



FY 2025

CITY OF KERMIT, TEXAS
Adopted Budget

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Budget Dates

| | |
|-----------------------|--|
| June 3-26, 2024 | Department Heads to prepare budget worksheets |
| June 26, 2024 | Deadline for Department Heads to submit departmental budget |
| June 27-July 15, 2024 | City Manager review submitted budget |
| July 15, 2024 | City Manager meets with Department Heads on submitted budget |
| July 15, 2024 | Post notice of Kermit City Council Budget Workshop |
| July 16, 2024 | Staff to deliver Proposed FY 2024-2025 Budget City Council |
| July 18, 2024 | City Council Budget Workshop |
| July 25, 2024 | Certified Appraisal Roll due from Chief Appraiser |
| August 8, 2024 | Submission of Tax Rates and Proposed Budget to City Council |
| August 15, 2024 | Deadline to File Proposed Budget |
| August 23, 2024 | Publish Notice of Budget Hearing in Newspaper |
| September 9, 2024 | Notice of Adoption Tax Rate Hearing |
| September 12, 2024 | Budget and Tax Rate Hearing |
| September 19, 2024 | Adopt Tax Rate and FY 2024-2025 Budget |
| October 1, 2024 | Begin FY 2024-2025 Budget |



CITY LEADERSHIP

MAYOR & COUNCIL MEMBERS

David Holbrook

Mayor

Rodney Hayes

Mayor Pro-Tempore

Council Place 1

Kelcey Short

Council Place 2

Corina Chavez

Council Place 3

Gregg Treadwell

Council Place 4

Judy Williams

Council Place 5

EXECUTIVE TEAM

Mike Arismendez

City Manager

Jaime Ramos

Asst City Manager/

Chief of Police

Diana Franco

City Secretary

Cesar Ramirez

Dir of Public Works

Manuel Rivas

Dir of Water Utilities

Norma Moon

Accounting Supervisor



Vision

A tight-knit community proud to offer citizens, families, businesses, and visitors wellbeing, a safe environment, and opportunity!

Mission

In positive partnership with our community, the City of Kermit strives for excellence in public service through stewardship, respect, and visionary leadership.

Values

Goal-driven
Respectful
Engaged
Accountable
Teamwork

Goal-driven Resources are allocated and progress is measured toward milestones, objectives, and goals within each division of each department that support the City's overall direction.

Respectful Internal and external interactions are respectful and conducted with dignity.

Engaged We are engaged in our duties and in our relationships with internal and external stakeholders.

Accountable Through individual integrity and shared responsibility, we ensure that our actions and achievements are lawful, within policy, and in support of our Vision, Mission, Values, and goals.

Teamwork Collaborating internally and externally is the most effective means of providing service excellence and making the most of our limited resources.

Committee Recommended Goals

1. Conduct/host/attend with city staff representation at least two community events that serve and focus on our Hispanic community members. Host/participate in Cinco de Mayo celebrations and other holidays celebrating Hispanic and Latino culture.
2. Obtain at least a 10% improvement rating from citizens surveyed regarding the cleanliness of the City and sanitation services provided.
3. Increase enforcement of city codes that contribute to a clean environment.
4. Increase enforcement of city codes regarding animals at large.
5. Consider the addition of a VIP section/VIP tickets to Kermit Celebration Days in future years.
6. Consider adopting a strategy where the City will mow down tall weeds and bill noncompliant residents.
7. Develop a Downtown Kermit revitalization plan. Consider purchasing abandoned buildings, creating murals, etc.
8. Facilitate more family events/tournaments.
9. Improve City partnerships with Winkler County, Kermit ISD, Wink, and other units of local government.
10. Produce social media engagement/educational recordings highlighting Code Enforcement, Animal Control, Public Works, and other city departments while educating citizens about initiatives, government processes, and how the City works for resources entrusted to us.



MESSAGE FROM THE CITY MANAGER

Mayor/Council,

It is my privilege and honor to present the fiscal year 2025 proposed budget for your consideration. With foresight into the needs of the citizens of Kermit, the budget was assembled with the input of the executive team, department heads and others who are interested in the growth and development of our community. The intent of this proposal is to strive to improve the exceptional services provided by the dedicated employees of the City of Kermit.

We challenged ourselves to consider current needs, while considering future projects that would allow us to build upon within the budget. The Capital Improvement Project Whiteboard Exercise that was conducted in April 2024, is a roadmap for consideration of projects that will improve the development of the community, while also providing future planning to improve quality of life for the citizens of Kermit.

This budget will be a framework by which the executive team will expand our look into future needs, while taking into consideration the Whiteboard Exercise and layout a plan to address those needs. This projection will allocate future capital projects for a given fiscal year, by planning for that year now.

The fiscal year 2025 proposed budget is presented to you in several sections for your review. Each fund provides a summary of the request for fiscal year 2025, with capital items

that are being proposed for your consideration.

- Tax Rate Information (pg. 11)
- Combined Bond Debt (pg. 12)
- Proposed Budget (pg. 15)

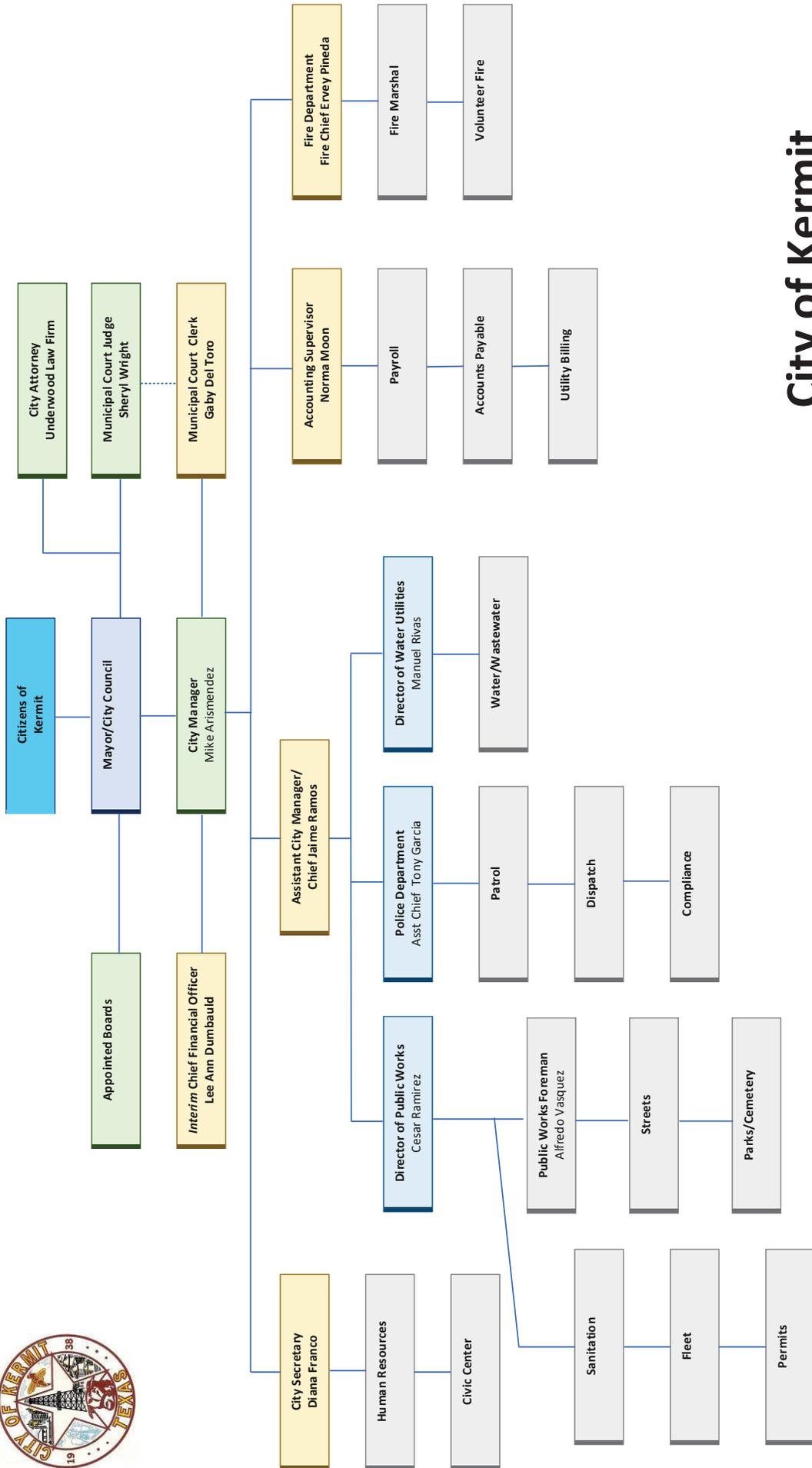
After receiving the final taxable assessed valued from the Winkler County Appraisal District, I have updated the final calculation for the budget. The fiscal year 2025 proposed budget is based on FY 2025 property tax rate of \$0.37599 per \$100 valuation which is an increase of \$.003 as compared to FY 2024 property tax rate of \$0.3734 per \$100 valuation for a 0.6% tax increase. For a property assessed at \$100,000, the rate would be an additional \$2.58 annually. This is still within the 3.5% Voter-Approved Tax Rate.

I want to thank you the Mayor and Council for your leadership and guidance as we embark on this mission of collaboration and partnership, as well as the excitement and eagerness that I have encountered. The vision for our community is captured in this proposed budget and I look forward to working with you to realize that vision.

Respectfully submitted,



Mike Arismendez
City Manager



City of Kermit Organizational Chart

6/17/2024

PERSONNEL SUMMARY

| | <u>FY 24 FTE's</u> | <u>FY 25 FTE's</u> | <u>FY22</u> | <u>FY23</u> | <u>FY24</u> | <u>FY25</u> | <u>%</u> |
|------------------------------|--------------------|--------------------|---------------------|---------------------|-----------------------|-------------------------|---------------|
| | <u>Approved</u> | <u>Requested</u> | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> | <u>Change</u> |
| General Fund | | | | | | | |
| Administration | 8.0 | 4.5 | \$ 278,404 | \$ 358,877 | \$ 471,302 | \$ 527,433 | 11% |
| Municipal Court | 0.0 | 1.5 | \$ 46,232 | \$ 82,676 | \$ 99,329 | \$ 110,832 | 10% |
| Police | 20.5 | 20 | \$ 1,562,750 | \$ 1,795,679 | \$ 1,974,210 | \$ 2,263,678 | 13% |
| Inspections | 2.0 | 2 | \$ 140,379 | \$ 72,794 | \$ 124,742 | \$ 164,606 | 24% |
| Streets | 5.0 | 5 | \$ 318,698 | \$ 294,646 | \$ 232,010 | \$ 273,219 | 15% |
| Humane | 2.0 | 2.5 | \$ 80,996 | \$ 115,421 | \$ 143,170 | \$ 163,693 | 13% |
| Shop | 2.0 | 2 | \$ 193,001 | \$ 209,279 | \$ 211,095 | \$ 226,182 | 7% |
| Parks & Cemetery | 6.0 | 10 | \$ 284,012 | \$ 340,272 | \$ 393,404 | \$ 525,179 | 25% |
| Water/Wastewater Fund | | | | | | | |
| Water/Sewer | 7.0 | 8 | \$ 515,520 | \$ 393,468 | \$ 702,719 | \$ 555,499 | -27% |
| Utility Office | 0.0 | 2 | \$ 113,734 | \$ 106,729 | \$ 136,937 | \$ 113,496 | -21% |
| Sanitation Fund | | | | | | | |
| Sanitation Service | 10.0 | 9 | \$ 507,115 | \$ 347,946 | \$ 601,711 | \$ 813,239 | 26% |
| Total | 62.5 | 66.5 | \$ 4,040,841 | \$ 4,117,787 | \$ 5,090,629 | \$ 5,737,054 | 11% |



City of Kermit Tax Rate Information



| | Adopted 2023-2024 Budget | No-New Revenue Tax Rate 2024-2025 | Voter-Approval Tax Rate 2024-2025 | De-Minimus Rate |
|---------------------------------|-----------------------------|--------------------------------------|--------------------------------------|-----------------|
| Taxable Assessed Value | \$ 228,316,900 | \$ 244,819,294 | \$ 244,819,294 | \$ 244,819,294 |
| Tax Rate per \$100 | \$ 0.373421 | \$ 0.351446 | \$ 0.375998 | \$ 0.556264 |
| Total Tax Collection | \$ 852,583 | \$ 860,408 | \$ 920,516 | \$ 1,361,842 |
| Collection Rate 95% | \$ 809,954 | \$ 817,387 | \$ 874,490 | \$ 1,293,750 |
| Delta | | | \$ 60,108 | \$ 501,434 |
| Percent Increase | | | 0.69% | 48.96% |
| 95% Collected Delta | | 743314.7% | \$ 64,536 | \$ 483,795 |
| | | | | |
| Cost for \$100K Property | \$ 373.42 | \$ 351.45 | \$ 376.00 | \$ 556.26 |
| Cost for \$200K Property | \$ 746.84 | \$ 702.89 | \$ 752.00 | \$ 1,112.53 |
| Cost for \$500K Property | \$ 1,867.11 | \$ 1,757.23 | \$ 1,879.99 | \$ 2,781.32 |

General Obligation Bond Series 2008

Sewer Bond

Original Par Amount \$4,595,000.00

Bond Debt Service

| Period Ending | Principal | Interest | Debt Service |
|---------------|------------------------|------------------------|------------------------|
| 09/30/2008 | \$ - | \$ 52,114.21 | \$ 52,114.21 |
| 09/30/2009 | \$ 185,000.00 | \$ 106,342.50 | \$ 291,342.50 |
| 09/30/2010 | \$ 190,000.00 | \$ 103,295.00 | \$ 293,295.00 |
| 09/30/2011 | \$ 195,000.00 | \$ 100,070.00 | \$ 295,070.00 |
| 09/30/2012 | \$ 195,000.00 | \$ 96,706.25 | \$ 291,706.25 |
| 09/30/2013 | \$ 200,000.00 | \$ 93,200.00 | \$ 293,200.00 |
| 09/30/2014 | \$ 205,000.00 | \$ 89,401.25 | \$ 294,401.25 |
| 09/30/2015 | \$ 210,000.00 | \$ 85,250.00 | \$ 295,250.00 |
| 09/30/2016 | \$ 215,000.00 | \$ 80,786.25 | \$ 295,786.25 |
| 09/30/2017 | \$ 220,000.00 | \$ 76,055.00 | \$ 296,055.00 |
| 09/30/2018 | \$ 225,000.00 | \$ 71,047.50 | \$ 296,047.50 |
| 09/30/2019 | \$ 230,000.00 | \$ 65,700.00 | \$ 295,700.00 |
| 09/30/2020 | \$ 235,000.00 | \$ 60,002.50 | \$ 295,002.50 |
| 09/30/2021 | \$ 240,000.00 | \$ 54,005.00 | \$ 294,005.00 |
| 09/30/2022 | \$ 245,000.00 | \$ 47,698.75 | \$ 292,698.75 |
| 09/30/2023 | \$ 250,000.00 | \$ 41,140.00 | \$ 291,140.00 |
| 09/30/2024 | \$ 260,000.00 | \$ 34,317.50 | \$ 294,317.50 |
| 09/30/2025 | \$ 265,000.00 | \$ 27,163.75 | \$ 292,163.75 |
| 09/30/2026 | \$ 270,000.00 | \$ 19,740.00 | \$ 289,740.00 |
| 09/30/2027 | \$ 275,000.00 | \$ 12,041.25 | \$ 287,041.25 |
| 09/30/2028 | \$ 285,000.00 | \$ 4,061.25 | \$ 289,061.25 |
| | \$ 4,595,000.00 | \$ 1,320,137.96 | \$ 5,915,137.96 |

General Obligation Bond Series 2019

Water Tower Bond

Original Par Amount \$3,295,000.00

Bond Debt Service

| Period Ending | Principal | Interest | Debt Service |
|---------------|-----------------|---------------|-----------------|
| 09/30/2020 | \$ - | \$ 52,462.49 | \$ 52,462.49 |
| 09/30/2021 | \$ 303,000.00 | \$ 60,877.75 | \$ 363,877.75 |
| 09/30/2022 | \$ 308,000.00 | \$ 55,683.00 | \$ 363,683.00 |
| 09/30/2023 | \$ 314,000.00 | \$ 50,162.00 | \$ 364,162.00 |
| 09/30/2024 | \$ 319,000.00 | \$ 44,465.00 | \$ 363,465.00 |
| 09/30/2025 | \$ 325,000.00 | \$ 38,506.50 | \$ 363,506.50 |
| 09/30/2026 | \$ 331,000.00 | \$ 32,191.75 | \$ 363,191.75 |
| 09/30/2027 | \$ 338,000.00 | \$ 25,584.50 | \$ 363,584.50 |
| 09/30/2028 | \$ 345,000.00 | \$ 18,668.25 | \$ 363,668.25 |
| 09/30/2029 | \$ 352,000.00 | \$ 11,436.00 | \$ 363,436.00 |
| 09/30/2030 | \$ 360,000.00 | \$ 3,870.00 | \$ 363,870.00 |
| | \$ 3,295,000.00 | \$ 393,907.24 | \$ 3,688,907.24 |



Budget Overview

- Total Governmental Revenues of \$8,587,990, up 20% from the previous fiscal year. This increase is primarily due to an increase in Sales Tax Revenue.
- Total Enterprise Revenues of \$6,171,500, up 8% from the previous fiscal year. This increase is primarily due to Water Revenue.
- Total Governmental Expenditures of \$8,073,817, up 21% from the previous fiscal year.
- Total Enterprise Expenditures of \$5,455,942, up 26% from the previous fiscal year.

- Total Revenue anticipated is \$14,759,490, up 15% from the previous fiscal year.
- Total Expenditures anticipated is \$13,529,759, up 23% from the previous fiscal year.
- Expected increase in fund balance of \$1,229,731



Proposed Budget Fiscal Year 2024-2025

SUMMARY OF REVENUES AND EXPENDITURES

Revenues

| | BUDGET 2023-2024 | PROPOSED 2024-2025 | VARIANCE |
|-------------------------------|----------------------|-----------------------|----------------------|
| Governmental: | | | |
| General | \$ 6,172,254 | \$ 7,712,990 | \$ 1,540,736 |
| Hotel | \$ 690,000 | \$ 875,000 | \$ 185,000 |
| Total Governmental: | \$ 6,862,254 | \$ 8,587,990 | \$ 1,725,736 |
| | | | |
| | BUDGET 2023-2024 | PROPOSED 2024-2025 | VARIANCE |
| Enterprise: | | | |
| Water/Wastewater | \$ 3,464,450 | \$ 4,342,500 | \$ 878,050.00 |
| Sanitation | \$ 2,194,486 | \$ 1,829,000 | \$ (365,486.00) |
| Total Enterprise | \$ 5,658,936 | \$ 6,171,500 | \$ 512,564.00 |
| Total Proposed Revenue | \$ 12,521,190 | \$ 14,759,490 | \$ 2,238,300 |

Expenditures

| | BUDGET 2023-2024 | PROPOSED 2024-2025 | VARIANCE |
|---------------------------------------|----------------------|-----------------------|---------------------|
| Governmental: | | | |
| General | \$ 6,172,254 | \$ 7,655,067 | \$ 1,482,813 |
| Hotel | \$ 165,000 | \$ 418,750 | \$ 253,750 |
| Total Governmental: | \$ 6,337,254 | \$ 8,073,817 | \$ 1,736,563 |
| | | | |
| | BUDGET 2023-2024 | PROPOSED 2024-2025 | VARIANCE |
| Enterprise: | | | |
| Water/Wastewater | \$ 1,840,454 | \$ 3,422,103 | \$ 1,581,649 |
| Sanitation | \$ 2,194,486 | \$ 2,008,414 | \$ (186,072.38) |
| Total Enterprise | \$ 4,034,940 | \$ 5,430,517 | \$ 1,395,577 |
| Total Proposed Expenditures | \$ 10,372,194 | \$ 13,504,334 | \$ 3,132,140 |
| Fund Balance Increase/Decrease | \$ 2,148,996 | \$ 1,255,156 | |



General Fund Overview

- Property Tax Revenue expected at \$874,490 after taking into consideration a 95% collection rate.
- Sales Tax Revenue is the largest source of increase in General Fund Revenue. Anticipated increase of 49% based on a conservative projection from current fiscal year.
- Budget requests for Capital Outlay items:
 - LaserFische Cloud Scanning Solution
 - Jaw of Life for Fire Department
 - Radio Repeater for Fire Department
 - Addition of 3 FTE's in Parks/Cemetery Department
 - Addition of 1 FTE in Streets Department
 - Increase for repair of streets
 - Increase in chemicals and herbicides for Parks
 - Remodel of Animal Control Shelter
 - Replacement of 2 riding mowers



SUMMARY OF GENERAL FUND REVENUE AND EXPENDITURES

General Fund

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|---------------------|---------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>Revenues</u> | | | | |
| TOTAL GENERAL TAXES | \$ 2,694,600 | \$ 3,531,651 | \$ 2,639,000 | \$ 4,719,490 |
| TOTAL FRANCHISE RECEIPTS | \$ 279,004 | \$ 357,904 | \$ 290,000 | \$ 413,000 |
| TOTAL FEES-PERMITS | \$ 238,171 | \$ 112,600 | \$ 87,000 | \$ 112,000 |
| TOTAL MUNICIPAL COURT | \$ 244,216 | \$ 232,501 | \$ 205,000 | \$ 250,000 |
| TOTAL INTEREST ON INVESTMENTS | \$ 49,146 | \$ 303,448 | \$ 281,000 | \$ 215,000 |
| TOTAL INTEREST FROM OTH. GOVTS | \$ 8,950 | \$ 8,425 | \$ 4,400 | \$ 5,000 |
| TOTAL REVENUE FROM SERVICES | \$ 211,860 | \$ 217,171 | \$ 194,000 | \$ 197,500 |
| TOTAL OTHER REVENUE | \$ 909,833 | \$ 1,449,047 | \$ 2,471,854 | \$ 1,801,000 |
| <u>TOTAL GENERAL FUND REVENUES</u> | \$ 4,635,780 | \$ 6,212,747 | \$ 6,172,254 | \$ 7,712,990 |
| <u>Expenditures</u> | | | | |
| CITY HALL EXPENDITURES | \$ 290,727 | \$ 517,101 | \$ 639,700 | \$ 507,925 |
| ADMINISTRATION EXPENDITURES | \$ 297,161 | \$ 396,179 | \$ 548,802 | \$ 740,158 |
| TAX EXPENDITURES | \$ 8,032 | \$ 6,309 | \$ 13,000 | \$ 7,500 |
| MUNICIPAL COURT EXPENDITURES | \$ 71,146 | \$ 110,897 | \$ 149,779 | \$ 162,332 |
| POLICE EXPENDITURES | \$ 1,854,320 | \$ 2,110,580 | \$ 2,497,530 | \$ 3,268,703 |
| FIRE EXPENDITURES | \$ 163,710 | \$ 190,244 | \$ 452,275 | \$ 223,350 |
| COUNTY AMBULANCE EXPENDITURES | \$ 15,400 | \$ - | \$ 15,500 | \$ 15,500 |
| INSPECTIONS EXPENDITURES | \$ 153,157 | \$ 84,579 | \$ 159,242 | \$ 207,156 |
| STREET EXPENDITURES | \$ 467,175 | \$ 470,728 | \$ 440,635 | \$ 607,044 |
| STREET LIGHTING EXPENDITURE | \$ 80,453 | \$ 85,882 | \$ 95,000 | \$ 90,000 |
| HUMANE EXPENDITURES | \$ 163,831 | \$ 153,603 | \$ 225,220 | \$ 522,093 |
| SHOP EXPENDITURES | \$ 226,060 | \$ 260,831 | \$ 280,117 | \$ 278,279 |
| PARKS & CEMETERY EXPENDITURES | \$ 336,934 | \$ 407,365 | \$ 655,454 | \$ 1,025,029 |
| <u>TOTAL GENERAL FUND EXPENDITURES</u> | \$ 4,128,106 | \$ 4,794,298 | \$ 6,172,254 | \$ 7,655,067 |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 507,674 | \$ 1,418,449 | \$ - | \$ 57,923 |

GENERAL FUND

Revenues

| | 2021-2022 <u>Actual</u> | 2022-2023 <u>Actual</u> | 2023-2024 <u>Current Budget</u> | 2024-2025 <u>Requested Budget</u> |
|---|----------------------------|----------------------------|------------------------------------|--------------------------------------|
| GENERAL TAXES | | | | |
| ADVALOREM TAXES, CURRENT | \$ 514,244 | \$ 775,522 | \$ 677,000 | \$ 874,490 |
| ADVALOREM PRIOR YRS DELIN | \$ 47,367 | \$ - | \$ 45,000 | \$ 40,000 |
| CURRENT DELINQUENT | \$ 182,410 | \$ - | \$ 88,000 | \$ 125,000 |
| LOCAL SALES AND USE TAX | \$ 1,912,759 | \$ 2,726,963 | \$ 1,800,000 | \$ 3,650,000 |
| CONV-STP | \$ - | \$ - | \$ - | \$ - |
| PENALTY AND INTEREST | \$ 36,232 | \$ 29,166 | \$ 29,000 | \$ 30,000 |
| CRF TDEM FUNDS | \$ 1,588 | \$ - | \$ - | \$ - |
| <u>TOTAL GENERAL TAXES</u> | \$ 2,694,600 | \$ 3,531,651 | \$ 2,639,000 | \$ 4,719,490 |
| FRANCHISE RECEIPTS | | | | |
| ELECTRIC FRANCHISE | \$ 218,866 | \$ 288,016 | \$ 218,000 | \$ 350,000 |
| GAS FRANCHISE | \$ 22,392 | \$ 28,907 | \$ 21,000 | \$ 28,000 |
| TELEPHONE FRANCHISE | \$ 29,168 | \$ 36,681 | \$ 32,000 | \$ 30,000 |
| TELEVISION FRANCHISE | \$ 8,578 | \$ 4,300 | \$ 19,000 | \$ 5,000 |
| GARBAGE FRANCHISE | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL FRANCHISE RECEIPTS</u> | \$ 279,004 | \$ 357,904 | \$ 290,000 | \$ 413,000 |
| FEES-PERMITS | | | | |
| MIXED BEVERAGE SALES TAX | \$ - | \$ 2,421 | \$ 1,500 | \$ 5,000 |
| BEVERAGE LICENSE | \$ 933 | \$ 1,353 | \$ 800 | \$ 1,000 |
| ELECTRICAL LICENSE | \$ - | \$ (115) | \$ - | \$ - |
| PD VENDORS REPORT | \$ 5,845 | \$ 13,580 | \$ 4,000 | \$ 10,000 |
| DOG LICENSE | \$ 470 | \$ 80 | \$ 500 | \$ 750 |
| DEMOLITION PERMITS | \$ 720 | \$ 1,828 | \$ 500 | \$ 750 |
| ELECTRICAL PERMITS | \$ 6,610 | \$ 7,136 | \$ 5,000 | \$ 5,000 |
| PLUMBING PERMITS | \$ 3,958 | \$ 6,681 | \$ 3,700 | \$ 6,500 |
| BUILDING PERMITS | \$ 7,510 | \$ 18,211 | \$ 10,000 | \$ 15,000 |
| RV PARK PERMITS | \$ 61,200 | \$ 58,625 | \$ 60,000 | \$ 65,000 |
| DANCE HALL PERMIT | \$ - | \$ - | \$ - | \$ - |
| COIN OPERATED MACHINE PER | \$ 149,000 | \$ - | \$ - | \$ - |
| MOBILE HOME PERMIT | \$ 1,925 | \$ 2,800 | \$ 1,000 | \$ 3,000 |
| <u>TOTAL FEES-PERMITS</u> | \$ 238,171 | \$ 112,600 | \$ 87,000 | \$ 112,000 |
| MUNICIPAL COURT | | | | |
| EQUIPMENT RENTAL-REVENUE | \$ - | \$ - | \$ - | \$ - |
| POLICE FINES CITY | \$ 244,216 | \$ 232,501 | \$ 205,000 | \$ 250,000 |
| POLICE FINES-STATE SHARED | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL MUNICIPAL COURT</u> | \$ 244,216 | \$ 232,501 | \$ 205,000 | \$ 250,000 |
| INTEREST ON INVESTMENTS | | | | |
| CD INT-CONSOLIDATED | \$ 2,783 | \$ 10,314 | \$ 6,000 | \$ 15,000 |
| INTEREST NOW | \$ 46,362 | \$ 293,132 | \$ 275,000 | \$ 50,000 |
| INT TEXPOOL (300,000) | \$ 1 | \$ 2 | \$ - | \$ 150,000 |
| INT CD FNB TEXSTAR | \$ - | \$ - | \$ - | \$ - |
| INTEREST CD JP MORGAN CHASE | \$ - | \$ - | \$ - | \$ - |
| INT CD TX BANK | \$ - | \$ - | \$ - | \$ - |
| INTEREST WTSB-KERMIT 100,000.0 | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL INTEREST ON INVESTMENTS</u> | \$ 49,146 | \$ 303,448 | \$ 281,000 | \$ 215,000 |

INTEREST FROM OTH. GOVTS

| | | | | | | | | |
|--|----|-------|----|-------|----|-------|----|-------|
| CD INT CROCKET NTL BNK | \$ | - | \$ | - | \$ | - | \$ | - |
| WINKLER COUNTY | \$ | - | \$ | - | \$ | - | \$ | - |
| KVFD RETIREMENT COST | \$ | 8,950 | \$ | 8,425 | \$ | 4,400 | \$ | 5,000 |
| COMMERCIAL ST BNK-200,000 | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>TOTAL INTEREST FROM OTH. GOVTS</u> | \$ | 8,950 | \$ | 8,425 | \$ | 4,400 | \$ | 5,000 |

REVENUE FROM SERVICES

| | | | | | | | | |
|---|----|---------|----|---------|----|---------|----|---------|
| CEMETERY SERVICES | \$ | 40,950 | \$ | 43,265 | \$ | 40,000 | \$ | 40,000 |
| STATE CRIM-COST-CITY REVENUE | \$ | 14,223 | \$ | 8,803 | \$ | 4,000 | \$ | 7,500 |
| CEMETERY DISINTERMENT | \$ | - | \$ | - | \$ | - | \$ | - |
| REFUSE SALES TAX | \$ | - | \$ | - | \$ | - | \$ | - |
| TRASH CONTRACT COLLECTION | \$ | - | \$ | - | \$ | - | \$ | - |
| STREET LIGHTING SERVICES | \$ | 156,687 | \$ | 165,103 | \$ | 150,000 | \$ | 150,000 |
| TRASH:ADM AND HOST FEE | \$ | - | \$ | - | \$ | - | \$ | - |
| WATER IMPROVMNT CAP | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>TOTAL REVENUE FROM SERVICES</u> | \$ | 211,860 | \$ | 217,171 | \$ | 194,000 | \$ | 197,500 |

OTHER REVENUE

| | | | | | | | | |
|-----------------------------------|----|---------|----|-----------|----|-----------|----|-----------|
| SALES OF CITY OWNED PROPERTY | \$ | - | \$ | - | \$ | - | \$ | - |
| POUND FEES | \$ | 2,690 | \$ | 2,740 | \$ | 1,500 | \$ | 2,500 |
| SALE OF SURPLUS PROPERTY | \$ | - | \$ | - | \$ | - | \$ | - |
| SALE OF CEMETERY LOTS | \$ | 18,750 | \$ | 16,750 | \$ | 28,800 | \$ | 25,000 |
| DAMAGED PROP RECOVERY | \$ | 4,624 | \$ | - | \$ | - | \$ | - |
| CONTRIBUTIONS-WATER TOWER | \$ | - | \$ | - | \$ | - | \$ | - |
| OTHER FINANCING SOURCES | \$ | - | \$ | - | \$ | - | \$ | - |
| MISC INCOME | \$ | (3,275) | \$ | (71,088) | \$ | - | \$ | 15,000 |
| ACCIDENT-IMMIGRATION REPORT | \$ | 978 | \$ | 1,604 | \$ | 700 | \$ | 1,000 |
| ENERGY CURTAILMENT | \$ | 2,664 | \$ | - | \$ | - | \$ | - |
| GUN & KNIFE SHOW | \$ | - | \$ | - | \$ | - | \$ | - |
| SALE OF COLUMBARIUM NICHE | \$ | 600 | \$ | 1,200 | \$ | - | \$ | 7,500 |
| REIMBURSEMENTS | \$ | 19,292 | \$ | 9 | \$ | - | \$ | - |
| OAG GRANT 3474301-VEST | \$ | - | \$ | - | \$ | - | \$ | - |
| TDCJ GRANT - TEXAS | \$ | - | \$ | - | \$ | - | \$ | - |
| OOG GRANT 3167801 | \$ | - | \$ | - | \$ | - | \$ | - |
| HLS - REVENUE | \$ | - | \$ | - | \$ | - | \$ | - |
| STATE REVENUE | \$ | - | \$ | - | \$ | - | \$ | - |
| TML IRP REFUND | \$ | - | \$ | - | \$ | - | \$ | - |
| TRANSFERS FROM OTHER FUND | \$ | - | \$ | 254,650 | \$ | - | \$ | - |
| TRANSFER FROM WATER AND SEWER | \$ | 863,510 | \$ | 1,243,182 | \$ | 2,440,854 | \$ | 1,750,000 |
| TRANSFER FROM SANITATION | \$ | - | \$ | - | \$ | - | \$ | - |
| TRASH:ADM FEE @ \$3-\$6 | \$ | - | \$ | - | \$ | - | \$ | - |
| TRANSFER FROM FUND 11 | \$ | - | \$ | - | \$ | - | \$ | - |
| CAPITAL LEASE PROCEEDS | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>TOTAL OTHER REVENUE</u> | \$ | 909,833 | \$ | 1,449,047 | \$ | 2,471,854 | \$ | 1,801,000 |

TOTAL REVENUES

| | | | | | | | |
|----|-----------|----|-----------|----|-----------|----|-----------|
| \$ | 4,635,780 | \$ | 6,212,747 | \$ | 6,172,254 | \$ | 7,712,990 |
|----|-----------|----|-----------|----|-----------|----|-----------|

| CITY HALL EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 18,018 | \$ 420 | \$ 16,000 | \$ - |
| CONTRACT SERVICES | \$ 6,004 | \$ 10,995 | \$ 9,000 | \$ 35,000 |
| SOC_SEC | \$ 1,358 | \$ 52 | \$ 1,500 | \$ - |
| RETIREMENT COSTS | \$ - | \$ - | \$ - | \$ - |
| HEALTH INSURANCE | \$ 6,783 | \$ 8,945 | \$ - | \$ - |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 32,163 | \$ 20,412 | \$ 26,500 | \$ 35,000 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| CHEMICALS DRUGS & LAB | \$ 78 | \$ - | \$ - | \$ - |
| OTHER EQUIPMENT REPAIRS | \$ 23 | \$ 29 | \$ 100 | \$ - |
| ELEC. HARDWARE, PAINTS | \$ 825 | \$ 1,046 | \$ 700 | \$ 500 |
| MAINT. MATER. SPEC | \$ 181 | \$ - | \$ - | \$ - |
| JANITORIAL SUPPLIES | \$ 949 | \$ 1,439 | \$ 3,000 | \$ 2,000 |
| HOUSEHOLD SUPPLIES | \$ 1,344 | \$ 1,372 | \$ 1,000 | \$ 1,500 |
| MINOR TOOLS | \$ 497 | \$ 148 | \$ 300 | \$ - |
| OFFICE SUPPLIES | \$ 1,159 | \$ 1,819 | \$ 1,500 | \$ 1,500 |
| AMAZON MATERIALS & SUPPLIES | \$ - | \$ - | \$ - | \$ - |
| PLUMBING SUPPLIES | \$ 270 | \$ - | \$ 200 | \$ - |
| CHRISTMAS LIGHTING | \$ 5,908 | \$ 4,590 | \$ 20,000 | \$ 20,000 |
| SR. CITIZEN CENTER | \$ 2,210 | \$ 1,157 | \$ 2,400 | \$ 2,400 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 13,443 | \$ 11,600 | \$ 29,200 | \$ 27,900 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 187,691 | \$ 398,904 | \$ 250,000 | \$ 350,000 |
| ADVERTISING AND RECORDING | \$ 6,181 | \$ 3,384 | \$ 6,400 | \$ 4,000 |
| LIGHT,HEAT&POWER | \$ 5,918 | \$ 15,130 | \$ 17,000 | \$ 18,500 |
| MAINT OF OTHER EQUIP | \$ 419 | \$ 17,280 | \$ 500 | \$ 1,000 |
| MAINTENANCE OF BUILDINGS | \$ 5,842 | \$ 3,947 | \$ 1,500 | \$ 7,500 |
| BUILDING MAINT. ANNEX | \$ 36 | \$ 497 | \$ 1,200 | \$ 750 |
| POSTAGE | \$ 1,335 | \$ 588 | \$ 1,000 | \$ 1,500 |
| PRINTED FORMS | \$ 493 | \$ - | \$ 500 | \$ 500 |
| EQUIPMENT RENTAL | \$ 4,519 | \$ 3,750 | \$ 4,000 | \$ 4,000 |
| DUES AND SUSCRIPTIONS | \$ 2,520 | \$ 8,623 | \$ 2,800 | \$ 3,000 |
| TRAVEL AND TRAINING | \$ 14,876 | \$ 14,860 | \$ 19,000 | \$ 20,000 |
| AUTO INSURANCE | \$ - | \$ 700 | \$ 700 | \$ 1,000 |
| ERRORS & OMMISSIONS LIABILITY | \$ - | \$ - | \$ - | \$ 175 |
| PROPERTY COVERAGE | \$ 4,335 | \$ 5,900 | \$ 5,000 | \$ 6,000 |
| GENERAL LIABILITY | \$ - | \$ 600 | \$ 1,000 | \$ 1,000 |
| SURETY BONDS | \$ 503 | \$ 867 | \$ 600 | \$ 600 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 234,668 | \$ 475,030 | \$ 311,200 | \$ 419,525 |
| <u>OTHER EXPENSES</u> | | | | |
| ELECTION EXPENSES | \$ 6,310 | \$ 6,103 | \$ 5,500 | \$ 5,000 |
| AWARDS BANQUET | \$ - | \$ - | \$ 3,500 | \$ 5,000 |
| SUMMER RECREATION PROGRAM | \$ - | \$ - | \$ 1,800 | \$ 2,000 |
| MISC OTHER CHARGES | \$ 4,143 | \$ 1,380 | \$ 3,000 | \$ 2,500 |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 1,000 | \$ 1,000 |
| KERMIT CELEBRATION DAYS | \$ - | \$ - | \$ - | \$ 10,000 |

| | | | | | | | | |
|--|----|---------|----|---------|----|---------|----|---------|
| <u>TOTAL OTHER EXPENSES</u> | \$ | 10,453 | \$ | 7,483 | \$ | 14,800 | \$ | 25,500 |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ | - | \$ | - | \$ | 258,000 | \$ | - |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ | - | \$ | 2,576 | \$ | - | \$ | - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ | - | \$ | 2,576 | \$ | 258,000 | \$ | - |
| <u>TOTAL CITY HALL EXPENDITURES</u> | \$ | 290,727 | \$ | 517,101 | \$ | 639,700 | \$ | 507,925 |

| ADMINISTRATION EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 210,564 | \$ 261,360 | \$ 348,544 | \$ 394,583 |
| SOC_SEC | \$ 15,671 | \$ 20,793 | \$ 26,666 | \$ 24,464 |
| RETIREMENT COSTS | \$ 32,398 | \$ 44,521 | \$ 57,092 | \$ 84,086 |
| GROUP HEALTH INSURANCE | \$ 19,771 | \$ 32,203 | \$ 39,000 | \$ 24,300 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 278,404 | \$ 358,877 | \$ 471,302 | \$ 527,433 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| MANAGER GAS | \$ - | \$ - | \$ - | \$ - |
| MOTOR VEHICLE REPAIRS | \$ - | \$ - | \$ - | \$ - |
| CAR ALLOWANCE | \$ - | \$ - | \$ - | \$ 4,800 |
| OFFICE SUPPLIES | \$ 1,344 | \$ 3,337 | \$ 2,500 | \$ 3,000 |
| AMAZON MATERIALS & SUPPLIES | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 1,344 | \$ 3,337 | \$ 2,500 | \$ 7,800 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 982 | \$ 22,043 | \$ 38,000 | \$ 115,000 |
| CLEANING SERVICE | \$ - | \$ 66 | \$ - | \$ - |
| MOTOR VEHICLE REPAIRS | \$ - | \$ 34 | \$ - | \$ - |
| Fleet Lease | \$ - | \$ - | \$ - | \$ 12,000 |
| EQUIPMENT MAINTENANCE | \$ 2,044 | \$ 411 | \$ 1,200 | \$ 1,225 |
| POSTAGE | \$ 518 | \$ 431 | \$ 1,000 | \$ - |
| PRINTED FORMS | \$ - | \$ 350 | \$ 700 | \$ - |
| DUES AND SUBSCRIPTIONS | \$ 5,282 | \$ 609 | \$ 2,500 | \$ 25,000 |
| TELEPHONE | \$ 5,026 | \$ 5,828 | \$ 12,000 | \$ 7,500 |
| TRAVEL & TRAINING | \$ 2,468 | \$ 3,555 | \$ 10,000 | \$ 15,000 |
| AUTO INSURANCE | \$ - | \$ - | \$ - | \$ - |
| CRIME-FORG-THEFT LIABILITY | \$ - | \$ - | \$ - | \$ - |
| WORKERS COMPENSATION | \$ 549 | \$ 400 | \$ 1,800 | \$ 1,500 |
| SURETY BONDS | \$ 438 | \$ 225 | \$ 600 | \$ 450 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 17,305 | \$ 33,951 | \$ 67,800 | \$ 177,675 |
| <u>OTHER EXPENSES</u> | | | | |
| MISC OTHER CHARGES | \$ 109 | \$ 14 | \$ 200 | \$ 250 |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 2,000 | \$ 2,000 |
| <u>TOTAL OTHER EXPENSES</u> | \$ 109 | \$ 14 | \$ 2,200 | \$ 2,250 |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ - | \$ - | \$ 25,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ - | \$ - | \$ 5,000 | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ - | \$ - | \$ 5,000 | \$ 25,000 |
| <u>TOTAL ADMINISTRATION EXPENDITURES</u> | \$ 297,161 | \$ 396,179 | \$ 548,802 | \$ 740,158 |

| TAX EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-----------------|-----------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 8,032 | \$ 6,309 | \$ 13,000 | \$ 7,500 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 8,032 | \$ 6,309 | \$ 13,000 | \$ 7,500 |
| <u>TOTAL TAX EXPENDITURE</u> | \$ 8,032 | \$ 6,309 | \$ 13,000 | \$ 7,500 |

| MUNICIPAL COURT EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 34,096 | \$ 62,849 | \$ 75,253 | \$ 82,854 |
| SOC_SEC | \$ 2,431 | \$ 4,768 | \$ 5,730 | \$ 5,178 |
| RETIREMENT COSTS | \$ 2,340 | \$ 6,820 | \$ 8,250 | \$ 17,399 |
| GROUP HEALTH INSURANCE | \$ 7,364 | \$ 8,239 | \$ 10,096 | \$ 5,400 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 46,232 | \$ 82,676 | \$ 99,329 | \$ 110,832 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| OFFICE SUPPLIES | \$ 1,496 | \$ 1,290 | \$ 1,500 | \$ 1,500 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 1,496 | \$ 1,290 | \$ 1,500 | \$ 1,500 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 20,267 | \$ 24,967 | \$ 27,000 | \$ 36,200 |
| CREDIT CARD BNK CHARGE | \$ - | \$ - | \$ 300 | \$ - |
| EQUIPMENT MAINTENANCE | \$ 493 | \$ - | \$ 5,000 | \$ 2,500 |
| POSTAGE | \$ 737 | \$ 424 | \$ 900 | \$ 1,500 |
| PRINTED FORMS | \$ - | \$ - | \$ 2,500 | \$ 2,500 |
| DUES AND SUBSCRIPTIONS | \$ 471 | \$ 418 | \$ 1,500 | \$ 1,000 |
| TRAVEL-TRAINING | \$ 1,052 | \$ 396 | \$ 8,000 | \$ 5,000 |
| CRIME-FORG-THEFT LIABILITY | \$ 183 | \$ 150 | \$ - | \$ 200 |
| WORKERS COMPENSATION | \$ - | \$ 400 | \$ 1,400 | \$ 750 |
| SURETY BONDS | \$ 215 | \$ 175 | \$ 350 | \$ 350 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 23,418 | \$ 26,930 | \$ 46,950 | \$ 50,000 |
| <u>OTHER EXPENSES</u> | | | | |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 2,000 | \$ 2,000 |
| STATE COMPTROLLER | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL OTHER EXPENSES</u> | \$ - | \$ - | \$ 2,000 | \$ - |
| <u>TOTAL MUNICIPAL COURT EXPENDITURES</u> | \$ 71,146 | \$ 110,897 | \$ 149,779 | \$ 162,332 |

| POLICE EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|---------------------|---------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 1,169,260 | \$ 1,338,085 | \$ 1,413,500 | \$ 1,679,412 |
| SOC_SEC | \$ 89,163 | \$ 98,738 | \$ 107,710 | \$ 104,124 |
| RETIREMENT COSTS | \$ 180,339 | \$ 206,597 | \$ 232,000 | \$ 357,883 |
| GROUP HEALTH INSURANCE | \$ 123,988 | \$ 152,259 | \$ 221,000 | \$ 118,800 |
| HSA CONTRIBUTION EMPL | \$ - | \$ - | \$ - | \$ 3,460 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 1,562,750 | \$ 1,795,679 | \$ 1,974,210 | \$ 2,263,678 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| CHEMICAL DRUGS&SUPPLIES | \$ - | \$ - | \$ - | \$ 4,500 |
| CLOTHING | \$ 5,986 | \$ 3,489 | \$ 4,000 | \$ 12,000 |
| FUEL & LUBRICANTS | \$ 41,541 | \$ 46,499 | \$ 55,000 | \$ 80,000 |
| MOTOR VEHICLE REPAIRS | \$ 20,539 | \$ 11,720 | \$ 10,000 | \$ 20,000 |
| Fleet Lease | \$ - | \$ - | \$ - | \$ 96,000 |
| OTHER EQUIPMENT REPAIRS | \$ 148 | \$ 128 | \$ 500 | \$ 1,500 |
| ELECT., HARDWARE, PAINTS | \$ 114 | \$ 80 | \$ 125 | \$ 3,500 |
| JANITORIAL SUPPLIES | \$ 837 | \$ 1,227 | \$ 625 | \$ 625 |
| HOUSEHOLD SUPPLIES | \$ 1,458 | \$ 1,706 | \$ 700 | \$ 700 |
| MINOR TOOLS | \$ 4,541 | \$ 6 | \$ 4,500 | \$ 6,000 |
| AMMO | \$ 2,951 | \$ 24,861 | \$ 7,500 | \$ 7,500 |
| OFFICE SUPPLIES | \$ 5,519 | \$ 5,472 | \$ 5,000 | \$ 7,000 |
| AMAZON MATERIALS & SUPPLIES | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 83,635 | \$ 95,188 | \$ 87,950 | \$ 239,325 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 56,520 | \$ 53,819 | \$ 67,700 | \$ 72,000 |
| ADVERTISING & RECORDING | \$ 653 | \$ - | \$ 300 | \$ 1,000 |
| CLEANING SERVICES | \$ - | \$ 1,452 | \$ 400 | \$ 400 |
| CITYCOST-PRISONERS | \$ 6,324 | \$ 7,440 | \$ 14,000 | \$ 14,000 |
| MOTOR VEHICLE REPAIRS | \$ 356 | \$ 3,900 | \$ 4,000 | \$ 10,000 |
| MAINT OF OTHER EQUIPMENT | \$ 7,048 | \$ 4,124 | \$ 4,000 | \$ 6,000 |
| MAINT OF BUILDINGS | \$ 4,214 | \$ 220 | \$ 3,000 | \$ 13,000 |
| POSTAGE | \$ 729 | \$ 573 | \$ 750 | \$ 2,000 |
| RENTAL OF EQUIPMENT | \$ 1,450 | \$ 2,899 | \$ 2,500 | \$ 4,000 |
| DUES AND SUSCRIPTIONS | \$ 3,864 | \$ 3,084 | \$ 3,000 | \$ 9,000 |
| TELEPHONE | \$ 15,866 | \$ 23,731 | \$ 17,000 | \$ 21,000 |
| 911 EXPENSE | \$ - | \$ - | \$ - | \$ - |
| LEOSE TRAINING | \$ - | \$ - | \$ - | \$ - |
| TRAVEL AND TRAINING | \$ 12,387 | \$ 19,384 | \$ 23,000 | \$ 35,000 |
| AUTO LIABILITY INSURANCE | \$ 6,322 | \$ 7,574 | \$ 10,000 | \$ 10,000 |
| ERRORS & OMMISSIONS LIABILITY | \$ 1,305 | \$ 1,287 | \$ 1,320 | \$ 1,800 |
| LAW ENFORCEMENT LIABILITY | \$ 7,097 | \$ 11,998 | \$ 9,000 | \$ 15,000 |
| WORKERS COMPENSATION | \$ 26,525 | \$ 28,027 | \$ 42,000 | \$ 42,000 |
| GENERAL LIABILITY | \$ - | \$ 600 | \$ 1,000 | \$ 1,000 |
| SURETY BONDS | \$ - | \$ 102 | \$ 300 | \$ 300 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 150,661 | \$ 170,214 | \$ 203,270 | \$ 257,500 |
| <u>OTHER EXPENSES</u> | | | | |
| MISCELLANEOUS | \$ 1,435 | \$ 645 | \$ 500 | \$ 1,200 |
| UNEMPLY. COMPENSATION | \$ 19,094 | \$ - | \$ 7,000 | \$ 7,000 |

| | | | | | | | | |
|---|----|-----------|----|-----------|----|-----------|----|-----------|
| <u>TOTAL OTHER EXPENSES</u> | \$ | 20,528 | \$ | 645 | \$ | 7,500 | \$ | 8,200 |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ | - | \$ | - | \$ | 224,600 | \$ | 500,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ | 36,746 | \$ | 48,854 | \$ | - | \$ | - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ | 36,746 | \$ | 48,854 | \$ | 224,600 | \$ | 500,000 |
| <u>TOTAL POLICE EXPENDITURES</u> | \$ | 1,854,320 | \$ | 2,110,580 | \$ | 2,497,530 | \$ | 3,268,703 |

| FIRE EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 700 | \$ 1,100 | \$ 1,500 | \$ 1,200 |
| CONTRACT SERVICES | \$ 97,140 | \$ 75,771 | \$ 100,000 | \$ 75,000 |
| SOC_SEC | \$ - | \$ - | \$ - | \$ - |
| RETIREMENT COSTS | \$ 17,900 | \$ 8,750 | \$ 23,750 | \$ 15,000 |
| GROUP HEALTH INSURANCE | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 115,740 | \$ 85,621 | \$ 125,250 | \$ 91,200 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| CHEMICALS DRUGS AND LAB | \$ - | \$ - | \$ - | \$ - |
| CLOTHING | \$ 4,147 | \$ 2,211 | \$ 6,250 | \$ 7,500 |
| FUEL&LUBRICANTS | \$ 4,918 | \$ 6,885 | \$ 6,300 | \$ 7,000 |
| FIRE DEPARTMENT MTR REPAIR PRT | \$ 719 | \$ - | \$ 2,500 | \$ 3,000 |
| OTHER EQUIPMENT REPAIRS | \$ - | \$ - | \$ 3,000 | \$ 3,000 |
| ELEC,HARDWARE,PAINTS | \$ 298 | \$ - | \$ 625 | \$ 650 |
| JANITORIAL SUPPLIES | \$ 1,032 | \$ 532 | \$ 500 | \$ 500 |
| MINOR TOOLS | \$ 3,482 | \$ - | \$ 3,700 | \$ 3,500 |
| OFFICE SUPPLIES | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 14,597 | \$ 9,627 | \$ 22,875 | \$ 25,150 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 7,393 | \$ 10,320 | \$ 8,700 | \$ 1,500 |
| FIRE DEPARTMENT UTILITIES | \$ 9,736 | \$ 8,265 | \$ 12,000 | \$ 8,500 |
| MOTOR VEHICLE REPAIRS | \$ 5,978 | \$ 12,986 | \$ 7,500 | \$ 10,000 |
| MAINT OF OTHER EQUIPMENT | \$ 3,698 | \$ 806 | \$ 5,000 | \$ 10,000 |
| BLDG MAINTENANCE | \$ (850) | \$ 5,243 | \$ 5,000 | \$ 5,000 |
| POSTAGE | \$ - | \$ - | \$ - | \$ - |
| DUES AND SUBSCRIPTIONS | \$ - | \$ - | \$ - | \$ - |
| TELEPHONE | \$ 842 | \$ 1,011 | \$ 850 | \$ 1,000 |
| TRAVEL & TRAINING | \$ 452 | \$ 770 | \$ 1,000 | \$ 2,500 |
| AUTO LIABILITY INSURANCE | \$ 2,413 | \$ 2,700 | \$ 2,700 | \$ 3,000 |
| PROPERTY COVERAGE | \$ 2,349 | \$ 2,999 | \$ 3,000 | \$ 3,000 |
| WORKER'S COMPENSATION | \$ 1,363 | \$ 1,900 | \$ 5,200 | \$ 2,500 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 33,373 | \$ 47,001 | \$ 50,950 | \$ 47,000 |
| <u>OTHER EXPENSES</u> | | | | |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ - | \$ - |
| SUPPORT COSTS-KVFD | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL OTHER EXPENSES</u> | \$ - | \$ - | \$ - | \$ - |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ 24,940 | \$ 253,200 | \$ 60,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ - | \$ 23,055 | \$ - | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ - | \$ 47,995 | \$ 253,200 | \$ 60,000 |
| <u>TOTAL FIRE EXPENDITURES</u> | \$ 163,710 | \$ 190,244 | \$ 452,275 | \$ 223,350 |

| COUNTY AMBULANCE EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|------------------|---------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| EMS COST TO CITY | \$ 15,400 | \$ - | \$ 15,500 | \$ 15,500 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 15,400 | \$ - | \$ 15,500 | \$ 15,500 |
| <u>TOTAL COUNTY AMBULANCE EXPENDITURE</u> | \$ 15,400 | \$ - | \$ 15,500 | \$ 15,500 |

| INSPECTIONS EXPENDITURES | 2021-2022 | | 2022-2023 | | 2023-2024 | | 2024-2025 | |
|--|---------------|---------|---------------|--------|-----------------------|---------|-------------------------|---------|
| | <u>Actual</u> | | <u>Actual</u> | | <u>Current Budget</u> | | <u>Requested Budget</u> | |
| <u>PERSONAL SERVICES</u> | | | | | | | | |
| SALARIES AND WAGES | \$ | 100,998 | \$ | 51,230 | \$ | 71,822 | \$ | 120,622 |
| SOC_SEC | \$ | 8,070 | \$ | 3,788 | \$ | 8,000 | \$ | 7,479 |
| RETIREMENT COST | \$ | 17,139 | \$ | 8,112 | \$ | 25,500 | \$ | 25,705 |
| GROUP HEALTH INSURANCE | \$ | 14,171 | \$ | 9,664 | \$ | 19,420 | \$ | 10,800 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ | 140,379 | \$ | 72,794 | \$ | 124,742 | \$ | 164,606 |
| <u>MATERIALS & SUPPLIES</u> | | | | | | | | |
| CLOTHING | \$ | - | \$ | 220 | \$ | 1,250 | \$ | 1,250 |
| FUEL & LUBRICANTS | \$ | 4,168 | \$ | 3,005 | \$ | 500 | \$ | 1,000 |
| MOTOR VEHICLE REPAIRS | \$ | 1,415 | \$ | 95 | \$ | 1,500 | \$ | 1,500 |
| OTHER EQUIPMENT REPAIRS | \$ | - | \$ | - | \$ | - | \$ | - |
| JANITORIAL SUPPLIES | \$ | 59 | \$ | 24 | \$ | - | \$ | - |
| MINOR TOOLS | \$ | - | \$ | - | \$ | 1,000 | \$ | - |
| OFFICE SUPPLIES | \$ | 341 | \$ | 635 | \$ | - | \$ | 100 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ | 5,983 | \$ | 3,980 | \$ | 4,250 | \$ | 3,850 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | | | |
| PROFESSIONAL SERVICES | \$ | 2,942 | \$ | 3,528 | \$ | 2,000 | \$ | 200 |
| ADVERTISING & RECORDING | \$ | - | \$ | - | \$ | - | \$ | - |
| MOTOR VEHICLE REPAIRS | \$ | 210 | \$ | 96 | \$ | 500 | \$ | 500 |
| Fleet Lease | | | | | | | \$ | 17,500 |
| EQUIPMENT MAINTENANCE | \$ | 493 | \$ | - | \$ | 2,500 | \$ | 2,500 |
| POSTAGE | \$ | 663 | \$ | 424 | \$ | 1,200 | \$ | 1,200 |
| PRINTED FORMS | \$ | 158 | \$ | - | \$ | 1,000 | \$ | 1,000 |
| DUES & SUBSCRIPTIONS | \$ | - | \$ | - | \$ | 3,000 | \$ | 3,000 |
| Phone-Internet | \$ | 153 | \$ | - | \$ | 2,800 | \$ | 2,800 |
| TRAVEL&TRAINING | \$ | 570 | \$ | - | \$ | 4,000 | \$ | 4,000 |
| AUTO LIABILITY INSURANCE | \$ | 409 | \$ | 1,500 | \$ | 2,000 | \$ | 2,000 |
| ERRORS & OMISSIONS LIABILITY | \$ | 1,305 | \$ | 1,287 | \$ | 1,500 | \$ | 2,000 |
| WORKERS COMPENSATION | \$ | (108) | \$ | 370 | \$ | 1,050 | \$ | 1,000 |
| GENERAL LIABILITY | \$ | - | \$ | 600 | \$ | 700 | \$ | 1,000 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ | 6,795 | \$ | 7,805 | \$ | 22,250 | \$ | 38,700 |
| <u>OTHER EXPENSES</u> | | | | | | | | |
| MISCELLANEOUS | \$ | - | \$ | - | \$ | - | \$ | - |
| UNEMPLY. COMPENSATION | \$ | - | \$ | - | \$ | 2,000 | \$ | - |
| <u>TOTAL OTHER EXPENSES</u> | \$ | - | \$ | - | \$ | 2,000 | \$ | - |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ | - | \$ | - | \$ | 6,000 | \$ | - |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ | - | \$ | - | \$ | - | \$ | - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ | - | \$ | - | \$ | 6,000 | \$ | - |
| <u>TOTAL INSPECTIONS EXPENDITURES</u> | \$ | 153,157 | \$ | 84,579 | \$ | 159,242 | \$ | 207,156 |

| STREET LIGHTING EXPENDITURE | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|------------------|------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| LIGHT, HEAT, AND POWER CO | \$ 80,453 | \$ 85,882 | \$ 95,000 | \$ 90,000 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 80,453 | \$ 85,882 | \$ 95,000 | \$ 90,000 |
| <u>TOTAL STREET LIGHTING EXPENDITURE</u> | \$ 80,453 | \$ 85,882 | \$ 95,000 | \$ 90,000 |

| STREET EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 221,050 | \$ 194,751 | \$ 155,650 | \$ 193,097 |
| SOC_SEC | \$ 17,254 | \$ 15,040 | \$ 11,860 | \$ 11,972 |
| RETIREMENT COSTS | \$ 36,695 | \$ 32,204 | \$ 25,500 | \$ 41,149 |
| GROUP HEALTH INSURANCE | \$ 43,700 | \$ 52,651 | \$ 39,000 | \$ 27,000 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 318,698 | \$ 294,646 | \$ 232,010 | \$ 273,219 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| CHEMICAL, DRUG, AND LAB | \$ - | \$ - | \$ 500 | \$ 500 |
| CLOTHING | \$ 56 | \$ 233 | \$ 1,400 | \$ 3,150 |
| FUEL&LUBRICANTS | \$ 20,047 | \$ 16,298 | \$ 23,000 | \$ 23,000 |
| MOTOR VEHICLE REPAIR | \$ 8,245 | \$ 6,117 | \$ 12,000 | \$ 12,000 |
| OTHER EQUIPMENT REPAIRS | \$ 213 | \$ 38 | \$ 2,000 | \$ 5,000 |
| ELEC., HARDWARE, PAINTS | \$ 6,422 | \$ 3,772 | \$ 4,500 | \$ 4,500 |
| SIGNS | \$ 7,132 | \$ 18,572 | \$ 6,000 | \$ 12,000 |
| JANITORIAL SUPPLIES | \$ 154 | \$ 24 | \$ 300 | \$ 3,000 |
| HOUSEHOLD SUPPLIES | \$ 39 | \$ 734 | \$ 200 | \$ 200 |
| MINOR TOOLS | \$ 243 | \$ 375 | \$ 2,000 | \$ 2,000 |
| OFFICE SUPPLIES | \$ 180 | \$ - | \$ 300 | \$ 300 |
| PLUMBING SUPPLIES | \$ 1,273 | \$ - | \$ 375 | \$ 375 |
| CONCRETE&AGGRGATE | \$ 16,540 | \$ 36,959 | \$ 22,000 | \$ 22,000 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 60,544 | \$ 83,122 | \$ 74,575 | \$ 88,025 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 265 | \$ 287 | \$ 750 | \$ 3,000 |
| CLEANING SERVICES | \$ 2,385 | \$ 2,426 | \$ 3,500 | \$ 3,500 |
| LIGHT, HEAT, & POWER | \$ - | \$ 5,214 | \$ - | \$ 2,000 |
| MOTOR VEHICLE REPAIR | \$ 339 | \$ 948 | \$ 3,500 | \$ 4,000 |
| Fleet Lease | \$ - | \$ - | \$ - | \$ 32,000 |
| MAINT OF OTHER EQUIPMENT | \$ - | \$ - | \$ 1,000 | \$ 1,000 |
| POSTAGE | \$ - | \$ 18 | \$ 100 | \$ 100 |
| DUES AND SUSCRIPTIONS | \$ - | \$ - | \$ 200 | \$ 200 |
| TRAVEL & TRAINING | \$ - | \$ - | \$ 2,500 | \$ 2,500 |
| PHOTO & BLUEPRINTING | \$ - | \$ - | \$ - | \$ - |
| AUTO LIABILITY INSURANCE | \$ 4,978 | \$ 4,978 | \$ 5,000 | \$ 7,500 |
| Property Coverage | \$ 1,380 | \$ 1,380 | \$ 1,500 | \$ 2,000 |
| WORKERS COMPENSATION | \$ 16,115 | \$ 8,750 | \$ 15,000 | \$ 15,000 |
| MOBILE EQUIPMENT COVERAGE | \$ 1,550 | \$ 1,872 | \$ 2,000 | \$ 3,000 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 27,012 | \$ 25,872 | \$ 35,050 | \$ 75,800 |
| <u>OTHER EXPENSES</u> | | | | |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 4,000 | \$ - |
| RESURFACING COSTS | \$ 50,471 | \$ 31,287 | \$ 50,000 | \$ 150,000 |
| DEMOLITION | \$ 10,450 | \$ - | \$ 25,000 | \$ - |
| <u>TOTAL OTHER EXPENSES</u> | \$ 60,921 | \$ 31,287 | \$ 79,000 | \$ 150,000 |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ 35,800 | \$ 20,000 | \$ 20,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ - | \$ 35,800 | \$ 20,000 | \$ 20,000 |
| <u>TOTAL STREET EXPENDITURES</u> | \$ 467,175 | \$ 470,728 | \$ 440,635 | \$ 607,044 |

| HUMANE EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 60,766 | \$ 83,816 | \$ 99,800 | \$ 117,743 |
| SOC_SEC | \$ 4,675 | \$ 6,199 | \$ 7,600 | \$ 7,359 |
| RETIREMENT COSTS | \$ 8,184 | \$ 12,898 | \$ 16,350 | \$ 25,091 |
| GROUP HEALTH INSURANCE | \$ 7,370 | \$ 12,509 | \$ 19,420 | \$ 13,500 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 80,996 | \$ 115,421 | \$ 143,170 | \$ 163,693 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| CHEM-DRUGS-LABS | \$ 142 | \$ 6,783 | \$ 25,000 | \$ 25,000 |
| CLOTHING | \$ 322 | \$ 375 | \$ 750 | \$ 1,500 |
| FUEL&LUBRICANTS | \$ 3,709 | \$ 5,058 | \$ 13,500 | \$ 4,000 |
| MOTOR VEHICLE REPAIRS | \$ 878 | \$ 58 | \$ 1,000 | \$ 1,200 |
| Fleet Lease | \$ - | \$ - | \$ - | \$ 32,000 |
| OTHER EQUIPMENT REPAIR | \$ 190 | \$ 21 | \$ 300 | \$ 500 |
| ELECT. HARDWARE, PAINT | \$ 127 | \$ 157 | \$ 650 | \$ 2,000 |
| JANITORIAL SUPPLIES | \$ 677 | \$ 728 | \$ 850 | \$ 850 |
| HOUSEHOLD SUPPLIES | \$ 363 | \$ 455 | \$ 400 | \$ 1,500 |
| FOOD -Animal | \$ 880 | \$ 1,369 | \$ 2,500 | \$ 2,500 |
| MINOR TOOLS | \$ 683 | \$ 4,820 | \$ 6,000 | \$ 6,000 |
| OFFICE SUPPLIES | \$ 89 | \$ - | \$ 200 | \$ 250 |
| PLUMBING SUPPLIES | \$ 700 | \$ 298 | \$ 300 | \$ 500 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 8,761 | \$ 20,123 | \$ 51,450 | \$ 77,800 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 2,435 | \$ 3,013 | \$ 2,750 | \$ 5,000 |
| ADVERTISING & RECORD | \$ 12 | \$ 197 | \$ 500 | \$ 500 |
| CLEANING SERVICE | \$ 915 | \$ 1,030 | \$ 650 | \$ 650 |
| LIGHT, HEAT & POWER | \$ 2,389 | \$ 2,947 | \$ 3,000 | \$ 3,000 |
| MOTOR VEHICLE REPAIRS | \$ 8 | \$ 8 | \$ 500 | \$ 2,000 |
| MAINT OF OTHER EQUIPMENT | \$ 357 | \$ - | \$ 2,500 | \$ 2,500 |
| MAINTENANCE OF BUILDINGS | \$ 9,340 | \$ 3,053 | \$ 5,000 | \$ 5,000 |
| POSTAGE | \$ - | \$ - | \$ - | \$ - |
| TELEPHONE-INTERNET | \$ 153 | \$ - | \$ 750 | \$ 1,000 |
| TRAVEL AND TRAINING | \$ 2,857 | \$ 3,688 | \$ 3,500 | \$ 5,000 |
| AUTO LIABILITY INSURANCE | \$ 256 | \$ 650 | \$ 750 | \$ 750 |
| WORKERS COMPENSATION | \$ 2,486 | \$ 700 | \$ 2,700 | \$ 2,700 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 21,206 | \$ 15,285 | \$ 22,600 | \$ 28,100 |
| <u>OTHER EXPENSES</u> | | | | |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 2,000 | \$ 2,500 |
| <u>TOTAL OTHER EXPENSES</u> | \$ - | \$ - | \$ 2,000 | \$ 2,500 |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ 52,868 | \$ - | \$ 6,000 | \$ 250,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ - | \$ 2,774 | \$ - | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ 52,868 | \$ 2,774 | \$ 6,000 | \$ 250,000 |
| <u>TOTAL HUMANE EXPENDITURES</u> | \$ 163,831 | \$ 153,603 | \$ 225,220 | \$ 522,093 |

| SHOP EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 143,970 | \$ 155,873 | \$ 154,697 | \$ 168,583 |
| SOC_SEC | \$ 10,937 | \$ 11,756 | \$ 11,800 | \$ 10,874 |
| RETIREMENT COSTS | \$ 23,257 | \$ 25,172 | \$ 25,340 | \$ 35,925 |
| GROUP HEALTH INSURANCE | \$ 14,837 | \$ 16,478 | \$ 19,258 | \$ 10,800 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 193,001 | \$ 209,279 | \$ 211,095 | \$ 226,182 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| CHEMICALS, DRUGS & LAB | \$ - | \$ - | \$ 500 | \$ 500 |
| CLOTHING | \$ - | \$ - | \$ 750 | \$ 1,000 |
| FUEL AND LUBRICANTS | \$ 3,354 | \$ 5,826 | \$ 4,000 | \$ 5,000 |
| MOTOR VEHICLE REPAIRS | \$ 1,406 | \$ 1,006 | \$ 2,000 | \$ 2,000 |
| OTHER EQUIPMENT REPAIR | \$ 1,479 | \$ 217 | \$ 500 | \$ 600 |
| WELDING SUPPLIES | \$ 1,334 | \$ 670 | \$ 2,000 | \$ 2,000 |
| ELEC. HARDWARE PAINTS | \$ 2,648 | \$ 586 | \$ 1,500 | \$ 1,000 |
| JANITORIAL SUPPLIES | \$ 744 | \$ 888 | \$ 1,000 | \$ 1,000 |
| HOUSEHOLD SUPPLIES | \$ 71 | \$ - | \$ 250 | \$ 250 |
| MINOR TOOLS | \$ 3,540 | \$ 1,706 | \$ 2,000 | \$ 4,500 |
| OFFICE SUPPLIES | \$ 126 | \$ 793 | \$ 300 | \$ 300 |
| PLUMBING SUPPLIES | \$ - | \$ 32 | \$ 200 | \$ 200 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 14,702 | \$ 11,723 | \$ 15,000 | \$ 18,350 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 3,940 | \$ 12,490 | \$ 3,500 | \$ 9,000 |
| CLEANING SERVICES | \$ 1,419 | \$ 2,032 | \$ 2,000 | \$ 2,000 |
| LIGHT, HEAT, & POWER | \$ 4,666 | \$ 6,127 | \$ 4,500 | \$ 5,000 |
| MOTOR VEHICLE REPAIR | \$ - | \$ 315 | \$ 300 | \$ 300 |
| MAINT OF OTHER EQUIPMENT | \$ - | \$ 568 | \$ 200 | \$ 1,000 |
| MAINT OF BUILDINGS | \$ 882 | \$ - | \$ 2,000 | \$ 2,000 |
| POSTAGE | \$ - | \$ - | \$ - | \$ - |
| TELEPHONE | \$ 2,011 | \$ 2,155 | \$ 1,800 | \$ 3,000 |
| TRAVEL & TRAINING | \$ - | \$ - | \$ 500 | \$ 500 |
| AUTO LIABILITY INSURANCE | \$ 455 | \$ 800 | \$ - | \$ 1,000 |
| PROPERTY COVERAGE | \$ 1,268 | \$ 2,339 | \$ 1,275 | \$ 3,500 |
| WORKERS COMPENSATION | \$ 3,716 | \$ 700 | \$ 6,447 | \$ 6,447 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 18,357 | \$ 27,526 | \$ 22,522 | \$ 33,747 |
| <u>OTHER EXPENSES</u> | | | | |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL OTHER EXPENSES</u> | \$ - | \$ - | \$ - | \$ - |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ 12,302 | \$ 31,500 | \$ - |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ - | \$ 12,302 | \$ 31,500 | \$ - |
| <u>TOTAL SHOP EXPENDITURES</u> | \$ 226,060 | \$ 260,831 | \$ 280,117 | \$ 278,279 |

| PARKS & CEMETERY EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 195,998 | \$ 234,970 | \$ 270,304 | \$ 373,758 |
| SOC_SEC | \$ 15,126 | \$ 17,573 | \$ 20,600 | \$ 23,173 |
| RETIREMENT COSTS | \$ 32,184 | \$ 37,628 | \$ 44,500 | \$ 79,648 |
| GROUP HEALTH INSURANCE | \$ 40,704 | \$ 50,101 | \$ 58,000 | \$ 48,600 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 284,012 | \$ 340,272 | \$ 393,404 | \$ 525,179 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| AGRICULTURAL SUPPLIES | \$ 252 | \$ - | \$ 5,000 | \$ 5,000 |
| CHEMICALS, DRUGS & LAB | \$ - | \$ 9,384 | \$ 25,000 | \$ 100,000 |
| CLOTHING | \$ - | \$ 522 | \$ 1,000 | \$ 2,600 |
| FUELS LUBRICANTS | \$ 11,187 | \$ 17,827 | \$ 10,500 | \$ 10,000 |
| MOTOR VEH REPAIRS | \$ 9,626 | \$ 5,282 | \$ 6,000 | \$ 6,000 |
| Fleet Lease | \$ - | \$ - | \$ - | \$ 27,000 |
| OTHER EQUIPMENT REPAIRS | \$ 282 | \$ 6,601 | \$ 1,000 | \$ 2,000 |
| ELECTRIC HARDWARE PAINT | \$ 2,928 | \$ 1,730 | \$ 2,500 | \$ 2,500 |
| JANITORIAL SUPPLIES | \$ 352 | \$ 76 | \$ 200 | \$ 200 |
| HOUSEHOLD SUPPLIES | \$ 39 | \$ 440 | \$ 250 | \$ 250 |
| MINOR TOOLS | \$ 3,193 | \$ 3,786 | \$ 2,000 | \$ 3,000 |
| OFFICE SUPPLIES | \$ 180 | \$ 118 | \$ 100 | \$ 300 |
| PLUMBING SUPPLIES | \$ 1,137 | \$ 1,749 | \$ 5,000 | \$ 5,000 |
| RECREATIONAL SUPPLIES | \$ - | \$ - | \$ - | \$ - |
| CONCRETE & AGGREGATE | \$ 80 | \$ 1,185 | \$ 2,000 | \$ 2,000 |
| PARK IMPROVEMENTS | \$ 6,384 | \$ 66 | \$ 12,000 | \$ 12,000 |
| CEMETERY ANNEXATION | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 35,640 | \$ 48,766 | \$ 72,550 | \$ 177,850 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| ARCHITECT FEES | \$ - | \$ - | \$ - | \$ - |
| PROFESSIONAL SERVICES | \$ 956 | \$ 3,553 | \$ 1,250 | \$ 3,000 |
| CLEANING SERVICES | \$ 2,711 | \$ 3,830 | \$ 2,500 | \$ 3,000 |
| LIGHT,HEAT, POWER | \$ 672 | \$ 623 | \$ 1,200 | \$ 1,200 |
| MOTOR VEHICLE REPAIR | \$ 23 | \$ 1,433 | \$ 500 | \$ 100 |
| MAINT OF OTHER EQUIPMENT | \$ 309 | \$ - | \$ 12,000 | \$ 12,000 |
| MAINTENANCE OF BUILDINGS | \$ - | \$ - | \$ - | \$ - |
| DUES AND SUBSCRIPTIONS | \$ 214 | \$ - | \$ 750 | \$ 700 |
| TELEPHONE | \$ 272 | \$ - | \$ 1,000 | \$ 1,000 |
| TRAVEL & TRAINING | \$ 919 | \$ - | \$ 2,500 | \$ 2,500 |
| AUTO LIABILITY INSURANCE | \$ 986 | \$ 986 | \$ 1,100 | \$ 1,500 |
| PROPERTY COVERAGE | \$ - | \$ - | \$ - | \$ - |
| WORKERS COMPENSATION | \$ 10,222 | \$ 7,900 | \$ 14,200 | \$ 14,000 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 17,283 | \$ 18,326 | \$ 37,000 | \$ 39,000 |
| <u>OTHER EXPENSES</u> | | | | |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 5,000 | \$ - |
| <u>TOTAL OTHER EXPENSES</u> | \$ - | \$ - | \$ 5,000 | \$ - |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ - | \$ 147,500 | \$ 280,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ - | \$ - | \$ - | \$ 3,000 |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ - | \$ - | \$ 147,500 | \$ 283,000 |
| <u>TOTAL PARKS & CEMETERY EXPENDITURES</u> | \$ 336,934 | \$ 407,365 | \$ 655,454 | \$ 1,025,029 |



Water/Wastewater Fund Overview

- Increase in anticipated revenue based on water meter replacement to realize almost 100% water revenue capture.
- Capital Outlay expenditure for the following:
 - Sheet metal fence for Water Department
 - Debt structure for water meter replacement



SUMMARY OF WATER/WASTEWATER REVENUE AND EXPENDITURES

Water/Wastewater Fund

| | 2021-2022 <u>Actual</u> | 2022-2023 <u>Actual</u> | 2023-2024 <u>Current Budget</u> | 2024-2025 <u>Requested Budget</u> |
|---|----------------------------|----------------------------|------------------------------------|--------------------------------------|
| <i>Revenues</i> | | | | |
| TOTAL FEES/PERMITS | \$ 381,218 | \$ 409,929 | \$ 350,000 | \$ 350,000 |
| TOTAL OTHER REVENUE | \$ 2,965,176 | \$ 3,234,661 | \$ 3,114,450 | \$ 3,992,500 |
| <u>TOTAL WATER/WASTEWATER REVENUE</u> | \$ 3,346,394 | \$ 3,644,590 | \$ 3,464,450 | \$ 4,342,500 |
| <i>Expenditures</i> | | | | |
| NON-DEPARTMENTAL | \$ 55,683 | \$ 530,782 | \$ 567,666 | \$ 578,000 |
| WATER/SEWER | \$ 1,261,938 | \$ 1,274,366 | \$ 1,654,317 | \$ 2,675,607 |
| UTILITY OFFICE | \$ 161,846 | \$ 151,465 | \$ 186,137 | \$ 168,496 |
| <u>TOTAL WATER/WASTEWATER EXPENDITURES</u> | \$ 1,423,784 | \$ 1,425,831 | \$ 1,840,454 | \$ 3,422,103 |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 1,922,610 | \$ 2,218,759 | \$ 1,623,996 | \$ 920,397 |

WATER/WASTEWATER FUND

Revenues

| | 2021-2022 <u>Actual</u> | 2022-2023 <u>Actual</u> | 2023-2024 <u>Current Budget</u> | 2024-2025 <u>Requested Budget</u> |
|---|----------------------------|----------------------------|------------------------------------|--------------------------------------|
| <u>Revenues</u> | | | | |
| <u>FEES/PERMITS</u> | | | | |
| CAPITAL WATER IMPROVEMENTS | \$ 381,218 | \$ 409,929 | \$ 350,000 | \$ 350,000 |
| WATER METER ASSESSMENTS | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL FEES/PERMITS</u> | <u>\$ 381,218</u> | <u>\$ 409,929</u> | <u>\$ 350,000</u> | <u>\$ 350,000</u> |
| <u>OTHER REVENUE</u> | | | | |
| DONATION TO PAINT WATER TOWER | \$ - | \$ - | \$ - | \$ - |
| MISC. INCOME | \$ 4,841 | \$ (35,845) | \$ - | \$ - |
| WATER SALES/N PINE STATION | \$ 98,916 | \$ 125,307 | \$ 105,000 | \$ 175,000 |
| SEWER BOND ASSESSMENT | \$ - | \$ - | \$ - | \$ 250,000 |
| METER CONSUMER SALES | \$ 2,056,845 | \$ 2,297,395 | \$ 2,224,450 | \$ 2,750,000 |
| NON-METERED CONSUMER SALE | \$ - | \$ - | \$ - | \$ - |
| SEWER SERVICE CHARGES | \$ 692,613 | \$ 718,174 | \$ 675,000 | \$ 700,000 |
| RETURNED CHECK CHARGES | \$ - | \$ - | \$ - | \$ - |
| TAPPING FEES | \$ 3,375 | \$ 6,000 | \$ 10,000 | \$ 7,500 |
| RECONNECT FEES | \$ 28,710 | \$ 28,350 | \$ 30,000 | \$ 40,000 |
| LATE FEES | \$ 79,875 | \$ 85,260 | \$ 70,000 | \$ 70,000 |
| UTIL METER TEST FEE | \$ - | \$ 450 | \$ - | \$ - |
| INTEREST CD WCCU | \$ - | \$ - | \$ - | \$ - |
| MISCELLANEOUS INCOME | \$ - | \$ 2,616 | \$ - | \$ - |
| INT TEXSTAR LGIP | \$ 1 | \$ (120) | \$ - | \$ - |
| RECOVERY OF DAMAGED CLAIM | \$ - | \$ - | \$ - | \$ - |
| INT TEXPOOL (300,000) | \$ - | \$ 6,948 | \$ - | \$ - |
| CD INT/CONSOLIDATED | \$ - | \$ 126 | \$ - | \$ - |
| <u>TOTAL OTHER REVENUE</u> | <u>\$ 2,965,176</u> | <u>\$ 3,234,661</u> | <u>\$ 3,114,450</u> | <u>\$ 3,992,500</u> |
| <u>TOTAL WATER/WASTEWATER REVENUES</u> | <u>\$ 3,346,394</u> | <u>\$ 3,644,590</u> | <u>\$ 3,464,450</u> | <u>\$ 4,342,500</u> |

| NON DEPARTMENTAL | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---------------------------------------|------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| GROUP HEALTH INSURANCE | \$ - | \$ - | \$ - | \$ 3,000 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ - | \$ - | \$ - | \$ 3,000 |
| <u>CAPITAL OUTLAY</u> | | | | |
| TRANSFER FROM 75 | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ - | \$ - | \$ - | \$ - |
| <u>TRANSFERS</u> | | | | |
| TRANS TO SOLID WASTE | \$ - | \$ 482,000 | \$ 195,986 | \$ 225,000 |
| LOAN INTEREST | \$ 55,683 | \$ 48,782 | \$ 371,680 | \$ 350,000 |
| COST OF ISSUANCE | \$ - | \$ - | \$ - | \$ - |
| PAYING AGENT FEE | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL TRANSFERS</u> | \$ 55,683 | \$ 530,782 | \$ 567,666 | \$ 575,000 |
| <u>TOTAL NON DEPARTMENTAL</u> | \$ 55,683 | \$ 530,782 | \$ 567,666 | \$ 578,000 |

| WATER/WASTEWATER EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 404,245 | \$ 382,117 | \$ 506,000 | \$ 408,262 |
| SOC_SEC | \$ 32,252 | \$ 29,134 | \$ 36,685 | \$ 25,312 |
| RETIREMENT COSTS | \$ 29,069 | \$ (60,687) | \$ 83,000 | \$ 87,001 |
| GROUP HEALTH INSURANCE | \$ 49,954 | \$ 42,905 | \$ 77,034 | \$ 32,424 |
| HSA CONTRIBUTIONS | \$ - | \$ - | \$ - | \$ 2,500 |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 515,520 | \$ 393,468 | \$ 702,719 | \$ 555,499 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| AGRICULTURAL SUPPLIES | \$ - | \$ 268 | \$ 100 | \$ 200 |
| CHEMICALS, DRUGS, AND LAB | \$ 23,918 | \$ 49,038 | \$ 16,000 | \$ 35,000 |
| CLOTHING | \$ 233 | \$ 371 | \$ 900 | \$ 2,800 |
| FUEL AND LUBRICANTS | \$ 23,924 | \$ 2,216 | \$ 27,000 | \$ 17,000 |
| MOTOR VEHICLE REPAIRS | \$ 12,295 | \$ 11,581 | \$ 11,000 | \$ 5,000 |
| Fleet Lease | \$ - | \$ - | \$ - | \$ 24,000 |
| OTHER EQUIPMENT REPAIRS | \$ 836 | \$ 117 | \$ 800 | \$ 63,000 |
| WELDING SUPPLIES | \$ - | \$ 120 | \$ 1,000 | \$ - |
| ELEC., HARDWARE, PAINTS | \$ 5,726 | \$ 4,240 | \$ 2,500 | \$ 400 |
| JANITORIAL SUPPLIES | \$ 253 | \$ 402 | \$ 500 | \$ 108 |
| HOUSEHOLD SUPPLIES | \$ 264 | \$ 694 | \$ 300 | \$ 200 |
| MINOR TOOLS | \$ 4,165 | \$ 4,014 | \$ 4,000 | \$ 2,300 |
| OFFICE SUPPLIES | \$ 523 | \$ 1,255 | \$ 800 | \$ 3,000 |
| AMAZON MATERIALS & SUPPLIES | \$ - | \$ - | \$ - | \$ - |
| HYDRANTS, PARTS & SUPPLIES | \$ 1,632 | \$ 229 | \$ 2,000 | \$ 400 |
| METER & SERVICE CONNECTION | \$ 3,185 | \$ 8,065 | \$ 48,000 | \$ 3,000 |
| PIPE & PLUMBING SUPPLIES | \$ 32,955 | \$ 53,888 | \$ 60,000 | \$ 55,000 |
| CONCRETE & AGGREGATE | \$ 824 | \$ 906 | \$ 5,000 | \$ 2,000 |
| WATER SYSTEM IMPROVEMENTS | \$ - | \$ - | \$ 500 | \$ - |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 110,730 | \$ 137,404 | \$ 180,400 | \$ 213,408 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 113,617 | \$ 154,498 | \$ 102,398 | \$ 110,000 |
| ADVERTISING | \$ 3,984 | \$ - | \$ 300 | \$ - |
| CLEANING SERVICES | \$ 5,199 | \$ 2,547 | \$ 4,500 | \$ 3,000 |
| LIGHT, HEAT & POWER | \$ 129,497 | \$ 89,513 | \$ 141,100 | \$ 110,000 |
| MOTOR VEHICLE REPORT | \$ 1,383 | \$ 392 | \$ 2,000 | \$ 3,000 |
| MAINT OF OTHER EQUIP | \$ 3,544 | \$ - | \$ 4,000 | \$ - |
| MAINTENANCE OF BUILDINGS | \$ 531 | \$ - | \$ 1,500 | \$ - |
| POSTAGE | \$ 618 | \$ 1,049 | \$ 500 | \$ 2,000 |
| PRINTED FORMS | \$ 1,979 | \$ 3,083 | \$ 2,000 | \$ 2,000 |
| DUES AND SUBSCRIPTIONS | \$ 10,817 | \$ 9,476 | \$ 10,000 | \$ 18,000 |
| TELEPHONE | \$ 6,051 | \$ 7,156 | \$ 5,500 | \$ 4,000 |
| TRAVEL & TRAINING | \$ 4,678 | \$ 5,463 | \$ 2,000 | \$ 5,500 |
| PHOTO & BLUEPRINTING | \$ - | \$ - | \$ 100 | \$ 600 |
| AUTO LIABILITY INSURANCE | \$ 3,006 | \$ 3,664 | \$ 3,700 | \$ 2,100 |
| ERRORS & OMISSIONS LIABILITY | \$ 1,305 | \$ 1,287 | \$ 1,400 | \$ 1,500 |
| PROPERTY COVERAGE | \$ 20,662 | \$ 14,000 | \$ 18,000 | \$ 20,000 |
| WORKERS COMPENSATION | \$ 10,600 | \$ 12,000 | \$ 21,500 | \$ 15,000 |
| GENERAL LIABILITY INSURANCE | \$ - | \$ 600 | \$ 700 | \$ - |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 317,470 | \$ 304,728 | \$ 321,198 | \$ 296,700 |
| <u>OTHER EXPENSES</u> | | | | |
| MISCELLANEOUS | \$ 129 | \$ 94 | \$ - | \$ - |

| | | | | | | | | |
|---|----|-----------|----|-----------|----|-----------|----|-----------|
| TRANSFER TO WATER/WASTEWATER | \$ | - | \$ | - | \$ | - | \$ | 1,000,000 |
| UNEMPLY. COMPENSATION | \$ | 13,101 | \$ | 704 | \$ | - | \$ | - |
| DEPRECIATION | \$ | 301,179 | \$ | 290,757 | \$ | 300,000 | \$ | 300,000 |
| <u>TOTAL OTHER EXPENSES</u> | \$ | 314,408 | \$ | 291,556 | \$ | 300,000 | \$ | 1,300,000 |
| | | | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ | - | \$ | 147,210 | \$ | 150,000 | \$ | 310,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ | 3,810 | \$ | - | \$ | - | \$ | - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ | 3,810 | \$ | 147,210 | \$ | 150,000 | \$ | 310,000 |
| | | | | | | | | |
| <u>TOTAL WATER/WASTEWATER EXPENDITURES</u> | \$ | 1,261,938 | \$ | 1,274,366 | \$ | 1,654,317 | \$ | 2,675,607 |

| UTILITY OFFICE EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 86,305 | \$ 97,817 | \$ 94,747 | \$ 80,539 |
| SOC_SEC | \$ 6,631 | \$ 6,986 | \$ 7,220 | \$ 4,993 |
| RETIREMENT COSTS | \$ 5,987 | \$ (14,552) | \$ 15,520 | \$ 17,163 |
| GROUP HEALTH INSURANCE | \$ 14,811 | \$ 16,478 | \$ 19,450 | \$ 10,800 |
| HSA CONTRIBUTIONS | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 113,734 | \$ 106,729 | \$ 136,937 | \$ 113,496 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| OTHER EQUIPMENT | \$ - | \$ - | \$ - | \$ - |
| JANITORIAL SUPPLIES | \$ - | \$ 13 | \$ 600 | \$ 200 |
| OFFICE SUPPLIES | \$ 1,891 | \$ 2,648 | \$ 2,500 | \$ 1,500 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 1,891 | \$ 2,662 | \$ 3,100 | \$ 1,700 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 40,835 | \$ 37,961 | \$ 37,500 | \$ 45,000 |
| CREDIT CARD BNK CHARGE | \$ 3,270 | \$ 2,490 | \$ 2,500 | \$ 2,500 |
| CLEANING SERVICES | \$ - | \$ - | \$ 200 | \$ - |
| MAINTENANCE OF OTHER EQUIPMENT | \$ (599) | \$ - | \$ 500 | \$ 500 |
| POSTAGE | \$ 508 | \$ 424 | \$ 750 | \$ 750 |
| TRAVEL & TRAINING | \$ - | \$ - | \$ 300 | \$ 2,500 |
| CRIME-FORG-THEFT LIABILITY | \$ 183 | \$ 150 | \$ 200 | \$ 200 |
| WORKERS COMPENSATION | \$ (55) | \$ 700 | \$ 1,500 | \$ 1,500 |
| SURETY BONDS | \$ 175 | \$ 350 | \$ 500 | \$ 250 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 44,317 | \$ 42,075 | \$ 43,950 | \$ 53,200 |
| <u>OTHER EXPENSES</u> | | | | |
| MISCELLANEOUS | \$ - | \$ - | \$ 150 | \$ 100 |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 2,000 | \$ - |
| <u>TOTAL OTHER EXPENSES</u> | \$ - | \$ - | \$ 2,150 | \$ 100 |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ 1,905 | \$ - | \$ - | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ 1,905 | \$ - | \$ - | \$ - |
| <u>TOTAL UTILITY OFFICE EXPENDITURES</u> | \$ 161,846 | \$ 151,465 | \$ 186,137 | \$ 168,496 |



Sanitation Fund Overview

- Anticipated increase in collection revenue
- Capital Outlay expenditure for the following:
 - Lease payment for new trucks
 - Sheet metal fence for Recycle Center



SUMMARY OF SANITATION REVENUE AND EXPENDITURES

Sanitation Fund

| | 2021-2022 <u>Actual</u> | 2022-2023 <u>Actual</u> | 2023-2024 <u>Current Budget</u> | 2024-2025 <u>Requested Budget</u> |
|--|----------------------------|----------------------------|------------------------------------|--------------------------------------|
| <u>Revenues</u> | | | | |
| TRASH COLLECTION | \$ 1,342,995 | \$ 1,860,797 | \$ 2,194,486 | \$ 1,829,000 |
| <u>TOTAL SANITATION FUND REVENUES</u> | \$ 1,342,995 | \$ 1,860,797 | \$ 2,194,486 | \$ 1,829,000 |
| <u>Expenditures</u> | | | | |
| SANITATION SERVICE | \$ 1,307,813 | \$ 1,665,609 | \$ 2,194,486 | \$ 2,008,414 |
| <u>TOTAL SANITATION FUND EXPENDITURES</u> | \$ 1,307,813 | \$ 1,665,609 | \$ 2,194,486 | \$ 2,008,414 |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 35,182 | \$ 195,188 | \$ - | \$ (179,414) |

SANITATION FUND

Revenues

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>Revenues</u> | | | | |
| <u>FRANCHISE RECEIPTS</u> | | | | |
| GARBAGE FRANCHISE | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL FEES/PERMITS</u> | \$ - | \$ - | \$ - | \$ - |
| <u>REVENUE FROM SERVICES</u> | | | | |
| DISCOUNT-SALES TAX PAYMENT | \$ 330 | \$ 565 | \$ 500 | \$ 500 |
| TRASH COLLECTION | \$ 1,263,908 | \$ 1,318,261 | \$ 1,596,486 | \$ 1,750,000 |
| ROLL OFF RENTAL/DELIVERY | \$ 10,295 | \$ 7,395 | \$ 8,000 | \$ 10,000 |
| ROLL OFF RENTAL/HAUL FEE | \$ 21,060 | \$ 15,340 | \$ 14,000 | \$ 15,000 |
| ROLL OFF RENTAL/TIPPING FEE | \$ 10,929 | \$ 12,823 | \$ 9,500 | \$ 13,500 |
| ROLL OFF RENTAL/DAILY FEE | \$ 7,315 | \$ 5,980 | \$ 6,000 | \$ 7,500 |
| RECYCLED METAL | \$ 8,833 | \$ 8,400 | \$ 7,000 | \$ 7,500 |
| CITIZEN COLLECTION STATION | \$ 7,757 | \$ 16,778 | \$ 9,000 | \$ 20,000 |
| RECYCLED CARDBOARD | \$ 12,527 | \$ 3,135 | \$ 4,000 | \$ 5,000 |
| RECYCLED PLASTIC | \$ - | \$ - | \$ - | \$ - |
| RECYCLED ALUMINUM | \$ - | \$ - | \$ - | \$ - |
| RECYCLED PAPER | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL REVENUE FROM SERVICES</u> | \$ 1,342,954 | \$ 1,388,675 | \$ 1,654,486 | \$ 1,829,000 |
| <u>OTHER REVENUE</u> | | | | |
| MISC INCOME | \$ 41 | \$ 26,582 | \$ - | \$ - |
| TRANSFER FROM GENERAL FUND | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS FROM GENERAL FUND | \$ - | \$ - | \$ - | \$ - |
| TRANSFER FROM WATER SYSTEM | \$ - | \$ 445,540 | \$ - | \$ - |
| TRANSFER FROM CAP PROJ FUND | \$ - | \$ - | \$ 540,000 | \$ - |
| RECOVERY OF DAMAGE CLAIM | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL OTHER REVENUE</u> | \$ 41 | \$ 472,122 | \$ 540,000 | \$ - |
| <u>TOTAL REVENUES</u> | \$ 1,342,995 | \$ 1,860,797 | \$ 2,194,486 | \$ 1,829,000 |

| SANITATION EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|---------------------|---------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>PERSONAL SERVICES</u> | | | | |
| SALARIES AND WAGES | \$ 402,716 | \$ 327,582 | \$ 415,261 | \$ 599,670 |
| SOC_SEC | \$ 31,131 | \$ 24,516 | \$ 31,767 | \$ 37,180 |
| RETIREMENT COSTS | \$ 25,943 | \$ (46,511) | \$ 68,020 | \$ 127,790 |
| GROUP HEALTH INSURANCE | \$ 47,325 | \$ 42,359 | \$ 86,663 | \$ 48,600 |
| HSA CONTRIBUTIONS | \$ - | \$ - | \$ - | \$ - |
| <u>TOTAL PERSONAL SERVICES</u> | \$ 507,115 | \$ 347,946 | \$ 601,711 | \$ 813,239 |
| <u>MATERIALS & SUPPLIES</u> | | | | |
| CLOTHING | \$ 439 | \$ 233 | \$ 400 | \$ 2,400 |
| FUEL AND LUBRICANTS | \$ 135,245 | \$ 127,497 | \$ 150,000 | \$ 150,000 |
| MOTOR VEHICLE REPAIRS | \$ 63,853 | \$ 81,763 | \$ 65,000 | \$ 65,000 |
| OTHER EQUIPMENT REPAIRS | \$ 1,090 | \$ 538 | \$ 3,500 | \$ 3,500 |
| ELEC., HARDWARE, PAINTS | \$ 272 | \$ 2,038 | \$ 500 | \$ 500 |
| RECYCLE CENTER | \$ - | \$ 31,044 | \$ 1,500 | \$ 4,000 |
| JANITORIAL SUPPLIES | \$ 169 | \$ 24 | \$ 175 | \$ 175 |
| HOUSEHOLD SUPPLIES | \$ 30 | \$ 403 | \$ 500 | \$ 500 |
| MINOR TOOLS | \$ 521 | \$ 421 | \$ 2,000 | \$ 2,000 |
| OFFICE SUPPLIES | \$ 226 | \$ - | \$ 100 | \$ 400 |
| CONCRETE & AGGREGATE | \$ - | \$ - | \$ 150 | \$ 150 |
| <u>TOTAL MATERIALS & SUPPLIES</u> | \$ 201,843 | \$ 243,961 | \$ 223,825 | \$ 228,625 |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| PROFESSIONAL SERVICES | \$ 2,734 | \$ 651,253 | \$ 420,000 | \$ 425,000 |
| PROPERTY REHAB | \$ (400) | \$ - | \$ - | \$ - |
| CLEANING SERVICES | \$ 3,423 | \$ 2,861 | \$ 4,000 | \$ 4,000 |
| LIGHT, HEAT & POWER | \$ 275 | \$ 5,034 | \$ 500 | \$ 500 |
| MOTOR VEHICLE REPORT | \$ 2,438 | \$ 5,246 | \$ 5,000 | \$ 5,000 |
| MAINT OF OTHER EQUIP | \$ - | \$ 12 | \$ 150 | \$ 150 |
| POSTAGE | \$ - | \$ - | \$ - | \$ - |
| PRINTED FORMS | \$ 242 | \$ 4,041 | \$ 500 | \$ 500 |
| TELEPHONE | \$ - | \$ - | \$ - | \$ - |
| TRAVEL & TRAINING | \$ - | \$ - | \$ 4,000 | \$ 4,000 |
| AUTO LIABILITY INSURANCE | \$ 12,869 | \$ 10,409 | \$ 14,000 | \$ 14,000 |
| ERRORS & OMISSIONS LIABILITY | \$ 1,306 | \$ 1,287 | \$ 1,300 | \$ 2,000 |
| PROPERTY COVERAGE | \$ 71 | \$ 1,000 | \$ 1,000 | \$ 1,500 |
| CRIME/FORG/THEFT LIABILITY | \$ 183 | \$ 150 | \$ 200 | \$ 200 |
| WORKERS COMPENSATION | \$ 17,451 | \$ 16,544 | \$ 30,000 | \$ 20,000 |
| GENERAL LIABILITY INSURANCE | \$ 3,121 | \$ 600 | \$ 600 | \$ 1,000 |
| LANDFILL FEE | \$ 370,238 | \$ 233,229 | \$ 200,000 | \$ 200,000 |
| TIRE DISPOSAL FEE | \$ 2,678 | \$ 3,784 | \$ 1,700 | \$ 1,700 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 416,629 | \$ 935,450 | \$ 682,950 | \$ 679,550 |
| <u>OTHER EXPENSES</u> | | | | |
| MISCELLANEOUS | \$ 13,857 | \$ 30 | \$ - | \$ - |
| UNEMPLY. COMPENSATION | \$ - | \$ - | \$ 7,000 | \$ - |
| DEPRECIATION | \$ 151,693 | \$ 89,491 | \$ 152,000 | \$ 100,000 |
| <u>TOTAL OTHER EXPENSES</u> | \$ 153,080 | \$ 89,521 | \$ 159,000 | \$ 100,000 |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ - | \$ 520,000 | \$ 187,000 |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ 29,146 | \$ 48,732 | \$ 7,000 | \$ - |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ 29,146 | \$ 48,732 | \$ 527,000 | \$ 187,000 |
| <u>TOTAL SANITATION EXPENDITURES</u> | \$ 1,307,813 | \$ 1,665,609 | \$ 2,194,486 | \$ 2,008,414 |



Hotel Occupancy Fund Overview

- Conservative approach to Hotel Occupancy Revenue is anticipated at \$875,000
- Increase in expenditures in the three allowable areas for use of the Hotel Occupancy allows for maximum exposure for the City of Kermit



SUMMARY OF HOTEL OCCUPANCY REVENUE AND EXPENDITURES

Hotel Occupancy Fund

| | 2021-2022 <u>Actual</u> | 2022-2023 <u>Actual</u> | 2023-2024 <u>Current Budget</u> | 2024-2025 <u>Requested Budget</u> |
|---|----------------------------|----------------------------|------------------------------------|--------------------------------------|
| <u>Revenues</u> | | | | |
| HOTEL/MOTEL TAX | \$ 894,303 | \$ 1,022,050 | \$ 690,000 | \$ 875,000 |
| <u>TOTAL HOTEL TAX REVENUES</u> | \$ 894,303 | \$ 1,022,050 | \$ 690,000 | \$ 875,000 |
| <u>Expenditures</u> | | | | |
| HOTEL/MOTEL EXPENSES | \$ 1,914,658 | \$ 367,330 | \$ 165,000 | \$ 418,750 |
| <u>TOTAL HOTEL FUND EXPENDITURES</u> | \$ 1,914,658 | \$ 367,330 | \$ 165,000 | \$ 418,750 |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ (1,020,355) | \$ 654,720 | \$ 525,000 | \$ 456,250 |

HOTEL OCCUPANCY FUND

Revenues

| | 2021-2022 <u>Actual</u> | 2022-2023 <u>Actual</u> | 2023-2024 <u>Current Budget</u> | 2024-2025 <u>Requested Budget</u> |
|---|----------------------------|----------------------------|------------------------------------|--------------------------------------|
| <u>Revenues</u> | | | | |
| <u>GENERAL TAXES</u> | | | | |
| HOTEL/MOTEL TAX | \$ 882,635 | \$ 987,913 | \$ 675,000 | \$ 875,000 |
| <u>TOTAL GENERAL TAX</u> | \$ 882,635 | \$ 987,913 | \$ 675,000 | \$ 875,000 |
| <u>INTEREST ON INVESTMENTS</u> | | | | |
| KCC RENTAL RECEIPTS | \$ - | \$ - | \$ - | \$ - |
| INTEREST NOW | \$ 7,293 | \$ 34,137 | \$ 15,000 | \$ - |
| <u>TOTAL INTEREST ON INVESTMENTS</u> | \$ 7,293 | \$ 34,137 | \$ 15,000 | \$ - |
| <u>OTHER REVENUE</u> | | | | |
| MISC INCOME | \$ 4,375 | \$ - | \$ - | \$ - |
| <u>TOTAL OTHER REVENUE</u> | \$ 4,375 | \$ - | \$ - | \$ - |
| <u>TOTAL REVENUES</u> | \$ 894,303 | \$ 1,022,050 | \$ 690,000 | \$ 875,000 |

| HOTEL/MOTEL EXPENDITURES | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|---------------------|-------------------|-----------------------|-------------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Current Budget</u> | <u>Requested Budget</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| BANK SERVICE CHARGE | \$ - | \$ 25 | \$ - | \$ - |
| ADVERTISING & PROMOTIONS | \$ 14,260 | \$ 28,004 | \$ 25,000 | \$ 131,250 |
| <u>TOTAL CONTRACTUAL SERVICES</u> | \$ 14,260 | \$ 28,029 | \$ 25,000 | \$ 131,250 |
| <u>OTHER EXPENSES</u> | | | | |
| MISCELLANEOUS (HISTORICAL) | \$ - | \$ 50,396 | \$ 5,000 | \$ 131,250 |
| ENTERTAINMENT/FESTIVALS | \$ 28,167 | \$ 138,902 | \$ 45,000 | \$ 131,250 |
| <u>TOTAL OTHER EXPENSES</u> | \$ 28,167 | \$ 189,298 | \$ 50,000 | \$ 262,500 |
| <u>CAPITAL OUTLAY</u> | | | | |
| CAPITAL OUTLAY-OVER \$5,000 | \$ - | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY-UNDER \$5,000 | \$ - | \$ - | \$ - | \$ - |
| CIP-CIVIC CENTER PROJECT | \$ 1,872,231 | \$ 145,403 | \$ 85,000 | |
| ENGINEERING/PROJ MGMT CC | \$ - | \$ - | \$ - | \$ - |
| MISC. CC | \$ - | \$ 4,600 | \$ 5,000 | \$ 5,000 |
| KCC MAINTENANCE | \$ - | \$ - | \$ - | \$ 20,000 |
| <u>TOTAL CAPITAL OUTLAY</u> | \$ 1,872,231 | \$ 150,003 | \$ 90,000 | \$ 25,000 |
| <u>TOTAL HOTEL/MOTEL EXPENDITURES</u> | \$ 1,914,658 | \$ 367,330 | \$ 165,000 | \$ 418,750 |

