



City of Kirby
2024 – 2025
Adopted
Budget

City of Kirby Adopted Budget

For the Fiscal Year

October 1, 2024 – September 30, 2025

Section 102.007 of the Local Government Code requires that the following information be included as the cover page for the budget document:

This budget will raise more revenue from property taxes than last year’s budget by \$193,363, or 5.9%, and of that amount \$10,139 is tax revenue to be raised from new property added to the tax roll this year.

Record vote of each member of the governing body voting on the adoption of the budget is as follows:

Council Member	Vote
Janeshia A. Grider, Mayor	For
Sylvia Apodaca, Mayor Pro Tem	For
Mike Grant	For
Sally Hitt	For
Maria Lozano	For
Joe Molina	For
Englan Sanchez	For

Property tax rates for the preceding fiscal year and each municipal property tax rate that as been adopted or calculated for the current fiscal year include:

	Preceding Tax Year	Current Tax Year
Adopted Tax Rate	.614126	.591244
No New Revenue Tax Rate	.605950	.577500
No New Revenue M&O Tax Rate	.513077	.490311
Voter Approval Tax Rate	.614126	.591244
Debt Rate	.092873	.087189

Total outstanding municipal debt obligations secured by property taxes is \$6,772,412 (including principal and interest).

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CITY OF KIRBY ADOPTED BUDGET FOR THE FISCAL YEAR 2025 OCTOBER 1, 2024 – SEPTEMBER 30, 2025

About the City of Kirby

An Introduction to Our Beautiful and
Vibrant Community

The City of Kirby is a vibrant, small community located in Bexar County, just northeast of San Antonio. With a population of approximately 9,400, Kirby prides itself on its welcoming atmosphere and close-knit, diverse community. The city is committed to fostering sustainable growth and enhancing the quality of life for its residents by supporting initiatives that contribute to environmental stewardship and infrastructure development. As a forward-thinking community, Kirby has increasingly emphasized sustainability in city planning, making the transition to cleaner energy and advanced infrastructure a key priority for its long-term vision.

The adoption of the city budget is a crucial process that determines the allocation of funds for essential services, infrastructure projects, and community programs. It requires careful consideration, collaboration, and transparency to ensure that taxpayer dollars are utilized effectively and efficiently to meet the needs of residents and promote the overall well-being of the community.

Elected Officials

The City of Kirby is a Home-Rule form of government and is governed by the City Council, which includes the following members:

Name	Position	Email
Janeshia A. Grider	Mayor	jgrider@cityofkirby.org
Sylvia Apodaca	Mayor Pro-Tem	Sapodaca@cityofkirby.org
Sally J. Hitt	City Council Member	Sjhitt@cityofkirby.org
Maria Lozano	City Council Member	mlozano@cityofkirby.org
Mike Grant	City Council Member	mgrant@cityofkirby.org
Joe Molina	City Council Member	jmolina@cityofkirby.org
Englan Sanchez Gomez	City Council Member	esanchez@cityofkirby.org

Mission and Core Values

Definition	Topic
<i>The City of Kirby is dedicated to delivering excellent municipal services to our entire community in a fiscally responsible manner.</i>	Mission
<i>Integrity, Leadership, Accountability, Quality of Service and Innovation</i>	Core Values



CITY OF KIRBY

112 BAUMAN STREET - KIRBY, TEXAS 78219-1098

AREA CODE 210
661-4671 & 661-3198
FAX 661-4525

August 22, 2024

Honorable Mayor Grider and City Council

RE: Fiscal Year 2024-2025 Proposed Budget

Enclosed with this letter, you will find a comprehensive breakdown of the budget, highlighting the allocation of resources for various programs, and initiatives within our department. The proposed budget is a result of careful consideration, collaboration, and analysis by our team to address the needs and priorities of our community while maintaining fiscal responsibility. Our primary focus continues to be on enhancing the quality of life for our residents, supporting economic growth, and ensuring the deficient deliver of essential services.

In an effort to emphasize a few key points from the proposed budget:

1. **Investment in Infrastructure:** A significant portion of the budget has been allocated to address critical infrastructure projects, such as road maintenance, and utility upgrades. These investments will contribute to the long-term sustainability and vitality of our city.
2. **Public Safety:** We have allocated resources to ensure the safety and security of our residents.
3. **Community Engagement:** Recognizing the importance of community engagement. Staff is committed to improved communication with its citizens, utilizing newsletters, cultural events, and outreach programs that foster a sense of unity among our diverse population and businesses.
4. **Comprehensive Land Use Planning:** a new approach to focusing on the commercial district and creating opportunities for increased commercial and retail growth in the city. This planning effort also promotes greater opportunities to develop strategies that promote an increased use of city parks.

Thank you for your dedication and commitment to our community. Your tireless efforts to ensure the well-being and prosperity of our city do not go unnoticed. Your thoughtful decision-making and service-oriented approach have made a positive impact on the lives of so many residents. Thank you for all that you do to make our city a better place to live and thrive.

Sincerely,

Wyndie T. Applewhite
City Manager

ORDINANCE NO. 931

AN ORDINANCE OF THE CITY OF KIRBY, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF KIRBY, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; AND PROVIDING FOR A CUMULATIVE CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, DECLARING AN EFFECTIVE DATE, AND DECLARING PROPER NOTICE OF MEETING.

WHEREAS, Section 102.002 of the Texas Local Government Code requires that the budget officer prepare a municipal budget each year to cover the proposed expenditures of the municipal government for the succeeding fiscal year; and

WHEREAS, the proposed budget was prepared by the budget officer for the City of Kirby, Texas (“City”) and filed with the City Secretary on August 22, 2024; and

WHEREAS, the proposed budget has been available for inspection by any person at City Hall and on the City’s website since August 22, 2024; and

WHEREAS, notice of a public hearing on the proposed budget of the City for fiscal year 2024 2025 has been posted in accordance with Chapter 102 of the Texas Local Government Code; and

WHEREAS, a public hearing was duly held prior to the City Council’s consideration of this Ordinance on September 26, 2024 at City Hall as provided for in the notice of such public hearing and all interested persons were given an opportunity to be heard on said proposed budget; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of a budget have been in all things complied with; and

WHEREAS, after full and final consideration, the City Council is of the opinion that the budget should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF KIRBY, TEXAS AS FOLLOWS:

1. FINDINGS OF FACT

The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Kirby, Texas.

2. APPROVAL OF BUDGET

The City hereby approves and adopts the budget, attached as Appendix 1 and incorporated herein for all purposes, as the City's annual budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

3. CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of ordinances of the City of Kirby, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

4. SEVERABILITY CLAUSE

If any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so adjudged to be invalid or unconstitutional.

5. SAVINGS CLAUSE

This Ordinance shall remain in full force and effect, save and except as amended or repealed.

6. EFFECTIVE DATE

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect and be in full force immediately from and after its passage, as the law in such case provides.

7. PROPER NOTICE OF MEETING

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

PASSED, APPROVED AND ADOPTED this 26th day of September, 2024, by a record vote of 7 ayes, 0 nays and 0 abstentions of the City Council of Kirby, Texas.

Record Vote:

Janeshia Grider	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>
Mike Grant	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>
Sylvia Apodaca	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>
Joe Molina	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>

Maria Lozano


Aye Nay Abstain

Englan Sanchez

Aye Nay Abstain


Sally Hitt

Aye Nay Abstain



Janeshia Grider, Mayor

ATTEST:



Xaveria Newton, City Secretary

ORDINANCE NO. 932

AN ORDINANCE BY THE CITY OF KIRBY, TEXAS LEVYING AN AD VALOREM TAX OF \$.579799 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR AND APPORTIONING THE LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the Texas Constitution and Texas Property Tax Code, the City of Kirby (the "City") has the authority to levy and collect ad valorem tax on property; and

WHEREAS, the ad valorem tax is based on the appraised value of property; and

WHEREAS, for fiscal year 2023 – 2024 the City Council of the City of Kirby, Texas levied an ad valorem tax of \$.591244 per one hundred dollars (\$100.00) of assessed valuation on all taxable property within the corporate limits of the City for the use and support of the municipal government of the City; and

WHEREAS, the proposed rate exceeded the lower of the voter-approval tax rate or the no-new revenue tax rate calculated as provided by Chapter 26 of the Tax Code and the City held a public hearing on the rate on September 26, 2024, as provided for in the notice of such public hearing and all interested persons were given an opportunity to be heard on proposed tax rate; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of an ad valorem rate have been in all things complied with; and

WHEREAS, the City Council of the City of Kirby, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Kirby, Texas in accordance with such budget and the Texas Tax Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF KIRBY, TEXAS, THAT:

Section 1: Findings of Fact

The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Kirby, Texas.

Section 2: Approval of 2024 Tax Rate

There be and is hereby levied and there shall be collected for the use, support and operation of the municipal government of the City of Kirby, upon all taxable property, real, personal and mixed, situated within the corporate city limits of the City of Kirby, Texas, subject to taxation and not otherwise exempt by the Constitution or laws of the State of Texas or Ordinances of the City, an ad valorem tax of \$.579799 per each One Hundred Dollars (\$100.00) of assessed valuation on said taxable property, and said tax shall be levied and apportioned as follows:

For the current expenses, maintenance and operation of the general government (General Fund), \$.499119 per each one hundred dollars (\$100.00) of assessed valuation on taxable property; and

For the interest and sinking fund (to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for) \$.080680 per each one hundred dollars (\$100.00) of assessed valuation on taxable property.

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

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.15 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$17.72”

Section 3: Due Date and Collection

Taxes levied under this ordinance shall be due October 1, 2024 and if not paid before January 31, 2025 shall immediately become delinquent. The County Tax Assessor/Collector for each County in which taxable property is located, for which this ordinance applies, is hereby authorized to assess, collect and remit to the City the taxes on said property in accordance with the provisions of this Ordinance and the Constitution and laws of the State of Texas.

Section 4: Delinquent Taxes; Interest; Lien

Said delinquent taxes shall become a lien upon the property against which assessed, and the respective County Tax Assessor/Collector is hereby authorized to enforce the collection of such delinquent taxes, according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, and by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real, personal or mixed for the payment of said delinquent taxes, penalty and interest. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by law. The penalty and interest collected from such delinquent taxes shall be deposited in the General Fund of the City of Kirby.

Section 5: Records

The City Administrator of said City shall keep accurate and complete records of all monies remitted to the City by each respective County under this Ordinance, and the purposes for which the same are expended.

Section 6: Expenditure of Funds

Monies collected pursuant to this Ordinance shall be expended as set forth in the City of Kirby's Annual Budget FY 2024-2025.

Section 7: Severability Clause

If any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so adjudged to be invalid or unconstitutional.

Section 8: Effective Date

This Ordinance shall take effect and be in full force immediately from and after its passage.

PASSED, APPROVED AND ADOPTED this 26th day of September, 2024, by a record vote of 7 ayes, 0 nays and 0 abstentions of the City Council of Kirby, Texas.

Record Vote:

Janeshia Grider	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>
Mike Grant	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>

Sylvia Apodaca

Aye Nay Abstain

Joe Molina

Aye Nay Abstain

Maria Lozano


Aye Nay Abstain

Englan Sanchez

Aye Nay Abstain

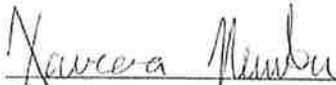
Sally Hitt

Aye Nay Abstain



Janeshia Grider, Mayor

ATTEST:



Xaveria Newton, City Secretary



FY 2024 - 2025 Annual Budget

BUDGET STRUCTURE

The City operates on a fiscal year that begins on October 1st and ends on September 30th of the succeeding year. The fiscal year will also be established as the accounting and budget year.

The budget document is divided into the following fund groups. These fund groups account for all the City's revenues and expenditures.

General Fund

The General Fund is the primary operating fund for the City. It is viewed as the general government fund and accounts for a vast number of financial resources, except for resources required to be accounted for in other funds. This includes expenditures for general government, public safety, streets and parks.

Enterprise Funds

Enterprise Funds are used to account for governmental activities that are like those found in private businesses. The major revenue source for these funds is the rate revenue generated from the customers who receive the services provided. Expenses for these services are paid for through revenue generated from services provided. The Water/Sewer Fund is the City's only enterprise fund. This fund is used to account for the operations of the water, wastewater and refuse services in the City.

Debt Service Funds

The Debt Service Funds are used to account for the debt service portion of property tax revenues received. Debt service taxes are specifically assessed for the payment of general long-term debt principal and interest. The use of a separate fund ensures that debt service tax revenues are not commingled with other revenues and not used for any purpose other than debt repayment.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. The ARPA Fund is the City's only Special Revenue Fund. This fund was established to provide budgeting and accountability of grant revenues received through the American Rescue Plan Act of 2021 (H.R. 1319).

Capital Improvement Funds

Capital Improvement Funds are used to account for all major capital improvements that are financed by the City's general obligation bonds, revenue bonds, and certificates of obligation.



FY 2024 - 2025 Annual Budget

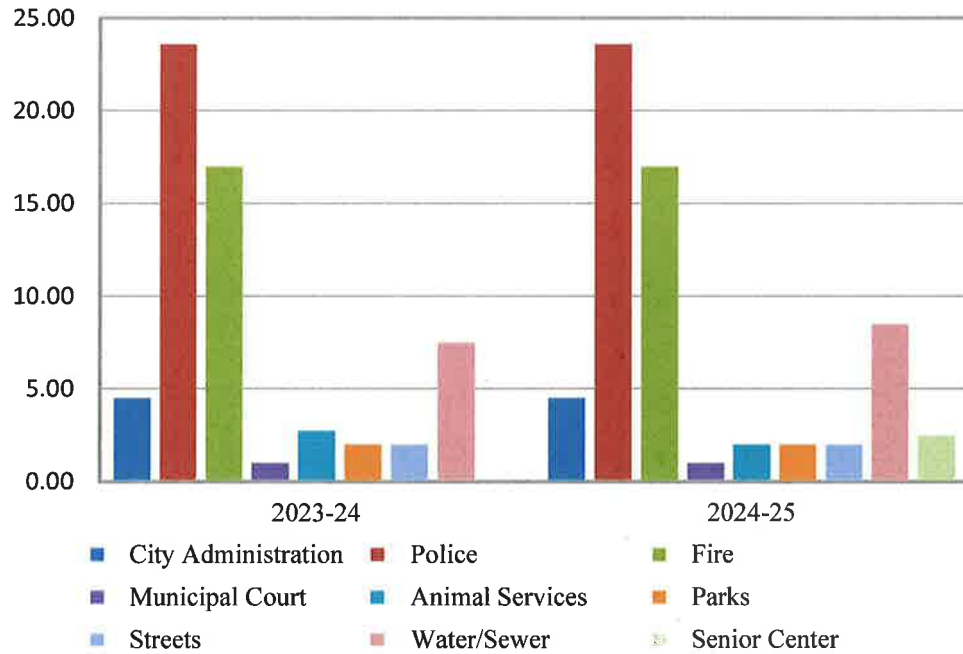
Senior Center Fund

The Senior Center Fund is used to account for the activities of the Kirby Senior Center (KSC). The KSC receives funding from grants, donations and support from the City of Kirby.

Budgeted Personnel Positions

Function	2023-24	2024-25
City Administration	4.50	4.50
Police	23.60	23.60
Fire	17.00	17.00
Municipal Court	1.00	1.00
Animal Services	2.75	2.00
Parks	2.00	2.00
Streets	2.00	2.00
Water/Sewer	7.50	8.50
Senior Center	0.00	2.50
Total	60.35	63.10

Budgeted Personnel Positions



**BUDGETED PERSONNEL BY DEPARTMENT AND POSITION
(Full-Time Equivalents)**

<u>GENERAL FUND</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
City Administration			
City Manager	1	1	1
City Secretary	1	1	1
Finance Director	1	1	1
Admin Program Supervisor	0.5	0.5	0.5
Special Projects	0	0	1
Admin Assist to City Manager	1	1	0
TOTAL CITY ADMINISTRATION	4.5	4.5	4.5
Police Department			
Chief	1	1	1
Lieutenant	1	1	1
Sergeant	1	1	1
Lead Detective	1	1	1
Detective	1	1	1
Warrant Officer	1	1	1
Police Officers	9	9	9
Police Officers - Part Time	1	1	1
Total Police Officers	16	16	16
Code Officer	1	1	1
Total Code	1	1	1
Dispatch Supervisor	1	1	1
Dispatcher	3	3	3
Dispatchers - Part Time	1.5	1.5	1.5
Total Dispatch	5.5	5.5	5.5
Crossing Guard - Part Time	0.1	0.1	0.1
Total Crossing Guard	0.1	0.1	0.1
Administrative Assistant	1	1	1
Total Administrative Support	1	1	1
TOTAL POLICE DEPARTMENT	23.6	23.6	23.6
Municipal Court			
Court Clerk	1	1	1
TOTAL MUNICIPAL COURT	1	1	1
Fire Department			
Chief	1	1	1
Captain	3	3	3
Firefighter/EMT	10	10	10
Firefighter/EMT - Part Time*	1	1	1
Paramedic	2	2	2
TOTAL FIRE DEPARTMENT	17	17	17

<u>GENERAL FUND</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Animal Services			
Animal Services Superviosr	1	1	1
Animal Services Officer	1	1	1
Kennel Technician	0.75	0.75	0.75
TOTAL ANIMAL SERVICES	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>
Parks			
Maintenance Worker	2	2	2
TOTAL PARKS	<u>2</u>	<u>2</u>	<u>2</u>
Streets			
Maintenance Worker	2	2	2
TOTAL STREETS	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL GENERAL FUND	<u>52.85</u>	<u>52.85</u>	<u>52.85</u>
<u>WATER/SEWER FUND</u>			
Water/Sewer			
Public Works Director	1	1	1
Foreman	1	1	1
Water Utility Worker	4	4	4
Total Water/Sewer	<u>6</u>	<u>6</u>	<u>6</u>
Admin Program Supervisor	0.5	0.5	0.5
Water Utility Clerk	1	1	2
Total Administrative Support	<u>1.5</u>	<u>1.5</u>	<u>2.5</u>
TOTAL WATER/SEWER FUND	<u>7.5</u>	<u>7.5</u>	<u>8.5</u>
<u>SENIOR CENTER FUND</u>			
Senior Center			
Executive Director	0	0	1
Bus Driver	0	0	1
Clerical	0	0	0.5
TOTAL SENIOR CENTER FUND			<u>2.5</u>
Total City Positions (FTE & PTE)	<u>60.35</u>	<u>60.35</u>	<u>63.85</u>

**CITY OF KIRBY
ADOPTED FY 2024/25 BUDGET
SUMMARY - ALL FUNDS**

Fund	Estimated Beginning Fund Balance Oct. 1, 2024	Proposed Revenues	Proposed Transfers In	Proposed Expenses	Proposed Transfers Out	Estimated Ending Fund Balance Sept. 30, 2025
General Fund	\$ 2,500,000	\$ 5,424,301	\$ 700,000	\$ 6,416,148	\$ -	\$ 2,208,153
Enterprise Fund:						
Water & Sewer Fund	2,500,000	3,842,400	-	3,141,525	700,000	\$ 2,500,875
Debt Service Funds:						
General Debt Service Fund	196,000	483,725	-	483,725	-	\$ 196,000
Kirby Senior Center:						
General Debt Service Fund	-	164,600	30,222	194,822	-	\$ -
Capital Improvement Funds:						
Capital Projects	4,000,000	15,000	-	4,000,000	-	\$ 15,000
Special Revenue Funds:						
ARPA Fund	980,000	750	-	900,000	-	\$ 80,750
Total Funds	\$ 10,176,000	\$ 9,930,776	\$ 730,222	\$ 15,136,220	\$ 700,000	\$ 4,920,028



GENERAL FUND

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2024-2025

10 -GENERAL

REVENUES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
TAXES				
10-4000 PROPERTY TAXES CURRENT	2,585,657.93	2,787,219.08	2,790,000.00	2,982,751.00
10-4001 PROPERTY TAXES CURRENT -COSA	(308,044.63)	(147,126.29)	(160,000.00)	(150,000.00)
10-4005 PROPERTY TAXES DELINQUENT	71,549.95	75,411.50	67,000.00	75,000.00
10-4010 CITY SALES TAX	605,062.13	555,042.66	616,000.00	570,000.00
10-4015 CITY SALES TAX - HB445	157,019.33	138,342.70	154,000.00	140,000.00
10-4020 BEVERAGE TAX	18,613.25	16,165.90	17,000.00	17,000.00
TOTAL TAXES	<u>3,129,857.96</u>	<u>3,425,055.55</u>	<u>3,484,000.00</u>	<u>3,634,751.00</u>
FRANCHISE FEES				
10-4100 CPS FRANCHISE FEES	329,499.71	320,472.89	335,000.00	325,000.00
10-4110 CABLE TV FRANCHISE FEE	65,502.85	58,452.76	70,000.00	62,000.00
10-4115 PUC RIGHTS-OF-WAY FEES	2,528.96	1,415.65	4,000.00	1,000.00
10-4120 GARBAGE FRANCHISE TAX	471.31	503.94	500.00	500.00
TOTAL FRANCHISE FEES	<u>398,002.83</u>	<u>380,845.24</u>	<u>409,500.00</u>	<u>388,500.00</u>
LICENSES & FEES				
10-4200 BUILDING PERMITS	58,063.02	48,617.50	70,000.00	70,000.00
10-4205 ANIMAL CONTROL FEES	5,352.75	8,023.65	6,000.00	6,000.00
10-4210 ACS - DONATIONS/LICENSE FEE	315.00	0.00	500.00	500.00
10-4215 PARK & FACILITY RENTALS	6,294.80	3,940.00	10,000.00	10,000.00
10-4220 PARK AGREEMENTS	0.00	0.00	5,000.00	0.00
10-4230 PARK FUNDRAISERS	14,472.00	16,750.40	20,000.00	20,000.00
10-4235 PARK CONCESSIONS	1,688.25	1,392.45	3,000.00	3,000.00
10-4240 POOL USAGE FEES	11,986.50	8,042.05	10,000.00	15,000.00
10-4250 HEALTH PERMITS	11,645.00	11,225.00	12,000.00	12,000.00
10-4255 ALARM PERMITS	1,851.00	1,730.00	3,000.00	2,000.00
10-4260 FIRE PERMITS	852.50	605.00	1,000.00	2,000.00
10-4265 GARAGE SALE PERMITS	729.00	621.00	1,000.00	600.00
10-4270 SOLICITING PERMITS	170.00	25.00	200.00	200.00
10-4275 AMBULANCE SERVICE SUPP PROG	75,717.22	68,213.71	100,000.00	100,000.00
10-4280 CERTIFICATE OF OCCUPANCY	1,850.00	1,620.00	1,750.00	2,250.00
10-4285 CONTRACTOR REGISTRATION FEES	0.00	0.00	2,000.00	2,000.00
TOTAL LICENSES & FEES	<u>190,987.04</u>	<u>170,805.76</u>	<u>245,450.00</u>	<u>245,550.00</u>
INTERGOVERNMENTAL				
10-4300 SCHOOL CROSSING GUARD REV.	12,584.15	10,064.91	12,700.00	11,000.00
10-4310 AMERICAN RESCUE PLAN ACT FUNDS	865,604.25	0.00	0.00	0.00
10-4315 OPIOID SETTLEMENT	0.00	534.43	0.00	0.00
TOTAL INTERGOVERNMENTAL	<u>878,188.40</u>	<u>10,599.34</u>	<u>12,700.00</u>	<u>11,000.00</u>
FINES & PENALTIES				
10-4400 COURT FINES	134,494.47	81,437.23	125,000.00	125,000.00
10-4405 WARRANTS	14,345.65	8,491.99	17,000.00	15,000.00
10-4410 COURT SECURITY FEES	3,953.63	3,016.33	4,000.00	4,000.00
10-4415 COURT TECHNOLOGY FEES	3,452.32	2,632.26	4,000.00	4,000.00
10-4420 ASSET FORFEITURE FUNDS	0.00	0.00	100.00	0.00
10-4430 LOCAL MUNICIPAL JURY FUND	71.81	54.86	75.00	50.00
TOTAL FINES & PENALTIES	<u>156,317.88</u>	<u>95,632.67</u>	<u>150,175.00</u>	<u>148,050.00</u>

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

10 -GENERAL

REVENUES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
CHARGES FOR SERVICES				
10-4510 EMS FEES	289,263.44	298,567.39	250,000.00	300,000.00
10-4520 POLICE - COPIES & RECORDS	646.42	991.20	2,000.00	800.00
10-4530 GARBAGE COLLECTION FEE	0.00	0.00	75,000.00	0.00
10-4545 IMPOUND YARD FEES	15,817.75	55,175.26	20,000.00	20,000.00
10-4550 DISPATCH SERVICES	0.00	0.00	0.00	30,000.00
TOTAL CHARGES FOR SERVICES	<u>305,727.61</u>	<u>354,733.85</u>	<u>347,000.00</u>	<u>350,800.00</u>
GRANTS				
10-4600 CDBG GRANT	300,000.00	0.00	258,031.00	258,000.00
10-4601 CDBG GRANT-BOATMAN/SWANN	0.00	0.00	0.00	219,000.00
10-4602 COMP LAND USE PLAN GRANT	0.00	0.00	0.00	76,000.00
10-4620 STRACC GRANT	6,449.22	5,764.48	9,200.00	6,000.00
10-4625 BODY ARMOR VEST GRANT	0.00	22,499.96	0.00	0.00
10-4627 SOUTHWEST BORDER GRANT	831.52	0.00	0.00	0.00
10-4630 LEOSE GRANT	0.00	3,480.50	1,200.00	1,500.00
TOTAL GRANTS	<u>307,280.74</u>	<u>31,744.94</u>	<u>268,431.00</u>	<u>560,500.00</u>
MISCELLANEOUS				
10-4700 MISCELLANEOUS REVENUE	11,433.55	40,659.60	8,000.00	10,000.00
10-4705 INTEREST REVENUE	66,226.18	98,509.35	70,000.00	75,000.00
10-4710 SALE OF ASSETS	0.00	1,584.80	5,000.00	0.00
10-4715 NSF CHECK FEES	0.00	25.00	200.00	150.00
10-4738 PROCEEDS-ASPHALT ZIPPER LEASE	204,623.00	0.00	0.00	0.00
TOTAL MISCELLANEOUS	<u>282,282.73</u>	<u>140,778.75</u>	<u>83,200.00</u>	<u>85,150.00</u>
TOTAL REVENUES	<u>5,648,645.19</u>	<u>4,610,196.10</u>	<u>5,000,456.00</u>	<u>5,424,301.00</u>



The City Council is the legislative and government body for the City and is composed of a mayor and six council members. The Mayor and Council are elected at-large. All serve two year terms. City Council enacts ordinances, which ensure the health, safety, and welfare of residents.

Council meetings are scheduled for 7:00 P.M. the second and fourth Thursday of each month.

COUNCIL SCHEDULE

	22/23	23/24	24/25
Mayor	1	1	1
Council Members	6	6	6
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	7	7	7

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

10 -GENERAL
 CITY COUNCIL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-510-0000 MAYOR'S EXPENSES	65.00	2,311.37	2,400.00	3,300.00
10-510-0001 COUNCIL'S EXPENSES	5,567.47	6,442.56	5,400.00	12,600.00
10-510-0020 FICA TAX-COUNCIL	386.48	528.02	600.00	600.00
TOTAL SALARIES & BENEFITS	<u>6,018.95</u>	<u>9,281.95</u>	<u>8,400.00</u>	<u>16,500.00</u>
SUPPLIES				
10-510-1000 AWARDS & MISCELLANEOUS EXPEN	3,390.52	4,798.94	3,000.00	5,000.00
TOTAL SUPPLIES	<u>3,390.52</u>	<u>4,798.94</u>	<u>3,000.00</u>	<u>5,000.00</u>
MISCELLANEOUS				
10-510-4000 TRAINING & TRAVEL EXPENSES	11,692.52	1,590.00	7,000.00	12,000.00
10-510-4001 EDUCATION AND TRAINING	0.00	769.96	5,000.00	5,000.00
10-510-4005 CITY COUNCIL EVENTS	1,674.05	2,100.00	2,100.00	2,100.00
TOTAL MISCELLANEOUS	<u>13,366.57</u>	<u>4,459.96</u>	<u>14,100.00</u>	<u>19,100.00</u>
TOTAL CITY COUNCIL	22,776.04	18,540.85	25,500.00	40,600.00



The City Manager is appointed by and reports to the Mayor and City Council, advising City Council on present conditions and future City requirements. The City Manager is ultimately responsible for all services provided by the city. The City Manager's Office creates and presents the City budget, administers policies established by the City Council, appoints City employees, and has administrative oversight of all City departments, programs, and projects.

The City Secretary is responsible for providing administrative support to the Mayor, City Council, and staff. Preparing and posting all legal agenda and meeting notices, providing staff support to the City Council and Council-appointed Boards; preparing documentation for and recordings of official City Council minutes, ordinances, resolutions, and other related business; maintaining official city records and overseeing records management. In essence, the purpose of the department is to maintain and enhance the partnership among citizens, elected officials and city employees through efficient and effective management and delivery of all public services.

The Finance Director is responsible for monitoring and accounting for all financial transactions of the City. In addition, the department is accountable for establishing, monitoring, and updating the City's fiscal and purchasing policies to ensure they are both responsive in the current environment and in compliance with applicable state and local regulations. The activity of this program is tasked with planning, collecting, recording, summarizing, and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles (GAAP), ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies. The mission of Financial Services is to maintain the financial integrity of the City and provide comprehensive and integrated financial management, administration, and support services to City departments and other customers so that they can accomplish their missions.

The Human Resources Director is responsible for providing services to all City departments in areas of recruiting, employee relations, records maintenance, benefits administration, retirement programs, employee injuries, and compensation. Policy is determined by the City Manager.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
City Manager	1	1	1
City Secretary	1	1	1
Finance/Human Resources Director	1	1	1
Administrative Program Supervisor *	.5	.5	.5
Special Projects	0	0	1
Admin. Assistant to the City Manager	1	1	0
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	4.5	4.5	4.5

* Position is expensed half in General Fund and half in Utility Fund

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

10 -GENERAL
 CITY ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-520-0000 SALARIES - ADMIN.	259,829.69	385,050.44	283,139.00	385,000.00
10-520-0005 ADMIN OVERTIME	3,257.85	5,874.65	3,000.00	0.00
10-520-0007 ADMIN LONGEVITY	5,928.62	686.00	2,261.00	2,880.00
10-520-0010 INSURANCE ADMIN	12,600.89	13,732.77	36,000.00	41,400.00
10-520-0015 RETIREMENT-ADMIN	31,838.79	22,684.61	45,798.00	58,182.00
10-520-0020 FICA TAX ADMIN	9,517.33	14,588.22	4,182.00	5,624.00
10-520-0025 WORKERS COMP-ADMIN	0.00	156.50	0.00	0.00
10-520-0030 TWC TAXES-ADMIN	21.12	650.70	405.00	526.00
TOTAL SALARIES & BENEFITS	<u>322,994.29</u>	<u>443,423.89</u>	<u>374,785.00</u>	<u>493,612.00</u>
MAINTENANCE				
10-520-2400 SOFTWARE MAINTENANCE	11,114.32	12,184.62	16,000.00	13,000.00
TOTAL MAINTENANCE	<u>11,114.32</u>	<u>12,184.62</u>	<u>16,000.00</u>	<u>13,000.00</u>
CONTRACT SERVICES				
10-520-3100 RECRUITING EXPENSE ADMIN.	3,192.00	8,098.91	7,500.00	8,000.00
10-520-3110 PUBLICATION EXPENSE ADMIN.	13,318.75	5,951.84	15,000.00	10,000.00
10-520-3130 RECODIFICATION	2,755.80	3,241.11	5,000.00	3,500.00
10-520-3140 WEB SERVICES	1,376.00	1,737.50	2,500.00	2,000.00
TOTAL CONTRACT SERVICES	<u>20,642.55</u>	<u>19,029.36</u>	<u>30,000.00</u>	<u>23,500.00</u>
MISCELLANEOUS				
10-520-4000 TRAINING & TRAVEL ADMIN.	4,499.01	5,641.36	10,000.00	10,000.00
10-520-4010 MEMBERSHIP EXPENSE ADMIN.	325.00	50.00	3,000.00	3,000.00
10-520-4011 CLEARING ACCOUNT	27.48	0.00	0.00	0.00
TOTAL MISCELLANEOUS	<u>4,851.49</u>	<u>5,691.36</u>	<u>13,000.00</u>	<u>13,000.00</u>
TOTAL CITY ADMINISTRATION	359,602.65	480,329.23	433,785.00	543,112.00



The Kirby Police Department (KPD) is a full-service Police Department which practices a community policing model, emphasizing both strong community relations and law enforcement. The KPD consists of a Patrol Division, Traffic Warrant Division, Criminal Investigation Division, Code Enforcement Division, members of a regional SWAT team, members of the DPS Violent Task Force and a Veteran Command Staff.

KPD's Code Enforcement manages approximately 4,000 homes in the City of Kirby. Code Enforcement encompasses Building Standards and Health and Safety Standards.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Chief of Police	1	1	1
Lieutenant	1	1	1
Sergeant	1	1	1
Lead Detective	1	1	1
Detective	1	1	1
Warrant Officer	1	1	1
Police Officers	9	9	9
Police Officers - Part Time*	1	1	1
Code Officer	1	1	1
Dispatch Supervisor	1	1	1
Dispatcher	3	3	3
Dispatchers - Part Time**	1.5	1.5	1.5
Crossing Guard - Part Time***	0.1	0.1	0.1
Administrative Assistant	1	1	1
	--	--	--
	23.6	23.6	23.6

* Part Time Police Officers are budgeted as 1 full time position
 **Part Time Dispatchers are budgeted as 1.5 full time positions
 ***School Crossing Guard is budgeted at 1/10 of a position

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2024-2025

10 -GENERAL
POLICE

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-530-0000 SALARIES - POLICE DEPT.	807,716.08	968,398.21	1,146,248.00	1,146,248.00
10-530-0005 POLICE OVERTIME	110,173.78	67,650.47	85,099.00	85,099.00
10-530-0007 POLICE LONGEVITY	13,346.52	11,918.00	17,843.00	17,843.00
10-530-0010 INSURANCE PD	125,742.98	150,221.55	168,000.00	168,000.00
10-530-0015 RETIREMENT - PD	136,586.73	122,489.66	181,633.00	181,633.00
10-530-0020 FICA TAX PD	17,013.70	19,510.52	18,113.00	18,113.00
10-530-0025 WORKERS COMP - PD	0.00	396.33	0.00	0.00
10-530-0030 TWC TAXES - PD	40.33	2,821.50	2,728.00	2,728.00
TOTAL SALARIES & BENEFITS	<u>1,210,620.12</u>	<u>1,343,406.24</u>	<u>1,619,664.00</u>	<u>1,619,664.00</u>
SUPPLIES				
10-530-1000 OPERATIONAL SUPPLIES PD	7,923.43	23,200.11	11,000.00	25,000.00
10-530-1003 PD SPECIAL EXPENSES	176.38	270.01	1,500.00	1,500.00
10-530-1006 CRIME PREVENTION	0.00	633.17	0.00	0.00
10-530-1100 FUEL & LUBRICANTS PD	19,524.49	39,158.24	35,000.00	35,000.00
10-530-1200 UNIFORMS PD	35,604.24	7,570.50	12,000.00	12,000.00
TOTAL SUPPLIES	<u>63,228.54</u>	<u>70,832.03</u>	<u>59,500.00</u>	<u>73,500.00</u>
MAINTENANCE				
10-530-2100 BUILDING MAINTENANCE	21,416.30	56,398.61	15,000.00	20,000.00
10-530-2200 EQUIPMENT MAINTENANCE PD	3,330.91	1,796.08	4,850.00	4,850.00
10-530-2300 VEHICLE MAINTENANCE PD	26,838.56	30,526.36	25,000.00	30,000.00
10-530-2400 SOFTWARE MAINTENANCE - PD	45,428.76	48,064.77	36,901.00	36,901.00
10-530-2600 RADIO MAINTENANCE PD	1,885.64	1,626.40	3,100.00	3,100.00
10-530-2601 RADIO ACCESS FEE	10,217.79	12,842.81	10,500.00	10,500.00
TOTAL MAINTENANCE	<u>109,117.96</u>	<u>151,255.03</u>	<u>95,351.00</u>	<u>105,351.00</u>
CONTRACT SERVICES				
10-530-3170 PRISONERS	0.00	0.00	500.00	500.00
10-530-3180 FIREARMS QUALIFICATIONS	1,781.54	98.61	4,000.00	2,000.00
10-530-3185 RACIAL PROFILING CONSULTANT	8,500.00	0.00	8,500.00	0.00
10-530-3190 S.W.A.T.	6,500.00	6,500.00	6,500.00	6,500.00
TOTAL CONTRACT SERVICES	<u>16,781.54</u>	<u>6,598.61</u>	<u>19,500.00</u>	<u>9,000.00</u>
MISCELLANEOUS				
10-530-4000 TRAINING & TRAVEL PD	8,379.70	8,055.89	12,000.00	12,000.00
10-530-4010 MEMBERSHIPS PD	370.00	240.00	1,000.00	1,000.00
TOTAL MISCELLANEOUS	<u>8,749.70</u>	<u>8,295.89</u>	<u>13,000.00</u>	<u>13,000.00</u>
CAPITAL OUTLAY				
10-530-5002 VEHICLES	4.60	89,132.67	112,000.00	0.00
10-530-5020 SOUTHWEST BORDER GRANT	831.52	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	<u>836.12</u>	<u>89,132.67</u>	<u>112,000.00</u>	<u>0.00</u>
TOTAL POLICE	<u>1,409,333.98</u>	<u>1,669,520.47</u>	<u>1,919,015.00</u>	<u>1,820,515.00</u>



The Municipal Court represents the judicial branch of the City's government and has jurisdiction over all Class C misdemeanors and City Ordinances. The staff is responsible for ensuring all court papers are accurate, orderly, and complete. The staff also directly interacts with the public, providing all services needed including explaining to defendants the court procedures and their options.

Court sessions are held on the third Wednesday of each month.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Municipal Court Clerk	1	1	1
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	1	1	1

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

10 -GENERAL
 COURT

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-540-0000 SALARIES-COURT	35,572.22	33,039.63	35,360.00	41,600.00
10-540-0005 COURT OVERTIME	3,203.25	2,380.35	1,350.00	1,350.00
10-540-0007 COURT LONGEVITY	468.00	530.00	530.00	0.00
10-540-0010 INSURANCE COURT	7,773.10	5,485.11	8,000.00	9,200.00
10-540-0015 RETIREMENT-COURT	6,076.89	3,242.84	5,914.00	6,275.00
10-540-0020 FICA TAX COURT	554.69	369.98	540.00	623.00
10-540-0025 WORKERS COMP-COURT	0.00	89.97	0.00	0.00
10-540-0030 TWC TAXES-COURT	26.60	162.70	90.00	117.00
TOTAL SALARIES & BENEFITS	<u>53,674.75</u>	<u>45,300.58</u>	<u>51,784.00</u>	<u>59,165.00</u>
SUPPLIES				
10-540-1000 COURT SUPPLIES	392.82	452.04	1,000.00	1,000.00
TOTAL SUPPLIES	<u>392.82</u>	<u>452.04</u>	<u>1,000.00</u>	<u>1,000.00</u>
MAINTENANCE				
10-540-2400 COMPUTER SOFTWARE COURT	3,811.78	12,864.13	8,150.00	13,000.00
10-540-2405 COMPUTER TECH COURT	0.00	0.00	800.00	0.00
TOTAL MAINTENANCE	<u>3,811.78</u>	<u>12,864.13</u>	<u>8,950.00</u>	<u>13,000.00</u>
CONTRACT SERVICES				
10-540-3190 MUNICIPAL JUDGE	9,750.00	9,750.00	9,000.00	9,000.00
10-540-3200 PROSECUTOR	3,000.00	7,000.00	13,000.00	6,000.00
10-540-3210 TRIAL EXPENSE	18.00	0.00	1,500.00	500.00
10-540-3220 SECURITY EXPENSE	2,717.65	261.52	3,600.00	3,000.00
10-540-3230 IMPOUND YARD EXPENSE	7,941.26	16,184.81	10,000.00	11,000.00
TOTAL CONTRACT SERVICES	<u>23,390.91</u>	<u>33,196.33</u>	<u>37,100.00</u>	<u>29,500.00</u>
MISCELLANEOUS				
10-540-4000 TRAINING & TRAVEL	0.00	1,171.79	1,500.00	1,500.00
TOTAL MISCELLANEOUS	<u>0.00</u>	<u>1,171.79</u>	<u>1,500.00</u>	<u>1,500.00</u>
CAPITAL OUTLAY				
10-540-5001 COMPUTER TECH COURT	0.00	0.00	1,000.00	0.00
TOTAL CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL COURT	<u>81,270.26</u>	<u>92,984.87</u>	<u>101,334.00</u>	<u>104,165.00</u>



The Kirby Fire Department is dedicated to providing excellent services with fire suppression, rescue and medical services that consist of basic life support with mobile intensive care to all citizens and visitors of Kirby. These services are accomplished through the following divisions: Administration, Fire Suppression and EMS Operations. The Kirby Fire Department is dedicated to improving the ISO rating for the City of Kirby. This is accomplished with the starting of a Fire Enforcement Program. Having in-house Fire Inspectors, instead of outsourcing inspectors, we can develop annual fire inspection programs, to ensure safety of all citizens and visitors. With improvement of the ISO rating, property owners could see a decrease in insurance rates.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Fire Chief	1	1	1
Captain	3	3	3
Firefighter/EMT	9	9	9
Firefighter/EMT - Part Time *	1	1	1
Paramedic	3	3	3
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	17	17	17

* Part Time Firefighter/EMT position is budgeted as 1 full time position

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

10 -GENERAL
 FIRE

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-550-0000 SALARIES - FIRE DEPT.	686,434.22	840,677.11	819,550.00	875,215.00
10-550-0005 FIRE OVERTIME	94,895.50	99,626.91	58,105.00	58,105.00
10-550-0007 FIRE LONGEVITY	10,580.04	15,452.00	15,580.00	18,019.00
10-550-0010 INSURANCE - FD	104,919.16	142,925.27	128,000.00	128,000.00
10-550-0015 RETIREMENT - FD	113,329.54	116,684.08	141,846.00	135,817.00
10-550-0020 FICA TAX - FD	15,105.11	18,024.20	12,952.00	16,755.00
10-550-0025 WORKERS COMP - FD	0.00	239.24	0.00	0.00
10-550-0030 TWC TAXES - FD	37.57	2,526.72	1,848.00	2,478.00
TOTAL SALARIES & BENEFITS	<u>1,025,301.14</u>	<u>1,236,155.53</u>	<u>1,177,881.00</u>	<u>1,234,389.00</u>
SUPPLIES				
10-550-1000 OPERATIONAL SUPPLIES - FD	5,344.23	9,826.08	10,000.00	10,000.00
10-550-1001 MEDICAL SUPPLIES EMS	36,132.42	57,392.38	40,000.00	50,000.00
10-550-1002 EMS BILLING SERVICE	68,524.02	46,813.87	35,000.00	47,000.00
10-550-1100 FUEL & LUBRICANTS - FD	14,497.82	21,612.93	20,000.00	21,000.00
10-550-1200 UNIFORMS - FD	5,000.08	8,450.82	8,000.00	8,000.00
10-550-1250 BUNKER GEAR	6,086.61	11,288.22	18,000.00	18,000.00
TOTAL SUPPLIES	<u>135,585.18</u>	<u>155,384.30</u>	<u>131,000.00</u>	<u>154,000.00</u>
MAINTENANCE				
10-550-2100 BUILDING MAINTENANCE - FD	14,593.63	11,962.65	15,000.00	15,000.00
10-550-2200 EQUIPMENT MAINTENANCE - FD	10,635.25	26,210.63	27,000.00	27,000.00
10-550-2300 VEHICLE MAINTENANCE - FD	45,416.15	35,510.19	40,000.00	40,000.00
10-550-2400 SOFTWARE MAINTENANCE - FD	4,540.00	2,195.00	4,000.00	4,000.00
10-550-2600 RADIO MAINTENANCE - FD	547.50	720.00	1,000.00	1,000.00
10-550-2601 RADIO ACCESS FEE - FD	5,012.37	4,601.07	6,000.00	6,000.00
TOTAL MAINTENANCE	<u>80,744.90</u>	<u>81,199.54</u>	<u>93,000.00</u>	<u>93,000.00</u>
CONTRACT SERVICES				
10-550-3240 MEDICAL WASTE DISPOSAL- FD	3,893.04	0.00	2,000.00	2,000.00
10-550-3250 MEDICAL DOCTOR	12,000.00	13,000.00	12,000.00	12,000.00
10-550-3260 FIRE PUMPER LEASE PURCHASE	53,328.18	56,653.73	54,966.00	0.00
10-550-3265 INTEREST ON LEASES	13,454.31	0.00	1,688.00	0.00
TOTAL CONTRACT SERVICES	<u>82,675.53</u>	<u>69,653.73</u>	<u>70,654.00</u>	<u>14,000.00</u>
MISCELLANEOUS				
10-550-4000 TRAINING & TRAVEL - FD	7,985.00	8,941.74	10,000.00	10,000.00
10-550-4010 MEMBERSHIPS - FD	5,184.51	5,275.48	6,000.00	5,275.00
10-550-4015 AMBULANCE SUPPLEMENTAL	103,873.25	46,663.56	100,000.00	100,000.00
TOTAL MISCELLANEOUS	<u>117,042.76</u>	<u>60,880.78</u>	<u>116,000.00</u>	<u>115,275.00</u>
CAPITAL OUTLAY				
10-550-5002 STRACC EQUIPMENT	0.00	6,459.90	9,200.00	6,000.00
TOTAL CAPITAL OUTLAY	<u>0.00</u>	<u>6,459.90</u>	<u>9,200.00</u>	<u>6,000.00</u>
TOTAL FIRE	<u>1,441,349.51</u>	<u>1,609,733.78</u>	<u>1,597,735.00</u>	<u>1,616,664.00</u>



The Animal Care and Control Department is responsible for enforcing local laws and regulations related to the care, management and control of domestic and wild animals within the City. Activities include responding to calls related to animal welfare, such as neglect, abuse, or cruelty, as well as managing the population of stray and feral animals through capture, impoundment and adoption programs. The Department is also responsible for providing education and outreach to the community on issues related to responsible pet ownership, animal health and safety and wildlife management.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Animal Control Supervisor	1	1	1
Animal Control Officer	1	1	1
Kennel Technician - Part Time	0.75	0.75	0
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	2.75	2.75	2

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

10 -GENERAL
 ANIMAL SERVICES

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-560-0000 SALARIES - ANIMAL SHELTER	66,153.19	65,046.17	100,166.00	80,240.00
10-560-0005 AN.SHELTER OVERTIME	4,492.79	6,757.59	8,006.00	8,550.00
10-560-0007 AN.SHELTER LONGEVITY	517.32	580.00	580.00	1,200.00
10-560-0010 INSURANCE - AS	7,773.54	6,217.02	16,000.00	18,400.00
10-560-0015 RETIREMENT - AS	7,566.06	8,095.88	17,270.00	13,496.00
10-560-0020 FICA TAX - AS	2,418.61	1,475.51	1,215.00	1,305.00
10-560-0025 WORKERS COMP - AS	0.00	93.94	0.00	0.00
10-560-0030 TWC TAXES - AS	9.42	292.15	270.00	234.00
TOTAL SALARIES & BENEFITS	<u>88,930.93</u>	<u>88,558.26</u>	<u>143,507.00</u>	<u>123,425.00</u>
SUPPLIES				
10-560-1000 OPERATIONAL SUPPLIES - AS	5,758.52	6,308.91	7,000.00	7,000.00
10-560-1001 MEDICAL SUPPLIES - AS	4,472.81	13,666.01	9,000.00	13,000.00
10-560-1100 FUEL & LUBRICANTS - AS	1,272.91	1,796.91	2,000.00	2,000.00
10-560-1200 UNIFORMS - AS	665.45	220.00	900.00	900.00
TOTAL SUPPLIES	<u>12,169.69</u>	<u>21,991.83</u>	<u>18,900.00</u>	<u>22,900.00</u>
MAINTENANCE				
10-560-2100 BUILDING MAINTENANCE - AS	7,184.31	17,589.42	14,860.00	15,000.00
10-560-2300 VEHICLE MAINTENANCE - AS	1,529.98	146.47	2,500.00	2,500.00
10-560-2601 RADIO ACCESS FEE - AS	594.00	486.00	650.00	650.00
TOTAL MAINTENANCE	<u>9,308.29</u>	<u>18,221.89</u>	<u>18,010.00</u>	<u>18,150.00</u>
CONTRACT SERVICES				
10-560-3260 VETERINARY SERVICES	8,945.40	11,157.76	15,000.00	15,000.00
10-560-3275 ANIMAL TRANSPORT	0.00	0.00	0.00	1,500.00
TOTAL CONTRACT SERVICES	<u>8,945.40</u>	<u>11,157.76</u>	<u>15,000.00</u>	<u>16,500.00</u>
MISCELLANEOUS				
10-560-4000 TRAINING & TRAVEL - AS	500.00	1,729.51	4,000.00	4,000.00
TOTAL MISCELLANEOUS	<u>500.00</u>	<u>1,729.51</u>	<u>4,000.00</u>	<u>4,000.00</u>
CAPITAL OUTLAY				
TOTAL ANIMAL SERVICES	<u>119,854.31</u>	<u>141,659.25</u>	<u>199,417.00</u>	<u>184,975.00</u>



The goal of the Parks Department is to create and maintain safe, attractive, and functional public spaces that promote community engagement and enhance the quality of life for residents. The Department is responsible for maintaining and improving the City's public parks and outdoor spaces., as well as planning and implementing landscaping projects to enhance the beauty and functionality of the City's outdoor areas. Additionally, the Department coordinates with community organizations to ensure that public spaces are well-utilized and accessible to all residents.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Maintenance Worker	2	2	2
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	2	2	2

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2024-2025

10 -GENERAL
PARKS

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-570-0000 SALARIES - PARKS	66,713.33	73,568.32	73,840.00	73,840.00
10-570-0005 PARKS OVERTIME	1,765.98	4,332.62	11,981.00	7,000.00
10-570-0007 PARKS LONGEVITY	1,294.80	2,149.00	1,638.00	1,605.00
10-570-0010 INSURANCE PARKS	12,979.16	20,108.40	16,000.00	18,400.00
10-570-0015 RETIREMENT-PARKS	10,920.17	10,541.45	13,389.00	12,033.00
10-570-0020 FICA TAX PARKS	990.92	1,110.33	1,268.00	1,268.00
10-570-0030 TWC TAXES-PARKS	2.69	260.70	180.00	234.00
TOTAL SALARIES & BENEFITS	<u>94,667.05</u>	<u>112,070.82</u>	<u>118,296.00</u>	<u>114,380.00</u>
SUPPLIES				
10-570-1000 SUPPLIES - PARKS	3,828.04	11,793.41	5,000.00	13,000.00
10-570-1001 SUPPLIES - POOL	2,514.50	7,706.31	5,000.00	7,000.00
10-570-1100 FUEL & LUBRICANTS	0.00	401.01	0.00	0.00
10-570-1110 CHEMICALS - POOL & PARKS	0.00	0.00	0.00	2,000.00
10-570-1200 UNIFORMS PARKS	1,502.88	1,507.70	1,200.00	1,200.00
10-570-1300 SMALL TOOLS - PARKS	1,090.02	3,033.46	3,000.00	3,000.00
TOTAL SUPPLIES	<u>8,935.44</u>	<u>24,441.89</u>	<u>14,200.00</u>	<u>26,200.00</u>
MAINTENANCE				
10-570-2200 EQUIPMENT MAINTENANCE	8,840.49	16,970.84	10,000.00	12,000.00
10-570-2300 VEHICLE MAINTENANCE	2,253.32	3,670.69	0.00	6,000.00
10-570-2500 PARK MAINTENANCE	9,359.39	29,520.53	15,000.00	30,000.00
10-570-2510 POOL MAINTENANCE	4,986.40	3,158.00	10,000.00	8,000.00
10-570-2900 EQUIPMENT RENTAL P & P	0.00	352.00	0.00	500.00
TOTAL MAINTENANCE	<u>25,439.60</u>	<u>53,672.06</u>	<u>35,000.00</u>	<u>56,500.00</u>
CONTRACT SERVICES				
10-570-3000 POOL MANAGMENT CO	55,058.51	53,495.00	64,000.00	64,000.00
TOTAL CONTRACT SERVICES	<u>55,058.51</u>	<u>53,495.00</u>	<u>64,000.00</u>	<u>64,000.00</u>
CAPITAL OUTLAY				
10-570-5999 CAPITAL OUTLAY - PARKS	0.00	0.00	42,000.00	50,000.00
TOTAL CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>42,000.00</u>	<u>50,000.00</u>
TOTAL PARKS	184,100.60	243,679.77	273,496.00	311,080.00



The goal of the Street Department is to ensure the essential infrastructure of the city is well-maintained and accessible to all residents. These duties include the maintenance and repair of roads, city sidewalks and provide support for emergency response and disaster management, as well as maintenance of city facilities.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Maintenance Worker	2	2	2
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	2	2	2

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2024-2025

10 -GENERAL
STREETS

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
10-580-0000 SALARIES - STREET	70,956.52	73,991.06	76,523.00	76,523.00
10-580-0005 STREETS OVERTIME	3,602.40	7,109.08	12,417.00	12,417.00
10-580-0007 STREETS LONGEVITY	2,046.12	1,208.00	2,296.00	2,296.00
10-580-0010 INSURANCE STREET	15,590.90	15,400.15	16,000.00	18,400.00
10-580-0015 RETIREMENT-STREET	11,926.14	10,536.47	14,488.00	13,330.00
10-580-0020 FICA TAX STREET	1,060.52	1,129.49	1,323.00	1,323.00
10-580-0025 WORKERS COMP-STREET	0.00	53.10	0.00	0.00
10-580-0030 TWC TAXES-STREET	2.10	254.61	180.00	234.00
TOTAL SALARIES & BENEFITS	<u>105,184.70</u>	<u>109,681.96</u>	<u>123,227.00</u>	<u>124,523.00</u>
SUPPLIES				
10-580-1000 SUPPLIES - STREETS	10,148.72	6,690.69	8,000.00	8,000.00
10-580-1005 STREET SWEEPER SUPPLIES	982.62	995.59	2,000.00	2,000.00
10-580-1007 PAINT - STREET	392.00	0.00	3,000.00	3,000.00
10-580-1100 FUEL & LUBRICANTS - STREET	8,802.63	7,449.17	12,000.00	12,000.00
10-580-1200 UNIFORMS STREET	1,672.50	1,963.29	1,300.00	2,000.00
10-580-1300 SMALL TOOLS - STREET	977.84	1,236.65	2,000.00	2,000.00
10-580-1400 BASE/STREET OIL/ASPHALT	7,487.99	12,857.46	10,000.00	14,000.00
10-580-1401 SAND/GRAVEL/SOIL/CONCRETE	910.06	0.00	6,000.00	6,000.00
10-580-1402 TRAFFIC CONTROLS/SIGNS	7,358.06	3,193.14	8,000.00	8,000.00
TOTAL SUPPLIES	<u>38,732.42</u>	<u>34,385.99</u>	<u>52,300.00</u>	<u>57,000.00</u>
MAINTENANCE				
10-580-2200 EQUIPMENT MAINTENANCE - STRE	1,322.36	6,783.10	5,000.00	5,000.00
10-580-2300 VEHICLE MAINTENANCE - STREET	5,864.57	4,465.45	4,000.00	4,000.00
10-580-2815 SIDEWALK/DRAINAGE REPAIR	853.90	593.22	9,000.00	9,000.00
10-580-2850 STREET MAINT/REPAIRS	43,680.10	53,493.61	74,000.00	74,000.00
10-580-2851 STREET RECONSTRUCTION	92,142.32	0.00	100,000.00	100,000.00
10-580-2900 EQUIPMENT RENTAL - STREET	0.00	0.00	2,000.00	2,000.00
TOTAL MAINTENANCE	<u>143,863.25</u>	<u>65,335.38</u>	<u>194,000.00</u>	<u>194,000.00</u>
CONTRACT SERVICES				
10-580-3280 BLDG INSPECTION FEES	28,033.93	22,074.88	25,000.00	25,000.00
10-580-3296 ASPHALT ZIPPER	37,163.32	47,292.08	50,172.00	47,292.00
TOTAL CONTRACT SERVICES	<u>65,197.25</u>	<u>69,366.96</u>	<u>75,172.00</u>	<u>72,292.00</u>
MISCELLANEOUS				
10-580-4000 TRAINING & TRAVEL- STREET	0.00	0.00	5,000.00	5,000.00
TOTAL MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
CAPITAL OUTLAY				
10-580-5008 CDBG - FOXCROSS	0.00	24,200.00	258,031.00	258,000.00
10-580-5012 CDBG - ALAN SHEPARD	(2,528.80)	0.00	0.00	0.00
10-580-5016 CDBG - BOATMAN/SWANN	0.00	0.00	0.00	219,000.00
TOTAL CAPITAL OUTLAY	<u>(2,528.80)</u>	<u>24,200.00</u>	<u>258,031.00</u>	<u>477,000.00</u>
TOTAL STREETS	350,448.82	302,970.29	707,730.00	929,815.00



CITY OF KIRBY
2024/25 ANNUAL BUDGET

GENERAL FUND-10
GENERAL OPERATIONS - 590

The General Operations Department provides for expenses not specific to any department. Examples include auditing services, tax collections, utilities, etc.

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2024-2025

10 -GENERAL
GENERAL OPERATIONS

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SUPPLIES				
10-590-1000 OPERATIONAL EXPENSE	3,931.16	5,367.99	6,000.00	11,500.00
10-590-1001 OFFICE SUPPLIES	18,112.88	14,153.67	15,000.00	12,000.00
10-590-1025 CITY FESTIVAL	16,613.01	34,675.24	20,000.00	30,000.00
10-590-1029 CITY PROGRAMS	0.00	650.00	0.00	3,000.00
10-590-1030 POSTAGE	3,914.27	3,620.55	5,000.00	4,000.00
10-590-1050 COMPUTERS	182.46	10,409.12	2,000.00	2,000.00
TOTAL SUPPLIES	42,753.78	68,876.57	48,000.00	62,500.00
MAINTENANCE				
10-590-2100 BUILDING MAINTENANCE	9,945.50	22,630.83	16,700.00	20,000.00
10-590-2200 EQUIPMENT MAINTENANCE	7,475.23	11,386.07	5,500.00	12,000.00
TOTAL MAINTENANCE	17,420.73	34,016.90	22,200.00	32,000.00
CONTRACT SERVICES				
10-590-3120 ECONOMIC DEVELOPMENT	1,035.03	3,000.00	8,000.00	10,000.00
10-590-3121 BEAUTIFICATION & RECYCLE COM	0.00	0.00	0.00	3,000.00
10-590-3220 SECURITY SERVICES	722.98	934.57	1,000.00	1,000.00
10-590-3310 EMPLOYEE SUPPLEMENTAL BENEFIT	13,949.36	5,246.36	10,000.00	5,000.00
10-590-3320 PROFESSIONAL FEES-IT	38,718.03	54,065.75	37,000.00	55,000.00
10-590-3330 VEHICLE/LIABILITY INSURANCE	85,581.44	86,958.38	87,000.00	87,000.00
10-590-3335 WORKMAN'S COMP INSURANCE	62,468.30	57,523.06	58,000.00	60,000.00
10-590-3340 LEGAL FEES	91,365.13	126,548.94	75,000.00	125,000.00
10-590-3350 ENGINEER	0.00	22,892.05	10,000.00	100,000.00
10-590-3353 PROFESSIONAL FEES	0.00	19,780.52	0.00	0.00
10-590-3355 COMP LAND USE PLAN	0.00	0.00	0.00	76,000.00
10-590-3360 ACCOUNTING/AUDITOR	26,000.00	42,603.00	37,000.00	30,000.00
10-590-3380 TELEPHONE	42,245.04	38,646.78	40,000.00	40,000.00
10-590-3385 MOBILES & AIR CARDS	7,370.56	9,346.48	8,700.00	8,700.00
10-590-3390 ELECTRICITY & GAS	69,728.84	64,251.33	64,000.00	75,000.00
10-590-3395 ELECTRICITY - STREET	60,752.03	55,120.04	57,000.00	58,000.00
10-590-3400 WATER	8,952.03	7,571.29	7,000.00	8,000.00
10-590-3410 TAX COLLECTOR FEES	5,885.46	5,520.71	6,500.00	6,000.00
10-590-3430 BEXAR APPRAISAL DISTRICT	15,004.00	17,452.00	13,300.00	14,000.00
10-590-3440 ELECTION EXPENSE	9,676.40	5,461.45	10,000.00	6,000.00
10-590-3450 GIS SYSTEM	3,400.00	3,707.63	3,400.00	3,800.00
10-590-3455 HEALTH INSPECTION FEES	17,040.00	9,025.00	13,500.00	12,000.00
TOTAL CONTRACT SERVICES	559,894.63	635,655.34	546,400.00	783,500.00
MISCELLANEOUS				
10-590-4010 MEMBERSHIPS	6,110.00	4,069.00	7,000.00	6,000.00
10-590-4020 AMERICAN RESCUE PLAN ACT EXP	0.00	16,662.80	0.00	0.00
10-590-4900 MISCELLANEOUS	2,185.69	44,576.54	1,000.00	1,000.00
10-590-4905 SENIOR CENTER CONTRIBUTION	80.55	17,200.00	10,000.00	30,222.00
TOTAL MISCELLANEOUS	8,376.24	82,508.34	18,000.00	37,222.00
TOTAL GENERAL OPERATIONS	628,445.38	821,057.15	634,600.00	915,222.00



GENERAL FUND SUMMARY

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

10 -GENERAL

	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
TOTAL EXPENDITURES	4,597,181.55	5,380,475.66	5,892,612.00	6,466,148.00
REVENUE OVER/(UNDER) EXPENDITURES	1,051,463.64	(770,279.56)	(892,156.00)	(1,041,847.00)
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER SOURCES</u>				
10-4800 TRANSFERS IN LIEU OF TAXES	550,000.00	450,000.00	600,000.00	600,000.00
10-4801 TRANSFER IN FOR STREETS MAINT	0.00	0.00	0.00	100,000.00
TOTAL OTHER SOURCES	550,000.00	450,000.00	600,000.00	700,000.00
<u>OTHER USES</u>				
10-590-7000 TRANSFERS TO DEBT SERVICE	(13,935.85)	0.00	0.00	0.00
TOTAL OTHER USES	(13,935.85)	0.00	0.00	0.00
NET OTHER SOURCES & USES	563,935.85	450,000.00	600,000.00	700,000.00
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	1,615,399.49	(320,279.56)	(292,156.00)	(341,847.00)



WATER/SEWER FUND

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

20 -WATER

REVENUES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
<u>CHARGES FOR SERVICES</u>				
20-4500 SALE OF WATER	603,932.12	1,140,771.92	760,000.00	840,000.00
20-4510 SEWER CHARGES	1,326,363.43	1,835,052.45	1,330,000.00	1,542,000.00
20-4520 GARBAGE COLLECTION	843,492.90	835,921.40	845,000.00	1,045,000.00
20-4530 W/S CAPITAL RESERVE	124,628.00	123,025.05	124,000.00	124,000.00
20-4540 PENALTIES	51,801.84	40,261.07	70,000.00	70,000.00
20-4550 EDWARDS AQUIFER FEES	105,913.40	104,523.78	106,000.00	105,000.00
20-4570 TURN OFF/ON CHARGES	22,950.00	5,243.04	25,000.00	6,000.00
20-4580 WATER/SEWER CONNECTS	75.00	100.00	100.00	100.00
TOTAL CHARGES FOR SERVICES	<u>3,079,156.69</u>	<u>4,084,898.71</u>	<u>3,260,100.00</u>	<u>3,732,100.00</u>
<u>MISCELLANEOUS</u>				
20-4700 MISCELLANEOUS INCOME	637.34	340.55	200.00	300.00
20-4705 RECOVERY OF BAD DEBT	2,076.77	0.00	0.00	0.00
20-4720 INTEREST INCOME	90,023.25	118,395.29	85,000.00	110,000.00
20-4730 CASH SHORT/OVER	59.51	373.95	0.00	0.00
TOTAL MISCELLANEOUS	<u>92,796.87</u>	<u>119,109.79</u>	<u>85,200.00</u>	<u>110,300.00</u>
TOTAL REVENUES	<u>3,171,953.56</u>	<u>4,204,008.50</u>	<u>3,345,300.00</u>	<u>3,842,400.00</u>



The Water/Sewer Department is responsible for sourcing, treating and distributing potable water to homes and businesses. The Water Department also maintains the city's water and sewer infrastructure and allows for the proper discharge of wastewater and sewage. This maintenance includes repairing water mains and sewer pipes, pumps, valves, storm drains and well sites. To ensure the sustainable use and protection of the city's water resource, the Department may implement water conservation and pollution prevention programs. The goals are to ensure that the community has access to clean drinking water, adequate water supply for emergency fire services and protect the public health and environment with proper wastewater management.

The Utility Billing Department is responsible for the billing and collection of all water, wastewater and garbage revenue. These tasks include billing, collection, customer relations, utility service connections and disconnections, computer data entry and reporting utility data to management.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Public Works Director	1	1	1
Foreman	1	1	1
Water Utility Worker	4	4	4
Water Utility Clerk	1	1	2
Administrative Program Supervisor	.5	.5	.5
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	7.5	7.5	8.5

* Position is expensed half in General Fund and half in Utility Fund

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2024-2025

20 -WATER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
SALARIES & BENEFITS				
20-500-0000 WATER SALARIES	236,060.40	306,889.39	319,014.00	372,722.00
20-500-0005 WATER OVERTIME	21,118.07	20,501.02	58,077.00	59,277.00
20-500-0007 WATER LONGEVITY & INCENTIVE	3,266.82	1,085.00	1,085.00	3,711.00
20-500-0010 INSURANCE	43,730.47	32,807.11	60,000.00	69,200.00
20-500-0015 RETIREMENT	55,452.08	32,665.13	60,054.00	78,200.00
20-500-0020 FICA TAX	4,322.28	3,508.03	5,484.00	6,315.00
20-500-0025 WORKERS COMP	0.00	214.92	0.00	0.00
20-500-0030 TWC UNEMPLOYMENT TAX	19.72	866.02	675.00	994.00
TOTAL SALARIES & BENEFITS	363,969.84	398,536.62	504,389.00	590,419.00
SUPPLIES				
20-500-1000 OPERATIONAL SUPPLIES	48,934.78	41,079.15	40,000.00	25,000.00
20-500-1030 OFFICE SUPPLIES/POSTAGE	14,277.80	18,453.65	22,000.00	22,000.00
20-500-1050 COMPUTER- WATER	0.00	0.00	1,000.00	1,000.00
20-500-1100 FUEL & LUBRICANTS	10,306.39	14,985.28	16,000.00	16,000.00
20-500-1110 CHEMICALS	6,861.65	9,461.94	7,000.00	9,000.00
20-500-1200 UNIFORMS	3,147.62	2,103.90	3,500.00	3,500.00
20-500-1300 SMALL TOOLS	9,368.74	8,656.94	7,000.00	9,000.00
20-500-1400 ASPHALT	12,705.36	17,600.00	25,000.00	25,000.00
20-500-1401 TOPSOIL/BASE/SAND/CONCRETE	4,387.80	7,586.34	10,000.00	10,000.00
20-500-1402 TRAFFIC CONTROLS	3,740.74	1,596.00	1,000.00	2,500.00
TOTAL SUPPLIES	113,730.88	121,523.20	132,500.00	123,000.00
MAINTENANCE				
20-500-2100 BLDG. MAINT.	2,195.77	4,295.44	2,000.00	5,000.00
20-500-2200 EQUIPMENT MAINTENANCE	9,959.44	34,290.99	30,000.00	40,000.00
20-500-2300 VEHICLE MAINTENANCE	7,393.48	9,579.84	10,000.00	10,000.00
20-500-2400 SOFTWARE MAINTENANCE	21,684.37	31,922.81	30,000.00	30,000.00
20-500-2800 WELLS/PUMPS/MOTORS	117,442.68	64,903.40	200,000.00	200,000.00
20-500-2805 SEWER LINES/MANHOLES/LIFT ST	7,252.81	15,306.59	20,000.00	20,000.00
20-500-2810 WATER LINES/MAINS	18,257.19	53,313.31	20,000.00	20,000.00
20-500-2815 REPAIRS DRIVEWAY, SIDEWALKS &	1,420.20	18,910.46	10,000.00	20,000.00
20-500-2900 EQUIPMENT RENTAL	0.00	0.00	2,000.00	2,000.00
TOTAL MAINTENANCE	185,605.94	232,522.84	324,000.00	347,000.00
CONTRACT SERVICES				
20-500-3310 GYM - EMPLOYEE SUPPLEMENTAL	0.00	168.75	200.00	300.00
20-500-3350 STORMWATER ENGINEERING FEES	29,099.99	36,042.95	21,000.00	35,000.00
20-500-3390 ELECTRIC FOR WELLS	55,105.30	51,629.18	56,000.00	56,000.00
20-500-3400 WATER PURCHASE/LEASE	13,195.00	13,195.00	13,195.00	13,195.00
20-500-3405 EDWARDS AQUIFER PAYMENTS	112,811.29	85,337.46	108,611.00	108,611.00
20-500-3450 UTILITY BILLING SERVICE	16,171.48	11,461.79	10,000.00	10,000.00
20-500-3460 WATER CONSERVATION EDUCATION	0.00	0.00	1,000.00	1,000.00
20-500-3465 WATER CONSERVATION REBATE PR	100.00	0.00	500.00	500.00
20-500-3480 PERMITS	100.00	100.00	500.00	500.00
20-500-3500 SEWAGE TREATMENT	696,156.71	538,321.00	670,000.00	680,000.00
20-500-3520 GARBAGE CONTRACTOR	921,470.46	936,748.32	845,000.00	900,000.00

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2024-2025

20 -WATER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
20-500-3521 WELL SITE MONITORING	82,987.00	776.78	1,000.00	1,000.00
TOTAL CONTRACT SERVICES	<u>1,927,197.23</u>	<u>1,673,781.23</u>	<u>1,727,006.00</u>	<u>1,806,106.00</u>
<u>MISCELLANEOUS</u>				
20-500-4000 TRAINING & TRAVEL	558.54	1,314.25	6,000.00	10,000.00
20-500-4010 MEMBERSHIP & LICENSE	7,385.85	6,757.85	10,000.00	12,000.00
20-500-4020 MOBILE & AIR TIME	533.76	0.00	1,500.00	1,500.00
20-500-4100 BAD DEBT EXPENSE	12,919.71	0.00	0.00	0.00
20-500-4101 BAD DEBT EXP COLLECTIONS	166.73	6.95	500.00	500.00
20-500-4200 DEPRECIATION EXPENSE	305,355.03	0.00	0.00	0.00
20-500-4900 MISCELLANEOUS EXP.	(619.27)	1,504.87	500.00	1,000.00
TOTAL MISCELLANEOUS	<u>326,300.35</u>	<u>9,583.92</u>	<u>18,500.00</u>	<u>25,000.00</u>
<u>CAPITAL OUTLAY</u>				
20-500-5006 ACKERMAN SEWER	0.00	552,702.00	0.00	250,000.00
20-500-5012 WATER PIPE REPL - BLUE JAY	787.50	0.00	0.00	0.00
20-500-5027 CAPITAL OUTLAY - MOWER	0.00	3,675.00	0.00	0.00
TOTAL CAPITAL OUTLAY	<u>787.50</u>	<u>556,377.00</u>	<u>0.00</u>	<u>250,000.00</u>
TOTAL NONDEPARTMENTAL	2,917,591.74	2,992,324.81	2,706,395.00	3,141,525.00



**WATER/SEWER
FUND
SUMMARY**

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

20 -WATER

	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
TOTAL EXPENDITURES	2,917,591.74	2,992,324.81	2,706,395.00	3,141,525.00
REVENUE OVER/(UNDER) EXPENDITURES	254,361.82	1,211,683.69	638,905.00	700,875.00
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER USES</u>				
20-500-7000 XFERS IN LIEU OF TAXES	550,000.00	450,000.00	600,000.00	600,000.00
20-500-7001 TRANSFER TO GEN-STREET MAINT	0.00	0.00	0.00	100,000.00
TOTAL OTHER USES	550,000.00	450,000.00	600,000.00	700,000.00
NET OTHER SOURCES & USES	(550,000.00)	(450,000.00)	(600,000.00)	(700,000.00)
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(295,638.18)	761,683.69	38,905.00	875.00



**DEBT
SERVICE
FUND**

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

30 -DEBT SERVICE

REVENUES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
<u>TAXES</u>				
30-4000 PROPERTY TAXES - DEBT SERVICE	496,931.00	494,017.60	487,725.00	483,525.00
TOTAL TAXES	<u>496,931.00</u>	<u>494,017.60</u>	<u>487,725.00</u>	<u>483,525.00</u>
<u>MISCELLANEOUS</u>				
30-4705 INTEREST	195.82	292.04	200.00	200.00
TOTAL MISCELLANEOUS	<u>195.82</u>	<u>292.04</u>	<u>200.00</u>	<u>200.00</u>
TOTAL REVENUES	<u><u>497,126.82</u></u>	<u><u>494,309.64</u></u>	<u><u>487,925.00</u></u>	<u><u>483,725.00</u></u>

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

30 -DEBT SERVICE
 NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
<hr/>				
<u>DEBT SERVICE</u>				
30-500-6000 BOND PRINCIPAL	280,000.00	290,000.00	280,000.00	300,000.00
30-500-6010 BOND INTEREST	204,925.00	193,525.00	204,925.00	181,725.00
30-500-6020 BOND PAYING AGENT	1,900.00	1,900.00	3,000.00	2,000.00
TOTAL DEBT SERVICE	<u>486,825.00</u>	<u>485,425.00</u>	<u>487,925.00</u>	<u>483,725.00</u>
<hr/>				
TOTAL NONDEPARTMENTAL	486,825.00	485,425.00	487,925.00	483,725.00

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

30 -DEBT SERVICE

	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
TOTAL EXPENDITURES	486,825.00	485,425.00	487,925.00	483,725.00
REVENUE OVER/(UNDER) EXPENDITURES	10,301.82	8,884.64	0.00	0.00
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER SOURCES</u>				
30-4805 GEN FUND TRANSFER IN	(13,935.85)	0.00	0.00	0.00
TOTAL OTHER SOURCES	(13,935.85)	0.00	0.00	0.00
NET OTHER SOURCES & USES	(13,935.85)	0.00	0.00	0.00
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(3,634.03)	8,884.64	0.00	0.00



DEBT SCHEULE

BOND DEBT SERVICE

City of Kirby, TX
\$6,715,000 General Obligation Bonds, Series 2018
FINAL NUMBERS-Revised

Period Ending	Principal	Interest	Debt Service
09/30/2019		252,468.34	252,468.34
09/30/2020	250,000	236,725.00	486,725.00
09/30/2021	260,000	226,525.00	486,525.00
09/30/2022	270,000	215,925.00	485,925.00
09/30/2023	280,000	204,925.00	484,925.00
09/30/2024	290,000	193,525.00	483,525.00
09/30/2025	300,000	181,725.00	481,725.00
09/30/2026	315,000	169,425.00	484,425.00
09/30/2027	325,000	156,625.00	481,625.00
09/30/2028	340,000	145,025.00	485,025.00
09/30/2029	350,000	132,925.00	482,925.00
09/30/2030	365,000	120,450.00	485,450.00
09/30/2031	375,000	109,350.00	484,350.00
09/30/2032	385,000	97,950.00	482,950.00
09/30/2033	400,000	85,675.00	485,675.00
09/30/2034	410,000	72,256.25	482,256.25
09/30/2035	425,000	57,900.00	482,900.00
09/30/2036	440,000	42,762.50	482,762.50
09/30/2037	460,000	26,437.50	486,437.50
09/30/2038	475,000	8,906.25	483,906.25
	6,715,000	2,737,505.84	9,452,505.84



SENIOR CENTER FUND

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

40 -KIRBY SENIOR CENTER

REVENUES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
CHARGES FOR SERVICES				
40-4501 BUS FARES (TRANS TO SITES)	0.00	0.00	0.00	4,000.00
40-4502 SHUTTLE FARES (TO/FROM KSC)	0.00	0.00	0.00	4,000.00
40-4525 FACILITY RENTALS	0.00	0.00	0.00	5,000.00
TOTAL CHARGES FOR SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,000.00</u>
GRANTS				
40-4610 GRANT INCOME - AACOG	0.00	0.00	0.00	63,000.00
40-4620 GRANT INCOME - VIA METRO	0.00	0.00	0.00	68,000.00
TOTAL GRANTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>131,000.00</u>
MISCELLANEOUS				
40-4700 DONATIONS	0.00	0.00	0.00	20,000.00
40-4720 MEAL DONATIONS	0.00	0.00	0.00	600.00
TOTAL MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,600.00</u>
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>164,600.00</u>



The Kirby Senior Center (KSC) is committed to ensuring that no persons excluded from participation in, or denied the benefits of its services, or otherwise subjected to discrimination, on the basis of race, color or national origin as protected by Title VI of the Civil Rights Act of 1964, as amended ("Title VI").

This fiscal year, the City of Kirby has determined it needs a higher focus on the Senior Center to ensure that our seniors receive the highest quality of services. The Senior Center's personnel will report directly to the City Manager and provide regular reports of all requirements related to the management of the facility, the well-being of the senior citizens and any related prerequisites.

The center's programs are funded by various community grants which will be partially supported by City of Kirby General Funds.

PERSONNEL SCHEDULE

	22/23	23/24	24/25
Executive Director	0	0	1
Bus Driver	0	0	1
Administrative Assistant	0	0	0.5
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	0	0	2.5

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

40 -KIRBY SENIOR CENTER
 NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
<u>SALARIES & BENEFITS</u>				
40-500-0000 SALARIES - SENIOR CENTER	0.00	0.00	0.00	101,600.00
40-500-0010 INSURANCE SENIOR CENTER	0.00	0.00	0.00	18,400.00
40-500-0015 RETIREMENT-SENIOR CENTER	0.00	0.00	0.00	13,680.00
40-500-0020 FICA TAX SENIOR CENTER	0.00	0.00	0.00	2,118.00
40-500-0030 TWC TAXES - SENIOR CENTER	0.00	0.00	0.00	325.00
TOTAL SALARIES & BENEFITS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>136,123.00</u>
<u>SUPPLIES</u>				
40-500-1045 PRE-MADE MEALS	0.00	0.00	0.00	33,000.00
40-500-1101 KSC - FUEL	0.00	0.00	0.00	3,800.00
TOTAL SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36,800.00</u>
<u>MAINTENANCE</u>				
40-500-2300 VEHICLE MAINTENANCE	0.00	0.00	0.00	4,000.00
40-500-2320 VAN - OTHER INSPECTION/REG	0.00	0.00	0.00	500.00
TOTAL MAINTENANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,500.00</u>
<u>CONTRACT SERVICES</u>				
<u>MISCELLANEOUS</u>				
40-500-4000 STAFF TRAINING	0.00	0.00	0.00	1,000.00
40-500-4010 DUES & MEMBERSHIPS	0.00	0.00	0.00	599.00
40-500-4900 MISC EXPENSE	0.00	0.00	0.00	15,800.00
TOTAL MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,399.00</u>
 TOTAL NONDEPARTMENTAL	 0.00	 0.00	 0.00	 194,822.00



SENIOR CENTER FUND SUMMARY

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

40 -KIRBY SENIOR CENTER

	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
TOTAL EXPENDITURES	0.00	0.00	0.00	194,822.00
REVENUE OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(30,222.00)
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER SOURCES</u>				
40-4800 TRANSFERS IN COK	0.00	0.00	0.00	30,222.00
TOTAL OTHER SOURCES	0.00	0.00	0.00	30,222.00
NET OTHER SOURCES & USES	0.00	0.00	0.00	30,222.00
<u>REVENUES & OTHER SOURCES OVER</u>				



**CAPITAL
PROJECTS
FUND**

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

50 -CAPITAL PROJECTS

REVENUES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
<hr/>				
MISCELLANEOUS				
50-4705 INTEREST	282,938.74	76,721.03	100,000.00	15,000.00
TOTAL MISCELLANEOUS	<u>282,938.74</u>	<u>76,721.03</u>	<u>100,000.00</u>	<u>15,000.00</u>
 TOTAL REVENUES	 <u>282,938.74</u>	 <u>76,721.03</u>	 <u>100,000.00</u>	 <u>15,000.00</u>

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

50 -CAPITAL PROJECTS
 NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
<u>SUPPLIES</u>				
<u>CONTRACT SERVICES</u>				
50-500-3350 ENGINEERING FEES	18,835.00	121,630.00	0.00	0.00
50-500-3700 CONSTRUCTION COSTS	0.00	2,425,894.63	5,350,000.00	4,000,000.00
TOTAL CONTRACT SERVICES	18,835.00	2,547,524.63	5,350,000.00	4,000,000.00
<u>MISCELLANEOUS</u>				
<u>DEBT SERVICE</u>				
TOTAL NONDEPARTMENTAL	18,835.00	2,547,524.63	5,350,000.00	4,000,000.00

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

50 -CAPITAL PROJECTS

	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
TOTAL EXPENDITURES	18,835.00	2,547,524.63	5,350,000.00	4,000,000.00
REVENUE OVER/(UNDER) EXPENDITURES	264,103.74	(2,470,803.60)	(5,250,000.00)	(3,985,000.00)
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER SOURCES</u>				
<u>OTHER USES</u>				
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	264,103.74	(2,470,803.60)	(5,250,000.00)	(3,985,000.00)



ARPA FUND

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

70 -ARPA

REVENUES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
MISCELLANEOUS				
70-4700 MISCELLANEOUS INCOME	0.00	16,672.80	0.00	0.00
70-4720 INTEREST INCOME	<u>1,234.33</u>	<u>1,076.47</u>	<u>1,000.00</u>	<u>750.00</u>
TOTAL MISCELLANEOUS	<u>1,234.33</u>	<u>17,749.27</u>	<u>1,000.00</u>	<u>750.00</u>
TOTAL REVENUES	<u>1,234.33</u>	<u>17,749.27</u>	<u>1,000.00</u>	<u>750.00</u>

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

70 -ARPA
 NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
<u>CAPITAL OUTLAY</u>				
70-500-5000	0.00	12,590.65	0.00	0.00
70-500-5002	1,685.00	104,018.03	498,360.00	0.00
70-500-5005	(183,075.00)	0.00	0.00	0.00
70-500-5006	12,100.00	8,200.00	0.00	0.00
70-500-5008	0.00	0.00	302,640.00	900,000.00
TOTAL CAPITAL OUTLAY	(169,290.00)	124,808.68	801,000.00	900,000.00
TOTAL NONDEPARTMENTAL	(169,290.00)	124,808.68	801,000.00	900,000.00

CITY OF KIRBY
 APPROVED BUDGET
 FISCAL YEAR 2024-2025

70 -ARPA

	2022-2023 ACTUAL	2023-2024 YEAR-TO-DATE	2023-2024 BUDGET	2024-2025 APPROVED
TOTAL EXPENDITURES	(169,290.00)	124,808.68	801,000.00	900,000.00
REVENUE OVER/(UNDER) EXPENDITURES	170,524.33	(107,059.41)	(800,000.00)	(899,250.00)
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER USES</u>				
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	170,524.33	(107,059.41)	(800,000.00)	(899,250.00)



GLOSSARY OF TERMS AND ACRONYMS

GLOSSARY OF TERMS

Account:	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
Accounting System:	The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.
Accrual Basis of Accounting:	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditure that are recorded when goods and services are received (whether or not cash disbursements are made at that time).
Ad Valorem Tax:	A tax levied on the assessed value of real property (also known as “property tax”).
Amortization:	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
Appropriation:	A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeable with “expenditures”.
Assessed Valuation:	A valuation set upon real property or other property by a government as a basis for levying taxes. Assessed value of property is determined by the Bexar County Appraisal District.
Asset:	An economic resource, tangible or intangible property owned by the City for which a monetary value has been set.
Audit:	A systematic examination of all governmental resources concluding in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operation.
Balance Sheet:	A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund balance as of a specified date.
Balanced Budget:	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
Base Budget:	Ongoing expenses for personnel, contractual services, supplies, and equipment required to maintain the same level of service as previously authorized by the City Council.
Bond:	Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money

(principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

- Bond Rating:** The creditworthiness of a government's debt as evaluated by independent agencies.
- Budget (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year..
- Budget Ordinance:** The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
- Capital Asset:** Assets of significant value (\$5,000 or greater individually) which have a useful life of more than one year.
- Capital Improvement Program:** A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.
- Capital Outlay:** Expenditures which result in the acquisition or addition of capital assets.
- Cash Basis of Accounting:** Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.
- Cash Management:** The management of cash necessary to fund government services while investing available cash to earn interest revenue. Cash management refers to the activities of forecasting the inflows and the outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.
- Certificate of Obligation (CO):** Legal debt instruments used to finance capital improvement projects, equipment purchases, and other assets. Certificates of obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and are not voter approved.
- Certified Tax Rolls:** A list of all taxable properties, values and exemptions in the City.
- Chart of Accounts:** The classification system used by the City to organize the accounting for various funds.
- Contingency:** The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

Debt Service:	The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
Debt Service Fund:	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a sinking fund.
Delinquent Taxes:	Taxes remaining unpaid after January 31 st , in which a penalty is assessed for non-payment.
Department:	An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	Expiration in the service life of capital assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a capital asset charged as an expense during a particular period.
Effective Tax Rate:	A tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.
Encumbrance:	Obligations in the form of purchase orders, contracts, or salary commitments, which are reserved in specified appropriations. Encumbrances cease to exist when an invoice is paid or when an actual liability is established.
Enterprise Fund:	A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is to recover the cost of providing goods or services through fees. Rate schedules for these services are established so that revenues are adequate to meet all necessary expenses including debt service for capital costs.
Expenditure:	The incurring of liability, payment of cash, or the transfer property for the purpose of acquiring an asset or service or settling a loss.
Fiscal Year (FY):	A designated 12-month accounting period. The fiscal year for the City begins on October 1 st and ends on September 30 the following year.
Full Faith and Credit:	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).
Full-Time Equivalent (FTE):	A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.
Fund:	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related

liabilities and residual equities or balances and changed therein. Funds are usually established to account for activities of a certain type.

- Fund Balance:** The excess of an entity's revenues over expenditures and encumbrances since the inception of the fund. This number should equal the difference between the revenues and the expenditures reported in a governmental fund.
- GAAP:** Generally Accepted Accounting Principles – uniform standard and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB). GASB is a private, non-governmental organization.
- General Fund:** The largest fund within the City, the general fund accounts for most of the financial resources of the government, which may be used for any lawful purpose. The general fund is used to account for the ordinary operations of the City.
- General Obligation Bond:** Bonds for whose payments the full faith and credit for the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are those payable from taxes and other general revenue. GO Bonds must be authorized by public referenda.
- Governmental Fund:** The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental) activities. It refers to the general fund, all special revenue funds, and the debt service fund.
- Grant:** Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity, or facility.
- Interfund Transfers:** The expenditure group used to account for transfers between funds.
- Internal Control:** A plan of organization for purchasing, accounting, other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of transactions are completed; and records and procedures are arranged appropriately to facilitate effective control.
- Investments:** Securities and real estate purchases and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Levy:	To impose taxes, special assessments, or service charges for the support of City activities.
Liability:	Debt or other legal obligations arising out of transactions for goods and services received in the past which must be liquidated renewed, or refunded at some future date. A liability does not include encumbrances.
Line Item Budget:	A budget that lists each expenditure category (salary, materials, telephone, service, travel, etc.) separately along with the dollar amount budgeted for each specified category.
Limited Tax Note:	A short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.
Long-Term Debt:	Debt amount with a maturity of more than one year.
Maturities:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual Accounting:	A basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. This differs from the full accrual, which recognizes the financial effect of transactions when they occur, regardless of the timing of related cash flows. Both differ from the cash basis of accounting that recognizes transactions when related cash amounts are received or disbursed.
OPEB:	Other Post Employment Benefits which are accounting, and financial reporting provisions requiring government employers (under GASB) to measure and report the liabilities associated with other (than pension) post-employment benefits. A major category of OPEB is retiree medical insurance benefits.
Operating Budget:	A financial plan that presents expenditures for the fiscal year and estimates of revenue to finance them.
Ordinance:	A formal legislative enactment of the City carrying full force and effect of a law within the City. Enactment of ordinances are often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by an ordinance.
Reserve:	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.
Retained Earnings:	An ownership account reflecting the accumulated earnings of a proprietary-type fund.

Revenue:	The yield of taxes and other sources of income that the City collects and receives into the treasure for public use.
Revenue Bond:	Government issued bonds which do not pledge the full faith and credit of the jurisdiction and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds.
Special Revenue Fund:	A fund used to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted to expenditure for specified purposes.
Tax Base:	The total value of all real and personal property in the City as of January 1 st of each year, as certified by the Appraisal Review Board.
Tax Levy:	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
Tax Rate:	The amount of tax levied for each \$100 of assessed valuation.
Yield:	The rate earned on an investment based on the price paid for the investment.

ACRONYMS

ACFR	Annual Comprehensive Financial Report
BCAD	Bexar County Appraisal District
CIP	Capital Improvements Program
CO	Certificates of Obligation Debt
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GO	General Obligation Debt
I&S	Interest & Sinking
O&M	Operations & Maintenance
RB	Revenue Bonds