

**CITY OF GEORGE WEST
APPROPRIATION ORDINANCE #932
FISCAL YEAR FISCAL YEAR 10/01/2024 – 09/30/2025**

AN ORDINANCE ADOPTING THE CITY OF GEORGE WEST OPERATING BUDGET FOR THE FISCAL YEAR 2024-2025 BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; TO BE FILED WITH THE COUNTY CLERK; APPROPRIATING MONIES AS PROVIDED IN THE BUDGET; AND PROVIDING FOR SEVERANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGE WEST, TEXAS:

SECTION 1. That the Budget of the City of George West, covering proposed expenditures amounting to \$ 4,442,296.00 and estimated revenues amounting to \$ 4,442,296.00 for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025, as submitted by the City Manager, with modifications directed by the City Council and recorded in its minutes being incorporated by reference, is adopted.

SECTION 2. If any part of this Ordinance shall be held to be invalid or illegal, such invalidity or illegality shall not affect the remaining parts of this Ordinance. The City Council hereby declares that it would have passed the remaining parts of this Ordinance as if it had known that such parts thereof would be declared illegal or invalid.

FIRST READING OF THIS ORDINANCE PASSED AND APPROVED this 9th day of September 2024.

ATTEST:  SIGNED: 
D'Ann Lane Andrew Garza
City Secretary Mayor

SECOND READING OF THIS ORDINANCE PASSED AND APPROVED this 25th day of September, 2024.

ATTEST:  SIGNED: 
D'Ann Lane Andrew Garza
City Secretary Mayor

**FY 2024-2025 PROPOSED BUDGET GENERAL FUND
REVENUE**

| <u>Acct #</u> | <u>Acct Name</u> | <u>2024 Budget</u> | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|---------------|-----------------------------------|--------------------|-----------------------|---------------------|
| 01-301 | Ad valorem taxes - current | 758,274 | 816,144 | 855,740 |
| 01-302 | Ad valorem taxes - delinquent | 25,000 | 35,091 | 30,000 |
| 01-303 | Sales Tax | 935,000 | 954,621 | 960,000 |
| 01-304 | Ad valorem taxes - excess | 0 | 0 | 0 |
| 01-305 | Franchise Tax | 146,000 | 117,448 | 134,400 |
| 01-306 | Mixed Beverage Tax | 6,500 | 4,336 | 4,500 |
| 01-307 | Occupancy Tax | 0 | 0 | 0 |
| 01-308 | Special PD revenue | 0 | 0 | 0 |
| 01-309 | Special interest earned | 0 | 0 | 0 |
| 01-311 | Street material sales | 0 | 0 | 0 |
| 01-312 | Swimming Pool Party Rentals | 0 | 14 | 0 |
| 01-313 | Swimming Pool Admission Fees | 2,500 | 1,936 | 1,800 |
| 01-314 | Parks Dept Misc | 200 | 205 | 205 |
| 01-315 | Building permits | 25,000 | 15,020 | 15,000 |
| 01-316 | Animal Control - Misc | 2,000 | 738 | 1,000 |
| 01-317 | GWISD Resource Officer | 0 | 179,666 | 0 |
| 01-319 | Special Police M/M revenue | 0 | 0 | 0 |
| 01-320 | Municipal Court Fines | 100,000 | 144,354 | 150,000 |
| 01-332 | Municipal Court ~ Convenient Fees | 10,000 | 0 | 0 |
| 01-321 | Police Dept Misc | 550 | 737 | 737 |
| 01-323 | Code Enforcement Abatements | 7,000 | 5,498 | 6,000 |
| 01-324 | Cabanas / Park House rentals | 0 | 0 | 0 |
| 01-325 | Brush pickup | 5,000 | 3,077 | 3,077 |
| 01-326 | Park rental | 1,000 | 534 | 534 |
| 01-327 | Animal Control - dog tags | 150 | 54 | 150 |

| | | | | |
|--------|---------------------------------|-----------|-----------|-----------|
| 01-328 | Animal Control - shelter fees | 1,500 | 440 | 500 |
| 01-329 | Cabanas / Park House utilities | 0 | 0 | 0 |
| 01-330 | Interest earned | 11,000 | 8,248 | 8,248 |
| 01-331 | Swimming Pool Concession Stand | 500 | 571 | 600 |
| 01-333 | Border Security Grant | 0 | 0 | 0 |
| 01-334 | PD Warrant Service Fees | 0 | 0 | 0 |
| 01-335 | PD impound | 500 | 0 | 0 |
| 01-336 | PD education | 0 | 0 | 0 |
| 01-338 | Law Enforcement Reimb-State | 1,000 | 1,426 | 1,200 |
| 01-339 | Gracious Public Donations | 0 | 0 | 0 |
| 01-340 | Admin - Misc | 9,500 | 49,350 | 27,431 |
| 01-341 | TDEM | 0 | 0 | 0 |
| 01-345 | Insurance Proceeds | 0 | 0 | 0 |
| 01-349 | Animal Control ~ LOC | 0 | 0 | 25,000 |
| 01-360 | Community Pride Fund | 0 | 0 | 0 |
| 01-361 | Sports Complex | 0 | 0 | 0 |
| 01-363 | Int Earned: Cayetano Live Oak | 1,200 | 0 | 1,200 |
| 01-365 | Contractor registration fees | 5,500 | 4,320 | 5,500 |
| 01-370 | Occupancy Permit fees | 500 | 240 | 240 |
| 01-375 | Golf cart fees | 750 | 660 | 660 |
| 01-380 | Peddler permit fees | 1,000 | 1,308 | 1,308 |
| 01-385 | Gaming machine fees | 0 | 0 | 0 |
| 01-386 | RV/Mfg Home park fees | 3,600 | 1,128 | 1,200 |
| 01-390 | Health inspection fees | 4,500 | 0 | 0 |
| 01-395 | Alcohol beverage fees | 600 | 540 | 540 |
| 01-396 | Planning & Zoning fees | 1,000 | 960 | 1,000 |
| 01-397 | Website sponsorship fees | 0 | 0 | 0 |
| 01-398 | Proceeds - sale of fixed assets | 50,000 | 0 | 50,000 |
| | FUNDS NEEDED | 67,726 | | |
| | Total Revenue | 2,116,824 | 2,348,664 | 2,287,770 |

Administration

| | | 2024 Budget | 2024 Projected | 2025 Adopted |
|---------|-----------------------------|-------------|----------------|--------------|
| 404-010 | Personnel | 179,254 | 187,967 | 253,952 |
| 404-018 | Overtime | 0 | 3,458 | 0 |
| 404-030 | Janitorial | 1,800 | 1,080 | 1,080 |
| 404-050 | Payroll Tax | 13,713 | 14,435 | 19,427 |
| 404-100 | Attorney | 8,400 | 8,400 | 8,400 |
| 404-120 | Auditor | 26,100 | 32,800 | 28,000 |
| 404-130 | Cell Expense | 1,200 | 2,292 | 2,000 |
| 404-140 | Council Pay | 3,150 | 2,124 | 3,150 |
| 404-141 | Election | 6,500 | 0 | 6,500 |
| 404-142 | Council Travel & Training | 1,000 | 2,209 | 2,200 |
| 404-143 | Council Insurance | 0 | 0 | 0 |
| 404-144 | Council Supplies | 950 | 3,003 | 950 |
| 404-150 | Economic Development | 6,300 | 1,147 | 5,000 |
| 404-151 | LOC Medical Response Team 1 | 0 | 0 | 2,000 |
| 404-180 | Live Oak Tax Board | 12,794 | 12,629 | 11,156 |
| 404-181 | Consultant | 0 | 0 | 0 |
| 404-200 | Liability Insurance | 10,068 | 10,390 | 10,390 |
| 404-201 | Health Insurance | 30,431 | 32,168 | 50,200 |
| 404-202 | Worker's Comp Insurance | 727 | 750 | 1,041 |
| 404-210 | Incentive Pay | 1,500 | 0 | 2,000 |
| 404-211 | Employee Misc. | 0 | 36 | 0 |
| 404-215 | Special City Events | 0 | 1,907 | 2,000 |
| 404-300 | Office Supplies | 9,500 | 10,144 | 9,500 |
| 404-310 | Professional Services | 11,200 | 13,172 | 13,172 |
| 404-320 | Advertising | 300 | 240 | 300 |
| 404-350 | Dues, Memberships, Fees | 2,300 | 5,197 | 5,197 |
| 404-355 | Office Equipment | 2,600 | 2,448 | 2,500 |
| 404-360 | Service Charges - Bank | 2,850 | 2,820 | 2,820 |
| 404-375 | Employee Incentive Meetings | 2,000 | 1,666 | 1,500 |
| 404-400 | Utilities | 7,000 | 6,935 | 7,000 |
| 404-500 | Travel & Training | 2,500 | 1,816 | 1,816 |
| 404-600 | Home Grant | 0 | 0 | 0 |
| 404-820 | Computers | 0 | 0 | 0 |
| 404-940 | Drug Testing | 0 | 0 | 0 |
| 404-950 | Retirement Fund | 10,218 | 10,886 | 13,942 |
| 404-960 | Unemployment Benefits | 0 | 0 | 0 |
| 404-970 | Covid-19 Supplies | 0 | 0 | 0 |
| | Department Total | 354,355 | 372,119 | 467,193 |

Promotion/Civic

| | | <u>2024 Budget</u> | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|---------|------------------------|--------------------|-----------------------|---------------------|
| 405-010 | Historic & Promotional | 0 | 0 | 0 |
| 405-020 | Consultant | 0 | 0 | 0 |
| 405-030 | Utilities | 3000 | 3,529 | 3000 |
| 405-420 | Property Liability | 0 | 0 | 0 |
| | Department Total | <u>3,000</u> | <u>3,529</u> | <u>3,000</u> |

Parks & Recreation

| | | 2024 Budget | 2024 Projected | 2025 Adopted |
|---------|-------------------------|----------------|----------------|----------------|
| 406-010 | Personnel | 64,480 | 40,925 | 33,218 |
| 406-011 | Lifeguards | 8,000 | 11,410 | 11,410 |
| 406-012 | Pool Manager | 0 | 2,010 | 0 |
| 406-018 | Overtime | 4,650 | 2,913 | 2,396 |
| 406-050 | Payroll Tax | 5,288 | 4,255 | 2,724 |
| 406-120 | Professional Services | 2,800 | 9,485 | 1,600 |
| 406-200 | Liability Insurance | 3,000 | 3,096 | 3,096 |
| 406-201 | Health Insurance | 12,374 | 16,170 | 15,122 |
| 406-202 | Worker's Comp | 2,321 | 2,395 | 1,136 |
| 406-210 | Incentive Pay | 1,000 | 0 | 500 |
| 406-300 | Supplies | 14,300 | 13,690 | 13,690 |
| 406-301 | Pool Supplies | 5,000 | 6,005 | 6,000 |
| 406-302 | Pool Consession | 0 | 48 | 48 |
| 406-303 | Splash Pad | 1,200 | 2,019 | 2,000 |
| 406-320 | Uniforms | 554 | 1,649 | 1,649 |
| 406-400 | Utilities | 4,500 | 3,856 | 3,856 |
| 406-401 | Cactus Park Utilities | 0 | 0 | 0 |
| 406-600 | Fuel | 2,800 | 3,365 | 3,500 |
| 406-625 | Equipment Maint | 3,500 | 7,938 | 3,500 |
| 406-650 | Vehicle Maint | 500 | 3,373 | 3,400 |
| 406-700 | Capital Improvements | 16,548 | 0 | 30,000 |
| 406-800 | Equipment Purchase | 0 | 996 | 600 |
| 406-810 | Vehicle Purchase | 0 | 0 | 0 |
| 406-940 | Drug Testing | 200 | 812 | 812 |
| 406-950 | Retirement | 3,899 | 2,486 | 1,955 |
| 406-970 | Unemployment | 0 | 0 | 0 |
| | Department Total | 156,914 | 138,896 | 142,212 |

Police Department

| | | 2024 Budget | 2024 Projected | 2025 Adopted |
|---------|--------------------------------|-------------|----------------|--------------|
| 407-010 | Personnel | 496,629 | 605,874 | 526,005 |
| 407-018 | Overtime | 18,300 | 39,338 | 20,745 |
| 407-050 | Payroll Tax | 39,392 | 49,228 | 41,826 |
| 407-100 | Jail Fee | 200 | 120 | 200 |
| 407-110 | Dispatch Fee | 10,685 | 0 | 10,685 |
| 407-130 | Cell Phones/MIFI's | 11,200 | 11,573 | 9,700 |
| 407-165 | Special PD Expense | 1,500 | 0 | 0 |
| 407-170 | Civil Defense | 2,000 | 0 | 0 |
| 407-200 | Liability Insurance | 19,656 | 20,285 | 16,904 |
| 407-201 | Health Insurance | 136,109 | 139,104 | 141,863 |
| 407-202 | Workmen's Comp Insurance | 25,000 | 27,246 | 23,019 |
| 407-210 | Incentive Pay | 5,500 | 0 | 6,000 |
| 407-300 | Supplies | 5,000 | 6,425 | 5,000 |
| 407-310 | Professional Services | 25,000 | 33,979 | 30,000 |
| 407-320 | Uniforms | 13,000 | 11,501 | 10,000 |
| 407-335 | Impound | 1,300 | 0 | 0 |
| 407-350 | Dues, Memberships, Fees | 850 | 743 | 743 |
| 407-355 | Office Equipment | 4,100 | 4,994 | 4,100 |
| 407-360 | Service Charges | 0 | 0 | 0 |
| 407-370 | Community Pride | 0 | 127 | 0 |
| 407-500 | Travel and Training | 10,000 | 11,783 | 10,000 |
| 407-501 | LEOSE Funds - Training & Equip | 1,000 | 354 | 0 |
| 407-502 | Travel - Official | 0 | 0 | 0 |
| 407-503 | Transportation Fees | 0 | 0 | 0 |
| 407-600 | Fuel | 35,000 | 32,788 | 30,000 |
| 407-625 | Equipment Maint. | 0 | 0 | 0 |
| 407-626 | K9 Expenses | 0 | 0 | 0 |
| 407-650 | Vehicle Maint. | 13,000 | 18,757 | 15,000 |
| 407-800 | Equip. Purchase | 0 | 10,908 | 22,563 |
| 407-810 | Vehicle Purchase | 0 | 0 | 0 |
| 407-815 | Vehicle Accessories | 0 | 0 | 0 |
| 407-930 | Security System | 1,500 | 0 | 0 |
| 407-940 | Drug Testing | 200 | 216 | 200 |
| 407-950 | Retirement | 29,351 | 36,551 | 30,017 |
| 407-960 | Unemployment Expense | 0 | 0 | 0 |
| 407-965 | Building Improvements | 0 | 0 | 0 |
| 407-967 | Utilities | 8,800 | 10,379 | 8,800 |
| | Department Total | 914,272 | 1,072,273 | 963,370 |

Street Department

| | | 2024 Budget | 2024 Projected | 2025 Adopted |
|---------|-------------------------------|----------------|----------------|----------------|
| 408-010 | Personnel | 74,880 | 75,504 | 78,083 |
| 408-018 | Overtime | 5,400 | 8,432 | 5,631 |
| 408-050 | Payroll Tax | 6,141 | 6,421 | 6,404 |
| 408-120 | Reserved | 0 | 168 | 0 |
| 408-130 | Reserved | 0 | 0 | 0 |
| 408-200 | Liability Insurance | 1,200 | 1,238 | 1,238 |
| 408-201 | Health Insurance | 24,748 | 24,885 | 30,269 |
| 408-202 | Worker's Comp | 5,706 | 5,889 | 5,653 |
| 408-210 | Incentive Pay | 1,000 | 0 | 1,000 |
| 408-250 | Vector Control | 3,000 | 2,172 | 3,000 |
| 408-300 | Supplies | 19,000 | 13,209 | 15,000 |
| 408-310 | Street Repair Materials | 100,000 | 100,000 | 100,000 |
| 408-320 | Uniforms | 450 | 2,298 | 2,298 |
| 408-400 | Utilities | 34,000 | 33,600 | 34,000 |
| 408-600 | Fuel | 12,000 | 6,126 | 6,126 |
| 408-625 | Equipment Main. | 1,000 | 6,848 | 5,000 |
| 408-650 | Vehicle Maint. | 4,200 | 1,743 | 2,000 |
| 408-675 | Capital Improvement | 0 | 0 | 0 |
| 408-700 | Capital Improvement | 0 | 0 | 0 |
| 408-800 | Equipment purchase and rental | 40,000 | 0 | 10,000 |
| 408-810 | Vehicle Purchase | 0 | 0 | 0 |
| 408-930 | Professional Services | 2,000 | 6,638 | 6,638 |
| 408-950 | Reitirement | 4,576 | 4,751 | 4,596 |
| 408-960 | Drug Testing | 700 | 326 | 350 |
| 408-970 | Unemployment Benefits | 0 | 0 | 0 |
| | Department Total | 340,001 | 300,248 | 317,286 |

Animal Control

| | | 2024 Budget | 2024 Projected | 2025 Adopted |
|---------|-----------------------|-------------|----------------|--------------|
| 409-010 | Personnel | 31,200 | 34,925 | 40,706 |
| 409-018 | Overtime | 675 | 484 | 0 |
| 409-050 | Payroll Tax | 2,438 | 2,657 | 3,114 |
| 409-120 | Professional Services | 3,000 | 3,142 | 3,142 |
| 409-200 | Liability Insurance | 921 | 950 | 950 |
| 409-201 | Health Insurance | 12,374 | 9,593 | 2,762 |
| 409-202 | Worker's Comp | 1,991 | 2,055 | 2,597 |
| 409-210 | Incentive Pay | 500 | 0 | 500 |
| 409-250 | Vector Control | 250 | 0 | 0 |
| 409-300 | Office Supplies | 600 | 317 | 317 |
| 409-310 | Supplies | 500 | 1,478 | 1,478 |
| 409-320 | Uniforms | 250 | 196 | 196 |
| 409-325 | Contract Labor | 2,600 | 1,980 | 15,600 |
| 409-400 | Utilities | 4,600 | 3,615 | 3,615 |
| 409-600 | Travel & Training | 300 | 1,194 | 1,194 |
| 409-625 | Fuel | 1,100 | 1,224 | 1,224 |
| 409-625 | Equipment Maint. | 500 | 181 | 181 |
| 409-650 | Vehicle Maint. | 100 | 101 | 0 |
| 409-810 | Vehicle Purchase | 0 | 0 | 0 |
| 409-700 | Capital Improvements | 0 | 0 | 10,800 |
| 409-950 | Retirement | 1,817 | 2,006 | 2,235 |
| 409-970 | Unemployment Benefits | 0 | 0 | 0 |
| | Department Total | 65,716 | 66,098 | 90,611 |

Municipal Court

| | | 2024 Budget | 2024 Projected | 2025 Adopted |
|------------------|---------------------------------|-------------|----------------|--------------|
| 411-010 | Personnel | 80,288 | 70,659 | 85,987 |
| 411-018 | Overtime | 0 | 882 | 618 |
| 411-020 | Baliff | 0 | 0 | 0 |
| 411-050 | Payroll Tax | 6,142 | 5,425 | 6,625 |
| 411-100 | Attorney | 8,400 | 0 | 0 |
| 411-120 | Professional Services | 4,700 | 14,241 | 14,241 |
| 411-130 | Jury Expense | 0 | 0 | 0 |
| 411-200 | Liability Insurance | 1,200 | 1,238 | 1,238 |
| 411-201 | Health Insurance | 24,748 | 21,187 | 30,272 |
| 411-202 | Worker's Compensation Insurance | 329 | 340 | 353 |
| 411-210 | Incentive Pay | 1,000 | 0 | 1,000 |
| 411-300 | Supplies | 3,100 | 5,137 | 3,100 |
| 411-350 | Dues, Memberships, Fees | 100 | 104 | 104 |
| 411-355 | Office Equipment | 2,200 | 3,891 | 2,200 |
| 411-360 | Service Charges | 15,200 | 20,237 | 20,237 |
| 411-370 | | 0 | 18 | 0 |
| 411-500 | Travel & Train | 2,200 | 2,504 | 2,504 |
| 411-940 | Drug Testing | 0 | 0 | 0 |
| 411-950 | Retirement | 4,576 | 4,048 | 4,755 |
| 411-960 | Cell Phone | 600 | 0 | 0 |
| 411-961 | Unemployment Benefits | 0 | 0 | 0 |
| 411-963 | Building Improv. | 0 | 0 | 0 |
| 411-967 | Utilities | 4,100 | 4,336 | 4,336 |
| Department Total | | 158,883 | 154,247 | 177,570 |

Fire Department

| | | <u>2024 Budget</u> | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|---------|---------------------|--------------------|-----------------------|---------------------|
| 412-200 | Liability Insurance | 2,292 | 2,365 | 2,365 |
| 412-202 | Worker's Comp | 300 | 310 | 310 |
| 412-300 | Supplies | 3,000 | 276 | 276 |
| 412-400 | Utilities | 3,400 | 2,702 | 2,702 |
| 412-500 | Travel & Training | 0 | 0 | 0 |
| 412-600 | Fuel | 1,000 | 866 | 866 |
| 412-625 | Equip Maint | 2,500 | 8,557 | 6,000 |
| 412-650 | Vehicle Maint. | 5,000 | 6,487 | 5,000 |
| 412-700 | SCBA's (2) | 20,000 | 0 | 20,000 |
| 412-800 | Fire Truck Payment | 0 | 0 | 0 |
| 412-850 | Fire Truck Int. | 0 | 0 | 0 |
| | Department Total | <u>37,492</u> | <u>21,563</u> | <u>37,519</u> |

Code Enforcement

| | | <u>2043 Budget</u> | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|---------|---|--------------------|---|---------------------|
| 414-010 | Personnel | 39,520 | 43,320 | 42,848 |
| 414-018 | Overtime | 0 | 450 | 0 |
| 414-050 | Payroll Tax | 3,023 | 3,348 | 3,278 |
| 414-100 | Attorney | 0 | 0 | 0 |
| 414-120 | Professional Services (Demo & Inspections) | 25,000 | 17,883 | 17,883 |
| 414-170 | Abatement | 8,000 | 2,759 | 2,759 |
| 414-200 | Liability | 462 | 477 | 477 |
| 414-201 | Health Insurance | 2,739 | 7,023 | 15,155 |
| 414-202 | Worker's Comp | 344 | 355 | 373 |
| 414-210 | Incentive Pay | 500 | 0 | 500 |
| 414-300 | Supplies | 1,500 | 1,267 | 1,267 |
| 414-320 | Advertising | 0 | 176 | 0 |
| 414-350 | Dues, Fees, Memberships | 150 | 194 | 194 |
| 414-355 | Office Equip | 500 | 359 | 359 |
| 414-400 | Utilities | 250 | 474 | 474 |
| 414-500 | Travel & Training | 900 | 953 | 0 |
| 414-600 | Fuel | 550 | 766 | 766 |
| 414-650 | Vehicle Maint. | 500 | 324 | 324 |
| 414-810 | Vehicle Purchase | 0 | 0 | 0 |
| 414-950 | Retirement | 2,253 | 2,481 | 2,352 |
| 414-965 | Building Improv. | 0 | 0 | 0 |
| | Department Total | <u>86,191</u> | <u>82,609</u> | <u>89,009</u> |
| | Total Expenses | | <u>\$ 2,287,770.00</u> | |
| | Revenues Over/(Under) Expenses | | 0 | |

FY 2024-2025 PROPOSED BUDGET UTILITY FUND REVENUE

| <u>Acct #</u> | <u>Acct Name</u> | <u>2024 Budget</u> | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|------------------------------|--------------------------|--------------------|-----------------------|---------------------|
| 310 | Water Revenue | 550,000 | 547,328 | 547,328 |
| 312 | Water Meter Installation | 3,200 | 1,410 | 1,410 |
| 314 | Water Tap Fees | 1,500 | 0 | 0 |
| 316 | Misc Water Sales | 18,000 | 22,156 | 22,500 |
| 320 | Gas Revenue | 325,000 | 263,253 | 265,000 |
| 322 | Gas Meter Installation | 550 | 510 | 550 |
| 324 | Gas Tap Fees | 300 | 270 | 300 |
| 326 | Misc Gas Sales | 2,700 | 2,921 | 3,000 |
| 330 | Sewer Revenue | 450,000 | 449,494 | 450,000 |
| 334 | Sewer Tap Fees | 2,600 | 720 | 1,000 |
| 336 | Misc Sewer | 10,500 | 3,840 | 4,200 |
| 340 | Garbage Revenue | 636,000 | 647,363 | 650,000 |
| 341 | Misc Garbage Revenue | 12,300 | 25,000 | 25,000 |
| 342 | Misc Garbage Taxable | 19,000 | 8,999 | 9,000 |
| 345 | Convenience Fee | 2,500 | 2,318 | 2,500 |
| 349 | Revenue Initiatives | 132,000 | 0 | 172,738 |
| 350 | Penalty Revenue | 0 | 0 | 0 |
| 360 | Interest Earned | 0 | 0 | 0 |
| Total Utility Revenue | | 2,166,150 | 1,975,582 | 2,154,526 |

| | Water | 2024 Budget | 2024 Projected | 2025 Adopted |
|---------|---------------------------|----------------|----------------|----------------|
| 404-010 | Personnel | 166,358 | 174,278 | 205,899 |
| 404-018 | Overtime | 7,125 | 9,950 | 10,312 |
| 404-050 | Payroll Tax | 13,271 | 12,964 | 16,540 |
| 404-110 | Dispatch Fee | 0 | 0 | 0 |
| 404-120 | Professional Services | 36,000 | 40,355 | 40,355 |
| 404-200 | Liability Insurance | 6,154 | 6,351 | 6,351 |
| 404-201 | Health Insurance | 71,844 | 71,828 | 103,212 |
| 404-202 | Worker's Comp | 4,723 | 4,874 | 6,331 |
| 404-210 | Incentive Pay | 2,500 | 0 | 3,000 |
| 404-300 | Supplies | 30,600 | 32,047 | 32,047 |
| 404-310 | Street Repair Materials | 0 | 1,179 | 1,179 |
| 404-320 | Uniforms | 4,548 | 3,921 | 3,921 |
| 404-330 | Advertising | 0 | 130 | 130 |
| 404-340 | Billing Postage | 2,600 | 2,577 | 2,600 |
| 404-350 | Dues, Memberships, Fees | 9,100 | 9,582 | 9,100 |
| 404-360 | Service Charge | 3,500 | 4,987 | 4,987 |
| 404-400 | Utilities | 44,500 | 45,086 | 45,086 |
| 404-500 | Travel & Training | 1,000 | 1,609 | 1,000 |
| 404-600 | Fuel | 8,400 | 6,400 | 6,400 |
| 404-625 | Equipment Maint | 15,000 | 1,792 | 1,792 |
| 404-650 | Vehicle Maint | 3,000 | 1,406 | 3,000 |
| 404-700 | Capital Improvements | 5,000 | 347 | 347 |
| 404-750 | Equipmnt Rental | 0 | 0 | 0 |
| 404-800 | Equipment Purchase | 0 | 0 | 52,893 |
| 404-810 | Vehicle Purchase | 25,000 | 0 | 30,000 |
| 404-930 | Tools & Equip | 15,000 | 9,549 | 8,000 |
| 404-940 | Water Improvements | 4,000 | 3,074 | 3,000 |
| 404-950 | Retirement | 9,889 | 10,433 | 11,870 |
| 404-955 | Meter Replacement Program | 8,000 | 6,945 | 7,000 |
| 404-960 | Drug Testing | 600 | 458 | 458 |
| 404-970 | Chlorine | 6,000 | 6,577 | 7,000 |
| | | <u>503,712</u> | <u>468,699</u> | <u>623,810</u> |

GAS

| | | <u>2024 Budget</u> | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|---------|---------------------------|--------------------|-----------------------|---------------------|
| 405-010 | Personnel | 101,739 | 101,965 | 90,470 |
| 405-18 | Overtime | 2,850 | 3,121 | 3,245 |
| 405-050 | Payroll Tax | 8,001 | 7,849 | 7,169 |
| 405-110 | Dispatch Fee | 0 | 0 | 0 |
| 405-120 | Professional Services | 23,000 | 29,503 | 29,503 |
| 405-200 | Liability Insurance | 4,971 | 5,130 | 5,130 |
| 405-201 | Health Insurance | 47,096 | 33,042 | 45,298 |
| 405-202 | Worker's Comp | 1,338 | 1,381 | 1,195 |
| 405-210 | Incentive Pay | 1,500 | 0 | 1,500 |
| 405-300 | Supplies | 17,000 | 19,090 | 19,090 |
| 405-310 | Street Materials | 477 | 1,179 | 1,179 |
| 405-320 | Uniforms | 2,148 | 1,352 | 1,352 |
| 405-330 | Postage | 1,900 | 1,136 | 1,136 |
| 405-340 | Dues, Memberships, Fees | 1,600 | 2,005 | 2,005 |
| 405-345 | Billing Postage | 0 | 572 | 572 |
| 405-350 | Gas Purchase | 140,000 | 91,792 | 91,792 |
| 405-360 | Service Charge | 3,600 | 5,203 | 5,203 |
| 405-400 | Utilities | 3,500 | 3,217 | 3,500 |
| 405-600 | Fuel | 5,500 | 3,237 | 3,000 |
| 405-625 | Equipment Maint | 4,000 | 1,374 | 1,500 |
| 405-650 | Vehicle Maint | 1,000 | 987 | 1,000 |
| 405-710 | Tools & Equip. | 1,000 | 65 | 1,000 |
| 405-720 | Meter Replacement Program | 2,500 | 4,592 | 4,592 |
| 405-730 | Travel & Training | 500 | 1,530 | 1,500 |
| 405-750 | Equipment Rental | 0 | 0 | 0 |
| 405-800 | RRC Line Replacement | 10,000 | 0 | 119,246 |
| 405-810 | Vehicle Purchase | 0 | 0 | 0 |
| 405-940 | Drug Testing | 500 | 344 | 344 |
| 405-950 | Retirement | 5,962 | 5,519 | 5,145 |
| | | <u>391,682</u> | <u>325,185</u> | <u>446,666</u> |

SEWER

| | | 2024 Budget | 2024 Projected | 2025 Adopted |
|---------|--|----------------|----------------|----------------|
| 406-010 | Personnel | 116,480 | 101,874 | 133,099 |
| 406-018 | Overtime | 6,300 | 16,048 | 9,599 |
| 406-050 | Payroll Tax | 10,983 | 8,959 | 10,983 |
| 406-110 | Dispatch Fee | 0 | 0 | 0 |
| 406-120 | Professional Services | 40,000 | 65,779 | 65,779 |
| 406-200 | Liability Insurance | 5,060 | 5,222 | 5,222 |
| 406-201 | Health Insurance | 37,122 | 31,091 | 45,397 |
| 406-202 | Worker's Comp | 5,242 | 5,410 | 5,989 |
| 406-210 | Incentive Pay | 1,500 | 0 | 1,500 |
| 406-300 | Supplies | 20,000 | 29,031 | 29,031 |
| 406-310 | Street Materials | 0 | 1,179 | 1,179 |
| 406-320 | Uniforms | 3,851 | 2,556 | 2,556 |
| 406-325 | Contract Labor | 0 | 0 | 0 |
| 406-330 | Advertising | 0 | 359 | 300 |
| 406-340 | Billing Postage | 1,900 | 2,164 | 2,200 |
| 406-350 | Dues, Fees, Memberships | 100 | 2,416 | 2,416 |
| 406-360 | Service Charge | 3,600 | 5,098 | 5,098 |
| 406-400 | Utilities | 35,000 | 32,920 | 32,920 |
| 406-500 | Travel & Training | 1,000 | 842 | 1,000 |
| 406-600 | Fuel | 6,500 | 8,253 | 8,253 |
| 406-625 | Equipment Maint | 15,000 | 36,167 | 36,167 |
| 406-650 | Vehicle Maint | 500 | 1,143 | 1,143 |
| 406-670 | Town Line Maintenance | 15,000 | 8,663 | 15,000 |
| 406-680 | Infrastructure Replacement | 0 | 2,251 | 2,251 |
| 406-700 | Capital Improvements (Land & BZ Easement) | 306,770 | 0 | 0 |
| 406-710 | Tools & Equip | 6,500 | 10,689 | 10,689 |
| 406-750 | Equipment Rentals | 0 | 809 | 809 |
| 406-800 | Equipment Purchase | 50,000 | 41,026 | 48,251 |
| 406-810 | Vehicle Purchase | 25,000 | 0 | 30,000 |
| 406-940 | Drug Testing | 450 | 332 | 450 |
| 406-945 | Unemployment | 0 | 0 | 0 |
| 406-950 | Retirement | 6,998 | 6,688 | 7,834 |
| 406-970 | Chlorine | 10,000 | 10,346 | 10,346 |
| | | <u>730,856</u> | <u>437,315</u> | <u>525,461</u> |

SOLID WASTE

| | | <u>2024 Budget</u> | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|---------|-------------------------|--------------------|-----------------------|---------------------|
| 407-070 | Sales Tax | 0 | 0 | 0 |
| 407-120 | Professional Services | 4,100 | 6,140 | 4,000 |
| 407-300 | Supplies | 0 | 1,001 | 0 |
| 407-330 | Advertising | 0 | 0 | 0 |
| 407-340 | Billing/Postage | 1,800 | 2,175 | 1,800 |
| 407-350 | Republic Services | 530,000 | 548,789 | 548,789 |
| 407-360 | Community Wide Clean-Up | 4,000 | 691 | 4,000 |
| | | <u>539,900</u> | <u>558,796</u> | <u>558,589</u> |

Total Expenses \$ 2,154,526.00

Revenue vs. Expense +/- \$0

American Rescue Fund ~ SLFRF TX7292

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|-----------------|----------------------------|-----------------------|----------------------|
| 300 | Federal Funds | 0 | 0 |
| 301 | | 0 | 0 |
| | Total Revenues | <u>0</u> | <u>0</u> |
| <u>Expenses</u> | | | |
| 404-680 | Infrastructure Replacement | 0 | 0 |
| | Total Expenses | <u>0</u> | <u>0</u> |

TCDP Sewer Improvements Fund 16

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|-----------------|-----------------------------|-----------------------|----------------------|
| 300 | State Funds | 0 | 0 |
| 301 | Transfer from Sewer Revenue | 0 | 0 |
| | Total Revenues | <u>0</u> | <u>0</u> |
| <u>Expenses</u> | | | |
| 404-680 | Infrastructure Replacement | 0 | 0 |
| | Total Expenses | <u>0</u> | <u>0</u> |

Security Fund 17

| <u>Revenues</u> | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|--------------------------------|-----------------------|----------------------|
| 300 Security Fund Revenue | 0 | 0 |
| 301 Interest Revenue | 0 | 0 |
| Total Revenues | <u>0</u> | <u>0</u> |
| <u>Expenses</u> | | |
| 404-100 Security Fund Expenses | 0 | 0 |
| Total Expenses | <u>0</u> | <u>0</u> |

Technology Fund 18

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|-----------------|--------------------------|-----------------------|----------------------|
| 300 | Technology Fund Revenue | 0 | 0 |
| 301 | Interest Revenue | | |
| | Total Revenues | <u>0</u> | <u>0</u> |
| <u>Expenses</u> | | | |
| 404-100 | Technology Fund Expenses | 0 | 0 |
| | Total Expenses | <u>0</u> | <u>0</u> |

Child Safety Fund 19

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|-----------------|----------------------------|-----------------------|----------------------|
| 300 | Child Safety Revenue | 0 | 0 |
| 301 | Interest Revenue | 0 | 0 |
| | Total Revenues | <u>0</u> | <u>0</u> |
| <u>Expenses</u> | | | |
| 404-100 | Child Safety Fund Expenses | 0 | 0 |
| | Total Expenses | <u>0</u> | <u>0</u> |

Border Security Grant 21

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|--------------------------|---------------------------------------|-----------------------|----------------------|
| 333 | Border Security & Stone Garden Grants | 0 | 0 |
| 350 | TX Capital Fund Grant Revenue | 0 | 0 |
| | Total Revenues | <u>0</u> | <u>0</u> |
| | | | |
| <u>Expenses</u> | | | |
| | | | |
| <u>04-Administration</u> | | | |
| 404-100 | TX Capital Fund - Admin Fees | 0 | 0 |
| | | | |
| <u>07-Public Safety</u> | | | |
| 407-018 | Overtime - Grant | 55,485 | 20,000 |
| 407-050 | Payroll Tax | 3,215 | 0 |
| 407-600 | Fuel | 7,011 | 0 |
| 407-800 | Equipment Purchases | 3,750 | 0 |
| 407-950 | Retirement Fund | 3,678 | 0 |
| | Total Expenses | <u>73,139</u> | <u>20,000</u> |
| | | | 0 |

Hotel Occupancy Tax Fund 23

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|-------------------------|------------------------|-----------------------|----------------------|
| 307 | Hotel Occupancy Tax | 0 | 135,000 |
| 330 | Interest Earned | 0 | |
| | Total Revenues | <u>0</u> | <u>135,000</u> |
| | | | |
| <u>Expenses</u> | | | |
| <u>07-Public Safety</u> | | | |
| 404-160 | GW Chamber of Commerce | 33,000 | 33,000 |
| 404-161 | GW Winterfest | 0 | 0 |
| 404-163 | Dobie Dichos | 7,000 | 7,000 |
| 404-162 | Dobie West Theatre | 40,000 | 40,000 |
| | Total Expenses | <u>80,000</u> | <u>80,000</u> |

Drug Forfeiture Fund 24

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Proposed</u> |
|-------------------------|--------------------------------|-----------------------|----------------------|
| 307 | Drug Forfeiture - Federal | 0 | 0 |
| 308 | Drug Forfeiture - State | 0 | 0 |
| 309 | Interest | 1 | 0 |
| 330 | Interest Earned | 0 | 0 |
| | Total Revenues | <u>0</u> | <u>0</u> |
| <u>Expenses</u> | | | |
| <u>07-Public Safety</u> | | | |
| 407-117 | Expenditures of Federal Award: | 0 | 0 |
| 407-118 | Expenditures of State Awards | 92,521 | 92,521 |
| | Total Expenses | <u>92,521</u> | <u>92,521</u> |

Debt Service Fund 30

| <u>Revenues</u> | | <u>2024 Projected</u> | <u>2025 Adopted</u> |
|-----------------|-----------------------------|-----------------------|---------------------|
| 301 | Ad Valorem Taxes Current | 255,529 | 263,804 |
| 302 | Ad Valorem Taxes Delinquent | 16,625 | 0 |
| 330 | Interest Earned | 0 | 0 |
| 399 | Equity Transfer In | 0 | 0 |
| | Total Revenues | <u>272,154</u> | <u>263,804</u> |

Expenses

| | | | |
|---------|---------------------|----------------|----------------|
| 404-525 | Administrative Fees | - | |
| 404-530 | CO's Interest | 28,193 | 23,804 |
| 404-550 | CO's Principal | 246,000 | 240,000 |
| | Total Expenses | <u>274,193</u> | <u>263,804</u> |

