



City of Kirby
2024 – 2025
Proposed
Budget

City of Kirby Proposed Budget
For the Fiscal Year
October 1, 2024 – September 30, 2025

This budget will raise more total 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.

The amounts above are based on the City's property tax rates calculated as follows:

Tax Rate	Adopted FY 2024	Proposed FY 2025
Total Property Tax Rate	.591244	.579799
• Maintenance & Operations	.504055	.499119
• Debt Rate	.087189	.080680

The above information is presented to comply with requirements of Section 102.005 of the Texas Local Government Code.

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

Overview

Section 102.007 of the Texas Local Government Code requires the following statement be included on the cover page of the proposal and adopted budget:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$193,363 which is a 3.05% increase from last year's budget.

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 efficient delivery 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



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

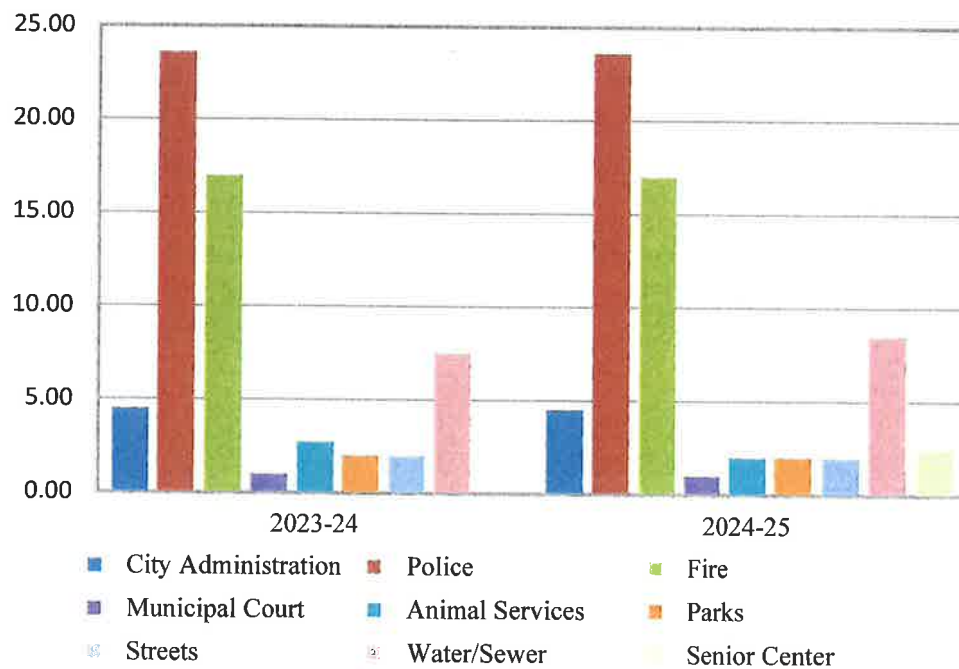
Senior Center Fund

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

<u>Function</u>	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>	2022-23	2023-24	2024-25
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	9	9	9
Firefighter/EMT - Part Time*	1	1	1
Paramedic	3	3	3
TOTAL FIRE DEPARTMENT	17	17	17

<u>GENERAL FUND</u>	2022-23	2023-24	2024-25
City Administration			
Animal Services			
Animal Services Supervisor	1	1	1
Animal Services Officer	1	1	1
Kennel Technician	0.75	0.75	0
TOTAL ANIMAL SERVICES	<u>2.75</u>	<u>2.75</u>	<u>2</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>52.1</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
Administrative Assistant	0	0	0.5
TOTAL SENIOR CENTER FUND	<u>0</u>	<u>0</u>	<u>2.5</u>
Total City Positions (FTE & PTE)	<u>60.35</u>	<u>60.35</u>	<u>63.1</u>

**CITY OF KIRBY
PROPOSED 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
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)				(----- 2024-2025 -----)	
			CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED	
			BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	WORKSPACE
						DR		
TAXES								
10-4000 PROPERTY TAXES CURRENT	2,466,355	2,599,594	2,790,000	2,792,730	2,790,000	2,982,751		
10-4001 PROPERTY TAXES CURRENT -COSA (170,419)	(171,372)	(160,000)	(147,126)	(147,126)	(150,000)		
10-4005 PROPERTY TAXES DELINQUENT	72,322	71,550	67,000	73,975	75,000	75,000		
10-4010 CITY SALES TAX	542,066	628,076	616,000	512,078	560,000	570,000		
10-4015 CITY SALES TAX - HB445	118,043	157,019	154,000	127,602	140,000	140,000		
10-4020 BEVERAGE TAX	15,992	18,391	17,000	14,852	17,000	17,000		
TOTAL TAXES	3,044,360	3,303,258	3,484,000	3,374,111	3,434,874	3,634,751		
FRANCHISE FEES								
10-4100 CPS FRANCHISE FEES	355,638	330,640	335,000	320,473	320,500	325,000		
10-4110 CABLE TV FRANCHISE FEE	71,738	65,503	70,000	58,453	62,000	62,000		
10-4115 PUC RIGHTS-OF-WAY FEES	4,046	2,529	4,000	1,416	1,500	1,000		
10-4120 GARBAGE FRANCHISE TAX	189	471	500	471	500	500		
TOTAL FRANCHISE FEES	431,611	399,143	409,500	380,812	384,500	388,500		
LICENSES & FEES								
10-4200 BUILDING PERMITS	66,518	58,063	70,000	44,471	50,000	70,000		
10-4205 ANIMAL CONTROL FEES	8,669	5,353	6,000	5,002	5,000	6,000		
10-4210 ACS - DONATIONS/LICENSE FEE	360	315	500	0	0	500		
10-4215 PARK & FACILITY RENTALS	6,970	6,295	10,000	3,195	3,500	10,000		
10-4220 PARK AGREEMENTS	500	0	5,000	0	0	0		
10-4230 PARK FUNDRAISERS	18,920	14,472	20,000	16,750	16,750	20,000		
10-4235 PARK CONCESSIONS	3,019	1,688	3,000	1,360	1,500	3,000		
10-4240 POOL USAGE FEES	10,610	11,987	10,000	7,878	8,000	15,000		
10-4250 HEALTH PERMITS	11,670	11,645	12,000	10,625	10,650	12,000		
10-4255 ALARM PERMITS	2,415	1,851	3,000	1,730	1,800	2,000		
10-4260 FIRE PERMITS	876	853	1,000	605	650	2,000		
10-4265 GARAGE SALE PERMITS	747	729	1,000	579	650	600		
10-4270 SOLICITING PERMITS	50	170	200	25	50	200		
10-4275 AMBULANCE SERVICE SUPP PROG	131,551	131,551	100,000	68,214	68,214	100,000		
10-4280 CERTIFICATE OF OCCUPANCY	3,240	1,850	1,750	1,620	1,700	2,250		
10-4285 CONTRACTOR REGISTRATION FEES	0	0	2,000	0	0	2,000		
TOTAL LICENSES & FEES	266,115	246,821	245,450	162,055	168,464	245,550		
INTERGOVERNMENTAL								
10-4300 SCHOOL CROSSING GUARD REV.	10,649	12,584	12,700	9,195	10,000	11,000		
10-4310 AMERICAN RESCUE PLAN ACT FUNDS	240,267	0	0	0	0	0		
10-4315 OPIOID SETTLEMENT	0	0	0	534	534	0		
TOTAL INTERGOVERNMENTAL	250,915	12,584	12,700	9,729	10,534	11,000		
FINES & PENALTIES								
10-4400 COURT FINES	162,873	99,323	125,000	68,088	70,000	125,000		
10-4405 WARRANTS	21,161	14,346	17,000	7,536	9,000	15,000		
10-4410 COURT SECURITY FEES	4,474	3,954	4,000	2,461	2,750	4,000		
10-4415 COURT TECHNOLOGY FEES	4,136	3,452	4,000	2,157	2,500	4,000		
10-4420 ASSET FORFEITURE FUNDS	1,300	0	100	0	0	0		
10-4430 LOCAL MUNICIPAL JURY FUND	72	72	75	44	50	50		
TOTAL FINES & PENALTIES	194,016	121,146	150,175	80,288	84,300	148,050		

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL

		(----- 2023-2024 -----) (----- 2024-2025 -----)					
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>CHARGES FOR SERVICES</u>							
10-4510 EMS FEES	250,514	258,254	250,000	273,749	280,000	300,000	
10-4520 POLICE - COPIES & RECORDS	2,522	646	2,000	789	800	800	
10-4530 GARBAGE COLLECTION FEE	(1,820)	0	75,000	0	0	0	
10-4545 IMPOUND YARD FEES	14,190	15,818	20,000	10,641	12,000	20,000	
10-4550 DISPATCH SERVICES	0	0	0	0	0	30,000	
TOTAL CHARGES FOR SERVICES	265,405	274,719	347,000	285,178	292,800	350,800	
<u>GRANTS</u>							
10-4600 CDBG GRANT	0	300,000	258,031	0	0	258,000	
10-4601 CDBG GRANT-BOATMAN/SWANN	0	0	0	0	0	219,000	
10-4602 COMP LAND USE PLAN GRANT	0	0	0	0	0	76,000	
10-4620 STRACC GRANT	9,210	0	9,200	5,764	5,764	6,000	
10-4625 BODY ARMOR VEST GRANT	0	0	0	22,500	22,500	0	
10-4627 SOUTHWEST BORDER GRANT	84,937	832	0	0	0	0	
10-4630 LEOSE GRANT	1,282	0	1,200	3,481	3,481	1,500	
TOTAL GRANTS	95,429	300,832	268,431	31,745	31,745	560,500	
<u>MISCELLANEOUS</u>							
10-4700 MISCELLANEOUS REVENUE	14,657	11,434	8,000	20,586	23,000	10,000	
10-4705 INTEREST REVENUE	17,652	66,226	70,000	85,060	95,000	75,000	
10-4710 SALE OF ASSETS	0	0	5,000	0	0	0	
10-4715 NSF CHECK FEES	0	0	200	0	25	150	
10-4718 LEASE PAYMENT-SENIOR CENTER	1	0	0	0	0	0	
10-4719 LEASE PYMT - BEXAR CO ANIMAL	1	0	0	0	0	0	
TOTAL MISCELLANEOUS	32,311	77,660	83,200	105,646	118,025	85,150	
TOTAL REVENUES	4,580,162	4,736,162	5,000,456	4,429,563	4,525,242	5,424,301	



**CITY OF KIRBY
2024/25 PROPOSED 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.

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
	--	--	--
	7	7	7

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
CITY COUNCIL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) (----- 2024-2025 -----)				APPROVED BUDGET WORKSPACE	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET		
						DR		
<u>SALARIES & BENEFITS</u>								
10-510-0000	MAYOR'S EXPENSES	0	65	2,400	2,311	2,400	3,300	
10-510-0001	COUNCIL'S EXPENSES	3,842	5,275	5,400	6,650	7,700	12,600	
10-510-0020	FICA TAX-COUNCIL	287	386	600	480	600	600	
TOTAL SALARIES & BENEFITS		4,129	5,726	8,400	9,442	10,700	16,500	
<u>SUPPLIES</u>								
10-510-1000	AWARDS & MISCELLANEOUS	2,839	3,391	3,000	4,799	5,000	5,000	
TOTAL SUPPLIES		2,839	3,391	3,000	4,799	5,000	5,000	
<u>MISCELLANEOUS</u>								
10-510-4000	TRAINING & TRAVEL EXPEN	8,892	11,693	7,000	1,590	2,000	12,000	
10-510-4001	EDUCATION AND TRAINING	0	0	5,000	65	1,000	5,000	
10-510-4005	CITY COUNCIL EVENTS	0	1,674	2,100	2,100	2,100	2,100	
TOTAL MISCELLANEOUS		8,892	13,367	14,100	3,755	5,100	19,100	
TOTAL CITY COUNCIL		15,860	22,484	25,500	17,996	20,800	40,600	



**CITY OF KIRBY
2024/25 PROPOSED 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	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
	--	--	--
	4.5	4.5	4.5

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

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
CITY ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) (----- 2024-2025 -----)					
			CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED	
			BUDGET	ACTUAL	YEAR END	BUDGET DR	BUDGET WORKSPACE	
<u>SALARIES & BENEFITS</u>								
10-520-0000	SALARIES - ADMIN.	231,085	249,156	283,139	354,471	370,000	385,000	
10-520-0005	ADMIN OVERTIME	0	3,258	3,000	5,875	6,000	0	
10-520-0007	ADMIN LONGEVITY	7,097	5,929	2,261	686	686	2,880	
10-520-0008	ADMIN PREMIUM PAY	7,000	0	0	0	0	0	
10-520-0010	INSURANCE ADMIN	22,159	12,418	36,000	10,305	13,000	41,400	
10-520-0015	RETIREMENT-ADMIN	36,312	29,889	45,798	20,339	23,000	58,182	
10-520-0020	FICA TAX ADMIN	3,687	9,517	4,182	14,374	14,500	5,624	
10-520-0030	TWC TAXES-ADMIN	27	21	405	651	800	526	
TOTAL SALARIES & BENEFITS		307,368	310,188	374,785	406,701	427,986	493,612	
<u>MAINTENANCE</u>								
10-520-2400	SOFTWARE MAINTENANCE	15,344	11,114	16,000	12,185	12,185	13,000	
TOTAL MAINTENANCE		15,344	11,114	16,000	12,185	12,185	13,000	
<u>CONTRACT SERVICES</u>								
10-520-3100	RECRUITING EXPENSE ADMIN	5,530	3,192	7,500	7,537	8,000	8,000	
10-520-3110	PUBLICATION EXPENSE ADMIN	13,999	13,319	15,000	1,585	7,000	10,000	
10-520-3130	RECODIFICATION	2,347	2,756	5,000	3,241	3,500	3,500	
10-520-3140	WEB SERVICES	5,298	1,376	2,500	1,663	2,000	2,000	
TOTAL CONTRACT SERVICES		27,174	20,643	30,000	14,026	20,500	23,500	
<u>MISCELLANEOUS</u>								
10-520-4000	TRAINING & TRAVEL ADMIN	8,717	4,499	10,000	5,641	6,000	10,000	
10-520-4010	MEMBERSHIP EXPENSE ADMIN	1,988	325	3,000	50	500	3,000	
10-520-4011	CLEARING ACCOUNT	0	27	0	0	0	0	
TOTAL MISCELLANEOUS		10,705	4,851	13,000	5,691	6,500	13,000	
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TOTAL CITY ADMINISTRATION		360,591	346,796	433,785	438,603	467,171	543,112	



**CITY OF KIRBY
2024/25 PROPOSED 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	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
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
POLICE

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) (----- 2024-2025 -----)						
			CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED		
			BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
								DR	WORKSPACE
<u>SALARIES & BENEFITS</u>									
10-530-0000	SALARIES - POLICE DEPT.	696,521	795,897	1,146,248	880,305	960,000	1,146,248		
10-530-0005	POLICE OVERTIME	91,155	110,174	85,099	64,195	65,000	85,099		
10-530-0007	POLICE LONGEVITY	11,875	13,347	17,843	11,918	11,918	17,843		
10-530-0008	POLICE PREMIUM PAY	31,000	0	0	0	0	0		
10-530-0010	INSURANCE PD	121,574	125,743	168,000	120,738	140,000	168,000		
10-530-0015	RETIREMENT - PD	111,654	132,095	181,633	109,562	144,000	181,633		
10-530-0020	FICA TAX PD	13,824	17,014	18,113	17,724	18,500	18,113		
10-530-0030	TWC TAXES - PD	477	40	2,728	2,822	3,000	2,728		
TOTAL SALARIES & BENEFITS		1,078,081	1,194,310	1,619,664	1,207,264	1,342,418	1,619,664		
<u>SUPPLIES</u>									
10-530-1000	OPERATIONAL SUPPLIES PD	9,811	7,923	11,000	22,532	25,000	25,000		
10-530-1003	PD SPECIAL EXPENSES	0	176	1,500	270	500	1,500		
10-530-1006	CRIME PREVENTION	0	0	0	633	633	0		
10-530-1100	FUEL & LUBRICANTS PD	38,963	19,524	35,000	30,296	35,000	35,000		
10-530-1200	UNIFORMS PD	17,247	35,604	12,000	3,650	7,000	12,000		
TOTAL SUPPLIES		66,020	63,229	59,500	57,381	68,133	73,500		
<u>MAINTENANCE</u>									
10-530-2100	BUILDING MAINTENANCE	11,461	21,416	15,000	46,475	48,000	20,000		
10-530-2200	EQUIPMENT MAINTENANCE P	3,400	3,331	4,850	1,633	15,000	4,850		
10-530-2300	VEHICLE MAINTENANCE PD	24,030	26,839	25,000	29,013	32,000	30,000		
10-530-2400	SOFTWARE MAINTENANCE -	15,603	45,429	36,901	47,085	48,000	36,901		
10-530-2600	RADIO MAINTENANCE PD	0	1,886	3,100	1,626	2,000	3,100		
10-530-2601	RADIO ACCESS FEE	9,510	10,218	10,500	10,305	11,000	10,500		
TOTAL MAINTENANCE		64,004	109,118	95,351	136,137	156,000	105,351		
<u>CONTRACT SERVICES</u>									
10-530-3150	CRIME LAB TESTING	500	0	0	0	0	0		
10-530-3170	PRISONERS	0	0	500	0	0	500		
10-530-3180	FIREARMS QUALIFICATIONS	3,000	1,782	4,000	82	500	2,000		
10-530-3185	RACIAL PROFILING CONSUL	8,500	8,500	8,500	0	0	0		
10-530-3190	S.W.A.T.	6,500	6,500	6,500	6,500	6,500	6,500		
TOTAL CONTRACT SERVICES		18,500	16,782	19,500	6,582	7,000	9,000		
<u>MISCELLANEOUS</u>									
10-530-4000	TRAINING & TRAVEL PD	5,085	8,380	12,000	8,056	9,000	12,000		
10-530-4010	MEMBERSHIPS PD	240	370	1,000	240	500	1,000		
10-530-4015	K-9 OFFICER	10,330	0	0	0	0	0		
TOTAL MISCELLANEOUS		15,655	8,750	13,000	8,296	9,500	13,000		
<u>CAPITAL OUTLAY</u>									
10-530-5002	VEHICLES	0	5	112,000	89,133	90,000	0		
10-530-5020	SOUTHWEST BORDER GRANT	20,811	832	0	0	0	0		
TOTAL CAPITAL OUTLAY		20,811	836	112,000	89,133	90,000	0		
TOTAL POLICE		1,263,070	1,393,024	1,919,015	1,504,793	1,673,051	1,820,515		



CITY OF KIRBY
2024/25 PROPOSED 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.

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
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
COURT

DEPARTMENTAL EXPENDITURES	(----- 2023-2024 -----) (----- 2024-2025 -----)						
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
<u>SALARIES & BENEFITS</u>							
10-540-0000 SALARIES-COURT	21,774	34,751	35,360	28,510	32,000	41,600	
10-540-0005 COURT OVERTIME	539	3,203	1,350	2,020	1,700	1,350	
10-540-0007 COURT LONGEVITY	422	468	530	530	530	0	
10-540-0008 COURT PREMIUM PAY	2,000	0	0	0	0	0	
10-540-0010 INSURANCE COURT	2,847	7,773	8,000	5,485	6,500	9,200	
10-540-0015 RETIREMENT-COURT	3,522	5,873	5,914	2,743	3,200	6,275	
10-540-0020 FICA TAX COURT	381	555	540	316	325	623	
10-540-0030 TWC TAXES-COURT	15	27	90	163	200	117	
TOTAL SALARIES & BENEFITS	31,500	52,649	51,784	39,768	44,455	59,165	
<u>SUPPLIES</u>							
10-540-1000 COURT SUPPLIES	440	393	1,000	452	1,000	1,000	
TOTAL SUPPLIES	440	393	1,000	452	1,000	1,000	
<u>MAINTENANCE</u>							
10-540-2400 COMPUTER SOFTWARE COURT	8,101	3,812	8,150	12,739	12,739	13,000	
10-540-2405 COMPUTER TECH COURT	401	0	800	0	0	0	
TOTAL MAINTENANCE	8,502	3,812	8,950	12,739	12,739	13,000	
<u>CONTRACT SERVICES</u>							
10-540-3190 MUNICIPAL JUDGE	11,550	9,750	9,000	9,000	9,000	9,000	
10-540-3200 PROSECUTOR	6,500	3,000	13,000	6,500	7,000	6,000	
10-540-3210 TRIAL EXPENSE	126	(18)	1,500	0	0	500	
10-540-3220 SECURITY EXPENSE	2,038	2,718	3,600	262	500	3,000	
10-540-3230 IMPOUND YARD EXPENSE	6,885	7,941	10,000	9,525	11,000	11,000	
TOTAL CONTRACT SERVICES	27,099	23,391	37,100	25,287	27,500	29,500	
<u>MISCELLANEOUS</u>							
10-540-4000 TRAINING & TRAVEL	0	0	1,500	1,172	1,172	1,500	
TOTAL MISCELLANEOUS	0	0	1,500	1,172	1,172	1,500	
<u>CAPITAL OUTLAY</u>							
10-540-5001 COMPUTER TECH COURT	0	0	1,000	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	1,000	0	0	0	
TOTAL COURT	67,541	80,244	101,334	79,417	86,866	104,165	



CITY OF KIRBY
2024/25 PROPOSED 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	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
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
FIRE

		2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
DEPARTMENTAL EXPENDITURES		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
SALARIES & BENEFITS								
10-550-0000	SALARIES - FIRE DEPT.	576,703	668,173	819,550	780,433	815,000	875,215	
10-550-0005	FIRE OVERTIME	70,298	94,896	58,105	89,542	95,000	58,105	
10-550-0007	FIRE LONGEVITY	8,523	10,580	15,580	15,452	15,452	18,019	
10-550-0008	FIRE PREMIUM PAY	29,000	0	0	0	0	0	
10-550-0010	INSURANCE - FD	91,692	104,919	128,000	120,275	130,000	128,000	
10-550-0015	RETIREMENT - FD	88,183	108,912	141,846	106,225	135,000	135,817	
10-550-0020	FICA TAX - FD	14,429	15,105	12,952	16,701	18,000	16,755	
10-550-0030	TWC TAXES - FD	859	38	1,848	2,527	3,000	2,478	
TOTAL SALARIES & BENEFITS		879,688	1,002,623	1,177,881	1,131,155	1,211,452	1,234,389	
SUPPLIES								
10-550-1000	OPERATIONAL SUPPLIES -	10,161	5,344	10,000	9,826	11,000	10,000	
10-550-1001	MEDICAL SUPPLIES EMS	33,523	40,472	40,000	50,460	54,000	50,000	
10-550-1002	EMS BILLING SERVICE	50,034	10,086	35,000	43,386	47,000	47,000	
10-550-1100	FUEL & LUBRICANTS - FD	21,553	14,498	20,000	18,166	23,000	21,000	
10-550-1200	UNIFORMS - FD	7,317	5,000	8,000	7,246	8,000	8,000	
10-550-1250	BUNKER GEAR	9,960	6,087	18,000	10,791	15,000	18,000	
TOTAL SUPPLIES		132,548	81,486	131,000	139,874	158,000	154,000	
MAINTENANCE								
10-550-2100	BUILDING MAINTENANCE -	8,120	14,594	15,000	8,444	10,000	15,000	
10-550-2200	EQUIPMENT MAINTENANCE -	26,756	10,635	27,000	14,356	18,000	27,000	
10-550-2300	VEHICLE MAINTENANCE - F	44,981	45,416	40,000	34,850	40,000	40,000	
10-550-2400	SOFTWARE MAINTENANCE -	3,585	4,540	4,000	0	4,000	4,000	
10-550-2600	RADIO MAINTENANCE - FD	840	548	1,000	720	1,000	1,000	
10-550-2601	RADIO ACCESS FEE - FD	5,468	5,012	6,000	4,268	6,000	6,000	
TOTAL MAINTENANCE		89,750	80,745	93,000	62,638	79,000	93,000	
CONTRACT SERVICES								
10-550-3240	MEDICAL WASTE DISPOSAL-	2,646	3,893	2,000	0	2,000	2,000	
10-550-3250	MEDICAL DOCTOR	9,000	12,000	12,000	13,000	12,000	12,000	
10-550-3260	FIRE PUMPER LEASE PURCH	51,739	56,654	54,966	0	54,996	0	
10-550-3265	INTEREST ON LEASES	4,914	0	1,688	0	0	0	
TOTAL CONTRACT SERVICES		68,300	72,547	70,654	13,000	68,996	14,000	
MISCELLANEOUS								
10-550-4000	TRAINING & TRAVEL - FD	7,955	7,985	10,000	8,942	9,000	10,000	
10-550-4010	MEMBERSHIPS - FD	4,406	5,185	6,000	5,275	5,275	5,275	
10-550-4015	AMBULANCE SUPPLEMENTAL	70,589	103,873	100,000	45,261	50,000	100,000	
TOTAL MISCELLANEOUS		82,950	117,043	116,000	59,478	64,275	115,275	
CAPITAL OUTLAY								
10-550-5001	CHIEF'S TRUCK	18	0	0	0	0	0	
10-550-5002	STRACC EQUIPMENT	9,159	(6,449)	9,200	6,460	6,460	6,000	
10-550-5007	TOUGHBOOKS	10,485	0	0	0	0	0	
10-550-5008	STRYKER POWER LOADS	22,309	0	0	0	0	0	
10-550-5014	AED CR2	22,328	0	0	0	0	0	
TOTAL CAPITAL OUTLAY		64,299	(6,449)	9,200	6,460	6,460	6,000	
TOTAL FIRE		1,317,535	1,347,994	1,597,735	1,412,606	1,588,183	1,616,664	



**CITY OF KIRBY
2024/25 PROPOSED 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.

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
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
ANIMAL SERVICES

		(----- 2023-2024 -----) (----- 2024-2025 -----)							
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET	
							DR	WORKSPACE	
<u>SALARIES & BENEFITS</u>									
10-560-0000	SALARIES - ANIMAL SHELTER	43,973	64,400	100,166	58,586	62,000	80,240		
10-560-0005	AN.SHELTER OVERTIME	6,444	4,493	8,006	6,071	6,300	8,550		
10-560-0007	AN.SHELTER LONGEVITY	374	517	580	580	580	1,200		
10-560-0008	AS PREMIUM PAY	2,000	0	0	0	0	0		
10-560-0010	INSURANCE - AS	7,570	7,774	16,000	6,217	8,000	18,400		
10-560-0015	RETIREMENT - AS	6,408	7,156	17,270	7,086	9,500	13,496		
10-560-0020	FICA TAX - AS	1,344	2,419	1,215	1,375	1,500	1,305		
10-560-0030	TWC TAXES - AS	153	9	270	292	300	234		
TOTAL SALARIES & BENEFITS		68,267	86,767	143,507	80,207	88,180	123,425		
<u>SUPPLIES</u>									
10-560-1000	OPERATIONAL SUPPLIES -	4,731	5,759	7,000	3,659	5,000	7,000		
10-560-1001	MEDICAL SUPPLIES - AS	8,752	4,473	9,000	11,694	13,000	13,000		
10-560-1100	FUEL & LUBRICANTS - AS	2,497	1,273	2,000	1,279	2,000	2,000		
10-560-1200	UNIFORMS - AS	578	665	900	220	500	900		
TOTAL SUPPLIES		16,558	12,170	18,900	16,852	20,500	22,900		
<u>MAINTENANCE</u>									
10-560-2100	BUILDING MAINTENANCE -	3,661	7,184	14,860	17,490	18,000	15,000		
10-560-2300	VEHICLE MAINTENANCE - A	698	1,530	2,500	146	650	2,500		
10-560-2601	RADIO ACCESS FEE - AS	648	594	650	486	650	650		
TOTAL MAINTENANCE		5,007	9,308	18,010	18,123	19,300	18,150		
<u>CONTRACT SERVICES</u>									
10-560-3260	VETERINARY SERVICES	10,467	8,945	15,000	6,716	9,000	15,000		
10-560-3275	ANIMAL TRANSPORT	0	0	0	0	0	1,500		
TOTAL CONTRACT SERVICES		10,467	8,945	15,000	6,716	9,000	16,500		
<u>MISCELLANEOUS</u>									
10-560-4000	TRAINING & TRAVEL - AS	1,049	500	4,000	1,730	2,000	4,000		
TOTAL MISCELLANEOUS		1,049	500	4,000	1,730	2,000	4,000		
<u>CAPITAL OUTLAY</u>									
10-560-5001	INSULATION IN SHELTER B	11,500	0	0	0	0	0		
TOTAL CAPITAL OUTLAY		11,500	0	0	0	0	0		
TOTAL ANIMAL SERVICES		112,848	117,691	199,417	123,627	138,980	184,975		



**CITY OF KIRBY
2024/25 PROPOSED 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.

PERSONNEL SCHEDULE

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

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
PARKS

		(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
							DR	WORKSPACE
<hr/>								
<u>SALARIES & BENEFITS</u>								
10-570-0000	SALARIES - PARKS	45,682	65,614	73,840	68,020	73,840	73,840	
10-570-0005	PARKS OVERTIME	1,630	1,766	11,981	3,969	5,000	7,000	
10-570-0007	PARKS LONGEVITY	676	1,295	1,638	2,149	2,149	1,605	
10-570-0008	PARKS PREMIUM PAY	2,000	0	0	0	0	0	
10-570-0010	INSURANCE PARKS	10,724	12,979	16,000	17,299	19,000	18,400	
10-570-0015	RETIREMENT-PARKS	6,471	10,565	13,389	9,563	12,000	12,033	
10-570-0020	FICA TAX PARKS	702	991	1,268	1,027	1,100	1,268	
10-570-0030	TWC TAXES-PARKS	21	3	180	261	300	234	
TOTAL SALARIES & BENEFITS		67,905	93,213	118,296	102,288	113,389	114,380	
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<u>SUPPLIES</u>								
10-570-1000	SUPPLIES - PARKS	3,690	3,828	5,000	11,288	13,000	13,000	
10-570-1001	SUPPLIES - POOL	3,538	2,515	5,000	7,706	8,500	7,000	
10-570-1110	CHEMICALS - POOL & PARK	0	0	0	0	0	2,000	
10-570-1200	UNIFORMS PARKS	1,144	1,503	1,200	1,225	1,500	1,200	
10-570-1300	SMALL TOOLS - PARKS	2,400	1,090	3,000	3,033	3,033	3,000	
TOTAL SUPPLIES		10,772	8,935	14,200	23,254	26,033	26,200	
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<u>MAINTENANCE</u>								
10-570-2200	EQUIPMENT MAINTENANCE	8,998	8,840	10,000	16,896	18,000	12,000	
10-570-2300	VEHICLE MAINTENANCE	651	2,253	0	3,321	3,500	6,000	
10-570-2500	PARK MAINTENANCE	4,172	9,359	15,000	29,422	30,000	30,000	
10-570-2510	POOL MAINTENANCE	42,181	4,986	10,000	2,721	4,000	8,000	
10-570-2900	EQUIPMENT RENTAL P & P	156	0	0	352	352	500	
TOTAL MAINTENANCE		56,158	25,440	35,000	52,711	55,852	56,500	
<hr/>								
<u>CONTRACT SERVICES</u>								
10-570-3000	POOL MANAGMENT CO	46,217	55,059	64,000	53,495	60,000	64,000	
TOTAL CONTRACT SERVICES		46,217	55,059	64,000	53,495	60,000	64,000	
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TOTAL PARKS		181,052	182,647	231,496	231,748	255,274	261,080	



**CITY OF KIRBY
2024/25 PROPOSED 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.

PERSONNEL SCHEDULE

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

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
STREETS

		(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>								
10-580-0000	SALARIES - STREET	60,661	68,700	76,523	68,192	72,000	76,523	
10-580-0005	STREETS OVERTIME	5,207	3,602	12,417	6,256	6,500	12,417	
10-580-0007	STREETS LONGEVITY	1,797	2,046	2,296	1,208	1,208	2,296	
10-580-0008	STREETS PREMIUM PAY	4,000	0	0	0	0	0	
10-580-0010	INSURANCE STREET	15,140	15,591	16,000	12,479	15,000	18,400	
10-580-0015	RETIREMENT-STREET	10,272	11,437	14,488	9,863	11,000	13,330	
10-580-0020	FICA TAX STREET	1,015	1,061	1,323	1,022	1,300	1,323	
10-580-0030	TWC TAXES-STREET	18	2	180	255	300	234	
TOTAL SALARIES & BENEFITS		98,110	102,439	123,227	99,275	107,308	124,523	
<u>SUPPLIES</u>								
10-580-1000	SUPPLIES - STREETS	5,049	10,149	8,000	6,374	8,000	8,000	
10-580-1005	STREET SWEEPER SUPPLIES	313	983	2,000	996	2,000	2,000	
10-580-1007	PAINT - STREET	11,000	392	3,000	0	1,500	3,000	
10-580-1100	FUEL & LUBRICANTS - STR	12,383	8,803	12,000	5,925	8,000	12,000	
10-580-1200	UNIFORMS STREET	1,299	1,673	1,300	1,781	2,000	2,000	
10-580-1300	SMALL TOOLS - STREET	1,745	978	2,000	1,237	2,000	2,000	
10-580-1400	BASE/STREET OIL/ASPHALT	12,576	7,488	10,000	12,283	14,000	14,000	
10-580-1401	SAND/GRAVEL/SOIL/CONCRE	1,377	910	6,000	0	3,000	6,000	
10-580-1402	TRAFFIC CONTROLS/SIGNS	3,946	7,358	8,000	3,193	5,000	8,000	
TOTAL SUPPLIES		49,687	38,732	52,300	31,789	45,500	57,000	
<u>MAINTENANCE</u>								
10-580-2200	EQUIPMENT MAINTENANCE -	4,969	1,322	5,000	4,101	5,000	5,000	
10-580-2300	VEHICLE MAINTENANCE - S	2,592	5,865	4,000	1,999	3,000	4,000	
10-580-2815	SIDEWALK/DRAINAGE REPAI	4,262	854	9,000	593	2,000	9,000	
10-580-2850	STREET MAINT/REPAIRS	0	49,280	74,000	52,694	70,000	74,000	
10-580-2851	STREET RECONSTRUCTION	34,400	92,142	100,000	0	0	100,000	
10-580-2900	EQUIPMENT RENTAL - STRE	506	0	2,000	0	0	2,000	
TOTAL MAINTENANCE		46,729	149,463	194,000	59,388	80,000	194,000	
<u>CONTRACT SERVICES</u>								
10-580-3280	BLDG INSPECTION FEES	24,771	28,034	25,000	18,378	25,000	25,000	
10-580-3290	ROLL OFF FEES	634	0	0	0	0	0	
10-580-3296	ASPHALT ZIPPER	0	47,292	50,172	0	0	47,292	
TOTAL CONTRACT SERVICES		25,405	75,326	75,172	18,378	25,000	72,292	
<u>MISCELLANEOUS</u>								
10-580-4000	TRAINING & TRAVEL- STRE	97	0	5,000	0	0	5,000	
TOTAL MISCELLANEOUS		97	0	5,000	0	0	5,000	
<u>CAPITAL OUTLAY</u>								
10-580-5008	CDBG - FOXCROSS	0	38,600	258,031	24,200	30,000	258,000	
10-580-5012	CDBG - ALAN SHEPARD	9,791	784,667	0	0	0	0	
10-580-5016	CDBG - BOATMAN/SWANN	0	0	0	0	0	219,000	
TOTAL CAPITAL OUTLAY		9,791	823,267	258,031	24,200	30,000	477,000	
TOTAL STREETS		229,820	1,189,227	707,730	233,029	287,808	929,815	



**CITY OF KIRBY
2024/25 PROPOSED 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
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL
GENERAL OPERATIONS

		(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>SUPPLIES</u>								
10-590-1000	OPERATIONAL EXPENSE	2,285	3,931	6,000	6,541	7,000	11,500	
10-590-1001	OFFICE SUPPLIES	15,659	18,113	15,000	10,108	12,000	12,000	
10-590-1025	CITY FESTIVAL	15,333	16,613	20,000	33,383	34,000	30,000	
10-590-1029	CITY PROGRAMS	0	0	0	150	500	3,000	
10-590-1030	POSTAGE	5,000	3,914	5,000	3,092	4,000	4,000	
10-590-1050	COMPUTERS	3,167	182	2,000	10,409	11,000	2,000	
TOTAL SUPPLIES		41,443	42,754	48,000	63,683	68,500	62,500	
<u>MAINTENANCE</u>								
10-590-2100	BUILDING MAINTENANCE	3,737	28,926	16,700	19,777	20,000	20,000	
10-590-2200	EQUIPMENT MAINTENANCE	5,451	7,475	5,500	10,998	12,000	12,000	
TOTAL MAINTENANCE		9,188	36,401	22,200	30,774	32,000	32,000	
<u>CONTRACT SERVICES</u>								
10-590-3120	ECONOMIC DEVELOPMENT CO	1,500	1,035	8,000	0	0	10,000	
10-590-3121	BEAUTIFICATION & RECYCL	0	0	0	0	0	3,000	
10-590-3220	SECURITY SERVICES	768	723	1,000	935	1,000	1,000	
10-590-3310	EMPLOYEE SUPPLEMENTAL B	9,123	13,949	10,000	3,896	5,000	5,000	
10-590-3320	PROFESSIONAL FEES-IT	35,564	38,718	37,000	53,931	55,000	55,000	
10-590-3330	VEHICLE/LIABILITY INSUR	95,123	85,581	87,000	86,958	87,000	87,000	
10-590-3335	WORKMAN'S COMP INSURANC	58,695	62,468	58,000	57,523	58,000	60,000	
10-590-3340	LEGAL FEES	37,682	70,629	75,000	118,149	125,000	125,000	
10-590-3350	ENGINEER	0	0	10,000	22,892	25,000	100,000	
10-590-3355	COMP LAND USE PLAN	0	0	0	0	0	76,000	
10-590-3360	ACCOUNTING/AUDITOR	24,600	26,000	37,000	13,103	37,000	30,000	
10-590-3380	TELEPHONE	43,514	42,245	40,000	36,351	40,000	40,000	
10-590-3385	MOBILES & AIR CARDS	8,271	7,371	8,700	8,209	8,700	8,700	
10-590-3390	ELECTRICITY & GAS	67,300	69,720	64,000	58,246	64,000	75,000	
10-590-3395	ELECTRICITY - STREET	59,533	57,694	57,000	45,708	57,000	58,000	
10-590-3400	WATER	6,693	8,952	7,000	7,571	9,000	8,000	
10-590-3410	TAX COLLECTOR FEES	6,125	5,885	6,500	5,521	6,000	6,000	
10-590-3430	BEXAR APPRAISAL DISTRIC	12,725	15,004	13,300	13,089	13,089	14,000	
10-590-3440	ELECTION EXPENSE	705	4,215	10,000	5,461	5,461	6,000	
10-590-3450	GIS SYSTEM	3,400	3,400	3,400	3,708	3,708	3,800	
10-590-3455	HEALTH INSPECTION FEES	14,775	17,040	13,500	7,775	10,000	12,000	
TOTAL CONTRACT SERVICES		486,098	530,629	546,400	549,026	609,958	783,500	
<u>MISCELLANEOUS</u>								
10-590-4010	MEMBERSHIPS	3,759	6,110	7,000	3,469	6,000	6,000	
10-590-4020	AMERICAN RESCUE PLAN AC	0	0	0	16,663	16,663	0	
10-590-4900	MISCELLANEOUS	0	2,186	1,000	44,577	50,000	1,000	
10-590-4905	SENIOR CENTER CONTRIBUT	0	81	10,000	10,000	10,000	30,222	
TOTAL MISCELLANEOUS		3,759	8,376	18,000	74,708	82,663	37,222	
TOTAL GENERAL OPERATIONS		540,488	618,160	634,600	718,192	793,121	915,222	



GENERAL FUND SUMMARY

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

10 -GENERAL

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	4,088,807	5,298,267	5,850,612	4,760,010	5,311,254	6,416,148	
REVENUE OVER/ (UNDER) EXPENDITURES	491,355	(562,105)	(850,156)	(330,447)	(786,012)	(991,847)	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER SOURCES</u>							
10-4800 TRANSFERS IN LIEU OF TAXES	600,000	550,000	600,000	450,000	600,000	600,000	
10-4801 TRANSFER IN FOR STREETS MAINT	0	0	0	0	0	100,000	
TOTAL OTHER SOURCES	600,000	550,000	600,000	450,000	600,000	700,000	
<u>OTHER USES</u>							
10-590-7000 TRANSFERS TO DEBT SERVICE (12,309)	0	0	0	0	0	
TOTAL OTHER USES	(12,309)	0	0	0	0	0	
NET OTHER SOURCES & USES	612,309	550,000	600,000	450,000	600,000	700,000	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	1,103,664	(12,105)	(250,156)	119,553	(186,012)	(291,847)	



WATER/SEWER FUND

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

20 -WATER

		(----- 2023-2024 -----)				(----- 2024-2025 -----)		
REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>CHARGES FOR SERVICES</u>								
20-4500	SALE OF WATER	562,048	787,007	760,000	1,056,546	800,000	840,000	
20-4510	SEWER CHARGES	1,325,060	1,326,363	1,330,000	1,715,883	1,330,000	1,542,000	
20-4520	GARBAGE COLLECTION	0	843,493	845,000	765,866	845,000	1,045,000	
20-4530	W/S CAPITAL RESERVE	125,500	124,628	124,000	112,757	124,000	124,000	
20-4540	PENALTIES	76,095	51,802	70,000	24,954	70,000	70,000	
20-4550	EDWARDS AQUIFER FEES	106,668	105,913	106,000	95,796	106,000	105,000	
20-4570	TURN OFF/ON CHARGES	40,880	22,950	25,000	5,243	6,000	6,000	
20-4580	WATER/SEWER CONNECTS	100	75	100	100	100	100	
TOTAL CHARGES FOR SERVICES		2,236,351	3,262,232	3,260,100	3,777,146	3,281,100	3,732,100	
<u>MISCELLANEOUS</u>								
20-4700	MISCELLANEOUS INCOME	1,256	637	200	319	300	300	
20-4705	RECOVERY OF BAD DEBT	1,761	2,077	0	0	0	0	
20-4720	INTEREST INCOME	17,787	90,023	85,000	101,134	110,000	110,000	
20-4725	AMERICAN RESCUE PLAN ACT REV	183,075	0	0	0	0	0	
20-4730	CASH SHORT/OVER	(5)	60	0	374	0	0	
TOTAL MISCELLANEOUS		203,874	92,797	85,200	101,827	110,300	110,300	
TOTAL REVENUES		2,440,225	3,355,029	3,345,300	3,878,973	3,391,400	3,842,400	



**CITY OF KIRBY
2024/25 PROPOSED 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.

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
	--	--	--
	7.5	7.5	8.5

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

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

20 -WATER
NONDEPARTMENTAL

		(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>								
20-500-0000	WATER SALARIES	204,562	246,490	319,014	278,663	295,000	372,722	
20-500-0005	WATER OVERTIME	20,119	21,118	58,077	19,261	23,000	59,277	
20-500-0007	WATER LONGEVITY & INCEN	3,502	3,267	1,085	1,085	1,085	3,711	
20-500-0008	WATER PREMIUM PAY	9,000	0	0	0	0	0	
20-500-0010	INSURANCE	39,841	43,730	60,000	25,063	30,000	69,200	
20-500-0015	RETIREMENT	6,453	42,965	60,054	28,893	35,000	78,200	
20-500-0020	FICA TAX	4,093	4,322	5,484	3,200	3,600	6,315	
20-500-0030	TWC UNEMPLOYMENT TAX	74	20	675	866	900	994	
TOTAL SALARIES & BENEFITS		287,644	361,913	504,389	357,032	388,585	590,419	
<u>SUPPLIES</u>								
20-500-1000	OPERATIONAL SUPPLIES	37,433	71,880	40,000	39,995	42,000	25,000	
20-500-1030	OFFICE SUPPLIES/POSTAGE	18,350	14,278	22,000	16,881	22,000	22,000	
20-500-1050	COMPUTER- WATER	0	0	1,000	0	0	1,000	
20-500-1100	FUEL & LUBRICANTS	16,668	10,306	16,000	12,295	16,000	16,000	
20-500-1110	CHEMICALS	6,161	6,862	7,000	8,040	9,000	9,000	
20-500-1200	UNIFORMS	2,232	3,148	3,500	1,681	2,000	3,500	
20-500-1300	SMALL TOOLS	3,354	9,369	7,000	8,657	9,000	9,000	
20-500-1400	ASPHALT	560	12,705	25,000	17,600	20,000	25,000	
20-500-1401	TOPSOIL/BASE/SAND/CONCR	2,821	4,388	10,000	5,951	7,000	10,000	
20-500-1402	TRAFFIC CONTROLS	592	3,741	1,000	1,596	2,000	2,500	
TOTAL SUPPLIES		88,171	136,676	132,500	112,695	129,000	123,000	
<u>MAINTENANCE</u>								
20-500-2100	BLDG. MAINT.	1,498	2,196	2,000	4,221	5,000	5,000	
20-500-2200	EQUIPMENT MAINTENANCE	16,531	9,959	30,000	30,748	34,000	40,000	
20-500-2300	VEHICLE MAINTENANCE	4,403	7,393	10,000	8,625	9,000	10,000	
20-500-2400	SOFTWARE MAINTENANCE	30,765	21,684	30,000	28,078	29,000	30,000	
20-500-2800	WELLS/PUMPS/MOTORS	17,828	129,943	200,000	63,871	75,000	200,000	
20-500-2805	SEWER LINES/MANHOLES/LI	34,986	7,253	20,000	15,307	17,000	20,000	
20-500-2810	WATER LINES/MAINS	12,539	18,257	20,000	48,800	65,000	20,000	
20-500-2815	REPAIRS DRIVEWAY, SIDEWA	8,612	1,420	10,000	18,910	19,000	20,000	
20-500-2820	DAMAGES	81	0	0	0	0	0	
20-500-2900	EQUIPMENT RENTAL	104	0	2,000	0	2,000	2,000	
TOTAL MAINTENANCE		127,346	198,106	324,000	218,560	255,000	347,000	
<u>CONTRACT SERVICES</u>								
20-500-3310	GYM - EMPLOYEE SUPPLEME	0	0	200	169	200	300	
20-500-3350	STORMWATER ENGINEERING	17,522	29,100	21,000	30,176	35,000	35,000	
20-500-3390	ELECTRIC FOR WELLS	49,429	51,836	56,000	46,239	56,000	56,000	
20-500-3400	WATER PURCHASE/LEASE	13,195	13,195	13,195	13,195	13,195	13,195	
20-500-3405	EDWARDS AQUIFER PAYMENT	108,611	108,611	108,611	75,856	108,611	108,611	
20-500-3450	UTILITY BILLING SERVICE	8,084	16,171	10,000	8,406	10,000	10,000	
20-500-3460	WATER CONSERVATION EDUC	0	0	1,000	0	0	1,000	
20-500-3465	WATER CONSERVATION REBA	150	100	500	0	0	500	
20-500-3480	PERMITS	100	100	500	100	100	500	
20-500-3500	SEWAGE TREATMENT	635,139	696,157	670,000	477,605	625,000	680,000	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

20 -WATER
NONDEPARTMENTAL

		(----- 2023-2024 -----) (----- 2024-2025 -----)					
DEPARTMENTAL EXPENDITURES		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							DR
							WORKSPACE
20-500-3520	GARBAGE CONTRACTOR	0	921,470	845,000	773,615	900,000	900,000
20-500-3521	WELL SITE MONITORING	104	82,987	1,000	777	1,000	1,000
TOTAL CONTRACT SERVICES		832,336	1,919,728	1,727,006	1,426,137	1,749,106	1,806,106
<u>MISCELLANEOUS</u>							
20-500-4000	TRAINING & TRAVEL	5,723	559	6,000	1,224	2,000	10,000
20-500-4010	MEMBERSHIP & LICENSE	7,265	7,386	10,000	6,758	7,000	12,000
20-500-4020	MOBILE & AIR TIME	1,367	534	1,500	0	500	1,500
20-500-4100	BAD DEBT EXPENSE	27,296	12,920	0	0	0	0
20-500-4101	BAD DEBT EXP COLLECTION	273	167	500	0	500	500
20-500-4200	DEPRECIATION EXPENSE	313,252	0	0	0	0	0
20-500-4900	MISCELLANEOUS EXP.	2,654	(619)	500	1,505	2,000	1,000
TOTAL MISCELLANEOUS		357,831	20,945	18,500	9,487	12,000	25,000
<u>CAPITAL OUTLAY</u>							
20-500-5002	WELL #3 REPAIRS	273,003	0	0	0	0	0
20-500-5004	DRAINAGE ASSESSMENT	45,000	0	0	0	0	0
20-500-5006	ACKERMAN SEWER	0	0	0	552,702	552,702	250,000
20-500-5012	WATER PIPE REPL - BLUE	0	788	0	0	0	0
20-500-5027	CAPITAL OUTLAY - MOWER	0	0	0	3,675	3,675	0
TOTAL CAPITAL OUTLAY		318,003	788	0	556,377	556,377	250,000
TOTAL NONDEPARTMENTAL		2,011,331	2,638,156	2,706,395	2,680,287	3,090,068	3,141,525



WATER/SEWER FUND SUMMARY

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

20 -WATER

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	2,011,331	2,638,156	2,706,395	2,680,287	3,090,068	3,141,525	
REVENUE OVER/ (UNDER) EXPENDITURES	428,895	716,873	638,905	1,198,686	301,332	700,875	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER USES</u>							
20-500-7000 XFERS IN LIEU OF TAXES	600,000	550,000	600,000	450,000	600,000	600,000	
20-500-7001 TRANSFER TO GEN-STREET MAI	0	0	0	0	0	100,000	
TOTAL OTHER USES	600,000	550,000	600,000	450,000	600,000	700,000	
NET OTHER SOURCES & USES	(600,000)	(550,000)	(600,000)	(450,000)	(600,000)	(700,000)	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(171,105)	166,873	38,905	748,686	(298,668)	875	



DEBT SERVICE FUND

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

30 -DEBT SERVICE

			(----- 2023-2024 -----)			(----- 2024-2025 -----)	
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>TAXES</u>							
30-4000 PROPERTY TAXES - DEBT SERVICE	522,280	482,995	487,725	480,917	485,000	483,525	
TOTAL TAXES	522,280	482,995	487,725	480,917	485,000	483,525	
<u>MISCELLANEOUS</u>							
30-4705 INTEREST	214	196	200	240	250	200	
TOTAL MISCELLANEOUS	214	196	200	240	250	200	
TOTAL REVENUES	522,494	483,191	487,925	481,156	485,250	483,725	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

30 -DEBT SERVICE
NONDEPARTMENTAL

		(----- 2023-2024 -----) (----- 2024-2025 -----)					
DEPARTMENTAL EXPENDITURES		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							DR
							WORKSPACE
<u>DEBT SERVICE</u>							
30-500-6000	BOND PRINCIPAL	270,000	280,000	280,000	290,000	290,000	300,000
30-500-6010	BOND INTEREST	215,925	105,263	204,925	193,525	204,925	181,725
30-500-6020	BOND PAYING AGENT	<u>1,900</u>	<u>1,900</u>	<u>3,000</u>	<u>1,500</u>	<u>3,000</u>	<u>2,000</u>
TOTAL DEBT SERVICE		487,825	387,163	487,925	485,025	497,925	483,725
TOTAL NONDEPARTMENTAL		487,825	387,163	487,925	485,025	497,925	483,725

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

30 -DEBT SERVICE

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	487,825	387,163	487,925	485,025	497,925	483,725	
REVENUE OVER/(UNDER) EXPENDITURES	34,669	96,028	0	(3,869)	(12,675)	0	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER SOURCES</u>							
30-4805 GEN FUND TRANSFER IN	(12,309)	0	0	0	0	0	
TOTAL OTHER SOURCES	(12,309)	0	0	0	0	0	
NET OTHER SOURCES & USES	(12,309)	0	0	0	0	0	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	22,360	96,028	0	(3,869)	(12,675)	0	



DEBT 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



SENIOR CENETER FUND

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

40 -KIRBY SENIOR CENTER

	2021-2022	2022-2023	2023-2024			2024-2025	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>CHARGES FOR SERVICES</u>							
40-4501 BUS FARES (TRANS TO SITES)	0	0	0	0	0	4,000	
40-4502 SHUTTEL FARES (TO/FROM KSC)	0	0	0	0	0	4,000	
40-4525 FACILITY RENTALS	0	0	0	0	0	5,000	
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	13,000	
<u>GRANTS</u>							
40-4610 GRANT INCOME - AACOG	0	0	0	0	0	63,000	
40-4620 GRANT INCOME - VIA METRO	0	0	0	0	0	68,000	
TOTAL GRANTS	0	0	0	0	0	131,000	
<u>MISCELLANEOUS</u>							
40-4700 DONATIONS	0	0	0	0	0	20,000	
40-4720 MEAL DONATIONS	0	0	0	0	0	600	
TOTAL MISCELLANEOUS	0	0	0	0	0	20,600	
TOTAL REVENUES	0	0	0	0	0	164,600	



**CITY OF KIRBY
2024/25 PROPOSED ANNUAL BUDGET**

**SENIOR CENTER FUND-40
SENIOR CENTER - 500**

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
	--	--	--
	0	0	2.5

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

40 -KIRBY SENIOR CENTER
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	(----- 2023-2024 -----) (----- 2024-2025 -----)						
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET DR	BUDGET WORKSPACE
<u>SALARIES & BENEFITS</u>							
40-500-0000 SALARIES - SENIOR CENTE	0	0	0	0	0	101,600	
40-500-0010 INSURANCE SENIOR CENTER	0	0	0	0	0	18,400	
40-500-0015 RETIREMENT-SENIOR CENTE	0	0	0	0	0	13,680	
40-500-0020 FICA TAX SENIOR CENTER	0	0	0	0	0	2,118	
40-500-0030 TWC TAXES - SENIOR CENT	0	0	0	0	0	325	
TOTAL SALARIES & BENEFITS	0	0	0	0	0	136,123	
<u>SUPPLIES</u>							
40-500-1045 PRE-MADE MEALS	0	0	0	0	0	33,000	
40-500-1101 KSC - FUEL	0	0	0	0	0	3,800	
TOTAL SUPPLIES	0	0	0	0	0	36,800	
<u>MAINTENANCE</u>							
40-500-2300 VEHICLE MAINTENANCE	0	0	0	0	0	4,000	
40-500-2320 VAN - OTHER INSPECTION/	0	0	0	0	0	500	
TOTAL MAINTENANCE	0	0	0	0	0	4,500	
<u>CONTRACT SERVICES</u>							
<u>MISCELLANEOUS</u>							
40-500-4000 STAFF TRAINING	0	0	0	0	0	1,000	
40-500-4010 DUES & MEMBERSHIPS	0	0	0	0	0	599	
40-500-4900 MISC EXPENSE	0	0	0	0	0	15,800	
TOTAL MISCELLANEOUS	0	0	0	0	0	17,399	
TOTAL NONDEPARTMENTAL	0	0	0	0	0	194,822	



SENIOR CENTER FUND SUMMARY

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

40 -KIRBY SENIOR CENTER

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	0	0	0	0	0	194,822	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	(30,222)	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER SOURCES</u>							
40-4800 TRANSFERS IN COK	0	0	0	0	0	30,222	
TOTAL OTHER SOURCES	0	0	0	0	0	30,222	
NET OTHER SOURCES & USES	0	0	0	0	0	30,222	
<u>REVENUES & OTHER SOURCES OVER</u>							



CAPITAL PROJECTS FUND

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

50 -CAPITAL PROJECTS

	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
MISCELLANEOUS							
50-4705 INTEREST	44,893	282,939	100,000	75,128	77,000	15,000	
TOTAL MISCELLANEOUS	44,893	282,939	100,000	75,128	77,000	15,000	
TOTAL REVENUES	44,893	282,939	100,000	75,128	77,000	15,000	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

50 -CAPITAL PROJECTS
NONDEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>SUPPLIES</u>							
<u>CONTRACT SERVICES</u>							
50-500-3350 ENGINEERING FEES	4,916	72,225	0	117,965	121,630	0	
50-500-3700 CONSTRUCTION COSTS	0	857,890	5,350,000	1,880,830	2,250,000	4,000,000	
TOTAL CONTRACT SERVICES	4,916	930,115	5,350,000	1,998,795	2,371,630	4,000,000	
<u>MISCELLANEOUS</u>							
<u>DEBT SERVICE</u>							
TOTAL NONDEPARTMENTAL	4,916	930,115	5,350,000	1,998,795	2,371,630	4,000,000	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

50 -CAPITAL PROJECTS

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
TOTAL EXPENDITURES	4,916	930,115	5,350,000	1,998,795	2,371,630	4,000,000	
REVENUE OVER/(UNDER) EXPENDITURES	39,977	(647,177)	(5,250,000)	(1,923,667)	(2,294,630)	(3,985,000)	
<u>OTHER FINANCING SOURCES & USES</u>							
<u>OTHER SOURCES</u>							
<u>OTHER USES</u>							
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	39,977	(647,177)	(5,250,000)	(1,923,667)	(2,294,630)	(3,985,000)	



ARPA FUND

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

70 -ARPA

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
MISCELLANEOUS							
70-4700 MISCELLANEOUS INCOME	0	0	0	16,673	0	0	
70-4720 INTEREST INCOME	580	1,234	1,000	912	1,100	750	
TOTAL MISCELLANEOUS	580	1,234	1,000	17,584	1,100	750	
TOTAL REVENUES	580	1,234	1,000	17,584	1,100	750	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

70 -ARPA
NONDEPARTMENTAL

		(----- 2023-2024 -----) (----- 2024-2025 -----)					
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	APPROVED BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>							
70-500-5000 GENERATORS - POLICE & C	0	17,665	0	12,591	12,591	0	
70-500-5002 ALAN SHEPARD SEWER	0	652,765	498,360	104,018	104,018	0	
70-500-5005 RESIDENTIAL WATER CREDI	183,075	0	0	0	0	0	
70-500-5006 VINECREST SEWER	0	12,100	0	8,200	8,200	0	
70-500-5008 FOXCROSS STREET PROJECT	0	0	302,640	0	0	900,000	
TOTAL CAPITAL OUTLAY	183,075	682,530	801,000	124,809	124,809	900,000	
TOTAL NONDEPARTMENTAL	183,075	682,530	801,000	124,809	124,809	900,000	

CITY OF KIRBY
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 30TH, 2025

70 -ARPA

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024		2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
						DR
						WORKSPACE
TOTAL EXPENDITURES	183,075	682,530	801,000	124,809	124,809	900,000
REVENUE OVER/(UNDER) EXPENDITURES	(182,495)	(681,295)	(800,000)	(107,224)	(123,709)	(899,250)
<u>OTHER FINANCING SOURCES & USES</u>						
<u>OTHER USES</u>						
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(182,495)	(681,295)	(800,000)	(107,224)	(123,709)	(899,250)



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