



Fiscal Year 2024-2025  
Annual Operating Budget  
&  
Tax Rate

Budget Workshop August 27, 2024

# City of Odem

## Fiscal Year 2024-2025

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$38,041, which is a 4.60 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 \$22,658.

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

**FOR:** Place 1, Place 2, Place 3, Place 5

**AGAINST:** None

**PRESENT** and not voting: Mayor

**ABSENT:** Place 4

#### Property Tax Rate Comparison

	<b>2024-2025</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.532605/100	\$0.540659/100
No-New-Revenue Tax Rate:	\$0.520080/100	\$0.000000/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.507955/100	\$0.000000/100
Voter-Approval Tax Rate:	\$0.601633/100	\$0.000000/100
Debt Rate:	\$0.006872/100	\$0.015274/100

Total debt obligation for City of Odem secured by property taxes:  
\$60,000.

## Steps Required for Proposal and Adoption of Budget

Entity Name: City of Odem

Date: 08/24/2024

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### Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$38,041 OR 4.60%, AND OF THAT AMOUNT, \$22,658 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

### Steps for the Adoption of the Budget:

- A vote to adopt the budget must be a record vote.
- An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:

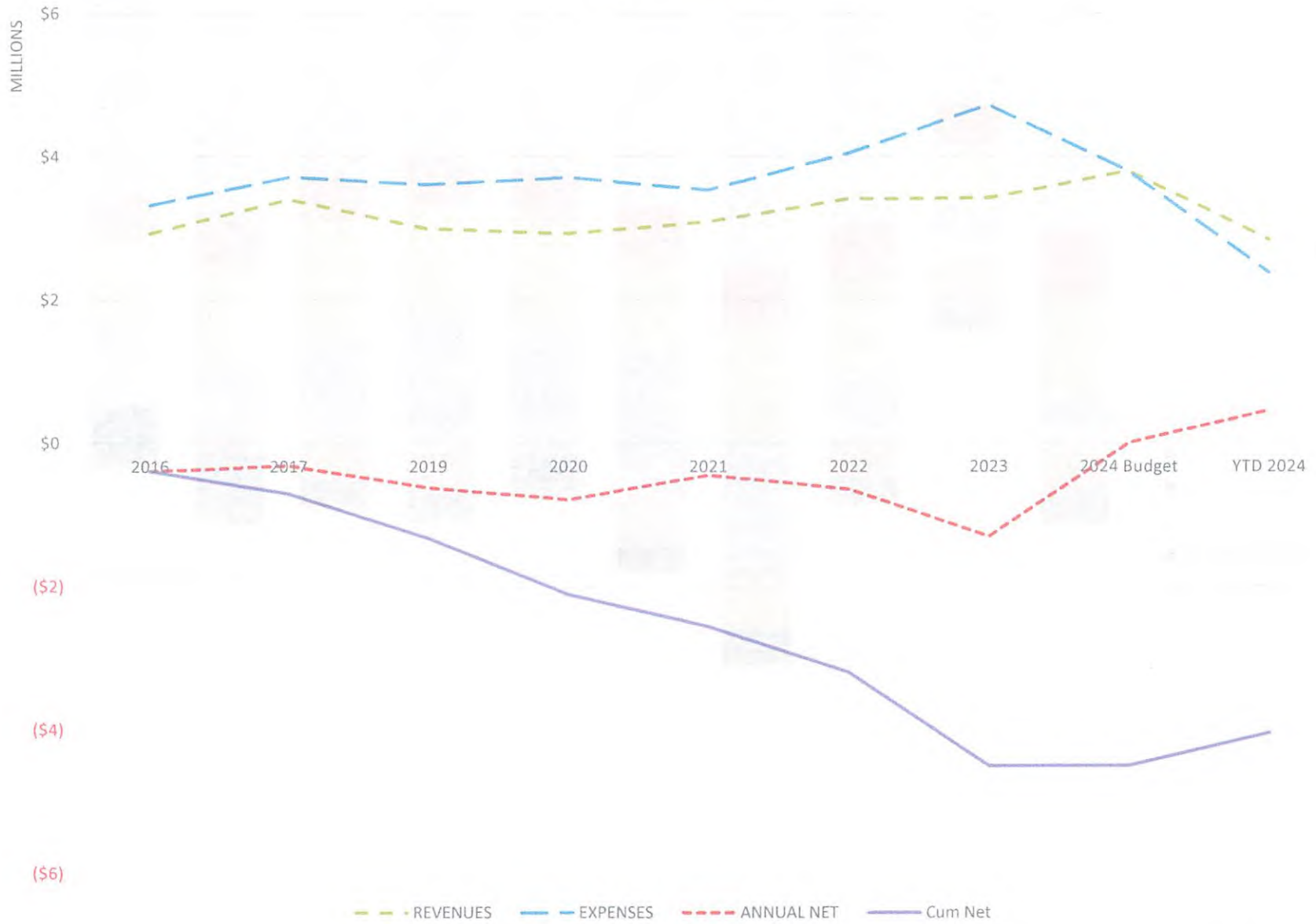
**This budget will raise more revenue from property taxes than last year's budget by an amount of \$38,041, which is a 4.60 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$22,658.**

- The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

**FY 2024-25 Operating Budget**  
**Budget Workshop**  
**Saturday, August 24, 2024**  
 (Review of Draft, Tax Rates, Certain Fees, Staffing and Projects for FY 2024-2025)

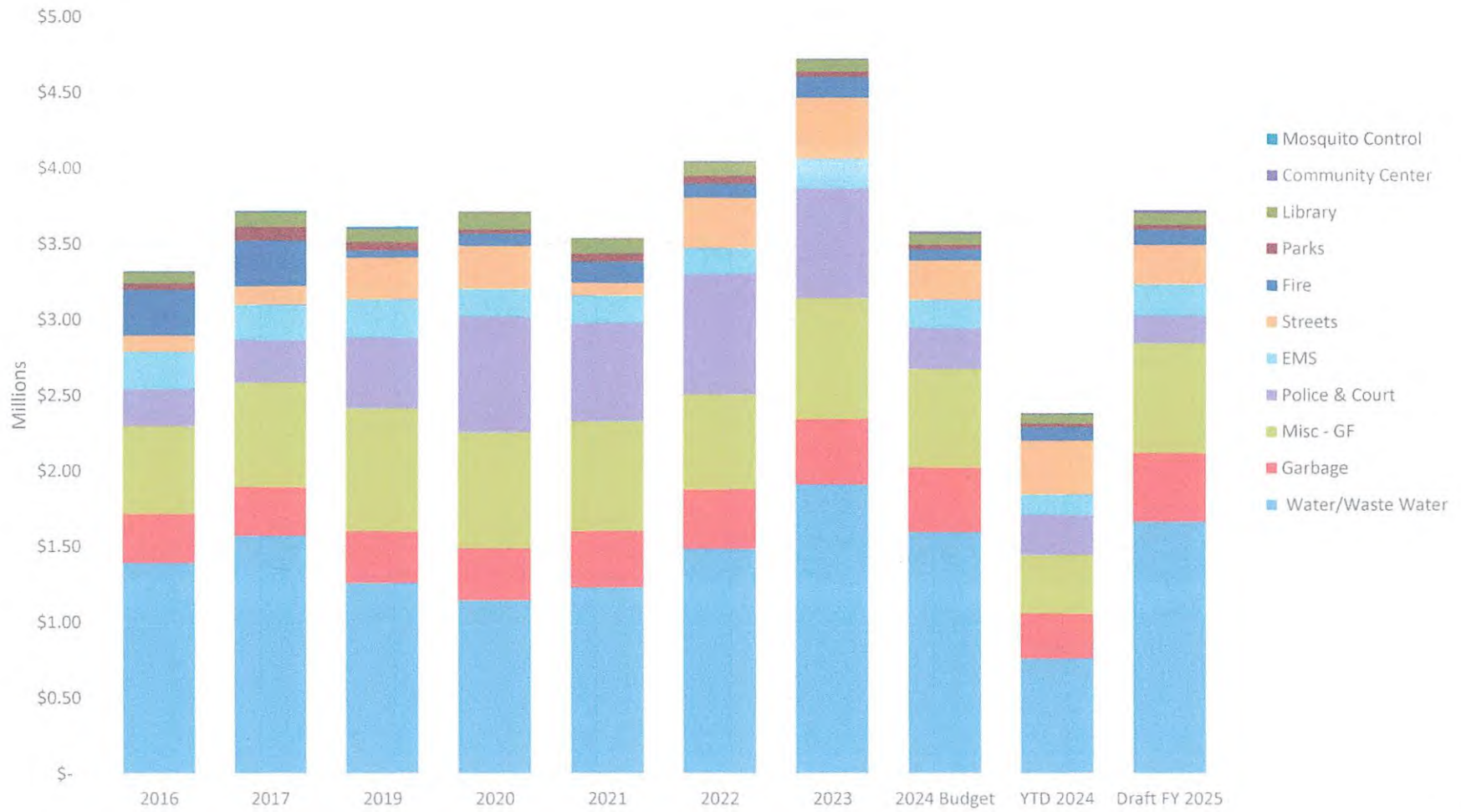
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Open Items:	
Financial Policies	To be Reviewed and Discussed by Council @ Workshops?
Fund Balances	Need Audits
Capital Improvement Plan	Input needed from TECQ, Engineers, Developers, etc
Insurance Renewals:	Renew 10/1/2024 -Mayor to Be Authorized?

### City of Odem



FY 2018 Excluded

### Annual Expenditures/Outlays By Function



CITY OF ODEM  
(DRAFT) OPERATING BUDGET FY 2024-25  
YEAR TO DATE AS OF: June 30, 2024

PAGE	Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	%	Requested for Next Year	Notes
	RECAP BY "FUND"								
	GENERAL FUND								
3	General Fund Revenues		1,568,881	1,627,667	1,684,981	1,346,508	79.9%	1,672,594	Tax @ VATR
	General Fund Expenses								\$ 0.532605
	Dept #	Description							
4	01	Administration	-	-	-	-		-	
5	02	Streets	329,685	402,041	259,429	354,350	136.6%	257,545	
7	03	Fire	92,907	136,767	75,500	89,795	118.9%	100,500	
	04	Police & Court							
		Court	211,775	221,274	143,004	170,352	119.1%	142,970	
9		Police	582,421	503,690	129,774	93,408	72.0%	39,959	
12	05	EMS	172,123	196,565	184,750	136,398	73.8%	208,750	
13	06	Mosquito Control	-	-	-	80		-	
14	07	Library	91,337	79,526	67,819	63,605	93.8%	78,999	
15	08	Community Center	9,272	5,249	19,300	5,752	29.8%	19,300	
16	09	Parks	52,375	35,670	31,200	23,219	74.4%	31,200	
17	10	Misc.	628,417	797,224	648,818	386,664	59.6%	725,169	
	Compensation adjustments								
	Council 5% (?) Contingency								
	25% Expense Reserve (@ 5% per Yr)								
					54,586	-		77,813	Included at 5% (\$32k), Finance Adm Plus \$17k for increases to \$15/hr
					77,980	-		80,220	4.85% 5.0%
19	Total GF Expenses		2,170,312	2,378,006	1,692,159	1,323,623	78.2%	1,762,424	
	Net Transfers In(Out)				9,244	-		89,856	
19	Current Net GF (Deficit)		(601,431)	(750,339)	2,066	22,885		25	Increase
	SYSTEM (UTILITY) FUND								
20	System Fund Revenues		1,314,226	1,268,508	1,558,963	1,081,358	69.4%	1,707,917	Effective Jan 2025 (9/12 = .75) 3.77 3.52
21	System Fund Expenses		1,483,232	1,908,320	1,594,780	760,762	47.7%	1,662,840	10.10%
	25% Expense Reserve (@ 5% per Yr)				79,739	-		83,142	5.0%
	Net Transfers In(Out)				115,556	-		38,064	
23	Current Net System (Utility) Fund		(169,006)	(639,812)	0	320,596		(0)	
	GARBAGE (SOLID WASTE) FUND								
24	Garbage Fund Revenues		521,909	524,028	552,000	408,175	73.9%	581,640	Increase 6.0%
24	Garbage Fund Expenses		394,133	433,765	427,200	296,389	69.4%	453,720	
	Net Transfers In(Out)				(124,800)	-		(127,920)	
25	Current Net Garbage (Solid) Waste		127,776	90,263	-	111,787		-	

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<b>DOES NOT INCLUDE EDC, GRANTS, STREETS, CAPITAL PROJECTS, ETC - REVENUES NOR EXPENSES</b>								
<b>TOTALS OF ABOVE</b>								
	REVENUES	3,405,016	3,420,203	3,795,944	2,836,041	74.7%	3,962,151	
	EXPENSES	4,047,677	4,720,091	3,793,878	2,380,774	62.8%	3,962,126	
	NET	(642,661)	(1,299,888)	2,066	455,268		25	
CUMMULATIVE NET SINCE April 1, 2015		(3,544,382)	(4,844,271)		(4,389,003)		(4,844,245)	

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	01	-GENERAL						
		<u>REVENUES</u>						
		01-4-000 STREET MAINT TAX	87,142	135,853	-	96,375	-	
		01-4-001 CURRENT TAXES	639,704	614,550	791,685	591,763	854,150	
		01-4-002 DELINQUENT & DEBT	149,974	214,560	23,016	201,119	11,165	
		01-4-003 PENALTY & INTEREST	20,019	25,131	10,000	20,572	20,000	
		01-4-010 CITY SALES TAXES	232,236	271,722	262,390	192,749	262,390	
		01-4-011 EDC 1/2 CENT SALES	106,535	135,869	131,195	96,375	131,195	Should be sep fund
		01-4-012 STREET MAINTENANCE	22	-	131,195	-	131,195	Should be sep fund
		01-4-150 INT INCOME GEN FUND	-	-	-	-	-	
		01-4-151 GENERAL FUND	-	-	-	-	-	
		01-4-152 INTERST INCOME GEN	-	-	-	-	-	
		01-4-155 EMERGENCY MEDICAL	-	-	-	-	-	
		01-4-160 CURBING PROJECT	-	-	-	-	-	
		01-4-165 WAREHOUSE INTEREST	-	-	-	-	-	
		01-4-170 LITTLE LEAGUE PARK	-	-	-	-	-	
		01-4-175 DELINQ TAX DEPT.	-	-	-	-	-	
		01-4-176 TRANS TO GEN FND -	-	-	-	-	-	
		TOTAL	1,235,632	1,397,684	1,349,481	1,198,953	1,410,094	
		<u>SALES, FEE, FINE</u>						
		01-4-200 EMS SALES/DONATIONS	-	-	-	-	27,000	\$1.50*1500*12
		01-4-300 FRANCHISE/OCCUPATION	78,027	86,704	80,000	52,205	80,000	
		01-4-305 APS COLLECTION FEES	4,136	-	-	-	-	
		01-4-380 POLICE DEPARTMENT	3,015	3,259	-	1,415	-	
		01-4-381 IMPOUND/AUCTION	-	-	-	-	-	
		01-4-382 MUNICIPAL COURT Line #1			100,000		-	NOT IN INCODE
		01-4-383 MUNICIPAL COURT Line #2					-	NOT IN INCODE
		TOTAL SALES, FEE, FINES	85,177	89,963	180,000	53,620	107,000	
		<u>LICENSES &amp; PER</u>						
		<u>MIT</u>						
		01-4-400 LICENSE PERMITS	73,786	39,001	50,000	14,796	50,000	
		TOTAL LICENSES	73,786	39,001	50,000	14,796	50,000	
		<u>OTHER</u>						
		01-4-600 AMBULANCE SUBSIDY	50,463	42,929	45,000	28,471	45,000	
		01-4-601 COPIES/FAX	374	397	500	262	500	
		01-4-602 MISCELLANEOUS	38,121	12,426	10,000	4,030	10,000	
		TOTAL OTHER	88,957	55,722	55,500	32,763	55,500	
		<u>INTERGOVERNMENTAL</u>						
		01-4-705 RURAL FIRE CALLS	85,329	45,296	50,000	46,375	50,000	
		01-4-710 "LEFT IN GRANT"						NOT IN INCODE
		TOTAL INTERGOVERNMENTAL	85,329	-	50,000	46,375	50,000	
		TOTAL REVENUES	1,568,881	1,627,667	1,684,981	1,346,508	1,672,594	

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<b>ADMIN</b>								
	01-5-01-073 WINDSTORM/HAIL INS	-	-	-	-		-	
	01-5-01-074 DOCUWARE LEASE	-	-	-	-		-	
	TOTAL PAYROLL	-	-	-	-		-	
<hr/>								
	TOTAL ADMIN	-	-	-	-		-	

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01 -GENERAL FUND STREET								
01-5-02-000		-	-		-			
01-5-02-001	Salaries - Supervi	-	-		-			
01-5-02-002	Wages - Clerical	4,971	10,807		7,199			
01-5-02-003	Wages - Operations	77,885	96,616	32,760	95,168		31,200	
01-05-02-004	Overtime			1,000			1,000	
01-5-02-005	Retirement	2,297	8,014	2,207	6,840		2,033	
01-5-02-006	Longevity	6,760	11,377		7,188			
01-5-02-007	Social Security Ta	-	-	2,506	-		2,387	
01-05-02-008	Unemployment Taxes			9			9	
01-05-02-009	Health/Dental/Life Insurance			11,032			11,071	
01-5-02-010	Workman's Compensa	-	-	1,474	-		1,404	
01-05-02-011	Mileage Reimbursement							
01-5-02-015	MEDICARE	1,163	2,369	-	1,684		-	
01-5-02-035	FRINGE BENEFITS	-	-	-	-		-	
01-5-02-060	TEC	-	-	-	-		-	
01-5-02-070	HOSPITAL	-	-	-	-		-	
01-5-02-071	STREET-MEDICAL INS	-	-	-	-		-	
01-5-02-080	UNIFORMS-ANIMAL CO	-	-	-	-		-	
01-5-02-085	MAINTENANCE UNIFOR	3,274	3,260	4,193	2,240		4,193	
01-5-02-099	STREET SALARIES	-	-	-	-		-	
TOTAL PAYROLL		96,349	132,443	55,181	120,318		53,297	
<u>SUPPLIES</u>								
01-5-02-100	STREET DEPT MATERIA	4,928	1,880	-	17,556		-	
01-5-02-101	STREET DEPT. WEED C	17,524	5,100	-	-		-	
TOTAL SUPPLIES		22,452	6,980	-	17,556		-	
<u>CONTRACT SERVICES</u>								
01-5-02-200		2,260	1,535	2,500	1,189		2,500	
01-5-02-201	STREET DEPT. BUILDI	-	67	-	-		-	
01-5-02-202	ANIMAL CONTROL SHEL	-	-	-	-		-	
01-5-02-203	ANIMAL CONTROL SUPP	-	-	-	-		-	
01-5-02-204	VEHICLE INSURANCE	2,469	2,137	-	1,582		-	
TOTAL CONTRACT		4,729	3,739	2,500	2,771		2,500	
<u>UTILITIES</u>								
01-5-02-400	STREET LIGHTS	35,507	52,136	38,000	25,426		38,000	
TOTAL		35,507	52,136	38,000	25,426		38,000	
<u>REPAIRS</u>								
01-5-02-500	STREET DEPT. BUILDI	4	9	-	950		-	
01-5-02-501	STREET EQUIP REPARI	1,960	1,587	2,000	1,168		2,000	

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01-5-02-502	STREET MAINT REPAIR	-	-	-	47,125		-	
01-5-02-503	STREET SWEEPER REPA	34	8	-	8		-	
01-5-02-504	STREET VEHICLE EXP	-	-	-	-		-	
	TOTAL REPAIRS	1,998	1,604	2,000	49,243		2,000	
	<u>Travel &amp; TRAINING</u>							
01-5-02-600	STREET SWEEPER FUEL	53	283	300	-		300	
	TOTAL TRAVEL &	53	283	300	-		300	
	<u>CAPITAL OUTLAY</u> 01-5-02-700							
		109,548	138,566	131,195	108,868		131,195	Should be sep fund
01-5-02-701	STREETSWEEPER-ANNUA	50,505	63,155	25,253	25,253		25,253	
	TOTAL CAPITAL	160,053	201,721	156,448	134,120		156,448	
	<u>OTHER</u>							
01-5-02-800	STEET DEPART MISCELLANEO	8,543	3,136	5,000	4,915		5,000	
	TOTAL OTHER	8,543	3,136	5,000	4,915		5,000	
	4,047							
	TOTAL STREET	329,685	402,041	259,429	354,350		257,545	

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	01	-GENERAL FUND FIRE			238,701				
		<u>PAYROLL</u>			20,728	18,228	2,500		
	01-5-03-000	FIRE CHIEFS	945	810	1,100	338		1,100	
	01-5-03-001	MONTHLY EXPENSE	11,515	7,285	6,000	3,185		6,000	
	01-5-03-002	PENSION PLAN	5,616	2,808	3,000	2,448		3,000	
	01-5-03-087	WRKRS COMPENSAT_____	1,290	752	1,200	718		1,200	
		TOTAL PAYROLL	19,366	11,655	11,300	6,689		11,300	
		<u>SUPPLIES</u>							
	01-5-03-100	MISCELLANEOUS S	3,974	2,054	4,000	1,479		4,000	
	01-5-03-101	HANDOUTS	-	2,048	500	-		500	
	01-5-03-102	GAS/OIL/LUBRICA	7,055	3,442	5,000	2,494		5,000	
	01-5-03-103	SMALL TOOLS {	-	-	-	-		-	
	01-5-03-104	CHEMICALS	-	-	1,000	-		1,000	
		TOTAL SUPPLIES	11,029	7,543	10,500	3,966		10,500	
		<u>CONTRACT SERVI CES</u>							
	01-5-03-200	VEHICLE INSURAN	4,517	3,849	4,000	3,011		4,000	
	01-5-03-201	BUILDING INSURA	4,047	775	-	2,387		-	
	01-5-03-202	FLOOD INSURANCE	-	-	-	-		-	
	01-5-03-203	WINDSTORM/HAIL	7,395	-	-	-		-	
	01-5-03-205	MEDICAL-PHYSICA____	698	755	1,000	719		1,000	
		TOTAL CONTRACT	16,657	5,379	5,000	6,117		5,000	
		<u>UTILITIES</u>							
	01-5-03-400	PHONE/SIRENS/DI	7,300	7,659	7,000	6,046		7,000	
	01-5-03-401	C.P. L. UTILITI	5,574	6,697	5,000	2,270		5,000	
	01-5-03-402	ENTEX UTILITIES_____	-	4,605	-	-		-	
		TOTAL	12,875	18,962	12,000	8,316		12,000	
		<u>REPAIRS</u>							
	01-5-03-503	FIRE DEPT. VEHICLE REPAI	-	11,848	10,000	47,041		35,000	
	01-5-03-504	FIRE DEPT. BUILDING REPA	1,361	56,342	5,000	862		5,000	
	01-5-03-505	FIRE DEPT. EQUIPMENT REP.	20,209	20,758	10,000	8,699		10,000	
	01-5-03-506	FIRE DEPT. EQUIPMENT CER	963	2,816	1,000	4,506		1,000	
		TOTAL REPAIRS	22,533	92,178	26,000	61,107		51,000	
		<u>TRAVEL &amp; TRAIN ING</u>							
	01-5-03-600	FIRE DEPT. SCHOOL	-	-	-	-		-	
		TOTAL TRAVEL &	-	-	-	-		-	
		<u>CAPITAL OUTLAY</u>							
	01-5-03-700	FIRE DEPT. EQUIP REPLACE	1,000	-	2,500	3,600		2,500	
	01-5-03-701	FIRE DEPT. TRUCKS	-	-	-	-		-	
	01-5-03-704	FIRE DEPT. CAPITAL OUTLA	-	-	-	-		0	
		TOTAL CAPITAL	1,000	-	2,500	3,600		2,500	

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01 -GENERAL FUND FIRE OTHER								
01-5-03-800	FIRE DEPT. EQUIPMENT	8,362	-	7,000	-		7,000	
01-5-03-801	FIRE DEPT. DUES	1,085	1,050	1,200	-		1,200	
	TOTAL OTHER	9,447	1,050	8,200	-		8,200	
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	TOTAL FIRE	92,907	136,767	75,500	89,795		100,500	

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01	-GENERAL FUND POLICE							
	<u>PAYROLL</u>							
OUR1								
01-5-04-000	POLICE DEPARTMENT	-	-	-	-		-	
01-5-04-001	MUNICIPAL COURT SAL	41,429	41,976	32,760	25,868		32,760	
01-5-04-002	FICA	21,763	30,993	2,506	5,225		2,506	
01-5-04-003	JUDGE YOLANDA GUEER	21,600	21,600	21,600	12,670		21,600	
01-5-04-004	Contract JANITORIAL	2,600	2,600	2,600	1,521		2,600	
01-5-04-005	MUNICIPAL OVERTIME	495	247	1,000	52		1,000	
01-5-04-006	TMSR / FRINGE BENEF	28,236	37,595	2,207	7,628		2,134	
01-5-04-007	OFFICE SUPPLY	5,301	7,080	5,000	1,623		5,000	
01-5-04-008	PROPERTY/LIABILITY	2,042	300	-	1,059		-	
01-5-04-009	WINDSTORM/HAIL INS	1,251	-	-	-		-	
01-5-04-009	TEC			9			9	
01-5-04-010	SOCIAL SECURITY (CI	60)	-	-	-		-	
01-5-04-011	CONTINUING EDUCATIO	225	1,564	1,500	-		1,500	
01-5-04-012	TECHNOLOGY FUND	11,322	10,735	11,000	10,264		11,000	
01-5-04-013	SECURITY FUND	-	-	-	7,334		-	
01-5-04-014	POSTAGE	2,550	1,970	2,700	590		2,700	
01-5-04-015	MEDICARE (CITY)	5,090	7,407	-	1,222		-	
01-5-04-017	PROSECUTOR	18,000	20,000	18,000	18,000		18,000	
01-5-04-018	SALARIES-CHIEF	-	-	-	-		-	
01-5-04-019	WAGES-OFFICERS & CL	1,542	-	-	-		-	
01-5-04-020	EMP HEALTH INS	-	-	-	-		-	
01-5-04-021	SOCIAL SECURITY	-	-	-	-		-	
01-5-04-022	MEDICARE	-	-	-	-		-	
01-5-04-035	FRINGE BENEFITS	-	-	-	-		-	
01-5-04-040	COURT FINES/FEES	19,429	14,990	20,000	60,293		20,000	
01-5-04-060	TEC	-	45	-	-		-	
01-5-04-061	WORKER'S COMP	2,713	1,638	134	1,078		134	
01-5-04-062	TELEPHONE	812	1,154	900	827		900	
01-5-04-063	INTERNET SERVICE	1,764	1,828	1,700	1,416		1,700	
01-5-04-064	ELECTRICITY (1/3)	2,837	2,975	2,900	3,295		2,900	
01-5-04-065	CENTERPOINT-GAS (1/	211	178	250	157		250	
01-5-04-066	NEW COPIER LEASE	1,778	2,782	2,100	1,365		2,100	
01-5-04-067	MISC.	-	-	-	10		-	
01-5-04-068	BUILDING MAINTENANC	11,833	755	3,000	375		3,000	
01-5-04-070	MUNICIPAL CLERK HOS	7,012	10,122	11,037	8,445		11,077	
01-5-04-087	DRUG SCREENING	-	740	100	35		100	
	TOTAL PAYROLL	211,775	221,274	143,004	170,352		142,970	

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		<b><u>POLICE - PAYROLL &amp; SUPPLIES</u></b>							
	01-5-04-100	SALARIES- CHIEF	63,928	64,921	67,376	32,699			
	01-5-04-101	WAGES-OFFICERS/CLERK	245,049	221,195	-	7,662		-	
	01-5-04-102	FUEL & LUBRICANTS	30,234	26,189	3,000	1,464		3,000	
	01-5-04-103	JANITORIAL SUPPLIES	-	-	1,000	257		1,000	
	01-5-04-104	JANITORIAL SERVICES	5,200	5,200	5,000	650		5,000	
	01-5-04-105	PATROL EMERGENCY OVERTIME							
	01-5-04-106	INSURANCE-VEHICLE	9,951	8,297	4,000	6,456		4,000	
	01-5-04-108	PROPERTY INSURANCE	1,935	357	-	2,292		-	
	01-5-04-109	WINDSTORM/HAIL	1,251	-	-	-		-	
	01-5-04-110	SOCIAL SECURITY	-	-	4,177	-		-	
	01-5-04-115	MEDICARE	-	-	625	-		-	
	01-5-04-116	CONTINUING EDUCATION	215	-	1,200	-		1,200	
	01-5-04-117	DISPATCHING	2,680	2,680	2,700	3,270		2,700	
	01-5-04-118	TRAVEL MEALS & LODGING	386	-	500	-		-	
	01-5-04-119	OFFICE SUPPLIES	4,500	5,439	1,500	2,380		1,500	
	01-5-04-120	POSTAGE	362	-	500	-		500	
	01-5-04-121	OUTSIDE SERVICES	8,854	5,158	1,500	91		1,500	
	01-5-04-122	REPAIRS & MAINT (NON V	254	-	200	-		200	
	01-5-04-123	RADIOS	46,240	754	500	-		500	
	01-5-04-124	SOFTWARE EXPENSE	8,232	23,653	8,500	7,830		8,500	
	01-5-04-125	TELEPHONE-MOBILE	9,913	10,122	3,000	6,011		-	contract?
	01-5-04-126	UNIFORMS	487	41,365	1,000	-		1,000	
	01-5-04-127	VEHICLE MAINTENANCE	4,128	1,158	1,500	3,266		1,500	
	01-5-04-128	POLICE VEHICLES-2	56,806	4,284	-	8,489		-	
	01-5-04-129	VEHICLE REPAIRS	8,478	4,725	-	-		-	
	01-5-04-130	TECHNOLOGY REPAIR	2,470	2,132	2,500	1,342		2,500	
	01-5-04-131	ELECTRICITY (1/3)	2,802	3,682	3,300	938		3,300	
	01-5-04-132	CENTERPOINT (1/3)	199	228	250	307		250	
	01-5-04-133	SAN PAT JAIL/HOUSING	450	585	500	-		500	
	01-5-04-134	BUILDING REPAIRS	-	-	1,000	180		1,000	
	01-5-04-135	K-9	-	472	-	-		-	
	01-5-04-158	WORKERS' COMP	5,215	3,822	194	2,514		-	
	01-5-04-159	TMRS	-	-	2,905	-		-	
	01-5-04-160	TEC	-	52	9	-		9	
	01-5-04-170	EMPLOYEE HEALTH INS	62,302	65,946	11,037	5,311		-	
	01-5-04-187	EMPLOYEE SCREENING	-	275	300	-		300	
	<b>TOTAL POLICE PAYROLL AND SUPPLIES</b>		<b>582,421</b>	<b>503,690</b>	<b>129,774</b>	<b>93,408</b>		<b>39,959</b>	

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		<u>CONTRACT SERVI</u>							
	01-5-04-200	ELECTION JUDGE & CLERKS	-	-	-	-		-	
	01-5-04-214	JANITORIAL SALARY	-	-	-	-		-	
		TOTAL CONTRACT	-	-	-	-		-	
		<u>OTHER</u>							
	01-5-04-800	COURT, INSURANCE AND SUPP	-	93	-	27		-	
	01-5-04-801	DELINQUENT FINE COLLECTI	-	-	-	-		0	
		TOTAL OTHER	-	93	-	27		-	
		22,407							
		<b>TOTAL COURT AND POLICE</b>	<b>794,196</b>	<b>725,057</b>	<b>272,778</b>	<b>263,787</b>		<b>182,929</b>	

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				272,767	(11)			
	<u>CONTRACT SERVICES</u> 01-5-05-20							
	DISPATCHIN	2,680	2,680	2,700	2,010		2,700	
01-5-05-201	EMS BUILDING I	1,042	300	-	706		-	
01-5-05-202	EMS WINDSTORM/	1,251	-	-	-		-	
01-5-05-203	EMS AMBULANCE	160,417	189,583	175,000	131,250		199,000	
	TOTAL CONTRACT SERVICES	165,389	192,563	177,700	133,966		201,700	
	<u>UTILITIES</u>							
01-5-05-400	EMS							
	DEPT. ELEC	1,973	358	2,500	157		2,500	
01-5-05-401	DEPT. GAS	211	178	250	157		250	
01-5-05-405	DEPT. TELE	-	-	-	-		-	
	TOTAL	2,184	537	2,750	314		2,750	
	<u>REPAIRS</u>							
01-5-05-500	DEPT. BUIL	535	887	1,000	315		1,000	
	TOTAL REPAIRS	535	887	1,000	315		1,000	
	<u>OTHER</u>							
01-5-05-800	DEPT. ERRC	4,014	2,578	3,300	1,803		3,300	
	TOTAL OTHER	4,014	2,578	3,300	1,803		3,300	
	<b>TOTAL EMS</b>	<b>172,123</b>	<b>196,565</b>	<b>184,750</b>	<b>136,398</b>		<b>208,750</b>	

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	01	-GENERAL FUND MOSQUITO CONTROL							
	01-5-06-100	MOSQUITO CONTROL CHEMICA	-	-	-	-		-	
		TOTAL SUPPLIES	-	-	-	-		-	
	<u>CONTRACT SERVICES</u>	01-5-06-200 CHEMICA	-	-	-	-		-	
	01-5-06-201	MOSQUITO CONTROL EQUIP I	-	-	-	-		-	
		TOTAL CONTRACT	-	-	-	-		-	
	<u>REPAIRS</u>	01-5-06-500 MOSQUITO CONTROL	-	-	-	80		-	
		TOTAL REPAIRS	-	-	-	80		-	
		<u>D</u>							
		TOTAL MOSQUITO CONTROL	-	-	-	80		-	

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	01	-GENERAL FUND LIBRARY							
	01-5-07-000	LIBRARIAN SA	40,603	41,609	32,192	35,023		43,112	
	01-5-07-001	SOC SEC - CI	-	-	-	-		-	
	01-5-07-002	MEDICARE- CI	2,471	4,010	-	2,508		-	
	01-5-07-003	SOC SEC EMPL	-	-	1,996	-		2,673	
	01-5-07-004	MEDICARE-EMP	-	-	467	-		625	
	01-5-07-005	TMRS-EMPLOYE	-	-	-	-		-	
	01-5-07-006	TMRS-CITY	3,464	5,060	2,169	2,750		2,809	
	01-5-07-007	INS PAY-EMPL	-	-	-	-		-	
	01-5-07-008	INS PAY-AFLA	-	-	-	-		-	
	01-5-07-009	T.E.C.	-	9	9	9		9	
	01-5-07-010	MEDICAL INS	10,163	10,138	11,037	8,457		11,077	
	01-5-07-011	WRKRS COMPEN	1,264	546	1,449	359		194	
	01-5-07-015	GF MEDICARE	578	938	-	586		-	
	TOTAL PAYROLL		58,544	60,309	49,319	49,684		60,499	
	<u>SUPPLIES</u>								
	01-5-07-100	OFFICE SUPPL	1,169	903	1,000	361		1,000	
	01-5-07-101	MISC SUPPLY	800	820	800	162		800	
	01-5-07-102	BOOKS/COLLEC	3,655	720	2,000	2,000		2,000	
	TOTAL SUPPLIES		5,623	2,442	3,800	2,523		3,800	
	<u>CONTRACT SERVI</u>								
	01-5-07-200	BUILDING INS	1,042	300	-	1,059		-	
	01-5-07-201	FLOOD INSURA	-	-	-	-		-	
	01-5-07-202	WINSTORN/HAI DE	8,900	-	-	-		-	
	TOTAL CONTRACT		9,942	-	-	-		-	
	<u>UTILITIES</u>								
	01-5-07-400	TELEPHONES	2,443	2,871	2,500	1,956		2,500	
	01-5-07-401	C.P.L. UTILI	3,346	3,377	3,000	2,352		3,000	
	01-5-07-402	ENTEX UTILIT	707	923	700	917		700	
	TOTAL		6,496	7,170	6,200	5,225		6,200	
	<u>REPAIRS</u>								
	01-5-07-500	TECHNOLOGY/M	4,613	4,335	4,500	3,687		4,500	
	01-5-07-501	BUILDING REP	3,438	1,820	3,000	928		3,000	
	01-5-07-502	EQUIPMENT RE	-	-	-	-		-	
	01-5-07-504	JANITORIAL S	2,250	1,150	500	500		500	
	TOTAL REPAIRS		10,301	7,305	8,000	5,114		8,000	
	01-5-07-600	EDUCATIO	431	-	500	-		500	
	01-5-07-700	LIBRARY DEPT. EQUIPMENT	-	-	-	-		-	
	TOTAL LIBRARY		91,337	79,526	67,819	63,605		78,999	0

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01 -GENERAL FUND COMMUNITY CENTER							
01-5-08-100	MISCELLANEOUS _____	492	5	2,000	83	2,000	
TOTAL SUPPLIES	0	492	5	2,000	83	2,000	
<u>CONTRACT SERVICES</u>							
01-5-08-200	BUILDING INS.	1,042	300	-	1,059	-	
01-5-08-201	FLOOD INSURANC	-	-	-	-	-	
01-5-08-202	WINDSTORM/HAIL	1,109	-	-	-	-	
TOTAL CONTRACT		2,151	-	-	1,059	-	
<u>UTILITIES</u>							
01-5-08-400	COMM CENTER						
	TELEPHONE	-	-	-	-	-	
01-5-08-401	C.P.L. UTILITY	2,356	3,242	2,700	2,380	2,700	
01-5-08-402	ENTEX UTILITIE	80	-	-	-	-	
TOTAL		2,437	3,242	2,700	2,380	2,700	
<u>REPAIRS</u>							
01-5-08-500	BUILDING REPAI	1,885	552	12,000	629	12,000	
01-5-08-501	JANITORIAL SER_____	2,308	1,150	2,600	1,600	2,600	
TOTAL REPAIRS		4,192	1,702	14,600	2,229	14,600	
<u>CAPITAL OUTLAY</u>							
01-5-08-700	CAPITAL IMPROV_____	-	-	-	-	-	
TOTAL CAPITAL OUTLAY		-	-	-	-	-	
TOTAL COMMUNITY CENTER		9,272	5,249	19,300	5,752	19,300	

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01 -GENERAL FUND PARK							
01-5-09-100	MISCELLA	2,252	3,258	2,500	2,836	2,500	
01-5-09-101	WEED	6,097	2,523	-	-	-	
01-5-09-102	SMALL TOOLS	645	1,055	1,000	404	1,000	
TOTAL SUPPLIES		8,994	6,836	3,500	3,240	3,500	
01-5-09-200	VEHICLE/EQUI	2,867	2,565	2,800	1,939	2,800	
01-5-09-201	BUILDING INSURA	2,084	599	-	2,472	-	
01-5-09-202	WINSTORM HAIL I	3,090	-	-	-	-	
01-5-09-203	WINDSTORM/HAIL LITTLE LE	-	-	-	-	-	
01-5-09-204	LIGHTS/CONCESSION LITTLE	-	-	-	-	-	
TOTAL CONTRACT SERVICES		8,041	3,164	2,800	4,411	2,800	
UTILITIES_01-5-09-400C.P.L. UTILITIE		11,877	11,590	3,000	11,418	3,000	
01-5-09-410	LITTLE LEAGUE GARBAGE	-	-	-	-	-	
TOTAL UTILITIES		11,877	11,590	3,000	11,418	3,000	
01-5-09-500	EQUIPMENT REPAI	10,910	2,634	10,000	581	10,000	
01-5-09-501	REPAIRS ON PARK	5,117	3,509	5,000	629	5,000	
01-5-09-502	IMPROVEMENTS	-	1,453	-	-	-	
TOTAL REPAIRS		16,027	7,596	15,000	1,210	15,000	
<u>TRAVEL &amp; TRAINING</u>							
01-5-09-600	GAS FUEL/LUBRIC_	7,437	6,484	6,900	2,940	6,900	
TOTAL TRAVEL & TRAINING		7,437	6,484	6,900	2,940	6,900	
<u>CAPITAL OUTLAY</u>							
01-5-09-700	CAPITAL PROJECT____	-	-	-	-	-	
TOTAL CAPITAL OUTLAY		-	-	-	-	-	
TOTAL PARK		52,375	35,670	31,200	23,219	31,200	

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01	-GENERAL FUND MISC							
01-5-10-000	GENERAL FUND SALARI	143,363	142,024	201,024	85,856		241,794	
01-5-10-001	Allow for Staff Merit Pay						10,000	
01-5-10-002	FICA CITY	9,123	14,730	12,463	6,178		14,991	
01-5-10-005	GENERAL FUND OVERTI	3,778	5,278	3,000	2,075		3,000	
01-5-10-006	GF TMRS CITY	12,533	18,780	13,544	7,831		15,753	
01-5-10-010	GENERAL FUND SOC. S	-	-	-	-		-	
01-5-10-015	GEN FUND MEDICARE (	2,134	3,445	2,915	1,445		3,506	
01-5-10-016	GF TMRS CITY	-	-	-	-		-	
01-5-10-020	GEN FUND SOC. SEC.	-	-	-	-		-	
01-5-10-025	GEN FUND MEDICARE (	-	-	-	-		-	
01-5-10-030	GEN FRINGE BENEFITS	-	-	-	-		-	
01-5-10-035	GENERAL FRINGE BENE	-	-	-	-		-	
01-5-10-040	INS PAYABLE/GEN EMP	-	-	-	-		-	
01-5-10-045	INS PAYABLE/GEN AFL	-	-	-	-		-	
01-5-10-050	FED WITHHOLDING EMP	-	-	-	-		-	
01-5-10-060	GENERAL FUND T.E.C.	-	65	45	7		45	
01-5-10-070	GENERAL FUND HOSPIT.	58,157	57,395	54,578	52,548		54,662	
01-5-10-073	WINDSTORM/HAIL INS	-	-	-	-		-	
01-5-10-074	DOCUWARE LEASE	-	-	-	-		-	
01-5-10-075	CUSTODIAN - 1099	2,250	1,150	2,600	1,800		2,600	
01-5-10-076	CUSTODIAN OVERTIME	-	-	-	-		-	
01-5-10-077	CUSTODIAN SOC SEC.	-	-	-	-		-	
01-5-10-078	CUSTODIAN MEDICARE	-	-	-	-		-	
01-5-10-079	CUSTODIAN SOC SEC -	-	-	-	-		-	
01-5-10-080	CUSTODIAN MEDICARE	-	-	-	-		-	
01-5-10-081	FRINGE BENEFIT-EMPL	-	-	-	-		-	
01-5-10-082	INS PAYABLE/CUST. E	-	-	-	-		-	
01-5-10-083	INS PAYABLE/CUST. A	-	11	-	-		-	
01-5-10-084	CUSTODIAN T.E.C.	-	-	-	-		-	
01-5-10-085	CUSTODIAN UNIFORMS	465	-	-	-		-	
01-5-10-086	CUSTODIAN MEDICAL I	-	-	-	-		-	
01-5-10-087	WORKERS COMPENSAT__	7,931	6,212	854	3,592		1,023	
	TOTAL PAYROLL	239,732	249,091	291,023	161,331		347,374	
	<u>SUPPLIES</u>							
01-5-10-100								
	BUILDING MAINTENANC	3,187	1,691	3,300	2,291		3,300	
01-5-10-101	ELECTION SUPPLIES	-	13,404	12,000	-		12,000	
01-5-10-102	GENERAL FUND OFFICE	11,640	8,677	13,000	7,450		13,000	
01-5-10-103	GENERAL FUND POSTAG	2,509	2,758	2,700	519		2,700	
01-5-10-104	TAX OFFICE SUPPLIES	12,831	15,519	13,500	7,646		13,500	
01-5-10-198	Covid 19 Reimbursab	-	-	-	-		-	
01-5-10-199	EMPLOYEE BOND	-	-	-	-		-	
	TOTAL SUPPLIES	30,166	42,049	44,500	17,907		44,500	

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01	-GENERAL FUND MISC							
01-5-10-200	MAYOR/COUNCIL FEES	10,550	9,260	12,000	9,600		12,000	
01-5-10-201	INSURANCE	-	-	-	-		-	
01-5-10-202	UNIFORM RENTAL	-	-	-	-		-	
01-5-10-203	ENGINEERING F	6,705	-	-	-		-	
01-5-10-204	SURVEY EXPENSES	-	-	1,500	1,950		1,500	
01-5-10-205	TAX ATTORNEY	-	-	-	-		-	
01-5-10-206	CITY CAR INSURANCE	398	428	300	357		300	
01-5-10-207	GEN FUND PROPERTY/LIABIL	2,042	9,987	13,500	1,191		13,500	
01-5-10-208	GENERAL FUND FLOOD INSUR.	-	-	-	-		-	
01-5-10-209	GENERAL FUND WINDSTORM/H	1,739	62,702	60,000	22,920		60,000	
01-5-10-210	GENERAL FUND AUDIT	-	16,800	15,000	25,151		15,000	
01-5-10-211	CITY ATTORNEY	24,000	22,000	24,000	13,500		24,000	
01-5-10-212	POSTAGE MACHINE RENTAL	1,064	851	900	319		900	
01-5-10-213	OUTSIDE CONSULTANTS	16,730	36,302	16,000	5,200		36,000	
	TOTAL CONTRACT	63,228	158,330	143,200	80,188		163,200	

CITY OF ODEM  
(DRAFT) OPERATING BUDGET FY 2024-25  
YEAR TO DATE AS OF: June 30, 2024

PAGE Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	%	Requested for Next Year	Notes
<u>DEBT SERVICE</u>	01-5-10-300 BONDS DUE	134,680	132,340		-			
	01-5-10-301 TAX NOTE PAYMENT	-	-	-	-		-	
	TOTAL DEBT	134,680	132,340	-	-		-	
<u>UTILITIES</u>	01-5-10-400 GENERAL FUND T							
	01-5-10-401 GENERAL FUND C.P.L. UTIL	16,376	17,522	15,000	11,894		15,000	
	01-5-10-402 GENERAL FUND ENTEX UTILI	3,338	4,435	4,100	2,543		4,100	
	TOTAL	502	522	600	413		600	
	TOTAL	20,216	22,480	19,700	14,852		19,700	
<u>REPAIRS</u>	01-5-10-500 CITY CAR REPAIRS	682	294	700	77		700	
	01-5-10-501 OFF EQUIP MAINT/OUTLAND	476	5,319	1,500	2,177		1,500	
	01-5-10-502 GENERAL FUND BUILDING RE	4,190	4,404	2,000	965		2,000	
	01-5-10-503 GEN FUND OFFICE EQUIP RE	-	-	-	-		-	
	01-5-10-504 COMP/EQUIP REPAIRS	2,655	2,792	3,000	2,036		3,000	
	01-5-10-505 SOFTWARE MAINTENACE/INCO	-	-	-	-		-	
	01-5-10-506 Misc. Services/Shine On	-	-	-	-		-	
	TOTAL REPAIRS	8,003	12,809	7,200	5,254		7,200	
<u>TRAVEL &amp; TRAINING</u>	01-5-10-600 CITY CA							
		917	1,125	1,000	2,080		1,000	
	01-5-10-601 SCHOOL EXPENSES	519	1,525	2,000	188		2,000	
	01-5-10-602 TRAVEL EXPENSES	13,725	7,898	5,000	4,640		5,000	
	TOTAL TRAVEL & TRAINING	15,162	10,548	8,000	6,908		8,000	
	01 -GENERAL FUND MISC							
	01-5-10-700 GEN FUND EQUIPMENT REPLA	-	-	-	-		-	
	TOTAL CAPITAL OUTLAY	-	-	-	-		-	
<u>OTHER</u>								
	01-5-10-800 DUES/NOTICE/LEGAL/SUBSCR	4,465	3,651	4,000	3,368		4,000	
	01-5-10-801 GRANTS	-	-	-	-		-	
	01-5-10-802 GENERAL FUND PUBLIC EMPLO	-	-	-	-		-	
	01-5-10-803 GENERAL FUND MISCELLANEO	3,217	30,081	-	345		-	
	01-5-10-804 ECONOM DEVEL EXPENSES	109,548	135,844	131,195	96,512		131,195	Should be sep fund
	TOTAL OTHER	117,230	169,577	135,195	100,224		135,195	
	TOTAL MISC	628,417	797,224	648,818	386,664		725,169	
	TOTAL EXPENDITURES	2,170,313	2,378,099	1,559,594	1,323,650		1,604,392	
				1,538,855	20,739			
	REVENUE OVER/(UNDER) EXPENDITU	(601,432)	(750,432)	125,387	22,858		68,202	

CITY OF ODEM  
(DRAFT) OPERATING BUDGET FY 2024-25  
YEAR TO DATE AS OF: June 30, 2024

PAGE Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	%	Requested for Next Year	Notes
02 -SYSTEM FUND								
<u>SALES, FEE, FINES</u>								
								effective Jan 2025 (9/12=.75)
02-4-200	SYSTEM WATER SALES	804,823	775,441	982,975	647,758	65.9%	1,082,278	3.77
02-4-201	SYSTEM SEWER	400,735	402,990	491,488	373,561	76.0%	541,139	110.10%
02-4-202	SYSTEM WATER CONNECTIO	7,382	7,212	10,000	2,240		10,000	
02-4-203	SYSTEM WATER TAPS	20,859	17,470	30,000	7,070		30,000	
02-4-204	SYSTEM SEWER TAP PERMI	-	-	2,500	-		2,500	
02-4-205	SYSTEM SCRAP SUPPLY &	-	-	-	-		-	
02-4-206	SYSTEM MISCELLANEOUS I	1,760	300	2,000	275		2,000	
02-4-207	SYSTEM WATER PENALTIES	38,088	31,850	25,000	28,532		25,000	
02-4-208	HALO FLIGHT	316	(290)	-	(470)		-	
02-4-209	SYSTEM SEWER PENALTIES	-	-	-	-		-	
02-4-210	SYSTEM INTEREST	-	-	-	-		-	
02-4-230	METER DEPT. DEPOSITS	19,537	29,450	-	16,892		-	
02-4-235	WATER/SEWER SPECIAL FE	20,527	3,884	15,000	5,500		15,000	
TOTAL		1,314,026	1,268,308	1,558,963	1,081,358		1,707,917	
<u>OTHER</u>								
02-4-600	METER DEPT. MISCELLANEOUS	200	-	-	-		-	
TOTAL OTHER		200	-	-	-		-	
<b>TOTAL REVENUES</b>		<b>1,314,226</b>	<b>1,268,508</b>	<b>1,558,963</b>	<b>1,081,358</b>		<b>1,707,917</b>	

CITY OF ODEM  
(DRAFT) OPERATING BUDGET FY 2024-25  
YEAR TO DATE AS OF: June 30, 2024

PAGE Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	Requested for Next Year	Notes
02 -SYSTEM							
FUND SYSTEM							
02-5-20-000	SYSTEM SALARIES	165,079	83,034	160,175	43,836	182,473	
02-5-20-001	SYSTEM OVERTIME	9,794	2,899	8,000	1,714	8,000	
02-5-20-002	SYSTEM SOCIAL SECURITY (	10,942	8,780	10,337	3,107	11,313	
02-5-20-003	SYSTEM MEDICARE-CITY	-	-	2,418	-	2,646	
02-5-20-004	SYSTEM SOCIAL SECURITY-E	-	-	-	-	-	
02-5-20-005	SYSTEM MEDICARE-EMPLOYEE	-	-	-	-	-	
02-5-20-006	TMRS ? SYSTEM FRINGE BEN	14,885	10,144	11,233	2,853	11,888	
02-5-20-007	SYSTEM FRINGE BENEFITS-C	-	-	-	-	-	
02-5-20-008	INS PAYABLE/SYS EMPLOYEE	-	-	-	-	-	
02-5-20-009	INS PAYABLE/SYS AFLAC	-	-	-	-	-	
02-5-20-010	SYSTEM WITHHOLDING	-	-	-	-	-	
02-5-20-011	SYSTEM T.E.C.	-	-	45	-	54	
02-5-20-012	SYSTEM HOSPITAL INSURANC	50,034	18,456	54,950	8,398	66,217	
02-5-20-013	SYSTEM WORKERS COMPENSAT	3,318	2,730	7,503	1,796	8,168	
02-5-20-014	SYSTEM CHILD SUPPORT	-	-	-	-	-	
02-5-20-015	SYS MEDICARE CITY	2,536	2,053	-	727	-	
TOTAL PAYROLL		256,487	128,097	254,660	62,430	290,759	
<u>SUPPLIES</u>							
02-5-20-100	SYSTEM OFFICE SUPPL	26,731	14,440	7,500	7,510	7,500	
02-5-20-101	SYSTEM POSTAGE	6,733	7,682	7,000	4,913	7,000	
02-5-20-102	WATER SMALL TOOLS	388	1,485	1,000	346	1,000	
02-5-20-103	SEWER SMALL TOOLS	-	102	1,000	-	1,000	
02-5-20-104	WATER SUPPLIES	9,773	181,126	10,000	20,158	10,000	
02-5-20-105	SEWER SUPPLIES	188,938	64,424	100,000	999	100,000	
02-5-20-106	SYSTEM WEED CONTROL	1,158	317	-	-	-	
02-5-20-107	SYSTEM WATER/SEWER	740	660	800	(60)	800	
02-5-20-108	SCADA SYSTEM (WATER	3,000	3,000	3,000	2,750	3,000	
02-5-20-109	SYSTEM SCADA SEWER	3,000	3,000	3,000	2,750	3,000	
02-5-20-199	CONTRACT-DAVID PENA	51,335	40,502	52,000	-	52,000	
TOTAL SUPPLIES		291,797	153,739	185,300	39,365	185,300	

CITY OF ODEM  
(DRAFT) OPERATING BUDGET FY 2024-25  
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PAGE	Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	%	Requested for Next Year	Notes
		<u>CONTRACT SERVICES</u>							
	02-5-20-200	SYSTEM ATTORNEY FEES	-	-	-	-		-	
	02-5-20-201	SYSTEM ENGINEER FEES	3,810	216	10,000	-		10,000	
	02-5-20-202	SYSTEM UNIFORM	2,724	1,283	1,000	-		1,000	
	02-5-20-203	SYSTEM LEGALS	675	-	500	-		500	
	02-5-20-204	SYSTEM SEWAGE BACKUP INS	1,081	649	900	649		900	
	02-5-20-205	SYSTEM WATER PURCHASES	449,828	472,714	481,960	372,793	77.3%	513,920	0.25
	02-5-20-206	SYSTEM INSPECTION FEES	9,145	10,236	9,000	7,691		9,000	3.77
	02-5-20-207	WATER/SEWER SAMPLES	13,635	21,984	14,000	26,663		14,000	6.63%
	02-5-20-208	SYSTEM VEHICLE/EQUIPMENT	4,643	4,739	3,100	3,642		3,100	
	02-5-20-209	SYSTEM BUILDING INSURANC	2,051	1,877	2,000	1,534		2,000	
	02-5-20-210	SYSTEM FLOOD INSURANCE	-	-	-	-		-	
	02-5-20-211	SYSTEM WINDSTORM/HAIL IN	34,646	62,373	65,000	14,333		65,000	
	02-5-20-212	PROF INS WATER TANKS/PUM	-	-	-	-		-	
	02-5-20-213	OUTSIDE CONSULTANTS	-	-	-	-		-	
	02-5-20-215	WATER TOWER/GRND TANK RE	8,952	1,470	10,000	2,070		10,000	
	02-5-20-218	NEW-MAINTENANCE CONTRACT	-	15,330	21,000	11,379		21,000	
	02-5-20-299	EQUIPMENT REPLACMENT	11,362	700	10,000	-		10,000	
		TOTAL CONTRACT	542,552	593,572	628,460	440,754		660,420	
		<u>DEBT SERVICE</u> 02-5-20-300							
	02-5-20-300	BOND ISSUANCE COST	21,468	25,506	25,660	24,393		25,660	
	02-5-20-301	INTEREST EXP - BOND	-	-	-	-		-	
	02-5-20-303	SYSTEM WATER TOWER/	-	-	-	-		-	
	02-5-20-310	SYSTEM BONDS	-	-	-	-		-	
		TOTAL DEBT SERVICE	21,468	25,506	25,660	24,393		25,660	

CITY OF ODEM  
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PAGE Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	Requested for Next Year	Notes
<u>UTILITIES</u>							
02-5-20-400	SYSTEM CELL PHONES/TECHN	5,974	8,817	6,200	4,611	6,200	
02-5-20-401	SYSTEM C.P.L. UTILITIES	724	514	1,000	158	1,000	
02-5-20-402	SYSTEM CPL WATER UTILIT	10,420	9,763	10,500	7,497	10,500	
02-5-20-403	SYSTEM ENTEX UTILITIES	-	-	-	-	-	
02-5-20-404	SYSTEM CPL SEWER UTILIT	27,216	16,908	30,000	14,005	30,000	
TOTAL		44,334	36,002	47,700	26,271	47,700	
<u>REPAIRS</u>							
02-5-20-500	SYSTEM BUILDING REPAIRS	3,640	6,034	10,000	546	10,000	
02-5-20-501	WATER REPAIRS	20,127	88,731	150,000	16,756	150,000	
02-5-20-502	EQUIPMENT REPAIR	107,451	101,276	30,000	20	30,000	
02-5-20-503	SEWER REPAIRS	163,910	751,263	225,000	140,830	225,000	
02-5-20-504	SLUDGE HAULING	2,295	4,664	15,000	831	15,000	
02-5-20-505	MAINTENANCE OLD SEWER PL	-	-	-	-	-	
02-5-20-506	VEHICLE MAINTENANCE/REPA	12,691	4,211	8,000	2,161	8,000	
TOTAL REPAIRS		310,114	956,180	438,000	161,145	438,000	
<u>TRAVEL &amp; TRAINING</u>							
02-5-20-600	SYSTEM	15,958	14,483	10,000	6,103	10,000	
02-5-20-601	SYSTEM DEPT SCHOOL/TRAVE	-	-	-	44	-	
TOTAL TRAVEL & TRAINING		15,958	14,483	10,000	6,147	10,000	
<u>OTHER</u>							
02-5-20-800	METER DEPT. CUSTOMER REF	-	-	-	-	-	
02-5-20-801	METER DEPT. MISCELLANEOU	-	-	-	-	-	
02-5-20-810	SYSTEM MISCELLANEOUS	523	742	5,000	256	5,000	
TOTAL OTHER		523	742	5,000	256	5,000	
TOTAL SYSTEM		1,483,232	1,908,320	1,594,780	760,762	1,662,840	
TOTAL EXPENDITURES		1,483,232	1,908,320	1,594,780	760,762	1,662,840	-
				1,584,736	10,044		
SYSTEM REVENUE OVER/(UNDER) EXPENDITURE		(169,006)	(639,812)	(35,817)	320,596	45,078	

CITY OF ODEM  
(DRAFT) OPERATING BUDGET FY 2024-25  
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PAGE Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	%	Requested for Next Year	Notes
<b>03 -GARBAGE FUND</b>								
03-4-100	GARBAGE PENALTIES	-	-	-	-		-	
03-4-101	GARBAGE SALES TAX PENALTY	-	-	-	-		-	
03-4-150	GARBAGE INTEREST	-	-	-	-		-	
03-4-152	INTEREST INCOME GARB FND CKI	-	-	-	-		-	
	TOTAL TAXES, PENALTIES, INT SALES, FEE, FINES	-	-	-	-		-	
03-4-200	GARBAGE FEES	468,482	468,624	494,000	364,856	73.9%	523,640	6.0%
03-4-201	GARBAGE SALES TAX	38,472	38,690	40,000	30,087		40,000	
03-4-203	REPUBLIC FRANCHISE FEES	10,320	12,900	12,500	11,037		12,500	
	TOTAL SALES, FEE, FINES	517,274	520,214	546,500	405,980		576,140	
<u>OTHER</u> 03-4-600	GARBAGE MISCELLANEOUS	4,635	3,815	5,500	2,195		5,500	
	TOTAL OTHER	4,635	3,815	5,500	2,195		5,500	
<b>TOTAL REVENUES</b>		<b>521,909</b>	<b>524,028</b>	<b>552,000</b>	<b>408,175</b>		<b>581,640</b>	
03-5-30-000	GARBAGE SALARIES	-	-	-	-		-	
03-5-30-001	GARBAGE OVERTIME	-	-	-	-		-	
03-5-30-002	GARBAGE S.S. (CITY)	-	-	-	-		-	
03-5-30-003	GARBAGE CITY MEDICARE	-	-	-	-		-	
03-5-30-004	GARBAGE S.S. EMPLOYEE	-	-	-	-		-	
03-5-30-005	GARBAGE EMPLOYEE MEDICAR	-	-	-	-		-	
03-5-30-006	GARB FRINGE BENEFITS-EMP	-	-	-	-		-	
03-5-30-007	GARBAGE FRINGE BENEFITS-	-	-	-	-		-	
03-5-30-008	INS PAYABLE/GARB EMPLOYE	-	-	-	-		-	
03-5-30-009	INS PAYABLE/GARB AFLAC	-	-	-	-		-	
03-5-30-010	GARB. EMPLOYEE WITHHOLDI	-	-	-	-		-	
03-5-30-011	GARBAGE TEC	-	-	-	-		-	
03-5-30-012	GARBAGE HOSPITAL INSURAN	-	-	-	-		-	
03-5-30-013	GARBAGE WORKERS COMPENSA	-	-	-	-		-	
	TOTAL PAYROLL	-	-	-	-		-	
<b>SUPPLIES</b>								
03-5-30-100	MISCELLANEOUS SUPP	1,025	-	500	-		500	
03-5-30-101	SMALL TOOLS	-	-	500	-		500	
03-5-30-199	CONSULTANT	9,857	7,497	10,000	-		10,000	
	TOTAL SUPPLIES	10,883	7,497	11,000	-		11,000	

CITY OF ODEM  
(DRAFT) OPERATING BUDGET FY 2024-25  
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PAGE	Account	Description	2021-2022 Reported	2022-2023 Reported	2023-2024 Budget	Reported YTD 06/30/2024	%	Requested for Next Year	Notes
		<u>CONTRACT SERVI</u>							
	03-5-30-200	UNIFORM RENTAL			-			-	
	03-5-30-201	VEHICLE/EQUIP. INS			-			-	
	03-5-30-202	BUILDING INSURANCE			-			-	
	03-5-30-203	SALES TAX	(31,139)	(34,446)	(37,000)	(19,645)		(37,000)	
	03-5-30-204	FLOOD INSURANCE			-			-	INCREASE
	03-5-30-503	LAND FILL CONTRACT	403,439	448,129	442,000	313,977	71.0%	468,520	6.0%
	03-5-30-206	WINDSTORM/HAIL INS	2,822	11,878	3,200	1,098		3,200	
	03-5-30-213	CONSULTANTS			-			-	
	TOTAL CONTRACT		375,122	425,561	408,200	296,240		434,720	
		<u>UTILITIES</u>							
	03-5-30-400	GARBAGE FUND CELL PHONES	-	-	-	-		-	
	03-5-30-401	GARBAGE ELECTRICITY NEW	368	263	500	149		500	
	TOTAL		368	263	500	149		500	
		<u>REPAIRS</u>							
	03-5-30-500	GARBAGE BUILDING REPAIRS	-	-	2,500	-		2,500	
	03-5-30-501	GARBAGE EQUIPMENT REPAIR	7,759	445	5,000	-		5,000	
	TOTAL REPAIRS		7,759	445	7,500	-		7,500	
	03-5-30-600	GARBAGE GASOLINE & DIESE	-	-	-	-		-	
	TOTAL TRAVEL & TRAINING		-	-	-	-		-	
	TOTAL GARBAGE		394,133	433,765	427,200	296,389		453,720	
	TOTAL EXPENDITURES		394,133	433,765	427,200	296,389		453,720	
	GARBAGE REVENUE OVER/(UNDER) EXPENDIT		127,776	90,263	124,800	111,787		127,920	

Streets Sales Tax Projects  
 Funds Collected via the Voter Approved Sales Tax  
 (Must be reapproved every 4 years)

Projected Balance	\$ 302,567	8/6/2024	(Need to review bank activity 09/30/2021 to date)
Additional Collections	\$ 20,000	Aug Sept	
Amounts from GF?	\$ 130,000	Is GF able to return these funds from Oct 2023?	Should do by 09/30/2024.)
Additional Contributions from OISC	?	Impact of Buses on streets	
<b>Total</b>	<b>\$ 452,567</b>	<b>9/30/2024</b>	

Projected collections FY 24-25	\$ 130,000
<b>Total Available</b>	<b>\$ 582,567</b>

Proposed Projects (MOU with County)		
\$ 60,000	8	\$ 480,000
<b>Ending Balance</b>		<b>\$ 102,567</b>

Per J. Hernandez, 08/15/2024

FY 2024 SEALCOAT PROGRAM

PREF#/CT	COUNTY ROADWAY	LINETS	EXIST'G SURFACE	LENGTH MILES	WIDTH FEET	1ST COURSE ASPHALT AC 15 P 0.32 GAL/SY	1ST COURSE AGGREGATE GR 3/35 85 SY/CT	2ND COURSE ASPHALT AC 15P 0.30 GAL/SY	2ND COURSE AGGREGATE GR 4/45 115 SY/CT	INVERTED PUMP ASPHALT RC 250 0.25 GAL/SY	INVERTED PUMP AGGREGATE GR 5 118 SY/CT	REWORK/BASE TY D PPHSHAG STAT33M
	COUNTY ROAD	SEPALE COURSE	SURFACED	1.0	18.0			3168	92			
<b>TOTAL</b>				1.0		0	0	3168	92	0	0	0
<b>UNIT BID COST \$</b>						4.95	126.64	4.95	137.02	6.61	252.80	183.79
<b>TOTAL COST</b>						\$0.00	\$0.00	\$15,681.60	\$12,605.84	\$0.00	\$0.00	\$0.00
<b>SUMMARY</b>				<b>\$28,287.44</b>								

FY 2024 SEALCOAT PROGRAM

PCT #1

PREF#/CT	COUNTY ROADWAY	LINETS	EXIST'G SURFACE	LENGTH MILES	WIDTH FEET	1ST COURSE ASPHALT AC 15 P 0.32 GAL/SY	1ST COURSE AGGREGATE GR 3/35 85 SY/CT	2ND COURSE ASPHALT AC 15P 0.30 GAL/SY	2ND COURSE AGGREGATE GR 4/45 115 SY/CT	INVERTED PUMP ASPHALT RC 250 0.20 GAL/SY	INVERTED PUMP AGGREGATE GR 5 115 SY/CT	REWORK/BASE TY D PPHSHAG STAT33M
	COUNTY ROAD	DOUBLE COURSE	SURFACED	1.0	18.0	3380	125	3168	92			
<b>TOTAL</b>				1.0		3380	125	3168	92	0	0	0
<b>UNIT BID COST \$</b>						4.95	126.64	4.95	137.02	6.61	252.80	183.79
<b>TOTAL COST</b>						\$16,731.00	\$15,830.00	\$15,681.60	\$12,605.84	\$0.00	\$0.00	\$0.00
<b>SUMMARY</b>				<b>\$80,848.44</b>								

<https://comptroller.texas.gov/taxes/sales/city-additional-tax.php#1>

Oakwood	2145051	SMR	002500	04/01/2021	
Odem	2205058	4B	005000	10/01/2001	
Odem	2205058	SMR	002500	10/01/2013	09/30/2017
Odem	2205058	SMR	005000	10/01/2017	
Odessa	2068018	4A	002500	04/01/1998	

The Comptroller publishes info and guidelines for Street Maintenance Tax programs

<https://comptroller.texas.gov/economy/development/sales-tax/docs/96-940-streets.pdf>

# MUNICIPAL SALES AND USE TAX FOR STREET MAINTENANCE

JANUARY 2020



**Glenn Hegar**  
Texas Comptroller of Public Accounts

Many Texas cities do not have the funds necessary to repair existing streets and sidewalks. The Tax Code authorizes cities to impose a special sales tax to fund maintenance of this important mobility infrastructure.

## WHO IS ELIGIBLE?

Cities may impose the tax if the new combined local sales tax rate will not exceed 2 percent.

[Refer to Tax Code, Sect. 327.003(b).]

## ELECTION IS REQUIRED

A city's voters must approve the additional sales tax. The city's governing body must adopt an ordinance calling for an election to be held on one of the two uniform election dates:

- the first Saturday in May; or
- the first Tuesday after the first Monday in November.

For guidance on the timing of elections, please contact the Secretary of State at 512-463-5650 or toll free at 800-252-8683. Additional information is available on the Secretary of State's website.

## BALLOT LANGUAGE

At the election to adopt the additional tax, a ballot must allow voters the choice of voting for or against the proposition. Following is the required ballot language:

"The adoption of a local sales and use tax in (name of municipality) at the rate of (insert appropriate rate) to provide revenue for maintenance and repair of municipal streets."

[Refer to Tax Code, Sect. 327.006(b).]



For sales tax elections called by the governing body, a municipality may combine measures to lower or repeal any dedicated or special purpose municipal sales tax into a single ballot proposition, and at the same time raise or adopt any other dedicated special purpose municipal sales tax. A combined sales tax proposition would have to contain substantially the same language as that required for lowering, repealing, raising, or adopting each tax as appropriate. If a combined sales tax proposition were defeated, there would be no effect on existing sales taxes.

[Refer to Tax Code, Sect. 321.199.]

The tax may be used to **repair existing streets, but not build new streets.**

FOR MORE INFORMATION, VISIT OUR WEBSITE [Comptroller.Texas.gov](http://Comptroller.Texas.gov)

RECEIVE ECONOMIC DEVELOPMENT TAX HELP BY EMAIL AT [emta@comptroller.texas.gov](mailto:emta@comptroller.texas.gov)

This publication is intended as a general guide and not as a comprehensive resource on the subjects covered. It is not a substitute for legal advice.

An example of City policies regarding Street Maintenance Sales Taxes:

#### IV. SALES TAX

The voters in the City of Ingleside have approved a 2% sales and use tax on taxable items sold within the City. 75% of the Sales Tax collections are designated for the General Fund, 12.5% is designated for the Ingleside Development Corp (IDC) and used for economic development purposes, and 12.5% is designated for maintenance of City streets.

As part of the annual budget process, sales tax collections are analyzed and budgeted at approximately 90% of recurring sales tax collections during the previous year.

When there are significant industrial projects constructed within the City, there can be large, one time spikes in the taxes collected by the City. Because of the nature of these collections, it is not practical to budget for these unusual, one time cash flows. In addition, these collections should not be budgeted or utilized for use towards the City's recurring obligational expenses. It shall be the City's practice to allow these receipts to accumulate and contribute towards the net surplus of the General Fund, IDC Fund and the Street Maintenance Fund.

From time to time, the City Manager will make recommendations to the City Council for the use of the accumulated monies.

ODEM ECONOMIC DEVELOPMENT  
BUDGET 2024-25 Draft  
8/20/2024

INCOME

	BUDGET	ACTUAL	PROPOSED
SALES TAX	\$125,000		\$135,000
INTEREST	\$475		\$300
TOTALS	\$125,475	\$0	\$135,300

	BUDGET	ACTUAL	PROPOSED
AUDIT & CONSULTING FEES	\$35,000		\$35,000
EDUCATION	\$2,000		\$2,000
TRAVEL	\$3,500		\$4,000
SAN PAT EDC	\$2,000		\$2,000
MISC	\$10,000		\$1,000
PARK EVENTS	\$10,300		\$10,000
2024 PROJECTS	\$150,000		\$275,000
PROMOTIONAL EXPENDITURES			\$13,530 (10% Revenues)
INFRASTRUCTURE	\$50,000		\$50,000
TOTAL	\$262,800	\$0	\$392,530

ACCOUNT BALANCE	
CHECKING (08/20/2024)	206,492.21
CD 04/23/2025	184,392.71
PROJECTED INCOME - August September	20,000.00
BEGINNING BALANCES 10/01/2024	410,884.92
PROJECTED INCOME	135,300.00
TOTAL AVAILABLE	526,184.92
LESS EXPENDITURES	(392,530.00)
ENDING BLANCES 09/30/2024	<u>133,654.92</u>

No assurance Provided

City of Odem  
PERSONNEL BUDGET  
As of  
8/20/2024

DOES NOT REFLECT BONUSES NOR BUY BACKS

POSITION	FT	PT	Base Compensation	Bonus/Longevity	Gross Wages	Employer Paid Insurance	Retirement	FICA	Medicare	TWC	TEC	Employer Paid Taxes & Benefits	Compensation Total
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City Administrator	X		78,973.44	-	78,973.44	11,034.48	5,145.12	4,896.35	1,145.11	355.38		22,585.45	101,568.89
Financial Administrator	X		68,250.00	-	68,250.00	11,028.84	4,445.49	4,231.50	999.63	279.83		20,985.28	89,235.28
Utility Billing Clerk	X		32,170.32	-	32,170.32	10,989.44	2,989.90	1,994.56	466.47	131.90		15,667.26	47,837.58
Clerk	X		31,200.94	-	31,200.94	11,076.60	2,032.74	1,934.46	452.41	127.92		15,633.14	46,834.07
Clerk	X		31,199.17	-	31,199.17	10,553.04	2,032.63	1,934.35	452.39	127.92		15,109.32	46,308.49
Street Wm	X		31,200.36	-	31,200.36	11,070.96	2,032.70	1,934.42	452.41	140.40		16,903.51	48,103.87
Court Clerk	X	\$ 21,500	32,760.00	-	32,760.00	11,076.60	2,134.31	2,031.12	475.02	134.32		15,860.37	48,620.37
Police Chief	X		67,376.40	-	67,376.40	11,078.60	4,389.57	4,177.34	976.96	3,591.16		24,220.63	91,597.03
Librarian	X		43,112.16	-	43,112.16	11,075.60	2,808.76	2,672.95	625.13	194.00		17,386.44	60,498.60
Plant	X		32,192.16	-	32,192.16	11,076.60	2,097.32	1,995.81	466.79	1,448.65		17,094.27	49,286.43
Plant	X		10,920.00	-	10,920.00	10,963.80	711.44	677.04	158.34	481.40		13,011.02	23,931.02
Plant	X		31,200.62	-	31,200.62	10,963.80	2,032.72	1,934.44	452.41	1,404.03		15,796.40	47,997.02
Water Labor	X		31,200.62	-	31,200.62	11,070.96	2,032.72	1,934.44	452.41	1,360.25		15,859.88	48,060.50
Plant Foreman	X		37,440.31	-	37,440.31	11,070.96	2,439.24	2,321.30	542.88	1,664.81		18,068.19	55,508.51
Water Foreman	X		142,953.72	-	142,953.72	55,146.12	9,313.43	8,883.13	2,072.83	6,389.24		81,829.75	224,783.47
Water Foreman	X		39,519.48	-	39,519.48	11,070.96	2,574.69	2,450.21	573.03	1,779.38		18,456.27	57,975.75
Total	14	1	598,715.99	0.00	598,715.99	165,180.24	39,006.35	37,120.39	8,681.38	14,514.06	135.00	264,637.42	863,353.40
Allocation to Dept B			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remaining Total			598,715.99	0.00	598,715.99	165,180.24	39,006.35	37,120.39	8,681.38	14,514.06	135.00	264,637.42	863,353.40
Costs w/o Raises			542,348.56	0.00	542,348.56	165,180.24	35,334.01	33,625.61	7,864.05	13,627.68	135.00	255,766.59	798,115.15

**STAFFING LEVELS**  
City of Odem

Oct-24

By Departments	Aug-23			10/1/2023			Proposed 10/1/2024			changes
	FT	PT	Seasonal	FT	PT	Seasonal	FT	PT	Seasonal	
<i>Administration</i>	5			5			5			
<i>Street</i>	2			1			1			
<i>Police</i>	7			1			1			
<i>Court</i>	1			1			1			
<i>Library</i>	1			1			1			
<b>General Fund Total</b>	16	0	0	9	0	0	9	0	0	
<i>System/Utility</i>	4	1		5	1		5	1		
<i>Dept 2</i>										
<i>Dept 3</i>										
<b>Utility Fund Total</b>	4	1	0	5	1	0	5	1	0	
	<b>FT</b>	<b>PT</b>	<b>Seasonal</b>	<b>FT</b>	<b>PT</b>	<b>Seasonal</b>	<b>FT</b>	<b>PT</b>	<b>Seasonal</b>	
	<b>Date 1</b>			<b>Date 2</b>			<b>Dat 3</b>			
<b>GRAND TOTAL</b>	20	1	0	14	1	0	14	1	0	





1. Current year approved M&O rate for the year ending 12/31/2024	1.0000	1.0000
2. Current year approved M&O rate for the year ending 12/31/2023	1.0000	1.0000
3. Current year approved M&O rate for the year ending 12/31/2022	1.0000	1.0000
4. Current year approved M&O rate for the year ending 12/31/2021	1.0000	1.0000

Worksheet: Budget  
 Sheet: 001-0000  
 Date: 11/15/2023

TNT Tax Rate Calculation Worksheet - Tangible Goods Other Than School Districts or Water Districts

Page 1

**TNT Tax Rate Calculation Worksheet - Tangible Goods Other Than School Districts or Water Districts Form 00-056**

**16. Rate adjustment for county to offset defense compensation**

A. Current year eligible defense compensation expenditures. Enter the amount of eligible defense compensation expenditures for the current year. Do not include expenditures for the year ending 12/31/2024. Enter the amount of eligible defense compensation expenditures for the year ending 12/31/2023. Enter the amount of eligible defense compensation expenditures for the year ending 12/31/2022. Enter the amount of eligible defense compensation expenditures for the year ending 12/31/2021.	0	0
B. Prior year eligible defense compensation expenditures. Enter the amount of eligible defense compensation expenditures for the year ending 12/31/2023. Enter the amount of eligible defense compensation expenditures for the year ending 12/31/2022. Enter the amount of eligible defense compensation expenditures for the year ending 12/31/2021. Enter the amount of eligible defense compensation expenditures for the year ending 12/31/2020.	0	0
C. Adjusted 2024 rate based on the ratio of A to B.	1.0000	1.0000
D. Adjusted 2024 rate based on the ratio of A to B and multiplied by 1.	1.0000	1.0000
E. Total rate adjustment for county to offset defense compensation.	0.0000	0.0000

**17. Rate adjustment for county hospital expenditures**

A. Current year eligible county hospital expenditures. Enter the amount of eligible county hospital expenditures for the current year. Do not include expenditures for the year ending 12/31/2024. Enter the amount of eligible county hospital expenditures for the year ending 12/31/2023. Enter the amount of eligible county hospital expenditures for the year ending 12/31/2022. Enter the amount of eligible county hospital expenditures for the year ending 12/31/2021.	0	0
B. Prior year eligible county hospital expenditures. Enter the amount of eligible county hospital expenditures for the year ending 12/31/2023. Enter the amount of eligible county hospital expenditures for the year ending 12/31/2022. Enter the amount of eligible county hospital expenditures for the year ending 12/31/2021. Enter the amount of eligible county hospital expenditures for the year ending 12/31/2020.	0	0
C. Adjusted 2024 rate based on the ratio of A to B.	1.0000	1.0000
D. Adjusted 2024 rate based on the ratio of A to B and multiplied by 1.	1.0000	1.0000
E. Total rate adjustment for county hospital expenditures.	0.0000	0.0000

**18. Rate adjustment for delinquent property taxes**

A. Amount appropriated for public safety in the prior year. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2024. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2023. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2022. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2021.	0	0
B. Equivalent rate for public safety in the prior year. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2024. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2023. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2022. Enter the amount of funding appropriated for public safety in the prior year. Do not include funding for the year ending 12/31/2021.	0	0
C. Adjusted 2024 rate based on the ratio of A to B.	1.0000	1.0000
D. Total rate adjustment for delinquent property taxes.	0.0000	0.0000

**19. Adjusted current year M&O rate for the year ending 12/31/2024**

A. Current year approved M&O rate for the year ending 12/31/2024	1.0000	1.0000
B. Total rate adjustment for county to offset defense compensation	0.0000	0.0000
C. Total rate adjustment for county hospital expenditures	0.0000	0.0000
D. Total rate adjustment for delinquent property taxes	0.0000	0.0000
E. Adjusted current year M&O rate for the year ending 12/31/2024	1.0000	1.0000

**20. Current year approved M&O rate for the year ending 12/31/2023**

A. Current year approved M&O rate for the year ending 12/31/2023	1.0000	1.0000
B. Total rate adjustment for county to offset defense compensation	0.0000	0.0000
C. Total rate adjustment for county hospital expenditures	0.0000	0.0000
D. Total rate adjustment for delinquent property taxes	0.0000	0.0000
E. Current year approved M&O rate for the year ending 12/31/2023	1.0000	1.0000

Worksheet: Budget  
 Sheet: 001-0000  
 Date: 11/15/2023

TNT Tax Rate Calculation Worksheet - Tangible Goods Other Than School Districts or Water Districts

Page 2

**TNT Tax Rate Calculation Worksheet - Tangible Goods Other Than School Districts or Water Districts Form 00-056**

**21. Adjusted current year M&O rate for the year ending 12/31/2024**

A. Current year approved M&O rate for the year ending 12/31/2024	1.0000	1.0000
B. Total rate adjustment for county to offset defense compensation	0.0000	0.0000
C. Total rate adjustment for county hospital expenditures	0.0000	0.0000
D. Total rate adjustment for delinquent property taxes	0.0000	0.0000
E. Adjusted current year M&O rate for the year ending 12/31/2024	1.0000	1.0000

**22. Total current year debt to be paid with property taxes and add-on sales tax revenue. Do not include debt to be paid with other revenue.**

A. Total current year debt to be paid with property taxes and add-on sales tax revenue. Do not include debt to be paid with other revenue.	0	0
B. Total current year debt to be paid with property taxes and add-on sales tax revenue. Do not include debt to be paid with other revenue.	0	0
C. Total current year debt to be paid with property taxes and add-on sales tax revenue. Do not include debt to be paid with other revenue.	0	0
D. Total current year debt to be paid with property taxes and add-on sales tax revenue. Do not include debt to be paid with other revenue.	0	0
E. Total current year debt to be paid with property taxes and add-on sales tax revenue. Do not include debt to be paid with other revenue.	0	0

**23. Current year estimated collection rate**

A. Current year estimated collection rate	1.0000	1.0000
B. Current year estimated collection rate	1.0000	1.0000
C. Current year estimated collection rate	1.0000	1.0000
D. Current year estimated collection rate	1.0000	1.0000

46. Current year debt advanced for collections (Form 1041, Section 1)	11,788	0.00
47. Current year total taxable value (Sum of amount in Line 1 of the Sales Tax Calculation Worksheet)	115,461,340	
48. Current year debt rate (Line 46 of 465, Line 47 of 465 divided by Line 47)	1.01302	0.00
49. Current year voter-approved SAG rate plus current year debt rate (Line 48 plus Line 49)	1.13295	0.00
D19. District Line 49 (D19): Current year voter-approved tax rate for taxing unit offered by District Declaration (Sum of amount in Line 48 plus Line 49) (Sum of amount in Line 48 plus Line 49)	1.13295	0.00

**Work Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts** Form 50-016

Line	voter-approved Tax Rate Worksheet	Amount/Rate
50. CURRENT YEAR voter-approved tax rate for each taxing unit for county level. The county level voter-approved tax rate is:	0.00000	0.00

**SECTION 3: NMR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

This section provides information on how to calculate adjustments to the voter-approved tax rate for additional sales tax to reduce property taxes. The voter-approved tax rate for additional sales tax to reduce property taxes is calculated by multiplying the voter-approved tax rate by the voter-approved tax rate for additional sales tax to reduce property taxes. The voter-approved tax rate for additional sales tax to reduce property taxes is calculated by multiplying the voter-approved tax rate by the voter-approved tax rate for additional sales tax to reduce property taxes.

Line	Additional Sales And Use Tax Worksheet	Amount/Rate
51. Taxable sales (including sales that qualify for sales tax exemption) for the prior tax year or in May of the current tax year. Multiply the amount in Line 51 by the voter-approved tax rate for the prior tax year or in May of the current tax year. (District Declaration Worksheet, Worksheet for Additional Sales and Use Tax)	0.00	0.00
52. Estimated sales tax revenue (Sum of amount in Line 51 multiplied by voter-approved tax rate for the prior tax year or in May of the current tax year)	0.00	0.00
53. Current year total taxable value (Sum of amount in Line 1 of the Sales Tax Calculation Worksheet)	115,461,340	
54. Sales tax adjustment rate (Line 52 of 52 divided by Line 53)	0.00000	0.00
55. Current year NMR tax rate (adjusted for sales tax) (Line 49 plus Line 54) (Line 49 plus Line 54)	1.13295	0.00
56. Current year NMR tax rate (adjusted for sales tax) (Line 49 plus Line 54) (Line 49 plus Line 54)	1.13295	0.00
57. Current year voter-approved tax rate (adjusted for sales tax) (Line 49 plus Line 54) (Line 49 plus Line 54)	1.13295	0.00
58. Current year voter-approved tax rate (adjusted for sales tax) (Line 49 plus Line 54) (Line 49 plus Line 54)	1.13295	0.00

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

This section provides information on how to calculate adjustments to the voter-approved tax rate for pollution control. The voter-approved tax rate for pollution control is calculated by multiplying the voter-approved tax rate by the voter-approved tax rate for pollution control. The voter-approved tax rate for pollution control is calculated by multiplying the voter-approved tax rate by the voter-approved tax rate for pollution control.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59. Current year total taxable value (Sum of amount in Line 1 of the Sales Tax Calculation Worksheet)	115,461,340	
60. Additional rate for pollution control (Line 59 of 59) (Line 59 of 59)	0.00000	0.00

**Work Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts** Form 50-056

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62. Current year voter-approved tax rate (adjusted for pollution control) (Line 58 of 58 plus Line 60 of 60) (Line 58 of 58 plus Line 60 of 60)	1.13295	0.00

**SECTION 5: Voter-Approval Tax Rate Adjustment for Divided Increment Rate**

This section provides information on how to calculate adjustments to the voter-approved tax rate for divided increment rate. The voter-approved tax rate for divided increment rate is calculated by multiplying the voter-approved tax rate by the voter-approved tax rate for divided increment rate. The voter-approved tax rate for divided increment rate is calculated by multiplying the voter-approved tax rate by the voter-approved tax rate for divided increment rate.

Line	Divided Increment Rate Worksheet	Amount/Rate
63. Voter 1 Emergency Reserve Amount: Subtract the 2022 amount increment rate and 2022 actual tax rate from the 2022 voter-approved tax rate. Multiply the result by the 2022 current total value	0.00000	0.00
64. Voter 2 Emergency Reserve Amount: Subtract the 2022 amount increment rate and 2022 actual tax rate from the 2022 voter-approved tax rate. Multiply the result by the 2022 current total value	0.00000	0.00

64. Year 1 Property Revenue Amount. Subtract the 2021 enacted increment rate and 2021 actual tax rate from the 2021 voter approval tax rate. Multiply the result by the 2021 current total value.	0.743345	11.98
A. Voter approval tax rate (Line 5)	0.807920	12.48
B. Current increment rate (Line 6)	0.742946	11.48
C. Actual Tax Rate *	0.709846	10.94
D. Adjusted Tax Rate	0.053974	0.84
E. Total Taxable Value (Line 4)	1,817,213.19	
F. Multiplied by 100 and rounded to the nearest 100 if the result is not a whole number.	1	
65. Total Property Revenue Amount. Add Lines 64 and 65.	1.25	19.8
67. 2024 Enacted Increment Rate. Divide Line 65 by Line 64 to get the 2024 enacted increment rate. Round to the nearest 0.0001.	0.122000	1.94
68. Total 2024 voter approval tax rate including the enacted increment rate. Add Line 67 to Line 64. Round to the nearest 0.0001. * If the 2024 enacted rate is 0.0000, the voter approval rate is the total rate for the taxing jurisdiction.	0.865345	13.92

Yes  
 No  
 Not Applicable  
 Other

For additional information, consult the following instructions.

7/2023

**2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Voter Districts** Form 50-036

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate for the year of the income tax calculation and is calculated as the sum of the voter approval rate (Line 5) and the current year rate (Line 6). The current year rate is calculated as the sum of the voter approval rate (Line 5) and the current year rate (Line 6). The current year rate is calculated as the sum of the voter approval rate (Line 5) and the current year rate (Line 6).

Line	De Minimis Rate Worksheet	Amount	Rate
69. Adjusted current year NAR MGO tax rate. Enter the adjusted tax rate for the current year.	0.743345	11.98	
70. Current year total taxable value. Enter the current year total taxable value.	1,817,213.19		
71. Current year total taxable value. Enter the current year total taxable value.	1,817,213.19		
72. Current year total value. Enter the current year total value.	1,817,213.19		
73. De minimis rate. Add Lines 69 and 71.	0.822579	13.92	

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

The voter approval tax rate adjustment for emergency revenue rate is calculated as the sum of the voter approval rate (Line 5) and the emergency revenue rate (Line 7). The emergency revenue rate is calculated as the sum of the voter approval rate (Line 5) and the emergency revenue rate (Line 7).

The voter approval tax rate adjustment for emergency revenue rate is calculated as the sum of the voter approval rate (Line 5) and the emergency revenue rate (Line 7). The emergency revenue rate is calculated as the sum of the voter approval rate (Line 5) and the emergency revenue rate (Line 7).

**Emergency Revenue Rate Worksheet**

Line	Emergency Revenue Rate Worksheet	Amount	Rate
74. 2023 adopted tax rate. Enter the 2023 adopted tax rate.	0.743345	11.98	
75. Adjusted 2023 voter approval tax rate. Enter the adjusted voter approval tax rate.	0.743345	11.98	
76. Increment 2023 tax rate due to disaster. Enter the increment 2023 tax rate due to disaster.	0.000000	0.00	
77. Adjusted 2023 taxable value. Enter the adjusted 2023 taxable value.	1,817,213.19		
78. Emergency revenue. Enter the emergency revenue.	0.000000	0.00	
79. Adjusted 2023 taxable value. Enter the adjusted 2023 taxable value.	1,817,213.19		
80. Emergency revenue rate. Divide Line 78 by Line 79.	0.000000	0.00	

Yes  
 No  
 Not Applicable  
 Other

For additional information, consult the following instructions.

7/2023

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.**  \$100  
 As applicable, enter the current year NNR tax rate from Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26

**Voter-approval tax rate.**  \$100  
 As applicable, enter the current year voter-approval tax rate from Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 49

**De minimis rate.**  \$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or

employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal or certified estimate of taxable value, in accordance with requirements in the Tax Code. 12

**print here** ▶ Marcola Thormaehlen, PCC  
Printed Name of Taxing Unit Representative

**sign here** ▶ *Marcola Thormaehlen*  
Taxing Unit Representative

Date *8/7/24*

Tax Roll	line	No New Revenue Tax Rate			TNT			De Minimis Rate		
		Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S
			162,468,345			162,468,345			162,468,345	
No New Revenue Tax Rate - Line 21		\$ 0.520080	\$ 0.513208	#####						
Voter Approval tax Rate - Line 49					\$ 0.532605	\$ 0.525733	\$ 0.006872			
De Minimis Rate - Line 72								\$ 0.822579	\$ 0.815707	\$ 0.006872
Tax Levy	M&O	844,965	833,801	11,165	865,315	854,150	11,165	1,336,430	1,325,266	11,165
	I&S		11,165			11,165			11,165	
	Total		844,965			865,315			1,336,430	
								471,116		
								500,000		
								(28,884)		

sbconsults94@gmail.com

**From:** Carleton Wilkes <Carleton.Wilkes@twdb.texas.gov>  
**Sent:** Friday, July 21, 2023 16:06  
**To:** sbconsults94@gmail.com  
**Cc:** jrfalcon99@aol.com; mayor@cityofodem.com  
**Subject:** RE: TWDB RE: Odem - Mr. Baen  
**Attachments:** 20230721\_Odem\_FY2023 Loan Register L070066.pdf  
**Importance:** High

Excerpt is from the attached.

08/01/2023		0.00	0.00000	<del>5,740.00</del>
02/01/2024		0.00	0.00000	<del>5,740.00</del>
02/01/2024	675821DF6	<del>5,599.00</del>	<del>5,599.00</del>	0.00
08/01/2024		0.00	0.00000	<del>5,740.00</del>
02/01/2025		0.00	0.00000	1,717.00
02/01/2025	675821DG4	20,000.00	5,690.00	0.00
08/01/2025		0.00	0.00000	1,148.00
02/01/2026		0.00	0.00000	1,148.00
02/01/2026	675821DH2	20,000.00	5,740.00	0.00
08/01/2026		0.00	0.00000	574.00
02/01/2027		0.00	0.00000	574.00
02/01/2027	675821DJ8	20,000.00	5,740.00	0.00
Total		260,000.00		178,889.01
Paid		<del>199,999.00</del>		<del>130,141.00</del>
Balance		<del>60,001.00</del>		<del>48,748.01</del>
Except		60,000.00		5161.00

Best regards,

Carleton S. Wilkes, MPA CPA CIA  
Senior Advisor, Financial Compliance  
Texas Water Development Board  
[carleton.wilkes@twdb.texas.gov](mailto:carleton.wilkes@twdb.texas.gov)  
Office: 512-463-4189 | Cell: 512-912-6462  
Office Hours: 7:00am to 4:00pm

Please visit our [Financial Compliance website](#) for more information and answers to frequently asked questions.