

ANNUAL BUDGET



FY 2024 - 2025

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211 SW 1st Avenue [PO Box 460]

Mineral Wells, Texas 76067

CITY OF MINERAL WELLS, TEXAS
ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2024-2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$928,080, which is a 15.65% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$79,522.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Tomlin, Maldonado, Kelley, Johnson, Mitchell and Watson

AGAINST: [None]

PRESENT and not voting: [None]

ABSENT: [None]

Tax Rate	Proposed FY 2024-25	Adopted FY 2023-24
Property Tax Rate	0.57329448	0.59390000
No-New Revenue (NNR) Rate	0.56456760	0.53941340
No-New Revenue (NNR) M&O Tax Rate	0.54176791	0.51872691
Voter-Approval Tax Rate	0.58632433	0.56634140
De Minimis Rate	0.61571899	0.60042985
Debt Rate	0.02810228	0.03264319

The total amount of municipal debt obligation secured by property taxes for the City of Mineral Wells is \$6,375,300.

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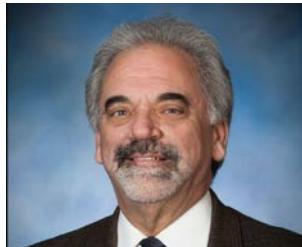
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CITY OFFICIALS

Mineral Wells City Council

PHOTO CREDIT: David M Thompson Photography @ (940)328-0418



Jerrel Tomlin

Ward 1



Regan Johnson

Mayor



Beth Watson

Ward 3 (Mayor Pro-Tem)



Carlos Maldonado

Ward 2



Kyle Kelley

At Large – Place 1



Glenn Mitchell

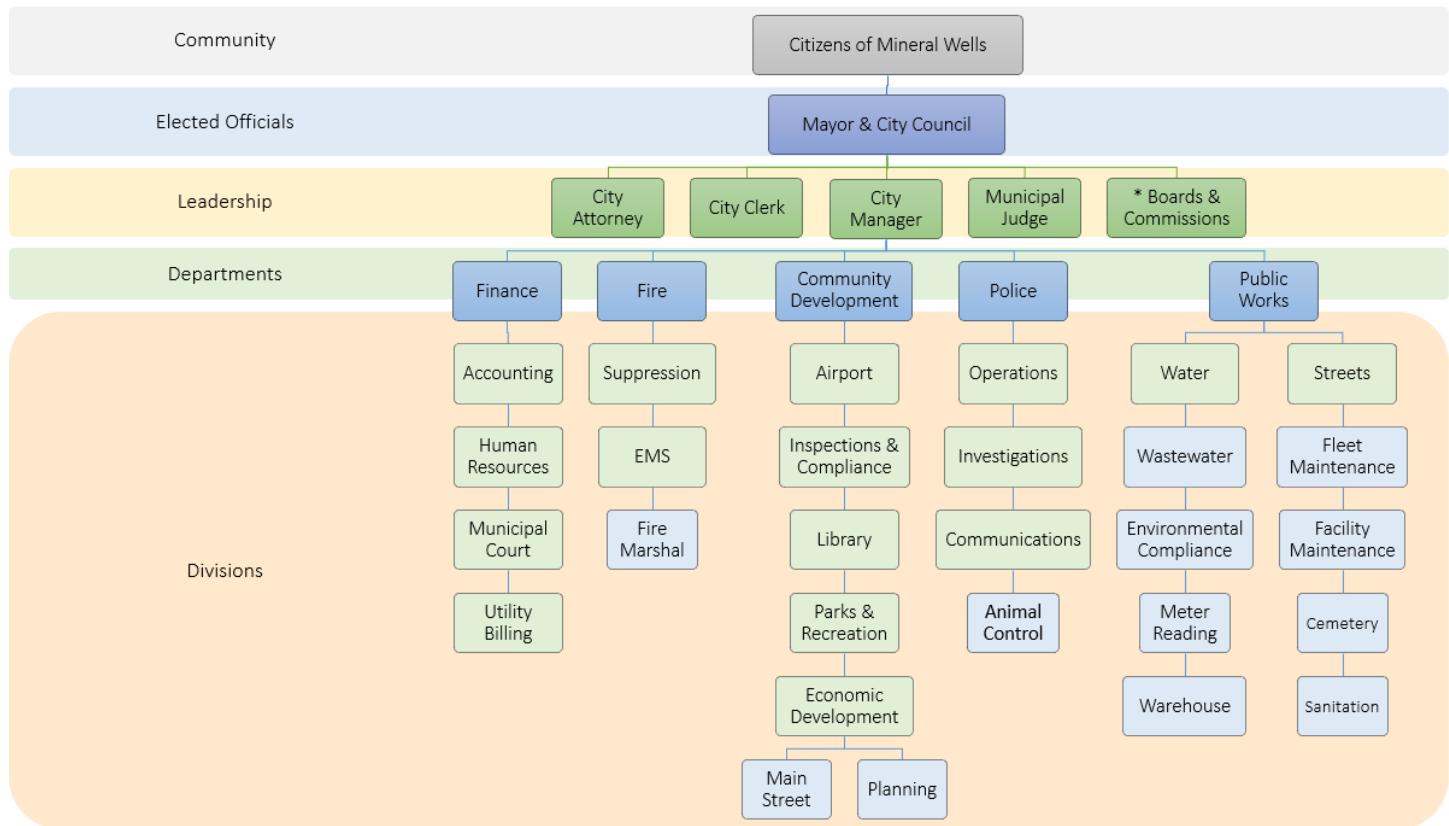
At Large – Place 2



VACANT

Ward 4

ORGANIZATIONAL CHART



BUDGET TIMELINE

MAY 7, 2024	<u>Regular Meeting</u> – Discussion on budget calendar/timeline
MAY 21, 2024	<u>Regular Meeting</u> – Approve budget calendar and timeline
MAY 31, 2024	Deadline for submission of department budgets and decision packages
JUNE 4, 2024	Special Meeting (4:00 p.m.) – Budget Planning Workshop #1
JUNE 18, 2024	<u>Special Meeting</u> (4:00 p.m.) – Budget Planning Workshop #2
JUNE 25, 2024	<u>Special Meeting</u> (4:00 p.m.) – Budget Planning Workshop #3
JULY 9 and 16, 2024	<u>Special Meeting</u> (4:00 p.m.) – Budget Planning Workshop #4
JULY 25, 2024	Tax Rolls certified by the Palo Pinto County Appraisal District and the Parker County Appraisal District
JULY 30, 2024	<u>Special Meeting</u> (3:00 p.m.) – City Manager’s proposed budget presented to City Council; public hearings to be scheduled
AUGUST 6, 2024	<u>Regular Meeting</u> – Public Hearing on the proposed budget; conduct budget work session
AUGUST 20, 2024	<u>Regular Meeting</u> – Public Hearing on the proposed budget; conduct budget work session; vote on the proposed tax rate
SEPTEMBER 3, 2024	<u>Regular Meeting</u> – Public Hearing on line item increases to the proposed budget and revisions to the Master Fee Schedule
SEPTEMBER 10, 2024	<u>Special Meeting</u> (4:00 p.m.) – Public Hearing on proposed tax rate increase
SEPTEMBER 17, 2024	<u>Regular Meeting</u> – Approve an ordinance adopting the budget; approve tax levy ordinance by record vote

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BUDGET MESSAGE



September 17, 2024

Mayor and City Council of Mineral Wells

Re: FY 2024-2025 Annual Budget

Honorable Mayor and City Council:

The Annual Budget and financial plan for the City of Mineral Wells before you is for the Fiscal Year 2024-2025. This budget reflects a long budgeting process to which the staff and I thank each of you for your extensive participation and involvement in the development of this instrument. Your feedback during this process has been of extreme importance, and your dedication to the future of this City is beyond measure. Section 47 of the City Charter requires the presentation of the proposed budget to the City Council no later than 60 days prior to the effective date of the budget. This letter and corresponding budget comply with this section of the City's Charter.

General Fund Highlights

The General Fund Revenues are projected at \$18.2 million, an increase of approximately \$2 million from last year's budget. Overall, the General Fund is in good financial shape. As a result, many departments' requests were able to be funded (as we'll discuss below). As you are aware, the three largest contributors to revenues within the General Fund are ad valorem (property) taxes, sales taxes, and franchise fees.

The proposed tax rate in this budget (\$0.57329448) is below the previous year's rate of 0.5939. Using this proposed tax rate, we have projected revenues in the amount of \$6,858,171, a \$928,000 increase from FY 2023-2024. This increase can be credited to the ongoing dramatic rise of property values throughout this region and the State. Listed below are the tax rates for the upcoming year. These rates are total tax rates, including debt service. As you can see, the proposed rate exceeds the No-New Revenue Rate but is below the Voter-Approval Rate and the De Minimis Rate.

FY 2023-2024 Rate:	\$0.59390000
No-New Revenue Rate:	\$0.56456760
PROPOSED RATE:	\$0.57329448
Voter-Approval Rate:	\$0.58632433
De Minimis Rate:	\$0.61571899

Sales tax continues to outpace last year's budget and we anticipate FY 2024-2025 will bring more of the same results. We've proposed an increase of 12.4% to the sales tax revenue for next year, for a total of \$5.4 million. With the increase in businesses throughout the City and the stability of those longstanding staples within the community, we believe that number to be conservative.

We're projecting franchise fees to increase from FY 2023-2024's: electricity (\$735,000), gas (\$214,200), and municipal solid waste (\$670,000) continue to rise within the current economy, while cable (\$125,000) and telecommunication (\$25,000) franchise fees are holding steady. Altogether, franchise fees comprise roughly 9% of the General Fund Revenues for FY 2023-2024.

As discussed throughout this budget season, you will notice a dramatic increase throughout all departments with regard to group insurance (up 28%) and workers' compensation (up 14%). In addition, we were able to add a 1% match to employee's 457B Compensation Plan in an effort to provide our employees with additional benefits. And as in years past we were able to elevate eligible employees with a 2% step increase in pay.

Having established such a robust general fund balance allows us to provide important priority items throughout the departments this fiscal year. They include:

- General Administration: Charter Commission (\$50,000)
- Community Development: City-Wide Branding (\$50,000) and Downtown Sign Grant (\$10,000)
- Police: Addition of Four Patrol Officers (\$232,256); Patrol Rifles (\$30,000); and Four Patrol Vehicles (\$400,000)
- Fire/EMS: Third Party EMS Services (\$275,000); Public Safety Complex Design (\$2,200); Temporary Fire Station Design (\$20,350); Positive Pressure Fans (\$6,000); SCBA Replacement (\$106,000); Electric Rescue Tools and Struts (\$60,000); Outfit Brush Truck (\$42,000); Thermal Imaging Camera (\$20,750); and Apparatus Dash Cameras (\$5,000)
- Inspections: Zoning Consultant (\$250,000)
- Streets: Repair/Replace Portion of MH 379 (\$1,444,520) and Dump Truck (\$165,000)
- Parks & Recreation: Gym Safety Resurfacing (\$3,000); Pickleball Court Construction (\$45,000); and Tractor (\$40,387)
- Library: Colonel Willie Casper Story Book Park Design (\$15,000) and Construction (\$265,000); Circulation Counter Refurbishing (\$6,000); and Parking Lot Security Lights (\$10,000)

Water Fund Highlights

As you are all very aware, this time last year our City was in the midst of a severe drought, the likes of which had not been seen for over a decade. On October 22, 2023, the water level of Lake Palo Pinto dropped to 855.49 feet mean sea level and the City was in Stage III of its Water Conservation and Drought Contingency Plan. What a difference a few months make!! I am happy to report as of the date of this letter Lake Palo Pinto is above 865 feet mean sea level and the City, along with the Palo Pinto County Municipal Water District No. 1, are collaborating to solidify the future of water resources for this City and surrounding areas.

On June 23, 2024, funding for Turkey Peak Reservoir was approved by the Texas Water Development Board. Engineering and design has been approved by the Texas Commission on Environmental Quality, Texas Water Development Board, and the Army Corps of Engineers. Requests for proposals are scheduled to go out to prospective bidders in October/November 2024; the contract is scheduled to be awarded in February 2025, with construction starting shortly thereafter. In addition, critical infrastructure is continuing to be inspected and decisions will be made concerning the entirety of the water distribution systems, including (a) construction of a new water treatment plant, (b) maintenance and upgrades to the current wastewater treatment plant, and (c) upgrades to the Brazos pump station and associated pipelines, and (f) construction of Turkey Peak Reservoir.

Water rates for all City customers will remain the same as in the previous fiscal year. It is, however, necessary to increase sewer rates by 7% in order to complete the NW 1st Avenue Sewer Project. In February 2024, City Council passed an ordinance providing a discount to all eligible individuals' monthly base charge of \$7.67. This rate will remain the same for FY 2024-2025. There will also be an increase of the City's drainage utility fee from \$1.25 per equivalent residential unit per month to \$2.50, which is necessary to replace fourteen blocks of base failure on SE 15th Street and 16th Street.

Even with the Water Fund as lean as it is, we were still able to provide funding for some important priorities, including:

- Public Works Administration: Construction of a Bulk Water Station (\$600,000)
- Water Distribution/Sewer Collection: NW 1st Avenue Sewer Project (\$500,000); Vacuum Trailer (\$90,000); and Jet Rodder Truck (\$190,000)

Airport Fund Highlights

The Airport Fund Revenues are projected to be \$2.9 million, due in large part to its hangar rentals and leases and its newly constructed and fully operational self-service gas station. The Airport Fund Expenditures are projected to be \$2.46 million, which includes an increase of \$50,000 to total personnel benefits and the following priorities:

- AP 5100 Hangar Fire Protection System Installation (\$600,000)

- LED Fuel Price Sign (\$6,000)
- Fuel Storage Facility Security Lights and Camera (\$27,000)
- AV Gas Fuel Truck (\$175,000)

In Summary

This City's policy is to adopt a sound and fiscally conservative budget and to adhere to it during the upcoming fiscal year. Any necessary amendments will be accomplished according to City Charter and well-established policies, including notifying and obtaining City Council authorization for any significant modifications. In addition, there have been no significant changes in financial policy from FY 2023-2024.

A copy of this document has been posted on the City's website, placed on file in the City Clerk's office, and made available at the Boyce Ditto Public Library, where the public may review it during normal business hours.

I again express my gratitude to our Mayor, Mayor Pro-Tem, and Members of City Council for their diligent efforts and enduring contribution to help mold the construction of this year's budget. I would also like to thank all Directors, Department Heads, and Supervisors for providing their input during this budget process. I realize this year was different and more difficult than years past. Keep up the hard work! Y'all make it worthwhile.

We look forward to working in conjunction with you to finalize the FY 2024-2025 Annual Budget. Here's to a productive new year!

Sincerely,



Dean A. Sullivan
City Manager

ORDINANCES & RESOLUTION

ORDINANCE NO. 2024-18

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS, SETTING THE AD VALOREM TAX RATE OF THE CITY OF MINERAL WELLS, FOR THE YEAR 2024 AT A RATE OF \$0.57329448 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MINERAL WELLS; SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING THE AD VALOREM TAX FOR THE YEAR 2024; ESTABLISHING AN EFFECTIVE DATE; PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS; AND REPEALING CONFLICTING ORDINANCES.

WHEREAS, the City of Mineral Wells, Texas (City) is authorized to assess an ad valorem tax on all taxable real and personal property pursuant to Section 83 of the Charter of the City and Chapter 26 of the Texas Tax Code;

WHEREAS, the Tax Assessors of Palo Pinto and Parker Counties have delivered to the City the certified appraisal rolls for all taxable property within the City;

WHEREAS, the City Council of the City of Mineral Wells adopted a proposed tax rate on August 20, 2024, and published notice of the same as required by Section 26.06 of the Texas Tax Code;

WHEREAS, the City Council held a public hearing on the proposed tax rate on September 10, 2024, pursuant to Section 26.05 of the Texas Tax Code; and

WHEREAS, the City Council finds that the ad valorem tax rate adopted and levied by this Ordinance is necessary for the expenses of the municipal government of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, that direct and ad valorem municipal taxes be, and the same are hereby levied for the tax year 2024, upon all property, real, personal, and mixed, located within the corporate limits of the City of Mineral Wells, Texas subject to taxation for the said year, under the Constitution and Laws of the State of Texas and the Charter of the City of Mineral Wells, adopted on the 26th day of July, 1966, for the purposes and at the rates herein set forth.

Section 1. That there is hereby levied and there shall be collected a total tax of \$0.57329448 on each \$100 assessed valuation of all taxable property, real, personal, and mixed located within the corporate limits of the City of Mineral Wells, Texas.

Section 2. That \$0.54519220 of the above total tax is hereby specifically levied and apportioned for maintenance, support, current expenses, and general municipal purposes of the City of Mineral Wells for the fiscal year beginning October 1, 2024, and ending September 30, 2025.

Section 3. That \$0.02810228 of the above tax is hereby specifically levied and apportioned for payment of the principal and interest on, and the service on, the outstanding indebtedness of the City of Mineral Wells for the fiscal year beginning October 1, 2024, and ending September 30, 2025.

BE IT FURTHER ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS that there is hereby levied, and there shall be collected from every person, firm, or corporation pursuing any occupation, profession, or business in the City of Mineral Wells, which is taxable by law, the full amount of occupation taxes permitted by the Constitution and Laws of the State of Texas and the Charter of the City of Mineral Wells.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY -3.34 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.42.

PASSED AND APPROVED this the 17th day of September 2024.

CITY OF MINERAL WELLS

Regan Johnson
Regan Johnson, Mayor

ATTEST:

Sharon McFadden
Sharon McFadden, City Clerk



APPROVED AS TO FORM:

Eileen Hayman
Eileen Hayman, City Attorney

ORDINANCE NO. 2024-17

AN ORDINANCE SETTING FORTH AN ITEMIZED ESTIMATE OF THE EXPENSE OF CONDUCTING EACH FUND FOR THE MUNICIPAL GOVERNMENT OF THE CITY OF MINERAL WELLS, TEXAS, FOR THE PERIOD OF TIME BEGINNING OCTOBER 1, 2024 AND TERMINATING SEPTEMBER 30, 2025; APPROPRIATING MONEY FOR THE VARIOUS FUNDS; SETTING OUT THE PURPOSES OF EACH ESTIMATE; ADOPTING AND APPROVING THE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS:

1.

That the appropriation for the period of time beginning October 1, 2024, through September 30, 2025, shall be distributed among the various funds established incident thereto as follow:

(a) General Fund.....	\$ 21,129,049
(b) Water and Sewer Fund.....	22,466,274
(c) Capital Projects – General.....	-0-
(d) Airport Fund.....	2,882,157
(e) Hotel Occupancy Tax Fund.....	400,000
(f) Woodland Park Trust Fund.....	300
(g) Capital Projects – Water.....	-0-
(h) General Debt Service Fund.....	335,400
(i) Expendable Trust.....	-0-
(j) Drainage Utility Fund.....	419,710
(k) Tax Increment Reinvestment Zone #2 Fund.....	4,169,588
TOTAL ALLOCATION ALL FUNDS.....	\$ 51,802,478

2.

That the distribution and division of the above-named appropriation shall be made in accordance with the budget of expenditures submitted by the City Manager, and as adjusted and adopted by the City Council, which budget is hereby made a part of this Ordinance by reference thereto the same as if copied verbatim herein and should be considered in connection with the expenditures of the above appropriations.

3.

That the budget for the one-year period above set forth has been heretofore submitted by the City Manager to the City Council, notice published, and hearings held incident thereto, all in conformance with Article V, Sections 47 and 51-55 of the City Charter of the City of Mineral Wells and Chapter 102 of the Texas Local Government Code. The City Council has heretofore approved the same as adjusted. The purpose and intent of the Ordinance is to set forth in ordinance form the funds from which budget allocations are to be derived for operational and debt purposes; and further, to approve the budget as adjusted.

4.

That the budget prepared by the City Manager for the City of Mineral Wells, Texas, for the year commencing October 1, 2024 through and including September 30, 2025, as adjusted, is hereby approved and ordered filed with the City Clerk of the City of Mineral Wells and the County Clerk of Palo Pinto County. The City Manager is hereby directed to reproduce the final budget by printing, or otherwise accurately reproducing the data contained in the official document filed with the City Clerk including all messages, schedules, summaries, and statements enumerated in Section 47 of the City Charter of the City of Mineral Wells and Section 102.007 of the Texas Local Government Code, and to make a reasonable number of copies available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

5.

The City Clerk is hereby directed to file a copy of said budget with the County Clerk of Palo Pinto County.

6.

Should any part, portion, section, or division of this ordinance be declared to be invalid or inoperative or void for any reason by a court of competent jurisdiction, such decisions, opinions, or judgment shall in no way effect the remaining parts, portion, sections, or provisions of the ordinance, which provisions shall be, remain, and continue to be in full force and effect. This ordinance shall be in full force and effect from and after the date of its passage.

PASSED AND APPROVED this the 17th day of September 2024.

CITY OF MINERAL WELLS

Regan Johnson
Regan Johnson, Mayor

ATTEST:

Sharon McFadden
Sharon McFadden, City Clerk



APPROVED AS TO FORM:

Eileen Hayman
Eileen Hayman, City Attorney

ORDINANCE NO. 2024-19

AN ORDINANCE AMENDING ARTICLE II OF CHAPTER 90, UTILITIES, SECTIONS 90-54, 90-55, AND 90-62 OF THE MINERAL WELLS CODE OF ORDINANCES BY REVISING WATER RATES, RATES FOR SEWER SERVICE, AND REDUCED RATE FOR SENIORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Mineral Wells, Texas (City) currently assesses rates for water and sewer service provided by the City in Section 90-54, 90-55, and 90-62 of the Mineral Wells Code of Ordinances; and

WHEREAS, the City Council of the City of Mineral Wells has adopted a budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025, and wishes to revise the rates for water and sewer services in accordance with said budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS:

1. That Section 90-54 (1) of the Code of Ordinances of the City of Mineral Wells, Texas be hereby amended to read as follows:

“The following monthly water rates or charges for water furnished by the city shall prevail and shall be charged against and collected from all persons, firms, corporations, both public and private, using city water:

- (1) For all users, including special utility districts, wholesale water supply corporations and the City of Graford, there shall be a minimum monthly bill based upon the size of water meter provided. The minimum monthly bill shall be:

<i>Meter Size (Inches)</i>	<i>Minimum Monthly Bill</i>
¾ or smaller.....	\$ 65.96
1.....	108.42
1 ½.....	213.64
2.....	356.68
3.....	751.73
4.....	1,306.26
6.....	2,859.96
8.....	4,990.67

All water use each month shall be charged and billed at rates listed in the table below.

The monthly volume charge for single-family residences, duplexes, apartment units, churches, mobile homes or manufactured homes, and private non-profit organizations, but not including public agencies, which residences or buildings are individually metered for water shall be the Residential Rate.

The monthly volume charge for water metered for irrigation purposes shall be the Irrigation Rate.

The monthly volume charge for all other users, including commercial, industrial, governmental (Municipal), Special Utility Districts, wholesale Water Supply Corporations, and the City of Graford shall be the General Service Rate.

<u>Volume Charge per 1,000 Gallons</u>	<u>Residential</u>	<u>Irrigation</u>	<u>General Service</u>
0 - 2,000 Gallons	\$12.90	\$18.78	\$19.17
2,001 – 7,000 Gallons	\$14.84	\$21.58	\$19.17
7,001 – 15,000 Gallons	\$17.08	\$24.83	\$19.17
15,001 – 30,000 Gallons	\$19.62	\$28.53	\$19.17
All Over 30,001 Gallons	\$22.57	\$32.81	\$19.17

2. That Section 90-55 (b), (c), and (f) of the Code of Ordinances of the City of Mineral Wells, Texas be hereby amended to read as follows:

“(b) The monthly sewer charge for single-family residences, duplexes, apartment units, churches, mobile homes or manufactured homes, and private non-profit organizations, but not including public agencies, which residences or buildings are individually metered for water shall be:

Minimum Bill \$ 15.00

Volume charge for every 1,000 gallons of water used \$ 8.02

Maximum Residential Bill \$111.24

The volume charge shall be based on the average monthly water usage for that water account as billed in the immediately preceding months of December, January and February. The volume charges shall be adjusted annually in April of each year. In extreme and unusual circumstances, the volume charge may be based on the water usage billed for any three full consecutive months during the most recent twelve months for that water account.

When average monthly usage is not available for the preceding months of December, January and February, the sewer bill shall be based on a predetermined monthly residential average use of 4,800 gallons per month, the charge being \$53.50. After the first three full months of service and at the customer's request, the water account may be billed on the average monthly water usage billed for those three months of service.”

“(c) The monthly sewer charge for all other customers connected to the public sanitary sewer system shall be as follows:

Minimum Bill \$ 15.00

Volume charge for every 1,000 gallons of water used \$ 8.02

Maximum Residential Bill \$ No limit”

“(d) The city shall bill individual customers connected to the public sanitary sewer system who are not customers of the city water system a monthly fee of \$53.50. Mobile home or manufactured home parks connected to the public sanitary sewer system who are not customers of the city water system shall be billed a monthly fee of \$53.50 per unit. If no reasonable manner of

measuring a customer's water use exists, the sewage rate to an individual sewer user, where payment is not guaranteed by a private sewage collection entity, shall be \$53.50 per month for single-family residences."

3. That Section 90-62 of the Code of Ordinances of the City of Mineral Wells, Texas be hereby amended to read as follows:

"The senior residential fee adjustment shall mean a reduction to the minimum monthly charge for water service by seven dollars and sixty-seven cents (\$7.67) per billing cycle on a residential account held in the name of the senior for real property for which such individual has a current age of 60 and older, homestead exemption or a current lease held in his/her name. The valid proof of age and lease document (if property tax records are not in the name of the senior) must be filed or submitted to the Utility Billing Department in order for the discount to be granted. Any City of Mineral Wells utility customer, residing inside the city limits, who is 60 years of age and older shall be entitled to the fee adjustment upon submission of such proof of age, proof of ownership, lease, and/or a certificate of homestead exemption."

4. That this ordinance shall be effective from and after its passage, and the rates, fees, and charges set forth herein shall be reflected on all water and sewer bills rendered after November 1, 2024.

PASSED AND APPROVED this the 17th day of September 2024.

CITY OF MINERAL WELLS

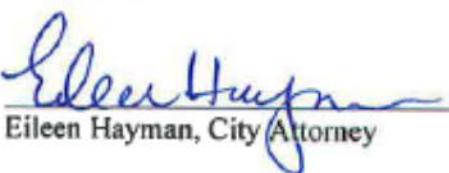

Regan Johnson, Mayor

ATTEST:


Sharon McFadden, City Clerk



APPROVED AS TO FORM:


Eileen Hayman, City Attorney

RESOLUTION NO. 2024-10

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MINERAL WELLS, TEXAS,
ADOPTING A MUNICIPAL DRAINAGE UTILITY SYSTEM SCHEDULE OF CHARGES;
ESTABLISHING CHARGES FOR MUNICIPAL DRAINAGE UTILITY SYSTEM
SERVICES; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE
DATE.**

WHEREAS, on December 6, 2016, the City Council of the City of Mineral Wells adopted the Municipal Drainage Utility System Act, Subchapter C of Chapter 552 of the Texas Local Government Code (the “Act”); and

WHEREAS, the City Council desires to adopt the Drainage Utility System Schedule of Charges and establish the drainage charges for the City drainage utility services for Fiscal Year 2024-2025.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MINERAL WELLS,
TEXAS:**

SECTION 1. That the City Council hereby finds that the Drainage Utility System Schedule of Charges is related to the drainage system of the City, and the terms of the levy and any classification of the benefitted properties in the City are nondiscriminatory, equitable, and reasonable.

SECTION 2. That the City Council hereby adopts the Drainage Utility System Schedule of Charges attached as Exhibit “A” hereto for Fiscal Year 2024-2025.

SECTION 3. REPEAL CLAUSE: That all provisions of the Resolutions of the City of Mineral Wells, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE: That this Resolution shall take effect immediately from and after its passage, provided; however, the drainage charges established herein shall take effect on all bills rendered after November 1, 2024.

PASSED AND APPROVED this the 17th day of September 2024.

CITY OF MINERAL WELLS


Regan Johnson, Mayor

ATTEST:


Sharon McFadden, City Clerk



APPROVED AS TO FORM:

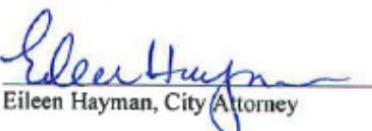

Eileen Hayman, City Attorney

EXHIBIT “A”
DRAINAGE CHARGE SCHEDULE 2024-2025

The following charges shall apply to all benefitted property as deemed by the Municipal Drainage Utility Systems Act, as amended, (the “Act”) according to property type within the city, unless exempt from such charges pursuant to the Act or as otherwise set forth herein.

All other non-exempt Single Family Residential Property/Commercial Property /Industrial Property:

- \$2.50 per month per equivalent residential unit. An equivalent residential unit (“ERU”) of impervious area shall mean the median impervious coverage of properties in the City of Mineral Wells as determined by the City and shall be used as the basis for determining drainage utility service charges to those properties. Two thousand six hundred square feet (2,600 sf) of impervious area shall be equal to one ERU.

Exemptions:

The following entities or persons shall be exempt from payment of the fees established by this Article:

1. Property with proper construction and maintenance of a wholly sufficient and privately owned drainage system;
2. Property held and maintained in its natural state, until such time that the property is developed and all of the public infrastructure constructed has been accepted by the municipality in which the property is located for maintenance;
3. A subdivided lot, until a structure has been constructed on the lot;
4. Property owned by a county in which a municipality described by the Local Government Code Section 552.044(8)(A) is located;
5. Property owned by a school district located wholly or partly in a municipality described by the Local Government Code Section 552.044(8)(A);
6. Property owned by a municipal housing authority of a municipality described by the Local Government Code Section 552.044(8)(A); and
7. Property owned by a religious organization that is exempt from taxation pursuant to Section 11.20, Tax Code, from all drainage charges.

Budget Process

MINERAL WELLS CITY CHARTER – ARTICLE V. THE BUDGET*

Sec. 46. Fiscal Year

The fiscal year of the City of Mineral Wells shall begin on the first day of July and shall end on the last day of June of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

Editor's note – Section 1.05 of the Texas Property Tax Code as enacted by Acts 1969, 66th Legislature, Chapter 841, authorized the governing body of a home-ruled city to establish by ordinance a fiscal year different from that fixed in its charter, if it is desirable. Consequently, Ord. No. 1980-18, enacted September 16, 1980, states that "the fiscal year for the City of Mineral Wells be and is hereby established as beginning on the first day of October and ending on the last day of September of each calendar year..."

Sec. 47. Preparation and submission of budget.

The city manager, between sixty and ninety days prior to the beginning of each fiscal year, shall submit to the council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- 1) A budget message, explanatory of the budget.
- 2) A consolidated statement of receipts and expenditures for all funds.
- 3) An analysis of property valuations.
- 4) An analysis of tax rate.
- 5) Tax levies and tax collections by year for at least five years.
- 6) General fund resources in detail, including a detailed report of inventory as provided in section 78 hereof.
- 7) Summary of proposed expenditures by function, department and activities.
- 8) Summary of proposed expenditures by character and object.
- 9) Detailed estimates of expenditures shown separately by each activity to support the summaries No. 7 and 8 above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and the rate of pay.
- 10) A revenue and expense statement for all types of bonds.
- 11) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding.
- 12) A schedule of requirements for the principal and interest of each issue of bonds.
- 13) A special funds section.
- 14) The appropriation ordinance.
- 15) The tax levying ordinance.

Sec. 48. Anticipated revenues compared with other years in budget.

In parallel columns opposite the several items of revenue there shall be placed the actual amount of such items for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Sec. 49. Proposed expenditures compared with other years in budget.

In parallel columns opposite the various items of expenditures there shall be placed the actual amount of such items of expenditures for last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

Sec. 50. Proposed budget a public record.

The proposed budget and all supporting schedules shall be filed with the city clerk when submitted to the council and shall be a public record for inspection by anyone. The city manager shall cause sufficient copies to be made for distribution to all interested persons.

Sec. 51. Notice of public hearing on budget.

At the meeting of the council at which the proposed budget is submitted, the council shall fix the time and place of a public hearing on the budget, and shall cause to be published a notice of the time and place, not less than seven days after date of publication, at which the council will hold the public hearing.

Sec. 52. Public hearing on proposed budget.

At the time and place set forth in the notice required by Section 51, or at any time and place to which such public hearing shall from time to time be adjourned, the council shall hold a public hearing on the budget submitted, and all interested persons shall be given an opportunity to be heard for or against any item of the amount of any item therein contained.

Sec. 53. Proceedings on budget after public hearing amending or supplementing budget.

After the conclusion of such public hearing the council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law. Before inserting any additional item or increasing any item of appropriation the council must cause to be published a notice setting forth the nature of the proposed increases and fixing a time and place, not less than seven days after publication, at which the council will hold a public hearing thereon.

Sec. 54. Proceedings on adoption of budget.

State law reference—Municipal budget, V.T.C.A., Local Government Code § 102.001 et seq.

After such further hearing, the council may insert the additional item or items and make the increase or increases to the amount in each case indicated by the published notice, or to a lesser amount, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue to at least equal such total proposed expenditures.

Sec. 55. - Vote required for adoption.

The budget shall be adopted by the favorable vote of a majority of the members of the whole council.

Sec. 56. - Date of final adoption; failure to adopt.

The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the council take no final action on or prior to such day, the budget as submitted by the city manager shall be deemed to have been finally adopted by the council.

Sec. 57. - Effective date of budget; certification; copies made available.

Upon final adoption, the budget shall be in effect for the budget year. A copy of the budget, as finally adopted, shall be filed with the city clerk, the county clerk of Palo Pinto County, and the state comptroller of public accounts at Austin. The final budget shall be printed, mimeographed or otherwise reproduced and a reasonable number of copies shall be made available for the use of all offices, departments and agencies, and for the use of interested persons and civic organizations.

Sec. 58. - Budget establishes appropriations.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

Sec. 59. - Budget establishes amount to be raised by property tax.

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the city, in the corresponding tax year.

Sec. 60. - Unallocated reserve fund.

When recommended by the city manager, and in the discretion of the city council the budget may contain a reasonable sum set aside as an unallocated reserve fund, to meet unexpected and unforeseen contingencies in current operating costs of any budget project.

Sec. 61. - Amendment and supplemental budget.

In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonable diligence, thought and attention have been included in the original budget, may from time to time be authorized, upon the affirmative vote of a majority of the membership of the council, as amendments or supplements to the original budget. Such supplements and amendments shall be approved in an ordinance and shall be filed with the original budget.

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BUDGET SUMMARY

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Fund Balance Summary

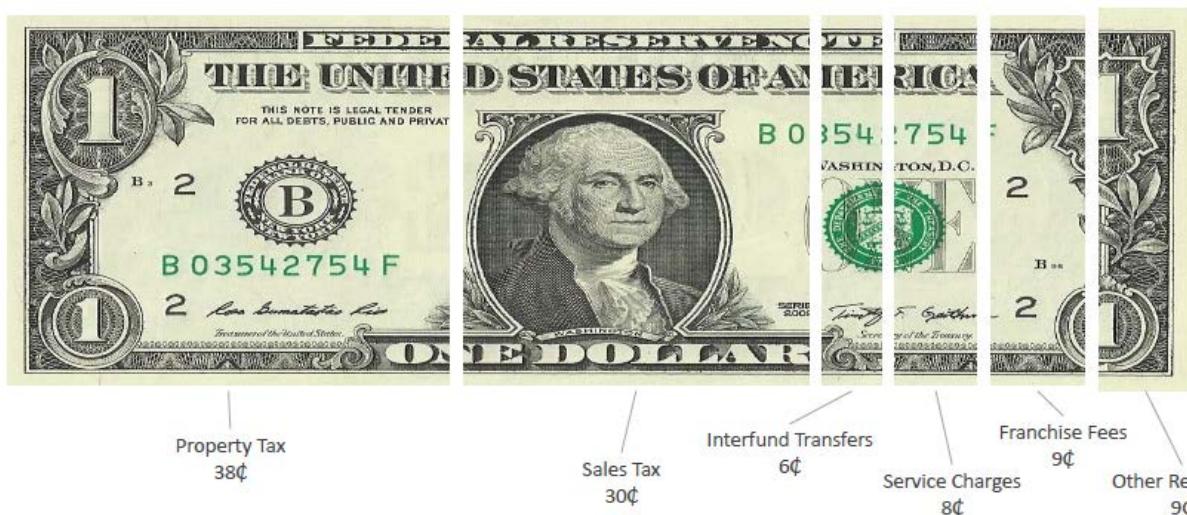
CITY OF MINERAL WELLS SCHEDULE FUND BALANCE SUMMARY For the period: 10/01/2024 to 09/30/2025 DIVISION ALL BUDGETED FUNDS					
SUMMARY					
CATEGORIES	ESTIMATED BEGINNING FUND BALANCE	ESTIMATED REVENUES	ESTIMATED AVAILABLE RESOURCES	ESTIMATED EXPENDITURES	PROJECTED ENDING FUND BALANCE
01 GENERAL FUND	\$10,386,537	\$18,229,724	\$28,616,261	\$21,129,049	\$7,487,212
09 GENERAL I & S FUND	\$320,566	\$351,000	\$671,566	\$335,400	\$336,166
07 WOODLAND PARK TRUST FUND	\$626,496	\$22,500	\$648,996	\$300	\$648,696
06 HOTEL TAX FUND	\$26,879	\$401,000	\$427,879	\$400,000	\$27,879
02 WATER FUND	\$2,804,194	\$22,466,274	\$25,270,468	\$22,466,274	\$2,804,194
20 AIRPORT FUND	\$306,442	\$2,930,784	\$3,237,226	\$2,882,157	\$355,069
03 DRAINAGE UTILITY FUND	\$19,218	\$459,000	\$478,218	\$419,710	\$58,508
14 TIF ZONE #2	\$5,521,733	\$1,193,731	\$6,715,464	\$4,169,588	\$2,545,876
17 EXPENDABLE TRUST	\$52,875	\$500	\$53,375	\$0	\$53,375
39 GENERAL FUND/STREETS CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0
36 WATERWORKS & SEWER SYSTEM	\$85,000	\$7,000	\$92,000	\$0	\$92,000
TOTAL ALL BUDGETED FUNDS	\$20,149,940	\$46,061,513	\$66,211,453	\$51,802,478	\$14,408,975

COMPOSITION OF REVENUE ALLOCATIONS – ALL BUDGETED FUNDS

Your Tax Dollars at Work

An Overview of the General FY 2024-2025 Annual Budget

City of Mineral Wells General Fund Revenue Sources = \$18.2 Million



Summary of Authorized Positions

CITY OF MINERAL WELLS						
SCHEDULE	DEPARTMENT			DIVISION		
SUMMARY of AUTHORIZED POSITIONS	ALL			ALL		
SUMMARY						
All Budgeted Funds	2022-23		2023-24		2024-25	
CATEGORIES	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
GENERAL GOVERNMENT						
City Manager	1.0	0.0	1.0	0.0	1.0	0.0
City Clerk	2.0	0.0	2.0	0.0	2.0	0.0
Community Development	1.0	0.0	1.0	0.0	3.0	0.0
Finance	5.0	0.0	5.0	0.0	5.0	0.0
*Municipal Court	1.0	3.0	1.0	3.0	1.0	2.0
TOTAL GENERAL GOVERNMENT	10.0	3.0	10.0	3.0	12.0	2.0
PUBLIC SAFETY						
**Police	43.0	5.0	41.0	5.0	48.0	2.0
**Fire/EMS	30.0	1.0	33.0	1.0	34.0	1.0
Inspections	4.0	0.0	4.0	0.0	4.0	0.0
TOTAL PUBLIC SAFETY	77.0	6.0	78.0	6.0	86.0	3.0
HIGHWAYS AND STREETS						
Streets	19.0	0.0	18.0	0.0	18.0	0.0
TOTAL HIGHWAYS AND STREETS	19.0	0.0	18.0	0.0	18.0	0.0
PUBLIC WORKS						
Sanitation - Convenience Station	0.0	1.0	0.0	1.0	0.0	1.0
Cemetery	4.0	0.0	4.0	0.0	4.0	0.0
TOTAL PUBLIC WORKS	4.0	1.0	4.0	1.0	4.0	1.0
CULTURE AND RECREATION						
Library	4.0	2.0	5.0	0.0	5.0	0.0
***Parks and Recreation	10.0	17.0	10.0	23.0	10.0	23.0
TOTAL CULTURE AND RECREATION	14.0	19.0	15.0	23.0	15.0	23.0
WATER AND SEWER UTILITES						
Public Works Administration	10.0	0.0	11.0	0.0	10.0	0.0
Water Distribution / Sewer Collection	18.0	0.0	18.0	0.0	18.0	0.0
Hilltop Water Treatment Plant	9.0	0.0	9.0	0.0	9.0	0.0
Wastewater Plant Operations	13.0	0.0	13.0	0.0	13.0	0.0
Facility Maintenance	9.0	0.0	9.0	0.0	8.0	0.0
City Utility Billing	2.0	0.0	2.0	0.0	2.0	0.0
TOTAL WATER AND SEWER UTILITIES	61.0	0.0	62.0	0.0	60.0	0.0
TOTAL **AIRPORT	4.0	2.0	6.0	2.0	6.0	2.0
TOTAL AUTHORIZED POSITIONS	189.0	31.0	193.0	35.0	201.0	31.0

*Municipal Court: Municipal Court Judge and Prosecutor are appointees, reported as Part-Time.

**Police, Fire and Airport: Part-Time positions are budgeted in hours on the Table of Authorized Positions.

***Parks and Recreation: Part-Time positions are seasonal and are budgeted in hours on the Table of Authorized Positions.

Summary of Proposed Expenditures

CITY OF MINERAL WELLS									
SCHEDULE		DEPARTMENT				DIVISION			
PROPOSED EXPENDITURES		ALL				ALL			
SUMMARY									
PERIOD: 10/01/2024 TO 09/30/2025	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		PROPRIETARY FUNDS			
CATEGORIES	GENERAL FUND	TRUST FUNDS	GEN. DEBT SERVICE FUND	GENERAL FUND	WATERWORKS & SEWERSYSTEM	WATER & SEWER FUND	AIRPORT FUND	DRNG UTILITY & TIRZ #2 FUNDS	TOTAL
BY FUNCTION, DEPARTMENT & ACTIVITY									
Administration	\$1,167,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,167,863
City Attorney	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Community Development	\$511,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511,417
Finance	\$834,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$834,332
Total General Government	\$2,713,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,713,612
Police	\$5,681,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,586,147
Fire/EMS	\$4,561,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,561,743
Inspections	\$915,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$915,213
Total Public Safety	\$11,158,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,158,273
Streets	\$4,250,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,250,745
Total Streets	\$4,250,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,250,745
Sanitation - Convenience Station	\$229,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,493
Cemetery - Woodland Park Trust	\$359,291	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$359,591
Total Public Works	\$588,784	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$589,084
Library	\$686,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$686,257
Parks and Recreation	\$1,262,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,262,831
Tourism	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Total Cultural and Recreation	\$1,949,088	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,349,088
Public Works Administration	\$0	\$0	\$0	\$0	\$0	\$14,074,625	\$0	\$0	\$14,074,625
Facility Maintenance	\$0	\$0	\$0	\$0	\$0	\$766,876	\$0	\$0	\$766,876
Water Distribution/Sewer Collection	\$0	\$0	\$0	\$0	\$0	\$3,118,492	\$0	\$0	\$3,118,492
Hilltop Water Treatment Plant - Brazos	\$0	\$0	\$0	\$0	\$0	\$1,794,010	\$0	\$0	\$1,794,010
Wastewater Plant Operations	\$0	\$0	\$0	\$0	\$0	\$1,476,761	\$0	\$0	\$1,476,761
City Utility Billing	\$0	\$0	\$0	\$0	\$0	\$363,457	\$0	\$0	\$363,457
Total Water/Sewer Utilities	\$0	\$0	\$0	\$0	\$0	\$21,594,221	\$0	\$0	\$21,594,221
Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$2,882,157	\$0	\$2,882,157
Drainage Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419,710	\$419,710
Tax Increment Reinvestment Zone #2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,169,588	\$4,169,588
Debt Service	\$468,547	\$0	\$335,400	\$0	\$0	\$872,053	\$0	\$0	\$1,676,000
Capital Projects - Including Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expendable Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURE/EXPENSES by FUNCTION/DEPARTMENT/ACTIVITY	\$21,129,049	\$400,300	\$335,400	\$0	\$0	\$22,466,274	\$2,882,157	\$4,589,298	\$51,802,478

CITY OF MINERAL WELLS

SCHEDULE

DEPARTMENT

DIVISION

PROPOSED EXPENDITURES

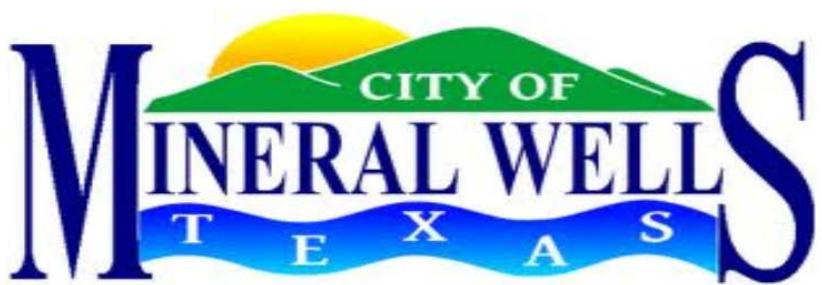
ALL

By CHARACTER & OBJECT

SUMMARY

PERIOD: 10/01/2024 TO 09/30/2025	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		PROPRIETARY FUNDS			
CATEGORIES	GENERAL FUND	TRUST FUNDS	GEN. DEBT SERVICE FUND	GENERAL FUND	WATER & SEWER	WATER & SEWER FUND	AIRPORT FUND	DRNG UTILITY & TIRZ #2 FUNDS	TOTAL
BY CHARACTER & OBJECT									
Personnel Services	\$12,506,295	\$0	\$0	\$0	\$0	\$4,540,150	\$480,146	\$0	\$17,526,591
Program Expenses	\$533,445	\$0	\$0	\$0	\$0	\$71,030	\$8,500	\$0	\$612,975
Purchased Professional/Technical Services	\$1,630,817	\$0	\$0	\$0	\$0	\$314,750	\$32,500	\$0	\$1,978,067
Purchased Property Services	\$487,576	\$0	\$0	\$0	\$0	\$136,050	\$69,000	\$0	\$1,005,626
Other Purchased Services	\$497,583	\$0	\$0	\$0	\$0	\$411,703	\$54,500	\$0	\$963,786
Supplies	\$1,893,595	\$0	\$0	\$0	\$0	\$2,414,000	\$44,650	\$0	\$4,352,245
Other Objects	\$449,034	\$301,145	\$0	\$0	\$0	\$12,316,538	\$1,184,300	\$4,169,588	\$18,420,605
Total Transfers/Debt Service	\$468,547	\$99,155	\$335,400	\$0	\$0	\$872,053	\$140,561	\$106,710	\$2,022,426
Capital Outlay	\$2,662,157	\$0	\$0	\$0	\$0	\$1,390,000	\$868,000	\$0	\$4,920,157
TOTAL EXPENDITURE/EXPENSES by CHARACTER & OBJECT	\$21,129,049	\$400,300	\$335,400	\$0	\$0	\$22,466,274	\$2,882,157	\$4,589,298	\$51,802,478

GENERAL FUND



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General Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND	DEPARTMENT	DIVISION		
GENERAL FUND	ALL	ALL		
SUMMARY				
BEGINNING FUND BALANCE	\$6,665,043	\$8,241,242	\$8,280,008	\$10,386,537
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$18,328,926	\$16,412,493	\$16,976,903	\$18,229,724
01 TOTAL REVENUES	\$18,328,926	\$16,412,493	\$16,976,903	\$18,229,724
EXPENDITURES by Object Class	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
Total Personnel Services	\$9,740,372	\$11,097,719	\$9,460,306	\$12,506,295
Total Program Expenses	\$596,467	\$574,223	\$484,388	\$533,445
Total Purchased Professional/Technical Services	\$1,196,442	\$1,009,700	\$933,405	\$1,630,817
Total Purchased Property Services	\$504,890	\$674,680	\$387,814	\$487,576
Total Other Purchased Services	\$432,646	\$482,979	\$493,097	\$497,583
Total Supplies	\$1,620,921	\$2,326,513	\$1,907,266	\$1,893,595
Total Capital Expenditures	\$1,908,226	\$201,128	\$537,226	\$2,662,157
Total Other Objects	\$363,482	\$446,227	\$329,370	\$449,034
Total Transfers / Debt Retirement	\$350,515	\$337,502	\$337,502	\$468,547
01 TOTAL EXPENDITURES	\$16,713,961	\$17,150,671	\$14,870,374	\$21,129,049
EXPENDITURES by Department	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
GENERAL ADMINISTRATION	\$2,184,872	\$1,766,449	\$1,535,589	\$1,836,410
COMMUNITY DEVELOPMENT	\$119,163	\$290,486	\$198,535	\$511,417
FINANCE	\$694,759	\$749,573	\$677,581	\$834,332
POLICE DEPARTMENT	\$4,269,152	\$4,582,603	\$4,128,645	\$5,681,317
FIRE/EMS	\$4,459,653	\$3,849,957	\$3,484,699	\$4,561,743
INSPECTIONS	\$587,613	\$732,608	\$422,701	\$915,213
STREET DEPARTMENT	\$2,427,901	\$3,054,906	\$2,537,276	\$4,250,745
SANITATION DEPARTMENT	\$224,155	\$224,704	\$205,165	\$229,493
PARKS & RECREATION	\$1,093,922	\$1,114,451	\$1,000,584	\$1,262,831
CEMETERY	\$324,818	\$355,874	\$331,653	\$359,291
LIBRARY	\$327,953	\$429,060	\$347,946	\$686,257
01 TOTAL DEPARTMENT EXPENDITURES	\$16,713,961	\$17,150,671	\$14,870,374	\$21,129,049
01 ENDING FUND BALANCE	\$8,280,008	\$7,503,064	\$10,386,537	\$7,487,212

General Fund – Revenues

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4005 FUND BALANCE APPROPRIATED	\$0	\$738,178	\$0	\$2,899,325
4110 PROPERTY TAX - CURRENT	\$5,312,297	\$5,930,091	\$6,557,862	\$6,858,171
4130 SALES TAX	\$5,032,049	\$4,804,000	\$5,229,458	\$5,400,000
4143 MIXED BEVERAGE TAX	\$43,172	\$42,000	\$42,526	\$42,000
4160 FRANCHISE TAX - ELECTRIC	\$661,331	\$660,000	\$685,611	\$735,000
4162 FRANCHISE TAX – GAS	\$212,156	\$210,000	\$166,956	\$214,200
4163 FRANCHISE TAX - TELECOMMUN	\$17,729	\$25,000	\$23,027	\$25,000
4164 FRANCHISE TAX - CABLE	\$114,974	\$160,000	\$145,214	\$125,000
4165 FRANCHISE TAX - GARBAGE	\$532,041	\$540,000	\$640,210	\$670,000
4190 PROPERTY TAXES - DELINQUENT	\$124,255	\$110,000	\$125,016	\$120,000
4191 PROPERTY TAXES - P AND I	\$96,762	\$75,000	\$92,501	\$85,000
4211 ALCOHOLIC BEVERAGE PERMITS	\$7,585	\$5,000	\$4,340	\$7,500
4216 OCCUPATIONAL LICENSES	\$125	\$100	\$600	\$100
4220 OTHER REVENUE	\$55,582	\$25,000	\$34,156	\$30,000
4221 INSPECTIONS AND PERMITS	\$226,055	\$250,000	\$208,365	\$225,000
4300 OVER/SHORT	\$50	\$0	\$0	\$0
4310 DONATIONS	\$9,400	\$0	\$2,100	\$0
4314 LEOSE - L.E. TRAINING GRANT	\$2,382	\$2,300	\$5,739	\$3,357
4372 MWISD AGRMT – SRO	\$152,280	\$200,863	\$257,428	\$426,380
4374 PP CO – INTERGOVT	\$184,000	\$273,000	\$273,000	\$125,000
4412 RELEASE OF LIENS	\$27,201	\$35,000	\$22,090	\$25,000
4413 PLANNING AND ZONING FEES	\$6,245	\$25,200	\$11,079	\$15,000
4425 AMBULANCE FEES	\$667,607	\$720,000	\$641,809	\$550,000
4426 FIRE/EMS MITIGATION FEES	\$31,966	\$35,000	\$24,862	\$30,000
4443 SANITATION/DISP SITE FEES	\$101,244	\$110,000	\$89,004	\$115,000
4451 BIRTH/DEATH CERTIFICATES	\$11,039	\$2,640	\$3,635	\$2,500
4452 HEALTH INSPECTION FEES	\$0	\$0	\$24,975	\$25,000
4453 PRESERVATION FEES	\$589	\$150	\$447	\$200
4454 ANIMAL SHELTER FEES	\$26,242	\$35,000	\$16,325	\$25,000
4470 RECREATIONAL FEES	\$55,276	\$60,000	\$56,722	\$65,000
4472 SWIMMING POOL FEES	\$44,588	\$70,000	\$47,030	\$70,000
4474 CONCESSION REVENUES	\$330	\$0	\$1,069	\$500
4476 LIBRARY RECEIPTS	\$3,552	\$4,000	\$3,643	\$4,000
4511 MUNICIPAL COURT FINES	\$173,974	\$250,000	\$160,131	\$250,000
4512 TECHNOLOGY FEE	\$3,915	\$4,250	\$4,008	\$4,250
4513 SECURITY FEE	\$4,627	\$4,000	\$4,058	\$4,000
4514 JUVENILE CASE MANAGER	\$5,035	\$8,500	\$4,347	\$8,500
4515 MUNICIPAL JURY FEES	\$88	\$0	\$60	\$0
4516 CHILD SAFETY FEE	\$458	\$750	\$150	\$750
4610 INTEREST EARNED	\$345,022	\$75,000	\$382,158	\$275,000
4631 RENTS AND LEASES	\$12,878	\$15,000	\$11,334	\$13,000
4810 SALE OF CEMETERY LOTS	\$43,405	\$35,000	\$25,408	\$30,000

4820 SALE OF GRAVE MARKERS	\$4,800	\$0	\$4,025	\$0
4825 CEMETERY SERVICES	\$57,690	\$48,000	\$41,775	\$45,000
4902 FUND TRANSFER – WATER	\$1,416,750	\$600,000	\$0	\$300,000
4903 FUND TRANSFER - DRAINAGE UTIL	\$368,000	\$325,000	\$325,000	\$50,000
4906 FUND TRANSFER - HOTEL TAX	\$43,082	\$81,000	\$81,000	\$97,342
4907 FUND TRANSFER - WOODLAND PARK	\$0	\$300	\$300	\$300
4910 FUND TRANSFER – OTHER	\$881,799	\$263,349	\$263,349	\$407,674
4911 FUND TRANSFER - INSURANCE	\$250,000	\$100,000	\$0	\$0
4920 FUND TRANSFER - AIRPORT	\$69,000	\$78,000	\$78,000	\$45,000
4921 SALE OF CAPITAL ASSETS	\$17,915	\$115,000	\$136,970	\$115,000
4922 INSURANCE PROCEEDS	\$74,159	\$0	\$18,031	\$0
4937 LOAN PROCEEDS	\$562,500	\$0	\$0	\$565,000
TOTAL REVENUES	\$18,328,926	\$17,150,671	\$16,976,903	\$21,129,049
TOTAL GENERAL FUND REVENUES	\$18,328,926	\$17,150,671	\$16,976,903	\$21,129,049
4005	FUND BALANCE APPROPRIATED (specific to the following): Other Retirement Benefits – 1% Match for 457B Contribution (\$94,940); Funding for Charter Commission – General Administration (\$50,000); City-Wide Branding – Community Development (\$50,000); Downtown Sign Grant (\$10,000); Addition of Patrol Officers (4) (\$232,256); Patrol Rifles (\$30,000); Third-Party EMS/Paramedic Retention Services (\$275,000); Public Safety Complex Design (\$2,200); Temporary Fire Station Design (\$20,350); Positive Pressure Fans (\$6,000); SCBA Replacement (\$106,000); Electric Rescue Tools and Struts (\$60,000); Outfit Brush Truck (\$42,000); Thermal Imaging Camera (\$20,750); Apparatus Dash Cameras (\$5,000); Zoning Consultant (\$250,000); Repair/Replace Portion of MH 379 (\$1,444,520); Gym Safety Surfacing (\$3,000); Pickleball Court Construction (\$45,000); Tractor (\$40,387); Circulation Counter Refurbishing (\$6,000); Parking Lot Security Lights (\$10,000)			
4910	Transfers from Economic Development Corporation (\$127,674) and *Boyce Ditto Library Trust (\$280,000) *Colonel Willie Casper Story Book Park Design (\$15,000) and Construction (\$265,000) will be funded through the Boyce Ditto Library Trust			
4937	Patrol Vehicles (\$400,000) and Dump Truck (\$165,000)			

General Administration – 11

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$364,227	\$298,790	\$245,275	\$381,366
5101 OVERTIME	\$1,530	\$3,000	\$558	\$1,500
5103 SOCIAL SECURITY	\$26,961	\$23,315	\$18,126	\$29,506
5104 GROUP INSURANCE	\$34,563	\$35,254	\$33,183	\$45,125
5105 TMRS	\$30,759	\$25,509	\$25,158	\$33,016
5106 WORKERS' COMP	\$4,788	\$3,150	\$2,966	\$3,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$3,857
5109 EMPLOYMENT EXPENSE	\$1,038	\$1,500	\$0	\$26,000
5111 LONGEVITY	\$5,373	\$2,980	\$2,980	\$2,840
5112 UNEMPLOYMENT	\$1,324	\$10,000	\$3,370	\$2,800
5113 CERTIFICATION PAY	\$7,100	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$477,663	\$403,498	\$331,616	\$529,609
5224-00 SOFTWARE SUPPORT/LIC FEES	\$41,129	\$20,000	\$21,535	\$22,000
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$100,000	\$407	\$500
PROGRAM EXPENSES TOTAL	\$41,129	\$120,000	\$21,941	\$22,500
5302 PROF SERVICES - OTHER	\$628,366	\$464,500	\$416,473	\$434,000
5304 AUDIT SERVICES	\$33,460	\$20,000	\$29,806	\$28,000
5306 ATTORNEY'S FEES	\$82,811	\$100,000	\$142,508	\$175,000
5308 PROF SERVICES - CITY COUNCIL	\$1,400	\$1,400	\$1,400	\$1,400
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$746,037	\$585,900	\$590,187	\$638,400
5404 BUILDING MAINTENANCE	\$13,834	\$1,000	\$0	\$0
5406 OFFICE EQUIP MAINT	\$0	\$500	\$0	\$0
5418 OTHER MAINTENANCE	\$0	\$750	\$0	\$0
5420 RENTALS	\$3,607	\$2,500	\$2,844	\$3,400
5422 LAUNDRY SERVICE	\$314	\$500	\$251	\$500
PURCHASED PROPERTY SERVICES TOTAL	\$17,755	\$5,250	\$3,095	\$3,900
5502 INSURANCE	\$197,068	\$215,000	\$267,981	\$225,000
5504 TELEPHONE	\$10,246	\$15,000	\$8,519	\$15,000
5506 TRAVEL AND TRAINING	\$2,834	\$14,000	\$5,237	\$10,000
5506-02 DUES/LIC/MEMBER	\$9,283	\$7,460	\$10,580	\$8,500
OTHER PURCHASED SERVICES TOTAL	\$219,431	\$251,460	\$292,317	\$258,500
5602 OFFICE SUPPLIES	\$1,703	\$4,500	\$1,825	\$3,000
5604 POSTAGE/FREIGHT	(\$4,523)	\$1,500	\$250	\$1,500
5614 UTILITIES	\$30,797	\$32,500	\$34,245	\$40,000
5626 OPERATING SUPPLIES	\$14,288	\$17,600	\$10,747	\$10,000
5645 FACILITY REPAIR PARTS	\$286	\$7,000	\$48	\$1,000

SUPPLIES TOTAL	\$42,551	\$63,100	\$47,114	\$55,500
5704 IMPVTS OTHER THAN BLDGS	\$3,850	\$0	\$0	\$0
5706 EQUIPMENT	\$25,256	\$0	\$0	\$0
CAPITAL EXPENDITURES TOTAL	\$29,106	\$0	\$0	\$0
5802 OTHER SVCES AND CHGS	\$4,113	\$4,000	\$1,555	\$4,000
5803 PUBLIC NOTICES	\$2,271	\$1,000	\$5,565	\$2,500
5806 ELECTION EXPENSES	\$24,368	\$9,300	\$9,300	\$9,000
5808 MUNICIPAL CODES	\$4,200	\$5,000	\$2,367	\$3,000
5809 TAX OFFICE EXPENSE	\$171,827	\$180,000	\$192,787	\$180,000
5814-02 COMM SUPP - DNC	\$623	\$0	\$3,845	\$1,000
5814-03 COMM SUPP - UTILITIES	\$10,736	\$2,000	\$20,042	\$10,000
5814-06 COMM SUPP - SR CIT CTR OPER	\$10,298	\$30,000	\$12,599	\$15,000
5814-07 COMM SUPP - SR CIT CTR BLD M	\$3,053	\$2,500	\$1,260	\$2,500
5818 UNALLOCATED RESERVES	\$26,834	\$103,442	\$0	\$100,000
OTHER OBJECTS TOTAL	\$260,686	\$337,242	\$249,320	\$327,000
5954 PRINCIPAL - OTHER DEBT	\$304,212	\$0	\$0	\$0
5958 INTEREST - OTHER DEBT	\$46,302	\$0	\$0	\$0
TRANSFERS / DEBT RETIREMENT TOTAL	\$350,514	\$0	\$0	\$0
TOTAL GENERAL ADMINISTRATION	\$2,184,872	\$1,766,450	\$1,535,589	\$1,836,410

*5302 Funding for Charter Commission (\$50,000)

Authorized Positions	1100 – GENERAL ADMINISTRATION	
1	City Manager	\$To be determined
1	City Clerk	85,239
1	Administrative Clerk	46,127
Total (Fiscal Year 2025)		\$381,366

Community Development – 13

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$54,265	\$158,708	\$130,233	\$286,249
5103 SOCIAL SECURITY	\$3,839	\$12,141	\$8,927	\$21,903
5104 GROUP INSURANCE	\$6,480	\$28,503	\$8,296	\$36,484
5105 TMRS	\$4,179	\$13,244	\$11,739	\$24,508
5106 WORKER'S COMP	\$718	\$2,100	\$989	\$3,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$2,863
5109 EMPLOYMENT EXPENSE	\$67	\$250	\$0	\$250
5111 LONGEVITY	\$155	\$40	\$40	\$60
PERSONNEL SERVICES TOTAL	\$69,703	\$214,986	\$160,223	\$375,917
5224-00 SOFTWARE SUPPORT/LIC FEES	\$239	\$1,200	\$800	\$1,200
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$0	\$2,000	\$2,000
5230 EVENT COSTS	\$34,429	\$12,500	\$12,587	\$30,000
PROGRAM EXPENSES TOTAL	\$34,668	\$13,700	\$15,387	\$33,200
5302 PROF SVCES – OTHER	\$0	\$30,000	\$8,500	\$64,500
5306 ATTORNEY FEE'S	\$0	\$1,500	\$0	\$1,500
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$0	\$31,500	\$8,500	\$66,000
5420 RENTALS	\$9,290	\$15,000	\$9,036	\$15,000
PURCHASED PROPERTY SERVICES TOTAL	\$9,290	\$15,000	\$9,036	\$15,000
5504 TELEPHONE	\$509	\$900	\$383	\$900
5506 TRAVEL AND TRAINING	\$808	\$3,000	\$1,288	\$3,000
5506-02 DUES/LIC/MEMBER	\$910	\$1,250	\$1,770	\$2,000
OTHER PURCHASED SERVICES TOTAL	\$2,227	\$5,150	\$3,440	\$5,900
5602 OFFICE SUPPLIES	\$166	\$500	\$551	\$750
5604 POSTAGE	\$0	\$200	\$0	\$200
5610 CLOTHING SUPPLIES	\$0	\$200	\$0	\$200
5612 MINOR TOOLS	\$217	\$250	\$0	\$250
5614 UTILITIES	\$519	\$0	\$822	\$0
5626 OPERATING SUPPLIES	\$1,949	\$3,000	\$515	\$3,000
SUPPLIES TOTAL	\$2,851	\$4,150	\$1,888	\$4,400
5802 OTHER SVCES AND CHGS	\$424	\$1,000	\$63	\$1,000
5816 GRANT MATCH	\$0	\$5,000	\$0	\$0
5826 BUSINESS ASSISTANCE PROGRAMS	\$0	\$0	\$0	\$10,000
OTHER OBJECTS TOTAL	\$424	\$6,000	\$63	\$11,000
TOTAL COMMUNITY DEVELOPMENT	\$119,163	\$290,486	\$198,536	\$511,417

*5302 City-Wide Branding (\$50,000)
*5826 Downtown Sign Grant (\$10,000)

Authorized Positions	1300 – COMMUNITY DEVELOPMENT	
1	Director of Community Development	\$126,167
1	Deputy Director of Economic Development	90,052
1	Main Street Manager	70,030
	Total (Fiscal Year 2025)	\$286,249

Finance Department – 15

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$342,934	\$465,095	\$371,921	\$495,521
5101 OVERTIME	\$10,481	\$0	\$971	\$1,200
5103 SOCIAL SECURITY	\$26,293	\$35,949	\$27,842	\$38,496
5104 GROUP INSURANCE	\$43,203	\$44,068	\$41,479	\$56,407
5105 TMRS	\$27,536	\$39,333	\$34,042	\$43,076
5106 WORKERS' COMP	\$4,787	\$7,350	\$6,919	\$9,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$5,032
5109 EMPLOYMENT EXPENSE	\$0	\$250	\$197	\$250
5111 LONGEVITY	\$2,660	\$4,830	\$4,830	\$4,700
5113 CERTIFICATION PAY	\$6,000	\$0	\$1,318	\$1,800
PERSONNEL SERVICES TOTAL	\$463,894	\$596,875	\$489,519	\$656,082
5224-00 SOFTWARE SUPPORT/LIC FEES	\$108,006	\$46,262	\$68,926	\$46,500
5224-01 COMPUTER HDWE/SOFTWARE	\$968	\$0	\$90	\$500
PROGRAM EXPENSES TOTAL	\$108,974	\$46,262	\$69,016	\$47,000
5302 PROF SERVICES - OTHER	\$15,669	\$15,000	\$28,648	\$18,500
5306 ATTORNEY'S FEES	\$30,050	\$20,000	\$15,782	\$20,000
5313 PPC-JUVENILE CASE MGR	\$8,000	\$8,500	\$8,500	\$8,500
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$53,719	\$43,500	\$52,930	\$47,000
5404 BUILDING MAINTENANCE	\$2,997	\$4,000	\$3,158	\$4,000
5406 OFFICE EQUIPMENT MAINTENANCE	\$740	\$0	\$0	\$0
5420 RENTALS	\$3,570	\$6,000	\$3,237	\$4,000
5422 LAUNDRY SERVICE	\$314	\$750	\$316	\$500
PURCHASED PROPERTY SERVICES TOTAL	\$7,621	\$10,750	\$6,710	\$8,500
5504 TELEPHONE	\$11,516	\$10,000	\$10,565	\$10,000
5506 TRAVEL AND TRAINING	\$3,149	\$6,000	\$3,902	\$5,000
5506-02 DUES/LIC/MEMBER	\$161	\$2,000	\$914	\$1,500
5510 JUVENILE CASE MGR TRAINING	\$0	\$400	\$400	\$0
5514 CREDIT CARD/BANK FEES	\$11,781	\$6,000	\$6,377	\$15,000
OTHER PURCHASED SERVICES TOTAL	\$26,607	\$24,400	\$22,157	\$31,500
5602 OFFICE SUPPLIES	\$1,428	\$2,500	\$1,431	\$2,500
5604 POSTAGE/FREIGHT	\$14,639	\$2,000	\$8,002	\$12,500
5610 CLOTHING SUPPLIES	\$0	\$500	\$0	\$0
5612 MINOR TOOLS	\$16	\$0	\$0	\$0
5626 OPERATING SUPPLIES	\$9,574	\$11,250	\$14,026	\$15,000
5645 FACILITY REPAIR PARTS	\$146	\$1,500	\$2,910	\$3,000
SUPPLIES TOTAL	\$25,803	\$17,750	\$26,369	\$33,000

5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$750
CAPITAL EXPENDITURES TOTAL	\$0	\$0	\$0	\$750
5802 OTHER SVCES AND CHGS	\$417	\$500	\$1,345	\$1,000
5803 PUBLIC NOTICES	\$189	\$0	\$0	\$0
5807 MUNICIPAL COURT JAIL COSTS	\$0	\$2,000	\$2,000	\$2,000
5820 COURT TECHNOLOGY EXPENSE	\$7,535	\$7,535	\$7,535	\$7,500
OTHER OBJECTS TOTAL	\$8,141	\$10,035	\$10,880	\$10,500
TOTAL FINANCE	\$694,759	\$749,572	\$677,581	\$834,332

Authorized Positions	1500 – FINANCE	
1	Finance Director	\$126,167
1	Senior Accounting Manager	81,929
1	Human Resources Manager	64,204
1	Financial/Budget Analyst	60,500
1	Municipal Court Clerk	64,891
1	Accounting Technician	46,412
0.5	Municipal Court Judge (part-time)	21,718
0.5	Court Bailiff/Warrant Officer (part-time)	29,700
Total (Fiscal Year 2025)		\$495,521

Police Department – 20

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$2,429,984	\$2,830,337	\$2,250,894	\$3,211,922
5101 OVERTIME	\$291,196	\$200,000	\$239,079	\$250,000
5103 SOCIAL SECURITY	\$207,0205	\$237,499	\$187,285	\$269,968
5104 GROUP INSURANCE	\$362,910	\$370,168	\$348,421	\$499,727
5105 TMRS	\$222,222	\$259,851	\$242,379	\$302,082
5106 WORKERS' COMP	\$41,170	\$48,300	\$45,462	\$60,000
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$35,290
5109 EMPLOYMENT EXPENSE	\$1,429	\$2,175	\$451	\$1,000
5111 LONGEVITY	\$26,292	\$34,220	\$34,220	\$31,670
5113 CERTIFICATION PAY	\$81,200	\$30,000	\$29,681	\$35,400
PERSONNEL SERVICES TOTAL	\$3,663,428	\$4,012,550	\$3,377,871	\$4,697,059
5224-00 SOFTWARE SUPPORT/LIC FEES	\$59,064	\$52,099	\$90,433	\$63,489
5224-01 COMPUTER HDWE/SOFTWARE	\$18,473	\$23,750	\$9,730	\$33,704
5225-2000 ANIMAL SHELTER EXPENSES	\$72,886	\$57,610	\$64,310	\$60,700
PROGRAM EXPENSES TOTAL	\$150,423	\$133,459	\$164,473	\$157,893
5302 PROF SERVICES - OTHER	\$33,068	\$27,700	\$22,915	\$26,867
5313 PALO PINTO-NARCOTICS COMMANDER	\$43,892	\$0	\$0	\$0
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$76,960	\$27,700	\$22,915	\$26,867
5404 BUILDING MAINTENANCE	\$624	\$1,500	\$0	\$1,500
5408 VEHICLE MAINTENANCE	\$44,481	\$36,500	\$42,046	\$25,000
5414 RADIO MAINTENANCE	\$0	\$2,500	\$2,185	\$2,500
5420 RENTALS	\$391	\$350	\$330	\$391
5422 LAUNDRY SERVICE	\$315	\$325	\$251	\$325
PURCHASED PROPERTY SERVICES TOTAL	\$45,811	\$41,175	\$44,812	\$29,716
5504 TELEPHONE	\$30,050	\$31,000	\$22,891	\$31,000
5506 TRAVEL AND TRAINING	\$15,744	\$25,000	\$29,421	\$20,000
5506-01 LEOSE TRAINING	\$0	\$2,798	\$743	\$16,299
5506-02 DUES/LIC/MEMBER	\$580	\$1,200	\$1,598	\$1,284
OTHER PURCHASED SERVICES TOTAL	\$46,374	\$59,998	\$54,653	\$68,583
5602 OFFICE SUPPLIES	\$4,993	\$5,000	\$4,244	\$5,000
5604 POSTAGE/FREIGHT	\$601	\$1,513	\$218	\$1,000
5610 CLOTHING SUPPLIES	\$20,759	\$20,000	\$23,634	\$20,000
5612 MINOR TOOLS	\$722	\$620	\$915	\$400
5614 UTILITIES	\$10,479	\$10,000	\$7,922	\$11,000
5626 OPERATING SUPPLIES	\$47,616	\$35,810	\$47,276	\$79,850
5642 MOTOR VEHICLE FUEL	\$74,512	\$75,000	\$63,726	\$75,000

5644 FLEET REPAIR PARTS	\$2,726	\$2,000	\$1,076	\$1,500
5645 FACILITY REPAIR PARTS	\$1,566	\$2,500	\$4,089	\$2,500
5646 TIRES	\$5,617	\$3,000	\$2,408	\$3,000
SUPPLIES TOTAL	\$169,591	\$155,443	\$155,508	\$199,250
5706 EQUIPMENT	\$74,840	\$10,450	\$0	\$0
5708 VEHICLES	\$34,690	\$138,178	\$300,936	\$400,000
5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$2,500
CAPITAL EXPENDITURES TOTAL	\$109,530	\$148,628	\$300,936	\$402,500
5802 OTHER SVCES AND CHGS	\$5,848	\$2,000	\$6,050	\$5,000
5803 PUBLIC NOTICES	\$214	\$0	\$0	\$0
5804 STATE INSPECTION FEES	\$226	\$150	\$325	\$175
5825 INMATE EXPENSES	\$747	\$1,500	\$1,101	\$1,500
OTHER OBJECTS TOTAL	\$7,035	\$3,650	\$7,476	\$6,675
5954 PRINCIPAL - OTHER DEBT	\$0	\$0	\$0	\$70,736
5958 INTEREST - OTHER DEBT	\$0	\$0	\$0	\$22,039
TRANSFERS / DEBT RETIREMENT TOTAL	\$0	\$0	\$0	\$92,775
TOTAL POLICE	\$4,269,152	\$4,582,603	\$4,128,645	\$5,681,317

5100 Addition of Patrol Officers (4) (\$232,256)

5626 Patrol Rifles (\$30,000)

5708 Patrol Vehicles (4) (\$400,000)

Authorized Positions	2000 – POLICE	
1	Police Chief	\$ 126,167
2	Police Lieutenant	203,594
6	Police Sergeant	511,001
6	Police Corporal	453,880
23	Patrol Officer	1,443,013
1	Dispatch Supervisor	60,591
4	EMD Dispatcher	180,402
1	Animal Shelter Coordinator	46,058
1	Police Evidence Tech	39,731
2	Animal Control Officer	75,628
1	Police Records Clerk	37,098
1	Kennel Tech (part-time)	34,759
Total (Fiscal Year 2025)		\$3,211,922

General Fund – Police Department Note Payable**2024 – Purchase of Patrol Vehicles (4) (PENDING)**

YEAR ENDING SEPT 30	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2025	\$22,039	\$70,736	\$92,775
2026	\$17,684	\$75,092	\$92,776
2027	\$13,060	\$79,715	\$92,775
2028	\$ 8,152	\$84,623	\$92,775
2029	\$ 2,941	\$89,795	\$92,736
	\$63,876	\$399,961	\$463,837

DATE OF SALE: PENDING
 PAYING AGENT/REGISTRAR: PENDING
 AMOUNT AUTHORIZED AND ISSUED: \$400,000
 INTEREST RATE: 5.99%

Fire/Emergency Services Department – 24

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$1,916,745	\$2,160,218	\$1,854,128	\$2,225,091
5101 OVERTIME	\$239,783	\$150,000	\$262,192	\$250,000
5103 SOCIAL SECURITY	\$167,536	\$191,950	\$153,495	\$213,425
5104 GROUP INSURANCE	\$267,862	\$273,219	\$257,167	\$349,720
5105 TMRS	\$184,315	\$212,274	\$201,660	\$238,813
5106 WORKERS' COMP	\$28,723	\$35,700	\$33,603	\$42,000
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$27,899
5109 EMPLOYMENT EXPENSE	\$1,599	\$5,000	\$17,733	\$3,000
5111 LONGEVITY	\$17,962	\$24,930	\$24,930	\$20,430
5113 CERTIFICATION PAY	\$123,400	\$174,000	\$125,000	\$35,400
PERSONNEL SERVICES TOTAL	\$2,947,925	\$3,227,291	\$2,929,908	\$3,405,778
5224-00 SOFTWARE SUPPORT/LIC FEES	\$17,548	\$15,589	\$19,667	\$15,589
5224-01 COMPUTER HDWE/SOFTWARE	\$1,363	\$500	\$338	\$500
PROGRAM EXPENSES TOTAL	\$18,911	\$16,089	\$20,005	\$16,089
5302 PROF SERVICES - OTHER	\$17,424	\$15,000	\$15,706	\$312,550
5312 VOL FIRE DEPT EXPENSES	\$18,558	\$13,000	\$3,996	\$9,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$35,982	\$28,000	\$19,702	\$321,550
5404 BUILDING MAINTENANCE	\$6,957	\$6,000	\$6,946	\$6,000
5406 OFFICE EQUIP MAINT	\$0	\$200	\$0	\$200
5408 VEHICLE MAINTENANCE	\$82,842	\$50,000	\$36,947	\$45,000
5412 EQUIPMENT MAINTENANCE	\$6,577	\$6,000	\$24,708	\$6,000
5414 RADIO MAINTENANCE	\$377	\$2,000	\$0	\$2,000
5420 RENTALS	\$62	\$0	\$13	\$0
PURCHASED PROPERTY SERVICES TOTAL	\$96,815	\$64,200	\$68,615	\$59,200
5504 TELEPHONE	\$26,199	\$17,000	\$23,486	\$17,000
5506 TRAVEL AND TRAINING	\$25,519	\$25,000	\$7,801	\$25,000
5506-02 DUES/LIC/MEMBER	\$962	\$6,500	\$5,517	\$5,500
5509 COLLECTION FEES	\$56,855	\$50,000	\$58,169	\$48,000
OTHER PURCHASED SERVICES TOTAL	\$109,535	\$98,500	\$94,973	\$95,500
5602 OFFICE SUPPLIES	\$1,157	\$2,500	\$941	\$1,750
5604 POSTAGE/FREIGHT	\$452	\$150	\$254	\$150
5610 CLOTHING SUPPLIES	\$19,637	\$32,500	\$23,960	\$32,500
5612 MINOR TOOLS	\$6,993	\$8,000	\$3,043	\$7,000
5614 UTILITIES	\$40,634	\$32,000	\$43,508	\$32,000

5626 OPERATING SUPPLIES	\$32,487	\$30,500	\$27,321	\$34,500
5642 MOTOR VEHICLE FUEL	\$53,068	\$50,000	\$34,403	\$45,000
5644 FLEET REPAIR PARTS	\$6,893	\$15,000	\$2,013	\$10,000
5645 FACILITY REPAIR PARTS	\$3,937	\$5,000	\$2,667	\$5,000
5646 TIRES	\$1,234	\$6,500	\$2,086	\$4,000
SUPPLIES TOTAL	\$166,492	\$182,150	\$140,197	\$171,900
5706 EQUIPMENT	\$75,223	\$17,500	\$11,301	\$265,500
5708 VEHICLES	\$938,492	\$0	\$0	\$0
CAPITAL EXPENDITURES TOTAL	\$1,013,715	\$17,500	\$11,301	\$265,500
5802 OTHER SVCS AND CHGS	\$2,915	\$3,000	\$2,379	\$3,000
5804 STATE INSPECTION FEES	\$6,599	\$10,000	\$16,692	\$10,000
5812 RESALE SUPPLIES	\$60,764	\$60,000	\$37,699	\$50,000
5816 GRANT MATCH	\$0	\$0	\$0	\$20,000
OTHER OBJECTS TOTAL	\$70,278	\$73,000	\$56,770	\$83,000
5954 PRINCIPAL - OTHER DEBT	\$0	\$110,002	\$110,002	\$105,723
5958 INTEREST - OTHER DEBT	\$0	\$33,225	\$33,225	\$37,503
TRANSFERS / DEBT RETIREMENT TOTAL	\$0	\$143,227	\$143,227	\$143,226
TOTAL FIRE/EMERGENCY SERVICES	\$4,459,653	\$3,849,957	\$3,484,699	\$4,561,743

5302 Third-Party EMS/Paramedic Retention Services (\$275,000); Public Safety Complex Design (\$2,200); Temporary Fire Station Design (\$20,350)
 5626 Positive Pressure Fans (\$6,000)
 5706 SCBA Replacement (\$106,000); Electric Rescue Tools and Struts (\$60,000); Outfit Brush Truck (\$42,000); Thermal Imaging Camera (\$20,750); Apparatus Dash Cameras (\$5,000)

Authorized Positions	2400 – FIRE/EMERGENCY MEDICAL SERVICES	
1	Fire/EMS Chief	\$ 126,167
2	Fire/EMS Deputy Chief	193,843
3	Fire Captain	271,609
3	Fire Lieutenant	211,967
6	Fire Driver/Operator	372,913
15	Firefighter/EMT	820,394
4	EMD Dispatcher	208,998
0.5	Firefighter/EMT (part-time)	19,200
Total (Fiscal Year 2025)		\$2,225,091

General Fund – Fire/Emergency Services Department Notes Payable

2021 – Purchase of Fire Apparatus w/109' Aerial Ladder

YEAR ENDING SEPT 30	INTEREST June 4	PRINCIPAL June 4	TOTAL REQUIREMENTS
2025	\$14,570	\$58,546	\$73,116
2026	\$13,106	\$60,009	\$73,115
2027	\$11,606	\$61,509	\$73,115
2028	\$10,068	\$63,047	\$73,115
2029	\$8,492	\$64,623	\$73,115
2030	\$6,876	\$66,239	\$73,115
2031	\$5,220	\$67,895	\$73,115
2032	\$3,523	\$69,592	\$73,115
2033	\$1,783	\$71,332	\$73,115
	\$75,244	\$582,792	\$658,036

DATE OF SALE: 06/04/2021
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL
 AMOUNT AUTHORIZED AND ISSUED: \$750,000
 INTEREST RATE: 2.50%

2023 – Purchase of Fire Pumper Truck

YEAR ENDING SEPT 30	INTEREST October 31	PRINCIPAL October 31	TOTAL REQUIREMENTS
2025	\$22,933	\$47,177	\$70,110
2026	\$20,810	\$49,300	\$70,110
2027	\$18,591	\$51,519	\$70,110
2028	\$16,273	\$53,837	\$70,110
2029	\$13,850	\$56,260	\$70,110
2030	\$11,319	\$58,792	\$70,111
2031	\$8,673	\$61,437	\$70,110
2032	\$5,908	\$64,202	\$70,110
2033	\$3,019	\$67,091	\$70,110
	\$121,376	\$509,615	\$630,991

DATE OF SALE: 2/21/2023
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL
 AMOUNT AUTHORIZED AND ISSUED: \$562,500
 INTEREST RATE: 4.50%

Inspections – 26

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$169,651	\$196,090	\$158,513	\$199,170
5101 OVERTIME	\$935	\$3,000	\$2,292	\$2,500
5103 SOCIAL SECURITY	\$12,982	\$15,458	\$12,283	\$15,650
5104 GROUP INSURANCE	\$43,203	\$44,067	\$41,478	\$56,406
5105 TMRS	\$14,154	\$16,913	\$15,843	\$17,511
5106 WORKERS' COMP	\$4,787	\$4,200	\$3,953	\$4,800
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$2,046
5109 EMPLOYMENT EXPENSE	\$187	\$500	\$141	\$250
5111 LONGEVITY	\$428	\$580	\$580	\$500
5113 CERTIFICATION PAY	\$2,100	\$2,400	\$2,008	\$2,400
PERSONNEL SERVICES TOTAL	\$248,427	\$283,208	\$237,090	\$301,233
5224-00 SOFTWARE SUPPORT/LIC FEES	\$45,450	\$32,000	\$8,726	\$32,000
5224-01 COMPUTER HDWE/SOFTWARE	\$759	\$1,000	\$15	\$1,000
PROGRAM EXPENSES TOTAL	\$46,209	\$33,000	\$8,741	\$33,000
5302 PROF SERVICES - OTHER	\$245,315	\$234,500	\$160,843	\$484,500
5306 PROFESSIONAL SERVICES - LEGAL	\$0	\$25,000	\$0	\$10,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$245,315	\$259,500	\$160,843	\$494,500
5408 VEHICLE MAINTENANCE	\$2,463	\$5,000	\$153	\$3,000
5424 CONDEMNATION/CLEANUP	\$27,659	\$110,000	\$3,075	\$50,000
PURCHASED PROPERTY SERVICES TOTAL	\$30,122	\$115,000	\$3,228	\$53,000
5504 TELEPHONE	\$3,686	\$5,200	\$3,387	\$4,000
5506 TRAVEL AND TRAINING	\$970	\$5,000	\$399	\$3,000
5506-02 DUES/LIC/MEMBER	\$100	\$1,000	\$0	\$500
OTHER PURCHASED SERVICES TOTAL	\$4,756	\$11,200	\$3,786	\$7,500
5602 OFFICE SUPPLIES	\$2,942	\$4,700	\$4,142	\$4,700
5604 POSTAGE/FREIGHT	\$1,319	\$3,500	\$0	\$3,500
5610 CLOTHING SUPPLIES	\$132	\$1,000	\$50	\$1,000
5612 MINOR TOOLS	\$16	\$1,000	\$0	\$1,000
5626 OPERATING SUPPLIES	\$2,938	\$2,500	\$1,519	\$2,500
5642 MOTOR VEHICLE FUEL	\$2,354	\$3,000	\$1,210	\$3,000
5644 FLEET REPAIR PARTS	\$7	\$0	\$311	\$750
5645 FACILITY REPAIR PARTS	\$0	\$1,000	\$0	\$1,000
5646 TIRES	\$0	\$500	\$0	\$500
SUPPLIES TOTAL	\$9,708	\$17,200	\$7,231	\$17,950

5802 OTHER SVCES AND CHGS	\$453	\$10,000	\$188	\$5,000
5803 PUBLIC NOTICES	\$2,587	\$3,500	\$1,583	\$3,000
5804 STATE INSPECTION FEES	\$36	\$0	\$10	\$30
OTHER OBJECTS TOTAL	\$3,076	\$13,500	\$1,781	\$8,030
TOTAL INSPECTIONS	\$587,613	\$732,608	\$422,701	\$915,213

5302 Zoning Consultant (\$250,000)

Authorized Positions	2600 – INSPECTIONS	
1	Building Official	\$ 69,926
1	Permit Compliance Coordinator	44,203
2	Code Enforcement Officer	85,041
	Total (Fiscal Year 2025)	\$199,170

Streets – 31

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$525,311	\$831,078	\$631,274	\$842,025
5101 OVERTIME	\$24,603	\$21,000	\$29,810	\$25,000
5103 SOCIAL SECURITY	\$41,735	\$66,101	\$50,623	\$67,258
5104 GROUP INSURANCE	\$120,970	\$123,389	\$115,678	\$157,938
5105 TMRS	\$45,288	\$72,323	\$63,648	\$75,258
5106 WORKERS' COMP	\$13,404	\$18,900	\$17,719	\$21,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$8,792
5109 EMPLOYMENT EXPENSE	\$995	\$600	\$1,655	\$1,000
5111 LONGEVITY	\$9,080	\$11,390	\$11,390	\$11,560
5113 CERTIFICATION PAY	\$3,300	\$600	\$500	\$600
PERSONNEL SERVICES TOTAL	\$784,686	\$1,145,381	\$922,295	\$1,211,031
5224-01 COMPUTER HDWE/SOFTWARE	\$17	\$0	\$0	\$0
PROGRAM EXPENSES TOTAL	\$17	\$0	\$0	\$0
5404 BUILDING MAINTENANCE	\$160	\$20,000	\$0	\$1,000
5408 VEHICLE MAINTENANCE	\$2,303	\$15,000	\$15,004	\$10,000
5410 MACH/TOOL/IMPLEMENT MAINT	\$0	\$5,000	\$0	\$5,000
5412 EQUIPMENT MAINTENANCE	\$45,187	\$50,000	\$3,704	\$20,000
5420 RENTALS	\$14,842	\$25,000	\$0	\$25,000
5422 LAUNDRY SERVICE	\$6,392	\$6,500	\$6,278	\$7,000
PURCHASED PROPERTY SERVICES TOTAL	\$68,884	\$121,500	\$24,985	\$68,000
5504 TELEPHONE	\$2,165	\$2,000	\$2,935	\$2,000
5506 TRAVEL AND TRAINING	\$380	\$1,000	\$379	\$500
5506-02 DUES/LIC/MEMBER	\$0	\$0	\$139	\$0
OTHER PURCHASED SERVICES TOTAL	\$2,545	\$3,000	\$3,453	\$2,500
5602 OFFICE SUPPLIES	\$224	\$250	\$156	\$250
5604 POSTAGE/FREIGHT	\$9	\$0	\$0	\$0
5606 GROUND SUPPLIES	\$272	\$200	\$0	\$200
5610 CLOTHING SUPPLIES	\$996	\$1,000	\$948	\$1,000
5612 MINOR TOOLS	\$5,292	\$15,000	\$4,479	\$5,000
5614 UTILITIES	\$10,145	\$10,000	\$14,436	\$10,000
5618 STREET LIGHT POWER	\$209,674	\$248,000	\$200,000	\$225,000
5620 STREET MATERIALS	\$617,191	\$1,200,000	\$946,121	\$800,000
5624 TRAFFIC SUPPLIES	\$8,666	\$18,000	\$3,269	\$4,000
5626 OPERATING SUPPLIES	\$6,990	\$9,000	\$7,383	\$9,000
5642 MOTOR VEHICLE FUEL	\$56,929	\$65,000	\$51,465	\$60,000
5644 FLEET REPAIR PARTS	\$22,259	\$15,000	\$30,911	\$5,000
5645 FACILITY REPAIR PARTS	\$974	\$500	\$336	\$500

5646 TIRES	\$4,397	\$7,500	\$4,531	\$6,000
SUPPLIES TOTAL	\$944,018	\$1,589,450	\$1,264,035	\$1,125,950
5704 IMPVTS OTHER THAN BLDGS	\$43,913	\$0	\$127,995	\$1,444,520
5706 EQUIPMENT	\$368,689	\$0	\$0	\$0
5708 VEHICLES	\$203,517	\$0	\$0	\$165,000
CAPITAL EXPENDITURES TOTAL	\$616,119	\$0	\$127,995	\$1,609,520
5802 OTHER SVCES AND CHGS	\$11,263	\$1,000	\$0	\$1,000
5804 STATE INSPECTION FEES	\$369	\$300	\$239	\$200
OTHER OBJECTS TOTAL	\$11,632	\$1,300	\$239	\$1,200
5954 PRINCIPAL - OTHER DEBT	\$0	\$170,881	\$170,881	\$204,337
5958 INTEREST - OTHER DEBT	\$0	\$23,394	\$23,394	\$28,208
TRANSFERS / DEBT RETIREMENT TOTAL	\$0	\$194,275	\$194,275	\$232,545
TOTAL STREETS	\$2,427,901	\$3,054,906	\$2,537,276	\$4,250,746

5704 Repair/Replace Portion of MH 379(\$1,444,520)

5708 Dump Truck (\$165,000)

Authorized Positions	3101 – STREETS	
1	Street Superintendent	\$ 97,912
1	Street Maintenance Supervisor	73,078
2	Street Crew Leader	114,284
3	Senior Equipment Operator	137,908
1	Traffic Control Technician	41,716
7	Equipment Operator	278,153
3	Maintenance Worker	98,974
Total (Fiscal Year 2025)		\$842,025

General Fund – Streets Notes Payable

2020 – Purchase of Street Sweeper

YEAR ENDING SEPT 30	February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
2025		\$737	\$19,406	\$19,649	\$40,286
2026		\$249	\$19,894	\$ -	\$20,143
		\$986	\$494	\$39,300	\$19,649
					\$60,429

DATE OF SALE: 5/22/2020

PAYING AGENT/REGISTRAR: FIRST FINANCIAL

AMOUNT AUTHORIZED AND ISSUED: \$224,387

INTEREST RATE: 2.50%

2022 – Purchase of Patch Truck, Oil Truck, Drum Roller, Pneumatic Roller and Chip Spreader

YEAR ENDING SEPT 30	INTEREST December 17	PRINCIPAL December 17	TOTAL REQUIREMENTS
2025	\$17,885	\$136,103	\$153,988
2026	\$14,482	\$139,506	\$153,988
2027	\$10,995	\$142,993	\$153,988
2028	\$ 7,420	\$146,568	\$153,988
2029	\$ 3,756	\$150,232	\$153,988
	\$54,538	\$715,402	\$769,940

DATE OF SALE: 12/17/2021

PAYING AGENT/REGISTRAR: FIRST FINANCIAL

AMOUNT AUTHORIZED AND ISSUED: \$977,731

INTEREST RATE: 2.50%

2024 – Purchase of Dump Truck (PENDING)

YEAR ENDING SEPT 30	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2025	\$9,092	\$29,179	\$38,271
2026	\$7,294	\$30,975	\$38,269
2027	\$5,387	\$32,882	\$38,269
2028	\$3,363	\$34,907	\$38,270
2029	\$1,213	\$37,041	\$38,254
	\$26,349	\$164,984	\$191,333

DATE OF SALE: PENDING

PAYING AGENT/REGISTRAR: PENDING

AMOUNT AUTHORIZED AND ISSUED: \$165,000

INTEREST RATE: 5.99%

Sanitation – 32

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$19,724	\$18,776	\$19,052	\$22,888
5103 SOCIAL SECURITY	\$1,509	\$1,436	\$1,457	\$1,751
5105 TMRS	\$1,600	\$1,572	\$1,837	\$1,959
5106 WORKERS' COMP	\$957	\$1,050	\$989	\$1,200
5109 EMPLOYMENT EXPENSE	\$0	\$100	\$0	\$100
PERSONNEL SERVICES TOTAL	\$23,790	\$22,934	\$23,335	\$27,898
5402 SANITATION SERVICES	\$191,267	\$200,000	\$180,000	\$200,000
PURCHASED PROPERTY SERVICES TOTAL	\$191,267	\$200,000	\$180,000	\$200,000
5504 TELEPHONE	\$600	\$700	\$531	\$650
OTHER PURCHASED SERVICES TOTAL	\$600	\$700	\$531	\$650
5602 OFFICE SUPPLIES	\$0	\$20	\$0	\$20
5614 UTILITIES	\$815	\$850	\$574	\$825
5626 OPERATING SUPPLIES	\$7,683	\$200	\$474	\$100
SUPPLIES TOTAL	\$8,498	\$1,070	\$1,048	\$945
5802 OTHER SVCES AND CHGS	\$0	\$0	\$251	\$0
OTHER OBJECTS TOTAL	\$0	\$0	\$251	\$0
TOTAL SANITATION	\$224,155	\$224,704	\$205,165	\$229,493
Authorized Positions	3201 – SANITATION			
0.5	Convenience Station Operator (part-time)			\$22,888
	Total (Fiscal Year 2025)			\$22,888

Parks & Recreation Department – 51

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$360,629	\$428,695	\$344,873	\$458,782
5101 OVERTIME	\$17,214	\$20,000	\$14,670	\$20,000
5103 SOCIAL SECURITY	\$35,333	\$35,072	\$28,841	\$37,396
5104 GROUP INSURANCE	\$69,125	\$70,508	\$66,366	\$90,250
5105 TMRS	\$33,431	\$38,373	\$36,813	\$41,845
5106 WORKERS' COMP	\$9,575	\$24,150	\$22,732	\$46,800
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$4,888
5109 EMPLOYMENT EXPENSE	\$952	\$1,000	\$338	\$500
5111 LONGEVITY	\$5,750	\$7,360	\$7,360	\$6,460
5113 CERTIFICATION PAY	\$9,700	\$2,400	\$3,012	\$3,600
PERSONNEL SERVICES TOTAL	\$541,709	\$627,558	\$525,004	\$710,521
5224 POOL SUPPLIES	\$172,642	\$190,000	\$157,308	\$205,000
5224-00 SOFTWARE SUPPORT/LIC FEES	\$9,338	\$5,513	\$6,919	\$5,783
5224-01 COMPUTER HDWE/SOFTWARE	\$2,062	\$200	\$70	\$480
PROGRAM EXPENSES TOTAL	\$184,042	\$195,713	\$164,297	\$211,263
5302 PROF SERVICES - OTHER	\$24,099	\$15,000	\$42,168	\$500
5314 TECH SERVICES - RECREATION	\$14,250	\$17,600	\$23,757	\$20,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$38,349	\$32,600	\$65,925	\$20,500
5404 BUILDING MAINTENANCE	\$15,024	\$4,000	\$13,963	\$11,000
5408 VEHICLE MAINTENANCE	(\$3,471)	\$10,000	\$466	\$5,000
5412 EQUIPMENT MAINTENANCE	\$1,861	\$9,000	\$245	\$5,000
5418 OTHER MAINTENANCE	\$0	\$2,000	\$0	\$2,000
5420 RENTALS	\$8,908	\$14,000	\$7,170	\$10,000
5422 LAUNDRY SERVICE	\$2,491	\$2,860	\$1,879	\$2,860
PURCHASED PROPERTY SERVICES TOTAL	\$24,813	\$41,860	\$23,722	\$35,860
5504 TELEPHONE	\$4,962	\$6,520	\$4,681	\$5,700
5506 TRAVEL AND TRAINING	\$966	\$5,000	\$2,835	\$5,000
5506-02 DUES/LIC/MEMBER	\$700	\$750	\$860	\$750
OTHER PURCHASED SERVICES TOTAL	\$6,628	\$12,270	\$8,376	\$11,450
5602 OFFICE SUPPLIES	\$423	\$1,500	\$328	\$1,000
5604 POSTAGE/FREIGHT	\$4	\$50	\$80	\$100
5606 GROUND SUPPLIES	\$2,306	\$15,000	\$1,920	\$15,000
5610 CLOTHING SUPPLIES	\$195	\$1,500	\$860	\$1,000
5612 MINOR TOOLS	\$3,054	\$4,750	\$1,084	\$4,750
5614 UTILITIES	\$87,302	\$85,000	\$103,270	\$90,000
5626 OPERATING SUPPLIES	\$18,011	\$20,000	\$20,306	\$20,000

5640 REC SUPPLIES	\$13,833	\$25,000	\$13,021	\$25,000
5642 MOTOR VEHICLE FUEL	\$20,158	\$13,800	\$9,621	\$13,800
5644 FLEET REPAIR PARTS	\$3,110	\$11,100	\$2,246	\$5,000
5645 FACILITY REPAIR PARTS	\$9,919	\$10,000	\$5,075	\$10,000
5646 TIRES	\$0	\$2,500	\$324	\$1,200
SUPPLIES TOTAL	\$158,315	\$190,200	\$158,135	\$186,850
5702 BUILDING IMPROVEMENTS	\$139,755	\$0	\$35,750	\$0
5704 IMPVTS OTHER THAN BLDGS	\$0	\$0	\$0	\$45,000
5706 EQUIPMENT	\$0	\$13,250	\$17,500	\$0
5708 VEHICLES	\$0	\$0	\$0	\$40,387
CAPITAL EXPENDITURES TOTAL	\$139,755	\$13,250	\$53,250	\$85,387
5802 OTHER SVCES AND CHGS	\$136	\$1,000	\$1,792	\$1,000
5804 STATE INSPECTION FEES	\$175	\$0	\$83	\$0
OTHER OBJECTS TOTAL	\$311	\$1,000	\$1,875	\$1,000
TOTAL PARKS & RECREATION	\$1,093,922	\$1,114,451	\$1,000,584	\$1,262,831
5224 Swimming Pool Employees (\$75,000)				
5606 Gym Safety Surfacing (\$3,000)				
5704 Pickleball Court Construction (\$45,000)				
5708 Tractor (\$40,387)				
Authorized Positions				
		5100 – PARKS & RECREATION		
1		Parks & Recreation Superintendent		\$ 71,980
1		Parks Maintenance Supervisor		60,128
1		Senior Parks Maintenance Technician		45,570
3		Parks Maintenance Worker		114,337
			Subtotal Parks	\$292,015
0.5		Recreation Coordinator		\$ 23,670
1		Recreation Clerk		49,929
2		Recreation Attendant		69,498
Est.		Swimming Pool Employees (seasonal)		98,670
0.5		Recreation Coordinator		
1		Swimming Pool Weekend Manager		
22		Lifeguard		
			Subtotal Recreation	\$241,767
		Total (Fiscal Year 2025)		\$533,782

Cemetery – 53

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$172,120	\$195,710	\$158,690	\$199,624
5101 OVERTIME	\$21,742	\$20,000	\$18,249	\$20,000
5103 SOCIAL SECURITY	\$14,777	\$16,766	\$13,718	\$17,052
5104 GROUP INSURANCE	\$34,563	\$35,254	\$33,183	\$45,125
5105 TMRS	\$15,849	\$18,344	\$17,478	\$19,081
5106 WORKERS' COMP	\$3,830	\$4,200	\$3,953	\$4,800
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$2,229
5109 EMPLOYMENT EXPENSE	\$0	\$100	\$0	\$100
5111 LONGEVITY	\$2,330	\$3,450	\$3,450	\$3,280
PERSONNEL SERVICES TOTAL	\$265,211	\$293,824	\$248,722	\$311,291
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$500	\$0	\$0
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$500	\$0	\$0
PROGRAM EXPENSES TOTAL	\$0	\$1,000	\$0	\$0
5302 PROF SERVICES - OTHER	\$0	\$0	\$628	\$0
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$0	\$0	\$628	\$0
5404 BUILDING MAINTENANCE	\$140	\$0	\$0	\$0
5408 VEHICLE MAINTENANCE	\$250	\$3,000	\$380	\$2,000
5410 MACH/TOOL/IMPLEMENT MAINT	\$0	\$1,000	\$0	\$1,000
5412 EQUIPMENT MAINTENANCE	\$6,427	\$1,000	\$0	\$500
5422 LAUNDRY SERVICE	\$2,191	\$2,000	\$1,583	\$1,500
PURCHASED PROPERTY SERVICES TOTAL	\$9,008	\$7,000	\$1,963	\$5,000
5504 TELEPHONE	\$2,360	\$2,300	\$2,514	\$2,500
OTHER PURCHASED SERVICES TOTAL	\$2,360	\$2,300	\$2,514	\$2,500
5602 OFFICE SUPPLIES	\$132	\$250	\$70	\$200
5606 GROUND SUPPLIES	\$2,664	\$2,500	\$1,322	\$1,500
5610 CLOTHING SUPPLIES	\$144	\$250	\$280	\$250
5612 MINOR TOOLS	\$2,150	\$1,250	\$1,347	\$2,500
5614 UTILITIES	\$25,509	\$26,000	\$42,297	\$12,000
5626 OPERATING SUPPLIES	\$3,388	\$4,000	\$10,060	\$15,000
5642 MOTOR VEHICLE FUEL	\$7,372	\$5,000	\$6,074	\$6,500
5644 FLEET REPAIR PARTS	\$4,683	\$500	\$6,342	\$500
5645 FACILITY REPAIR PARTS	\$913	\$2,500	\$591	\$1,500
5646 TIRES	\$868	\$1,000	\$0	\$500
SUPPLIES TOTAL	\$47,823	\$43,250	\$68,382	\$40,450
5706 EQUIPMENT	\$0	\$8,500	\$9,232	\$0

CAPITAL EXPENDITURES TOTAL	\$0	\$8,500	\$9,232	\$0
5802 OTHER SVCES AND CHGS	\$344	\$0	\$53	\$50
5804 STATE INSPECTION FEES	\$0	\$0	\$68	\$0
5812 RESALE SUPPLIES	\$72	\$0	\$92	\$0
OTHER OBJECTS TOTAL	\$416	\$0	\$212	\$50
TOTAL CEMETERY	\$324,818	\$355,874	\$331,653	\$359,291

Authorized Positions	5300 – CEMETERY	
1	Cemetery Sexton	\$ 58,774
2	Senior Equipment Operator	101,119
1	Equipment Operator	39,731
Total (Fiscal Year 2025)		\$199,624

Library – 55

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$187,753	\$201,013	\$152,265	\$200,042
5101 OVERTIME	\$1,128	\$1,000	\$953	\$1,000
5103 SOCIAL SECURITY	\$14,435	\$15,678	\$11,807	\$15,634
5104 GROUP INSURANCE	\$25,922	\$26,440	\$24,887	\$33,843
5105 TMRS	\$15,584	\$17,154	\$15,327	\$17,493
5106 WORKERS' COMP	\$3,830	\$5,250	\$4,942	\$6,000
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$2,044
5109 EMPLOYMENT EXPENSE	\$165	\$150	\$840	\$500
5111 LONGEVITY	\$518	\$1,130	\$1,130	\$320
5113 CERTIFICATION PAY	\$4,600	\$1,800	\$2,573	\$3,000
PERSONNEL SERVICES TOTAL	\$253,935	\$269,615	\$214,723	\$279,876
5224-00 SOFTWARE SUPPORT/LIC FEES	\$12,093	\$10,793	\$8,136	\$11,500
5224-01 COMPUTER HDWE/SOFTWARE	\$0	\$12,000	\$12,392	\$1,000
PROGRAM EXPENSES TOTAL	\$12,093	\$22,793	\$20,528	\$12,500
5302 PROF SERVICES - OTHER	\$79	\$4,200	\$11,776	\$16,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$79	\$4,200	\$11,776	\$16,000
5404 BUILDING MAINTENANCE	\$78	\$35,107	\$18,920	\$5,000
5406 OFFICE EQUIP MAINT	\$0	\$500	\$0	\$500
5408 VEHICLE MAINTENANCE	\$0	\$3,500	\$0	\$3,500
5412 EQUIPMENT MAINTENANCE	\$0	\$100	\$0	\$100
5418 OTHER MAINTENANCE	\$0	\$300	\$0	\$300
5420 RENTALS	\$3,425	\$2,445	\$2,728	\$0
PURCHASED PROPERTY SERVICES TOTAL	\$3,503	\$41,952	\$21,648	\$9,400
5504 TELEPHONE	\$7,057	\$7,000	\$4,322	\$7,000
5506 TRAVEL AND TRAINING	\$883	\$2,000	\$1,429	\$1,500
5506-02 DUES/LIC/MEMBER	\$1,263	\$2,000	\$1,146	\$1,500
5512 COURIER SERVICE	\$2,382	\$3,000	\$0	\$3,000
OTHER PURCHASED SERVICES TOTAL	\$11,585	\$14,000	\$6,897	\$13,000
5602 OFFICE SUPPLIES	\$845	\$3,000	\$841	\$1,500
5604 POSTAGE/FREIGHT	\$79	\$500	\$0	\$100
5606 GROUND SUPPLIES	\$0	\$500	\$574	\$300
5614 UTILITIES	\$12,546	\$13,000	\$11,566	\$13,000
5626 OPERATING SUPPLIES	\$14,157	\$15,750	\$15,602	\$12,500
5638 BOOKS AND MATERIALS	\$14,545	\$22,000	\$8,331	\$22,000
5642 MOTOR VEHICLE FUEL	\$0	\$2,000	\$0	\$0
5644 FLEET REPAIR PARTS	\$0	\$3,000	\$0	\$0

5645 FACILITY REPAIR PARTS	\$3,100	\$2,000	\$446	\$8,000
5646 TIRES	\$0	\$1,000	\$0	\$0
SUPPLIES TOTAL	\$45,272	\$62,750	\$37,359	\$57,400
5702 BUILDING IMPROVEMENTS	\$0	\$13,250	\$34,511	\$296,000
5706 EQUIPMENT	\$0	\$0	\$0	\$500
5712 FURNITURE AND FIXTURES	\$0	\$0	\$0	\$1,000
CAPITAL EXPENDITURES TOTAL	\$0	\$13,250	\$34,511	\$297,500
5802 OTHER SVCES AND CHGS	\$1,486	\$500	\$503	\$580
OTHER OBJECTS TOTAL	\$1,486	\$500	\$503	\$580
TOTAL LIBRARY	\$327,953	\$429,060	\$347,946	\$686,256

5302 Colonel Willie Casper Story Book Park Design (\$15,000)
 5645 Circulation Counter Refurbishing (\$6,000)
 5702 Construction of Willie Casper Story Book Park (\$265,000); Parking Lot Security Lights (\$10,000)

Authorized Positions	5500 – LIBRARY	
1	Library Manager	\$ 64,697
1	Library Programs Coordinator	36,371
3	Library Assistant	98,974
Total (Fiscal Year 2025)		\$200,042

09 - General Fund – Debt Service

Principal and Interest Requirements

General Obligation Bonds – Series 2018 (2.00% - 4.00%)

YEAR ENDING SEPT 30	INTEREST		GENERAL FUND REQUIREMENTS	INTEREST		WATER FUND REQUIREMENTS	TOTAL REQUIREMENTS		
	February 1	August 1		February 1	August 1				
2025	\$89,300	\$86,100	\$160,000	\$335,400	\$29,100	\$28,100	\$50,000	\$107,200	\$442,600
2026	\$86,100	\$82,800	\$165,000	\$333,900	\$28,100	\$27,000	\$55,000	\$110,100	\$444,000
2027	\$82,800	\$79,300	\$175,000	\$337,100	\$27,000	\$25,900	\$55,000	\$107,900	\$445,000
2028	\$79,300	\$75,700	\$180,000	\$335,000	\$25,900	\$24,700	\$60,000	\$110,600	\$445,600
2029	\$75,700	\$72,000	\$185,000	\$332,700	\$24,700	\$23,500	\$60,000	\$108,200	\$440,900
2030	\$72,000	\$68,100	\$195,000	\$335,100	\$23,500	\$22,200	\$65,000	\$110,700	\$445,800
2031	\$68,100	\$64,000	\$205,000	\$337,100	\$22,200	\$20,900	\$65,000	\$108,100	\$445,200
2032	\$64,000	\$59,800	\$210,000	\$333,800	\$20,900	\$19,500	\$70,000	\$110,400	\$444,200
2033	\$59,800	\$55,400	\$220,000	\$335,200	\$19,500	\$18,100	\$70,000	\$107,600	\$442,800
2034	\$55,400	\$50,800	\$230,000	\$336,200	\$18,100	\$16,600	\$75,000	\$109,700	\$445,900
2035	\$50,800	\$46,000	\$240,000	\$336,800	\$16,600	\$15,000	\$80,000	\$111,600	\$448,400
2036	\$46,000	\$41,000	\$250,000	\$337,000	\$15,000	\$13,400	\$80,000	\$108,400	\$445,400
2037	\$41,000	\$35,800	\$260,000	\$336,800	\$13,400	\$11,700	\$85,000	\$110,100	\$446,900
2038	\$35,800	\$30,400	\$270,000	\$336,200	\$11,700	\$9,900	\$90,000	\$111,600	\$447,800
2039	\$30,400	\$24,800	\$280,000	\$335,200	\$9,900	\$8,100	\$90,000	\$108,000	\$443,200
2040	\$24,800	\$19,000	\$290,000	\$333,800	\$8,100	\$6,200	\$95,000	\$109,300	\$443,100
2041	\$19,000	\$12,900	\$305,000	\$336,900	\$6,200	\$4,200	\$100,000	\$110,400	\$447,300
2042	\$12,900	\$6,600	\$315,000	\$334,500	\$4,200	\$2,100	\$105,000	\$111,300	\$445,800
2043	\$6,600	\$0	\$330,000	\$336,600	\$2,100	\$0	\$105,000	\$107,100	\$443,700
	\$999,800	\$910,500	\$4,465,000	\$6,375,300	\$326,200	\$297,100	\$1,455,000	\$2,078,300	\$8,453,600

DATE OF SALE:

2/6/2018

PAYING AGENT/REGISTRAR:

UBS FINANCIAL SERVICES

AMOUNT AUTHORIZED AND ISSUED:

\$6,920,000

PURPOSE:

To Rehabilitate Streets and Associated Utilities.

General Fund Requirements are budgeted as expenditures in the General Fund Debt Service (Fund 9) for that share of the debt service on Series 2018 Bonds.

Summary of General Fund Debt Service

CITY OF MINERAL WELLS				
FUND		DIVISION		
GENERAL I AND S FUND		DEBT SERVICE		
SUMMARY				
BEGINNING FUND BALANCE	\$190,183	\$228,863	\$258,066	\$320,566
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$400,583	\$351,000	\$399,200	\$351,000
09-0000 TOTAL	\$400,583	\$351,000	\$399,200	\$351,000
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TRANSFERS / DEBT RETIREMENT	\$332,700	\$336,700	\$336,700	\$335,400
09-9000 TOTAL	\$332,700	\$336,700	\$336,700	\$335,400
09 ENDING FUND BALANCE	\$258,066	\$243,163	\$320,566	\$336,166

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4110 PROPERTY TAX - CURRENT	\$377,179	\$336,700	\$380,000	\$336,700
4190 PROPERTY TAX - DELINQUENT	\$8,982	\$7,500	\$6,500	\$7,500
4191 PROPERTY TAX - PEN AND INT	\$7,558	\$5,000	\$4,500	\$5,000
4610 INTEREST EARNED	\$6,864	\$1,800	\$8,200	\$1,800
TOTAL REVENUES	\$400,583	\$351,000	\$399,200	\$351,000
TOTAL DEBT SERVICE REVENUES	\$400,583	\$351,000	\$399,200	\$351,000

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5952 BOND PRINCIPAL	\$145,000	\$155,000	\$155,000	\$160,000
5956 BOND INTEREST	\$187,700	\$181,700	\$181,700	\$175,400
TRANSFERS / DEBT RETIREMENT TOTAL	\$332,700	\$336,700	\$336,700	\$335,400
TOTAL GENERAL I AND S	\$332,700	\$336,700	\$336,700	\$335,400

Special Assessment Debt

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4700 LEASE - PECO	\$0	\$6,000	\$11,000	\$6,000
4701 NOMA - RACAL	\$0	\$0	\$0	\$0
4702 NOMA - EIS	\$0	\$0	\$0	\$0
4703 FORTERRA PIPE I	\$26,542	\$24,500	\$24,500	\$24,500
4704 SUDDENLINK	\$10,998	\$0	\$0	\$0
4706 DATAMARS	\$11,042	\$13,250	\$13,250	\$13,250
4707 VENTAMATIC, LTD	\$16,250	\$15,000	\$15,000	\$15,000
4708 VENTAMATIC	\$35,000	\$35,000	\$35,000	\$35,000
4709 VALAIR BLDG	\$23,375	\$25,500	\$25,500	\$25,500
4710 VENTAMATIC #2	\$37,917	\$35,000	\$35,000	\$35,000
4711 DATAMARS	\$10,250	\$10,250	\$10,250	\$10,250
4712 FORTERRA PIPE II	\$12,729	\$11,750	\$11,750	\$11,750
TOTAL REVENUES TOTAL	\$184,103	\$176,250	\$181,250	\$176,250
TOTAL TEXAS CAPITAL FUND REVENUES	\$184,103	\$176,250	\$181,250	\$176,250

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5963 FORTERRA PIPE I	\$26,542	\$24,500	\$24,500	\$24,500
5966 TRU-TEST	\$6,625	\$13,250	\$13,250	\$13,250
5967 VENTAMATIC, INC.	\$16,250	\$15,000	\$15,000	\$15,000
5968 VENTAMATIC	\$35,000	\$35,000	\$35,000	\$35,000
5969 PECO	\$0	\$6,000	\$6,000	\$6,000
5970 VALAIR BLDG	\$23,375	\$25,500	\$25,500	\$25,500
5971 VENTAMATIC #2	\$37,917	\$35,000	\$35,000	\$35,000
5972 DATAMARS	\$10,250	\$10,250	\$10,250	\$10,250
5973 FORTERRA PIPE II	\$12,729	\$11,750	\$11,750	\$11,750
TRANSFERS / DEBT RETIREMENT TOTAL	\$168,688	\$176,250	\$176,250	\$176,250
TOTAL TEXAS CAPITAL FUND LEASES	\$168,688	\$176,250	\$176,250	\$176,250

39 - General Fund – Capital Projects

CITY OF MINERAL WELLS				
FUND		DIVISION		
GENERAL FUND - CAPITAL PROJECTS		STREETS CAPITAL PROJECTS		
SUMMARY				
BEGINNING FUND BALANCE	\$3,187,951	\$1,147,914	\$0	\$0
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$73,182	\$0	\$39,000	\$0
39-0000 TOTAL	\$73,182	\$0	\$39,000	\$0
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PURCHASED PROFESSIONAL / TECHNICAL SVCES	\$950	\$0	\$250	\$0
CAPITAL EXPENDITURES	\$1,918,025	\$0	\$1,379,950	\$0
OTHER OBJECTS	\$1,208	\$0	\$0	\$0
TRANSFERS / DEBT RETIREMENT	\$0	\$0	\$0	\$0
39-3900 TOTAL	\$1,920,183	\$0	\$1,379,950	\$0
39 ENDING FUND BALANCE	\$1,340,950	\$1,147,914	\$0	\$0

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WATER FUND

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Water Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND	DEPARTMENT	DIVISION		
WATER FUND	ALL	ALL		
SUMMARY				
BEGINNING FUND BALANCE	\$2,804,148	\$2,519,243	\$2,902,607	\$2,804,194
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$12,490,954	\$26,915,418	\$22,107,199	\$22,466,274
02 TOTAL REVENUES	\$12,490,954	\$26,915,418	\$22,107,199	\$22,466,274
EXPENDITURES by Object Class	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
Total Personnel Services	\$4,056,665	\$4,337,635	\$3,850,084	\$4,540,150
Total Program Expenses	\$88,641	\$69,670	\$55,857	\$71,030
Total Purchased Professional/Technical Services	\$458,326	\$666,042	\$449,323	\$314,750
Total Purchased Property Services	\$304,947	\$254,300	\$327,467	\$136,050
Total Other Purchased Services	\$420,096	\$358,838	\$414,699	\$411,703
Total Supplies	\$2,381,299	\$2,853,554	\$2,753,513	\$2,414,000
Total Capital Expenditures	\$668,471	\$731,134	\$785,150	\$1,390,000
Total Other Objects	\$2,160,498	\$16,526,660	\$13,183,118	\$12,316,538
Total Transfers / Debt Retirement	\$1,853,552	\$986,401	\$386,401	\$872,053
02 TOTAL EXPENDITURES	\$12,392,495	\$26,784,234	\$22,205,612	\$22,466,274
EXPENDITURES by Department	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PW ADMINISTRATION	\$5,599,599	\$19,205,719	\$14,899,093	\$14,946,678
WATER DISTRIBUTION	\$2,249,017	\$3,121,680	\$3,094,283	\$3,118,492
HILLTOP WATER TRTMNT PLANT	\$1,846,944	\$1,796,491	\$1,641,140	\$1,794,010
WASTEWATER PLANTS	\$1,524,961	\$1,505,602	\$1,442,526	\$1,476,761
FACILITY MAINTENANCE	\$791,561	\$831,522	\$802,221	\$766,876
CITY UTILITY BILLING	\$380,413	\$323,220	\$326,349	\$363,457
02 TOTAL DEPARTMENT EXPENDITURES	\$12,392,495	\$26,784,234	\$22,205,612	\$22,466,274
02 ENDING FUND BALANCE	\$2,902,607	\$2,650,427	\$2,804,194	\$2,804,194

Water Fund – Revenues

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4220 OTHER INCOME	\$53,828	\$40,000	\$130,693	\$75,000
4300 OVER AND SHORT	(\$537)	\$0	(\$146)	\$0
4336 SAMPLING AND ANALYSIS	\$17,784	\$12,000	\$13,403	\$13,500
4337 SEWER SURCHARGE	\$110,653	\$104,000	\$96,803	\$104,000
4339 RECOVERY OF BAD DEBT	(\$242,254)	\$8,500	\$10,000	\$8,500
4345 LATE CHARGES	\$186,212	\$200,000	\$194,229	\$185,000
4373 OTHER GRANTS	\$18,311	\$0	\$0	\$0
4400 WATER SALES	\$8,217,621	\$20,779,812	\$15,893,475	\$16,754,372
4410 CONNECTIONS	\$172,547	\$125,000	\$131,833	\$125,000
4420 SEWER REVENUE	\$3,426,183	\$3,840,818	\$3,550,563	\$3,798,500
4440 RAW WATER SALES	\$0	\$0	\$12,401	\$12,402
4610 INTEREST EARNED	\$6,709	\$2,900	\$18,496	\$10,000
4902 TRANSFER IN	\$511,547	\$1,802,388	\$2,033,649	\$0
4921 SALE OF CAPITAL ASSETS	\$12,350	\$0	\$21,800	\$0
4937 LOAN PROCEEDS	\$0	\$0	\$0	\$1,380,000
TOTAL REVENUES TOTAL	\$12,490,954	\$26,915,418	\$22,107,199	\$22,466,274
TOTAL WATER FUND REVENUES	\$12,490,954	\$26,915,418	\$22,107,199	\$22,466,274

4937 Construction of Bulk Water Station (\$600,000); NW 1st Avenue Sewer Project (\$500,000); Vacuum Trailer (\$90,000); and Jet Rodder Truck (\$190,000)

Public Works Administration – 21

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$641,250	\$683,555	\$540,418	\$638,335
5101 OVERTIME	\$38,127	\$14,000	\$25,131	\$25,000
5103 SOCIAL SECURITY	\$54,100	\$54,973	\$43,940	\$52,150
5104 GROUP INSURANCE	\$60,485	\$61,695	\$58,070	\$78,970
5105 TMRS	\$57,099	\$60,146	\$57,759	\$58,353
5106 WORKERS' COMP	\$9,575	\$11,550	\$7,248	\$12,000
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$6,817
5109 EMPLOYMENT EXPENSE	\$315	\$0	\$197	\$200
5111 LONGEVITY	\$12,930	\$15,040	\$15,040	\$12,580
5112 UNEMPLOYMENT	\$531	\$20,000	\$0	\$0
5113 CERTIFICATION PAY	\$27,200	\$6,000	\$6,000	\$6,000
PERSONNEL SERVICES TOTAL	\$901,612	\$926,959	\$753,803	\$890,405
5224-00 SOFTWARE SUPPORT/LIC FEES	\$41,655	\$26,870	\$28,303	\$30,000
5224-01 COMPUTER HDWE/SOFTWARE	\$3,270	\$22,500	\$596	\$5,000
PROGRAM EXPENSES TOTAL	\$44,925	\$49,370	\$28,899	\$35,000
5302 PROF SERVICES - OTHER	\$268,295	\$504,579	\$206,655	\$100,000
5304 AUDIT SERVICES	\$15,960	\$17,700	\$26,826	\$20,000
5306 ATTORNEY'S FEES	\$42,500	\$30,000	\$91,571	\$100,000
5311 PRETREATMENT TESTING	\$1,491	\$0	\$1,255	\$0
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$328,246	\$552,279	\$326,306	\$220,000
5404 BUILDING MAINTENANCE	\$1,018	\$2,500	\$0	\$0
5406 OFFICE EQUIP MAINT	\$0	\$3,500	\$0	\$0
5408 VEHICLE MAINTENANCE	\$579	\$5,000	\$226	\$1,000
5416 INFRASTRUCTURE MAINTENANCE	\$7,425	\$0	\$0	\$0
5418 OTHER MAINTENANCE	\$4,000	\$8,200	\$14,558	\$0
5420 RENTALS	\$6,361	\$8,000	\$5,240	\$0
5422 LAUNDRY SERVICE	\$1,998	\$2,200	\$1,689	\$2,000
PURCHASED PROPERTY SERVICES TOTAL	\$21,381	\$29,400	\$21,713	\$3,000
5502 INSURANCE	\$120,381	\$105,000	\$167,382	\$150,000
5504 TELEPHONE	\$10,320	\$10,000	\$9,950	\$10,000
5506 TRAVEL AND TRAINING	\$4,088	\$5,900	\$3,215	\$4,000
5506-02 DUES/LIC/MEMBER	\$5,819	\$6,000	\$139	\$0
OTHER PURCHASED SERVICES TOTAL	\$140,608	\$126,900	\$180,686	\$164,000
5602 OFFICE SUPPLIES	\$3,385	\$2,500	\$1,653	\$2,000
5604 POSTAGE/FREIGHT	\$427	\$500	\$0	\$500

5612 MINOR TOOLS	\$3,188	\$9,000	\$6,857	\$8,000
5614 UTILITIES	\$19,626	\$27,000	\$17,151	\$21,000
5626 OPERATING SUPPLIES	\$13,621	\$12,000	\$15,660	\$16,000
5628 MECHANICAL SUPPLIES	\$0	\$500	\$0	\$0
5642 MOTOR VEHICLE FUEL	\$18,871	\$10,000	\$12,305	\$15,000
5644 FLEET REPAIR PARTS	\$3,113	\$5,000	\$1,890	\$2,000
5645 FACILITY REPAIR PARTS	\$1,501	\$0	\$1,217	\$0
5646 TIRES	\$633	\$1,000	\$289	\$1,000
SUPPLIES TOTAL	\$64,365	\$67,500	\$57,022	\$65,500
5702 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$600,000
5706 EQUIPMENT	\$140,743	\$0	\$3,953	\$0
5708 VEHICLES	\$0	\$0	\$51,060	\$0
CAPITAL EXPENDITURES TOTAL	\$140,743	\$0	\$55,013	\$600,000
5802 OTHER SVCS AND CHGS	\$9,898	\$2,000	\$270	\$500
5804 STATE INSPECTION FEES	\$248	\$0	\$120	\$0
5810 BAD DEBT EXPENSE	\$0	\$30,000	\$0	\$0
5812 PURCHASED WATER	\$2,094,022	\$16,349,910	\$13,088,859	\$12,157,338
5818 UNALLOCATED RESERVES	\$0	\$85,000	\$0	\$100,000
OTHER OBJECTS TOTAL	\$2,104,168	\$16,466,910	\$13,089,249	\$12,257,838
5902 TRANSFER TO OTHER FUNDS	\$1,416,750	\$600,000	\$0	\$300,000
5952 BOND PRINCIPAL	\$155,000	\$160,000	\$160,000	\$165,000
5954 PRINCIPAL-OTHER DEBT	\$85,300	\$37,638	\$37,638	\$23,895
5956 BOND INTEREST	\$192,900	\$186,600	\$186,600	\$180,100
5958 INTEREST - OTHER DEBT	\$3,601	\$2,163	\$2,163	\$41,940
TRANSFERS / DEBT RETIREMENT TOTAL	\$1,853,551	\$986,401	\$386,401	\$710,935
TOTAL PUBLIC WORKS ADMINISTRATION	\$5,599,599	\$19,205,719	\$14,899,093	\$14,946,678

5702 Construction of Bulk Water Station (\$600,000)

Authorized Positions	2100 – PUBLIC WORKS ADMINISTRATION	
1	Public Works Director	\$126,167
1	Utilities Superintendent	88,682
2	Engineering Technician	116,394
1	Senior Mechanic	58,774
1	Industrial Pretreatment Coordinator	64,300
1	Warehouse Procurement Specialist	57,267
1	Public Works Office Manager	46,979
1	Utilities Field Inspector	43,401
1	Public Works Secretary	36,371
Total (Fiscal Year 2025)		\$638,335

2024 – Construction of Bulk Water Station (PENDING)

YEAR ENDING SEPT 30	INTEREST October 31	PRINCIPAL October 31	TOTAL REQUIREMENTS
2025	\$ 41,940	\$ 23,895	\$ 65,835
2026	\$ 40,270	\$ 25,565	\$ 65,835
2027	\$ 38,483	\$ 27,352	\$ 65,835
2028	\$ 36,571	\$ 29,264	\$ 65,835
2029	\$ 34,525	\$ 31,310	\$ 65,835
2030	\$ 32,337	\$ 33,499	\$ 65,836
2031	\$ 29,995	\$ 35,840	\$ 65,835
2032	\$ 27,490	\$ 38,345	\$ 65,835
2033	\$ 24,810	\$ 41,026	\$ 65,836
2034	\$ 21,942	\$ 43,893	\$ 65,835
2035	\$ 18,874	\$ 46,962	\$ 65,836
2036	\$ 15,591	\$ 50,244	\$ 65,835
2037	\$ 12,079	\$ 53,756	\$ 65,835
2038	\$ 8,321	\$ 57,514	\$ 65,835
2039	\$ 4,301	\$ 57,233	\$ 65,834
	\$387,529	\$595,698	\$983,227

DATE OF SALE: PENDING
 PAYING AGENT/REGISTRAR: PENDING
 AMOUNT AUTHORIZED AND ISSUED: \$600,000
 INTEREST RATE: 6.99%

Water Distribution/Sewer Collection – 22

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$575,953	\$784,244	\$644,904	\$798,836
5101 OVERTIME	\$188,090	\$75,000	\$195,055	\$100,000
5103 SOCIAL SECURITY	\$58,537	\$66,902	\$63,896	\$69,763
5104 GROUP INSURANCE	\$155,533	\$158,644	\$154,678	\$203,064
5105 TMRS	\$63,982	\$73,199	\$80,891	\$78,062
5106 WORKERS' COMP	\$17,234	\$18,900	\$18,428	\$21,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$9,119
5109 EMPLOYMENT EXPENSE	\$2,910	\$1,800	\$904	\$1,200
5111 LONGEVITY	\$8,725	\$8,690	\$8,690	\$7,530
5113 CERTIFICATION PAY	\$17,600	\$6,600	\$6,600	\$5,400
PERSONNEL SERVICES TOTAL	\$1,088,564	\$1,193,979	\$1,174,045	\$1,294,574
5224-00 SOFTWARE SUPPORT/LIC FEES	\$11,785	\$10,000	\$19,659	\$31,500
5224-01 COMPUTER HDWE/SOFTWARE	\$1,751	\$0	\$0	\$0
PROGRAM EXPENSES TOTAL	\$13,536	\$10,000	\$19,659	\$31,500
5302 PROF SERVICES - OTHER	\$0	\$25,513	\$8,412	\$0
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$0	\$25,513	\$8,412	\$0
5404 BUILDING MAINTENANCE	\$240	\$1,000	\$637	\$0
5408 VEHICLE MAINTENANCE	\$7,278	\$8,000	\$15,109	\$9,000
5412 EQUIPMENT MAINTENANCE	\$914	\$5,000	\$8,795	\$6,000
5416 INFRASTRUCTURE MAINT	\$32,189	\$0	\$41,881	\$5,000
5418 OTHER MAINTENANCE	\$31,466	\$0	\$9,016	\$0
5420 RENTALS	\$2,127	\$4,500	\$31,200	\$1,000
5422 LAUNDRY SERVICE	\$10,925	\$9,000	\$12,138	\$10,000
PURCHASED PROPERTY SERVICES TOTAL	\$85,139	\$27,500	\$118,775	\$31,000
5504 TELEPHONE	\$4,112	\$4,500	\$4,133	\$3,600
5506 TRAVEL AND TRAINING	\$7,253	\$6,200	\$2,856	\$4,200
5506-02 DUES/LIC/MEMBER	\$444	\$1,300	\$722	\$500
OTHER PURCHASED SERVICES TOTAL	\$11,809	\$12,000	\$7,710	\$8,300
5602 OFFICE SUPPLIES	\$690	\$500	\$273	\$200
5610 CLOTHING SUPPLIES	\$1,843	\$0	\$1,485	\$1,000
5612 MINOR TOOLS	\$39,193	\$20,000	\$9,746	\$15,000
5614 UTILITIES	\$11,035	\$11,000	\$7,749	\$8,000
5620 STREET MATERIALS	\$122,153	\$100,000	\$97,376	\$70,000
5626 OPERATING SUPPLIES	\$40,759	\$30,000	\$26,725	\$28,000
5628 MECHANICAL SUPPLIES	\$233	\$500	\$0	\$500
5630 WATER UTILITY SUPPLIES	\$240,349	\$250,000	\$250,000	\$220,000

5632 SEWER UTILITY SUPPLIES	\$1,277	\$2,500	\$0	\$2,000
5634 UTILITY METER SUPPLIES	\$207,571	\$729,254	\$729,254	\$400,000
5642 MOTOR VEHICLE FUEL	\$62,681	\$60,000	\$58,760,	\$50,000
5644 FLEET REPAIR PARTS	\$29,667	\$25,000	\$19,733	\$10,000
5645 FACILITY REPAIR PARTS	\$3,787	\$3,000	\$546	\$1,000
5646 TIRES	\$4,814	\$6,000	\$5,702	\$5,000
SUPPLIES TOTAL	\$766,052	\$1,237,754	\$1,207,349	\$810,700
5704 IMPVTS OTHER THAN BLDGS	\$96,566	\$300,000	\$222,399	\$500,000
5706 EQUIPMENT	\$184,839	\$0	\$4,095	\$90,000
5708 VEHICLES	\$0	\$313,134	\$313,134	\$190,000
CAPITAL EXPENDITURES TOTAL	\$281,405	\$613,134	\$539,628	\$780,000
5802 OTHER SVCES AND CHGS	\$2,099	\$1,800	\$18,450	\$1,000
5804 STATE INSPECTION FEES	\$413	\$0	\$255	\$300
OTHER OBJECTS TOTAL	\$2,512	\$1,800	\$18,705	\$1,300
5954 PRINCIPAL - OTHER DEBT	\$0	\$0	\$0	\$108,180
5958 INTEREST - OTHER DEBT	\$0	\$0	\$0	\$52,938
TRANSFERS / DEBT RETIREMENT TOTAL	\$0	\$0	\$0	\$161,118
TOTAL WATER DISTR./SEWER COLL.	\$2,249,017	\$3,121,680	\$3,094,283	\$3,118,492

5704 NW 1st Avenue Sewer Project (\$500,000)

5706 Vacuum Trailer (\$90,000)

5708 Jet Rodder Truck (\$190,000)

Authorized Positions

2202 – WATER DISTRIBUTION/SEWER COLLECTION

1	Water Distribution/Sewer Collection Supervisor	\$ 73,078
3	Water Distribution/Sewer Collection Crew Leader	172,345
4	Senior Water Distribution/Sewer Collection Operator	169,241
10	Water Distribution/Sewer Collection Operator	384,172
Total (Fiscal Year 2025)		\$798,836

Water Fund – Water Distribution/Sewer Collection Notes Payable

2020 – Purchase of Jet Rodder Truck

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL		TOTAL REQUIREMENTS
	February 28	August 31	February 28	August 31	
2025	\$ 728	\$ 488	\$ 19,173	\$ 19,413	\$ 39,802
2026	\$ 246	\$ 0	\$ 19,655	\$ 0	\$ 19,901
	\$ 974	\$ 488	\$ 38,828	\$ 19,413	\$ 59,703

DATE OF SALE: 5/22/2020
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL BANK
 AMOUNT AUTHORIZED AND ISSUED: \$221,690
 INTEREST RATE: 2.50%

2024 – NW 1st Avenue Sewer Project (PENDING)

YEAR ENDING SEPT 30	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2025	\$ 34,950	\$ 19,913	\$ 54,863
2026	\$ 33,558	\$ 21,305	\$ 54,863
2027	\$ 32,069	\$ 22,794	\$ 54,863
2028	\$ 30,476	\$ 24,387	\$ 54,863
2029	\$ 28,771	\$ 26,092	\$ 54,863
2030	\$ 26,947	\$ 27,915	\$ 54,862
2031	\$ 24,996	\$ 29,867	\$ 54,863
2032	\$ 22,908	\$ 31,954	\$ 54,862
2033	\$ 20,675	\$ 34,188	\$ 54,863
2034	\$ 18,285	\$ 36,578	\$ 54,863
2035	\$ 15,728	\$ 39,135	\$ 54,863
2036	\$ 12,993	\$ 41,871	\$ 54,864
2037	\$ 10,066	\$ 44,797	\$ 54,863
2038	\$ 6,935	\$ 47,928	\$ 54,863
2039	\$ 3,584	\$ 47,694	\$ 54,868
	\$322,941	\$496,418	\$819,359

DATE OF SALE: PENDING
 PAYING AGENT/REGISTRAR: PENDING
 AMOUNT AUTHORIZED AND ISSUED: \$500,000
 INTEREST RATE: 6.99%

2024 – Purchase of Jet Rodder Truck and Vacuum Trailer (PENDING)

YEAR ENDING SEPT 30	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2025	\$ 16,772	\$ 49,681	\$ 66,453
2026	\$ 13,796	\$ 52,657	\$ 66,453
2027	\$ 10,642	\$ 55,811	\$ 64,453
2028	\$ 7,299	\$ 59,154	\$ 64,453
2029	\$ 3,756	\$ 58,942	\$ 62,698
	\$ 52,265	\$276,245	\$328,510

DATE OF SALE: PENDING
 PAYING AGENT/REGISTRAR: PENDING
 AMOUNT AUTHORIZED AND ISSUED: \$280,000
 INTEREST RATE: 5.99%

Hilltop Water Treatment Plant – 23

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$351,617	\$407,991	\$335,925	\$423,030
5101 OVERTIME	\$68,482	\$50,000	\$72,627	\$50,000
5103 SOCIAL SECURITY	\$32,322	\$36,019	\$31,208	\$37,114
5104 GROUP INSURANCE	\$77,767	\$79,322	\$74,662	\$101,532
5105 TMRS	\$35,616	\$39,409	\$40,352	\$41,529
5106 WORKERS' COMP	\$8,617	\$9,450	\$8,895	\$10,800
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$4,852
5109 EMPLOYMENT EXPENSE	\$0	\$200	\$0	\$200
5111 LONGEVITY	\$5,600	\$7,450	\$7,450	\$7,320
5113 CERTIFICATION PAY	\$10,500	\$5,400	\$5,400	\$4,800
PERSONNEL SERVICES TOTAL	\$590,521	\$635,241	\$576,519	\$681,177
5224-00 SOFTWARE SUPPORT/LIC FEES	\$0	\$7,000	\$0	\$0
5224-01 COMPUTER HDWE/SOFTWARE	\$829	\$1,500	\$0	\$1,500
PROGRAM EXPENSES TOTAL	\$829	\$8,500	\$0	\$1,500
5302 PROF SERVICES - OTHER	\$1,344	\$0	\$14,407	\$2,000
5310 LABORATORY TESTING	\$44,045	\$25,000	\$30,317	\$30,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$45,389	\$25,000	\$44,724	\$32,000
5404 BUILDING MAINTENANCE	\$2,297	\$2,500	\$0	\$2,500
5408 VEHICLE MAINTENANCE	\$244	\$2,000	\$82	\$1,500
5410 MACH/TOOL/IMPLEMENT MAINT	\$108	\$1,500	\$0	\$1,000
5412 EQUIPMENT MAINTENANCE	\$84,686	\$85,000	\$126,461	\$30,000
5420 RENTALS	\$1,187	\$1,000	\$1,192	\$1,000
5422 LAUNDRY SERVICE	\$4,753	\$4,250	\$4,094	\$4,500
PURCHASED PROPERTY SERVICES TOTAL	\$99,275	\$96,250	\$131,829	\$40,500
5504 TELEPHONE	\$3,081	\$3,000	\$2,756	\$3,000
5506 TRAVEL AND TRAINING	\$2,606	\$5,500	\$3,896	\$4,000
5506-02 DUES/LIC/MEMBER	\$444	\$500	\$0	\$333
OTHER PURCHASED SERVICES TOTAL	\$6,131	\$9,000	\$6,652	\$7,333
5602 OFFICE SUPPLIES	\$766	\$1,000	\$545	\$800
5606 GROUND SUPPLIES	\$167	\$400	\$783	\$500
5608 CHEMICAL SUPPLIES	\$482,575	\$450,000	\$546,322	\$550,000
5610 CLOTHING SUPPLIES	\$245	\$350	\$211	\$200
5612 MINOR TOOLS	\$3,996	\$4,500	\$4,261	\$3,500
5614 UTILITIES	\$2,539	\$4,500	\$2,224	\$3,500
5622 POWER FOR PUMPS	\$327,044	\$350,000	\$224,762	\$300,000

5626 OPERATING SUPPLIES	\$65,703	\$50,000	\$38,462	\$40,000
5628 MECHANICAL SUPPLIES	\$54,052	\$60,750	\$0	\$45,000
5642 MOTOR VEHICLE FUEL	\$6,604	\$5,000	\$5,317	\$6,000
5644 FLEET REPAIR PARTS	\$2,511	\$2,000	\$2,766	\$2,500
5645 FACILITY REPAIR PARTS	\$63,879	\$60,000	\$8,854	\$50,000
5646 TIRES	\$1,663	\$1,500	\$136	\$1,500
SUPPLIES TOTAL	\$1,011,744	\$990,000	\$834,642	\$1,003,500
5706 EQUIPMENT	\$77,006	\$8,000	\$10,034	\$0
CAPITAL EXPENDITURES TOTAL	\$77,006	\$8,000	\$10,034	\$0
5802 OTHER SVCES AND CHGS	\$3,375	\$5,000	\$13,159	\$5,000
5804 STATE INSPECTION FEES	\$18,674	\$19,500	\$23,581	\$23,000
OTHER OBJECTS TOTAL	\$22,049	\$24,500	\$36,740	\$28,000
TOTAL HILLTOP WATER TREATMENT PLANT	\$1,846,944	\$1,796,491	\$1,641,140	\$1,794,010

Authorized Positions	2300 – HILLTOP WATER TREATMENT	
1	Plant Supervisor	\$ 69,496
2	Senior Plant Operator	93,127
1	Plant Lab Technician	48,359
5	Plant Operator	212,048
	Total (Fiscal Year 2025)	\$423,030

Wastewater Treatment Plant Operations – 27

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$397,351	\$543,809	\$430,235	\$556,423
5101 OVERTIME	\$173,059	\$45,000	\$92,865	\$75,000
5103 SOCIAL SECURITY	\$43,836	\$45,831	\$39,335	\$49,096
5104 GROUP INSURANCE	\$120,970	\$123,389	\$116,140	\$157,938
5105 TMRS	\$47,450	\$50,145	\$51,932	\$54,936
5106 WORKERS' COMP	\$13,404	\$13,650	\$12,849	\$15,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$6,418
5109 EMPLOYMENT EXPENSE	\$1,646	\$500	\$761	\$800
5111 LONGEVITY	\$3,720	\$5,490	\$5,490	\$5,550
5113 CERTIFICATION PAY	\$9,700	\$4,800	\$4,800	\$4,800
PERSONNEL SERVICES TOTAL	\$811,136	\$832,614	\$754,407	\$926,561
5224-00 SOFTWARE SUPPORT/LIC FEES	\$26,580	\$1,300	\$3,175	\$2,530
5224-01 COMPUTER HDWE/SOFTWARE	\$2,718	\$0	\$251	\$500
PROGRAM EXPENSES TOTAL	\$29,298	\$1,300	\$3,426	\$3,030
5302 PROF SERVICES - OTHER	\$0	\$0	\$0	\$2,000
5310 LABORATORY TESTING	\$76,983	\$57,500	\$63,644	\$55,000
5311 PRETREATMENT TESTING	\$7,707	\$5,750	\$5,922	\$5,750
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$84,690	\$63,250	\$69,566	\$62,750
5402 SANITATION SERVICES	\$49,275	\$50,000	\$34,499	\$35,000
5404 BUILDING MAINTENANCE	\$888	\$11,000	\$0	\$0
5408 VEHICLE MAINTENANCE	\$859	\$2,500	\$492	\$1,000
5410 MACH/TOOL/IMPLEMENT MAINT	\$863	\$1,000	\$0	\$1,000
5412 EQUIPMENT MAINTENANCE	\$11,525	\$8,500	\$3,402	\$2,000
5418 OTHER MAINTENANCE	\$29,000	\$0	\$0	\$0
5422 LAUNDRY SERVICE	\$4,925	\$6,050	\$5,054	\$5,050
PURCHASED PROPERTY SERVICES TOTAL	\$97,335	\$79,050	\$43,447	\$44,050
5504 TELEPHONE	\$3,286	\$3,700	\$3,202	\$3,700
5506 TRAVEL AND TRAINING	\$3,149	\$7,500	\$3,153	\$3,000
5506-02 DUES/LIC/MEMBER	\$211	\$888	\$139	\$670
OTHER PURCHASED SERVICES TOTAL	\$6,646	\$12,088	\$6,493	\$7,370
5602 OFFICE SUPPLIES	\$1,439	\$1,000	\$574	\$500
5606 GROUND SUPPLIES	\$437	\$150	\$364	\$400
5608 CHEMICAL SUPPLIES	\$94,287	\$60,000	\$107,641	\$80,000
5610 CLOTHING SUPPLIES	\$716	\$450	\$621	\$900
5612 MINOR TOOLS	\$2,909	\$2,000	\$2,843	\$3,000

5614 UTILITIES	\$47,337	\$50,000	\$125,948	\$75,000
5620 STREET MATERIALS	\$12,291	\$13,000	\$0	\$10,000
5622 POWER FOR PUMPS	\$136,021	\$150,000	\$102,723	\$110,000
5626 OPERATING SUPPLIES	\$45,076	\$40,500	\$34,919	\$35,500
5628 MECHANICAL SUPPLIES	\$38,756	\$40,000	\$101,679	\$30,000
5642 MOTOR VEHICLE FUEL	\$11,145	\$10,000	\$6,527	\$8,000
5644 FLEET REPAIR PARTS	\$2,457	\$2,000	\$4,745	\$5,500
5645 FACILITY REPAIR PARTS	\$21,317	\$25,000	\$39,342	\$35,000
5646 TIRES	\$831	\$1,000	\$551	\$1,000
SUPPLIES TOTAL	\$415,019	\$395,100	\$528,477	\$394,800
5704 IMPVTS OTHER THAN BLDGS	\$0	\$90,000	\$0	\$10,000
5706 EQUIPMENT	\$49,823	\$0	\$0	\$0
CAPITAL EXPENDITURES TOTAL	\$49,823	\$90,000	\$0	\$10,000
5802 OTHER SVCES AND CHGS	\$280	\$1,200	\$190	\$200
5803 PUBLIC NOTICES	\$0	\$0	\$2,112	\$0
5804 STATE INSPECTION FEES	\$30,734	\$31,000	\$34,408	\$28,000
OTHER OBJECTS TOTAL	\$31,014	\$32,200	\$36,710	\$28,200
TOTAL WASTEWATER TREATMENT PLANT	\$1,524,961	\$1,505,602	\$1,442,526	\$1,476,761
Authorized Positions				
2700 – WASTEWATER TREATMENT PLANT OPERATIONS				
1	Plant Supervisor		\$ 58,151	
2	Senior Plant Operator		91,212	
1	Plant Lab Technician		44,677	
9	Plant Operator		362,383	
Total (Fiscal Year 2025)				\$556,423

Facility Maintenance – 3102

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$331,429	\$414,182	\$289,724	\$379,974
5101 OVERTIME	\$39,323	\$30,000	\$32,531	\$30,000
5103 SOCIAL SECURITY	\$28,257	\$34,844	\$24,273	\$32,232
5104 GROUP INSURANCE	\$77,767	\$79,322	\$74,662	\$101,532
5105 TMRS	\$31,280	\$38,124	\$32,916	\$36,066
5106 WORKERS' COMP	\$8,617	\$9,450	\$8,895	\$9,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$4,213
5109 EMPLOYMENT EXPENSE	\$382	\$250	\$141	\$250
5111 LONGEVITY	\$6,160	\$7,700	\$7,700	\$6,560
5113 CERTIFICATION PAY	\$12,200	\$3,600	\$5,020	\$4,800
PERSONNEL SERVICES TOTAL	\$535,415	\$617,472	\$475,863	\$605,226
5224-01 COMPUTER HDWE/SOFTWARE	\$51	\$500	\$3,873	\$0
PROGRAM EXPENSES TOTAL	\$51	\$500	\$3,873	\$0
5404 BUILDING MAINTENANCE	\$126	\$0	\$0	\$0
5408 VEHICLE MAINTENANCE	\$1,174	\$5,000	\$8,091	\$3,000
5412 EQUIPMENT MAINTENANCE	\$45	\$6,000	\$25	\$5,000
5420 RENTALS	\$3,832	\$7,000	\$1,247	\$5,000
5422 LAUNDRY SERVICE	\$2,640	\$4,100	\$2,341	\$4,500
PURCHASED PROPERTY SERVICES TOTAL	\$7,817	\$22,100	\$11,704	\$17,500
5504 TELEPHONE	\$1,148	\$2,200	\$1,530	\$1,500
5506 TRAVEL AND TRAINING	\$3,296	\$5,000	\$1,845	\$2,500
5506-02 DUES/LIC/MEMBER	\$589	\$1,300	\$139	\$250
OTHER PURCHASED SERVICES TOTAL	\$5,033	\$8,500	\$3,514	\$4,250
5602 OFFICE SUPPLIES	\$584	\$500	\$31	\$500
5610 CLOTHING SUPPLIES	\$245	\$750	\$0	\$300
5612 MINOR TOOLS	\$14,243	\$15,000	\$10,537	\$22,000
5614 UTILITIES	\$6,704	\$3,550	\$6,487	\$6,000
5622 POWER FOR PUMPS	\$19,245	\$0	\$18,166	\$20,000
5626 OPERATING SUPPLIES	\$28,094	\$30,000	\$21,315	\$25,000
5628 MECHANICAL SUPPLIES	\$14,850	\$20,000	\$12,398	\$15,000
5636 RESERVOIR REPAIRS/MAINTENANCE	\$4,589	\$50,000	\$31,693	\$10,000
5642 MOTOR VEHICLE FUEL	\$22,355	\$20,000	\$16,569	\$20,000
5644 FLEET REPAIR PARTS	\$3,761	\$7,500	\$1,648	\$7,500
5645 FACILITY REPAIR PARTS	\$7,435	\$12,000	\$5,280	\$10,000
5646 TIRES	\$921	\$2,400	\$955	\$2,400
SUPPLIES TOTAL	\$123,026	\$161,700	\$125,079	\$138,700

5704 IMPVTS OTHER THAN BLDGS	\$0	\$5,000	\$0	\$0
5706 EQUIPMENT	\$0	\$15,000	\$22,160	\$0
5708 VEHICLES	\$61,804	\$0	\$158,316	\$0
5710 MOBILE EQUIPMENT-BACK UP GEN	\$57,690	\$0	\$0	\$0
CAPITAL EXPENDITURES TOTAL	\$119,494	\$20,000	\$180,476	\$0
5802 OTHER SVCES AND CHGS	\$564	\$1,250	\$1,468	\$1,000
5804 STATE INSPECTION FEES	\$161	\$0	\$245	\$200
OTHER OBJECTS TOTAL	\$725	\$1,250	\$1,713	\$1,200
TOTAL FACILITY MAINTENANCE	\$791,561	\$831,522	\$802,221	\$766,876

Authorized Positions	3102 – FACILITY MAINTENANCE	
1	Utilities Maintenance Supervisor	\$ 73,077
1	Utilities Maintenance Crew Leader	61,240
5	Senior Maintenance Technician	206,288
1	Maintenance Technician	39,369
	Total (Fiscal Year 2025)	\$379,974

City Utility Billing – 33

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$81,657	\$88,077	\$72,841	\$89,839
5101 OVERTIME	\$6,737	\$5,000	\$6,710	\$7,000
5103 SOCIAL SECURITY	\$7,078	\$7,361	\$6,144	\$7,652
5104 GROUP INSURANCE	\$17,282	\$17,628	\$16,592	\$22,564
5105 TMRS	\$7,839	\$8,054	\$8,031	\$8,562
5106 WORKERS' COMP	\$1,915	\$2,100	\$1,977	\$2,400
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$1,000
5111 LONGEVITY	\$910	\$1,350	\$1,350	\$1,390
5113 CERTIFICATION PAY	\$6,000	\$1,800	\$1,800	\$1,800
PERSONNEL SERVICES TOTAL	\$129,418	\$131,370	\$115,446	\$142,207
5302 PROF SERVICES - OTHER	\$0	\$0	\$314	\$0
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$0	\$0	\$314	\$0
5504 TELEPHONE	\$2,623	\$2,600	\$2,317	\$2,700
5508 BILLING SERVICES	\$0	\$66,500	\$51,775	\$66,500
5509 COLLECTIONS FEES	\$65,524	\$1,250	\$664	\$1,250
5514 CREDIT CARD/BANK FEES	\$186	\$120,000	\$154,888	\$150,000
OTHER PURCHASED SERVICES TOTAL	\$68,333	\$190,350	\$209,644	\$220,450
5602 OFFICE SUPPLIES	\$181,536	\$500	\$154	\$200
5610 CLOTHING SUPPLIES	\$123	\$0	\$188	\$100
5626 OPERATING SUPPLIES	\$0	\$1,000	\$602	\$500
5634 UTILITY METER SUPPLIES	\$970	\$0	\$0	\$0
SUPPLIES TOTAL	\$182,629	\$1,500	\$945	\$800
5802 OTHER SVCES AND CHGS	\$25	\$0	\$0	\$0
5804 STATE INSPECTION FEES	\$8	\$0	\$0	\$0
OTHER OBJECTS TOTAL	\$33	\$0	\$0	\$0
TOTAL CITY UTILITY BILLING	\$380,413	\$323,220	\$326,349	\$363,457

Authorized Positions

3300 – UTILITY BILLING

1	Utility Billing Coordinator	\$ 49,253
1	Senior Customer Service Representative	40,586
Total (Fiscal Year 2025)		\$ 89,839

Water Fund – Debt Service

Principal and Interest Requirements

General Obligation Bonds – Series 2018 (2.00% - 4.00%)

YEAR ENDING SEPT 30	INTEREST		PRINCIPAL February 1	GENERAL FUND REQUIREMENTS	INTEREST		PRINCIPAL February 1	WATER FUND REQUIREMENTS	TOTAL REQUIREMENTS
	February 1	August 1			February 1	August 1			
2025	\$89,300	\$86,100	\$160,000	\$335,400	\$29,100	\$28,100	\$50,000	\$107,200	\$442,600
2026	\$86,100	\$82,800	\$165,000	\$333,900	\$28,100	\$27,000	\$55,000	\$110,100	\$444,000
2027	\$82,800	\$79,300	\$175,000	\$337,100	\$27,000	\$25,900	\$55,000	\$107,900	\$445,000
2028	\$79,300	\$75,700	\$180,000	\$335,000	\$25,900	\$24,700	\$60,000	\$110,600	\$445,600
2029	\$75,700	\$72,000	\$185,000	\$332,700	\$24,700	\$23,500	\$60,000	\$108,200	\$440,900
2030	\$72,000	\$68,100	\$195,000	\$335,100	\$23,500	\$22,200	\$65,000	\$110,700	\$445,800
2031	\$68,100	\$64,000	\$205,000	\$337,100	\$22,200	\$20,900	\$65,000	\$108,100	\$445,200
2032	\$64,000	\$59,800	\$210,000	\$333,800	\$20,900	\$19,500	\$70,000	\$110,400	\$444,200
2033	\$59,800	\$55,400	\$220,000	\$335,200	\$19,500	\$18,100	\$70,000	\$107,600	\$442,800
2034	\$55,400	\$50,800	\$230,000	\$336,200	\$18,100	\$16,600	\$75,000	\$109,700	\$445,900
2035	\$50,800	\$46,000	\$240,000	\$336,800	\$16,600	\$15,000	\$80,000	\$111,600	\$448,400
2036	\$46,000	\$41,000	\$250,000	\$337,000	\$15,000	\$13,400	\$80,000	\$108,400	\$445,400
2037	\$41,000	\$35,800	\$260,000	\$336,800	\$13,400	\$11,700	\$85,000	\$110,100	\$446,900
2038	\$35,800	\$30,400	\$270,000	\$336,200	\$11,700	\$9,900	\$90,000	\$111,600	\$447,800
2039	\$30,400	\$24,800	\$280,000	\$335,200	\$9,900	\$8,100	\$90,000	\$108,000	\$443,200
2040	\$24,800	\$19,000	\$290,000	\$333,800	\$8,100	\$6,200	\$95,000	\$109,300	\$443,100
2041	\$19,000	\$12,900	\$305,000	\$336,900	\$6,200	\$4,200	\$100,000	\$110,400	\$447,300
2042	\$12,900	\$6,600	\$315,000	\$334,500	\$4,200	\$2,100	\$105,000	\$111,300	\$445,800
2043	\$6,600	\$0	\$330,000	\$336,600	\$2,100	\$0	\$105,000	\$107,100	\$443,700
	\$999,800	\$910,500	\$4,465,000	\$6,375,300	\$326,200	\$297,100	\$1,455,000	\$2,078,300	\$8,453,600

DATE OF SALE:

2/6/2018

PAYING AGENT/REGISTRAR:

UBS FINANCIAL SERVICES

AMOUNT AUTHORIZED AND ISSUED:

\$3,660,000

PURPOSE:

To Extend the 16" Water Main on U.S. Highway 180 West

Water Fund Requirements are budgeted as expenditures in Public Works Administration for its share of the debt service on the Series 2018 Bonds.

General Obligation Refunding Bonds – Series 2018 (2.00% - 4.00%)

YEAR ENDING SEPTEMBER 30	INTEREST FEBRUARY 1	PRINCIPAL FEBRUARY 1	TOTAL REQUIREMENTS
2025	\$ 62,600	\$ 60,300	\$ 237,900
2026	\$ 60,300	\$ 58,000	\$ 233,300
2027	\$ 58,000	\$ 55,600	\$ 233,600
2028	\$ 55,600	\$ 53,100	\$ 233,700
2029	\$ 53,100	\$ 50,500	\$ 233,600
2030	\$ 50,500	\$ 47,800	\$ 233,300
2031	\$ 47,800	\$ 44,900	\$ 237,700
2032	\$ 44,900	\$ 41,900	\$ 236,800
2033	\$ 41,900	\$ 38,800	\$ 235,700
2034	\$ 38,800	\$ 35,600	\$ 234,400
2035	\$ 35,600	\$ 32,200	\$ 237,800
2036	\$ 32,200	\$ 28,700	\$ 235,900
2037	\$ 28,700	\$ 25,100	\$ 233,800
2038	\$ 25,100	\$ 21,300	\$ 236,400
2039	\$ 21,300	\$ 17,400	\$ 233,700
2040	\$ 17,400	\$ 13,300	\$ 235,700
2041	\$ 13,300	\$ 9,000	\$ 237,300
2042	\$ 9,000	\$ 4,600	\$ 233,600
2043	\$ 4,600	\$ -	\$ 234,600
	\$ 700,700	\$ 638,100	\$4,468,800

DATE OF SALE: 2/6/2018

PAYING AGENT/REGISTRAR: UBS FINANCIAL SERVICES

AMOUNT OF ISSUE: \$3,660,000

PURPOSE: To Extend The 16 Inch Water Main on US Highway 180 West

Summary of Water Fund Bonds Principal and Interest Requirements

YEAR ENDING SEPTEMBER 30	INTEREST FEBRUARY 1	PRINCIPAL FEBRUARY 1	TOTAL REQUIREMENTS
2025	\$ 91,700	\$ 88,400	\$ 345,100
2026	\$ 88,400	\$ 85,000	\$ 343,400
2027	\$ 85,000	\$ 81,500	\$ 341,500
2028	\$ 81,500	\$ 77,800	\$ 344,300
2029	\$ 77,800	\$ 74,000	\$ 341,800
2030	\$ 74,000	\$ 70,000	\$ 344,000
2031	\$ 70,000	\$ 65,800	\$ 345,800
2032	\$ 65,800	\$ 61,400	\$ 347,200
2033	\$ 61,400	\$ 56,900	\$ 343,300
2034	\$ 56,900	\$ 52,200	\$ 344,100
2035	\$ 52,200	\$ 47,200	\$ 349,400
2036	\$ 47,200	\$ 42,100	\$ 344,300
2037	\$ 42,100	\$ 36,800	\$ 343,900
2038	\$ 36,800	\$ 31,200	\$ 348,000
2039	\$ 31,200	\$ 25,500	\$ 341,700
2040	\$ 25,500	\$ 19,500	\$ 345,000
2041	\$ 19,500	\$ 13,200	\$ 347,700
2042	\$ 13,200	\$ 6,700	\$ 344,900
2043	\$ 6,700	\$ -	\$ 341,700
	\$1,026,900	\$ 935,200	\$6,547,100

36 - Waterworks and Sewer System Fund - Capital Projects

CITY OF MINERAL WELLS				
FUND		DIVISION		
WATERWORKS AND SEWER SYSTEM		WATER CAPITAL PROJECTS		
SUMMARY				
BEGINNING FUND BALANCE	\$3,159,523	\$1,229,348	\$2,109,673	\$85,000
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$84,174	\$0	\$53,000	\$7,0000
36-0000 TOTAL	\$84,174	\$0	\$53,000	\$0
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$4,450	\$0	\$250	\$0
CAPITAL EXPENDITURES	\$1,129,574	\$0	\$2,076,818	\$0
OTHER OBJECTS	\$0	\$0	\$605	\$0
TRANSFERS / DEBT RETIREMENT	\$0	\$0	\$0	\$0
36-3600 TOTAL	\$1,134,024	\$0	\$2,077,673	\$0
36 ENDING FUND BALANCE	\$2,109,673	\$1,229,348	\$85,000	\$92,000

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4220 OTHER REVENUE	\$0	\$0	\$0	\$0
4300 OVER AND SHORT	\$0	\$0	\$0	\$0
4370 GRANT PROCEEDS	\$0	\$0	\$0	\$0
4610 INTEREST EARNED	\$84,174	\$0	\$53,000	\$7,000
4820 BOND PROCEEDS	\$0	\$0	\$0	\$0
4821 BOND PREMIUM	\$0	\$0	\$0	\$0
4902 FUND TRANSFER	\$0	\$0	\$0	\$0
TOTAL REVENUES TOTAL	\$84,174	\$0	\$53,000	\$7,000
TOTAL WATER CAPITAL PROJECTS REVENUES	\$84,174	\$0	\$53,000	\$7,000

Waterworks & Sewer System Fund – 36

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5302 PROFESSIONAL SERVICES	\$4,450	\$0	\$250	\$0
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$4,450	\$0	\$250	\$0
5705 16 INCH WATER LINE-HWY 180 W	\$1,124,694	\$0	\$2,076,498	\$0
5710 WTR LN HWY 180-ENGINEERING	\$4,880	\$0	\$320	\$0
CAPITAL EXPENDITURES TOTAL	\$1,129,574	\$0	\$2,076,818	\$0
5802 OTHER SVCES AND CHGS	\$0	\$0	\$605	\$0
OTHER OBJECTS TOTAL	\$0	\$0	\$605	\$0
5959 BOND DISCOUNT	\$0	\$0	\$0	\$0
5960 BOND ISSUANCE COSTS	\$0	\$0	\$0	\$0
TRANSFERS / DEBT RETIREMENT TOTAL	\$0	\$0	\$0	\$0
TOTAL WATERWORKS AND SEWER SYSTEM	\$1,134,024	\$0	\$2,077,673	\$0

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AIRPORT FUND



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Airport Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND AIRPORT	SUMMARY			
BEGINNING FUND BALANCE	\$414,703	\$472,981	\$421,917	\$306,442
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$1,961,120	\$2,468,575	\$1,404,372	\$2,930,784
20-0000 TOTAL	\$1,961,120	\$2,468,575	\$1,404,372	\$2,930,784
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PERSONNEL SERVICES	\$332,521	\$431,303	\$434,201	\$480,146
PROGRAM EXPENSES	\$6,905	\$7,724	\$5,700	\$8,500
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$51,920	\$30,000	\$31,100	\$32,500
PURCHASED PROPERTY SERVICES	\$23,530	\$100,000	\$53,700	\$69,000
OTHER PURCHASED SERVICES	\$47,341	\$50,000	\$53,746	\$54,500
SUPPLIES	\$45,433	\$60,050	\$50,900	\$44,650
CAPITAL EXPENDITURES	\$173,034	\$93,000	\$162,000	\$868,000
OTHER OBJECTS	\$1,192,743	\$1,615,800	\$650,500	\$1,184,300
TRANSFERS / DEBT RETIREMENT	\$80,479	\$78,000	\$78,000	\$140,561
20-4100 TOTAL	\$1,953,906	\$2,465,877	\$1,519,847	\$2,882,157
20 ENDING FUND BALANCE	\$421,917	\$475,679	\$306,442	\$355,069

Airport Fund – Revenues

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4020 GAS AND OIL CASH SALES	\$171,035	\$147,200	\$210,000	\$275,602
4025 GAS AND OIL CREDIT CARD SALES	\$1,313,914	\$1,692,800	\$850,000	\$1,255,523
4220 OTHER REVENUE	\$62,316	\$5,000	\$2,000	\$3,000
4370 GRANT - TXDOT	\$0	\$50,000	\$31,114	\$90,000
4610 INTEREST EARNED	\$1,743	\$500	\$2,750	\$500
4630 OIL AND GAS LEASES	\$6,875	\$6,000	\$2,508	\$4,000
4631 BUILDING LEASES	\$109,961	\$181,800	\$93,000	\$91,287
4632 HANGAR RENT	\$232,424	\$277,275	\$200,000	\$362,872
4633 LAND LEASES	\$4,353	\$105,000	\$10,000	\$70,000
4634 OFFICE LEASES	\$3,000	\$3,000	\$3,000	\$3,000
4922 INSURANCE PROCEEDS	\$5,499	\$0	\$0	\$0
4937 LOAN PROCEEDS	\$50,000	\$0	\$0	\$775,000
TOTAL REVENUES TOTAL	\$1,961,120	\$2,468,575	\$1,404,372	\$2,930,784
20-0000 TOTAL	\$1,961,120	\$2,468,575	\$1,404,372	\$2,930,784

4937 AP 5100 Fire Protection System Installation (\$600,000) and AV Gas Fuel Truck (\$175,000)

Airport – 41

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5100 SALARIES	\$234,770	\$320,818	\$320,818	\$349,070
5101 OVERTIME	\$12,448	\$8,585	\$11,500	\$10,000
5103 SOCIAL SECURITY	\$19,072	\$25,533	\$25,533	\$27,747
5104 GROUP INSURANCE	\$34,563	\$35,254	\$35,254	\$45,125
5105 TMRS	\$18,984	\$27,936	\$27,936	\$31,047
5106 WORKERS' COMP	\$3,830	\$8,400	\$8,400	\$9,600
5108 OTHER RETIREMENT BENEFITS	\$0	\$0	\$0	\$3,627
5109 EMPLOYMENT EXPENSE	\$314	\$417	\$400	\$300
5111 LONGEVITY	\$6,140	\$4,360	\$4,360	\$3,630
5113 CERTIFICATION PAY	\$2,400	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$332,521	\$431,303	\$434,201	\$480,146
5224-00 SOFTWARE SUPPORT/LIC FEES	\$4,560	\$3,474	\$5,600	\$6,500
5224-01 COMPUTER HDWE/SOFTWARE	\$2,345	\$4,250	\$100	\$2,000
PROGRAM EXPENSES TOTAL	\$6,905	\$7,724	\$5,700	\$8,500
5302 PROF SERVICES - OTHER	\$43,925	\$10,000	\$10,000	\$10,000
5304 AUDIT SERVICES	\$0	\$2,000	\$2,400	\$2,500
5306 ATTORNEY'S FEES	\$6,657	\$15,000	\$15,000	\$15,000
5316 MARKETING/ADVERTISING	\$1,338	\$3,000	\$3,700	\$5,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$51,920	\$30,000	\$31,100	\$32,500
5404 BUILDING MAINTENANCE	\$748	\$40,000	\$10,000	\$22,000
5408 VEHICLE MAINTENANCE	\$8,929	\$8,000	\$8,000	\$5,000
5412 EQUIPMENT MAINTENANCE	\$3,366	\$2,000	\$11,100	\$7,000
5416 INFRASTRUCTURE MAINT	\$0	\$45,000	\$20,000	\$30,000
5418 OTHER MAINTENANCE	\$8,201	\$2,500	\$2,500	\$2,000
5420 RENTALS	\$0	\$500	\$0	\$500
5422 LAUNDRY SERVICE	\$2,286	\$2,000	\$2,100	\$2,500
PURCHASED PROPERTY SERVICES TOTAL	\$23,530	\$100,000	\$53,700	\$69,000
5502 INSURANCE	\$39,199	\$42,000	\$46,221	\$45,000
5504 TELEPHONE	\$5,205	\$4,800	\$5,000	\$5,000
5506 TRAVEL AND TRAINING	\$1,640	\$2,200	\$1,566	\$3,000
5506-02 DUES/LIC/MEMBER	\$1,297	\$1,000	\$959	\$1,500
OTHER PURCHASED SERVICES TOTAL	\$47,341	\$50,000	\$53,746	\$54,500
5602 OFFICE SUPPLIES	\$922	\$1,500	\$1,000	\$1,000
5604 POSTAGE/FREIGHT	\$38	\$200	\$0	\$50

5606 GROUND SUPPLIES	\$0	\$1,000	\$0	\$100
5610 CLOTHING SUPPLIES	\$154	\$600	\$400	\$250
5612 MINOR TOOLS	\$1,243	\$1,500	\$3,500	\$750
5614 UTILITIES	\$20,644	\$20,000	\$20,000	\$20,000
5626 OPERATING SUPPLIES	\$11,340	\$20,000	\$15,000	\$11,000
5642 MOTOR VEHICLE FUEL	\$4,502	\$4,250	\$6,000	\$4,500
5644 FLEET REPAIR PARTS	\$792	\$1,000	\$1,000	\$1,000
5645 FACILITY REPAIR PARTS	\$5,442	\$10,000	\$1,500	\$5,000
5646 TIRES	\$356	\$0	\$2,500	\$1,000
SUPPLIES TOTAL	\$45,433	\$60,050	\$50,900	\$44,650
5702 BUILDING IMPROVEMENTS	\$0	\$00	\$0	\$600,000
5704 IMPVTS OTHER THAN BLDGS	\$49,895	\$81,000	\$150,000	\$56,000
5706 EQUIPMENT	\$0	\$12,000	\$12,000	\$27,000
5708 VEHICLES	\$29,339	\$0	\$0	\$185,000
5714 CONSTRUCTION	\$93,800	\$0	\$0	\$0
CAPITAL EXPENDITURES TOTAL	\$173,034	\$93,000	\$162,000	\$868,000
5802 OTHER SVCS AND CHGS	\$45,466	\$40,000	\$35,000	\$30,000
5803 PUBLIC NOTICES	\$170	\$300	\$0	\$300
5804 STATE INSPECTION FEES	\$338	\$500	\$500	\$500
5812 RESALE SUPPLIES	\$1,146,769	\$1,500,000	\$575,000	\$958,500
5816 GRANT MATCH	\$0	\$0	\$0	\$145,000
5818 UNALLOCATED RESERVES	\$0	\$75,000	\$40,000	\$50,000
OTHER OBJECTS TOTAL	\$1,192,743	\$1,615,800	\$650,500	\$1,184,300
5902 TRANSFER TO OTHER FUNDS	\$69,000	\$78,000	\$78,000	\$45,000
5954 PRINCIPAL - OTHER DEBT	\$334	\$0	\$0	\$50,433
5958 INTEREST - OTHER DEBT	\$11,145	\$0	\$0	\$45,128
TRANSFERS / DEBT RETIREMENT TOTAL	\$80,479	\$78,000	\$78,000	\$140,561
TOTAL AIRPORT	\$1,953,906	\$2,465,877	\$1,519,847	\$2,882,157

5702 AP 5100 Fire Protection System Installation (\$600,000)
 5704 LED Fuel Price Sign (\$6,000)
 5706 Fuel Storage Facility Security Lights and Camera (\$27,000)
 5708 AV Gas Fuel Truck (\$175,000)

Authorized Positions	4100 – AIRPORT	
1	Airport Manager	\$ 84,984
1	Senior Airport Service Specialist	51,869
1	Senior Airport Service Technician	46,412
3	Airport Line Service Technician	130,445
1	Airport Line Service Technician (part-time)	35,360
Total (Fiscal Year 2024)		\$349,070

Airport Fund – Notes Payable

2024 – AP 5100 Fire Suppression System Installation (PENDING)

YEAR ENDING SEPT 30	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2025	\$ 35,308	\$ 25,450	\$ 60,758
2026	\$ 33,738	\$ 27,020	\$ 60,758
2027	\$ 32,071	\$ 28,686	\$ 60,758
2028	\$ 30,302	\$ 30,456	\$ 60,758
2029	\$ 28,424	\$ 32,334	\$ 60,758
2030	\$ 26,429	\$ 34,328	\$ 60,758
2031	\$ 24,312	\$ 36,446	\$ 60,758
2032	\$ 22,064	\$ 38,693	\$ 60,758
2033	\$ 19,678	\$ 41,080	\$ 60,758
2034	\$ 17,144	\$ 43,614	\$ 60,758
2035	\$ 14,454	\$ 46,304	\$ 60,758
2036	\$ 11,598	\$ 49,160	\$ 60,758
2037	\$ 8,566	\$ 52,192	\$ 60,758
2038	\$ 5,347	\$ 55,411	\$ 60,758
2039	\$ 1,929	\$ 58,828	\$ 60,758
	\$311,364	\$600,002	\$911,366

DATE OF SALE: PENDING

PAYING AGENT/REGISTRAR: PENDING

AMOUNT AUTHORIZED AND ISSUED: \$600,000

INTEREST RATE: 6.99%

2024 – Purchase of AV Gas Truck (PENDING)

YEAR ENDING SEPT 30	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2025	\$ 9,820	\$ 24,983	\$ 34,803
2026	\$ 8,280	\$ 26,524	\$ 34,804
2027	\$ 6,644	\$ 28,159	\$ 34,803
2028	\$ 4,907	\$ 29,896	\$ 34,803
2029	\$ 3,063	\$ 31,740	\$ 34,803
2030	\$ 1,105	\$ 33,698	\$ 34,803
	\$33,819	\$175,000	\$208,819

DATE OF SALE: PENDING

PAYING AGENT/REGISTRAR: PENDING

AMOUNT AUTHORIZED AND ISSUED: \$175,000

INTEREST RATE: 6.00%

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DRAINAGE UTILITY FUND



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Drainage Utility Fund – Summary of Revenues & Expenditures

CITY OF MINERAL WELLS				
FUND				
DRAINAGE UTILITY				
SUMMARY				
BEGINNING FUND BALANCE	\$290,211	\$153,302	\$98,078	\$19,218
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$240,068	\$286,800	\$221,600	\$459,000
03-0000 TOTAL	\$240,068	\$286,800	\$221,600	\$459,000
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$8,000	\$0	\$0	\$0
PURCHASED PROPERTY SERVICES	\$0	\$0	\$0	\$313,000
CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0
OTHER OBJECTS	\$0	\$0	\$0	\$0
TRANSFERS / DEBT RETIREMENT	\$424,201	\$331,710	\$300,460	\$106,710
03-3000 TOTAL	\$432,201	\$331,710	\$300,460	\$419,710
03 ENDING FUND BALANCE	\$98,078	\$108,392	\$19,218	\$58,508

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4339 RECOVERY OF BAD DEBT	(\$4,468)	\$0	\$500	\$0
4345 LATE CHARGES	\$1,274	\$1,800	\$1,100	\$1,500
4430 DRAINAGE FEE	\$243,262	\$285,000	\$220,000	\$450,000
4610 INTEREST	\$0	\$0	\$0	\$7,500
TOTAL REVENUES	\$240,068	\$286,800	\$221,600	\$459,000
TOTAL DRAINAGE UTILITY REVENUES	\$240,068	\$286,800	\$221,600	\$459,000

Drainage Utility – 03

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5302 PROFESSIONAL SVCES-OTHER	\$8,000	\$0	\$8,000	\$0
5306 PROFESSIONAL SVCES-LEGAL	\$0	\$0	\$0	\$0
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$8,000	\$0	\$8,000	\$0
5416 INFRASTRUCTURE MAINTENANCE	\$0	\$0	\$0	\$313,000
PURCHASED PROPERTY SERVICES TOTAL	\$0	\$0	\$0	\$313,000
5903 TRANSFER TO GENERAL FUND	\$368,000	\$275,000	\$243,750	\$50,000
5954 PRINCIPAL-OTHER DEBT	\$50,334	\$52,916	\$52,916	\$55,053
5958 INTEREST-OTHER DEBT	\$5,867	\$3,794	\$3,794	\$1,657
TRANSFERS / DEBT RETIREMENT TOTAL	\$424,201	\$331,710	\$300,460	\$106,710
TOTAL DRAINAGE UTILITY	\$432,201	\$331,710	\$300,460	\$419,710

5416 Phase 1 of SE 16th Avenue Stormwater Main R&R (\$313,000)

Drainage Utility Fund – Notes Payable

2017 – Purchase of Gradall Heavy Equipment

YEAR ENDING SEPT 30	INTEREST February 28	INTEREST August 31	PRINCIPAL February 28	PRINCIPAL August 31	TOTAL REQUIREMENTS
2025	\$ 1,101	\$ 556	\$ 27,254	\$ 27,799	\$ 56,711

DATE OF SALE: 1/1/2018
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL BANK
 AMOUNT OF ORIGINAL ISSUE: \$385,000
 INTEREST RATE: 4.00%

SPECIAL FUNDS & SCHEDULES



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25 - American Rescue Plan Act Fund

CITY OF MINERAL WELLS				
FUND				
AMERICAN RESCUE PLAN ACT				
SUMMARY				
BEGINNING FUND BALANCE	\$3,789,974	\$2,332,942	\$2,479,277	\$0
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$82,649	\$5,000	\$51,242	\$0
25-0000 TOTAL	\$82,649	\$5,000	\$51,242	\$0
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TRANSFERS OUT	\$1,393,346	\$2,320,346	\$2,530,519	\$0
25-1700 TOTAL	\$1,393,346	\$2,320,346	\$2,530,519	\$0
25 ENDING FUND BALANCE	\$2,479,277	\$17,596	\$0	\$0

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4005 FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0
4610 INTEREST	\$82,649	\$5,000	\$51,242	\$0
TOTAL REVENUES	\$82,649	\$5,000	\$51,242	\$0
TOTAL AMERICAN RESCUE PLAN ACT	\$82,649	\$5,000	\$51,242	\$0

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5903 TRANSFER TO OTHER FUNDS	\$1,393,346	\$2,320,346	\$2,530,519	\$0
TRANSFERS/DEBT RETIREMENT TOTAL	\$1,393,346	\$2,320,346	\$2,530,519	\$0
TOTAL AMERICAN RESCUE PLAN ACT	\$1,393,346	\$2,320,346	\$2,530,519	\$0

06 - Hotel Occupancy Tax Fund

CITY OF MINERAL WELLS				
FUND				
HOTEL TAX				
SUMMARY				
BEGINNING FUND BALANCE	\$5,218	\$71,394	\$26,700	\$26,879
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$374,782	\$350,500	\$350,679	\$401,000
06-0000 TOTAL REVENUES	\$374,782	\$350,500	\$350,679	\$401,000
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
OTHER OBJECTS	\$310,218	\$269,500	\$269,500	\$301,145
TRANSFERS / DEBT RETIREMENT	\$43,082	\$81,000	\$81,000	\$98,855
06-6000 TOTAL EXPENDITURES	\$353,300	\$350,500	\$350,500	\$400,000
06 ENDING FUND BALANCE	\$26,700	\$71,394	\$26,879	\$27,879

07 - Woodland Park Trust Fund

CITY OF MINERAL WELLS				
FUND				
WOODLAND PARK TRUST				
SUMMARY				
BEGINNING FUND BALANCE	\$606,866	\$609,566	\$620,076	\$626,496
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$13,210	\$14,800	\$16,500	\$22,500
07-0000 TOTAL REVENUES	\$13,210	\$14,800	\$1,500	\$22,500
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PERSONNEL SERVICES	\$0	\$0	\$0	\$0
TRANSFERS / DEBT RETIREMENT	\$0	\$300	\$10,080	\$300
07-7000 TOTAL EXPENDITURES	\$0	\$300	\$10,080	\$300
07 ENDING FUND BALANCE	\$620,076	\$624,066	\$626,496	\$648,696

11 - Workers' Compensation Self Insurance Fund

CITY OF MINERAL WELLS				
FUND INSURANCE	DIVISION			
SUMMARY				
BEGINNING FUND BALANCE	\$621,546	\$529,135	\$436,562	\$476,082
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$206,144	\$229,000	\$2,262,800	\$2,789,233
11-0000 TOTAL REVENUES	\$206,144	\$229,000	\$2,262,800	\$2,789,233
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PERSONNEL SERVICES	\$33,506	\$85,000	\$60,000	\$65,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$0	\$0	\$0	\$0
OTHER PURCHASED SERVICES	\$105,222	\$75,000	\$2,158,280	\$2,695,073
OTHER OBJECTS	\$2,400	\$2,500	\$5,000	\$2,500
TRANSFERS / DEBT RETIREMENT	\$250,000	\$100,000	\$0	\$0
11-1100 TOTAL EXPENDITURES	\$391,128	\$262,500	\$2,223,280	\$2,762,573
11 ENDING FUND BALANCE	\$436,562	\$495,635	\$476,082	\$502,742

17 - Economic Development Expendable Trust Fund

CITY OF MINERAL WELLS				
FUND EXPENDABLE TRUST				
SUMMARY				
BEGINNING FUND BALANCE	\$49,180	\$49,831	\$50,875	\$52,875
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$1,695	\$500	\$2,000	\$500
17-0000 TOTAL	\$1,695	\$500	\$2,000	\$500
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0
OTHER OBJECTS	\$0	\$0	\$0	\$0
17-1700 TOTAL	\$0	\$0	\$0	\$0
17 ENDING FUND BALANCE	\$50,875	\$50,331	\$52,875	\$53,375

40 - 4B Economic Development Corporation Fund

CITY OF MINERAL WELLS

FUND

4B ECO DEVELOP CORP

SUMMARY

BEGINNING FUND BALANCE	\$1,110,058	\$1,413,693	\$1,545,268	\$1,882,181
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$500,660	\$370,800	\$480,614	\$448,682
40-0000 TOTAL	\$500,660	\$370,800	\$480,614	\$448,682
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
PURCHASED PROFESSIONAL / TECHNICAL SERVICES	\$51,289	\$121,000	\$0	\$4,000
OTHER PURCHASED SERVICES	\$0	\$0	\$3,030	\$98,905
OTHER OBJECTS	\$14,161	\$15,500	\$15,500	\$15,500
TRANSFERS / DEBT RETIREMENT	\$0	\$125,171	\$125,171	\$127,674
40-4000 TOTAL	\$65,450	\$261,671	\$143,701	\$246,079
40 ENDING FUND BALANCE	\$1,545,268	\$1,522,822	\$1,882,181	\$2,084,784

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4130 ALLOCATED SALES TAX	\$469,337	\$370,800	\$435,614	\$448,682
4610 INTEREST INCOME	\$31,323	\$0	\$45,000	\$0
TOTAL REVENUES TOTAL	\$500,660	\$370,800	\$480,614	\$448,682

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5302 PROFESSIONAL SERVICES - OTHER	\$47,518	\$117,000	\$0	\$0
5306 PROFESSIONAL SERVICES - LEGAL	\$3,771	\$4,000	\$0	\$4,000
PURCHASED PROFESSIONAL / TECHNICAL SERVICES TOTAL	\$51,289	\$121,000	\$0	\$4,000
5506 TRAVEL & TRAINING	\$0	\$0	\$3,030	\$98,905
OTHER PURCHASED SERVICES TOTAL	\$0	\$0	\$3,030	\$98,905
5802 OTHER SVCES AND CHGS	\$14,161	\$15,500	\$15,500	\$15,500
OTHER OBJECTS TOTAL	\$14,161	\$15,500	\$15,500	\$15,500
5902-01 TRANSFER TO GENERAL FUND	\$0	\$125,171	\$125,171	\$127,674
TRANSFERS / DEBT RETIREMENT TOTAL	\$0	\$125,171	\$125,171	\$127,674
TOTAL 4B ECONOMIC DEVELOPMENT CORP.	\$65,450	\$261,671	\$143,701	\$246,079

14 - Tax Increment Reinvestment Zone #2

CITY OF MINERAL WELLS				
FUND	DIVISION			
TIF ZONE #2	TIRZ #2			
SUMMARY				
BEGINNING FUND BALANCE	\$1,210,853	\$1,300,418	\$2,107,959	\$5,521,733
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
TOTAL REVENUES	\$1,186,071	\$647,784	\$3,863,774	\$1,193,731
14-0000 TOTAL	\$1,186,071	\$647,784	\$3,863,774	\$1,193,731
CATEGORIES	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
OTHER OBJECTS	\$288,965	\$906,615	\$450,000	\$4,169,588
14-1400 TOTAL	\$288,965	\$906,615	\$450,000	\$4,169,588
14 ENDING FUND BALANCE	\$2,107,959	\$1,041,587	\$5,521,733	\$2,545,876

Revenues

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
4110 PROPERTY TAXES - CURRENT	\$1,158,963	\$647,784	\$823,774	\$1,193,731
4610 INTEREST EARNED	\$27,108	\$0	\$40,000	\$0
4937 LOAN PROCEEDS	\$0	\$0	\$3,000,000	\$0
TOTAL REVENUES TOTAL	\$1,186,071	\$647,784	\$3,863,774	\$1,193,731
TOTAL TIRZ REVENUES	\$1,186,071	\$647,784	\$3,863,774	\$1,193,731

Expenditures

LINE ITEMS	ACTUAL FY 2023	BUDGET FY 2024	ESTIMATED FY 2024	PROPOSED FY 2025
5802 OTHER SVCES AND CHGS	\$288,965	\$906,615	\$450,000	\$4,169,588
OTHER OBJECTS TOTAL	\$288,965	\$906,615	\$450,000	\$4,169,588
TOTAL TIRZ	\$288,965	\$906,615	\$450,000	\$4,169,588

Tax Increment Reinvestment Zone #2 Fund – Note Payable**2024 – Northwest 1st Avenue Corridor Project**

YEAR ENDING SEPT 30	INTEREST February 1	PRINCIPAL February 1	TOTAL REQUIREMENTS
2025	\$ 85,414	\$ 370,297	\$ 455,713
2026	\$ 174,251	\$ 281,461	\$ 455,713
2027	\$ 158,771	\$ 296,942	\$ 455,713
2028	\$ 142,439	\$ 313,274	\$ 455,713
2029	\$ 125,209	\$ 330,504	\$ 455,713
2030	\$ 107,031	\$ 348,681	\$ 455,713
2031	\$ 87,854	\$ 367,859	\$ 455,713
2032	\$ 67,622	\$ 388,091	\$ 455,713
2033	\$ 46,277	\$ 409,436	\$ 455,713
2034	\$ 23,758	\$ 431,955	\$ 455,713
	\$1,018,626	\$3,538,500	\$4,557,126

DATE OF SALE: 8/27/2024
 PAYING AGENT/REGISTRAR: FIRST FINANCIAL
 AMOUNT AUTHORIZED AND ISSUED: \$3,538,500
 INTEREST RATE: 5.50%

Analysis of Tax Rate

CITY OF MINERAL WELLS				
SCHEDULE				
TAX RATE ANALYSIS				
SUMMARY				
Fiscal Year Analysis		O & M	I & S	Total
FISCAL YEAR:	2015 to 2016	\$0.52563000	\$0.00437000	\$0.53000000
FISCAL YEAR:	2016 to 2017	\$0.57000000	\$0.00000000	\$0.57000000
FISCAL YEAR:	2017 to 2018	\$0.60500000	\$0.00000000	\$0.60500000
FISCAL YEAR:	2018 to 2019	\$0.60500000	\$0.05407644	\$0.65907644
FISCAL YEAR:	2019 to 2020	\$0.63919440	\$0.05200560	\$0.69120000
FISCAL YEAR:	2020 to 2021	\$0.64291539	\$0.04828461	\$0.69120000
FISCAL YEAR:	2021 to 2022	\$0.64619256	\$0.04171304	\$0.68790560
FISCAL YEAR:	2022 to 2023	\$0.54752413	\$0.03661567	\$0.58413980
FISCAL YEAR:	2023 to 2024	\$0.56125681	\$0.03264319	\$0.59390000
FISCAL YEAR:	2024 to 2025	\$0.54519220	\$0.02810228	\$0.57329448

Summary of Property Valuation

Tax Levy and Collections

CITY OF MINERAL WELLS				
SCHEDULE		DIVISION		
PROPERTY VALUATION		TAX LEVY and CURRENT TAX		
SUMMARY				
Tax Levy and Collections		Valuation	Rate	Calculation
FISCAL YEAR:	2015 to 2016	\$585,706,126	\$0.53000000	\$3,104,242
FISCAL YEAR:	2016 to 2017	\$569,557,158	\$0.57000000	\$3,246,476
FISCAL YEAR:	2017 to 2018	\$588,938,235	\$0.60500000	\$3,563,076
FISCAL YEAR:	2018 to 2019	\$615,715,431	\$0.65907644	\$4,058,035
FISCAL YEAR:	2019 to 2020	\$642,622,952	\$0.69120000	\$4,441,810
FISCAL YEAR:	2020 to 2021	\$691,524,690	\$0.69120000	\$4,779,819
FISCAL YEAR:	2021 to 2022	\$762,515,757	\$0.68790560	\$5,245,389
FISCAL YEAR:	2022 to 2023	\$895,113,875	\$0.58413980	\$5,228,716
FISCAL YEAR:	2023 to 2024	\$998,499,917	\$0.59390000	\$5,930,091
FISCAL YEAR:	2024 to 2025	\$1,090,541,276	\$0.57329448	\$6,858,171
				\$0

Tax Rate per \$100 Valuation FY 2024-2025

CITY OF MINERAL WELLS	
SCHEDULE	DIVISION
TAX RATE per \$100 VALUATION	FY 2024-2025
SUMMARY	
CATEGORY	Rate
General Fund – M & O	\$0.54519220
General Interest and Sinking	\$0.02810228
NNR Rate	\$0.56456760
*PROPOSED RATE	\$0.57329448
Voter-Approval Rate	\$0.58632433
De Minimis Rate	\$0.61571899

The **No-New Revenue Tax rate (NNR)** is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for the City of Mineral Wells from the same properties in both the 2023 tax year and the 2024 tax year.

The **Voter-Approval Tax Rate** is the highest tax rate that the City of Mineral Wells may adopt without holding an election to seek voter-approval of the rate, unless the De Minimis Rate for the City of Mineral Wells exceeds the Voter-Approval Rate for the City of Mineral Wells.

The **De Minimis Rate** is the rate equal to the sum of the No-New Revenue Maintenance and Operations Rate for the City of Mineral Wells, the rate that will raise \$500,000, and the current debt rate for City of Mineral Wells.

The proposed tax rate is greater than the No-New Revenue Rate. This means that the City of Mineral Wells is proposing to increase property taxes for the 2024 tax year.

*The **Proposed Tax Rate** is greater than the No-New Revenue Rate, but not greater than the Voter-Approval Tax Rate or the De Minimis Rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If the City of Mineral Wells adopts the proposed tax rate, it is not required to hold an election so the voters may accept or reject the proposed tax rate and the qualified voters of the City of Mineral Wells may not petition the City of Mineral Wells to require an election to be held to determine whether to reduce the proposed rate.

Fixed Assets Schedule

CITY OF MINERAL WELLS					
SCHEDULE		AS OF:			
CAPITAL FIXED ASSETS		September 30, 2023			
SUMMARY					
CATEGORIES	GENERAL FUND	WATER/SEWER FUND	AIRPORT FUND	DRAINAGE UTILITY FUND	TOTAL
Infrastructure	\$56,504,267	\$0	\$6,011,747	\$0	\$62,516,014
Distribution System	\$0	\$17,951,233	\$0	\$0	\$17,951,233
Land	\$2,031,143	\$2,187,778	\$194,863	\$0	\$4,413,784
Buildings	\$6,538,583	\$2,355,628	\$2,363,468	\$0	\$11,257,679
Improvements Other than Buildings	\$2,816,775	\$15,004,145	\$55,070	\$0	\$17,875,990
Collection System	\$0	\$6,658,112	\$0	\$0	\$6,658,112
Vehicles and Equipment	\$9,861,680	\$3,067,100	\$467,069	\$382,500	\$13,778,349
Furniture and Fixtures	\$947,372	\$67,478	\$0	\$0	\$1,014,850
Construction in Progress	\$1,260,344	\$17,551,714	\$0	\$0	\$18,812,058
TOTAL FIXED ASSETS	\$79,960,164	\$64,843,188	\$9,092,217	\$382,500	\$154,278,069
(Less Accumulated Depreciation)	(\$49,842,799)	(\$25,256,891)	(\$6,364,171)	(\$213,563)	(\$81,677,424)
NET PLANT, PROPERTY, and EQUIPMENT	\$30,117,365	\$39,586,297	\$2,728,046	\$168,937	\$72,600,645

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APPENDIX



2024 Tax Rate Calculation Worksheet

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Texas Comptroller of Public Accounts

Form 50-856

updated 7/24/24

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

MWC-MINERAL WELLS CITY (2024)

Taxing Unit's Name, City, County, zip Code

Phone (area code and number)

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies. While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <small>¹ Tex. Tax Code § 26.012(14)</small>	\$1,265,839,060
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <small>² Tex. Tax Code § 26.012(4)</small>	\$168,223,492
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$1,097,615,568
4.	Prior year total adopted tax rate.	0.59390000
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: B. Prior year values resulting from final court decisions: C. Prior year value loss. Subtract B from A. <small>³ Tex. Tax Code § 26.012(13)</small>	\$0 \$0 \$0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: B. Prior year disputed value: C. Prior year undisputed value. Subtract B from A. <small>⁴ Tex. Tax Code § 26.012(13)</small>	\$0 \$0 \$0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

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2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$1,097,615,568
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$1,693,480 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: \$1,194,228 C. Value loss. Add A and B. ⁶ Tex. Tax Code § 26.012(15)	\$2,887,708
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$436,160 B. Current year productivity or special appraised value: \$3,060 C. Value loss. Subtract B from A. ⁷ Tex. Tax Code § 26.012(15)	\$433,100
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$3,320,808
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$72,114,254
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$1,022,180,506
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100	\$6,070,730
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸ Tex. Tax Code § 26.012(13)	\$7,801
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ Tex. Tax Code § 26.012(13)	\$6,078,531
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ Tex. Tax Code § 26.012, 26.04(c-2) A. Certified values: \$1,324,805,812 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$60,149 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² Tex. Tax Code § 26.03(c) \$80,464,365 E. Total current year value. Add A and B, then subtract C and D.	\$1,244,281,298

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2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll.^{13 Tex. Tax Code § 26.01(c) and (d)}</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.^{14 Tex. Tax Code § 26.01(c)}</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.^{15 Tex. Tax Code § 26.01(d)}</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p>\$32,393,466</p> <p>\$0</p> <p>\$32,393,466</p>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ^{16 Tex. Tax Code § 26.012(b)(B)}	\$186,133,488
21.	Current year total taxable value. Add Lines 18 and 19C. Subtract Line 20 ^{17 Tex. Tax Code § 26.012(b)}	\$1,090,541,276
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ^{18 Tex. Tax Code § 26.012(17)}	\$0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ^{19 Tex. Tax Code § 26.012(17)}	\$13,871,010.00
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$13,871,010.00
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$1,076,670,266
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100 ^{20 Tex. Tax Code § 26.04(d)}	0.56456755
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ^{21 Tex. Tax Code § 26.04(d)}	0.00000000

Texas Comptroller of Public Accounts

Form 50-856

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	0.56125680
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,097,615,568

30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$6,160,442
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year.	\$7,801
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	\$335,189
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	-\$327,388
	E. Add Line 30 to 31D.	\$5,833,054
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$1,076,670,266
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.54176791
34.	Rate adjustment for state criminal justice mandate. <small>23 Tex. Tax Code § 26.044</small>	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	\$0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.00000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.00000000
35.	Rate adjustment for indigent health care expenditures. <small>24 Tex. Tax Code § 26.0442</small>	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$0
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.00000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.00000000

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2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. <small>25 Tex. Tax Code § 26.0442</small></p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023 less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
37.	<p>Rate adjustment for county hospital expenditures. <small>26 Tex. Tax Code § 26.0443</small></p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the lesser of C if not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.54176791
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$1,324,366</p> <p>0.12300572</p> <p>0.66477363</p>
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	0.68804070

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D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ^{27 Tex. Tax Code § 28.042(h)} If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.00000000
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ^{28 Tex. Tax Code § 28.012(f)}</p> <p>Enter debt amount \$335,400</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. \$0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$0</p> <p>D. Subtract amount paid from other resources \$0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$335,400</p>	
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ^{29 Tex. Tax Code § 28.012(10) and 28.04(b)}</p>	\$28,933

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$306,467
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ^{30 Tex. Tax Code § 28.04(b)}</p> <p>B. Enter the prior year actual collection rate.</p> <p>C. Enter the 2022 actual collection rate</p> <p>D. Enter the 2021 actual collection rate.</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ^{31 Tex. Tax Code § 28.04(b), (b-1) and (b-2)}</p>	100.00%
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	306467
47.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	1,090,541,276
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.02810228
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	0.71614298
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	0.02810228
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	0.00000000

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SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ^{32 Tex. Tax Code § 28.041(d)} Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ^{33 Tex. Tax Code § 28.041(f)} Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ^{34 Tex. Tax Code § 28.041(b)} - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$1,415,726
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,090,541,276
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.12981865
55.	Current year NNR tax rate, unadjusted for sales tax. ^{35 Tex. Tax Code § 28.041(c)} Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.56456755
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$0
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.71614298

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57	0.58632433

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ^{37 Tex. Tax Code § 28.045(d)} The taxing unit shall provide its tax assessor-collector with a copy of the letter. ^{38 Tex. Tax Code § 28.045(f)}	\$0
60.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$1,090,541,276
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ Tex. Tax Code § 26.013(a) The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ Tex. Tax Code § 26.013(c) In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹ Tex. Tax Code §§ 26.0501(b) and (c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² Tex. Local Gov't Code § 120.007(d) or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³ Tex. Tax Code § 26.063(a)(1) Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴ Tex. Tax Code § 26.012(b-a)

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	0.59390371
	B. Unused increment rate (Line 66)	0.02756231
	C. Subtract B from A	0.56634140
	D. Adopted Tax Rate	0.59390000
	E. Subtract D from C	0.00000000
	F. 2023 Total Taxable Value (Line 60)	0
	G. Multiply E by F and divide the results by \$100	0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	0.64032498
	B. Unused increment rate (Line 66)	0.01768541
	C. Subtract B from A	0.62263957
	D. Adopted Tax Rate	0.58413980
	E. Subtract D from C	0.03849977
	F. 2022 Total Taxable Value (Line 60)	905,453,845
	G. Multiply E by F and divide the results by \$100	348,598
65.	Year 1 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	0.67367374
	B. Unused increment rate (Line 66)	0.01768541
	C. Subtract B from A	0.65598833
	D. Adopted Tax Rate	0.68790560
	E. Subtract D from C	0.00000000
	F. 2021 Total Taxable Value (Line 60)	0
	G. Multiply E by F and divide the results by \$100	0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G.	348,598.00
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	0.03196559
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	0.61828992

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2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ Tex. Tax Code § 26.012(b-e)
 This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.
 45 Tex. Tax Code § 26.063(b)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.54176791
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$1,090,541,276
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100	0.045848792
72.	Current year debt rate. Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.02810228
73.	De minimis rate. Add Lines 68, 70 and 71.	0.61571899

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁸ Tex. Tax Code § 26.042(b)

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁹ Tex. Tax Code § 26.042(b)

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year. Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.59390000
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, enter the 2023 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	0.00000000
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$1,022,180,506
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$0.00
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$1,076,670,266
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵ ⁴⁹ Tex. Tax Code § 26.042(b)	0.00000000

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81. <input checked="" type="checkbox"/> Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	0.0000000
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SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

0.56456755

Indicate the line number used: 26**Voter-approval tax rate**

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

0.58632433

Indicate the line number used: 58**De minimis rate.**

If applicable, enter the current year de minimis rate from Line 73.

0.61571899

SECTION 9: Taxing Unit Representative Name and Signature

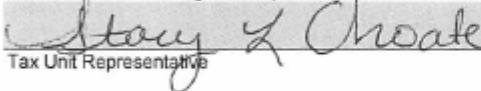
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here

STACY L. CHOATE

sign here

Printed Name of Taxing Unit Representative



Tax Unit Representative

7/29/2024

Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax