                |
| 10-00-520.08 JANITORIAL SUPPLIES             | 695                 | 1,057               | 1,000             | 1,374           | 0                     | 1,000               | 2,000              |
| 10-00-520.10 OPERATING SUPPLIES              | 8,216               | 11,623              | 9,000             | 18,292          | 0                     | 9,000               | 20,000             |
| 10-00-520.11 LANDSCAPING                     | 0                   | 0                   | 300               | 0               | 0                     | 300                 | 1,000              |
| 10-00-520.12 SOFTWARE, UPDATES & MAINTENANCE |                     |                     |                   |                 |                       |                     | 44,000             |
| TOTAL OPERATING EXPENSES                     | 99,479              | 231,529             | 105,200           | 155,044         | 11,584                | 105,200             | <u>216,450</u>     |
| <u>CELL PHONE</u>                            |                     |                     |                   |                 |                       |                     |                    |
| 10-00-529.01 CELL PHONES                     | 3,929               | 7,222               | 7,200             | 5,204           | 0                     | 7,200               | 7,200              |
| TOTAL CELL PHONE                             | 0                   | 3,929               | 7,200             | 5,204           | 0                     | 7,200               | <u>7,200</u>       |

MISCELLANEOUS SERVICES

|  |        |        |         |        |         |         |                |
|--|--------|--------|---------|--------|---------|---------|----------------|
| 10-00-530.01 TELEPHONE/INTERNET          | 15,264 | 14,420 | 13,700  | 15,809 | 8,081   | 13,700  | 16,500         |
| 10-00-530.02 EQUIPMENT RENTAL            | 2,957  | 4,178  | 4,200   | 1,784  | 3,074   | 4,200   | 3,500          |
| 10-00-530.03 INSURANCE/BONDS/NOTARY FEES | 328    | 198    | 350     | 114    | 84,178  | 350     | 500            |
| 10-00-530.05 ADVERTISING                 | 5,376  | 12,187 | 10,500  | 10,218 | 2,382   | 10,500  | 11,000         |
| 10-00-530.06 TRAVEL EXPENSE              | 0      | 431    | 0       | 0      | 0       | 0       | 7,000          |
| 10-00-530.11 UTILITIES                   | 7,301  | 8,071  | 8,000   | 4,324  | 18,522  | 8,000   | 5,500          |
| 10-00-530.13 CONTRACTED SERVICES         | 55,208 | 56,660 | 72,000  | 55,229 | 9,720   | 72,000  | 60,000         |
| TOTAL MISCELLANEOUS SERVICES             | 86,434 | 96,145 | 108,750 | 87,476 | 125,958 | 108,750 | <u>104,000</u> |

INSURANCE

|  |        |        |        |        |   |        |               |
|--|--------|--------|--------|--------|---|--------|---------------|
| 10-00-531.01 INSURANCE - BUILDINGS     | 3,512  | 4,308  | 4,670  | 4,914  | 0 | 4,670  | 5,500         |
| 10-00-531.02 INSURANCE - GEN LIABILITY | 4,692  | 2,746  | 4,740  | 2,159  | 0 | 4,740  | 2,500         |
| 10-00-531.03 INSURANCE - E&O           | 7,019  | 3,817  | 7,737  | 3,287  | 0 | 7,737  | 3,500         |
| 10-00-531.05 INSURANCE - VEHICLES      | 58     | 63     | 74     | 470    | 0 | 74     | 500           |
| TOTAL INSURANCE                        | 15,281 | 10,934 | 17,221 | 10,829 | 0 | 17,221 | <u>12,000</u> |

BUILDING & STRUCT MAINT.

|  |       |       |       |       |       |       |              |
|--|-------|-------|-------|-------|-------|-------|--------------|
| 10-00-540.01 BLDG REPAIR & MAINTENANCE | 5,663 | 9,474 | 6,000 | 3,754 | 4,356 | 6,000 | 5,000        |
| TOTAL BUILDING & STRUCT MAINT.         | 5,663 | 9,474 | 6,000 | 3,754 | 4,356 | 6,000 | <u>5,000</u> |

EQUIP. & VEHICLE MAINT.

|  |       |       |       |       |     |       |              |
|--|-------|-------|-------|-------|-----|-------|--------------|
| 10-00-550.01 FURNITURE & FIXTURES -REPAIRS | 0     | 4,239 | 1,000 | 105   | 0   | 1,000 | 1,000        |
| 10-00-550.02 EQUIPMENT MAINTENANCE         | 5,097 | 339   | 1,000 | 4,961 | 0   | 1,000 | 5,500        |
| 10-00-550.04 CAR & TRUCK MAINTENANCE       | 0     | 266   | 500   | 190   | 495 | 500   | 500          |
| 10-00-550.06 AC/HEAT SYSTEM MAINTENANCE    | 0     | 0     | 0     | 0     | 0   | 0     |              |
| 10-00-550.09 MAINTENANCE AGREEMENTS/CONT   | 1,496 | 218   | 500   | 642   | 0   | 500   | 1,000        |
| TOTAL EQUIP. & VEHICLE MAINT.              | 6,592 | 5,061 | 3,000 | 5,897 | 495 | 3,000 | <u>8,000</u> |

GENERAL EXPENDITURES

|  |        |        |        |       |        |        |        |
|--|--------|--------|--------|-------|--------|--------|--------|
| 10-00-560.02 DUES & SUBSCRIPTIONS        | 4,365  | 6,334  | 5,600  | 3,528 | 10,385 | 5,600  | 5,600  |
| 10-00-560.03 BANK FEES                   | 0      | 768    | 740    | 1,805 | 88     | 740    | 2,000  |
| 10-00-560.04 PUBLICATIONS                | 1,120  | 186    | 600    | 0     | 0      | 600    | 1,000  |
| 10-00-560.05 ELECTION EXPENSES           | 12,889 | 4,390  | 5,000  | 6,629 | 0      | 5,000  | 7,000  |
| 10-00-560.06 CREDIT CARD FEES            | 11,597 | 14,958 | 13,920 | 8,394 | 0      | 13,920 | 10,000 |
| 10-00-560.08 ORDINANCE CODIFICATION      | 1,725  | 0      | 5,000  | 0     | 0      | 5,000  | 5,000  |
| 10-00-560.10 TRAINING & SEMINARS (STAFF) | 8,887  | 12,673 | 10,000 | 3,819 | 0      | 10,000 | 12,215 |
| 10-00-560.11 CITY COUNCIL TRAVEL         | 195    | 0      | 0      | 0     | 0      | 0      | 5,000  |

|   |           |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 10-00-560.12 TRAINING/SEMINARS - COUNCIL    | 502       | 240       | 2,000     | 2,318     | 0         | 2,000     | 5,000     |
| TOTAL GENERAL EXPENDITURES                  | 41,280    | 39,549    | 42,860    | 26,493    | 10,473    | 42,860    | 52,815    |
| BUILDING & STRUCT. EXP.                     |           |           |           |           |           |           |           |
| 10-00-580.02 CHRISTMAS FESTIVAL             | 0         | 0         | 0         | 0         | 0         | 0         | 5,000     |
| 10-00-580.09 DECORATIONS                    | 1216      | 0         | 0         | 0         | 0         | 0         | 5,000     |
| TOTAL BUILDING & STRUCT. EXP.               | 0         | 0         | 0         | 0         | 0         | 0         | 5,000     |
| CAPITAL PURCHASES                           |           |           |           |           |           |           |           |
| 10-00-590.01 FURNITURE/FIXTURES-CAPITAL OUT | 0         | 4,630     | 0         | 17,745    | 0         | 0         | 10,000    |
| 10-00-590.02 PROPERTY PLANT & EQUIPMENT     | 976,437   | 0         | 3,453     | 0         | 17,220    | 3,453     | 3,000     |
| 10-00-590.04 CARS & TRUCKS-CAPITAL OUTLAY   | 0         | 0         | 0         | 0         | 0         | 0         |           |
| TOTAL CAPITAL PURCHASES                     | 976,437   | 4,630     | 3,453     | 17,745    | 17,220    | 3,453     | 13,000    |
| GEN FUND TRSFR & EXP                        |           |           |           |           |           |           |           |
| 10-00-610.00 TRANSFERS TO WATERWORKS FD     | 0         | 0         | 0         | 0         | 0         | 0         | 571,200   |
| 10-00-610.01 DEBT SERVICE TRANS TO I&S      | 1,206,170 | 1,205,840 | 1,213,381 | 606,744   | 181,870   | 1,213,381 | 1,213,381 |
| 10-00-610.02 GARBAGE COLLECTION SERVICE     | 698,612   | 663,294   | 739,000   | 614,943   | 488,726   | 739,000   | 775,000   |
| 10-00-610.03 ECONOMIC DEVELOPMENT           | 0         | 0         | 0         | 0         | 27,996    | 0         | 35,000    |
| 10-00-610.06 APPRAISAL BOARD                | 5,925     | 6,781     | 6,600     | 6,413     | 14,835    | 6,600     | 7,253     |
| 10-00-610.08 CONSULTING SERVICES            | 0         | 0         | 0         | 0         | 0         | 0         | 22,000    |
| 10-00-610.09 UNDESIGNATED/CONTINGENCY       | 0         | 0         | 0         | 0         | 0         | 0         |           |
| 10-00-610.10 PAVING FUND TRANSFER           | 0         | 0         | 0         | 0         | 0         | 0         |           |
| 10-00-610.11 COUNTY FEES & COMMISSIONS      | 39,433    | 45,047    | 50,000    | 47,915    | 0         | 50,000    | 50,000    |
| 10-00-610.12 COUNTY TAX ATTORNEY FEES       | 5,890     | 4,522     | 4,000     | 3,809     | 0         | 4,000     | 4,000     |
| 10-00-610.13 PARTIAL AV TAX PAYMENTS        | 0         | 0         | 0         | 0         | 0         | 0         |           |
| 10-00-610.14 SALES TAX DUE TO 4B CORP       | 538,308   | 617,796   | 551,900   | 345,357   | 0         | 551,900   | 650,000   |
| 10-00-610.15 CONVENTION CENTER EXPENSES     | 1,872     | 0         | 0         | (81,296)  | 0         | 0         |           |
| 10-00-610.16 TRANSFERS OUT                  | 0         | 15,000    | 0         | 208,932   | 0         | 0         | 263,428   |
| TOTAL GEN FUND TRSFR & EXP                  | 2,496,210 | 2,558,281 | 2,564,881 | 1,752,816 | 713,428   | 2,564,881 | 3,591,262 |
| FUND EXPENSE                                |           |           |           |           |           |           |           |
| 10-00-640.06 GRANT EXPENSES                 |           |           |           |           |           |           |           |
| TOTAL FUND EXPENSE                          | 38,760    | 0         | 0         | 0         | 0         | 0         |           |
|   | 38,760    | 0         | 0         | 0         | 0         | 0         |           |
| TOTAL ADMINISTRATION                        | 2,165,969 | 4,285,372 | 3,563,034 | 3,527,498 | 2,555,763 | 982,528   | 4,828,692 |

10 -GENERAL FUND  
POLICE DEPARTMENT

|   | 2020-2021 | (----- 2022-2023 -----) (----- 2023-2024 ) |           |           |           |           |                  |
|---|-----------|--|-----------|-----------|-----------|-----------|------------------|
| EXPENDITURES                                | 2021-2022 | CURRENT                                    | Y-T-D     | PROJECTED | REQUESTED | PROPOSED  |                  |
|   | ACTUAL    | BUDGET                                     | ACTUAL    | YEAR END  | BUDGET    | BUDGET    |                  |
| <u>SALARIES &amp; OTHER</u>                 |           |  |           |           |           |           |                  |
| 10-02-510.01 SALARIES REGULAR & PART TIME   | 848,825   | 954,154                                    | 888,140   | 808,332   | 279,129   | 888,140   | 1,088,445        |
| 10-02-510.03 PROF SERVCS: ACCTG/LEGAL/ENG   | 0         | 0  | 0         | 0         | 465       | 0         |                  |
| 10-02-510.05 EMPLOYEE HEALTH INSURANCE      | 113,037   | 104,601                                    | 125,232   | 76,226    | 30,565    | 125,232   | 171,564          |
| 10-02-510.06 PAYROLL TAXES                  | 66,446    | 75,088                                     | 67,943    | 59,546    | 22,046    | 67,943    | 91,563           |
| 10-02-510.07 RETIREMENT                     | 29,984    | 68,187                                     | 88,459    | 48,270    | 14,482    | 88,459    | 123,281          |
| 10-02-510.08 WORKERS COMP INSURANCE         | 15,607    | 18,808                                     | 17,280    | 26,001    | 0         | 17,280    | 30,000           |
| 10-02-510.09 OVERTIME                       |           |  |           |           |           |           | 85,562           |
| 10-02-510.10 CERTIFICATION PAY              | 5,673     | 5,722                                      | 27,015    | 4,452     | 0         | 27,015    | 10,000           |
| 10-02-510.11 EMPLOYEE BONUS                 | 0         | 0  | 0         | 0         | 0         | 0         |                  |
| 10-02-510.12 LONGEVITY PAY                  | 12,000    | 0  | 10,050    | 0         | 0         | 10,050    | 12,900           |
| 10-02-510.13 TWC UNEMPLOYMENT               | 3,891     | 393  | 14,246    | 147       | 0         | 14,246    | 15,000           |
| 10-02-510.15 COST OF LIVING ADJUSTMENT      | 0         | 0  | 27,567    | 3,887     | 0         | 27,567    |                  |
| 10-02-510.16 VACATION SELL BACK             |           |  |           |           |           |           | 8,000            |
| TOTAL SALARIES & OTHER                      | 1,095,463 | 1,226,953                                  | 1,265,932 | 1,026,861 | 346,686   | 1,265,932 | <u>1,636,315</u> |
| <u>OPERATING EXPENSES</u>                   |           |  |           |           |           |           |                  |
| 10-02-520.01 OFFICE SUPPLIES                | 2,875     | 2,926                                      | 3,000     | 1,396     | 3,642     | 3,000     | 3,000            |
| 10-02-520.02 POSTAGE                        | 87        | 303  | 500       | 36        | 0         | 500       | 500              |
| 10-02-520.03 MEALS:MEETINGS & EVENTS        | 0         | 1,184                                      | 0         |           | 0         | 0         |                  |
| 10-02-520.04 UNIFORMS & APPAREL             | 11,432    | 15,737                                     | 15,000    | 10,339    | 970       | 15,000    | 15,000           |
| 10-02-520.06 GASOLINE & LUBRICANTS          | 21,907    | 39,005                                     | 35,000    | 22,461    | 24,157    | 35,000    | 30,000           |
| 10-02-520.07 MINOR TOOLS/RAPID DEPRECIATION | 0         | 0  | 0         | 0         | 3,602     | 0         | 1,000            |
| 10-02-520.08 JANITORIAL SUPPLIES            | 472       | 259  | 1,000     | 308       | 0         | 1,000     | 1,000            |
| 10-02-520.09 CHEMICAL & MEDICAL             | 0         | 0  | 0         | 0         | 0         | 0         |                  |
| 10-02-520.10 OPERATING SUPPLIES             | 4,242     | 4,669                                      | 5,000     | 4,994     | 0         | 5,000     | 5,000            |
| 10-02-520.11 INVESTIGATIONS                 | 1,433     | 2,982                                      | 3,000     | 1,541     | 0         | 3,000     | 3,000            |
| 10-02-520.20 POL SPEC REV FDS EXPENDITURES  | 10,288    | 35,541                                     | 0         | 41,717    | 0         | 0         | 45,000           |
| TOTAL OPERATING EXPENSES                    | 52,737    | 102,606                                    | 62,500    | 82,735    | 32,371    | 62,500    | <u>103,500</u>   |
| <u>CELL PHONE</u>                           |           |  |           |           |           |           |                  |
| 10-02-529.01 CELL PHONES TOTAL CELL PHONE   | 12,890    | 13,451                                     | 14,500    | 12,283    | 0         | 14,500    | 15,000           |
|   | 12,890    | 13,451                                     | 14,500    | 12,283    | 0         | 14,500    | <u>15,000</u>    |
| <u>MISCELLANEOUS SERVICES</u>               |           |  |           |           |           |           |                  |
| 10-02-530.01 TELEPHONE/INTERNET             | 10,159    | 8,323                                      | 6,000     | 5,593     | 6,119     | 6,000     | 6,000            |
| 10-02-530.02 EQUIPMENT RENTAL               | 2,589     | 9,563                                      | 10,000    | 10,374    | 1,330     | 10,000    | 10,500           |
| 10-02-530.03 INSURANCE/BONDS/NOTARY FEES    | 0         | 0  | 0         | 0         | 0         | 0         |                  |
| 10-02-530.04 NON-PROFESSIONAL SERVICES      | 0         | 0  | 0         | 0         | 0         | 0         |                  |
| 10-02-530.05 ADVERTISING                    | 0         | 94   | 0         | 0         | 0         | 0         |                  |

|  |           |           |           |           |         |           |           |
|--|-----------|-----------|-----------|-----------|---------|-----------|-----------|
| 10-02-530.06 TRAVEL EXPENSE                  | 744       | 736       | 1,000     | 216       | 0       | 1,000     | 1,000     |
| 10-02-530.11 UTILITIES                       | 4,947     | 5,247     | 5,000     | 4,962     | 10,157  | 5,000     | 6,500     |
| 10-02-530.13 CONTRACTED SERVICES             | 16,071    | 18,690    | 20,000    | 20,164    | 0       | 20,000    | 47,000    |
| TOTAL MISCELLANEOUS SERVICES                 | 34,511    | 42,652    | 42,000    | 41,308    | 17,606  | 42,000    | 71,000    |
| <u>INSURANCE</u>                             |           |           |           |           |         |           |           |
| 10-02-531.03 INSURANCE - PROPERTY & EQUIP    | 154       | 578       | 448       | (         | 0       | 448       | 500       |
| 10-02-531.04 INSURANCE - E & O               | 0         | 0         | 41        | 0         | 0       | 41        | 50        |
| 10-02-531.05 INSURANCE - AUTO LIABILITY      | 3,771     | 4,108     | 5,631     | 11,569    | 0       | 5,631     | 11,500    |
| 10-02-531.07 INSURANCE-PHYSICAL DAMAGE       | 3,859     | 2,982     | 3,733     | 0         | 0       | 3,733     |           |
| 10-02-531.08 INSURANCE-LAW ENFORCEMENT LIAB  | 5,932     | 8,714     | 6,308     | 9,307     | 0       | 6,308     | 10,000    |
| TOTAL INSURANCE                              | 13,716    | 16,382    | 16,161    | 20,614    | 0       | 16,161    | 22,050    |
| <u>BUILDING &amp; STRUCT MAINT.</u>          |           |           |           |           |         |           |           |
| 10-02-540.01 BLDG REPAIR & MAINTENANCE       | 2,964     | 8,322     | 2,000     | 1,482     | 239     | 2,000     | 1,500     |
| TOTAL BUILDING & STRUCT MAINT.               | 6,305     | 2,964     | 8,322     | 1,482     | 239     | 2,000     | 1,500     |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>           |           |           |           |           |         |           |           |
| 10-02-550.01 FURNITURE & FIXTURES            | 0         | 0         | 500       | 694       | 0       | 500       | 500       |
| 10-02-550.02 EQUIPMENT MAINTENANCE           | 1,019     | 648       | 2,106     | 305       | 206     | 2,106     | 1,000     |
| 10-02-550.04 VEHICLE MAINTENANCE             | 17,924    | 23,149    | 20,000    | 23,877    | 4,361   | 20,000    | 25,000    |
| 10-02-550.09 MAINTENANCE AGREEMENTS/CONTRACT | 0         | 0         | 0         | 0         | 0       | 0         |           |
| TOTAL EQUIP. & VEHICLE MAINT.                | 18,944    | 23,797    | 22,606    | 24,875    | 4,567   | 22,606    | 26,500    |
| <u>GENERAL EXPENDITURES</u>                  |           |           |           |           |         |           |           |
| 10-02-560.02 DUES & SUBSCRIPTIONS            | 446       | 493       | 600       | 436       | 3,761   | 600       | 600       |
| 10-02-560.03 BANK SERVICE CHARGES            | 0         | 127       | 0         | 17        | 0       | 0         |           |
| 10-02-560.09 PHYSICAL EXAMS                  | 525       | 260       | 300       | 145       | 0       | 300       | 300       |
| 10-02-560.10 TRAINING, TESTING & CI EXAMS    | 5,775     | 6,908     | 5,000     | 5,673     | 0       | 5,000     | 5,000     |
| TOTAL GENERAL EXPENDITURES                   | 6,746     | 7,788     | 5,900     | 6,270     | 3,761   | 5,900     | 5,900     |
| <u>CAPITAL PURCHASES</u>                     |           |           |           |           |         |           |           |
| 10-02-590.01 FURNITURE/FIXTURES-CAPITAL OUT  | 0         | 0         | 0         | 0         | 0       | 0         |           |
| 10-02-590.02 MACHINERY/TOOLS/IMPLEMENTS      | 0         | 86,211    | 0         | 35,790    | 0       | 0         | 75,000    |
| 10-02-590.04 CARS & TRUCKS-CAPITAL OUTLAY    | 0         | 158,484   | 160,000   | 100,070   | 0       | 160,000   | 175,000   |
| TOTAL CAPITAL PURCHASES                      | 0         | 244,695   | 160,000   | 135,860   | 0       | 160,000   | 250,000   |
| TOTAL POLICE DEPARTMENT                      | 1,237,971 | 1,686,645 | 1,591,599 | 1,352,290 | 405,230 | 1,591,599 | 2,131,765 |



10 -GENERAL FUND  
ANIMAL CONTROL

| (----- 2022-2023 -----) (----- 2023-2024 -----) |                     |                     |                   |                 |                       |                     |                    |
|---|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| EXPENDITURES                                    | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
| <u>SALARIES &amp; OTHER</u>                     |                     |                     |                   |                 |                       |                     |                    |
| 10-03-510.01 SALARIES REGULAR & PART TIME       | 70,237              | 90,952              | 83,596            | 71,438          | 20,832                | 83,596              | 89,243             |
| 10-03-510.03 PROF SRVCS: ACCTG,LEGAL,ENG        | 4,537               | 5,657               | 2,500             | 400             | 0                     | 2,500               | 2,500              |
| 10-03-510.05 EMPLOYEE HEALTH INSURANCE          | 17,036              | 14,709              | 15,654            | 10,679          | 3,661                 | 15,654              | 19,021             |
| 10-03-510.06 PAYROLL TAXES                      | 5,264               | 6,961               | 6,396             | 6,544           | 1,718                 | 6,396               | 7,419              |
| 10-03-510.07 RETIREMENT                         | 2,463               | 6,259               | 8,327             | 5,743           | 1,098                 | 8,327               | 9,990              |
| 10-03-510.08 WORKERS COMP INSURANCE             | 2,251               | 2,579               | 3,312             | 3,120           | 0                     | 3,312               | 3,500              |
| 10-03-510.09 OVERTIME                           |                     |                     |                   |                 |                       |                     | 6,300              |
| 10-03-510.10 CERTIFICATION PAY                  | 0                   | 0                   | 1,040             | 0               | 0                     | 1,040               | 1,000              |
| 10-03-510.11 EMPLOYEE BONUS                     | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 10-03-510.12 LONGEVITY PAY                      | 450                 | 0                   | 450               | 0               | 0                     | 450                 | 450                |
| 10-03-510.13 TWC UNEMPLOYMENT                   | 252                 | 270                 | 1,287             | 18              | 0                     | 1,287               | 1,000              |
| 10-03-510.14 PRE-EMPLOYMENT SCREENING/DRUGS     | 140                 | 65                  | 100               | 135             | 0                     | 100                 | 150                |
| 10-03-510.15 COST OF LIVING ADJUSTMENT          | 0                   | 0                   | 1,836             | 565             | 0                     | 1,836               |                    |
| 10-03-510.16 VACATION SELL BACK                 |                     |                     |                   |                 |                       |                     | 1,000              |
| TOTAL SALARIES & OTHER                          | 102,629             | 127,453             | 124,498           | 98,642          | 27,309                | 124,498             | <u>141,573</u>     |
| <u>OPERATING EXPENSES</u>                       |                     |                     |                   |                 |                       |                     |                    |
| 10-03-520.01 OFFICE SUPPLIES                    | 0                   | 242                 | 300               | 0               | 1,146                 | 300                 | 500                |
| 10-03-520.02 POSTAGE                            | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 10-03-520.03 MEALS:MEETINGS & EVENTS            | 0                   | 176                 | 0                 | 45              | 0                     | 0                   |                    |
| 10-03-520.04 UNIFORMS & APPAREL                 | 1,417               | 1,535               | 2,000             | 1,318           | 1,194                 | 2,000               | 2,000              |
| 10-03-520.06 GASOLINE & LUBRICANTS              | 1,616               | 3,921               | 3,000             | 1,882           | 60                    | 3,000               | 3,000              |
| 10-03-520.07 MINOR TOOLS                        | 0                   | 0                   | 400               | 0               | 2,180                 | 400                 | 1,000              |
| 10-03-520.08 JANITORIAL SUPPLIES                | 46                  | 0                   | 200               | 0               | 0                     | 200                 | 500                |
| 10-03-520.09 CHEMICALS & MEDICAL                | 164                 | 264                 | 500               | 145             | 995                   | 500                 | 250                |
| 10-03-520.10 OPERATING SUPPLIES                 | 2,235               | 3,298               | 3,500             | 3,461           | 0                     | 3,500               | 4,000              |
| TOTAL OPERATING EXPENSES                        | 5,479               | 9,437               | 9,900             | 6,852           | 5,574                 | 9,900               | <u>11,250</u>      |
| <u>CELL PHONE</u>                               |                     |                     |                   |                 |                       |                     |                    |
| 10-03-529.01 CELL PHONES                        | 929                 | 987                 | 1,000             | 757             | 0                     | 1,000               | 1,500              |
| TOTAL CELL PHONE                                | 0                   | 929                 | 987               | 1,000           | 757                   | 1,000               | <u>1,500</u>       |

## 10-03-530.01 TELEPHONE/INTERNET

## INSURANCE

|  |     |     |     |     |   |     |       |
|--|-----|-----|-----|-----|---|-----|-------|
| 10-03-531.02 INSURANCE - GEN LIABILITY | 223 | 0   | 316 | 288 | 0 | 316 | 400   |
|  | 0   | 0   | 158 | 0   | 0 | 158 | 300   |
| 10-03-531.03 INSURANCE - EQUIPMENT     | 0   | 238 | 32  | 0   | 0 | 32  | 50    |
| 10-03-531.04 INSURANCE - E&O           | 0   | 0   | 32  | 0   | 0 | 32  | 50    |
| 10-03-531.05 INSURANCE - VEHICLES      | 349 | 367 | 420 | 373 | 0 | 420 |       |
| TOTAL INSURANCE                        | 572 | 605 | 958 | 661 | 0 | 958 | 420   |
|  |     |     |     |     |   |     | 1,220 |

|  |     |     |        |       |   |        |               |
|--|-----|-----|--------|-------|---|--------|---------------|
| 10-03-540.01 BLDG REPAIR & MAINTENANCE | 668 | 281 | 11,718 | 9,307 | 0 | 11,718 | 10,000        |
| TOTAL BUILDING & STRUCT MAINT.         | 668 | 281 | 11,718 | 9,307 | 0 | 11,718 | <u>10,000</u> |

|   |       |     |       |     |       |       |              |
|---|-------|-----|-------|-----|-------|-------|--------------|
| 10-03-550.02 MACHINERY/TOOLS & IMPLEMENTS | 317   | 0   | 500   | 15  | 1,166 | 500   | 1,000        |
| 10-03-550.04 VEHICLE MAINTENANCE          | 1,947 | 425 | 2,000 | 649 | 518   | 2,000 | 2,000        |
| 10-03-550.06 AC/HEAT SYSTEM MAINTENANCE   | 0     | 0   | 0     | 0   | 0     | 0     |              |
| TOTAL EQUIP. & VEHICLE MAINT.             | 2,264 | 425 | 2,500 | 664 | 1,684 | 2,500 | <u>3,000</u> |

|                                   |     |     |       |     |       |       |              |
|-----------------------------------|-----|-----|-------|-----|-------|-------|--------------|
| 10-03-560.02 DUES & SUBSCRIPTIONS | 0   | 50  | 100   | 0   | 845   | 100   |              |
| 10-03-560.10 TRAINING & TESTING   | 428 | 793 | 1,000 | 300 | 385   | 1,000 | 1,500        |
| TOTAL GENERAL EXPENDITURES        | 428 | 843 | 1,100 | 300 | 1,229 | 1,100 | <u>1,500</u> |

|                                     |   |   |   |   |   |               |
|-------------------------------------|---|---|---|---|---|---------------|
| 10-03-580.01 BUILDINGS & STRUCTURES | 0 | 0 | 0 |   | 0 | 12,000        |
| TOTAL BUILDING & STRUCT. EXP.       | 0 | 0 | 0 | 0 | 0 | <u>12,000</u> |

|   |   |       |       |            |          |       |              |
|---|---|-------|-------|------------|----------|-------|--------------|
| 10-03-590.02 MACHINERY/TOOLS/IMPLEMENTS | 0 | 1,380 | 2,000 | <u>335</u> | <u>0</u> | 2,000 | 2,000        |
| TOTAL CAPITAL PURCHASES                 | 0 | 1,380 | 2,000 | 335        | 0        | 2,000 | <u>2,000</u> |

189,543

10 -GENERAL FUND  
FIRE DEPARTMENT

|   | 2020-2021 | (----- 2022-2023 -----) | (----- 2023-2024 -----) |              |                    |                  |                 |
|---|-----------|-------------------------|-------------------------|--------------|--------------------|------------------|-----------------|
| EXPENDITURES                                | ACTUAL    | 2021-2022 ACTUAL        | CURRENT BUDGET          | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>SALARIES &amp; OTHER</u>                 |           |                         |                         |              |                    |                  |                 |
| 10-04-510.01 SALARIES REGULAR & PART TIME   | 0         | 0                       | 0                       | 0            | 0                  | 0                |                 |
| 10-04-510.03 PROF SRVCS: ACCTG/LEGAL/ENG    | 5,887     | 68                      | 1,000                   | 806          | 0                  | 1,000            |                 |
| 10-04-510.04 FIREMAN'S PENSION              | 2,250     | 2,650                   | 2,250                   | 1,975        | 0                  | 2,250            | 2,250           |
| 10-04-510.05 EMPLOYEE HEALTH INSURANCE      | 516       | 0                       | 600                     | 0            | 0                  | 600              |                 |
| 10-04-510.06 PAYROLL TAXES                  | 0         | 0                       | 0                       | 0            | 0                  | 0                |                 |
| 10-04-510.07 RETIREMENT                     | 0         | 0                       | 0                       | 0            | 0                  | 0                |                 |
| 10-04-510.08 WORKERS COMP INSURANCE         | 2,640     | 2,661                   | 2,800                   | 3,044        | 0                  | 2,800            | 3,500           |
| 10-04-510.10 PENSIONS                       | 0         | 0                       | 0                       | 0            | 3,116              | 0                |                 |
| 10-04-510.11 EMPLOYEE BONUS                 | 0         | 0                       | 0                       | 0            | 0                  | 0                |                 |
| 10-04-510.12 FIRE CALL STIPEND              | 17,999    | 17,842                  | 18,000                  | ( 118,503)   | 0                  | 18,000           | 22,000          |
| TOTAL SALARIES & OTHER                      | 29,292    | 23,221                  | 24,650                  | (112,678)    | 3,116              | 24,650           | <u>27,750</u>   |
| <u>OPERATING EXPENSES</u>                   |           |                         |                         |              |                    |                  |                 |
| 10-04-520.01 OFFICE SUPPLIES                | 195       | 486                     | 600                     | 0            | 11,205             | 600              | 600             |
| 10-04-520.02 POSTAGE                        | 0         | 0                       | 100                     | 0            | 0                  | 100              |                 |
| 10-04-520.03 MEALS:MEETINGS & EVENTS        | 0         | 0                       | 0                       | 0            | 0                  | 0                | 1,000           |
| 10-04-520.04 UNIFORMS & APPAREL             | 177       | 3,116                   | 3,999                   | 2,325        | 0                  | 3,999            | 3,000           |
| 10-04-520.06 GASOLINE & LUBRICANTS          | 1,614     | 8,357                   | 4,800                   | 3,227        | 4,216              | 4,800            | 5,000           |
| 10-04-520.07 MINOR TOOLS/RAPID DEPRECIATION | 0         | 0                       | 0                       | 0            | 3,792              | 0                | 2,000           |
| 10-04-520.08 JANITORIAL SUPPLIES            | 104       | 283                     | 300                     | 0            | 0                  | 300              | 500             |
| 10-04-520.09 CHEMICAL & MEDICAL             | 0         | 0                       | 0                       | 474          | 0                  | 0                | 700             |
| 10-04-520.10 SUPPLIES - OPERATING           | 11,685    | 11,889                  | 3,500                   | 11,379       | 0                  | 3,500            | 15,000          |
| TOTAL OPERATING EXPENSES                    | 13,775    | 24,130                  | 13,299                  | 17,405       | 19,213             | 13,299           | <u>27,800</u>   |
| <u>CELL PHONE</u>                           |           |                         |                         |              |                    |                  |                 |
| 10-04-529-01 CELL PHONES                    | 0         | 674                     | 600                     | 659          | 0                  | 600              | 600             |
| TOTAL CELL PHONES                           | 0         | 674                     | 600                     | 659          | 0                  | 600              | <u>600</u>      |
| <u>MISCELLANEOUS SERVICES</u>               |           |                         |                         |              |                    |                  |                 |
| 10-04-530.01 TELEPHONE/INTERNET             | 1,814     | 1,497                   | 1,800                   | 645          | 225                | 1,800            | 1,800           |
| 10-04-530.03 INSURANCE/BONDS/NOTARY FEES    | 0         | 0                       | 0                       | 0            | 0                  | 0                |                 |
| 10-04-530.10 NATURAL GAS                    | 585       | 1,656                   | 600                     | 951          | 364                | 600              | 1,000           |
| 10-04-530.11 UTILITIES                      | 1,909     | 2,178                   | 2,500                   | 2,890        | 4,745              | 2,500            | 3,000           |
| 10-04-530.13 CONTRACTED SERVICES            | 270       | 840                     | 500                     | 885          | 30,630             | 500              | 1,000           |
| TOTAL MISCELLANEOUS SERVICES                | 4,578     | 6,171                   | 5,400                   | 5,371        | 35,964             | 5,400            | <u>6,800</u>    |
| <u>INSURANCE</u>                            |           |                         |                         |              |                    |                  |                 |
| 10-04-531.01 INSURANCE - BUILDINGS          | 608       | 706                     | 650                     | 0            | 0                  | 650              | 650             |
| 10-04-531.02 INSURANCE - GEN LIABILITY      | 0         | 0                       | 550                     | 0            | 0                  | 550              | 550             |

|                                    |       |       |       |       |   |       |       |
|------------------------------------|-------|-------|-------|-------|---|-------|-------|
| 10-04-531.03 INSURANCE - EQUIPMENT | 0     | 0     | 550   | 813   | 0 | 550   | 1,000 |
| 10-04-531.04 INSURANCE - E & O     | 0     | 0     | 500   | 0     | 0 | 500   | 500   |
| 10-04-531.05 INSURANCE - VEHICLES  | 3,421 | 3,723 | 3,800 | 3,690 | 0 | 3,800 | 3,800 |
| TOTAL INSURANCE                    | 4,029 | 4,429 | 6,050 | 4,503 | 0 | 6,050 | 6,500 |

8-07-2023 09:23 AM

CITY OF KENEDY

AS OF: JULY 31ST, 2023

PAGE: 11 PROPOSED BUDGET WORKSHEET

10 -GENERAL FUND  
FIRE DEPARTMENT

|   | 2020-2021 | (----- 2022-2023 -----) | (----- 2023-2024 -----) |             |           |           |          |
|---|-----------|-------------------------|-------------------------|-------------|-----------|-----------|----------|
| EXPENDITURES                              | 2020-2021 | 2021-2022               | CURRENT                 | Y-T-D       | PROJECTED | REQUESTED | PROPOSED |
|   | ACTUAL    | ACTUAL                  | BUDGET                  | ACTUAL      | YEAR END  | BUDGET    | BUDGET   |
| <u>BUILDING &amp; STRUCT MAINT.</u>       |           |                         |                         |             |           |           |          |
| 10-04-540.01 BLDG REPAIR & MAINTENANCE    | 3,696     | 1,484                   | 25,000                  | 0           | 0         | 25,000    | 65,000   |
| TOTAL BUILDING & STRUCT MAINT.            | 3,696     | 1,484                   | 25,000                  | 0           | 0         | 25,000    | 65,000   |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>        |           |                         |                         |             |           |           |          |
| 10-04-550.01 FURNITURE & FIXTURES         | 0         | 0                       | 0                       | 0           | 0         | 0         |          |
| 10-04-550.02 REPAIRS - MACHINERY/TOOLS    | 5,197     | 10,576                  | 7,500                   | 0           | 0         | 7,500     | 15,000   |
| 10-04-550.04 VEHICLE MAINTENANCE          | 10,884    | 13,999                  | 15,000                  | 10,445      | 19,015    | 15,000    | 20,000   |
| 10-04-550.05 RADIO SYSTEMS                | 0         | 0                       | 8,000                   | 0           | 0         | 8,000     | 8,000    |
| 10-04-550.06 HEATING & COOLING            | 0         | 0                       | 0                       | 0           | 0         | 0         |          |
| 10-04-550.09 MAINTENANCE AGREEMENTS/CONT  | 0         | 0                       | 5,000                   | 0           | 0         | 5,000     | 5,000    |
| TOTAL EQUIP. & VEHICLE MAINT.             | 16,081    | 24,574                  | 35,500                  | 10,445      | 19,015    | 35,500    | 48,000   |
| <u>GENERAL EXPENDITURES</u>               |           |                         |                         |             |           |           |          |
| 10-04-560.02 DUES & SUBSCRIPTIONS         | 1,754     | 1,241                   | 2,000                   | 0           | 1,047     | 2,000     | 2,000    |
| 10-04-560.03 BANK SERVICE CHARGES         | 0         | 46                      | 0                       | 20          | 0         | 0         |          |
| 10-04-560.09 PHYSICAL EXAMS               | 0         | 0                       | 0                       | 0           | 0         | 0         | 3,000    |
| 10-04-560.10 TRAINING & TESTING           | 2,802     | 10,268                  | 6,000                   | 0           | 0         | 6,000     | 6,000    |
| TOTAL GENERAL EXPENDITURES                | 4,556     | 11,554                  | 8,000                   | 20          | 1,047     | 8,000     | 11,000   |
| <u>BUILDING &amp; STRUCT. EXP.</u>        |           |                         |                         |             |           |           |          |
| 10-04-580.20 FIRE HOSE LINES              | 0         | 0                       | 2,500                   | 0           | 0         | 2,500     | 5,000    |
| TOTAL BUILDING & STRUCT. EXP.             | 0         | 0                       | 2,500                   | 0           | 0         | 2,500     | 5,000    |
| <u>CAPITAL PURCHASES</u>                  |           |                         |                         |             |           |           |          |
| 10-04-590.02 MACHINERY/TOOLS/IMPLEMENTS   | 31,292    | 64,436                  | 32,000                  | 0           | 0         | 32,000    | 32,000   |
| 10-04-590.04 CARS & TRUCKS-CAPITAL OUTLAY | 0         | 0                       | 1                       | 0           | 0         | 1         |          |
| 10-04-590.05 RADIO SYSTEMS                | 0         | 0                       | 0                       | 0           | 0         | 0         | 4,500    |
| 10-04-590.06 PROTECTIVE GEAR              | 0         | 0                       | 0                       | 0           | 0         | 0         | 7,000    |
| 10-04-590.10 OTHER CAPITAL OUTLAY         | 0         | 0                       | 0                       | 0           | 2,000     | 0         | 360,000  |
| TOTAL CAPITAL PURCHASES                   | 31,292    | 64,436                  | 32,001                  | 0           | 2,000     | 32,001    | 403,500  |
| TOTAL FIRE DEPARTMENT                     | 107,298   | 160,674                 | 153,000                 | (74,276.00) | 2,000     | 32,001    | 601,950  |

10 -GENERAL FUND  
COMMUNITY DEVELOPMENT

| (----- 2022-2023 -----) (----- 2023-2024 -----) |                     |                     |                   |                 |                       |                     |                    |
|---|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| EXPENDITURES                                    | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
| <u>SALARIES &amp; OTHER</u>                     |                     |                     |                   |                 |                       |                     |                    |
| 10-05-510.01 SALARIES REGULAR & PART TIME       | 75,615              | 64,250              | 132,442           | 99,952          | 27,628                | 132,442             | 254,681            |
| 10-05-510.03 PROF SRVCS: ACCTG/LEGAL/ENG        | 0                   | 0                   | 0                 | 0               | 2,704                 | 0                   |                    |
| 10-05-510.05 EMPLOYEE HEALTH INSURANCE          | 11,891              | 10,738              | 23,481            | 13,605          | 3,741                 | 23,481              | 50,460             |
| 10-05-510.06 PAYROLL TAXES                      | 6,197               | 5,133               | 10,132            | 7,605           | 2,185                 | 10,132              | 20,583             |
| 10-05-510.07 RETIREMENT                         | 2,637               | 3,993               | 13,192            | 4,884           | 1,446                 | 13,192              | 27,713             |
| 10-05-510.08 WORKERS COMP INSURANCE             | 2,442               | 1,948               | 953               | 223             | 0                     | 953                 | 1,000              |
| 10-05-510-09 OVERTIME                           |                     |                     |                   |                 |                       |                     | 12,734             |
| 10-05-510.10 CERTIFICATION PAY                  | 0                   | 0                   | 1,950             | 0               | 0                     | 1,950               | 1,500              |
| 10-05-510.11 EMPLOYEE BONUS                     | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 10-05-510.12 LONGEVITY PAY                      | 750                 | 0                   | 150               | 0               | 0                     | 150                 | 150                |
| 10-05-510.13 TWC - UNEMPLOYMENT                 | 504                 | 18                  | 2,244             | 27              | 0                     | 2,244               | 2,250              |
| 10-05-510.14 PRE-EMPLOYMENT SCREENING/DRUG      | 0                   | 110                 | 300               | 220             | 0                     | 300                 | 300                |
| 10-05-510.15 COST OF LIVING ADJUSTMENT          | 0                   | 0                   | 1,838             | 353             | 0                     | 1,838               |                    |
| TOTAL SALARIES & OTHER                          | 100,036             | 82,294              | 186,682           | 126,869         | 37,703                | 186,682             | 371,371            |
| <u>OPERATING EXPENSES</u>                       |                     |                     |                   |                 |                       |                     |                    |
| 10-05-520.01 OFFICE SUPPLIES                    | 1,598               | 540                 | 1,500             | 278             | 1,161                 | 1,500               | 1,500              |
| 10-05-520.02 POSTAGE                            | 0                   | 0                   | 250               | 0               | 0                     | 250                 | 1,000              |
| 10-05-520.03 MEALS:MEETINGS & EVENTS            | 0                   | 88                  | 50                | 45              | 0                     | 50                  | 100                |
| 10-05-520.04 UNIFORMS & APPAREL                 | 1,501               | 882                 | 2,250             | 2,299           | 764                   | 2,250               | 3,000              |
| 10-05-520.06 GASOLINE & LUBRICANTS              | 3,103               | 3,301               | 3,000             | 2,909           | 0                     | 3,000               | 4,000              |
| 10-05-520.07 MINOR TOOLS/RAPID DEPRECIATION     | 0                   | 0                   | 500               | 139             | 74                    | 500                 | 500                |
| 10-05-520.08 JANITORIAL SUPPLIES                | 111                 | 292                 | 500               | 0               | 0                     | 500                 | 500                |
| 10-05-520.10 OPERATING SUPPLIES                 | 1,644               | 680                 | 600               | 1,248           | 0                     | 600                 | 1,000              |
| TOTAL OPERATING EXPENSES                        | 7,957               | 5,782               | 8,650             | 6,918           | 2,000                 | 8,650               | 11,600             |
| <u>CELL PHONE</u>                               |                     |                     |                   |                 |                       |                     |                    |
| 10-05-529.01 CELL PHONES                        | 0                   | 1,865               | 1,922             | 1,500           | 0                     | 1,500               | 1,500              |
| TOTAL CELL PHONE                                | 0                   | 1,865               | 1,922             | 1,500           | 0                     | 1,500               | 1,500              |
| <u>MISCELLANEOUS SERVICES</u>                   |                     |                     |                   |                 |                       |                     |                    |
| 10-05-530.01 TELEPHONE/INTERNET                 | 7,865               | 10,626              | 2,333             | 9,937           | 985                   | 2,333               | 11,000             |
| 10-05-530.02 EQUIPMENT RENTAL                   | 1,122               | 1,040               | 500               | 626             | 0                     | 500                 |                    |

|   |         |         |         |        |        |         |                  |
|---|---------|---------|---------|--------|--------|---------|------------------|
| 10-05-530.03 INSURANCE/BONDS/NOTARY FEES  | 0       | 0       | 0       | 0      | 0      | 0       |                  |
| 10-05-530.04 NON-PROFESSIONAL SERVICES    | 0       | 0       | 0       | 0      | 0      | 0       |                  |
| 10-05-530.05 ADVERTISING                  | 1,105   | 384     | 1,500   | 582    | 630    | 1,500   | 1,500            |
| 10-05-530.06 TRAVEL EXPENSE               | 0       | 0       | 0       | 0      | 0      | 0       |                  |
| 10-05-530.11 UTILITIES                    | 2,360   | 2,616   | 2,600   | 2,001  | 0      | 2,600   | 2,600            |
| 10-05-530.13 CONTRACTED SRVC/INSP & PLANS | 20,098  | 67,299  | 35,000  | 48,953 | 0      | 35,000  | 40,000           |
| 10-05-530.15 SOLID WASTE COLLECTION       | 0       | 0       | 0       | 0      | 12,290 | 0       |                  |
| 10-05-530.16 VACATION BUYBACK             |         |         |         |        |        |         | 2,500            |
| TOTAL MISCELLANEOUS SERVICES              | 32,549  | 81,964  | 41,933  | 62,099 | 13,904 | 41,933  | 57,600           |
| <u>INSURANCE</u>                          |         |         |         |        |        |         |                  |
| 10-05-531.01 INSURANCE BUILDINGS          | 0       | 0       | 302     | 123    | 0      | 302     | 302              |
| 10-05-531.02 INSURANCE - GEN LIABILITY    | 0       | 0       | 53      | 0      | 0      | 53      | 55               |
| 10-05-531.03 INSURANCE - EQUIPMENT        | 118     | 118     | 276     | 0      | 0      | 276     | 276              |
| 10-05-531.04 INSURANCE -E&O               | 0       | 0       | 53      | 0      | 0      | 53      | 53               |
| 10-05-531.05 INSURANCE - VEHICLES         | 681     | 703     | 781     | 710    | 0      | 781     |                  |
| TOTAL INSURANCE                           | 799     | 820     | 1,465   | 833    | 0      | 1,465   | 850<br>1,536     |
| <u>BUILDING &amp; STRUCT MAINT.</u>       |         |         |         |        |        |         |                  |
| 10-05-540.01 REPAIRS - BUILDINGS          | 0       | 699     | 500     | 0      | 0      | 500     | 500              |
| 10-05-540.07 LOT MAINT & BLDG DEMOLITION  | 45,509  | 22,255  | 30,000  | 43,477 | 37,845 | 30,000  |                  |
| TOTAL BUILDING & STRUCT MAINT.            | 45,509  | 22,954  | 30,500  | 43,477 | 37,845 | 30,500  | 35,000<br>35,500 |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>        |         |         |         |        |        |         |                  |
| 10-05-550.01 FURNITURE & FIXTURES         | 0       | 0       | 0       | 0      | 0      | 0       |                  |
| 10-05-550.02 REPAIRS - EQUIPMENT          | 1,239   | 768     | 1,000   | 1,074  | 0      | 1,000   | 1,700            |
| 10-05-550.04 VEHICLE MAINTENANCE          | 2,673   | 1,736   | 2,500   | 1,285  | 869    | 2,500   | 3,500            |
| 10-05-550.06 AC/HEAT SYSTEM MAINTENANCE   | 0       | 0       | 0       | 0      | 0      | 0       |                  |
| TOTAL EQUIP. & VEHICLE MAINT.             | 3,912   | 2,504   | 3,500   | 2,359  | 869    | 3,500   | 5,200            |
| <u>GENERAL EXPENDITURES</u>               |         |         |         |        |        |         |                  |
| 10-05-560.02 DUES & SUBSCRIPTIONS         | 0       | 0       | 500     | 0      | 1,125  | 500     | 500              |
| 10-05-560.10 TRAINING & TESTING           | 42      | 246     | 500     | 0      | 0      | 500     |                  |
| TOTAL GENERAL EXPENDITURES                | 42      | 246     | 1,000   | 0      | 1,125  | 1,000   | 1,000<br>1,500   |
| <u>BUILDING &amp; STRUCT. EXP.</u>        |         |         |         |        |        |         |                  |
| 10-05-580.01 BUILDINGS & STRUCTURES       | 0       | 0       | 0       | 0      | 0      | 0       |                  |
| TOTAL BUILDING & STRUCT. EXP.             | 0       | 0       | 0       | 0      | 0      | 0       |                  |
| <u>CAPITAL PURCHASES</u>                  |         |         |         |        |        |         |                  |
| 10-05-590.02 MACHINERY/TOOLS/IMPLEMENTS   | 0       | 1,549   | 1,500   | 0      | 0      | 1,500   | 18,200           |
| TOTAL CAPITAL PURCHASES                   | 0       | 1,549   | 1,500   | 0      | 0      | 1,500   | 18,200           |
| TOTAL COMMUNITY DEVELOPMENT               | 192,669 | 200,037 | 276,730 | 243817 | 93446  | 276,730 | 504,007          |

10 -GENERAL FUND  
STREET DEPARTMENT

|   | 2020-2021 | (----- 2021-2022 -----) | 2022-2023      | (----- 2023-2024 -----) |                    |                  |                 |
|---|-----------|-------------------------|----------------|-------------------------|--------------------|------------------|-----------------|
| EXPENDITURES                                | ACTUAL    | ACTUAL                  | CURRENT BUDGET | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>SALARIES &amp; OTHER</u>                 |           |                         |                |                         |                    |                  |                 |
| 10-06-510.01 SALARIES REGULAR&PART TIME     | 342,852   | 276,998                 | 306,392        | 210,373                 | 70,532             | 306,392          | 322,878         |
| 10-06-510.03 PROF SRVCS: ACCTG/LEGAL/ENG    | 0         | 0                       | 0              | 0                       | 0                  | 0                |                 |
| 10-06-510.05 EMPLOYEE HEALTH INSURANCE      | 62,812    | 43,582                  | 54,789         | 23,346                  | 11,223             | 54,789           | 76,666          |
| 10-06-510.06 PAYROLL TAXES                  | 26,264    | 21,769                  | 23,439         | 15,578                  | 5,612              | 23,439           | 34,649          |
| 10-06-510.07 RETIREMENT                     | 12,165    | 20,234                  | 30,517         | 11,811                  | 3,603              | 30,517           | 47,789          |
| 10-06-510.08 WORKERS COMP INSURANCE         | 14,531    | 13,325                  | 21,883         | 14,821                  | 0                  | 21,883           | 22,000          |
| 10-06-510.09 OVERTIME                       |           |                         |                |                         |                    |                  | 132,287         |
| 10-06-510.10 CERTIFICATION PAY              | 0         | 0                       | 1,560          | 780                     | 0                  | 1,560            | 1,560           |
| 10-06-510.11 EMPLOYEE BONUS                 | 0         | 0                       | 0              | 0                       | 0                  | 0                |                 |
| 10-06-510.12 LONGEVITY PAY                  | 1,650     | 0                       | 1,200          | 0                       | 0                  | 1,200            | 1,650           |
| 10-06-510.13 TWC UNEMPLOYMENT               | 3,052     | 655                     | 6,899          | 53                      | 0                  | 6,899            | 200             |
| 10-06-510.14 PRE-EMPLOYMENT SCREEN/DRUG TST | 595       | 705                     | 750            | 790                     | 0                  | 750              | 1,000           |
| 10-06-510.15 COST OF LIVING ADJUSTMENT      | 0         | 0                       | 7,351          | 1,838                   | 0                  | 7,351            |                 |
| 10-06-510.16 VACATION SELL BACK             |           |                         |                |                         |                    |                  | 3,100           |
| TOTAL SALARIES & OTHER                      | 463,921   | 377,270                 | 454,780        | 279,390                 | 90,970             | 454,780          | <u>643,779</u>  |
| <u>OPERATING EXPENSES</u>                   |           |                         |                |                         |                    |                  |                 |
| 10-06-520.01 OFFICE SUPPLIES                | 910       | 949                     | 600            | 172                     | 6,057              | 600              | 600             |
| 10-06-520.03 MEALS:MEETINGS & EVENTS        | 0         | 748                     | 2,000          | 212                     | 0                  | 2,000            | 2,000           |
| 10-06-520.04 UNIFORMS & APPAREL             | 7,309     | 8,314                   | 9,000          | 4,979                   | 2,699              | 9,000            | 7,500           |
| 10-06-520.06 GASOLINE & LUBRICANTS          | 11,749    | 15,003                  | 12,500         | 8,370                   | 8,370              | 12,500           | 12,500          |
| 10-06-520.07 MINOR TOOLS                    | 0         | 0                       | 2,500          | 0                       | 887                | 2,500            | 2,500           |
| 10-06-520.08 JANITORIAL SUPPLIES            | 111       | 30                      | 250            | 0                       | 0                  | 250              | 250             |
| 10-06-520.09 CHEMICAL & MEDICAL             | 0         | 0                       | 0              | 0                       | 0                  | 0                |                 |
| 10-06-520.10 OPERATING SUPPLIES             | 10,492    | 12,714                  | 15,000         | 3,141                   | 0                  | 15,000           | 15,000          |
| 10-06-520.12 DIESEL FUEL                    | 6,142     | 6,936                   | 7,500          | 3,528                   | 0                  | 7,500            | 7,000           |
| 10-06-520.14 MATERIALS                      | 38,399    | 30,799                  | 70,000         | 24,046                  | 0                  | 70,000           |                 |
| TOTAL OPERATING EXPENSES                    | 75,112    | 75,492                  | 119,350        | 44,448                  | 18,013             | 119,350          | <u>100,000</u>  |
|   |           |                         |                |                         |                    |                  | <u>147,350</u>  |
| <u>CELL PHONE</u>                           |           |                         |                |                         |                    |                  |                 |
| 10-06-529.01 CELL PHONES TOTAL CELL PHONE   | 1,023     | 1,095                   | 1,500          | 813                     | 0                  | 1,500            | 1,500           |
|   | 1,023     | 1,095                   | 1,500          | 813                     | 0                  | 1,500            | <u>1,500</u>    |
| <u>MISCELLANEOUS SERVICES</u>               |           |                         |                |                         |                    |                  |                 |
| 10-06-530.01 TELEPHONE/INTERNET             | 8,338     | 10,646                  | 8,500          | 9,937                   | 1,511              | 8,500            | 10,000          |
| 10-06-530.02 EQUIPMENT RENTAL               | 4,360     | 6,350                   | 8,500          | 356                     | 0                  | 8,500            | 7,500           |
| 10-06-530.03 INSURANCE/BONDS/NOTARY FEES    | 0         | 0                       | 0              | 0                       | 0                  | 0                |                 |
| 10-06-530.05 ADVERTISING                    | 241       | 2,764                   | 1,500          | 592                     | 0                  | 1,500            | 1,000           |



|                                     |         |         |         |        |        |         |         |
|-------------------------------------|---------|---------|---------|--------|--------|---------|---------|
| 10-06-530.06 TRAVEL EXPENSE         | 0       | 0       | 0       | 0      | 0      | 0       | 1,500   |
| 10-06-530.11 UTILITIES              | 58,287  | 63,740  | 60,660  | 55,036 | 67,291 | 60,660  | 60,000  |
| 10-06-530.13 CONTRACTED SERVICES    | 0       | 39      | 100     | 10,260 | 7,250  | 100     | 12,000  |
| 10-06-530.15 SOLID WASTE COLLECTION | 33,909  | 29,424  | 33,000  | 16,114 | 0      | 33,000  | 25,000  |
| 10-06-530.20 PERMIT RENEWAL         | 0       | 0       | 0       | 0      | 0      | 0       |         |
| TOTAL MISCELLANEOUS SERVICES        | 105,135 | 112,963 | 112,260 | 92,295 | 76,052 | 112,260 | 117,000 |

10 -GENERAL FUND  
STREET DEPARTMENT

(----- 2022-2023 -----) (----- 2023-2024 -----)

| EXPENDITURES                                | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D ACTUAL | PROJECTED<br>YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
|---|---------------------|---------------------|-------------------|--------------|-----------------------|------------------|-----------------|
| <u>INSURANCE</u>                            |                     |                     |                   |              |                       |                  |                 |
| 10-06-531.01 INSURANCE - BUILDINGS          | 137                 | 76                  | 190               | 1,500        | 0                     | 190              | 2,000           |
| 10-06-531.02 INSURANCE-GEN LIABILITY        | 0                   | 641                 | 158               | 641          | 0                     | 158              | 1,000           |
| 10-06-531.03 INSURANCE - EQUIPMENT          | 1,028               | 968                 | 1,230             | 0            | 0                     | 1,230            | 1,230           |
| 10-06-531.04 INSURANCE - E&O                | 0                   | 1,241               | 0                 | 1,237        | 0                     | 0                | 1,500           |
| 10-06-531.05 INSURANCE-VEHICLES             | 4,614               | 3,219               | 5,087             | 5,058        | 0                     | 5,087            | 6,000           |
| TOTAL INSURANCE                             | 5,779               | 6,145               | 6,665             | 8,436        | 0                     | 6,665            | 11,730          |
| <u>BUILDING &amp; STRUCT MAINT.</u>         |                     |                     |                   |              |                       |                  |                 |
| 10-06-540.01 BLDG REPAIR & MAINTENANCE      | 1,745               | 4,273               | 7,500             | 66           | 0                     | 7,500            | 7,500           |
| 10-06-540.02 BRIDGE & CULVERT               | 0                   | 0                   | 0                 | 0            | 0                     | 0                |                 |
| 10-06-540.03 SIGNAGE                        | 8,982               | 8,519               | 13,500            | 0            | 0                     | 13,500           | 13,500          |
| 10-06-540.05 SIDEWALKS & CURBS              | 0                   | 0                   | 0                 | 0            | 0                     | 0                |                 |
| 10-06-540.06 STREET REPAIR & MAINTENANCE    | 17,165              | 37,509              | 37,500            | 5,700        | 0                     | 37,500           | 37,500          |
| 10-06-540.07 ESCONDIDO & NICHOLS CREEK      | 0                   | 0                   | 0                 | 0            | 0                     | 0                |                 |
| TOTAL BUILDING & STRUCT MAINT.              | 27,892              | 50,301              | 58,500            | 5,766        | 0                     | 58,500           | 58,500          |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>          |                     |                     |                   |              |                       |                  |                 |
| 10-06-550.01 FURNITURE & FIXTURES           | 0                   | 0                   | 0                 | 0            | 0                     | 0                |                 |
| 10-06-550.02 REPAIRS - MACHINERY/TOOLS      | 5,671               | 19,048              | 18,000            | 450          | 30,218                | 18,000           | 18,000          |
| 10-06-550.03 OFF-ROAD EQUIPMENT MAINTENANCE | 0                   | 425                 | 13,500            | 8,579        | 0                     | 13,500           | 10,000          |
| 10-06-550.04 VEHICLE MAINTENANCE            | 3,967               | 7,895               | 7,500             | 487          | 14,806                | 7,500            | 7,500           |
| 10-06-550.06 HEATING & COOLING SYSTEM       | 0                   | 0                   | 0                 | 0            | 0                     | 0                |                 |
| 10-06-550.09 MAINTENANCE AGREEMENT/CONT     | 0                   | 0                   | 5                 | 0            | 0                     | 5                |                 |
| TOTAL EQUIP. & VEHICLE MAINT.               | 9,637               | 27,368              | 39,005            | 9,516        | 45,024                | 39,005           | 35,500          |

GENERAL EXPENDITURES

|                                   |    |    |     |   |   |     |            |
|-----------------------------------|----|----|-----|---|---|-----|------------|
| 10-06-560.02 DUES & SUBSCRIPTIONS | 0  | 0  | 0   | 0 | 0 | 0   |            |
| 10-06-560.09 PHYSICAL EXAMS       | 0  | 0  | 0   | 0 | 0 | 0   |            |
| 10-06-560.10 TRAINING & TESTING   | 42 | 42 | 500 | 0 | 0 | 500 |            |
| TOTAL GENERAL EXPENDITURES        | 42 | 42 | 500 | 0 | 0 | 500 | <u>500</u> |

BUILDING & STRUCT. EXP.

|   |   |   |        |   |   |        |               |
|---|---|---|--------|---|---|--------|---------------|
| 10-06-580.03 TRAFFIC SIGNALS & LIGHTING |   |   |        |   |   |        |               |
|   | 0 | 0 | 10,000 | 0 | 0 | 10,000 | 10,000        |
| 10-06-580.09 DECORATIONS                | 0 | 0 | 7,500  | 0 | 0 | 7,500  | 7,500         |
| 10-06-580.13 STREE SIGNS                | 0 | 0 | 0      | 0 | 0 | 0      |               |
| 10-06-580.14 TRAFFIC SIGNS              | 0 | 0 | 0      | 0 | 0 | 0      |               |
| TOTAL BUILDING & STRUCT. EXP.           | 0 | 0 | 17,500 | 0 | 0 | 17,500 | <u>17,500</u> |

CAPITAL PURCHASES

|   |         |         |        |     |   |        |                |
|---|---------|---------|--------|-----|---|--------|----------------|
| 10-06-590.01 FURNITURE/FIXTURES-CAPITAL OUT | 0       | 0       | 0      | 0   | 0 | 0      |                |
| 10-06-590.02 MACHINERY/TOOLS/IMPLEMENTS     | 0       | 101,393 | 0      | 0   | 0 | 0      | 311,000        |
| 10-06-590.04 CARS & TRUCKS-CAPITAL OUTLAY   | 187,219 | 38,477  | 72,000 | 0   | 0 | 72,000 |                |
| 10-06-590.06 PROTECTIVE GEAR                | 0       | 0       | 5,000  | 802 | 0 | 5,000  | 2,000          |
| 10-06-590.12 ENGINEERING SERVICES           | 0       | 434     | 2,500  | 0   | 0 | 2,500  | 5,000          |
| TOTAL CAPITAL PURCHASES                     | 187,219 | 140,304 | 79,500 | 802 | 0 | 79,500 | <u>318,000</u> |

10 -GENERAL FUND  
STREET DEPARTMENT

|   | 2020-2021 | (----- 2021-2022 -----) | 2022-2023      | (----- 2023-2024 -----) |                    |                  |                 |
|---|-----------|-------------------------|----------------|-------------------------|--------------------|------------------|-----------------|
| EXPENDITURES                                | ACTUAL    | ACTUAL                  | CURRENT BUDGET | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>UTILITY FUND TRSFR &amp; EXP</u>         |           |                         |                |                         |                    |                  |                 |
| 10-06-620.07 TRANSFERS STEET PAVING PROJECT |           |                         |                |                         |                    |                  |                 |
| TOTAL UTILITY FUND TRSFR & EXP              |           |                         |                |                         |                    |                  |                 |
|   | 248,060   | 1,298,098               | 950,440        | 0                       | 0                  | 950,440          | 944,340         |
| TOTAL UTILITY FUND TRNSF & EXP              | 248,060   | 1,298,098               | 950,440        | 0                       | 0                  | 950,440          | <u>944,340</u>  |

|                         |           |           |           |        |        |           |                  |
|-------------------------|-----------|-----------|-----------|--------|--------|-----------|------------------|
| TOTAL STREET DEPARTMENT | 1,123,821 | 2,089,077 | 1,840,000 | 441466 | 230059 | 1,840,000 | <u>2,295,699</u> |
|-------------------------|-----------|-----------|-----------|--------|--------|-----------|------------------|

10 -GENERAL FUND  
EMERGENCY MANAGEMENT

|  | 2020-2021 | (----- 2022-2023 -----) | (----- 2023-2024 ) |        |           |           |          |
|--|-----------|-------------------------|--------------------|--------|-----------|-----------|----------|
|  | 2020-2021 | 2021-2022               | CURRENT            | Y-T-D  | PROJECTED | REQUESTED | PROPOSED |
|  | ACTUAL    | ACTUAL                  | BUDGET             | ACTUAL | YEAR END  | BUDGET    | BUDGET   |
| EXPENDITURES   |           |                         |                    |        |           |           |          |
| OPERATING EXPENSES   |           |                         |                    |        |           |           |          |
| 10-07-520.01 OFFICE SUPPLIES   | 0         | 0                       | 0                  | 0      | 0         | 0         |          |
| 10-07-520.06 GASOLINE & LUBRICANT                                    | 0         | 0                       | 150                | 0      | 0         | 150       | 150      |
| 10-07-520.07 MINOR TOOLS/RAPID DEPRECIATION                          | 0         | 0                       | 0                  | 0      | 2,191     | 0         |          |
| 10-07-520.10 OPERATING SUPPLIES                                      | 63        | 0                       | 150                | 0      | 0         | 150       | 150      |
| TOTAL OPERATING EXPENSES   | 63        | 0                       | 300                | 0      | 2,191     | 300       | 300      |
| MISCELLANEOUS SERVICES   |           |                         |                    |        |           |           |          |
| 10-07-530.01 TELEPHONE/INTERNET                                      | 160       | 0                       | 0                  | 0      | 0         | 0         |          |
| 10-07-530.13 CONTRACTED SERVICES                                     | 0         | 0                       | 0                  | 0      | 0         | 0         |          |
| TOTAL MISCELLANEOUS SERVICES   | 160       | 0                       | 0                  | 0      | 0         | 0         |          |
| BUILDING & STRUCT MAINT.   |           |                         |                    |        |           |           |          |
| 10-07-540.07 OTHER BLDG/STRUC MAINTENANCE                            | 0         | 95                      | 450                | 627    | 0         | 450       | 450      |
| TOTAL BUILDING & STRUCT MAINT.                                       | 2,347     | 0                       | 450                | 627    | 0         | 450       | 450      |
| EQUIP. & VEHICLE MAINT.  |           |                         |                    |        |           |           |          |
| 10-07-550.04 REPAIR & MAINT - VEHECLES TOTAL EQUIP. & VEHICLE MAINT. | 0         | 367                     | 0                  | 0      | 0         | 0         |          |
|  | 0         | 367                     | 0                  | 0      | 0         | 0         |          |
| GENERAL EXPENDITURES   |           |                         |                    |        |           |           |          |
| 10-07-560.10 TRAINING & TESTING                                      | 0         | 0                       | 0                  | 0      | 0         | 0         |          |
| TOTAL GENERAL EXPENDITURES   | 0         | 0                       | 0                  | 0      | 0         | 0         |          |
| CAPITAL PURCHASES  |           |                         |                    |        |           |           |          |
| 10-07-590.02 MACHINERY/TOOLS/IMPLEMENTS TOTAL CAPITAL PURCHASES      | 0         | 0                       | 250                | 0      | 0         | 250       | 250      |
| TOTAL CAPITAL PURCHASES  | 0         | 0                       | 250                | 0      | 0         | 250       | 250      |
| TOTAL EMERGENCY MANAGEMENT   | 590       | 95                      | 1000               | 627    | 2191      | 1000      | 1,000    |

10 -GENERAL FUND  
LIBRARY

|  | 2020-2021 | (----- 2021-2022 | 2022-2023 | -----) (----- 2023-2024 |           |           |          |
|--|-----------|------------------|-----------|-------------------------|-----------|-----------|----------|
| EXPENDITURES                               | ACTUAL    | ACTUAL           | CURRENT   | Y-T-D                   | PROJECTED | REQUESTED | PROPOSED |
| OPERATING EXPENSES                         |           |                  | BUDGET    | ACTUAL                  | YEAR END  | BUDGET    | BUDGET   |
| 10-09-520.08 JANITORIAL SUPPLIES           | 0         | 0                | 100       | 0                       | 0         | 100       | 100      |
| TOTAL OPERATING EXPENSE                    | 0         | 0                | 100       | 0                       | 0         | 100       |          |
| MISCELLANEOUS SERVICES                     |           |                  |           |                         |           |           |          |
| 10-09-530.01 TELEPHONE/INTERNET            | 3,907     | 3,644            | 3,600     | 3,468                   |           | 3,600     | 3,600    |
| TOTAL MISCELLANEOUS SERVICES               | 3,907     | 3,644            | 3,600     |                         |           | 3,600     |          |
| BUILDING & STRUCT MAINT.                   |           |                  |           |                         |           |           |          |
| 10-09-540.01 BUILDING REPAIR & MAINTENANCE | 581       | 798              | 300       | 957                     |           | 300       | 15,000   |
| TOTAL BUILDING & STRUCT MAINT.             | 581       | 798              | 300       |                         |           | 300       |          |
| EQUIP. & VEHICLE MAINT.                    |           |                  |           |                         |           |           |          |
| 10-09-550.06 AC/HEAT SYSTEM MAINTENANCE    | 0         | 0                | 0         |                         |           | 0         |          |
| TOTAL EQUIP. & VEHICLE MAINT.              | 0         | 0                | 0         |                         |           | 0         |          |
| TOTAL LIBRARY                              | 4488      | 4442             | 4000      | 4424                    | 3510      | 4000      | 18,700   |

10 -GENERAL FUND  
PARK DEPARTMENT

|   |                     |                     | (----- 2022-2023 -----) |                 | (----- 2023-2024 -----) |                     |                    |
|---|---------------------|---------------------|-------------------------|-----------------|-------------------------|---------------------|--------------------|
| EXPENDITURES                                | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END   | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
| <u>SALARIES &amp; OTHER</u>                 |                     |                     |                         |                 |                         |                     |                    |
| 10-10-510.01 SALARIES REGULAR & PART TIME   | 120,021             | 124,992             | 126,151                 | 92,525          | 61,358                  | 126,151             | 133,605            |
| 10-10-510.02 TEMPORARY/SEASONAL SALRIES     | 0                   | 0                   | 0                       | 0               | 0                       | 0                   |                    |
| 10-10-510.05 EMPLOYEE HEALTH INSURANCE      | 18,994              | 14,086              | 23,481                  | 11,473          | 7,236                   | 23,481              | 30,282             |
| 10-10-510.06 PAYROLL TAXES                  | 9,563               | 10,108              | 9,651                   | 6,981           | 5,050                   | 9,651               | 11,103             |
| 10-10-510.07 RETIREMENT                     | 4,013               | 8,929               | 12,565                  | 5,323           | 3,277                   | 12,565              | 14,949             |
| 10-10-510.08 WORKERS COMP INSURANCE         | 2,935               | 2,150               | 4,369                   | 2,850           | 0                       | 4,369               |                    |
| 10-10-510-09 OVERTIME                       |                     |                     |                         |                 |                         |                     | 6,680              |
| 10-10-510.10 CERTIFICATION PAY              | 0                   | 0                   | 1,560                   | 0               | 0                       | 1,560               | 1,560              |
| 10-10-510.11 EMPLOYEE BONUS                 | 0                   | 0                   | 0                       | 0               | 0                       | 0                   |                    |
| 10-10-510.12 LONGEVITY PAY                  | 2,550               | 0                   | 3,300                   | 0               | 0                       | 3,300               | 3,300              |
| 10-10-510.13 TWC UNEMPLOYMENT               | 1,121               | 42                  | 2,674                   | 28              | 0                       | 2,674               | 2,674              |
| 10-10-510.14 PRE-EMPLOYMENT SCREENING/DRUGS | 315                 | 110                 | 300                     | 460             | 0                       | 300                 | 500                |
| 10-10-510.15 COST OF LIVING ADJUSTMENT      | 0                   | 0                   | 5,513                   | 565             | 0                       | 5,513               |                    |
| 10-10-510.16 VACATION SELL BACK             |                     |                     |                         |                 |                         |                     | 1,850              |
| TOTAL SALARIES & OTHER                      | 159,512             | 160,415             | 189,564                 | 120,206         | 76,921                  | 189,564             | <u>206,503</u>     |
| <u>OPERATING EXPENSES</u>                   |                     |                     |                         |                 |                         |                     |                    |
| 10-10-520.01 OFFICE SUPPLIES                | 83                  | 466                 | 500                     | 131             | 0                       | 500                 | 500                |
| 10-10-520.02 POSTAGE                        | 0                   | 0                   | 25                      | 0               | 0                       | 25                  | 100                |
| 10-10-520.03 MEALS:MEETINGS & EVENTS        | 0                   | 239                 | 200                     | 147             | 0                       | 200                 | 200                |
| 10-10-520.04 UNIFORMS & APPAREL             | 2,171               | 3,112               | 3,000                   | 2,121           | 1,851                   | 3,000               | 3,000              |
| 10-10-520.06 GASOLINE & LUBRICANTS          | 3,601               | 3,871               | 5,000                   | 2,193           | 2,157                   | 5,000               | 4,000              |
| 10-10-520.07 MINOR TOOLS                    | 0                   | 0                   | 0                       | 0               | 320                     | 0                   |                    |
| 10-10-520.08 JANITORIAL SUPPLIES            | 366                 | 962                 | 200                     | 1,937           | 0                       | 200                 | 2,000              |
| 10-10-520.09 CHEMICAL & MEDICAL             | 0                   | 0                   | 150                     | 0               | 2,932                   | 150                 | 150                |
| 10-10-520.10 OPERATING SUPPLIES             | 6,597               | 7,702               | 9,000                   | 3,131           | 6,560                   | 9,000               | 6,000              |
| 10-10-520.11 LANDSCAPING                    | 0                   | 15,900              | 0                       | 0               | 4,300                   | 0                   | 1,500              |
| 10-10-520.14 MATERIALS                      | 44,441              | 62,834              | 60,000                  | 6,659           | 0                       | 60,000              |                    |
| TOTAL OPERATING EXPENSES                    | 57,258              | 95,086              | 78,075                  | 16,319          | 18,120                  | 78,075              | <u>17,450</u>      |

CELL PHONE

|                          |   |       |       |       |       |   |       |              |
|--------------------------|---|-------|-------|-------|-------|---|-------|--------------|
| 10-10-529.01 CELL PHONES | 0 | 1,641 | 2,052 | 2,000 | 1,325 | 0 | 2,000 | 2,000        |
| TOTAL CELL PHONE         | 0 | 1,641 | 2,052 | 2,000 | 1,325 | 0 | 2,000 | <u>2,000</u> |

MISCELLANEOUS SERVICES

10-10-530.01 TELEPHONE/INTERNET

|                                  |  |        |        |        |        |       |        |               |
|----------------------------------|--|--------|--------|--------|--------|-------|--------|---------------|
|                                  |  | 1,153  | 1,399  | 1,500  | 1,129  | 184   | 1,500  | 1,500         |
| 10-10-530.02 EQUIPMENT RENTAL    |  | 2,310  | 3,972  | 2,000  | 0      | 0     | 2,000  | 2,000         |
| 10-10-530.09 FOOD FOR VOLUNTEERS |  | 0      | 0      | 0      | 0      | 0     | 0      |               |
| 10-10-530.11 UTILITIES           |  | 16,407 | 20,060 | 22,500 | 18,072 | 3,185 | 22,500 | 22,500        |
| 10-10-530.13 CONTRACTED SERVICES |  | 0      | 1,247  | 500    | 993    | 0     | 500    |               |
| TOTAL MISCELLANEOUS SERVICES     |  | 19,869 | 26,679 | 26,500 | 20,194 | 3,369 | 26,500 | <u>27,500</u> |

INSURANCE

10-10-531.01 INSURANCE - BLDGS

|                                      |  |     |     |       |     |   |       |              |
|--------------------------------------|--|-----|-----|-------|-----|---|-------|--------------|
|                                      |  | 484 | 470 | 604   | 999 | 0 | 604   | 1,000        |
| 10-10-531.02 INSURANCE-GEN LIABILITY |  | 0   | 0   | 158   | 0   | 0 | 158   | 150          |
| 10-10-531.03 INSURANCE - EQUIPMENT   |  | 336 | 343 | 1,176 | 0   | 0 | 1,176 | 1,200        |
| 10-10-531.05 INSURANCE - VEHICLES    |  | 0   | 0   | 378   | 0   | 0 | 378   |              |
| TOTAL INSURANCE                      |  | 820 | 813 | 2,316 | 999 | 0 | 2,316 | <u>2,730</u> |

10 -GENERAL FUND

PARK DEPARTMENT

(----- 2022-2023 -----) (----- 2023-2024 -----)

| EXPENDITURES | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
|--------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
|--------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|

BUILDING & STRUCT MAINT.

|  |     |     |       |       |   |       |       |              |
|--|-----|-----|-------|-------|---|-------|-------|--------------|
| 10-10-540.01 BLDG REPAIR & MAINTENANCE | 739 | 655 | 2,075 | 2,000 | 0 | 6,033 | 2,000 | 2,000        |
| TOTAL BUILDING & STRUCT MAINT.         | 739 | 655 | 2,075 | 2,000 | 0 | 6,033 | 2,000 | <u>2,000</u> |

EQUIP. & VEHICLE MAINT.

|  |  |        |        |         |       |     |         |               |
|--|--|--------|--------|---------|-------|-----|---------|---------------|
| 10-10-550.03 EQUIPMENT MAINTENANCE       |  | 1,941  | 2,977  | 3,000   | 2,440 | 0   | 3,000   | 3,000         |
| 10-10-550.04 VEHICLE MAINTENANCE         |  | 634    | 19,147 | 2,000   | 204   | 265 | 2,000   | 2,000         |
| 10-10-550.05 PARK PROJECTS               |  | 0      | 0      | 60,374  | 0     | 0   | 60,374  | 15,000        |
| 10-10-550.09 MAINTENANCE AGREEMENTS/CONT |  | 16,240 | 22,300 | 22,000  | 0     | 0   | 22,000  | 10,000        |
| 10-10-550.35 PARKS PROJECTS (P&R BOARD)  |  | 0      | 0      | 85,000  | 3,383 | 0   | 85,000  |               |
| TOTAL EQUIP. & VEHICLE MAINT.            |  | 18,815 | 44,424 | 172,374 | 6,028 | 265 | 172,374 | <u>30,000</u> |

GENERAL EXPENDITURES

|                                   |  |   |   |   |   |   |   |  |
|-----------------------------------|--|---|---|---|---|---|---|--|
| 10-10-560.02 DUES & SUBSCRIPTIONS |  | 0 | 0 | 0 | 0 | 0 | 0 |  |
|-----------------------------------|--|---|---|---|---|---|---|--|

|   |         |         |         |         |        |        |         |         |
|---|---------|---------|---------|---------|--------|--------|---------|---------|
| 10-10-560.09 PHYSICAL EXAMS             |         | 0       | 0       | 0       | 0      | 0      | 0       |         |
| 10-10-560.10 TRAINING & TESTING         |         | 0       | 0       | 1,500   | 0      | 0      | 1,500   | 1,500   |
| 10-10-560.11 SPORTS COMPLEX EXPENSES    |         | 33,584  | 29,554  | 38,125  | 42,100 | 0      | 38,125  | 42,100  |
| 10-10-560.12 ESCONDIDO PARKWAY EXPENSES |         | 47,136  | 4,000   | 2,000   | 0      | 0      | 2,000   |         |
| TOTAL GENERAL EXPENDITURES              |         | 80,720  | 33,554  | 41,625  | 42,100 | 0      | 41,625  | 43,600  |
| <u>BUILDING &amp; STRUCT. EXP.</u>      |         |         |         |         |        |        |         |         |
| 10-10-580.01 BUILDINGS                  | 0       | 0       | 0       | 0       | 0      | 0      | 0       |         |
| TOTAL BUILDING & STRUCT. EXP.           | 0       | 0       | 0       | 0       | 0      | 0      | 0       |         |
| <u>CAPITAL PURCHASES</u>                |         |         |         |         |        |        |         |         |
| 10-10-590.02 MACHINERY PURCHASED        |         | 330     | 0       | 3,000   | 0      | 0      | 3,000   |         |
| 10-10-590.04 CARS & TRUCK PURCHASE      |         | 0       | 14,900  | 0       | 0      | 0      | 0       |         |
| TOTAL CAPITAL PURCHASES                 |         | 330     | 14,900  | 3,000   | 0      | 0      | 3,000   |         |
| TOTAL PARK DEPARTMENT                   | 235,421 | 339,619 | 379,997 | 517,454 | 207170 | 104709 | 517,454 | 331,783 |



10 -GENERAL FUND  
JUDICIAL

(----- 2022-2023 -----) (----- 2023-2024 -----)

| EXPENDITURES                               | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
|--|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| <u>SALARIES &amp; OTHER</u>                |                     |                     |                   |                 |                       |                     |                    |
| 10-11-510.01 SALARIES REGULAR & PART TIME  | 42,014              | 48,026              | 46,542            | 38,806          | 16,959                | 46,542              | 48,917             |
| 10-11-510.02 TEMPORARY/SEASONAL SALARIES   | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 10-11-510.03 PROF SRVCS: ACCTG/LEGAL/ENG   | 408                 | 0                   | 7,600             | 1,300           | 6,350                 | 7,600               | 7,600              |
| 10-11-510.05 EMPLOYEE HEALTH INSURANCE     | 7,422               | 6,825               | 7,827             | 5,498           | 4,101                 | 7,827               | 10,094             |
| 10-11-510.06 PAYROLL TAXES                 | 3,234               | 3,799               | 3,561             | 2,896           | 1,362                 | 3,561               | 4,078              |
| 10-11-510.07 RETIREMENT                    | 1,481               | 3,390               | 4,636             | 2,409           | 898                   | 4,636               | 5,491              |
| 10-11-510.08 WORKERS COMP INSURANCE        | 22                  | 129                 | 527               | 0               | 0                     | 527                 |                    |
| 10-11-510.09 MERIT PAY                     | 0                   | 0                   | 0                 | 0               | 0                     | 0                   | 4,402              |
| 10-11-510.10 CERTIFICATION PAY             | 0                   | 0                   | 1,300             | 0               | 0                     | 1,300               | 1,300              |
| 10-11-510.11 EMPLOYEE BONUS                | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 10-11-510.12 LONGEVITY PAY                 | 300                 | 0                   | 450               | 0               | 0                     | 450                 | 500                |
| 10-11-510.13 TWC UNEMPLOYMENT              | 252                 | 9                   | 753               | 9               | 0                     | 753                 | 753                |
| 10-11-510.14 PRE-EMPLOYMENT SCREENING/DRUG | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 10-11-510.15 COST OF LIVING ADJUSTMENT     | 0                   | 0                   | 1,838             | 283             | 0                     | 1,838               |                    |
| TOTAL SALARIES & OTHER                     | 55,133              | 62,179              | 75,034            | 51,200          | 29,671                | 75,034              | 83,135             |
| <u>OPERATING EXPENSES</u>                  |                     |                     |                   |                 |                       |                     |                    |
| 10-11-520.01 OFFICE SUPPLIES               | 1,686               | 2,264               | 1,800             | 502             | 1,909                 | 1,800               | 1,300              |
| 10-11-520.02 POSTAGE                       | 0                   | 25                  | 250               | 0               | 0                     | 250                 | 500                |
| 10-11-520.03 MEALS:MEETINGS & EVENTS       | 0                   | 117                 | 200               | 45              | 0                     | 200                 | 200                |
| 10-11-520.04 UNIFORMS                      | 0                   | 52                  | 0                 | 59              | 0                     | 0                   | 100                |
| 10-11-520.06 GASOLINE & LUBRICANTS         | 0                   | 0                   | 0                 | 0               | 356                   | 0                   |                    |
| 10-11-520.08 JANITORIAL SUPPLIES           | 0                   | 0                   | 100               | 0               | 0                     | 100                 | 100                |
| 10-11-520.10 OPERATING SUPPLIES            | 122                 | 863                 | 800               | 1,473           | 0                     | 800                 |                    |
| TOTAL OPERATING EXPENSES                   | 1,808               | 3,321               | 3,150             | 2,079           | 2,265                 | 3,150               | 1,600              |
|  |                     |                     |                   |                 |                       |                     | 3,800              |
| <u>MISCELLANEOUS SERVICES</u>              |                     |                     |                   |                 |                       |                     |                    |
| 10-11-530.01 TELEPHONE/INTERNET            | 6,097               | 8,306               | 6,500             | 7,964           | 3,172                 | 6,500               | 8,500              |
| 10-11-530.02 EQUIPMENT RENTAL              | 170                 | 709                 | 700               | 0               | 0                     | 700                 | 700                |

|   |         |         |         |         |        |         |         |
|---|---------|---------|---------|---------|--------|---------|---------|
| 10-11-530.03 INSURANCE/BONDS/NOTARY FEES    | 105     | 50      | 250     | 50      | 0      | 250     | 250     |
| 10-11-530.06 TRAVEL EXPENSES                | 0       | 0       | 250     | 0       | 0      | 250     | 500     |
| 10-11-530.07 RENT & LEASE PAYMENTS          | 0       | 0       | 0       | 0       | 2,158  | 0       |         |
| 10-11-530.10 NATURAL GAS                    | 0       | 0       | 0       | 0       | 970    | 0       |         |
| 10-11-530.11 UTILITIES                      | 3,740   | 4,743   | 3,800   | 5,157   | 3,325  | 3,800   | 7,000   |
| 10-11-530.13 CONTRACTED SERVICES            | 31,200  | 33,436  | 30,000  | 22,033  | 20,580 | 30,000  | 30,000  |
| 10-11-530.14 MUN COURT PROSECUTOR-CONTR     | 0       | 14,977  | 15,000  | 17,623  | 0      | 15,000  | 15,000  |
| 10-11-530.15 SOLID WASTE COLLECTION         | 0       | 0       | 0       | 0       | 0      | 0       |         |
| 10-11-530.18 STATE CRIMINAL COSTS/FEES      | 94,075  | 68,327  | 75,000  | 58,197  | 28,717 | 75,000  | 75,000  |
| 10-11-530.19 CHILD SAFETY & SEAT BELT FINES | 499     | 0       | 0       | 0       | 0      | 0       |         |
| TOTAL MISCELLANEOUS SERVICES                | 135,886 | 130,549 | 131,500 | 111,023 | 58,922 | 131,500 | 136,950 |

INSURANCE

|  |     |     |     |     |   |     |     |
|--|-----|-----|-----|-----|---|-----|-----|
| 10-11-531.01 INSURANCE - BUILDING      | 545 | 582 | 654 | 670 | 0 | 654 | 654 |
| 10-11-531.02 INSURANCE - GEN LIABILITY | 0   | 0   | 58  | 0   | 0 | 58  | 58  |
| 10-11-531.04 INSURANCE - E & O         | 0   | 0   | 58  | 0   | 0 | 58  | 58  |
| TOTAL INSURANCE                        | 545 | 582 | 770 | 670 | 0 | 770 | 770 |

10 -GENERAL FUND  
JUDICIAL

|   | 2020-2021 | (----- 2022-2023 -----) | (----- 2023-2024 -----) |                 |                       |                     |                    |
|---|-----------|-------------------------|-------------------------|-----------------|-----------------------|---------------------|--------------------|
|   | ACTUAL    | 2021-2022<br>ACTUAL     | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
| <u>EXPENDITURES</u>                     |           |                         |                         |                 |                       |                     |                    |
| <u>BUILDING &amp; STRUCT MAINT.</u>     |           |                         |                         |                 |                       |                     |                    |
| 10-11-540.01 BLDG REPAIR & MAINTENANCE  | 0         | 2,211                   | 100                     | 0               | 637                   | 100                 | 200                |
| 10-11-540.07 OTHER                      | 0         | 0                       | 0                       | 0               | 0                     | 0                   |                    |
| TOTAL BUILDING & STRUCT MAINT.          | 0         | 2,211                   | 100                     | 0               | 637                   | 100                 | 200                |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>      |           |                         |                         |                 |                       |                     |                    |
| 10-11-550.01 FURNITURE & FIXTURES       | 0         | 0                       | 0                       | 0               | 0                     | 0                   | 250                |
| 10-11-550.02 MACHINERY/TOOLS/IMPLEMENTS | 0         | 0                       | 0                       | 0               | 0                     | 0                   |                    |
| 10-11-550.06 AC/HEAT SYSTEM MAINTENANCE | 0         | 0                       | 0                       | 0               | 0                     | 0                   |                    |
| 10-11-550.09 OTHER-CAPITAL OUTLAY       | 0         | 0                       | 0                       | 0               | 0                     | 0                   |                    |
| TOTAL EQUIP. & VEHICLE MAINT.           | 0         | 0                       | 0                       | 0               | 0                     | 0                   | 250                |
| <u>GENERAL EXPENDITURES</u>             |           |                         |                         |                 |                       |                     |                    |
| 10-11-560.01 EMPLOYEE BONUS             | 0         | 0                       | 0                       | 0               | 0                     | 0                   |                    |
| 10-11-560.02 DUES & SUBSCRIPTIONS       | 55        | 55                      | 50                      | 0               | 100                   | 50                  | 100                |
| 10-11-560.08 JURY & WITNESS FEES        | 0         | 0                       | 100                     | 0               | 132                   | 100                 | 150                |
| 10-11-560.10 TRAINING & TESTING         | 0         | 50                      | 1,500                   | 0               | 0                     | 1,500               | 1,500              |
| 10-11-560.15 WILSON COUNTY JAIL         | 0         | 0                       | 0                       | 0               | 1,920                 | 0                   |                    |
| TOTAL GENERAL EXPENDITURES              | 55        | 105                     | 1,650                   | 0               | 2,152                 | 1,650               | 1,750              |
| <u>BUILDING &amp; STRUCT. EXP.</u>      |           |                         |                         |                 |                       |                     |                    |
| 10-11-580.01 BUILDINGS                  | 0         | 0                       | 0                       | 0               | 0                     | 0                   |                    |

|   |           |           |           |           |           |           |            |
|---|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| TOTAL BUILDING & STRUCT. EXP.           | 0         | 0         | 0         | 0         | 0         | 0         |            |
| <b>CAPITAL PURCHASES</b>                |           |           |           |           |           |           |            |
| 10-11-590.01 FURNITURE & FIXTURES       |           |           |           |           |           |           |            |
|   | 0         | 0         | 0         | 0         | 0         | 0         |            |
| 10-11-590.02 MACHINERY/TOOLS/IMPLEMENTS | 0         | 0         | 100       | 0         | 0         | 100       |            |
| 10-11-590.03 COURT SOFTWARE             | 653       | 0         | 1,600     | 1,076     | 0         | 1,600     | 1,800      |
| 10-11-590.10 OTHER                      | 0         | 0         | 0         | 0         | 0         | 0         |            |
| TOTAL CAPITAL PURCHASES                 | 653       | 0         | 1,700     | 1,076     | 0         | 1,700     | 1,800      |
|   |           |           |           |           |           |           |            |
| TOTAL JUDICIAL                          | 194,080   | 198,947   | 213,904   | 166,049   | 93,646    | 213,904   | 228,655    |
|   |           |           |           |           |           |           |            |
| TOTAL EXPENDITURES                      | 7,603,363 | 8,431,007 | 8,282,659 | 5,017,569 | 2,050,015 | 8,282,659 | 11,136,794 |
|   |           |           |           |           |           |           |            |
| REVENUE OVER/ (UNDER) EXPENDITURES      | (742,373) | 550,441   | 83        | 1,664,567 | 827,678   | 83        | 0          |

# 15 -KENEDY 4B CORPORATION

|   | 2020-2021 | (----- 2022-2023 -----) | (----- 2023-2024 -----) |         |           |           |           |
|---|-----------|-------------------------|-------------------------|---------|-----------|-----------|-----------|
| REVENUES                                    | 2020-2021 | 2021-2022               | 2022-2023               | Y-T-D   | PROJECTED | REQUESTED | PROPOSED  |
| SALES TAX                                   | ACTUAL    | ACTUAL                  | BUDGET                  | ACTUAL  | YEAR END  | BUDGET    | BUDGET    |
| 15-00-303.01 SALES TAX REVENUE TAX          | 538,308   | 617,796                 | 551,900                 | 345,357 | 0         | 551,900   | 720,000   |
| TOTAL SALES TAX                             | 538,308   | 617,796                 | 551,900                 | 345,357 | 0         | 551,900   | 720,000   |
| <u>FINES &amp; MISCELLANEOUS REV</u>        |           |                         |                         |         |           |           |           |
| 15-00-305.01 OIL & GAS ROYALTIES            | 410,621   | 518,512                 | 378,947                 | 206,315 | 0         | 378,947   | 300,000   |
| 15-00-305.02 STAT OIL LITIGATION SETTLEMENT | 0         | 187,623                 | 0                       |         |           | 0         |           |
| TOTAL FINES & MISCELLANEOUS REV             | 410,621   | 706,135                 | 378,947                 | 206,315 | 0         | 378,947   | 300,000   |
| <u>OTHER REVENUE</u>                        |           |                         |                         |         |           |           |           |
| 15-00-308.01 REIMBURSEMENTS -CITY OF KENEDY | 0         | 0                       | 0                       | 0       | 0         | 0         |           |
| 15-00-308.05 INTEREST EARNED                | 2,259     | 36,462                  | 9,600                   | 170,602 | 0         | 9,600     | 200,000   |
| 15-00-308.06 TALISMAN LITIGATION SETTLEMENT | 21,491    | 0                       | 0                       |         |           | 0         |           |
| TOTAL OTHER REVENUE                         | 23,750    | 36,462                  | 9,600                   | 170,602 | 0         | 9,600     | 200,000   |
| <u>FUND REVENUE</u>                         |           |                         |                         |         |           |           |           |
| 15-00-370.20 UTILIZAT.-PRIOR YR FUND BAL    | 0         | 0                       | 1,667,153               |         |           | 1,667,153 | 750,000   |
| TOTAL FUND REVENUE                          | 0         | 0                       | 1,667,153               | 0       | 0         | 1,667,153 | 750,000   |
| TOTAL REVENUES                              | 972,679   | 1,360,394               | 2,607,600               | 722,273 | 0         | 2,607,600 | 1,970,000 |

15 -KENEDY 4B CORPORATION  
KENEDY 4B CORPORATION

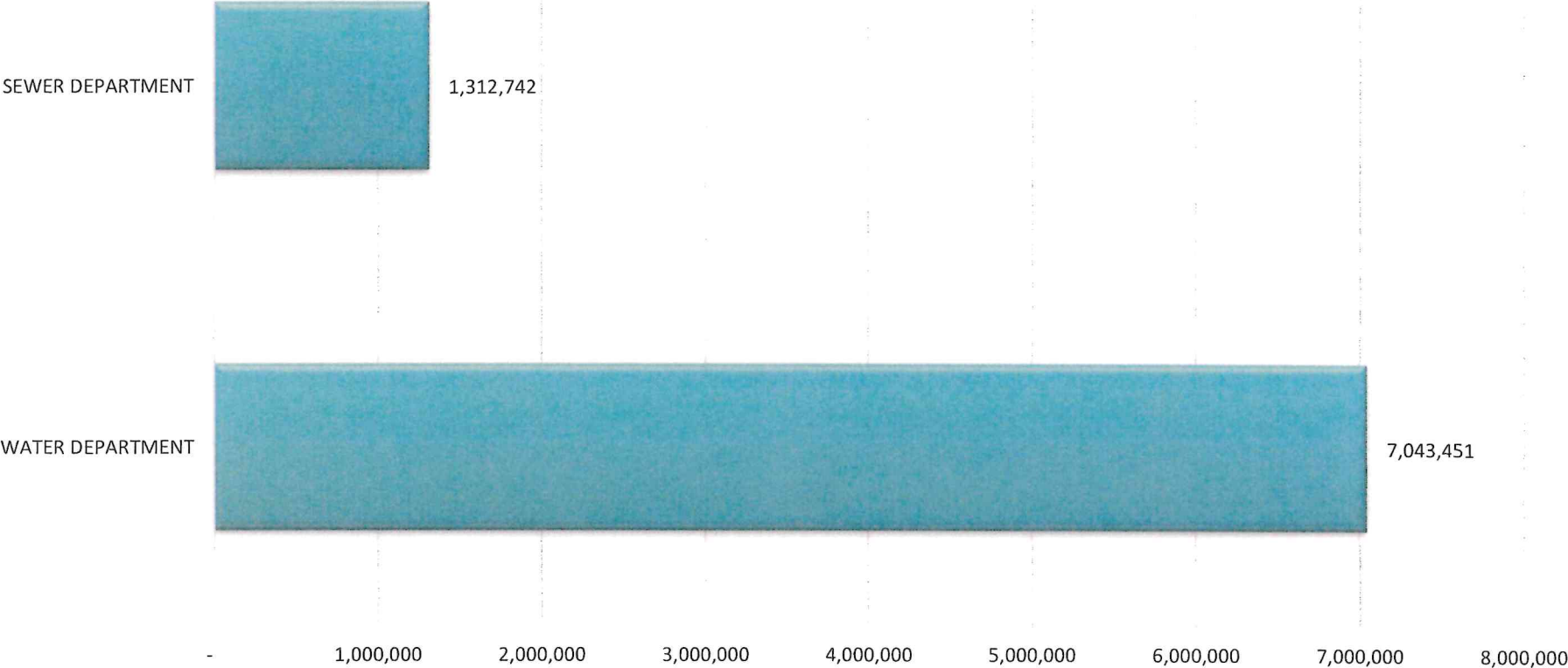
|  | 2020-2021 | (----- 2022-2023 -----) | (----- 2023-2024 -----) |           |           |                |
|--|-----------|-------------------------|-------------------------|-----------|-----------|----------------|
| EXPENDITURES                             | 2021-2022 | CURRENT                 | Y-T-D                   | PROJECTED | REQUESTED | PROPOSED       |
| <u>SALARIES &amp; OTHER</u>              | ACTUAL    | BUDGET                  | ACTUAL                  | YEAR END  | BUDGET    | BUDGET         |
| 15-00-510.01 SALARIES                    |           |                         |                         |           |           | 92,657.00      |
| 15-00-510.02 ENGINEERING FEES            | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-510.03 LEGAL FEES                  | 0         | 0                       | 2,000                   | 0         | 2,000     | 2,000          |
| 15-00-510.04 BOOKKEEPING-CITY OF KENEDY  | 12,000    | 12,000                  | 12,000                  | 9,000     | 12,000    | 12,000         |
| 15-00-510.05 MISCELLENEOUS EXPENSE       | 15        | 15                      | 100                     | 0         | 100       | 100            |
| 15-00-510.09 HOLIDAY PARTY               | 0         | 476                     | 600                     | 0         | 600       | 500            |
| TOTAL SALARIES & OTHER                   | 12,015    | 12,491                  | 14,700                  | 9,000     | 14,700    | <u>107,257</u> |
| <u>OPERATING EXPENSES</u>                |           |                         |                         |           |           |                |
| 15-00-520.10 OPERATING SUPPLIES          | 201       | 0                       | 1,500                   | 802       | 1,500     | 1,500          |
| TOTAL OPERATING EXPENSES                 | 201       | 0                       | 1,500                   | 802       | 1,500     | <u>1,500</u>   |
| <u>MISCELLANEOUS SERVICES</u>            |           |                         |                         |           |           |                |
| 15-00-530.05 ADVERTISING                 | 650       | 0                       | 1,000                   | 0         | 1,000     | 1,000          |
| 15-00-530.10 TRAINING                    | 0         | 1,709                   | 6,000                   | 0         | 6,000     | 6,000          |
| 15-00-530.11 UTILITIES                   | 389       | 0                       | 0                       | 0         | 0         | 3,000          |
| 15-00-530.12 WEB SITE DEVELOPMENT        | 0         | 8,370                   | 12,000                  | 7,946     | 12,000    | 12,000         |
| 15-00-530.14 INSURANCE EXPENSE           | 501       | 501                     | 0                       | 0         | 0         | 500            |
| TOTAL MISCELLANEOUS SERVICES             | 1,540     | 10,580                  | 19,000                  | 7,946     | 19,000    | <u>22,500</u>  |
| <u>GENERAL EXPENDITURES</u>              |           |                         |                         |           |           |                |
| 15-00-560.03 SCOREBOARDS                 | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-560.10 TRAINING                    | 480       | 131                     | 0                       | 0         | 0         |                |
| TOTAL GENERAL EXPENDITURES               | 480       | 131                     | 0                       | 0         | 0         |                |
| <u>CAPITAL PROJECTS</u>                  |           |                         |                         |           |           |                |
| 15-00-570.01 ESCONDIDO PARKWAY-SIDEWALKS | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.02 COMPLEX SECURITY FENCE      | 57,375    | 9,000                   | 0                       | 0         | 0         |                |
| 15-00-570.03 TRASH CANS                  | 5,336     | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.04 ADDIT'L PARKING LOT         | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.05 BALL PEN SECURITY FENCE     | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.06 COMPLEX BATRY ARCH          | 26,507    | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.07 RESURFACE FRONT PARKING LOT | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.08 STRIPING & CURBS            | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.09 ESCONDIDO CREEK PARKWAY     | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-570.10 PLAYGROUND EQUIPMENT        |           |                         |                         |           |           | 120,000        |
| TOTAL CAPITAL PROJECTS                   | 89,218    | 9,000                   | 0                       | 0         | 0         | <u>120,000</u> |
| <u>BUILDING &amp; STRUCT. EXP.</u>       |           |                         |                         |           |           |                |
| 15-00-580.01 PARKS & RECREATION          | 0         | 0                       | 35,000                  | 0         | 35,000    | 5,500          |
| 15-00-580.02 PARK SIGNAGE                | 0         | 0                       | 0                       | 0         | 0         |                |
| 15-00-580.03 SECURITY CAMERAS            | 0         | 0                       | 0                       | 0         | 0         |                |

|   |         |         |           |           |   |           |           |
|---|---------|---------|-----------|-----------|---|-----------|-----------|
| 15-00-580.04 BENCHES                        | 3,197   | 70      | 0         | 0         | 0 | 0         |           |
| 15-00-580.05 FISH POND LINER                | 0       | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-580.06 TRANSFORMER PAD UPGRADES       | 0       | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-580.07 FLATWORK -DUGOUT CONCRETE      | 0       | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-580.08 ESCONDIDO PARKWAY (DON'T USE)  | 0       | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-580.09 GULLEY PARK-GAZEBO/BRIDGE REP  | 0       | 3,578   | 0         | 0         | 0 | 0         |           |
| 15-00-580.10 GULLEY PARK-GAZEBO LANDSCAPE   | 0       | 37,100  | 0         | 0         | 0 | 0         |           |
| 15-00-580.11 GULLEY PARK-WINDMILL REP       | 0       | 707     | 0         | 0         | 0 | 0         |           |
| 15-00-580.12 GULLEY PARK-WALKING TRAIL      | 0       | 186,000 | 0         | 0         | 0 | 0         |           |
| 15-00-580-13 GULLEY PARK UPGRADES           |         |         |           |           |   |           | 5,200     |
| TOTAL BUILDING & STRUCT. EXP.               | 3,197   | 227,455 | 35,000    | 0         | 0 | 35,000    | 10,700    |
| <u>JOHNNY BEAR FIELD</u>                    |         |         |           |           |   |           |           |
| 15-00-582.00 JOHN. BEAR FD-DUGOUT/PIT LIGHT | 0       | 14,800  | 0         | 0         | 0 | 0         | 100,000   |
| 15-00-582.50 JOHNNY BEAR FD SCOREBRD,ETC    | 0       | 0       | 5,000     | 0         | 0 | 5,000     |           |
| TOTAL JOHNNY BEAR FIELD                     | 0       | 14,800  | 5,000     | 0         | 0 | 5,000     | 100,000   |
| <u>ST MARY'S PARK</u>                       |         |         |           |           |   |           |           |
| 15-00-581.00 ST. MARY'S PARK WALKING TRAIL  | 0       | 0       | 0         | 0         | 0 | 0         | 250,000   |
| 15-00-581.01 ST. MARY'S UPGRADES            |         |         |           |           |   |           | 45,000    |
| TOTAL ST MARY'S PARK                        | 0       | 0       | 0         | 0         | 0 | 0         | 295,000   |
| <u>OTHER PROJECTS</u>                       |         |         |           |           |   |           |           |
| 15-00-584.00 CONVENTION CENTER REMODELING   | 0       | 56,498  | 1,400,000 | 1,066,577 | 0 | 1,400,000 | 150,000   |
| TOTAL OTHER PROJECTS                        | 0       | 56,498  | 1,400,000 | 1,066,577 | 0 | 1,400,000 | 150,000   |
| <u>CAPITAL PURCHASES</u>                    |         |         |           |           |   |           |           |
| 15-00-590.01 PARKING LOT MODS,ISLAND,BOLLAR | 0       | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-590.02 SECURITY FENCE RENT, DUMPSTER  | 0       | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-590.03 TICKET BOOTH                   | 0       | 0       | 30,000    | 0         | 0 | 30,000    |           |
| 15-00-590.04 BUILDING C - SPORTS COMPLEX    | 286,800 | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-590.05 BASEBALL FIELD PADS            | 14,600  | 0       | 0         | 0         | 0 | 0         |           |
| 15-00-590.06 ESCONDIDO CREEK PARK PHASE 2   | 0       | 0       | 500,000   | 0         | 0 | 500,000   | 500,000   |
| TOTAL CAPITAL PURCHASES                     | 301,400 | 0       | 530,000   | 0         | 0 | 530,000   | 500,000   |
| <u>GEN FUND TRSFR &amp; EXP</u>             |         |         |           |           |   |           |           |
| 15-00-610.01 GRANT EXPENSES                 | 3,500   | 0       | 115,000   | 0         | 0 | 115,000   | 175,643   |
| 15-00-610.03 HEB SALES TAX REBATE AGREEMENT | 20,981  | 32,118  | 0         | 0         | 0 | 0         |           |
| 15-00-610.04 SPORTS COMPLEX-BOND P & I      | 486,200 | 487,400 | 487,400   | 487,400   | 0 | 487,400   | 487,400   |
| 15-00-610.09 CONTIGENCIES                   | 0       | 0       | 0         | 0         | 0 | 0         |           |
| TOTAL GEN FUND TRSFR & EXP                  | 510,681 | 519,518 | 602,400   | 487,400   | 0 | 602,400   | 663,043   |
| TOTAL KENEDY 4B CORPORATION                 | 918,732 | 850,472 | 2,607,600 | 1,571,726 | 0 | 2,607,600 |           |
| TOTAL EXPENDITURES                          | 918,732 | 850,472 | 2,607,600 | 1,571,726 | 0 | 2,607,600 | 1,970,000 |



# **WATER/WASTEWATER FUND**

WATER AND SEWER FUND BUDGET \$8,356,193





## 20 -WATERWORKS/SEWER FUND

| REVENUES                                 | 2020-2021<br>ACTUAL | (-----<br>2021-2022<br>ACTUAL | 2022-2023<br>CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | (-----<br>2023-2024<br>PROJECTED<br>YEAR END | )<br>REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
|--|---------------------|-------------------------------|--------------------------------|-----------------|--|--------------------------|--------------------|
| <b>SUNDRY</b>                            |                     |                               |                                |                 |  |                          |                    |
| 20-00-309.04 NSF FEES - WW               | 0                   | 1,000                         | 725                            | 0               | 725  | 0                        | 0                  |
| TOTAL SUNDRY                             | 0                   | 1,000                         | 725                            | 0               | 725  | 0                        | 0                  |
| <b>WATER REVENUE</b>                     |                     |                               |                                |                 |  |                          |                    |
| 20-00-351.01 MUNICIPAL WATER SALES       | 1,638,933           | 1,590,001                     | 1,556,472                      | 1,384,974       | 1,886,127                                    | 1,556,472                | 1,694,662          |
| 20-00-351.02 TDCJ WATER SALES            | 3,293,805           | 3,092,441                     | 3,314,460                      | 2,353,533       | 0  | 3,314,460                | 3,074,535          |
| 20-00-351.03 BULK WATER SALES            | 200                 | 0                             | 500                            | 145             | 0  | 500                      | 500                |
| 20-00-351.04 ASHLAND WATER SALES         | 95,001              | 64,552                        | 105,426                        | 94,862          | 0  | 105,426                  | 137,893            |
| TOTAL WATER REVENUE                      | 5,027,938           | 4,746,995                     | 4,976,858                      | 3,833,513       | 1,886,127                                    | 4,976,858                | 4,907,590          |
| <b>SEWER REVENUE</b>                     |                     |                               |                                |                 |  |                          |                    |
| 20-00-352.01 MUNICIPAL SEWER SALES       | 838,431             | 867,770                       | 893,662                        | 761,306         | 1,119,506                                    | 893,662                  | 931,305            |
| 20-00-352.02 TDCJ SEWER SALES            | 1,742,609           | 1,638,273                     | 1,751,582                      | 1,240,794       | 0  | 1,751,582                | 1,509,889          |
| 20-00-352.03 ASHLAND SEWER SALES         | 279,626             | 289,070                       | 295,815                        | 246,513         | 326,230                                      | 295,815                  | 295,815            |
| 20-00-352.04 TREATED EFFLUENT SALES      | 227                 | 2,063                         | 30,000                         | 1,500           | 0  | 30,000                   | 2,000              |
| 20-00-352.05 SEWER DISPOSAL FEES         | 0                   | 0                             | 0                              | 0               | 0  | 0                        | 0                  |
| 20-00-352.06 LIQUID WASTE DISPOSAL SALES | 0                   | 0                             | 30,000                         | 0               | 0  | 30,000                   | 0                  |
| TOTAL SEWER REVENUE                      | 2,860,893           | 2,797,175                     | 3,001,059                      | 2,250,112       | 1,445,736                                    | 3,001,059                | 2,739,009          |
| <b>UTILITY TAPS</b>                      |                     |                               |                                |                 |  |                          |                    |
| 20-00-353.01 WATER TAPS                  | 3,600               | 5,910                         | 5,998                          | 4,200           | 5,321  | 5,998                    | 6,000              |
| 20-00-353.02 SEWER TAPS                  | 2,000               | 1,460                         | 1,453                          | 2,800           | 800  | 1,453                    | 3,000              |
| TOTAL UTILITY TAPS                       | 5,600               | 7,370                         | 7,451                          | 7,000           | 6,121  | 7,451                    | 9,000              |
| <b>PENALTIES &amp; FINES</b>             |                     |                               |                                |                 |  |                          |                    |
| 20-00-354.01 RECONNECT FEES              | 24,972              | 18,250                        | 11,830                         | 13,550          | 22,300                                       | 11,830                   | 14,500             |
| 20-00-354.02 LATE PAYMENT PENALTY        | 71,667              | 74,343                        | 44,896                         | 50,833          | 29,381                                       | 44,896                   | 55,000             |
| 20-00-354.03 METER TAMPERING             | 0                   | 0                             | 0                              | 0               | 0  | 0                        | 0                  |
| TOTAL PENALTIES & FINES                  | 41,331              | 96,639                        | 56,726                         | 64,383          | 51,681                                       | 56,726                   | 69,500             |
| <b>INTEREST EARNED &amp; DIV.</b>        |                     |                               |                                |                 |  |                          |                    |
| 20-00-355.01 UNRESTRICTED INTEREST       | 593                 | 6,732                         | 500                            | 36,948          | 46,930                                       | 500                      | 45,894             |

|   |           |            |            |           |           |           |           |                                |
|---|-----------|------------|------------|-----------|-----------|-----------|-----------|--------------------------------|
| 20-00-355.03 RESERVE                        |           | 0          | 0          | 0         | 0         | 13,030    | 0         |                                |
| 20-00-355.05 SALE OF INVESTMENTS            | 0         |            | 0          | 0         | 0         | 0         | 0         |                                |
| TOTAL INTEREST EARNED & DIV.                |           | 593        | 6,732      | 500       | 36,948    | 59,960    | 500       | <u>45,894</u>                  |
| OTHER REVENUE                               |           |            |            |           |           |           |           |                                |
| 20-00-356.00 DON'T USE CREDIT CARD FEE REV  |           | 0          | 0          | 0         | 0         | 0         | 0         |                                |
| 20-00-356.01 MISCELLANEOUS REVENUE          |           | 3,870      | 14,800     | 3,200     | 80        | 2,078     | 3,200     | 500                            |
| 20-00-356.02 INSPECTION FEES                |           | 2,247      | 3,107      | 2,550     | 402       | 1,250     | 2,550     | 700                            |
| 20-00-356.03 CASH OVER/SHORT                |           | 0          | 0          | 0         | 0         | 584       | 0         |                                |
| 20-00-356.04 GAIN/LOSS SALE - EQUIPMENT     | (         | 11,444)    | 0          | 0         | 0         | 0         | 0         |                                |
| 20-00-356.05 CREDIT CARD FINANCE CHARGE REV |           | 12,434     | 13,302     | 12,492    | 11,317    | 0         | 12,492    |                                |
| TOTAL OTHER REVENUE                         |           | 7,107      | 31,209     | 18,242    | 11,800    | 3,912     | 18,242    | <u>12,500</u><br><u>13,700</u> |
| TRANSFERS                                   |           |            |            |           |           |           |           |                                |
| 20-00-360.00 TRANSFERS IN FROM OTHER FD     |           | 4,229,327  | 0          | 0         | 0         |           | 0         | 571,500                        |
| 20-00-360.01 TRANS TO UTIL FROM CAP IMP     |           | 1,257,951  | 4,122,942  | 0         | 0         |           | 0         |                                |
| TOTAL TRANSFERS                             |           | 5,487,278  | 4,122,942  | 0         | 0         |           | 0         | <u>571,500</u>                 |
| TOTAL REVENUES                              | 13,629,31 | 13,487,049 | 11,805,741 | 8,060,836 | 6,204,481 | 3,453,537 | 8,060,836 | <b>8,356,193</b>               |

20 -WATERWORKS/SEWER FUND  
SEWER OPERATING COSTS

| (----- 2022-2023 -----) (----- 2023-2024 -----) |                     |                     |                   |                 |                       |                     |                    |
|---|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| EXPENDITURES                                    | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
| <b><u>SALARIES &amp; OTHER</u></b>              |                     |                     |                   |                 |                       |                     |                    |
| 20-62-510.01 SALARIES REGULAR & PART TIME       | 292,856             | 250,519             | 297,074           | 178,723         | 0                     | 297,074             | 277,437            |
| 20-62-510.05 EMPLOYEE HEALTH INSURANCE          | 59,054              | 40,668              | 50,876            | 35,891          | 0                     | 50,876              | 50,460             |
| 20-62-510.06 PAYROLL TAXES                      | 21,946              | 19,594              | 22,726            | 13,113          | 0                     | 22,726              | 22,581             |
| 20-62-510.07 RETIREMENT                         | 10,207              | 17,782              | 29,589            | 11,060          | 0                     | 29,589              | 30,404             |
| 20-62-510.08 WORKERS COMP INSURANCE             | 8,133               | 10,595              | 13,281            | 9,796           | 0                     | 13,281              | 13,281             |
| 20-62-510.09 OVERTIME                           |                     |                     |                   |                 |                       |                     | 10,810             |
| 20-62-510.10 CERTIFICATIONS PAY                 | 0                   | 0                   | 3,640             | 0               | 0                     | 3,640               | 3,640              |
| 20-62-510.11 EMPLOYEE BONUS                     | 0                   | 0                   | 0                 | 0               | 0                     | 0                   |                    |
| 20-62-510.12 LONGEVITY PAY                      | 1,800               | 0                   | 3,300             | 0               | 0                     | 3,300               | 3,300              |
| 20-62-510.13 TWC UNEMPLOYMENT                   | 2,474               | 106                 | 5,920             | 43              | 0                     | 5,920               | 5,920              |
| 20-62-510.14 PRE-EMPLOYMENT SCREENING/DRUGS     | 915                 | 330                 | 1,000             | 220             | 0                     | 1,000               | 1,000              |
| 20-62-510.15 COST OF LIVING ADJUSTMENT          | 0                   | 0                   | 9,189             | 1,131           | 0                     | 9,189               |                    |
| 20-62-510.16 VACATION SELL BACK                 |                     |                     |                   |                 |                       |                     | 2,500              |
| TOTAL SALARIES & OTHER                          | 397,385             | 339,594             | 436,595           | 249,977         | 0                     | 436,595             | <u>421,333</u>     |
| <b><u>OPERATING EXPENSES</u></b>                |                     |                     |                   |                 |                       |                     |                    |
| 20-62-520.01 OFFICE SUPPLIES                    | 644                 | 32                  | 50                | 25              | 0                     | 50                  | 200                |
| 20-62-520.02 POSTAGE                            | 848                 | 2,414               | 50                | 433             | 0                     | 50                  | 500                |
| 20-62-520.03 MEALS:MEETINGS & EVENTS            | 0                   | 755                 | 700               | 135             | 0                     | 700                 | 700                |
| 20-62-520.04 CLOTHING & UNIFORMS                | 7,006               | 4,076               | 7,500             | 5,490           | 0                     | 7,500               | 7,500              |
| 20-62-520.06 GASOLINE & LUBRICANTS              | 7,511               | 7,974               | 6,000             | 11,766          | 0                     | 6,000               | 13,000             |
| 20-62-520.07 MINOR APPARATUS & TOOLS RAPID      | 0                   | 0                   | 200               | 0               | 0                     | 200                 | 200                |
| 20-62-520.08 JANITORIAL SUPPLIES                | 0                   | 33                  | 100               | 0               | 0                     | 100                 | 100                |
| 20-62-520.09 CHEMICAL & MEDICAL                 | 44,762              | 47,430              | 47,000            | 36,828          | 0                     | 47,000              | 50,000             |
| 20-62-520.10 OPERATING SUPPLIES                 | 54,156              | 12,490              | 3,000             | 10,242          | 0                     | 3,000               | 15,000             |
| 20-62-520.12 DIESEL FUEL                        | 0                   | 8,291               | 1,500             | 0               | 0                     | 1,500               | 1,500              |
| 20-62-520.13 CONSUMABLE CHEMICALS               | 213                 | 0                   | 500               | 0               | 0                     | 500                 | 500                |
| 20-62-520.14 MATERIALS                          | 21,938              | 27,271              | 35,000            | 45,200          | 0                     | 35,000              | 50,000             |
| 20-62-520.15 INSPECTION FEES                    | 178                 | 0                   | 500               | 0               | 0                     | 500                 | 500                |
| 20-62-520.18 LAB TESTS                          | 23,510              | 31,546              | 32,000            | 25,760          | 0                     | 32,000              | 32,000             |
| TOTAL OPERATING EXPENSES                        | 160,766             | 142,314             | 134,100           | 135,880         | 0                     | 134,100             | <u>171,700</u>     |

CELL PHONE

|                          |       |       |       |       |   |       |              |
|--------------------------|-------|-------|-------|-------|---|-------|--------------|
| 20-62-529.01 CELL PHONES | 1,259 | 1,739 | 1,100 | 1,369 | 0 | 1,100 | 1,500        |
| TOTAL CELL PHONE         | 1,259 | 1,739 | 1,100 | 1,369 | 0 | 1,100 | <u>1,500</u> |

MISCELLANEOUS SERVICES

|  |         |         |         |         |         |         |                |
|--|---------|---------|---------|---------|---------|---------|----------------|
| 20-62-530.01 TELEPHONE/INTERNET          | 8,066   | 10,879  | 8,000   | 9,984   | 0       | 8,000   | 12,000         |
| 20-62-530.02 EQUIPMENT RENTAL            | 9,172   | 2,380   | 3,000   | 13,492  | 0       | 3,000   | 15,000         |
| 20-62-530.04 NON-PROFESSIONAL SERVICES   | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 20-62-530.05 ADVERTISING                 | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 20-62-530.06 TRAVEL EXPENSE              | 0       | 0       | 1,000   | 0       | 0       | 1,000   | 1,000          |
| 20-62-530.11 UTILITIES                   | 98,515  | 126,975 | 120,000 | 83,864  | 279,267 | 120,000 | 110,000        |
| 20-62-530.12 WATER & SEWAGE              | 0       | 0       | 0       | 0       | 0       | 0       |                |
| 20-62-530.13 CONTRACTED SERVICES         | 0       | 953     | 0       | 317     | 0       | 0       |                |
| 20-62-530.17 SOLID WASTE COLLECTION SERV | 2,115   | 77,980  | 86,400  | 70,820  | 0       | 86,400  | 86,400         |
| 20-62-530.20 PERMITS & FEES              | 11,360  | 11,560  | 0       | 4,000   | 0       | 0       |                |
| TOTAL MISCELLANEOUS SERVICES             | 129,228 | 230,727 | 218,400 | 182,477 | 279,267 | 218,400 | <u>224,400</u> |

20 -WATERWORKS/SEWER FUND  
SEWER OPERATING COSTS

|   | 2020-2021 | (----- 2021-2022 | 2022-2023      | -----) (----- 2023-2024 |                    |                  |                 |
|---|-----------|------------------|----------------|-------------------------|--------------------|------------------|-----------------|
|   | ACTUAL    | ACTUAL           | CURRENT BUDGET | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| EXPENDITURES                                |           |                  |                |                         |                    |                  |                 |
| <u>INSURANCE</u>                            |           |                  |                |                         |                    |                  |                 |
| 20-62-531.01 INSURANCE - BUILDINGS          | 5,973     | 6,349            | 7,094          | 8,816                   | 0                  | 7,094            | 9,000           |
| 20-62-531.02 INSURANCE - GEN LIABILITY      | 0         | 874              | 0              | 0                       | 0                  | 0                |                 |
| 20-62-531.03 INSURANCE - EQUIPMENT          | 882       | 819              | 989            | 0                       | 0                  | 989              | 1,000           |
| 20-62-531.04 INSURANCE - E&O                | 0         | 1,692            | 0              | 0                       | 0                  | 0                |                 |
| 20-62-531.05 INSURANCE - VEHICLES           | 4,023     | 3,941            | 5,723          | 6,054                   | 0                  | 5,723            | 6,500           |
| TOTAL INSURANCE                             | 10,879    | 13,674           | 13,806         | 14,870                  | 0                  | 13,806           | <u>16,500</u>   |
| <u>BUILDING &amp; STRUCT MAINT.</u>         |           |                  |                |                         |                    |                  |                 |
| 20-62-540.01 BLDG REPAIR & MAINTENANCE      | 2,094     | 4,906            | 14,274         | 8,175                   | 0                  | 14,274           | 10,000          |
| 20-62-540.04 SEWER COLLECTION LINES         | 47,048    | 35,548           | 96,000         | 132,844                 | 0                  | 96,000           | 150,000         |
| TOTAL BUILDING & STRUCT MAINT.              | 49,141    | 40,454           | 110,274        | 141,018                 | 0                  | 110,274          | <u>160,000</u>  |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>          |           |                  |                |                         |                    |                  |                 |
| 20-62-550.01 FURNITURE & FIXTURES           | 0         | 1,023            | 2,000          | 7                       | 0                  | 2,000            | 2,000           |
| 20-62-550.02 MACHINERY/TOOLS/IMPLEMENTS     | 7,353     | 13,424           | 5,000          | 1,162                   | 0                  | 5,000            | 5,000           |
| 20-62-550.03 OFF-ROAD EQUIPMENT MAINTENANCE | 0         | 0                | 0              | 0                       | 0                  | 0                |                 |
| 20-62-550.04 VEHICLE MAINTENANCE            | 6,612     | 4,866            | 5,000          | 5,728                   | 0                  | 5,000            | 8,000           |
| TOTAL EQUIP. & VEHICLE MAINT.               | 13,965    | 19,313           | 12,000         | 6,898                   | 0                  | 12,000           | <u>15,000</u>   |
| <u>GENERAL EXPENDITURES</u>                 |           |                  |                |                         |                    |                  |                 |
| 20-62-560.02 DUES & SUBSCRIPTIONS           | 0         | 0                | 0              | 0                       | 0                  | 0                |                 |
| 20-62-560.09 PHYSICAL EXAMS                 | 338       | 0                | 0              | 0                       | 0                  | 0                |                 |
| 20-62-560.10 TRAINING & TESTING             | 2,550     | 2,039            | 2,000          | 395                     | 0                  | 2,000            | 1,000           |
| TOTAL GENERAL EXPENDITURES                  | 2,888     | 2,039            | 2,000          | 395                     | 0                  | 2,000            | <u>1,000</u>    |

|   |        |       |         |       |     |         |                |
|---|--------|-------|---------|-------|-----|---------|----------------|
| <u>BUILDING &amp; STRUCT. EXP.</u>          |        |       |         |       |     |         |                |
| 20-62-580.01 BUILDINGS                      | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-580.06 STORM SEWERS                   | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-580.12 SEWER LINE EXTENSIONS          | 16,085 | 3,695 | 20,000  | 115   | 374 | 20,000  | 10,000         |
| 20-62-580.14 TRAFFICE SIGNS                 | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-580.20 OTHER BLDG/STRUC CAPITAL OUT   | 0      | 0     | 7,300   | 0     | 0   | 7,300   |                |
| TOTAL BUILDING & STRUCT. EXP.               | 16,085 | 3,695 | 27,300  | 115   | 374 | 27,300  | 5,000          |
|   |        |       |         |       |     |         | <u>15,000</u>  |
| <u>CAPITAL PURCHASES</u>                    |        |       |         |       |     |         |                |
| 20-62-590.01 FURNITURE & FIXTURES           | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-590.02 MACHINERY/TOOLS/IMPLEMENTS     | 886    | 873   | 0       | 0     | 0   | 0       |                |
| 20-62-590.03 OFF-ROAD EQUIPMENT-CAPITAL OUT | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-590.04 CARS & TRUCKS-CAPITAL OUTLAY   | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-590.05 ACQ. OF RADIO SYSTEMS          | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-590.06 PROTECTIVE GEAR                | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-590.10 OTHER                          | 0      | 0     | 0       | 0     | 0   | 0       |                |
| 20-62-590.11 CONSULTING SERVICES            | 2,948  | 0     | 391,604 | 0     | 0   | 391,604 | 100,000        |
| 20-62-590.12 ENGINEERING SERVICES           | 1,750  | 0     | 1,500   | 4,375 | 0   | 1,500   | 83,384         |
| 20-62-590.20 OTHER VEH & EQUIP ACQUIRED     | 0      | 0     | 0       | 0     | 0   | 0       |                |
| TOTAL CAPITAL PURCHASES                     | 5,584  | 873   | 393,104 | 4,375 | 0   | 393,104 | <u>183,384</u> |

20 -WATERWORKS/SEWER FUND  
SEWER OPERATING COSTS

|   | 2020-2021 | (----- 2021-2022 | 2022-2023 | Y-T-D   | PROJECTED | REQUESTED | PROPOSED         |
|---|-----------|------------------|-----------|---------|-----------|-----------|------------------|
| EXPENDITURES                                | ACTUAL    | ACTUAL           | CURRENT   | ACTUAL  | YEAR END  | BUDGET    | BUDGET           |
| <u>GEN FUND TRSFR &amp; EXP</u>             |           |                  |           |         |           |           |                  |
| 20-62-610.11 TRANSFERS -SEWER LINE PROJECTS | 1,144,193 | 81,435           | 102,925   | 0       | 0         | 102,925   | 102,925          |
| TOTAL GEN FUND TRSFR & EXP                  | 1,144,193 | 81,435           | 102,925   | 0       | 0         | 102,925   | <u>102,925</u>   |
| <u>UTILITY FUND TRSFR &amp; EXP</u>         |           |                  |           |         |           |           |                  |
| 20-62-620.01 DEBT SERVICE                   | 0         | 0                | 0         | 0       | 0         | 0         |                  |
| 20-62-620.03 REPAIR/REPLACEMENT             | 0         | 0                | 0         | 0       | 0         | 0         |                  |
| 20-62-620.05 ADMINISTRATIVE FEES            | 0         | 0                | 0         | 0       | 301,210   | 0         |                  |
| 20-62-620.06 PROFESSIONAL SERVICES          | 0         | 0                | 0         | 0       | 0         | 0         |                  |
| 20-62-620.07 PAVING TRANSFER                | 0         | 0                | 0         | 0       | 0         | 0         |                  |
| 20-62-620.10 TXCDBG PROJECT                 | 10,500    | 7,225            | 0         | 0       | 0         | 0         |                  |
| 20-62-620.11 FEMA GRANT PROJECTS            | 0         | 0                | 548,396   | 0       | 0         | 548,396   |                  |
| TOTAL UTILITY FUND TRSFR & EXP              | 10,500    | 7,225            | 548,396   | 0       | 301,210   | 548,396   |                  |
| TOTAL SEEWER OPERATING COSTS                | 1,941,872 | 883,081          | 2,000,000 | 737,374 | 580,850   | 2,000,000 | <u>1,312,742</u> |

20 -WATERWORKS/SEWER FUND  
WATER OPERATING COSTS

|  | (----- 2022-2023 -----) (----- 2023-2024 -----) |                     |                   |                 |                       |                     |                      |
|--|---|---------------------|-------------------|-----------------|-----------------------|---------------------|----------------------|
| EXPENDITURES                               | 2020-2021<br>ACTUAL                             | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET   |
| <hr/>                                      |   |                     |                   |                 |                       |                     |                      |
| <b><u>SALARIES &amp; OTHER</u></b>         |   |                     |                   |                 |                       |                     |                      |
| 20-64-510.01 SALARIES REGULAR & PART TIME  | 421,872   | 365,526             | 360,320           | 333,961         | 0                     | 360,320             | 490,229              |
| 20-64-510.03 PROF SRVCS:ACCTG/LEGAL/ENG    | 3,278   | 0                   | 0                 | 340             | 0                     | 0                   |                      |
| 20-64-510.05 EMPLOYEE HEALTH INSURANCE     | 76,463  | 45,772              | 58,703            | 32,947          | 0                     | 58,703              | 100,920              |
| 20-64-510.06 PAYROLL TAXES                 | 34,434  | 27,911              | 27,565            | 24,894          | 0                     | 27,565              | 43,034               |
| 20-64-510.07 RETIREMENT                    | 15,407  | 23,912              | 35,888            | 20,907          | 0                     | 35,888              | 57,941               |
| 20-64-510.08 WORKERS COMPENSATION INS      | 8,133   | 6,399               | 11,454            | 9,796           | 0                     | 11,454              | 15,000               |
| 20-64-510.09 OVERTIME                      | 0   | 0                   | 0                 | 0               | 0                     | 0                   | 65,816               |
| 20-64-510.10 CERTIFICATION PAY             | 0   | 0                   | 3,640             | 0               | 0                     | 3,640               | 3,640                |
| 20-64-510.11 ANNUAL BONUS                  | 0   | 0                   | 0                 | 0               | 0                     | 0                   |                      |
| 20-64-510.12 LONGEVITY PAY                 | 2,550   | 0                   | 2,100             | 0               | 0                     | 2,100               | 2,850                |
| 20-64-510.13 TWC UNEMPLOYMENT              | 3,210   | 305                 | 8,298             | 100             | 0                     | 8,298               | 5,000                |
| 20-64-510.14 PRE-EMPLOYMENT SCREENING/DRUG | 1,180   | 675                 | 0                 | 1,315           | 0                     | 0                   | 1,500                |
| 20-64-510.15 COST OF LIVING ADJUSTMENT     | 0   | 0                   | 11,027            | 1,626           | 0                     | 11,027              |                      |
| 20-64-510-16 VACATION BUYBACK              |   |                     |                   |                 |                       |                     | 5,000                |
| TOTAL SALARIES & OTHER                     | 566,526   | 470,500             | 518,995           | 425,886         | 0                     | 518,995             | <hr/> <b>790,930</b> |
| <b><u>OPERATING EXPENSES</u></b>           |   |                     |                   |                 |                       |                     |                      |
| 20-64-520.01 OFFICE SUPPLIES               | 1,646   | 888                 | 600               | 664             | 0                     | 600                 | 1,500                |
| 20-64-520.02 POSTAGE                       | 3,356   | 4,266               | 4,200             | 805             | 0                     | 4,200               | 1,000                |
| 20-64-520.03 MEALS MEETINGS & SPEC EVENTS  | 0   | 1,086               | 700               | 1,022           | 0                     | 700                 | 700                  |
| 20-64-520.04 CLOTHING & UNIFORMS           | 7,448   | 6,320               | 6,000             | 6,273           | 0                     | 6,000               | 10,000               |
| 20-64-520.06 GASOLINE & LUBRICANTS         | 14,770  | 23,495              | 22,000            | 3,154           | 0                     | 22,000              | 10,000               |
| 20-64-520.07 MINOR APPARATUS & TOOLS RAPID | 0   | 0                   | 895               | 379             | 0                     | 895                 | 12,000               |
| 20-64-520.08 JANITORIAL SUPPLIES           | 248   | 181                 | 300               | 179             | 0                     | 300                 | 400                  |
| 20-64-520.09 CHEMICAL & MEDICAL            | 63,126  | 142,467             | 100,000           | 160,745         | 0                     | 100,000             | 175,000              |
| 20-64-520.10 OPERATING SUPPLIES            | 58,660  | 67,388              | 42,000            | 30,872          | 0                     | 42,000              | 75,000               |
| 20-64-520.12 DIESEL FUEL                   | 632   | 13,761              | 6,500             | 8,059           | 0                     | 6,500               | 70,000               |
| 20-64-520.13 MEDICAL                       | 0   | 0                   | 0                 | 0               | 0                     | 0                   |                      |
| 20-64-520.14 MATERIALS                     | 79,524  | 110,019             | 59,000            | 52,993          | 0                     | 59,000              | 70,000               |
| 20-64-520.15 INSPECTION FEES               | 182   | 0                   | 200               | 0               | 0                     | 200                 | 7,000                |
| 20-64-520.18 LAB FEES                      | 17,964  | 11,172              | 12,000            | 10,523          | 0                     | 12,000              | 12,000               |
| TOTAL OPERATING EXPENSES                   | 247,557   | 381,043             | 254,395           | 275,668         | 0                     | 254,395             | <hr/> <b>444,600</b> |

|   |         |         |         |         |   |         |                |
|---|---------|---------|---------|---------|---|---------|----------------|
| <u>CELL PHONE</u>                           |         |         |         |         |   |         |                |
| 20-64-529.01 CELL PHONES                    | 7,163   | 6,627   | 7,000   | 4,717   | 0 | 7,000   | 7,000          |
| TOTAL CELL PHONE                            | 7,163   | 6,627   | 7,000   | 4,717   | 0 | 7,000   | <u>7,000</u>   |
| <u>MISCELLANEOUS SERVICES</u>               |         |         |         |         |   |         |                |
| 20-64-530.01 TELEPHONE/INTERNET             | 16,283  | 22,518  | 15,000  | 20,737  | 0 | 15,000  | 27,000         |
| 20-64-530.02 EQUIPMENT RENTAL               | 3,060   | 19,480  | 15,000  | 22,622  | 0 | 15,000  | 25,000         |
| 20-64-530.03 INSURANCE/BONDS/NOTARY FEES    | 0       | 0       | 0       | 0       | 0 | 0       |                |
| 20-64-530.04 NON-PROFESSIONAL SERVICES      | 0       | 0       | 0       | 0       | 0 | 0       |                |
| 20-64-530.05 ADVERTISING                    | 3,162   | 706     | 500     | 224     | 0 | 500     | 500            |
| 20-64-530.06 TRAVEL EXPENSE                 | 0 (     | 43)     | 1,200   | 0       | 0 | 1,200   | 1,500          |
| 20-64-530.07 RENT & LEASE PAYMENTS          | 0       | 25,000  | 0       | 0       | 0 | 0       |                |
| 20-64-530.11 UTILITIES                      | 302,289 | 355,921 | 300,000 | 250,175 | 0 | 300,000 | 300,000        |
| 20-64-530.13 CONTRACTED SERVICES            | 1,039   | 9,094   | 11,000  | 5,359   | 0 | 11,000  | 7,000          |
| 20-64-530-14 GENERATOR MAINTENANCE          |         |         |         |         |   |         | 27,000         |
| 20-64-530.20 PERMITS & FEES                 | 12,614  | 11,619  | 12,000  | 0       | 0 | 12,000  | 12,000         |
| TOTAL MISCELLANEOUS SERVICES                | 338,447 | 444,295 | 354,700 | 299,119 | 0 | 354,700 | <u>400,000</u> |
| <u>INSURANCE</u>                            |         |         |         |         |   |         |                |
| 20-64-531.01 INSURANCE - BLDGS              | 5,973   | 6,348   | 7,214   | 8,816   | 0 | 7,214   | 9,000          |
| 20-64-531.02 INSURANCE-GEN. LIABILITY       | 0       | 874     | 0       | 1,681   | 0 | 0       | 2,000          |
| 20-64-531.03 INSURANCE - EQUIPMENT          | 882     | 819     | 989     | 0       | 0 | 989     | 1,000          |
| 20-64-531.04 INSURANCE - E&O                | 0       | 1,692   | 0       | 3,245   | 0 | 0       | 3,500          |
| 20-64-531.05 INSURANCE - VEHICLES           | 4,023   | 6,094   | 5,723   | 6,054   | 0 | 5,723   | 6,200          |
| TOTAL INSURANCE                             | 10,879  | 15,826  | 13,926  | 19,796  | 0 | 13,926  | <u>21,700</u>  |
| <u>BUILDING &amp; STRUCT MAINT.</u>         |         |         |         |         |   |         |                |
| 20-64-540.01 BLDG REPAIR & MAINTENANCE      | 4,973   | 23,178  | 26,000  | 814     | 0 | 26,000  | 30,000         |
| 20-64-540.02 BRIDGE & CULVERT               | 0       | 0       | 0       | 0       | 0 | 0       |                |
| 20-64-540.04 WATER & SEWER LINES            | 29,046  | 22,177  | 50,000  | 39,319  | 0 | 50,000  | 150,000        |
| 20-64-540.07 OTHER BLDG/STRUC MAINTENANCE   | 0       | 0       | 0       | 0       | 0 | 0       |                |
| TOTAL BUILDING & STRUCT MAINT.              | 34,019  | 45,355  | 76,000  | 40,133  | 0 | 76,000  | <u>180,000</u> |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>          |         |         |         |         |   |         |                |
| 20-64-550.01 EQUIPMENT MAINT                | 15,340  | 17,644  | 120,000 | 22,081  | 0 | 120,000 | 50,000         |
| 20-64-550.02 WATER WELLS                    |         |         |         |         |   |         | 310,500        |
| 20-64-550.03 OFF-ROAD EQUIPMENT MAINTENANCE | 0       | 0       | 0       | 540     | 0 | 0       |                |
| 20-64-550.04 VEHICLE MAINTENANCE            | 4,757   | 7,958   | 6,500   | 7,539   | 0 | 6,500   | 8,500          |
| 20-64-550.05 WATER PUMP MAINTENANCE         |         |         |         |         |   |         | 461,200        |
| 20-64-550.06 AC/HEAT SYSTEM MAINTENANCE     | 0       | 0       | 0       | 0       | 0 | 0       |                |
| TOTAL EQUIP. & VEHICLE MAINT.               | 20,097  | 25,603  | 126,500 | 30,159  | 0 | 126,500 | <u>830,200</u> |

GENERAL EXPENDITURES

|                                   |       |       |       |     |   |       |       |
|-----------------------------------|-------|-------|-------|-----|---|-------|-------|
| 20-64-560.02 DUES & SUBSCRIPTIONS | 0     | 111   | 1,200 | 0   | 0 | 1,200 | 252   |
| 20-64-560.09 PHYSICALS EXAMS      | 1,238 | 0     | 1,200 | 0   | 0 | 1,200 | 1,000 |
| 20-64-560.10 TRAINING & TESTING   | 3,691 | 3,805 | 4,000 | 689 | 0 | 4,000 | 2,000 |
| TOTAL GENERAL EXPENDITURES        | 4,929 | 3,916 | 6,400 | 689 | 0 | 6,400 | 3,252 |

BUILDING & STRUCT. EXP.

|   |         |        |         |         |   |         |         |
|---|---------|--------|---------|---------|---|---------|---------|
| 20-64-580.01 BUILDINGS                    | 0       | 0      | 0       | 0       | 0 | 0       |         |
| 20-64-580.04 WATER & SEWER LINE REPL/EXTS | 87,367  | 42,743 | 200,000 | 14,326  | 0 | 200,000 | 100,000 |
| 20-64-580.11 FIRE HYDRANTS                | 0       | 0      | 10,000  | 3,650   | 0 | 10,000  | 60,000  |
| 20-64-580.12 WATER LINE EXTENSIONS        | 71,229  | 6,640  | 250,000 | 299,639 | 0 | 250,000 | 30,000  |
| 20-64-580.14 TRAFFIC SIGNS                | 0       | 0      | 0       | 0       | 0 | 0       |         |
| 20-64-580.16 WATER METERS                 | 0       | 0      | 0       | 0       | 0 | 0       | 140,000 |
| TOTAL BUILDING & STRUCT. EXP.             | 158,596 | 36,103 | 460,000 | 317,615 | 0 | 460,000 | 330,000 |

CAPITAL PURCHASES

|   |       |        |         |        |   |         |         |
|---|-------|--------|---------|--------|---|---------|---------|
| 20-64-590.01 FURNITURE & FIXTURES           | 0     | 0      | 0       | 0      | 0 | 0       |         |
| 20-64-590.02 MACHINERY/TOOLS/IMPLEMENTS     | 3,604 | 15,197 | 0       | 3,921  | 0 | 0       | 5,000   |
| 20-64-590.03 OFF-ROAD EQUIPMENT-CAPITAL OUT | 0     | 0      | 0       | 0      | 0 | 0       | 25,000  |
| 20-64-590.04 CARS & TRUCKS-CAPITAL OUTLAY   | 0     | 0      | 0       | 0      | 0 | 0       | 25,000  |
| 20-64-590.11 CONSULTING SERVICES            | 0     | 0      | 179,545 | 5,426  | 0 | 179,545 | 100,000 |
| 20-64-590.12 ENGINEERING SERVICES           | 5,250 | 0      | 20,000  | 19,785 | 0 | 20,000  | 83,384  |
| TOTAL CAPITAL PURCHASES                     | 8,854 | 15,197 | 199,545 | 29,132 | 0 | 199,545 | 238,384 |

20 -WATERWORKS/SEWER FUND  
WATER OPERATING COSTS

| <div> <div>(----- 2022-2023 -----)</div> <div>(----- 2023-2024 -----)</div> </div> |                     |                     |                   |              |                       |                  |                 |
|--|---------------------|---------------------|-------------------|--------------|-----------------------|------------------|-----------------|
| EXPENDITURES   | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D ACTUAL | PROJECTED<br>YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>UTILITY FUND TRSFR &amp; EXP</u>  |                     |                     |                   |              |                       |                  |                 |
| 20-64-620.01 TRANSFER TO GEN FD - 2019 BOND  | 459,827             | 487,530             | 0                 | 0            | 0                     | 0                |                 |
| 20-64-620.05 ADMINISTRATIVE FEES   | 1,800,000           | 3,170,499           | 3,700,000         | 1,850,000    | 0                     | 3,700,000        | 3,454,010       |
| 20-64-620.09 TRANSFERS-WATER LINE PROJECTS   | 88,305              | 344,954             | 91,920            | 0            | 0                     | 91,920           | 91,920          |
| 20-64-620.10 TXCDBG PROJECT  | 0                   | 0                   | 0                 | 0            | 0                     | 0                |                 |
| 20-64-620.11 BOND ISSUE COST/PREMIUM AMORT   | (1,452)             | 1,983               | 0                 | 0            | 0                     | 0                |                 |
| 20-64-620.12 INTEREST EXPENSE  | 37,836              | (3,827)             | 0                 | 0            | 0                     | 0                |                 |
| 20-64-620.15 GLO GRANT MATCH EXPENSE   | 0                   | 0                   | 251,455           | 0            | 0                     | 251,455          | 251,455         |
| TOTAL UTILITY FUND TRSFR & EXP   | 2,384,515           | 4,001,139           | 4,043,375         | 1,850,000    | 0                     | 4,043,375        | 3,797,385       |
| TOTAL WATER OPERATING COSTS  | 3,781,582           | 5,445,602           | 6,060,836         | 3,292,913    | 0                     | 6,060,836        | 7,043,451       |
| TOTAL EXPENDITURES   | 5,723,455           | 6,328,683           | 8,060,836         | 4,030,287    | 580,850               | 8,060,836        | 8,356,193       |



30 -GRANT FUND

| REVENUES                                    | 2020-2021 | 2021-2022 | 2022-2023         |                 |                       | 2023-2024           |                    |
|---|-----------|-----------|-------------------|-----------------|-----------------------|---------------------|--------------------|
|   | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
| <b>FUND REVENUE</b>                         |           |           |                   |                 |                       |                     |                    |
| 30-00-370.00 TKCDBG GRANT NO. 7214251 REV   | 0         | 0         | 0                 | 924,007         | 0                     | 0                   |                    |
| 30-00-370.01 TCDF PROJECT #711291 REVENUE   | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-00-370.03 POLICE GRANT INCOME            | 0         | 0         | 0                 | 2,990           | 0                     | 0                   |                    |
| 30-00-370.04 TCDBG #726252                  | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-00-370.06 OTHER GRANT INCOME             | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-00-370.08 INTEREST INCOME                | 0         | 0         | 0                 | 787             | 0                     | 0                   |                    |
| 30-00-370.09 COVID GRANT 41594-01           | 45,010    | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-00-370.11 TKCDBG SEWER 7220229           | 0         | 398,421   | 0                 | 0               | 0                     | 0                   |                    |
| 30-00-370.12 GRANT PROCEED-GLO HAZMIT HARVE | 0         | 2,343,191 | 30,000,000        | 259,362         | 0                     | 30,000,000          | 42,055,355         |
| 30-00-370.15 TDEM CLFAP GRANT               | 415,413   | 417,055   | 0                 | 0               | 0                     | 0                   |                    |
| 30-00-370.18 TRANSFERS IN -OTHER FUNDS      | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| TOTAL FUND REVENUE                          | 460,424   | 3,158,667 | 30,000,000        | 1,187,146       | 0                     | 30,000,000          | 42,055,355         |
| <b>TOTAL REVENUES</b>                       |           |           |                   |                 |                       |                     |                    |
|   | 460,424   | 3,158,667 | 30,000,000        | 1,187,146       | 0                     | 30,000,000          |                    |
| EXPENDITURES                                | 2020-2021 | 2021-2022 | 2022-2023         |                 |                       | 2023-2024           |                    |
|   | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
| <b>FUND EXPENSE</b>                         |           |           |                   |                 |                       |                     |                    |
| 30-30-640.01 CAPITAL IMPRMT EXPENSE         | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-30-640.02 TCDF PROJECT #729381           | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-30-640.03 POLICE COVID GRANT EXPENSE     | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-30-640.06 TK CDBG SEWER 7220229          | 20,655    | 19,243    | 0                 | 0               | 0                     | 0                   |                    |
| 30-30-640.07 TK WATER DEV BOARD GRANT40011  | 12,375    | 0         | 0                 | 0               | 0                     | 0                   |                    |
| 30-30-640.08 GLO GRANTHAZ MITIG             | 0         | 2,036     | 30,000,000        | 0               | 0                     | 30,000,000          | 42,055,355         |
| 30-30-640.09 TDEM CLFAP-FREM FAI/GENERATORS | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| TOTAL FUND EXPENSE                          | 33,030    | 21,279    | 30,000,000        | 0               | 0                     | 30,000,000          |                    |
| <b>OTHER CAPITAL IMPROVEMENT</b>            |           |           |                   |                 |                       |                     |                    |
| 30-30-670.10 TKCDBG 2016 GRANT EXP          | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| TOTAL OTHER CAPITAL IMPROVEMENT             | 0         | 0         | 0                 | 0               | 0                     | 0                   |                    |
| <b>TRANSFERS</b>                            |           |           |                   |                 |                       |                     |                    |
| 30-30-680.10 TRANSFERS OUT TO OTHER FDS     | 0         | 2,737,293 | 0                 | 121,544         | 0                     | 0                   |                    |
| TOTAL TRANSFERS                             | 0         | 2,737,293 | 0                 | 121,544         | 0                     | 0                   |                    |
| TOTAL GRANT                                 | 33,030    | 2,758,572 | 30,000,000        | 121,544         | 0                     | 30,000,000          |                    |
| <b>TOTAL EXPENDITURES</b>                   |           |           |                   |                 |                       |                     |                    |
|   | 33,030    | 2,758,572 | 30,000,000        | 121,544         | 0                     | 30,000,000          | 42,055,355         |
| <b>REVENUE OVER/(UNDER) EXPENDITURES</b>    |           |           |                   |                 |                       |                     |                    |
|   | 427,394   | 400,095   | 0                 | 1,065,602       | 0                     | 0                   |                    |

35 -TAX INCREMENT REIN ZONE2

| REVENUES                                   | 2020-2021      | 2021-2022 | (----- 2022-2023 -----) (----- 2023-2024 -----) |                 |                       |                     | PROPOSED |
|--|----------------|-----------|---|-----------------|-----------------------|---------------------|----------|
|  | ACTUAL         | ACTUAL    | CURRENT<br>BUDGET                               | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | BUDGET   |
| <hr/>                                      |                |           |   |                 |                       |                     |          |
| <u>AD VALOREM TAXES</u>                    |                |           |   |                 |                       |                     |          |
| 35-00-301.01 ADVALOREM TAX-CURRENT         | 0              | 0         | 0   | 0               | 0                     | 0                   |          |
| 35-00-301.02 ADVALOREM TAX-ESCONDIDO WS    | 1,195          | 674       | 1,055   | 611             | 0                     | 1,055               | 650      |
| 35-00-301.05 TIRZ ADVALOREM TX-KARNES CO.  | 12,989         | 12,629    | 11,473  | 9,515           | 0                     | 11,473              | 9,800    |
| 35-00-301.06 TIRZ ADVALOREM TAX- SARA      | 1,332          | 901       | 1,176   | 1,077           | 0                     | 1,176               | 1,200    |
| 35-00-301.07 TIRZ REV -OTTO KAISER         | 6,564          | 6,180     | 5,798   | 4,321           | 0                     | 5,798               | 4,500    |
| 35-00-301.08 TIRZ ADVALOREM TX-CITY KENEDY | 18,827         | 14,615    | 16,631  | 16,140          | 0                     | 16,631              | 16,500   |
| 35-00-301.10 SARA TIRZ ADVALOREM TAX REV   | 0              | 0         | 0   | 0               | 0                     | 0                   |          |
| TOTAL AD VALOREM TAXES                     | 40,908         | 34,999    | 36,133  | 31,664          | 0                     | 36,133              | 32,650   |
| <hr/>                                      |                |           |   |                 |                       |                     |          |
| <u>FUND REVENUE</u>                        |                |           |   |                 |                       |                     |          |
| 35-00-370.20 INTEREST EARNED               | 2              | 9         | 2   | 113             |                       | 2                   | 135      |
| TOTAL FUND REVENUE                         | 2              | 9         | 2   | 113             | 0                     | 2                   | 32,785   |
| <hr/>                                      |                |           |   |                 |                       |                     |          |
| TOTAL REVENUES                             | 40,909         | 35,008    | 36,135  | 31,777          | 0                     | 36,135              |          |
| 8-07-2023 09:23 AM                         | CITY OF KENEDY |           | PAGE: 2 PROPOSED BUDGET WORKSHEET               |                 |                       |                     |          |
| AS OF: JULY 31ST, 2023                     |                |           |   |                 |                       |                     |          |

35 -TAX INCREMENT REIN ZONE2  
TIRZ 2 EXPENDITURES

| EXPENDITURES                                | 2020-2021 | 2021-2022 | (----- 2022-2023 -----) |                 |                       | (----- 2023-2024 -----) |                    |
|---|-----------|-----------|-------------------------|-----------------|-----------------------|-------------------------|--------------------|
|   | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET     | PROPOSED<br>BUDGET |
| <b>CAPITAL PROJECTS</b>                     |           |           |                         |                 |                       |                         |                    |
| 35-35-570.02 REIMB TO SILVER BACK DEVELOPER | 40,908    | 34,999    | 36,135                  | 0               | 0                     | 36,135                  | 32,785             |
| TOTAL CAPITAL PROJECTS                      | 40,908    | 34,999    | 36,135                  | 0               | 0                     | 36,135                  |                    |
| <b>OTHER CAPITAL PROJECTS</b>               |           |           |                         |                 |                       |                         |                    |
| 35-35-660.03 BANK SERVICE CHARGES           | 0         | 10        | 0                       | 10              | 0                     | 0                       |                    |
| TOTAL OTHER CAPITAL PROJECTS                | 0         | 10        | 0                       | 10              | 0                     | 0                       |                    |
| TOTAL TIRZ 2 EXPENDITURES                   | 40,908    | 35,009    | 36,135                  | 10              | 0                     | 36,135                  |                    |
| TOTAL EXPENDITURES                          | 40,908    | 35,009    | 36,135                  | 10              | 0                     | 36,135                  | 32,785             |
| REVENUE OVER/(UNDER) EXPENDITURES           | 2         | (1)       | 0                       | 31,767          | 0                     | 0                       | -                  |

# 40 -INTEREST & SINKING FUND

| REVENUES                                | 2020-2021        | 2021-2022              | (----- 2022-2023 -----) |                | (----- 2023-2024 -----) |                  | PROPOSED                          |
|---|------------------|------------------------|-------------------------|----------------|-------------------------|------------------|-----------------------------------|
|   | ACTUAL           | ACTUAL                 | CURRENT BUDGET          | Y-T-D ACTUAL   | PROJECTED YEAR END      | REQUESTED BUDGET | BUDGET                            |
| <b>FUND REVENUE</b>                     |                  |                        |                         |                |                         |                  |                                   |
| 40-00-370.03 CONST BOND OBLIG 2009-WW   | 188,800          | 0                      | 0                       | 0              | 0                       | 0                |                                   |
| 40-00-370.04 GO REF BONDS SERIES 2013   | 319,976          | 319,076                | 322,875                 | 161,637        | 0                       | 322,875          | 320,375                           |
| 40-00-370.05 2016 COMB TAX & REV CO- WW | 146,150          | 144,850                | 147,750                 | 73,875         | 0                       | 147,750          | 145,500                           |
| 40-00-370.06 2016 TAX & REV CO          | 64,644           | 254,514                | 254,556                 | 127,478        | 0                       | 254,556          | 254,892                           |
| 40-00-370.07 2019 4B BOND               | 486,600          | 487,400                | 487,400                 | 243,700        | 0                       | 487,400          | 487,400                           |
| 40-00-370.17 MISCELLANEOUS INCOME       | 0                | 400                    | 0                       | 0              | 0                       | 0                |                                   |
| 40-00-370.20 INTEREST EARNED            | 144              | 729                    | 800                     | 3,402          |                         | 800              | 800                               |
| <b>TOTAL FUND REVENUE</b>               | <b>1,206,314</b> | <b>1,206,969</b>       | <b>1,213,381</b>        | <b>610,093</b> | <b>0</b>                | <b>1,213,381</b> | <b>1,208,967</b>                  |
| TOTAL REVENUES                          | 1,206,314        | 1,206,969              | 1,213,381               | 610,093        | 0                       | 1,213,381        |                                   |
| 8-07-2023 09:23 AM                      |                  | CITY OF KENEDY         |                         |                |                         |                  | PAGE: 2 PROPOSED BUDGET WORKSHEET |
|   |                  | AS OF: JULY 31ST, 2023 |                         |                |                         |                  |                                   |

40 -INTEREST & SINKING FUND  
I & S

| EXPENDITURES                        | 2020-2021      | 2021-2022      | (----- 2022-2023 -----) |                  | (----- 2023-2024 -----) |                  | PROPOSED BUDGET  |
|-------------------------------------|----------------|----------------|-------------------------|------------------|-------------------------|------------------|------------------|
|                                     | ACTUAL         | ACTUAL         | CURRENT BUDGET          | Y-T-D ACTUAL     | PROJECTED YEAR END      | REQUESTED BUDGET | BUDGET           |
| <b>FUND EXPENSE</b>                 |                |                |                         |                  |                         |                  |                  |
| 40-40-640.02 BOND EXPENSE 2009      | 3,600          | 0              | 0                       | 0                | 0                       | 0                |                  |
| 40-40-640.03 BOND EXPENSE 2013      | 156,524        | 170,456        | 322,875                 | 322,890          | 0                       | 322,875          | 320,375          |
| 40-40-640.04 2016 COMB TAX & REV CO | 30,575         | 59,450         | 147,750                 | 147,765          | 0                       | 147,750          | 145,500          |
| 40-40-640.05 2016 GO REF BOND       | 39,644         | 39,114         | 254,556                 | 254,556          | 0                       | 254,556          | 254,892          |
| 40-40-640.06 BANK & ADMIN FEES      | 2,000          | 1,373          | 800                     | 500              | 0                       | 800              | 800              |
| 40-40-640.07 2019 4B BOND           | 486,200        | 487,000        | 487,400                 | 487,415          | 0                       | 487,400          | 487,400          |
| <b>TOTAL FUND EXPENSE</b>           | <b>718,542</b> | <b>757,393</b> | <b>1,213,381</b>        | <b>1,213,126</b> | <b>0</b>                | <b>1,213,381</b> |                  |
| <b>TOTAL I &amp; S</b>              | <b>718,542</b> | <b>757,393</b> | <b>1,213,381</b>        | <b>1,213,126</b> | <b>0</b>                | <b>1,213,381</b> | <b>1,208,967</b> |
| <b>TOTAL EXPENDITURES</b>           | <b>718,542</b> | <b>757,393</b> | <b>1,213,381</b>        | <b>1,213,126</b> | <b>0</b>                | <b>1,213,381</b> | <b>1,208,967</b> |
| REVENUE OVER/(UNDER) EXPENDITURES   | 487,771        | 449,576        | 0                       | (603,033)        | 0                       | 0                | -                |

**CITY OF KENEDY  
BUDGET FY 2023-2024**

**AIRPORT FUND**

| <b>REVENUES</b>       | <b>CURRENT BUDGET</b> |
|-----------------------|-----------------------|
| <u>FUND REVENUE</u>   |                       |
| HEMBY OIL ROYALTY     | 537,302.00            |
| INTEREST EARNED       | 5,000.00              |
| GRANT - T-HANGAR      | 250,000.00            |
| RAMP GRANT REIMB.     | 50,000.00             |
| TOTAL FUND REVENUE    | 842,302.00            |
| <b>TOTAL REVENUES</b> | <b>842,302.00</b>     |

| <b>DEPARTMENTAL EXPENDITURES</b> | <b>CURREENT BUDGET</b> |
|----------------------------------|------------------------|
| <u>SALARIES &amp; OTHER</u>      |                        |
| SALARIS REIMBURSEMENT            | 24,000.00              |
| ATTORNEY FEES                    | 2,000.00               |
| ACCOUNTING AND AUDIT             | 1,500.00               |
| PAYROLL TAX REIMBURSEMENT        | 1,836.00               |
| TOTAL SALERIES & OTHER           | 29,336.00              |
| <u>OPERATING EXPENSES</u>        |                        |
| JANITORIAL SUPPLIES              | 300.00                 |
| OPERATING SUPPLIES               | 1,000.00               |
| TOTAL OPERATING EXPENSES         | 1,300.00               |

UTILITY SERVICES

|                              |           |
|------------------------------|-----------|
| TELEPHONE & INTERNET         | 1,500.00  |
| WATER/SEWER/TRASH            | 1,600.00  |
| ADVERTISING                  | 1,500.00  |
| UTILITIES                    | 7,000.00  |
| TOTAL MISCELLANEOUS SERVICES | 11,600.00 |

INSURANCE

|                            |          |
|----------------------------|----------|
| INSURANCE - BLDGS          | 75.00    |
| INSURANCE - GEN. LIABILITY | 1,300.00 |
| INSURANCE - VEHICLES       | 1,500.00 |
| TOTAL INSURANCE            | 2,875.00 |

BUILDING & STRUCT. MAINT.

|                                 |           |
|---------------------------------|-----------|
| REPAIR & MAINT - BUILDING       | 15,000.00 |
| LIGHT MAINTENANCE               | 3,000.00  |
| GROUNDS UPKEEP                  | 2,000.00  |
| LANDSCAPING & MOWING            | 11,000.00 |
| HERBICIDE                       | 5,000.00  |
| FENCE & GATE MAINTENANCE        | 3,000.00  |
| TOTAL BUILDING & STRUCT. MAINT. | 39,000.00 |

EQUIP. & VEHICLE MAINT.

|                               |          |
|-------------------------------|----------|
| REPAIR & MAINT - EQUIPMENT    | 5,000.00 |
| GASOLINE & OIL                | 100.00   |
| VEHICLE MAINTENANCE           | 700.00   |
| MAINTENANCE AGREE/CONTRACTS   | 2,000.00 |
| TOTAL EQUIP. & VEHICLE MAINT. | 7,800.00 |

AWOS

|                        |           |
|------------------------|-----------|
| AWOS SERVICE AGREEMENT | 5,966.00  |
| AWOS REPAIRS           | 5,000.00  |
| TOTAL AWOS             | 10,966.00 |

FUEL SYSTEMS

|                                      |            |
|--------------------------------------|------------|
| QT POD SERVICE CONTRACT & DATA SERV. | 1,425.00   |
| REPAIRS & MAINTENANCE                | 4,000.00   |
| TOTAL FUEL SYSTEMS                   | 5,425.00 ✓ |

CAPITAL PURCHASES

|                            |            |
|----------------------------|------------|
| ENGINEERING SERVICES       | 18,000.00  |
| NEW ROOF                   | 90,000.00  |
| CRACK SEALING              | 10,000.00  |
| FUEL HOSE REEL REPLACEMENT | 20,000.00  |
| ADD CAMERAS                | 5,000.00   |
| NEW T-HANGAR BUILDING      | 500,000.00 |
| TOTAL CAPITAL PURCHASES    | 643,000.00 |

GEN. FUND TRSFR & EXP.

|                            |           |
|----------------------------|-----------|
| AIRPORT ADMINISTRATION FEE | 25,000.00 |
| TOTAL GEN FUND TRSFR & EXP | 25,000.00 |

OTHER CAPITAL PROJECTS

|                              |           |
|------------------------------|-----------|
| BANK SERVICE CHARGES         |           |
| RUNWAY MAINTENANCE           | 16,000.00 |
| RAMP PROGRAM                 | 50,000.00 |
| TOTAL OTHER CAPITAL PROJECTS | 66,000.00 |

---

|                          |            |
|--------------------------|------------|
| TOTAL AIRPORT OPERATIONS | 842,302.00 |
|--------------------------|------------|

---

|                    |            |
|--------------------|------------|
| TOTAL EXPENDITURES | 842,302.00 |
|--------------------|------------|

|                                    |   |
|------------------------------------|---|
| REVENUES OVER/(UNDER) EXPENDITURES | 0 |
|------------------------------------|---|

## 80 -HOTEL/MOTEL TAX FUND

|                                     | 2020-2021      | (----- 2021-2022 | 2022-2023      | -----) (----- 2023-2024 |                    | )                |                 |
|-------------------------------------|----------------|------------------|----------------|-------------------------|--------------------|------------------|-----------------|
| REVENUES                            | ACTUAL         | ACTUAL           | CURRENT BUDGET | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>OTHER REVENUE</u>                |                |                  |                |                         |                    |                  |                 |
| 80-00-308.05 INTEREST EARNED        | 1,175          | 9,588            | 2,000          | 56,208                  | 0                  | 2,000            | 70,208          |
| 80-00-310.01 OCCUPANCY TAX RECEIPTS | 643,202        | 720,815          | 603,285        | 672,893                 |                    | 603,285          | 740,000         |
| <b>TOTAL REVENUES</b>               | <b>644,377</b> | <b>730,403</b>   | <b>605,285</b> | <b>72,911</b>           |                    | <b>605,285</b>   | <b>810,208</b>  |

80 -HOTEL/MOTEL TAX FUND  
HOTEL/MOTEL TAX

|   | 2020-2021 | (----- 2021-2022 | 2022-2023      | -----) (----- 2023-2024 |                    | )                |                 |
|---|-----------|------------------|----------------|-------------------------|--------------------|------------------|-----------------|
| EXPENDITURES                                | ACTUAL    | ACTUAL           | CURRENT BUDGET | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>MISCELLANEOUS SERVICES</u>               |           |                  |                |                         |                    |                  |                 |
| 80-80-530.11 CONVENT. CENTER -UTILITIES     | 0         | 9,109            | 12,260         | 9,753                   | 0                  | 12,260           | 15,000          |
| <b>TOTAL MISCELLANEOUS SERVICES</b>         | <b>0</b>  | <b>9,109</b>     | <b>12,260</b>  | <b>9,753</b>            | <b>0</b>           | <b>12,260</b>    | <b>15,000</b>   |
| <u>INSURANCE</u>                            |           |                  |                |                         |                    |                  |                 |
| 80-80-531.01 INSURANCE -CONV. CENTER        | 0         | 0                | 14,997         | 13,003                  | 0                  | 14,997           | 13,500          |
| 80-80-531.03 INSURANCE-EQUIPMNET CONV CENT  | 0         | 0                | 2,000          | 0                       | 0                  | 2,000            | 2,000           |
| <b>TOTAL INSURANCE</b>                      | <b>0</b>  | <b>0</b>         | <b>16,997</b>  | <b>13,003</b>           | <b>0</b>           | <b>16,997</b>    | <b>15,500</b>   |
| <u>BUILDING &amp; STRUCT MAINT.</u>         |           |                  |                |                         |                    |                  |                 |
| 80-80-540.01 REPAIR/MAINT CONV CENTER       | 0         | 0                | 5,000          | 23,255                  | 0                  | 5,000            | 25,000          |
| <b>TOTAL BUILDING &amp; STRUCT MAINT.</b>   | <b>0</b>  | <b>0</b>         | <b>5,000</b>   | <b>23,255</b>           | <b>0</b>           | <b>5,000</b>     | <b>25,000</b>   |
| <u>EQUIP. &amp; VEHICLE MAINT.</u>          |           |                  |                |                         |                    |                  |                 |
| 80-80-550.01 REPAIR & MAINT. EQUIPMENT CC   | 0         | 0                | 10,000         | 992                     | 0                  | 10,000           | 15,000          |
| <b>TOTAL EQUIP. &amp; VEHICLE MAINT.</b>    | <b>0</b>  | <b>0</b>         | <b>10,000</b>  | <b>992</b>              | <b>0</b>           | <b>10,000</b>    | <b>15,000</b>   |
| <u>GENERAL EXPENDITURES</u>                 |           |                  |                |                         |                    |                  |                 |
| 80-80-560.01 EQUIPMENT RENTAL               | 0         | 5,300            | 0              | 0                       | 0                  | 0                |                 |
| <b>TOTAL GENERAL EXPENDITURES</b>           | <b>0</b>  | <b>5,300</b>     | <b>0</b>       | <b>0</b>                | <b>0</b>           | <b>0</b>         |                 |
| <u>CAPITAL PURCHASES</u>                    |           |                  |                |                         |                    |                  |                 |
| 80-80-590.02 PURCHASE EQUIPMENT- CONV CNT   | 0         | 0                | 25,000         | 0                       | 0                  | 25,000           |                 |
| <b>TOTAL CAPITAL PURCHASES</b>              | <b>0</b>  | <b>0</b>         | <b>25,000</b>  | <b>0</b>                | <b>0</b>           | <b>25,000</b>    |                 |
| <u>FUND EXPENSE</u>                         |           |                  |                |                         |                    |                  |                 |
| 80-80-640.01 CHAMBER OF COMMERCE            | 0         | 0                | 0              | 0                       | 0                  | 0                |                 |
| 80-80-640.02 AUDITORIUM IMPROVEMENT PROJ    | 0         | 0                | 0              | 0                       | 0                  | 0                |                 |
| 80-80-640.03 OTHER IMPROVEMENTS             | 0         | 1,419            | 0              | 0                       | 0                  | 0                |                 |
| 80-80-640.04 CIVIC CENTER PROJ-PROFESS SERV | 442       | 0                | 0              | 0                       | 0                  | 0                |                 |
| 80-80-640.05 CONV. CENTER PROJ-BLDG & EQUIP | 24,030    | 1,517            | 0              | 4,200                   | 0                  | 0                | 300,000         |
| 80-80-640.06 LAND ACQUISITION - NOTTINGHAM  | 195,384   | 0                | 0              | 0                       | 0                  | 0                |                 |
| 80-80-640.55 CONV CENTER BLDG/LAND PURCHAS  | 1,026,893 | 11,634           | 0              | 0                       | 0                  | 0                |                 |



|   |           |        |   |       |   |   |                |
|---|-----------|--------|---|-------|---|---|----------------|
| 80-80-640.60 CONV CENTER OPERATING COSTS  | 0         | 8,137  | 0 | 3,594 | 0 | 0 |                |
| 80-80-640.61 CIVIC CENTER INSURANCE       | 0         | 11,340 | 0 | 0     | 0 | 0 |                |
| 80-80-640.62 CONVENTION CENTER UTILITIES  | 0         | 3,556  | 0 | 935   | 0 | 0 |                |
| 80-80-640.65 CONV CENTER-EQUIP. REPAIR    | 0         | 14,355 | 0 | 0     | 0 | 0 |                |
| TOTAL FUND EXPENSE                        | 1,246,749 | 51,959 | 0 | 8,729 | 0 | 0 | <u>300,000</u> |
| <u>CAPITAL IMPROVEMENTS</u>               |           |        |   |       |   |   |                |
| 80-80-650.01 CITY HALL CONSTRUCTION       | 0         | 0      | 0 | 0     | 0 | 0 |                |
| 80-80-650.02 CITY HALL CONST. PROFESS FEE | 0         | 0      | 0 | 0     | 0 | 0 |                |
| 80-80-650.03 CITY HALL CONSTR OTHER EXP   | 0         | 23,038 | 0 | 0     | 0 | 0 |                |
| TOTAL CAPITAL IMPROVEMENTS                | 0         | 23,038 | 0 | 0     | 0 | 0 |                |
| 80 -HOTEL/MOTEL TAX FUND                  |           |        |   |       |   |   |                |
| HOTEL/MOTEL TAX                           |           |        |   |       |   |   |                |

(----- 2022-2023 -----) (----- 2023-2024 -----)

| EXPENDITURES                               | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET | PROPOSED<br>BUDGET |
|--|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
| <u>OTHER CAPITAL PROJECTS</u>              |                     |                     |                   |                 |                       |                     |                    |
| 80-80-660.01 KENEDY MUSIC FESTIVAL         | 0                   | 57,205              | 100,000           | 70,663          | 0                     | 100,000             | 150,000            |
| 80-80-660.02 BLUEBONNET DAYS               | 0                   | 68,897              | 100,000           | 0               | 0                     | 100,000             |                    |
| 80-80-660.03 CHRISTMAS IN KENEDY           | 44,176              | 39,455              | 45,000            | 15,753          | 0                     | 45,000              |                    |
| 80-80-660.04 FIREWORKS CELEBRATION         | 13,722              | 21,156              | 35,000            | 0               | 0                     | 35,000              | 35,000             |
| 80-80-660.05 SPECIAL EVENTS                | 1,515               | 545                 | 30,000            | 23,786          | 0                     | 30,000              |                    |
| TOTAL OTHER CAPITAL PROJECTS               | 59,413              | 187,258             | 310,000           | 110,201         | 0                     | 310,000             | <u>185,000</u>     |
| <u>TRANSFERS</u>                           |                     |                     |                   |                 |                       |                     |                    |
| 80-80-680.01 TRANSFER TO TEXPOOL           | 0                   | 0                   | 226,028           | 0               | 0                     | 226,028             | 104,708            |
| 80-80-680.02 TRANSFER TO CONVENTION CENTER |                     |                     |                   |                 |                       |                     | 150,000            |
| TOTAL TRANSFERS                            | 0                   | 0                   | 226,028           | 0               | 0                     | 226,028             | <u>254,708</u>     |
| TOTAL HOTEL/MOTEL TAX                      | 1,306,162           | 276,663             | 605,285           | 165,933         | 0                     | 605,285             | <u>810,208</u>     |

|                    |           |         |         |         |   |         |         |
|--------------------|-----------|---------|---------|---------|---|---------|---------|
| TOTAL EXPENDITURES | 1,306,162 | 276,663 | 605,285 | 165,933 | 0 | 605,285 | 810,208 |
|--------------------|-----------|---------|---------|---------|---|---------|---------|

|                                   |           |         |   |         |   |   |   |
|-----------------------------------|-----------|---------|---|---------|---|---|---|
| REVENUE OVER/(UNDER) EXPENDITURES | (661,784) | 453,740 | 0 | 563,168 | 0 | 0 | - |
|-----------------------------------|-----------|---------|---|---------|---|---|---|





# **PROPERTY TAX RATE**



Proposed Budget Pursuant to Texas Local Government Code Section 102.007(d)(1)(A):

This budget will raise more revenue from property taxes than last year's budget by \$219,361, a 40.97% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is:  $\$1,291.95 = (0.25 \times \$516,780) / 100$ . The debt levy to be raised from new property added to the tax roll this year is:  $\$554.97 = (0.107390 \times \$516,780) / 100$ . The total City of Kenedy Annual Principal and Interest Debt Obligation is: \$254,900.

# 2023 Governing Body Summary #1A\*

## Benchmark 2023 Tax Rates

### City of Kenedy

Date: 08/17/2023 01:32 PM

| DESCRIPTION OF TAX RATE                    | TAX RATE PER \$100 | THIS YEAR'S TAX LEVY** | ADDITIONAL TAX LEVY |
|--|--------------------|------------------------|---------------------|
| No-New-Revenue Tax Rate                    | \$0.254058         | \$536,536              |                     |
| One Percent \$100 Tax Increase***          | \$0.256598         | \$541,900              | \$5,364             |
| One Cent per \$100 Tax Increase***         | \$0.264058         | \$557,655              | \$21,119            |
| De Minimis Rate                            | \$0.524911         | \$1,108,541            | \$572,005           |
| VAR NOT adjusted for Unused Increment Rate | \$0.294480         | \$621,902              | \$85,366            |
| VAR adjusted for Unused Increment Rate     | \$0.481828         | \$1,017,555            | \$481,019           |
| Last Year's Tax Rate                       | \$0.275191         | \$581,166              | \$44,630            |
| Proposed Tax Rate                          | \$0                | \$0                    | \$-536,536          |

\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

\*\*\*Tax increase compared to no-new-revenue tax rate.

## NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.357390 per \$100 valuation has been proposed by the governing body of City of Kenedy.

|                         |                      |
|-------------------------|----------------------|
| PROPOSED TAX RATE       | \$0.357390 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.254058 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.481828 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Kenedy from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that City of Kenedy may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Kenedy is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 12, 2023 AT 6:00 PM AT Kenedy City Hall, Ruhman C Franklin Municipal Building, Council Chambers, 303 W. Main Street, Kenedy, Texas 78119.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Kenedy is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Kenedy at their offices or by attending the public hearing mentioned above.

**YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:**

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

|                          |                        |                       |
|--------------------------|------------------------|-----------------------|
| <b>FOR the proposal:</b> | Brandon Briones        | Cindy Saenz Dist. 1   |
|                          | Felipe Leal Dist 2     | James Douglas Dist. 4 |
|                          | Saundra Schultz Dist 5 |                       |

**AGAINST the proposal:**

**PRESENT and not voting:**

**ABSENT:** Christopher Parker Dist 3

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Kenedy last year to the taxes proposed to be imposed on the average residence homestead by City of Kenedy this year.

|                                     | 2022       | 2023       | Change                          |
|-------------------------------------|------------|------------|---------------------------------|
| Total tax rate (per \$100 of value) | \$0.275191 | \$0.357390 | increase of 0.082199, or 29.87% |
| Average homestead taxable value     | \$51,505   | \$55,058   | increase of 3,553, or 6.90%     |
| Tax on average homestead            | \$141.74   | \$196.77   | increase of 55.03, or 38.82%    |
| Total tax levy on all properties    | \$535,398  | \$754,759  | increase of 219,361, or 40.97%  |

For assistance with tax calculations, please contact the tax assessor for City of Kenedy at 830-583-2230 or, or visit [www.kenedytx.gov](http://www.kenedytx.gov) for more information.

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Kenedy

830-583-2230

Taxing Unit Name

Phone (area code and number)

303 W. Main St. Kenedy, Texas 78119

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate         |
|------|--|---------------------|
| 1.   | <b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> | \$ 219,042,209      |
| 2.   | <b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ 17,534,873       |
| 3.   | <b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 201,507,336      |
| 4.   | <b>2022 total adopted tax rate.</b>  | \$ 0.275191 / \$100 |
| 5.   | <b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b><br>A. Original 2022 ARB values: ..... \$ 0<br>B. 2022 values resulting from final court decisions: ..... -\$ 0<br>C. 2022 value loss. Subtract B from A. <sup>3</sup>  | \$ 0                |
| 6.   | <b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b><br>A. 2022 ARB certified value: ..... \$ 0<br>B. 2022 disputed value: ..... -\$ 0<br>C. 2022 undisputed value. Subtract B from A. <sup>4</sup>   | \$ 0                |
| 7.   | <b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 0                |

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



| Line | No-New Revenue Tax Rate Worksheet   | Amount/Rate    |
|------|---|----------------|
| 8.   | <b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 201,507,336 |
| 9.   | <b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>  | \$ 0           |
| 10.  | <b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.<br>A. Absolute exemptions. Use 2022 market value: ..... \$ 0<br>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 62,808<br>C. Value loss. Add A and B. <sup>6</sup>  | \$ 62,808      |
| 11.  | <b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.<br>A. 2022 market value: ..... \$ 0<br>B. 2023 productivity or special appraised value: ..... - \$ 0<br>C. Value loss. Subtract B from A. <sup>7</sup>  | \$ 0           |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 62,808      |
| 13.  | <b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.   | \$ 6,976,276   |
| 14.  | <b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 194,469,252 |
| 15.  | <b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 535,161     |
| 16.  | <b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup>  | \$ 64          |
| 17.  | <b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 535,225     |
| 18.  | <b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup><br>A. Certified values: ..... \$ 241,199,151<br>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ .....<br>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0<br>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 11,744,407<br>E. Total 2023 value. Add A and B, then subtract C and D. | \$ 229,454,744 |

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b><br><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 7,160<br><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0<br><b>C. Total value under protest or not certified.</b> Add A and B. | \$ 7,160           |
| 20.  | <b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>   | \$ 18,275,458      |
| 21.  | <b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>   | \$ 211,186,448     |
| 22.  | <b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>  | \$ 0               |
| 23.  | <b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>   | \$ 518,780         |
| 24.  | <b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.  | \$ 518,780         |
| 25.  | <b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.  | \$ 210,669,668     |
| 26.  | <b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>  | \$ 0.254058 /\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>   | \$ /\$100          |

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 28.  | <b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.   | \$ 0.196971 /\$100 |
| 29.  | <b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 201,507,336     |

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)<sup>14</sup> Tex. Tax Code §26.01(c)<sup>15</sup> Tex. Tax Code §26.01(d)<sup>16</sup> Tex. Tax Code §26.012(6)(B)<sup>17</sup> Tex. Tax Code §26.012(6)<sup>18</sup> Tex. Tax Code §26.012(17)<sup>19</sup> Tex. Tax Code §26.012(17)<sup>20</sup> Tex. Tax Code §26.04(c)<sup>21</sup> Tex. Tax Code §26.04(d)



| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 30.  | <b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100  | \$ 396,911         |
| 31.  | <b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b><br><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 46<br><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ 16,140<br><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0<br><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -16,094<br><b>E. Add Line 30 to 31D.</b> | \$ 380,817         |
| 32.  | <b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 210,889,868     |
| 33.  | <b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.   | \$ 0.180764 /\$100 |
| 34.  | <b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b><br>If not applicable or less than zero, enter 0.<br><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0<br><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0<br><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100<br><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0 /\$100        |
| 35.  | <b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b><br>If not applicable or less than zero, enter 0.<br><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0<br><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0<br><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100<br><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0 /\$100        |

<sup>23</sup> (Reserved for expansion)<sup>24</sup> Tex. Tax Code §26.044<sup>25</sup> Tex. Tax Code §26.0441



| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 36.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup><br>If not applicable or less than zero, enter 0. <p>A. <b>2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0 /\$100        |
| 37.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup><br>If not applicable or less than zero, enter 0. <p>A. <b>2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023..... \$ 0</p> <p>B. <b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>  | \$ 0 /\$100        |
| 38.  | <b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. <b>Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. <b>Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ 0 /\$100        |
| 39.  | <b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.   | \$ 0.180764 /\$100 |
| 40.  | <b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>C. Add Line 40B to Line 39.</p>  | \$ 0.180764 /\$100 |
| 41.  | <b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.<br>- or -<br><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.  | \$ 0.187090 /\$100 |

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| D41. | <b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of<br>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or<br>2) the third tax year after the tax year in which the disaster occurred<br><br>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).   | \$ 0 /\$100        |
| 42.  | <b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses.<br><br><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup><br><br>Enter debt amount ..... \$ 254,900<br><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0<br><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0<br><b>D. Subtract amount paid from other resources</b> ..... - \$ 0<br><b>E. Adjusted debt.</b> Subtract B, C and D from A. | \$ 254,900         |
| 43.  | <b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>   | \$ 23,569          |
| 44.  | <b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.  | \$ 231,331         |
| 45.  | <b>2023 anticipated collection rate.</b><br><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %<br><b>B.</b> Enter the 2022 actual collection rate. .... 102.00 %<br><b>C.</b> Enter the 2021 actual collection rate. .... 102.00 %<br><b>D.</b> Enter the 2020 actual collection rate. .... 102.00 %<br><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>   | 102.00 %           |
| 46.  | <b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.  | \$ 228,795         |
| 47.  | <b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 211,188,448     |
| 48.  | <b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.   | \$ 0.107390 /\$100 |
| 49.  | <b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.   | \$ 0.294480 /\$100 |
| D49. | <b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.   | \$ /\$100          |

<sup>27</sup> Tex. Tax Code §26.042(a).<sup>28</sup> Tex. Tax Code §26.012(7).<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b).<sup>30</sup> Tex. Tax Code §26.04(b).<sup>31</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2).

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate          |
|------|---|----------------------|
| 50.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | 0<br>\$ _____ /\$100 |

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet   | Amount/Rate                 |
|------|--|-----------------------------|
| 51.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>22</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.   | 0<br>\$ _____               |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>23</sup><br><br>Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>24</sup><br>- or -<br>Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | 0<br>\$ _____               |
| 53.  | <b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | 211,186,448<br>\$ _____     |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.   | 0<br>\$ _____ /\$100        |
| 55.  | <b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>25</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .  | 0.254058<br>\$ _____ /\$100 |
| 56.  | <b>2023 NNR tax rate, adjusted for sales tax.</b><br>Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.   | 0.254058<br>\$ _____ /\$100 |
| 57.  | <b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>26</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .   | 0.294480<br>\$ _____ /\$100 |
| 58.  | <b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.  | 0.294480<br>\$ _____ /\$100 |

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet  | Amount/Rate                 |
|------|--|-----------------------------|
| 59.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>27</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>28</sup> | 0<br>\$ _____               |
| 60.  | <b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | 211,186,448<br>\$ _____     |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | 0<br>\$ _____ /\$100        |
| 62.  | <b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).                              | 0.294480<br>\$ _____ /\$100 |

<sup>22</sup> Tex. Tax Code §26.041(d)<sup>23</sup> Tex. Tax Code §26.041(j)<sup>24</sup> Tex. Tax Code §26.041(d)<sup>25</sup> Tex. Tax Code §26.04(c)<sup>26</sup> Tex. Tax Code §26.04(c)<sup>27</sup> Tex. Tax Code §26.045(d)<sup>28</sup> Tex. Tax Code §26.045(j)



**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

| Line       | Unused Increment Rate Worksheet   | Amount/Rate        |
|------------|---|--------------------|
| <b>63.</b> | <b>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</b>  |                    |
| A.         | Voter-approval tax rate (Line 67).....  | \$ 0.290686 /\$100 |
| B.         | Unused increment rate (Line 66).....  | \$ 0.006866 /\$100 |
| C.         | Subtract B from A.....  | \$ 0.283820 /\$100 |
| D.         | Adopted Tax Rate.....   | \$ 0.275191 /\$100 |
| E.         | Subtract D from C.....  | \$ 0.008629 /\$100 |
| <b>64.</b> | <b>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</b>  |                    |
| A.         | Voter-approval tax rate (Line 67).....  | \$ 0.308092 /\$100 |
| B.         | Unused increment rate (Line 66).....  | \$ 0.000000 /\$100 |
| C.         | Subtract B from A.....  | \$ 0.308092 /\$100 |
| D.         | Adopted Tax Rate.....   | \$ 0.301226 /\$100 |
| E.         | Subtract D from C.....  | \$ 0.006866 /\$100 |
| <b>65.</b> | <b>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</b>  |                    |
| A.         | Voter-approval tax rate (Line 65).....  | \$ 0.434427 /\$100 |
| B.         | Unused increment rate (Line 64).....  | \$ 0 /\$100        |
| C.         | Subtract B from A.....  | \$ 0.434427 /\$100 |
| D.         | Adopted Tax Rate.....   | \$ 0.262574 /\$100 |
| E.         | Subtract D from C.....  | \$ 0.171853 /\$100 |
| <b>66.</b> | <b>2023 unused increment rate. Add Lines 63E, 64E and 65E.</b>  | \$ 0.187348 /\$100 |
| <b>67.</b> | <b>Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).</b> | \$ 0.461828 /\$100 |

<sup>39</sup> Tex. Tax Code §26.013(a).

<sup>40</sup> Tex. Tax Code §26.013(c).

<sup>41</sup> Tex. Tax Code §526.0501(a) and (c).

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022.

<sup>43</sup> Tex. Tax Code §26.063(a)(1).

<sup>44</sup> Tex. Tax Code §26.012(b-a).

<sup>45</sup> Tex. Tax Code §26.063(a)(1).

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

| Line | De Minimis Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 68.  | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.180764 /\$100 |
| 69.  | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .       | \$ 211,186,448     |
| 70.  | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.               | \$ 0.236757 /\$100 |
| 71.  | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                 | \$ 0.107390 /\$100 |
| 72.  | De minimis rate. Add Lines 68, 70 and 71.   | \$ 0.524911 /\$100 |

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate        |
|------|--|--------------------|
| 73.  | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 0.275191 /\$100 |
| 74.  | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br>- or -<br>If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 /\$100        |
| 75.  | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.  | \$ 0 /\$100        |
| 76.  | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 194,469,252     |
| 77.  | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.  | \$ 0               |
| 78.  | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 210,669,688     |
| 79.  | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>   | \$ 0 /\$100        |

<sup>44</sup> Tex. Tax Code §26.042(b).

<sup>45</sup> Tex. Tax Code §26.042(f).

<sup>46</sup> Tex. Tax Code §26.042(d).

<sup>47</sup> Tex. Tax Code §26.042(b).

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate        |
|------|--|--------------------|
| 80.  | <b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | \$ 0.481828 /\$100 |

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.254058 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.481828 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.524911 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>50</sup>

print  
here ▶

Tammy Braudaway  
Printed Name of Taxing Unit Representative

sign  
here ▶

Tammy Braudaway  
Taxing Unit Representative

8/3/2023  
Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)



# EMPLOYEE SALARIES FY 2023-2024

| DEPARTMENT                 | 3% COLA    | Annual Salary         | Hourly      |
|----------------------------|------------|-----------------------|-------------|
| ADMIN DEPARTMENT           | 2023-2024  | w/cola 2024           | w/Cola 2024 |
| BUILDING MAINTENANCE       | \$1,672.63 | \$48,729.51           | \$23.43     |
| UTILITY CLERK              | \$1,672.63 | \$55,052.71           | \$26.47     |
| UTILITY CLERK              | \$1,672.63 | \$49,270.51           | \$23.69     |
| ADMINISTRATIVE ASSISTANT   | \$1,672.63 | \$47,772.71           | \$22.97     |
| ACCOUNTS PAYABLE CLERK     | \$1,672.63 | \$41,886.31           | \$20.14     |
| ACCOUNTANT                 |            | \$60,000.00           | \$28.85     |
| CITY SECRETARY             | \$1,672.63 | \$59,503.91           | \$28.61     |
| CITY MANAGER               | \$1,672.63 | \$96,672.63           | \$46.48     |
| HR DIRECTOR (NEW POSITION) |            | \$60,000.00           | \$28.85     |
| <b>Department Total</b>    |            | <b>\$518,888.29</b>   |             |
| <b>COURT CLERK</b>         |            |                       |             |
| COURT CLERK                | \$1,672.63 | <b>\$48,916.71</b>    | \$23.52     |
| <b>POLICE DEPT.</b>        |            |                       |             |
| CHIEF OF POLICE            | \$1,672.63 | \$87,209.51           | \$41.93     |
| ADMIN. ASST.               | \$1,672.63 | \$41,699.11           | \$20.05     |
| LIEUTENANT                 | \$1,672.63 | \$76,081.51           | \$36.58     |
| DETECTIVE CORPORAL         | \$1,672.63 | \$73,585.51           | \$35.38     |
| PATROL OFFICER             | \$1,672.63 | \$55,739.11           | \$26.80     |
| DETECTIVE                  | \$1,672.63 | \$67,615.91           | \$32.51     |
| PATROL OFFICER             | \$1,672.63 | \$54,387.11           | \$26.15     |
| SERGEANT                   | \$1,672.63 | \$70,070.31           | \$33.69     |
| DETECTIVE                  | \$1,672.63 | \$65,286.31           | \$31.39     |
| PATROL OFFICER             | \$1,672.63 | \$53,035.11           | \$25.50     |
| PATROL OFFICER             | \$1,672.63 | \$53,159.91           | \$25.56     |
| PATROL OFFICER             | \$1,672.63 | \$50,511.03           | \$24.28     |
| PATROL OFFICER             | \$1,672.63 | \$52,348.71           | \$25.17     |
| PATROL OFFICER             | \$1,672.63 | \$53,055.91           | \$25.51     |
| PATROL OFFICER             | \$1,672.63 | \$53,638.31           | \$25.79     |
| PATROL OFFICER             | \$1,672.63 | \$50,511.03           | \$24.28     |
| PATROL OFFICER             |            | \$50,511.03           | \$24.28     |
| <b>Department Total</b>    |            | <b>\$1,008,445.43</b> |             |

## EMPLOYEE SALARIES . Y 2023-2024

### ANIMAL CONTROL

|                         |            |                    |         |
|-------------------------|------------|--------------------|---------|
| ACO                     | \$1,672.63 | \$48,292.71        | \$23.22 |
| ACO                     | \$1,672.63 | \$40,950.31        | \$19.69 |
| <b>Department Total</b> |            | <b>\$89,243.02</b> |         |

### CODE COMPLIANCE

|                         |            |                     |         |
|-------------------------|------------|---------------------|---------|
| COMMUNITY DEV. DIRECTOR |            | \$60,000.00         | \$28.85 |
| BUILDING OFFICIAL       | \$1,672.63 | \$63,510.31         | \$30.53 |
| CODE COMPLIANCE OFFICER | \$1,672.63 | \$49,270.31         | \$23.69 |
| CODE COMPLIANCE HELPER  | \$1,672.63 | \$40,950.31         | \$19.69 |
| CODE COMPLIANCE HELPER  | \$1,672.63 | \$40,950.31         | \$19.69 |
| <b>Department Total</b> |            | <b>\$254,681.24</b> |         |

### STREETS DEPT

|                          |            |                     |         |
|--------------------------|------------|---------------------|---------|
| STREETS & PARKS DIRECTOR | \$1,672.63 | \$76,531.31         | \$36.79 |
| CREW                     | \$1,672.63 | \$40,950.31         | \$19.69 |
| CREW                     | \$1,672.63 | \$40,950.31         | \$19.69 |
| CREW                     | \$1,672.63 | \$41,595.11         | \$20.00 |
| CREW                     | \$1,672.63 | \$40,950.31         | \$19.69 |
| CREW                     | \$1,672.63 | \$40,950.31         | \$19.69 |
| CREW                     | \$1,672.63 | \$40,950.31         | \$19.69 |
| <b>Department Total</b>  |            | <b>\$322,877.97</b> |         |

### PARKS DEPT

|                             |            |                     |         |
|-----------------------------|------------|---------------------|---------|
| PARK DEPARTMENT FOREMAN     | \$1,672.63 | \$51,703.91         | \$24.86 |
| PARK MAINTENANCE            | \$1,672.63 | \$40,950.31         | \$19.69 |
| PARK DEPARTMENT CREW MEMBER | \$1,672.63 | \$40,950.31         | \$19.69 |
| <b>Department Total</b>     |            | <b>\$133,604.53</b> |         |



# EMPLOYEE SALARIES - F Y 2023-2024

|                                |             |                |         |
|--------------------------------|-------------|----------------|---------|
| SEWER DEPT                     |             |                |         |
| PUBLIC WORKS DIRECTOR          |             | \$42,500.00    | \$20.43 |
| ADMIN. ASSISTANT               |             | \$18,720.00    | \$9.00  |
| WASTEWATER SUPERINTENDENT      | \$1,672.63  | \$68,510.31    | \$32.94 |
| WASTEWATER ASST SUPERINTENDENT | \$1,672.63  | \$57,964.71    | \$27.87 |
| OPERATOR                       | \$1,672.63  | \$48,791.91    | \$23.46 |
| OPERATOR                       | \$1,672.63  | \$40,950.31    | \$19.69 |
| Department Total               |             | \$277,437.24   |         |
| WATER DEPT                     |             |                |         |
| PUBLIC WORKS DIRECTOR          |             | \$42,500.00    | \$20.43 |
| ADMIN. ASSISTANT               |             | \$37,440.00    | \$18.00 |
| WATER SUPERINTENDENT           | \$1,672.63  | \$70,819.11    | \$34.05 |
| ASST. WATER SUPERINTENDENT     | \$1,672.63  | \$49,270.31    | \$23.69 |
| CREW LEADER                    |             | \$48,000.00    | \$23.08 |
| R/O OPERATOR                   |             | \$37,440.00    | \$18.00 |
| OPERATOR                       | \$1,672.63  | \$40,950.31    | \$19.69 |
| OPERATOR                       | \$1,672.63  | \$40,950.31    | \$19.69 |
| OPERATOR                       | \$1,672.63  | \$40,950.31    | \$19.69 |
| OPERATOR                       | \$1,672.63  | \$40,950.31    | \$19.69 |
| OPERATOR                       | \$1,672.63  | \$40,950.31    | \$19.69 |
| Department Total               |             | \$490,220.97   |         |
| TOTALS                         | \$85,304.13 | \$3,144,315.40 |         |