



ADOPTED BUDGET
FY 24-25

ADMINISTRATIVE DEPARTMENT*Income*

Line Item Description	FY 23/24	FY 24/25
Donations	\$ 500.00	\$ 650.00
Sales & Use Tax	\$ 107,000.00	\$ 132,507.00
Ad Valorem Tax	\$ 188,919.45	\$ 306,952.92
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
Total Income	\$ 343,019.45	\$ 493,663.47

Expenses

Line Item Description	FY 23/24	FY 24/25
Salaries	\$ 106,393.85	\$ 177,324.79
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 Contract	\$ 1,650.00	\$ 1,650.00
Special Events	\$ 2,000.00	\$ 2,001.00
Repairs & Maintenance - Building	\$ 4,000.00	\$ 16,700.00
Professional Development	\$ 5,000.00	\$ 4,000.00
Travel (Mileage) Reimbursement	\$ 500.00	\$ 670.00
Telecommunications	\$ 4,000.00	\$ 3,800.00
Utilities	\$ 4,000.00	\$ 5,100.00
Total Expenses	\$ 183,163.85	\$ 273,465.79

PUBLIC SAFETY*Income*

Line Item Description	FY 23/24	FY 24/25
Donations	.	\$ -
LEOSA/ State Funds	\$ 500.00	\$ 750.00
Grant Proceeds	\$ 71,746.00	\$ -
License & Certification fees		\$ 1,200.00
Total Income	\$ 72,246.00	\$ 1,950.00

Expenses

Line Item Description	FY 23/24	FY 24/25
Salaries	\$ 106,526.40	\$ 161,928.63
Information & Technology	\$ 12,000.00	\$ 13,000.00
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
Equipment	\$ 81,688.00	\$ -
Uniform	\$ 1,000.00	\$ 1,000.00
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
Total Expenditures	\$ 243,156.29	\$ 242,752.68

MUNICIPAL COURT*Income*

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

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
Total Expenses	\$ 5,000.00	\$ 14,495.00

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	\$ -
Total Income	\$ 14,000.00	\$ 500.00

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
Total Expenses	\$ 17,250.00	\$ 15,150.00

DEBT SERVICE FUND (RESTRICTED)*Income*

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	\$ -
Total Income	\$ 37,455.00	\$ -

Expenses

Line Item Description	FY 23-24	FY 24-25
Bank Charges	\$ 100.00	\$ -
Note Payable Principal	\$ 35,000.00	\$ -
Note Payable Intetereest	\$ 2,115.00	\$ -
Total Expenses	\$ 37,215.00	\$ -

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	\$ -	\$ -
Total Income	\$ 54,875.00	\$ 68,222.15

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
Total Expenses	\$ 25,300.00	\$ 68,222.15

MUNICIPAL COURT BUILDING SECURITY AND TECHNOLOGY FUND
(RESTRICTED)

Income

Description	FY 23-24	FY 24-25
Interest Income	\$ 31.05	\$ 25.00
Other Revenue	\$ -	\$ -
Totals	\$ 31.05	\$ 25.00

Expenses

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

ORDINANCE NO. 2024-08-27-003

AN ORDINANCE, OF THE CITY OF KEMPNER, TEXAS, ADOPTING A TAX RATE TO SUPPORT THE ADOPTED BUDGET FOR THE 2024-2025 FISCAL YEAR

WHEREAS; a proposed annual budget for the fiscal year beginning on October 1 2024 and ending on September 30, 2025 was filed with the city secretary on August 6, 2024 by the municipal budget officer; and

WHEREAS; the municipal budget officer filed with the City Secretary the required "Truth in Taxation" documentation which was subsequently accepted and approved by the City Council on July 23, 2024; and

WHEREAS; The City of Kempner has made available the Truth in taxation documents, the proposed budget and supporting documents via its website; and

WHEREAS; The City of Kempner held a public hearing for the proposed budget on August 27, 2024, where any citizen was able to attend and speak during an open and properly posted meeting; and

WHEREAS; The City of Kempner adopted ordinance number 2024-08-27-001 which adopted the proposed budget for the 2024-2025 Fiscal Year; and

WHEREAS; The City of Kempner adopted ordinance number 2024-08-27-002 which ratified the increase in the property tax rate, and

WHEREAS; The City of Kempner is required by statute to adopt an ordinance setting the affective tax rate for the 2024-2025 fiscal year.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS;

SECTION 1: TAX RATE ADOPTED There is hereby levied and there shall be collected for the maintenance and operations of the City a tax rate of **.3787**.

SECTION 2. LEGAL REQUIREMENTS MET. It is hereby found that the City of Kempner is considered a special taxing unit due to its small tax base and is exempt from most legal requirements pertaining to the postings and hearings most municipalities are legally required to comply with. Notwithstanding the aforementioned, the City of Kempner exceeded the legal requirements and held open and properly posted meetings for the purpose of tax rate hearings, budget hearing(s), and budget workshop(s). Additionally, the City of Kempner posted the tax rate notice in the local newspaper and on our website, and the proposed budget was placed on the City of Kempner website.

SECTION 3. FINAL BUDGET HEARING HELD. The City of Kempner held a final budget hearing on August 27, 2024, during its regular meeting. This meeting was properly posted on the City of Kempner website and message board.

SECTION 4. ATTACHMENTS INCLUDED. The City Council has adopted ordinance numbers 2024-08-27-001 and 2024-08-27-002, both of which are hereby made a part of this ordinance as "Attachment A", and "Attachment B" respectively.

SECTION 5. CONFLICTING ORDINANCES. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed on the effective date of this ordinance unless the conflicting ordinance specifically identifies this ordinance and states in plain language that such ordinance prevails.

SECTION 6. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such holding shall not affect the remaining portions of this ordinance and no other portion or provision hereof shall become inoperative or fail by reason of such holding. To this end, all provisions of this ordinance are declared to be severable.

SECTION 7. EFFECTIVE DATE. This ordinance shall take effect and be in full force on October 1, 2024, and remain in effect until amended, or midnight on September 30, 2025, whichever occurs sooner.

SECTION 8. OPEN MEETINGS. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 Texas Governmetn Code.

SECTION 9. RECORD VOTE. A record vote was taken on the passage of this ordinance and the following results are hereby recorded:

Mayor John "JW" Wilkerson	<input type="checkbox"/> For <input type="checkbox"/> Against <input checked="" type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 1 David Richardson	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 2 Tom Combs	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 3/ Mayor Pro Tem Rob Green	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 4 Dan Long	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 5 Debbie Hernandez	<input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input checked="" type="checkbox"/> Absent.

PASSED AND APPROVED ON THIS THE 27TH DAY OF AUGUST 2024

THE CITY OF KEMPNER



John (JW) Wilkerson- Mayor

ATTEST:



Hayleigh Talasek- City Secretary

ATTACHMENT “B”

(ORDINANCE #2024-08-27-002)

ORDINANCE NO. 2024-08-27-002

AN ORDINANCE, OF THE CITY OF KEMPNER, TEXAS, RATIFYING AN INCREASE IN PROPERTY TAXES FROM THE PREVIOUS YEAR IN SUPPORT OF THE ADOPTED BUDGET FOR THE 2024-2025 FISCAL YEAR

WHEREAS; a proposed annual budget for the fiscal year beginning on October 1, 2024 and ending on September 30, 2025 was filed with the city secretary on August 6, 2024 by the municipal budget officer; and

WHEREAS; the municipal budget officer filed with the city secretary the required "Truth in Taxation" documentation which was subsequently accepted and approved by the City Council on July 23, 2024; and

WHEREAS; the City of Kempner has made available the Truth in Taxation documents, the proposed budget and supporting documents via its website; and

WHEREAS; the City of Kempner held a public hearing for the proposed budget on August 27, 2024, where any citizen was able to attend and speak during an open and properly posted meeting; and

WHEREAS; the adoption of the proposed budget will require raising more revenue from property taxes than in the previous year, requiring the city council to vote to ratify the property tax increase reflected in the budget; and

WHEREAS; This vote to ratify a property tax increase is in addition to, and separate from, the vote to adopt the budget or the vote to set the tax rate.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS;

SECTION 1: TAX RATE INCREASE IS HEREBY RATIFIED. The City Council hereby authorizes the property tax increase outlined within Ordinance # 2024-08-27-001, which is hereby attached to and made a part of this ordinance.

SECTION 2. LEGAL REQUIREMENTS MET. It is hereby found that the City of Kempner is considered a special taxing unit due to its small tax base and is exempt from most legal requirements pertaining to the postings and hearings most municipalities are legally required to comply with. Notwithstanding the aforementioned, the City of Kempner exceeded the legal requirements and held open and properly posted meetings for the purpose of tax rate hearings, budget hearing(s), and budget workshop(s). Additionally, the City of Kempner posted the tax rate notice in the local newspaper and on our website, and the proposed budget was placed on the City of Kempner website.

SECTION 3. FINAL BUDGET HEARING HELD. The City of Kempner held a final budget hearing on August 27, 2024, during its regular meeting. This meeting was properly posted on the City of Kempner website and message board.

SECTION 4. CONFLICTING ORDINANCES. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed on the effective date of this ordinance unless the conflicting ordinance specifically identifies this ordinance and states in plain language that such ordinance prevails.

SECTION 5. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such holding shall not affect the remaining portions of this ordinance and no other portion or provision hereof shall become inoperative or fail by reason of such holding. To this end, all provisions of this ordinance are declared to be severable.

SECTION 6. EFFECTIVE DATE. This ordinance shall take effect and be in full force on October 1, 2024, and remain in effect until amended, or midnight on September 30, 2025, whichever occurs sooner.

SECTION 7. OPEN MEETINGS. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 Texas Governmetn Code.

SECTION 8. RECORD VOTE. A record vote was taken on the passage of this ordinance and the following results are hereby recorded:

Mayor John "JW" Wilkerson	<input type="checkbox"/> For <input type="checkbox"/> Against <input checked="" type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 1 David Richardson	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 2 Tom Combs	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 3/ Mayor Pro Tem Rob Green	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 4 Dan Long	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 5 Debbie Hernandez	<input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input checked="" type="checkbox"/> Absent.

PASSED AND APPROVED ON THIS THE 27TH DAY OF AUGUST 2024

THE CITY OF KEMPNER



John (JW) Wilkerson- Mayor

ATTEST:



Hayleigh Talasek- City Secretary

ORDINANCE NO. 2024-08-27-001

AN ORDINANCE, OF THE CITY OF KEMPNER, TEXAS, ADOPTING THE BUDGET FOR THE 2024-2025 FISCAL YEAR

WHEREAS; a proposed annual budget for the fiscal year beginning on October 1, 2024 and ending on September 30, 2025 was filed with the city secretary on August 6, 2024 by the municipal budget officer; and

WHEREAS; the municipal budget officer filed with the city secretary the required "Truth in Taxation" documentation which was subsequently accepted and approved by the City Council on July 23, 2024; and

WHEREAS; the City of Kempner has made available the Truth in Taxation documents, the proposed budget and supporting documents via its website; and

WHEREAS; the City of Kempner held a public hearing for the proposed budget on August 27, 2024, where any citizen was able to attend and speak during an open and properly posted meeting.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS;

SECTION 1: PROPOSED BUDGET ADOPTED. The City of Kempner hereby adopts the detailed budget. Additionally, the following required language is made part of this ordinance:

NOTICE: This proposed budget will raise more total property taxes than last years budget by \$73,550.06, and of that amount, \$6,907.38 is tax revenue to be raised from new property added to the tax roll this year.

This budget will raise more revenue from property taxes than last years budget by an amount of \$73,550.06, which is a 24% percent increase from last years budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$6,907.38.

The Tax rate adopted for the previous year is: .2880

The Tax rate set to fund this budget is: .3787

The "No-New Revenue Rate" is: .280349

The "Voter-Approval Rate" is : .288248

The "De- Minimis Rate" is : .897117

The de minimis rate is a new tax rate calculation added by S.B. 2 that is designed to give smaller taxing units, including cities, some relief from the 3.5 percent voter-approval tax rate. The de minimis rate is defined as the sum of:

1. a taxing unit's no-new-revenue maintenance and operations rate;
2. the rate that, when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000; and
3. a taxing unit's current debt rate.

SECTION 2. LEGAL REQUIREMENTS MET. It is hereby found that the City of Kempner is considered a special taxing unit due to its small tax base and is exempt from most legal requirements pertaining to the postings and hearings most municipalities are legally required to comply with. Notwithstanding the aforementioned, the City of Kempner exceeded the legal requirements and held open and properly posted meetings for the purpose of tax rate hearings, budget hearing(s), and budget workshop(s). Additionally, the City of Kempner posted the tax rate notice in the local newspaper and on our website, and the proposed budget was placed on the City of Kempner website.

SECTION 3. FINAL BUDGET HEARING HELD. The City of Kempner held a final budget hearing on August 27, 2024, during its regular meeting. This meeting was properly posted on the City of Kempner website and message board.

SECTION 4. MUNICIPAL BUDGET ADOPTED. The City Council hereby adopts the annual budget of the City of Kempner for the fiscal year beginning on October 1, 2024, and ending on September 30, 2025. The budget is attached to this ordinance and hereby made a part of this ordinance as "Attachment A".

SECTION 5. CONFLICTING ORDINANCES. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed on the effective date of this ordinance unless the conflicting ordinance specifically identifies this ordinance and states in plain language that such ordinance prevails.

SECTION 6. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such holding shall not affect the remaining portions of this ordinance and no other portion or provision hereof shall become inoperative or fail by reason of such holding. To this end, all provisions of this ordinance are declared to be severable.

SECTION 7. EFFECTIVE DATE. This ordinance shall take effect and be in full force on October 1, 2024, and remain in effect until amended, or midnight on September 30, 2025, whichever occurs sooner.

SECTION 8. OPEN MEETINGS. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 Texas Government Code.

SECTION 9. RECORD VOTE. A record vote was taken on the passage of this ordinance and the following results are hereby recorded.

Mayor John "JW" Wilkerson	<input type="checkbox"/> For	<input type="checkbox"/> Against	<input checked="" type="checkbox"/> Abstain	<input type="checkbox"/> Absent.
Place 1 David Richardson	<input type="checkbox"/> For	<input type="checkbox"/> Against	<input checked="" type="checkbox"/> Abstain	<input type="checkbox"/> Absent.
Place 2 Tom Combs	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent.
Place 3/ Mayor Pro Tem Rob Green	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent.
Place 4 Dan Long	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent.
Place 5 Debbie Hernandez	<input type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input checked="" type="checkbox"/> Absent.

PASSED AND APPROVED ON THIS THE 27TH DAY OF AUGUST 2024

THE CITY OF KEMPNER



John (JW) Wilkerson- Mayor

ATTEST:



Hayleigh Talasek- City Secretary

1

ATTACHMENT "A"

(ITEMIZED BUDGET FOLLOWS)

ADMINISTRATIVE DEPARTMENT*Income*

Line Item Description	FY 23/24	FY 24/25
Donations	\$ 500.00	\$ 650.00
Sales & Use Tax	\$ 107,000.00	\$ 132,507.00
Ad Valorem Tax	\$ 188,919.45	\$ 306,952.92
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
Total Income	\$ 343,019.45	\$ 493,663.47

Expenses

Line Item Description	FY 23/24	FY 24/25
Salaries	\$ 106,393.85	\$ 177,324.79
Advertising	\$ 1,000.00	\$ 500.00
Information & Technolog	\$ 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
Total Expenses	\$ 183,163.85	\$ 273,465.79

PUBLIC SAFETY*Income*

Line Item Description	FY 23/24	FY 24/25
Donations	\$ -	\$ -
LEOSA/ State Funds	\$ 500.00	\$ 750.00
Grant Proceeds	\$ 71,746.00	\$ -
License & Certification fees	\$ -	\$ 1,200.00
Total Income	\$ 72,246.00	\$ 1,950.00

Expenses

Line Item Description	FY 23/24	FY 24/25
Salaries	\$ 106,526.40	\$ 161,928.63
Information & Technology	\$ 12,000.00	\$ 13,000.00
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
Equipment	\$ 81,688.00	\$ -
Uniform	\$ 1,000.00	\$ 1,000.00
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
Total Expenditures	\$ 243,156.29	\$ 242,752.68

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	\$ -	\$ -
Total Income	\$ 65,000.00	\$ 50,000.00

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
Total Expenses	\$ 5,000.00	\$ 14,495.00

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	\$ -
Total Income	\$ 14,000.00	\$ 500.00

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
Total Expenses	\$ 17,250.00	\$ 15,150.00

DEBT SERVICE FUND (RESTRICTED)*Income*

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	\$ -
Total Income	\$ 37,455.00	\$ -

Expenses

Line Item Description	FY 23-24	FY 24-25
Bank Charges	\$ 100.00	\$ -
Note Payable Principal	\$ 35,000.00	\$ -
Note Payable Interest	\$ 2,115.00	\$ -
Total Expenses	\$ 37,215.00	\$ -

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	\$ -	\$ -
Total Income	\$ 54,875.00	\$ 68,222.15

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
Total Expenses	\$ 26,300.00	\$ 68,222.15

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

Description	FY 23-24	FY 24-25
Interest Income	\$ 31.05	\$ 25.00
Other Revenue	\$ -	\$ -
Totals	\$ 31.05	\$ 25.00

Expenses

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