

CITY OF HOWE 2024-25 BUDGET AMENDMENT

Amendmended March 7, 2025

Admin Revenues	2023-24 Final	2024-25 Amended
Ad Valorem Tax	\$ 1,193,234.56	\$ 1,118,892.90
I&S Fund	\$ 198,270.00	\$ 187,628.08
Delinquent Taxes	\$ 6,000.00	\$ 6,000.00
Library Contract	\$ 1,900.00	\$ 2,280.00
Franchise Tax	\$ 115,000.00	\$ 115,000.00
Earned Interest	\$ 50.00	\$ 2,000.00
Miscellaneous Income	\$ 5,000.00	\$ 5,000.00
Legal Fees Developers	\$ 10,000.00	\$ 10,000.00
Credit/Debit New Water Deposits	\$ 5,000.00	\$ 5,000.00
Penalty & Interest-Delq Tax	\$ 4,000.00	\$ 8,000.00
Permits	\$ 30,000.00	\$ 860,295.42
Municipal Court Fines	\$ 110,000.00	\$ 100,000.00
Municipal Costs/Fees	\$ 90,000.00	\$ 65,000.00
Municipal Court Tech Fund	\$ 3,000.00	\$ 3,000.00
Municipal Court Security	\$ 3,500.00	\$ 3,500.00
Warrant Fees	\$ 5,500.00	\$ 400.00
Sales Tax (50%)	\$ 408,381.39	\$ 320,000.00
Type B Sales Tax	\$ 142,783.00	\$ -
Transfer to Reserve	\$ 72,000.00	\$ 192,000.00
Insurance Proceeds	\$ -	\$ 10,000.00
Pay.Gov Collections	\$ -	\$ 18,000.00
Total	\$ 2,403,618.95	\$ 3,031,996.40

Admin Expenditures	2023-24 Final	2024-25 Amended
Tax Collection Costs	\$ 1,300.00	\$ 1,386.00
Animal Control	\$ 30,000.00	\$ -
Appraisal District	\$ 8,000.00	\$ 13,285.04
Building Inspector	\$ 20,000.00	\$ 333,283.02
Buildings	\$ 3,000.00	\$ 5,000.00
Furniture and Fixtures	\$ 200.00	\$ 200.00
Ambulance	\$ -	\$ -
Mayor/Council	\$ 1,000.00	\$ 1,000.00
Info Technology	\$ 25,000.00	\$ 17,000.00
Dues	\$ 800.00	\$ 6,000.00
Election	\$ 8,000.00	\$ 8,000.00
Equipment Maint.	\$ 1,900.00	\$ 4,000.00
FICA	\$ 20,480.00	\$ 24,483.72
GPS	\$ 2,762.10	\$ 2,762.10
Health Insurance	\$ 41,284.00	\$ 42,111.36
Liability Insurance	\$ 16,000.00	\$ 20,000.00
TEC Insurance	\$ 1,000.00	\$ 1,000.00
Worker's Comp	\$ 5,684.00	\$ 8,000.00
Legal and Consulting	\$ 50,000.00	\$ 80,000.00
Developers Legal	\$ 10,000.00	\$ -
Legal Special	\$ 20,000.00	\$ -
I&S Transfer	\$ 198,270.00	\$ 132,652.44
Credit Debit Deposits	\$ 800.00	\$ -
Office Expense	\$ 7,000.00	\$ 8,500.00
Retirement	\$ 21,732.00	\$ 23,784.51
Salaries	\$ 239,235.19	\$ 306,046.52
Software G/L,Utility,Court	\$ 10,351.81	\$ 61,000.00
Training	\$ 1,500.00	\$ 1,500.00
Reserve Fund	\$ 72,000.00	\$ 192,000.00
Utilities	\$ 19,000.00	\$ 10,000.00
Vehicle Operation	\$ 3,000.00	\$ 500.00
NIMS Compliance	\$ 1,000.00	\$ 1,000.00

Miscellaneous	\$ 5,000.00	\$ 5,000.00
Admin Vehicle Allowance	\$ 7,200.00	\$ -
Muni Court	\$ 4,500.00	\$ 12,000.00
Muni Court Refunds	\$ 900.00	\$ 900.00
Muni Court Tax	\$ 53,000.00	\$ 45,000.00
Muni Court Tech Fund	\$ 1,800.00	\$ 1,800.00
Muni Court Security Fund	\$ 2,500.00	\$ 2,500.00
Muni Judge	\$ 6,000.00	\$ 6,000.00
Muni Prosecutor	\$ 3,500.00	\$ 3,500.00
ISD Water Line Payment	\$ 30,000.00	\$ 30,000.00
Litigation & Claims Contingency	\$218,133.00	\$ 90,000.00
TOTAL	\$ 1,172,832.10	\$ 1,501,194.71

Police Department Expenditures	2023-24 Final	2024-25 Amended
Buildings	\$ 1,900.00	\$ 3,900.00
Info Technology	\$ 10,000.00	\$ 15,000.00
Dues	\$ 200.00	\$ 500.00
FICA	\$ 33,611.00	\$ 33,044.83
Health Insurance	\$ 72,968.00	\$ 63,167.04
Liability Insurance	\$ 10,565.00	\$ 16,000.00
TEC Insurance	\$ 1,500.00	\$ 1,600.00
Workers Comp	\$ 11,368.00	\$ 11,368.00
Office Expense	\$ 3,500.00	\$ 3,500.00
Retirement	\$ 47,353.00	\$ 32,879.61
Salaries	\$ 552,744.00	\$ 413,060.40
Salaries - Overtime	\$ -	\$ 22,549.50
Training	\$ 3,000.00	\$ 5,000.00
Utilities	\$ 7,500.00	\$ 13,000.00
Vehicle Operation	\$ 30,000.00	\$ 30,000.00
Supplies	\$ 5,000.00	\$ 5,000.00
LEOSE Training	\$ 1,000.00	\$ 1,000.00
Vehicle Lease		\$ 71,249.85
Evidence Room Audit		\$ 2,359.00
Citation System		\$ 11,500.00
Record Management		\$ 3,300.00
Car Camera/Taser		\$ 6,933.00
Firearms/Gear		\$ 21,040.00
Evidence Locker		\$ 2,680.00
Camera Card		\$ 11,667.00
Uniforms	\$ 4,000.00	\$ 15,000.00
F-150 Lease	\$ 21,257.00	\$ 21,257.00
Total	\$ 817,466.00	\$ 837,555.23

Street Expenditures	2023-24 Final	2024-25 Amended
Insurance	\$ 210.00	\$ 4,000.00
Supplies	\$ 14,000.00	\$ 25,000.00
Street Lights	\$ 32,000.00	\$ 64,000.00
Street Repair	\$ 150,000.00	\$ 162,319.66
Total	\$ 196,210.00	\$ 255,319.66

Community Service Revenue	2023-24 Final	2024-25 Amended
Park Fees	\$ -	\$ 862,086.00
TOTAL	\$ -	\$ 862,086.00
Community Service Expenditures	2023-24 Final	2024-25 Amended
Park Fees Reserve	\$ -	\$ 847,086.00
Library	\$ 500.00	\$ -
Library Contract	\$ 21,160.00	\$ 21,160.00
Park Department	\$ 30,000.00	\$ -
Park Equipment	\$ 25,000.00	\$ -
Park Lighting	\$ 15,000.00	\$ 15,000.00
Meals on Wheels	\$ 2,400.00	\$ 2,400.00
Summit Garden Maintenance	\$ 1,200.00	\$ -
Summit Gardens Cleaning	\$ 1,200.00	\$ -
Code Enforcement/Animal Control	\$ -	\$ 22,146.00
Mowing Contract	\$ -	\$ 24,528.00
TOTAL	\$ 96,460.00	\$ 932,320.00

EMS/Fire Revenues	2023-24 Final	2024-25 Amended
County Fire Contract	\$ 42,426.00	\$ 42,426.00
County Ambulance Contract	\$ 150,000.00	\$ -
Fire Dept. Billing	\$ 42,000.00	\$ 15,000.00
Ambulance Billing	\$ 42,000.00	\$ 150,000.00
Ambulance Transfers	\$ 100,000.00	\$ -
Capital Improvement Transfer	\$ 50,000.00	\$ -
Total	\$ 426,426.00	\$ 207,426.00
EMS/Fire Expenditures	2023-24 Final	2024-25 Amended
Buildings	\$ 1,900.00	\$ 1,900.00
Info Technology	\$ 18,000.00	\$ 18,000.00
Dues	\$ 200.00	\$ 200.00
FICA	\$ 34,793.00	\$ 25,792.59
Health Insurance	\$ 61,926.00	\$ 73,694.88
Liability Insurance	\$ 7,100.00	\$ 7,100.00
TEC Insurance	\$ 1,500.00	\$ 1,500.00
Workers Comp	\$ 8,526.00	\$ 8,526.00
Office Expense	\$ 3,500.00	\$ 3,500.00
TMRS	\$ 36,204.00	\$ 31,936.40
Salaries	\$ 268,000.00	\$ 322,407.34
Salaries - Overtime	\$ -	\$ 109,724.22
Training	\$ 3,000.00	\$ 10,000.00
Utilities	\$ 7,500.00	\$ 7,500.00
Vehicle Operation	\$ 27,000.00	\$ 30,000.00
Medical Director	\$ 30,000.00	\$ 30,000.00
Generator for FD/CH	\$ -	\$ 6,000.00
Life Safety Equip	\$ -	\$ 20,000.00
Supplies	\$ 5,000.00	\$ 20,000.00
Uniforms	\$ 4,000.00	\$ 4,000.00
Vehicle Lease	\$ 33,000.00	\$ 40,000.00
Battalion Vehicle Lease	\$ 23,000.00	\$ 9,844.00
Total	\$ 574,149.00	\$ 781,625.43

Solid Waste Revenues	2023-24 Final	2024-25 Amended
Solid Waste Charges	\$ 429,000.00	\$ 468,053.59
Total	\$ 429,000.00	\$ 468,053.59
Solid Waste Expenditures	2023-24 Final	2024-25 Amended
Contract Services	\$ 286,000.00	\$ 290,000.00
FICA	\$ 4,172.00	\$ 1,863.68
Health Insurance	\$ 10,321.00	\$ -
TEC Insurance	\$ -	\$ 240.00
Workers Comp	\$ 1,421.00	\$ 1,421.00
Office Expense	\$ 1,290.00	\$ 3,585.00
Retirement	\$ 4,341.00	\$ -
Salaries	\$ 44,436.00	\$ 23,296.00
Sales Tax Expense	\$ 19,000.00	\$ 30,000.00
Vehicle Operation	\$ 6,000.00	\$ 6,000.00
Uniform	\$ 500.00	\$ 500.00
Total	\$ 377,481.00	\$ 356,905.68

Waste Water Revenues	2023-24 Final	2024-25 Amended
Sewer Charges	\$ 764,820.00	\$ 1,018,209.86
HCFDC Sewer Contribution	\$ 34,000.00	\$ 34,000.00
Tap Fees	\$ 2,000.00	\$ 8,000.00
Total	\$ 800,820.00	\$ 1,060,209.86
Waste Water Expenditures	2023-24 Final	2024-25 Amended
Contract Sewer	\$ 660,125.00	\$ 726,125.00
Equip Maint.	\$ 6,000.00	\$ 8,000.00
FICA	\$ 5,607.00	\$ -
Health Insurance	\$ 10,321.00	\$ -
TEC	\$ -	\$ -
Workers Comp	\$ 1,421.00	\$ -
Retirement	\$ 5,835.00	\$ -
Salaries	\$ 73,300.00	\$ -
Salaries - Overtime	\$ -	\$ -
Contract Management	\$ -	\$ 150,000.00
Training	\$ -	\$ 300.00
Utilities	\$ -	\$ -
SCADA	\$ 4,000.00	\$ -
Vehicle Operation	\$ 10,000.00	\$ 10,000.00
Supplies	\$ -	\$ 18,000.00
Uniform	\$ 500.00	\$ 500.00
Real Property	\$ -	\$ 10,000.00
SSO Expense	\$ 4,000.00	\$ 4,000.00
TOTAL	\$ 781,109.00	\$ 926,925.00

Water Revenues	2023-24 Final	2024-25 Amended
Water Sales	\$ 1,181,714.00	\$ 1,206,515.86
Tap Fees	\$ 12,000.00	\$ 18,000.00
Total	\$ 1,193,714.00	\$ 1,224,515.86
Water Expenditures	2023-24 Final	2024-25 Amended
Buildings	\$ 1,100.00	\$ 1,100.00
Info Tech	\$ 12,000.00	\$ 12,000.00
Dues	\$ 300.00	\$ 1,500.00
Equip Maint	\$ 129,277.00	\$ 173,802.75
FICA	\$ 15,312.00	\$ 16,547.65
Health Insurance	\$ 36,851.00	\$ 42,111.36
Liability Insurance	\$ 18,432.00	\$ 18,432.00
TEC	\$ -	\$ 500.00
Workers Comp	\$ 5,684.00	\$ 13,000.00
Office Expense	\$ 8,100.00	\$ 8,100.00
Retirement	\$ 15,933.00	\$ 16,464.91
Salaries	\$ 240,000.00	\$ 206,845.60
Salaries - Overtime	\$ -	\$ 14,710.50
Training	\$ 3,000.00	\$ 3,000.00
Utilities	\$ 56,207.64	\$ 56,207.64
SCADA	\$ 4,000.00	\$ 6,000.00
Vehicle Operation	\$ 30,000.00	\$ 30,000.00
Supplies	\$ 58,632.36	\$ 40,000.00
Uniform	\$ 1,000.00	\$ 1,000.00
Backhoe lease	\$ -	\$ 22,000.00
2005 CGMA Water Bond	\$ 10,451.00	\$ 10,451.00
2006 CGMA Water Bond	\$ 44,324.00	\$ 44,324.00
2007 CGMA Water	\$ 12,171.00	\$ 12,171.00
2003 Water	\$ -	\$ -
CGMA Admin	\$ 28,000.00	\$ 28,000.00
Take or Pay	\$ 420,000.00	\$ 432,000.00
Vac Machine Lease	\$ 23,000.00	\$ -

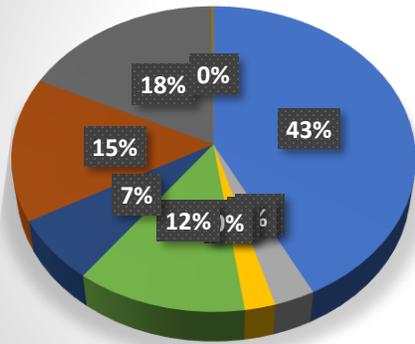
Public Works Software	\$ 13,000.00	\$ 13,000.00
Vehicle Lease	\$ 31,667.00	\$ 11,924.00
Total	\$ 1,218,442.00	\$ 1,235,192.41

HCFDC Revenue	2023-24 Final	2024-25 Amended
Type B Sales Tax (25%)	\$ 142,000.00	\$ 155,410.87
Total	\$ 142,000.00	\$ 155,410.87
HCFDC Expenditures	2023-24 Final	2024-25 Amended
EDC Director	\$ 56,458.00	\$ -
FICA	\$ 4,171.00	\$ -
Retirement	\$ 3,492.00	\$ -
Health Insurance	\$ 7,920.00	\$ -
Utilities	\$ 9,600.00	\$ -
GIS Mapping	\$ 8,000.00	\$ 18,000.00
Strategic Plan	\$ 10,000.00	\$ 10,000.00
EDC Grants	\$ 5,000.00	\$ 5,000.00
HCFDC Sewer	\$ 34,000.00	\$ 34,000.00
Memberships	\$ 300.00	\$ 300.00
Training	\$ 2,000.00	\$ 2,000.00
Sponsorship	\$ 500.00	\$ 500.00
Acquisitions/Construction	\$ 1,421.00	\$ 85,610.87
Total	\$ 142,862.00	\$ 155,410.87

Collins Memorial Revenue	2023-24 Final	2024-25 Amended
Rental Income	\$ -	\$ 14,500.00
Total	\$ -	\$ 14,500.00
Collins Memorial Expenditures	2023-24 Final	2024-25 Amended
Cleaning	\$ -	\$ 3,600.00
Utilities	\$ -	\$ 9,600.00
Total	\$ -	\$ 13,200.00

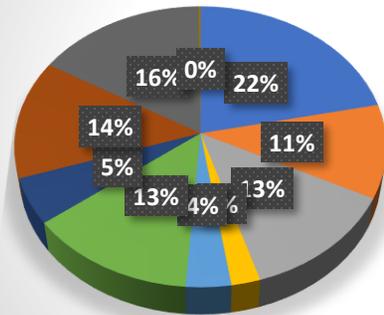
Overall Revenues	2023-24 Final	2024-25 Amended
Admin	\$ 2,403,618.95	\$ 3,031,996.40
Police	\$ -	\$ -
EMS Fire	\$ 426,426.00	\$ 207,426.00
HCFDC	\$ 142,000.00	\$ 155,410.87
Street	\$ -	\$ -
Community	\$ -	\$ 867,000.00
Solid Waste	\$ 429,000.00	\$ 468,053.59
Waste Water	\$ 800,820.00	\$ 1,060,209.86
Water	\$ 1,193,714.00	\$ 1,224,515.86
Collins Memorial	\$ -	\$ 14,500.00
Total	\$ 5,395,578.95	\$ 7,029,112.58
Overall Expenditures	2023-24 Final	2024-25 Amended
Admin	\$ 1,172,832.10	\$ 1,501,194.71
Police	\$ 817,466.00	\$ 837,555.23
EMS/Fire	\$ 574,149.00	\$ 781,625.43
HCFDC	\$ 142,862.00	\$ 155,410.87
Street	\$ 196,210.00	\$ 255,319.66
Community	\$ 96,460.00	\$ 932,320.00
Solid Waste	\$ 377,481.00	\$ 356,905.68
Waste Water	\$ 781,109.00	\$ 926,925.00
Water	\$ 1,218,442.00	\$ 1,235,192.41
Collins Memorial	\$ -	\$ 13,200.00
Total	\$ 5,377,011.10	\$ 6,995,648.98
2024-25 Revenues and Expenditures	2023-24 Final	2024-25 Amended
Revenues	\$ 5,395,578.95	\$ 7,029,112.58
Expenses	\$ 5,377,011.10	\$ 6,995,648.98
Difference	\$ 18,567.85	\$ 33,463.60

2024-25 Revenue



- Admin
- Police
- EMS Fire
- HCFDC
- Street
- Community
- Solid Waste
- Waste Water

2024-25 Expenses



- Admin
- Police
- EMS/Fire
- HCFDC
- Street
- Community
- Solid Waste