



CITY OF KIRBY **BUDGET** **FY 2024**



WE ARE ONE KIRBY



City of Kirby Adopted Budget

For the Fiscal Year

October 1, 2023 – September 30, 2024

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 an amount of \$100,085, which is a 3.16% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$17,333.

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
Sally Hitt	For
Maria Lozano	For
Chris Garza	For
Joe Molina	For
Mike Martin	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 \$ 7,255,938 (including principal and interest).

TABLE OF CONTENTS

About the City of Kirby.....	1
Mission & Core Values	2
Mayor and City Council.....	3
Organizational Chart.....	4
City Manager's Letter	5
Budget Structure	6
Budgeted Personnel Positions	7
Budgeted Personnel by Department and Position	8
Summary-All Funds.....	9
General Fund.....	10
Revenue.....	11
Expenses:	
City Council.....	13
City Administration	15
Police Department.....	17
Municipal Court.....	19
Fire Department.....	21
Animal Services	23
Parks Department.....	25
Streets Department	27
General Operations.....	29
General Fund Summary.....	31
Water/Sewer Fund	33
Revenue.....	34
Expenses:	
Water/Sewer	35
Water/Sewer Fund Summary	38
Debt Service Fund.....	40
Revenue.....	41
Expenses.....	42
Debt Service Fund Summary	43
Debt Schedule.....	44
Capital Projects Fund.....	46
Revenue.....	47
Expenses.....	48
Capital Projects Fund Summary	49
ARPA Fund.....	50
Revenue.....	51
Expenses.....	52
Capital Projects Fund Summary	53
Glossary of Terms and Acronyms.....	54



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ABOUT THE CITY OF KIRBY

Kirby has been an established community since May of 1955. The City of Kirby, located eight miles west of Randolph Air Force Base on FM 78, and three miles east of Ft. Sam Houston Joint Base, is primarily a residential community with a population of approximately 8,765 and occupies about 2 square miles.

A plantation man from South Carolina, named Kirby, owned land containing large trees, which he cut and used to make railroad ties. Kirby selected the area where the City is located to stockpile his railroad ties and when crews needed more, the common remark “Kirby Ties” was used as method of identification.

Railroad construction actually began about 1890 and Kirby came on the scene between 1900-1910. The City was incorporated in 1955. Just a short drive from San Antonio, Fort Sam Houston and Randolph, Kirby operates under a home rule charter and council-manager form of government consisting of a mayor and six council members.

The Mayor is Janeshia A. Grider and the City Manager is Dr. Brian Rowland. The City Council includes Sylvia Apodaca, Chris Garza, Maria D. Lozano, Joe Molina, Sally J. Hitt and Mike Martin. City Hall is located at 112 Bauman Street. Council meetings are held at 7 p.m. on the second and fourth Thursdays of each month.

Children attend school in the Judson Independent School District at Hopkins Elementary, Kirby Middle School, and Wagner High School. CPS Energy provides natural gas and electricity to the City and wastewater treatment is through the San Antonio Water System. Kirby has its own water supply from two wells. Solid waste and recycling are collected under a contract with Republic Services.



MISSION & CORE VALUES

• MISSION

The City of Kirby is dedicated to delivering excellent municipal services to our entire community in a fiscally responsible manner.

• CORE VALUES

Integrity, Leadership, Accountability, Quality of Service and Innovation

• SOCIAL MEDIA



cityofkirbytx



cityofkirbytx





MAYOR
Janeshia A. Grider

CITY COUNCIL



Sylvia Apodaca
Mayor Pro Tem

Term: 2022-2024
sapodaca@cityofkirby.org



Sally Hitt

Term: 2023-2025
sjhitt@cityofkirby.org



Maria Lozana

Term: 2023 - 2025
mlozano@cityofkirby.org



Mike Martin

Term: 2022-2024
mmartin@cityofkirby.org



Chris Garza

Term: 2022-2024
cgarza@cityofkirby.org



Joe Molina

Term: 2023 - 2025
jmolina@cityofkirby.org

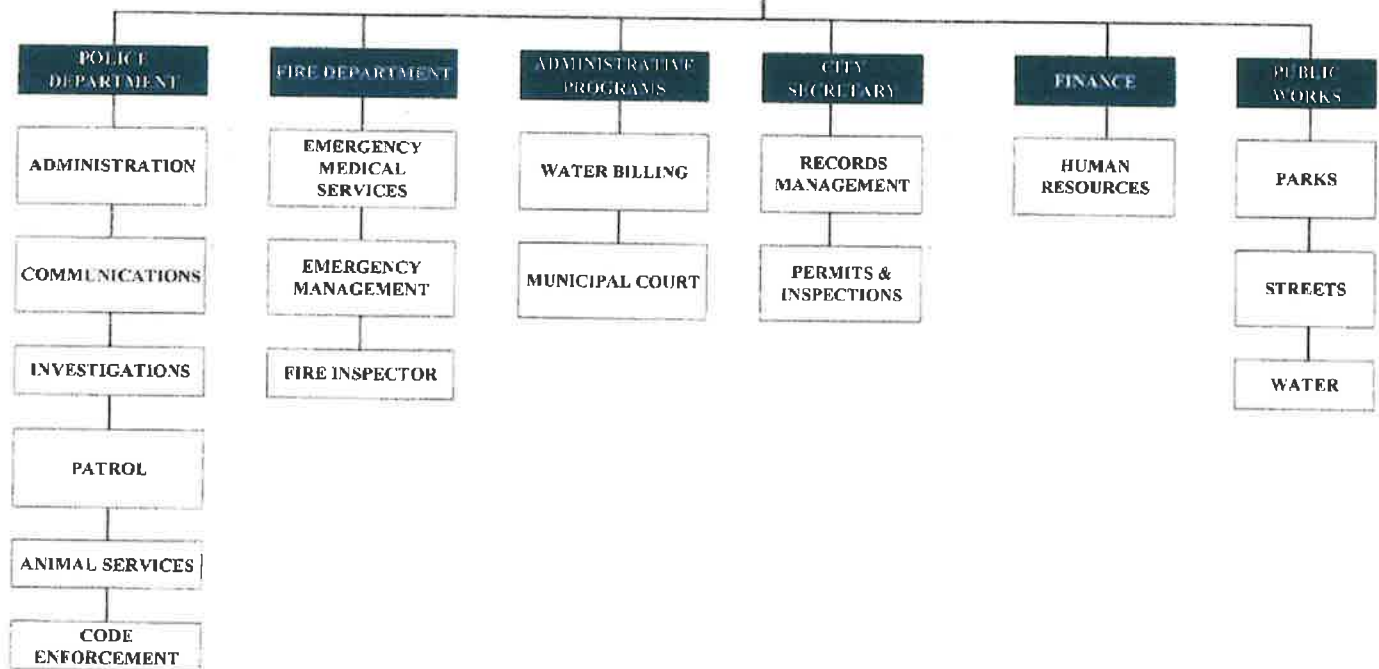


ORGANIZATIONAL CHART

CITIZENS OF KIRBY

CITY COUNCIL

CITY MANAGER



REVISED SEPTEMBER 2021



1 October 2023

Honorable Mayor Grider and City Council

RE: Fiscal Year 2023-2024 Approved Budget

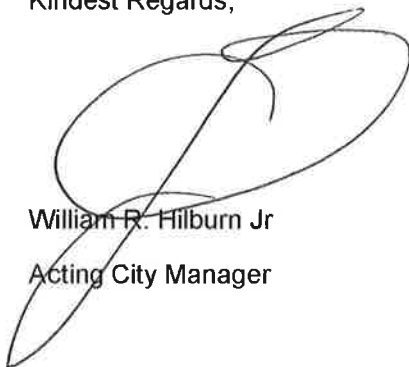
Enclosed with this letter, you will find a comprehensive breakdown of the budget, highlighting the allocation of resources for various programs, and initiatives within our department. The approved budget is a result of careful consideration, collaboration, and analysis by our team to address the needs 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 delivery of essential services.

I would like to emphasize a few key points from the approved budget:

1. **Investment in Infrastructure:** A significant portion of the budget has been allocated to be 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. This includes funding to increase pay, training programs, and the acquisition of essential equipment for our police and fire departments.
3. **Community Engagement:** Recognizing the importance of community engagement, we have set aside funds for communication, newsletters, cultural events, and outreach programs that foster a sense of unity among our diverse population and business.

Thank you for your continued leadership and dedication tour community. I am confident that the approved budget reflects our shared vision for Kirby's growth and success.

Kindest Regards,



William R. Hilburn Jr
Acting City Manager



FY 2023 - 2024 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).

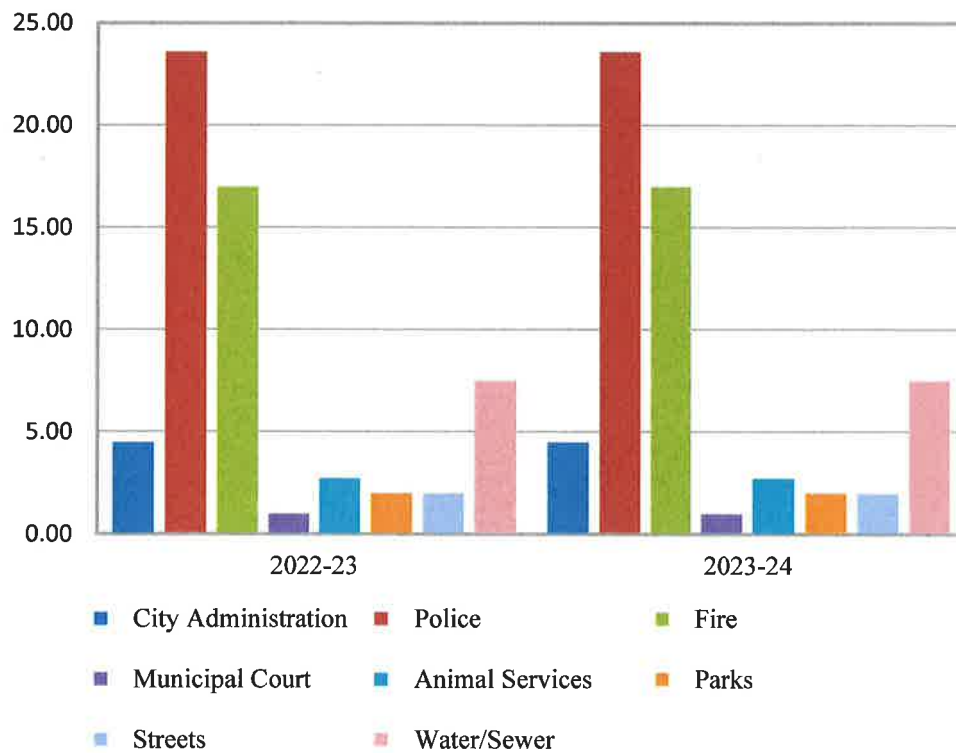
Capital Improvement Funds

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.

Budgeted Personnel Positions

<u>Function</u>	2022-23	2023-24
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	2.75
Parks	2.00	2.00
Streets	2.00	2.00
Water/Sewer	7.50	7.50
Total	60.35	60.35

Budgeted Personnel Positions



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

GENERAL FUND	2022-23	2023-24
City Administration		
City Manager	1	1
City Secretary	1	1
Finance Director	1	1
Admin Program Supervisor	0.5	0.5
Admin Assist to City Manager	1	1
TOTAL CITY ADMINISTRATION	4.5	4.5
Police Department		
Chief	1	1
Lieutenant	1	1
Sergeant	1	1
Lead Detective	1	1
Detective	1	1
Warrant Officer	1	1
Police Officers	9	9
Police Officers - Part Time	1	1
Total Police Officers	16	16
Code Officer	1	1
Total Code	1	1
Dispatch Supervisor	1	1
Dispatcher	3	3
Dispatchers - Part Time	1.5	1.5
Total Dispatch	5.5	5.5
Crossing Guard - Part Time	0.1	0.1
Total Crossing Guard	0.1	0.1
Administrative Assistant	1	1
Total Administrative Support	1	1
TOTAL POLICE DEPARTMENT	23.6	23.6
Municipal Court		
Court Clerk	1	1
TOTAL MUNICIPAL COURT	1	1
Fire Department		
Chief	1	1
Captain	3	3
Firefighter/EMT	10	10
Firefighter/EMT - Part Time*	1	1
Paramedic	2	2
TOTAL FIRE DEPARTMENT	17	17
Animal Services		
Animal Services Supervisor	1	1
Animal Services Officer	1	1
Kennel Technician	0.75	0.75
TOTAL ANIMAL SERVICES	2.75	2.75
Parks		
Maintenance Worker	2	2
TOTAL PARKS	2	2
Streets		
Maintenance Worker	2	2
TOTAL STREETS	2	2
TOTAL GENERAL FUND	52.85	52.85
WATER/SEWER FUND		
Water/Sewer		
Public Works Director	1	1
Foreman	1	1
Water Utility Worker	4	4
Total Water/Sewer	6	6
Admin Program Supervisor	0.5	0.5
Water Utility Clerk	1	1
Total Administrative Support	1.5	1.5
TOTAL WATER/SEWER FUND	7.5	7.5
Total City Positions (FTE & PTE)	60.35	60.35

**CITY OF KIRBY
APPROVED FY 2024 BUDGET
SUMMARY - ALL FUNDS**

Fund	Estimated Beginning Fund Balance Oct. 1, 2023	Proposed Revenues	Proposed Transfers In	Proposed Expenses	Proposed Transfers Out	Estimated Ending Fund Balance Sept. 30, 2024
General Fund	\$ 2,800,000	\$ 5,000,456	\$ 600,000	\$ 5,850,612	\$ -	\$ 2,549,844
Enterprise Fund:						
Water & Sewer Fund	2,500,000	3,345,300	-	2,706,395	600,000	\$ 2,538,905
Debt Service Funds:						
General Debt Service Fund	228,000	487,925	-	487,925	-	\$ 228,000
Capital Improvement Funds:						\$ -
Capital Projects	5,250,000	100,000	-	5,350,000	-	\$ -
Special Revenue Funds:						
ARPA Fund	800,000	1,000	-	801,000	-	\$ -
Total Funds	\$ 11,578,000	\$ 8,934,681	\$ 600,000	\$ 15,195,932	\$ 600,000	\$ 5,316,749



General Fund

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL

REVENUES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
TAXES				
10-4000 PROPERTY TAXES CURRENT	2,466,355.45	2,559,222.88	2,689,718.00	2,790,000.00
10-4001 PROPERTY TAXES CURRENT -COSA	(170,418.58)	(171,372.39)	(154,605.00)	(160,000.00)
10-4005 PROPERTY TAXES DELINQUENT	72,321.72	70,713.28	60,000.00	67,000.00
10-4010 CITY SALES TAX	542,065.78	628,075.95	425,000.00	616,000.00
10-4015 CITY SALES TAX - HB445	118,042.84	157,019.33	100,000.00	154,000.00
10-4020 BEVERAGE TAX	15,992.39	18,391.22	10,000.00	17,000.00
10-4025 BINGO TAX	0.00	0.00	150.00	0.00
TOTAL TAXES	3,044,359.60	3,262,050.27	3,130,263.00	3,484,000.00
FRANCHISE FEES				
10-4100 CPS FRANCHISE FEES	355,638.16	330,639.60	300,000.00	335,000.00
10-4110 CABLE TV FRANCHISE FEE	71,738.26	65,502.85	70,000.00	70,000.00
10-4115 PUC RIGHTS-OF-WAY FEES	4,045.73	2,528.96	10,000.00	4,000.00
10-4120 GARBAGE FRANCHISE TAX	188.79	471.31	500.00	500.00
TOTAL FRANCHISE FEES	431,610.94	399,142.72	380,500.00	409,500.00
LICENSES & FEES				
10-4200 BUILDING PERMITS	66,518.21	58,063.02	65,000.00	70,000.00
10-4205 ANIMAL CONTROL FEES	8,668.67	5,352.75	10,000.00	6,000.00
10-4210 ACS - DONATIONS/LICENSE FEE	360.00	315.00	1,000.00	500.00
10-4215 PARK & FACILITY RENTALS	6,970.00	6,294.80	10,000.00	10,000.00
10-4220 PARK AGREEMENTS	500.00	0.00	1,400.00	5,000.00
10-4230 PARK FUNDRAISERS	18,920.00	14,472.00	20,000.00	20,000.00
10-4235 PARK CONCESSIONS	3,019.23	1,688.25	3,000.00	3,000.00
10-4240 POOL USAGE FEES	10,609.90	10,684.50	10,000.00	10,000.00
10-4250 HEALTH PERMITS	11,670.00	11,645.00	11,000.00	12,000.00
10-4255 ALARM PERMITS	2,415.00	1,851.00	3,000.00	3,000.00
10-4260 FIRE PERMITS	876.00	852.50	1,500.00	1,000.00
10-4265 GARAGE SALE PERMITS	747.00	722.00	1,500.00	1,000.00
10-4270 SOLICITING PERMITS	50.00	170.00	200.00	200.00
10-4275 AMBULANCE SERVICE COST REPORT	131,551.36	131,551.36	0.00	100,000.00
10-4280 CERTIFICATE OF OCCUPANCY	3,240.00	1,850.00	1,500.00	1,750.00
10-4285 CONTRACTOR REGISTRATION FEES	0.00	0.00	0.00	2,000.00
TOTAL LICENSES & FEES	266,115.37	245,512.18	139,100.00	245,450.00
INTERGOVERNMENTAL				
10-4300 SCHOOL CROSSING GUARD REV.	10,648.55	12,584.15	9,800.00	12,700.00
10-4310 AMERICAN RESCUE PLAN ACT FUNDS	240,266.65	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	250,915.20	12,584.15	9,800.00	12,700.00
FINES & PENALTIES				
10-4400 COURT FINES	162,873.05	119,461.41	185,000.00	125,000.00
10-4405 WARRANTS	21,160.91	14,145.65	25,000.00	17,000.00
10-4410 COURT SECURITY FEES	4,474.19	3,923.13	5,000.00	4,000.00
10-4415 COURT TECHNOLOGY FEES	4,135.63	3,424.32	5,000.00	4,000.00
10-4420 ASSET FORFEITURE FUNDS	1,299.96	0.00	90.00	100.00
10-4430 LOCAL MUNICIPAL JURY FUND	72.19	71.31	50.00	75.00
TOTAL FINES & PENALTIES	194,015.93	141,025.82	220,140.00	150,175.00

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL

REVENUES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
CHARGES FOR SERVICES				
10-4510 EMS FEES	250,513.70	249,509.62	200,000.00	250,000.00
10-4520 POLICE - COPIES & RECORDS	2,521.50	646.42	2,000.00	2,000.00
10-4530 GARBAGE COLLECTION FEE	(1,820.01)	0.00	72,000.00	75,000.00
10-4545 IMPOUND YARD FEES	14,190.00	15,817.75	30,000.00	20,000.00
TOTAL CHARGES FOR SERVICES	265,405.19	265,973.79	304,000.00	347,000.00
GRANTS				
10-4600 CDBG GRANT	0.00	300,000.00	558,000.00	258,031.00
10-4620 STRACC GRANT	9,209.50	0.00	0.00	9,200.00
10-4627 SOUTHWEST BORDER GRANT	84,937.00	831.52	1,063.00	0.00
10-4630 LEOSE GRANT	1,282.10	0.00	0.00	1,200.00
TOTAL GRANTS	95,428.60	300,831.52	559,063.00	268,431.00
MISCELLANEOUS				
10-4700 MISCELLANEOUS REVENUE	14,656.54	9,052.53	7,700.00	8,000.00
10-4705 INTEREST REVENUE	17,652.17	62,778.28	10,000.00	70,000.00
10-4710 SALE OF ASSETS	0.00	0.00	10,000.00	5,000.00
10-4715 NSF CHECK FEES	0.00	0.00	200.00	200.00
10-4718 LEASE PAYMENT-SENIOR CENTER	1.00	0.00	1.00	0.00
10-4719 LEASE PYMT - BEXAR CO ANIMAL	1.00	0.00	1.00	0.00
TOTAL MISCELLANEOUS	32,310.71	71,830.81	27,902.00	83,200.00
TOTAL REVENUES	4,580,161.54	4,698,951.26	4,770,768.00	5,000,456.00



**CITY OF KIRBY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-10
CITY COUNCIL - 510**

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. The council's commitment to addressing citizens' concerns remains resolute, shaping a promising path for our city's development.

City Council members are responsible for acting as the city's legislators. Their primary duty is policymaking, which includes identifying the needs of local residents, formulating programs to meet the changing requirements of the community, and measuring the effectiveness of ongoing municipal services.

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

COUNCIL SCHEDULE

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

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
CITY COUNCIL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SALARIES & BENEFITS				
10-510-0000 MAYOR'S EXPENSES	0.00	65.00	100.00	2,400.00
10-510-0001 COUNCIL'S EXPENSES	3,842.28	5,275.00	5,400.00	5,400.00
10-510-0020 FICA TAX-COUNCIL	287.00	344.39	12,600.00	600.00
TOTAL SALARIES & BENEFITS	4,129.28	5,684.39	18,100.00	8,400.00
SUPPLIES				
10-510-1000 AWARDS & MISCELLANEOUS EXPEN	2,839.06	3,390.52	3,400.00	3,000.00
TOTAL SUPPLIES	2,839.06	3,390.52	3,400.00	3,000.00
MISCELLANEOUS				
10-510-4000 TRAINING & TRAVEL EXPENSES	8,892.06	11,692.52	9,386.00	7,000.00
10-510-4001 EDUCATION AND TRAINING	0.00	0.00	0.00	5,000.00
10-510-4005 CITY COUNCIL EVENTS	0.00	1,674.05	1,614.00	2,100.00
TOTAL MISCELLANEOUS	8,892.06	13,366.57	11,000.00	14,100.00
TOTAL CITY COUNCIL	15,860.40	22,441.48	32,500.00	25,500.00



**CITY OF KIRBY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-10
CITY ADMINISTRATION - 520**

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
City Manager	1	1
City Secretary	1	1
Finance/Human Resources Director	1	1
Administrative Program Supervisor *	.5	.5
Admin. Assistant to the City Manager	1	1
	--	--
	4.5	4.5

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

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
CITY ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SALARIES & BENEFITS				
10-520-0000 SALARIES - ADMIN.	231,085.41	249,155.62	285,094.00	283,139.00
10-520-0005 ADMIN OVERTIME	0.00	3,257.85	4,050.00	3,000.00
10-520-0007 ADMIN LONGEVITY	7,097.22	5,928.62	6,950.00	2,261.00
10-520-0008 ADMIN PREMIUM PAY	7,000.00	0.00	0.00	0.00
10-520-0010 INSURANCE ADMIN	22,159.44	11,047.62	30,000.00	36,000.00
10-520-0015 RETIREMENT-ADMIN	36,312.22	20,463.73	30,881.00	45,798.00
10-520-0020 FICA TAX ADMIN	3,686.85	6,855.37	4,293.00	4,182.00
10-520-0030 TWC TAXES-ADMIN	27.00	21.12	1,260.00	405.00
TOTAL SALARIES & BENEFITS	307,368.14	296,729.93	362,528.00	374,785.00
MAINTENANCE				
10-520-2400 SOFTWARE MAINTENANCE	15,344.00	7,351.00	15,345.00	16,000.00
TOTAL MAINTENANCE	15,344.00	7,351.00	15,345.00	16,000.00
CONTRACT SERVICES				
10-520-3100 RECRUITING EXPENSE ADMIN.	5,529.90	3,192.00	7,500.00	7,500.00
10-520-3110 PUBLICATION EXPENSE ADMIN.	13,999.32	13,318.75	15,000.00	15,000.00
10-520-3120 ECONOMIC DEVELOPMENT EXPENSE	1,500.00	1,035.03	10,000.00	8,000.00
10-520-3130 RECODIFICATION	2,346.91	2,755.80	4,500.00	5,000.00
10-520-3140 WEB SERVICES	5,298.25	1,376.00	2,500.00	2,500.00
TOTAL CONTRACT SERVICES	28,674.38	21,677.58	39,500.00	38,000.00
MISCELLANEOUS				
10-520-4000 TRAINING & TRAVEL ADMIN.	8,716.66	4,499.01	10,000.00	10,000.00
10-520-4010 MEMBERSHIP EXPENSE ADMIN.	1,988.00	325.00	2,000.00	3,000.00
TOTAL MISCELLANEOUS	10,704.66	4,824.01	12,000.00	13,000.00
TOTAL CITY ADMINISTRATION	362,091.18	330,582.52	429,373.00	441,785.00



CITY OF KIRBY
2023/24 ANNUAL BUDGET

GENERAL FUND-10
POLICE - 530

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
Chief of Police	1	1
Lieutenant	1	1
Sergeant	1	1
Lead Detective	1	1
Detective	1	1
Warrant Officer	1	1
Police Officers	9	9
Police Officers - Part Time*	1	1
Code Officer	1	1
Dispatch Supervisor	1	1
Dispatcher	3	3
Dispatchers - Part Time**	1.5	1.5
Crossing Guard - Part Time***	0.1	0.1
Administrative Assistant	1	1
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	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 2023-2024

10 -GENERAL
POLICE

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<u>SALARIES & BENEFITS</u>				
10-530-0000 SALARIES - POLICE DEPT.	696,520.87	795,897.36	887,295.00	1,146,248.00
10-530-0005 POLICE OVERTIME	91,155.27	110,173.78	114,200.00	85,099.00
10-530-0007 POLICE LONGEVITY	11,875.44	13,346.52	16,500.00	17,843.00
10-530-0008 POLICE PREMIUM PAY	31,000.00	0.00	0.00	0.00
10-530-0010 INSURANCE PD	121,573.56	115,758.19	163,000.00	168,000.00
10-530-0015 RETIREMENT - PD	111,654.25	92,731.71	128,400.00	181,633.00
10-530-0020 FICA TAX PD	13,824.45	15,234.60	21,017.00	18,113.00
10-530-0030 TWC TAXES - PD	476.91	40.33	6,050.00	2,728.00
TOTAL SALARIES & BENEFITS	1,078,080.75	1,143,182.49	1,336,462.00	1,619,664.00
<u>SUPPLIES</u>				
10-530-1000 OPERATIONAL SUPPLIES PD	9,810.55	6,574.99	6,600.00	11,000.00
10-530-1003 PD SPECIAL EXPENSES	0.00	129.86	1,500.00	1,500.00
10-530-1006 CRIME PREVENTION	0.00	0.00	600.00	0.00
10-530-1100 FUEL & LUBRICANTS PD	38,962.84	19,524.49	35,000.00	35,000.00
10-530-1200 UNIFORMS PD	17,246.51	33,119.31	37,000.00	12,000.00
TOTAL SUPPLIES	66,019.90	59,348.65	80,700.00	59,500.00
<u>MAINTENANCE</u>				
10-530-2100 BUILDING MAINTENANCE	11,460.56	7,316.30	31,743.00	15,000.00
10-530-2200 EQUIPMENT MAINTENANCE PD	3,400.32	3,330.91	3,805.00	4,850.00
10-530-2300 VEHICLE MAINTENANCE PD	24,030.36	24,895.59	27,600.00	25,000.00
10-530-2400 SOFTWARE MAINTENANCE - PD	15,602.84	26,893.54	42,001.00	36,901.00
10-530-2600 RADIO MAINTENANCE PD	0.00	1,885.64	3,100.00	3,100.00
10-530-2601 RADIO ACCESS FEE	9,510.12	8,899.11	10,500.00	10,500.00
TOTAL MAINTENANCE	64,004.20	73,221.09	118,749.00	95,351.00
<u>CONTRACT SERVICES</u>				
10-530-3150 CRIME LAB TESTING	500.00	0.00	500.00	0.00
10-530-3170 PRISONERS	0.00	0.00	0.00	500.00
10-530-3180 FIREARMS QUALIFICATIONS	2,999.54	1,656.20	1,657.00	4,000.00
10-530-3185 RACIAL PROFILING CONSULTANT	8,500.00	8,500.00	8,500.00	8,500.00
10-530-3190 S.W.A.T.	6,500.00	6,500.00	6,500.00	6,500.00
TOTAL CONTRACT SERVICES	18,499.54	16,656.20	17,157.00	19,500.00
<u>MISCELLANEOUS</u>				
10-530-4000 TRAINING & TRAVEL PD	5,084.74	8,379.70	8,400.00	12,000.00
10-530-4010 MEMBERSHIPS PD	240.00	370.00	400.00	1,000.00
10-530-4015 K-9 OFFICER	10,330.23	0.00	0.00	0.00
TOTAL MISCELLANEOUS	15,654.97	8,749.70	8,800.00	13,000.00
<u>CAPITAL OUTLAY</u>				
10-530-5002 VEHICLES	0.00	4.60	5.00	112,000.00
10-530-5020 SOUTHWEST BORDER GRANT	20,811.00	831.52	1,063.00	0.00
TOTAL CAPITAL OUTLAY	20,811.00	836.12	1,068.00	112,000.00
TOTAL POLICE	1,263,070.36	1,301,994.25	1,562,936.00	1,919,015.00



CITY OF KIRBY
2023/24 ANNUAL BUDGET

GENERAL FUND-10
MUNICIPAL COURT - 540

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.

The Municipal Court Clerk is responsible for preparing all paperwork necessary for the Court, as well as accepting fines imposed by the Judge. The Municipal Court Clerk is responsible for maintaining accurate records of cases and dispositions, timely reporting of statistical data to appropriate state agencies, and informing defendants of their legal options under State law.

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

PERSONNEL SCHEDULE

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

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
COURT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<u>SALARIES & BENEFITS</u>				
10-540-0000 SALARIES-COURT	21,774.17	34,750.50	36,200.00	35,360.00
10-540-0005 COURT OVERTIME	538.59	3,203.25	3,250.00	1,350.00
10-540-0007 COURT LONGEVITY	422.40	468.00	468.00	530.00
10-540-0008 COURT PREMIUM PAY	2,000.00	0.00	0.00	0.00
10-540-0010 INSURANCE COURT	2,846.93	7,113.15	7,500.00	8,000.00
10-540-0015 RETIREMENT-COURT	3,522.43	3,607.73	5,506.00	5,914.00
10-540-0020 FICA TAX COURT	380.71	485.88	551.00	540.00
10-540-0030 TWC TAXES-COURT	15.06	1.60	324.00	90.00
TOTAL SALARIES & BENEFITS	31,500.29	49,630.11	53,799.00	51,784.00
<u>SUPPLIES</u>				
10-540-1000 COURT SUPPLIES	439.97	392.82	400.00	1,000.00
TOTAL SUPPLIES	439.97	392.82	400.00	1,000.00
<u>MAINTENANCE</u>				
10-540-2400 COMPUTER SOFTWARE COURT	8,101.48	1,673.53	8,150.00	8,150.00
10-540-2405 COMPUTER TECH COURT	400.74	0.00	800.00	800.00
TOTAL MAINTENANCE	8,502.22	1,673.53	8,950.00	8,950.00
<u>CONTRACT SERVICES</u>				
10-540-3190 MUNICIPAL JUDGE	11,550.00	9,750.00	11,000.00	9,000.00
10-540-3200 PROSECUTOR	6,500.00	3,000.00	6,000.00	13,000.00
10-540-3210 TRIAL EXPENSE	126.00	(18.00)	1,500.00	1,500.00
10-540-3220 SECURITY EXPENSE	2,037.92	2,717.65	3,300.00	3,600.00
10-540-3230 IMPOUND YARD EXPENSE	6,885.00	7,941.26	13,000.00	10,000.00
TOTAL CONTRACT SERVICES	27,098.92	23,390.91	34,800.00	37,100.00
<u>MISCELLANEOUS</u>				
10-540-4000 TRAINING & TRAVEL	0.00	0.00	0.00	1,500.00
TOTAL MISCELLANEOUS	0.00	0.00	0.00	1,500.00
<u>CAPITAL OUTLAY</u>				
10-540-5001 COMPUTER TECH COURT	0.00	0.00	0.00	1,000.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	1,000.00
TOTAL COURT	67,541.40	75,087.37	97,949.00	101,334.00



**CITY OF KIRBY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-10
FIRE - 550**

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
Fire Chief	1	1
Captain	3	3
Firefighter/EMT	9	9
Firefighter/EMT - Part Time *	1	1
Paramedic	3	3
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	17	17

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

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
FIRE

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SALARIES & BENEFITS				
10-550-0000 SALARIES - FIRE DEPT.	576,702.53	668,173.13	734,289.00	819,550.00
10-550-0005 FIRE OVERTIME	70,298.36	94,895.50	70,383.00	58,105.00
10-550-0007 FIRE LONGEVITY	8,523.00	10,580.04	13,063.00	15,580.00
10-550-0008 FIRE PREMIUM PAY	29,000.00	0.00	0.00	0.00
10-550-0010 INSURANCE - FD	91,691.88	95,477.18	120,000.00	128,000.00
10-550-0015 RETIREMENT - FD	88,183.34	77,314.04	112,524.00	141,846.00
10-550-0020 FICA TAX - FD	14,429.44	13,173.31	14,385.00	12,952.00
10-550-0030 TWC TAXES - FD	859.28	37.57	4,284.00	1,848.00
TOTAL SALARIES & BENEFITS	879,687.83	959,650.77	1,068,928.00	1,177,881.00
SUPPLIES				
10-550-1000 OPERATIONAL SUPPLIES - FD	10,161.02	5,344.23	10,000.00	10,000.00
10-550-1001 MEDICAL SUPPLIES EMS	33,522.83	40,062.26	36,349.00	40,000.00
10-550-1002 EMS SERVICE FEES	50,033.82	10,086.08	0.00	35,000.00
10-550-1100 FUEL & LUBRICANTS - FD	21,553.17	14,497.82	18,500.00	20,000.00
10-550-1200 UNIFORMS - FD	7,317.39	4,746.04	8,000.00	8,000.00
10-550-1250 BUNKER GEAR	9,960.25	6,086.61	10,000.00	18,000.00
TOTAL SUPPLIES	132,548.48	80,823.04	82,849.00	131,000.00
MAINTENANCE				
10-550-2100 BUILDING MAINTENANCE - FD	8,119.79	14,593.63	14,700.00	15,000.00
10-550-2200 EQUIPMENT MAINTENANCE - FD	26,756.30	10,340.25	26,505.00	27,000.00
10-550-2300 VEHICLE MAINTENANCE - FD	44,980.72	45,416.15	43,910.00	40,000.00
10-550-2400 SOFTWARE MAINTENANCE - FD	3,585.00	4,540.00	4,600.00	4,000.00
10-550-2600 RADIO MAINTENANCE - FD	840.00	547.50	1,500.00	1,000.00
10-550-2601 RADIO ACCESS FEE - FD	5,468.04	5,012.37	6,199.00	6,000.00
TOTAL MAINTENANCE	89,749.85	80,449.90	97,414.00	93,000.00
CONTRACT SERVICES				
10-550-3240 MEDICAL WASTE DISPOSAL- FD	2,646.00	1,946.52	1,947.00	2,000.00
10-550-3250 MEDICAL DOCTOR	9,000.00	12,000.00	12,000.00	12,000.00
10-550-3260 FIRE PUMPER LEASE PURCHASE	51,739.34	0.00	53,329.00	54,966.00
10-550-3265 INTEREST ON LEASES	4,914.39	0.00	3,326.00	1,688.00
TOTAL CONTRACT SERVICES	68,299.73	13,946.52	70,602.00	70,654.00
MISCELLANEOUS				
10-550-4000 TRAINING & TRAVEL - FD	7,954.86	7,985.00	8,000.00	10,000.00
10-550-4010 MEMBERSHIPS - FD	4,405.96	5,184.51	5,300.00	6,000.00
10-550-4015 AMBULANCE SUPPLEMENTAL	70,589.00	103,831.27	130,851.00	100,000.00
TOTAL MISCELLANEOUS	82,949.82	117,000.78	144,151.00	116,000.00
CAPITAL OUTLAY				
10-550-5001 CHIEF'S TRUCK	18.25	0.00	0.00	0.00
10-550-5002 STRACC EQUIPMENT	9,159.20	6,449.22	0.00	9,200.00
10-550-5007 TOUGHBOOKS	10,485.00	0.00	0.00	0.00
10-550-5008 STRYKER POWER LOADS	22,308.96	0.00	0.00	0.00
10-550-5014 AED CR2	22,328.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	64,299.41	6,449.22	0.00	9,200.00
TOTAL FIRE	1,317,535.12	1,245,421.79	1,463,944.00	1,597,735.00



CITY OF KIRBY
2023/24 ANNUAL BUDGET

GENERAL FUND-10
ANIMAL SERVICES - 560

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.

Animal Control Supervisor is for supervising the operations of the animal shelter, enforcing the animal control ordinance, ensuring the humane treatment of animals in the county's protective custody, and performing as a first-line supervisor.

The Animal Control Officer is responsible for the oversight of the animal population in the City of Kirby. Enforcing local animal control laws that protect people, animals, and property.

Kennel Technicians are responsible for the care of boarded and in-patient pets, including medicating, walking, feeding, cleanup of patient kennels, client intake/discharge, and other tasks as needed by the city's Animal Care and Control Department.

PERSONNEL SCHEDULE

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

* Part Time Kennel Technician is budgeted as 75% of a full-time position

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
ANIMAL SERVICES

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SALARIES & BENEFITS				
10-560-0000 SALARIES - ANIMAL SHELTER	43,973.25	64,399.52	84,926.00	100,166.00
10-560-0005 AN.SHELTER OVERTIME	6,443.70	4,492.79	7,106.00	8,006.00
10-560-0007 AN.SHELTER LONGEVITY	374.40	517.32	985.00	580.00
10-560-0008 AS PREMIUM PAY	2,000.00	0.00	0.00	0.00
10-560-0010 INSURANCE - AS	7,570.08	7,113.15	15,200.00	16,000.00
10-560-0015 RETIREMENT - AS	6,408.25	5,318.98	8,859.00	17,270.00
10-560-0020 FICA TAX - AS	1,343.96	2,149.13	2,758.00	1,215.00
10-560-0030 TWC TAXES - AS	153.30	9.42	756.00	270.00
TOTAL SALARIES & BENEFITS	68,266.94	84,000.31	120,590.00	143,507.00
SUPPLIES				
10-560-1000 OPERATIONAL SUPPLIES - AS	4,730.84	5,535.42	8,800.00	7,000.00
10-560-1001 MEDICAL SUPPLIES - AS	8,752.49	4,080.41	10,000.00	9,000.00
10-560-1100 FUEL & LUBRICANTS - AS	2,496.73	1,272.91	2,000.00	2,000.00
10-560-1200 UNIFORMS - AS	578.40	535.46	900.00	900.00
TOTAL SUPPLIES	16,558.46	11,424.20	21,700.00	18,900.00
MAINTENANCE				
10-560-2100 BUILDING MAINTENANCE - AS	3,660.64	6,586.31	7,000.00	14,860.00
10-560-2300 VEHICLE MAINTENANCE - AS	698.45	1,529.98	2,000.00	2,500.00
10-560-2601 RADIO ACCESS FEE - AS	648.00	594.00	650.00	650.00
TOTAL MAINTENANCE	5,007.09	8,710.29	9,650.00	18,010.00
CONTRACT SERVICES				
10-560-3260 VETERINARY SERVICES	10,466.76	8,369.40	15,000.00	15,000.00
TOTAL CONTRACT SERVICES	10,466.76	8,369.40	15,000.00	15,000.00
MISCELLANEOUS				
10-560-4000 TRAINING & TRAVEL - AS	1,049.14	500.00	4,000.00	4,000.00
TOTAL MISCELLANEOUS	1,049.14	500.00	4,000.00	4,000.00
CAPITAL OUTLAY				
10-560-5001 INSULATION IN SHELTER BLDG	11,500.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	11,500.00	0.00	0.00	0.00
TOTAL ANIMAL SERVICES	112,848.39	113,004.20	170,940.00	199,417.00



CITY OF KIRBY
2023/24 ANNUAL BUDGET

GENERAL FUND-10
PARKS - 570

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.

The Maintenance Worker is responsible for performing a variety of work including the maintenance and repair of buildings and grounds in assigned area(s) around the city. The Maintenance Worker performs light to heavy manual labor to repair and maintenance for the city.

PERSONNEL SCHEDULE

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

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
PARKS

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SALARIES & BENEFITS				
10-570-0000 SALARIES - PARKS	45,681.70	65,614.30	71,520.00	73,840.00
10-570-0005 PARKS OVERTIME	1,630.36	1,765.98	2,088.00	11,981.00
10-570-0007 PARKS LONGEVITY	675.96	1,294.80	1,295.00	1,638.00
10-570-0008 PARKS PREMIUM PAY	2,000.00	0.00	0.00	0.00
10-570-0010 INSURANCE PARKS	10,724.28	11,658.83	15,200.00	16,000.00
10-570-0015 RETIREMENT-PARKS	6,471.04	7,421.13	10,703.00	13,389.00
10-570-0020 FICA TAX PARKS	701.55	878.70	1,072.00	1,268.00
10-570-0030 TWC TAXES-PARKS	20.60	2.69	504.00	180.00
TOTAL SALARIES & BENEFITS	67,905.49	88,636.43	102,382.00	118,296.00
SUPPLIES				
10-570-1000 OPERATIONAL SUPPLIES - PARKS	3,689.64	3,828.04	9,300.00	5,000.00
10-570-1001 OPERATIONAL SUPPLIES - POOL/	3,538.05	2,514.50	5,000.00	5,000.00
10-570-1200 UNIFORMS PARKS	1,144.29	1,473.18	1,500.00	1,200.00
10-570-1300 SMALL TOOLS - PARKS	2,400.28	1,090.02	2,000.00	3,000.00
TOTAL SUPPLIES	10,772.26	8,905.74	17,800.00	14,200.00
MAINTENANCE				
10-570-2200 EQUIPMENT MAINTENANCE	8,997.58	8,732.59	12,000.00	10,000.00
10-570-2300 VEHICLE MAINTENANCE	651.17	2,246.32	3,000.00	0.00
10-570-2500 PARK MAINTENANCE	4,172.15	9,359.39	14,000.00	15,000.00
10-570-2510 POOL MAINTENANCE	42,181.01	4,986.40	8,955.00	10,000.00
10-570-2900 EQUIPMENT RENTAL P & P	155.73	0.00	1,000.00	0.00
TOTAL MAINTENANCE	56,157.64	25,324.70	38,955.00	35,000.00
CONTRACT SERVICES				
10-570-3000 POOL MANAGMENT CO	46,216.50	55,058.51	64,135.00	64,000.00
TOTAL CONTRACT SERVICES	46,216.50	55,058.51	64,135.00	64,000.00
TOTAL PARKS	181,051.89	177,925.38	223,272.00	231,496.00



**CITY OF KIRBY
2023/24 ANNUAL BUDGET**

**GENERAL FUND-10
STREETS - 580**

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.

The Maintenance Worker is responsible for performing a variety of work including the maintenance and repair of buildings and grounds in assigned area(s) around the city. The Maintenance Worker performs light to heavy manual labor to repair and maintenance for the City of Kirby's infrastructure within streets, alleys, easements, and Rights of Way.

PERSONNEL SCHEDULE

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

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
STREETS

DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SALARIES & BENEFITS					
10-580-0000	SALARIES - STREET	60,661.04	68,699.78	88,203.00	76,523.00
10-580-0005	STREETS OVERTIME	5,207.45	3,602.40	7,378.00	12,417.00
10-580-0007	STREETS LONGEVITY	1,796.52	2,046.12	2,047.00	2,296.00
10-580-0008	STREETS PREMIUM PAY	4,000.00	0.00	0.00	0.00
10-580-0010	INSURANCE STREET	15,140.16	11,770.57	15,200.00	16,000.00
10-580-0015	RETIREMENT-STREET	10,272.30	7,881.09	11,242.00	14,488.00
10-580-0020	FICA TAX STREET	1,014.66	937.11	1,126.00	1,323.00
10-580-0030	TWC TAXES-STREET	18.00	2.10	504.00	180.00
TOTAL SALARIES & BENEFITS		98,110.13	94,939.17	125,700.00	123,227.00
SUPPLIES					
10-580-1000	OPERATIONAL SUPPLIES - STREE	5,049.03	10,148.72	11,000.00	8,000.00
10-580-1005	STREET SWEEPER SUPPLIES	312.62	982.62	1,100.00	2,000.00
10-580-1007	PAINT - STREET	11,000.00	392.00	3,000.00	3,000.00
10-580-1100	FUEL & LUBRICANTS - STREET	12,383.05	8,802.63	10,000.00	12,000.00
10-580-1200	UNIFORMS STREET	1,298.85	1,467.11	1,500.00	1,300.00
10-580-1300	SMALL TOOLS - STREET	1,745.48	977.84	2,000.00	2,000.00
10-580-1400	BASE/STREET OIL/ASPHALT	12,575.61	7,487.99	15,000.00	10,000.00
10-580-1401	SAND/GRAVEL/TOP SOIL/CONCRET	1,376.94	910.06	6,000.00	6,000.00
10-580-1402	TRAFFIC CONTROLS/SIGNS	3,945.75	7,358.06	11,385.00	8,000.00
TOTAL SUPPLIES		49,687.33	38,527.03	60,985.00	52,300.00
MAINTENANCE					
10-580-2200	EQUIPMENT MAINTENANCE - STRE	4,969.19	2,453.66	5,000.00	5,000.00
10-580-2300	VEHICLE MAINTENANCE - STREET	2,591.62	5,676.58	3,000.00	4,000.00
10-580-2815	SIDEWALK/DRAINAGE REPAIR	4,262.33	751.36	10,000.00	9,000.00
10-580-2850	STREET MAINT/REPAIRS	0.00	49,280.10	52,000.00	74,000.00
10-580-2851	STREET RECONSTRUCTION	34,400.00	92,142.32	94,800.00	100,000.00
10-580-2900	EQUIPMENT RENTAL - STREET	506.13	0.00	999.00	2,000.00
TOTAL MAINTENANCE		46,729.27	150,304.02	165,799.00	194,000.00
CONTRACT SERVICES					
10-580-3280	BLDG INSPECTION FEES	24,770.61	27,768.93	28,000.00	25,000.00
10-580-3290	ROLL OFF FEES	634.40	0.00	1,000.00	0.00
10-580-3296	ASPHALT ZIPPER	0.00	47,292.08	50,172.00	50,172.00
TOTAL CONTRACT SERVICES		25,405.01	75,061.01	79,172.00	75,172.00
MISCELLANEOUS					
10-580-4000	TRAINING & TRAVEL- STREET	97.00	0.00	1,000.00	5,000.00
TOTAL MISCELLANEOUS		97.00	0.00	1,000.00	5,000.00
CAPITAL OUTLAY					
10-580-5008	CDBG - FOXCROSS	0.00	38,600.00	258,000.00	258,031.00
10-580-5012	CDBG - ALAN SHEPARD	9,791.00	784,666.61	850,000.00	0.00
TOTAL CAPITAL OUTLAY		9,791.00	823,266.61	1,108,000.00	258,031.00
TOTAL STREETS		229,819.74	1,182,097.84	1,540,656.00	707,730.00



CITY OF KIRBY
2023/24 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.

The General Operations Department is responsible for planning, directing, or coordinating the operations of public or private sector organizations, overseeing multiple departments or locations. They also collaborate with other departments to address community needs, manage budgets, and ensure regulatory compliance. The General operations Department plays a vital role in enhancing the overall quality of life for citizens by maintaining essential services and infrastructure.

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL
GENERAL OPERATIONS

DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SUPPLIES					
10-590-1000	OPERATIONAL EXPENSE	2,284.68	2,670.42	4,000.00	6,000.00
10-590-1001	OFFICE SUPPLIES	15,658.68	18,112.88	19,000.00	15,000.00
10-590-1025	CITY FESTIVAL	15,333.42	16,613.01	16,614.00	20,000.00
10-590-1030	POSTAGE	5,000.00	3,914.27	4,000.00	5,000.00
10-590-1050	COMPUTERS	3,166.67	182.46	183.00	2,000.00
TOTAL SUPPLIES		41,443.45	41,493.04	43,797.00	48,000.00
MAINTENANCE					
10-590-2100	BUILDING MAINTENANCE	3,736.70	28,885.35	30,005.00	16,700.00
10-590-2200	EQUIPMENT MAINTENANCE	5,451.21	6,875.23	7,000.00	5,500.00
TOTAL MAINTENANCE		9,187.91	35,760.58	37,005.00	22,200.00
CONTRACT SERVICES					
10-590-3220	SECURITY SERVICES	767.76	722.98	723.00	1,000.00
10-590-3310	EMPLOYEE SUPPLEMENTAL BENEFIT	9,123.48	13,639.36	9,000.00	10,000.00
10-590-3320	PROFESSIONAL FEES-IT	35,564.31	38,497.09	39,000.00	37,000.00
10-590-3330	VEHICLE/LIABILITY INSURANCE	95,123.08	85,581.44	85,646.00	87,000.00
10-590-3335	WORKMAN'S COMP INSURANCE	58,694.92	62,468.30	63,000.00	58,000.00
10-590-3340	LEGAL FEES	37,682.09	58,046.34	58,180.00	75,000.00
10-590-3350	ENGINEER	0.00	0.00	0.00	10,000.00
10-590-3360	ACCOUNTING/AUDITOR	24,600.00	26,000.00	26,000.00	37,000.00
10-590-3380	TELEPHONE	43,514.06	35,606.40	36,600.00	40,000.00
10-590-3385	MOBILES & AIR CARDS	8,271.19	6,802.35	7,700.00	8,700.00
10-590-3390	ELECTRICITY & GAS	67,300.14	55,168.37	59,000.00	64,000.00
10-590-3395	ELECTRICITY - STREET	59,533.30	57,693.55	57,800.00	57,000.00
10-590-3400	WATER	6,693.15	6,546.84	6,600.00	7,000.00
10-590-3410	TAX COLLECTOR FEES	6,124.98	5,885.46	5,895.00	6,500.00
10-590-3430	BEXAR APPRAISAL DISTRICT	12,725.11	15,004.00	15,300.00	13,300.00
10-590-3440	ELECTION EXPENSE	705.20	4,214.95	5,000.00	10,000.00
10-590-3450	GIS SYSTEM	3,400.00	3,400.00	3,400.00	3,400.00
10-590-3455	HEALTH INSPECTION FEES	14,775.00	10,440.00	10,500.00	13,500.00
TOTAL CONTRACT SERVICES		484,597.77	485,717.43	489,344.00	538,400.00
MISCELLANEOUS					
10-590-4010	MEMBERSHIPS	3,759.00	6,110.00	7,000.00	7,000.00
10-590-4900	MISCELLANEOUS	0.00	2,185.69	2,200.00	1,000.00
10-590-4905	SENIOR CENTER CONTRIBUTION	0.00	80.55	0.00	10,000.00
TOTAL MISCELLANEOUS		3,759.00	8,376.24	9,200.00	18,000.00
TOTAL GENERAL OPERATIONS		538,988.13	571,347.29	579,346.00	626,600.00



General Fund Summary

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

10 -GENERAL

	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
TOTAL EXPENDITURES	4,088,806.61	5,019,902.12	6,100,916.00	5,850,612.00
REVENUE OVER/ (UNDER) EXPENDITURES	491,354.93	(320,950.86)	(1,330,148.00)	(850,156.00)
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER SOURCES</u>				
10-4800 TRANSFERS IN LIEU OF TAXES	600,000.00	550,000.00	600,000.00	600,000.00
TOTAL OTHER SOURCES	600,000.00	550,000.00	600,000.00	600,000.00
<u>OTHER USES</u>				
10-590-7000 TRANSFERS TO DEBT SERVICE	(12,308.88)	0.00	0.00	0.00
TOTAL OTHER USES	(12,308.88)	0.00	0.00	0.00
NET OTHER SOURCES & USES	612,308.88	550,000.00	600,000.00	600,000.00
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	1,103,663.81	229,049.14	(730,148.00)	(250,156.00)



Water/Sewer Fund

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

20 -WATER

REVENUES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
CHARGES FOR SERVICES				
20-4500 SALE OF WATER	562,047.75	970,082.12	725,000.00	760,000.00
20-4510 SEWER CHARGES	1,325,060.17	1,326,363.43	1,185,000.00	1,330,000.00
20-4520 GARBAGE COLLECTION	0.00	843,629.02	750,000.00	845,000.00
20-4530 W/S CAPITAL RESERVE	125,500.00	124,628.00	124,000.00	124,000.00
20-4540 PENALTIES	76,094.84	57,134.46	72,000.00	70,000.00
20-4550 EDWARDS AQUIFER FEES	106,668.20	105,913.40	106,000.00	106,000.00
20-4570 TURN OFF/ON CHARGES	40,880.00	22,950.00	30,000.00	25,000.00
20-4580 WATER/SEWER CONNECTS	100.00	75.00	200.00	100.00
TOTAL CHARGES FOR SERVICES	2,236,350.96	3,450,775.43	2,992,200.00	3,260,100.00
MISCELLANEOUS				
20-4700 MISCELLANEOUS INCOME	1,256.02	637.34	200.00	200.00
20-4705 RECOVERY OF BAD DEBT	1,761.11	(10,842.94)	0.00	0.00
20-4720 INTEREST INCOME	17,787.27	83,106.16	8,000.00	85,000.00
20-4725 AMERICAN RESCUE PLAN ACT REV	183,075.00	0.00	0.00	0.00
20-4730 CASH SHORT/OVER	(5.00)	59.51	0.00	0.00
TOTAL MISCELLANEOUS	203,874.40	72,960.07	8,200.00	85,200.00
TOTAL REVENUES	2,440,225.36	3,523,735.50	3,000,400.00	3,345,300.00



CITY OF KIRBY
2023/24 ANNUAL BUDGET

WATER/SEWER FUND-20
WATER/SEWER-500

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.

The Public Works Director is responsible for managing and directing all activities and operations involving the City's Public Works activities. The Public Works Director is also responsible for addressing inquiries and/or issues, both verbal and written, related to the department's operation and for establishing the management objectives of the department.

The Foreman is responsible for overseeing and coordinating operations and maintenance activities within the water and wastewater utility systems. Overseeing operational and maintenance planning, scheduling, and controlling at water/wastewater plant.

The Water Utility Worker is responsible for repairing and maintaining the city's water distribution and wastewater collection systems in a safe, effective, and efficient manner in order protect public health and safety, while ensuring compliance with state rules and regulations.

The Water Utility Clerk is responsible for providing customer services for city utilities, including managing billing accounts and payments.

The Administrative Program Supervisor is responsible for supervising, planning and oversight of maintenance activities and operations of the City's water or wastewater treatment plants and water distribution/collection systems.

PERSONNEL SCHEDULE

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

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

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

20 -WATER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
SALARIES & BENEFITS				
20-500-0000 WATER SALARIES	204,561.87	246,490.12	297,000.00	319,014.00
20-500-0005 WATER OVERTIME	20,118.76	21,118.07	58,200.00	58,077.00
20-500-0007 WATER LONGEVITY & INCENTIVE	3,502.14	3,266.82	5,880.00	1,085.00
20-500-0008 WATER PREMIUM PAY	9,000.00	0.00	0.00	0.00
20-500-0010 INSURANCE	39,841.08	40,097.83	62,500.00	60,000.00
20-500-0015 RETIREMENT	6,453.18	35,549.49	52,200.00	60,054.00
20-500-0020 FICA TAX	4,092.58	4,040.93	5,222.00	5,484.00
20-500-0030 TWC UNEMPLOYMENT TAX	74.40	19.72	2,025.00	675.00
TOTAL SALARIES & BENEFITS	287,644.01	350,582.98	483,027.00	504,389.00
SUPPLIES				
20-500-1000 OPERATIONAL SUPPLIES	37,433.08	42,628.20	42,000.00	40,000.00
20-500-1030 OFFICE SUPPLIES/POSTAGE	18,349.93	14,277.80	15,000.00	22,000.00
20-500-1050 COMPUTER- WATER	0.00	0.00	1,000.00	1,000.00
20-500-1100 FUEL & LUBRICANTS	16,667.87	10,306.39	18,000.00	16,000.00
20-500-1110 CHEMICALS	6,160.59	6,861.65	7,000.00	7,000.00
20-500-1200 UNIFORMS	2,231.95	3,137.72	3,460.00	3,500.00
20-500-1300 SMALL TOOLS	3,354.40	5,892.13	8,500.00	7,000.00
20-500-1400 ASPHALT	560.00	12,705.36	19,000.00	25,000.00
20-500-1401 TOPSOIL/BASE/SAND/CONCRETE	2,821.30	3,954.03	10,000.00	10,000.00
20-500-1402 TRAFFIC CONTROLS	591.94	2,885.74	3,500.00	1,000.00
TOTAL SUPPLIES	88,171.06	102,649.02	127,460.00	132,500.00
MAINTENANCE				
20-500-2100 BLDG. MAINT.	1,498.35	2,195.77	10,000.00	2,000.00
20-500-2200 EQUIPMENT MAINTENANCE	16,530.51	9,959.44	25,100.00	30,000.00
20-500-2300 VEHICLE MAINTENANCE	4,402.98	4,873.48	5,000.00	10,000.00
20-500-2400 SOFTWARE MAINTENANCE	30,764.56	15,591.69	30,000.00	30,000.00
20-500-2800 WELLS/PUMPS/MOTORS	17,827.54	129,942.68	212,000.00	200,000.00
20-500-2805 SEWER LINES/MANHOLES/LIFT ST	34,986.29	7,252.81	20,000.00	20,000.00
20-500-2810 WATER LINES/MAINS	12,539.15	18,257.19	20,000.00	20,000.00
20-500-2815 REPAIRS DRIVEWAY, SIDEWALKS &	8,611.77	1,420.20	20,000.00	10,000.00
20-500-2820 DAMAGES	80.99	0.00	1,000.00	0.00
20-500-2900 EQUIPMENT RENTAL	103.76	0.00	4,500.00	2,000.00
TOTAL MAINTENANCE	127,345.90	189,493.26	347,600.00	324,000.00
CONTRACT SERVICES				
20-500-3310 GYM - EMPLOYEE SUPPLEMENTAL	0.00	0.00	180.00	200.00
20-500-3350 STORMWATER ENGINEERING FEES	17,522.39	27,370.20	28,000.00	21,000.00
20-500-3390 ELECTRIC FOR WELLS	49,429.40	45,495.98	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	108,611.33	108,611.33	108,620.00	108,611.00
20-500-3450 UTILITY BILLING SERVICE	8,084.00	14,299.75	16,000.00	10,000.00
20-500-3460 WATER CONSERVATION EDUCATION	0.00	0.00	2,500.00	1,000.00
20-500-3465 WATER CONSERVATION REBATE PR	150.00	100.00	2,500.00	500.00
20-500-3480 PERMITS	100.00	100.00	500.00	500.00
20-500-3500 SEWAGE TREATMENT	635,139.01	570,404.57	643,000.00	670,000.00

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

20 -WATER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
20-500-3520	GARBAGE CONTRACTOR	0.00	845,692.71	846,000.00	845,000.00
20-500-3521	WELL SITE MONITORING	104.40	82,987.00	84,000.00	1,000.00
TOTAL CONTRACT SERVICES		832,335.53	1,708,256.54	1,800,495.00	1,727,006.00
<u>MISCELLANEOUS</u>					
20-500-4000	TRAINING & TRAVEL	5,722.87	558.54	990.00	6,000.00
20-500-4010	MEMBERSHIP & LICENSE	7,265.25	7,385.85	10,000.00	10,000.00
20-500-4020	MOBILE & AIR TIME	1,367.19	533.76	1,500.00	1,500.00
20-500-4100	BAD DEBT EXPENSE	27,296.38	0.00	25,000.00	0.00
20-500-4101	BAD DEBT EXP COLLECTIONS	273.49	166.73	500.00	500.00
20-500-4200	DEPRECIATION EXPENSE	313,251.88	0.00	250,000.00	0.00
20-500-4900	MISCELLANEOUS EXP.	2,654.34	206.19	210.00	500.00
TOTAL MISCELLANEOUS		357,831.40	8,851.07	288,200.00	18,500.00
<u>CAPITAL OUTLAY</u>					
20-500-5002	WELL #3 REPAIRS	273,002.82	0.00	0.00	0.00
20-500-5004	DRAINAGE ASSESSMENT	45,000.00	0.00	0.00	0.00
20-500-5012	WATER PIPE REPL - BLUE JAY	0.00	787.50	0.00	0.00
TOTAL CAPITAL OUTLAY		318,002.82	787.50	0.00	0.00
TOTAL NONDEPARTMENTAL		2,011,330.72	2,360,620.37	3,046,782.00	2,706,395.00



Water/Sewer Fund Summary

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

20 -WATER

	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
TOTAL EXPENDITURES	2,011,330.72	2,360,620.37	3,046,782.00	2,706,395.00
REVENUE OVER/ (UNDER) EXPENDITURES	428,894.64	1,163,115.13	(46,382.00)	638,905.00
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER USES</u>				
20-500-7000 XFERS IN LIEU OF TAXES	600,000.00	550,000.00	600,000.00	600,000.00
TOTAL OTHER USES	600,000.00	550,000.00	600,000.00	600,000.00
NET OTHER SOURCES & USES	(600,000.00)	(550,000.00)	(600,000.00)	(600,000.00)
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(171,105.36)	613,115.13	(646,382.00)	38,905.00



Debt Service Fund

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

30 -DEBT SERVICE

REVENUES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<hr/>				
TAXES				
30-4000 PROPERTY TAXES - DEBT SERVICE	522,280.01	475,422.57	504,524.00	487,725.00
TOTAL TAXES	<u>522,280.01</u>	<u>475,422.57</u>	<u>504,524.00</u>	<u>487,725.00</u>
MISCELLANEOUS				
30-4705 INTEREST	213.65	195.82	50.00	200.00
TOTAL MISCELLANEOUS	<u>213.65</u>	<u>195.82</u>	<u>50.00</u>	<u>200.00</u>
TOTAL REVENUES	<u>522,493.66</u>	<u>475,618.39</u>	<u>504,574.00</u>	<u>487,925.00</u>

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

30 -DEBT SERVICE
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<u>DEBT SERVICE</u>					
30-500-6000	BOND PRINCIPAL	270,000.00	280,000.00	280,000.00	280,000.00
30-500-6010	BOND INTEREST	215,925.00	105,262.50	204,925.00	204,925.00
30-500-6020	BOND PAYING AGENT	1,900.00	1,900.00	3,000.00	3,000.00
TOTAL DEBT SERVICE		487,825.00	387,162.50	487,925.00	487,925.00
TOTAL NONDEPARTMENTAL		487,825.00	387,162.50	487,925.00	487,925.00

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

30 -DEBT SERVICE

	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
TOTAL EXPENDITURES	487,825.00	387,162.50	487,925.00	487,925.00
REVENUE OVER/ (UNDER) EXPENDITURES	34,668.66	88,455.89	16,649.00	0.00
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER SOURCES</u>				
30-4805 GEN FUND TRANSFER IN	(12,308.88)	0.00	0.00	0.00
TOTAL OTHER SOURCES	(12,308.88)	0.00	0.00	0.00
NET OTHER SOURCES & USES	(12,308.88)	0.00	0.00	0.00
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	22,359.78	88,455.89	16,649.00	0.00



Debt Service Schedule

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



Capital Projects Fund

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

50 -CAPITAL PROJECTS

REVENUES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<hr/>				
MISCELLANEOUS				
50-4705 INTEREST	44,893.39	210,023.70	0.00	100,000.00
TOTAL MISCELLANEOUS	<u>44,893.39</u>	<u>210,023.70</u>	<u>0.00</u>	<u>100,000.00</u>
TOTAL REVENUES	<u>44,893.39</u>	<u>210,023.70</u>	<u>0.00</u>	<u>100,000.00</u>

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

50 -CAPITAL PROJECTS
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<u>SUPPLIES</u>				
<u>CONTRACT SERVICES</u>				
50-500-3350 ENGINEERING FEES	4,915.91	61,215.00	0.00	0.00
50-500-3700 CONSTRUCTION COSTS	0.00	1,734,435.18	0.00	5,350,000.00
TOTAL CONTRACT SERVICES	4,915.91	1,795,650.18	0.00	5,350,000.00
<u>MISCELLANEOUS</u>				
<u>DEBT SERVICE</u>				
TOTAL NONDEPARTMENTAL	4,915.91	1,795,650.18	0.00	5,350,000.00

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

50 -CAPITAL PROJECTS

	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
TOTAL EXPENDITURES	4,915.91	1,795,650.18	0.00	5,350,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	39,977.48	(1,585,626.48)	0.00	(5,250,000.00)
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER SOURCES</u>				
<u>OTHER USES</u>				
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	39,977.48	(1,585,626.48)	0.00	(5,250,000.00)



ARPA Fund

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

70 -ARPA

REVENUES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<hr/>				
MISCELLANEOUS				
70-4720 INTEREST INCOME	579.59	1,234.33	0.00	1,000.00
TOTAL MISCELLANEOUS	<u>579.59</u>	<u>1,234.33</u>	<u>0.00</u>	<u>1,000.00</u>
TOTAL REVENUES	<u>579.59</u>	<u>1,234.33</u>	<u>0.00</u>	<u>1,000.00</u>
	=====	=====	=====	=====

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

70 -ARPA
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
<hr/>				
<u>CAPITAL OUTLAY</u>				
70-500-5000 GENERATORS - POLICE & CITY H	0.00	17,664.54	0.00	0.00
70-500-5002 ALAN SHEPARD SEWER	0.00	652,765.00	0.00	498,360.00
70-500-5005 RESIDENTIAL WATER CREDIT	183,075.00	183,075.00	0.00	0.00
70-500-5006 VINECREST SEWER	0.00	12,100.00	0.00	0.00
70-500-5008 FOXCROSS STREET PROJECT	0.00	0.00	0.00	302,640.00
TOTAL CAPITAL OUTLAY	183,075.00	865,604.54	0.00	801,000.00
<hr/>				
TOTAL NONDEPARTMENTAL	183,075.00	865,604.54	0.00	801,000.00

CITY OF KIRBY
APPROVED BUDGET
FISCAL YEAR 2023-2024

70 -ARPA

	2021-2022 ACTUAL	2022-2023 YEAR-TO-DATE	2022-2023 BUDGET	2023-2024 APPROVED
TOTAL EXPENDITURES	183,075.00	865,604.54	0.00	801,000.00
REVENUE OVER/ (UNDER) EXPENDITURES	(182,495.41)	(864,370.21)	0.00	(800,000.00)
<u>OTHER FINANCING SOURCES & USES</u>				
<u>OTHER USES</u>				
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(182,495.41)	(864,370.21)	0.00	(800,000.00)



Glossary of Terms and Acronyms



FY 2023 – 2024 Annual Budget

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.



FY 2023 – 2024 Annual Budget

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.



FY 2023 – 2024 Annual Budget

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.



FY 2023 – 2024 Annual Budget

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



FY 2023 – 2024 Annual Budget

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.



FY 2023 – 2024 Annual Budget

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.



FY 2023 – 2024 Annual Budget

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