

CITY OF BALLINGER, TX PROPOSED BUDGET FY 2024-2025

Adopted
8/19/2024



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Ballinger

Fiscal Year 2024-2025

Budget Cover Page

August 19, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$17,574, which is a 1.47 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$648.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.520000/100	\$0.520000/100
No-New-Revenue Tax Rate:	\$0.512270/100	\$0.459734/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.478620/100	\$0.460200/100
Voter-Approval Tax Rate:	\$0.522124/100	\$0.520009/100
Debt Rate:	\$0.056143/100	\$0.034628/100

Total debt obligation for Ballinger secured by property taxes: \$130,000



July 30, 2024

Honorable Mayor and City Councilmembers:

The proposed Annual Operating Budget for the Fiscal Year beginning October 1, 2024 and ending on September 30, 2025, is hereby presented for your consideration. The grand total of all funds for all departments, operations, and functions proposed for the Fiscal Year 2024-2025 Annual Budget is \$6,808,431 compared to \$6,515,722 in the prior year. This is an 4.49% increase over the current fiscal year.

The proposed Fiscal Year 2025 Annual Budget is a balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated in each fund during the fiscal year. The City has also continued to strengthen its overall financial position and viability. The General Fund - the primary source of funding for basic city services ended last year (and is projected to end the current fiscal year) with an operating surplus which will result in the continued stabilization of its fund balance.

The Fiscal Year 2024-2025 Annual Budget as proposed is outlined in six (6) basic funding categories:

- **General Fund (\$4,381,211)** - revenues and expenditures related to traditional city services whose main financial support comes from tax dollars. The General Fund includes the Administrative, Animal Control, City Hall, Code Enforcement, Community Center, Fire, Municipal Courts, Police Department, Streets, Parks, Non-departmental, and Swimming Pool departments.
- **Enterprise Funds (\$2,272,389)** revenues and expenditures for the Water and Wastewater. Enterprise fund revenue is solely from sales revenue.
- **Debt Service Fund (\$130,000)** - all proceeds and expenditures related to servicing annual debt payment and management of various debt obligations. These funds will help pay for a portion of the utility combination bonds.
- **Special Revenue Funds (\$20,600)** - these funds account for special revenues that must be expensed for a specific purpose. The funds are supported by a dedicated revenue stream. The special revenue funds are Municipal Court Technology and Municipal Court Security.
- **Airport Fund (\$158,664)** - revenues from the airport fund, including a grant and a grant match for FY 2025, are included in this fund for airport operations. The City also added a part time position for the airport fund in FY 2025.

Property Tax

Texas law establishes the process followed by city officials in determining (a) the value for property, (b) ensuring that values are equal and uniform, (c) setting tax rates and (d) collecting taxes. However, in the management of the overall cost to taxpayers, the only control exercised by the City of Ballinger is the annual setting of the city tax rate.

For Fiscal Year 2025, we are proposing to propose to keep the current tax rate of \$.520000 per \$100 valuation. Valuations increased from the prior year which will compress the maintenance and operations tax rate. The interest and sinking fund tax rate is proposed to increase from the prior year. We will generate an estimated \$1,353,721 in property tax revenue.

Sales & Use Tax

The State of Texas imposes 6.25% sales and use tax on "all retail sales, leases and rentals of most goods, as well as taxable services. Runnels county imposes a 0.5% sales tax, and the City of Ballinger imposes an additional 1.5% sales tax to create a maximum combined rate of 8.25%.



The City of Ballinger has experienced flat growth in sales tax revenue over the last few years and this current fiscal year has declined. Year-to-date the sales tax is 2.81% under the prior year and is projected to fall about 1% short of our original budget. With the proposed budget, we are proposing to lower the sales tax without any growth in the current fiscal year's City sales tax revenue. We do not anticipate a downturn in the economy, but we want to remain conservative in our projections.

Employee Compensation

The city of Ballinger must continue to provide appropriate and market-competitive compensation for all city employees to provide the highest possible of services. The current state of the job market, combined with the City's need to grow services, makes it imperative that our compensation levels be sufficient to recruit and retain professional staff. Accordingly, the proposed Fiscal Year 2024-2025 Budget includes a Cost-of-Living Adjustment (COLA) of 3.0% in base salaries for all full-time employees that will take effect October 1.

General Fund Revenue

The General Fund is the City of Ballinger's operating fund for essential city services. It is used to account for all financial resources except those required to be accounted for in other funds, such as the Water and Wastewater Fund or Special Revenue Funds. All general tax revenues and other receipts that are not allocated by law or otherwise restricted to other funds are accounted for in this fund.

The General Fund is the largest fund for the City and is supported by a variety of revenue sources. However, Property (Ad Valorem) Taxes and Sales Tax provide the primary funding. In fiscal year 2025, the city is also proposing to transfer \$175,000 from the water and sewer fund to continue to keep up with inflation costs to fund positions and general fund expenditures.

General Fund Expenses

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with city government. The proposed Fiscal Year 2024-2025 Annual Budget includes total General Fund Expenditures of \$4.37M. The General Fund Expenditures are those costs associated with essential city services including, but not limited to, public safety, parks, streets, municipal court, fire, swimming pool, code enforcement, city hall and non-departmental.

Water Fund Revenue

Water and sewer revenue is budgeted to remain flat in the upcoming year. The city has a plan to evaluate the health of the fund balances of the water and sewer fund once the audits are complete. The city then plans to investigate future capital needs for water and sewer infrastructure and discuss conducting a rate study to satisfy the future needs of the infrastructure.



Debt Service

The City implemented an interest and sinking tax rate in the prior fiscal year to help offset costs associated with three combination bonds the City is currently paying obligations towards. The City plans to continue with the interest and sinking rate to help offset these costs. Looking ahead into the future, this portion of the tax rate could then be used for future bond issuances or loans to help with infrastructure needs.

Key highlights of FY 2024-2025 budget

- Cost of Living Adjustment of 3% for each employee
- Continue to fund TMRS pension obligations
- Increase streets and paving budget from \$100,000 to \$175,000
- Continue to adopt an I&S Tax Rate to ease the burden of the combination bonds issued in previous years
- Implement a \$175,000 transfer from the water fund to the general fund to continue to fund operations
- Create a new recycle center to better track these expenditures
- Continue the part time airport position
- Reclassified a position to a full time recycle center position for a new department
- Funded the City Manager position

These are both challenging and exciting times for the City of Ballinger and this financial plan for the next fiscal year will allow our operations to continue moving forward. The proposed budget for Fiscal Year 2025 complies with the Council-approved financial policies and incorporates the necessary financial strategies to fund the operation of the City, while maintaining financial stability into the future. Fund balances and cash balances have stabilized since the end of fiscal year 2023 and the City is continuing its due diligence in building the fund balances back up to exceed 90 days worth of expenditures in all operating funds.

As you review the proposed Fiscal Year 2024-2025 Budget, please recognize the efforts of each department head in preparing their budget and maintaining expenditure levels. We look forward to working with you to finalize the City budget.

Sincerely,

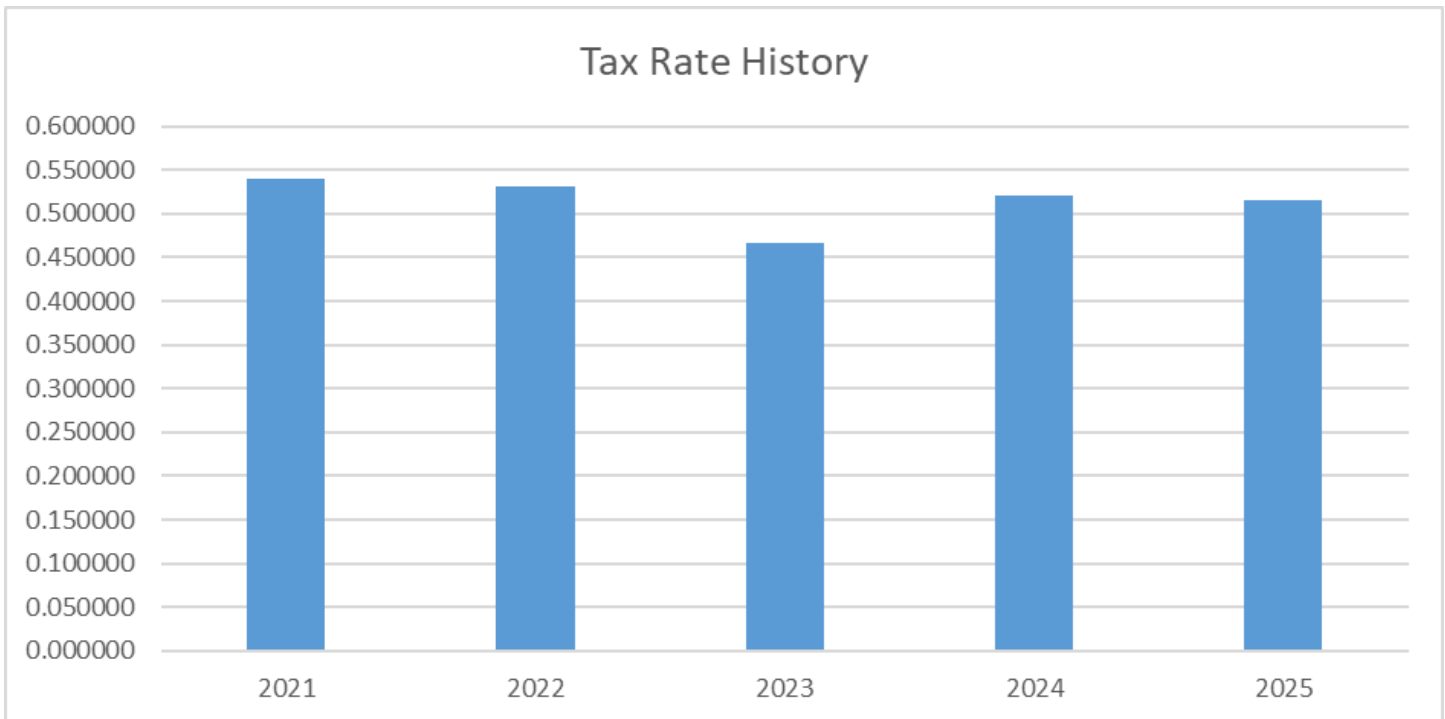
Lindsey Gayoso
City Administrator

TAX RATE HISTORY



Tax Rate History

Adopted Rates		M&O	I&S
2021	0.540000	0.540000	0
2022	0.532001	0.532001	0
2023	0.465916	0.465916	0
2024	0.520000	0.485732	0.034268
Proposed Tax Rate			
2025	0.520000	0.463857	0.056143





BUDGET SUMMARY— ALL FUNDS

ALL FUNDS



SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY 24 vs Proposed FY25
General Fund				
Beginning Fund Balance	27,005	27,005	445,319	
Revenues	4,494,866	3,508,896	4,385,872	-2%
Expenditures	4,076,552	2,704,423	4,381,211	7%
Net Surplus (deficit)	418,314	804,473	4,660	
Ending Fund Balance	445,319	831,478	449,979	
Enterprise Fund				
Beginning Fund Balance	279,725	279,725	235,062	
Revenues	2,294,093	1,811,878	2,326,036	1%
Expenditures	2,338,756	1,572,163	2,272,389	-3%
Net Surplus (deficit)	(44,663)	239,715	53,647	
Ending Fund Balance	235,062	519,440	288,709	
Interest & Sinking Fund				
Beginning Fund Balance	-	-	7,824	
Revenues	87,765	85,838	142,703	63%
Expenditures	78,014	78,014	130,000	67%
Net Surplus (deficit)	9,751	7,824	12,703	
Ending Fund Balance	9,751	7,824	20,527	

ALL FUNDS



SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY 24 vs Proposed FY25
Airport Fund				
Beginning Fund Balance	7,525	7,525	29,735	
Revenues	44,610	36,438	172,750	287%
Expenditures	22,400	25,346	158,664	608%
Net Surplus (deficit)	22,210	11,091	14,086	
Ending Fund Balance	29,735	18,616	43,821	
Court Security Fund				
Beginning Fund Balance			17,637	
Revenues	-	-	4,500	0%
Expenditures	-	-	17,600	0%
Net Surplus (deficit)	-	-	(13,100)	0%
Ending Fund Balance			4,537	
Court Technology Fund				
Beginning Fund Balance			10,103	
Revenues	-	-	4,000	0%
Expenditures	-	-	3,000	0%
Net Surplus (deficit)	-	-	1,000	0%
Ending Fund Balance			11,103	
Total Net Surplus (Deficit)	405,612	1,063,103	72,996	



GENERAL FUND

GENERAL FUND

SUMMARY



	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY 24 vs Proposed FY25
Revenue				
Taxes & Fees	3,144,096	2,424,546	2,905,971	-7.57%
Other Revenue Sources	992,220	767,375	926,101	-6.66%
Rents, Leases & Sales	69,500	7,503	19,500	-71.94%
Licenses & Permits	127,500	112,993	127,500	0.00%
Grants Income	-	2,406	-	0.00%
Transfers In	-	16,000	210,000	0.00%
Interest Income	12,500	33,629	17,500	40.00%
Court Fees & Fines	139,800	128,745	174,800	25.04%
Donations	9,250	15,700	4,500	-51.35%
	4,494,866	3,508,896	4,385,872	-2.42%
Expense				
Administrative	575,522	304,780	617,477	7.29%
Animal Control	130,166	79,791	141,382	8.62%
City Hall	48,661	128,612	37,178	-23.60%
Code Enforcement	47,025	39,331	57,212	21.66%
Community Center	19,380	8,324	22,163	14.36%
Fire	271,706	152,281	242,524	-10.74%
Human Resources	-	1,232	-	0.00%
Lake Park	10,250	6,394	-	-100.00%
Municipal Court	16,450	20,003	87,830	433.92%
Non-departmental	110,826	75,937	120,224	8.48%
Non-operating	14,832	17,225	-	-100.00%
Park	69,440	45,159	73,771	6.24%
Police	1,281,039	895,262	1,384,903	8.11%
Recycle Center	-	-	104,833	0.00%
Street	1,481,255	901,379	1,421,715	-4.02%
Street Light	-	23,302	-	0.00%
Swimming Pool	-	5,412	70,000	0.00%
	4,076,552	2,704,423	4,381,211	7.47%
Net Surplus (Deficit)	418,314	804,473	4,660	

GENERAL FUND



REVENUES

		2023-2024	2023-2024	2024-2025	Budget FY 24 vs
		Budget	Y-T-D	Proposed Budget	Proposed FY25
Revenues					
001-0000-4301	Transfer From Water Fund	-	-	210,000	0.00%
001-0000-4401	Ad Valorem Tax	1,321,846	1,206,135	1,223,721	-7.42%
001-0000-4402	Penalty & Interest	7,500	11,328	7,500	0.00%
001-0000-4404	TIRE APPLICATION FEE	250	-	250	0.00%
001-0000-4405	Occupational & Franchise	125,000	108,450	125,000	0.00%
001-0000-4412	Other Income-General	85,729	107,997	2,000	-97.67%
001-0000-4413	Sale of Real Estate	50,000	-	-	-100.00%
001-0000-4414	Inspection Fees	30,000	37,228	30,000	0.00%
001-0000-4415	Zoning Change Application	250	-	250	0.00%
001-0000-4418	Sales Tax Income	1,750,000	1,169,718	1,610,000	-8.00%
001-0000-4419	License Fees	1,000	1,198	1,000	0.00%
001-0000-4420	Interest On Investments	5,000	22,300	10,000	100.00%
001-0000-4422	MIXED BEVERAGE TAX	2,000	1,380	2,000	0.00%
001-0000-4428	Hotel/Motel Occupancy Tax	40,000	-	40,000	0.00%
001-0000-4445	Utility Late Fee Income	20,000	15,845	20,000	0.00%
001-0000-4452	Community Center Rentals	5,000	2,950	5,000	0.00%
001-0000-4453	Lake Park Camper Space Rentals	7,000	855	7,000	0.00%
001-0000-4454	Gazebo Rental	500	50	500	0.00%
001-0000-4458	City Park Camper Space Fees	7,000	3,398	7,000	0.00%
001-0000-4460	Street Maintenance/PAVING ASSEM.	48,000	32,024	48,000	0.00%
001-0000-4462	Sanitary Service SALES	786,991	582,869	810,601	3.00%
001-0000-4464	BRUSH/LIMB DISPOSAL	41,000	28,340	41,000	0.00%
001-0000-4480	Animal Shelter / Tag Fees	1,250	3,345	1,250	0.00%
001-0000-4494	AIR-MED SERVICE FEES	4,500	301	4,500	0.00%
001-0000-4495	CREDIT CARD FEES	6,000	-	-	-100.00%
001-0000-4496	CEMETERY DONATION	4,500	3,578	4,500	0.00%
001-1110-4403	Court Fines	110,000	98,628	145,000	31.82%
001-1110-4501	MC- Court Cost	17,500	17,264	17,500	0.00%
001-1110-4503	MC Building Security Fund	4,500	4,233	4,500	0.00%
001-1110-4504	MC Technology Fund	3,500	3,513	3,500	0.00%
001-1110-4506	Local Truancy and Prevention Diversion Fund	4,000	4,213	4,000	0.00%
001-1110-4507	Municipal Jury Fund	100	84	100	0.00%
001-1110-4508	Time Payment Reimbursement Fee	200	1,134	200	0.00%
001-1300-9992	Donations	250	-	-	-100.00%
001-2000-9992	Donations	2,500	5,561	-	-100.00%
001-3000-5158	Animal Welfare - Donation Receipts	500	62	-	-100.00%
001-5000-9992	Park Board Revenues	1,250	6,498	-	-100.00%
001-8000-9992	Donations	250	-	-	-100.00%
		4,494,866	3,526,533	4,385,872	-2.42%



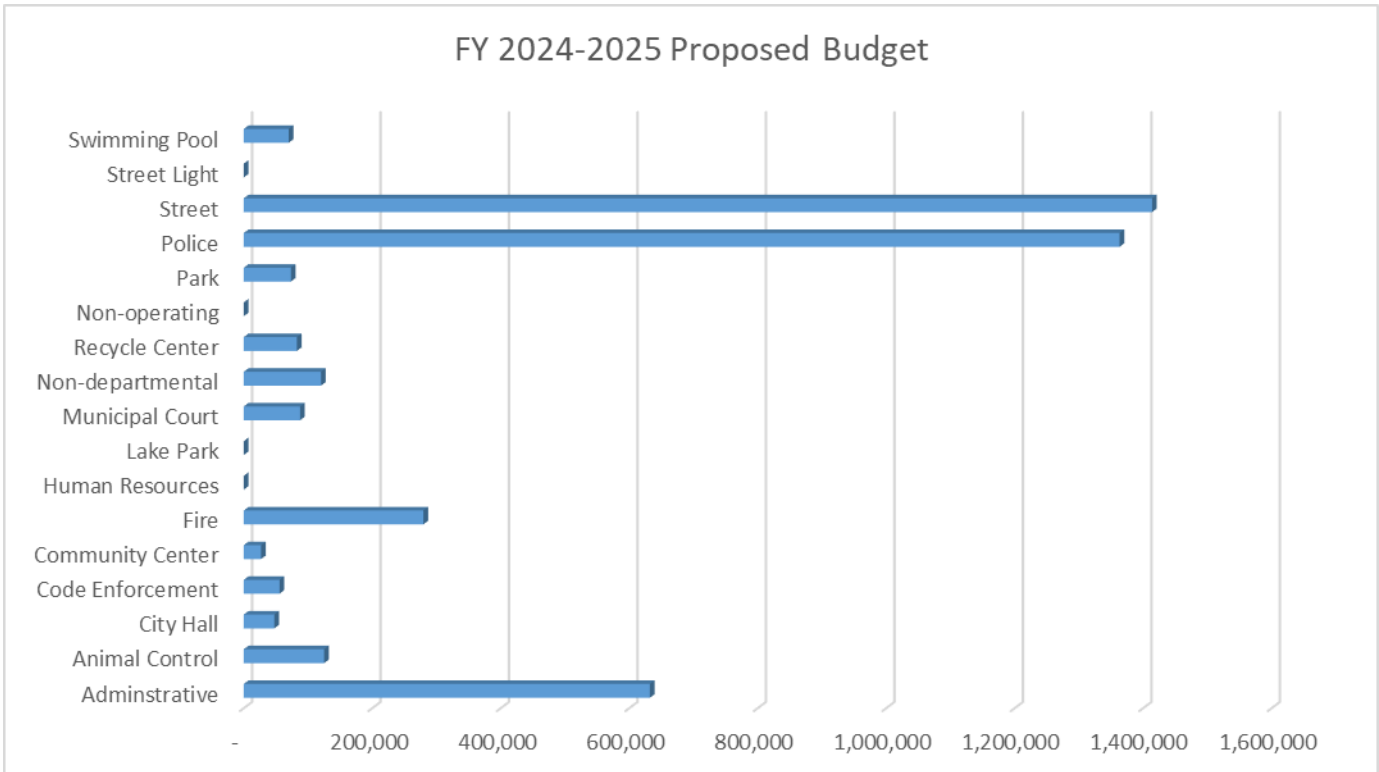
GENERAL FUND ***Expenditure Summaries***

GENERAL FUND



EXPENDITURE SUMMARY

Expenditures	2023-2024	2023-2024	2024-2025	Budget FY 24 vs
	Budget	Y-T-D	Proposed Budget	Proposed FY25
Adminstrative	575,522	304,780	617,477	7.29%
Animal Control	130,166	79,791	141,382	8.62%
City Hall	48,661	128,612	37,178	-23.60%
Code Enforcement	47,025	39,331	57,212	21.66%
Community Center	19,380	8,324	22,163	14.36%
Fire	271,706	152,281	242,524	-10.74%
Human Resources	-	1,232	-	0.00%
Lake Park	10,250	6,394	-	-100.00%
Municipal Court	16,450	20,003	87,830	433.92%
Non-departmental	110,826	75,937	120,224	8.48%
Recycle Center			104,833	0.00%
Non-operating	14,832	17,225	-	-100.00%
Park	69,440	45,159	73,771	6.24%
Police	1,281,039	895,262	1,384,903	8.11%
Street	1,481,255	901,379	1,421,715	-4.02%
Street Light	-	23,302	-	0.00%
Swimming Pool	-	5,412	70,000	0.00%
	4,076,552	2,704,423	4,381,211	7.47%



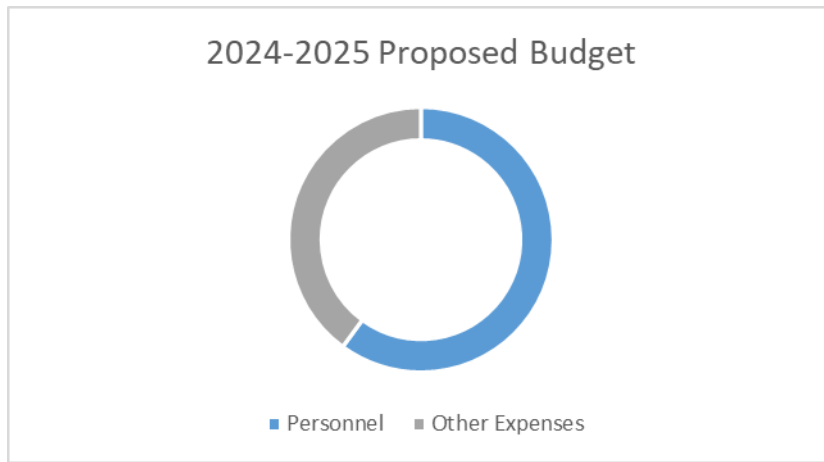
GENERAL FUND



ADMINISTRATION DEPARTMENT

The Administration department is responsible for services provide to outside agencies and internally to provide services to other departments.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	396,752	202,152	364,027	-8.25%
Other Expenses	178,770	102,628	253,450	41.77%
Total	575,522	304,780	617,477	7.29%



GENERAL FUND

ADMINISTRATION DEPARTMENT



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-9000-5010 Salaries	257,598	134,059	254,482	-1.21%
001-9000-5015 Overtime	8,275	5,285	-	-100.00%
001-9000-5016 Health Insurance	64,000	29,532	46,665	-27.09%
001-9000-5017 Social Security/Medicare	20,339	9,869	19,468	-4.28%
001-9000-5018 TMRS Contributions	46,495	22,721	42,710	-8.14%
001-9000-5019 TWC/Unemployment	45	686	702	1460.00%
001-9000-5052 Postage, Office Supplies & Su	750	3,089	750	0.00%
001-9000-5111 Telephone	1,920	1,568	1,920	0.00%
001-9000-5112 Insurance/ WORKERS COMPENSATION	1,700	2,838	1,700	0.00%
001-9000-5113 Financial Advice	43,200	25,550	44,700	3.47%
001-9000-5116 Records Management	500	2	500	0.00%
001-9000-5122 Office Machines	3,050	836	2,450	-19.67%
001-9000-5190 Attorney's Fees	36,000	26,417	36,000	0.00%
001-9000-5192 Legal Notices	2,750	1,588	2,750	0.00%
001-9000-5194 Legal Auditing	40,000	34,551	110,000	175.00%
001-9000-5195 Elections	2,500	1,533	2,500	0.00%
001-9000-5196 Engineering Service Fees	-	3,520	5,280	0.00%
001-9000-5197 Payments to Chamber	40,000	-	40,000	0.00%
001-9000-5198 Notary	400	-	400	0.00%
001-9000-5200 Air-Med Fees	4,500	-	4,500	0.00%
001-9000-5820 Interest On Indebt	1,500	510	-	-100.00%
001-9000-7907 Personnel - Health Insurance Contribution	-	374	-	0.00%
Total Administrative	575,522	304,780	617,477	7.29%

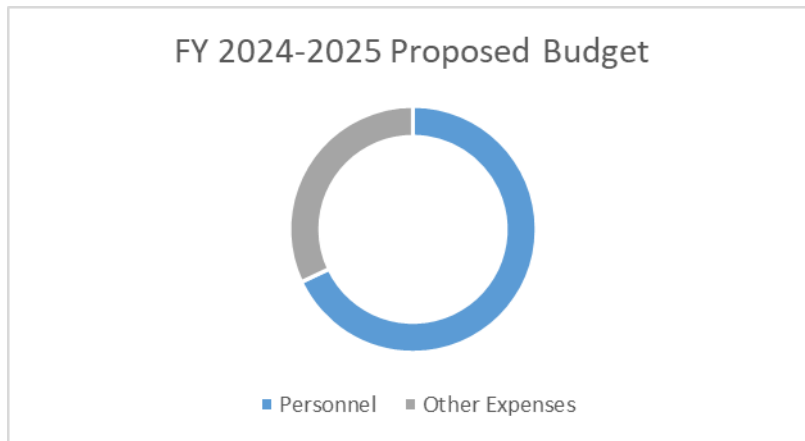
GENERAL FUND



MUNICIPAL COURT DEPARTMENT

The Municipal Court department is responsible for administering payments on tickets, managing tickets and scheduling and administering court dates.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	-	59,780	0.00%
Other Expenses	16,450	20,003	28,050	70.52%
Total	16,450	20,003	87,830	433.92%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-1110-5010 Salaries	-	-	38,813	0.00%
001-1110-5015 Overtime	-	-	-	0.00%
001-1110-5016 Health Insurance	-	-	10,980	0.00%
001-1110-5017 Social Security/Medicare	-	-	2,969	0.00%
001-1110-5018 TMRS Contributions	-	-	6,901	0.00%
001-1110-5019 TWC/Unemployment	-	-	117	0.00%
001-1110-5050 Postage	1,000	951	2,400	140.00%
001-1110-5053 OFFICE SUPPLIES	250	161	250	0.00%
001-1110-5081 Credit Card Fees	4,000	5,398	4,000	0.00%
001-1110-5101 SOFTWARE AND TECH LICENSES	3,300	-	-	-100.00%
001-1110-5152 Schools	400	-	400	0.00%
001-1110-5320 City Judge	6,000	3,700	6,000	0.00%
001-1110-5330 City Attorney	1,500	9,792	15,000	900.00%
Total Municipal Court	16,450	20,003	87,830	433.92%

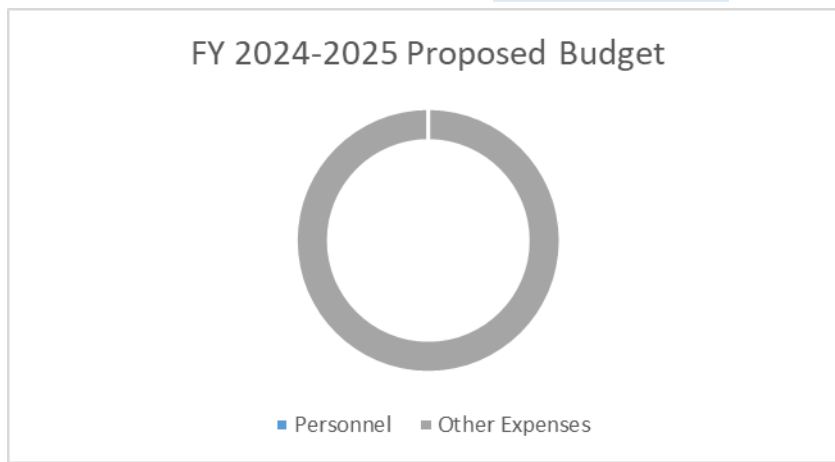
GENERAL FUND

CITY HALL DEPARTMENT



The City Hall department is responsible for the maintenance, insurance and operations of the City Hall building.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	5,741	-	0.00%
Other Expenses	48,661	122,479	37,178	-23.60%
Total	48,661	128,221	37,178	-23.60%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-1200-5010 Salaries	-	5,238	-	0.00%
001-1200-5017 Social Security/Medicare	-	401	-	0.00%
001-1200-5019 TWC/Unemployment	-	103	-	0.00%
001-1200-5055 Minor Tools	150	-	-	-100.00%
001-1200-5056 Janitor Supplies	5,000	1,019	5,000	0.00%
001-1200-5090 Insurance - Building & Property	2,000	1,271	13,502	575.10%
001-1200-5100 TECHNOLOGY	1,000	304	1,000	0.00%
001-1200-5113 Heat/Lights	4,261	3,596	5,326	25.00%
001-1200-5114 Pest Control	250	2,270	250	0.00%
001-1200-5128 Air Conditioning	4,500	-	-	-100.00%
001-1200-5136 Building Maintenance	10,000	73,432	10,000	0.00%
001-1200-5137 Ground Maintenance	1,500	151	1,500	0.00%
001-1200-5182 Police/Fire Station Building	2,500	40,089	-	-100.00%
001-1200-5185 Pioneer Plaza	2,500	347	600	-76.00%
001-1200-5186 Community Embelishments	15,000	-	-	-100.00%
Total City Hall	48,661	128,612	37,178	-23.60%

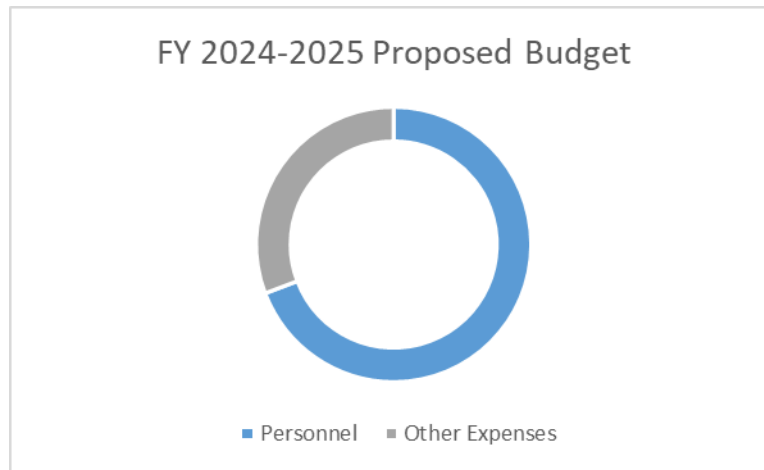
GENERAL FUND

POLICE DEPARTMENT



The Police department is responsible for the safety of the public.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	878,423	570,903	924,949	5.30%
Other Expenses	402,616	324,358	459,954	14.24%
Total	1,281,039	895,262	1,384,903	8.11%



GENERAL FUND

POLICE DEPARTMENT



LINE ITEM SUMMARY

		2023-2024	2023-2024	2024-2025	Budget FY24 vs
		Budget	Y-T-D	Proposed Budget	Proposed FY25
001-1000-5010	Salaries	538,337	353,218	591,876	9.95%
001-1000-5013	Certification Pay	6,940	4,277	6,700	-3.46%
001-1000-5015	Overtime	51,057	46,418	49,737	-2.59%
001-1000-5016	Health Insurance	140,800	64,733	120,780	-14.22%
001-1000-5017	Social Security/Medicare	45,088	29,592	49,083	8.86%
001-1000-5018	TMRS Contributions	96,102	71,733	105,603	9.89%
001-1000-5019	TWC/Unemployment	99	933	1,170	1081.82%
001-1000-5052	Postage, Office Supplies & Su	900	147	1,200	33.33%
001-1000-5054	Gas	36,000	16,914	36,000	0.00%
001-1000-5055	Minor Tools	125	-	-	-100.00%
001-1000-5057	Uniform Allowance	6,000	239	6,000	0.00%
001-1000-5058	Ammunition	3,000	-	3,000	0.00%
001-1000-5060	HARDLINES OUTFITTING	5,500	172	5,625	2.27%
001-1000-5090	Insurance - Building & Property	4,500	3,784	3,640	-19.11%
001-1000-5091	Insurance - Liability	9,000	6,735	9,383	4.25%
001-1000-5092	Insurance - Police Liability	8,000	3,204	10,063	25.79%
001-1000-5100	TECHNOLOGY	4,000	9,506	9,100	127.50%
001-1000-5101	SOFTWARE AND TECH LICENSES	18,000	19,173	44,000	144.44%
001-1000-5103	SOFTWARE - PD KOLOGIC (COPSYNC)	8,000	-	8,000	0.00%
001-1000-5110	Dispatching Service	81,015	(4,167)	81,015	0.00%
001-1000-5111	Telephone	13,200	5,447	12,600	-4.55%
001-1000-5112	Workers Compensation	-	-	17,077	0.00%
001-1000-5113	Heat/Lights	4,500	2,170	5,625	25.00%
001-1000-5121	Vehicle Maintenance and Repairs	18,000	3,547	14,000	-22.22%
001-1000-5122	Office Equipment	2,550	1,766	2,300	-9.80%
001-1000-5123	Radio	11,000	10,836	11,000	0.00%
001-1000-5134	K-9 Care and Maintenance	-	821	3,000	0.00%
001-1000-5136	Building Maintenance	-	-	2,500	0.00%
001-1000-5140	New Equipment	3,500	349	3,000	-14.29%
001-1000-5152	Training	14,000	3,360	14,000	0.00%
001-1000-5160	Membersip Dues	3,000	2,500	4,000	33.33%
001-1000-5194	Legal Auditing	5,000	-	5,000	0.00%
001-1000-5820	Interest on Note Payments	23,916	17,975	18,488	-22.70%
001-1000-5830	Vehicles and Equipment Principal Payments	114,910	88,714	120,338	4.72%
001-1000-7187	Evidence and Investigatory Management	5,000	2,812	10,000	100.00%
Total Police		1,281,039	895,262	1,384,903	8.11%

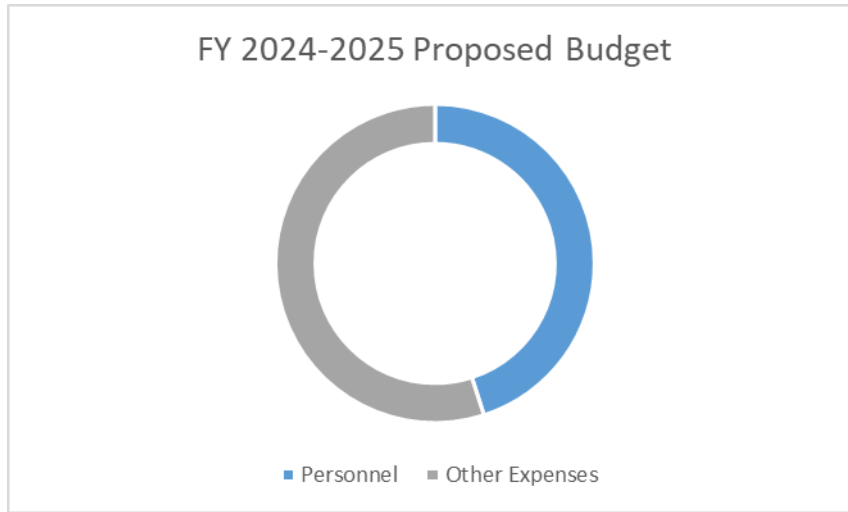
GENERAL FUND

FIRE DEPARTMENT



These expenditures are the responsibility of the City to fund the fire department.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	124,571	75,588	113,066	-9.24%
Other Expenses	147,135	76,693	129,458	-12.01%
Total	271,706	152,281	242,524	-10.74%



LINE ITEM SUMMARY

GENERAL FUND

FIRE DEPARTMENT



LINE ITEM SUMMARY

		2023-2024	2023-2024	2024-2025	Budget FY24 vs
		Budget	Y-T-D	Proposed Budget	Proposed FY25
001-2000-5010	Salaries	81,798	54,396	84,339	3.11%
001-2000-5016	Health Insurance	25,600	9,671	10,980	-57.11%
001-2000-5017	Social Security/Medicare	6,258	3,704	6,452	3.10%
001-2000-5018	TMRS Contributions	10,897	7,549	11,061	1.51%
001-2000-5019	TWC/Unemployment	18	268	234	1200.00%
001-2000-5052	Postage, Office Supplies & Su	100	120	250	150.00%
001-2000-5053	Copy Machines	-	-	815	0.00%
001-2000-5054	Gas	6,500	4,565	6,500	0.00%
001-2000-5055	Minor Tools	2,000	152	2,000	0.00%
001-2000-5057	Uniform Allowance	1,500	563	1,500	0.00%
001-2000-5090	Insurance - Building & Property	2,500	2,102	1,393	-44.28%
001-2000-5091	Insurance - Liability	11,000	8,232	11,000	0.00%
001-2000-5107	Inspections & Testing	6,500	379	6,500	0.00%
001-2000-5108	Fire Apparatus - New	6,000	-	6,000	0.00%
001-2000-5109	Fire Pumps and Tools	5,000	74	5,000	0.00%
001-2000-5111	Telephone	500	256	500	0.00%
001-2000-5113	Heat/Lights	6,000	3,336	7,500	25.00%
001-2000-5121	Vehicle Maintenance and Repairs (Non Insuran	25,000	7,881	25,000	0.00%
001-2000-5123	Radio	4,000	1,152	4,000	0.00%
001-2000-5128	Personal Equipment	25,000	10,220	25,000	0.00%
001-2000-5129	Foam Apparatus	500	-	500	0.00%
001-2000-5152	Schools	3,000	300	10,000	233.33%
001-2000-5153	Dues & Pensions	9,000	7,113	9,000	0.00%
001-2000-5820	Interest On Indebt	2,883	1,994	-	-100.00%
001-2000-5830	PRINCIPAL ON NOTE PAYMENTS	23,152	15,363	-	-100.00%
001-2000-7905	Personnel - Workers Compensation Premium	7,000	-	7,000	0.00%
Total Fire		271,706	152,281	242,524	-10.74%

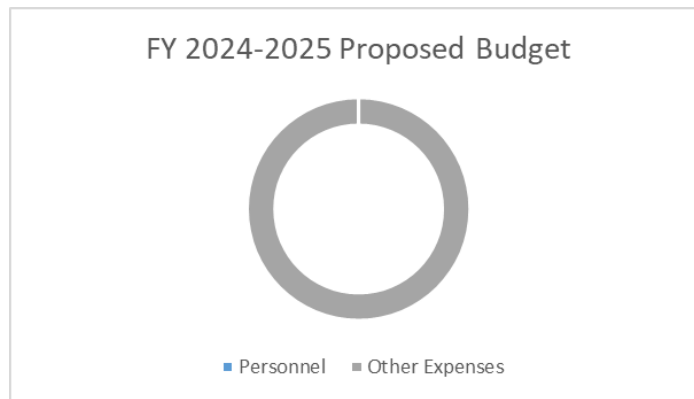
GENERAL FUND



NON-DEPARTMENTAL DEPARTMENT

These expenditures are non-departmental expenditures of the City not classified in other departments.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	-	-	0.00%
Other Expenses	110,826	75,937	120,224	8.48%
Total	110,826	75,937	120,224	8.48%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-1300-5052 Postage, Office Supplies	600	899	-	-100.00%
001-1300-5054 Gas	-	4,136	-	0.00%
001-1300-5057 Uniform Allowance	-	121	-	0.00%
001-1300-5090 Insurance - Building & Property	2,000	1,682	-	-100.00%
001-1300-5091 Insurance - Liability	750	561	1,748	133.07%
001-1300-5101 SOFTWARE AND TECH LICENSES	15,000	14,054	26,000	73.33%
001-1300-5102 IT - MONTHLY MAINTENANCE	18,000	9,854	18,000	0.00%
001-1300-5106 Public Alert System	3,000	-	3,000	0.00%
001-1300-5111 Telephone	2,200	1,250	2,200	0.00%
001-1300-5186 Community Embelishments	6,171	4,639	6,171	0.00%
001-1300-5303 Dues-COG & Municipal League	1,700	1,631	1,700	0.00%
001-1300-5306 Mayor & Council	1,500	1,125	1,500	0.00%
001-1300-5308 Code Enforcment Expense	3,000	1,156	-	-100.00%
001-1300-5331 Dues & Subscriptions - Manager	500	100	500	0.00%
001-1300-5401 Chamber of Commerce	500	200	500	0.00%
001-1300-5402 Appraisal Service Contract	42,000	25,306	42,000	0.00%
001-1300-5403 Runnels County Tax Collection	-	1,294	3,000	0.00%
001-1300-5414 Library Operation	7,395	4,538	7,395	0.00%
001-1300-5421 CEMETERY DONATIONS	5,760	3,083	5,760	0.00%
001-1300-7081 Community Relations	750	8	750	0.00%
Total Non-departmental	110,826	75,937	120,224	8.48%

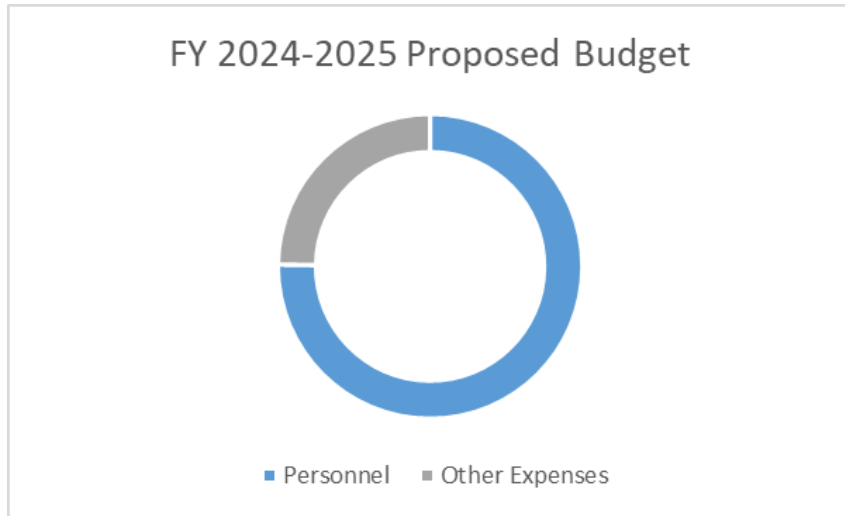
GENERAL FUND

ANIMAL CONTROL DEPARTMENT



The Animal Control department is responsible for the safety and control of stray animals in the City.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	107,521	69,827	109,437	1.78%
Other Expenses	22,645	9,850	31,945	41.07%
Total	130,166	79,677	141,382	8.62%



GENERAL FUND

ANIMAL CONTROL DEPARTMENT



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-3000-5010 Salaries	63,733	45,216	67,964	6.64%
001-3000-5015 Overtime	1,823	582	1,823	0.00%
001-3000-5016 Health Insurance	25,600	12,280	21,960	-14.22%
001-3000-5017 Social Security/Medicare	5,015	3,434	5,339	6.46%
001-3000-5018 TMRS Contributions	11,332	8,081	12,117	6.93%
001-3000-5019 TWC/Unemployment	18	234	234	1200.00%
001-3000-5054 Gas	1,500	640	1,500	0.00%
001-3000-5055 Minor Tools	100	-	100	0.00%
001-3000-5057 Uniform Allowance	310	32	310	0.00%
001-3000-5070 Animal Supplies	2,000	648	2,500	25.00%
001-3000-5071 Shipping Fees	500	121	500	0.00%
001-3000-5090 Insurance - Building & Property	700	589	622	-11.14%
001-3000-5091 Insurance - Liability	500	261	500	0.00%
001-3000-5100 TECHNOLOGY	500	85	1,600	220.00%
001-3000-5101 SOFTWARE			5,000	0.00%
001-3000-5111 Telephone	1,212	620	1,212	0.00%
001-3000-5112 Insurance/WORKERS COMPENSATION	1,630	2,721	1,630	0.00%
001-3000-5113 Heat/Lights	4,111	3,204	5,139	25.00%
001-3000-5121 Vehicle Maintenance and Repairs	1,200	113	1,200	0.00%
001-3000-5123 Radio	-	-	-	0.00%
001-3000-5136 Building Maintenance	1,500	404	1,500	0.00%
001-3000-5137 ANIMAL TRAPS	250	-	250	0.00%
001-3000-5150 Training	250	99	500	100.00%
001-3000-5152 Immunizations	-	-	1,500	0.00%
001-3000-5158 Animal Welfare - Donation Receipts REVENUE	-	62	-	0.00%
001-3000-5312 Hospital Health Insurance	-	252	-	0.00%
001-3000-5820 Interest On Indebt	366	-	185	-49.38%
001-3000-5830 PRINCIPAL ON NOTE PAYMENTS	6,016	-	6,197	3.00%
Total Animal Control	130,166	79,791	141,382	8.62%

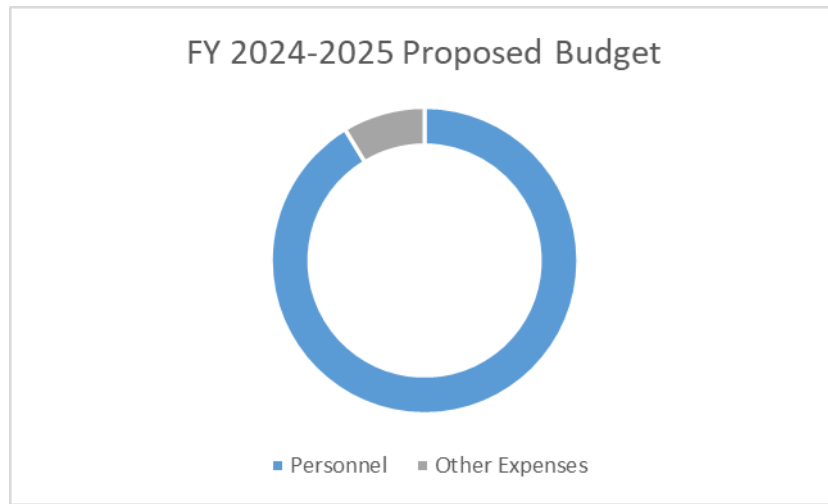
GENERAL FUND

CODE ENFORCEMENT DEPARTMENT



These expenditures are the responsibility of the code officer and code compliance.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Other Expenses	-	4,997	5,500	0.00%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-6000-5010 Salaries	27,223	21,893	32,386	18.97%
001-6000-5016 Health Insurance	12,800	6,140	10,980	-14.22%
001-6000-5017 Social Security/Medicare	2,083	1,682	2,478	18.96%
001-6000-5018 TMRS Contributions	4,910	4,033	5,751	17.13%
001-6000-5019 TWC/Unemployment	9	105	117	1200.00%
001-6000-5099 Code Enforment Expense	-	-	2,000	0.00%
001-6000-5100 Technology	-	-	500	0.00%
001-6000-5054 Gas	-	-	500	0.00%
001-6000-5052 Postage, Office Supplies, Advertising	-	-	1,000	0.00%
001-6000-5121 Vehicle Maintenance	-	-	500	0.00%
001-6000-5303 Dues, Schools/Training	-	-	1,000	0.00%
Total Code Enforcement	47,025	39,331	57,212	21.66%

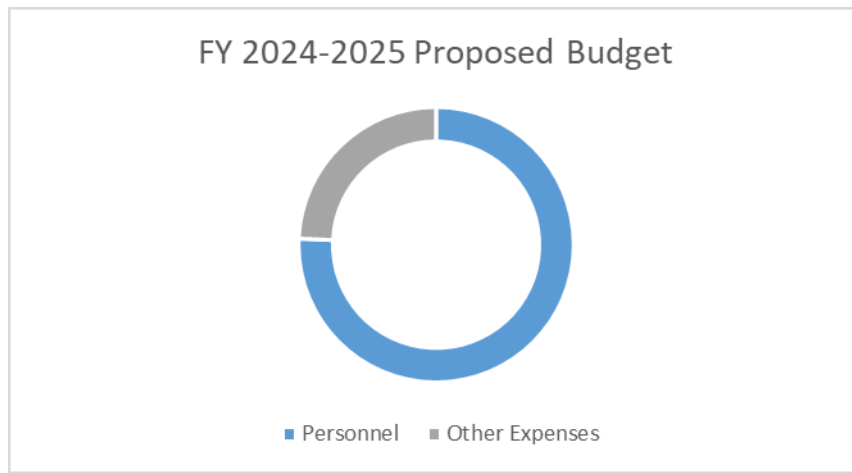
GENERAL FUND



PARKS DEPARTMENT

The Parks department is responsible for the maintenance and upkeep of the parks throughout the City.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	57,689	35,633	52,223	-9.47%
Other Expenses	11,751	9,245	21,548	83.37%
Total	69,440	44,879	73,771	6.24%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-5000-5010 Salaries	34,404	22,653	32,793	-4.68%
001-5000-5015 Overtime	1,956	761	-	-100.00%
001-5000-5016 Health Insurance	12,800	6,140	10,980	-14.22%
001-5000-5017 Social Security/Medicare	2,782	1,791	2,509	-9.81%
001-5000-5018 TMRS Contributions	5,738	4,183	5,824	1.50%
001-5000-5019 TWC/Unemployment	9	105	117	1200.00%
001-5000-5054 Gas	2,550	1,430	1,500	-41.18%
001-5000-5055 Minor Tools	150	11	150	0.00%
001-5000-5056 Safety Equipment	75	50	75	0.00%
001-5000-5057 Uniform Allowance	572	517	572	0.00%
001-5000-5090 Insurance - Building & Property	1,350	1,135	1,322	-2.07%
001-5000-5091 Insurance - Liability	250	187	250	0.00%
001-5000-5113 Heat/Lights	4,704	3,076	10,329	119.58%
001-5000-5116 Lake Park Water Supply NRWSC	-	-	5,000	0.00%
001-5000-5121 Vehicle Maintenance and Repairs	1,000	874	1,500	50.00%
001-5000-5138 Parks Board Expenditures	250	1,591	250	0.00%
001-5000-5414 Mowing Equipment	100	64	100	0.00%
001-5000-5718 Grounds Maintenance	750	310	500	-33.33%
Total Parks	69,440	45,159	73,771	6.24%
FY 2024-2025 Budget				29

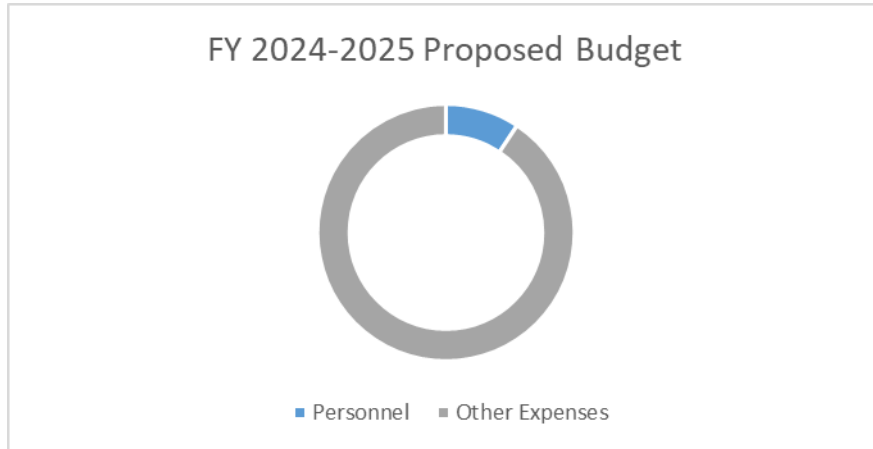
GENERAL FUND

STREETS DEPARTMENT



The Streets department is responsible for maintaining the streets of the City. Various repairs and maintenance and improvements to the City’s streets are managed by this department.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	189,983	116,697	163,715	-13.83%
Other Expenses	1,291,272	784,061	1,258,000	-2.58%
Total	1,481,255	900,758	1,421,715	-4.02%



GENERAL FUND

STREETS DEPARTMENT



LINE ITEM SUMMARY

		2023-2024	2023-2024	2024-2025	Budget FY24 vs
		Budget	Y-T-D	Proposed Budget	Proposed FY25
001-4000-5010	Salaries	273,059	210,739	263,687	-3.43%
001-4000-5013	Certification Pay	-	650	-	0.00%
001-4000-5015	Overtime	16,613	7,571	17,600	5.94%
001-4000-5016	Health Insurance	102,400	51,785	76,860	-24.94%
001-4000-5017	Social Security/Medicare	22,160	16,643	21,518	-2.90%
001-4000-5018	TMRS Contributions	48,738	39,041	46,918	-3.73%
001-4000-5019	TWC/Unemployment	72	1,007	819	1037.50%
001-4000-5026	Sidewalk Improvements	3,500	91	2,750	-21.43%
001-4000-5031	STIPEND - CERTIFICATIONS	4,044	-	-	-100.00%
001-4000-5052	Office Supplies-PUBLIC WORKS	500	2	-	-100.00%
001-4000-5054	Gas	25,000	16,182	20,000	-20.00%
001-4000-5055	Minor Tools	10,000	5,246	5,000	-50.00%
001-4000-5056	Safety Equipment	4,000	2,095	2,000	-50.00%
001-4000-5057	Uniform Allowance	8,400	5,795	8,400	0.00%
001-4000-5090	Insurance - Building & Property	4,000	3,364	1,514	-62.15%
001-4000-5091	Insurance - Liability	19,500	13,133	19,500	0.00%
001-4000-5111	Telephone	950	796	950	0.00%
001-4000-5112	InsuranceWORKERS COMPENSATION	12,000	20,033	12,000	0.00%
001-4000-5113	Heat/Lights	49,550	6,130	61,938	25.00%
001-4000-5121	Vehicle Maintenance and Repairs	25,500	18,573	20,000	-21.57%
001-4000-5130	Street Signs	1,000	628	2,500	150.00%
001-4000-5133	Recycling Center Expense	25,000	14,955	-	-100.00%
001-4000-5150	Training	500	-	-	-100.00%
001-4000-5212	Asphalt & Caliche	100,000	15,855	175,000	75.00%
001-4000-5213	Sealcoating	10,000	8,521	-	-100.00%
001-4000-5214	Bridges, Culverts & Lot Cleaning	-	-	10,000	0.00%
001-4000-5215	Weed Control	1,000	592	1,500	50.00%
001-4000-5301	Sanitation - Contract Trash Hauling	564,000	313,236	539,000	-4.43%
001-4000-5820	Interest On Indebt	16,945	8,277	6,831	-59.68%
001-4000-5830	PRINCIPAL ON NOTE PAYMENTS	132,824	119,820	105,430	-20.62%
Total Streets		1,481,255	901,379	1,421,715	-4.02%

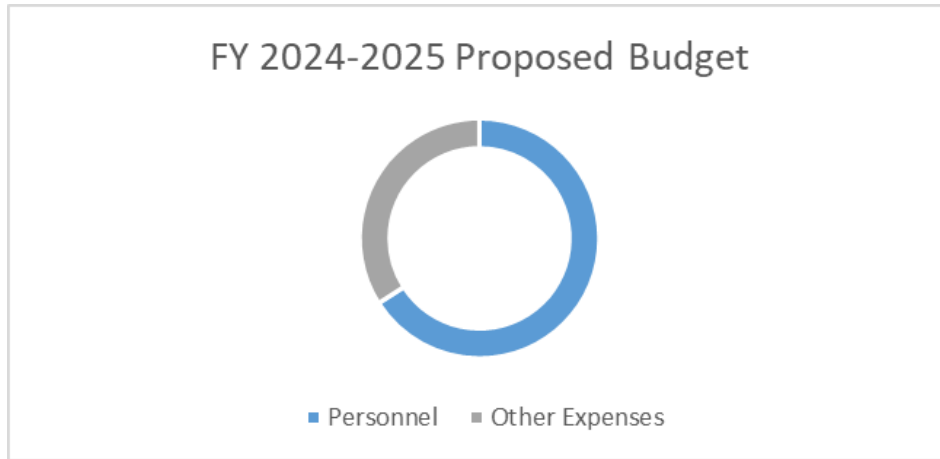
GENERAL FUND

RECYCLE CENTER DEPARTMENT



The Recycle Center department is responsible for the recycling operations of the City.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	-	53,649	0.00%
Total	-	-	84,833	0.00%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-4500-5000 Refuse Collection - Special Contract Services	-	-	31,000	0.00%
001-4500-5010 Salaries	-	-	32,215	0.00%
001-4500-5015 Overtime	-	-	2,000	0.00%
001-4500-5016 Health Insurance	-	-	10,980	0.00%
001-4500-5017 Social Security/Medicare	-	-	2,617	0.00%
001-4500-5018 TMRS Contributions	-	-	5,720	0.00%
001-4500-5019 TWC/Unemployment	-	-	117	0.00%
001-4500-5090 Insurance - Building & Property	-	-	184	0.00%
001-4500-5133 Recycling Center Expense	-	-	20,000	0.00%
Total Recycle Center	-	-	104,833	0.00%

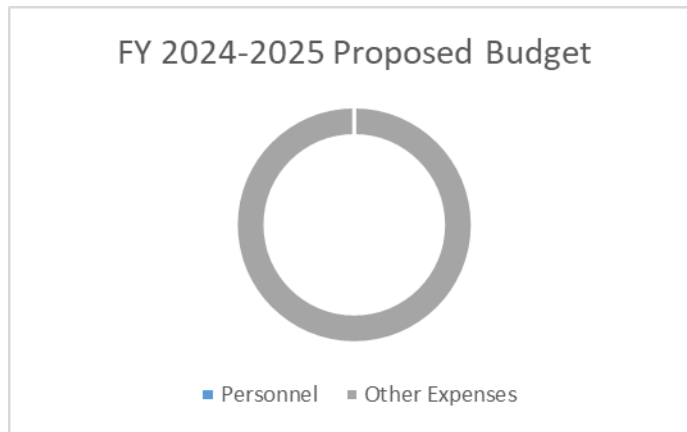
GENERAL FUND

SWIMMING POOL DEPARTMENT



The swimming pool department is responsible for the pool operations of the City.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	-	-	0.00%
Other Expenses	-	5,328	70,000	0.00%
Total	-	5,328	70,000	0.00%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-7000-5024 Certified Pool Contractor (Contract)	-	-	40,000	0.00%
001-7000-5051 Merchandise For Resale	-	8	-	0.00%
001-7000-5085 Chemicals	-	2,264	25,000	0.00%
001-7000-5113 Heat/Lights	-	3,056	5,000	0.00%
Total Swimming Pool	-	5,412	70,000	0.00%

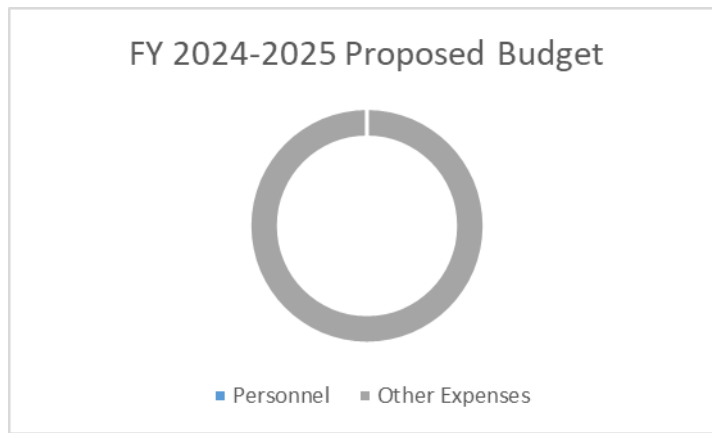
GENERAL FUND



COMMUNITY CENTER DEPARTMENT

The Community center department is used to account for the expenditures related to the community center in the City of Ballinger.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	-	-	0.00%
Other Expenses	19,380	8,324	22,163	14.36%
Total	19,380	8,324	22,163	14.36%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
001-8000-5055 Minor Tools	250	-	250	0.00%
001-8000-5090 Insurance - Building & Property	-	-	-	0.00%
001-8000-5113 Heat/Lights	11,130	7,398	13,913	25.00%
001-8000-5114 Pest Control	500	320	500	0.00%
001-8000-5136 Building Maintenance	7,500	606	7,500	0.00%
Total Community Center	19,380	8,324	22,163	14.36%



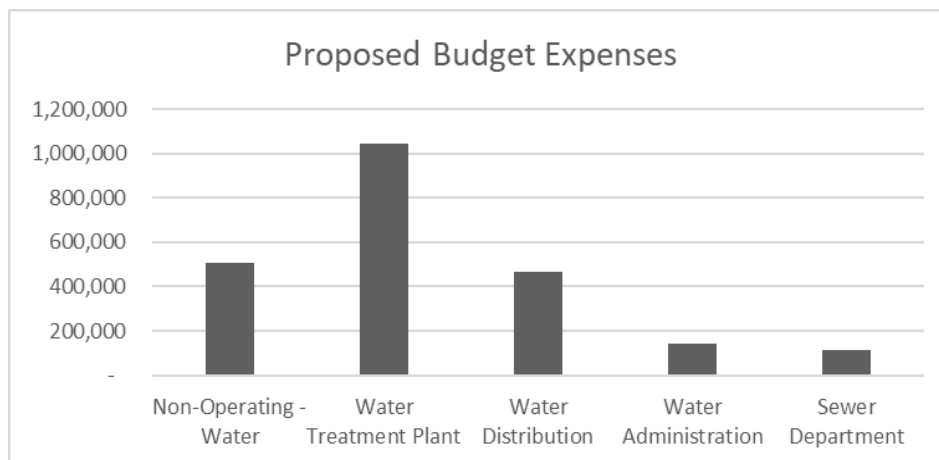
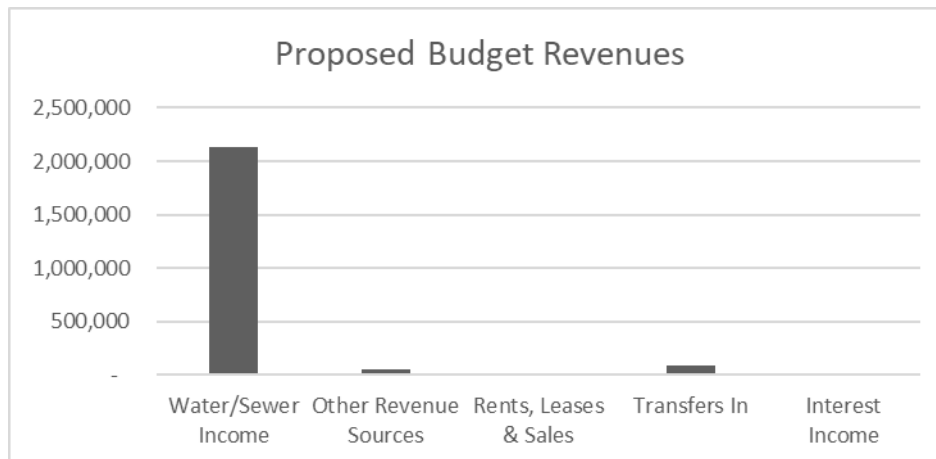
ENTERPRISE FUND

ENTERPRISE FUND



SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Revenue				
Water/Sewer Income	2,147,544	1,399,317	2,127,501	-0.93%
Other Revenue Sources	50,000	306,442	50,000	0.00%
Rents, Leases & Sales	8,535	-	8,535	0.00%
Transfers In	78,014	78,014	130,000	66.64%
Interest Income	10,000	28,105	10,000	0.00%
	2,294,093	1,811,878	2,326,036	1.39%
Expense				
Non-Operating - Water	307,315	305,807	515,367	67.70%
Water Treatment Plant	1,170,633	789,095	1,075,165	-8.16%
Water Distribution	535,896	273,029	438,997	-18.08%
Water Administration	195,482	152,576	138,641	-29.08%
Sewer Department	129,431	51,657	104,220	-19.48%
	2,338,756	1,572,163	2,272,389	-2.84%
Net Surplus (deficit)	(44,663)	239,715	53,647	



ENTERPRISE FUND



REVENUES

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Revenues				
002-0000-4302 Transfer From Interest and Sinking	78,014	78,014	130,000	66.64%
002-0000-4402 Penalty & Interest	-	(46)	-	0.00%
002-0000-4407 Rental Fee - Sewer Plant	8,535	-	8,535	0.00%
002-0000-4420 Interest On Investments	10,000	28,151	10,000	0.00%
002-0000-4441 Water Sales	1,539,000	978,837	1,501,000	-2.47%
002-0000-4442 Sewer Service Sales	598,544	395,481	616,501	3.00%
002-0000-4444 Other Income - WATER & SEWER	10,000	25,000	10,000	0.00%
002-0000-4445 Utility Late Fee Income	50,000	40,497	50,000	0.00%
002-0000-4502 Transfer From Interest and Sinking	-	-	-	0.00%
002-0000-4602 INSURANCE PROCEEDS	-	265,944	-	0.00%
Total Utility Fund Revenues	2,294,093	1,811,878	2,326,036	1.39%

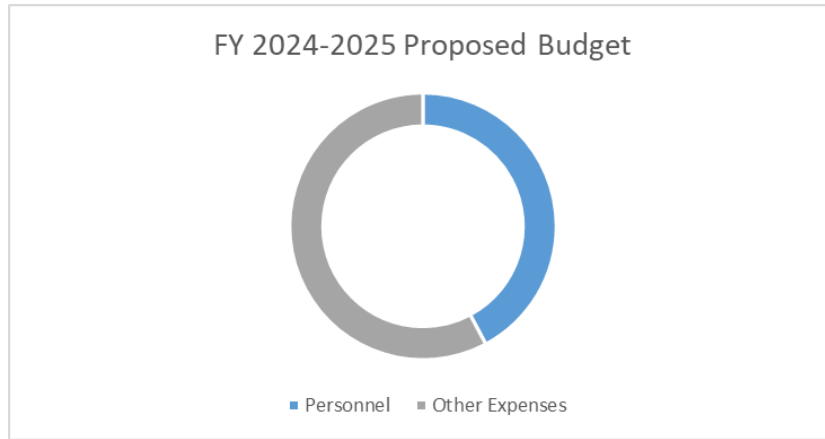
ENTERPRISE FUND



WATER ADMINISTRATION DEPARTMENT

The Water Administration department is responsible for collecting and administering functions of utility billing and collection of payment, partial salaries of the City Administrator, customer service clerks and other expenses related to administration.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	118,432	78,551	57,091	-51.79%
Other Expenses	77,050	74,025	81,550	5.84%
Total	195,482	152,576	138,641	-29.08%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
002-4400-5010 Salaries	71,556	49,804	36,671	-48.75%
002-4400-5015 Overtime	2,732	849	-	-100.00%
002-4400-5016 Health Insurance	25,600	14,867	10,980	-57.11%
002-4400-5017 Social Security/Medicare	5,683	3,704	2,805	-50.64%
002-4400-5018 TMRS Contributions	12,843	9,103	6,518	-49.25%
002-4400-5019 TWC/Unemployment	18	225	117	550.00%
002-4400-5050 Postage	21,600	11,503	21,600	0.00%
002-4400-5052 Office Supplies	250	-	250	0.00%
002-4400-5081 Credit Card Fees	12,000	13,217	18,000	50.00%
002-4400-5090 Insurance - Building & Property	1,500	1,261	-	-100.00%
002-4400-5091 Insurance - Liability	4,000	2,993	4,000	0.00%
002-4400-5100 TECHNOLOGY	2,000	-	2,000	0.00%
002-4400-5101 SOFTWARE AND TECH LICENSES	32,000	12,431	32,000	0.00%
002-4400-5111 Telephone	750	2,033	750	0.00%
002-4400-5112 Insurance/ WORKERS COMPENSATION	1,700	2,838	1,700	0.00%
002-4400-5122 Office Equipment Maintenance	250	-	250	0.00%
002-4400-5307 Schools	1,000	45	1,000	0.00%
Total Water Administration	195,482	152,576	138,641	-29.08%

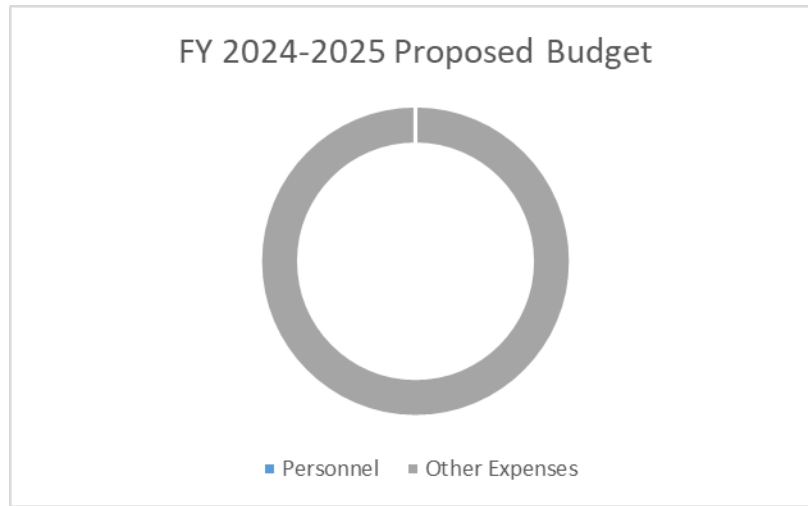
ENTERPRISE FUND



NON-OPERATING DEPARTMENT

The non-operating department is responsible to track debt payments and transfers to other funds.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	-	-	0.00%
Other Expenses	307,315	305,807	515,367	67.70%
Total	307,315	305,807	515,367	67.70%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
002-0800-5071 Shipping Fees	-	205	-	0.00%
002-0800-5820 Interest On Indebt	14,300	14,300	12,352	-13.62%
002-0800-5821 Bond Payments	290,000	290,000	290,000	0.00%
002-0800-5826 Transfer to General Fund	-	-	210,000	0.00%
002-0800-5829 Agent Fee Charges	3,015	1,303	3,015	0.00%
Total Non-Operating	307,315	305,807	515,367	67.70%

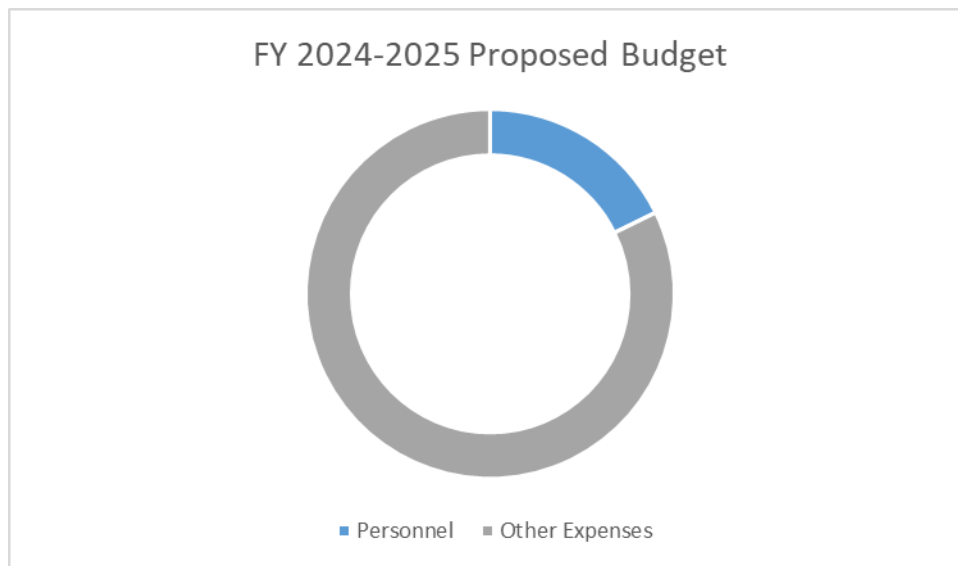
ENTERPRISE FUND



WATER TREATMENT PLANT DEPARTMENT

The water treatment plant department is responsible for the operations of treated water to the citizens of Ballinger.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	194,847	128,670	220,025	12.92%
Other Expenses	975,786	660,425	855,140	-12.36%
Total	1,170,633	789,095	1,075,165	-8.16%



ENTERPRISE FUND



WATER TREATMENT PLANT DEPARTMENT

LINE ITEM SUMMARY

		2023-2024	2023-2024	2024-2025	Budget FY24 vs
		Budget	Y-T-D	Proposed Budget	Proposed FY25
002-1100-5010	Salaries	101,090	69,095	140,548	39.03%
002-1100-5011	Stipends	480	-	240	-50.00%
002-1100-5013	Certification Pay	200	-	167	-16.50%
002-1100-5015	Overtime	26,744	17,932	9,299	-65.23%
002-1100-5016	Health Insurance	38,400	19,741	32,940	-14.22%
002-1100-5017	Social Security/Medicare	9,779	5,907	11,463	17.22%
002-1100-5018	TMRS Contributions	18,127	15,663	25,017	38.01%
002-1100-5019	TWC/Unemployment	27	333	351	1200.00%
002-1100-5032	Contract Class B License	20,052	9,869	-	-100.00%
002-1100-5047	TCEQ Enforcement/fines	5,000	5,338	5,000	0.00%
002-1100-5052	Postage, Office Supplies & Su	1,000	594	1,250	25.00%
002-1100-5054	Gas	5,000	2,859	5,000	0.00%
002-1100-5055	Minor Tools	1,000	11	1,000	0.00%
002-1100-5056	Safety Equipment	3,500	446	2,000	-42.86%
002-1100-5057	Uniform Allowance	3,900	2,007	3,900	0.00%
002-1100-5069	Janitor Supplies	550	-	550	0.00%
002-1100-5085	Chemicals	250,000	118,375	190,000	-24.00%
002-1100-5088	Laboratory Supplies - Water	15,000	4,830	15,000	0.00%
002-1100-5090	Insurance - Building & Property	16,500	13,876	22,040	33.58%
002-1100-5091	Insurance - Liability	1,300	973	1,300	0.00%
002-1100-5111	Telephone	600	869	600	0.00%
002-1100-5113	Heat/Lights	60,000	39,805	75,000	25.00%
002-1100-5116	TCEQ Annual Registration	6,000	5,758	6,000	0.00%
002-1100-5118	Raw Water Purchase	252,000	135,580	245,000	-2.78%
002-1100-5119	Waste Disposal Fees	8,000	3,630	8,000	0.00%
002-1100-5121	Vehicle Maintenance and Repairs	3,500	545	3,500	0.00%
002-1100-5122	Pump & Machinery	59,247	11,380	50,000	-15.61%
002-1100-5126	Supply Lines	1,500	-	10,000	566.67%
002-1100-5127	Signal System	10,000	8,266	1,500	-85.00%
002-1100-5128	Laboratory Equipment Maint.	15,000	15,333	17,000	13.33%
002-1100-5135	Pump Station & Lake Equip.	60,000	41,639	60,000	0.00%
002-1100-5136	Treatment Plant Maintenance	75,000	7,616	65,000	-13.33%
002-1100-5137	Ground Maintenance	500	138	500	0.00%
002-1100-5138	Water Tower Maintenance	29,137	7,284	35,000	20.12%
002-1100-5140	LAKE DAM MAINTENANCE & INSPECTIONS	2,500	-	2,500	0.00%
002-1100-5147	Contract Laboratory Work	20,000	6,900	10,000	-50.00%
002-1100-5150	School/Training	3,500	1,647	2,000	-42.86%
002-1100-5159	Water Plant - Filtration System	45,000	12,464	15,000	-66.67%
002-1100-5160	Membersip Dues	500	-	500	0.00%
002-1100-5192	Legal Notices	1,000	630	1,000	0.00%
Total Water Treatment Plant		1,170,633	789,095	1,075,165	-8.16%

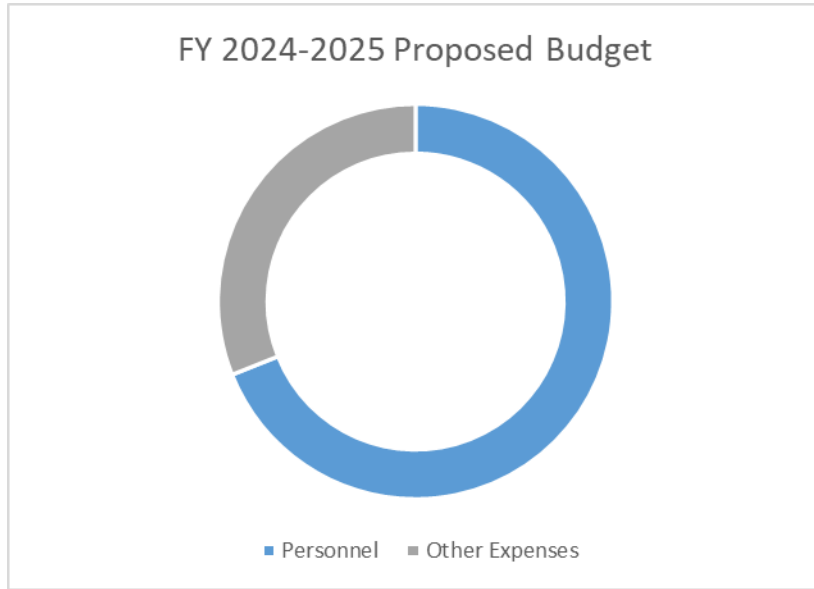
ENTERPRISE FUND



WATER DISTRIBUTION DEPARTMENT

The water distribution department is responsible for the operations to provide water through distribution to the citizens of Ballinger.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	324,966	174,557	295,093	-9.19%
Other Expenses	210,930	98,220	143,904	-31.78%
Total	535,896	272,777	438,997	-18.08%



ENTERPRISE FUND

WATER DISTRIBUTION DEPARTMENT



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
002-2200-5010 Salaries	179,902	103,764	172,142	-4.31%
002-2200-5011 Stipends - Telephone	500	-	1,020	104.00%
002-2200-5013 Certification Pay	3,108	-	-	-100.00%
002-2200-5015 Overtime	29,349	11,270	21,000	-28.45%
002-2200-5016 Health Insurance	64,000	30,298	54,900	-14.22%
002-2200-5017 Social Security/Medicare	16,008	8,361	14,775	-7.70%
002-2200-5018 TMRS Contributions	32,054	20,320	30,671	-4.31%
002-2200-5019 TWC/Unemployment	45	544	585	1200.00%
002-2200-5054 Gas	16,320	6,908	7,500	-54.04%
002-2200-5055 Minor Tools	5,500	1,110	6,000	9.09%
002-2200-5056 SAFETY EQUIPMENT	3,500	720	3,500	0.00%
002-2200-5057 Uniform Allowance	3,900	3,407	3,900	0.00%
002-2200-5090 Insurance - Building & Property	-	-	591	0.00%
002-2200-5091 Insurance - Liability	5,000	3,742	5,000	0.00%
002-2200-5100 TECHNOLOGY	500	10	-	-100.00%
002-2200-5111 Telephone	600	400	600	0.00%
002-2200-5112 Insurance/ WORKERS COMPENSATION	4,800	8,013	4,800	0.00%
002-2200-5113 Heat/Lights	810	455	1,013	25.00%
002-2200-5121 Vehicle Maintenance and Repairs	7,500	26,302	6,000	-20.00%
002-2200-5125 Customer Service Lines	25,000	13,054	20,000	-20.00%
002-2200-5127 Machine & Tool Maintenance	7,000	677	5,000	-28.57%
002-2200-5128 Fire Hydrants	42,000	7,848	25,000	-40.48%
002-2200-5129 Water Mains	65,000	25,575	50,000	-23.08%
002-2200-5830 PRINCIPAL ON NOTE PAYMENTS	13,500	-	-	-100.00%
002-2200-6002 Water Distribution - Valve Replacements	10,000	-	5,000	-50.00%
Total Water Distribution	535,896	273,029	438,997	-18.08%

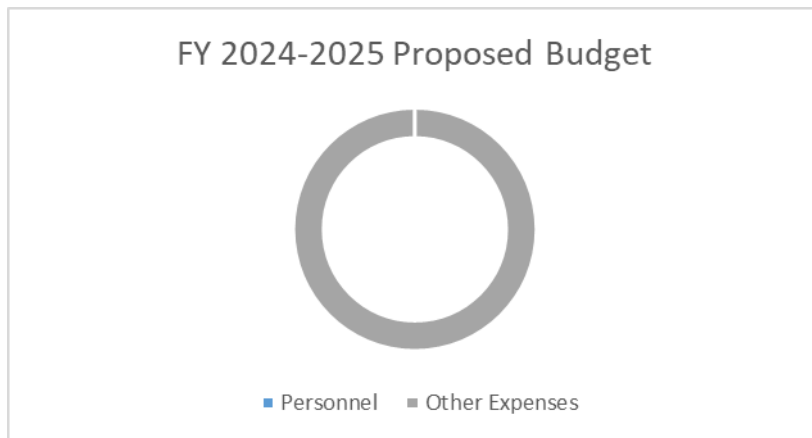
ENTERPRISE FUND

SEWER DEPARTMENT



The Sewer department is responsible for manage the wastewater of the City.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Personnel	-	-	-	0.00%
Other Expenses	129,431	51,657	104,220	-19.48%
Total	129,431	51,657	104,220	-19.48%



LINE ITEM SUMMARY

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
002-7500-5055 Minor Tools	750	216	750	0.00%
002-7500-5085 Chemicals	500	13	1,000	100.00%
002-7500-5090 Insurance - Building & Property	1,800	1,514	1,981	10.06%
002-7500-5091 Insurance - Liability	1,200	898	1,200	0.00%
002-7500-5113 Heat/Lights	7,831	5,290	9,789	25.00%
002-7500-5115 Property Tax On Leased Land	1,000	1,152	1,000	0.00%
002-7500-5117 Sewer Permit Renewal Fee	1,350	4,118	1,500	11.11%
002-7500-5121 Vehicle Maintenance and Repairs	1,500	918	2,000	33.33%
002-7500-5122 PUMPS,ELECTRICAL CONTROLS	6,000	582	25,000	316.67%
002-7500-5147 Contract Laboratory Work	7,500	-	-	-100.00%
002-7500-5602 SEWER PLANT MAINTENANCE	65,000	28,802	35,000	-46.15%
002-7500-5622 SEWER MAINS MAINTENANCE	35,000	8,153	25,000	-28.57%
Total Sewer	129,431	51,657	104,220	-19.48%



OTHER FUNDS

AIRPORT FUND



SUMMARY

This fund is used to track the Airport operations.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Revenue				
Other Revenue Sources	500	2,613	5,000	900.00%
Rents, Leases & Sales	44,110	33,825	67,750	53.59%
Grants Income	-	-	100,000	0.00%
	44,610	36,438	172,750	287.25%
Expense				
Airport Operating	22,400	25,346	158,664	608.32%
	22,400	25,346	158,664	608.32%
Net Surplus (Deficit)	22,210	11,091	14,086	

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Revenues				
004-0000-9989 GRANT RECEIPTS - RAMP Grant	-	-	100,000	0.00%
004-4000-4409 Airport Leases	25,750	-	25,750	0.00%
004-4000-4431 Aviation Gasoline Sales	500	2,613	5,000	900.00%
004-4000-4435 AIRPORT HOUSE RENTAL	4,464	-	-	-100.00%
004-4000-4436 Hangar Rental Fees	13,896	33,825	42,000	202.25%
	44,610	36,438	172,750	287.25%

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
004-6000-5005 Vehicle Allowance	-	-	-	0.00%
004-6000-5010 Salaries	-	-	25,002	0.00%
004-6000-5013 Certification Pay	-	-	-	0.00%
004-6000-5015 Overtime	-	-	-	0.00%
004-6000-5016 Health Insurance	-	-	-	0.00%
004-6000-5017 Social Security/Medicare	-	-	1,913	0.00%
004-6000-5018 TFRS Contributions	-	-	-	0.00%
004-6000-5019 TWC/Unemployment	-	-	117	0.00%
004-6000-5020 Salaries	-	-	750	0.00%
004-6000-5052 Office Supplies	-	-	-	0.00%
004-6000-5054 Gas	-	-	-	0.00%
004-6000-5055 Minor Tools	-	-	-	0.00%
004-6000-5050 Insurance - Building & Property	9,000	2,573	6,371	-29.23%
004-6000-5091 Insurance - Liability	1,000	748	1,000	0.00%
004-6000-5092 Insurance - Police Liability	-	-	-	0.00%
004-6000-5093 Insurance - Misc. Insurance	-	-	-	0.00%
004-6000-5106 Public Alert System	-	-	-	0.00%
004-6000-5111 Telephone	-	-	-	0.00%
004-6000-5112 Insurance	-	-	-	0.00%
004-6000-5113 Heat/Lights	-	-	-	0.00%
004-6000-5116 Stormwater Permit	5,400	4,251	5,400	0.00%
004-6000-5136 Residence Maintenance	-	156	-	0.00%
004-6000-5192 Legal Notices	-	-	-	0.00%
004-6000-5200 Quarterly Report	-	-	-	0.00%
004-6000-5201 SURVEY	-	-	-	0.00%
004-6000-5303 Membership Dues	-	-	-	0.00%
004-6000-5309 General Liability Insurance	-	-	-	0.00%
004-6000-5311 Social Security	-	-	-	0.00%
004-6000-5312 Hospital Health Insurance	-	-	-	0.00%
004-6000-5314 Pension Contribution	-	-	-	0.00%
004-6000-5315 Unemployment Tax	-	-	-	0.00%
004-6000-5316 Pre-FY22 Longevity	-	-	-	0.00%
004-6000-5317 ARP Grant Expenses	-	-	111,111	0.00%
004-6000-5415 Property Tax	-	-	-	0.00%
004-6000-5414 Newline Equipment	4,000	4,653	4,000	0.00%
004-6000-5517 SQUARE BOX FEE	-	-	-	0.00%
004-6000-5617 Lighting Maintenance	-	-	-	0.00%
004-6000-5618 Hangar Maintenance	-	-	-	0.00%
004-6000-5619 Runway Maintenance	3,000	8,624	3,000	0.00%
004-6000-5620 Taxi Strip	-	318	-	0.00%
004-6000-5621 NDB Signal Maintenance	-	-	-	0.00%
004-6000-5640 CRP Practice	-	-	-	0.00%
004-6000-5618 DEPRECIATION-AIRPORT	-	-	-	0.00%
004-6000-2820 Interest On Indebt	-	-	-	0.00%
004-6000-5926 Transfer to General Fund	-	-	-	0.00%
004-6000-5900 T-Hanger Loan Payment	-	-	-	0.00%
004-6000-7902 Personnel - Social Security	-	-	-	0.00%
004-6000-7903 Personnel - Pension Contribution	-	-	-	0.00%
004-6000-7904 Personnel - Other Employee Expenses	-	-	-	0.00%
004-6000-7905 Personnel - Workers Compensation Premium	-	-	-	0.00%
004-6000-3986 Infrastructure - Broadband and Utilities	-	-	-	0.00%

COURT TECHNOLOGY FUND



The Court Technology Fund collects a fee from each citation paid and allocates a State mandated portion to this fund to be used for upgrades to court technology.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Revenue				
005-1110-4503 Taxes & Fees	-	-	4,000	0.00%
005-1110-4420 Interest on Investments	-	-	50	0.00%
	-	-	4,000	0.00%
Expense				
006-1110-5100 Technology (Hardware & Software)	-	-	3,000	0.00%
	-	-	3,000	0.00%
Net Surplus (Deficit)	-	-	1,000	

COURT SECURITY FUND



The Court Security Fund collects a fee from each citation paid and allocates a State mandated portion to this fund to be used for upgrades to court security.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Revenue				
005-1110-4503 Taxes & Fees	-	-	4,500	0.00%
005-1110-4420 Interest on Investments	-	-	50	0.00%
	-	-	4,500	0.00%
Expense				
005-1110-5075 Office Equipment	-	-	2,000	0.00%
005-1110-5136 Building Maintenance	-	-	15,600	0.00%
	-	-	17,600	0.00%
Net Surplus (Deficit)	-	-	(13,100)	

INTEREST & SINKING FUND



SUMMARY

The Interest & Sinking Fund is used to track the revenues and expenditures associated with the Outstanding debt.

	2023-2024 Budget	2023-2024 Y-T-D	2024-2025 Proposed Budget	Budget FY24 vs Proposed FY25
Revenue				
007-0000-4401 Taxes & Fees	87,765	85,838	142,703	62.60%
	87,765	85,838	142,703	62.60%
Expense				
007-0000-5002 Transfer Out	78,014	78,014	130,000	66.64%
	78,014	78,014	130,000	66.64%
Net Surplus (Deficit)	9,751	7,824	12,703	

PERSONNEL

SUMMARY



FTE Count			
	FTE FY 2025	Position Changes	FTE FY 2024
Administrative	5.50	0.00	5.50
Animal Control	2.00	0.00	2.00
Fire	1.50	0.00	1.50
Court	1.00	1.00	0.00
Park	1.00	0.00	1.00
Police	11.00	0.00	11.00
Street	7.00	-1.00	8.00
Recycle Center	1.00	1.00	0.00
Code Enforcement	1.00	0.00	1.00
Swimming Pool	0.00	0.00	0.00
Airport	0.50	0.50	0.00
Water Distribution	5.00	0.00	5.00
Water Administration	1.00	-1.00	2.00
Water Treatment Plant	3.00	0.00	3.00
	40.50	0.50	40.00



DEBT SUMMARY

DEBT SUMMARY



STREET DEPARTMENT—FY 2025

#189623 / TELESKID			#190022-001 / BACKHOE LOADER		
TERMINATION		Dec-25	TERMINATION		Dec-26
PAYMENT	INTEREST	PRINCIPAL	PAYMENT	INTEREST	PRINCIPAL
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00
\$1,280.22	\$83.34	\$1,196.88	\$1,491.20	\$121.20	\$1,370.00

#194054 / EXCAVATOR			#196561 SKID STEER LOADER		
TERMINATION		Dec-26	TERMINATION		Jul-25
PAYMENT	INTEREST	PRINCIPAL	PAYMENT	INTEREST	PRINCIPAL
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03
\$1,461.15	\$42.37	\$1,418.78	\$1,236.87	\$144.84	\$1,092.03

DEBT SUMMARY



POLICE DEPARTMENT—FY 2025

PAYMENT DATE	AMERICAN NATIONAL LEASING - PD	PAYMENT AMOUNT	PRINCIPAL	INTEREST	TERMINATION
10/18/2024	NO. ANLC#3036C - 2021 CHEVY TAHOE - PD	\$16,037.50	\$15,188.27	\$849.23	10/18/2025
10/18/2024	NO. ANLC#3037C - 2021 CHEVY TAHOE - PD	\$16,037.50	\$15,188.27	\$849.23	10/18/2025
10/18/2024	NO. ANLC#3038C - 2021 CHEVY TAHOE - PD	\$16,037.50	\$15,188.27	\$849.23	10/18/2025
1/23/2025	NO. 3252C - 2022 CHEVY TAHOE - PD	\$14,179.00	\$11,365.21	\$2,813.79	1/23/2027
1/23/2025	NO. 3253C - 2022 CHEVY TAHOE - PD	\$16,079.00	\$12,982.43	\$3,096.57	1/23/2027
1/23/2025	NO. 3254C - 2022 CHEVY TAHOE - PD	\$16,079.00	\$12,982.43	\$3,096.57	1/23/2027
4/7/2025	NO. 49235C - PD RADIOS	\$12,240.00	\$10,801.56	\$1,438.44	4/7/2026
8/18/2025	NO. ANLC#49244C - PEACEMAKER COMPUTERS	\$32,136.50	\$26,641.69	\$5,494.81	8/18/2027
		\$138,826.00	\$120,338.13	\$18,487.87	

DEBT SUMMARY



ANIMAL CONTROL DEPARTMENT—FY 2025

PAYMENT DATE		PAYMENT	PRINCIPAL	INTEREST	TERMINATION
7/23/2025	NO. ANCL#49174C ANIMAL CONTROL TRUCK BOX	\$6,382.00	\$6,196.73	\$185.27	7/23/2025

DEBT SUMMARY



BONDED DEBT SERVICE —FY 2025

BOND DEBT SERVICE

City of Ballinger
Aggregate Outstanding Debt

Period Ending	Principal	Interest	Debt Service
09/30/2023	635,000	28,582.00	663,582.00
09/30/2024	290,000	14,299.50	304,299.50
09/30/2025	290,000	12,351.50	302,351.50
09/30/2026	300,000	10,257.50	310,257.50
09/30/2027	235,000	7,858.00	242,858.00
09/30/2028	240,000	6,146.50	246,146.50
09/30/2029	240,000	4,243.50	244,243.50
09/30/2030	245,000	2,219.50	247,219.50
09/30/2031	130,000		130,000.00
09/30/2032	130,000		130,000.00
09/30/2033	125,000		125,000.00
09/30/2034	125,000		125,000.00
09/30/2035	125,000		125,000.00
09/30/2036	125,000		125,000.00
09/30/2037	125,000		125,000.00
09/30/2038	120,000		120,000.00
	3,480,000	85,958.00	3,565,958.00