



**Fiscal Year 2024-2025
Budget Cover Page
October 1, 2024 – September 30, 2025**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$33,542 which is a 10.3% increase from last year’s budget, and of that amount, \$1,453 is the tax revenue to be raised from new property added to the tax roll this year.

The Governing Body will vote on the proposed rate on September 16th 2024

Property Tax Rate Comparison per \$100 valuation

	FY 2023-2024	FY 2024-2025
Property Tax Rate	\$0.710000	\$0.725000
No-New Revenue Tax Rate	\$0.376259	\$0.655811
Voter Approval Tax Rate	\$0.717908	\$0.777390
Debt Rate	\$0.327102	\$0.370754
De Minimis Rate	\$1.792958	\$1.761294

Total debt obligation for the City of Plains secured by property taxes is \$183,969.00

The above information is presented on the cover page of the City of Plains’ FY 24-25 budget to comply with requirements of section 102.005 of the Texas Local Government Code.

CITY OF PLAINS

FY 2023 -2024 BUDGET

Tax Rate - \$0.710000

ACCT # ACCT NAME

FY 2024-2025 BUDGET

TAX RATE: \$0.725000

TOTAL REVENUES

2023-2024

2024-2025

NOTES

5110	1 1/2% SALES TAX	\$195,000.00	\$210,000.00	
5120	DELINQUENT PENALTY	\$15,000.00	\$15,500.00	
5125	FRANCHISE TAX	\$22,000.00	\$19,000.00	
5130	INTEREST INCOME	\$20,000.00	\$40,000.00	
5135	SALE OF EQUIP	\$10,000.00	\$10,000.00	
5140	UTILITY TAPS/TURN ON	\$500.00	\$500.00	
5150	SALE OF SUPPLIES	\$0.00	\$0.00	
5155	EMS INCOME	\$25,000.00	\$50,000.00	
5156	EMS TOBACCO SETTLEMENT	\$0.00	\$0.00	
5160	MISC. INCOME	\$0.00	\$0.00	
5161	CAPITAL CREDIT	\$500.00	\$500.00	
5162	PERMITS FEES	\$500.00	\$500.00	
5170	CASH LONG OR SHORT	-\$50.00	-\$50.00	
5185	YO CO EMERGENCY CONT EMS	\$350,000.00	\$504,413.00	
5186	YO CO EMERGENCY CONT FD	\$15,000.00	\$15,000.00	
5187	YO CO EMS CONTRIBUTION VEHICLE	\$372,423.00	\$0.00	
5188	JACKSON LAND PAYMENTS-EDC	\$12,000.00	\$12,000.00	
5310	WATER METERED SALES	\$430,000.00	\$425,000.00	
5410	GAS METERED SALES	\$250,000.00	\$200,000.00	
5510	WASTEWATER SALES	\$180,000.00	\$180,000.00	
5610	GARBAGE SALES	\$240,000.00	\$250,000.00	
5710	CURRENT TAX REVENUES	\$309,897.00	\$341,760.00	
5715	DELINQUENT TAX REV	\$3,000.00	\$4,000.00	
5728	EMS FUND RAISER REVENUES	\$0.00	\$0.00	
5729	FIRE DEPT FUND RAISER REVENUES	\$0.00	\$0.00	
5730	DONATIONS-FIRE DEPT	\$2,000.00	\$5,000.00	
5731	DONATIONS-PLAINS EMS	\$0.00	\$0.00	
5733	MUNICIPAL COURT REVENUES	\$0.00	\$0.00	
5815	GRANT RECEIPTS	\$0.00	\$0.00	
5910	TRANSFER/PROP TAX	\$100,000.00	\$35,000.00	
5915	TRANSFER/CAP OUTLAY	\$0.00	\$100,000.00	
5920	TRANSFER/GEN FUND	\$0.00	\$0.00	
5923	PROCEEDS FROM WATER GRANT	\$0.00	\$0.00	
5925	TRANSFER AMERICAN RESCUE PLAN	\$205,000.00	\$0.00	
5926	TRANSFER CONSTUCTION FUND	\$3,040,000.00	\$2,800,000.00	
5927	TRANSFER DEBT RESERVES		\$45,310.00	
5928	TRANSFER EMS RESERVES		\$50,000.00	
	REVENUE TOTALS	\$5,797,770.00	\$5,313,433.00	

EXPENSES-ADMINISTRATIVE**2023-2024****2024-2025**

6105	OFFICIAL'S EXPENSES	\$3,600.00	\$3,600.00
6110	OFFICE SALARIES	\$94,000.00	\$95,500.00
6115	MEDICARE/TEC TAXES	\$850.00	\$1,000.00
6116	TMRS RETIREMENT/OFFICE	\$9,875.00	\$10,500.00
6120	OTHER MILEAGE	\$0.00	\$0.00
6127	CODIFICATION OF ORD	\$1,100.00	\$1,500.00
6128	ADVERTISING	\$4,000.00	\$3,500.00
6134	COUNCIL MEETING EXP	\$500.00	\$500.00
6135	MISC. EXPENSES	\$1,000.00	\$1,000.00
6137	COUNCIL/EMPLOYEE RELATION	\$5,000.00	\$5,000.00
6140	UTILITIES/OFFICE/MARQUEE/SIREN	\$8,700.00	\$8,500.00
6141	CELL PHONE EXPENSES	\$3,500.00	\$5,000.00
6142	PHONE & INTERNET CHGS	\$6,000.00	\$7,000.00
6144	CREDIT CARD PROCESSING	\$17,000.00	\$25,000.00
6145	OFFICIAL'S TRAINING/TRAVEL	\$12,000.00	\$10,000.00
6146	EMPLOYEE TRAINING/TRAVEL	\$3,000.00	\$5,000.00
6148	IT SERVICES		\$18,000.00
6153	EQUIPMENT LEASE/COPIER	\$3,500.00	\$3,500.00
6154	SUPPLIES	\$3,000.00	\$3,500.00
6155	OFFICE SUPPLIES	\$6,500.00	\$6,500.00
6156	POSTAGE	\$7,000.00	\$8,500.00
6159	SOFTWARE MAINT FEES	\$25,000.00	\$27,500.00
6160	DUES/MEMBERSHIP FEES	\$2,500.00	\$2,200.00
6161	PUBLICATIONS/MANUALS	\$500.00	\$500.00
6162	DRUG TESTING EXP	\$1,800.00	\$1,500.00
6170	OFFICE EQUIP REPAIRS/MAINT	\$20,000.00	\$5,000.00
6171	BLDG REPAIR /MAINT	\$4,000.00	\$8,000.00
6174	LEGAL EXPENSE	\$10,000.00	\$10,000.00
6175	ACCOUNTING EXP	\$13,000.00	\$14,000.00
6178	TAX ROLL EXPENSE	\$2,000.00	\$1,700.00
6179	TAX COLLECTION EXP	\$1,000.00	\$500.00
6180	INS-PROPERTY/LIAB	\$5,750.00	\$6,300.00
6185	INS- WORKERS COMP	\$845.00	\$1,000.00
6188	INS - HEALTH CARD	\$350.00	\$350.00
6190	INS - EMPLOYEE HEALTH	\$7,850.00	\$8,000.00
6192	ELECTION EXPENSE	\$2,500.00	\$3,500.00
6196	SALES TAX EXPENSE	-\$150.00	-\$150.00
6198	OFFICE CLEANING SUPPLIES	\$700.00	\$500.00
6199	OFFICE CLEANING EXP	\$6,500.00	\$6,500.00
	ADMINISTRATIVE TOTALS	\$294,270.00	\$319,500.00

EXPENSES - WATER DEPT

		2023-2024	2024-2025
6310	WATER DEPT SALARIES	\$101,760.00	\$104,000.00
6312	OVERTIME EXPENSES/WATER	\$3,130.00	\$3,130.00
6314	PART-TIME WAGES	\$2,000.00	\$2,000.00
6315	MEDICARE/FICA/TEC TAX	\$2,650.00	\$3,000.00
6316	TMRS RETIREMENT EXP	\$11,075.00	\$11,500.00
6320	MAINTENANCE /REPAIRS	\$37,500.00	\$45,000.00
6325	UTILITIES/WATER DEPT	\$35,000.00	\$35,000.00
6327	WATER TESTING EXP	\$2,500.00	\$6,000.00
6328	STATE FEES	\$3,000.00	\$2,000.00
6330	ANNUAL LOAN PAYMNT	\$0.00	\$0.00
6331	DEBT INTEREST	\$205,000.00	\$229,280.00
6332	SHORT LIVED ASSET RESERVE	\$0.00	\$0.00
6340	TRAINING SCHOOLS	\$2,800.00	\$2,500.00
6345	MISC. EXPENSES	\$250.00	\$250.00
6347	TOOLS	\$600.00	\$700.00
6350	PICKUPS REPAIR/MAINT	\$2,000.00	\$2,000.00
6355	FUEL EXPENSE/WATER DEPT	\$4,500.00	\$5,000.00
6357	SAFETY	\$0.00	\$0.00
6365	EQUIPMENT REPAIR/MAINT-WATER	\$3,000.00	\$3,000.00
6370	WATER CHEMICALS	\$4,000.00	\$8,000.00
6375	UNIFORM EXPENSE	\$500.00	\$500.00
6380	INS-PROPERTY/LIAB	\$5,750.00	\$6,300.00
6385	INS-WORKMAN'S COMP	\$3,400.00	\$3,500.00
6388	INS - HEALTH CARD	\$660.00	\$775.00
6390	INS-EMPLOYEE HEALTH	\$18,350.00	\$19,200.00
6395	WATER PROJECT OUTLAY	\$3,245,000.00	\$2,800,000.00
6396	CLEANING OF TANKS & REPAIRS	\$5,550.00	\$3,000.00
6397	DEPRECIATION EXP/WATER	\$0.00	\$0.00
6398	BAD DEBT EXPENSE/WATER	\$1,000.00	\$1,000.00
6399	YOAKUM CO. GRANT WRITER		\$2,500.00
	WATER DEPT TOTALS	\$3,700,975.00	\$3,299,135.00

EXPENSES-GAS DEPT

		2023-2024	2024-2025
6410	GAS DEPT SALARIES	\$101,850.00	\$105,000.00
6412	OVERTIME EXPENSE/GAS DEPT	\$3,120.00	\$3,120.00
6414	PART-TIME WAGES/GAS DEPT	\$2,000.00	\$2,000.00
6415	MEDICARE/FICA/TEC TAX	\$2,650.00	\$2,650.00
6416	TMRS RETIREMENT/GAS DEPT	\$11,050.00	\$11,550.00
6420	MAINTENANCE/REPAIRS-GAS DEPT	\$10,000.00	\$12,000.00
6427	PROFESSIONAL SERVICES/GAS DEPT	\$5,000.00	\$5,000.00
6428	STATE FEES/GAS DEPT	\$2,000.00	\$2,000.00
6430	GAS PURCHASE COST	\$143,000.00	\$110,000.00
6440	TRAINING SCHOOLS/GAS DEPT	\$7,500.00	\$1,000.00
6445	MISC EXPENSES/GAS DEPT	\$0.00	\$0.00
6447	TOOLS	\$600.00	\$700.00
6450	PICKUPS REPAIR/MAINT	\$2,000.00	\$2,000.00
6455	FUEL EXPENSE/GAS DEPT	\$4,500.00	\$5,000.00
6457	SAFETY	\$0.00	\$0.00
6465	EQUIPMENT REPAIR/MAINT	\$3,000.00	\$3,000.00
6475	UNIFORM EXPENSE	\$500.00	\$500.00
6480	INS-PROPERTY/LIAB	\$5,700.00	\$6,300.00
6485	INS-WORKMAN'S COMP	\$1,975.00	\$2,100.00
6488	INS - HEALTH CARD	\$600.00	\$750.00
6490	INS-EMPLOYEE HEALTH	\$18,350.00	\$18,650.00
6495	GAS PROJECT OUTLAY	\$2,000.00	\$2,000.00
6497	DEPRECIATION EXP/GAS DEPT	\$0.00	\$0.00
6498	BAD DEBT EXPENSE/GAS DEPT	\$1,000.00	\$1,000.00
6499	YOAKUM CO GRANT WRITER		\$2,500.00
	GAS DEPT TOTALS	\$328,395.00	\$298,820.00

EXP-WASTEWATER DEPT**2023-2024****2024-2025**

		2023-2024	2024-2025
6510	WASTEWATER SALARIES	\$93,715.00	\$96,000.00
6512	OVERTIME EXPENSE/WW DEPT	\$3,000.00	\$3,000.00
6514	PART-TIME WAGES/WW DEPT	\$2,000.00	\$2,000.00
6515	MEDICARE/FICA/TEC TAX	\$1,700.00	\$2,000.00
6516	TMRS RETIREMENT EXP/WW DEPT	\$10,300.00	\$10,500.00
6520	MAINTENANCE/REPAIRS-WW DEPT	\$15,000.00	\$19,000.00
6525	ELECTRICITY/UTILITIES-WW	\$9,000.00	\$9,000.00
6527	WASTEWATER TESTING	\$1,500.00	\$1,850.00
6528	STATE FEE/WW DEPT	\$2,000.00	\$2,000.00
6540	TRAINING SCHOOLS/WW DEPT	\$3,000.00	\$2,000.00
6545	MISC EXPENSES	\$0.00	\$0.00
6547	TOOLS	\$600.00	\$700.00
6550	PICKUPS REPAIRS/MAINT	\$2,000.00	\$2,000.00
6555	FUEL EXPENSE/WW DEPT	\$4,500.00	\$5,000.00
6557	SAFETY	\$0.00	\$0.00
6560	WASTEWATER CHEMICALS	\$4,000.00	\$4,000.00
6565	EQUIPMENT REPAIR/MAINT-WW	\$3,000.00	\$3,000.00
6570	WW IRRIGATION /MAINT	\$5,000.00	\$5,000.00
6575	UNIFORM EXPENSE	\$500.00	\$500.00
6580	INS-PROPERTY/LIAB	\$5,675.00	\$6,300.00
6585	INS-WORKMAN'S COMP	\$3,400.00	\$3,700.00
6588	INS - HEALTH CARD	\$610.00	\$600.00
6590	INS-EMLOYEE HEALTH	\$16,400.00	\$11,650.00
6595	WW SYSTEM OUTLAY	\$0.00	\$0.00
6597	DEPRECIATION EXP/WW	\$0.00	\$0.00
6598	BAD DEBT EXPENSE/WW	\$0.00	\$0.00
6599	YOAKUM CO GRANT WRITER		\$2,500.00
	WASTEWATER DEPT TOTALS	\$186,900.00	\$192,300.00

EXPENSES-GARBAGE DEPT

		2023-2024	2024-2025
6610	GARB DEPT SALARIES	\$62,250.00	\$65,000.00
6612	OVERTIME EXPENSE/GARB DEPT	\$750.00	\$750.00
6614	PART-TIME WAGES/GARB DEPT	\$2,000.00	\$2,000.00
6615	MEDICARE/FICA/TEC TAX	\$3,095.00	\$3,700.00
6616	TMRS RETIREMENT EXP/GARB DEPT	\$3,995.00	\$4,200.00
6620	MAINTENANCE/REPAIRS-GARB DEPT	\$5,000.00	\$8,000.00
6630	SOLID WASTE DISPOSAL	\$42,000.00	\$45,000.00
6645	MISC EXPENSE	\$0.00	\$0.00
6647	TOOLS	\$600.00	\$700.00
6650	PICKUP/REPAIR & MAINT	\$2,000.00	\$2,000.00
6655	FUEL EXPENSE/GARB DEPT	\$23,000.00	\$23,000.00
6657	SAFETY	\$0.00	\$0.00
6665	EQUIPMENT REPAIR/MAINT-GARB	\$16,000.00	\$25,000.00
6675	UNIFORM EXPENSE	\$500.00	\$500.00
6680	INS-PROPERTY/LIAB	\$5,700.00	\$6,300.00
6685	INS-WORKMAN'S COMP	\$1,750.00	\$2,000.00
6688	INS - HEALTH CARD	\$600.00	\$600.00
6690	INS-EMPLOYEE HEALTH	\$13,210.00	\$13,500.00
6697	DEPRECIATION EXP/GARB DEPT	\$0.00	\$0.00
6698	BAD DEBT EXPENSE/GARB DEPT	\$500.00	\$500.00
6699	YOAKUM CO GRANT WRITER		\$2,500.00
	GARBAGE DEPT TOTALS	\$182,950.00	\$205,250.00

EXPENSES-PUBLIC SERVICE

		2023-2024	2024-2025
6710	EXTRA LABOR	\$500.00	\$500.00
6715	MEDICARE/FICA/TEC TAX	\$25.00	\$25.00
6720	ANIMAL CONTROL	\$2,500.00	\$10,000.00
6725	OIL REMOVAL/RECYCLE	\$500.00	\$500.00
6730	CLEAN-UP EXPENSE	\$3,000.00	\$3,000.00
6740	PERFORMANCE SAFETY	\$7,000.00	\$12,000.00
6745	COMMUNITY SERVICE	\$2,500.00	\$2,500.00
6746	TDA GRANT FUND EXP	\$0.00	\$0.00
6750	TRAFFIC CONTROL SIGNS	\$3,000.00	\$3,000.00
6755	STREET LT ELECTRICITY	\$14,000.00	\$15,000.00
6760	MOSQUITO CONTROL	\$5,500.00	\$5,000.00
6770	PARK MAINTENANCE	\$2,500.00	\$2,500.00
6775	SOUTH PLAINS HEALTH DIST	\$4,700.00	\$4,800.00
6780	PROFESSIONAL SERVICES	\$0.00	\$0.00
6781	CODE ENFORCEMENT	\$10,000.00	\$10,000.00
6782	MUNICIPAL JUDGE	\$2,000.00	\$0.00
6783	MUNICIPAL COURT EXPENSES	\$500.00	\$500.00
6784	MUNICIPAL COURT STATE FEES	\$200.00	\$200.00
6785	INS-WORKERMAN'S COMP/PARKS	\$400.00	\$450.00
6792	EDC EXPENSES	\$70,000.00	\$75,000.00
6794	YO CO CONNECTION CONT	\$2,000.00	\$2,000.00
6795	DIST ATTORNEY CONT	\$2,000.00	\$2,000.00
6796	CRIMELINE CONT	\$250.00	\$250.00
6797	YOACUM CO FAM. LITERACY	\$500.00	\$500.00
6798	SHERIFF'S DEPT CONT	\$0.00	\$0.00
6799	SENIOR CITIZENS	\$2,500.00	\$2,500.00
6793	ART ASSOCIATION	\$500.00	\$500.00
	PUBLIC SERVICE TOTALS	\$136,575.00	\$152,725.00

EXP-CAP OUTLAY/GRANT/LOAN		2023-2024	2024-2025
6840	CAPITAL OUTLAY-VEHICLE	\$36,000.00	\$0.00
6845	CAPITAL OUTLAY-OTHER	\$20,000.00	\$30,000.00
6850	CAPITAL OUTLAY-EMS/FD	\$0.00	\$0.00
6855	CAPITAL OUTLAY-CITY HALL	\$0.00	\$0.00
6861	CAPITAL OUTLAY-OFFICE	\$0.00	\$0.00
6863	CAPITAL OUTLAY-WATER	\$0.00	\$0.00
6864	CAPITAL OUTLAY-GAS	\$0.00	\$0.00
6865	CAPITAL OUTLAY-WASTEWATER	\$0.00	\$100,000.00
6866	CAPITAL OUTLAY-GARBAGE	\$35,000.00	\$35,000.00
	CAP OUTLAY/GRANT TOTALS	\$91,000.00	\$165,000.00

EXPENSES - FIRE DEPT**2023-2024****2024-2025**

7110	FIRE DEPT WAGES	\$7,500.00	\$7,000.00
7115	MEDICARE/FICA TAX EXP-FIRE	\$150.00	\$150.00
7120	EQUIP MAINT/REPAIR-FIRE	\$5,500.00	\$6,000.00
7125	OFFICE EXP/BANK FEES	\$500.00	\$500.00
7130	FIRE TRUCK FUEL	\$5,000.00	\$5,000.00
7140	FIRE DEPT SUPPLIES	\$1,000.00	\$4,000.00
7145	MISC. EXPENSES	\$1,500.00	\$1,500.00
7150	TRAINING SCHOOL FEES/FIRE	\$4,000.00	\$5,000.00
7156	FIRE PREVENTION ED	\$1,000.00	\$1,000.00
7160	MEALS & TRAVEL EXP	\$500.00	\$1,000.00
7165	DUES/MEMBERSHIP FEES	\$2,500.00	\$1,500.00
7170	FIRE FIGHTING EQUIP	\$15,000.00	\$20,000.00
7174	FD FUND RAISER EXPENSES	\$0.00	\$500.00
7175	UTILITIES/FIRE DEPT	\$2,500.00	\$2,500.00
7176	PHONE & INTERNET CHGS	\$650.00	\$1,000.00
7178	AWARDS/JACKETS	\$1,000.00	\$1,000.00
7179	FIRE DEPT/EMS BLDG MAINT	\$1,500.00	\$2,000.00
7180	INS-PROPERTY/LIAB-FIRE	\$3,550.00	\$3,940.00
7185	INS-WORKMAN'S COMP-FIRE	\$3,500.00	\$3,200.00
7188	AD & D INSURANCE	\$3,500.00	\$3,500.00
7189	VEHICLE MAINT & REPAIR	\$2,000.00	\$4,000.00
7190	UNIFORMS	\$500.00	\$1,000.00
7191	COMMUNITY SERVICE	\$1,000.00	\$1,000.00
	FIRE DEPT TOTALS	\$63,850.00	\$76,290.00

EXPENSES - EMS DEPT		2023-2024	2024-2025
7210	EMS WAGES	\$290,500.00	\$364,500.00
7215	MEDICARE/FICA/TEC TAX	\$4,112.00	\$5,200.00
7216	TMRS RETIREMENT EXP	\$29,500.00	\$38,272.00
7220	EQUIPMENT MAINT & REPAIRS-EMS	\$4,000.00	\$5,500.00
7225	EMS EQUIPMENT	\$5,000.00	\$7,500.00
7230	AMBULANCE FUEL	\$4,000.00	\$5,500.00
7235	MEALS & TRAVEL EXPENSE	\$4,000.00	\$4,000.00
7240	EMS MEDICAL SUPPLIES	\$7,000.00	\$7,000.00
7245	MISC. EXPENSES	\$750.00	\$2,000.00
7248	EMS OFFICE EXPENSES	\$750.00	\$750.00
7249	EMS VACCINATIONS	\$1,000.00	\$1,500.00
7250	TRAINING SCHOOL/INSTRUCTION	\$7,500.00	\$7,500.00
7252	UNIFORM EXPENSES	\$3,000.00	\$3,000.00
7253	EMS PROMTIONS/AWARDS	\$500.00	\$500.00
7254	EMS FUND RAISER EXPENSES	\$0.00	\$1,500.00
7255	AMBULANCE CERTIFICATION	\$1,000.00	\$1,000.00
7260	EMS COLLECTION FEES	\$5,940.00	\$8,500.00
7275	UTILITIES-EMS	\$2,500.00	\$2,500.00
7276	EMS PHONE & INTERNET CHGS	\$750.00	\$750.00
7279	EMS/FIRE BUILDING MAINTENANCE	\$2,500.00	\$2,500.00
7280	INSURANCE-PROPERTY/LIAB-EMS	\$3,550.00	\$3,950.00
7285	INSURANCE-WORKMAN'S COMP/EMS	\$5,780.00	\$14,191.00
7288	INS - HEALTH CARD	\$1,800.00	\$1,800.00
7290	INS - EMPLOYEE HEALTH	\$49,500.00	\$53,500.00
7291	LICENCE RENEWALS	\$2,000.00	\$2,000.00
7292	VEHICLE REPAIR/MAINTENANCE	\$2,000.00	\$2,000.00
7293	COMMUNITY SERVICE	\$1,500.00	\$3,000.00
7294	VEHICLE PURCHASE	\$372,423.00	\$0.00
7295	SOFTWARE		\$3,000.00
7296	EMS WEEK		\$1,500.00
7297	EMS CONTINGENCY		\$50,000.00
	EMS TOTALS	\$812,855.00	\$604,413.00
	TOTAL FUND EXPENSES	\$5,797,770.00	\$5,313,433.00
	TOTAL PROFIT (LOSS)	\$0.00	\$0.00