

City of West

2024-2025 Fiscal Year Budget

Notice of Adopted 2024 Tax Rate City of West ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 62.98 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$61.04.

Capital Outlay and Payments for Budget Year 2024-2025

General Fund Payments:

Patrol vehicle Payments:

1. Police – (2) Ford Explorers (last payment)	\$20,308.14
2. Police– (2) Ford F-150 Trucks (3 years)	\$32,493.44
3. Police – (2) Ford 2024 F-150 Loan (10% down)	<u>\$15,000.00</u>
	<u>Total: \$67,801.58</u>

Police Supplies:

1. Axon Pro Licenses & Video Storage (annually)	\$914.88
2. Axon Body Cameras (2 years)	\$9,616.74
3. Axon Car Video Cameras (3 years)	<u>\$11,850.07</u>
	<u>Total: \$22,381.69</u>

Ambulance Subsidy:

Cardiac Monitors – (payment 2 of 5)	<u>Total: \$36,346.51</u>
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GF Total: \$126,529.78

Water/Sewer Fund Capital Outlay:

1. Water Meters (payment 2 of 5)	\$69,978.99
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W/S Total: \$69,978.99

09/03/24

FY 2024-2025
ALL FUNDS SUMMARY - BUDGET

	General Fund	Water Sewer Fund	Water Reserve Fund	Meter Deposit Fund	Com. Dvlp. Fund (4b sales)	Mun. Court Tech	Mun. Sec. Fund	Asset Forfeiture Fund	LEOSE Acct.	Hotel Tax Fund	Child Safety Fund
Estimated Balance 10/01/24	\$505,000	\$652,000	\$107,088	\$151,000	\$254,910	\$7,300	\$8,100	\$753	\$2,448	\$135,000	\$22,442
Estimated Receipts	\$4,758,300	\$2,880,717	\$1,000	\$10,000	\$84,000	\$2,300	\$1,800	\$12.00	\$1,200	\$50,000	\$3,500
Total Funds Available	\$5,263,301	\$3,532,717	\$108,088	\$161,000	\$338,910	\$9,600	\$9,900	\$765	\$3,648	\$185,000	\$25,942
Proposed Expenditures	\$4,715,639	\$2,847,166	-0-	-0-	\$ 50,000	-0-	-0-	-0-	\$1,000	\$100,000	\$1,500
Estimated Balance 9/30/25	\$547,662	\$685,551	\$108,088	\$161,000	\$288,910	\$9,600	\$9,900	\$765	\$2,648	\$85,000	\$24,442

GENERAL FUND - REVENUE
Property Tax Rate - \$0.63

Prior Year Total 2022-2023	Current Year To 6/30/2024	Estimated Year End Est. 9/30/2024	Budgeted 10/01/24 To 9/30/2025
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Beginning Balance (Est.)				\$505,000
Revenues:				
General Property Taxes	\$1,176,651	\$1,343,710	\$1,374,000	\$1,601,001
Penalty & Interest	\$30,224	\$11,947	\$30,000	\$30,000
City Sales Tax	\$942,948	\$734,775	\$985,000	\$1,005,000
Alcohol & Device Tax	\$3,341	\$2,732	\$4,000	\$4,500
Occup/Franchise Tax	\$157,527	\$150,811	\$160,000	\$165,000
Hotel Tax	\$135,345	\$97,336	\$135,000	\$135,000
Permits/Building	\$36,877	\$43,916	\$55,000	\$55,000
Fines (Court)	\$69,395	\$96,378	\$128,000	\$130,000
Miscellaneous	\$15,459	\$10,591	\$12,000	\$15,000
Interest	\$19,250	\$11,446	\$23,000	\$24,000
Rental Income	\$4,500	\$3,870	\$6,000	\$6,000
Child Safety Fees	\$3,554	\$3,727	\$3,727	\$3,800
Grants	\$0	\$198,536	\$198,536	\$200,000
QIPP Program	\$0	\$654,211	\$995,000	
Unallocated				\$1,384,000
Total Revenues	\$2,595,071	\$3,363,987	\$4,109,263	\$4,758,301
Total Budget				\$5,263,301

General Fund - EXPENSES

09/03/24

	Prior Year Total 2022-2023	Current Year To 6/30/2024	Estimated Year End Est. 09/30/2024	Budgeted 10/01/24 to 9/30/25
Expenditures:				
Salaries	\$871,881			
Salaries - Police		\$353,290	\$472,000	\$638,133
Salaries - General		\$370,000	\$450,000	\$472,533
Payroll Taxes	\$65,946	\$55,350	\$71,000	\$85,156
Benefits - Retirement	\$60,189	\$53,900	\$65,000	\$75,651
Benefits - Group Ins.	\$104,481	\$86,100	\$115,000	\$141,244
Utilities	\$83,643	\$72,635	\$96,850	\$110,000
Telephone/Internet	\$25,987	\$20,660	\$27,550	\$30,000
Office Supplies - GF	\$2,328	\$4,942	\$6,000	\$6,000
Office Supplies - PD	\$5,169	\$2,617	\$4,000	\$7,500
General Supplies	\$14,962	\$16,465	\$20,000	\$25,000
Postage	\$1,948	\$1,824	\$2,400	\$3,000
Street Supplies	\$992	\$2,843	\$3,800	\$4,500
Police Supplies	\$78,806	\$48,974	\$55,000	\$55,000
Repair-Maint.- Facs./Equip	\$109,002			
*4404-Public Works Vehicles		\$11,296	\$16,950	\$20,000
*4401/05-PW Equipment R&M		\$25,595	\$35,000	\$38,500
*4403 Buildings - R&M		\$86,850	\$100,000	\$30,000
* 4406 Police Vehicles - R&M		\$24,588	\$32,000	\$35,000
*4407 Fire Department R&M		\$78,149	\$83,000	\$55,000
Repair - Maint. Streets	\$78,811	\$7,225	\$25,000	\$50,000
Criminal Justice Fees	\$10,254	\$54,265	\$70,400	\$71,500
Dues & Subscriptions- GF	\$22,533	\$20,888	\$25,000	\$30,000
Dues & Subscriptions-PD	\$29,696	\$53,796	\$58,000	\$58,000
Election Expense	\$1,272	\$510	\$510	\$1,200
Legal & Professional-GF	\$33,340	\$37,488	\$46,000	\$50,000
Legal & Professional-PD	\$2,171	\$1,075	\$1,500	\$2,000
Travel & Training-GF	\$8,448	\$9,428	\$11,000	\$15,000
Travel & Training-PD	\$5,564	\$4,000	\$5,500	\$16,250
Travel & Training-VFD	\$2,082	\$2,312	\$2,800	\$3,500
Animal Control	\$7,084	\$6,033	\$8,800	\$10,400
Recycling	\$2,365	\$1,014	\$1,690	\$2,000
Library Subsidy	\$0	\$6,000	\$6,000	\$3,000
Ambulance Subsidy	\$67,500	\$22,500	\$58,847	\$37,000

	Prior Year Total 2022-2023	Current Year To 6/30/2024	Estimated Year End Est. 09/30/2024	Budgeted 10/01/24 to 9/30/25
Gasoline & Oil - GF	\$42,347	\$12,190	\$18,500	\$22,000
Gasoline & Oil - PD	\$11,324	\$18,068	\$23,500	\$28,000
Gasoline & Oil - VFD	\$5,116	\$2,389	\$3,600	\$4,500
Gasoline & Oil - EMS	\$11,388	\$10,130	\$12,000	\$18,000
Miscellaneous-GF	\$17,079	\$9,676	\$12,000	\$12,000
Miscellaneous-PD	\$5,349	\$3,200	\$5,000	\$12,000
Insurance	\$39,801	\$60,796	\$60,796	\$65,000
Capital Outlay/Improve.	\$1,406,881	\$60,000	\$60,000	\$50,000
Uniforms-GF	\$613	\$1,684	\$2,000	\$2,200
Uniforms-PD	\$20,975	\$3,134	\$4,000	\$9,000
Public Health District	\$7,593	\$6,359	\$8,480	\$9,400
Hotel Tax Expenditures	\$48,363	\$29,130	\$48,000	\$50,000
Grant Expenditures	\$14,329	\$235,194	\$235,194	\$250,000
Parks & Ground Maint.	\$19,258	\$6,172	\$6,500	\$2,500
Engineering Fees		\$8,600	\$12,500	\$15,000
Code/Ordin. Enforcement	\$3,550	\$3,220	\$4,500	\$5,000
4B Sales Tax/EDC	\$90,000	\$0	\$0	\$50,000
Patrol Vehicle Payments	\$21,186	\$21,186	\$44,082	\$67,802
QIPP Program	\$608,002	\$1,506,597	\$1,524,597	\$142,000
Fire Inspector				\$2,200
Unallocated				\$1,716,970
Total Expenditures	\$4,069,607	\$3,540,336	\$4,061,846	\$4,715,639
Unappropriated Reserve				\$5,263,301
Total Budget				\$547,662

Water/Sewer Fund - REVENUE

	Prior Year Total 2022-2023	Current Year To 6/30/2024	Estimated Year End Est. 9/30/2024	Budgeted 10/01/24 To 9/30/2025
Beginning Balance (Est.)				\$652,000
Revenues:				
Property Taxes	\$245,000	\$425,117	\$425,117	\$425,117
Water Sales	\$1,089,256	\$761,682	\$1,080,000	\$1,135,000
Sewer Service	\$386,323	\$559,000	\$798,850	\$925,000
W/S Taps - Meter Install	\$3,900	\$7,100	\$9,500	\$12,000
Late Charges	\$38,350	\$25,557	\$36,000	\$38,000
Miscellaneous	\$3,575	\$6,818	\$6,850	\$3,600
Interest	\$226,449	\$528,559	\$620,000	\$310,000
Collection Fees	\$31,645	\$21,600	\$30,000	\$32,000
Total Revenues	\$2,024,498	\$2,335,432	\$3,006,317	\$2,880,717
Total Budget				\$3,532,717

09/03/2024

Water/Sewer Fund - EXPENSES

FY 2024-2025

	Prior Year Total 2022-2023	Current Year To 6/30/2024	Estimated Year End Est. 09/30/2024	Budgeted 10/01/24 To 9/30/25
Salaries	\$264,194	\$229,704	\$310,000	\$375,073
Payroll Taxes	\$20,211	\$17,572	\$22,900	\$29,008
Benefits - Retirement	\$25,795	\$16,080	\$21,000	\$27,041
Benefits - Group Ins.	\$41,291	\$32,845	\$44,000	\$48,400
Utilities	\$130,232	\$86,365	\$115,000	\$130,000
Telephone	\$16,783	\$9,572	\$14,500	\$16,750
General Supplies	\$28,689	\$44,050	\$60,000	\$65,000
Office Supplies	\$1,324	\$626	\$1,000	\$1,500
Postage	\$6,386	\$4,320	\$6,320	\$7,500
Chlorine Supplies	\$36,286	\$21,176	\$30,000	\$35,000
Repair - Maint. Equip/Facs.	\$121,625	\$139,475	\$150,000	\$150,000
Dues & Subscriptions	\$20,667	\$12,136	\$15,000	\$16,500
Legal & Professional	\$35,534	\$29,763	\$34,000	\$36,000
Engineering Fees	\$0	\$0	\$0	\$0
Travel & Training	\$2,624	\$3,400	\$5,000	\$5,000
Laboratory Fees	\$12,554	\$13,516	\$16,500	\$20,000
Gasoline & Oil	\$5,570	\$8,285	\$12,500	\$14,000
Miscellaneous	\$5,136	\$738	\$1,000	\$1,200
Insurance	\$47,586	\$56,754	\$56,754	\$65,000
Bonding Interest	\$83,127	\$0	\$970,022	\$1,027,665
Bonding Principal	\$390,000	\$475,000	\$475,000	\$445,000
Capital Outlay/Improve.	\$404,709	\$31,567	\$101,500	\$69,979
Uniforms	\$1,037	\$1,124	\$1,500	\$1,550
Water Purchase	\$253,048	\$167,731	\$255,000	\$260,000
Grant Expenses	\$0	\$0	\$0	\$0
Total Expenditures	\$1,954,408	\$1,401,800	\$2,718,496	\$2,847,166
Unappropriated Reserve				\$3,532,717
Total Budget				\$685,551