

## A message from the Mayor...

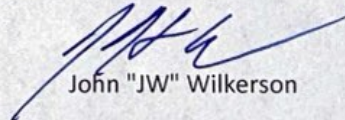
Greetings neighbors. Your City staff and I have worked diligently on preparing a budget for the FY 24-25 Year. While working on the proposed budget, staff and I focussed on creating a budget that would accomplish the following concepts:

1. Do away with unnecessary spending, thus cutting costs.
2. Carrying out the will of the Council members.
3. Ensure there is transparency with the numbers.

When I assumed the role of Mayor, there was no formal training on how to do this job. Additionally, there was no formal training on how to put together a municipal budget and comply with the many different laws. While there has been some training that has helped, your staff and I learn as we go. This means mistakes have been made, and since we are all human, more are sure to be made in the future.

This is exactly the reason why you have so much information for you to look through. If you have any suggestions for improvements, please share them. You will not hurt my feelings.

This document should show you the line items and amounts to be funded for each line item. I recall the time I initially became involved in the governance of the City. While there were budgets and line items, there was nothing there to really describe what the line items are, or how those numbers were developed. The City has great staff, and I am in the process of training our staff on the expectations I have as they relate to transparency, especially with the numbers. The supporting documentation is something you will not see in any other City, without filing numerous open records requests and delving deep into the weeds. There is no need to do that here, as you will have all the information you need. Anyone can walk into City Hall and ask for a copy of the proposed budget. Staff understands this concept and welcomes anyone to view the expenditures of the City as well.



John "JW" Wilkerson

**ADMINISTRATIVE DEPARTMENT***Income*

Line Item Description	FY 23/24	FY 24/25
Donations	\$ 500.00	\$ 639.25
Sales & Use Tax	\$ 107,000.00	\$ 132,507.00
Ad Valorem Tax	\$ 188,919.45	\$ 316,983.46
Penalty & Interest	\$ 300.00	\$ 1,403.55
Franchise fees	\$ 45,000.00	\$ 45,300.00
Interest Income	\$ 350.00	\$ 3,200.00
Building & Permit Fees	\$ 350.00	\$ 1,150.00
Event Income	\$ 600.00	\$ 2,200.00
Other Revenue	\$ -	\$ 300.00
<b>Total Income</b>	<b>\$ 343,769.45</b>	<b>\$ 503,683.26</b>

*EXPENSES*

Line Item Description	FY 23/24	FY 24/25
Salaries	\$ 106,393.85	\$ 160,029.10
Advertising	\$ 1,000.00	\$ 500.00
Information & Technology	\$ 500.00	\$ 3,100.00
Bank Charges	\$ 600.00	\$ 1,320.00
Election Expenses	\$ 5,200.00	\$ 5,200.00
Freight Postage	\$ 500.00	\$ 300.00
Insurance	\$ 2,600.00	\$ 17,000.00
Professional Fees	\$ 3,320.00	\$ 6,500.00
Attorney Fees	\$ 7,000.00	\$ 2,500.00
Bookkeeping Fees	\$ 2,400.00	\$ 3,000.00
Auditor Fees	\$ 18,500.00	\$ 18,500.00
Misc Expense	\$ 1,500.00	\$ -
Membership Fees	\$ 2,000.00	\$ 500.00
Office Supplies	\$ 1,800.00	\$ 2,000.00
Equipment	\$ 2,000.00	\$ 1,500.00
Uniform	\$ -	\$ 300.00
Lease Maintenance Cont	\$ 1,650.00	\$ 1,650.00
Special Events	\$ 2,000.00	\$ 2,001.00
Repairs & Maintenance -	\$ 4,000.00	\$ 16,700.00
Professional		
Development	\$ 5,000.00	\$ 4,000.00
Travel (Mileage) Reimbu	\$ 500.00	\$ 670.00
Telecommunications	\$ 4,000.00	\$ 3,800.00
Utilities	\$ 4,000.00	\$ 5,100.00
<b>Total Expenses</b>	<b>\$ 183,163.85</b>	<b>\$ 256,170.10</b>

## PUBLIC SAFETY

### *Income*

Line Item Description	FY 23/24	FY 24/25
Donations	.	\$ -
LEOSA/ State Funds	\$ 500.00	\$ 750.00
Peace Officer Grants	\$ -	\$ -
License & Certification fees		\$ 1,200.00
<b>Total Income</b>	<b>\$ 122,991.52</b>	<b>\$ 1,950.00</b>

### *Expenses*

Line Item Description	FY 23/24	FY 24/25
Salaries	\$ 106,526.40	\$ 222,061.01
Information & Technology	\$ 12,000.00	\$ 13,000.00
Bank Charges (remove)	\$ 75.00	\$ -
Freight & Postage	\$ 250.00	\$ 250.00
License & Certification		
Maintenance Expense	\$ 250.00	\$ 5,700.00
Training- State Funded	\$ 500.00	\$ 750.00
Misc Expense	\$ 500.00	\$ 300.00
Membership Fees	\$ 500.00	\$ 180.00
Evidence Management	\$ 1,800.00	\$ 841.00
Vehicle Maintenance & Supply	\$ 5,000.00	\$ 3,200.00
Grant expenditures	\$ -	\$ 5,000.00
Vehicle Fuel	\$ 8,000.00	\$ 8,000.00
National Night Out	\$ 500.00	\$ 100.00
Dispatching Fees	\$ 5,000.00	\$ 5,000.00
KVFD Contribution	\$ 5,000.00	\$ 2,500.00
Note Payable Principal	\$ 11,455.73	\$ 28,455.74
Note Payable Interest	\$ 3,186.16	\$ 6,547.31
<b>Total Expenditures</b>	<b>\$ 309,426.81</b>	<b>\$ 301,885.06</b>

## MUNICIPAL COURT

### *Income*

Line Item Description	FY 23-24	FY 24-25
Court Refunds	\$ -	\$ -
Court Fines and Fees	\$ 65,000.00	\$ 50,000.00
Other Revenue	\$ -	\$ -
Misc Revenue	\$ -	\$ -
<b>Total Income</b>	<b>\$ 65,000.00</b>	<b>\$ 50,000.00</b>

### *Expenses*

Line Item Description	FY 23-24	FY 24-25
Freight & Postage	\$ 500.00	\$ 875.00
Attorney Fees	\$ 2,000.00	\$ 5,000.00
Misc Expense	\$ 1,000.00	\$ 1,000.00
Technology	\$ -	\$ 6,120.00
Professional		
Development	\$ 1,500.00	\$ 1,500.00
<b>Total Expenses</b>	<b>\$ 6,816.00</b>	<b>\$ 14,495.00</b>

## PARKS DEPARTMENT

### *Income*

Line Item Description	FY 23-24	FY 24-25
Donations	\$ -	\$ -
Event Income	\$ -	\$ -
Other Rev- Vendor		
Permits	\$ 2,500.00	\$ 500.00
Fund Balance Transfer		
In	\$ 11,500.00	\$ -
<b>Total Income</b>	<b>\$ 14,000.00</b>	<b>\$ 500.00</b>

### *Expenses*

Line Item Description	FY 23-24	FY 24-25
Equipment	\$ 500.00	\$ 500.00
Special Events	\$ 2,500.00	\$ 1,500.00
Repairs & Maintenance	\$ 10,000.00	\$ 9,150.00
Utilities	\$ 2,000.00	\$ 2,000.00
Improvements (< than \$5k)	\$ 1,000.00	\$ 2,000.00
<b>Total Expenses</b>	<b>\$ 17,250.00</b>	<b>\$ 15,150.00</b>

**DEBT SERVICE FUND (RESTRICTED)**

<i>Income</i>		
Line Item Description	FY 23-24	FY 24-25
Ad Valorem Taxes	\$ 37,215.00	\$ -
Penalty & Interest	\$ -	\$ -
Delinquent Taxes	\$ 200.00	\$ -
Other Revenue	\$ -	\$ -
Interest Income	\$ 40.00	\$ -
<b>Total Income</b>	<b>\$ 37,455.00</b>	<b>\$ -</b>

<i>Expenses</i>		
Line Item Description	FY 23-24	FY 24-25
Bank Charges	\$ 100.00	\$ -
Note Payable Principal	\$ 35,000.00	\$ -
Note Payable Inteterest	\$ 2,115.00	\$ -
<b>Total Expenses</b>	<b>\$ 37,215.00</b>	<b>\$ -</b>

**STREET FUND (RESTRICTED)**

*Income*

Line Item Description	FY 23-24	FY 24-25
Sales and Use Tax	\$ 52,800.00	\$ 66,154.17
Court Income	\$ 2,000.00	\$ 2,000.00
Interest Income	\$ 75.00	\$ 67.98
Other Revenue	\$ -	\$ -
<b>Total Income</b>	<b>\$ 54,875.00</b>	<b>\$ 68,222.15</b>

*Expenses*

Line Item Description	FY 23-24	FY 24-25
Bank Charges	\$ 250.00	\$ 250.00
Repairs & Maintenance	\$ 20,050.00	\$ 44,181.90
Sign Installation	\$ 1,000.00	\$ 6,797.21
Materials	\$ 3,000.00	\$ 16,993.04
<b>Total Expenses</b>	<b>\$ 26,300.00</b>	<b>\$ 68,222.15</b>

**MUNICIPAL COURT BUILDING SECURITY AND TECHNOLOGY FUND**  
**(RESTRICTED)**

*Income*

Description	FY 23-24	FY 24-25
Interest Income	\$ 31.05	\$ 25.00
Other Revenue	\$ -	\$ -
<b>Totals</b>	<b>\$ 31.05</b>	<b>\$ 25.00</b>

*Expenses*

Expense Line Items	FY 23-24	FY 24-25
Bank Charges	\$ -	\$ -
Building Security Fund	\$ 2,992.11	\$ -
Technology	\$ 260.00	\$ -
<b>Totals</b>	<b>\$ 3,252.11</b>	<b>\$ -</b>



Admin Department			
Line item Description	Breakdown	Description	Amount
<b>Salaries</b>	City Manager	Pay plus fringe benefits	\$ 63,231.13
	City Secretary	Pay plus fringe benefits	\$ 47,904.49
	Municipal Ct Clerk	Pay plus fringe benefits	\$ 45,239.48
	Municipal Judge	Pay plus fringe benefits	\$ -
	Fringe Liability	Paid time out when employee leaves (total liability)	\$ 3,654.00
			<b>Total Salaries</b>
		<b>Total Salaries &amp; Fringe Liability</b>	<b>\$ 160,029.10</b>
<b>Advertising</b>	Newspaper Notices	Statutorily Required notices published in Lampasas Newspapers	\$ 500.00
			<b>Total</b>

Admin Department (continued)			
Line item Description	Breakdown	Description	Amount
<b>Information &amp; Technology</b>	Adobe- City Sec	Software needed for document prep	\$ 192.00
	Adobe- City Man	Software needed for document prep	\$ 256.08
	Adobe- MCC	Software needed for document prep	\$ 384.12
	Email-PL 2	Place 2 basic email. Due Bi- annually. Last Paid November 2022. \$107.76	\$ 107.26
	Email-PI 3	Place 3 basic email. Due Bi- annually. Last Paid November 2022. \$107.76	\$ 107.26
	Email PD- Officer	Jacobs Email with Office 365. Billed Bi- Annually. Last paid June 2023. \$354.72	\$ 354.72
<b>Bank Charges</b>	Cadence Bank	Bank Charges for General Fund account	\$ 1,320.00
	<b>Total</b>		<b>\$ 1,320.00</b>
<b>Election Expenses</b>	Lampasas Election Dept.	Amount to pay for elections. \$5200 if we have an election, \$75 if we cancel election	\$ 5,200.00
	<b>Total</b>		<b>\$ 5,200.00</b>
<b>Freight Postage</b>	Stamps	Stamps used by admin and Court (except for certified mail)	\$ 140.00
	P. O. Box	Fee to have the P.O Box	\$ 154.00
	<b>Total</b>		<b>\$ 294.00</b>
<b>Professional Fees</b>	Lampasas CAD	<i>Payment to Lampasas Central Appraisal District to collect and distribute property taxes payable to the City Of Kempner</i>	\$ 5,908.32
	<b>Total for this line item</b>		<b>\$ 5,908.32</b>

Admin Department (continued)			
Line item Description	Breakdown	Description	Amount
<b>Attorney Fees</b>	Parker Law Firm	Payment to City attorney for legal representation on City related matters. This does NOT include Court activities.	\$ 2,500.00
	<b>Total For this line item</b>		<b>\$ 2,500.00</b>
<b>Bookkeeping</b>	Lampasas Bookkeeping	Payment to Lampasas Bookkeeping payroll and back end management of fiscal resources.	\$ 3,000.00
	<b>Total</b>		<b>\$ 3,000.00</b>
<b>Auditor Fee</b>	Brooks Watson & Co	Payment for annual Audit of City finances	\$ 18,500.00
<b>Misc Expense</b>			\$ -
		Office Cleaning, once per year deep cleaning, staff cleans daily	\$ 750.00
	<b>Total for this line item</b>		<b>\$ 750.00</b>
<b>Membership Fees</b>	Dispatch Record	Annual subscription to newspaper	\$ 55.00
	Chamber of Commerce	Membership dues to Lampasas Chamber of Commerce	\$ 100.00
	TMCC	Texas Municipal Clerks Association	\$ 125.00
	Amazon Prime	City owned tax exempt account used to reduce pricing	\$ 179.00
	Sams Club	City owned tax exempt account used to reduce pricing	
	<b>Total for this line item</b>		<b>\$ 459.00</b>
<b>Office Supplies</b>	Misc Supplies	Office supplies, paper, pens, printer ink etc.	\$ 2,000.00
	<b>Total for this line item</b>		<b>\$ 2,000.00</b>

**Admin Department (continued)**

Line item Description	Breakdown	Description	Amount
<b>Lease Maintenance Contract</b>	Copier	<i>Copier/ Printer for admin dept</i>	\$ 1,488.00
	Copier	<i>Additional printed documents above the contracted amount. .06 each additional (2500 additional Copies)</i>	\$ 125.00
	<b>Total for this line item</b>		<b>\$ 1,613.00</b>
<b>Special Events</b>	Trunk or Treat	<i>This amount comes from donations</i>	\$ 667.00
	Back to School	<i>Supply drive for back to school (by donation)</i>	\$ 667.00
	Office Christmas	<i>This amount comes from reward points obtained on City used credit cards</i>	\$ 667.00
	<b>Total for this line item</b>		<b>\$ 2,001.00</b>
<b>Repairs &amp; Maintenance - Building</b>	General Repairs	<i>General repairs of City Hall</i>	\$ 6,000.00
	AC unit replacement	<i>Replacing the old unit.</i>	\$ 8,000.00
	French Contract Services	<i>Contract for Mr. French to mow around city hall and two city limit signs. 25% of total \$10,200 billed to this line item, remainder billed to park</i>	\$ 2,550.00
	Backflow	<i>State Mandated Required backflow testing.</i>	\$ 150.00
	<b>Total for this line item</b>		<b>\$ 16,700.00</b>
<b>Professional Development</b>	Tuition	<i>Tuition for training classes</i>	\$ 1,000.00
	Lodging	<i>Overnight hotel stays</i>	\$ 1,000.00
	Meals	<i>Meals while out of town overnight</i>	\$ 1,000.00
	Misc	<i>Parking and other fees</i>	\$ 1,000.00
	<b>Total for this line item</b>		<b>\$ 4,000.00</b>
<b>Travel (Mileage) Reimbursement</b>	Staff Mileage	<i>Reimbursement to staff for mileage travelled pursuant to policy. .67 per mile. 1000 miles calculated</i>	\$ 670.00
	<b>Total for this line item</b>		<b>\$ 670.00</b>

Admin Department (continued)			
Line item Description	Breakdown	Description	Amount
<b>Telecommunications</b>	Cell Phone Admin	City Manager Cell phone	\$ 501.96
	Cell phone Admin	City Secretary Cell Phone	\$ 501.96
	Cell Phone Admin	Municipal Court Clerk	\$ 501.96
	Cell Phone PD	Chief Cell Phone	\$ 681.96
	Cell Phone PD	Full time Officer Cell Phone	\$ 501.96
	Cell Phone PD	Cell phone for reserves to use	\$ -
	Office Phones	Phones for the office	\$ -
	Hot spots	3 sim cards (1 per police unit) @ \$30.00 each per month.	\$ 1,080.00
	<b>Total for this line item</b>		
<b>Utilities</b>	Electric- City Hall	Electricity Bill for City Hall	\$ 3,600.00
	Water- City Hall	Water bill for City hall	\$ 1,440.00
	<b>Total for this line item</b>		

Public Safety			
Line item Description	Breakdown	Description	Amount
<b>Salaries</b>	Chief	Salary plus Fringe Benefits	\$ 81,309.70
	Officer	Salary plus Fringe Benefits	\$ 70,986.78
	Officer	Salary plus Fringe Benefits	\$ 67,152.13
	All staff	Total Fringe liability should employee leave and be paid banked time off	\$ 2,612.40
		<b>Total Liability</b>	<b>\$ 222,061.01</b>
<b>Information &amp; Technology</b>	Kologic	Report Management system for PD	\$ 12,000.00
	Matt Karcher	Matt Karcher (\$75 per hour) budget for 10 hours	\$ 750.00
	Data Storage	Data Storage for issued cell phones- Chief Cell	\$ 11.88
	Data Storage	Data Storage for issued cell phones- Officer Phones (2 phones .99 mo)	\$ 23.76
		<b>Total for this line item</b>	<b>\$ 12,785.64</b>
<b>Freight &amp; Postage</b>	Certified letters	Certified letters	\$ 50.00
	Crime Lab	Crime lab submissions	\$ 200.00
		<b>Total for this line item</b>	<b>\$ 250.00</b>
<b>License &amp; Certification Maintenance Expense</b>	Certification	Certificates from TCOLE on officer courses. \$35 each. Amount will cover up to 10 per year \$400 each. The cost is \$350, we will charge \$50 over that fee to cover the administratie Costs.	\$ 350.00
	Academy Tuition	General Office Supplies for PD	\$ 1,200.00
	General Supplies	handgun- 50 rounds of duty & 100 rounds of practice, shotgun 15 slugs and 15 00Buckshot, and patrol rifle ammunition 60 rounds of duty and 120 of practice. \$400 per officer. Funding 4 officers	\$ 50.00
	Ammunition		\$ 1,600.00
		<b>Total for this line item</b>	<b>\$ 5,700.00</b>

Public Safety			
Line item Description	Breakdown	Description	Amount
<b>Training- State Funded</b>	Tuition	Tuition for classes taken by officers, paid strictly by the state funds received	.
	Hotels	Overnight accomodations, paid strictly by state funds received	\$ 250.00
	Meals	Meals during overnight stays paid strictly by state funds received	\$ 250.00
	<b>Total for this line item</b>		<b>\$ 500.00</b>
<b>Misc Expense</b>	Misc Expenses	None identified at this point.	\$ -
	<b>Total for this line item</b>		<b>\$ 300.00</b>
<b>Membership Fees</b>	TPCA	Texas Police Chief's Association (\$3 per 1k salary)	\$ 180.00
	<b>Total for this line item</b>		<b>\$ 180.00</b>
<b>Evidence managemnet</b>	Law Enf. forms	Carbon Copy impound sheets	\$ 239.00
	Drug Test Kits	Drug test kits.	\$ 242.00
	Blood Kits	Blood kits for DWI (\$11 each)	\$ 110.00
	Evidence related	Evidence collection supplies etc	\$ 250.00
	Evidence storage	Paper bags, selaers, plastic bags, etc.	\$ 841.00
<b>Total for this line item</b>		<b>\$ 841.00</b>	
<b>Equipment</b>	Chief has not identified any equipment needs or requests for the FY 24-25 Budget		-
	<b>Total for this line item</b>		<b>\$ -</b>
<b>Uniform</b>	Chief Uniform	Officer Uniform allowance	\$ 500.00
	Officer 1 uniform	Officer Uniform allowance	\$ 500.00
	Officer 2 Uniform	Officer Uniform allowance	\$ 500.00
	<b>Total for this line item</b>		<b>\$ 1,500.00</b>

Public Safety			
Line item Description	Breakdown	Description	Amount
<b>Vehicle Fuel</b>	Fuel for vehicle	\$500 per month is average. Increase by .33 in case council approves a new officer	\$ 7,980.00
		<b>Total for this line item</b>	<b>\$ 7,980.00</b>
<b>Vehicle Maintenance &amp; Supply</b>	Car wash	Fees for unlimited washing in Cove	\$ 611.64
	Tires	\$250 per tire, 1 set of new tires per year/2 vehicles	\$ 2,000.00
	Oil Changes	\$125 per change/ 2 per year/ 2 vehicle	\$ 500.00
	Inspections & Registration	Inspection will be going away after this year, but small fee for registration.	\$ 27.00
	<b>Total for this line item</b>		<b>\$ 3,111.64</b>
<b>Grant expenditures</b>	Match amount	Amount used for grants that require matching funds.	\$ 5,000.00
		<b>Total for this line item</b>	<b>\$ 5,000.00</b>
<b>National Night Out</b>	General Cost	General Costs associated with National Night out.	\$ 100.00
		<b>Total for this line item</b>	<b>\$ 100.00</b>
<b>Dispatching Fees</b>	Lampasas County	Dispatching fee to Lampasas County	\$ 5,000.00
		<b>Total for this line item</b>	<b>\$ 5,000.00</b>
<b>KVFD Contribution</b>	KVFD	Contribution for fire protection	\$ 2,500.00
		<b>Total for this line item</b>	<b>\$ 2,500.00</b>
<b>Note Payable Principal</b>	Police Vehicle	2023 Ford Police Truck	\$ 11,455.74
	Police Vehicle	2025 Ford Police Truck	\$ 17,000.00
	<b>Total For this line item</b>		<b>\$ 28,455.74</b>
<b>Note Payable Interest</b>	Police Vehicle	2023 Ford Police Truck	\$ 3,186.15
	Police Vehicle	2025 Ford Police Truck	\$ 3,361.15
	<b>Total For this line item</b>		<b>\$ 6,547.30</b>



Municipal Court			
Line item Description	Breakdown	Description	Amount
<b>Freight &amp; Postage</b>	Certified mail	Certified mail for defendant notices	\$ 800.00
		Total for line item	\$ 800.00
<b>Attorney Fees</b>		Attorney fees paid to attorney to represent state in Municipal Court cases	\$ 5,000.00
<b>Misc Expense</b>		Amount captures the anticipated amount paid to those who accidentally pay the City instead of the actual court. Money is refunded to them and this line item captures that amount for audit purposes.	\$ 1,000.00
<b>Technology</b>	Kologik LGS	Software used to transfer citation data into court mnagement system.	\$ 3,000.00
		Court docket management software	\$ 3,120.00
		Total for line item	\$ 6,120.00
<b>Professional Development</b>		Tuition costs for state mandated training for court personnel.	
		Total for line item	\$ 1,500.00

Parks Department			
Line item Description	Breakdown	Description	Amount
<b>Equipment</b>		No equipment needs identified, but this amount will be applied to purchase broken items such as hand soap dispenser at park.	
		Total	\$ 500.00
<b>Special Events</b>	French Contract	Park clean up and maintenance that is outside the normal, for events such as veterans day, memorial day, Christmas events.	\$ 500.00
	Christmas Event	Putting up Christmas lights, taking them down, replacement lights, decorations that are not donated.	\$ 500.00
	Memorial day & Veterans day events	Flyers and other items used for special events.	\$ 500.00
		<b>Total for this line item</b>	<b>\$ 1,500.00</b>
<b>Repairs and Maintenance</b>	French Contract	Contract for Mr. French to mow. 75% of total \$10,200 billed to this line item, remainder billed to admin Dept	\$ 7,650.00
	General Repairs	water line breaks, septic issues etc.	\$ 1,500.00
		<b>Total for this line item</b>	<b>\$ 9,150.00</b>
<b>Utilities</b>	Water- City Park		\$ 1,080.00
	Electricity- Park		\$ 720.00
		<b>Total for this line item</b>	<b>\$ 1,800.00</b>
<b>Improvements under 5K</b>	Fence	Extending fence that was started at the City Park.	\$ 2,000.00
		<b>Total for this line item</b>	<b>\$ 2,000.00</b>