

CITY OF PERRYTON

ANNUAL BUDGET

FISCAL YEAR 2025-2026



CITY OF PERRYTON, TEXAS ANNUAL BUDGET

FOR FISCAL YEAR

OCTOBER 1, 2025 - SEPTEMBER 30, 2026

KERRY SYMONS

Mayor

GREG GOOD

Mayor Pro-Tem

J ASTON

Council member

BRADY BURDICK

Council member

BRAD HERRING

Council member

BRAD KILE

Council member

COLBY WATERS

Interim City Manager

This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$35,948.06.

The record vote for adoption of the City of Perryton 2025-2026 Budget

FOR: Mayor Pro-Tem Greg Good, Councilmember J Aston, Councilmember Brady Burdick, Councilmember Brad Herring, Councilmember Brad Kile

AGAINST: None

Property Taxes Levied per \$100 Valuation

2024 Property Tax Rate: .553430

2025 Property Tax Rate: .545668

Calculated Rates per \$100 Valuation

No New Revenue Tax Rate: .545668

Voter-Approval Tax Rate: .574589

There is no debt rate as the City of Perryton holds no debt obligation.

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**A GUIDE TO UNDERSTANDING THE BUDGET
OF THE
CITY OF PERRYTON, TEXAS**

GOVERNMENT

The City of Perryton, a Type A General Law City, was incorporated in 1920. It operates, as approved by Article 116a-1 et.seq., V.A.T.C.S., under a City Manager plan. The City Manager is responsible for the general supervision of the City and for implementing policies as established by the City Council.

The elected officials of the City include a Mayor and five Council members. The Mayor and two Council members are chosen each even year and three Council members are chosen each odd year. The terms are for two years.

CITY GOVERNMENT ORGANIZATION CHART

A complete understanding of the relationship of the budget to the governmental organization in Perryton can be a difficult task for those not familiar with the budget document, the budgeting process, or with local government structure. A chart showing the organizational structure of the City is shown as Appendix A.

BUDGET PROCESS

1. BUDGET GUIDELINES

The City of Perryton budget policy appears on page 11. The following is a summary of the budget policies adopted and followed. The process of developing the Annual Budget begins in April of each year. Estimates are made of revenues for the upcoming fiscal year. From these preliminary revenue projections, expenditure levels are developed. At the initial budget meeting, held in March, departmental requests are distributed with instructions to be submitted to the City Manager on or before a specified date in April. For this budget year, that date was April 7, 2025. A series of budget meetings were scheduled with departmental supervisors beginning April 22.

The Proposed Budget was filed with the City Council and the City Secretary on June 3, 2025. Departmental supervisors were on hand to answer any questions when the City Manager met with the City Council during a special called work session on June 17, to acquaint Council, media and the public concerning items included in this budget.

2. PUBLIC HEARING

Because public participation is an essential element of the budget process, a public hearing for the Proposed Budget was held on Tuesday, July 15, 2025, at 6:30.

3. ADOPTION

The 2025-2026 Annual Operating Budget was adopted by Ordinance #027-25 on Tuesday, August 26, 2025. The 2025 tax rate was enacted by Ordinance #028-25 on August 26, 2025.

4. LEGAL MANDATES

The Annual Operating Budget is prepared in compliance with the Texas Uniformed Budget Law-Article 689a-13 et. Seq., V.A.T.C.S.

5. BUDGET DOCUMENT

The purpose of the budget document is to present to the public and the City Council a comprehensive picture of proposed operations for the fiscal year. The budget is intended to accomplish two things: (a) to provide administration the opportunity to present its recommendations for the levels of services and methods of financing those services for the coming year, and (b) to provide the most effective control possible by the legislative body over the administration. The Council has the opportunity to judge the adequacy of the recommended services and to set the level of those services by comparing the needs of one over the needs for another. The Council must also weigh the desirability of the services proposed against the burden of taxes required to finance them.

The budget document is the single most important report presented to the City Council during the fiscal year. Although it is primarily intended for policy determination, the budget also serves as an aid to the citizens in providing a better understanding of the City's operating fiscal programs. The budget has been designed on conservative financial principles that reflect management's commitment to maintaining necessary services, improving the quality of the overall operation of the City and keeping expenditures and taxpayer load to a minimum.

BUDGET CONTENT:

The major components of the 2025-2026 Annual Operating Budget are discussed in the order of appearance in the document in the sections that follow:

1. TABLE OF CONTENTS

A table of contents is provided to help the reader locate specific areas of interest.

2. BUDGET TRANSMITTAL LETTER

A budget transmittal letter is written by the City Manager, which serves as a "State of the City" message. Components of the message include the financial status of the City, budget highlights including major program changes, a statement of any unresolved problem areas, and an outline of policy themes guiding the City government.

3. FINANCIAL POLICY STATEMENT

The Financial Policy Statement outlines the policies set forth by the Council and management concerning Revenues, Reserves held, Investments, Capital Improvements, Debt Service, Pensions and Insurance.

4. BUDGET POLICY STATEMENT AND PROCEDURES

The Budget Policy Statement and Procedures explains the process and guidelines used by management in preparing and submitting a budget for Council approval.

5. ORDINANCES

Two ordinances are provided. Ordinance #027-25 adopts the Annual Operating Budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026. Ordinance #028-25 establishes the property (ad-valorem) tax rate for 2025 to finance a portion of the adopted budget.

6. SUMMARIES

Summaries include the Budget Policy Statement and Financial Policy Statement. An All-Fund Summary provides "at a glance" the relative cash position of the City. The All-Funds Reconciliation spotlights revenues and expenditures of each fund prior to the intra-fund transfers. An Ad Valorem Tax Revenue and Distribution Analysis and recap of proposed Capital Outlay is also provided.

7. GENERAL FUND

The General Fund accounts for all financial transactions that are not required to be accounted for in another fund. It is generally considered the "bulk" of City services and includes the departments of Governmental; Administration; City Hall; Fire/Ambulance; Police; Engineering; Code Enforcement, Parks & Recreation; the Municipal Golf Course; Streets; Insect Control; and the Airport.

8. SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for the proceeds of specific revenue sources (other than special assessments) that will be used to finance specific activities as required by law or administrative regulations. The Special Revenue Fund is composed of the Hotel/Motel Tax and the Park Improvement Fund.

9. DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal and interest. The City currently has no long-term obligation within the General Fund.

10. ENTERPRISE FUND

The Enterprise Fund (also referred to as the Utility Fund) is to account for operation (s) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods and/or services to the general public on a continuing basis be financed or recovered primarily through user charges, and; (b) where the governing body has decided that periodic policy, management control, accountability, or other purposes. The Enterprise Fund includes the Sanitation, Water System, Gas System and Wastewater System.

11. INTERNAL SERVICE FUND

The Internal Service Fund is used to account for the financing of goods and/or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis. The Internal Service Fund is comprised of the City Shop, Warehouse, and Purchasing.

A Capital Replacement Fund has been established within the Internal Service Fund. The purpose of the Capital Replacement Fund is to designate a portion of the reserves for capital replacement. The Capital Replacement Fund retains ownership of the rolling stock used by the General, Enterprise and Internal Service Funds. Each department is responsible for all operating costs of the equipment within their department, including maintenance and insurance. They are required to pay a monthly lease on this equipment, based on the useful life of that equipment. The lease payments in turn are placed in reserves to be used to purchase replacement equipment when needed.

12. 5 YEAR CAPITAL IMPROVEMENT/EQUIPMENT REPLACEMENT PLAN

The budget provides for 5-year capital improvement plan and a 5-year equipment replacement schedule. These 5-year plans provide a sound basis for understanding and coordination, as well as controlling City expenditures. By anticipating future needs, it is possible to plan in advance for needed capital improvements and equipment.

13. COMMUNITY DEVELOPMENT CORPORATION

The Community Development Corporation of Perryton (CDC) is a separate legal corporation created in 1994 after local taxpayers in an election approved a ½ cent economic development sales tax. The purpose of the CDC is to promote and develop industrial, manufacturing and other economic enterprises in order to eliminate unemployment and to enhance the public welfare of, for and on behalf of the City.

The CDC is governed by a Board of Directors, which is appointed by the City Council. The operating budget of the CDC is subject to the approval of the City Council.

14. ORGANIZATIONAL CHART

The organizational Chart shows the line of authority between various departments and primary duties of each position.

15. PERSONNEL SUMMARY

The personnel summary includes the Positions Classification along with the compensation of each that is currently offered.

16. ACCOUNTING SUMMARY

The Accounting Summary includes the Basic Account Codes Summary; the Departmental Account Codes; and the Classifications of expenditures of the accounting system.

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City of Perryton

110 S Ash, PO Box 849, Perryton, Texas 79070-0849
(806) 435-4014 FAX (806) 435-2490

TO: Mayor and City Council
FR: Patrick Comiskey
DT: June 3, 2025
RE: FY 2025-26 Fiscal Year Proposed Budget

In accordance with Texas Local Government Code, Section 102.005, I have on this day filed the Proposed Budget for the upcoming fiscal year October 1, 2025 – September 30, 2026. A copy of the proposal is included as an attachment to this memorandum.

The proposed budget covers all city funds, including general, utility, community development corporation, and city service. Included are all reasonably forecastable revenues, expenses, capital expenditures, long term debt service, and capital expenditure projects.

The proposed budget is balanced with \$960,000 contributed from carry-over or reserve funds for the Fire Truck, \$500,000; Park irrigation & Grant match, \$260,000 and Contingency, \$200,000. The city has four less positions budgeted, three unfilled police officer positions of seven and another in code enforcement which will occur after a retirement in early calendar year 2026. The proposal includes fee increases for water, sewer, gas and garbage.

There is no proposed increase in property taxes.

We have included \$1 million for a fire truck and \$43,230 for replacement gear and equipment for the seven full-time firefighters (includes the chief) and 13 volunteers. We have offset these items with an anticipated 50% participation of the county government. We plan to place a significant amount of the funds generated from the water rate increase toward a capital line replacement project. We have increased sanitation rates in part to account for the excess of expenses over revenues for sanitation (garbage) operations in both 2023 (\$46,063) and 2024 (\$145,676). We also plan to make a one time purchase for garbage dumpster replacements and for the installation of additional "green" dumpsters. We are budgeting \$150,000 for an anticipated 150 dumpsters.

The most popular project currently in the planning stage is the renovations to the city parks. The city council approved the purchase and installation of a quarter million dollars of play structures to be added to Murphy Park by Labor Day in 2025. City staff plan to seek state and federal funds for the construction of ball fields, splash pads, walking trails, and pavilions for various parks. The city will respond with matching funds as grants matched with the upcoming park plan are approved by the mayor and city council.

**CITY OF PERRYTON, TEXAS
FINANCIAL POLICY STATEMENT
2025-2026 BUDGET**

The City Council and staff of the City of Perryton are committed to sound financial planning and direction relating to the 2025-2026 Annual Operating Budget.

REVENUE POLICY:

The City reviews estimated revenue and fee schedules as a part of the budget process. Revenue estimates will be projected as accurately as possible. Any proposed rate increases are based upon: (a) fee policies applicable to each fund or activity; (b) the related costs of the service being provided; (c) the impact of the increase in the provision of services, and; (d) the equitability of comparable fees.

RESERVE POLICY:

Formally adopted reserve policies are important factors in maintaining the City in good fiscal health. There are three primary types of reserves: operating reserves, capital reserves, and debt reserves. The degree of need differs from each type of fund involved. However, one policy statement for each type of reserve can be applied to all funds.

- A. **OPERATING RESERVES:** There are two types of operating reserves: (1) an appropriated contingency which provides for unexpected or unanticipated expenditures during the fiscal year. This contingency amount is shown as part of the operating budget under "Other Expenditures"; and (2) revenue reserves established to provide for unforeseen revenue losses. This reserve is not a part of the operating budget, but is utilized at the end of a fiscal year, if needed.
- B. **CAPITAL RESERVES:** Capital reserves are established in order to provide for normal replacement of existing capital on a "pay as you go" basis. The amount of the reserve is based on the dollar value of capital purchases planned during the budget year. Reserves are maintained in the Capital Replacement Fund for all rolling stock, with the Fire/Ambulance being the only exception. The General, Enterprise and Internal Service Funds maintain reserves for all other types of capital replacement.
- C. **DEBT RESERVES:** Debt reserves are established to protect bondholders from payment defaults. Adequate bond reserves are essential in maintaining good bond ratings and the marketability of the City's bonds. Debt reserves are established by bond ordinance.

The recommended reserve policy that has been included in the 2025-2026 Operating Budget is as follows:

- 1. Operating Reserves: (a) reserve amounts included in the operating budget to be at least 10% of the annual operating expenditure budget by fund in order to protect against unforeseen expenditures; (b) amount to protect against unanticipated revenue losses to be at least 10% of the revenues budgeted of that fiscal year.
- 2. Capital Reserves: equal to the dollar value of the planned capital purchases required in the normal replacement of capital plant and improvements for that fiscal year.
- 3. Debt Reserves; reserves established by bond ordinance for each issue.

These policy statements are intended to apply to the various funds of the City; however, it is recognized that various federal, state, and local laws and specific financial policies may supersede these reserve policies.

INVESTMENT POLICY:

The City of Perryton will adhere to the following investment policies.

OBJECTIVES OF THE INVESTMENT POLICY:

- A. Assure the safety of the invested funds.
- B. Maintain sufficient liquidity to provide adequate and timely working funds.
- C. Match the maturity of investment instruments to the daily cash flow requirements.
- D. Avoid investment for speculation.
- E. Attain the highest rate of return that is safely possible on all invested funds.

AUTHORIZED INVESTMENTS:

The Investment Officer, or designee, shall, in order to obtain the best possible return on all cash investments, be allowed to continue to pool cash from several different funds for investment purpose. These funds shall be invested in legally authorized and adequately secured instruments. The Director of Finance shall serve as the Investment Officer for the City of Perryton. Authorized investments include:

- A. Certificates of Deposit through the institution that has entered into a depository agreement with the City.
- B. Direct securities of the United States government.
- C. Instruments from any agency of the United States government.
- D. Instruments purchased as a member of an investment pool as permitted by the laws of the State of Texas.
- E. Other securities as permitted by the laws of the State of Texas.

SAFETY AND INVESTMENT MANAGEMENT:

The Investment Officer shall exhibit prudence and discretion in the selection and management of securities. Skill and judgment shall be exercised in order that no individual or group of transactions undertaken AT ANY TIME would jeopardize the total capital sum of the overall invested funds. The City will not allow speculation in the selection of any investments.

LIQUIDITY AND DIVERSITY:

To meet the investment objectives of the City, the maturity of investments shall be targeted to coincide with the cash flow needs of the City. Assets of the City shall be invested in instruments whose maturities do not exceed the approved period of one year.

INTERNAL CONTROLS:

A system of internal controls shall be documented in writing. Also, they shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by the Investment Officer, or imprudent actions by employees and officers of the City. Controls deemed most important include:

- A. Control of collusion
- B. Safekeeping of investments and records
- C. Limiting the number of authorized investment officers and designees
- D. Documentation of transactions

The independent auditing firm shall review these controls annually.

INVESTMENT REPORT:

The Investment Officer relating to investments of the City of Perryton shall prepare a monthly report. Copies of this report shall be given to the City Manager, Mayor, and the five Council members; this report will be a part of the monthly financial report.

ADDITIONS/AMENDMENTS:

The Director of Finance is responsible for recommending any additions and/or amendments to the investment policy to the City Manager. No addition and/or amendment may be made without written consent from the City Manager

CAPITAL IMPROVEMENT POLICY:

It is the intent to place a five-year capital improvement program and replacement program as a portion of the annual operating budget. With the incorporation of the capital improvement program in the 2025-2026 Operating Budget, the City of Perryton will operate under the following capital improvement policy:

- A. The City will make all capital improvements in accordance with the adopted capital improvement program.
- B. The City will identify estimated cost and funding sources for each capital project requested before it is submitted to the City Council.

The 2025-2026 Budget follows the capital financing policy by categorizing the different types of capital improvements: (a) replacement; (b) expansion; and (c) unusual or unforeseen capital requirements.

- A. Replacement - capital expenditures related to normal replacement of worn, obsolete capital plant. This will be shown in the operating budget as “Capital Outlay - Equipment.”
- B. Expansion - capital expenditures related to the construction of new or expanded facilities necessitated by growth. This will be shown in the operating budget as “Capital Outlay - General.”
- C. Unusual/Unforeseen - capital expenditures related to replacement or expansion of capital due to unforeseen circumstances. This will be shown in the operating budget as “Capital Outlay - Special Project.”

DEBT POLICY:

The City of Perryton will use debt financing when it is appropriate. It would be judged appropriate only when it can be determined that future citizens will receive a benefit from the project to be financed.

When the City utilizes long-term debt financing, it will ensure that the debt is soundly financed by: (a) conservatively projecting the revenue sources that will be used to repay the debt; (b) financing the project over a period not greater than its useful life; and, (c) determining that the cost benefit of the project, including interest costs, is positive.

Additionally, the City has the following policies in relation to debt financing:

- A. Total general obligation debt will not exceed 10% of the assessed valuation.
- B. Where possible, the City will use self-supporting bonds instead of general obligation bonds.
- C. The City of Perryton will strive to maintain good communications with bond rating agencies about its financial condition

ENTERPRISE FUNDS:

The City currently has four enterprise activities: The Sanitation, Water, Gas and Wastewater Systems. These activities are self-supported through user charges and are accounted for in the Enterprise Fund (also known as the Utility Fund).

A. **INTERFUND TRANSFERS:**

The General Fund provides services and office space to all funds requiring a formula for the allocation of administrative charges. This total is shown as an expense (General Functions Transfer) to the Enterprise Fund and as operating revenue to the General Fund. There is also a franchise fee charged by the General Fund back to the Utility fund for the use of alleyways by the sanitation, water, gas, and wastewater departments.

Interfund transfers are treated as follows:

- 1) Transactions that would be treated as revenues or expenditures, if they involved organizations external to the City, are similarly treated when involving other funds of the City. Most interfund transfers fall into this category and would include work performed by the Shop; purchases made from inventory; payment of administrative services to the General Fund in lieu of taxes; and payments received from the General fund for enterprise services received.
- 2) Reimbursements from one fund to another are treated as a liability of the reimbursing fund and a receivable of the reimbursed fund. Such transactions are very limited in number, performed on a monthly basis, and usually not of a material amount.
- 3) Transfers are made monthly from the Enterprise Fund to various long-term debt interest and sinking funds to satisfy debt requirements and maintain debt reserves.

B. SANITATION, WATER WASTEWATER AND GAS SYSTEMS:

Formally adopted financial policies are an important factor in planning the financial operation of the Sanitation, Water, Wastewater and Gas Systems. Comprehensive financial policies should include statements concerning:

(1) Net income requirements; (2) capital cost financing; (3) reserve requirements; and (4) rate requirements.

1) **NET INCOME**

The net income of the Sanitation, Water Wastewater and Gas Systems will be at least equal to the annual cost of operating expenses, principal and interest reductions of outstanding bonds; and operating reserve requirements.

2) **RESERVES**

The following reserves shall be established and maintained in the Sanitation, Water Wastewater and Gas Systems. The operating reserve will be at least 10% of the Sanitation, Water, Wastewater and Gas Systems. The debt service will be equal to the amount required by individual bond ordinances.

3) **RATE REQUIREMENTS**

Sanitation, Water, Wastewater and Gas rates will be set at a level to provide for the net income requirement in each fiscal year.

4) **CAPITAL COST FINANCING**

Annual capital cost shall be identified as one of three types: (a) normal replacement of the existing system; (b) system improvements that benefit the existing and future populations; and (c) system expansions that benefit future populations. Normal replacement will be financed on a “pay as you go” basis and incorporated into the operating budget for that fiscal year. System improvements and/or system expansions will be financed with long-term debt over the life of the improvement or expansion and the annual debt service requirement funded from current rates.

PENSIONS:

The City of Perryton is a member of the Texas Municipal Retirement System. A Board of Directors for the retirement system governs administration of the system. The rate of contribution for the City of Perryton is based upon an annual actuarial analysis for the normal cost and unfunded liability of the number of employees participating in the plan.

MEDICAL INSURANCE:

The City of Perryton provides medical insurance for all full-time employees. The present plan is with TX Health Benefits Pool. The City also pays a portion of the cost of dependent coverage for all full-time employees who elect dependent coverage.

**CITY OF PERRYTON
BUDGET POLICY STATEMENT AND PROCEDURES
2025-2026 BUDGET**

The City of Perryton follows the Statutes of the State of Texas (Article 689a013 et. Seq., V.A.T.C.S.) in the preparation of the budget and audit for each fiscal year. An outline of the general accounting and budgeting principles and procedures follows and includes both the statutory requirements and the procedures of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR GOVERNMENTS

Generally accepted accounting principles (GAAP) are the accounting rules followed by most accountants in both business and government. GAAP provides a set of uniform minimum standards and guidelines for financial accounting and reporting; therefore, all financial statements prepared on a GAAP basis for similar entities are comparable. GAAP for businesses and GAAP for governments are different. GAAP for government emphasizes fund accounting and reporting finance-related legal and contractual provisions. GAAP for business enterprises emphasizes accounting financial reporting for a business as a whole and the “capital maintenance” operating data (revenues and expenses). GAAP for governments is established by the Government Accounting Standards Board which assumed responsibility from the National Council on Governmental Accounting 1984.

Since the primary objective of a government is to provide services to its constituents with the guidelines of financial constraints, the purpose of the budget is to indicate where the money to operate the government comes from and how it will be spent. An audit by an independent Certified Public Accountant at the end of the budget year is essential to demonstrate the accountability of the government use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires a separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities, and fund balance. Even though the actual cash is contained in one bank account, a “separate accounting” is kept of all funds by the use of the computerized accounting system. Funds are segregated of the purpose of carrying on a particular activity. Governments try to maintain a minimum number of funds. The accounting rules that governments follow is applied differently to each fund, and relate to the basis of accounting and measurement focus of each fund.

THE ANNUAL BUDGET

The process of developing the Annual Budget begins in April of each year. Estimates are made of revenues for the upcoming fiscal year. From these preliminary revenue projections, expenditure levels are developed. At the initial budget meeting, held in early April, departmental budget request packets are distributed by the City Manager to the Supervisors and Division Officers with instructions to be completed and returned by a specific date in late April. A series of budget meetings are then held between the individual Supervisor and the City Manager to review each department’s requests.

Budgets are prepared for Governmental Funds (General Fund and a Special Revenue Fund - Hotel/Motel Taxes); Debt Service Funds (General Obligation Debt Service and Revenue Bond Debt Service); and Proprietary Funds (Enterprise Funds of Sanitation/Water/Wastewater/Gas and an Internal Service Fund).

A Proposed Budget was filed with the City Secretary on June 3, 2025. During a special budget work session on June 17, 2025, City Council and the public were acquainted with items in the budget. The whole process culminated with the Proposed Budget, with amendments, being adopted August 26, 2025.

Because public participation is an essential element of the budget process, a public hearing for the recommended budget was held on Tuesday, July 15, 2025, at 6:30 p.m. at City Hall.

The 2025-2026 Annual Budget was adopted by Ordinance #027-25 on Tuesday, August 26, 2025. The 2025 Tax rate was enacted by Ordinance #028-25 on that same evening. The adopted budget is filed with the City Secretary. Budget figures are entered into the accounting system and copies of the newly adopted budget, with amendments, are distributed to the Supervisors and Division Officers.

The new fiscal year begins October 1, 2025.

Article 689a-15 of V.A.T.C.S. permits the City Manager to prepare a proposed budget amendment in cases of public

necessity to meet unusual and unforeseen conditions, which could not, by reasonable, diligent thought, have been included in the original budget. In April of each fiscal year, the City Manager and the Director of Finance review the first six months of revenues and expenditures. It is determined at that time if measures are needed to curb spending, budget additional funds, etc. A proposed amendment is presented to the Mayor and City Council for consideration the second meeting in April. Other proposed amendments are presented as needed.

INTERIM FINANCIAL STATEMENTS AND THE ANNUAL REPORT

Monthly reports of revenues and expenditures and their relation to the budgeted amounts, cash balances, and a register of expenditures made are prepared for the City's permanent record and copies are distributed to the Supervisors, Division Officers, and the City Manager. A listing of expenditures (accounts payable) is reviewed by the City Manager, the Mayor, members of the City Council, and the Director of Finance two days prior to the scheduled pay date of the 10th and the 20th of each month.

Statements of revenues and expenditures, as well as cash balances, are prepared and presented to the Mayor and the City Council monthly during the second regular meeting.

A certified public accountant conducts the annual audit of the City's financial records and presents the audit report the Mayor and the City Council. The audit firm also assists the City staff in preparing the Annual Comprehensive Financial Report. The City of Perryton submitted its Comprehensive Annual Financial Report for the fiscal years 1989-1990 through 2023-2024, to the Government Finance Officers Association for review. The City has received a "Certificate of Achievement for Excellence in Financial Reporting", on all thirty-five (35) of these reports.

ORGANIZATION OF FUNDS

The City of Perryton uses six fund groups. The funds currently used by the City are:

- General Fund
- Special Revenue Fund
- Debt Service Funds
- Enterprise Fund
- Internal Service Fund
- Capital Replacement Fund

General Fund

The General Fund accounts for all financial transactions that are not required to be accounted for in another fund. It is generally considered the "bulk" of City services and includes the departments of Police Fire; Engineering; Code Enforcement, Parks & Recreation; Golf Course; Streets; Administration/Governmental; Insect Control; and the Airport. The General Fund receives its revenues from the following major sources:

1. Taxes - ad-valorem tax on real and personal property; sales tax; and franchise taxes paid by local utilities (based on gross receipts) for use of City streets and alleys.
2. Fines and Forfeitures - municipal court fines and warrants.
3. Charges for Service - revenues generated on the golf course; and revenues collected at the local swimming pool.
4. Intergovernmental - payments received from Ochiltree County and Ochiltree General Hospital to support the fire and ambulance services.
5. Miscellaneous - primarily interest income.

The expenditures of the General Fund are divided into the following departments:

- 401 - Governmental
- 403 - Administration
- 405 - City Hall
- 406 - Intergovernmental
- 407 - Fire/Ambulance
- 409 - Police
- 411 - Engineering

- 415 - Parks & Recreation
- 416 - Municipal Golf Course
- 417 - Code Enforcement
- 419 - Streets
- 420 - Airport
- 421 - Insect Control
- 423 - Housing
- 447 - Tornado

While the General Fund Reserve is included on the All Funds Summary, it is not a separate fund but a reserve established for emergencies only. It is not available for expenditure.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources (other than special assessments) that will be used to finance specific activities as required by law or administrative regulations. The Special Revenue Fund is composed of two such funds: Hotel/Motel Tax Fund and the Park Improvement Fund (which is customer donations to be allocated towards capital improvements in our city parks).

Debt Service Fund

The Debt Service funds are used to account for the accumulation of resources for the payment of long-term debt principal and interest. Currently there is no debt within the General Fund or Utility Fund

Enterprise Fund

Funds that operate in a similar fashion to a private business and which, in most cases, operate primarily on user charges are enterprise funds. Isolating the accounting of each service into separate departments, controls spending associated with enterprise funds services. The City of Perryton operates one enterprise fund that contains Sanitation, Water, Gas, and Wastewater. The budget represented for the enterprise fund is the best estimation of management under average use conditions. The departments of the enterprise fund include Utility Service (billing and meter reading activities for all four services); Sanitation; Water; Gas; and Wastewater.

Internal Service Fund

An internal service fund operates in a manner similar to the enterprise funds however the “customers” of the internal service fund are other departments of the City. The budget prepared for the Internal Service Fund is a flexible budget using the best estimations of management, taking into consideration both the historical costs as well as trends in the industry. Each of the City departments (both those in the General Fund and those in the Enterprise Fund) are assessed a share of the cost to operate this fund. Records are kept of purchases made, research done, automotive servicing and repairs completed, etc. for each department. The share allocated to each department is then determined by the actual time spent by the Internal Service departments for that department. There are two departments within the one Internal Service Fund for the City: Purchasing/Warehousing and the Shop.

Capital Replacement Fund

A Capital Replacement Fund was established in order to designate portions of the reserve balance and better manage resources concerning the City’s capital replacement program. The Capital Replacement Fund retains ownership of all rolling stock used by the General, Enterprise and Internal Service Funds (with the exception of the Fire/Ambulance Department). Each of the individual departments is responsible for all operating costs of the equipment used within their department, including maintenance and insurance. They are also required to pay a monthly lease on this equipment, based on the useful life of the equipment. The lease payments are in turn held in reserves and used to purchase replacement equipment when needed.

ORDINANCE #027-25

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, FOR THE CITY OF PERRYTON, OCHILTREE COUNTY, TEXAS.

WHEREAS, on the 3rd day of June, 2025, the Fiscal Year 2025-2026 Budget, prepared by the City Manager, was duly filed with the City Secretary and the City Council of the City of Perryton, Texas; and

WHEREAS, a Public Hearing was ordered by the City Council and a Public Notice of said hearing was caused to be given by the City Council and said notice was published in the Perryton Herald and said Public Hearing was held according to said Notice; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PERRYTON, TEXAS;

That the Budget of the City of Perryton, Texas, for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026 as prepared by the City Manager and as amended by the findings of the City Council of the City of Perryton, Texas, be and the same is hereby in all things approved and adopted as the Official Budget of the City of Perryton, Ochiltree County, Texas.

PASSED AND APPROVED THIS the 26th day of August, 2025.

ATTEST:

Kerry Symons, Mayor

Kim Fowler, City Secretary

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ORDINANCE #028-25

AN ORDINANCE PROVIDING FOR THE LEVYING OF AN AD VALOREM TAX ON ALL TAXABLE PROPERTY IN THE CORPORATE LIMITS OF THE CITY OF PERRYTON, TEXAS, AS OF JANUARY 1, 2025; FIXING THE DUE DATE OF PAYMENT THEREFORE; PROVIDING FOR THE ASSESSING OF SUCH TAXABLE PROPERTY THROUGH THE AUTHORITY OF THE OCHILTREE APPRAISAL DISTRICT AND OTHER POLICIES RELATED TO SUCH ENTITY; APPROPRIATING THE PRORATION OF MONIES COLLECTED FROM TAXES FOR THE GENERAL OPERATING PURPOSES:

WHEREAS, the City Council has heretofore approved and adopted the Official Budget for the City of Perryton which requires an ad valorem tax be levied and collected to offset General expenditures of the City.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PERRYTON TEXAS:

SECTION 1. That there is hereby levied and shall be collected, an ad valorem tax for normal maintenance and operations for the budget year of 2025-2026 on all property situated within the corporate limits of the City of Perryton on January 1, 2025, and that the rate applied to the value of such property shall be \$0.545668 per 100 dollar assessed value unless otherwise exempted by the Constitution of the State of Texas.

SECTION 2. The taxes herein assessed through the authority of the Ochiltree Appraisal District and a Contract of Service between the City of Perryton and such Appraisal District shall be due and payable beginning October 1, 2025, and shall become delinquent on February 1, 2026. Delinquent taxes shall carry such penalty and interest as are authorized by law and instituted through the Ochiltree Appraisal District.

SECTION 3. All rights and powers available to the cities as provided in the laws of the State of Texas for the enforcement and collection of such taxes in case of delinquency shall be used through the contractual authorities of the Ochiltree Appraisal District and its officers.

SECTION 4. That the taxes so assessed, levied and collected at the rate of \$0.545668 shall be designated to pay for maintenance and operations the General Treasury Expenditures of the city, as provided by the Official Budget for the year beginning October 1, 2025, and ending September 30, 2026.

SECTION 5. Budget expenditures, amendments, contracts and purchases shall be in accordance with Local Government Code (Sections 102.001 through 102.011 V.T.C.A.-L.G.C.).

PASSED AND APPROVED this the 26th day of August, 2025

ATTEST:

Kerry Symons, Mayor

Kim Fowler, City Secretary

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**CITY OF PERRYTON
COMBINED BUDGET TOTALS ALL FUNDS
2025-2026 BUDGET SUMMARY**

General Fund	\$9,299,570.00
Hotel/Motel Fund	\$279,730.00
Utility Fund	\$7,004,540.00
City Service/Capital Replacement Fund	<u>\$1,505,530.00</u>
Sub-Total of City Funds	\$18,089,370.00
Community Development Corporation	<u>\$1,022,170.00</u>
Combined Budget Total All Funds	\$19,111,540.00
Less Interfund Transfer (Utility to General)	\$1,054,780.00
Less Interfund Transfer (General to Utility Debt Service)	\$0.00
Less Intrafund Transfers (within same fund)	\$0.00
Less CDC Sales Tax from General Fund	\$757,850.00
Less Chargebacks/Capital Leases	\$1,253,750.00
Less Draws from Reserves - General Fund	\$272,740.00
Less Draws from Reserves - Capital Projects	\$0.00
Less Draws from Reserves - Hotel/Motel Fund	\$0.00
Less Draws from Reserves - Utility Fund	\$50,000.00
Less Draws from Reserves - Utility Projects Fund	\$0.00
Less Draws from Reserves - City Service Fund	\$29,990.00
Less Draws from Reserves - Capital Replacement Fund	\$29,420.00
Less Draws from Reserves - CDC	<u>\$0.00</u>
Combined Revenues from Outside Sources	\$15,663,010.00

CITY OF PERRYTON
GOVERNMENTAL FUNDS SUMMARY
2025-2026 BUDGET

	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS
Fund Balance 10/01/2025	\$ 8,750,273.19	\$ 1,993,633.51	\$ 655,312.50
Projected Revenues	\$ 7,984,790.00	\$ 84,950.00	\$ 279,730.00
Less Expenditures	\$ 8,541,720.00	\$ 84,950.00	\$ 279,730.00
Transfers In	\$ 1,314,780.00	\$ -	\$ -
Transfers Out	\$ 757,850.00	\$ -	\$ -
Estimated Fund Balance 09/30/2026	\$ 8,750,273.19	\$ 1,993,633.51	\$ 655,312.50

**CITY OF PERRYTON
 PROPRIETARY FUNDS SUMMARY
 2025-2026 BUDGET**

	ENTERPRISE FUND	INTERNAL SERVICE FUND
Fund Balance 10/01/2025	\$5,700,699.93	\$5,691,335.01
Projected Revenues	\$7,094,340.00	\$255,780.00
Less Expenditures	\$6,039,560.00	\$1,505,530.00
Transfers In	\$0.00	\$1,249,750.00
Transfers Out	\$1,054,780.00	\$0.00
Estimated Fund Balance 9/30/2026	\$5,700,699.93	\$5,691,335.01

**CITY OF PERRYTON
COMMUNITY DEVELOPMENT CORPORATION SUMMARY
2025-2026 BUDGET**

	CDC FUND
Fund Balance 10/01/2025	\$8,935,727.88
Projected Revenues	\$264,320.00
Less Expenditures	\$1,022,170.00
Transfers In	\$757,850.00
Transfers Out	\$0.00
Estimated Fund Balance 09/30/2026	\$8,935,727.88

CITY OF PERRYTON
ALL FUNDS REVENUE AND EXPENDITURE RECONCILIATION
2024-2025

FUND	BUDGETED REVENUES	ACTUAL REVENUES	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	DIFFERENCE OVER (UNDER) ACTUAL YEAR-END NUMBERS
General Fund	\$12,854,050.00	\$9,111,542.61	\$12,854,050.00	\$9,737,635.73	-\$626,093.12
Special Revenue (Hotel/Motel Tax)	\$321,490.00	\$302,762.32	\$321,490.00	\$247,847.00	\$54,915.32
Enterprise Fund	\$7,211,110.00	\$6,589,004.84	\$7,211,110.00	\$6,591,294.53	-\$2,289.69
Internal Service Fund	\$1,869,160.00	\$1,763,616.68	\$1,869,160.00	\$1,042,056.92	\$721,559.76
Debt Service (Paid by Utility Reven	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Development Corporation	\$4,740,530.00	\$1,608,178.59	\$4,740,530.00	\$657,635.58	\$950,543.01

CITY OF PERRYTON
ALL FUNDS REVENUE AND EXPENDITURE RECONCILIATION
2023-2024

FUND	BUDGETED REVENUES	ACTUAL REVENUES	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	DIFFERENCE OVER (UNDER) ACTUAL YEAR-END NUMBERS
General Fund	\$11,045,530.00	\$9,117,074.14	\$11,045,530.00	\$9,027,744.92	\$89,329.22
Special Revenue (Hotel/Motel Tax)	\$289,550.00	\$267,678.28	\$289,550.00	\$200,746.89	\$66,931.39
Enterprise Fund	\$7,130,520.00	\$7,904,506.53	\$7,130,520.00	\$7,684,649.53	\$219,857.00
Internal Service Fund	\$10,793,910.00	\$11,019,844.62	\$1,642,330.00	\$1,044,104.94	\$9,975,739.68
Debt Service (Paid by Utility Reven	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Development Corporation	\$1,637,190.00	\$1,330,322.64	\$1,637,190.00	\$377,201.92	\$953,120.72

GENERAL FUND

Dept	Description	Proposed Amount	Dept Total
407 - Fire Department			
	Bunker Gear	\$43,230	
	Rescue Equipment	\$1,000	
	Equipment for Pumper	\$1,000	
	Pumper/Ladder	\$1,000,000	
	Training Field	\$1,000	
	Radios/Pagers	\$5,500	
	Hoses & Nozzles	\$2,000	
	Chief Vehicle	\$75,000	\$1,128,730
409 - Police			
	Mobile Radios	\$17,500	
	Car Radio	\$36,000	
	Base Radio	\$21,000	
	Body Armor	\$3,300	
	Tasers	\$9,450	\$87,250
415 - Parks			
	Camera System Updates	\$10,000	
	Pool Strainer Flage	\$10,000	
	Whigham Electrical Upgrades	\$15,000	
	Murphy Irrigation South Side	\$200,000	
	Interior Space Bowl Coating	\$35,000	
	Grant Matching Funds	\$60,000	\$330,000
416 - Golf Course			
	Yard Matinenace	\$5,000	\$5,000
TOTAL GENERAL FUND REQUESTS			\$1,550,980

UTILITY FUND

Dept	Description	Proposed Amount	Dept Total
432 - Sanitation			
	New Containers	\$150,000	
	Fence - Landfill	\$30,000	
	Recycling Building Repairs	\$125,000	\$305,000

Dept	Description	Proposed Amount	Dept Total
433 - Water			
	Line Locator (split with Gas)	\$5,000	
	Rebuild South Water Dock	\$30,000	\$35,000
435 - Gas			
	Line Locator (split with Water)	\$5,000	
	Install Gas Valves	\$5,000	\$10,000
437 - Wastewater			
	Man Hole Rehab	\$40,000	
	Lift Station/Pumps	\$40,000	
	Sewer Line Replacement	\$80,000	\$160,000
TOTAL UTILITY FUND REQUESTS			\$510,000

CITY SERVICE FUND

Dept	Description	Proposed Amount	Dept Total
443 - Warehouse			
	Concrete Drive	\$20,000	
	Building Maintenance	\$4,000	
	East Fence Warehouse	\$6,000	
	North Wellyard Fence	\$57,000	\$87,000
TOTAL CITY SERVICE FUND REQUESTS			\$87,000

CAPITAL REPLACEMENT FUND

Dept	Description	Proposed	Department
445 - Capital Replacement			
	Police Vehicles	\$139,650	
	3 Point Trencher - Parks	\$13,000	
	Spray Rig - Parks	\$55,000	
	Dump Trailer - Parks & Golf	\$14,000	
	Spray Rig- Golf	\$55,000	
	Hydroseeder - Golf	\$12,000	
	Bat Wing Mower - Golf	\$30,000	
	Packer Truck - Sanitation	\$250,000	
	Chevrolet Malibu for City Hall	\$31,000	\$599,650

TOTAL CAPITAL REPLACEMENT REQUESTS		\$599,650
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**CITY OF PERRYTON
AD VALOREM TAX REVENUE AND DISTRIBUTION
2025-2026 BUDGET**

Total Appraised Value	\$514,344,261.00
2024 Taxable Value	\$507,959,154.00
Total 2025 Roll at \$0.545668 per \$100.00 Assessed Valuation	\$2,771,770.26
Estimated Funds Available	\$2,771,770.26

DISTRIBUTION OF TAX RATE

Maintenance and Operations	\$	0.545668
Debt Service		0
Total	\$	0.545668

DISTRIBUTION OF TAX RATE SUMMARY

Year	General Fund	Debt Service	Total
2014	0.338510	0.043490	0.382000
2015	0.338507	0.043493	0.382000
2016	0.390415	0.044850	0.435265
2017	0.427594	0.042406	0.470000
2018	0.428503	0.041885	0.470388
2019	0.431952	0.041472	0.473424
2020	0.436931	0.041348	0.478279
2021	0.442409	0.041487	0.483896
2022	0.501485	0.000000	0.501485
2023	0.501485	0.000000	0.501485
2024	0.553430	0.000000	0.553430
2025	0.545668	0.000000	0.545668

GENERAL FUND

The General Fund refers to those daily operations of the City that are supported to some extent by the ad-valorem tax levy. Operations in the General fund often serve a very large group, such as services offered by the Fire/Ambulance department, the Police department, Parks, Municipal Golf Course, and Street maintenance. As a result, it is not practical to levy user fees for all of these services. When an individual does receive a service that can be directly applied to that person, such as swimming pool admission, then a fee is assessed.

All administrative personnel are included on the General Fund payroll as they deal with matters that affect all the residents of the City. Since a portion of these services will sometimes pertain to Enterprise Fund matters, the Enterprise Fund does provide an annual reimbursement to the General Fund.

CITY OF PERRYTON GENERAL FUND SUMMARY - FUND 01 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
Taxes	\$6,114,271.46	\$6,453,181.26	\$6,399,710.00	\$6,619,150.00
Licenses/Permits	\$15,740.40	\$12,512.50	\$12,440.00	\$10,300.00
Fines/Forfeitures	\$29,105.32	\$45,602.75	\$55,320.00	\$47,120.00
Intergovernmental	\$851,105.69	\$262,929.86	\$691,210.00	\$78,370.00
Recreation Fees	\$283,803.86	\$329,763.16	\$329,110.00	\$359,360.00
Miscellaneous	\$908,211.00	\$708,741.42	\$633,490.00	\$492,750.00
Total Revenues	\$8,202,238	\$7,812,731	\$8,121,280	\$7,607,050
Other Revenue Sources	\$1,040,171.22	\$1,298,811.66	\$4,732,770.00	\$1,692,520.00
TOTAL REVENUES & TRANSFERS IN	\$9,242,409	\$9,111,543	\$12,854,050	\$9,299,570
EXPENDITURES				
Governmental	\$84,827.90	\$106,776.13	\$109,470.00	\$86,780.00
Administration	\$598,618.20	\$705,190.29	\$698,830.00	\$550,800.00
City Hall	\$89,892.20	\$498,899.90	\$302,410.00	\$124,610.00
Intergovernmental	\$0.00	\$576,835.78	\$483,100.00	\$529,050.00
Fire	\$1,236,792.24	\$970,159.47	\$4,006,530.00	\$920,620.00
Police	\$2,187,868.14	\$1,998,685.87	\$2,076,100.00	\$2,361,840.00
Engineering	\$220,313.39	\$227,620.56	\$227,470.00	\$234,940.00
Parks & Recreation	\$968,401.97	\$1,397,506.26	\$1,766,340.00	\$1,127,850.00
Municipal Golf Course	\$660,889.73	\$716,983.21	\$669,760.00	\$705,050.00
Code Enforcement	\$196,548.56	\$378,742.66	\$367,060.00	\$493,730.00
Streets	\$1,351,633.36	\$1,354,007.58	\$1,347,840.00	\$1,252,620.00
Airport	\$11,220.10	\$1,220.10	\$21,340.00	\$1,340.00
Insect Control	\$21,810.28	\$18,690.86	\$20,920.00	\$22,780.00
Housing	\$15,583.19	\$8,547.84	\$8,580.00	\$850.00
Other Expenditures	\$782,668.45	\$777,769.22	\$748,300.00	\$886,710.00
TOTAL EXPENDITURES	\$8,427,068	\$9,737,636	\$12,854,050	\$9,299,570
REVENUES OVER (UNDER) EXPENDITURES	\$815,341	(\$626,093)	\$0	\$0

GOVERNMENTAL

The primary duty of the City Council is policy making, which includes identifying the needs of the local residents; formulating programs to meet the changing requirements of the community; and measuring the effectiveness of the on-going municipal services. The Mayor and five Council members, who are elected at-large for two-year alternating terms, attend regular meetings the first and third Tuesdays of the month and special meetings when the need arises. The Council is the community's legislative body and as such, sets policy, approves the annual budget and determines the tax rate.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
None	1	Mayor
	5	Council members

GOVERNMENTAL - DEPARTMENT 401 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL	\$21,958.32	\$7,805.38	\$7,810.00	\$7,770.00
MISCELLANEOUS	\$57,156.16	\$93,241.08	\$95,920.00	\$72,700.00
PROPERTY/LIABILITY INSURANCE	\$5,713.42	\$5,729.67	\$5,740.00	\$6,310.00
TOTAL EXPENDITURES	\$84,827.90	\$106,776.13	\$109,470.00	\$86,780.00

ADMINISTRATION

This department’s function is to establish policy and provide supervision of the collection, investment and disbursement of City funds and to ensure that financial reporting is in accordance with generally accepted accounting principles. Administration supervises the accounting, utility billing, payroll processing, personnel and City Secretarial offices. The City Manager is the Chief Administrative Officer of the City and is responsible to the City Council for the administration of all City affairs. The Director of Finance is the Chief Financial Officer and is responsible for maintaining financial management practices that conform to legal requirements and generally accepted financial management principles. Additional duties include planning, organizing and carrying out the operations of the accounting and investment programs for all City funds. The City Secretary serves as custodian of the corporate seal and all official City records.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		City Manager
1		City Secretary
1		Director of Finance

ADMINISTRATION - DEPARTMENT 403 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
PERSONNEL WAGES	\$492,144.85	\$557,640.73	\$569,230.00	\$434,090.00
OFFICE SUPPLIES	\$9,166.60	\$13,154.65	\$10,330.00	\$7,500.00
MINOR EQUIPMENTMENT	\$84.40	\$0.00	\$0.00	\$200.00
MISCELLANEOUS	\$87,390.45	\$119,471.30	\$111,180.00	\$96,100.00
INSURANCE	\$1,401.90	\$1,423.57	\$1,440.00	\$1,580.00
CAPITAL OUTLAY	\$0.00	\$6,850.00	\$0.00	\$0.00
CHARGEBACK	\$8,430.00	\$6,650.04	\$6,650.00	\$11,330.00
TOTAL EXPENDITURES	\$598,618.20	\$705,190.29	\$698,830.00	\$550,800.00

CITY HALL

This department's objective is to maintain City Hall and its facilities in an attractive and workable order to create a pleasing atmosphere for employees and citizens.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Custodian

CITY HALL - DEPARTMENT 405 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
PERSONNEL WAGES	\$61,438.82	\$65,619.64	\$66,040.00	\$71,170.00
OFFICE SUPPLIES	\$420.97	\$72,857.92	\$125,800.00	\$1,100.00
OPERATING SUPPLIES	\$560.98	\$642.93	\$1,450.00	\$1,440.00
MAINTENANCE ITEMS & SUPPLIES	\$1,956.37	\$5,091.92	\$5,060.00	\$1,050.00
MINOR EQUIPMENTMENT	0.00	0.00	0.00	0.00
MOBILE EQUIPMENT/MAINTENANCE	\$0.00	\$0.00	\$150.00	\$100.00
MISCELLANEOUS	\$6,616.85	\$7,395.92	\$7,000.00	\$7,800.00
ENERGY	\$3,890.84	\$26,091.53	\$27,000.00	\$22,000.00
INSURANCEURANCE	\$10,407.41	\$14,128.08	\$14,380.00	\$15,060.00
CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$25,060.70	\$0.00	\$0.00
CAPTIAL OUTLAY - SPECIAL PROJECT	\$0.00	\$226,481.26	\$0.00	\$0.00
CHARGEBACK	\$4,599.96	\$55,530.00	\$55,530.00	\$4,890.00
TOTAL CITY HALL	\$89,892.20	\$498,899.90	\$302,410.00	\$124,610.00

INTERGOVERNMENTAL

On January 1, 2025 a new intergovernmental agreement was entered in regards to Emergency Medical Services. This contract is between the City, County, and Hospital to provide EMS services to residents.

INTERGOVERNMENTAL - DEPARTMENT 406 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
MISCELLANEOUS	\$0.00	\$500,000.00	\$406,250.00	\$500,000.00
CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$76,835.78	\$76,850.00	\$29,050.00
TOTAL CITY HALL	\$0.00	\$76,835.78	\$76,850.00	\$29,050.00

FIRE

This department provides 24-hour fire protection services to the City of Perryton and Ochiltree County. The department conducts inspections for building safety; investigates the origins of fires; maintains firefighting equipment; and continuously trains both paid and volunteer personnel.

Fire services are funded by the City. Ochiltree County participates 50/50 in all approved capital expenditures. The County is billed on a per-fire basis at a rate determined by a joint services contract.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Fire Chief
6		Firefighters
0	21	Volunteer Firefighters

FIRE - DEPARTMENT 407 EXPENDITURE DETAIL 2025-2026 BUDGET

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ACTUAL</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2025-2026</u>
PERSONNEL WAGES	\$994,676.60	\$790,213.10	\$795,000.00	\$692,800.00
OFFICE SUPPLIES	\$540.35	\$196.64	\$260.00	\$690.00
OPERATING SUPPLIES	\$22,209.95	\$7,795.79	\$8,030.00	\$5,100.00
MAINTENANCE ITEMS & SUPPLIES	\$10,347.91	\$3,591.59	\$5,520.00	\$8,150.00
MINOR EQUIPMENTMENT	\$155.90	\$446.41	\$1,200.00	\$1,200.00
MOBILE EQUIPMENT/MAINTENANCE	\$48,427.55	\$48,898.59	\$48,730.00	\$23,600.00
MISCELLANEOUS	\$47,812.58	\$45,479.72	\$61,390.00	\$20,800.00
ENERGY	\$10,201.68	\$3,454.68	\$3,640.00	\$0.00
INSURANCEURANCE	\$11,825.07	\$14,339.12	\$14,400.00	\$11,140.00
CAPITAL OUTLAY - EQUIPMENT	\$10,614.65	\$36,443.87	\$3,049,060.00	\$128,730.00
CHARGEBACK	\$79,980.00	\$19,299.96	\$19,300.00	\$28,410.00
TOTAL EXPENDITURES	\$1,236,792.24	\$970,159.47	\$4,006,530.00	\$920,620.00

POLICE

The primary objective of the Police Department is to keep citizens of Perryton as free from crime and disorder as much as possible. This department strives to maintain the quality of life now enjoyed by enforcing the law in a fair and impartial manner. This includes recognizing statutory as well as the judicial limitations of police authority and the constitutional rights of all citizens. Officers provide service in a professional manner and to the extent that no citizen will become endangered or inconvenienced if the service were not provided. The department encourages more citizen involvement in criminal detection, deterrents and judicial process as much as possible.

Functional duties include prevention of crime; deterrence of crime; apprehension of offenders; recovery and return of stolen property; safe and orderly traffic movement; in-service and out-of-town training for officers; public service activities that ensure parent/child/family participation; developing stable and reasonable diversion programs for both youth and adult first-time offenders.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Police Chief
1		Lieutenant
4		Sergeants
8		Patrolmen
8		Dispatchers
1		Chief Dispatcher
1		Report Clerk
	2	Municipal Judge

POLICE - DEPARTMENT 409 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
PERSONNEL WAGES	\$1,672,763.84	\$1,594,161.68	\$1,662,030.00	\$1,849,040.00
OFFICE SUPPLIES	\$2,975.99	\$5,960.57	\$7,080.00	\$7,750.00
OPERATING SUPPLIES	\$13,754.19	\$23,019.58	\$26,230.00	\$15,700.00
MAINTENANCE ITEMS & SUPPLIES	\$1,649.43	\$4,044.15	\$4,150.00	\$0.00
MINOR EQUIPMENTMENT	\$939.75	\$1,149.99	\$3,850.00	\$2,250.00
MOBILE EQUIPMENT/MAINTENANCE	\$69,657.69	\$42,052.58	\$53,170.00	\$71,380.00
MISCELLANEOUS	\$94,606.61	\$91,320.96	\$86,370.00	\$97,050.00
ENERGY	\$3,110.98	\$3,238.15	\$3,080.00	\$0.00
INSURANCEURANCE	\$30,801.08	\$28,831.18	\$28,810.00	\$29,400.00
CAPITAL OUTLAY	\$27,338.58	\$19,707.07	\$16,130.00	\$87,250.00
CHARGEBACK	\$270,270.00	\$185,199.96	\$185,200.00	\$202,020.00
TOTAL EXPENDITURES	\$2,187,868.14	\$1,998,685.87	\$2,076,100.00	\$2,361,840.00

ENGINEERING

This department provides technical information involving planning, implementing and completing projects for the City including the general public and the Public Works Departments. Efforts are made to coordinate and assure compliance with related governing agencies to plan and design Public Works projects. It is responsible for ensuring departmental compliance with the City's Personnel Policy Manual.

Engineering must also maintain department efforts in the areas of CUSTOMER SERVICE, SAFETY, and ACCOUNTING for cost analysis. Additional duties include ensuring departmental compliance with ongoing rolling stock and equipment maintenance programs as well as maintaining records of annexations, property disposals and other records.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Director of Public Works
1		Division Clerk

ENGINEERING - DEPARTMENT 411 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
PERSONNEL WAGES	\$207,427.98	\$219,247.19	\$218,110.00	\$227,920.00
OFFICE SUPPLIES	\$636.96	\$792.58	\$800.00	\$250.00
MINOR EQUIPMENT	\$2,197.48	\$0.00	\$1,950.00	\$50.00
MISCELLANEOUS	\$8,504.16	\$6,155.80	\$5,150.00	\$3,300.00
INSURANCE	\$396.85	\$414.95	\$450.00	\$460.00
CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$1,900.00
CHARGEBACK	\$1,149.96	\$1,010.04	\$1,010.00	\$1,060.00
TOTAL ENGINEERING	\$220,313.39	\$227,620.56	\$227,470.00	\$234,940.00

PARKS & RECREATION

This department is responsible for maintaining approximately 37 acres of parks and operating the municipal swimming pool. The primary goal for this department is to provide a safe, beautiful place to be enjoyed by the citizens of Perryton and its visitors.

Functional duties include mowing; trimming; pruning trees; maintaining park facilities; and turf management (watering, seeding, weed control, and fertilizing). Capital improvements to existing parks and structures are also the responsibility of this department. Other duties include administrative tasks such as budget control and preparation; establishing long-range plans and goals; and preventive maintenance to park equipment.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Supervisor
3	3	Maintenance Worker 1
	4	Seasonal
	1	Pool Manager
	15	Lifeguards

PARKS & RECREATION - DEPARTMENT 415 EXPENDITURE DETAIL 2025-2026 BUDGET

	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2025-2026</u>
PERSONNEL WAGES	\$432,858.03	\$461,029.79	\$463,010.00	\$494,500.00
OFFICE SUPPLIES	\$216.53	\$389.14	\$400.00	\$410.00
OPERATING SUPPLIES	\$53,196.80	\$32,750.31	\$52,910.00	\$67,890.00
MAINTENANCE ITEMS & SUPPLIES	\$58,753.15	\$179,025.42	\$199,320.00	\$55,450.00
MINOR EQUIPMENT	\$3,463.83	\$2,375.60	\$2,180.00	\$5,050.00
MOBILE EQUIPMENT/MAINTENANCE	\$19,022.29	\$24,108.09	\$24,130.00	\$18,830.00
MISCELLANEOUS	\$14,383.52	\$21,811.00	\$22,650.00	\$15,120.00
ENERGY	\$52,904.50	\$32,745.51	\$28,050.00	\$44,250.00
INSURANCE	\$14,891.77	\$15,204.44	\$15,320.00	\$17,060.00
CAPITAL OUTLAY-EQUIPMENT	\$3,500.00	\$228,890.60	\$264,680.00	\$0.00
CAPITAL OUTLAY-GENERAL	\$28,218.86	\$357,403.47	\$357,980.00	\$70,000.00
CAPITAL OUTLAY-SPECIAL PROJECT	\$216,512.27	\$6,062.93	\$300,000.00	\$260,000.00
CHARGEBACK	\$70,480.42	\$35,709.96	\$35,710.00	\$79,290.00
TOTAL EXPENDITURES	\$968,401.97	\$1,397,506.26	\$1,766,340.00	\$1,127,850.00

MUNICIPAL GOLF COURSE

The primary goals of this department are to maintain and operate an 18-hole municipal golf course in order to provide an atmosphere of enjoyment for all who use it. This department strives to serve the needs of the community by providing a variety of activities and programs for area golfers and by contributing to the growth of Perryton by attracting new industry.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Supervisor
3	3	Maintenance Worker 1
1		Pro Shop Manager

GOLF COURSE - DEPARTMENT 416 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL WAGES	\$316,201.99	\$355,096.75	\$358,070.00	\$419,500.00
OFFICE SUPPLIES	\$468.77	\$789.89	\$1,000.00	\$700.00
OPERATING SUPPLIES	\$40,398.48	\$28,448.05	\$34,950.00	\$35,950.00
MAINTENANCE ITEMS & SUPPLIES	\$54,418.29	\$55,842.91	\$53,770.00	\$17,740.00
MINOR EQUIPMENT	\$5,764.80	\$6,340.71	\$5,910.00	\$3,200.00
MOBILE EQUIPMENT/MAINTENANCE	\$36,087.32	\$32,942.60	\$31,930.00	\$27,330.00
MISCELLANEOUS	\$35,969.09	\$37,837.71	\$38,190.00	\$36,870.00
ENERGY	\$25,683.66	\$30,315.33	\$28,700.00	\$26,600.00
INSURANCE	\$8,543.14	\$6,453.58	\$6,520.00	\$6,470.00
CAPITAL OUTLAY-EQUIPMENT	\$14,874.15	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY-GENERAL	\$0.00	\$48,762.99	\$0.00	\$4,000.00
CAPITAL OUTLAY-SPECIAL PROJECT	\$0.00	\$19,422.65	\$15,990.00	\$0.00
CHARGEBACK	\$122,480.04	\$94,730.04	\$94,730.00	\$126,690.00
TOTAL EXPENDITURES	\$660,889.73	\$716,983.21	\$669,760.00	\$705,050.00

CODE ENFORCEMENT

This department is responsible for addressing citizen complaints concerning unsafe and/or unsightly conditions within the corporate limits of the city. The department also handles animal control.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Code Enforcement Officer
1		Inspector
2		Animal Control

CODE ENFORCEMENT - DEPARTMENT 417 EXPENDITURE DETAIL 2025-2026 BUDGET

	<u>ACTUAL</u> <u>2023-2024</u>	<u>ACTUAL</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2024-2025</u>	<u>BUDGET</u> <u>2025-2026</u>
PERSONNEL WAGES	\$154,901.71	\$219,155.27	\$214,580.00	\$292,880.00
OFFICE SUPPLIES	\$452.92	\$765.69	\$810.00	\$650.00
OPERATING SUPPLIES	\$0.00	\$3,817.57	\$4,000.00	\$11,500.00
MAINTENANCE ITEM & SUPPLIES	\$89.50	\$89.50	\$150.00	\$150.00
MINOR EQUIPMENT & SUPPLIES	\$5.00	\$0.00	\$300.00	\$300.00
MOBILE EQUIPMENT/MAINTENANCE	\$2,521.09	\$4,275.72	\$6,680.00	\$5,420.00
MISCELLANEOUS	\$27,691.28	\$140,729.76	\$130,240.00	\$86,650.00
ENERGY	\$0.00	\$179.51	\$350.00	\$2,800.00
PROPERTY/LIABILITY INSURANCE	\$577.02	\$1,129.60	\$1,350.00	\$2,230.00
CAPITAL OUTLAY-GENERAL	\$0.00	\$0.00	\$0.00	\$47,150.00
CHARGEBACKS	\$10,310.04	\$8,600.04	\$8,600.00	\$44,000.00
TOTAL EXPENDITURES	\$196,548.56	\$378,742.66	\$367,060.00	\$493,730.00

STREET DEPARTMENT

This department performs maintenance on 65 miles of paved, 5 miles of unpaved streets and 45 miles of alleys within the City limits. Other functions include maintenance of alleys; right-of-ways; and upkeep of all street signs and signals.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Supervisor
5	1	Maintenance Worker 1
	2	Summer Mowers

STREETS - DEPARTMENT 419 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
PERSONNEL WAGES	\$406,237.26	\$460,431.48	\$454,790.00	\$485,430.00
OFFICE SUPPLIES	\$32.81	\$111.43	\$540.00	\$250.00
OPERATING SUPPLIES	\$11,796.39	\$10,254.91	\$12,950.00	\$13,850.00
MAINTENANCE ITEMS & SUPPLIES	\$215,743.05	\$231,327.33	\$216,590.00	\$299,400.00
MINOR EQUIPMENT	\$1,954.35	\$2,395.45	\$3,800.00	\$6,400.00
MOBILE EQUIPMENT/MAINTENANCE	\$85,753.57	\$95,407.13	\$101,820.00	\$90,130.00
MISCELLANEOUS	\$8,759.18	\$8,648.42	\$8,680.00	\$5,700.00
ENERGY	\$138,615.43	\$146,237.69	\$145,050.00	\$115,050.00
INSURANCE	\$17,623.28	\$21,099.65	\$21,130.00	\$19,990.00
CAPITAL OUTLAY-GENERAL	\$13,176.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY-SPECIAL PROJECT	\$172,382.00	\$193,944.01	\$198,340.00	\$0.00
CHARGEBACK	\$279,560.04	\$184,150.08	\$184,150.00	\$216,420.00
TOTAL EXPENDITURES	\$1,351,633.36	\$1,354,007.58	\$1,347,840.00	\$1,252,620.00

AIRPORT SUBSIDY

This department has been established to show the participation of the City of Perryton/Ochiltree County Airport. The City contributes 50% towards FAA-mandated capital improvements at the facility. The City also carries its own insurance policy on the airport, its operation, and its management staff. The airport is jointly owned by both Ochiltree County and the City, with the County being responsible for the operations of the facility.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
None	None	None

AIRPORT SUBSIDY - DEPARTMENT 420 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
INSURANCE	\$1,220.10	\$1,220.10	\$1,340.00	\$1,340.00
CAPITAL OUTLAY - SPECIAL PROJECT	\$10,000.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$11,220.10	\$1,220.10	\$1,340.00	\$1,340.00

INSECT CONTROL

This department operates seasonally to control insect infestation by systematically applying insect control measures throughout the City. All control efforts are recorded as required by law. This department is responsible for compliance with appropriate governmental regulations regarding the use of pesticides. The personnel for this department are provided and supervised by the Parks & Recreation Supervisor.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
None	None	None

INSECT CONTROL - DEPARTMENT 421 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
OPERATING SUPPLIES	\$15,685.78	\$14,568.09	\$16,000.00	\$16,600.00
MAINTENANCE ITEMS & SUPPLIES	\$73.92	\$0.00	\$300.00	\$550.00
MINOR EQUIPMENT	\$0.00	\$319.00	\$400.00	\$400.00
MOBILE EQUIPMENT/MAINTENANCE	\$147.56	\$603.05	\$1,000.00	\$1,700.00
INSURANCE	\$162.94	\$140.72	\$160.00	\$160.00
CHARGEBACK	\$5,740.08	\$3,060.00	\$3,060.00	\$3,370.00
TOTAL EXPENDITURES	\$21,810.28	\$18,690.86	\$20,920.00	\$22,780.00

HOUSING

Due to a shortage of housing in the City of Perryton, the city purchased 3 residential properties. New first responder prospects, such as firefighter/EMT's were having difficulty in obtaining suitable housing for their families. Beginning during the 2005-2006 fiscal year, housing was purchased in order to have adequate housing available for new firefighter/EMT employees moving into the area. This department accounts for the expenses associated with those housing units.

HOUSING - DEPARTMENT 423 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
MAINTENANCE ITEMS & SUPPLIES	\$2,220.75	\$0.00	\$0.00	\$0.00
MISCELLANEOUS	\$3,944.24	\$5,310.42	\$5,260.00	\$0.00
ENERGY	\$752.48	\$413.61	\$600.00	\$0.00
PROPERTY/LIABILITY INSURANCE	\$493.22	\$599.25	\$610.00	\$670.00
CAPITAL OUTLAY-SPECIAL PROJECT	\$7,212.50	\$894.60	\$780.00	\$0.00
CHARGEBACK	\$960.00	\$1,329.96	\$1,330.00	\$180.00
TOTAL HOUSING	\$15,583.19	\$8,547.84	\$8,580.00	\$850.00

GENERAL RESERVES & OTHER EXPENDITURES

GENERAL RESERVES

This does not represent a department of the City but rather a Contingency Fund. The money budgeted to this account will be used only in cases of public necessity to meet unusual and unforeseen conditions which could not, by reasonable, diligent thought, have been included in the original budget.

OTHER EXPENDITURES

This line item is used to record the purchase of items that cannot be attributed to a specific department or function.

**OTHER EXPENDITURES - DEPARTMENT 425
EXPENDITURE DETAIL
2025-2026 BUDGET**

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
OTHER EXPENDITURES				
General Funds Contingency	\$0.00	\$0.00	\$6,260.00	\$128,860.00
Transfer to Fund 40	\$782,668.45	\$777,769.22	\$742,040.00	\$757,850.00
TOTAL EXPENDITURES	\$782,668.45	\$777,769.22	\$748,300.00	\$886,710.00

CAPITAL IMPROVEMENT FUND

During the 2005-2006 fiscal year the city sold \$1,500,000 in Certificates of Obligation for a city hall expansion/renovation project. The City Hall Improvement Fund was established in order to account for the proceeds from those certificates and the associated expenditures of that project.

Upon completion of the City Hall improvement project, the fund was converted to a Capital Improvement Fund in order to account for funds set aside specifically for major General Fund capital improvements within the City.

CAPITAL IMPROVEMENT - FUND 07 - DEPARTMENT 405 REVENUE AND EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
INTEREST INCOME	\$161,809.13	\$103,664.86	\$88,010.00	\$84,950.00
INSURANCE PAYMENTS	\$0.00	\$4,426,441.00	\$10,000.00	\$0.00
TRANSFERS FROM FUND 01	0.00	0.00	0.00	0.00
RESERVES-STRUCTURAL IMPROVEMENTS	\$0.00	\$0.00	\$550,620.00	\$0.00
TOTAL REVENUES	\$161,809.13	\$4,530,105.86	\$648,630.00	\$84,950.00
MAINTENANCE ITEMS & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY-SPECIAL PROJECT	\$609,473.77	\$4,998,535.56	\$583,620.00	\$0.00
OTHER EXPENSES	\$0.00	\$0.00	\$65,010.00	\$84,950.00
TOTAL EXPENDITURES	\$609,473.77	\$4,998,535.56	\$648,630.00	\$84,950.00
TOTAL REVENUES - OVER (UNDER)				
EXPENDITURES	-\$447,664.64	-\$468,429.70	\$0.00	\$0.00

TORNADO FUND

Fund 60 was created in June 2023, following the tornado. Tornado Fund is used to track revenues and expenditures that are a direct result of the 2023 tornado. This is classified with the General Fund and is a temporary fund.

**TORNADO FUND - FUND 60 - DEPARTMENT 447
REVENUE AND EXPENDITURE DETAIL
2025-2026 BUDGET**

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
REVENUES				
MISC RECIEPTS	\$0.00	\$0.00	\$0.00	\$0.00
INTEREST REVENUE	\$4,354.54	\$2,691.21	\$1,500.00	\$0.00
MISC REVENUES	\$343,603.26	\$0.00	\$0.00	\$0.00
OTHER REVENUE SOURCES	\$0.00	\$0.00	\$0.00	\$0.00
RESERVES - OPERATING	\$0.00	\$0.00	\$6,640.00	\$0.00
TOTAL REVENUES	\$347,957.80	\$2,691.21	\$8,140.00	\$0.00
EXPENDITURES				
MISCELLANEOUS	\$30,405.98	\$8,133.12	\$8,140.00	\$0.00
CAPITAL OUTLAY - SPECIAL PROJECT	\$4,825.00	\$0.00	\$0.00	\$0.00
TORNADO	\$234,002.72	\$12,971.00	\$0.00	\$0.00
OTHER EXPENSES	\$317,504.86	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$586,738.56	\$21,104.12	\$8,140.00	\$0.00
TOTAL REVENUES - OVER (UNDER)				
EXPENDITURES	-\$238,780.76	-\$18,412.91	\$0.00	\$0.00

SPECIAL REVENUE FUND

This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Ordinance #668, as passed on July 20, 1982 and amended thereafter, provides for the assessment and collection of a four percent (4.0%) Hotel Occupancy Tax within the City. Ordinance #977-10 adopted on October 5, 2010 increased the rate to seven percent (7.0%). This tax is due quarterly to the City. The Hotel/Motel Tax Department records the receipt and disbursement of tax monies. All expenditures are budgeted by a Hotel/Motel Tax Committee, which is appointed annually by the City Council. The recommended budget is then approved by the City Council. The City Finance Department is the controlling department to ensure monies are allocated as prescribed by budget and state laws.

HOTEL/ MOTEL TAX - FUND 25 - DEPARTMENT 460 REVENUE AND EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
Interest Income	\$0.00	\$16,169.84	\$0.00	\$0.00
Prior Year Funds	\$0.00	\$0.00	\$23,000.00	\$0.00
Ambassador Inn	\$21,784.93	\$26,221.62	\$21,210.00	\$23,600.00
Budget Inn	\$5,578.27	\$6,713.44	\$6,510.00	\$7,200.00
Park Motel	\$376.90	\$385.70	\$400.00	\$350.00
Ranchouse Motel	\$7,553.36	\$6,389.72	\$6,120.00	\$6,780.00
Quality Inn	\$68,911.23	\$64,312.46	\$59,910.00	\$55,420.00
Baymont Inn	\$67,624.02	\$66,889.70	\$72,210.00	\$66,180.00
Expo Campgrounds	\$460.00	\$112.00	\$200.00	\$200.00
Other Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Holiday Inn Express	\$142,708.85	\$115,567.84	\$131,930.00	\$120,000.00
TOTAL	\$314,997.56	\$302,762.32	\$321,490.00	\$279,730.00
EXPENDITURES				
Contingency (10%)	\$0.00	\$0.00	\$62,770.00	\$27,930.00
Perryton Activity Center	\$0.00	\$0.00	\$2,200.00	\$0.00
Museum of Plains	\$53,130.00	\$51,590.00	\$51,590.00	\$74,460.00
Satellite Ctr-Arts & Crafts	\$1,884.63	\$2,017.34	\$2,500.00	\$2,500.00
Rodeo Association	\$22,278.00	\$20,000.00	\$20,000.00	\$20,000.00
NW Oklahoma Jr Rodeo	\$10,000.00	\$19,446.41	\$20,000.00	\$20,000.00
Panhandle Competitive Sports Assn.	\$0.00	\$2,939.64	\$5,000.00	\$5,000.00
PHS Ex-Students Reunion	\$0.00	\$7,467.35	\$7,500.00	\$0.00
PTN Christian Church Alliance	\$0.00	\$2,500.00	\$2,500.00	\$0.00
Billboards/Murals	\$7,905.00	\$22,083.31	\$22,090.00	\$0.00
RAEF/Pathways	\$500.00	\$500.00	\$500.00	\$0.00
TX Hotel/Lodging Assn.	\$2,390.00	\$2,390.00	\$2,390.00	\$2,390.00
Tri-State High School Rodeo	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
Courson Archaeological	\$1,579.26	\$2,000.00	\$2,000.00	\$2,000.00
Team Tatum Spring Classic	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00

Chase Your Dreams	\$0.00	\$0.00	\$5,000.00	\$0.00
Satellite Ctr-BBQ	\$0.00	\$2,500.00	\$2,500.00	\$0.00
Satellite Ctr-Masquerade	\$0.00	\$0.00	\$0.00	\$2,000.00
Perryton Dance Scholarship	\$1,500.00	\$1,462.95	\$1,500.00	\$1,500.00
Perry Memorial Library	\$0.00	\$0.00	\$0.00	\$500.00
Ike Fund Tournament	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
Wheatheart Celebration	\$12,500.00	\$12,000.00	\$12,500.00	\$12,500.00
Office of Tourism/Development	\$83,130.00	\$80,000.00	\$80,000.00	\$90,000.00
Art Collection Board - PHS	\$450.00	\$450.00	\$450.00	\$450.00
TOTAL EXPENDITURES	\$200,746.89	\$247,847.00	\$321,490.00	\$279,730.00
REVENUE OVER (UNDER)				
EXPENDITURES	\$114,250.67	\$54,915.32	\$0.00	\$0.00

*An amount of 10% of projected revenues must be set aside (state requirement) to be used in the event projected revenues fall short of expectations.

ENTERPRISE FUND

The Enterprise Fund (also referred to as the Utility Fund) is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Enterprise Fund is comprised of the City's Utility Services, Sanitation, Water, Gas, and Wastewater Departments. Annually, the Enterprise Fund reimburses the General Fund for time spent by the General fund personnel on utility-related matters.

CITY OF PERRYTON ENTERPRISE FUND SUMMARY - FUND 10 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
Utility Revenues	\$5,615,366.44	\$6,058,602.79	\$6,267,110.00	\$6,552,160.00
Tapping Fees	\$9,533.93	\$7,298.29	\$11,980.00	\$11,840.00
Miscellaneous Revenues	\$484,818.31	\$373,214.09	\$411,250.00	\$390,540.00
Other Revenue Sources	\$1,663,881.01	\$112,270.79	\$336,210.00	\$50,000.00
TOTAL REVENUE	\$7,773,599.69	\$6,551,385.96	\$7,026,550.00	\$7,004,540.00
	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2023-2024	BUDGET 2024-2025
EXPENSES				
Utility Service	\$268,552.20	\$276,229.27	\$269,630.00	\$280,390.00
Sanitation	\$1,320,951.50	\$1,475,308.99	\$1,721,110.00	\$1,570,830.00
Water Department	\$1,377,110.73	\$1,436,058.34	\$1,290,580.00	\$827,000.00
Gas Department	\$2,024,735.68	\$1,982,106.73	\$2,129,360.00	\$2,317,590.00
Wastewater Department	\$601,145.04	\$622,313.65	\$696,930.00	\$669,310.00
Transfer to General Fund				
Transfer to Capital Improvement				
Contingency				
TOTAL EXPENSES	\$5,592,495.15	\$5,792,016.98	\$6,107,610.00	\$5,665,120.00
REVENUES OVER (UNDER)				
EXPENSES	\$2,181,104.54	\$759,368.98	\$918,940.00	\$1,339,420.00

UTILITY SERVICES

The Utility Service Department is responsible for the billing and collection of gas, water, wastewater and sanitation charges. This department is the public relations center for the City with customer contact occurring daily. Because of this, a primary objective of this department is to maintain a warm and helpful environment for the utility customers. Meter reading and customer services conducted out in the field are operated out of this department.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
3		Clerk I
1		Finance Clerk

UTILITY SERVICES - DEPARTMENT 431 EXPENSE DETAIL 2025-2026 BUDGET

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL WAGES	\$202,273.40	\$201,230.67	\$196,310.00	\$220,530.00
OFFICE SUPPLIES	\$25,669.92	\$31,832.38	\$31,630.00	\$19,900.00
MAINTENANCE ITEMS & SUPPLIES	\$20,133.23	\$20,737.23	\$20,800.00	\$22,000.00
MISCELLANEOUS	\$14,739.79	\$16,979.24	\$15,400.00	\$11,950.00
INSURANCE	\$455.86	\$480.77	\$520.00	\$540.00
CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$738.98	\$740.00	\$0.00
CHARGEBACK	\$5,280.00	\$4,230.00	\$4,230.00	\$5,470.00
TOTAL EXPENSES	\$268,552.20	\$276,229.27	\$269,630.00	\$280,390.00

SANITATION

This department is responsible for the collection of all residential and commercial solid waste within the corporate limits of the City. This is done in a timely, efficient manner and in accordance to City policies and ordinances.

This department maintains the only State Certified landfill in the County and ensures all collections are disposed of in accordance with the rules and regulations of the Texas Department of Health.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Supervisor
2		Heavy Equip Operators
1		Gatekeeper
3		Maintenance Worker 1
	2	Summer Hand

SANITATION - DEPARTMENT 432 EXPENSE DETAIL 2025-2026 BUDGET

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL WAGES	\$549,308.79	\$634,883.20	\$650,360.00	\$665,420.00
OFFICE SUPPLIES	\$394.14	\$320.70	\$460.00	\$460.00
OPERATING SUPPLIES	\$317.46	\$321.37	\$350.00	\$13,350.00
MAINTENANCE ITEMS & SUPPLIES	\$12,140.00	\$16,426.38	\$25,380.00	\$15,880.00
MINOR EQUIPMENTMENT	\$817.68	\$46.26	\$1,500.00	\$1,500.00
MOBILE EQUIPMENT/MAINTENANCE	\$142,532.28	\$143,574.65	\$160,010.00	\$151,600.00
MISCELLANEOUS	\$194,969.96	\$352,621.78	\$494,240.00	\$161,400.00
ENERGY	\$1,555.61	\$2,898.04	\$6,500.00	\$6,500.00
INSURANCE	\$25,985.50	\$25,218.65	\$25,310.00	\$26,510.00
CAPITAL OUTLAY-EQUIPMENT	\$29,650.00	\$30,758.00	\$88,760.00	\$213,000.00
CHARGE-BACK	\$363,280.08	\$268,239.96	\$268,240.00	\$315,210.00
TOTAL EXPENSES	\$1,320,951.50	\$1,475,308.99	\$1,721,110.00	\$1,570,830.00

WATER DEPARTMENT

The Water Department is responsible for the maintenance and operation of 68 miles of water lines, 12 water wells and 3 ground storage and 3 elevated storage tanks. Furnishing quality water in the volume demanded for commercial, domestic and firefighting purposes is the major priority of this department.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Supervisor
4		Maintenance Worker II

WATER - DEPARTMENT 433 EXPENSE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
PERSONNEL WAGES	\$312,909.75	\$341,267.77	\$352,890.00	\$342,710.00
OFFICE SUPPLIES	\$75.96	\$710.10	\$800.00	\$250.00
OPERATING SUPPLIES	\$21,074.03	\$20,809.24	\$21,470.00	\$18,500.00
MAINTENANCE ITEMS & SUPPLIES	\$174,847.32	\$166,916.81	\$199,760.00	\$141,900.00
MINOR EQUIPMENTMENT	\$8,593.00	\$14,731.78	\$8,650.00	\$8,650.00
MOBILE EQUIPMENT/MAINTENANCE	\$28,197.54	\$32,171.57	\$32,670.00	\$25,640.00
MISCELLANEOUS	\$501,770.42	\$512,770.82	\$28,800.00	\$129,370.00
ENERGY	\$184,669.81	\$193,729.14	\$227,700.00	\$0.00
INSURANCE	\$35,512.39	\$45,426.05	\$45,500.00	\$48,110.00
CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$1,647.00	\$173,930.00	\$5,000.00
CAPITAL OUTLAY-GENERAL	\$880.59	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY-SPECIAL PROJECT	\$950.00	\$22,328.06	\$114,860.00	\$30,000.00
CHARGEBACK	\$107,629.92	\$83,550.00	\$83,550.00	\$76,870.00
TOTAL EXPENSES	\$1,377,110.73	\$1,436,058.34	\$1,290,580.00	\$827,000.00

GAS DEPARTMENT

The Gas Department is responsible for the maintenance and operation of the City’s gas distribution system and investigation of all reported leaks in the system. The City’s gas distribution system includes two (2) are major border stations; and distribution lines.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Supervisor
2		Maintenance Worker II

GAS - DEPARTMENT 435 EXPENSE DETAIL 2025-2026 BUDGET

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL WAGES	\$225,218.20	\$180,550.47	\$203,970.00	\$266,680.00
OFFICE SUPPLIES	\$347.12	\$88.29	\$180.00	\$200.00
OPERATING SUPPLIES	\$3,062.60	\$4,755.48	\$4,790.00	\$4,580.00
MAINTENANCE ITEMS & SUPPLIES	\$35,976.50	\$31,776.92	\$35,240.00	\$38,410.00
MINOR EQUIPMENTMENT	\$2,122.89	\$1,551.25	\$2,400.00	\$1,450.00
MOBILE EQUIPMENT/MAINTENANCE	\$10,879.40	\$11,804.51	\$16,890.00	\$15,800.00
MISCELLANEOUS	\$68,575.38	\$85,750.24	\$25,140.00	\$182,770.00
ENERGY	\$1,632,402.79	\$1,630,915.45	\$1,804,150.00	\$1,732,830.00
INSURANCE	\$6,050.88	\$6,774.12	\$6,820.00	\$7,880.00
CAPTIAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$5,000.00
CAPITAL OUTLAY-GENERAL	\$0.00	\$0.00	\$1,640.00	\$5,000.00
CHARGEBACK	\$40,099.92	\$28,140.00	\$28,140.00	\$56,990.00
TOTAL EXPENSES	\$2,024,735.68	\$1,982,106.73	\$2,129,360.00	\$2,317,590.00

WASTEWATER DEPARTMENT

The Wastewater Department is responsible for the maintenance and operation of the sewage collection system and the treatment of raw sewage.

Personnel Authorizations

<u>Full-time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1*		Supervisor
3		Maintenance Worker II

*The Supervisor of the Wastewater Department is also responsible for the Water Department.

WASTEWATER - DEPARTMENT 437 EXPENSE DETAIL 2025-2026 BUDGET

	ACTUAL	ACTUAL	BUDGET	BUDGET
	2023-2024	2024-2025	2024-2025	2025-2026
PERSONNEL WAGES	\$239,450.54	\$274,964.92	\$281,960.00	\$245,040.00
OPERATING SUPPLIES	\$15,888.25	\$15,113.91	\$18,150.00	\$18,150.00
MAINTENANCE ITEMS & SUPPLIES	\$43,478.30	\$37,842.98	\$47,450.00	\$38,300.00
MINOR EQUIPMENT	\$1,585.55	\$1,439.08	\$1,950.00	\$1,950.00
MOBILE EQUIPMENT/MAINTENANCE	\$13,999.56	\$17,436.99	\$18,250.00	\$15,590.00
MISCELLANEOUS	\$160,055.83	\$153,891.46	\$31,710.00	\$63,590.00
ENERGY	\$28,308.05	\$27,696.90	\$32,000.00	\$32,000.00
INSURANCE	\$23,279.00	\$27,301.89	\$27,380.00	\$31,790.00
CAPTIAL OUTLAY-SPECIAL PROJECT	\$0.00	\$11,585.60	\$183,040.00	\$160,000.00
CHARGEBACK	\$75,099.96	\$55,039.92	\$55,040.00	\$62,900.00
TOTAL EXPENSES	\$601,145.04	\$622,313.65	\$696,930.00	\$669,310.00

Utility Transfers/Contingency Funds

The Enterprise (Utility) Fund reimburses the General Fund for time spent by General Fund personnel on utility related matters. The amount set aside as "contingency" will be used only to meet unusual and unforeseen conditions which could not, by reasonable, diligent thought, have been included in the original budget.

UTILITY TRANSFERS/CONTINGENCY FUNDS - DEPARTMENT 439 EXPENSE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
OTHER EXPENDITURES:				
Contingency Funds	\$0.00	\$0.00	\$100,000.00	\$250,000.00
Transfer to General Fund	\$706,089.96	\$728,280.00	\$728,280.00	\$1,054,780.00
Transfer to Fund 19	\$0.00	\$0.00	\$90,660.00	\$34,640.00
Bad Debt Expense	\$32,868.06	\$30,027.35	\$0.00	\$0.00
Change in Sick Leave Accrual	\$0.00	\$9,537.05	\$0.00	\$0.00
TOTAL EXPENSES	\$738,958.02	\$767,844.40	\$918,940.00	\$1,339,420.00

Utility Projects Fund

The Utility Projects Fund is used to account for the Special Project costs incurred in the City's ongoing efforts to upgrade and maintain the City's Gas Systems. There were no such special Projects undertaken or anticipated during this reporting period.

UTILITY PROJECTS FUND - FUND 19 REVENUE AND EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
Interest Income	\$37,267.24	\$37,618.88	\$62,470.00	\$55,160.00
Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue Sources	\$0.00	\$0.00	\$90,660.00	\$34,640.00
TOTAL REVENUES	\$37,267.24	\$37,618.88	\$153,130.00	\$89,800.00
EXPENSES				
Contingency	\$0.00	\$0.00	\$153,130.00	\$89,800.00
TOTAL EXPENSES	\$0.00	\$0.00	\$153,130.00	\$89,800.00
REVENUES - OVER (UNDER)				
EXPENSES	\$37,267.24	\$37,618.88	\$0.00	\$0.00

Bond Projects

The 2010 Bond Project Fund is used for funds which are being set aside for the City's projected waterline upgrades in the northwest area of the City.

The 2015 Tax Notes is used for various water and wastewater projects. Including, but not limited to, water well #14, automated meter reading, and bar screen

BOND PROJECTECT - FUND 21 REVENUE AND EXPENSE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
MISCELLANEOUS REVENUE	\$85,871.08	\$0.00	\$0.00	\$0.00
OTHER REVENUE SOURCES	\$0.00	\$0.00	\$31,430.00	\$0.00
TOTAL REVENUES	\$85,871.08	\$0.00	\$31,430.00	\$0.00
EXPENSES				
CAPTIAL OUTLAY-SPECIAL PROJ	\$1,265.00	\$0.00	\$0.00	\$0.00
OTHER EXPENSES	\$1,338,881.18	\$31,433.15	\$31,430.00	0.00
TOTAL EXPENSES	\$1,340,146.18	\$31,433.15	\$31,430.00	\$0.00
REVENUES - OVER (UNDER)				
EXPENSES	-\$1,254,275.10	-\$31,433.15	\$0.00	\$0.00

INTERNAL SERVICE FUND

The Internal Service Fund (also referred as City Service Fund) is used to account for, on a cost-reimbursement basis, goods or services provided by a department to other departments within the same government. This Fund includes the Shop Purchasing/Warehouse Departments, as well as the Capital Replacement Fund. The costs associated with the operation Internal Service Fund are allocated to each individual department by a usage factor. The usage factor is derived from hours spent and dollars purchased for that department. The capital replacement is funded by monthly lease payments from the individual departments for the equipment in which they use.

**INTERNAL SERVICE FUND - FUND 90, FUND 92
REVENUE BY ITEM - EXPENDITURES BY DEPARTMENT
2025-2026 BUDGET**

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
Chargebacks	\$452,548.55	\$485,619.95	\$485,920.00	\$456,380.00
Reserves	\$935.54	\$0.00	\$0.00	\$29,990.00
Capital Replacement Leases	\$1,020,760.20	\$635,730.00	\$635,730.00	\$793,370.00
Miscellaneous Revenues	\$195,989.34	\$172,041.61	\$277,280.00	\$225,790.00
Other Revenue Sources	\$0.00	\$470,225.12	\$470,230.00	\$0.00
TOTAL REVENUES	\$1,670,233.63	\$1,763,616.68	\$1,869,160.00	\$1,505,530.00
EXPENDITURES				
Shop Department	\$114,854.44	\$136,024.17	\$117,880.00	\$118,090.00
Purchasing/Warehouse	\$327,869.20	\$338,174.05	\$368,040.00	\$368,280.00
Capital Replacement	\$591,842.38	\$567,858.70	\$1,383,240.00	\$1,019,160.00
TOTAL EXPENDITURES	\$1,034,566.02	\$1,042,056.92	\$1,869,160.00	\$1,505,530.00
REVENUE OVER (UNDER)				
EXPENDITURES	\$635,667.61	\$721,559.76	\$0.00	\$0.00

SHOP DEPARTMENT

This department functions as a repair station for all City Departments. Primary duties are repair of vehicles and equipment; tire repair; cleaning of vehicles; recording of service data and on-call basis of service calls. The personnel in this department are supervised by the Purchasing Agent.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-time</u>	<u>Position/Classification</u>
1		Mechanic

SHOP DEPARTMENT - DEPARTMENT 441 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
Personnel Services	\$78,513.84	\$85,008.41	\$86,710.00	\$89,390.00
Office Supplies	\$3,520.93	\$4,729.17	\$4,840.00	\$3,950.00
Operating Supplies	\$3,309.34	\$4,678.18	\$4,450.00	\$4,850.00
Maintenance Items & Supplies	\$1,343.90	\$2,608.56	\$3,200.00	\$3,000.00
Minor equipment	\$1,946.11	\$2,608.93	\$2,670.00	\$3,050.00
Mobile Equipment/Maintenance	\$11,340.56	\$8,731.89	\$8,590.00	\$8,950.00
Miscellaneous Expenses	\$9,188.76	\$22,284.25	\$2,020.00	\$3,450.00
Insurance	\$1,052.67	\$4,177.18	\$4,200.00	\$1,450.00
Capital Outlay - Equipment	\$4,638.33	\$1,197.60	\$1,200.00	\$0.00
TOTAL EXPENDITURES:	\$114,854.44	\$136,024.17	\$117,880.00	\$118,090.00

PURCHASING/WAREHOUSE

This Department is responsible for the purchasing of parts and/or equipment for all departments; maintaining records; coding invoices and filing of same; locating vendors for price quotes; and the purchasing and acquisition of parts and equipment. Preparation of specifications; preparation of invoices for payment; processing purchase requisitions; and maintaining inventory and warehouse stores are also duties of this department.

Personnel Authorizations

<u>Full-Time</u>	<u>Part-Time</u>	<u>Position/Classification</u>
1		Purchasing Agent
1		Storekeeper

PURCHASING/WAREHOUSE - DEPARTMENT 443 EXPENDITURE DETAIL 2025-2026 BUDGET

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
Personnel Services	\$164,021.23	\$164,575.69	\$170,490.00	\$174,650.00
Office Supplies	\$1,385.96	\$1,353.03	\$2,000.00	\$2,000.00
Operating Supplies	\$369.42	\$514.02	\$700.00	\$550.00
Maintenance Items & Supplies	\$2,387.30	\$12,155.66	\$13,000.00	\$2,800.00
Minor equipment	\$0.00	\$0.00	\$150.00	\$150.00
Mobile Equipment/Maintenance	\$10,416.97	\$12,262.14	\$11,870.00	\$8,720.00
Miscellaneous Expenses	\$101,769.38	\$105,222.39	\$122,960.00	\$97,200.00
Energy	\$8,444.85	\$11,680.29	\$12,000.00	\$13,200.00
Insurance	\$5,560.85	\$6,016.17	\$6,070.00	\$7,250.00
Capital Outlay - Equipment	\$1,678.00	\$12,560.75	\$11,450.00	\$12,000.00
Capital Outlay - Special Projects	\$31,835.24	\$9,371.27	\$17,350.00	\$49,760.00
TOTAL EXPENDITURES	\$327,869.20	\$335,711.41	\$368,040.00	\$368,280.00

CAPITAL REPLACEMENT FUND

In fiscal year 1997-98 a new capital replacement fund was established in order to designate portions of the reserve balance and better manage resources concerning the City’s capital replacement program. The Capital Replacement Fund retains ownership of the rolling stock used by the General, Enterprise and Internal Service Funds. Each of the departments is responsible for all operating costs of the equipment used within their department, including maintenance and insurance. They are required to pay a monthly lease on this equipment based on the useful life of the equipment. The lease payments are held in reserves and used to purchase replacement equipment when needed. The Capital Replacement Fund is considered a part of, and managed within the Internal Service Fund.

**CAPITAL REPLACEMENT - DEPARTMENT 445
EXPENDITURE DETAIL
2025-2026 BUDGET**

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
MISCELLANEOUS:				
Depreciation	\$526,732.69	\$560,690.42	\$0.00	\$0.00
CAPITAL OUTLAY - GENERAL:				
POLICE VEHICLES	\$3,527.46	\$1,079.00	\$159,450.00	\$139,650.00
1/2 TON PICKUPS	\$4,030.67	\$4,769.35	\$4,770.00	\$0.00
TRACTORS	\$2,218.15	\$0.00	\$0.00	\$0.00
FAIRWAY MOWER	\$0.00	\$0.00	\$87,950.00	\$0.00
ROUGH MOWER	\$0.00	\$0.00	\$120,000.00	\$30,000.00
3/4 TON OR LARGER PICKUPS	\$16.50	\$361.13	\$51,720.00	\$0.00
DUMP (SERVICE)TRUCK	\$679.52	\$24.70	\$231,210.00	\$14,000.00
PACKER TRUCK / BODY	\$21.58	\$34.10	\$240,000.00	\$250,000.00
GREENSMOWER	\$0.00	\$0.00	\$92,560.00	\$0.00
GOLF CARTS	\$48,233.04	\$0.00	\$0.00	\$0.00
FAIRWAY AERIFIER	\$5,571.14	\$0.00	\$51,400.00	\$0.00
EQUIPMENT ATTACHMENTS	\$0.00	\$900.00	\$41,000.00	\$13,000.00
VACUUM - WASTEWATER	\$0.00	\$0.00	\$87,340.00	\$0.00
SPRAY RIG	\$0.00	\$0.00	\$0.00	\$110,000.00
4-DOOR SEDAN	\$73.00	\$0.00	\$0.00	\$31,000.00
UTILITY BED	\$0.00	\$0.00	\$33,700.00	\$0.00
BUCKET TRUCK	\$738.63	\$0.00	\$0.00	\$0.00
WELDING TRAILER	\$0.00	\$0.00	\$5,000.00	\$0.00
TOTAL	\$65,109.69	\$7,168.28	\$1,206,100.00	\$587,650.00
CONTINGENCY:				
Contingency	\$0.00	\$0.00	\$177,140.00	\$431,510.00
TOTAL EXPENDITURES:	\$591,842.38	\$567,858.70	\$1,383,240.00	\$1,019,160.00

COMMUNITY DEVELOPMENT CORPORATION

The Community Development Corporation of Perryton (CDC) is a separate legal corporation created in 1994 after local taxpayers in an election approved a ½ cent economic development sales tax. The purpose of the CDC is to promote and develop industrial, manufacturing and other economic enterprises in order to eliminate unemployment and to enhance the public welfare of, for and on behalf of the City.

The CDC is governed by a Board of Directors appointed by the City Council. The operating budget of the CDC is subject to the approval of the City Council.

**COMMUNITY DEVELOPMENT CORPORATION - FUND 40 - DEPARTMENT 402
REVENUE AND EXPENDITURE DETAIL
2025-2026 BUDGET**

	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2024-2025	BUDGET 2025-2026
REVENUES				
Sales Tax Receipts	\$774,737.07	\$792,182.64	\$742,040.00	\$757,850.00
Rent Income	\$19,464.35	\$12,423.55	\$19,500.00	\$12,220.00
Interest Income	\$347,824.66	\$317,647.93	\$277,480.00	\$235,550.00
Sale of Assets	\$0.00	\$20,516.98	\$0.00	\$0.00
Tax/Insurance Reimbursements	\$14,473.94	\$21,375.62	\$19,940.00	\$16,550.00
Miscellaneous Income	\$52,681.96	\$43,000.00	\$0.00	\$0.00
Other Revenue Sources	\$183,134.00	\$401,031.87	\$3,681,570.00	\$0.00
TOTAL REVENUES	\$1,392,315.98	\$1,608,178.59	\$4,740,530.00	\$1,022,170.00
EXPENDITURES				
Personnel Expenses	\$138,356.00	\$166,992.93	\$165,670.00	\$183,730.00
Office Supplies	\$752.59	\$355.14	\$1,450.00	\$2,050.00
Miscellaneous & Contractual	\$224,907.16	\$225,222.46	\$167,800.00	\$174,140.00
Insurance	\$4,238.12	\$10,806.91	\$10,840.00	\$11,330.00
Capital Outlay - Equipment	\$0.00	\$0.00	\$5,000.00	\$2,500.00
Capital Outlay - General	\$17.30	\$0.00	\$0.00	\$0.00
Capital Outlay - Special Projects	\$23,146.46	\$129,339.86	\$3,980,050.00	\$5,000.00
City Service Chargebacks	\$16,938.35	\$75,860.04	\$75,860.00	\$6,870.00
Reserves & Other Expenses	\$0.00	\$49,058.24	\$333,860.00	\$636,550.00
TOTAL EXPENDITURES	\$408,355.98	\$657,635.58	\$4,740,530.00	\$1,022,170.00
REVENUES OVER (UNDER)				
EXPENDITURES	\$983,960.00	\$950,543.01	\$0.00	\$0.00

**APPENDIX B
PERSONNEL CLASSIFICATION BY DEPARTMENT
2025-2026 BUDGET**

Department	Pay Grade	Salaried (Exempt)	Hourly	Other
GOVERNMENTAL				
Mayor	Elected Official			1
Councilmembers	Elected Official			5
ADMINISTRATION				
City Manager	Unclassified	1		
City Secretary	Unclassified		1	
Director of Finance	Unclassified	1		
CITY HALL				
Custodian	6		1	
FIRE/AMBULANCE				
Fire Chief	Unclassified	1		
Assistant Chief	18		1	
Firefighter	13		6	
Firefighter/Volunteers				21
POLICE				
Chief of Police	Unclassified	1		
Assistant Chief	Unclassified	1		
Detective	14		1	
Sergeants	13		4	
Patrolman	10		8	
Dispatcher	5		6	
Report Clerk	6		1	
Court Clerk/Head Dispatcher	8		1	
Municipal Judge	Unclassified			2
ENGINEERING				
Director of Public Works	Unclassified	1		
Division Clerk	7		1	
Code Enforcement	14		2	
Code Enforcement				
Code Enforcement Officer	14	1		
Inspector	14		1	
Animal Control	7		2	

PERSONNEL CLASSIFICATION BY DEPARTMENT

Department	Pay Grade	Salaried (Exempt)	Hourly	Other
PARKS & RECREATION				
Supervisor	14	1		
Maintenance Worker I	6		3	
Maintenance Worker II	7			
Summer Help/Parks				2
Pool Manager				2
Lifeguards				15
Pool Staff				6
GOLF COURSE				
Supervisor	14	1		
Maintenance Worker I	6		3	
Summer Help/Course				2
Pro Shop Assistant	6			1
STREETS				
Supervisor	14	1		
Maintenance Worker I	6		2	
Maintenance Worker II	7		3	
Summer Mowers				2
UTILITY SERVICES				
Clerk II	5		2	
Finance Clerk	7		1	
SANITATION				
Supervisor	14	1		
Gatekeeper	7		1	
Maintenance Worker I	6		3	
Heavy Equipment Operator	8		2	
Summer - Limb Truck				1
WATER				
Supervisor	14	1		
Maintenance Worker II	7		4	
Foreman	12		1	
GAS				
Supervisor	14	1		
Maintenance Worker II	7		2	

PERSONNEL CLASSIFICATION BY DEPARTMENT

Department	Pay Grade	Salaried (Exempt)	Hourly	Other
WASTEWATER				
Maintenance Worker II	7		3	
Summer Mower				1
SHOP				
Auto Mechanic	10		1	
PURCHASING/WAREHOUSE				
Storekeeper	8		1	
Purchasing Agent	Unclassified	1		
COMMUNITY DEVELOPMENT CORPORATION				
Supervisor	Unclassified	1		

**APPENDIX C
COMPENSATION PLAN**

Pay Grade	Hourly Range		Monthly Range		Annual Range				
1	\$16.87	-	\$21.00	\$2,924.05	-	\$3,640.09	\$35,088.60	-	\$43,681.08
2	\$17.26	-	\$21.57	\$2,990.88	-	\$3,738.75	\$35,890.56	-	\$44,865.00
3	\$17.62	-	\$22.15	\$3,053.47	-	\$3,839.52	\$36,641.64	-	\$46,074.24
4	\$18.03	-	\$22.78	\$3,124.55	-	\$3,947.73	\$37,494.60	-	\$47,372.76
5	\$18.46	-	\$23.45	\$3,199.86	-	\$4,065.48	\$38,398.32	-	\$48,785.76
6	\$18.88	-	\$24.13	\$3,273.06	-	\$4,183.22	\$39,276.72	-	\$50,198.64
7	\$19.34	-	\$24.87	\$3,351.56	-	\$4,311.58	\$40,218.72	-	\$51,738.96
8	\$21.28	-	\$25.63	\$3,688.89	-	\$4,443.12	\$44,266.68	-	\$53,317.44
9	\$21.86	-	\$26.41	\$3,789.67	-	\$4,577.84	\$45,476.04	-	\$54,934.08
10	\$22.48	-	\$27.26	\$3,896.81	-	\$4,724.23	\$46,761.72	-	\$56,690.76
11	\$23.12	-	\$28.14	\$4,007.13	-	\$4,876.99	\$48,085.56	-	\$58,523.88
12	\$23.80	-	\$29.04	\$4,124.88	-	\$5,032.92	\$49,498.56	-	\$60,395.04
13	\$24.50	-	\$30.03	\$4,246.87	-	\$5,204.77	\$50,962.44	-	\$62,457.24
14	\$25.57	-	\$31.44	\$4,431.45	-	\$5,449.82	\$53,177.40	-	\$65,397.84
15	\$26.34	-	\$32.51	\$4,566.17	-	\$5,635.46	\$54,794.04	-	\$67,625.52
16	\$27.16	-	\$33.67	\$4,708.32	-	\$5,835.95	\$56,499.84	-	\$70,031.40
17	\$28.02	-	\$34.83	\$4,856.83	-	\$6,036.44	\$58,281.96	-	\$72,437.28
18	\$28.97	-	\$36.10	\$5,022.32	-	\$6,258.15	\$60,267.84	-	\$75,097.80
19	\$29.94	-	\$37.40	\$5,188.86	-	\$6,483.04	\$62,266.32	-	\$77,796.48
20	\$30.93	-	\$38.80	\$5,360.71	-	\$6,725.96	\$64,328.52	-	\$80,711.52

Pay Grades 1-7 are eligible to move to the next step based on the following time table:

A to B	after 2 months at Step A
B to C	after 4 months at Step B
C to D	after 6 months at Step C
D to E	after 6 months at Step D
E to F	after 6 months at Step E
F to G	after 6 months at Step F
G to H	after 6 months at Step G
H to I	after 12 months at Step H
I to J	after 12 months at Step I
J to K	after 12 months at Step J

Pay Grades 8-20 are eligible to move to the next step based on the following time table:

C to D	after 2 months at Step C
D to E	after 4 months at Step D
E to F	after 6 months at Step E
F to G	after 12 months at Step F
G to H	after 12 months at Step G
H to I	after 12 months at Step H
I to J	after 12 months at Step I
J to K	after 12 months at Step J

Step K is designed to provide supervisors with incentive pay for employees who have reached Step J and continue to perform "above expectations". This step varies in amount as it is based on a percentage of Step J (1% - 5%).

APPENDIX D

BASIC ACCOUNT CODE DESCRIPTION

Account Code – 10000	First digit (1) indicates ASSETS
Account Code - 20000	First digit (2) indicates LIABILITIES
Account Code - 30000	First digit (3) indicates REVENUES

The second digit identifies the FUND
(5) as General Fund Revenues
(3) as Enterprise Fund Revenues
(9) as Other Revenue Sources for both General and Enterprise Funds

The last three digits indicate revenue sources for each fund.

Account Code - 4000000	First digit (4) indicates EXPENDITURES/EXPENSES
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The second and third digits indicates DEPARTMENT	
(01)	Governmental
(03)	Administration
(05)	City Hall
(06)	Intergovernmental
(07)	Fire
(09)	Police
(11)	Engineering
(15)	Parks & Recreation
(16)	Golf Course
(19)	Streets
(20)	Airport
(21)	Insect Control
(25)	General Fund Contingency
(31)	Utility Services
(32)	Sanitation
(33)	Water
(35)	Gas
(37)	Wastewater
(39)	Enterprise Fund Contingency
(41)	Shop
(43)	Purchasing/Warehouse
(60)	Hotel/Motel
(68)	Enterprise Fund Debt - Principal
(69)	Enterprise Fund Debt - Interest
(96)	Other Expenses

BASIC ACCOUNT CODE DESCRIPTION (cont)

The last four digits indicate the activity.

0101-0199	Personnel
0201-0299	Office Supplies
0301-0399	Operating Supplies
0401-0499	Maintenance Items & Supplies
0501-0599	Minor Equipment/Hand Tools
0601-0699	Mobile Equipment Maintenance & Operations
0701-0799	Miscellaneous

The last four digits indicate the activity.

0801-0809	Energy Costs
0901-0930	Property/Liability Insurance
1002-1080	Debt Service - Principal
1110-1199	Debt Service - Interest & Paying Agent Fees
1201-1218	Capital Outlay - Equipment
1301-1345	Capital Outlay - General
1401-1499	Capital - Special Outlay
1501	City Service Charge-Back
1601-1605	Code Enforcement